

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.

Publications issued annually by the Bureau of the Census include a report on finances which presents figures for the Federal Government, nationwide totals for State and local governments by type, and State-local data by States. Also issued annually is a series of publications on State, city, county, and school finances, and on city, county, and other public employment. Financial data are published in the GF publication series, employment data in the GE series. There is also a series of quarterly reports 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

In Brief

State government revenue
(from own sources) in 1992:
\$574,330 million

<i>Taxes</i>	57%
<i>Insurance trust funds</i>	23%
<i>Charges</i>	9%
<i>Interest earnings</i>	5%
<i>Utility and liquor stores</i>	1%

State government
direct expenditures in 1992:
\$498,640 million

<i>Public welfare</i>	25%
<i>Education</i>	17%
<i>Insurance trust funds</i>	16%
<i>Health and hospitals</i>	8%

local governments—counties, municipalities, townships, school districts, and numerous kinds of “special districts.” In 1992, 86,743 local governments were identified by the Census of Governments. As defined by the census, governmental units include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities, and numerous local irrigation, power, and other types of districts—are financed from rentals, charges for services, benefit assessments, grants from other governments, and other nontax sources. The count of governments excludes semi-autonomous agencies through which States, cities, and counties sometimes provide for certain functions—for example, “dependent” school systems, State institutions of higher education, and certain other “authorities” and special agencies which are under the administrative or fiscal control of an established governmental unit.

Finances.—The financial statistics relate to government fiscal years ending June 30, or at some date within the 12 previous months. The following governments are

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

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

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

Data for cities 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. 471. 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	86,743
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	86,692
County	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	19,296
Township and town	18,919	17,202	17,198	17,142	17,105	16,991	16,822	16,734	16,691	16,666
School district	108,579	67,355	50,454	34,678	21,782	15,781	15,174	14,851	14,721	14,556
Special district	8,299	12,340	14,424	18,323	21,264	23,885	25,962	28,078	29,532	33,131

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

No. 472. Number of Local 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 ²	Municipal ²	Township ²	School district	SPECIAL DISTRICT			
						Total ³	Natural resources	Fire protection	Housing and community development
United States	86,743	3,043	19,296	16,666	14,556	33,131	6,564	5,354	3,663
Alabama	1,134	67	440	-	129	497	68	4	153
Alaska	176	12	149	-	-	14	-	-	13
Arizona	598	15	86	-	228	268	71	130	-
Arkansas	1,473	75	489	-	324	584	230	48	130
California	4,495	57	460	-	1,080	2,897	489	395	92
Colorado	1,826	62	266	-	180	1,317	170	247	96
Connecticut	575	-	30	149	17	378	1	59	95
Delaware	281	3	57	-	19	201	192	-	4
Dist. of Columbia	2	-	1	-	-	1	-	-	-
Florida	1,041	66	390	-	95	489	136	60	107
Georgia	1,321	157	536	-	185	442	38	6	207
Hawaii	21	3	1	-	-	16	16	-	-
Idaho	1,105	44	199	-	116	745	170	130	13
Illinois	6,810	102	1,282	1,433	997	2,995	928	813	117
Indiana	2,976	91	566	1,008	310	1,000	132	1	62
Iowa	1,904	99	953	-	445	406	242	72	19
Kansas	3,918	105	627	1,355	324	1,506	261	-	207
Kentucky	1,345	119	438	-	177	610	128	93	24
Louisiana	461	61	301	-	66	32	2	-	1
Maine	799	16	22	468	88	204	13	-	27
Maryland	416	23	155	-	-	237	165	-	21
Massachusetts	851	12	39	312	86	401	14	15	255
Michigan	2,727	83	534	1,242	587	280	82	2	-
Minnesota	3,616	87	854	1,804	477	393	111	-	172
Mississippi	898	82	294	-	176	345	256	-	57
Missouri	3,368	114	933	324	553	1,443	175	208	159
Montana	1,305	54	128	-	544	578	129	150	18
Nebraska	2,997	93	534	452	842	1,075	96	422	137
Nevada	212	16	18	-	17	160	33	14	17
New Hampshire	531	10	13	221	168	118	10	16	23
New Jersey	1,625	21	320	247	550	486	17	171	83
New Mexico	494	33	99	-	94	267	220	-	5
New York	3,319	57	620	929	714	998	2	909	-
North Carolina	954	100	518	-	-	335	150	-	104
North Dakota	2,795	53	366	1,351	284	740	79	277	38
Ohio	3,534	88	942	1,317	665	521	98	41	59
Oklahoma	1,822	77	589	-	614	541	102	18	124
Oregon	1,487	36	240	-	340	870	202	268	22
Pennsylvania	5,397	66	1,022	1,548	516	2,244	10	1	88
Rhode Island	128	-	8	31	4	84	3	38	26
South Carolina	705	46	270	-	91	297	48	85	46
South Dakota	1,803	64	310	971	184	273	109	51	42
Tennessee	960	93	339	-	14	513	117	-	96
Texas	4,919	254	1,171	-	1,101	2,392	432	96	402
Utah	635	29	228	-	40	337	77	20	18
Vermont	690	14	50	237	278	110	14	22	9
Virginia	461	95	230	-	-	135	44	-	-
Washington	1,796	39	268	-	296	1,192	160	410	51
West Virginia	708	55	231	-	55	366	15	-	36
Wisconsin	2,752	72	583	1,267	430	399	179	-	188
Wyoming	576	23	97	-	56	399	128	62	-

- 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 471 and 472: U.S. Bureau of the Census, 1992 Census of Governments, *Government Organization*.

No. 473. County, Municipal, and Township Governments: 1992

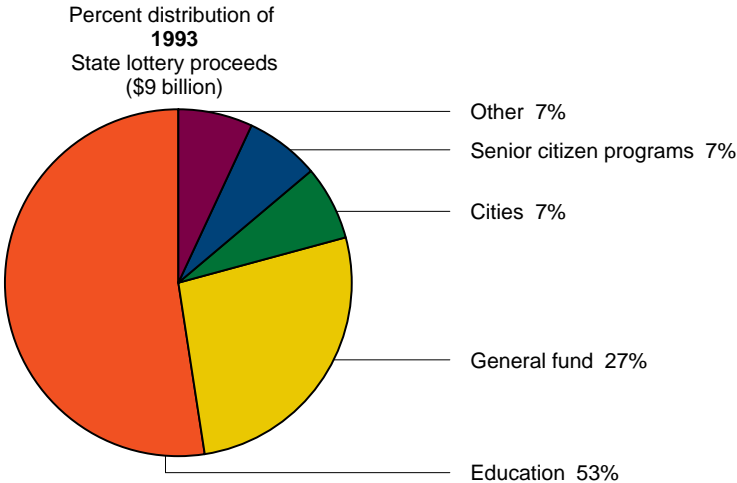
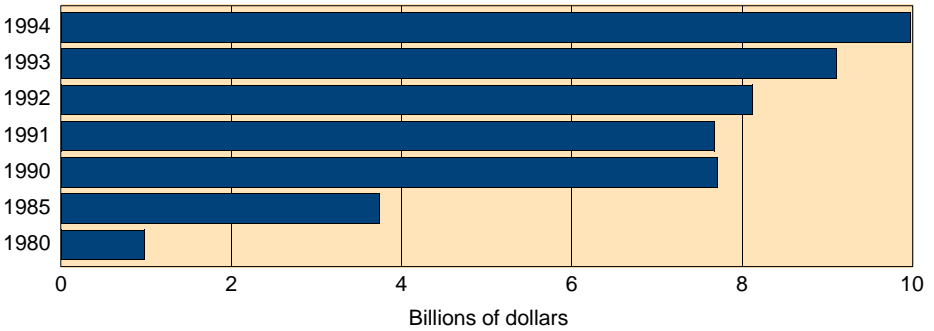
[Number of governments as of **January 1992**. Population enumerated as of **April 1, 1990**. Consolidated city-county governments are classified as municipal rather than county governments. Township governments include "towns" in the six New England States, Minnesota, New York, and Wisconsin]

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	120,551	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	³ 728	³ 4,121	³ 2	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 9.1
State Lottery Proceeds: 1980 to 1994



Source: Chart prepared by U.S. Bureau of the Census. For data, see table 496.

No. 474. All Governments—Revenue, Expenditure, and Debt: 1980 to 1992

[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
1991	⁴ 2,124	1,201	56.5	⁴ 1,081	660	612	⁴ 8,425	4,762	4,287
1992	⁴ 2,262	1,259	47.2	⁴ 1,185	744	648	⁴ 8,869	4,938	4,647
Intergovernmental: 1980	(X)	2	(X)	⁴ 83	64	102	(X)	8	366
1990	(X)	3	(X)	⁴ 137	126	191	(X)	12	550
1991	(X)	3	(X)	⁴ 154	170	216	(X)	14	611
1992	(X)	3	(X)	⁴ 179	170	216	(X)	13	703
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	2,866
1991	1,557	809	52.0	748	408	340	6,176	3,209	2,967
1992	1,645	851	51.8	793	436	357	6,449	3,338	3,111
Taxes: ³ 1980	574	351	61.1	223	137	86	2,535	1,548	986
1990	1,134	632	55.7	502	300	201	4,559	2,542	2,017
1991	1,167	642	55.0	525	311	215	4,630	2,546	2,084
1992	1,215	659	54.3	556	328	227	4,763	2,584	2,179
Property: 1980	68	(X)	(X)	68	3	66	302	(X)	302
1990	156	(X)	(X)	156	6	150	626	(X)	626
1991	168	(X)	(X)	168	6	162	666	(X)	666
1992	179	(X)	(X)	179	7	172	700	(X)	700
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
1991	577	468	81.1	109	99	10	2,289	1,855	434
1992	592	476	80.5	115	105	11	2,320	1,868	452
Corporate income:									
1980	78	65	82.9	13	13	-	344	285	59
1990	117	94	80.3	24	22	2	471	376	95
1991	120	98	81.5	22	20	2	477	389	88
1992	124	100	81.0	24	22	2	486	393	93
Sales or gross receipts:									
1980	112	⁵ 32	28.6	80	68	12	494	⁵ 141	353
1990	232	⁵ 54	23.3	178	147	31	932	⁵ 217	715
1991	244	⁵ 58	24.0	186	154	32	968	⁵ 232	736
1992	260	⁵ 64	24.7	196	163	33	1,021	⁵ 252	769
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
1991	390	167	42.9	223	98	125	1,547	663	883
1992	430	192	44.7	238	108	130	1,687	754	932
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
1991	⁴ 2,577	1,480	62.2	⁴ 1,261	629	632	⁴ 10,222	5,868	5,002
1992	⁴ 2,488	1,527	61.4	⁴ 1,355	700	655	⁴ 9,755	5,989	5,313
Intergovernmental: 1980	(X)	91	(X)	⁴ 2	85	2	(X)	401	8
1990	(X)	147	(X)	⁴ 3	175	6	(X)	591	13
1991	(X)	160	(X)	⁴ 3	187	5	(X)	635	14
1992	(X)	186	(X)	⁴ 4	201	7	(X)	729	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
1991	2,379	1,319	55.5	1,060	442	618	9,436	5,233	4,203
1992	2,488	1,341	53.9	1,147	499	648	9,755	5,259	4,496
Current operation: 1980	2,577	209	40.5	308	108	200	11,376	923	1,359
1990	1,190	490	41.2	700	258	442	4,785	1,970	2,815
1991	1,283	522	40.6	762	287	475	5,087	2,069	3,022
1992	1,324	500	37.7	823	322	501	5,191	1,962	3,229
Capital outlay: 1980	99	36	36.7	63	23	40	439	161	278
1990	221	98	44.3	123	46	78	888	394	495
1991	227	96	42.1	132	48	84	901	379	522
1992	228	93	40.9	135	50	84	893	365	527
Debt outstanding: ⁶ 1980	1,250	914	73.2	337	122	214	5,517	4,036	1,486
1990	4,127	3,266	79.2	861	318	542	16,592	13,132	3,460
1991	4,599	3,683	80.1	916	346	570	18,240	14,608	3,632
1992	5,054	4,083	80.8	970	372	599	19,817	16,010	3,804

- 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 1980 and 1990 based on enumerated resident population as of April 1; all other years based on estimated resident population as of July 1. ³ Includes amounts not shown separately. ⁴ Excludes 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.

No. 475. All Governments—Detailed Finances: 1992

[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 (mil. dol.)	Local (mil. dol.)	PER CAPITA ¹ (dol.)	
					Fed- eral	State and local
Revenue	2,261,849	1,259,383	744,232	647,872	4,938	5,459
Intergovernmental revenue	(²)	3,431	169,902	216,305	13	1,514
Revenue from own sources	2,261,849	1,255,952	574,330	431,567	4,925	3,944
General revenue from own sources	1,644,789	851,390	435,980	357,419	3,338	3,111
Taxes ³	1,214,651	659,041	328,370	227,240	2,584	2,179
Property	178,536	(X)	6,673	171,863	(X)	700
Individual income	591,636	476,465	104,609	10,562	1,868	452
Corporation income	123,865	100,270	21,566	2,029	393	93
Sales and gross receipts	260,394	64,282	162,721	33,391	252	769
Customs duties	17,480	17,480	(X)	(X)	69	(X)
General	130,830	(X)	107,757	23,073	(X)	513
Selective ³	112,084	46,802	54,964	10,318	184	256
Motor fuel	42,809	19,865	22,250	694	78	90
Alcoholic beverages	11,787	7,907	3,599	281	31	15
Tobacco products	11,500	5,190	6,119	191	20	25
Public utilities	21,338	7,851	7,762	5,725	31	53
Motor vehicle and operators' licenses	12,601	(X)	11,771	830	(X)	49
Death and gift	15,629	11,143	4,456	30	44	18
Charges and miscellaneous ³	430,138	192,349	107,610	130,179	754	932
Current charges ³	226,382	89,482	52,941	83,959	351	537
National defense and international relations	8,677	8,677	(X)	(X)	34	-
Postal service	45,158	45,158	(X)	(X)	177	-
Education ³	39,102	-	28,901	10,201	-	153
School lunch sales	3,737	-	-	3,737	-	15
Higher education	32,027	-	28,434	3,593	-	126
Natural resources	16,970	15,148	1,396	426	59	7
Hospitals	37,876	124	12,729	25,023	(Z)	148
Sewerage and sanitation	3,115	(X)	287	2,828	(X)	12
Parks and recreation	3,899	110	788	3,001	(Z)	15
Housing and community development	5,749	2,708	213	2,828	11	12
Airports	5,888	21	650	5,217	(Z)	23
Water transport and terminals	2,889	1,265	393	1,231	5	6
Special assessments	368	(X)	127	241	(X)	1
Sale of property	4,445	3,723	183	539	15	3
Interest earnings	65,746	10,397	26,603	28,746	41	217
Utility and liquor store revenue	62,431	(X)	6,579	55,852	(X)	245
Insurance trust revenue	554,629	404,562	131,771	18,296	1,586	588
Expenditure	2,487,885	1,527,311	699,954	655,325	5,989	5,314
Intergovernmental expenditure	(²)	186,036	201,314	7,355	729	818
Direct expenditure	2,487,885	1,341,275	498,640	647,970	5,259	4,496
General expenditure ³	1,858,519	886,545	409,132	562,842	3,476	3,811
Education ³	353,591	26,821	86,650	240,120	105	1,281
Elementary and secondary education	228,917	-	2,221	226,696	-	898
Higher education	84,328	-	70,904	13,424	-	331
Public welfare	201,956	47,722	125,500	28,734	187	605
Health and hospitals	118,791	30,679	41,643	46,469	120	345
Highways	67,290	813	40,266	26,211	3	261
Police protection	41,248	6,703	4,863	29,682	26	135
Fire protection	14,358	(X)	8,631	14,358	(X)	56
Corrections	31,017	2,411	18,306	10,300	9	112
Natural resources	63,650	51,501	9,022	3,127	202	48
Sewerage and sanitation	32,398	(X)	2,235	30,163	(X)	127
Housing and community development	32,549	15,482	1,606	15,461	61	67
Governmental administration	67,180	16,845	19,847	30,488	66	197
Parks and recreation	17,172	1,984	2,688	13,040	8	62
Interest on general debt	254,968	199,713	24,622	30,633	783	217
Utility and liquor store expenditure	84,361	(X)	9,613	74,748	(X)	331
Insurance trust expenditure	545,006	454,730	79,895	10,381	1,783	354
By character and object:						
Current operation	1,323,835	500,341	322,353	501,141	1,962	3,229
Capital outlay	227,807	93,095	50,126	84,586	365	528
Construction	99,797	10,920	39,001	49,876	43	348
Equip., land, and existing structures	112,433	82,175	11,125	19,133	322	119
Assistance and subsidies	129,852	96,622	20,784	12,446	379	130
Interest on debt (general and utility)	264,611	199,713	25,482	39,416	783	254
Insurance benefits and repayments	545,006	454,730	79,895	10,381	1,783	354
<i>Expenditure for salaries and wages</i> ⁴	<i>540,355</i>	<i>161,551</i>	<i>112,685</i>	<i>266,119</i>	<i>633</i>	<i>1,485</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, *Government Finances*, series GF, No. 5, annual.

No. 476. All Governments—Capital Outlays: 1970 to 1992

[In millions of dollars, except percent. For fiscal year ending in year shown; see text, section 9. Except for 1987, 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	1986	1987	1988	1989	1990	1991	1992
Total	47,519	99,386	156,912	176,096	195,713	197,844	211,734	220,960	227,225	227,616
Federal Government:										
Total	17,869	36,492	77,014	85,647	96,871	93,531	99,790	97,891	95,575	93,095
Annual percent change	-6	11	6	11	13	-3	7	-2	-2	-3
Percent of direct expenditure	10	7	8	9	9	8	9	8	6	7
By function:										
National defense ²	14,027	28,161	64,154	71,995	78,222	74,790	78,891	75,624	72,775	69,061
Education	9	97	39	5	13	7	9	41	97	90
Highways	9	132	121	204	173	173	165	181	143	310
Health and hospitals	166	673	916	1,160	1,327	1,228	1,403	1,096	1,387	1,594
Natural resources	1,691	4,046	4,092	3,651	4,058	3,581	3,786	4,698	4,721	5,466
Housing ³	853	317	1,935	2,515	3,642	5,180	5,032	4,343	4,147	4,017
Air transportation ⁴	234	151	785	391	494	407	658	664	778	879
Water transportation ⁴	285	1,003	583	245	315	370	306	385	459	506
Other	595	1,912	4,389	5,481	8,627	7,792	9,540	10,859	10,068	11,172
State and local governments:										
Total	29,650	62,894	79,898	90,449	98,842	104,313	111,944	123,069	131,650	134,712
Annual percent change	5	7	13	13	9	6	7	10	7	2
Percent of direct expenditure	20	15	12	13	13	13	13	13	12	9
By function:										
Education ⁵	7,621	10,737	13,477	15,490	17,803	18,529	21,854	25,997	27,251	30,854
Higher education	2,705	2,972	4,629	5,217	6,141	6,397	6,851	7,441	7,064	9,180
Elementary and secondary	4,658	7,362	8,358	10,009	11,355	11,789	14,584	18,057	19,852	21,328
Highways	10,762	19,133	23,900	26,807	28,352	31,635	32,754	33,867	36,409	37,031
Health and hospitals	790	2,443	2,709	2,810	3,029	3,436	3,445	3,848	4,142	4,331
Natural resources	789	1,052	1,736	1,803	2,157	1,894	2,019	2,545	2,474	2,266
Housing ³	1,319	2,248	3,217	3,516	3,394	3,619	3,765	3,997	4,389	4,182
Air transportation ⁴	691	1,391	1,875	2,183	2,632	2,896	2,965	3,434	3,941	4,605
Water transportation ⁴	258	623	717	911	869	911	943	924	984	778
Sewerage	1,385	6,272	5,926	6,461	7,483	8,300	8,343	8,356	9,104	8,926
Parks and recreation	684	2,023	2,196	2,554	2,838	3,142	3,350	3,877	4,702	3,934
Utilities	2,437	9,933	13,435	15,340	15,638	14,782	15,371	16,601	17,028	17,785
Water	1,201	3,335	4,160	5,134	6,135	6,052	6,372	6,873	7,499	7,567
Electric	820	4,572	5,247	6,127	5,086	4,473	4,291	3,976	3,579	3,950
Transit	366	1,921	3,830	3,830	4,165	3,998	4,430	5,443	5,636	5,836
Gas	50	105	198	250	253	259	279	310	314	432
Other	2,915	7,039	10,711	12,573	14,645	15,172	17,135	19,623	21,226	20,020

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.

No. 477. All Governments—Expenditure for Public Works: 1980 to 1992

[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
1992: Total	162,872	67,196	12,791	4,582	20,138	12,022	24,264	21,879
Federal	8,213	813	4,679	2,721	-	-	-	-
State	48,469	40,266	963	504	908	1,327	209	4,292
Local	106,190	26,117	7,149	1,357	19,230	10,695	24,055	17,587
Capital expenditures (percent)	42	56	43	28	44	13	31	27

- Represents or rounds to zero.

Source: U.S. Bureau of the Census, *Government Finances*, series GF, No. 5, annual.

No. 478. Federal Grants-in-Aid Summary: 1970 to 1995

[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.)	Average annual percent change ¹	Grants to individuals		Grants as percent of—			Total grants (bil. dol.)	Average annual percent change ¹
			Total (bil. dol.)	Percent of total grants	State- local govt. outlays ²	Federal outlays	Gross domestic product		
1970	24.1	17.8	8.7	36.3	19.0	12.3	2.4	73.6	11.3
1975	49.8	2.8	16.8	33.7	22.6	15.0	3.3	105.4	0.6
1980	91.5	1.8	32.7	35.7	25.8	15.5	3.5	127.6	-0.2
1985	105.9	1.6	49.4	46.6	20.9	11.2	2.7	113.0	0.8
1988	115.4	2.1	62.4	54.1	17.7	10.8	2.4	110.8	0.7
1989	122.0	5.6	67.4	55.2	17.3	10.7	2.4	112.2	1.3
1990	135.4	10.5	77.1	57.0	19.4	10.8	2.5	119.5	6.3
1991	154.6	13.3	90.7	58.7	20.5	11.7	2.7	130.9	9.1
1992	178.1	14.3	110.0	61.8	21.5	12.9	3.0	146.8	11.5
1993	193.7	8.4	121.5	62.7	21.9	13.7	3.1	155.5	5.8
1994	210.6	8.4	131.1	63.3	23.0	14.4	3.2	165.9	6.5
1995, est.	228.0	8.0	140.4	63.9	(NA)	14.8	3.2	174.7	5.2

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: Advisory Commission on Intergovernmental Relations, Washington, DC, *Significant Features of Fiscal Federalism*, 1994 Edition, vol. II, based on *Budget of the United States Government*, FY 96.

No. 479. Federal Aid to State and Local Governments: 1970 to 1995

[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	1991	1992	1993	1994	1995
Grant-in-aid shared revenue ¹	24,065	91,451	135,377	154,570	178,117	193,664	210,596	228,015
National defense	37	93	241	185	318	152	169	109
Natural resources and environment	411	5,363	3,745	4,040	3,929	3,796	3,765	4,052
Environmental Protection Agency	194	4,603	2,874	3,071	3,038	2,852	2,700	2,837
Energy	25	499	461	457	448	460	466	521
Agriculture	604	569	1,285	1,220	1,142	1,117	937	871
Transportation ¹	4,599	13,087	19,225	19,878	20,608	22,343	23,633	24,823
Airports	83	590	1,220	1,541	1,672	1,931	1,620	1,785
Highways	4,395	9,208	14,171	14,417	15,250	16,409	18,667	19,179
Urban mass transit	104	3,129	3,730	3,821	3,585	3,885	3,267	3,777
Community and regional development ¹	1,780	6,486	4,965	4,273	4,539	5,666	7,789	9,331
Appalachian development	184	335	124	157	125	138	181	158
Community development block grants	(X)	3,902	2,818	2,976	3,090	3,198	3,651	4,330
Education, employment, training, social services ¹	6,417	21,862	23,359	26,566	28,795	30,160	32,744	36,138
Compensatory education for the disadvantaged ³	1,470	3,370	4,437	5,193	6,129	6,582	6,819	7,009
School improvement programs ³	86	523	1,080	1,243	1,361	1,903	1,358	1,451
Bilingual and immigrant education ³	-	166	152	148	160	101	176	209
Federally affected areas impact aid	622	622	799	747	785	468	797	1,084
Vocational and adult education	285	854	1,287	1,038	1,020	1,133	1,292	1,486
Libraries	105	158	127	132	190	159	125	134
Payments to States for Family Support Activities	81	383	265	546	594	736	839	937
Social services-block grants to States	574	2,763	2,749	2,822	2,708	2,785	2,728	2,996
Human development services	390	1,548	2,267	2,920	3,621	3,614	3,998	4,435
Training and employment assistance	954	6,191	3,042	2,985	3,388	3,245	3,310	3,549
Health ¹	3,849	15,758	43,890	55,783	71,416	79,665	86,265	93,244
Alcohol, drug abuse, and mental health ⁴	146	679	1,241	1,744	1,778	1,994	2,132	2,462
Medicaid ⁴	2,727	13,957	41,103	52,533	67,827	75,774	82,034	88,438
Income security ¹	5,795	18,495	35,189	38,864	43,486	46,991	51,532	55,098
Family support payments to States ⁴	4,142	6,888	12,246	13,520	15,103	15,628	16,508	17,260
Food stamps-administration	559	412	1,199	1,406	1,611	2,611	2,688	2,879
Child nutrition and special milk programs ⁴	380	3,388	4,871	5,418	5,993	6,589	6,938	7,530
Housing assistance ⁴	436	3,435	9,516	10,444	12,262	14,100	15,791	17,774
Veterans benefits and services	18	90	134	141	164	189	199	242
Administration of justice	42	529	574	940	987	987	992	1,300
General government ⁵	479	8,616	2,309	2,224	2,274	2,131	2,098	2,279

- 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 The 1983 Budget proposed dismantlement of the Dept. of Education (DED). Budget data for elementary and secondary education previously performed by DED are included in the Foundation for Education Assistance under compensatory education for the disadvantaged, school improvement (formerly titled "Special programs and populations") programs and bilingual and immigrant education. ⁴ Includes grants for payments to individuals. ⁵ Includes general purpose fiscal assistance.

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

No. 480. Federal Aid to State and Local Governments—Selected Programs, by State: 1994

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

STATE	FEDERAL AID ¹		OE ³ compensatory edu- cation ⁴	EPA ⁵ waste treat- ment facilities con- struction	HHS ⁶		HUD ⁸		ETA ¹⁰ employ- ment/ training	DOT ¹¹ highway trust fund
	Total	Per capita ² (dol.)			Adminis- tration for Children and Families ⁷	Medi- caid	Lower income hous- ing as- sistance ⁹	Communi- ty develop- ment		
United States ¹²	214,239	811	6,819	1,971	32,968	82,034	13,266	3,653	6,733	18,623
Alabama	3,209	761	125	24	297	1,287	169	63	97	272
Alaska	1,063	1,755	24	9	129	176	88	6	40	225
Arizona	2,996	735	99	9	496	1,103	152	46	99	271
Arkansas	1,966	802	76	15	213	834	98	30	63	185
California	26,219	834	777	144	6,825	7,861	1,574	389	997	2,015
Colorado	2,102	575	65	7	284	649	146	32	77	257
Connecticut	3,028	924	60	24	500	1,175	260	38	111	393
Delaware	472	669	16	9	69	153	23	7	18	53
District of Columbia	2,222	3,898	26	17	310	395	74	35	28	72
Florida	8,018	575	297	81	1,107	2,945	474	141	301	795
Georgia	5,028	713	172	19	785	2,080	281	74	123	384
Hawaii	1,088	923	18	7	176	243	88	19	36	222
Idaho	778	686	25	10	95	235	37	10	33	115
Illinois	8,506	724	290	106	1,325	2,780	750	205	316	728
Indiana	3,553	618	102	31	423	1,591	200	73	102	353
Iowa	2,015	712	49	24	284	693	92	63	64	247
Kansas	1,666	652	52	16	230	602	65	36	42	215
Kentucky	3,096	809	116	14	395	1,330	180	48	83	239
Louisiana	5,233	1,213	178	13	292	3,256	190	75	118	262
Maine	1,269	1,023	32	11	185	604	82	16	37	88
Maryland	3,637	727	93	52	519	1,191	243	54	104	298
Massachusetts	6,261	1,036	134	195	1,072	2,104	597	112	184	963
Michigan	7,117	749	280	108	1,436	2,914	330	158	273	417
Minnesota	3,515	770	81	10	597	1,390	230	60	101	293
Mississippi	2,507	939	121	14	289	1,068	116	31	68	173
Missouri	3,971	752	112	41	520	1,577	210	82	133	439
Montana	906	1,059	25	9	110	247	56	11	28	165
Nebraska	1,114	686	31	6	119	389	61	18	27	150
Nevada	797	547	17	10	97	192	63	10	40	125
New Hampshire	956	840	15	11	117	496	55	9	30	69
New Jersey	6,163	780	179	82	821	2,431	567	110	208	510
New Mexico	1,714	1,036	57	15	238	531	73	17	42	148
New York	22,445	1,235	628	110	3,571	11,323	1,456	403	468	780
North Carolina	4,862	688	141	41	653	2,098	251	60	138	473
North Dakota	702	1,100	17	7	87	201	37	7	23	105
Ohio	8,366	754	261	124	1,350	3,504	594	167	219	705
Oklahoma	2,359	724	78	14	376	782	163	34	75	249
Oregon	2,355	763	68	22	374	755	127	32	83	203
Pennsylvania	9,705	805	308	67	1,462	3,998	712	207	319	757
Rhode Island	1,100	1,103	22	7	130	445	128	18	36	136
South Carolina	2,726	744	90	23	243	1,329	130	31	77	232
South Dakota	724	1,004	20	10	78	206	56	11	22	134
Tennessee	3,940	761	122	35	342	1,803	209	54	98	284
Texas	12,669	689	578	137	1,482	5,386	575	206	387	1,071
Utah	1,209	634	31	15	174	406	42	20	46	110
Vermont	546	942	16	4	118	187	34	9	18	48
Virginia	3,180	485	110	48	422	1,006	237	53	120	307
Washington	3,924	734	98	40	677	1,441	223	53	146	462
West Virginia	2,166	1,189	61	26	216	989	101	21	57	172
Wisconsin	3,450	678	110	61	494	1,427	190	55	106	339
Wyoming	714	1,501	11	5	54	98	18	7	18	114
Outlying areas	3,852	6,600	252	17	304	129	360	113	131	94

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 1994*.

No. 481. State and Local Governments—Summary of Finances: 1980 to 1992

[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	1991	1992	1980	1990	1991	1992
Revenue²	451,537	1,032,115	1,080,862	1,185,191	1,993	4,150	4,287	4,647
From Federal Government	83,029	136,802	154,099	179,184	366	550	611	703
Public welfare	24,921	59,961	72,661	91,788	110	241	288	360
Highways	8,980	14,368	14,561	14,800	40	58	58	58
Education	14,435	23,233	25,197	27,821	64	93	100	109
Health and hospitals	2,513	5,904	6,504	7,293	11	24	26	29
Housing and community development	3,905	9,655	10,233	10,876	17	39	41	43
Other and unallocable	28,275	23,683	24,943	26,606	125	95	99	104
From State and local sources	368,509	895,313	926,763	1,006,007	1,627	3,600	3,676	3,945
General, net intergovernmental	299,293	712,700	748,100	793,399	1,321	2,866	2,967	3,111
Taxes	223,463	501,619	525,355	555,610	986	2,017	2,084	2,179
Property	68,499	155,613	167,999	178,536	302	626	666	700
Sales and gross receipts	79,927	177,885	185,570	196,112	353	715	736	769
Individual income	42,080	105,640	109,341	115,170	186	425	434	452
Corporation income	13,321	23,566	22,242	23,595	59	95	88	93
Other	19,636	38,915	40,202	42,197	87	156	159	165
Charges and miscellaneous	75,830	211,081	222,753	237,789	335	849	883	932
Utility and liquor stores	25,560	58,642	60,736	62,540	113	236	241	245
Water supply system	6,766	17,674	18,034	19,147	30	71	72	75
Electric power system	11,387	29,268	30,489	30,999	50	118	121	122
Transit system	2,397	5,216	5,629	5,742	11	21	22	23
Gas supply system	1,809	3,043	3,013	3,034	8	12	12	12
Liquor stores	3,201	3,441	3,571	3,618	14	14	14	14
Insurance trust revenue ³	43,656	123,970	117,919	150,067	193	498	468	588
Employee retirement	25,441	94,268	87,206	108,310	112	379	346	425
Unemployment compensation	13,529	18,441	18,025	27,019	60	74	71	106
Direct expenditure	432,328	972,662	1,059,805	1,146,610	1,908	3,911	4,203	4,496
By function:								
Direct general expenditure ³	367,340	834,786	908,108	971,973	1,621	3,356	3,602	3,811
Education	133,211	288,148	309,302	326,769	588	1,159	1,227	1,281
Elementary and secondary	92,930	202,009	217,643	228,917	410	812	863	898
Higher education	33,919	73,418	78,749	84,329	150	295	312	331
Highways	33,311	61,057	64,937	66,477	147	245	258	261
Public welfare	45,552	110,518	130,402	154,235	201	444	517	605
Health	8,387	24,223	26,706	29,344	37	97	106	115
Hospitals	23,787	50,412	54,404	58,768	105	203	216	230
Police protection	13,494	30,577	32,772	34,545	60	123	130	135
Fire protection	5,718	13,186	13,796	14,358	25	53	55	56
Natural resources	5,509	12,330	12,575	13,049	24	50	50	51
Sanitation and sewerage	13,214	28,453	31,014	32,398	58	114	123	127
Housing and community development	6,062	15,479	16,648	17,067	27	62	66	67
Parks and recreation	6,520	14,326	15,930	15,728	29	58	63	62
Financial administration	6,719	16,217	16,995	18,090	30	65	67	71
Interest on general debt ⁴	14,747	49,739	52,234	55,255	65	200	207	217
Utility and liquor stores ⁴	36,191	77,801	81,004	84,361	160	313	321	331
Water supply system	9,228	22,101	23,561	24,378	41	89	93	96
Electric power system	15,016	30,997	31,090	31,983	66	125	123	125
Transit system	7,641	18,788	20,379	21,879	34	76	81	86
Gas supply system	1,715	2,989	2,970	3,058	8	12	12	12
Liquor stores	2,591	2,926	3,005	3,063	11	12	12	12
Insurance trust expenditure ³	28,797	63,321	74,159	90,276	127	255	294	354
Employee retirement	14,008	38,355	42,121	46,419	62	154	167	182
Unemployment compensation	12,070	16,499	22,135	32,887	53	66	88	129
By character and object:								
Current operation	307,811	700,131	762,007	823,494	1,359	2,815	3,022	3,229
Capital outlay	62,894	123,069	131,650	134,521	278	495	522	527
Construction	51,492	89,114	96,654	100,533	227	358	383	394
Equipment, land, and existing structures	11,402	33,955	34,996	33,988	50	137	139	133
Assistance and subsidies	15,222	27,227	30,456	33,230	67	109	121	130
Interest on debt (general and utility)	17,604	58,914	61,533	64,789	78	237	244	254
Insurance benefits and repayments	28,797	63,321	74,159	90,276	127	255	294	354
<i>Expenditure for salaries and wages</i>	<i>163,896</i>	<i>341,158</i>	<i>366,406</i>	<i>378,804</i>	<i>723</i>	<i>1,372</i>	<i>1,453</i>	<i>1,485</i>
Debt outstanding, year end	335,603	860,584	915,711	970,043	1,481	3,460	3,632	3,804
Long-term	322,456	841,278	894,019	948,710	1,423	3,383	3,546	3,720
Short-term	13,147	19,306	21,692	21,333	58	78	86	84
Long-term debt:								
Issued	42,364	108,468	118,054	155,060	187	436	468	608
Retired	17,404	64,831	65,666	99,233	77	261	260	389

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 and Government Finances*, series GF, No. 5, annual.

No. 482. State and Local Government Receipts and Expenditures in the National Income and Product Accounts: 1980 to 1993

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

ITEM	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993
Receipts	361.4	528.7	571.2	594.3	631.3	681.5	730.0	783.6	842.9	891.0
Personal tax and nontax receipts ¹	56.2	94.0	101.6	111.8	117.6	131.4	138.9	147.9	159.1	166.1
Income taxes	42.6	72.1	77.4	86.0	89.9	101.4	106.3	110.4	118.1	123.3
Nontaxes	5.0	9.9	11.4	11.9	12.7	14.1	15.3	19.2	21.8	22.7
Corporate profits tax accruals	14.5	20.2	22.7	23.9	26.0	24.2	22.3	23.0	24.2	30.3
Indirect business tax and nontax accruals ¹	172.3	271.4	292.0	306.5	324.5	352.8	378.2	398.4	423.1	440.7
Sales taxes	82.9	131.1	140.4	149.8	161.4	172.3	183.3	189.9	202.1	212.4
Property taxes	68.8	107.0	114.5	121.1	127.6	143.5	155.5	167.6	177.5	184.0
Contributions for social insurance	29.7	42.8	47.3	49.2	51.9	54.8	58.3	61.0	64.5	67.8
Federal grants-in-aid	88.7	100.3	107.6	102.8	111.3	118.2	132.3	153.3	172.2	186.1
Expenditures	336.6	472.6	517.0	554.2	593.0	636.7	704.9	766.6	818.1	864.7
Purchases	298.0	428.1	465.3	496.6	531.7	573.6	620.9	651.6	676.3	704.7
Compensation of employees	193.5	283.2	305.9	327.3	351.9	379.8	412.7	437.9	461.7	483.0
Transfer payments to persons	65.7	101.2	110.9	119.6	130.0	143.6	165.4	199.2	229.0	250.4
Net interest paid ²	-19.3	-38.7	-40.4	-41.2	-44.2	-52.3	-51.3	-52.3	-53.1	-53.4
Less: Dividends received	1.9	4.5	5.1	5.9	6.9	8.1	9.0	9.5	10.1	10.4
Subsidies ³	-5.8	-13.5	-13.7	-14.9	-17.5	-20.1	-21.1	-22.5	-24.0	-26.7
Surplus	24.8	56.1	54.3	40.1	38.4	44.8	25.1	17.0	24.8	26.3
Social insurance funds	26.9	46.9	52.7	54.8	56.8	62.3	60.7	63.4	66.4	66.3

¹ Includes other items not shown separately. ² Interest paid less interest received. ³ Less current surplus of government.Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts of the United States: volume 2, 1959-88*, and *Survey of Current Business*, July 1994.**No. 483. State and Local Government Detailed Expenditures in the National Income and Product Accounts: 1980 to 1993**

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

EXPENDITURE	1980	1985	1986	1987	1988	1989	1990	1991	1992	1993
Purchases	298.0	428.1	465.3	496.6	531.7	573.6	620.9	651.6	676.3	704.7
Durable goods	12.8	22.3	24.6	26.0	28.1	31.9	34.9	35.0	35.7	36.9
Nondurable goods	28.8	38.7	39.1	42.3	45.5	50.7	56.2	58.0	59.9	62.6
Services	207.4	307.5	335.1	357.3	382.2	410.1	442.8	466.2	486.2	505.7
Compensation of employees	193.5	283.2	305.9	327.3	351.9	379.8	412.7	437.9	461.7	483.0
Other services	13.9	24.3	29.2	29.9	30.3	30.4	30.1	28.4	24.5	22.6
Structures	49.0	59.5	66.4	71.0	75.9	80.9	87.1	92.4	94.5	99.6
Transfers	65.7	101.2	110.9	119.6	130.0	143.6	165.4	199.2	229.0	250.4
Benefits from social insurance funds	17.8	30.4	33.9	37.4	40.9	44.6	49.6	55.2	61.8	68.4
State and local employee retirement	15.1	25.5	28.4	31.2	34.1	36.9	40.6	44.8	50.5	56.6
Temporary disability insurance	0.8	1.4	1.5	1.6	1.8	1.9	2.2	2.8	3.0	2.5
Workers' compensation	2.0	3.5	3.9	4.6	5.1	5.8	6.9	7.6	8.3	9.3
Public assistance	42.8	65.1	70.7	75.6	82.0	91.3	107.0	134.4	156.7	170.7
Medical care	24.6	41.2	45.4	49.8	55.0	62.9	75.6	100.1	120.5	133.2
Aid to Families with Dependent Children	12.4	15.4	16.4	16.7	17.3	18.0	19.8	22.0	23.3	23.9
Supplemental Security Income	2.0	2.3	2.6	2.9	3.1	3.4	3.8	3.8	4.1	3.9
General assistance	1.4	2.4	2.5	2.6	2.7	2.8	3.0	2.9	3.3	3.3
Other	2.3	3.7	3.7	3.6	4.0	4.1	4.8	5.4	5.6	6.3
Other	4.9	5.6	6.3	6.5	7.0	7.7	8.7	9.6	10.5	11.3

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts of the United States: volume 2, 1959-88*, and *Survey of Current Business*, July 1994.

No. 485. State and Local Governments—Indebtedness: 1980 to 1992

[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	1,477	32.3	55.2	235.0	13.1	262.9	42.4	17.4
State	122.0	537	3.8	4.6	111.5	2.1	79.8	16.4	5.7
Local	213.6	940	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	703.5	21.7	509.9	118.1	65.7
State	345.6	1,371	5.9	12.5	327.1	3.4	139.9	50.5	25.4
Local	570.2	2,261	65.1	128.7	376.4	18.3	369.9	67.6	40.3
1992: Total	971.0	3,807	78.4	150.4	742.2	21.4	561.6	155.1	99.2
State	371.9	1,458	7.6	13.7	350.7	2.9	125.4	70.2	45.0
Local	599.1	2,349	70.9	136.7	391.5	18.4	409.1	85.0	54.3

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, *Government Finances*, series GF, No. 5, annual; and unpublished data.

No. 488. State Governments—Revenue, by State: 1993

[In millions of dollars, except as noted. Data will not match other tables due to later revisions. For fiscal year ending in year shown; see text, section 9]

STATE	Total revenue ¹	GENERAL REVENUE							
		Total		Per capita ²		Intergovernmental revenue		Taxes	Charges and miscellaneous
		Amount	Rank	Total (dol.)	Rank	From Federal Government	From local governments		
United States	804,495	653,135	(X)	2,534	(X)	177,560	11,070	353,328	111,177
Alabama	11,389	9,688	23	2,317	32	2,926	39	4,640	2,083
Alaska	7,358	6,160	31	10,303	1	892	13	2,227	3,028
Arizona	10,843	8,808	25	2,233	40	2,141	285	5,282	1,100
Arkansas	6,446	5,627	34	2,319	31	1,826	6	2,943	852
California	108,222	84,409	1	2,704	19	23,599	1,879	48,738	10,192
Colorado	10,028	7,840	27	2,200	43	2,101	36	3,789	1,915
Connecticut	12,744	11,011	20	3,359	6	2,380	5	6,675	1,951
Delaware	2,876	2,532	45	3,625	4	437	8	1,340	747
Florida	33,216	27,654	5	2,015	47	6,996	237	16,407	4,013
Georgia	16,565	14,077	13	2,039	46	4,358	35	8,150	1,534
Hawaii	5,543	4,838	37	4,151	2	1,006	6	2,748	1,078
Idaho	3,408	2,746	43	2,495	25	676	11	1,560	498
Illinois	30,351	24,971	6	2,137	45	6,188	272	14,500	4,011
Indiana	14,653	13,465	16	2,360	30	3,707	116	6,915	2,727
Iowa	8,224	7,123	30	2,525	24	1,806	83	3,902	1,333
Kansas	6,730	5,836	33	2,302	35	1,631	18	3,276	911
Kentucky	11,011	9,632	24	2,539	23	2,814	14	5,277	1,527
Louisiana	13,348	11,636	19	2,712	18	4,306	24	4,366	2,940
Maine	3,926	3,428	40	2,765	16	1,042	4	1,764	619
Maryland	14,842	12,071	18	2,435	27	2,707	87	7,175	2,101
Massachusetts	21,493	19,252	10	3,199	8	4,645	513	10,383	3,711
Michigan	28,760	24,638	7	2,605	21	6,404	217	13,177	4,840
Minnesota	16,245	13,397	17	2,961	13	2,977	270	8,137	2,012
Mississippi	7,205	6,031	32	2,285	37	2,209	88	2,983	751
Missouri	12,559	10,335	21	1,974	50	3,198	22	5,480	1,634
Montana	3,023	2,408	46	2,863	14	752	17	1,130	508
Nebraska	3,890	3,712	39	2,301	34	946	22	1,981	763
Nevada	4,500	3,185	41	2,305	36	596	41	2,207	341
New Hampshire	3,011	2,550	44	2,269	38	780	70	993	707
New Jersey	29,614	23,816	9	3,031	11	5,682	236	13,026	4,873
New Mexico	6,303	5,376	35	3,327	7	1,208	49	2,777	1,343
New York	78,209	62,986	2	3,470	5	18,841	4,764	31,291	8,090
North Carolina	19,377	16,370	11	2,355	29	4,290	395	9,757	1,927
North Dakota	2,288	2,010	47	3,156	9	620	27	877	487
Ohio	38,341	24,483	8	2,213	42	6,932	210	12,788	4,553
Oklahoma	8,679	7,275	29	2,250	39	1,817	45	4,166	1,246
Oregon	10,826	7,772	28	2,561	22	2,299	40	3,658	1,774
Pennsylvania	37,779	29,912	4	2,486	26	7,879	197	16,601	5,235
Rhode Island	3,765	3,018	42	3,019	12	921	52	1,433	611
South Carolina	10,637	8,429	26	2,322	33	2,458	105	4,289	1,577
South Dakota	1,942	1,591	50	2,221	41	576	9	589	416
Tennessee	11,864	10,135	22	1,989	48	3,585	42	5,117	1,391
Texas	42,019	35,688	3	1,980	49	10,747	78	18,241	6,622
Utah	5,348	4,437	38	2,386	28	1,218	37	2,212	970
Vermont	1,953	1,742	49	3,026	10	561	2	793	386
Virginia	16,307	13,973	14	2,159	44	2,729	154	7,572	3,518
Washington	19,930	14,587	12	2,774	15	3,437	69	8,904	2,178
West Virginia	6,047	5,016	36	2,759	17	1,774	13	2,475	755
Wisconsin	18,677	13,610	15	2,698	20	3,261	88	7,956	2,305
Wyoming	2,181	1,851	48	3,940	3	678	19	662	492

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, *State Government Finances*, series GF, No. 3, annual; and unpublished data.

No. 489. State Governments—Expenditures and Debt, by State: 1993

[In millions of dollars, except as indicated. Data will not match other tables due to later revisions.
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 (dol.)
		Amount	Per capita ² (dol.)	Educa-tion	Public welfare	High-ways	Health and hospi-tals	Correc-tions		
United States	742,936	646,088	2,506	221,342	168,421	51,268	53,202	20,690	387,680	1,504
Alabama	10,242	9,340	2,234	3,663	2,017	856	1,300	182	4,163	996
Alaska	5,423	4,934	8,253	1,267	564	586	209	135	4,427	7,405
Arizona	9,783	8,782	2,226	3,017	2,159	921	531	345	3,053	774
Arkansas	5,915	5,455	2,249	2,248	1,312	608	406	119	1,884	777
California	104,567	89,037	2,852	31,282	25,118	4,593	7,209	3,050	41,295	1,323
Colorado	8,673	7,472	2,097	3,132	1,637	719	400	266	3,117	875
Connecticut	12,507	10,582	3,228	2,524	2,776	753	1,130	444	12,848	3,920
Delaware	2,557	2,320	3,321	811	319	265	166	90	3,490	4,997
Florida	30,103	27,689	2,017	9,362	6,135	2,369	2,426	1,073	13,635	993
Georgia	15,308	14,061	2,037	5,746	3,684	1,031	1,087	605	4,519	655
Hawaii	5,606	5,088	4,365	1,447	651	361	479	113	5,023	4,310
Idaho	2,776	2,442	2,219	1,023	428	292	96	65	1,290	1,172
Illinois	28,133	24,682	2,112	7,540	6,862	2,489	1,690	655	19,893	1,702
Indiana	14,136	13,480	2,363	5,139	3,390	1,370	842	321	5,458	957
Iowa	7,766	7,198	2,551	2,816	1,514	916	660	158	1,837	651
Kansas	5,742	5,275	2,081	2,270	982	654	461	179	935	369
Kentucky	10,543	9,550	2,517	3,716	2,565	933	515	210	6,820	1,798
Louisiana	12,893	11,726	2,733	3,836	3,095	829	1,370	300	9,585	2,234
Maine	3,889	3,405	2,747	1,039	1,107	311	185	53	2,999	2,419
Maryland	13,537	11,406	2,301	3,712	2,682	985	939	592	8,731	1,761
Massachusetts	21,557	18,684	3,105	3,544	5,425	1,256	1,734	681	25,415	4,223
Michigan	27,051	23,358	2,469	7,952	6,192	1,635	2,569	910	8,849	935
Minnesota	14,295	13,003	2,874	4,642	3,259	1,204	981	205	4,145	916
Mississippi	6,235	5,585	2,116	2,042	1,349	571	421	91	1,659	628
Missouri	10,809	9,817	1,875	3,701	2,498	853	790	208	6,516	1,245
Montana	2,663	2,283	2,715	849	406	285	132	40	1,749	2,080
Nebraska	3,823	3,717	2,304	1,300	807	481	401	84	1,587	984
Nevada	4,051	3,151	2,280	1,165	513	302	110	154	1,653	1,196
New Hampshire	2,970	2,584	2,298	518	919	223	140	50	5,242	4,663
New Jersey	28,923	23,630	3,007	7,117	5,741	1,615	1,456	679	21,779	2,771
New Mexico	5,599	5,190	3,212	1,977	758	823	465	137	1,597	989
New York	74,280	61,558	3,391	16,661	21,975	2,297	5,419	2,076	59,219	3,262
North Carolina	16,916	15,495	2,229	6,440	3,198	1,555	1,307	606	4,002	576
North Dakota	2,129	1,919	3,015	686	411	215	106	16	830	1,303
Ohio	31,665	25,038	2,264	8,760	7,021	2,141	1,999	755	12,486	1,129
Oklahoma	8,272	7,058	2,183	3,052	1,575	697	608	202	3,919	1,212
Oregon	9,013	7,685	2,532	2,493	1,472	800	805	200	5,821	1,918
Pennsylvania	34,359	28,705	2,386	8,689	8,959	2,303	2,592	627	12,989	1,080
Rhode Island	4,176	3,539	3,541	845	886	209	252	107	5,147	5,150
South Carolina	10,388	8,793	2,422	3,138	2,064	616	1,076	331	4,901	1,350
South Dakota	1,686	1,604	2,239	481	319	229	94	34	1,818	2,539
Tennessee	11,028	10,288	2,020	3,525	3,073	1,067	823	366	2,632	517
Texas	39,091	35,111	1,948	14,777	8,984	2,991	2,675	1,562	8,684	482
Utah	4,834	4,370	2,350	2,076	742	360	389	106	2,193	1,179
Vermont	1,849	1,696	2,947	572	405	185	57	42	1,419	2,465
Virginia	14,721	13,398	2,070	5,265	2,449	1,381	1,472	642	7,438	1,149
Washington	18,003	15,141	2,879	6,622	3,216	1,231	1,067	368	7,848	1,492
West Virginia	5,943	4,833	2,658	1,870	1,394	584	196	37	2,684	1,476
Wisconsin	14,621	13,272	2,631	4,396	3,002	1,065	867	390	7,674	1,521
Wyoming	1,887	1,657	3,528	597	211	253	99	27	781	1,662

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

Source: U.S. Bureau of the Census, *State Government Finances*, series GF, No. 3, annual.

No. 490. State Governments—Summary of Finances: 1980 to 1993

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

ITEM	TOTAL (mil. dol.)				PER CAPITA ¹ (dollars)			
	1980	1990	1992	1993	1980	1990	1992	1993
Borrowing and revenue	293,356	672,994	802,030	882,014	1,295	2,706	3,145	3,422
Borrowing	16,394	40,532	60,177	77,519	72	163	236	301
Revenue	276,962	632,462	741,853	804,495	1,223	2,543	2,909	3,121
General revenue	233,592	517,720	605,334	653,135	1,031	2,082	2,374	2,534
Taxes	137,075	300,779	327,822	353,328	605	1,209	1,285	1,371
Sales and gross receipts	67,855	147,404	162,308	174,218	300	593	636	676
General	43,168	99,929	107,579	114,909	191	402	422	446
Motor fuels	9,722	19,379	22,198	23,568	43	78	87	91
Alcoholic beverages	2,478	3,191	3,509	3,584	11	13	14	14
Tobacco products	3,738	5,541	6,103	6,229	16	22	24	24
Other	8,750	19,365	22,919	25,928	39	78	90	101
Licenses	8,690	18,849	21,691	23,319	38	76	85	90
Motor vehicles	4,936	9,850	10,766	11,502	22	40	42	45
Corporations in general	1,388	3,096	4,104	4,317	6	12	16	17
Other	2,366	5,903	6,821	7,500	10	24	27	29
Individual income	37,089	96,076	104,401	112,555	164	386	409	437
Corporation net income	13,321	21,751	21,566	24,208	59	87	85	94
Property	2,892	5,775	6,594	7,053	13	23	26	27
Other	7,227	10,922	11,262	11,975	32	44	44	46
Charges and miscellaneous	32,190	90,612	107,610	111,177	142	364	422	431
Intergovernmental revenue	64,326	126,329	169,902	188,630	284	508	666	732
From Federal Government	61,892	118,353	159,041	177,560	273	476	624	689
Public welfare	24,680	59,397	91,091	101,765	109	239	357	395
Education	12,765	21,271	25,867	28,164	56	86	101	109
Highways	8,860	13,931	14,367	16,475	39	56	56	64
Other	15,587	23,754	27,716	31,156	69	96	109	121
From local governments	2,434	7,976	10,861	11,070	11	32	43	43
Utility revenue	1,304	3,305	3,512	3,675	6	13	14	14
Liquor store revenue	2,765	2,907	3,067	3,070	12	12	12	12
Insurance trust revenue ²	39,301	108,530	129,940	144,614	173	436	510	561
Employee retirement	21,146	78,898	88,281	94,347	93	317	346	366
Unemployment compensation	13,468	18,370	26,921	34,442	59	74	106	134
Expenditure and debt redemption.	263,494	592,213	736,095	805,076	1,163	2,381	2,886	3,123
Expenditure	257,812	572,318	700,894	742,936	1,138	2,301	2,748	2,882
General expenditure	228,223	508,284	611,922	646,088	1,007	2,044	2,399	2,506
Education	87,939	184,935	211,570	221,342	388	744	830	859
Public welfare	44,219	104,971	156,364	168,421	195	422	613	653
Highways	25,044	44,249	48,747	51,268	111	178	191	199
Health and hospitals	17,855	42,666	48,123	53,202	79	172	189	206
Corrections	4,449	17,266	20,120	20,690	20	69	79	80
Natural resources	4,346	9,909	10,521	11,212	19	40	41	43
General control	3,232	8,384	10,020	10,452	14	34	39	41
Financial administration	3,031	8,616	9,751	10,546	13	35	38	41
Police protection	2,263	5,166	5,489	5,600	10	21	22	22
Employment security	2,001	3,003	3,702	3,930	9	12	15	15
Housing and community development	601	2,856	2,668	2,830	3	11	10	11
Other and unallocable	33,243	76,263	84,847	86,594	147	307	333	336
Utility expenditure	2,401	7,131	7,036	7,240	11	29	28	28
Liquor store expenditure	2,206	2,452	2,577	2,558	10	10	10	10
Insurance trust expenditure ²	24,981	54,452	79,359	87,050	110	219	311	338
Employee retirement	10,256	29,562	35,628	40,117	45	119	140	156
Unemployment compensation	12,006	16,423	32,761	35,197	53	66	128	137
By character and object:								
Intergovernmental expend	84,504	175,028	201,313	213,937	373	704	789	830
Direct expenditure	173,307	397,291	499,580	528,999	765	1,597	1,959	2,052
Current operation	108,131	258,046	323,830	345,397	477	1,038	1,270	1,340
Capital outlay	23,325	45,524	50,126	49,776	103	183	197	193
Construction	19,736	34,803	39,001	39,220	87	140	153	152
Land and existing structure	1,345	3,471	3,822	3,129	6	14	15	12
Equipment	2,243	7,250	7,303	7,427	10	29	29	29
Assistance and subsidies	9,818	16,902	20,784	21,976	43	68	81	85
Interest on debt	7,052	22,367	25,482	24,800	31	90	100	96
Insurance benefits ³	24,981	54,452	79,359	87,050	110	219	311	338
Debt outstanding, year end	121,958	318,254	371,901	387,680	538	1,280	1,458	1,504
Long-term	119,821	315,490	368,951	383,810	529	1,269	1,447	1,489
Full-faith and credit	49,364	74,972	96,598	103,667	218	301	379	402
Nonguaranteed	70,457	240,518	272,353	280,143	311	967	1,068	1,087
Short-term	2,137	2,764	2,949	3,870	9	11	12	15
Net long-term	79,810	125,524	152,423	180,944	352	505	598	702
Full-faith and credit only	39,357	63,481	85,258	93,077	174	255	334	361
Debt redemption	5,682	19,895	35,201	62,140	25	80	138	241

¹ 1980 and 1990 based on enumerated resident population as of April 1; other years based on estimated resident population as of July 1. ² Includes other items not shown separately. ³ Includes repayments.Source: U.S. Bureau of the Census, *State Government Finances*, series GF, No. 3, annual; and unpublished data.

No. 492. State Government Tax Collections, by State: 1993

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

STATE	Total ¹	Sales and gross receipts						Individual income	Corporation net income	Death and gift	Severance
		Total ¹	General sales and gross receipts	Motor fuels	Alcoholic beverages and tobacco products	Public utilities	Motor vehicle and operators' licenses				
United States . . .	353,328	174,218	114,909	23,568	9,812	8,268	12,517	112,555	24,208	4,659	4,908
Alabama	4,640	2,515	1,190	436	178	357	162	1,333	190	32	73
Alaska	2,227	99	(X)	41	29	2	24	872	1	1	1,125
Arizona	5,282	2,992	2,256	387	94	115	216	1,381	245	40	(X)
Arkansas	2,943	1,649	1,119	305	105	(X)	100	905	154	14	15
California	48,738	21,575	16,672	2,556	974	43	1,519	17,200	4,728	459	35
Colorado	3,789	1,582	998	380	85	5	123	1,765	138	20	23
Connecticut	6,675	3,097	2,056	398	158	146	213	2,254	713	248	(X)
Delaware	1,340	198	(X)	76	32	21	32	513	114	40	(X)
Florida	16,407	12,720	9,295	1,186	987	448	827	(X)	756	297	64
Georgia	8,150	3,855	2,980	468	198	(X)	181	3,390	471	39	(X)
Hawaii	2,748	1,684	1,303	74	72	86	58	923	53	12	(X)
Idaho	1,560	703	486	141	35	1	57	609	84	9	2
Illinois	14,500	7,326	4,370	1,064	378	749	690	4,815	1,097	164	(X)
Indiana	6,915	3,148	2,300	572	142	4	133	2,807	656	102	1
Iowa	3,902	1,807	1,252	338	107	(X)	252	1,467	167	77	(X)
Kansas	3,276	1,641	1,172	264	104	(Z)	121	1,040	219	57	103
Kentucky	5,277	2,342	1,466	375	70	(X)	174	1,733	255	71	200
Louisiana	4,366	2,222	1,332	471	134	20	103	930	245	51	447
Maine	1,764	911	642	146	83	(X)	58	615	75	9	(X)
Maryland	7,175	3,055	1,718	559	164	129	261	3,080	260	93	(X)
Massachusetts	10,383	3,297	2,124	557	252	(X)	344	5,375	959	267	(X)
Michigan	13,177	4,838	3,467	783	367	(X)	571	5,204	1,843	163	40
Minnesota	8,137	3,570	2,374	469	223	(Z)	450	3,322	510	21	3
Mississippi	2,983	1,967	1,414	308	87	(X)	84	588	171	10	40
Missouri	5,480	2,767	2,017	444	103	2	229	2,006	193	59	(Z)
Montana	1,130	200	(X)	116	29	12	47	357	85	13	97
Nebraska	1,981	1,041	695	222	54	2	63	685	103	15	2
Nevada	2,207	1,811	1,034	156	61	5	89	(X)	(X)	20	20
New Hampshire	993	673	(X)	97	52	32	60	36	126	22	(Z)
New Jersey	13,026	6,778	3,651	419	333	1,693	346	4,350	947	284	(X)
New Mexico	2,777	1,665	1,319	200	37	10	114	527	90	14	310
New York	31,291	11,310	6,284	525	781	1,696	634	15,300	2,638	673	(X)
North Carolina	9,757	4,212	2,354	869	199	257	343	3,992	711	103	2
North Dakota	877	490	289	78	18	13	47	126	54	2	131
Ohio	12,788	6,404	3,971	1,122	318	669	463	4,722	677	75	9
Oklahoma	4,166	1,647	1,014	355	127	14	441	1,300	142	51	394
Oregon	3,658	478	(X)	312	96	6	268	2,383	205	41	70
Pennsylvania	16,601	7,790	4,829	742	479	638	508	4,658	1,470	563	(X)
Rhode Island	1,433	763	413	99	44	62	48	497	70	13	(X)
South Carolina	4,289	2,201	1,557	295	142	38	93	1,495	176	15	(X)
South Dakota	589	471	306	83	23	1	28	(X)	28	22	6
Tennessee	5,117	3,991	2,853	643	144	5	200	95	365	56	1
Texas	18,241	14,504	9,142	2,086	1,010	226	780	(X)	(X)	142	1,178
Utah	2,212	1,179	894	186	43	(X)	56	842	84	8	20
Vermont	793	375	161	56	28	10	42	286	33	7	(X)
Virginia	7,572	3,013	1,666	651	112	96	290	3,585	365	48	2
Washington	8,904	6,638	5,305	608	264	194	227	(X)	(X)	36	65
West Virginia	2,475	1,335	714	221	40	191	84	621	179	27	170
Wisconsin	7,956	3,436	2,261	590	213	268	238	3,446	492	54	1
Wyoming	662	251	195	37	7	(X)	37	(X)	(X)	4	257

X Not applicable. Z less than \$500,000. ¹ Includes amounts not shown separately.

Source: U.S. Bureau of the Census, *State Government Tax Collections*, series GF, No. 1, annual.

No. 493. Estimated State and Local Taxes Paid by a Family of Four in Selected Cities: 1992

[Preliminary. 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	1,478	3,434	5,943	8,461	5.9	6.9	7.9	8.5
Atlanta, GA	2,838	5,593	9,107	12,019	11.4	11.2	12.1	12.0
Baltimore, MD	4,068	8,246	12,791	16,659	16.3	16.5	17.1	16.7
Bridgeport, CT	4,519	9,416	16,270	21,185	18.1	18.8	21.7	21.2
Burlington, VT	1,909	4,132	7,197	10,134	7.6	8.3	9.6	10.1
Charleston, WV	1,691	3,542	6,373	8,836	6.8	7.1	8.5	8.8
Charlotte, NC	2,085	4,412	7,253	9,734	8.3	8.8	9.7	9.7
Chicago, IL	2,954	5,938	9,326	12,084	11.8	11.9	12.4	12.1
Columbus, OH	2,151	4,713	7,712	10,650	8.6	9.4	10.3	10.7
Columbia, SC	1,971	4,799	8,151	10,905	7.9	9.6	10.9	10.9
Des Moines, IA	1,844	4,120	6,770	9,109	7.4	8.2	9.0	9.1
Detroit, MI	4,723	9,680	14,773	19,290	18.9	19.4	19.7	19.3
Honolulu, HI	1,853	4,306	7,272	9,921	7.4	8.6	9.7	9.9
Indianapolis, IN	2,017	3,703	6,268	8,061	8.1	7.4	8.4	8.1
Jackson, MS	1,451	3,421	6,080	8,237	5.8	6.8	8.1	8.2
Kansas City, MO	1,965	4,358	7,024	9,224	7.9	8.7	9.4	9.2
Louisville, KY	2,439	5,100	8,099	10,777	9.8	10.2	10.8	10.8
Memphis, TN	1,718	2,896	4,506	5,702	6.9	5.8	6.0	5.7
Milwaukee, WI	3,274	7,288	11,425	15,071	13.1	14.6	15.6	15.1
Newark, NJ	5,853	11,445	17,696	23,420	23.4	22.9	23.6	23.4
New York City, NY	2,603	6,579	11,199	15,247	10.4	13.2	14.9	15.2
Omaha, NE	2,159	4,529	7,872	10,668	8.6	9.1	10.5	10.7
Philadelphia, PA	3,956	7,610	11,361	14,755	15.8	15.2	15.1	14.8
Portland, ME	2,132	5,144	9,361	12,759	8.5	10.3	12.5	12.8
Portland, OR	2,428	5,369	8,623	11,542	9.7	10.7	11.5	11.5
Providence, RI	4,271	8,393	13,542	17,945	17.1	16.8	18.1	17.9
Salt Lake City, UT	2,038	4,682	7,564	10,020	8.2	9.4	10.1	10.0
Sioux Falls, SD	1,837	3,180	5,312	6,701	7.3	6.4	7.1	6.7
Virginia Beach, VA	2,089	4,423	7,521	9,930	8.4	8.8	10.0	9.9
Washington, DC	2,278	5,041	8,416	11,556	9.1	10.1	11.2	11.6
Median ¹	1,970	4,306	7,253	9,921	7.9	8.6	9.7	9.9

¹ Median of all 51 cities. For complete list of cities, see table 481.

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. 494. Residential Property Tax Rates in Selected Cities: 1992

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		
Detroit, MI	1	4.53	49.4	9.17	Billings, MT	27	1.47	3.9	38.21
Milwaukee, WI	2	3.83	99.9	3.84	Jackson, MS	28	1.47	10.0	14.73
Newark, NJ	3	3.14	15.8	19.96	Salt Lake City, UT	29	1.43	95.0	1.50
Manchester, NH	4	2.75	99.0	2.78	Minneapolis, MN	30	1.39	12.1	11.50
Des Moines, IA	5	2.66	65.8	4.04	Columbia, SC	31	1.25	4.0	31.36
Philadelphia, PA	6	2.64	32.0	8.26	Charlotte, NC	32	1.17	98.2	1.20
Providence, RI	7	2.55	100.0	2.55	Kansas City, MO	33	1.15	19.0	6.03
Bridgeport, CT	8	2.49	39.4	6.33	Boston, MA	34	1.12	100.0	1.12
Baltimore, MD	9	2.44	40.0	6.11	Virginia Beach, VA	35	1.09	100.0	1.09
Sioux Falls, IA	10	2.36	84.9	2.78	Seattle, WA	36	1.05	95.5	1.10
Portland, OR	11	2.32	100.0	2.32	Oklahoma City, OK	37	1.04	11.0	9.45
Omaha, NE	12	2.29	88.3	2.60	Albuquerque, NM	38	1.04	33.3	3.11
Jacksonville, FL	13	2.15	100.0	2.15	Las Vegas, NV	39	1.02	35.0	2.92
Houston, TX	14	2.00	100.0	2.00	Denver, CO	40	0.97	14.3	6.73
Boise City, ID	15	1.98	95.0	2.08	Little Rock, AR	41	0.95	18.7	5.08
Columbus, OH	16	1.80	35.0	5.14	Louisville, KY	42	0.95	92.0	1.03
Fargo, ND	17	1.78	4.3	41.49	Wilmington, DE	43	0.94	57.7	1.63
Wichita, KS	18	1.76	12.0	14.66	Washington, DC	44	0.91	94.7	0.96
Indianapolis, IN	19	1.75	15.0	11.65	New York City, NY	45	0.87	8.0	10.89
Atlanta, GA	20	1.74	30.0	5.81	Cheyenne, WY	46	0.74	9.5	7.83
Portland, ME	21	1.74	46.4	3.75	Birmingham, AL	47	0.70	10.0	6.95
Anchorage, AK	22	1.71	95.0	1.80	Charleston, WV	48	0.68	39.8	1.70
New Orleans, LA	23	1.61	10.0	16.06	Memphis, TN	49	0.67	25.0	2.68
Phoenix, AZ	24	1.53	10.0	15.28	Los Angeles, CA	50	0.63	61.2	1.03
Burlington, VT	25	1.51	59.8	2.52	Honolulu, HI	51	0.30	84.3	0.35
Chicago, IL	26	1.49	16.0	9.31					

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. 495. Gross Revenue From Parimutuel and Amusement Taxes and Lotteries, by State: 1993

[For fiscal years; see text, section 9]

STATE	Gross revenue (mil. dol.)	Parimutuel taxes (mil. dol.)	Amuse- ment taxes ¹ (mil. dol.)	LOTTERY REVENUE			
				Total ² (mil. dol.)	Apportionment of funds (percent)		
					Prizes	Administra- tion	Proceeds available from ticket sales
United States³	24,984	539	992	23,453	53	6	41
Alabama	6	6	(Z)	-	(X)	(X)	(X)
Alaska	1	-	-	1	(X)	(X)	(X)
Arizona	252	8	1	243	50	10	40
Arkansas	17	-	-	7	(X)	(X)	(X)
California	1,761	106	-	1,655	50	9	41
Colorado	257	8	1	248	58	11	31
Connecticut	614	40	50	524	51	3	45
Delaware	85	(Z)	-	85	57	8	35
Florida	2,124	106	2	2,016	50	6	45
Idaho	58	1	-	57	54	20	25
Illinois	1,544	45	93	1,406	51	3	46
Indiana	467	-	-	467	63	6	31
Iowa	199	4	9	186	59	11	31
Kansas	110	1	-	109	54	14	33
Kentucky	460	6	(Z)	454	69	8	23
Louisiana	467	7	2	458	53	5	42
Maine	119	1	-	118	54	9	37
Maryland	844	3	5	836	55	4	40
Massachusetts	1,915	16	9	1,891	68	4	28
Michigan	1,162	19	-	1,143	57	5	39
Minnesota	369	1	57	311	53	15	31
Missouri	241	-	-	241	57	10	32
Montana	35	(Z)	-	35	51	23	26
Nebraska	11	1	10	-	(X)	(X)	(X)
Nevada	391	-	391	-	(X)	(X)	(X)
New Hampshire	108	6	2	99	53	5	42
New Jersey	1,557	7	260	1,290	43	3	54
New York	2,234	71	1	2,161	49	3	48
North Dakota	7	-	-	7	(X)	(X)	(X)
Ohio	1,871	14	-	1,857	58	5	37
Oklahoma	10	4	6	-	(X)	(X)	(X)
Oregon	537	4	-	532	61	24	15
Pennsylvania	1,346	11	(Z)	1,335	52	3	45
Rhode Island	127	9	(Z)	117	56	3	41
South Carolina	24	-	24	-	(X)	(X)	(X)
South Dakota	78	(Z)	-	77	20	6	74
Texas	1,701	-	15	1,686	58	3	39
Vermont	47	(Z)	-	47	57	8	34
Virginia	823	-	(Z)	823	54	10	36
Washington	370	5	(Z)	365	49	14	37
West Virginia	110	-	(Z)	110	56	12	32
Wisconsin	480	10	(Z)	470	59	7	35

- Represents or rounds to zero. X Not applicable. Z Less than \$500,000. ¹ Represents nonlicense taxes. ² Excludes commissions. ³ Includes States whose gross revenues were less than \$1 million not shown separately.

Source: U.S. Bureau of the Census, *State Government Finances*, series GF, No. 3, annual.

No. 497. State Government Intergovernmental Expenditures, by State: 1993

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

STATE	Total (mil. dol.)	Per capita ¹ (dol.)	Rank	Percent of general expenditure	STATE	Total (mil. dol.)	Per capita ¹ (dol.)	Rank	Percent of general expenditure
United States	213,937	830	(X)	33	Missouri	2,824	539	44	29
Alabama	2,212	529	46	24	Montana	660	785	14	29
Alaska	1,086	1,816	1	24	Nebraska	1,030	638	33	28
Arizona	3,220	816	11	37	Nevada	1,166	844	10	37
Arkansas	1,506	621	35	28	New Hampshire	301	268	49	12
California	44,177	1,415	2	50	New Jersey	8,099	1,031	7	34
Colorado	2,378	667	26	32	New Mexico	1,666	1,031	6	32
Connecticut	2,112	644	32	20	New York	23,848	1,314	4	39
Delaware	410	587	38	18	North Carolina	5,419	779	15	35
Florida	9,303	678	24	34	North Dakota	411	645	31	21
Georgia	4,121	597	37	29	Ohio	8,315	752	17	33
Hawaii	133	114	50	3	Oklahoma	2,255	698	22	32
Idaho	806	732	20	33	Oregon	2,258	744	18	29
Illinois	7,139	611	36	29	Pennsylvania	8,378	696	23	29
Indiana	4,386	769	16	33	Rhode Island	484	484	47	14
Iowa	2,287	811	12	32	South Carolina	2,099	578	40	24
Kansas	1,670	659	28	32	South Dakota	299	418	48	19
Kentucky	2,521	664	27	26	Tennessee	2,774	545	43	27
Louisiana	2,806	654	30	24	Texas	10,373	576	41	30
Maine	773	623	34	23	Utah	1,214	653	29	28
Maryland	2,707	546	42	24	Vermont	303	526	46	18
Massachusetts	4,287	712	21	23	Virginia	3,749	579	39	28
Michigan	7,694	813	13	33	Washington	4,658	886	9	31
Minnesota	4,804	1,062	5	37	West Virginia	1,226	674	25	25
Mississippi	1,946	737	19	35	Wisconsin	5,006	992	8	38
					Wyoming	639	1,360	3	39

X Not applicable. ¹ Based on estimated resident population as of July 1.Source: U.S. Bureau of the Census, *State Government Finances*, series GF, No. 3, annual.

No. 498. Local Government General Revenue, by State: 1992

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. Data are estimates subject to sampling variation; see Appendix III and source]

STATE	Total ¹	INTERGOVERNMENTAL FROM—		FROM OWN SOURCES		STATE	Total ¹	INTERGOVERNMENTAL FROM—		FROM OWN SOURCES	
		Federal	State	Total	Taxes			Federal	State	Total	Taxes
U.S.	572,274	20,047	195,539	356,687	226,696	MO	8,133	261	2,543	5,329	3,515
AL	6,078	222	2,122	3,734	1,720	MT	1,487	102	460	925	561
AK	2,201	87	799	1,315	665	NE	3,106	110	829	2,167	1,345
AZ	8,116	309	2,997	4,810	2,921	NV	3,298	191	1,252	1,855	889
AR	3,061	90	1,355	1,617	887	NH	2,049	51	256	1,742	1,510
CA	90,382	2,650	39,996	47,736	25,946	NJ	20,615	244	7,382	12,989	10,080
CO	8,061	242	2,226	5,593	3,493	NM	2,806	122	1,451	1,233	586
CT	6,924	201	2,018	4,704	3,976	NY	70,750	1,804	23,169	45,778	33,880
DE	1,054	41	479	534	277	NC	11,857	417	4,866	6,575	3,387
DC	4,712	1,776	(X)	2,936	2,407	ND	1,056	46	393	617	363
FL	31,384	948	8,887	21,549	11,377	OH	21,808	815	7,278	13,714	9,222
GA	13,823	517	3,776	9,530	5,102	OK	4,985	155	1,869	2,960	1,475
HI	1,239	94	137	1,008	683	OR	6,449	380	1,706	4,363	2,916
ID	1,716	51	710	954	496	PA	23,993	1,074	7,920	14,999	9,998
IL	24,779	1,176	6,884	16,719	12,146	RI	1,550	70	400	1,080	938
IN	9,887	228	3,606	6,052	3,631	SC	5,520	183	1,896	3,441	1,771
IA	5,599	77	1,902	3,541	2,093	SD	1,019	54	236	729	543
KS	4,852	77	1,318	3,457	2,138	TN	7,744	305	2,149	5,290	2,868
KY	5,271	199	2,246	2,826	1,508	TX	35,085	864	9,635	24,586	15,808
LA	7,719	342	2,490	4,887	2,826	UT	3,037	82	1,102	1,853	1,093
ME	2,052	70	669	1,313	995	VT	927	13	276	638	540
MD	9,710	421	2,506	6,783	4,965	VA	11,902	392	3,563	7,947	5,659
MA	11,775	622	3,934	7,218	5,406	WA	11,361	402	4,545	6,414	3,667
MI	19,334	395	6,154	12,785	8,718	WV	2,601	63	1,198	1,341	651
MN	12,279	439	4,801	7,039	3,631	WI	11,584	291	4,951	6,342	4,220
MS	4,163	170	1,653	2,340	964	WY	1,379	31	548	800	440

X Not applicable. ¹ Excludes duplicative intergovernmental transactions.Source: U.S. Bureau of the Census, *Government Finances*, series GF, No. 5, annual.

No. 499. County Governments—Summary of Finances, by Population-Size Group: 1980 to 1991

[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), 1991								
	1980	1990	1991	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	137,223	610	100	539	527	544	551	551	733	704
Intergovernmental revenue ³	24,746	53,953	49,863	222	36	194	195	184	179	184	228	305
From State govern- ments	18,969	49,225	44,535	198	32	174	175	162	157	167	200	274
From Federal government	4,948	2,780	3,058	14	2	12	14	14	14	9	15	16
Tax revenue ³	18,813	48,750	52,154	232	38	189	184	234	212	227	333	239
Property	14,300	35,723	38,610	172	28	136	135	163	156	169	232	195
Charges and miscella- neous	11,014	33,072	35,207	157	26	157	148	126	160	140	173	160
General expenditure	54,291	127,626	139,267	619	100	535	542	568	559	562	764	710
Capital outlay	6,505	13,467	15,332	68	11	53	60	62	63	61	104	71
Current expenditure	47,786	114,159	123,934	551	89	482	482	506	496	501	660	638
Education	8,412	18,395	19,821	88	14	111	103	120	86	80	126	22
Public welfare	8,591	18,114	20,171	90	14	50	74	71	70	97	97	151
Hospitals	5,975	13,018	14,164	63	10	65	47	22	56	32	60	95
Health	2,806	8,791	9,362	42	7	32	40	40	42	39	47	53
Highways	5,227	9,415	10,246	46	7	68	42	45	37	38	39	28
Police protection	2,661	6,693	7,382	33	5	27	28	36	29	28	35	44
Correction	1,759	6,590	7,447	33	5	17	21	25	31	31	46	53
Natural resources	687	1,314	1,371	6	1	5	4	3	5	4	4	11
Parks and recreation	1,094	2,487	2,830	13	2	5	6	10	10	13	27	15
Financial administration	1,521	3,363	3,613	16	3	17	14	17	17	15	16	16
General control ⁴	3,374	9,149	9,948	42	7	51	23	22	24	28	35	58
General public buildings	1,072	2,182	2,317	10	2	10	10	11	12	10	14	7
Interest on general debt	1,542	7,976	8,223	37	6	27	30	29	32	30	52	47
Other and unallocable	9,570	20,139	22,372	102	16	49	101	116	109	117	167	111
Debt outstanding, year end	32,993	118,608	121,755	541	100	401	433	468	459	480	732	697
Short-term	31,543	115,392	117,041	520	96	395	426	459	449	458	715	643
Long-term	1,450	3,216	4,714	21	4	6	8	9	10	22	18	54

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.

No. 500. Gross Assessed Value of Property and Government Revenue From Property Taxes: 1975 to 1992

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

ITEM	1975	1979	1981	1984	1986	1988	1989	1990	1991	1992
Gross assessed value of property ¹	1,096	1,679	2,958	4,053	4,818	(NA)	6,013	(NA)	6,924	(NA)
State assessed	75	114	159	200	243	(NA)	257	(NA)	286	(NA)
Locally assessed	1,022	1,565	2,799	3,853	4,575	(NA)	5,756	(NA)	6,638	(NA)
Real property	882	1,359	2,515	3,447	4,105	(NA)	5,220	(NA)	6,044	(NA)
Percent of locally assessed	86	87	90	89	90	(NA)	91	(NA)	91	(NA)
Net assessed value of locally taxable property ²	1,063	1,607	2,838	3,869	4,620	(NA)	5,791	(NA)	6,682	(NA)
Percent of gross assessed	97	96	96	96	96	(NA)	96	(NA)	97	(NA)
REVENUE FROM PROPERTY TAXES										
State and local governments	52	65	75	97	112	132	143	156	168	178
Percent of general revenue	23	19	18	18	17	18	18	18	19	18
Percent of tax revenue	36	32	31	30	30	30	30	31	32	32
State governments	2	3	3	4	4	5	5	6	6	7
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	127	137	150	162	172
Annual percent change from prior year	37	6	7	8	8	9	8	9	9	6
Percent of general revenue	32	27	25	25	25	29	29	29	30	30
Percent of tax revenue	82	78	76	75	74	74	74	75	75	76

NA Not available. ¹ Gross assessed value amounts may include prior year components for those States unable to report data for indicated year at time 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.

No. 501. City Governments—Summary of Finances: 1980 to 1992

[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 50,000; thus subject to sampling variation. See Appendix III and source]

ITEM	TOTAL (mil. dol.)				PER CAPITA ¹ (dol.)			
	1980	1990	1991	1992	1980	1990	1991	1992
Revenue	94,862	202,393	210,498	220,048	672	1,316	1,368	1,430
General revenue	76,056	158,301	164,319	171,618	539	1,029	1,068	1,116
Intergovernmental revenue	28,270	45,306	46,260	48,152	200	295	301	313
From State governments only	15,939	34,243	34,901	36,222	113	223	227	235
Taxes	31,256	68,788	72,213	75,486	222	447	469	491
Property	16,859	35,024	37,654	39,706	119	228	245	258
Percent of total taxes	54	51	52	53	(X)	(X)	(X)	
Sales and gross receipts	8,208	19,190	19,604	20,190	58	125	127	131
General	5,096	11,645	11,738	11,976	36	76	76	78
Selective	3,112	7,545	7,866	8,214	22	49	51	53
Income, licenses, and other	6,189	14,574	14,954	15,590	44	95	97	101
Charges and miscellaneous	16,530	44,207	45,846	47,980	117	287	298	312
Current charges only	9,875	25,265	27,221	29,449	70	164	177	191
Utility and liquor store revenue	15,719	33,266	34,486	35,460	111	216	224	231
Water system	4,989	11,578	12,067	12,724	35	75	78	83
Electric power system	8,007	17,312	17,926	18,232	57	113	117	119
Gas supply system	1,444	2,335	2,299	2,321	10	15	15	15
Transit system	1,032	1,766	1,924	1,892	7	11	13	13
Liquor stores	247	275	270	292	2	2	2	2
Insurance trust revenue	3,088	10,827	11,693	12,969	22	70	76	84
Expenditure	93,699	198,822	211,506	219,293	664	1,293	1,375	1,426
General expenditure	72,433	153,717	164,226	170,680	513	999	1,068	1,110
Police protection	8,200	18,183	19,388	20,420	58	118	126	133
Fire protection	4,535	9,487	10,045	10,412	32	62	65	68
Highways	5,977	12,106	12,627	12,961	42	79	82	84
Sewerage and sanitation	7,907	16,476	17,603	18,260	56	107	114	119
Public welfare	3,801	7,890	8,941	9,528	27	51	58	62
Education	9,284	17,368	18,793	19,382	66	113	122	126
Libraries	883	1,939	2,119	2,106	6	13	14	14
Health and hospitals	4,457	9,141	9,818	10,338	32	59	64	67
Parks and recreation	3,433	7,584	8,450	8,232	24	49	55	54
Housing and community develop.	3,459	7,661	8,286	8,576	25	50	54	56
Airports	1,100	2,878	2,970	3,552	8	19	19	23
Financial administration	1,843	3,895	3,907	4,172	13	25	25	27
General control ²	2,015	5,274	6,195	6,055	14	34	40	39
General public buildings	1,090	1,767	1,947	1,884	8	11	13	12
Interest on general debt	3,054	11,317	11,370	12,429	22	74	74	81
Other and unallocable	11,395	20,751	21,767	22,373	81	135	142	145
Utility and liquor store expenditure	18,274	38,436	39,728	40,740	130	250	257	265
Water system	5,933	13,579	14,229	14,661	42	88	93	95
Electric power system	8,596	17,490	17,656	18,023	61	114	115	117
Gas supply system	1,334	2,263	2,218	2,177	9	15	14	14
Transit system	2,189	4,855	5,375	5,613	16	32	35	36
Liquor stores	222	250	250	266	2	2	2	2
Insurance trust expenditure	2,993	6,669	7,552	7,873	21	43	49	51
By character and object:								
Direct expenditure	91,692	193,933	206,637	213,379	650	1,261	1,343	1,387
Current operation	66,687	138,818	147,644	153,501	473	902	960	998
Capital outlay	16,285	31,779	34,106	33,274	115	207	222	216
Construction	13,341	22,842	23,977	23,929	95	148	156	156
Land and existing structures ³	2,944	8,937	10,129	9,345	21	58	66	61
Assistance payments	1,546	2,212	2,549	2,788	11	14	17	18
Interest on debt	4,182	14,455	14,786	15,944	30	94	96	104
Insurance benefits, repayments	2,992	6,669	7,552	7,873	21	43	49	52
Intergovernmental expenditure	2,007	4,890	4,869	5,913	14	32	32	34
Expenditure for salaries and wages ⁴	34,709	66,973	72,108	74,192	246	435	469	482
Debt outstanding, year end	86,019	212,919	226,554	241,551	610	1,384	1,473	1,570
Long-term	82,346	207,487	220,591	236,144	584	1,349	1,434	1,535
Full faith and credit	39,570	68,510	75,147	81,748	280	445	489	531
Nonguaranteed	42,776	138,977	145,444	154,396	303	903	946	1,004
Short-term	3,673	5,432	5,963	5,407	26	35	39	34
Net long-term debt outstanding	72,528	139,109	152,880	167,329	514	904	994	1,088
Long-term debt issued	12,582	27,991	30,166	35,795	89	182	196	233
Long-term debt retired	5,541	17,980	16,245	22,227	39	117	106	144

X Not applicable. ¹ 1980 data based on April 1 enumerated urban population; all other years based on April 1, 1991 enumerated urban population. ² Includes judicial and legal as well as other governmental administration. ³ Includes equipment. ⁴ Included in items shown above.

No. 502. City Governments—Total and Per Capita Finances for Largest Cities: 1992

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

CITIES RANKED BY 1990 POPULATION	GENERAL REVENUE		INTERGOV. REVENUE		TAXES		GENERAL EXPENDITURE		DEBT OUTSTANDING	
	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)	Total (mil. dol.)	Per capita ¹ (dol.)
New York City, NY ²	36,782	5,023	14,480	1,977	17,141	2,341	34,331	4,688	34,984	4,778
Los Angeles, CA	3,889	1,116	522	150	1,933	554	3,534	1,014	8,003	2,296
Chicago, IL	3,298	1,185	822	295	1,592	572	3,281	1,179	6,012	2,160
Houston, TX	1,417	869	64	39	779	478	1,452	890	3,962	2,430
Philadelphia, PA ²	2,818	1,777	874	551	1,483	935	2,823	1,780	3,835	2,418
San Diego, CA	1,174	1,057	233	210	383	345	1,084	976	1,646	1,482
Detroit, MI	1,567	1,524	706	686	551	536	1,577	1,534	1,685	1,640
Dallas, TX	1,083	1,076	58	58	505	502	1,373	1,363	3,586	3,562
Phoenix, AZ	988	1,005	312	317	334	339	924	940	2,310	2,349
San Antonio, TX	555	593	118	126	224	239	657	702	4,239	4,529
San Jose, CA	642	821	95	122	328	419	710	908	1,249	1,597
Baltimore, MD ²	1,760	2,391	882	1,198	684	903	1,550	2,106	1,308	1,777
Indianapolis, IN ²	933	1,276	284	388	419	574	895	1,223	1,232	1,685
San Francisco, CA ²	2,640	3,647	900	1,243	977	1,349	2,302	3,180	3,174	4,382
Jacksonville, FL ²	731	1,151	145	229	248	391	779	1,227	4,654	7,326
Columbus, OH	558	881	105	166	287	453	600	947	1,247	1,070
Milwaukee, WI	601	957	307	490	166	265	584	930	600	956
Memphis, TN	882	1,445	573	939	159	260	879	1,439	811	1,328
Washington, DC ²	4,419	7,282	1,508	2,485	2,407	3,965	4,586	7,556	3,942	6,495
Boston, MA ²	1,595	2,778	657	1,144	641	1,117	1,560	2,716	1,071	1,864
Seattle, WA	713	1,381	98	189	370	718	737	1,428	1,032	1,999
El Paso, TX	271	526	31	59	129	250	268	520	448	870
Cleveland, OH	535	1,058	132	262	273	539	552	1,091	761	1,506
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	2,236	249	532	391	836	1,513	3,236	3,344	7,151
Austin, TX	560	1,203	34	74	176	378	611	1,313	3,190	6,850
Fort Worth, TX	381	851	42	94	196	437	436	974	935	2,067
Oklahoma City, OK	355	798	19	42	194	434	362	813	571	1,294
Portland, OR	402	920	66	150	203	466	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	132	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	111	279	165	416	500	1,263	999	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	132	344	395	1,238	754	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
Honolulu, HI ²	871	1,042	123	147	482	577	892	1,066	1,051	1,256
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	1,575
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	93	343	409	1,504	865	3,177
Louisville, KY	255	946	57	211	147	547	255	947	442	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 ²	566	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	727	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	476	1,040	1,269	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, annual.

No. 503. City Governments—Finances, by Population-Size Groups: 1992

[For fiscal year ending in year shown; see text, section 9. Represents all municipalities and their dependent agencies, including dependent school systems where applicable]

ITEM	All cities ¹	CITIES HAVING A 1990 POPULATION OF—						
		Less than 75,000 ¹	75,000 to 99,999	100,000 to 199,999	200,000 to 299,999	300,000 to 499,999	500,000 to 999,999	1,000,000 or more
Number of cities, 1992	19,296	19,003	98	119	24	28	16	8
Population, 1990 (1,000)	153,827	81,012	8,455	16,390	5,975	11,088	10,954	19,953
FINANCES, 1992 (mil. dol.)								
General revenue ²	171,618	55,827	7,963	15,995	7,228	13,884	18,694	52,027
Taxes ²	75,486	23,630	3,704	7,047	2,691	5,940	8,108	24,366
Property	39,706	13,983	2,404	4,351	1,396	2,593	4,313	10,666
Sales and gross receipts	20,190	6,355	991	2,038	787	2,313	1,791	5,915
Intergovernmental ²	48,152	12,655	1,824	4,338	2,189	3,118	6,269	17,759
From State governments	36,222	9,201	1,414	3,128	1,518	1,970	3,580	15,411
From Federal Government	8,033	1,638	316	775	420	732	2,147	2,005
Current charges	29,449	11,900	1,479	2,632	1,370	2,875	2,611	6,582
Utility and liquor store revenue	35,460	17,321	1,703	3,597	1,445	2,095	3,698	5,601
General expenditure ²	170,680	56,198	8,128	16,373	7,423	14,629	18,475	49,454
Police and fire protection	30,832	12,451	1,710	3,444	1,438	2,698	2,992	6,099
Education	19,382	3,328	1,229	2,414	1,058	1,018	2,261	8,074
Sewerage and sanitation	18,260	8,040	756	1,770	714	1,646	1,791	3,543
Highways	12,961	6,478	748	1,367	581	1,070	940	1,777
Health and hospitals	10,338	2,872	335	284	267	622	1,693	4,265
Public welfare	9,528	367	68	282	146	183	1,320	7,162
Housing and community development	8,576	1,934	466	828	597	701	956	3,094
Interest on general debt	12,429	3,838	557	1,207	681	1,735	1,326	3,085
Utility and liquor store expenditure	40,740	17,791	1,978	3,804	1,596	2,340	4,456	8,775
Debt outstanding	241,551	73,666	10,772	22,488	12,701	29,081	29,129	63,714
Long-term	236,144	71,806	10,581	22,110	12,476	28,753	28,865	61,553
Short-term	5,407	1,857	192	379	226	328	264	2,161
PERCENT DISTRIBUTION								
General revenue ²	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Taxes ²	44.0	42.3	46.5	44.1	37.2	42.8	43.4	46.8
Property	23.1	25.0	30.2	27.2	19.3	18.7	23.1	20.5
Sales and gross receipts	11.8	11.4	12.4	12.7	10.9	16.7	9.6	11.4
Intergovernmental ²	28.1	22.7	22.9	27.1	30.3	22.5	33.5	34.1
Current charges	21.1	16.5	17.8	19.6	21.0	14.2	19.2	29.6
General expenditure ²	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Police and fire protection	18.1	22.2	21.0	21.0	19.4	18.4	16.2	12.3
Education	11.4	5.9	15.1	14.7	14.3	7.0	12.2	16.3
Sewerage and sanitation	10.7	14.3	9.3	10.8	9.6	11.3	9.7	7.2
Highways	7.6	11.5	9.2	8.3	7.8	7.3	5.1	3.6
Health and hospitals	6.1	5.1	4.1	1.7	3.6	4.3	9.2	8.6
Public welfare	5.6	0.7	0.8	1.7	2.0	1.3	7.1	14.5
Housing and community development	5.0	3.4	5.7	5.1	8.0	4.8	5.2	6.3
Interest on general debt	7.3	6.8	6.9	7.4	9.2	11.9	7.2	6.2
PER CAPITA ³ (dollars)								
General revenue ²	1,116	689	942	976	1,210	1,252	1,707	2,607
Taxes ²	491	292	438	430	450	536	740	1,221
Property	258	173	284	265	234	234	394	535
Sales and gross receipts	131	78	117	124	132	209	163	296
Intergovernmental ²	313	156	216	265	366	281	572	890
From State governments	235	114	167	191	254	178	327	772
From Federal Government	52	20	37	47	70	66	196	100
Current charges	191	147	175	161	229	259	238	330
Utility and liquor store revenue	231	214	201	219	242	189	338	281
General expenditure ²	1,110	694	961	999	1,242	1,319	1,687	2,479
Police and fire protection	200	154	202	210	241	243	273	306
Education	126	41	145	147	177	92	206	405
Sewerage and sanitation	119	99	89	108	120	148	164	178
Highways	64	80	88	83	97	96	86	89
Health and hospitals	87	35	40	17	45	56	155	214
Public welfare	62	5	8	17	24	17	121	359
Housing and community development	56	24	55	50	100	63	87	155
Interest on general debt	81	47	66	74	114	156	121	155
Utility and liquor store expenditure	265	220	234	232	267	211	407	440
Debt outstanding	1,570	909	1,274	1,372	2,126	2,623	2,659	3,193
Long-term	1,535	886	1,251	1,349	2,088	2,593	2,635	3,085
Short-term	35	23	23	23	38	30	24	108

¹ Data are estimates subject to sampling variation, see Appendix III and source. ² Includes items not shown separately. ³ Based on 1990 enumerated resident population as of April 1.

Source: U.S. Bureau of the Census, *City Government Finances*, series GF, No. 4, annual.

No. 504. City Governments—Revenue and Debt for Largest Cities: 1992

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. See headnote, table 502]

CITIES RANKED BY 1990 POPULATION	REVENUE									Utility and liquor store	Debt out- stand- ing
	Total ¹	General revenue						Total ¹	Sales and gross receipts		
		Intergovernmental			Taxes						
		Total ¹	From State and local govts.	From Federal Government	Total ¹	Prop- erty	Sales and gross receipts				
New York City, NY ²	44,888	36,782	13,330	1,150	17,141	7,899	3,432	1,993	34,984		
Los Angeles, CA	6,993	3,889	385	137	1,933	774	758	2,141	8,003		
Chicago, IL	4,514	3,298	565	256	1,592	596	855	228	6,012		
Houston, TX	1,802	1,417	23	41	779	400	359	235	3,962		
Philadelphia, PA ²	3,471	2,818	717	157	1,483	330	73	587	3,835		
San Diego, CA	1,427	1,174	142	92	383	156	194	125	1,646		
Detroit, MI	2,043	1,567	576	130	551	215	44	169	1,685		
Dallas, TX	1,371	1,083	16	42	505	295	201	122	3,586		
Phoenix, AZ	1,152	988	230	82	334	117	197	103	2,310		
San Antonio, TX	1,427	555	96	22	224	124	94	839	4,239		
San Jose, CA	768	642	86	9	328	129	146	8	1,249		
Baltimore, MD ²	1,997	1,760	828	53	664	458	48	52	1,308		
Indianapolis, IN ²	965	933	248	35	419	322	20	7	1,232		
San Francisco, CA ²	3,417	2,640	778	122	977	536	233	225	3,174		
Jacksonville, FL	1,556	731	88	57	248	198	41	729	4,654		
Columbus, OH	647	558	58	47	287	23	6	89	1,247		
Milwaukee, WI	833	601	257	50	166	155	5	48	600		
Memphis, TN	1,891	882	546	27	159	118	30	844	811		
Washington, DC ²	4,754	4,419	58	1,451	2,407	903	672	54	3,942		
Boston, MA ²	1,830	1,595	634	23	641	599	25	69	1,071		
Seattle, WA	1,104	713	76	21	370	128	154	332	1,032		
El Paso, TX	359	271	8	22	129	66	59	42	448		
Cleveland, OH	703	535	69	63	273	49	4	167	761		
New Orleans, LA ²	747	658	45	78	301	138	137	56	1,126		
Nashville-Davidson, TN	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	50	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	604	494	41	32	277	37	109	30	767		
Charlotte, NC	473	428	89	22	165	140	12	34	999		
Atlanta, GA	911	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	4	144	66	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		
Honolulu, HI ²	962	871	62	61	482	389	59	91	1,051		
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, annual.

No. 505. City Governments—Expenditures for Largest Cities: 1992

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. See headnote, table 502]

CITIES RANKED BY 1990 POPULATION	Total expendi- ture ¹	General expenditure								Utility and liquor store
		Total ¹	Educa- tion	Housing and commu- nity develop- ment	Public welfare	Health and hospitals	Police protec- tion	Fire protec- tion	High- ways	
New York City, NY ²	42,499	34,331	8,008	2,445	6,840	3,646	1,872	699	795	4,690
Los Angeles, CA	6,577	3,534	9	256	-	11	650	265	153	2,411
Chicago, IL	3,887	3,281	35	128	110	97	627	231	365	198
Houston, TX	1,758	1,452	-	21	-	59	269	147	128	238
Philadelphia, PA ²	3,723	2,823	17	89	213	335	345	123	95	607
San Diego, CA	1,311	1,084	-	90	(Z)	2	168	75	76	181
Detroit, MI	2,131	1,577	6	51	-	98	290	93	100	305
Dallas, TX	1,620	1,373	-	14	-	19	168	75	63	146
Phoenix, AZ	1,091	924	1	57	-	1	155	83	68	143
San Antonio, TX	1,501	657	9	13	12	18	99	66	53	829
San Jose, CA	760	710	-	110	-	-	110	55	64	17
Baltimore, MD ²	1,687	1,550	537	63	2	58	154	84	144	46
Indianapolis, IN	954	895	-	30	77	176	88	38	49	24
San Francisco, CA ²	3,024	2,302	58	75	313	549	164	101	42	490
Jacksonville, FL ²	1,686	779	-	50	17	21	78	56	45	867
Columbus, OH	729	600	-	4	-	23	127	67	53	129
Milwaukee, WI	684	584	-	46	-	12	118	54	46	37
Memphis, TN	1,762	879	435	20	-	16	74	59	37	819
Washington, DC ²	5,036	4,586	743	219	872	535	273	97	122	78
Boston, MA ²	1,781	1,560	479	45	26	237	137	86	51	57
Seattle, WA	1,173	737	-	49	-	14	95	62	51	384
El Paso, TX	359	268	-	5	1	15	43	23	24	74
Cleveland, OH	803	552	-	68	(Z)	10	123	67	48	252
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	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	1	3	43	33	53	61
Atlanta, GA	767	624	19	15	(Z)	2	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	-	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
Honolulu, HI ²	1,101	892	-	102	-	9	114	44	44	209
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	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	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, annual.

No. 506. Governmental Employment and Payrolls: 1980 to 1992

[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	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
EMPLOYEES (1,000)											
Total	16,213	16,034	16,436	16,690	16,933	17,212	17,588	17,879	18,369	18,554	18,745
Federal (civilian) ¹	2,898	2,875	2,942	3,021	3,019	3,091	3,112	3,114	3,105	3,103	3,047
State and local	13,315	13,159	13,494	13,669	13,913	14,121	14,476	14,765	15,263	15,452	15,698
Percent of total	82	82	82	82	82	82	82	83	83	83	84
State	3,753	3,816	3,898	3,984	4,068	4,116	4,236	4,365	4,503	4,521	4,595
Local	9,562	9,344	9,595	9,685	9,846	10,005	10,240	10,400	10,760	10,930	11,103
Counties	1,853	1,811	1,872	1,891	1,926	1,963	2,024	2,085	2,167	2,196	2,253
Municipalities	2,561	2,424	2,434	2,467	2,494	2,493	2,570	2,569	2,642	2,662	2,665
School districts	4,270	4,211	4,387	4,416	4,502	4,627	4,679	4,774	4,950	5,045	5,134
Townships	394	379	386	392	400	393	415	405	418	415	424
Special districts	484	519	516	519	524	529	552	568	585	612	627
OCTOBER PAYROLLS (mil. dol.)											
Total	19,935	24,525	26,904	28,945	30,670	32,669	34,203	36,763	39,228	41,237	43,120
Federal (civilian) ¹	5,205	6,301	7,137	7,580	7,561	7,924	7,976	8,636	8,999	9,687	9,937
State and local	14,730	18,224	19,767	21,365	23,109	24,745	26,227	28,127	30,229	31,551	33,183
Percent of total	74	74	74	74	75	76	77	77	77	77	77
State	4,285	5,346	5,815	6,329	6,810	7,263	7,842	8,443	9,083	9,437	9,828
Local	10,445	12,878	13,952	15,036	16,298	17,482	18,385	19,684	21,146	22,113	23,355
Counties	1,936	2,387	2,596	2,819	3,009	3,270	3,532	3,855	4,192	4,404	4,698
Municipalities	2,951	3,640	3,872	4,191	4,407	4,770	4,979	5,274	5,564	5,784	6,207
School districts	4,683	5,729	6,283	6,746	7,517	7,961	8,298	8,852	9,551	9,975	10,394
Townships	330	398	421	446	474	522	556	599	642	664	685
Special districts	546	724	780	834	892	959	1,020	1,104	1,197	1,287	1,370

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.

No. 507. All Governments—Employment and Payroll, by Function: 1992

[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	18,745	3,047	15,698	4,595	11,103	43,120	9,937	33,183	9,828	23,355
National defense ²	984	984	(X)	(X)	(X)	2,913	2,913	(X)	(X)	(X)
Postal Service	774	774	(X)	(X)	(X)	2,654	2,654	(X)	(X)	(X)
Space research and technology	25	25	(X)	(X)	(X)	112	112	(X)	(X)	(X)
Education	8,239	14	8,225	2,050	6,174	16,565	45	16,521	3,774	12,747
Highways	565	4	561	261	300	1,271	19	1,252	626	626
Health and hospitals	1,854	310	1,544	721	823	4,292	952	3,340	1,613	1,727
Public welfare	506	10	496	215	281	1,051	36	1,015	471	544
Police protection	858	88	770	87	683	2,396	335	2,061	247	1,814
Fire protection	344	(X)	344	(X)	344	825	(X)	825	(X)	825
Sanitation and sewerage	244	(X)	244	3	241	554	(X)	554	8	547
Parks and recreation	345	27	318	42	276	514	72	441	70	371
Natural resources	436	232	204	164	40	1,249	818	431	355	76
Financial administration	493	138	355	151	205	1,176	425	751	351	400
Other government administration	399	29	370	52	318	668	100	568	125	443
Judicial and legal	374	51	323	114	209	1,013	181	832	350	482
Other	2,303	360	1,943	734	1,209	5,865	1,273	4,592	1,839	2,753

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.

No. 508. 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 1993) and a sample of county, municipal, township, and special district jurisdictions employing 15 or more nonelected, nonappointed full-time 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	His-panic ³				Total ²	Black ¹	His-panic 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 serv. ice.	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. 509. 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 683]

ITEM	Total compensation	Wages and salaries	BENEFITS						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other ¹
All State & local government workers	\$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. 510. State and Local Government—Employee Benefits: 1992

[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 685]

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	67	87	10	91	Life	89	89	87	89
Holidays	75	88	38	91	Noncontributory	75	76	73	77
Jury duty leave	97	97	98	97	Accident/sickness	22	25	15	23
Funeral leave	65	64	61	70	Noncontributory	16	18	13	17
Rest time	53	68	20	64	Long-term disability	28	30	33	22
Military leave	83	87	76	85	Noncontributory	22	23	27	18
Sick leave	95	94	97	94	Retirement and savings plans:				
Personal leave	38	31	55	33	Defined benefit pension	87	86	89	87
Lunch time	10	6	14	13	Noncontributory	24	25	22	24
Unpaid: Maternity leave	59	59	63	54	Defined contribution	9	10	8	9
Paternity leave	44	46	44	40	Money purchase pension ⁴	7	7	7	8
Insurance plans:					Additional benefits:				
Medical	90	91	90	89	Child care	8	10	6	7
Dental	65	65	65	64	Educational assistance:				
Extended care facility	76	76	75	75	Job related	66	73	57	64
Home health care	78	79	77	77	Not job related	18	20	14	18
Hospital/room & board	90	91	90	89	Eldercare	13	14	15	11
In HMO's	27	25	25	30	Employee assistance program	63	70	47	68
Inpatient surgery	90	91	90	89	Flexible benefits plans	5	5	7	4
Mental health care:					In-house infirmary	17	18	16	14
Inpatient	89	90	88	88	Long-term care insurance	5	6	5	3
Outpatient	83	85	83	84	Nonproduction bonuses,				
Vision	35	34	33	38	cash	38	43	26	44
Alcohol abuse treatment:					Prepaid legal services	7	8	7	7
Inpatient detox	89	90	89	89	Recreation facilities	15	15	19	12
Inpatient rehab	65	66	64	65	Reimbursement accounts ⁵	50	55	44	48
Outpatient	67	67	65	67	Severance pay	32	30	31	35
Drug abuse treatment:					Travel accident insurance	15	17	13	13
Inpatient detox	89	90	88	88	Wellness programs	30	34	23	30
Inpatient rehab	64	65	62	64					
Outpatient	66	66	63	66					

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, 1992*.

No. 511. 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. 512. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 1992

[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..	1,412.4	5,243.1	1,285.7	261.3	685.8	736.3	257.3	286.5	86.2	887.7	211.7	261.0
Alabama.....	34.1	81.7	30.1	-	18.9	21.8	4.3	7.1	1.1	13.8	4.5	1.3
Alaska.....	9.3	11.8	5.9	-	0.8	0.1	3.0	0.6	0.4	1.7	1.7	0.2
Arizona.....	21.5	81.0	18.8	7.4	3.4	7.3	3.2	3.7	1.7	13.0	5.0	3.4
Arkansas.....	17.5	53.7	14.9	-	8.8	4.4	4.0	3.3	0.9	6.4	3.6	0.4
California.....	111.1	528.8	106.6	63.5	44.7	107.1	19.3	21.1	11.1	108.2	3.1	47.0
Colorado.....	28.8	68.9	27.3	1.2	6.0	9.5	3.1	4.7	1.0	11.8	1.3	4.1
Connecticut.....	15.1	61.4	12.4	-	12.7	1.8	3.7	3.6	1.5	11.8	4.2	2.0
Delaware.....	6.7	12.1	6.4	-	3.6	0.2	1.4	0.6	0.7	1.5	1.6	0.1
District of Columbia.....	(X)	12.8	(X)	1.5	(X)	7.6	(X)	0.9	(X)	7.0	(X)	1.9
Florida.....	39.3	252.0	36.7	20.3	28.7	42.2	10.9	13.9	3.8	57.7	9.7	5.3
Georgia.....	37.5	152.9	32.8	0.6	29.4	44.8	6.2	7.0	2.1	24.7	7.5	0.8
Hawaii.....	28.9	-	7.1	-	6.2	0.1	0.9	1.1	-	5.1	1.2	0.1
Idaho.....	7.8	23.9	7.1	0.9	2.0	4.4	1.8	1.5	0.4	3.0	1.6	0.1
Illinois.....	49.4	228.8	46.5	19.4	23.8	22.6	8.9	11.0	3.8	51.6	12.6	7.4
Indiana.....	51.1	113.8	45.2	0.0	13.4	23.5	4.8	5.8	1.8	17.0	5.4	2.9
Iowa.....	19.7	66.7	18.5	5.7	8.8	10.2	2.8	5.7	0.8	7.0	3.3	1.7
Kansas.....	20.6	67.6	19.9	5.7	8.4	8.3	3.7	5.1	1.0	8.3	1.7	0.7
Kentucky.....	32.3	80.7	28.1	-	7.7	8.5	5.8	3.0	1.7	8.7	4.9	0.6
Louisiana.....	31.0	96.1	27.4	0.2	23.9	12.1	5.6	5.0	1.1	15.0	5.9	0.6
Maine.....	7.1	30.0	5.7	-	2.9	1.2	2.8	1.7	0.6	3.6	1.9	0.2
Maryland.....	22.1	92.9	20.2	7.3	13.0	3.1	5.1	5.2	2.3	18.4	7.1	1.8
Massachusetts.....	21.5	105.6	20.7	0.1	20.5	8.9	4.7	5.6	2.0	27.5	7.3	1.8
Michigan.....	67.2	202.9	65.2	12.4	14.9	21.3	3.9	8.9	3.1	25.0	12.8	2.8
Minnesota.....	34.8	90.6	33.2	2.6	9.4	17.8	5.1	7.4	0.8	10.7	1.7	10.2
Mississippi.....	15.9	67.0	14.5	5.0	10.9	15.2	3.5	4.4	0.9	7.3	3.2	0.3
Missouri.....	22.5	103.0	20.5	4.6	15.3	11.4	6.3	6.0	1.9	17.8	6.8	2.4
Montana.....	6.3	26.0	5.6	0.2	1.8	0.8	1.9	1.3	0.4	2.1	1.2	0.9
Nebraska.....	10.7	38.4	9.9	2.5	4.9	4.6	2.4	3.1	0.7	4.4	2.6	1.3
Nevada.....	6.3	23.6	6.0	-	1.5	3.9	1.4	1.0	0.5	5.6	1.0	0.3
New Hampshire.....	5.5	22.3	5.2	-	1.8	0.2	1.9	1.4	0.4	3.9	1.1	2.3
New Jersey.....	33.9	170.6	27.3	8.6	22.4	10.6	8.3	10.4	3.7	34.4	5.9	11.1
New Mexico.....	17.6	38.2	16.7	1.8	7.5	2.6	2.7	1.5	0.6	5.3	2.0	0.4
New York.....	48.3	409.0	42.7	18.9	71.8	85.1	14.9	35.6	5.5	83.2	7.4	57.0
North Carolina.....	41.8	151.6	38.8	13.4	17.8	28.6	12.1	3.1	3.1	19.8	1.2	11.8
North Dakota.....	7.1	13.3	6.8	-	3.2	0.2	1.1	1.1	0.2	1.4	0.2	0.9
Ohio.....	68.3	205.7	66.0	4.3	22.2	30.8	8.9	13.0	2.3	37.3	2.1	23.0
Oklahoma.....	25.6	75.6	23.6	-	11.6	8.1	3.5	5.4	1.7	10.8	7.9	0.3
Oregon.....	15.3	64.1	14.1	6.8	7.6	5.1	3.9	3.8	1.1	8.5	4.4	0.7
Pennsylvania.....	50.8	213.8	48.1	8.1	25.6	5.1	12.7	10.5	5.3	29.3	9.8	21.9
Rhode Island.....	6.7	17.4	5.8	-	2.8	0.1	1.0	0.9	0.3	4.8	1.6	0.1
South Carolina.....	29.0	74.6	26.1	-	16.7	14.5	5.2	2.0	1.8	10.0	5.0	0.1
South Dakota.....	4.7	17.0	4.3	-	2.1	0.7	1.3	1.5	0.3	1.6	1.1	0.3
Tennessee.....	30.6	87.9	28.6	-	14.2	20.9	4.8	6.7	1.5	16.8	4.7	3.6
Texas.....	86.7	459.7	81.9	27.2	51.1	58.9	14.3	17.2	3.0	63.1	15.5	2.6
Utah.....	20.0	33.6	19.2	-	5.5	2.0	1.8	1.4	0.6	4.4	2.6	0.5
Vermont.....	4.8	13.5	4.5	-	1.0	-	1.1	1.0	0.5	1.0	1.1	0.0
Virginia.....	45.7	137.3	42.5	-	25.0	8.5	11.3	3.9	2.4	19.7	2.4	8.1
Washington.....	41.0	89.5	39.3	-	14.2	11.6	6.2	6.4	1.9	15.3	7.5	1.0
West Virginia.....	13.0	50.8	11.5	-	3.2	4.4	5.8	0.9	0.8	3.1	2.3	-
Wisconsin.....	37.6	107.4	36.3	9.4	10.1	10.3	2.1	8.7	0.9	16.6	1.2	13.1
Wyoming.....	3.3	15.5	3.2	1.7	2.1	3.3	1.9	0.8	0.2	1.7	0.3	0.1

- Represents or rounds to zero. X Not applicable. ¹ For State government, represents police protection only.

Source: U.S. Bureau of the Census, *Public Employment*, series GE, No. 1, annual.

**No. 513. State and Local Government Employment and Average Earnings,
by State: 1986 and 1992**

[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	1992	1986	1992	1986	1992	1986	1992	1986	1992	1986	1992
United States.	3,437	3,856	8,415	9,513	143	151	349	373	2,052	2,621	1,992	2,539
Alabama.	70	81	131	154	174	196	324	373	1,884	2,243	1,532	1,830
Alaska	21	24	20	22	393	413	377	371	3,228	3,258	3,324	3,590
Arizona.	43	54	119	145	128	141	358	379	2,126	2,361	2,185	2,557
Arkansas.	39	47	71	82	163	194	299	342	1,724	2,195	1,388	1,724
California.	279	323	965	1,108	104	104	358	359	2,751	3,420	2,535	3,281
Colorado.	50	53	122	132	155	153	375	381	2,368	3,016	2,017	2,450
Connecticut.	56	54	95	97	175	165	297	296	2,336	3,286	2,089	3,160
Delaware.	17	20	16	18	272	293	252	254	1,795	2,463	1,991	2,669
District of Columbia	(X)	(X)	51	55	(X)	(X)	817	928	(X)	(X)	2,594	3,175
Florida.	124	164	407	500	106	122	348	370	1,748	2,202	1,872	2,294
Georgia.	91	114	239	283	149	170	391	419	1,811	2,075	1,589	1,968
Hawaii	41	51	12	14	389	437	113	120	1,844	2,554	2,010	3,031
Idaho	18	20	33	40	175	190	332	373	1,766	2,265	1,535	1,943
Illinois.	130	137	385	431	113	117	333	370	2,165	2,642	2,166	2,672
Indiana.	75	95	182	202	136	168	330	358	2,056	2,506	1,686	2,199
Iowa.	57	47	101	108	199	168	355	386	2,049	2,895	1,735	2,179
Kansas.	43	48	96	109	174	190	390	433	1,687	2,191	1,700	2,133
Kentucky.	63	76	102	121	170	203	275	322	1,651	2,349	1,596	1,980
Louisiana.	86	89	151	161	191	207	337	375	1,673	2,227	1,494	1,800
Maine.	20	22	36	43	168	178	307	349	1,714	2,437	1,590	2,101
Maryland.	80	82	143	158	178	167	321	321	2,046	2,720	2,233	2,892
Massachusetts.	88	85	192	192	151	142	329	321	2,034	2,645	2,082	2,775
Michigan.	128	138	315	323	140	146	344	342	2,548	3,134	2,329	2,906
Minnesota.	61	67	137	173	145	150	326	385	2,428	3,101	2,318	2,673
Mississippi.	42	47	95	108	161	181	364	412	1,430	2,000	1,324	1,608
Missouri.	66	74	157	174	130	143	310	334	1,621	2,075	1,826	2,133
Montana.	16	17	29	37	192	207	349	451	1,864	2,300	1,727	1,995
Nebraska.	29	29	65	71	184	179	407	441	1,509	2,185	1,785	2,198
Nevada.	15	19	33	47	154	144	343	353	1,990	2,738	2,140	2,772
New Hampshire.	18	16	29	36	172	147	285	320	1,759	2,416	1,701	2,456
New Jersey.	96	116	283	302	126	149	372	387	2,278	3,100	2,146	3,062
New Mexico.	34	42	49	60	231	267	332	381	1,792	2,253	1,680	1,858
New York.	272	267	810	884	153	148	456	488	2,355	3,143	2,266	3,147
North Carolina.	93	109	216	260	147	159	341	380	1,935	2,413	1,662	2,092
North Dakota.	15	16	22	21	222	259	318	331	1,805	2,231	2,017	2,269
Ohio.	122	140	365	399	113	127	340	363	1,984	2,691	1,911	2,417
Oklahoma.	64	67	109	121	195	209	329	376	1,733	2,044	1,595	1,903
Oregon.	44	50	91	106	163	167	338	354	1,975	2,607	2,018	2,599
Pennsylvania.	124	143	340	367	104	119	286	305	1,915	2,696	1,976	2,622
Rhode Island.	19	20	24	28	195	198	245	276	2,041	2,817	2,215	2,832
South Carolina.	69	78	109	124	204	216	322	344	1,705	2,098	1,558	1,970
South Dakota.	13	14	23	26	177	190	330	361	1,684	2,166	1,441	1,833
Tennessee.	71	76	157	178	147	151	327	354	1,746	2,153	1,554	2,004
Texas.	193	240	633	748	115	136	379	424	1,927	2,351	1,748	2,107
Utah.	33	40	47	53	197	219	283	294	1,654	2,100	1,900	2,204
Vermont.	11	13	15	18	211	227	270	309	1,842	2,514	1,653	2,240
Virginia.	102	116	195	229	177	182	336	359	1,895	2,270	1,787	2,322
Washington.	79	98	143	177	177	191	320	345	2,231	2,760	2,134	2,738
West Virginia.	34	34	61	59	180	185	317	324	1,574	1,969	1,625	2,002
Wisconsin.	74	73	168	189	154	145	351	377	2,128	3,216	2,035	2,594
Wyoming.	11	12	25	25	213	242	494	543	1,924	2,055	1,967	2,202

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.

No. 514. City Government Employment and Payroll: 1980 to 1992

[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		FULL-TIME EQUIVALENT EMPLOYMENT ¹ (1,000)			AVERAGE EARNINGS IN OCTOBER, FULL-TIME EMPLOYEES (dol.)	
	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	² 0.3	² 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

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.

No. 515. City Government Employment and Payroll, by Function: 1980 to 1992

[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	1991	1992		1980	1990	1991	1992	
Total	2,561	2,642	2,662	2,665	1,568	2,942	5,564	5,784	6,207	4,281
Full-time	2,071	2,149	2,153	2,197	1,418	2,826	5,334	5,543	5,980	4,178
Part-time	489	493	509	468	150	116	229	241	227	103
Full-time equivalent³	2,166	2,295	2,303	2,340	1,480	(X)	(X)	(X)	(X)	(X)
Education ⁴	360	338	338	371	301	539	889	906	1,061	880
Percent of total	17	15	15	16	20	18	16	16	17	21
Instructional staff	266	264	262	261	209	436	754	765	848	698
Others	94	74	76	110	92	102	134	141	212	182
Libraries	34	45	45	45	27	38	80	84	86	57
Public welfare	41	57	58	55	49	47	118	116	132	121
Hospitals	131	124	124	125	82	143	282	297	301	217
Health	35	42	41	43	35	47	93	94	104	89
Highways	121	133	132	130	56	141	274	283	301	152
Police protection	365	412	418	423	234	550	1,093	1,162	1,249	783
Fire protection	190	199	201	200	117	300	579	603	642	416
Correction	18	35	36	36	34	27	90	94	108	103
Parks and recreation	103	121	123	123	71	116	211	222	232	141
Housing and community development	44	46	46	45	38	57	104	108	115	97
Sewerage	60	74	75	76	38	74	155	164	172	95
Solid waste management	104	86	85	83	49	118	174	177	193	135
Financial administration	69	74	75	74	35	85	164	169	179	96
Judicial, legal, other governmental administration	112	129	129	132	73	147	314	326	345	209
Local utilities ⁵	209	226	226	226	144	306	594	619	615	439
Water supply	93	101	103	103	53	116	219	230	240	137
Electric power	44	51	51	51	28	67	142	149	159	101
Transit	66	66	65	64	60	115	217	224	198	191
Other	171	154	152	152	97	208	350	360	372	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.

No. 516. City Government Employment and Payroll—Largest Cities: 1980 and 1992

[For October. See footnote 2, table 504, 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	1992	Total (1,000)		Per 10,000 population ²		1980	1992	1980	1992
			1980	1992	1980	1992				
New York, NY ^{3 4}	364	442	319	415	451	557	504	1,307	1,587	3,154
Los Angeles, CA	42	50	41	50	138	140	73	188	1,806	3,815
Chicago, IL	47	41	45	41	150	148	71	135	1,569	3,269
Houston, TX	18	21	18	21	111	129	26	51	1,499	2,404
Philadelphia, PA	33	31	32	30	189	189	51	92	1,611	3,092
San Diego, CA	8	11	7	9	81	93	12	29	1,773	2,894
Detroit, MI	22	19	22	19	179	180	40	49	1,852	2,700
Dallas, TX	14	14	14	14	153	137	20	36	1,465	2,642
Phoenix, AZ	9	11	9	11	114	110	14	32	1,517	3,104
San Antonio, TX	10	14	10	13	128	140	13	32	1,282	2,472
Baltimore, MD ^{3 6}	4	7	4	6	560	76	57	24	5,714	4,206
San Jose, CA	44	28	40	27	514	372	47	70	1,172	2,613
Indianapolis, IN	13	13	12	13	174	172	13	26	1,098	2,164
San Francisco, CA	21	26	21	26	310	354	37	99	1,761	3,881
Jacksonville, FL	7	11	7	10	702	156	7	27	7,031	2,888
Columbus, OH	8	8	7	8	122	125	10	20	1,498	2,607
Milwaukee, WI	10	9	9	8	145	133	15	23	1,631	2,782
Memphis, TN ³	25	24	22	22	342	366	29	53	1,335	2,361
Washington, DC ^{3 4}	45	48	42	46	651	763	73	138	1,761	3,022
Boston, MA ³	528	21	525	21	5,444	361	535	61	5,398	2,949
Seattle, WA	10	11	9	10	188	197	77	35	1,830	3,494
El Paso, TX	5	5	4	5	104	99	3	11	942	2,220
Cleveland, OH	10	9	9	8	160	167	13	20	1,460	2,742
New Orleans, LA	8	10	8	10	225	149	8	12	919	1,623
Nashville-Davidson, TN ³	918	18	917	17	9,374	340	922	40	9,295	2,430
Denver, CO	13	14	12	12	244	266	18	35	1,540	2,859
Austin, TX	8	12	7	11	199	246	10	27	1,515	2,496
Fort Worth, TX	5	5	5	5	120	114	5	11	1,198	2,277
Oklahoma City, OK	5	5	4	5	104	104	6	12	1,323	2,567
Portland, OR	5	10	5	7	115	104	8	10	1,916	3,363
Kansas City, MO	7	10	7	10	145	146	9	10	1,368	2,485
Long Beach, CA	5	6	5	5	122	123	5	8	1,678	3,627
Tucson, AZ	4	5	4	5	124	118	6	12	1,474	2,645
St. Louis, MO	13	8	13	7	280	188	15	18	1,279	2,405
Charlotte, NC	4	5	4	5	125	115	5	11	1,290	2,436
Atlanta, GA	8	8	8	8	187	197	10	18	1,230	2,373
Virginia Beach, VA ³	10	15	9	14	346	356	11	30	1,204	2,275
Albuquerque, NM	4	7	4	6	119	147	4	12	1,135	2,100
Oakland, CA	4	6	4	5	109	130	7	17	2,011	3,985
Pittsburgh, PA	6	7	6	5	135	145	6	14	1,116	3,092
Sacramento, CA	3	4	3	4	119	107	6	13	1,762	3,384
Minneapolis, MN	6	7	5	6	136	161	9	18	1,821	3,097
Tulsa, OK	5	4	5	4	115	120	5	11	1,184	2,463
Honolulu, HI	9	11	9	9	117	111	12	29	1,401	3,139
Cincinnati, OH	7	8	7	7	174	191	10	20	1,527	3,092
Miami, FL	4	4	4	4	118	101	6	14	1,408	3,994
Fresno, CA	3	3	3	3	115	73	4	8	1,607	3,043
Omaha, NE	3	3	3	3	92	81	5	8	1,684	3,138
Toledo, OH	4	3	3	3	96	86	6	9	1,758	2,955
Buffalo, NY ³	14	14	13	13	348	390	18	36	1,475	2,986
Wichita, KS	3	3	3	3	111	97	4	7	1,327	2,429
Santa Ana, CA	2	2	1	2	68	64	2	9	1,819	5,162
Mesa, AZ	1	2	1	2	89	82	2	7	1,592	2,908
Colorado Springs, CO	4	5	3	5	158	181	5	13	1,445	2,594
Tampa, FL	5	4	5	4	165	140	5	11	1,178	2,861
Newark, NJ ¹¹	12	3	12	4	374	139	17	12	1,387	3,220
St. Paul, MN	4	3	3	3	125	119	6	11	1,734	3,429
Louisville, KY	6	4	6	4	186	160	7	8	1,358	1,965
Anaheim, CA	2	1	2	3	91	98	3	10	1,616	4,235
Birmingham, AL	4	4	4	4	128	145	5	9	1,333	2,293
Arlington, TX	7	2	7	2	63	73	1	5	1,180	2,721
Norfolk, VA ³	11	11	10	10	380	394	12	24	1,222	2,349

¹ 1992 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. 1992 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 1979 data. ⁶ Prior to 1990, includes data for city operated colleges. ⁷ 1978 data. ⁸ 1977 data. ⁹ Noneducation data are for 1979. ¹⁰ 1991 data. ¹¹ Prior to 1983, city-operated elementary and secondary schools.

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