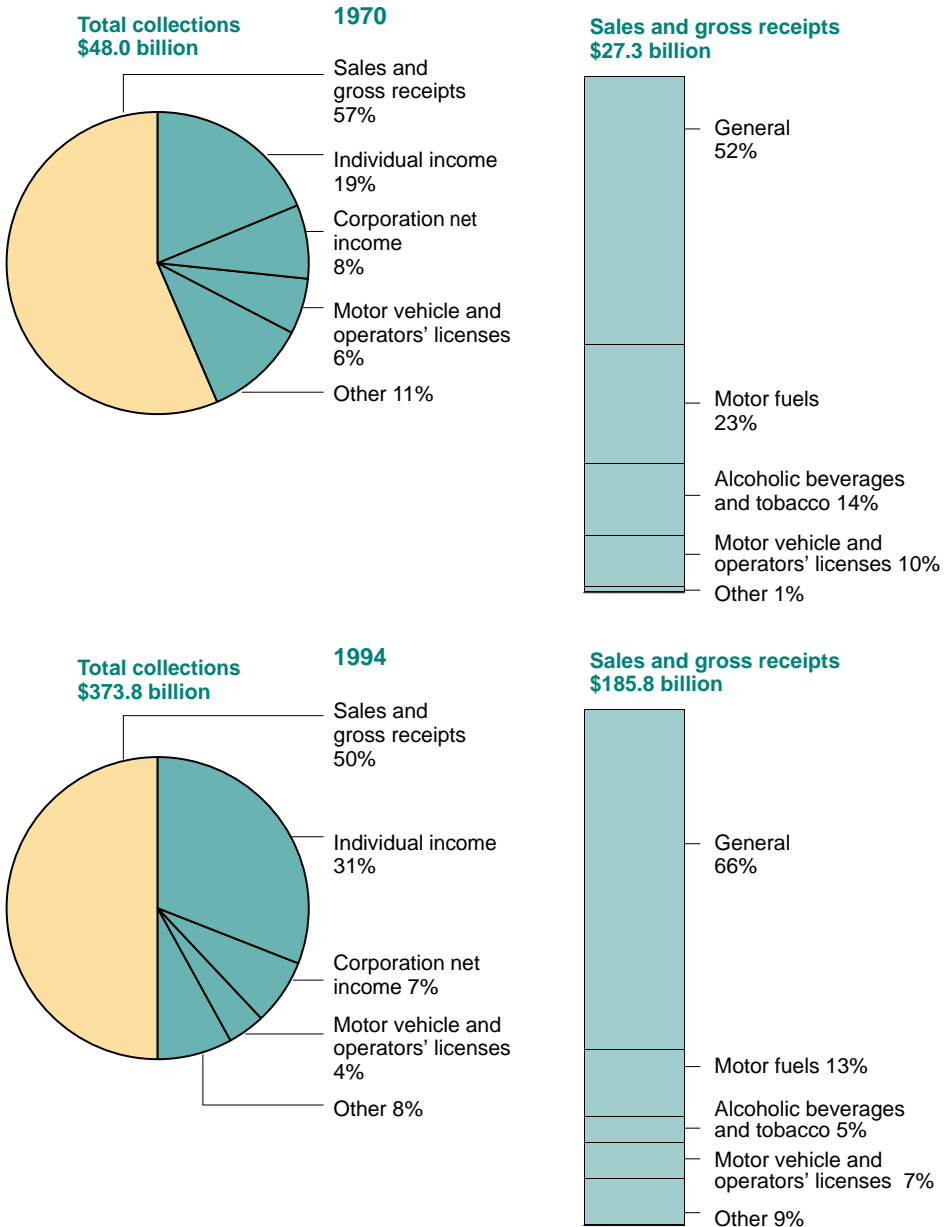


Figure 9.1

State Government Tax Collections, by Type: 1970 and 1994



Source: Chart prepared by U.S. Bureau of the Census. For data, see table 489.

State and Local Government Finances and Employment

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

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

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

Governmental units—The governmental structure of the United States includes, in addition to the Federal Government and the States, thousands of local governments—counties, municipalities, townships, school districts, and numerous kinds of “special districts.” In

In Brief

State government revenue (from own sources) in 1993: \$617,047 million

<i>Taxes</i>	57%
<i>Insurance trust funds</i>	23%
<i>Charges</i>	9%
<i>Interest earnings</i>	4%
<i>Utility and liquor stores</i>	1%

State government direct expenditures in 1993: \$529,167 million

<i>Public welfare</i>	26%
<i>Education</i>	17%
<i>Insurance trust funds</i>	16%
<i>Health and hospitals</i>	8%

1992, 84,955 local governments were identified by the census of governments. As defined by the census, governmental units include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities, and numerous local irrigation, power, and other types of districts—are financed from rentals, charges for services, benefit assessments, grants from other governments, and other non-tax sources. The count of governments excludes semi-autonomous agencies through which States, cities, and counties sometimes provide for certain functions—for example, “dependent” school systems, State institutions of higher education, and certain other “authorities” and special agencies which are under the administrative or fiscal control of an established governmental unit.

Finances—The financial statistics relate to government fiscal years ending June 30, or at some date within the 12 previous months. The following governments are exceptions and are included as though they were part of the June 30 group; ending September 30, the State governments of Alabama and Michigan, the District of

Columbia, and Alabama school districts; and ending August 31, the State government of Texas and Texas school districts. New York State ends its fiscal year on March 31. The Federal Government ended the fiscal year June 30 until 1976 when its fiscal year, by an act of Congress, was revised to extend from Oct. 1 to Sept. 30. A 3-month quarter (July 1 to Sept. 30, 1976) bridged the transition.

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

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

Data for cities relate only to municipal corporations and their dependent agencies and do not include amounts for other local governments overlying city areas. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer public schools within most

municipal areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree also have an important effect upon reported amounts of city expenditure, revenue, and debt. Therefore, any intercity comparisons based upon these figures should be made with caution and with due recognition of variations that exist among urban areas in the relative role of the municipal corporation.

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

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

Historical statistics—Tabular headnotes provide cross-references, where applicable, to *Historical Statistics of the United States, Colonial Times to 1970*. See Appendix IV.

No. 468. Number of Governmental Units, by Type: 1942 to 1992

TYPE OF GOVERNMENT	1942	1952 ¹	1957 ¹	1962	1967	1972	1977	1982	1987	1992
Total	155,116	116,807	102,392	91,237	81,299	78,269	79,913	81,831	83,237	85,006
U.S. Government	1	1	1	1	1	1	1	1	1	1
State government	48	50	50	50	50	50	50	50	50	50
Local governments	155,067	116,756	102,341	91,186	81,248	78,218	79,862	81,780	83,186	84,955
City	3,050	3,052	3,050	3,043	3,049	3,044	3,042	3,041	3,042	3,043
Municipal	16,220	16,807	17,215	18,000	18,048	18,517	18,862	19,076	19,200	19,279
Township and town	18,919	17,202	17,198	17,142	17,105	16,991	16,822	16,734	16,691	16,656
School district	108,579	67,355	50,454	34,678	21,782	15,781	15,174	14,851	14,721	14,422
Special district	8,299	12,340	14,424	18,323	21,264	23,885	25,962	28,078	29,532	31,555

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

No. 469. Number of Governments, by Type—States: 1992

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

STATE	All governmental units ¹	County	Municipal	Township ²	School district	SPECIAL DISTRICT			
						Total ³	Natural resources	Fire protection	Housing and community development
U.S.	85,006	3,043	19,279	16,656	14,422	31,555	6,228	5,260	3,470
Alabama	1,122	67	438	-	129	487	68	4	152
Alaska	175	12	148	-	-	14	-	-	13
Arizona	591	15	86	-	228	261	69	130	-
Arkansas	1,447	75	489	-	321	561	226	48	125
California	4,393	57	460	-	1,078	2,797	480	389	84
Colorado	1,761	62	266	-	180	1,252	167	239	91
Connecticut	564	-	29	149	17	368	1	59	94
Delaware	276	3	57	-	19	196	187	-	4
District of Columbia	2	-	1	-	-	1	-	-	-
Florida	1,014	66	390	-	95	462	135	53	105
Georgia	1,298	157	536	-	183	421	36	6	203
Hawaii	21	3	1	-	-	16	16	-	-
Idaho	1,087	44	199	-	115	728	165	129	12
Illinois	6,723	102	1,282	1,433	985	2,920	903	804	114
Indiana	2,899	91	566	1,008	294	939	132	-	61
Iowa	1,881	99	952	-	441	388	239	67	19
Kansas	3,892	105	627	1,353	324	1,482	258	-	203
Kentucky	1,321	119	435	-	176	590	128	92	22
Louisiana	459	61	301	-	66	30	2	-	-
Maine	797	16	22	468	91	199	13	-	26
Maryland	402	23	155	-	-	223	151	-	21
Massachusetts	844	12	39	312	84	396	14	15	253
Michigan	2,722	83	534	1,242	585	277	82	2	-
Minnesota	3,580	87	854	1,803	458	377	109	-	163
Mississippi	870	82	294	-	173	320	235	-	56
Missouri	3,310	114	933	324	552	1,386	168	204	142
Montana	1,276	54	128	-	537	556	125	145	17
Nebraska	2,924	93	534	452	797	1,047	93	418	133
Nevada	208	16	18	-	17	156	32	14	16
New Hampshire	528	10	13	221	167	116	10	15	22
New Jersey	1,513	21	320	247	550	374	17	169	2
New Mexico	342	33	98	-	94	116	71	-	5
New York	3,299	57	619	929	713	980	2	900	-
North Carolina	938	100	516	-	-	321	148	-	98
North Dakota	2,765	53	364	1,350	275	722	78	269	36
Ohio	3,524	88	942	1,314	666	513	98	40	59
Oklahoma	1,795	77	588	-	605	524	100	18	122
Oregon	1,451	36	239	-	340	835	188	263	22
Pennsylvania	5,159	66	1,022	1,548	516	2,006	8	1	88
Rhode Island	126	-	8	31	3	83	3	38	26
South Carolina	698	46	269	-	91	291	48	84	45
South Dakota	1,786	64	310	969	180	262	103	51	42
Tennessee	924	93	339	-	14	477	112	-	89
Texas	4,792	254	1,171	-	1,100	2,266	413	95	396
Utah	627	29	228	-	40	329	77	20	16
Vermont	682	14	50	237	276	104	14	21	9
Virginia	455	95	230	-	-	129	44	-	-
Washington	1,761	39	268	-	296	1,157	154	404	51
West Virginia	692	55	231	-	55	350	15	-	36
Wisconsin	2,739	72	583	1,266	440	377	168	-	177
Wyoming	550	23	97	-	56	373	123	54	-

- Represents zero. ¹ Includes the Federal Government and the 50 State governments not shown separately. ² Includes "town" governments in the six New England States and in Minnesota, New York, and Wisconsin. ³ Includes other special districts not shown separately.

Source of tables 468 and 469: U.S. Bureau of the Census, 1992 *Census of Governments, Government Organization*.

No. 470. County, Municipal, and Township Governments: 1992

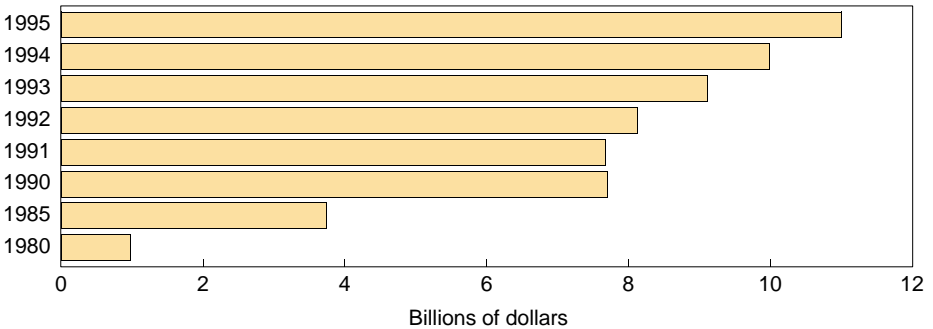
[Number of governments as of **January 1992**. Population enumerated as of **April 1, 1990**. Consolidated city-county governments are classified as municipal rather than county governments. Township governments include "towns" in the six New England States, Minnesota, New York, and Wisconsin]

POPULATION-SIZE GROUP	COUNTY GOVERNMENTS			MUNICIPAL GOVERNMENTS			TOWNSHIP GOVERNMENTS		
	Number, 1992	Population, 1990		Number, 1992	Population, 1990		Number, 1992	Population, 1990	
		Number (1,000)	Percent		Number (1,000)	Percent		Number (1,000)	Percent
Total	3,043	224,924	100	19,279	153,819	100	16,656	53,051	100
200,000 or more	1174	1120,551	154	76	47,809	31	6	2,140	4
100,000 to 199,999	2244	237,336	217	119	16,390	11	27	3,554	7
50,000 to 99,999	377	26,555	12	310	21,282	14	77	5,214	10
25,000 to 49,999	612	21,510	10	566	19,877	13	249	8,461	16
10,000 to 24,999	908	14,851	7	1,290	20,324	13	728	11,225	21
5,000 to 9,999	3728	34,121	32	1,566	11,135	7	1,019	7,112	13
2,500 to 4,999	(NA)	(NA)	(NA)	2,036	7,238	5	1,800	6,301	12
1,000 to 2,499	(NA)	(NA)	(NA)	3,670	5,894	4	3,626	5,796	11
Less than 1,000	(NA)	(NA)	(NA)	9,646	3,874	3	9,124	3,251	6

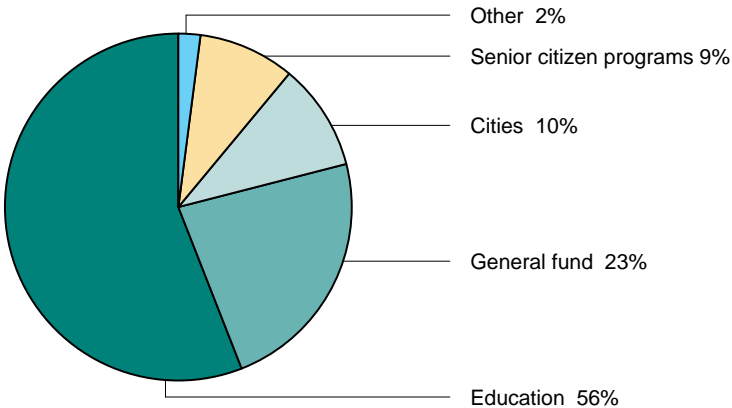
NA Not available. ¹ For population-size group of 250,000 or more. ² 100,000 to 249,999. ³ Less than 10,000.

Source: U.S. Bureau of the Census, *Census of Governments: 1992*, vol. 1, No. 1, *Government Organization*.

Figure 9.2
State Lottery Proceeds: 1980 to 1995



Percent distribution of 1964–1995 cumulative State lottery proceeds (\$93 billion)



Source: Chart prepared by U.S. Bureau of the Census. For data, see table 493.

No. 471. All Governments—Revenue, Expenditure, and Debt: 1980 to 1993

[For fiscal year ending in year shown; see text, section 9. Local government amounts are estimates subject to sampling variation; see Appendix III and source. See also *Historical Statistics, Colonial Times to 1970*, series Y 505-637 and Y 652-848]

ITEM	All governments (bil. dol.)	FEDERAL ¹		STATE AND LOCAL (bil. dol.)			PER CAPITA ² (dollars)		
		Total (bil. dol.)	Percent of total	Total	State	Local	Total	Federal	State and local
Revenue: ³ 1980	⁴ 932	565	60.7	⁴ 452	277	258	⁴ 4,115	2,496	1,993
1990	⁴ 2,047	1,155	56.4	⁴ 1,032	632	580	⁴ 8,230	4,642	4,150
1992	⁴ 2,262	1,259	55.7	⁴ 1,185	744	648	⁴ 8,869	4,938	4,647
1993	⁴ 2,374	1,308	55.0	⁴ 1,268	806	679	⁴ 9,209	5,066	4,918
Intergovernmental: 1980	(X)	2	(X)	⁴ 83	64	102	(X)	8	367
1990	(X)	3	(X)	⁴ 437	126	191	(X)	12	550
1992	(X)	3	(X)	⁴ 479	170	216	(X)	13	703
1993	(X)	3	(X)	⁴ 499	189	227	(X)	5	771
General, own sources:									
1980	717	417	58.2	299	169	130	3,163	1,842	1,321
1990	1,493	780	52.2	713	391	322	6,004	3,138	2,865
1992	1,645	851	51.8	793	436	357	6,449	3,338	3,111
1993	1,727	887	51.4	840	465	374	6,699	3,441	3,258
Taxes: ³ 1980	574	351	61.1	223	137	86	2,535	1,568	986
1990	1,134	632	55.7	502	301	201	4,559	2,542	2,017
1992	1,215	659	54.3	556	328	227	4,763	2,584	2,179
1993	1,306	713	54.6	593	354	239	5,066	2,765	2,300
Property: 1980	68	(X)	(X)	68	3	66	302	(X)	302
1990	156	(X)	(X)	156	6	150	626	(X)	626
1992	179	(X)	(X)	179	7	172	700	(X)	700
1993	189	(X)	(X)	189	8	181	733	(X)	731
Individual income:									
1980	286	244	85.3	42	37	5	1,263	1,077	186
1990	573	467	81.6	106	96	10	2,302	1,877	425
1992	592	476	80.5	115	105	11	2,320	1,868	452
1993	633	510	80.5	123	112	11	2,455	1,977	478
Corporate income:									
1980	78	65	82.9	13	13	-	344	285	59
1990	117	94	80.3	24	22	2	471	376	95
1992	124	100	81.0	24	22	2	486	393	93
1993	144	118	81.6	26	24	2	559	456	103
Sales or gross receipts:									
1980	112	⁵ 32	28.6	80	68	12	494	⁵ 141	353
1990	232	⁵ 64	23.3	178	147	31	932	⁵ 217	715
1992	260	⁵ 64	24.7	196	163	33	1,021	⁵ 252	769
1993	277	⁵ 67	24.3	210	175	35	1,074	⁵ 262	813
Current charges and miscellaneous: 1980	142	67	46.7	76	32	44	629	294	335
1990	359	148	41.3	211	91	120	1,445	596	849
1992	430	192	44.7	238	108	130	1,687	754	932
1993	421	174	41.4	247	111	135	1,633	676	958
Expenditures: ³ 1980	⁴ 959	617	64.4	⁴ 434	258	261	⁴ 4,232	2,724	1,916
1990	⁴ 2,219	1,393	62.8	⁴ 976	572	581	⁴ 8,921	5,601	3,924
1992	⁴ 2,488	1,527	61.4	⁴ 1,150	700	655	⁴ 9,755	5,989	4,510
1993	⁴ 2,572	1,570	61.0	⁴ 1,211	743	685	⁴ 9,977	6,088	4,697
Intergovernmental: 1980	(X)	91	(X)	⁴ 2	85	2	(X)	401	8
1990	(X)	147	(X)	⁴ 3	175	6	(X)	591	13
1992	(X)	186	(X)	⁴ 4	201	7	(X)	729	14
1993	(X)	205	(X)	⁴ 4	214	7	(X)	794	14
Direct: ³ 1980	959	526	54.9	432	173	259	4,232	2,323	1,908
1990	2,219	1,246	56.2	973	397	575	8,921	5,010	3,911
1992	2,488	1,341	53.9	1,147	499	648	9,755	5,259	4,496
1993	2,572	1,365	53.1	1,207	529	678	9,977	5,294	4,682
Current operation: 1980	517	209	40.5	308	108	200	2,282	923	1,359
1990	1,190	490	41.2	700	258	442	4,785	1,970	2,815
1992	1,324	500	37.7	823	322	501	5,191	1,962	3,229
1993	1,364	491	36.0	873	345	528	5,290	1,904	3,386
Capital outlay: 1980	99	36	36.7	63	23	40	439	161	278
1990	221	98	44.3	123	46	78	888	394	495
1992	228	93	40.9	135	50	84	892	365	527
1993	221	85	38.6	136	50	86	858	331	527
Debt outstanding: ⁶ 1980	1,250	914	73.2	336	122	214	5,517	4,036	1,486
1990	4,127	3,266	79.2	861	318	542	16,592	13,132	3,460
1992	5,054	4,083	80.8	970	372	598	19,816	16,009	3,804
1993	5,452	4,436	81.4	1,016	390	626	21,149	17,208	3,942

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

Source: U.S. Bureau of the Census, *Government Finances*, series GF, No. 5, annual; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/25/96) and unpublished data.

No. 472. All Governments—Detailed Finances: 1993

[For fiscal year ending in year shown, see text, section 9. Local government amounts are estimates subject to sampling variation; see Appendix III and source. See also *Historical Statistics, Colonial Times to 1970*, series Y 505-637 and Y 652-848]

ITEM	All governments (mil. dol.)	Federal (mil. dol.)	State/Local Total (mil. dol.)	State (mil. dol.)	Local (mil. dol.)	PER CAPITA ¹ (dol.)	
						Federal	State and local
Revenue	2,374,185	1,308,349	1,485,036	805,607	679,429	5,067	5,760
Intergovernmental revenue	3,298	3,298	415,901	188,560	227,342	(X)	1,613
Revenue from own sources	2,374,185	1,305,051	1,069,134	617,047	452,087	5,055	4,147
General revenue from own sources	1,726,974	887,096	839,878	465,416	374,463	3,441	3,258
Taxes	1,305,839	712,912	592,927	353,957	238,970	2,765	2,300
Property	188,535	(X)	188,535	7,796	180,738	(X)	731
Individual income	632,996	509,680	123,316	112,210	11,106	1,977	478
Corporation income	143,950	117,520	26,430	24,208	2,222	456	103
Sales and gross receipts	276,993	67,447	209,546	174,543	35,003	262	813
Customs duties	18,931	18,931	(X)	(X)	(X)	(X)	(X)
General	138,776	(X)	138,776	114,635	24,141	(X)	538
Selective	127,121	56,351	70,770	59,908	10,862	219	275
Motor fuel	44,468	20,223	24,245	23,568	876	78	94
Alcoholic beverages	11,565	7,704	3,861	3,575	287	30	15
Tobacco products	12,121	5,700	6,421	6,232	189	22	25
Public utilities	22,196	7,835	14,361	8,265	6,097	30	56
Motor vehicle and operators' licenses	13,421	(X)	13,421	12,519	902	(X)	52
Death and gift	17,275	12,577	4,698	4,659	39	49	18
Charges and miscellaneous ³	421,135	174,184	246,951	111,459	135,493	676	958
Current charges ³	242,164	94,613	147,551	57,384	90,168	367	572
National defense and international relations	12,014	12,014	(X)	(X)	(X)	47	(X)
Postal service	46,502	46,502	(X)	(X)	(X)	180	(X)
Education ³	42,025	-	42,025	31,270	10,756	-	163
School lunch sales	3,867	-	3,867	13	3,854	-	15
Higher education	34,940	-	34,940	30,861	4,079	-	136
Natural resources	15,176	13,149	2,027	1,532	495	51	8
Hospitals	41,209	143	41,066	13,953	27,112	1	159
Sewerage	7,231	(X)	7,231	318	6,913	(X)	28
Solid waste management	15,861	3	15,858	28	15,829	(Z)	62
Parks and recreation	4,169	109	4,060	867	3,193	(Z)	16
Housing and community development	6,231	3,061	3,170	254	2,916	12	12
Airports	6,632	23	6,609	726	5,884	(Z)	26
Water transport and terminals	3,133	1,427	1,706	409	1,297	6	7
Special assessments	2,660	(X)	2,660	152	2,508	(X)	10
Sale of property	4,440	3,602	838	200	638	14	3
Interest earnings	61,611	10,897	50,714	25,283	25,431	42	197
Utility and liquor store revenue	65,081	(X)	65,081	6,746	58,335	(X)	252
Insurance trust revenue	581,892	417,955	163,937	144,886	19,051	1,621	636
Expenditure	2,571,896	1,364,873	1,428,577	743,262	685,315	6,882	5,541
Intergovernmental expenditure	(7)	3,298	221,434	214,095	7,339	794	859
Direct expenditure	2,571,896	1,364,873	1,207,023	529,167	677,856	6,088	4,682
General expenditure ³	1,902,481	878,625	1,023,856	432,813	591,043	4,202	3,972
Education	368,473	25,878	342,595	90,368	252,228	100	1,329
Elementary and secondary education	240,588	(X)	240,588	2,530	238,058	(X)	933
Higher education	88,138	(X)	88,138	73,969	14,169	(X)	342
Public welfare	218,655	51,609	167,046	137,077	29,969	200	648
Hospitals	73,341	10,875	62,466	27,428	35,038	42	242
Health	45,628	13,443	32,185	17,173	15,012	52	125
Highways	68,753	619	68,134	42,056	26,078	2	264
Police protection	43,502	7,356	36,146	4,961	31,185	29	140
Fire protection	15,797	(X)	15,797	(X)	15,797	(X)	61
Corrections	32,036	2,422	29,614	19,091	10,523	9	115
Natural resources	62,311	49,143	13,168	10,514	2,653	191	51
Sewerage	22,692	(X)	22,692	1,097	21,595	11	88
Solid waste management	15,433	2,717	12,716	1,304	11,412	49	49
Housing and community development	31,121	12,582	18,539	1,797	16,742	49	72
Governmental administration	70,406	18,004	52,022	21,135	31,268	70	203
Parks and recreation	18,129	2,135	15,994	2,672	13,322	7	62
Interest on general debt	253,878	198,795	55,083	24,019	31,065	771	214
Utility and liquor store expenditure	84,361	(X)	84,361	9,376	74,985	(X)	327
Insurance trust expenditure	585,174	486,248	98,926	86,978	11,948	1,886	384
By character and object:							
Current operation	1,363,688	490,864	872,824	345,324	527,500	1,904	3,386
Capital outlay	221,304	85,328	135,976	50,152	85,824	331	527
Construction	109,892	9,661	100,231	39,604	60,627	37	389
Equip., land, and existing structures	111,412	75,667	35,745	10,548	25,197	294	139
Assistance and subsidies	138,274	103,638	34,636	21,884	12,752	402	134
Interest on debt (general and utility)	263,576	198,795	64,781	24,829	39,952	771	251
Insurance benefits and repayments	585,055	486,248	98,807	86,978	11,829	1,886	383
<i>Expenditure for salaries and wages</i> ⁴	<i>559,012</i>	<i>162,536</i>	<i>396,476</i>	<i>115,283</i>	<i>281,193</i>	<i>630</i>	<i>1,538</i>

- Represents or rounds to zero. X Not applicable. Z Less than 50 cents. ¹ Based on estimated resident population as of July 1. See table 2. ² Aggregates exclude duplicative transactions between levels of government; see source. ³ Includes amounts not shown separately. ⁴ Included in items shown above.

Source: U.S. Bureau of the Census, Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/25/96); and unpublished data.

No. 473. All Governments—Capital Outlays: 1970 to 1993

[In millions of dollars, except percent. For fiscal year ending in year shown; see text, section 9. Local government amounts are subject to sampling variation; see Appendix III and source. See also *Historical Statistics, Colonial Times to 1970*, series Y 523-524, Y 673-674, Y 740-741, and Y 787-788]

LEVEL AND FUNCTION	1970	1980	1985	1988	1989	1990	1991	1992	1993
Total	47,519	99,386	156,912	197,844	211,734	220,960	227,225	227,798	221,304
Federal Government:									
Total	17,869	36,492	77,014	93,531	99,790	97,891	95,575	93,095	85,328
Annual percent change ¹	-6	11	6	-3	7	-2	-2	-3	-7
Percent of direct expenditure	10	7	8	8	9	8	6	7	6
By function:									
National defense ²	14,027	28,161	64,154	74,790	78,891	75,624	72,775	69,061	61,754
Education	9	97	39	7	9	41	97	90	86
Highways	9	132	121	173	165	181	143	310	210
Health and hospitals	166	673	916	1,228	1,403	1,096	1,387	1,594	1,703
Natural resources	1,691	4,046	4,092	3,581	3,786	4,698	4,721	5,466	6,122
Housing ³	853	317	1,935	5,180	5,032	4,343	4,147	4,017	3,942
Air transportation	234	151	785	407	658	664	778	879	916
Water transportation ⁴	285	1,003	583	370	306	385	459	506	739
Other	595	1,912	4,389	7,792	9,540	10,859	10,068	11,172	10,856
State and local governments:									
Total	29,650	62,894	79,898	104,313	111,944	123,069	131,650	134,703	135,976
Annual percent change ¹	5	7	13	6	7	10	7	2	-
Percent of direct expenditure	20	15	12	13	13	13	12	12	11
By function:									
Education ⁵	7,621	10,737	13,477	18,529	21,854	25,997	27,251	30,845	31,551
Higher education	2,705	2,972	4,629	6,397	6,851	7,441	7,064	9,180	9,263
Elementary and secondary	4,658	7,362	8,358	11,789	14,584	18,057	19,852	21,319	22,288
Highways	10,762	19,133	23,900	31,635	32,754	33,867	36,409	37,031	36,950
Health and hospitals	790	2,443	2,709	3,436	3,445	3,848	4,142	4,331	5,291
Natural resources	789	1,052	1,736	1,894	2,019	2,545	2,474	2,266	2,136
Housing	1,319	2,248	3,217	3,619	3,765	3,997	4,389	4,182	4,890
Air transportation	691	1,391	1,875	2,896	2,965	3,434	3,941	4,605	5,413
Water transportation ⁴	258	623	717	911	943	924	984	778	996
Sewerage	1,385	6,272	5,926	8,300	8,343	8,356	9,104	8,926	10,251
Parks and recreation	684	2,023	2,196	3,142	3,350	3,877	4,702	3,934	3,839
Utilities	2,437	9,933	13,435	14,782	15,371	16,601	17,028	17,785	15,931
Water	1,201	3,335	4,160	6,052	6,372	6,873	7,499	7,567	6,490
Electric	820	4,572	5,247	4,473	4,291	3,976	3,579	3,950	3,760
Transit	366	1,921	3,830	3,998	4,430	5,443	5,636	5,836	5,253
Gas	50	105	198	259	279	310	314	432	428
Other	2,915	7,039	10,711	15,172	17,135	19,623	21,226	20,020	18,727

- Represents or rounds to zero. ¹ Change from prior year shown except 1970, change from 1969 and 1980, change from 1975. ² Includes international relations and U.S. service schools. ³ Includes community development. ⁴ Includes terminals. ⁵ Includes other education.

Source: U.S. Bureau of the Census, *Historical Statistics on Governmental Finances and Employment, and Government Finances*, series GF, No. 5, annual; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 05/31/96); and unpublished data.

No. 474. All Governments—Expenditure for Public Works: 1980 to 1993

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

ITEM	Total	Highways	Airport transportation	Water transport and terminals	Sewerage	Solid waste management	Water supply	Mass transit
1980: Total	72,177	33,745	5,071	3,278	9,892	3,322	9,228	7,641
Federal	5,114	434	2,570	2,110	-	-	-	-
State	22,832	20,661	360	360	334	-	91	1,026
Local	44,231	12,650	2,141	808	9,558	3,322	9,137	6,615
Capital expenditures (percent)	48	57	30	50	63	11	36	25
1990: Total	146,762	61,913	10,983	4,524	18,309	10,144	22,101	18,788
Federal	7,911	856	4,499	2,556	-	-	-	-
State	43,787	36,464	635	504	636	891	136	4,521
Local	95,064	24,593	5,848	1,464	17,673	9,253	21,966	14,267
Capital expenditures (percent)	42	55	37	29	46	18	31	29
1993: Total	170,448	68,753	15,478	5,106	22,692	12,717	24,402	21,300
Federal	9,786	619	6,214	2,953	-	-	-	-
State	50,206	42,056	915	572	1,097	1,304	188	4,074
Local	110,456	26,078	8,349	1,581	21,595	11,413	24,214	17,226
Capital expenditures (percent)	40	54	41	34	45	11	27	25

- Represents or rounds to zero.

Source: U.S. Bureau of the Census, *Government Finances*, series GF, No. 5, annual; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/03/96); and unpublished data.

No. 475. Federal Grants-in-Aid Summary: 1970 to 1996

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

YEAR	CURRENT DOLLARS							CONSTANT (1987) DOLLARS	
	Total grants (bil. dol.)	Annual percent change ¹	Grants to individuals		Grants as percent of—			Total grants (bil. dol.)	Annual percent change ¹
			Total (bil. dol.)	Percent of total grants	State- local govt. outlays ²	Federal outlays	Gross domestic product		
1970	24,065	19.3	8,727	36.3	19.0	12.3	2.4	73.6	11.9
1975	49,791	14.8	16,762	33.7	23.5	15.0	3.3	105.4	3.0
1980	91,451	9.7	32,652	35.7	26.3	15.5	3.5	127.5	-1.0
1985	105,852	8.5	49,352	46.6	21.3	11.2	2.7	112.9	4.2
1988	115,342	6.4	62,434	54.1	18.6	10.8	2.4	110.7	2.1
1989	121,928	5.7	67,353	55.2	18.6	10.7	2.4	112.2	1.4
1990	135,325	11.0	77,132	57.0	18.7	10.8	2.5	119.5	6.5
1991	154,519	14.2	92,497	59.9	19.5	11.7	2.7	130.9	9.5
1992	178,065	15.2	112,185	63.0	20.8	12.9	3.0	146.7	12.1
1993	193,612	8.7	124,289	64.2	21.2	13.7	3.1	155.5	6.0
1994	210,596	8.8	135,232	64.2	21.8	14.4	3.2	165.9	6.7
1995	224,992	6.8	145,793	64.8	22.2	14.8	3.2	172.7	4.1
1996 est.	236,730	5.2	150,583	63.6	(NA)	15.1	3.2	177.3	2.7

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

Source: Office of Management and Budget, based on *Budget of the United States Government*, FY 97.

No. 476. Federal Aid to State and Local Governments: 1970 to 1996

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. Includes trust funds. See *Historical Statistics, Colonial Times to 1970*, series Y 638-651, for related data]

PROGRAM	1970	1980	1990	1992	1993	1994	1995	1996,est.
Grant-in-aid shared revenue ¹	224,065	91,451	135,325	178,065	193,612	210,596	224,992	236,730
National defense	37	93	241	318	152	169	68	25
Energy	25	499	461	448	460	466	492	482
Natural resources and environment	411	5,363	3,745	3,929	3,796	3,765	4,148	4,009
Environmental Protection Agency	194	4,603	2,874	3,038	2,852	2,700	2,912	2,828
Agriculture	604	569	1,285	1,142	1,117	937	780	676
Transportation	4,599	13,087	19,174	20,556	22,292	23,633	25,787	26,617
Airports	83	590	1,220	1,672	1,931	1,620	1,826	1,622
Highways	4,395	9,208	14,171	15,250	16,409	18,139	18,945	19,842
Urban mass transit	104	3,129	3,730	3,577	3,885	3,267	4,353	4,384
Community and regional development ¹	1,780	6,486	4,965	4,539	5,666	7,789	7,230	9,690
Appalachian development	184	335	124	125	138	181	182	170
Community development block grants	(X)	3,902	2,818	3,090	3,198	3,651	4,333	5,093
Education, employment, training, social services ¹	6,417	21,862	23,359	28,795	30,160	32,744	34,125	36,561
Compensatory education for the disadvantaged	1,470	3,370	4,437	6,129	6,582	6,819	6,785	7,098
School improvement programs	86	523	1,080	1,361	1,903	1,358	1,288	1,473
Bilingual and immigrant education	-	166	152	160	101	176	189	200
Federally affected areas impact aid	622	622	799	785	468	797	803	803
Vocational and adult education	285	854	1,287	1,020	1,133	1,292	1,449	1,481
Libraries	105	158	127	190	159	125	109	155
Payments to States for Family Support Activities	81	383	265	594	736	839	953	959
Social services-block grants to States	574	2,763	2,749	2,708	2,785	2,728	2,797	3,183
Human development services	390	1,548	2,618	4,064	3,614	3,998	4,463	4,528
Training and employment assistance	954	6,191	3,042	3,388	3,245	3,310	3,620	3,618
Health ¹	3,849	15,758	43,890	71,416	79,665	86,265	93,587	99,173
Alcohol, drug abuse, and mental health ³	146	679	1,241	1,778	1,994	2,132	2,444	2,105
Medicaid ⁴	2,727	13,957	41,103	67,827	75,774	82,034	89,070	94,892
Income security ¹	5,795	18,495	35,189	43,486	46,991	51,532	55,123	54,909
Family support payments to States ³	4,142	6,888	12,246	15,103	15,628	16,508	17,133	17,366
Food stamps-administration	559	412	2,130	2,607	2,611	2,688	2,740	3,061
Child nutrition and special milk programs ³	380	3,388	4,871	5,993	6,589	6,938	7,387	8,111
Housing assistance ³	436	3,435	9,516	12,262	14,100	15,791	18,416	16,825
Veterans benefits and services	18	90	134	164	189	199	253	254
Administration of justice	42	529	574	987	987	992	1,222	2,142
General government ⁴	479	8,616	2,309	2,274	2,131	2,098	2,172	2,178

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

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

No. 477. Federal Aid to State and Local Governments—Selected Programs, by State: 1995

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

STATE	FEDERAL AID ¹		OE ³ compensatory education ⁴	EPA ⁵ waste treatment facilities con- struction	HHS ⁶		HUD ⁸		ETA ¹⁰ employ- ment/ training	DOT ¹¹ highway trust fund
	Total	Per capita ² (dol.)			Adminis- tration for Children and Families ⁷	Medi- caid	Lower income hous- ing assis- tance ⁹	Communi- ty develop- ment		
United States ¹²	228,936	863	6,817	2,451	33,156	89,070	15,943	4,339	6,897	19,091
Alabama	3,419	810	126	27	339	1,395	213	62	93	293
Alaska	1,125	1,856	15	13	135	169	90	9	41	258
Arizona	3,150	773	99	25	516	1,117	174	42	99	275
Arkansas	2,091	852	75	12	200	885	112	38	59	241
California	26,934	857	735	204	5,940	8,777	1,906	530	1,134	1,880
Colorado	2,391	654	66	13	316	832	174	42	76	249
Connecticut	3,195	976	53	27	472	1,280	327	47	112	392
Delaware	560	793	16	9	78	179	48	8	19	66
District of Columbia	2,238	3,926	21	8	225	384	100	43	36	104
Florida	9,078	651	280	62	1,205	3,516	604	173	286	876
Georgia	5,461	774	169	40	696	2,214	335	76	141	524
Hawaii	1,162	986	20	24	167	322	109	16	36	181
Idaho	849	749	22	5	101	253	40	13	32	141
Illinois	9,487	807	324	97	1,451	3,205	835	263	271	820
Indiana	3,546	616	110	49	501	1,305	253	93	96	369
Iowa	2,074	733	51	29	281	768	104	86	54	229
Kansas	1,649	646	53	22	253	594	71	30	42	167
Kentucky	3,437	898	126	26	414	1,503	198	56	88	248
Louisiana	5,291	1,226	191	19	444	3,071	198	86	110	246
Maine	1,315	1,060	26	12	163	578	105	22	42	116
Maryland	3,594	718	88	79	528	1,255	310	70	111	380
Massachusetts	6,829	1,130	122	277	870	2,447	722	120	182	964
Michigan	7,589	799	307	141	1,351	3,061	369	149	275	569
Minnesota	3,685	807	83	36	571	1,537	293	78	94	228
Mississippi	2,738	1,026	125	20	293	1,221	135	47	71	189
Missouri	4,159	788	113	32	532	1,699	265	134	122	399
Montana	933	1,090	26	6	116	259	62	11	28	146
Nebraska	1,440	887	28	10	172	641	81	28	26	140
Nevada	882	605	19	7	123	226	70	12	41	121
New Hampshire	866	762	17	9	103	387	63	10	29	78
New Jersey	6,639	840	143	69	800	2,632	767	123	226	545
New Mexico	1,866	1,128	60	10	253	597	78	22	42	227
New York	24,348	1,340	616	159	3,811	12,060	1,863	442	509	891
North Carolina	5,487	776	131	36	715	2,551	299	71	133	492
North Dakota	768	1,204	17	6	81	219	41	20	24	135
Ohio	9,115	821	304	183	1,391	3,796	702	193	207	688
Oklahoma	2,472	759	84	20	340	847	194	44	77	253
Oregon	2,763	895	67	19	366	943	170	39	92	189
Pennsylvania	10,354	859	306	64	1,558	4,255	761	259	337	883
Rhode Island	1,276	1,280	22	11	153	521	141	19	37	174
South Carolina	3,027	826	93	30	301	1,467	147	40	79	259
South Dakota	813	1,128	19	13	78	227	59	16	20	129
Tennessee	4,531	876	123	32	458	2,181	234	55	95	321
Texas	13,338	726	583	196	1,507	5,726	711	243	392	985
Utah	1,318	691	33	25	183	421	53	19	51	130
Vermont	625	1,078	15	9	102	219	39	7	20	85
Virginia	3,504	535	101	65	494	1,037	314	73	112	398
Washington	4,351	814	100	39	730	1,603	244	60	167	484
West Virginia	2,074	1,138	71	39	214	955	100	21	60	169
Wisconsin	3,729	734	124	58	644	1,494	217	76	99	296
Wyoming	748	1,571	16	5	55	116	19	4	20	133
Outlying areas	4,028	6,847	275	19	365	122	427	99	147	128

¹ Includes programs not shown separately. ² Based on estimated resident population as of July 1, 1994. ³ Department of Education, Office of Elementary and Secondary Education. ⁴ For the disadvantaged. ⁵ Environmental Protection Agency. ⁶ Department of Health and Human Services. ⁷ Includes family support payments (Aid to Families with Dependent Children), social services block grants, children and family services, foster care and adoption assistance, low-income home energy assistance, community services block grants, refugee assistance, and assistance for legalized aliens. ⁸ Department of Housing and Urban Development. ⁹ Includes public housing, housing payments (section 8) to public agencies, and college housing. ¹⁰ Department of Labor, Employment and Training Administration, Insurance and Employment Service Operations; and Community Service. ¹¹ Department of Transportation, Highway Trust Fund. ¹² Includes undistributed amounts not shown separately.

Source: U.S. Bureau of the Census, *Federal Expenditures by State for Fiscal Year 1995*; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/25/96).

No. 478. State and Local Governments—Summary of Finances: 1980 to 1993

[For fiscal year ending in year shown; see text, section 9. Local government amounts are estimates subject to sampling variation; see Appendix III and source. See also *Historical Statistics, Colonial Times to 1970*, series Y 652-709]

ITEM	TOTAL (mil. dol.)				PER CAPITA ¹ (dol.)			
	1980	1990	1992	1993	1980	1990	1992	1993
Revenue²	451,537	1,032,115	1,185,191	1,267,967	1,993	4,150	4,647	4,918
From Federal Government	83,029	136,802	179,184	198,833	367	550	703	771
Public welfare	24,921	59,961	91,788	17,395	110	241	360	67
Highways	8,980	14,368	14,800	16,947	40	58	58	66
Education	14,435	23,233	27,821	30,380	64	93	109	118
Health and hospitals	2,513	5,904	7,293	8,635	11	24	29	33
Housing and community development	3,905	9,655	10,876	11,687	17	39	43	45
Other and unallocable	28,275	23,683	26,606	113,789	125	95	104	441
From State and local sources	368,509	895,313	1,006,007	1,069,134	1,627	3,600	3,945	4,147
General, net intergovernmental	299,293	712,700	793,399	839,878	1,321	2,865	3,111	3,258
Taxes	223,463	501,619	555,610	592,927	986	2,017	2,179	2,300
Property	68,499	155,613	178,536	188,535	302	626	700	731
Sales and gross receipts	79,927	177,885	196,112	209,546	353	715	769	813
Individual income	42,080	105,640	115,170	123,316	186	425	452	478
Corporation income	13,321	23,566	23,959	26,430	59	95	93	103
Other	19,636	38,915	42,197	45,101	87	156	165	175
Charges and miscellaneous	75,830	211,081	237,789	246,951	335	849	932	958
Utility and liquor stores	25,560	58,642	62,540	65,081	113	236	245	252
Water supply system	6,766	17,674	19,147	20,206	30	71	75	78
Electric power system	11,387	29,268	30,999	32,090	50	118	122	124
Transit system	2,397	5,216	5,742	5,828	11	21	23	23
Gas supply system	1,809	3,043	3,034	3,331	8	12	12	13
Liquor stores	3,201	3,441	3,618	3,626	14	14	14	14
Insurance trust revenue ³	43,656	123,970	150,067	164,175	193	498	588	637
Employee retirement	25,441	94,268	108,310	113,054	112	379	425	439
Unemployment compensation	13,529	18,441	27,019	34,649	60	74	106	134
Direct expenditure	432,328	972,662	1,146,610	1,207,142	1,908	3,911	4,496	4,682
By function:								
Direct general expenditure ³	367,340	834,786	971,973	1,023,856	1,622	3,356	3,811	3,972
Education ³	133,211	288,148	326,769	342,595	588	1,159	1,281	1,329
Elementary and secondary	92,930	202,009	228,917	240,588	410	812	898	933
Higher education	33,919	73,418	84,329	88,138	150	295	331	342
Highways	33,311	61,057	66,477	68,134	147	245	261	264
Public welfare	45,552	110,518	154,235	167,046	201	444	605	648
Health	8,387	24,223	29,344	32,185	37	97	115	125
Hospitals	23,787	50,412	58,768	62,466	105	203	230	242
Police protection	13,494	30,577	34,545	36,146	60	123	135	140
Fire protection	5,718	13,186	14,358	15,797	25	53	56	61
Natural resources	5,509	12,330	13,049	13,168	24	50	51	51
Sanitation and sewerage	13,214	28,453	32,398	35,408	58	114	127	137
Housing and community development	6,062	15,479	17,067	18,539	27	62	67	72
Parks and recreation	6,520	14,326	15,728	15,994	29	58	62	62
Financial administration	6,719	16,217	18,090	19,309	30	65	71	75
Interest on general debt ⁴	14,747	49,739	55,255	55,083	65	200	217	214
Utility and liquor stores ⁴	36,191	77,801	84,361	84,361	160	313	331	327
Water supply system	9,228	22,101	24,378	24,401	41	89	96	95
Electric power system	15,016	30,997	31,983	32,338	66	125	125	125
Transit system	7,641	18,788	21,879	21,300	34	76	86	83
Gas supply system	1,715	2,989	3,058	3,274	8	12	12	13
Liquor stores	2,591	2,926	3,063	3,048	11	12	12	12
Insurance trust expenditure ³	28,797	63,321	90,276	98,926	127	255	354	384
Employee retirement	14,008	38,355	46,419	51,662	62	154	182	200
Unemployment compensation	12,070	16,499	32,887	35,409	53	66	129	137
By character and object:								
Current operation	307,811	700,131	823,494	872,824	1,359	2,815	3,229	3,386
Capital outlay	62,894	123,069	134,521	135,976	278	495	527	527
Construction	51,492	89,114	100,533	100,231	227	358	394	389
Equipment, land, and existing structures	11,402	33,955	33,988	35,745	50	137	133	139
Assistance and subsidies	15,222	27,227	33,230	34,636	67	109	130	134
Interest on debt (general and utility)	17,604	58,914	64,789	64,781	78	237	254	251
Insurance benefits and repayments	28,797	63,321	90,276	98,926	127	255	354	384
Expenditure for salaries and wages	163,896	341,158	378,804	396,476	723	1,372	1,485	1,538
Debt outstanding, year end	335,603	860,584	970,462	1,016,167	1,481	3,460	3,805	3,942
Long-term	322,456	841,278	949,129	993,563	1,423	3,382	3,722	3,854
Short-term	13,147	19,306	21,333	22,605	58	78	84	88
Long-term debt:								
Issued	42,364	108,468	155,060	194,966	187	436	608	756
Retired	17,404	64,831	99,233	146,287	77	261	389	567

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

Source: U.S. Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/10/96), and unpublished data.

No. 479. State and Local Government Receipts and Current Expenditures in the National Income and Product Accounts: 1980 to 1995

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

ITEM	1980	1985	1988	1989	1990	1991	1992	1993	1994	1995
Receipts	361.4	528.7	631.4	681.0	728.9	784.2	844.3	897.1	946.4	996.1
Personal tax and nontax receipts	56.2	94.0	117.6	131.4	139.1	147.8	159.7	166.2	170.0	179.4
Income taxes	42.6	72.1	89.9	101.4	106.3	110.4	118.1	123.4	125.7	133.5
Nontaxes	5.0	9.9	12.7	14.1	15.6	19.2	22.5	22.9	23.4	23.9
Other	8.6	11.9	15.0	15.9	17.3	18.2	19.1	19.9	20.9	22.0
Corporate profits tax accruals	14.5	20.2	26.0	24.2	22.5	23.6	24.4	26.3	30.9	34.4
Indirect business tax and nontax accruals	172.3	271.4	324.6	353.0	377.6	398.4	423.7	451.8	479.9	504.3
Sales taxes	82.9	131.1	161.5	172.7	183.2	190.0	202.2	212.9	227.4	238.3
Property taxes	68.8	107.0	127.6	143.3	155.5	167.6	177.5	194.2	205.1	216.3
Contributions for social insurance	29.7	42.8	51.9	54.1	57.4	60.9	64.3	66.9	69.7	71.9
Federal grants-in-aid	88.7	100.3	111.2	118.2	132.4	153.4	172.2	185.7	195.9	206.1
Current expenditures	307.0	437.8	545.5	585.9	648.8	708.4	758.0	802.2	846.6	901.1
Consumption expenditures	261.3	382.6	471.3	507.2	550.1	579.4	603.6	627.9	651.7	682.6
Transfer payments to persons	65.7	101.9	131.0	144.5	166.5	199.0	227.2	246.8	267.4	291.6
Net interest paid	-19.3	-38.9	-44.6	-51.2	-51.7	-53.3	-54.7	-51.9	-49.8	-47.4
Interest received by government	38.7	81.0	99.0	108.8	112.1	116.8	119.4	116.3	114.0	111.4
Less: Dividends received	1.9	4.5	6.9	8.1	9.0	9.5	10.1	10.5	11.4	12.6
Subsidies	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.3	0.4	0.4
Less: Current surplus of govt. enterprises	-0.9	3.7	5.7	7.0	7.5	7.6	8.4	10.5	11.6	13.5
Current surplus or deficit	54.4	91.0	85.9	95.1	80.1	75.8	86.3	94.9	99.7	95.0
Social insurance funds	26.9	47.0	56.7	60.2	59.9	64.3	68.0	66.9	62.9	58.2
Other	27.5	44.0	29.2	34.9	20.2	11.5	18.3	28.0	36.9	36.8

¹ Includes other items not shown separately.

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts of the United States*, to be published in late 1996, and *Survey of Current Business*, January/February 1996.

No. 480. State and Local Government Consumption Expenditures and Transfers in the National Income and Product Accounts: 1980 to 1994

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

EXPENDITURE	1980	1985	1987	1988	1989	1990	1991	1992	1993	1994
Total	324.4	464.9	537.2	574.7	617.9	672.6	703.4	735.8	767.8	798.4
Consumption expenditures	261.3	382.6	441.1	471.3	507.2	550.1	579.4	603.6	627.9	651.7
Durable goods ¹	4.7	7.4	8.7	9.4	10.2	10.9	11.7	12.4	13.1	13.8
Nondurable goods	28.8	38.7	41.6	44.4	50.4	56.5	58.4	60.9	63.8	66.8
Services	227.8	336.5	390.7	417.5	446.6	482.8	509.4	530.3	551.0	571.2
Compensation of employees	193.1	285.4	329.5	353.7	380.2	413.9	437.9	460.0	480.9	500.0
Other services ²	34.7	51.1	61.2	63.8	66.4	68.9	71.5	70.3	70.1	71.2
Structures	55.1	67.6	78.8	84.8	88.7	98.5	100.5	108.1	113.9	119.0
Transfers	65.7	101.9	120.7	131.0	144.5	166.5	199.0	227.2	246.8	267.4
Benefits from social insurance funds	17.8	30.4	37.5	41.1	44.7	49.6	55.1	61.0	65.7	73.1
State and local employee retirement	15.1	25.5	31.2	34.1	37.0	40.6	44.7	49.6	54.3	61.4
Temporary disability insurance	0.8	1.4	1.6	1.8	1.9	2.2	2.8	3.0	2.3	2.3
Workers' compensation	2.0	3.5	4.7	5.3	5.8	6.9	7.6	8.4	9.0	9.5
Public assistance	42.8	65.7	76.6	82.9	92.1	108.1	134.4	156.0	170.1	182.4
Medical care	24.6	41.8	50.7	55.9	63.8	76.7	100.2	119.7	132.5	143.5
Aid to Families with Dependent Children	12.4	15.4	16.7	17.3	18.0	19.8	22.0	23.3	23.9	24.2
Supplemental Security Income	2.0	2.3	2.9	3.1	3.4	3.8	3.8	4.1	3.9	3.8
General assistance	1.4	2.4	2.6	2.7	2.8	3.0	2.9	3.3	3.3	3.4
Energy assistance	1.3	2.1	1.7	1.8	1.4	1.6	1.6	1.6	1.6	1.9
Other ³	1.0	1.6	1.9	2.3	2.7	3.2	3.8	4.0	4.8	5.7
Education	2.4	3.5	4.0	4.2	4.6	5.3	5.7	6.0	6.6	7.2
Employment and training	1.7	0.9	0.9	0.9	0.9	0.9	0.9	1.1	1.1	1.1
Other ⁴	0.8	1.3	1.6	1.9	2.2	2.5	2.9	3.1	3.4	3.6

¹ Excludes expenditures classified as investment except goods transferred to foreign countries by the Federal Government.

² Includes consumption of fixed capital or depreciation. ³ Consists of emergency assistance and medical insurance premium payments paid on behalf of indigents. ⁴ Consists largely of foster care, veterans benefits, Alaska dividends, and crime victim payments.

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts of the United States*, to be published in late 1996, and *Survey of Current Business*, January/February 1996.

No. 482. State and Local Governments—Indebtedness: 1980 to 1993

[In billions of dollars, except per capita. For fiscal year ending in year shown; see text, section 9. Local government amounts are estimates subject to sampling variation; see Appendix III and source. See *Historical Statistics, Colonial Times to 1970*, series Y 680, Y 747, and Y 794, for debt outstanding]

ITEM	DEBT OUTSTANDING					LONG TERM			
	Total	Per capita ¹ (dol.)	Long-term			Short-term	Net long-term	Debt issued	Debt retired
			Local schools ²	Utilities	All other				
1980: Total	335.6	1,481	32.3	55.2	235.0	13.1	262.9	42.4	17.4
State	122.0	539	3.8	4.6	111.5	2.1	79.8	16.4	5.7
Local	213.6	943	28.5	50.6	123.5	11.0	183.1	25.9	11.7
1985: Total	568.6	2,390	43.8	90.8	414.5	19.6	430.5	101.2	43.5
State	211.9	891	6.7	8.6	193.8	2.8	110.4	41.7	16.4
Local	356.7	1,499	37.1	82.2	220.6	16.8	320.1	59.5	27.2
1986: Total	658.9	2,744	43.0	104.8	492.8	18.3	458.9	162.0	74.4
State	247.7	1,032	4.1	10.0	232.0	1.6	129.1	64.0	26.4
Local	411.2	1,712	38.9	94.9	260.6	16.7	329.8	98.1	48.0
1987: Total	727.1	3,001	49.2	120.5	541.5	15.9	518.3	134.4	83.0
State	265.7	1,097	7.9	11.9	244.1	1.6	143.4	50.2	33.3
Local	461.5	1,905	41.3	108.6	297.3	14.3	375.0	84.1	49.8
1988: Total	755.0	3,088	47.5	124.9	566.9	15.7	425.4	89.7	63.8
State	276.8	1,132	3.3	12.2	260.0	1.3	108.8	36.4	26.1
Local	478.2	1,956	44.2	112.7	306.9	14.4	316.5	53.3	37.6
1989: Total	798.4	3,235	52.7	127.5	600.2	18.0	445.5	102.2	63.8
State	295.5	1,197	3.7	12.2	277.4	2.3	118.2	42.0	26.9
Local	502.9	2,037	49.0	115.3	322.8	15.7	327.2	60.2	36.8
1990: Total	860.6	3,451	60.4	134.8	646.1	19.3	477.0	108.5	64.8
State	318.3	1,276	4.4	12.3	298.8	2.8	125.5	43.5	22.9
Local	542.3	2,175	56.0	122.4	347.4	16.5	351.5	65.0	42.0
1991: Total	915.8	3,632	71.0	141.2	681.8	21.7	509.9	118.1	65.7
State	345.6	1,370	5.9	12.5	323.7	3.4	139.9	50.5	25.4
Local	570.2	2,261	65.1	128.7	358.1	18.3	369.9	67.6	40.3
1992: Total	970.5	3,805	78.4	150.4	720.4	21.3	561.6	155.1	99.2
State	372.3	1,460	7.6	13.7	348.1	2.9	125.4	70.2	45.0
Local	598.1	2,345	70.9	136.7	373.1	18.4	409.1	85.0	54.3
1993: Total	1,016.2	3,942	89.2	157.5	746.9	22.6	617.1	195.0	146.3
State	389.8	1,512	9.4	14.8	361.7	3.9	176.9	77.2	60.7
Local	626.4	2,430	79.8	142.7	385.2	18.7	440.2	117.8	85.6

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

Source: U.S. Bureau of the Census, Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/24/96); and unpublished data.

No. 483. Bond Ratings for State Governments, by State: 1995

[As of fourth quarter. Key to investment grade ratings are in declining order of quality. The ratings from AA to CCC may be modified by the addition of a plus or minus sign to show relative standing within the major rating categories. **S&P:**AAA,AA,A,BBB,BB,B,CCC,CC,C; **Moody's:**Aaa,Aa1,Aa,A1,A,Baa1,Baa,Ba1,B,Ba1,B; **Fitch:**AAA,AA,A,BBB,BB,B,CCC,CC,C]

STATE	Standard & Poor's	Moody's	Fitch	STATE	Standard & Poor's	Moody's	Fitch
Alabama	AA	Aa	AA	Montana	AA-	Aa	(1)
Alaska	AA	Aa	AA	Nebraska	(1)	(1)	(1)
Arizona	(1)	(1)	(1)	Nevada	AA	Aa	(1)
Arkansas	AA	Aa	(1)	New Hampshire	AA+	Aa+	AA+
California	A	A1	A	New Jersey	AA+	Aa1	AA+
Colorado	(1)	(1)	(1)	New Mexico	AA1	Aa1	(1)
Connecticut	AA-	Aa	AA	New York	A-	A	A+
Delaware	AA+	Aa1	(1)	North Carolina	AAA	Aaa	AAA
Florida	AA	Aa	AA	North Dakota	AA-	Aa	(1)
Georgia	AA+	Aaa	AAA	Ohio	AA	Aa	(1)
Hawaii	AA	Aa	(1)	Oklahoma	AA	Aa	AA
Idaho	(1)	(1)	(1)	Oregon	AA-	Aa	AA
Illinois	AA-	A1	(2)	Pennsylvania	AA-	A1	AA-
Indiana	(1)	(1)	(1)	Rhode Island	AA-	A1	AA-
Iowa	(1)	(1)	(1)	South Carolina	AA+	Aaa	AAA
Kansas	(1)	(1)	(1)	South Dakota	(1)	(1)	(1)
Kentucky	AA	Aa	(1)	Tennessee	AA+	Aaa	AAA
Louisiana	A-	Baa1	(1)	Texas	AA	Aa+	AA+
Maine	AA+	Aa	(1)	Utah	AAA	Aaa	AAA
Maryland	AA	Aaa	AAA	Vermont	AA-	Aa	AA
Massachusetts	A+	A1	A+	Virginia	AAA	Aaa	AAA
Michigan	AA	Aa	AA	Washington	AA	Aa	AA
Minnesota	AA+	Aa1	AAA	West Virginia	A+	A1	A+
Mississippi	AA-	Aa	(1)	Wisconsin	AA	Aa	(1)
Missouri	AAA	Aa	AAA	Wyoming	(1)	(1)	(1)

¹ Not reviewed. ² Under general review.

Source: Congressional Quarterly Inc., Washington, DC, *Governing Magazine* (copyright).

No. 484. Bond Ratings for City Governments, by Largest Cities: 1995

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

CITIES RANKED BY 1992 POPULATION	Standard & Poor's	Moody's	Fitch	CITIES RANKED BY 1992 POPULATION	Standard & Poor's	Moody's	Fitch
New York, NY	BBB+	Baa1	A-	Sacramento, CA	AA	Aa1	(1)
Los Angeles, CA	AA	Aa1	(1)	Fresno, CA	(1)	(1)	(1)
Chicago, IL	A	A	(1)	Tulsa, OK	AA	Aa	(1)
Houston, TX	AA-	Aa	AA	Oakland, CA	AA-	A1	(1)
Philadelphia, PA	BBB-	Ba	BBB-	Honolulu, HI	AA-	Aa	(1)
San Diego, CA	AA+	Aaa	(1)	Miami, FL	A	A	(1)
Dallas, TX	AAA	Aa1	(1)	Pittsburgh, PA	(1)	Baa1	A-
Phoenix, AZ	AA+	Aa1	(1)	Cincinnati, OH	AA+	Aa	(1)
Detroit, MI	BBB	Ba1	(1)	Minneapolis, MN	AAA	Aaa	(1)
San Antonio, TX	(1)	Aa	AA	Omaha, NE	AAA	Aaa	(1)
San Jose, CA	(1)	Aa	(1)	Toledo, OH	(1)	Baa1	(1)
Indianapolis, IN	(1)	Aaa	AAA	Buffalo, NY	BBB	Baa	(1)
San Francisco, CA	AA-	A1	AA	Wichita, KS	AA	Aa	(1)
Baltimore, MD	A	A1	AAA	Mesa, AZ	AA-	A1	(1)
Jacksonville, FL	AA	A1	AA	Colorado Springs, CO	AA-	Aa	(1)
Columbus, OH	AAA	Aaa	(1)	Santa Ana, CA	(1)	(1)	(1)
Milwaukee, WI	AA+	Aa	AA+	Tampa, FL	(1)	(1)	(1)
Memphis, TN	AA	Aa	(1)	Arlington, TX	AA	Aa	(1)
Washington, DC	B	Ba	BB	Anaheim, CA	AA	Aa1	(1)
Boston, MA	A	A	(1)	Louisville, KY	AA-	A1	(1)
El Paso, TX	AA	Aa	(1)	St. Paul, MN	AA+	Aa	(1)
Seattle, WA	AA+	Aa1	(1)	Newark, NJ	BBB+	Baa1	(1)
Cleveland, OH	A	A	A-	Corpus Christi, TX	AA-	A	(1)
Nashville-Davidson, TN	(1)	Aa	(1)	Birmingham, AL	AA	A1	(1)
Austin, TX	AA	Aa	AA	Norfolk, VA	AA	Aa	(1)
New Orleans, LA	A-	Baa	(1)	Anchorage, AK	(1)	A1	(1)
Denver, CO	BBB+	Aa	AA	Aurora, CO	AA-	A1	(1)
Fort Worth, TX	AA	Aa	AA	Riverside, CA	(1)	(1)	(1)
Oklahoma City, OK	AA	Aa	(1)	St Petersburg, FL	(1)	A1	(1)
Portland, OR	AA+	Aaa	(1)	Rochester, NY	AA	A1	(1)
Long Beach, CA	(1)	(1)	(1)	Lexington-Fayette, KY	AAA	(1)	(1)
Kansas City, MO	AA	Aa	(1)	Jersey City, NJ	BBB	Baa	(1)
Virginia Beach, VA	AA	Aa	(1)	Baton Rouge, LA	(1)	(1)	(1)
Charlotte, NC	AAA	Aaa	(1)	Akron, OH	AA-	A	(1)
Tucson, AZ	AA-	A1	(1)	Raleigh, NC	AAA	Aaa	(1)
Albuquerque, NM	AA	Aa	(1)	Stockton, CA	(1)	(1)	(1)
Atlanta, GA	AA	Aa	(1)	Richmond, VA	AA	A1	(1)
St. Louis, MO	BBB+	Baa	BBB	Mobile, AL	(1)	A	(1)

¹ Not rated.

Source: Congressional Quarterly Inc., Washington, DC, *Governing Magazine* (copyright).

No. 485. State Governments—Revenue, by State: 1994

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

STATE	Total revenue ¹	GENERAL REVENUE							Charges and miscellaneous
		Total		Per capita ²		Intergovernmental revenue		Taxes	
		Amount	Rank	Total (dol.)	Rank	From Federal Government	From local governments		
United States	845,887	693,187	(X)	2,669	(X)	191,829	13,067	373,824	114,466
Alabama	11,599	10,014	24	2,374	40	3,024	53	4,767	2,170
Alaska	6,203	5,279	36	8,712	1	914	6	1,240	3,119
Arizona	11,749	9,707	25	2,382	38	2,467	363	5,657	1,220
Arkansas	6,870	5,983	33	2,439	35	1,911	6	3,176	889
California	115,228	89,752	1	2,856	17	27,009	2,689	49,695	10,358
Colorado	10,425	8,035	28	2,198	46	2,164	20	4,154	1,696
Connecticut	11,993	11,287	21	3,446	7	2,623	5	6,788	1,870
Delaware	3,237	2,824	44	4,000	4	487	8	1,444	884
Florida	34,805	29,484	5	2,113	49	7,084	322	17,808	4,269
Georgia	18,265	15,530	13	2,201	45	4,565	49	8,784	2,132
Hawaii	5,698	5,057	37	4,289	2	1,093	4	2,993	967
Idaho	3,628	2,845	43	2,511	31	699	8	1,617	521
Illinois	31,897	26,595	8	2,263	43	6,857	318	15,472	3,948
Indiana	15,813	14,486	15	2,518	30	4,113	125	7,283	2,964
Iowa	8,961	7,619	29	2,693	23	1,958	81	4,130	1,450
Kansas	7,474	6,463	32	2,530	27	1,690	25	3,675	1,073
Kentucky	11,730	10,099	23	2,639	24	2,843	17	5,693	1,546
Louisiana	13,524	11,847	19	2,745	22	4,675	28	4,383	2,761
Maine	4,098	3,534	40	2,850	18	1,094	5	1,765	671
Maryland	15,581	12,870	18	2,571	25	2,856	110	7,583	2,322
Massachusetts	22,298	20,346	10	3,368	8	5,022	421	11,017	3,886
Michigan	31,814	27,050	7	2,849	19	6,866	273	15,419	4,491
Minnesota	17,182	14,212	17	3,112	11	3,199	274	8,651	2,089
Mississippi	7,697	6,607	31	2,476	33	3,394	100	3,325	787
Missouri	13,359	11,345	20	2,135	47	3,684	34	5,910	1,717
Montana	3,166	2,518	46	2,942	14	824	16	1,161	518
Nebraska	4,446	4,027	39	2,481	32	1,054	24	2,144	805
Nevada	4,767	3,460	41	2,375	39	675	45	2,381	360
New Hampshire	3,081	2,649	45	2,330	41	901	126	837	785
New Jersey	29,808	24,029	9	3,040	13	4,981	265	13,494	5,289
New Mexico	6,709	5,799	34	3,506	6	1,291	41	3,021	1,446
New York	82,202	66,587	2	3,665	5	20,486	5,239	32,817	8,045
North Carolina	21,051	17,959	11	2,540	26	4,867	431	10,519	2,142
North Dakota	2,289	2,010	47	3,150	10	630	28	885	467
Ohio	40,836	27,052	6	2,437	36	7,932	286	14,188	4,646
Oklahoma	9,184	7,467	30	2,292	42	1,919	59	4,263	1,226
Oregon	10,886	8,511	27	2,758	21	2,568	58	4,039	1,846
Pennsylvania	38,252	30,462	4	2,528	28	8,293	71	17,142	4,956
Rhode Island	4,131	3,183	42	3,192	9	986	46	1,436	714
South Carolina	11,268	9,020	26	2,462	34	2,723	107	4,502	1,688
South Dakota	2,041	1,741	50	2,415	37	653	10	659	420
Tennessee	12,725	10,940	22	2,114	48	3,679	39	5,733	1,489
Texas	45,035	38,031	3	2,069	50	11,389	348	19,465	6,829
Utah	5,907	4,809	38	2,520	29	1,314	41	2,416	1,038
Vermont	2,026	1,782	49	3,072	12	617	2	833	330
Virginia	17,295	14,817	14	2,261	44	2,926	166	8,037	3,688
Washington	19,379	15,662	12	2,931	15	3,595	78	9,701	2,288
West Virginia	6,349	5,333	35	2,927	16	1,916	11	2,554	852
Wisconsin	19,617	14,467	16	2,847	20	3,525	174	8,428	2,340
Wyoming	2,308	2,004	48	4,211	3	792	13	739	460

X Not applicable. ¹ Includes items not shown separately. ² Based on estimated resident population as of July 1.Source: U.S. Bureau of the Census, Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 05/28/96), and unpublished data.

No. 486. State Governments—Expenditures and Debt, by State: 1994

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

STATE	Total expenditure ¹	GENERAL EXPENDITURE							DEBT OUTSTANDING	
		Total		Selected functions					Total	Per capita ² (dot.)
		Amount	Per capita ² (dot.)	Educa-tion	Public welfare	High-ways	Health and hospi-tals	Correc-tions		
United States	779,459	686,300	2,642	230,791	185,186	53,849	56,577	23,135	410,998	1,582
Alabama	10,815	9,922	2,352	3,969	2,168	884	1,310	217	3,854	913
Alaska	5,752	5,256	8,674	1,278	633	565	202	142	3,585	5,916
Arizona	10,522	9,530	2,339	3,307	2,319	1,054	557	384	3,170	778
Arkansas	6,078	5,642	2,300	2,217	1,387	599	523	132	1,812	739
California	105,831	91,377	2,907	28,115	28,568	4,658	7,603	3,499	48,121	1,531
Colorado	8,903	7,652	2,093	3,358	1,626	821	392	289	3,263	892
Connecticut	12,964	11,207	3,422	2,665	2,980	793	1,176	465	13,599	4,152
Delaware	2,617	2,389	3,383	828	352	250	179	84	3,397	4,812
Florida	32,284	29,991	2,149	10,231	6,725	2,711	2,329	1,247	14,565	1,044
Georgia	16,823	15,643	2,217	6,483	4,182	978	1,128	670	5,174	733
Hawaii	5,806	5,261	4,462	1,496	718	370	522	109	5,146	4,365
Idaho	2,989	2,650	2,339	1,112	454	313	113	70	1,281	1,130
Illinois	29,449	26,058	2,217	7,968	7,324	2,474	1,835	740	20,355	1,732
Indiana	15,048	14,337	2,492	5,449	3,911	1,347	877	330	5,572	969
Iowa	8,101	7,539	2,665	3,028	1,532	913	657	163	1,990	704
Kansas	6,654	6,092	2,385	2,734	1,095	764	513	181	1,103	432
Kentucky	10,541	9,559	2,498	3,846	2,518	867	576	207	6,744	1,762
Louisiana	12,936	11,786	2,731	3,968	2,860	861	1,432	327	8,782	2,035
Maine	3,902	3,450	2,782	1,041	1,173	281	187	56	2,993	2,414
Maryland	14,203	11,800	2,357	3,759	2,751	1,028	960	689	9,130	1,824
Massachusetts	22,454	20,428	3,381	3,716	5,865	1,485	1,874	633	26,681	4,417
Michigan	29,305	25,862	2,723	8,741	6,863	1,715	3,176	1,029	11,505	1,212
Minnesota	15,278	13,952	3,055	5,231	3,620	1,054	965	234	4,351	953
Mississippi	6,796	6,177	2,314	2,285	1,594	560	462	103	2,066	774
Missouri	11,549	10,590	1,992	3,943	2,666	1,111	859	222	6,512	1,225
Montana	2,778	2,393	2,796	896	438	302	139	41	2,108	2,462
Nebraska	3,991	3,887	2,395	1,354	873	517	411	79	1,468	905
Nevada	4,203	3,404	2,336	1,240	565	399	116	136	1,685	1,156
New Hampshire	3,179	2,797	2,460	535	1,082	214	144	53	5,651	4,970
New Jersey	29,606	24,432	3,091	7,614	5,892	1,780	1,524	702	22,894	2,897
New Mexico	5,995	5,570	3,367	2,158	909	719	518	143	1,735	1,049
New York	76,872	64,802	3,567	17,271	24,009	2,694	5,847	2,060	65,078	3,582
North Carolina	19,040	17,642	2,495	7,670	3,603	1,713	1,414	720	4,538	642
North Dakota	2,083	1,886	2,956	722	365	236	102	17	757	1,186
Ohio	33,422	26,869	2,420	8,867	7,952	2,296	2,208	885	12,117	1,091
Oklahoma	8,493	7,221	2,216	3,216	1,573	685	575	212	3,873	1,189
Oregon	9,104	7,817	2,533	2,617	1,645	785	736	218	5,645	1,829
Pennsylvania	37,818	32,579	2,703	9,170	11,786	2,342	2,503	800	13,671	1,134
Rhode Island	3,745	3,135	3,144	815	795	212	229	104	5,544	5,561
South Carolina	11,209	9,563	2,610	3,319	2,344	603	1,356	307	4,972	1,357
South Dakota	1,826	1,739	2,412	517	358	266	101	42	1,680	2,331
Tennessee	11,940	11,195	2,163	3,891	3,279	1,097	932	396	2,627	508
Texas	40,967	37,324	2,031	15,505	9,474	2,921	2,904	2,243	9,378	510
Utah	5,132	4,689	2,458	2,251	821	367	419	114	2,103	1,102
Vermont	1,913	1,770	3,052	569	454	195	65	30	1,570	2,707
Virginia	15,523	14,263	2,177	5,565	2,543	1,639	1,545	684	7,912	1,208
Washington	19,577	16,345	3,059	7,018	3,620	1,335	1,177	442	8,266	1,547
West Virginia	6,190	5,250	2,882	1,929	1,544	703	204	57	2,525	1,386
Wisconsin	15,281	13,823	2,720	4,660	3,154	1,098	896	394	7,748	1,525
Wyoming	1,975	1,752	3,681	655	225	275	108	31	702	1,476

¹ Includes items not shown separately. ² Based on estimated resident population as of July 1.Source: U.S. Bureau of the Census, Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 05/28/96); and unpublished data.

No. 487. State Governments—Summary of Finances: 1980 to 1994

[For fiscal year ending in year shown; see text section 9. See also *Historical Statistics, Colonial Times to 1970*, series Y 710-782]

ITEM	TOTAL (mil. dol.)				PER CAPITA ¹ (dollars)			
	1980	1990	1993	1994	1980	1990	1993	1994
Borrowing and revenue	293,356	672,994	882,014	925,473	1,295	2,706	3,421	3,555
Borrowing	16,394	40,532	77,519	79,585	72	163	301	306
Revenue	276,962	632,462	804,495	845,887	1,223	2,543	3,121	3,249
General revenue	233,592	517,720	653,135	693,187	1,031	2,082	2,533	2,663
Taxes	137,075	300,779	353,328	373,827	605	1,209	1,371	1,436
Sales and gross receipts	67,855	147,404	174,218	185,853	300	593	676	714
General	43,168	99,929	114,909	123,298	191	402	464	474
Motor fuels	9,722	19,379	23,568	24,520	43	78	91	94
Alcoholic beverages	2,478	3,191	3,584	3,615	11	13	14	14
Tobacco products	3,738	5,541	6,229	6,605	17	22	24	25
Other	8,750	19,365	25,928	27,815	39	78	101	107
Licenses	8,690	18,849	23,319	24,203	38	76	90	93
Motor vehicles	4,936	9,850	11,502	11,946	22	40	45	46
Corporations in general	1,388	3,096	4,317	4,505	6	12	17	17
Other	2,366	5,903	7,500	7,752	10	24	29	30
Individual income	37,089	96,076	112,555	117,729	164	386	437	452
Corporation net income	13,321	21,751	24,208	25,500	59	87	94	98
Property	2,892	5,757	7,053	8,386	13	23	27	32
Other	7,227	10,922	11,975	12,458	32	44	46	47
Charges and miscellaneous	32,190	90,612	111,777	114,466	142	364	431	440
Intergovernmental revenue	64,326	126,329	188,630	204,897	284	508	732	787
From Federal Government	61,892	118,353	177,560	191,829	273	476	689	737
Public welfare	24,680	59,397	101,765	110,522	109	239	395	425
Education	12,765	21,271	28,164	30,186	56	86	109	116
Highways	8,860	13,931	16,475	17,767	39	56	64	68
Other	15,587	23,754	31,156	33,354	69	96	121	128
From local governments	2,434	7,976	11,070	13,067	11	32	43	50
Utility revenue	1,304	3,305	3,675	3,784	6	13	14	15
Liquor store revenue	2,765	2,907	3,070	3,052	12	12	12	12
Insurance trust revenue ²	39,301	108,530	144,614	145,864	173	436	561	560
Employee retirement	21,146	78,898	94,347	98,550	93	317	366	379
Unemployment compensation	13,468	18,370	34,442	29,707	59	74	134	114
Expenditure and debt redemption	263,494	592,213	805,076	824,804	1,163	2,381	3,123	3,168
Expenditure	257,812	572,318	742,936	779,459	1,138	2,301	2,882	2,994
General expenditure	228,223	508,284	646,088	686,300	1,007	2,044	2,506	2,636
Education	87,939	184,935	221,342	230,791	388	744	859	886
Public welfare	44,219	104,971	168,421	185,186	195	422	653	711
Highways	25,044	44,249	51,268	53,849	111	178	199	207
Health and hospitals	17,855	42,666	53,202	56,577	79	172	206	217
Corrections	4,449	17,266	20,690	23,135	20	69	80	89
Natural resources	4,346	9,909	11,212	11,678	19	40	43	46
Police protection	2,263	5,166	5,600	6,000	10	21	22	23
Other and unallocable	42,108	99,122	114,352	118,882	186	399	444	457
Housing and community development	601	2,856	2,830	(³)	3	11	11	(³)
Other and unallocable	33,243	76,263	86,594	118,882	147	307	336	457
Utility expenditure	2,401	7,131	7,240	7,214	11	29	28	28
Liquor store expenditure	2,206	2,452	2,558	2,495	10	10	10	10
Insurance trust expenditure ²	24,981	54,452	87,050	83,450	110	219	338	321
Employee retirement	10,256	29,562	40,117	40,045	45	119	156	154
Unemployment compensation	12,006	16,423	35,197	35,197	53	66	137	135
By character and object:								
Intergovernmental expenditure	84,504	175,028	213,937	225,166	373	704	830	865
Direct expenditure	173,307	397,291	528,999	554,293	765	1,597	2,052	2,129
Current operation	108,131	258,046	345,397	370,409	477	1,038	1,340	1,423
Capital outlay	23,325	45,524	49,776	52,929	103	183	193	203
Construction	19,736	34,803	39,220	39,504	87	140	152	152
Land and existing structure	1,345	3,471	3,129	5,020	6	14	12	19
Equipment	2,243	7,250	7,427	8,305	10	29	32	32
Assistance and subsidies	9,818	16,902	21,976	23,012	43	68	85	88
Interest on debt	7,052	22,367	24,800	24,494	31	90	96	94
Insurance benefits ⁴	24,981	54,452	87,050	83,450	110	219	338	321
Debt outstanding, year end	121,958	318,254	389,721	410,998	538	1,280	1,512	1,579
Long-term	119,821	315,490	385,851	406,086	529	1,269	1,497	1,560
Full-faith and credit	49,364	74,972	103,517	112,475	218	301	402	432
Nonguaranteed	70,457	240,518	282,324	293,611	311	967	1,095	1,128
Short-term	2,137	2,764	3,870	4,912	9	11	15	19
Net long-term	79,810	125,524	180,944	200,785	352	505	702	771
Full-faith and credit only	39,357	63,481	93,077	103,007	174	255	361	396
Debt redemption	5,682	19,895	62,140	45,345	25	80	241	174

X Not applicable. ¹ 1980 and 1990 based on enumerated resident population as of April 1; other years based on estimated resident population as of July 1. ² Includes other items not shown separately. ³ Included in Other and unallocable. ⁴ Includes repayments.

Source: U.S. Bureau of the Census, *State Government Finances*, series GF, No. 3, annual; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/11/96); and unpublished data.

No. 488. State Resources, Expenditures, and Balances: 1994 and 1995

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

STATE	EXPENDITURES BY FUND SOURCE					STATE GENERAL FUND					
	Total, 1994 (mil. dol.)	1995 ¹				Resources ^{3 4}		Expenditures ⁴		Balance ⁵	
		Total ² (mil. dol.)	Gen- eral fund (per- cent)	Federal funds (per- cent)	Other State funds (per- cent)	1994 (mil. dol.)	1995 ¹ (mil. dol.)	1994 (mil. dol.)	1995 ¹ (mil. dol.)	1994 (mil. dol.)	1995 ¹ (mil. dol.)
United States . . .	675,846	724,417	47	27	24	344,808	367,895	331,421	352,290	12,426	13,737
Alabama	10,693	11,266	37	29	34	3,987	4,206	3,860	4,151	128	54
Alaska	4,980	4,594	54	26	19	1,318	1,272	3,148	2,572	-	-
Arizona	9,059	10,026	44	32	23	4,164	4,695	3,935	4,425	229	270
Arkansas	6,609	7,073	34	26	40	2,270	2,453	2,270	2,453	-	-
California	85,493	86,431	48	36	14	39,162	42,644	39,130	41,961	⁶ 32	⁶ 683
Colorado	7,379	8,150	49	22	29	4,052	4,402	3,647	3,914	⁶ 405	⁶ 484
Connecticut	12,232	12,441	69	15	12	7,914	8,480	7,895	8,399	20	81
Delaware	3,021	3,331	46	15	34	1,659	1,915	1,345	1,541	⁶ 318	⁶ 374
Florida	36,751	39,043	36	22	37	13,542	14,377	13,344	14,248	198	129
Georgia	16,477	18,080	54	27	15	9,005	9,745	8,741	9,500	120	224
Hawaii	6,256	6,167	51	15	27	3,350	3,259	3,059	3,169	291	90
Idaho	2,388	2,745	46	29	25	1,146	1,271	1,108	1,268	38	3
Illinois	23,958	26,502	47	23	27	15,759	17,232	15,529	17,201	230	331
Indiana	12,523	12,038	52	28	19	6,730	7,367	6,640	6,332	90	679
Iowa	8,117	9,122	40	26	34	3,563	3,907	3,472	3,616	91	292
Kansas	6,782	7,447	45	20	34	3,565	3,677	3,111	3,310	454	367
Kentucky	10,779	11,413	44	25	31	4,869	5,411	4,646	5,006	98	261
Louisiana	14,502	14,970	31	35	33	4,449	4,794	4,389	4,729	213	146
Maine	3,576	3,825	44	28	26	1,650	1,712	1,596	1,687	4	4
Maryland	12,750	14,202	50	23	24	6,663	7,133	6,603	7,000	60	133
Massachusetts	17,933	18,850	68	25	3	15,166	15,923	14,977	15,705	125	⁶ 179
Michigan	22,370	26,573	31	27	43	8,317	8,040	7,719	8,041	-	⁶ -
Minnesota	13,113	14,341	62	21	15	9,040	9,662	8,136	8,605	⁶ 904	⁶ 1,057
Mississippi	5,877	6,275	39	36	26	2,481	2,790	2,149	2,675	332	⁶ 115
Missouri	10,557	11,605	45	25	30	4,935	5,734	4,660	5,261	275	473
Montana	2,301	2,338	27	30	43	955	995	904	948	50	47
Nebraska	3,854	4,092	41	25	34	1,764	1,858	1,612	1,683	152	176
Nevada	3,659	3,747	29	18	51	1,094	1,500	1,043	1,103	129	102
New Hampshire	2,415	2,305	37	34	27	928	975	817	971	12	-
New Jersey	22,182	23,314	65	24	10	15,857	16,138	14,617	14,947	⁶ 1,240	⁶ 952
New Mexico	5,446	6,049	44	27	27	2,557	2,788	2,625	2,714	⁶ 156	-
New York	57,907	61,899	51	31	14	32,296	33,557	31,897	33,399	399	158
North Carolina	17,768	18,577	54	24	22	9,891	10,860	9,004	10,034	⁶ 888	⁶ 892
North Dakota	1,651	1,769	36	35	29	639	660	611	629	28	31
Ohio	28,618	29,451	51	14	33	15,019	16,011	14,433	14,979	300	70
Oklahoma	7,419	7,741	44	27	27	3,420	3,631	3,302	3,436	118	195
Oregon	9,851	10,693	31	19	49	3,512	3,829	3,073	3,333	439	496
Pennsylvania	28,874	31,708	50	30	19	15,270	16,215	14,935	15,732	302	429
Rhode Island	3,327	3,586	44	28	26	1,534	1,646	1,531	1,641	4	5
South Carolina	9,563	10,807	38	30	31	4,184	4,641	3,776	4,051	⁶ 407	⁶ 589
South Dakota	1,612	1,671	35	33	25	626	622	626	589	-	-
Tennessee	10,515	12,166	43	39	22	4,998	5,339	4,825	5,174	173	⁶ 138
Texas	35,766	39,398	52	28	16	21,129	22,492	19,200	20,640	1,929	1,852
Utah	4,402	4,808	49	23	27	2,183	2,402	2,119	2,341	64	61
Vermont	1,551	1,635	41	33	21	657	675	656	690	-	⁶ 15
Virginia	15,382	16,825	43	17	38	7,076	7,507	6,742	7,490	⁶ 334	17
Washington	15,218	16,618	52	22	22	8,309	9,043	8,011	8,484	298	559
West Virginia	5,365	8,387	24	19	54	2,189	2,380	2,100	2,210	69	127
Wisconsin	15,242	16,074	48	22	29	7,603	8,228	7,353	7,827	⁶ 249	⁶ 401
Wyoming	1,783	1,799	31	25	44	532	502	500	476	31	26

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

Source: National Association of State Budget Officers, Washington, DC, 1995 State Expenditure Report, and National Governors' Association and NASBO, Fiscal Survey of the States, semi-annual (copyright).

No. 489. State Government Tax Collections, by State: 1994

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. Includes local shares of State-imposed taxes]

STATE	SALES AND GROSS RECEIPTS										
	Total ¹	Total ¹	General sales and gross receipts	Motor fuels	Alcoholic beverages and tobacco products	Public utilities	Motor vehicle and operators' licenses	Individual income	Corporation net income	Death and gift	Severance
United States ³ . . .	373,827	185,853	123,298	24,520	10,220	8,506	13,000	117,726	25,498	5,042	4,298
Alabama	4,767	2,560	1,279	445	180	377	172	1,368	218	30	71
Alaska	1,240	100	(X)	41	29	3	27	(X)	176	2	828
Arizona	5,657	3,269	2,494	423	95	112	235	1,409	303	41	(X)
Arkansas	3,176	1,786	1,212	321	117	(X)	101	958	184	11	13
California	49,695	21,466	16,872	2,526	902	40	1,528	17,548	4,633	531	46
Colorado	4,154	1,776	1,125	406	85	6	117	1,925	146	34	15
Connecticut	6,788	3,262	2,184	406	167	147	210	2,237	702	223	(X)
Delaware	1,444	211	(X)	76	33	25	21	547	155	23	(X)
Florida	17,808	13,552	10,042	1,252	974	459	858	(X)	950	347	54
Georgia	8,784	4,151	3,267	491	195	(X)	242	3,581	521	88	(X)
Hawaii	2,993	1,852	1,332	76	72	92	58	962	68	28	(X)
Idaho	1,620	776	544	152	24	2	64	563	88	7	3
Illinois	15,472	7,870	4,661	1,096	364	799	753	5,050	1,229	155	(X)
Indiana	3,283	3,354	2,506	599	112	(X)	138	3,016	606	98	1
Iowa	4,130	1,965	1,389	354	109	(X)	256	1,509	174	88	(X)
Kansas	3,675	1,810	1,297	284	112	1	121	1,194	255	88	106
Kentucky	5,693	2,721	1,560	380	74	(X)	166	1,729	269	76	199
Louisiana	4,383	2,281	1,379	466	132	20	106	978	219	53	370
Maine	1,765	891	617	150	81	1	64	614	149	10	(X)
Maryland	7,583	3,274	1,815	588	164	138	205	3,225	320	82	(X)
Massachusetts	11,017	3,539	2,303	563	298	(X)	297	5,690	1,063	278	(X)
Michigan	15,419	6,081	4,538	795	518	(X)	609	5,553	2,175	57	33
Minnesota	8,651	3,829	2,516	487	226	1	472	3,449	552	44	3
Mississippi	3,325	2,242	1,587	341	91	(X)	110	638	168	10	34
Missouri	5,910	2,986	2,196	472	122	(X)	233	2,142	252	54	-
Montana	1,161	242	(X)	158	29	13	46	346	69	11	91
Nebraska	2,144	1,149	747	256	62	2	70	716	113	12	2
Nevada	2,381	1,969	1,185	172	61	5	93	(X)	(X)	24	44
New Hampshire	837	485	(X)	98	54	50	57	36	144	33	-
New Jersey	13,494	6,942	3,778	446	332	1,612	341	4,475	1,085	305	(X)
New Mexico	3,021	1,803	1,430	196	52	9	111	577	123	12	331
New York	32,817	11,596	6,365	490	923	1,750	705	16,034	3,120	799	(X)
North Carolina	10,519	4,598	2,589	909	196	279	360	4,288	737	120	2
North Dakota	885	497	256	83	29	26	37	137	71	4	110
Ohio	14,188	7,151	4,480	1,242	367	663	557	5,110	653	86	9
Oklahoma	4,263	1,774	1,091	378	131	15	452	1,315	162	59	372
Oregon	4,039	543	(X)	355	115	6	280	2,584	264	45	75
Pennsylvania	17,142	8,119	5,134	751	454	650	512	4,736	1,486	594	(X)
Rhode Island	1,436	722	413	120	50	69	55	528	79	9	(X)
South Carolina	4,502	2,322	1,673	304	141	39	102	1,531	219	27	(X)
South Dakota	659	512	339	87	24	1	28	(X)	37	24	7
Tennessee	5,733	4,502	3,081	684	146	6	213	99	422	44	1
Texas	19,465	15,868	9,926	2,171	974	263	814	(X)	(X)	152	919
Utah	2,416	1,257	984	187	45	58	58	925	125	8	19
Vermont	833	400	176	60	28	16	45	286	35	9	(X)
Virginia	8,037	3,253	1,781	671	122	114	290	3,812	307	83	2
Washington	9,701	7,238	5,798	632	344	202	243	(X)	(X)	35	84
West Virginia	2,554	1,386	727	205	41	224	90	670	185	9	153
Wisconsin	8,428	3,663	2,428	635	220	268	240	3,639	541	53	2
Wyoming	739	260	199	40	7	(X)	40	(X)	(X)	26	299

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

Source: U.S. Bureau of the Census, Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/24/96).

No. 490. Estimated State and Local Taxes Paid by a Family of Four in Selected Cities: 1994

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

CITY	TOTAL TAXES PAID, BY GROSS FAMILY INCOME LEVEL (dollars)				TOTAL TAXES PAID AS PERCENT OF INCOME			
	\$25,000	\$50,000	\$75,000	\$100,000	\$25,000	\$50,000	\$75,000	\$100,000
Albuquerque, NM	1,671	3,789	6,548	9,196	6.7	7.6	8.7	9.2
Atlanta, GA	2,254	4,865	8,237	10,852	9.0	9.7	11.0	10.9
Baltimore, MD	2,724	5,626	8,874	11,724	10.9	11.3	11.8	11.7
Boston, MA	2,509	5,333	9,185	11,758	10.0	10.7	12.2	11.8
Charlotte, NC	2,061	4,576	7,611	10,064	8.2	9.2	10.1	10.1
Chicago, IL	2,690	5,333	8,355	10,852	10.8	10.7	11.1	10.9
Columbus, OH	2,163	4,641	7,624	10,516	8.7	9.3	10.2	10.5
Denver, CO	1,990	4,231	6,876	8,908	8.0	8.5	9.2	8.9
Detroit, MI	2,601	5,400	8,489	11,219	10.4	10.8	11.3	11.2
Honolulu, HI	1,977	4,542	7,696	10,456	7.9	9.1	10.3	10.5
Houston, TX	1,647	2,965	4,678	5,909	6.6	5.9	6.2	5.9
Indianapolis, IN	2,161	3,954	6,739	8,649	8.6	7.9	9.0	8.6
Jacksonville, FL	1,034	2,286	3,879	5,090	4.1	4.6	5.2	5.1
Kansas City, MO	1,915	4,035	6,680	8,598	7.7	8.1	9.0	8.6
Las Vegas, NV	1,412	2,355	3,862	4,698	5.6	4.7	5.1	4.7
Los Angeles, CA	1,666	4,001	8,002	11,216	6.7	8.0	10.7	11.2
Memphis, TN	1,894	3,197	5,022	6,348	7.6	6.4	6.7	6.3
Milwaukee, WI	2,719	6,034	9,689	12,815	10.9	12.1	12.9	12.8
Minneapolis, MN	1,811	4,462	7,830	10,468	7.2	8.9	10.4	10.5
New Orleans, LA	1,530	3,528	6,145	8,466	6.1	7.1	8.2	8.5
New York City, NY	2,641	6,726	11,380	15,608	10.6	13.5	15.2	15.6
Oklahoma City, OK	2,120	4,162	7,142	9,482	8.5	8.3	9.5	9.5
Omaha, NE	2,366	4,818	8,399	11,418	9.5	9.6	11.2	11.4
Philadelphia, PA	3,097	5,927	8,922	11,584	12.4	11.9	11.9	11.6
Phoenix, AZ	1,957	4,033	6,891	9,014	7.8	8.1	9.2	9.0
Portland, ME	2,947	6,369	11,058	14,609	11.8	12.7	14.7	14.6
Seattle, WA	1,800	3,060	5,056	6,179	7.2	6.1	6.7	6.2
Virginia Beach, VA	2,153	4,380	7,595	9,723	8.6	8.8	10.1	9.7
Washington, DC	2,071	4,531	7,808	10,777	8.6	9.1	10.4	10.8
Wichita, KS	1,922	3,814	6,829	9,162	7.7	7.6	9.1	9.2
Average	2,111	4,417	7,437	9,823	8.4	8.8	9.9	9.8
Median	1,990	4,380	7,420	9,723	8.0	8.8	9.9	9.7

¹ Based on the largest city in each state and District of Columbia. For complete list of cities, see table 491
 Source: Government of the District of Columbia, Department of Finance and Revenue, *Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison*, annual.

No. 491. Residential Property Tax Rates in Selected Cities: 1994

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

CITY	EFFECTIVE TAX RATE PER \$100		Assessment level (per-cent)	Nominal rate per \$100	CITY	EFFECTIVE TAX RATE PER \$100		Assessment level (per-cent)	Nominal rate per \$100
	Rank	Rate				Rank	Rate		
Milwaukee, WI	1	3.60	98.2	3.67	Phoenix, AZ	28	1.56	10.0	15.61
Bridgeport, CT	2	3.51	51.7	6.78	Chicago, IL	29	1.52	16.0	9.50
Newark, NJ	3	3.46	16.2	21.34	Boston, MA	30	1.40	100.0	1.40
Manchester, NH	4	3.20	112.0	2.86	Columbia, SC	31	1.40	4.0	34.90
Des Moines, IA	5	3.00	68.0	4.41	Louisville, KY	32	1.38	100.0	1.38
Providence, RI	6	2.82	100.0	2.82	Salt Lake City, UT	33	1.36	70.6	1.93
Detroit, MI	7	2.82	50.0	5.63	Minneapolis, MN	34	1.33	93.9	1.42
Houston, TX	8	2.73	100.0	2.73	Wichita, KS	35	1.30	11.5	11.34
Philadelphia, PA	9	2.64	32.0	8.26	Albuquerque, NM	36	1.27	33.3	3.82
Sioux Falls, SD	10	2.55	95.1	2.68	Little Rock, AR	37	1.27	18.9	6.72
Omaha, NE	11	2.53	90.0	2.81	Kansas City, MO	38	1.20	19.0	6.30
Portland, OR	12	2.47	100.0	2.47	Charlotte, NC	39	1.18	96.0	1.23
Baltimore, MD	13	2.42	40.0	6.06	Oklahoma City, OK	40	1.16	11.0	10.51
Jacksonville, FL	14	2.09	86.8	2.40	Virginia Beach, VA	41	1.14	100.0	1.14
Atlanta, GA	15	2.07	40.0	5.17	Las Vegas, NV	42	1.06	35.0	3.02
Fargo, ND	16	2.01	4.5	44.69	Denver, CO	43	1.04	12.9	8.07
Indianapolis, IN	17	1.97	15.0	13.15	Seattle, WA	44	0.96	91.1	1.05
Burlington, VT	18	1.90	100.0	1.90	Washington, DC	45	0.94	97.6	0.96
Boise City, ID	19	1.88	94.8	1.98	Charleston, WV	46	0.92	60.0	1.54
Portland, OR	20	1.80	100.0	1.80	New York City, NY	47	0.87	8.0	10.93
Columbus, OH	21	1.78	35.0	5.09	Cheyenne, WY	48	0.74	9.5	7.80
Anchorage, AK	22	1.75	100.0	1.75	Birmingham, AL	49	0.70	10.0	6.95
Wilmington, DE	23	1.68	83.0	2.02	Los Angeles, CA	50	0.67	61.2	1.09
New Orleans, LA	24	1.61	10.0	16.13	Honolulu, HI	51	0.33	93.4	0.35
Billings, MT	25	1.61	3.9	41.75					
Jackson, MS	26	1.60	10.0	15.95					
Memphis, TN	27	1.59	25.0	6.34					
					Unweighted average	(X)	1.76	55.4	7.48
					Median	(X)	1.60	(X)	(X)

X Not applicable.
 Source: Government of the District of Columbia, Department of Finance and Revenue, *Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison*, annual.

No. 492. Gross Revenue From Parimutuel and Amusement Taxes and Lotteries, by State: 1994

[For fiscal years; see text, section 9]

STATE	Gross revenue (mil. dol.)	Parimutuel taxes (mil. dol.)	Amusement taxes (mil. dol.)	LOTTERY REVENUE			
				Total ² (mil. dol.)	Apportionment of funds (percent)		
					Prizes	Administration	Proceeds available from ticket sales
United States	28,384	544	1,252	26,588	15,296	1,543	9,749
Alabama	5	5	(Z)	(X)	(X)	(X)	(X)
Alaska	2	2	2	(X)	(X)	(X)	(X)
Arizona	243	9	1	233	124	26	84
Arkansas	16	15	1	(X)	(X)	(X)	(X)
California	1,935	119	-	1,816	966	163	687
Colorado	279	8	1	269	168	27	74
Connecticut	615	41	51	524	309	23	191
Delaware	96	(Z)	-	96	53	7	35
Florida	2,137	93	(Z)	2,044	1,071	119	854
Georgia	1,010	-	-	1,010	550	89	370
Hawaii	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Idaho	74	2	-	73	41	14	17
Illinois	1,627	47	207	1,374	795	53	526
Indiana	527	-	-	527	312	29	186
Iowa	196	2	9	186	117	22	47
Kansas	154	8	1	144	79	17	48
Kentucky	465	16	(Z)	449	291	35	123
Louisiana	332	6	2	325	175	24	126
Maine	147	2	-	145	80	14	51
Maryland	940	3	5	932	507	39	386
Massachusetts	2,328	13	8	2,306	1,659	69	578
Michigan	1,267	17	-	1,250	684	52	514
Minnesota	369	(Z)	58	312	192	59	60
Mississippi	127	-	127	(X)	(X)	(X)	(X)
Missouri	330	-	-	330	189	28	113
Montana	35	(Z)	-	35	18	8	9
Nebraska	65	1	11	53	27	12	14
Nevada	427	-	427	(X)	(X)	(X)	(X)
New Hampshire	113	6	2	104	61	6	38
New Jersey	1,645	5	287	1,354	709	42	602
New Mexico	2	1	1	(X)	(X)	(X)	(X)
New York	2,244	67	1	2,176	1,107	64	1,005
North Carolina	(X)	(X)	(X)	(X)	(X)	(X)	(X)
North Dakota	11	-	11	(X)	(X)	(X)	(X)
Ohio	1,817	14	-	1,803	1,115	95	593
Oklahoma	16	4	12	(X)	(X)	(X)	(X)
Oregon	706	3	(Z)	703	441	154	109
Pennsylvania	1,478	16	(Z)	1,462	783	51	628
Rhode Island	175	7	-	168	110	3	55
South Carolina	18	-	18	(X)	(X)	(X)	(X)
South Dakota	92	(Z)	(Z)	92	18	7	68
Tennessee	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Texas	2,479	-	7	2,472	1,532	12	927
Utah	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Vermont	50	(Z)	-	50	29	4	17
Virginia	855	-	(Z)	855	466	85	305
Washington	319	4	(Z)	315	168	44	103
West Virginia	134	3	-	131	76	14	41
Wisconsin	479	8	1	470	274	31	165
Wyoming	(X)	(X)	(X)	(X)	(X)	(X)	(X)

- Represents or rounds to zero. X Not applicable. Z Less than \$500,000. ¹ Represents nonlicense taxes. ² Excludes commissions.

Source: U.S. Bureau of the Census, Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/27/96).

No. 493. Lottery Sales—Type of Game and Use of Proceeds: 1980 to 1995

[In millions of dollars. For fiscal years]

GAME	1980	1985	1990	1992	1994	1995	USE OF PROFITS	Cumulative ¹
Total ticket sales	2,393	9,035	20,017	22,069	28,514	31,931	Total	92,922
Passive ²	206	88	(NA)	(NA)	(NA)	(NA)	Education	52,061
Instant ³	527	1,296	5,204	6,104	9,681	11,511	General fund	21,133
Three-digit ⁴	1,554	3,376	4,572	4,767	5,294	5,737	Cities	9,013
Four-digit ⁴	55	693	1,302	1,637	1,872	1,941	Senior citizen programs	8,708
Lotto ⁵	52	3,583	8,563	8,506	10,024	10,594	Taxes	(NA)
Other ⁶	(NA)	(NA)	409	1,055	1,642	2,148	Economic development	1,385
State proceeds (net income) ⁷	978	3,735	7,703	8,118	9,977	11,100	Infrastructure	(NA)
							Environment	485
							Other	137

NA Not available. ¹ Cumulative profits tracks lottery revenue to government from March 12, 1964 - June 30, 1995. ² Also known as draw game or ticket. Player must match his ticket to winning numbers drawn by lottery. Players cannot choose their numbers. ³ Player scratches a latex section on ticket which reveals instantly whether ticket is a winner. ⁴ Players choose and bet on three or four digits, depending on game, with various payoffs for different straight order or mixed combination bets.

⁵ Players typically select six digits out of a large field of numbers. Varying prizes are offered for matching three through six numbers drawn by lottery. ⁶ Includes breakopen tickets, spiel, keno, video lottery, etc. ⁷ Sales minus prizes and expenses equal net government income.

Source: TLF Publications, Inc., Boyds, MD, 1996 *World Lottery Almanac* annual; *LaFleur's Fiscal 1995 Lottery Special Report*; and *LaFleur's Lottery World Government Profits Report* (copyright).

No. 494. State Government Intergovernmental Expenditures, by State: 1990 and 1994

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

STATE	TOTAL (mil. dol.)		PER CAPITA ¹ (dol.)		RANK		PERCENT OF GENERAL EXPENDITURE	
	1990	1994	1990	1994	1990	1994	1990	1994
United States	175,028	225,166	704	865	(X)	(X)	34	33
Alabama	2,015	2,349	499	557	23	45	27	24
Alaska	909	1,247	1,653	2,057	38	1	21	24
Arizona	2,433	3,578	664	878	19	12	32	38
Arkansas	1,177	1,547	500	631	34	35	30	27
California	35,174	44,102	1,182	1,415	1	3	50	49
Colorado	1,816	2,554	551	698	28	26	32	33
Connecticut	1,858	2,257	565	689	27	27	21	20
Delaware	359	420	538	594	46	41	18	18
Florida	7,205	10,237	557	734	5	22	35	34
Georgia	3,667	4,474	566	634	15	34	32	29
Hawaii	114	142	102	121	50	50	3	3
Idaho	585	859	581	758	41	20	32	32
Illinois	5,856	7,412	512	631	8	36	29	28
Indiana	3,385	4,595	611	799	17	16	34	32
Iowa	1,946	2,462	701	870	24	14	33	33
Kansas	1,312	2,114	529	828	33	15	30	35
Kentucky	1,913	2,581	519	675	25	30	27	27
Louisiana	2,331	2,844	552	659	21	33	27	24
Maine	664	739	540	596	40	40	24	21
Maryland	2,288	2,805	477	560	20	44	25	24
Massachusetts	4,649	4,451	773	737	11	21	27	22
Michigan	6,314	8,864	679	933	7	10	32	34
Minnesota	4,277	5,379	978	1,178	13	5	41	39
Mississippi	1,691	2,071	657	776	29	18	38	34
Missouri	2,561	3,250	501	616	18	37	33	31
Montana	420	676	525	789	44	17	25	28
Nebraska	772	1,087	489	670	39	31	27	28
Nevada	949	1,277	790	877	37	13	40	38
New Hampshire	220	369	199	324	49	49	13	13
New Jersey	6,006	8,270	776	1,046	9	8	32	34
New Mexico	1,463	1,822	966	1,101	32	6	38	33
New York	19,444	24,641	1,081	1,356	2	4	39	38
North Carolina	5,085	6,590	767	932	10	11	40	37
North Dakota	370	422	579	662	45	32	23	22
Ohio	7,386	8,532	681	768	3	19	36	32
Oklahoma	1,637	2,388	520	733	30	23	29	33
Oregon	1,479	2,261	520	733	31	24	27	29
Pennsylvania	6,921	8,683	583	721	6	25	33	27
Rhode Island	488	444	487	445	43	47	18	14
South Carolina	1,885	2,204	541	601	26	39	28	23
South Dakota	242	300	348	416	48	48	19	17
Tennessee	2,211	2,999	453	579	22	43	28	27
Texas	7,343	11,091	432	604	4	38	31	30
Utah	981	1,303	569	683	35	29	28	28
Vermont	265	302	472	520	47	46	18	17
Virginia	3,472	3,862	561	589	16	42	29	27
Washington	3,632	5,049	776	945	14	9	33	31
West Virginia	960	1,249	535	686	36	28	27	24
Wisconsin	4,316	5,328	882	1,048	12	7	41	39
Wyoming	584	684	1,287	1,437	42	2	39	39

X Not applicable. ¹ 1990 based on enumerated resident population as of April 1, 1990. 1994 based on enumerated population as of July 1.

Source: U.S. Bureau of the Census, *State Government Finances*, series GF, No. 3 annual; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 05/31/96); and unpublished data.

No. 495. County Governments—Summary of Finances, by Population-Size Group: 1980 to 1992

[For fiscal year ending in year shown; see text, section 9. Represents all counties and their dependent agencies (including dependent school systems where applicable). Size classifications based on 1986 populations; counties distributed according to their 1990 enumerated population]

ITEM	ALL COUNTIES ¹ (mil. dol.)			PER CAPITA (dollars), 1992								
	1980	1990	1992	All counties		Counties with 1990 population (1,000) of—						
				Total (3,043) ²	Per- cent distribu- tion	Less than 100 ¹ (2,631)	100 to 149.9 (133)	150 to 199.9 (66)	200 to 299.9 (74)	300 to 499.9 (62)	500 to 999.9 (52)	1,000 or more (24)
General revenue	54,573	135,775	146,495	610	100	555	567	590	582	592	776	782
Intergovernmental revenue ³	24,746	53,953	54,398	222	36	196	211	204	181	202	247	359
From State govern- ments	18,969	49,225	48,936	198	32	177	192	184	159	184	217	326
From Federal government	4,948	2,780	3,070	14	2	12	13	13	14	10	16	17
Tax revenue ³	18,813	48,750	54,926	232	38	195	196	247	225	241	348	256
Property	14,300	35,723	40,808	172	28	141	144	172	167	178	243	211
Charges and miscella- neous	11,014	33,072	37,172	157	26	164	159	140	175	148	181	167
General expenditure	54,291	127,626	148,268	619	100	557	579	607	590	605	786	790
Capital outlay	6,505	13,467	15,253	68	11	54	64	68	58	68	87	77
Current expenditure	47,786	114,159	133,015	551	89	503	515	540	532	537	699	713
Education	8,412	18,395	20,180	88	14	113	108	123	85	85	125	22
Public welfare	8,591	18,114	22,767	90	14	53	78	77	78	104	106	183
Hospitals	5,975	13,018	15,434	63	10	70	50	23	60	35	68	103
Health	2,806	8,791	10,289	42	7	34	45	43	46	43	50	60
Highways	5,227	9,415	10,198	46	7	69	43	43	38	39	34	29
Police protection	2,661	6,693	8,012	33	5	29	31	38	32	30	36	50
Correction	1,759	6,590	8,287	33	5	19	26	34	34	36	48	59
Natural resources	687	1,314	1,532	6	1	6	4	4	3	5	5	14
Parks and recreation	1,094	2,487	2,779	13	2	5	8	11	11	14	24	15
Financial administration	1,521	3,363	3,766	16	3	17	14	19	18	16	17	16
General control ⁴	3,374	9,149	10,540	42	7	35	40	40	41	47	47	69
General public buildings	1,072	2,182	2,404	10	2	10	10	11	12	11	12	10
Interest on general debt	1,542	7,976	8,610	37	6	29	32	33	32	31	53	49
Other and unallocable	9,570	20,139	23,471	102	16	70	91	109	100	110	161	110
Debt outstanding, year end	32,993	118,608	129,760	541	100	384	487	513	502	546	808	747
Long-term	31,543	115,392	123,800	520	96	378	480	507	489	529	786	669
Short-term	1,450	3,216	5,961	21	4	6	7	6	14	17	22	78

¹ Data for counties under 100,000 population are estimates subject to sampling variation; see Appendix III and source.

² Figures in parentheses represent number of counties in each size group.

³ Includes other revenues not shown separately.

⁴ Includes judicial and legal as well as other administrative expenditures.

Source: U.S. Bureau of the Census, *County Government Finances*, series GF, No. 8, annual; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/03/96), and unpublished data.

No. 496. Gross Assessed Value of Property and Government Revenue From Property Taxes: 1975 to 1993

[In billions of dollars, except percent. Data are estimates subject to sampling variation; see Appendix III and source]

ITEM	1975	1979	1981	1984	1986	1989	1990	1991	1992	1993
Gross assessed value of property ¹.	1,096	1,679	2,958	4,053	4,818	6,013	(NA)	6,924	(NA)	(NA)
State assessed	75	114	159	200	243	257	(NA)	286	(NA)	(NA)
Locally assessed	1,022	1,565	2,799	3,853	4,575	5,756	(NA)	6,638	(NA)	(NA)
Real property	882	1,359	2,515	3,447	4,105	5,220	(NA)	6,044	(NA)	(NA)
Percent of locally assessed	86	87	90	89	90	91	(NA)	91	(NA)	(NA)
Net assessed value of locally taxable property ²	1,063	1,607	2,838	3,869	4,620	5,791	(NA)	6,682	(NA)	(NA)
Percent of gross assessed	97	96	96	96	96	96	(NA)	97	(NA)	(NA)
REVENUE FROM PROPERTY TAXES										
State and local governments	52	65	75	97	112	143	156	168	178	189
Percent of general revenue	23	19	18	18	17	18	18	19	18	18
Percent of tax revenue	36	32	31	30	30	30	31	32	32	32
State governments	2	3	3	4	4	5	6	6	7	8
Percent of general revenue	1	1	1	1	1	1	1	1	1	1
Percent of tax revenue	2	2	2	2	2	2	2	2	2	2
Local governments	50	63	72	93	107	137	150	162	172	181
Annual percent change										
from prior year	37	6	7	8	8	8	9	9	6	5
Percent of general revenue	32	27	25	25	25	29	29	30	30	30
Percent of tax revenue	82	78	76	75	74	74	75	75	76	76

NA Not available. ¹ Gross assessed value amounts may include prior year components for those States unable to report data for indicated year in date of publication. See sources for definitions of terms and limitations of data. ² Value subject to local general property taxation, including State-assessed property, after deduction of partial exemptions. ³ Change from 1971.

Source: U.S. Bureau of the Census, *1982 and 1987 Census of Governments*, vol. 2; *Property Values Subject to Local General Property Taxation in the United States: 1975 and 1979*, and *Government Finances*, series GF, No. 5, annual and unpublished data.

No. 497. City Governments—Summary of Finances: 1980 to 1993

[For fiscal year ending in year shown; see text, section 9. Represents all municipalities and their dependent agencies (including dependent school systems where applicable); excludes other local governments overlying city areas. Includes sample-based estimates for cities of less than 50,000; thus subject to sampling variation. See Appendix III and source]

ITEM	TOTAL (mil. dol.)				PER CAPITA ¹ (dol.)			
	1980	1990	1992	1993	1980	1990	1992	1993
Revenue	94,862	202,393	220,048	228,067	672	1,316	1,430	1,483
General revenue	76,056	158,301	171,618	178,602	539	1,029	1,116	1,161
Intergovernmental revenue	28,270	45,306	48,152	50,592	200	295	313	329
From State governments only	15,939	34,243	36,222	37,666	113	223	235	245
Taxes	31,256	68,788	75,486	78,895	222	447	491	513
Property	16,859	35,024	39,706	41,525	119	228	258	270
Percent of total taxes	54	51	53	53	(X)	(X)	(X)	(X)
Sales and gross receipts	8,208	19,190	20,190	21,053	58	125	131	137
General	5,096	11,645	11,976	12,373	36	76	78	80
Selective	3,112	7,545	8,214	8,680	22	49	53	56
Income, licenses, and other	6,189	14,574	15,590	16,316	44	95	101	106
Charges and miscellaneous	16,530	44,207	47,980	49,115	117	287	312	319
Current charges only	9,875	25,265	29,449	31,423	70	164	191	204
Utility and liquor store revenue	15,719	33,266	35,460	36,446	111	216	231	237
Water system	4,989	11,578	12,724	13,266	35	75	83	86
Electric power system	8,007	17,312	18,232	18,464	57	113	119	120
Gas supply system	1,444	2,335	2,321	2,422	10	15	15	16
Transit system	1,032	1,766	1,892	2,019	7	11	13	13
Liquor stores	247	275	292	276	2	2	2	2
Insurance trust revenue	3,088	10,827	12,969	13,018	22	70	84	85
Expenditure	93,699	198,822	219,293	227,994	664	1,293	1,426	1,482
General expenditure	72,433	153,717	170,680	178,516	513	999	1,110	1,160
Police protection	8,200	18,183	20,420	21,511	58	118	133	140
Fire protection	4,535	9,487	10,412	10,777	32	62	68	70
Highways	5,977	12,106	12,961	12,814	42	79	84	83
Sewerage and sanitation	7,907	16,476	18,260	19,206	56	107	119	125
Public welfare	3,801	7,890	9,528	10,030	27	51	62	65
Education	9,284	17,368	19,382	20,395	66	113	126	133
Libraries	883	1,939	2,106	2,155	6	13	14	14
Health and hospitals	4,457	9,141	10,338	11,020	32	59	67	72
Parks and recreation	3,433	7,584	8,232	8,461	24	49	54	55
Housing and community development	3,459	7,661	8,576	9,414	25	50	56	61
Airports	1,100	2,878	3,552	4,298	8	19	23	28
Financial administration	1,843	3,895	4,172	4,317	13	25	27	28
General control ²	2,015	5,274	6,055	6,318	14	34	39	41
General public buildings	1,090	1,767	1,884	1,929	8	11	12	13
Interest on general debt	3,054	11,317	12,429	12,378	22	74	81	80
Other and unallocable	11,395	20,751	22,373	23,493	81	135	145	153
Utility and liquor store expenditure	18,274	38,436	40,740	40,637	130	250	265	265
Water system	5,933	13,579	14,661	14,849	42	88	95	97
Electric power system	8,596	17,490	18,023	17,996	61	114	117	117
Gas supply system	1,334	2,263	2,177	2,249	9	15	14	15
Transit system	2,189	4,855	5,613	5,288	16	32	36	34
Liquor stores	222	250	266	256	2	2	2	2
Insurance trust expenditure	2,993	6,669	7,873	8,841	21	43	51	57
By character and object:								
Direct expenditure	91,692	193,933	213,379	222,090	650	1,261	1,387	1,444
Current operation	66,687	138,818	153,501	160,771	473	902	998	1,045
Capital outlay	16,285	31,779	33,274	32,828	115	207	216	213
Construction	13,341	22,842	23,929	23,199	95	148	156	151
Land and existing structures ³	2,944	8,937	9,345	9,628	21	58	61	63
Assistance payments	1,546	2,212	2,788	3,011	11	14	18	20
Interest on debt	4,182	14,455	15,944	16,019	30	94	104	104
Insurance benefits, repayments	2,992	6,669	7,873	8,841	21	43	52	57
Intergovernmental expenditure	2,007	4,890	5,913	5,903	14	32	34	38
Expenditure for salaries and wages ⁴	34,709	66,973	74,192	75,694	246	435	482	492
Debt outstanding, year end	86,019	212,919	241,551	247,957	610	1,384	1,570	1,612
Long-term	82,346	207,487	236,144	243,013	584	1,349	1,535	1,580
Full faith and credit	39,570	68,510	81,748	87,812	280	445	531	571
Nonguaranteed	42,776	138,977	154,396	155,201	303	903	1,004	1,009
Short-term	3,673	5,432	5,407	4,944	26	35	34	32
Net long-term debt outstanding	72,528	139,109	167,329	177,790	514	904	1,088	1,156
Long-term debt issued	12,582	27,991	35,795	46,454	89	182	233	302
Long-term debt retired	5,541	17,980	22,227	35,664	39	117	144	232

X Not applicable. ¹ 1980 data based on April 1 enumerated urban population; all other years based on April 1, 1990 enumerated urban population. ² Includes judicial and legal as well as other governmental administration. ³ Includes equipment. ⁴ Included in items shown above.

Source: U.S. Bureau of the Census, *City Government Finances*, series; and unpublished data.

No. 498. City Governments—Total and Per Capita Finances for Largest Cities: 1992 and 1993

[For fiscal year ending in year shown; see text, section 9. Cities ranked by size of population enumerated as of April 1, 1990, except Honolulu and Baton Rouge ranked by county population. Data reflect inclusion of fiscal activity of dependent school systems where applicable. Intercity comparisons should be made with caution due to variations in responsibilities among urban areas; for details see text, section 9, and source.]

CITIES RANKED BY 1990 POPULATION	GENERAL REVENUE		INTERGOV'T REVENUE		TAXES		GENERAL EXPENDITURE		DEBT OUTSTANDING	
	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.) 1993
1993										
New York City, NY ²	37,870	5,172	14,856	2,029	17,703	2,418	39,431	5,385	37,814	5,164
Los Angeles, CA	3,890	1,116	541	155	1,896	544	3,534	1,014	8,035	2,305
Chicago, IL	3,342	1,200	796	286	1,677	602	3,552	1,276	6,371	2,289
Houston, TX	1,413	866	79	48	762	467	1,530	939	3,751	2,300
Philadelphia, PA ²	2,966	1,870	918	579	1,551	978	2,829	1,784	3,781	2,385
San Diego, CA	1,186	1,068	251	226	394	354	1,057	952	1,560	1,405
Detroit, MI	1,563	1,521	708	689	553	538	1,473	1,433	1,887	1,835
Dallas, TX	1,099	1,091	61	61	490	486	1,338	1,329	3,729	3,703
Phoenix, AZ	1,025	1,041	334	339	340	345	948	963	2,486	2,525
San Antonio, TX	575	602	141	148	243	255	738	775	4,328	4,537
Honolulu, HI	968	1,158	138	165	514	615	995	1,190	1,356	1,621
San Jose, CA	687	878	97	125	345	441	717	917	1,211	1,548
Baltimore, MD ²	1,745	2,371	836	1,135	684	929	1,491	2,026	1,258	1,709
Indianapolis, IN ²	1,075	1,470	343	469	481	658	1,110	1,518	1,346	1,840
San Francisco, CA ²	2,798	3,864	1,000	1,382	980	1,326	2,537	3,642	3,385	4,676
Jacksonville, FL	844	1,354	199	313	302	476	737	1,254	4,646	7,314
Columbus, OH	601	949	102	161	303	478	640	1,011	1,316	2,079
Milwaukee, WI	614	978	324	516	166	264	615	979	587	934
Memphis, TN	910	1,491	600	983	175	287	909	1,490	833	1,365
Washington, DC ²	4,683	7,716	1,662	2,739	2,539	4,184	4,791	7,894	4,083	6,727
Boston, MA ²	1,679	2,925	768	1,233	695	1,210	1,605	2,794	1,087	1,884
Seattle, WA	748	1,449	104	202	383	743	747	1,448	1,151	2,230
El Paso, TX	281	545	30	58	142	275	269	523	472	915
Cleveland, OH	547	1,081	137	270	281	556	556	1,099	1,011	2,000
1992										
New Orleans, LA ²	658	1,323	123	247	301	605	684	1,376	1,126	1,265
Nashville-Davidson, TN ²	989	2,026	258	529	479	980	857	1,754	2,216	4,537
Denver, CO ²	1,046	2,203	249	532	391	836	1,513	3,236	3,444	7,151
Austin, TX	560	1,203	34	74	176	378	611	1,313	3,900	6,850
Fort Worth, TX	381	851	42	94	196	437	436	974	935	2,067
Oklahoma City, OK	355	798	19	42	194	436	362	813	571	1,294
Portland, OR	402	920	66	150	203	464	495	1,131	759	1,735
Kansas City, MO	541	1,244	57	130	330	758	570	1,310	905	2,080
Long Beach, CA	604	1,407	115	267	183	425	598	1,393	791	1,841
Tucson, AZ	361	891	120	295	32	326	343	845	825	2,034
St. Louis, MO ²	494	1,247	74	186	277	698	517	1,303	767	1,933
Charlotte, NC	428	1,080	117	279	165	416	500	1,263	990	2,523
Atlanta, GA	695	1,763	138	350	223	566	624	1,583	1,433	3,637
Virginia Beach, VA ²	736	1,872	271	689	374	950	682	1,734	566	1,439
Albuquerque, NM	470	1,222	151	392	242	344	476	1,238	1,269	3,300
Oakland, CA	540	1,451	102	274	222	596	508	1,364	1,144	3,073
Pittsburgh, PA	373	1,009	91	245	237	640	379	1,024	661	1,787
Sacramento, CA	331	895	31	83	154	417	352	954	452	1,224
Minneapolis, MN	620	1,682	170	461	192	522	736	1,998	2,290	6,215
Tulsa, OK	416	1,133	29	79	167	454	444	1,210	1,585	4,315
Cincinnati, OH	523	1,437	96	263	238	653	525	1,443	260	713
Miami, FL	306	854	48	135	171	476	324	903	565	1,675
Fresno, CA	242	682	47	132	109	306	236	666	248	701
Omaha, NE	228	678	36	107	144	429	209	621	195	580
Toledo, OH	235	705	45	134	128	384	234	703	194	582
Buffalo, NY	690	2,101	467	1,425	143	436	757	2,308	500	1,524
Wichita, KS	247	812	76	250	80	262	260	857	539	1,772
Santa Ana, CA	180	613	39	134	103	349	204	694	304	1,035
Mesa, AZ	183	636	59	204	45	158	197	685	484	1,681
Colorado Springs, CO	286	1,016	27	96	85	302	306	1,087	730	2,597
Tampa, FL	306	1,094	50	178	126	449	327	1,169	683	2,438
Newark, NJ	453	1,646	265	963	97	353	450	1,634	207	750
St. Paul, MN	414	1,522	142	521	39	343	409	1,504	865	3,177
Louisville, KY	255	945	57	211	147	547	255	947	746	1,642
Anaheim, CA	267	1,003	39	145	112	421	333	1,252	766	2,874
Birmingham, AL	277	1,042	30	111	158	595	309	1,162	807	3,035
Arlington, TX	180	686	11	42	96	367	154	589	378	1,446
Norfolk, VA	56	2,167	211	807	216	827	586	2,244	1,023	3,914
Las Vegas, NV	235	912	101	393	64	250	246	951	134	518
Corpus Christi, TX	164	637	15	59	71	276	154	596	429	1,668
St. Petersburg, FL	237	993	33	138	91	381	212	889	574	2,405
Rochester, NY	615	2,656	362	1,563	140	602	628	2,712	284	1,228
Riverside, CA	216	955	32	140	74	325	219	966	277	3,208
Anchorage, AK ²	696	3,074	270	1,191	179	792	699	3,088	1,055	4,662
Lexington-Fayette, KY ²	197	873	16	73	101	450	190	842	414	1,837
Akron, OH	200	898	41	182	95	426	200	895	152	683
Aurora, CO	173	777	16	74	100	452	157	706	429	1,932
Baton Rouge, LA ²	414	1,089	56	147	203	533	395	1,040	754	1,984
Stockton, CA	146	693	21	102	68	322	145	687	283	1,342

¹ Based on enumerated population as of April 1, 1990. ² Represents, in effect, city-county consolidated government.

Source: U.S. Bureau of the Census, *City Government Finances*, series GF, No. 4, 1991-92; Internet site, <http://www.census.gov/tftp/pub/govs/www/index.html> (accessed 06/06/96); and unpublished data.

No. 499. City Governments—Revenue and Debt for Largest Cities: 1992 and 1993

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. See headnote, table 498]

CITIES RANKED BY 1990 POPULATION	REVENUE								Debt out- stand- ing
	Total ¹	General revenue						Utility and liquor store	
		Total ¹	Intergovernmental		Taxes				
			From State and local govts.	From Federal Government	Total ¹	Prop- erty	Sales and gross receipts 1993		
1993									
New York City, NY ²	44,487	37,870	13,435	1,421	17,703	7,989	3,566	2,103	37,814
Los Angeles, CA	7,365	3,890	406	134	1,896	725	776	2,417	8,035
Chicago, IL	4,263	3,342	549	247	1,677	620	906	266	6,371
Houston, TX	1,828	1,413	21	58	762	399	345	234	3,751
Philadelphia, PA ²	4,310	2,966	752	167	1,551	339	112	630	3,781
San Diego, CA	1,455	1,186	155	96	394	146	202	141	1,560
Detroit, MI	2,039	1,563	569	139	553	215	48	169	1,887
Dallas, TX	1,320	1,099	13	48	490	285	196	129	3,729
Phoenix, AZ	1,191	1,025	244	90	340	115	204	108	2,486
San Antonio, TX	1,488	575	118	23	243	132	104	880	4,328
Honolulu, HI ²	1,060	968	68	69	514	418	59	92	1,356
San Jose, CA	854	687	87	10	345	127	151	10	1,211
Baltimore, MD ²	1,979	1,745	781	55	684	476	46	55	1,258
Indianapolis, IN ²	1,106	1,075	305	38	481	385	21	7	1,346
San Francisco, CA ²	3,608	2,798	889	111	960	528	206	245	3,385
Jacksonville, FL ²	1,690	844	136	62	302	199	93	740	4,646
Columbus, OH	697	601	65	37	303	24	7	96	1,316
Milwaukee, WI	776	614	274	50	166	154	5	49	587
Memphis, TN	1,916	910	583	17	175	134	30	851	833
Washington, DC ²	4,929	4,683	74	1,588	2,539	1,012	664	52	4,083
Boston, MA ²	1,888	1,679	674	34	695	651	25	76	1,087
Seattle, WA	1,155	748	83	21	383	130	163	343	1,151
El Paso, TX	372	281	10	19	142	73	64	44	472
Cleveland, OH	726	547	72	64	281	53	4	180	1,011
1992									
New Orleans, LA ²	747	658	45	78	301	138	137	56	1,126
Nashville-Dayton, TN ²	1,636	989	246	13	479	263	173	605	2,216
Denver, CO ²	1,171	1,046	221	27	391	99	246	85	3,344
Austin, TX	1,130	560	26	8	176	98	74	500	3,190
Fort Worth, TX	501	381	23	19	196	130	61	65	935
Oklahoma City, OK	407	355	8	10	194	27	161	38	571
Portland, OR	455	402	54	12	203	138	31	52	759
Kansas City, MO	671	541	29	28	330	62	147	47	905
Long Beach, CA	725	604	73	42	183	72	91	120	791
Tucson, AZ	455	361	98	22	132	24	104	76	825
St. Louis, MO ²	604	494	41	32	277	37	109	30	767
Charlotte, NC	473	428	89	22	165	140	12	34	999
Atlanta, GA	811	695	82	55	223	123	68	61	1,433
Virginia Beach, VA ²	775	736	179	91	374	233	113	39	566
Albuquerque, NM	514	470	122	29	132	47	80	43	1,269
Oakland, CA	566	540	73	29	222	113	68	-	1,144
Pittsburgh, PA	407	373	70	21	237	122	29	-	661
Sacramento, CA	386	331	30	1	154	52	90	20	452
Minneapolis, MN	750	620	144	26	192	142	38	23	2,290
Tulsa, OK	473	416	14	15	167	19	144	44	1,585
Cincinnati, OH	675	523	69	27	238	43	4	64	260
Miami, FL	381	306	35	14	171	127	35	-	565
Fresno, CA	320	242	34	13	109	39	50	23	248
Omaha, NE	259	228	32	4	144	66	70	-	195
Toledo, OH	255	235	31	13	128	10	-	21	194
Buffalo, NY	709	690	422	45	143	122	15	20	500
Wichita, KS	313	247	66	10	80	52	25	25	539
Santa Ana, CA	197	180	22	17	103	48	47	17	304
Mesa, AZ	255	183	52	6	45	5	37	71	484
Colorado Springs, CO	546	286	15	12	85	18	66	260	730
Tampa, FL	383	306	38	12	126	58	59	30	683
Newark, NJ	491	453	203	62	97	62	8	37	207
St. Paul, MN	448	414	102	40	93	72	17	22	865
Louisville, KY	317	255	36	21	147	38	1	62	442
Anaheim, CA	510	267	17	21	112	38	65	243	766
Birmingham, AL	326	277	16	13	158	28	56	-	807
Arlington, TX	212	180	2	9	96	57	37	33	378
Norfolk, VA ²	633	566	163	48	216	127	69	33	1,023
Las Vegas, NV	235	235	98	3	64	30	14	-	134
Corpus Christi, TX	214	164	5	10	71	36	34	50	429
St. Petersburg, FL	296	237	30	3	91	58	29	49	574
Rochester, NY	641	615	308	54	140	126	11	26	284
Riverside, CA	414	216	28	4	74	25	42	197	727
Anchorage, AK ²	815	696	264	6	179	165	7	94	1,055
Lexington-Fayette, KY ²	221	197	6	11	101	24	6	1	414
Akron, OH	226	200	18	22	95	18	-	25	152
Aurora, CO	205	173	14	2	100	16	80	25	429
Baton Rouge, LA ²	455	414	32	24	203	54	137	3	754
Stockton, CA	152	146	17	5	68	18	40	6	283

- Represents or rounds to zero. ¹ Includes items not shown separately. ² Represents, in effect, city-county consolidated government.

Source: U.S. Bureau of the Census, *City Government Finances*, series GF, No. 4, 1991-92; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/06/96).

No. 500. City Governments—Expenditures for Largest Cities: 1992 and 1993

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. See headnote, table 498]

CITIES RANKED BY 1990 POPULATION	Total expen- diture ¹	GENERAL EXPENDITURE								Utility and liquor store
		Total ¹	Educa- tion	Housing and commu- nity devel- opment	Public welfare	Health and hospitals	Police protec- tion	Fire protec- tion	High- ways	
1993										
New York City, NY ²	47,224	39,431	8,750	3,098	7,093	4,084	1,985	747	797	4,256
Los Angeles, CA	6,707	3,534	14	278	-	11	652	251	149	2,519
Chicago, IL	4,226	3,552	33	123	106	104	680	244	305	207
Houston, TX	1,842	1,530	-	30	-	61	301	150	143	239
Philadelphia, PA ²	3,792	2,829	16	121	239	364	333	121	77	646
San Diego, CA	1,285	1,057	-	94	-	1	164	71	66	182
Detroit, MI	2,002	1,473	7	57	-	94	283	90	95	280
Dallas, TX	1,601	1,338	-	16	-	21	200	76	66	164
Phoenix, AZ	1,120	948	1	57	-	1	149	82	60	146
San Antonio, TX	1,560	739	11	11	24	21	114	76	64	807
Honolulu, HI ²	1,212	995	-	122	-	10	121	50	40	217
San Jose, CA	783	717	-	123	-	-	116	55	53	19
Baltimore, MD ²	1,637	1,491	567	56	2	62	155	77	109	45
Indianapolis, IN ²	1,169	1,110	1	155	91	187	84	38	47	24
San Francisco, CA ²	3,370	2,637	59	83	353	607	177	107	45	471
Jacksonville, FL ²	1,538	797	-	45	9	35	86	58	42	700
Columbus, OH	775	640	-	10	-	24	119	71	45	135
Milwaukee, WI	734	615	-	56	-	14	132	65	48	41
Memphis, TN	1,789	909	476	21	-	7	74	60	27	810
Washington, DC ²	5,155	4,791	720	205	965	536	267	100	119	97
Boston, MA ²	1,848	1,605	465	52	80	220	137	88	58	58
Seattle, WA	1,238	747	-	31	-	16	101	67	51	438
El Paso, TX	375	269	-	5	-	17	47	25	20	87
Cleveland, OH	798	556	-	45	-	13	126	65	46	242
1992										
New Orleans, LA ²	773	684	-	82	6	14	77	37	39	54
Nashville-Davidson, TN ²	1,525	857	271	5	11	80	64	39	35	629
Denver, CO ²	1,649	1,513	-	11	133	134	92	53	65	113
Austin, TX	1,113	611	-	5	1	142	52	35	22	478
Fort Worth, TX	523	436	-	6	-	11	53	32	52	65
Oklahoma City, OK	417	362	-	6	-	1	68	48	41	49
Portland, OR	581	495	-	20	-	-	71	48	64	50
Kansas City, MO	662	570	24	8	(Z)	41	78	41	51	62
Long Beach, CA	737	598	-	70	-	25	95	56	26	137
Tucson, AZ ²	463	343	-	33	2	1	51	24	47	110
St. Louis, MO ²	603	517	3	27	4	31	88	26	21	28
Charlotte, NC	566	500	-	12	(Z)	3	43	33	53	61
Atlanta, GA	767	624	19	15	(Z)	74	39	25	82	
Virginia Beach, VA ²	716	682	334	5	15	17	41	19	56	34
Albuquerque, NM	546	476	-	17	5	7	55	29	38	70
Oakland, CA	554	508	4	46	1	7	75	40	17	-
Pittsburgh, PA	429	379	-	9	(Z)	7	58	43	22	16
Sacramento, CA	399	352	(Z)	-	-	2	73	40	49	28
Minneapolis, MN	795	736	-	131	-	10	56	29	49	29
Tulsa, OK	491	444	-	5	-	19	46	34	28	42
Cincinnati, OH	659	525	-	54	-	32	65	50	44	81
Miami, FL	359	324	-	17	1	(Z)	88	46	9	-
Fresno, CA	303	236	-	9	-	41	21	30	30	43
Omaha, NE	222	209	(Z)	10	-	1	33	25	30	-
Toledo, OH	258	234	-	10	-	5	46	31	28	24
Buffalo, NY	774	757	362	68	-	2	55	41	21	17
Wichita, KS	309	260	-	10	2	7	27	17	69	32
Santa Ana, CA	221	204	-	47	-	3	52	22	18	17
Mesa, AZ	265	197	-	4	(Z)	-	40	19	22	68
Colorado Springs, CO	590	306	-	4	-	109	34	19	54	284
Tampa, FL	408	327	-	5	-	4	54	22	26	54
Newark, NJ	491	450	(Z)	66	45	13	66	44	6	34
St. Paul, MN	451	409	-	59	-	8	34	25	55	27
Louisville, KY	291	255	-	23	11	7	33	22	18	37
Anaheim, CA	600	333	-	97	-	1	47	25	22	266
Birmingham, AL	329	309	3	1	-	3	36	28	25	-
Arlington, TX	189	154	-	13	-	1	24	16	21	34
Norfolk, VA ²	646	586	196	66	32	30	34	21	20	44
Las Vegas, NV	246	246	-	4	(Z)	2	39	26	54	(Z)
Corpus Christi, TX	195	154	-	1	-	5	25	13	14	42
St. Petersburg, FL	285	212	-	3	-	5	40	16	33	58
Rochester, NY	645	628	320	54	-	-	38	27	18	17
Riverside, CA ²	398	219	-	18	-	1	37	17	28	180
Anchorage, AK ²	868	699	284	2	6	27	40	22	43	162
Lexington-Fayette, KY ²	203	190	-	21	5	13	22	19	8	5
Akron, OH	232	200	-	10	-	7	27	20	22	32
Aurora, CO	188	157	-	2	-	(Z)	30	17	22	29
Baton Rouge, LA ²	423	395	-	11	1	31	39	20	41	6
Stockton, CA	152	145	-	4	-	1	35	21	9	7

- Represents or rounds to zero. Z Less than \$500,000. ¹ Includes items not shown separately. ² Represents, in effect, city-county consolidated government.

Source: U.S. Bureau of the Census, *City Government Finances*, series GF, No. 4 1991-92; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/06/96).

No. 501. Governmental Employment and Payrolls: 1980 to 1993

[For **October**. Covers both full-time and part-time employees. Except for 1987, local government data are estimates subject to sampling variation; see Appendix III and source. See also *Historical Statistics, Colonial Times to 1970*, series Y 272-307]

TYPE OF GOVERNMENT	1980	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993
EMPLOYEES (1,000)											
Total	16,213	16,436	16,690	16,933	17,212	17,588	17,879	18,369	18,554	18,745	18,823
Federal (civilian)	2,898	2,942	3,021	3,019	3,091	3,112	3,114	3,105	3,103	3,047	2,999
State and local	13,315	13,494	13,669	13,913	14,121	14,476	14,765	15,263	15,452	15,698	15,824
Percent of total	82	82	82	82	82	82	83	83	83	84	84
State	3,753	3,898	3,984	4,068	4,116	4,236	4,365	4,503	4,521	4,595	4,673
Local	9,562	9,595	9,685	9,846	10,005	10,240	10,400	10,760	10,930	11,103	11,151
Counties	1,853	1,872	1,891	1,926	1,963	2,024	2,085	2,167	2,196	2,253	2,270
Municipalities	2,561	2,434	2,467	2,494	2,493	2,570	2,569	2,642	2,662	2,665	2,644
School districts	4,270	4,387	4,416	4,502	4,627	4,679	4,774	4,950	5,045	5,134	(NA)
Townships	394	386	392	400	393	415	405	418	415	424	(NA)
Special districts	484	516	519	524	529	552	568	585	612	627	(NA)
OCTOBER PAYROLLS (mil. dol.)											
Total	19,935	26,904	28,945	30,670	32,669	34,203	36,763	39,228	41,237	43,120	(NA)
Federal (civilian) ¹	5,205	7,137	7,580	7,561	7,924	7,976	8,636	8,999	9,687	9,937	(NA)
State and local	14,730	19,767	21,365	23,109	24,745	26,227	28,127	30,229	31,551	33,183	34,540
Percent of total	74	74	74	75	76	77	77	77	77	77	(NA)
State	4,285	5,815	6,329	6,810	7,263	7,842	8,443	9,083	9,437	9,828	10,288
Local	10,445	13,952	15,036	16,298	17,482	18,385	19,684	21,146	22,113	23,355	24,252
Counties	1,936	2,596	2,819	3,009	3,270	3,532	3,855	4,192	4,404	4,698	4,839
Municipalities	2,951	3,872	4,191	4,407	4,770	4,979	5,274	5,564	5,784	6,207	6,328
School districts	4,683	6,283	6,746	7,517	7,961	8,298	8,852	9,551	9,975	10,394	(NA)
Townships	330	421	446	474	522	556	599	642	664	685	(NA)
Special districts	546	780	834	892	959	1,020	1,104	1,197	1,287	1,370	(NA)

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

Source: U.S. Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, and *Public Employment*, series GE, No. 1, annual; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/14/96).

No. 502. All Governments—Employment and Payroll, by Function: 1993

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

FUNCTION	EMPLOYEES (1,000)					OCTOBER PAYROLLS (mil. dol.)				
	Total	Federal (civilian) ¹	State and local			Total	Federal (civilian) ¹	State and local		
			Total	State	Local			Total	State	Local
Total	18,823	2,999	15,824	4,673	11,151	(NA)	(NA)	34,540	10,288	24,252
National defense ²	926	926	(X)	(X)	(X)	(NA)	(NA)	(X)	(X)	(X)
Postal Service	796	796	(X)	(X)	(X)	(NA)	(NA)	(X)	(X)	(X)
Space research and technology	25	25	(X)	(X)	(X)	(NA)	(NA)	(X)	(X)	(X)
Education	8,372	13	8,359	2,112	6,247	(NA)	(NA)	17,370	3,999	13,371
Highways	560	4	556	262	294	(NA)	(NA)	1279	648	631
Health and hospitals	1,831	324	1,507	712	795	(NA)	(NA)	3,412	1,661	1,751
Public welfare	517	10	507	224	283	(NA)	(NA)	1,055	496	559
Police protection	862	86	776	87	689	(NA)	(NA)	2,142	256	1,886
Fire protection	330	(X)	330	(X)	330	848	(X)	848	(X)	848
Sanitation and sewerage	240	(X)	240	3	237	556	(X)	556	8	548
Parks and recreation	362	27	335	46	289	(NA)	(NA)	456	77	379
Natural resources	429	226	203	167	36	(NA)	(NA)	437	369	68
Financial administration	492	132	360	159	201	(NA)	(NA)	802	387	415
Other government administration	369	29	340	52	288	(NA)	(NA)	578	130	448
Judicial and legal	376	51	325	117	208	(NA)	(NA)	873	368	505
Other	2,336	350	1,986	732	1,254	(NA)	(NA)	4,732	1,889	2,843

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

Source: U.S. Bureau of the Census, *Public Employment*, series GE, No. 1; Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/14/96).

No. 503. State and Local Government—Full-Time Employment and Salary, by Sex and Race/Ethnic Group: 1973 to 1993

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

YEAR AND OCCUPATION	EMPLOYMENT (1,000)							MEDIAN ANNUAL SALARY (\$1,000)					
	Total	Male	Fe-male	White ¹	Minority			Male	Fe-male	White ¹	Minority		
					Total ²	Black ¹	Hispanic ³				Total ²	Black ¹	Hispanic ³
1973	3,809	2,486	1,322	3,115	693	523	125	9.6	7.0	8.8	7.5	7.4	7.4
1975	3,899	2,436	1,464	3,102	797	602	147	11.3	8.2	10.2	8.8	8.6	8.9
1976	4,369	2,724	1,645	3,490	880	664	165	11.8	8.6	10.7	9.2	9.1	9.4
1977	4,415	2,737	1,678	3,480	935	705	175	12.4	9.1	11.3	9.7	9.5	9.9
1978	4,447	2,711	1,736	3,481	966	723	181	13.3	9.7	12.0	10.4	10.1	10.7
1979	4,576	2,761	1,816	3,568	1,008	751	192	14.1	10.4	12.8	10.9	10.6	11.4
1980	3,987	2,350	1,637	3,146	842	619	163	15.2	11.4	13.8	11.8	11.5	12.3
1981	4,665	2,740	1,925	3,591	1,074	780	205	17.7	13.1	16.1	13.5	13.3	14.7
1983	4,492	2,674	1,818	3,423	1,069	768	219	20.1	15.3	18.5	15.9	15.6	17.3
1984	4,580	2,700	1,880	3,458	1,121	799	233	21.4	16.2	19.6	17.4	16.5	18.4
1985	4,742	2,789	1,952	3,563	1,179	835	248	22.3	17.3	20.6	18.4	17.5	19.2
1986	4,779	2,797	1,982	3,549	1,230	865	259	23.4	18.1	21.5	19.6	18.7	20.2
1987	4,849	2,818	2,031	3,600	1,249	872	268	24.2	18.9	22.4	20.9	19.3	21.1
1989	5,257	3,030	2,227	3,863	1,394	961	308	26.1	20.6	24.1	22.1	20.7	22.7
1990	5,374	3,071	2,302	3,918	1,456	994	327	27.3	21.8	25.2	23.3	22.0	23.8
1991	5,459	3,110	2,349	3,965	1,494	1,011	340	28.4	22.7	26.4	23.8	22.7	24.5
1993, total	5,024	2,820	2,204	3,588	1,436	948	341	30.6	24.3	28.5	25.9	24.2	26.8
Officials/administrators	273	188	86	231	42	27	10	(NA)	40.9	(NA)	(NA)	(NA)	(NA)
Professionals	1,206	587	619	923	283	168	59	37.8	32.5	35.3	32.8	31.8	34.1
Technicians	465	270	195	348	117	69	31	30.4	24.5	28.3	25.6	24.6	27.6
Protective service	846	725	120	632	214	145	58	31.4	27.2	30.9	30.3	28.8	34.3
Paraprofessionals	360	100	260	218	142	111	23	22.6	20.4	21.5	21.7	19.8	21.4
Admin. support	897	116	781	610	287	183	75	22.7	21.1	21.0	21.9	21.2	21.8
Skilled craft	395	378	17	299	96	59	28	28.5	22.9	28.2	27.7	27.0	29.7
Service/maintenance	582	455	127	327	255	186	57	23.1	17.8	22.2	22.6	21.0	23.0

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

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

No. 504. State and Local Government—Employer Costs per Hour Worked: 1994

[As of March. Based on a sample; see source for details. For additional data, see table 669]

ITEM	Total compensation	Wages and salaries	BENEFITS						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other ¹
All State & local government	\$25.27	\$17.57	\$7.71	\$1.94	\$0.20	\$2.15	\$1.90	\$1.49	\$0.03
Occupational group:									
White-collar occupations	28.60	20.38	8.22	2.05	0.12	2.31	2.11	1.60	0.03
Professional specialty and technical	34.04	24.90	9.15	2.03	0.13	2.52	2.60	1.83	0.04
Teachers	37.22	27.77	9.45	1.78	0.04	2.72	2.97	1.90	0.04
Executive, admin., & managerial	31.81	22.04	9.77	3.19	0.15	2.20	2.37	1.85	0.02
Admin. support including clerical	16.10	10.53	5.58	1.50	0.09	1.94	1.01	1.02	(Z)
Blue-collar occupations	19.42	12.49	6.93	1.78	0.36	1.94	1.34	1.49	0.02
Service occupations	17.71	11.25	6.45	1.66	0.39	1.73	1.53	1.12	0.02
Industry group:									
Services	26.94	19.25	7.69	1.80	0.14	2.24	1.97	1.50	0.03
Health services	20.03	13.37	6.65	2.05	0.52	1.60	1.08	1.39	0.02
Hospitals	20.28	13.64	6.64	2.08	0.50	1.56	1.07	1.41	0.02
Educational services	28.60	20.67	7.93	1.75	0.07	2.37	2.17	1.54	0.03
Elementary and secondary education	28.78	20.82	7.96	1.65	0.05	2.48	2.23	1.51	0.05
Higher education	28.94	20.91	8.03	2.03	0.13	2.15	2.07	1.65	(Z)
Public administration	22.11	14.47	7.64	2.19	0.29	1.90	1.86	1.37	0.02

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

Source: U.S. Bureau of Labor Statistics, *News, Employer Costs for Employee Compensation*, USDL 94-220.

No. 505. State and Local Government—Employee Benefits: 1994

[In percent. For January through July. Covers full-time employees in State and local governments. Covers only benefits for which the employer pays part or all of the premium or expenses involved, except unpaid maternity and paternity leave, and long-term care insurance. Based on sample. For data on employee benefits in businesses, see table 671]

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

¹ Includes all professional, administrative, technical, and clerical employees except teachers. ² Includes all personnel in primary and secondary schools, junior colleges, and universities whose primary duty is teaching or closely related activities. ³ Includes police, firefighters, and all production and service employees. ⁴ Fixed contributions are periodically placed in an employee's account and benefits are based on how much money has accumulated at retirement. ⁵ Account which is used throughout the year to pay for plan premiums or to reimburse the employee for benefit related expenses. Account may be financed by employer, employee, or both.

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

No. 506. State and Local Government Major Collective Bargaining Agreements—Average Percent Changes in Wage and Compensation Rates Negotiated: 1987 to 1994

[In percent, except as indicated. Averages presented are means; for definition, see Guide to Tabular Presentation]

ITEM	1987	1988	1989	1990	1991	1992	1993	1994
Compensation rate changes, ¹ all settlements:								
First year	4.9	5.4	5.1	5.1	1.8	0.6	0.9	2.8
Over life of contract ²	4.8	5.3	4.9	5.1	2.9	1.9	1.8	3.1
State government: First year	4.3	5.3	4.9	4.4	1.9	0.2	1.2	2.8
Over life of contract ²	4.3	4.9	4.6	3.9	2.8	2.0	2.1	2.9
Local government: First year	5.4	5.5	5.6	5.4	1.6	1.2	0.7	2.8
Over life of contract ²	5.1	5.8	5.5	5.8	2.9	1.5	1.6	3.3
Wage rate changes, ³ all settlements:								
First year	4.9	5.1	5.1	4.9	2.3	1.1	1.1	2.7
Over life of contract ²	5.1	5.3	5.1	5.0	2.8	2.1	2.1	3.0
State government: First year	4.1	5.3	5.0	4.7	2.0	0.5	1.3	3.0
Over life of contract ²	4.2	5.0	4.7	4.2	3.0	2.0	2.4	3.2
Local government: First year	5.3	5.0	5.2	5.0	2.5	1.7	1.0	2.5
Over life of contract ²	5.5	5.5	5.4	5.2	2.7	2.1	1.9	3.0
Number of workers affected (mil.) ⁴	1.3	1.1	1.1	0.9	0.8	1.2	1.7	1.2
State government	0.5	0.4	0.5	0.2	0.4	0.6	0.6	0.4
Local government	0.8	0.7	0.6	0.7	0.4	0.6	1.1	0.8
Wage rate changes, all agreements ⁵	4.9	4.7	5.1	4.6	2.6	1.9	2.8	3.3
Source: Current settlements	2.7	2.3	2.5	2.0	0.6	0.8	1.6	1.4
Prior settlements	2.2	2.4	2.6	2.6	1.8	1.1	1.1	1.9
Cost-of-living adjustments	(Z)	(Z)	(Z)	(Z)	0.1	(Z)	(Z)	(Z)
State government	4.3	4.1	4.0	4.7	2.5	1.6	3.4	1.1
Local government	5.3	5.1	5.9	4.6	2.6	2.1	2.2	1.7

Z Less than .05 percent. ¹ Data relate to settlements of 5,000 workers or more in each calendar year, whether wages and benefits were changed or not. ² Average annual rate of change. ³ Data relate to settlements covering 1,000 workers or more in each calendar year but exclude possible changes in wages under cost-of-living adjustment (COLA) clauses, except increases guaranteed by the contract. Includes all settlements, whether wages were changed or not. ⁴ Number of workers covered by settlements reached in each calendar year. ⁵ Data relate to all wage changes implemented in the year stemming from settlements reached in the year, deferred from prior-year agreements, and cost-of-living clauses.

Source: U.S. Bureau of Labor Statistics, *Current Wage Developments*, monthly.

No. 507. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 1993

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

STATE	EDUCATION				HEALTH AND HOSPITALS		HIGHWAYS		POLICE AND FIRE PROTECTION		PUBLIC WELFARE	
	Total		Higher education		State	Local	State	Local	State ¹	Local	State	Local
	State	Local	State	Local								
United States . . .	1,435.9	5,278.2	1,306.4	261.9	672.6	718.8	258.1	283.0	85.9	893.0	220.1	263.5
Alabama	35.5	83.5	31.5	-	19.5	20.9	4.3	6.2	1.0	13.9	4.6	1.4
Alaska	6.9	12.0	3.4	-	0.9	0.7	2.9	0.7	0.4	1.8	1.7	0.2
Arizona	23.8	82.0	21.3	7.4	2.8	8.1	3.3	3.6	1.6	13.7	5.5	4.0
Arkansas	17.9	55.6	15.2	-	8.7	4.4	4.0	3.3	0.9	6.5	3.4	0.6
California	128.2	515.3	123.8	59.4	44.3	111.0	19.3	20.5	11.0	105.0	3.4	49.6
Colorado	30.0	67.8	28.9	1.4	5.9	10.1	3.1	4.4	1.0	11.6	1.3	4.2
Connecticut	17.7	61.1	14.8	-	14.6	1.3	3.8	3.6	1.5	11.9	4.6	1.9
Delaware	6.7	12.0	6.4	-	3.7	0.2	1.4	0.6	0.7	1.6	1.8	0.1
District of Columbia	-	10.3	-	1.5	-	7.5	-	0.9	-	6.8	-	2.0
Florida	41.6	258.4	38.4	20.7	29.1	32.7	11.3	13.5	3.7	59.2	10.2	5.5
Georgia	40.6	156.6	35.4	0.7	28.5	44.6	6.1	6.7	2.1	24.7	8.2	0.8
Hawaii	29.6	-	7.1	-	6.3	0.2	0.9	1.1	-	5.1	1.2	0.1
Idaho	7.7	24.9	7.0	0.9	2.0	4.3	1.8	1.4	0.4	3.0	1.8	0.1
Illinois	50.4	230.6	47.5	19.0	17.3	20.2	8.8	10.6	3.6	51.1	12.2	6.5
Indiana	43.7	116.2	38.9	-	12.9	22.9	4.8	5.7	2.0	16.8	5.2	2.5
Iowa	22.0	70.0	20.9	5.9	9.6	10.3	2.9	5.6	0.8	7.0	3.3	1.7
Kansas	20.8	72.0	20.1	5.6	7.8	8.9	3.6	5.2	1.0	8.4	1.7	0.6
Kentucky	28.8	83.7	24.7	-	7.6	7.6	5.6	3.2	1.7	8.3	4.7	0.5
Louisiana	30.8	95.9	27.0	-	25.9	13.0	5.6	4.8	1.1	14.8	5.8	0.6
Maine	6.8	29.1	5.6	-	2.8	1.3	2.8	1.4	0.5	3.5	1.9	0.2
Maryland	23.3	94.5	21.3	7.8	12.5	3.4	5.0	5.0	2.3	18.8	7.5	1.9
Massachusetts	23.5	114.2	22.8	0.2	15.8	8.7	4.6	5.7	1.9	28.4	6.4	2.0
Michigan	66.8	200.2	64.8	12.3	14.4	23.3	3.8	8.9	3.1	26.1	13.0	3.6
Minnesota	33.9	98.4	32.3	3.1	9.5	14.5	5.0	7.3	0.9	10.7	1.7	10.6
Mississippi	16.2	67.9	14.8	5.0	11.6	12.1	3.4	4.5	0.9	7.9	3.3	0.3
Missouri	25.5	103.2	23.4	4.8	15.6	12.1	6.5	6.7	1.9	17.5	7.1	1.5
Montana	7.2	23.6	6.5	0.2	1.5	1.2	1.8	1.3	0.4	2.1	1.2	1.0
Nebraska	10.6	39.3	9.9	2.5	5.1	3.7	2.4	3.2	0.7	4.5	2.8	1.0
Nevada	6.2	22.8	6.0	-	1.6	4.0	1.4	1.0	0.6	5.8	1.0	0.3
New Hampshire	5.5	21.6	5.2	-	1.9	0.1	2.0	1.4	0.4	3.8	1.3	2.5
New Jersey	35.1	166.0	27.3	8.9	20.5	10.8	8.2	11.0	3.6	33.3	5.8	10.8
New Mexico	18.1	39.5	17.3	2.0	7.8	2.6	2.7	1.5	0.6	5.3	1.4	0.4
New York	49.4	406.5	43.9	21.0	69.7	82.7	15.1	31.5	5.5	84.1	8.1	57.8
North Carolina	42.0	163.4	38.9	13.4	17.2	31.1	13.0	3.2	3.3	21.5	1.2	12.4
North Dakota	7.0	14.3	6.7	0.0	2.7	0.2	1.1	1.1	0.2	1.4	0.2	1.0
Ohio	69.0	196.1	66.7	4.6	22.0	30.8	9.0	11.5	2.5	35.7	2.0	21.8
Oklahoma	25.1	75.7	22.5	-	11.4	8.0	4.2	5.5	1.6	11.3	6.8	0.3
Oregon	13.7	63.8	12.8	6.9	7.3	5.5	3.4	4.0	1.1	9.3	4.4	0.7
Pennsylvania	52.0	217.3	49.1	8.6	23.8	5.4	12.8	10.0	5.2	27.6	10.2	21.3
Rhode Island	6.7	17.3	5.8	-	2.7	0.1	1.0	0.9	0.3	4.8	1.6	0.2
South Carolina	27.8	75.1	24.9	-	17.9	13.4	5.2	2.1	1.8	9.8	4.8	0.4
South Dakota	5.0	17.3	4.5	-	2.1	0.7	1.3	1.6	0.3	1.6	1.1	0.2
Tennessee	32.3	88.6	30.1	-	13.8	22.4	4.8	6.5	1.5	17.6	4.5	3.7
Texas	83.9	477.2	79.3	28.0	51.6	52.8	13.7	22.4	3.1	66.9	22.9	3.1
Utah	21.8	36.1	20.9	-	6.1	1.4	1.8	1.5	0.7	4.6	2.7	0.5
Vermont	4.7	17.8	4.4	-	0.8	-	1.1	1.0	0.5	1.0	1.2	-
Virginia	46.2	140.0	43.1	-	26.2	8.6	11.3	3.7	2.4	20.1	2.4	8.0
Washington	36.6	82.4	34.9	-	15.6	11.5	6.4	6.2	1.9	15.9	7.2	1.1
West Virginia	13.0	39.2	11.4	-	2.9	4.2	5.7	0.9	0.8	3.2	2.5	-
Wisconsin	35.2	106.5	33.9	8.4	9.5	10.2	2.2	8.6	0.9	16.8	1.2	12.1
Wyoming	3.3	15.3	3.2	1.7	1.7	3.4	1.9	0.7	0.2	1.6	0.3	-

- Represents or rounds to zero. ¹ For State government, represents police protection only.

Source: U.S. Bureau of the Census, Internet site, <http://www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/20/96).

No. 508. State and Local Government Employment and Average Earnings, by State: 1986 and 1993

[For October]

STATE	FULL-TIME EQUIVALENT EMPLOYMENT (1,000)				FULL-TIME EQUIVALENT EMPLOYMENT PER 10,000 POPULATION ²				AVERAGE OCTOBER EARNINGS ³ (dol.)			
	State		Local ¹		State		Local ¹		State		Local ¹	
	1986	1993	1986	1993	1986	1993	1986	1993	1986	1993	1986	1993
United States	3,437	3,891	8,415	9,552	143	151	349	370	2,052	2,722	1,992	2,627
Alabama	70	83	131	157	174	198	324	374	1,884	2,307	1,532	1,908
Alaska	21	22	20	22	393	364	377	368	3,228	3,640	3,324	3,624
Arizona	43	57	119	149	128	144	358	378	2,126	2,424	2,185	2,694
Arkansas	39	47	71	84	163	192	299	348	1,724	2,261	1,388	1,754
California	279	344	965	1,085	104	110	358	348	2,751	3,644	2,535	3,390
Colorado	50	55	122	133	155	153	375	372	2,368	3,042	2,017	2,530
Connecticut	56	60	95	95	175	183	297	290	2,336	3,337	2,089	3,322
Delaware	17	20	16	18	272	292	252	251	1,795	2,469	1,991	2,714
District of Columbia	(X)	(X)	51	51	(X)	(X)	817	887	(X)	(X)	2,594	3,315
Florida	124	167	407	498	106	122	348	364	1,748	2,266	1,872	2,355
Georgia	91	119	239	293	149	171	391	423	1,811	2,309	1,589	2,054
Hawaii	41	52	12	14	389	442	113	122	1,844	2,627	2,010	2,900
Idaho	18	21	33	41	175	187	332	373	1,766	2,280	1,535	1,999
Illinois	130	132	385	431	113	113	333	368	2,165	2,839	2,166	2,799
Indiana	75	88	182	203	136	154	330	356	2,056	2,682	1,686	2,257
Iowa	57	51	101	113	199	181	355	400	2,049	2,971	1,735	2,214
Kansas	43	48	96	115	174	188	390	454	1,687	2,289	1,700	2,227
Kentucky	63	72	102	122	170	189	275	322	1,651	2,295	1,596	1,997
Louisiana	86	90	151	160	191	211	337	372	1,673	2,242	1,494	1,844
Maine	20	21	36	42	168	172	307	342	1,714	2,455	1,590	2,175
Maryland	80	84	143	161	178	169	321	324	2,046	2,742	2,233	2,977
Massachusetts	88	81	192	202	151	134	329	336	2,034	2,914	2,082	2,817
Michigan	128	136	315	326	140	143	344	344	2,541	3,337	2,329	3,064
Minnesota	61	67	137	177	145	148	326	391	2,428	3,127	2,318	2,810
Mississippi	42	48	95	107	161	181	364	404	1,430	2,177	1,324	1,634
Missouri	66	79	157	177	130	151	310	337	1,621	2,142	1,826	2,178
Montana	16	17	29	35	192	207	349	416	1,864	2,377	1,727	2,131
Nebraska	29	29	65	71	184	181	407	440	1,509	2,214	1,785	2,292
Nevada	15	19	33	46	154	137	343	332	1,990	2,795	2,140	2,909
New Hampshire	18	17	29	35	172	150	285	311	1,759	2,510	1,701	2,558
New Jersey	96	110	283	304	126	140	372	385	2,278	3,303	2,146	3,238
New Mexico	34	43	49	63	231	265	332	388	1,792	2,223	1,680	1,980
New York	272	267	810	855	153	147	456	470	2,355	3,335	2,266	3,323
North Carolina	93	111	216	279	147	159	341	401	1,935	2,416	1,662	2,172
North Dakota	15	16	22	23	222	247	318	356	1,805	2,318	2,017	2,366
Ohio	122	141	365	390	113	127	340	351	1,984	2,777	1,911	2,504
Oklahoma	64	68	109	122	195	211	329	376	1,733	1,897	1,595	1,949
Oregon	44	47	91	108	163	156	338	355	1,975	2,780	2,018	2,653
Pennsylvania	124	145	340	367	104	120	286	305	1,915	2,804	1,976	2,713
Rhode Island	19	20	24	28	195	198	245	277	2,041	2,949	2,215	2,961
South Carolina	69	78	109	125	204	214	322	342	1,705	2,091	1,558	2,037
South Dakota	13	14	23	26	177	194	330	366	1,684	2,238	1,441	1,926
Tennessee	71	77	157	182	147	151	327	356	1,746	2,238	1,554	2,059
Texas	193	247	633	768	115	137	379	426	1,927	2,426	1,748	2,140
Utah	33	42	47	56	197	226	283	300	1,654	2,206	1,900	2,253
Vermont	11	13	15	22	211	220	270	382	1,842	2,504	1,653	2,348
Virginia	102	118	195	234	177	182	336	360	1,895	2,355	1,787	2,381
Washington	79	96	143	171	177	183	320	326	2,231	2,987	2,134	3,140
West Virginia	34	33	61	57	180	184	317	314	1,574	2,015	1,625	2,127
Wisconsin	74	70	168	190	154	138	351	377	2,128	2,913	2,035	2,689
Wyoming	11	11	25	25	213	231	494	530	1,924	2,127	1,967	2,249

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

Source: U.S. Bureau of the Census, *Public Employment*, series GE, No. 1, annual: Internet site, <http://www.census.gov/www.census.gov/ftp/pub/govs/www/index.html> (accessed 06/20/96), and unpublished data.

No. 509. City Government Employment and Payroll: 1980 to 1993

[For October. Includes only those school systems operated as part of the city government. 1982 and 1987 based on complete census of all cities; other years based on sample and subject to sampling variation]

YEAR	ALL EMPLOYEES, FULL TIME AND PART TIME (1,000)		OCTOBER PAYROLLS (mil. dol.)		ANNUAL PERCENT CHANGE		FULL-TIME EQUIVALENT EMPLOYMENT ¹ (1,000)			AVERAGE EARNINGS IN OCTOBER, FULL-TIME EMPLOYEES (dollars)	
	Total	Excl. education	Total	Excl. education	All employees	October payroll	Total	Edu- cation	Other	Edu- cation	Other
1980	2,561	2,130	2,942	2,403	0.3	7.8	2,166	360	1,806	1,501	1,338
1981	2,469	2,056	3,222	2,640	-3.6	9.5	2,111	346	1,765	1,686	1,500
1982	2,396	2,015	3,428	2,861	-2.9	6.4	2,088	317	1,770	1,791	1,625
1983	2,423	2,051	3,640	3,059	1.1	6.2	2,060	300	1,760	1,962	1,739
1984	2,434	2,070	3,872	3,268	0.4	6.4	2,090	300	1,790	2,033	1,831
1985	2,467	2,102	4,191	3,536	1.4	8.2	(NA)	(NA)	(NA)	2,117	1,953
1986	2,494	2,126	4,407	3,724	1.1	5.1	2,181	320	1,860	2,186	2,044
1987	2,493	2,110	4,770	3,977	(Z)	8.2	2,223	337	1,885	2,406	2,163
1988	2,570	2,188	4,979	4,136	3.1	4.4	2,251	342	1,910	2,566	2,220
1989	2,569	2,190	5,274	4,405	(Z)	5.9	2,268	341	1,927	2,669	2,343
1990	2,642	2,237	5,564	4,675	2.8	5.5	2,295	338	1,957	2,683	2,449
1991	2,662	2,324	5,784	4,878	0.7	4.0	2,303	338	1,965	2,739	2,547
1992	2,665	2,312	6,207	5,146	0.1	7.3	2,340	371	1,969	2,931	2,683
1993	2,644	2,239	6,328	5,239	-0.8	1.9	2,307	352	1,955	3,176	2,755

NA Not available. Z Less than .05 percent. ¹ Beginning 1986, data not comparable to previous years due to a change in how full-time equivalent is calculated; see text, section 9. ² Percent change from 1979.

Source: U.S. Bureau of the Census, *Compendium of Public Employment, and City Employment*, series GE, No. 2, annual. Internet site, <http://www.census.gov/tp/pub/govs/www/index.html> (accessed 06/14/96); and unpublished data.

No. 510. City Government Employment and Payroll, by Function: 1980 to 1993

[For October]

ITEM	EMPLOYEES (1,000)					OCTOBER PAYROLLS (mil. dol.)				
	All cities ¹				Cities with 75,000 population or more, ² 1992	All cities ¹				Cities with 75,000 population or more, ² 1992
	1980	1990	1992	1993		1980	1990	1992	1993	
Total	2,561	2,642	2,665	2,644	1,568	2,942	5,564	6,207	6,328	4,281
Full-time	2,071	2,149	2,197	2,142	1,418	2,826	5,334	5,980	6,034	4,178
Part-time	489	493	468	502	150	116	229	227	294	103
Full-time equivalent³	2,166	2,295	2,340	2,307	1,480	(X)	(X)	(X)	(X)	(X)
Education ⁴	360	338	371	352	301	539	889	1,061	1,089	880
Percent of total	17	15	16	15	20	18	16	17	17	21
Instructional staff	266	264	261	249	209	436	754	848	851	698
Others	94	74	110	103	92	102	134	212	238	182
Libraries	34	45	45	44	27	38	80	86	88	57
Public welfare	41	57	55	55	49	47	118	132	133	121
Hospitals	131	124	125	122	82	143	282	301	314	217
Health	35	42	43	41	35	47	93	104	107	89
Highways	121	133	130	134	56	141	274	301	315	152
Police protection	365	412	423	427	234	550	1,093	1,249	1,286	783
Fire protection	190	199	200	199	117	300	579	642	663	416
Correction	18	35	36	37	34	27	90	108	114	103
Parks and recreation	103	121	123	126	71	116	211	232	242	141
Housing and community development	44	46	45	33	38	57	104	115	87	97
Sewerage	60	74	76	71	38	74	155	172	172	95
Solid waste management	104	86	83	81	49	118	174	193	187	135
Financial administration	69	74	74	74	35	85	164	179	184	96
Judicial, legal, other governmental administration	112	129	132	132	73	147	314	345	359	209
Local utilities ⁵	209	226	226	219	144	306	594	615	598	439
Water supply	93	101	103	101	53	116	219	240	240	137
Electric power	44	51	51	50	28	67	142	159	160	101
Transit	66	66	64	61	60	115	217	198	180	191
Other	171	154	152	159	97	208	350	372	392	252

X Not applicable. ¹ Data are estimates subject to sampling variation; see Appendix III and source. ² Based on enumerated resident population as of April 1, 1990. ³ 1980 data not directly comparable to later years due to a change in how full-time equivalent was calculated; see text, section 9. ⁴ City-operated schools and colleges only. ⁵ Includes gas supply not shown separately.

Source: U.S. Bureau of the Census, *City Employment*, series GE, No. 2, annual; and unpublished data.

No. 511. City Government Employment and Payroll—Largest Cities: 1980 and 1993

[For October. See footnote 2, table 499, for those areas representing city-county consolidated governments]

CITIES RANKED BY 1990 POPULATION	TOTAL EMPLOYMENT (1,000)		FULL-TIME EQUIVALENT EMPLOYMENT ¹				OCTOBER PAYROLL (mil. dol.)		AVERAGE EARNINGS IN OCTOBER, FULL-TIME EMPLOYEES (dol.)	
	1980	1993	Total (1,000)		Per 10,000, population ²		1980	1993	1980	1993
			1980	1993	1980	1993				
New York, NY ^{3 4}	364	422	319	381	451	520	504	1,279	1,587	3,416
Los Angeles, CA	42	47	41	48	138	138	73	183	1,806	3,896
Chicago, IL	47	40	45	40	150	144	71	131	1,569	3,315
Houston, TX	18	22	18	22	111	135	26	53	1,499	2,412
Philadelphia, PA	33	30	32	30	189	189	51	89	1,611	3,071
San Diego, CA	8	11	7	10	81	90	12	31	1,773	3,116
Detroit, MI	22	⁵ 19	22	⁵ 19	179	⁵ 185	40	⁵ 49	1,852	⁵ 2,700
Dallas, TX	14	14	14	14	153	139	20	35	1,465	2,647
Phoenix, AZ	9	11	9	11	114	112	14	43	1,517	3,211
San Antonio, TX	10	⁶ 14	10	⁶ 13	128	⁶ 139	13	⁶ 32	1,282	⁶ 2,472
San Jose, CA	4	6	4	6	70	77	7	24	7,714	4,312
Baltimore, MD ^{3 8}	44	28	40	28	514	380	47	74	1,172	2,713
Indianapolis, IN	13	12	12	12	174	164	13	27	1,098	2,293
San Francisco, CA	21	24	21	24	310	332	37	93	1,761	3,892
Jacksonville, FL	⁹ 11	10	⁹ 11	10	⁹ 202	157	⁹ 11	28	⁹ 1,031	2,967
Columbus, OH	8	8	7	8	122	126	10	22	1,498	2,919
Milwaukee, WI	10	⁸ 8	9	⁸ 8	145	⁸ 127	15	⁶ 23	1,631	⁶ 2,782
Memphis, TN ³	25	24	22	22	342	360	29	55	1,335	2,490
Washington, DC ^{3 4}	45	45	42	43	651	709	73	133	1,761	3,130
Boston, MA ³	⁷ 28	21	⁷ 25	21	⁷ 444	366	⁷ 35	⁶ 72	⁷ 3,398	3,034
Seattle, WA	10	11	9	10	188	194	77	37	1,830	3,691
El Paso, TX	5	6	4	6	104	116	3	12	942	2,225
Cleveland, OH	10	9	9	9	160	178	13	24	1,460	2,687
New Orleans, LA	¹⁰ 13	¹¹ 10	¹⁰ 13	¹¹ 10	¹⁰ 225	¹¹ 201	¹⁰ 11	¹¹ 16	¹⁰ 919	¹¹ 1,623
Nashville-Davidson, TN ³	¹² 18	⁶ 18	¹² 17	⁶ 17	¹² 374	⁶ 348	¹² 22	⁶ 40	¹² 2,295	⁶ 2,430
Denver, CO	13	⁶ 14	12	⁶ 12	244	⁶ 257	18	⁶ 35	1,540	⁶ 2,859
Austin, TX	8	12	7	12	199	258	10	31	1,515	2,650
Fort Worth, TX	5	5	5	5	120	112	5	12	1,198	2,334
Oklahoma City, OK	5	⁶ 5	4	⁶ 5	104	⁶ 112	6	⁶ 12	1,323	⁶ 2,567
Portland, OR	5	5	4	5	115	114	8	17	1,916	3,679
Kansas City, MO	7	6	7	6	145	138	9	16	1,368	2,518
Long Beach, CA	⁷ 5	6	⁷ 4	5	⁷ 122	116	⁷ 9	⁷ 19	⁷ 1,678	3,726
Tucson, AZ	4	5	4	5	124	123	6	13	1,474	2,714
St. Louis, MO	13	8	13	8	280	202	15	18	1,279	2,393
Charlotte, NC	4	5	4	5	125	126	5	12	1,290	2,578
Atlanta, GA	8	9	8	8	187	203	10	21	1,230	2,523
Virginia Beach, VA ³	10	15	9	14	346	356	11	32	1,204	2,273
Albuquerque, NM	⁹ 4	7	⁹ 4	6	⁹ 119	156	⁹ 4	13	⁹ 1,135	2,148
Oakland, CA	4	5	4	5	109	134	7	18	2,011	4,165
Pittsburgh, PA	¹⁰ 6	5	¹⁰ 6	5	¹⁰ 135	135	¹⁰ 6	¹⁰ 15	¹⁰ 1,116	3,009
Sacramento, CA	3	⁶ 4	3	⁶ 4	119	⁶ 108	6	⁶ 13	1,762	⁶ 3,384
Minneapolis, MN	6	7	5	6	136	163	9	19	1,821	3,359
Tulsa, OK	⁹ 4	4	⁹ 4	4	⁹ 115	109	⁹ 5	11	⁹ 1,184	2,559
Honolulu, HI	9	10	9	10	117	120	12	29	1,401	2,966
Cincinnati, OH	7	8	7	7	174	192	10	20	1,527	2,973
Miami, FL	4	4	4	4	118	112	6	13	1,408	3,595
Fresno, CA	3	3	3	3	115	85	4	9	1,607	3,396
Omaha, NE	3	3	3	3	92	89	5	9	1,684	3,225
Toledo, OH	4	3	3	3	96	90	6	10	1,758	3,054
Buffalo, NY ³	14	14	13	13	348	396	18	35	1,475	2,862
Wichita, KS	3	⁶ 3	3	⁶ 3	111	⁶ 99	4	⁶ 7	1,327	⁶ 2,429
Santa Ana, CA	2	2	1	2	68	68	2	9	1,819	5,163
Mesa, AZ	1	2	1	2	89	69	2	8	1,592	3,091
Colorado Springs, CO	4	6	3	6	158	213	5	15	1,445	2,826
Tampa, FL	5	4	5	4	165	143	5	12	1,178	3,128
Newark, NJ ^{13 14}	12	6	12	6	374	218	17	17	1,387	2,877
St. Paul, MN	4	3	3	3	125	110	6	11	1,734	3,629
Louisville, KY	6	4	6	4	186	149	7	7	1,358	1,936
Anaheim, CA	2	4	2	2	91	75	3	10	1,616	4,251
Birmingham, AL	4	4	4	4	128	150	5	9	1,333	2,320
Arlington, TX	⁹ 1	⁵ 2	⁹ 1	⁵ 2	⁹ 63	⁵ 76	⁹ 1	⁵ 5	⁹ 1,180	⁵ 2,721
Norfolk, VA ³	11	12	10	10	380	383	12	25	1,222	2,523

¹ 1993 data not comparable with 1980 due to a change in 1986 in how full-time equivalent was calculated; see text, section 9. ² 1980 based on enumerated resident population as of April 1, 1980. 1993 based on enumerated resident population as of April 1, 1990. ³ Includes city-operated elementary and secondary schools. ⁴ Includes city-operated university or college. ⁵ 1991 data. ⁶ 1992 data. ⁷ 1979 data. ⁸ Prior to 1990, includes data for city operated colleges. ⁹ 1978 data. ¹⁰ 1977 data. ¹¹ 1989 data. ¹² Noneducation data are for 1979. ¹³ Prior to 1983, city-operated elementary and secondary schools. ¹⁴ 1993 Employment increased when Housing Authority became city dependent.

Source: U.S. Bureau of the Census, *City Employment*, series GE, No. 2, annual; and unpublished data.