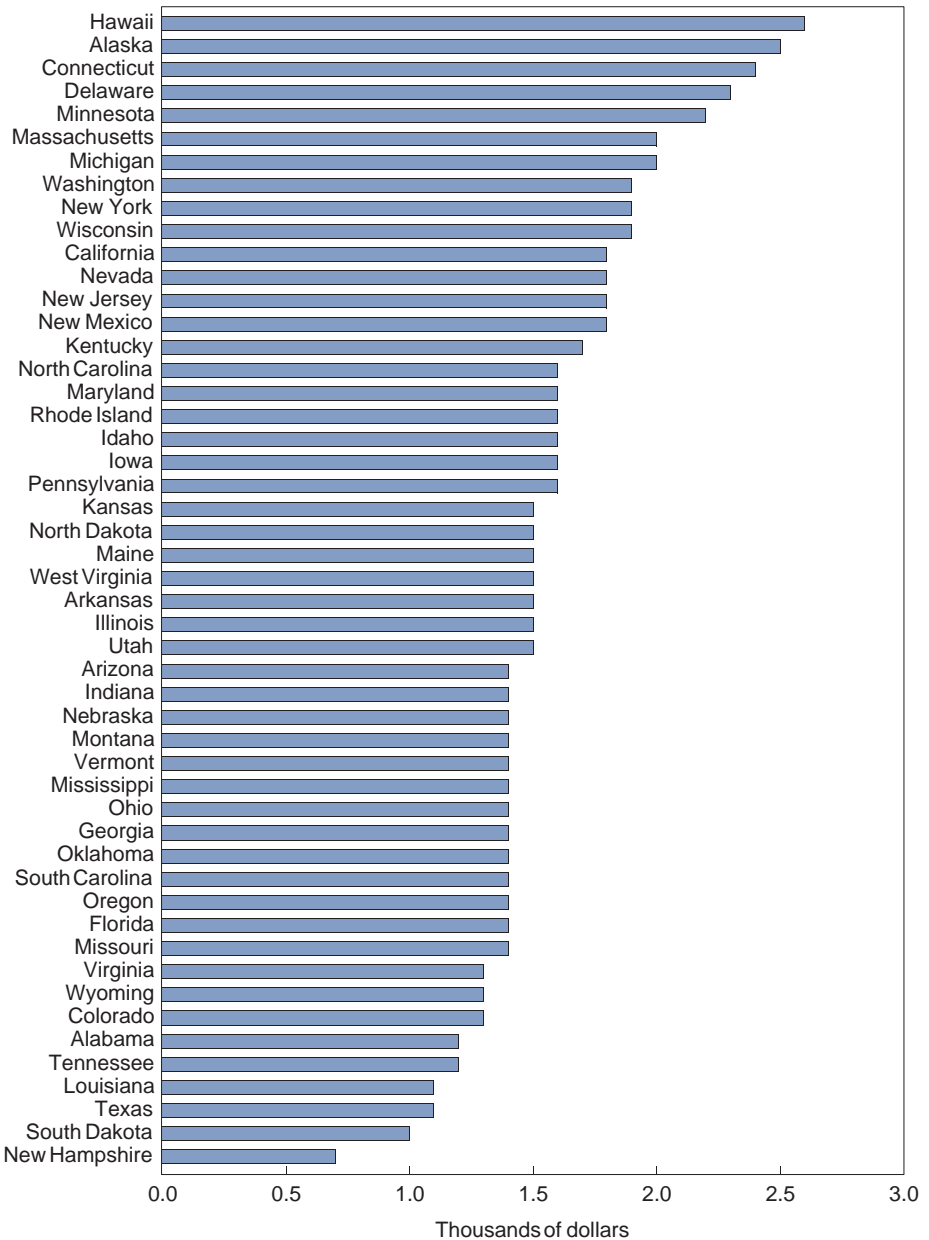


Figure 9.1

Per Capita State Tax Collections: 1996

Source: Chart prepared by U.S. Bureau of the Census. For data, see table 495.

State and Local Government Finances and Employment

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

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

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

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

In Brief

State government revenue (from own sources) in 1995: \$688,198 million

<i>Taxes</i>	58%
<i>Insurance trust funds</i>	23%
<i>Charges</i>	9%
<i>Interest earnings</i>	4%
<i>Utility and liquor stores</i>	1%

State government direct expenditures in 1995: \$595,916 million

<i>Public welfare</i>	27%
<i>Education</i>	17%
<i>Insurance trust funds</i>	16%
<i>Health and hospitals</i>	8%
<i>Highways</i>	8%

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

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

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

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

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

Data for cities or counties relate only to municipal or county governments and their dependent agencies and do not include amounts for other local governments in the same geographic location.

Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer public schools within most municipal or county areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree also have an important effect upon reported amounts of city or county expenditure, revenue, and debt. Therefore, any comparisons based upon these figures should be made with caution and with due recognition of variations that exist among areas.

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

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

No. 474. Number of Governmental Units, by Type: 1942 to 1992

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

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

No. 475. Number of Governments, by Type—States: 1992

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

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

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

Source of tables 474 and 475: U.S. Bureau of the Census, 1992 *Census of Governments, Government Organization*.

No. 476. 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]

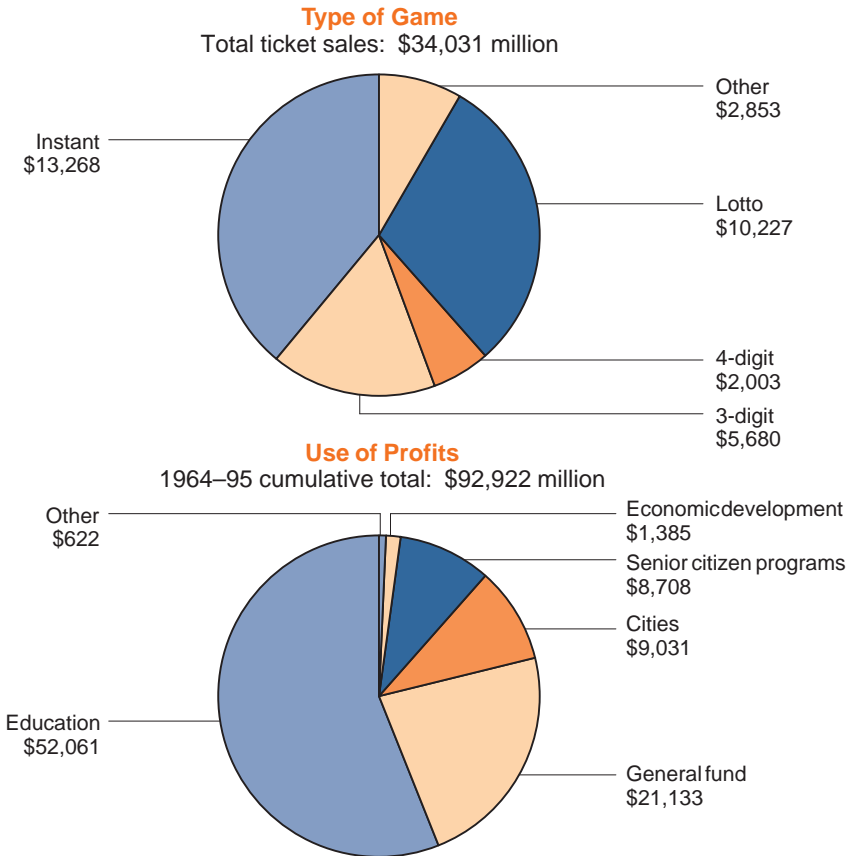
POPULATION-SIZE GROUP	COUNTY GOVERNMENTS			MUNICIPAL GOVERNMENTS			TOWNSHIP GOVERNMENTS		
	Number, 1992	Population, 1990		Number, 1992	Population, 1990		Number, 1992	Population, 1990	
		Number (1,000)	Percent		Number (1,000)	Percent		Number (1,000)	Percent
Total	3,043	224,924	100	19,279	153,819	100	16,656	53,051	100
200,000 or more	1174	120,551	54	76	47,809	31	6	2,140	4
100,000 to 199,999	2244	237,336	217	119	16,390	11	27	3,554	7
50,000 to 99,999	377	26,555	12	310	21,282	14	77	5,214	10
25,000 to 49,999	612	21,510	10	566	19,877	13	249	8,461	16
10,000 to 24,999	908	14,851	7	1,290	20,324	13	728	11,225	21
5,000 to 9,999	3728	34,121	32	1,566	11,135	7	1,019	7,112	13
2,500 to 4,999	(NA)	(NA)	(NA)	2,036	7,238	5	1,800	6,301	12
1,000 to 2,499	(NA)	(NA)	(NA)	3,670	5,894	4	3,626	5,796	11
Less than 1,000	(NA)	(NA)	(NA)	9,646	3,874	3	9,124	3,251	6

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

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

Figure 9.2

Lottery Sales—Type of Game and Use of Proceeds: 1996



Source: Chart prepared by U.S. Bureau of the Census. For data, see table 499.

No. 477. All Governments—Revenue, Expenditure, and Debt: 1980 to 1994

[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]

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
1993	⁴ 2,374	1,306	55.0	⁴ 1,271	805	682	⁴ 9,210	5,068	4,918
1994	⁴ 2,513	1,401	55.7	⁴ 1,331	842	721	⁴ 9,654	5,380	5,114
Intergovernmental: 1980	(X)	2	(X)	⁴ 83	64	102	(X)	8	367
1990	(X)	3	(X)	⁴ 137	126	191	(X)	12	550
1993	(X)	3	(X)	⁴ 199	188	227	(X)	12	771
1994	(X)	3	(X)	⁴ 215	205	242	(X)	12	828
General, own sources:									
1980	717	417	58.2	299	169	130	3,163	1,842	1,321
1990	1,493	780	52.2	713	391	322	6,004	3,138	2,865
1993	1,730	887	51.4	843	465	378	6,699	3,441	3,258
1994	1,831	946	51.7	885	488	397	7,031	3,632	3,399
Taxes: ³ 1980	574	351	61.1	223	137	86	2,535	1,548	986
1990	1,134	632	55.7	502	301	201	4,559	2,542	2,017
1993	1,307	713	54.6	594	354	240	5,065	2,765	2,300
1994	1,406	780	55.5	626	373	252	5,400	2,997	2,403
Property: 1980	68	(X)	(X)	68	3	66	302	(X)	302
1990	156	(X)	(X)	156	6	150	626	(X)	626
1993	190	(X)	(X)	190	8	182	731	(X)	731
1994	197	(X)	(X)	197	8	189	757	(X)	757
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
1993	633	510	80.5	123	112	11	2,455	1,977	478
1994	672	543	80.8	129	117	12	2,581	2,086	495
Corporate income:									
1980	78	65	82.9	13	13	-	344	285	59
1990	117	94	80.3	24	22	2	471	376	95
1993	144	118	81.6	26	24	2	558	456	103
1994	169	140	83.2	28	26	3	648	539	109
Sales or gross receipts:									
1980	112	⁵ 32	28.6	80	68	12	494	⁵ 141	353
1990	232	⁵ 64	23.3	178	147	31	932	⁵ 217	715
1993	277	⁵ 67	24.3	210	175	35	1,074	⁵ 262	813
1994	298	⁵ 75	25.0	224	186	38	1,146	⁵ 287	859
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
1993	423	174	41.4	249	111	137	1,634	676	958
1994	425	165	38.9	259	114	145	1,632	635	997
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
1993	⁴ 2,089	1,570	75.1	⁴ 1,214	743	688	⁴ 8,102	6,088	4,697
1994	⁴ 2,150	1,630	75.8	⁴ 1,264	775	719	⁴ 8,259	6,262	4,856
Intergovernmental: 1980	(X)	91	(X)	⁴ 2	85	2	(X)	401	8
1990	(X)	147	(X)	⁴ 3	175	6	(X)	591	13
1993	(X)	205	(X)	⁴ 3	214	7	(X)	794	14
1994	(X)	218	(X)	⁴ 4	225	9	(X)	837	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
1993	2,089	879	42.1	1,210	529	681	8,091	3,408	4,682
1994	2,150	890	41.4	1,261	550	710	8,259	3,417	4,842
Current operation: 1980	517	209	40.5	308	108	200	2,282	923	1,359
1990	1,190	490	41.2	700	258	442	4,785	1,970	2,815
1993	1,367	491	36.0	876	345	531	5,290	1,904	3,386
1994	1,422	494	34.8	928	368	560	5,462	1,898	3,564
Capital outlay: 1980	99	36	36.7	63	23	40	439	161	278
1990	221	98	44.3	123	46	78	888	394	495
1993	221	85	38.6	136	50	86	858	331	527
1994	217	80	36.7	138	53	85	835	307	528
Debt outstanding: ⁶ 1980	1,250	914	73.2	336	122	214	5,522	4,036	1,486
1990	4,127	3,266	79.2	861	318	542	16,592	13,132	3,460
1993	5,454	4,436	81.4	1,018	390	628	21,156	17,208	3,948
1994	5,796	4,721	81.5	1,075	411	664	22,263	18,135	4,128

- 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 duplicate transactions between levels of government; see source. ⁵ Includes customs. ⁶ End of fiscal year.

Source: U.S. Bureau of the Census; "Government Finances", GF, No. 5, annual; <<http://www.census.gov/ftp/pub/govs/www/index.html>>; (released June 24, 1997).

No. 478. All Governments—Detailed Finances: 1994

[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]

ITEM	All governments (mil. dol.)	Federal (mil. dol.)	STATE AND LOCAL (mil. dol.)			PER CAPITA ¹ (dol.)	
			Total	State	Local	Federal	State and local
Revenue	2,513,442	1,400,664	1,331,442	841,702	720,840	5,380	5,114
Intergovernmental revenue	(²) 3,219	3,219	215,445	204,518	242,027	12	828
Revenue from own sources	2,513,442	1,397,445	1,115,998	637,184	478,812	5,368	4,286
General revenue from own sources	1,830,634	945,638	884,996	487,780	397,215	3,632	3,399
Taxes ³	1,405,796	780,269	625,527	373,319	252,207	2,997	2,403
Property	197,140	(X)	197,140	8,386	188,754	(X)	757
Individual income	671,865	543,055	128,810	117,128	11,682	2,086	495
Corporation income	168,705	140,385	28,320	28,320	2,627	539	109
Sales and gross receipts	298,276	74,648	223,628	185,871	37,757	287	859
Customs duties	20,264	20,264	(X)	(X)	(X)	78	(X)
General	149,039	(X)	149,039	123,006	26,034	(X)	572
Selective ³	128,972	54,384	74,588	62,865	11,723	209	287
Motor fuel	51,644	26,441	25,203	24,490	713	102	97
Alcoholic beverages	11,504	7,600	3,904	3,610	293	29	15
Tobacco products	12,647	5,744	6,903	6,717	186	22	27
Public utilities	23,987	8,924	15,063	8,490	6,572	34	58
Motor vehicle and operators' licenses	12,762	(X)	12,762	11,835	927	(X)	49
Death and gift	50,093	15,225	34,868	24,407	10,461	56	134
Charges and miscellaneous ³	424,838	165,369	259,469	114,461	145,008	635	997
Current charges ³	257,836	96,670	161,166	61,018	100,148	371	619
National defense and international relations	10,075	10,075	(X)	(X)	(X)	39	(X)
Postal service	48,412	48,412	(X)	(X)	(X)	186	(X)
Education ³	44,493	(X)	44,493	33,185	11,308	(X)	171
School lunch sales	4,003	(X)	4,003	16	3,987	(X)	15
Higher education	37,059	(X)	37,059	32,729	4,330	(X)	142
Natural resources	15,256	13,150	2,106	1,616	491	51	8
Hospitals	55,562	11,351	44,211	14,930	29,281	44	170
Sewerage	18,321	(X)	18,321	32	18,289	(X)	70
Solid waste management	8,189	3	8,189	375	7,814	-	31
Parks and recreation	4,470	168	4,302	884	3,418	1	17
Housing and community development	6,363	3,006	3,357	300	3,058	12	13
Airports	7,099	25	7,074	652	6,422	-	27
Sea and inland port facilities	3,202	1,417	1,785	434	1,351	5	7
Highways	5,900	691	5,209	3,174	2,034	3	20
Interest earnings	59,159	10,482	48,677	24,280	24,396	40	187
Special assessments	2,989	(X)	2,989	158	2,832	(X)	11
Sale of property	4,436	3,670	766	216	549	14	3
Utility and liquor store revenue	70,075	(X)	70,075	6,836	63,238	(X)	269
Insurance trust revenue	612,734	451,807	160,927	142,568	18,359	1,735	618
Expenditure	2,150,224	1,630,283	1,264,289	775,040	719,136	6,262	4,856
Intergovernmental expenditure	(²) 217,919	217,919	23,648	224,764	8,770	837	14
Direct expenditure	2,150,224	889,582	1,260,642	550,276	710,366	3,417	4,842
General expenditure ³	2,181,518	1,107,501	1,074,017	457,880	616,137	4,254	4,125
Education ³	376,526	23,239	353,287	94,896	258,391	89	1,357
Elementary and secondary education	246,981	(X)	246,981	2,334	244,647	(X)	949
Higher education	90,871	(X)	90,871	77,128	13,743	(X)	349
Public welfare	236,033	56,204	179,829	148,244	31,585	216	691
Hospitals	76,452	11,351	65,101	28,064	37,037	44	250
Health	49,145	13,816	35,329	18,932	16,397	53	136
Highways	72,758	691	72,067	43,812	28,255	3	277
Police protection	45,973	7,328	38,645	5,325	33,320	28	148
Fire protection	16,123	(X)	16,123	(X)	16,123	(X)	62
Corrections	34,857	2,587	32,270	21,266	11,004	10	124
Natural resources	64,624	50,637	13,987	11,151	2,837	195	54
Sewerage	21,624	(X)	21,624	1,318	20,305	(X)	83
Solid waste management	16,873	2,832	14,041	1,370	12,671	11	54
Housing and community development	35,716	15,817	19,899	2,045	17,854	61	76
Governmental administration	67,504	11,788	55,716	22,201	33,515	45	214
Parks and recreation	18,830	2,154	16,676	2,799	13,876	8	64
Interest on general debt	257,623	202,663	54,960	23,719	31,241	778	211
Utility and liquor store expenditure	91,163	(X)	91,163	9,709	81,453	(X)	350
Insurance trust expenditure	618,244	522,782	95,462	82,687	12,775	2,008	367
By character and object:							
Current operation	1,422,154	494,255	927,899	368,009	559,890	1,898	3,564
Capital outlay	217,328	79,827	137,501	52,895	84,606	307	528
Construction	111,638	9,646	101,992	41,649	60,343	37	392
Equip., land, and existing structures	105,690	70,181	35,509	11,246	24,263	270	136
Assistance and subsidies	148,132	112,837	35,295	22,192	13,103	433	136
Interest on debt (general and utility)	267,147	202,663	64,484	24,944	39,991	778	248
Insurance benefits and repayments	618,244	522,782	95,462	82,687	12,775	2,008	367
Expenditure for salaries and wages ⁴	573,268	162,658	410,610	120,332	290,278	625	1,577

- Represents or rounds to zero. X Not applicable. ¹ Based on estimated resident population as of July 1. See table 2. ² Excludes duplicate transactions between level of government. ³ Includes amounts not shown separately. ⁴ Included in items shown above.

Source: U.S. Bureau of the Census; <<http://www.census.gov/pub/govs/www/index.html>>; (Released June 1997); and unpublished data.

No. 479. All Governments—Capital Outlays: 1970 to 1994

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

LEVEL AND FUNCTION	1970	1980	1985	1989	1990	1991	1992	1993	1994
Total	47,519	99,386	156,912	211,734	220,960	227,225	227,798	221,304	217,305
Federal Government:									
Total	17,869	36,492	77,014	99,790	97,891	95,575	93,095	85,328	79,804
Annual percent change ¹	-6	11	6	7	-2	-2	-3	-7	-7
Percent of direct expenditure	10	7	8	9	8	6	7	6	6
By function:									
National defense ²	14,027	28,161	64,154	78,891	75,624	72,775	69,061	61,754	59,160
Education	9	97	39	9	41	97	90	86	145
Highways	9	132	121	165	181	143	310	210	203
Health and hospitals	166	673	916	1,403	1,096	1,387	1,594	1,703	1,508
Natural resources	1,691	4,046	4,092	3,786	4,698	4,721	5,466	6,122	2,990
Housing ³	853	317	1,935	5,032	4,343	4,147	4,017	3,942	3,557
Air transportation ⁴	234	151	785	658	664	778	879	916	909
Water transportation ⁴	285	1,003	583	306	385	459	506	739	495
Other	595	1,912	4,389	9,540	10,859	10,068	11,172	10,856	10,664
State and local governments:									
Total	29,650	62,894	79,898	111,944	123,069	131,650	134,703	135,899	137,501
Annual percent change ¹	5	7	13	7	10	7	2	-	1
Percent of direct expenditure	20	15	12	13	13	12	12	11	11
By function:									
Education ⁵	7,621	10,737	13,477	21,854	25,997	27,251	30,845	31,359	29,012
Higher education	2,705	2,972	4,629	6,851	7,441	7,064	9,180	8,949	8,959
Elementary and secondary	4,658	7,362	8,358	14,584	18,057	19,852	21,319	22,102	19,693
Highways	10,762	19,133	23,900	32,754	33,867	36,409	37,031	36,980	39,503
Health and hospitals	790	2,443	2,709	3,445	3,848	4,142	4,331	5,291	4,464
Natural resources	789	1,052	1,736	2,019	2,545	2,474	2,266	2,137	2,349
Housing ³	1,319	2,248	3,217	3,765	3,997	4,389	4,182	4,890	4,066
Air transportation ⁴	691	1,391	1,875	2,965	3,434	3,941	4,605	5,413	5,170
Water transportation ⁴	258	623	717	943	924	984	778	996	1,483
Sewerage	1,385	6,272	5,926	8,343	8,356	9,104	8,926	10,261	7,989
Parks and recreation	684	2,023	2,196	3,350	3,877	4,702	3,934	3,849	3,919
Utilities	2,437	9,933	13,435	15,371	16,601	17,028	17,785	15,931	18,180
Water	1,201	3,335	4,160	6,372	6,873	7,499	7,567	6,490	6,893
Electric	820	4,572	5,247	4,291	3,976	3,579	3,950	3,760	4,030
Transit	366	1,921	3,830	4,430	5,443	5,636	5,836	5,253	6,966
Gas	50	105	198	279	310	314	432	428	290
Other	2,915	7,039	10,711	17,135	19,623	21,226	20,020	18,727	21,366

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

Source: U.S. Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, and *Government Finances*, series GF, No. 5, annual; <<http://www.census.gov/govs/www/estimate.html>> (Released June 1997).

No. 480. All Governments—Direct Expenditures for Public Works: 1980 to 1994

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

ITEM	Total	Highways	Airport transportation	Water transport and terminals	Sewerage	Solid waste management	Water supply	Mass transit
1980: Total	72,177	33,745	5,071	3,278	9,892	3,322	9,228	7,641
Federal	5,114	434	2,570	2,110	-	-	-	-
State	22,832	20,661	360	360	334	-	91	1,026
Local	44,231	12,650	2,141	808	9,558	3,322	9,137	6,615
Capital expenditures (percent)	48	57	30	50	63	11	36	25
1990: Total	146,762	61,913	10,983	4,524	18,309	10,144	22,101	18,788
Federal	7,911	856	4,499	2,556	-	-	-	-
State	43,787	36,464	635	504	636	891	136	4,521
Local	95,064	24,593	5,848	1,464	17,673	9,253	21,966	14,267
Capital expenditures (percent)	42	55	37	29	46	18	31	29
1993: Total	167,075	68,989	15,504	5,121	22,785	12,829	24,621	17,226
Federal	9,786	619	6,214	2,953	-	-	-	-
State	46,136	42,056	915	572	1,097	1,304	188	4
Local	111,153	26,314	8,375	1,596	21,688	11,525	24,433	17,222
Capital expenditures (percent)	41	54	41	34	45	11	27	25
1994: Total	180,634	72,758	15,896	5,476	21,624	14,041	26,617	24,221
Federal	10,021	691	6,482	2,848	-	-	-	-
State	52,534	43,812	788	635	1,318	1,370	176	4,434
Local	118,079	28,255	8,626	1,993	20,305	12,671	26,441	19,788
Capital expenditures (percent)	40	55	38	36	37	13	26	29

- Represents or rounds to zero.

Source: U.S. Bureau of the Census, *Government Finances*, series GF, No. 5, annual; <<http://www.census.gov/govs/www/estimate/html>> (revised 27 May 1997); and unpublished data.

No. 481. Federal Grants-in-Aid Summary: 1970 to 1997

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

YEAR	CURRENT DOLLARS							CONSTANT (1992) DOLLARS	
	Total grants (mil. dol.)	Annual percent change ¹	Grants to individuals		Grants as percent of—			Total grants (bil. dol.)	Annual percent change ¹
			Total (mil. dol.)	Percent of total grants	State-local gov't. outlays ²	Federal outlays	Gross domestic product		
1970	24,065	19.3	8,727	36.3	19.0	12.3	2.4	86.9	11.8
1975	49,791	14.8	16,762	33.7	23.5	15.0	3.2	126.6	-3.3
1980	91,385	9.7	32,652	35.7	26.3	15.5	3.4	155.7	-1.1
1985	105,852	8.5	49,352	46.6	21.3	11.2	2.6	135.6	4.7
1989	121,928	5.7	67,353	55.2	18.6	10.7	2.3	136.2	1.7
1990	135,325	11.0	77,132	57.0	18.7	10.8	2.4	144.7	6.2
1991	154,519	14.2	92,497	59.9	19.5	11.7	2.6	158.6	9.6
1992	178,065	15.2	112,185	63.0	20.8	12.9	2.9	178.1	12.3
1993	193,612	8.7	124,289	64.2	21.2	13.7	3.0	188.7	6.0
1994	210,596	8.8	135,232	64.2	21.8	14.4	3.1	201.3	6.7
1995	224,991	6.8	145,793	64.8	22.2	14.8	3.1	209.7	4.2
1996	227,811	1.3	147,598	64.8	(NA)	14.6	3.0	207.5	-1.0
1997 est.	244,794	7.5	156,862	64.1	(NA)	15.0	3.1	217.1	4.6

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

Source: Office of Management and Budget, based on *Historical Tables, Budget of the United States Government, FY 98*.

No. 482. Federal Aid to State and Local Governments: 1970 to 1997

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. Includes trust funds]

PROGRAM	1970	1980	1990	1993	1994	1995	1996	1997, est.
Grant-in-aid shared revenue	¹24,065	91,385	135,325	193,612	210,596	224,991	227,811	244,794
National defense	37	93	241	152	169	68	38	9
Energy	25	499	461	460	466	492	481	435
Natural resources and environment	411	5,363	3,745	3,796	3,765	4,148	3,900	4,118
Environmental Protection Agency	194	4,603	2,874	2,852	2,700	2,912	2,779	2,689
Agriculture	604	569	1,285	1,117	937	780	641	661
Transportation ²	4,599	13,022	19,174	22,292	23,633	25,787	25,957	25,877
Airports	83	590	1,220	1,931	1,620	1,826	1,826	1,655
Highways	4,395	9,208	14,171	16,409	18,667	19,475	19,366	19,370
Urban mass transit	104	3,129	3,730	3,885	3,267	4,353	4,291	4,384
Community and regional development ²	1,780	6,486	4,965	5,666	7,789	7,230	7,850	9,344
Appalachian development	184	335	124	138	181	182	230	191
Community development block grants	(X)	3,902	2,818	3,198	3,651	4,333	4,545	4,837
Education, employment, training, social services	6,417	21,862	23,359	30,160	32,744	34,125	34,034	35,926
Compensatory education for the disadvantaged	1,470	3,370	4,437	6,582	6,819	6,785	7,006	7,219
School improvement programs	86	523	1,080	1,903	1,358	1,288	1,140	1,414
Bilingual and immigrant education	-	166	152	101	176	189	160	212
Federally affected areas impact aid	622	622	799	468	797	803	945	895
Vocational and adult education	285	854	1,287	1,133	1,292	1,449	1,323	1,573
Libraries	105	158	127	159	125	109	156	160
Payments to States for Family Support Activities	81	383	265	736	839	953	953	931
Social services-block grants to States	574	2,763	2,749	2,875	2,728	2,797	2,484	2,694
Human development services	390	1,548	2,618	3,614	3,998	4,463	4,494	4,781
Training and employment assistance	954	6,191	3,042	3,245	3,310	3,620	3,321	3,459
Health ²	3,849	15,758	43,890	79,665	86,265	93,587	97,650	103,407
Alcohol, drug abuse, and mental health ³	146	679	1,241	1,994	2,132	2,444	2,083	1,905
Medicaid ³	2,727	13,957	41,103	75,774	82,034	89,070	91,990	98,542
Income security ²	5,795	18,495	35,189	46,991	51,532	55,122	53,375	59,888
Family support payments to States ³	4,142	6,888	12,246	15,628	16,508	17,133	16,670	6,426
Food stamps-administration	559	412	2,130	2,611	2,688	2,740	3,030	3,662
Child nutrition and special milk programs ³	380	3,388	4,871	6,589	6,938	7,387	7,757	8,140
Housing assistance ³	436	3,435	9,516	14,100	15,791	18,416	16,762	18,222
Veterans benefits and services	18	90	134	189	199	253	266	279
Administration of justice	42	529	574	987	992	1,222	1,547	2,644
General government ⁴	479	8,616	2,309	2,131	2,098	2,172	2,064	2,191

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

Source: U.S. Office of Management and Budget, *Historical Tables, Budget of the United States Government, FY 98*.

No. 483. Federal Aid to State and Local Governments—Selected Programs, by State: 1996

[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 hou- sing ass- istance ⁹	Comm- unity devel- opment		
United States ¹²	227,572	858	6,379	3,165	10,046	91,844	12,273	4,394	6,358	19,427
Alabama	3,325	778	125	24	167	1,455	131	59	88	257
Alaska	1,051	1,731	22	24	43	199	43	7	43	231
Arizona	3,095	699	97	31	171	1,174	120	50	97	230
Arkansas	2,131	849	71	20	98	956	112	36	53	204
California	26,415	829	824	391	1,139	9,021	1,416	650	1,084	1,523
Colorado	2,410	631	69	27	128	777	203	38	79	275
Connecticut	3,080	941	51	29	115	1,429	165	52	106	311
Delaware	600	828	15	20	25	215	14	8	18	74
District of Columbia	2,578	4,746	-	66	188	390	177	26	47	63
Florida	8,442	586	286	78	440	3,382	363	193	288	610
Georgia	5,359	729	168	35	272	2,276	319	98	124	406
Hawaii	1,126	951	20	18	42	357	77	15	33	177
Idaho	887	746	27	23	45	268	57	10	34	122
Illinois	9,232	779	324	97	531	3,280	846	249	289	601
Indiana	3,657	626	107	51	192	1,654	181	77	93	325
Iowa	2,030	712	32	39	103	771	123	69	48	230
Kansas	1,700	661	61	30	87	588	98	42	42	208
Kentucky	3,355	864	130	47	182	1,541	162	55	74	192
Louisiana	4,735	1,088	186	48	185	2,588	169	88	99	256
Maine	1,389	1,117	31	19	59	642	124	23	37	86
Maryland	3,545	699	90	83	185	1,303	249	79	104	315
Massachusetts	6,814	1,118	124	216	227	2,546	689	113	159	1,005
Michigan	7,196	750	297	152	351	3,119	283	149	234	441
Minnesota	3,536	759	80	39	185	1,580	177	70	90	242
Mississippi	2,754	1,014	119	29	193	1,264	139	45	60	182
Missouri	4,091	763	-	72	197	1,822	282	111	114	324
Montana	964	1,096	26	16	49	291	27	12	26	178
Nebraska	1,232	746	30	26	61	449	63	31	27	143
Nevada	876	547	20	13	47	264	71	15	43	106
New Hampshire	890	766	16	11	39	391	90	15	25	78
New Jersey	6,507	815	147	97	253	2,782	460	115	210	514
New Mexico	1,942	1,133	59	19	83	709	77	24	41	167
New York	24,563	1,351	550	324	701	12,875	1,243	441	461	980
North Carolina	5,227	714	131	59	253	2,591	189	75	121	265
North Dakota	734	1,141	18	13	42	220	41	16	22	94
Ohio	8,778	786	317	159	404	3,971	362	190	236	687
Oklahoma	2,435	738	85	34	143	882	132	60	72	211
Oregon	2,797	873	88	22	109	987	152	37	86	214
Pennsylvania	10,118	839	322	120	435	4,333	642	268	307	686
Rhode Island	1,176	1,187	19	17	39	469	156	18	37	117
South Carolina	3,033	820	99	28	153	1,482	153	41	79	207
South Dakota	867	1,184	19	15	51	227	45	12	18	138
Tennessee	4,477	842	120	39	194	2,202	190	52	81	348
Texas	13,299	695	509	138	642	6,031	630	279	386	1,074
Utah	1,446	723	36	61	72	470	66	24	49	143
Vermont	641	1,089	18	13	33	236	46	7	18	81
Virginia	3,404	510	95	62	223	1,137	221	78	116	340
Washington	4,152	750	98	60	180	1,640	182	54	165	332
West Virginia	2,089	1,144	69	36	77	941	114	28	63	156
Wisconsin	3,679	713	119	51	190	1,545	184	84	104	283
Wyoming	708	1,471	15	14	23	114	21	6	18	123
Outlying areas	3,995	7,371	40	40	348	146	210	158	155	117

- Represents or rounds to zero. ¹ Includes programs not shown separately. ² Based on estimated resident population as of July 1, 1996. 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 1996*.

No. 484. State and Local Governments—Summary of Finances: 1980 to 1994

[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]

ITEM	TOTAL (mil. dol.)				PER CAPITA ¹ (dol.)			
	1980	1990	1993	1994	1980	1990	1993	1994
Revenue ²	451,537	1,032,115	1,270,748	1,331,442	1,993	4,150	4,927	5,114
From Federal Government	83,029	136,802	198,591	215,445	367	550	770	828
Public welfare	24,921	59,961	102,587	111,315	110	241	398	428
Highways	8,980	14,368	16,948	18,259	40	58	66	70
Education	14,435	23,233	30,380	30,413	-	93	118	117
Health and hospitals	2,513	5,904	8,332	9,364	11	29	32	36
Housing and community development	3,905	9,655	11,828	13,108	17	34	46	50
Other and unallocable	28,275	23,683	28,515	32,987	125	95	111	127
From State and local sources	368,509	895,313	1,072,157	1,115,998	1,627	3,600	4,158	4,286
General, net intergovernmental	299,293	712,700	842,977	884,996	1,321	2,865	3,269	3,399
Taxes	223,463	501,619	594,300	625,527	986	2,017	2,304	2,403
Property	68,499	155,613	189,743	197,140	302	626	736	757
Sales and gross receipts	79,927	177,885	209,649	223,628	353	715	813	859
Individual income	42,080	105,640	123,235	128,810	186	425	478	495
Corporation income	13,321	23,566	26,417	28,320	59	95	102	109
Other	19,636	38,915	45,255	47,630	87	156	175	183
Charges and miscellaneous	75,830	211,081	248,677	259,469	335	849	964	997
Utility and liquor stores	25,560	58,642	65,243	70,075	113	236	253	269
Water supply system	6,766	17,674	20,449	22,692	30	71	79	87
Electric power system	11,387	29,268	31,988	33,808	50	118	124	130
Transit system	2,397	5,216	3,334	3,713	11	21	13	14
Gas supply system	1,809	3,043	5,835	6,256	8	12	23	24
Liquor stores	3,201	3,441	3,641	3,607	14	14	14	14
Insurance trust revenue ³	43,656	123,970	163,937	160,927	193	498	636	618
Employee retirement	25,441	94,268	113,504	114,304	112	379	438	439
Unemployment compensation	13,529	18,441	34,649	29,901	60	74	134	115
Direct expenditure	432,328	972,662	1,210,096	1,260,642	1,908	3,911	4,692	4,842
By function:								
Direct general expenditure ³	367,340	834,786	1,026,806	1,074,017	1,622	3,356	3,981	4,125
Education ³	133,211	288,148	342,287	353,287	588	1,159	1,327	1,357
Elementary and secondary	92,930	202,009	240,310	246,981	410	812	932	949
Higher education	33,919	73,418	88,109	90,871	150	295	342	349
Highways	33,311	61,057	68,370	72,067	147	245	265	277
Public welfare	45,552	110,518	167,098	179,829	201	444	648	691
Health	8,387	24,223	32,291	35,329	37	97	125	136
Hospitals	23,787	50,412	62,563	65,101	105	203	243	250
Police protection	13,494	30,577	36,407	38,645	60	123	141	148
Fire protection	5,718	13,186	15,373	16,123	25	53	60	62
Natural resources	5,509	12,330	13,236	13,987	24	50	51	54
Sanitation and sewerage	13,214	28,453	35,614	35,665	58	114	138	137
Housing and community development	6,062	15,479	18,775	19,899	27	62	73	76
Parks and recreation	6,520	14,326	16,177	16,676	29	58	63	64
Financial administration	6,719	16,217	19,324	20,577	30	65	75	79
Interest on general debt ⁴	14,747	49,739	55,100	54,960	65	200	214	211
Utility and liquor stores ⁴	36,191	77,801	84,483	91,163	160	313	328	350
Water supply system	9,228	22,101	24,621	26,617	41	89	95	102
Electric power system	15,016	30,997	32,231	33,829	66	125	125	130
Gas supply system	1,715	2,989	3,273	3,510	8	12	13	13
Transit system	7,641	18,788	21,296	24,221	34	76	83	93
Liquor stores	2,591	2,926	3,062	2,985	11	12	12	11
Insurance trust expenditure ³	28,797	63,321	98,807	95,462	127	255	383	367
Employee retirement	14,008	38,355	51,662	51,662	55,665	154	200	198
Unemployment compensation	12,070	16,499	35,409	28,624	53	66	137	110
By character and object:								
Current operation	307,811	700,131	875,924	927,899	1,359	2,815	3,396	3,564
Capital outlay	62,894	123,069	135,899	137,501	278	495	527	528
Construction	51,492	89,114	100,153	101,992	227	358	388	392
Equipment, land, and existing structures	11,402	33,955	35,745	35,509	50	137	139	136
Assistance and subsidies	15,222	27,227	34,664	35,295	67	109	134	136
Interest on debt (general and utility)	17,604	58,914	64,802	64,484	78	237	251	248
Insurance benefits and repayments	28,797	63,321	98,807	95,462	127	255	383	367
Expenditure for salaries and wages	163,896	341,158	396,336	410,610	723	1,372	1,537	1,577
Debt outstanding, year end	335,603	860,584	1,017,686	1,074,660	1,481	3,460	3,946	4,128
Long-term	322,456	841,278	994,968	1,047,994	1,423	3,382	3,858	4,025
Short-term	13,147	19,306	22,718	26,666	58	78	88	102
Long-term debt:								
Issued	42,364	108,468	195,564	207,807	187	436	758	798
Retired	17,404	64,831	146,977	166,552	77	261	570	640

- Represents zero. NA Not available 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*; <<http://www.census.gov/ftp/pub/govs/estimate.html>>; (released May 1997).

No. 485. State and Local Government Receipts and Current Expenditures in the National Income and Product Accounts: 1980 to 1995

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

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

¹ Includes other items not shown separately.

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts of the United States, 1929-94* and *Survey of Current Business*, May 1997.

No. 486. State and Local Government Consumption Expenditures and Transfers in the National Income and Product Accounts: 1980 to 1995

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

EXPENDITURE	1980	1985	1988	1989	1990	1991	1992	1993	1994	1995
Consumption expenditures and gross investment ¹	324.4	464.9	574.7	617.9	672.6	703.4	735.8	767.8	798.4	841.7
Consumption expenditures	261.3	382.6	471.3	507.2	550.1	579.4	603.6	627.9	651.7	682.6
Durable goods ²	4.7	7.4	9.4	10.2	10.9	11.7	12.4	13.1	13.8	14.7
Nondurable goods	28.8	38.7	44.4	50.4	56.5	58.4	60.9	63.8	66.8	72.8
Services	227.8	336.5	417.5	446.6	482.8	509.4	530.3	551.0	571.2	595.1
Gross investment	63.1	82.3	103.4	110.6	122.5	123.9	132.2	139.9	146.6	159.1
Structures	55.1	67.6	84.8	88.7	98.5	100.5	108.1	113.9	119.0	130.0
Equipment	8.1	14.8	18.6	21.9	23.9	23.4	24.0	25.9	27.7	29.1
Transfers	65.7	101.9	131.0	144.5	166.5	199.0	227.2	246.8	267.4	(NA)
Benefits from social insurance funds	17.8	30.4	41.1	44.7	49.6	55.1	61.0	65.7	73.1	(NA)
State and local employee retirement	15.1	25.5	34.1	37.0	40.6	44.7	49.6	54.3	61.4	(NA)
Temporary disability insurance	0.8	1.4	1.8	1.9	2.2	2.8	3.0	2.3	2.3	(NA)
Workers' compensation	2.0	3.5	5.3	5.8	6.9	7.6	8.4	9.0	9.5	(NA)
Public assistance	42.8	65.7	82.9	92.1	108.1	134.4	156.0	170.1	182.4	(NA)
Medical care	24.6	41.8	55.9	63.8	76.7	100.2	119.7	132.5	143.5	(NA)
Aid to Families with Dependent Children	12.4	15.4	17.3	18.0	19.8	22.0	23.3	23.9	24.2	(NA)
Supplemental Security Income ³	2.0	2.3	3.1	3.4	3.8	3.8	4.1	3.9	3.8	(NA)
General assistance	1.4	2.4	2.7	2.8	3.0	2.9	3.3	3.3	3.4	(NA)
Energy assistance	1.3	2.1	1.8	1.4	1.6	1.6	1.6	1.6	1.9	(NA)
Other ⁴	1.0	1.6	2.3	2.7	3.2	3.8	4.0	4.8	5.7	(NA)
Education	2.4	3.5	4.2	4.6	5.3	5.7	6.0	6.6	7.2	(NA)
Employment and training	1.7	0.9	0.9	0.9	0.9	0.9	1.1	1.1	1.1	(NA)
Other ⁵	0.8	1.3	1.9	2.2	2.5	2.9	3.1	3.4	3.6	(NA)

NA Not available. ¹ Gross government investment consists of general government and government enterprise expenditures for fixed assets; inventory investment is included in government consumption expenditures. ² Consumption expenditures for durable goods excludes expenditures classified as investment, except for goods transferred to foreign countries by the Federal Government. ³ Prior to 1974, consists of old-age assistance, aid to the blind, and aid to the permanently and totally disabled, which were partly federally funded. ⁴ Consists of emergency assistance and medical insurance premium payments paid on behalf of indigents. ⁵ Consists largely of foster care, veterans benefits, Alaska dividends, and crime victim payments.

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts of the United States 1929-94*, to be published in late 1997, and *Survey of Current Business*, May 1997.

No. 487. Long Term Municipal New Issues For State and Local Governments: 1980 to 1996

[In billions of dollars]

ITEM	1980	1985	1989	1990	1991	1992	1993	1994	1995	1996
Total ¹	45.6	202.4	121.8	125.7	169.5	231.7	289.6	162.1	156.4	181.6
General obligation	13.7	39.6	37.6	40.2	57.0	80.3	91.4	55.6	60.5	64.1
Revenue	31.9	162.8	84.2	85.5	112.5	151.4	198.2	106.5	95.9	117.5
Competitive	19.3	27.8	29.7	30.2	40.2	44.4	55.6	49.5	41.0	47.0
Negotiated	26.3	174.6	92.1	95.5	129.3	187.3	234.0	112.6	115.4	134.6
States with largest issuance: ²										
California	3.6	25.3	16.0	15.7	23.4	25.9	38.2	25.4	20.2	24.9
New York	2.9	12.7	13.8	16.8	20.9	22.2	30.6	18.8	18.8	21.1
Texas	3.8	21.2	7.8	6.5	11.3	17.1	16.3	10.3	10.4	11.8
Florida	2.2	13.2	8.3	5.9	8.7	13.3	17.7	7.7	9.1	10.0
Illinois	2.3	9.2	5.4	6.3	6.5	10.8	11.7	7.9	6.6	8.7
All others	30.8	120.8	70.5	74.5	98.7	142.4	175.1	92.0	91.3	105.1
Type of issuer: ³										
City, town	8.5	36.5	23.4	22.7	31.2	44.6	51.3	26.6	27.9	30.3
College or university	0.2	2.9	2.0	1.5	3.7	3.7	4.9	2.6	2.5	4.5
County/parish	4.6	15.8	10.0	10.0	14.8	20.1	24.4	17.2	13.3	16.8
District	3.9	15.6	13.4	15.2	23.3	31.8	38.2	21.7	22.4	27.5
Local authority	9.2	51.2	23.6	20.8	27.8	41.1	56.9	26.4	27.9	34.1
State authority	14.1	68.3	37.5	40.5	49.2	65.2	85.7	47.8	47.6	54.1
State	5.1	12.1	11.9	15.0	19.5	25.2	28.2	19.8	14.8	14.3
Refunding	1.6	70.4	35.0	25.1	53.6	122.3	194.5	49.8	47.4	60.3
New capital	44.0	132.0	86.8	100.6	115.9	109.4	95.1	112.3	109.0	121.3
Use of proceeds:										
Airports	0.4	2.6	1.4	4.7	3.5	5.1	1.7	3.0	3.2	4.1
Combined utilities	0.2	0.5	0.9	0.5	0.7	0.4	0.4	0.2	0.3	0.3
Economic development	0.2	1.8	1.6	1.7	2.2	2.0	2.2	3.1	1.5	1.1
Education	3.9	10.8	14.0	16.5	17.9	18.2	14.6	20.1	21.7	25.2
Electric & public power	3.7	8.9	2.6	1.8	3.6	2.8	3.2	2.4	1.5	1.2
General purpose/public improvement	10.8	23.8	29.2	32.4	41.7	35.3	31.7	38.9	32.7	36.8
Health care	3.0	17.0	8.7	9.0	11.7	9.1	8.7	8.5	6.8	10.3
Industrial development	1.0	2.5	2.2	1.7	1.5	1.5	1.2	1.4	2.6	2.4
Multi family housing	2.5	20.1	1.8	1.0	1.8	2.2	2.0	2.8	3.7	4.4
Nursing homes/life care retirement	0.3	0.9	1.3	1.3	1.2	1.8	1.4	1.4	1.4	2.0
Pollution control	2.3	8.3	1.0	1.4	2.6	1.9	2.3	2.0	2.1	2.2
Seaports & marine terminals	0.5	0.9	0.4	0.2	0.1	0.3	0.4	0.4	0.6	1.0
Single family housing	10.6	15.7	6.4	10.7	6.9	5.5	3.6	8.0	8.5	8.7
Solid waste/resource recovery	0.4	3.3	1.9	2.3	2.4	2.0	3.1	2.9	2.5	1.7
Student loans	0.2	2.7	1.3	0.9	1.6	3.0	3.0	2.4	4.0	3.9
Transportation	1.3	6.8	5.2	6.9	6.3	9.3	7.3	7.8	8.1	7.5
Water, sewer, and gas facilities	2.7	5.4	6.9	7.6	10.2	9.0	8.3	7.0	7.8	8.5

¹ Excludes issues with a final maturity of less than 13 months, private placements, and not-for-profit cooperative utilities.

² Ranked by 1996 long term municipal new issue volume. ³ Includes outlying areas.

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

No. 488. State and Local Governments—Indebtedness: 1980 to 1994

[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]

ITEM	DEBT OUTSTANDING					LONG-TERM			
	Total	Per capita (dol.)	Long-term			Short-term	Net long-term	Debt issued	Debt retired
			Local schools ²	Utilities	All other				
1980: Total	335.6	1,481	32.3	55.2	235.0	13.1	262.9	42.4	17.4
State	122.0	540	3.8	4.6	111.5	2.1	79.8	16.4	5.7
Local	213.6	943	28.5	50.6	123.5	11.0	183.1	25.9	11.7
1985: Total	568.6	2,390	43.8	90.8	414.5	19.6	430.5	101.2	43.5
State	211.9	893	6.7	8.6	193.8	2.8	110.4	41.7	16.4
Local	356.7	1,499	37.1	82.2	220.6	16.8	320.1	59.5	27.2
1990: Total	860.6	3,460	60.4	134.8	646.1	19.3	477.0	108.5	64.8
State	318.3	1,283	4.4	12.3	298.8	2.8	125.5	43.5	22.9
Local	542.3	2,181	56.0	122.4	347.4	16.5	351.5	65.0	42.0
1991: Total	915.8	3,641	71.0	141.2	681.8	21.7	509.9	118.1	65.7
State	345.6	1,371	5.9	12.5	323.7	3.4	139.9	50.5	25.4
Local	570.2	2,262	65.1	128.7	358.1	18.3	369.9	67.6	40.3
1992: Total	970.5	3,814	78.4	150.4	720.4	21.3	561.6	155.1	99.2
State	372.3	1,460	7.6	13.7	348.1	2.9	125.4	70.2	45.0
Local	598.1	2,345	70.9	136.7	373.1	18.4	409.1	85.0	54.3
1993: Total	1,017.7	3,942	89.2	157.5	746.9	22.7	617.1	195.6	147.0
State	389.8	1,515	9.4	14.8	361.7	3.9	176.9	77.2	60.7
Local	626.4	2,430	79.8	142.7	385.2	18.7	440.2	117.8	85.6
1994: Total	1,074.7	4,127	96.6	164.9	659.9	26.7	672.8	207.8	166.6
State	411.0	1,582	10.4	16.7	383.9	4.9	200.8	78.5	61.3
Local	663.7	2,549	86.2	148.2	276.0	21.8	472.0	129.3	105.3

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, <<http://www.census.gov/ftp/pub/govs/www/state.html>> (released June 1997).

No. 489. Bond Ratings for State Governments, by State: 1996

[As of fourth quarter. Key to investment grade ratings are in declining order of quality. The ratings from AA to CCC may be modified by the addition of a plus or minus sign to show relative standing within the major rating categories. **S&P:** AAA, AA, A, BBB, BB, B, CCC, CC, C; **Moody's:** Aaa, Aa1, Aa, A1, A, Baa1, Baa, Ba1, Ba, B1, B; **Fitch:** AAA, AA, A, BBB, BB, B, CCC, CC, C]

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

¹ Not reviewed. ² Under general review.

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

No. 490 Bond Ratings for City Governments, by Largest Cities: 1996

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

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

¹ Not rated.

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

No. 491. State Resources, Expenditures, and Balances: 1995 and 1996

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

STATE	EXPENDITURES BY FUND SOURCE					STATE GENERAL FUND					
	Total 1995 (mil. dol.)	1996 ¹				Resources ^{3 4}		Expenditures ⁴		Balance ⁵	
		Total ² (mil. dol.)	Gen- eral fund (per- cent)	Federal funds (per- cent)	Other State funds (per- cent)	1995 (mil. dol.)	1996 ¹ (mil. dol.)	1995 (mil. dol.)	1996 ¹ (mil. dol.)	1995 (mil. dol.)	1996 ¹ (mil. dol.)
United States . . .	719,357	746,191	48	26	25	366,754	388,960	352,275	371,574	13,109	16,440
Alabama	11,419	11,664	36	29	34	4,206	4,298	4,151	4,240	54	58
Alaska	4,594	-	-	-	-	2,572	2,506	2,572	2,506	-	-
Arizona	9,923	12,763	35	25	39	4,695	4,934	4,425	4,533	270	400
Arkansas	7,073	7,609	33	26	41	2,453	2,632	2,453	2,632	-	-
California	88,497	94,082	47	34	18	42,644	46,078	41,961	45,393	⁶ 683	⁶ 685
Colorado	8,082	8,775	48	22	30	4,401	4,757	3,913	4,411	⁶ 489	⁶ 369
Connecticut	12,825	13,104	68	15	11	8,480	9,111	8,399	8,861	81	250
Delaware	3,331	3,743	44	15	37	1,915	2,030	1,541	1,651	⁶ 374	⁶ 379
Florida	37,559	39,441	37	22	37	14,377	14,997	14,248	14,710	129	287
Georgia	18,372	18,825	56	26	13	9,745	10,928	9,500	10,339	224	489
Hawaii	6,167	6,310	50	15	30	3,259	3,284	3,169	3,124	90	161
Idaho	2,748	2,870	47	29	25	1,271	1,349	1,268	1,337	3	12
Illinois	26,486	27,131	48	23	27	17,232	18,267	17,201	18,041	331	426
Indiana	12,778	13,220	54	26	19	7,367	8,249	7,019	7,202	679	1,025
Iowa	8,465	8,762	44	24	32	3,907	4,095	3,616	3,781	292	253
Kansas	7,218	7,905	44	21	34	3,677	3,818	3,310	3,439	367	379
Kentucky	11,413	12,589	42	23	35	5,411	5,789	5,006	5,286	261	223
Louisiana	14,883	14,089	34	33	33	5,007	5,311	4,729	5,090	146	318
Maine	3,825	4,086	42	30	26	1,712	1,723	1,687	1,682	4	13
Maryland	13,951	14,556	51	21	25	7,133	7,401	7,000	7,387	133	13
Massachusetts	19,014	19,837	70	22	3	15,923	18,054	15,705	16,881	⁶ 179	⁶ 1,172
Michigan	26,226	27,698	30	27	43	7,842	8,442	7,842	8,422	-	-
Minnesota	14,172	14,622	63	20	15	9,624	10,421	8,603	9,078	⁶ 1,021	⁶ 1,343
Mississippi	6,477	7,307	36	34	30	2,786	2,816	2,602	2,731	⁶ 115	⁶ 86
Missouri	11,607	12,492	47	23	30	5,734	6,286	5,261	5,822	473	464
Montana	2,334	2,306	43	34	23	995	1,016	948	986	47	30
Nebraska	4,058	4,247	41	25	34	1,858	2,005	1,683	1,758	176	248
Nevada	3,747	(X)	(X)	(X)	(X)	1,500	1,393	1,317	1,259	102	159
New Hampshire	2,305	2,312	39	35	23	859	830	854	874	4	-44
New Jersey	22,725	23,872	66	20	13	15,878	16,234	14,947	15,532	⁶ 952	⁶ 867
New Mexico	5,524	6,161	45	30	24	2,788	2,937	2,714	2,773	-	144
New York	66,676	68,688	45	31	21	33,557	33,331	33,399	33,044	158	287
North Carolina	18,577	18,194	54	25	21	10,123	10,411	9,510	9,685	⁶ 293	⁶ 291
North Dakota	1,769	1,789	36	33	30	660	699	629	651	31	48
Ohio	29,401	30,515	52	13	32	16,011	16,645	14,979	15,858	70	251
Oklahoma	7,741	8,175	38	27	34	3,631	3,838	3,436	3,549	195	289
Oregon	9,937	11,067	32	22	45	3,830	4,027	3,333	3,531	496	496
Pennsylvania	30,754	32,771	49	30	19	16,215	16,347	15,732	16,279	429	156
Rhode Island	3,525	3,487	48	26	24	1,646	1,729	1,641	1,702	5	27
South Carolina	10,133	10,912	40	28	30	4,641	4,935	4,051	4,336	⁶ 589	⁶ 599
South Dakota	1,650	1,657	36	39	25	622	631	589	616	-	-
Tennessee	11,534	12,534	44	33	21	5,339	5,471	5,174	5,326	⁶ 138	⁶ 125
Texas	37,005	39,987	62	28	10	22,492	26,682	20,640	24,636	1,852	2,046
Utah	4,718	5,080	51	22	25	2,402	2,793	2,341	2,595	61	197
Vermont	1,635	1,609	42	34	20	675	707	690	702	15	-
Virginia	16,825	17,181	44	17	38	7,507	7,759	7,490	7,655	17	104
Washington	16,566	16,689	53	23	21	9,043	9,175	8,848	8,619	559	556
West Virginia	5,237	4,915	38	38	21	2,380	2,496	2,210	2,338	127	124
Wisconsin	16,075	16,678	49	23	28	8,228	8,785	7,827	8,132	⁶ 401	⁶ 582
Wyoming	1,801	1,885	24	23	53	502	512	476	459	26	53

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

Source: National Association of State Budget Officers, Washington, DC, 1996 *State Expenditure Report*, and National Governors' Association and NASBO, *Fiscal Survey of the States*, semi-annual (copyright).

No. 492. State Governments—Summary of Finances: 1980 to 1995

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

ITEM	TOTAL (mil. dol.)				PER CAPITA ¹ (dol.)			
	1980	1990	1994	1995	1980	1990	1994	1995
Borrowing and revenue	293,356	672,994	925,473	957,452	1,299	2,712	3,562	3,650
Borrowing	16,394	40,532	79,585	53,697	126	185	306	205
Revenue	276,962	632,462	845,887	903,756	2,222	2,629	3,256	3,445
General revenue	233,592	517,720	693,187	739,016	1,827	2,194	2,668	2,817
Taxes	137,075	300,779	373,827	399,148	1,083	1,235	1,439	1,522
Sales and gross receipts	67,855	147,404	185,853	196,851	534	610	715	750
General	43,168	99,929	123,298	132,236	357	410	475	504
Motor fuels	9,722	19,379	24,520	25,440	71	82	94	97
Alcoholic beverages	2,478	3,191	3,615	3,597	13	14	14	14
Tobacco products	3,738	5,541	6,605	7,348	20	24	25	28
Other	8,750	19,365	27,815	28,230	74	81	107	108
Licenses	8,690	18,849	24,203	26,083	70	77	93	99
Motor vehicles	4,936	9,850	11,946	12,433	36	40	46	47
Corporations in general	1,388	3,096	4,505	5,018	13	12	17	19
Other	2,366	5,903	7,752	8,632	20	25	30	33
Individual income	37,089	96,076	117,729	125,610	329	395	453	479
Corporation net income	13,321	21,751	25,500	29,075	89	81	98	111
Property	2,892	5,775	8,386	9,518	21	25	32	36
Other	7,227	10,922	12,158	12,014	41	47	47	46
Charges and miscellaneous	32,190	90,612	114,466	124,310	304	388	441	474
Intergovernmental revenue	64,326	126,329	204,897	215,558	440	571	789	822
From Federal Government	61,892	118,353	191,829	202,485	412	536	738	772
Public welfare	24,680	59,397	110,522	114,945	196	286	425	438
Education	12,765	21,271	30,186	31,944	74	93	116	122
Highways	8,860	13,931	17,767	19,419	55	56	68	74
Other	15,587	23,754	33,354	25,834	87	102	128	98
From local governments	2,434	7,976	13,067	13,073	28	34	50	50
Utility revenue	1,304	3,305	3,784	3,845	12	14	15	15
Liquor store revenue	2,765	2,907	3,052	3,073	11	12	12	12
Insurance trust revenue ²	39,301	108,530	145,864	157,821	371	410	561	602
Employee retirement	21,146	78,898	98,550	104,451	261	288	379	398
Unemployment compensation	13,468	18,370	29,707	37,041	70	71	114	141
Expenditure and debt redemption	263,494	592,213	824,804	874,365	2,076	2,586	3,175	3,333
Expenditure	257,812	572,318	779,459	836,894	1,989	2,500	3,000	3,190
General expenditure	228,223	508,284	686,300	733,504	1,772	2,206	2,642	2,796
Education	87,939	184,935	230,791	249,670	654	782	888	952
Public welfare	44,219	104,971	185,186	194,854	345	495	713	743
Health and hospitals	17,855	42,666	56,577	60,003	143	182	218	229
Highways	25,044	44,249	53,849	57,374	167	187	207	219
Police protection	2,263	5,166	6,000	6,451	18	22	23	25
Correction	4,449	17,266	23,135	26,069	55	76	89	99
Natural resources	4,346	9,909	11,878	12,534	34	41	46	48
Housing and community development	601	2,856	(³)	3,466	10	11	(³)	13
Other and unallocable	41,507	96,266	118,882	97,003	345	410	458	370
Utility expenditure	2,401	7,131	7,214	7,586	26	29	28	29
Liquor store expenditure	2,206	2,452	2,495	2,522	10	10	10	10
Insurance trust expenditure ²	24,981	54,452	83,450	93,282	181	255	321	356
Employee retirement	10,256	29,562	40,045	47,541	99	128	154	181
Unemployment compensation	12,006	16,423	35,197	35,032	53	88	135	134
By character and object:								
Intergovernmental expenditure	84,504	175,028	225,166	240,978	622	742	867	919
Direct expenditure	173,307	397,291	554,293	595,916	1,367	1,758	2,134	2,272
Current operation	108,131	258,046	370,409	396,035	874	1,141	1,426	1,510
Capital outlay	23,325	45,524	52,929	57,829	167	191	204	220
Construction	19,736	34,803	39,604	46,113	129	150	152	176
Land and existing structure	1,345	3,471	5,020	(NA)	13	14	19	(NA)
Equipment	2,243	7,250	8,305	(NA)	25	27	32	(NA)
Assistance and subsidies	9,818	16,902	23,012	23,511	62	75	89	90
Interest on debt	7,052	22,367	24,494	25,259	83	96	94	96
Insurance benefits ⁴	24,981	54,452	83,450	93,282	181	255	321	356
Debt redemption	5,682	19,895	45,345	37,471	88	86	175	143
Debt outstanding, year end	121,958	318,254	410,998	427,239	540	1,283	1,582	1,629
Long-term	119,821	315,490	406,086	421,139	1,129	1,360	1,563	1,605
Full-faith and credit	49,364	74,972	112,475	116,195	279	337	433	443
Nonguaranteed	70,457	240,518	293,611	304,944	850	1,023	1,130	1,162
Short-term	2,137	2,764	4,912	6,100	5	13	19	23
Net long-term	79,810	125,524	200,785	205,548	446	558	773	783
Full-faith and credit only	39,357	63,481	103,007	106,571	222	291	396	406

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

Source: U.S. Bureau of the Census, *State Government Finances*, series GF, No. 3, annual; <<http://www.census.gov/ftp/pub/govs/www/state.html>>; (Released February 1997).

No. 493. State Governments—Revenue, by State: 1995

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

STATE	Total revenue ¹	GENERAL REVENUE								
		Total	Per capita ²		Intergovernmental revenue			Charges and miscellaneous		
			Total (dol.)	Rank	Total	From Federal Government	From local governments	Total	Current charges	Miscellaneous general revenue
United States . . .	903,756	739,016	2,817	(X)	215,558	202,485	13,073	124,310	64,774	59,536
Alabama	12,280	10,583	2,492	38	3,240	3,194	46	2,265	1,621	643
Alaska	8,288	7,358	12,212	1	980	975	5	4,456	279	4,177
Arizona	12,593	10,510	2,441	42	3,027	2,681	346	1,260	619	640
Arkansas	7,368	6,467	2,603	32	2,078	2,068	10	997	688	309
California	118,303	94,252	2,986	20	29,982	27,527	2,455	11,001	6,472	4,529
Colorado	11,555	9,191	2,453	41	2,683	2,666	17	1,977	1,043	934
Connecticut	13,718	12,060	3,687	6	2,761	2,755	5	1,825	851	974
Delaware	3,441	3,114	4,343	2	563	554	9	956	454	502
Florida	37,359	31,013	2,186	49	7,973	7,642	331	4,475	1,697	2,778
Georgia	20,284	17,123	2,375	44	5,224	5,162	62	2,413	1,330	1,083
Hawaii	5,778	5,099	4,324	3	1,138	1,120	19	1,086	715	371
Idaho	3,845	3,151	2,702	28	810	781	29	608	280	328
Illinois	34,689	29,064	2,465	39	8,166	7,770	396	4,308	1,622	2,480
Indiana	16,261	14,848	2,561	33	3,438	3,313	125	3,364	2,033	1,331
Iowa	9,268	8,087	2,845	23	2,189	2,093	96	1,496	967	528
Kansas	7,374	6,495	2,533	37	1,599	1,570	29	1,130	706	424
Kentucky	12,846	11,085	2,874	22	3,048	3,039	9	1,751	1,023	729
Louisiana	13,956	12,066	2,781	24	4,670	4,642	28	2,719	1,637	1,081
Maine	4,208	3,673	2,966	21	1,173	1,169	4	687	280	407
Maryland	16,430	13,696	2,718	25	3,111	3,013	98	2,525	1,282	1,242
Massachusetts	24,101	21,545	3,549	7	5,758	5,297	461	4,186	1,622	2,564
Michigan	35,328	30,217	3,168	14	7,518	7,130	388	4,976	3,076	1,900
Minnesota	18,329	15,210	3,296	11	3,569	3,394	175	2,313	1,362	952
Mississippi	8,301	7,056	2,617	31	2,556	2,448	108	900	652	248
Missouri	15,586	12,516	2,353	46	3,802	3,758	44	1,962	1,039	922
Montana	3,293	2,644	3,038	17	877	861	16	553	233	321
Nebraska	4,615	4,195	2,559	34	1,114	1,091	23	861	540	321
Nevada	5,478	3,896	2,540	35	782	736	45	415	242	174
New Hampshire	3,270	2,674	2,329	47	925	791	134	830	351	479
New Jersey	32,675	25,343	3,188	13	6,051	5,781	271	5,685	2,467	3,217
New Mexico	6,634	5,660	3,350	9	1,377	1,334	43	1,438	596	843
New York	90,997	69,875	3,841	5	26,918	21,683	5,235	8,662	3,649	5,013
North Carolina	22,091	19,170	2,662	29	5,475	5,045	430	2,269	1,474	795
North Dakota	2,448	2,143	3,340	10	692	660	32	492	369	123
Ohio	41,306	28,263	2,538	36	8,172	7,945	227	4,905	2,971	1,934
Oklahoma	9,160	7,724	2,359	45	2,051	1,982	69	1,257	874	383
Oregon	12,986	9,438	2,997	18	3,065	3,002	63	2,087	1,090	997
Pennsylvania	40,015	32,772	2,717	26	9,184	9,117	68	5,326	3,146	2,180
Rhode Island	4,156	3,386	3,414	8	1,193	1,141	52	703	277	425
South Carolina	12,068	9,609	2,621	30	3,069	2,953	116	1,777	1,288	490
South Dakota	2,090	1,766	2,421	43	665	658	7	407	177	229
Tennessee	12,900	11,522	2,196	48	4,045	3,992	53	1,569	1,094	475
Texas	49,422	40,352	2,146	50	12,681	12,322	359	7,382	3,271	4,111
Utah	6,325	5,304	2,708	27	1,498	1,453	46	1,130	812	318
Vermont	2,074	1,869	3,197	12	633	631	2	435	243	192
Virginia	18,993	16,251	2,457	40	3,474	3,296	179	3,992	2,387	1,605
Washington	23,576	16,765	3,077	16	3,977	3,923	53	2,593	1,590	1,002
West Virginia	6,629	5,628	3,083	15	2,001	1,987	14	895	528	367
Wisconsin	16,826	15,337	2,994	19	3,766	3,545	221	2,542	1,460	1,082
Wyoming	2,240	1,952	4,073	4	814	796	18	471	89	382

See footnote at end of table.

No. 493. State Governments—Revenue, by State: 1995—Continued

[See headnote, page 310]

STATE	GENERAL REVENUE							Utility revenue	Liquor store revenue	Insurance trust revenue
	Taxes									
	Total	General sales	Selective sales	License taxes	Individual income	Corporation net income	Other taxes			
United States	399,148	132,236	64,615	26,083	125,610	29,075	21,528	3,845	3,073	157,821
Alabama	5,078	1,365	1,280	481	1,483	236	233	(X)	130	1,567
Alaska	1,922	(X)	101	75	(X)	528	1,218	24	(X)	906
Arizona	6,223	2,772	828	344	1,483	417	380	19	(X)	2,064
Arkansas	3,392	1,302	587	197	1,047	192	67	(X)	(X)	901
California	53,269	17,687	4,933	2,871	18,344	5,748	3,685	137	(X)	23,915
Colorado	4,531	1,231	682	268	2,102	190	59	(X)	(X)	2,364
Connecticut	7,474	2,368	1,341	317	2,474	699	276	21	(X)	1,637
Delaware	1,595	(X)	246	525	562	194	68	6	(X)	321
Florida	18,565	10,657	3,670	1,300	(X)	945	1,993	5	(X)	6,342
Georgia	9,487	3,539	921	402	3,842	653	129	(X)	(X)	3,161
Hawaii	2,874	1,363	432	84	926	47	23	(X)	(X)	679
Idaho	1,733	576	238	149	600	129	40	(X)	(X)	649
Illinois	16,590	4,959	3,471	949	5,312	1,481	417	(X)	(X)	5,626
Indiana	8,046	2,710	866	228	3,257	874	110	(X)	(X)	1,412
Iowa	4,403	1,463	604	402	1,617	221	96	(X)	(X)	84
Kansas	3,765	1,379	516	199	1,233	261	177	(X)	(X)	880
Kentucky	6,285	1,681	1,246	373	1,965	341	679	(X)	(X)	1,761
Louisiana	4,877	1,490	917	445	1,062	283	480	(X)	(X)	1,890
Maine	1,813	650	275	115	640	63	69	(X)	(X)	68
Maryland	8,061	1,951	1,547	357	3,400	366	440	89	(X)	2,645
Massachusetts	11,601	2,481	1,255	429	5,974	1,206	256	65	(X)	2,490
Michigan	17,723	5,866	1,801	853	5,473	2,130	1,599	(X)	(X)	4,653
Minnesota	9,328	2,742	1,428	711	3,664	666	117	(X)	(X)	3,119
Mississippi	3,599	1,692	731	226	683	203	64	(X)	(X)	1,114
Missouri	6,752	2,348	928	481	2,535	369	90	(X)	(X)	3,071
Montana	1,214	(X)	249	141	372	76	377	(X)	(X)	37
Nebraska	2,220	781	406	151	741	124	17	(X)	(X)	420
Nevada	2,698	1,438	823	308	(X)	(X)	130	81	(X)	1,501
New Hampshire	918	(X)	541	112	38	166	62	-	(X)	211
New Jersey	13,607	4,133	2,842	721	4,540	1,029	342	428	(X)	6,904
New Mexico	2,844	1,219	397	156	592	150	331	(X)	(X)	974
New York	34,294	6,845	4,929	1,014	17,589	2,815	1,103	2,108	(X)	19,014
North Carolina	11,426	2,794	2,067	710	4,699	906	249	(X)	(X)	2,921
North Dakota	959	283	265	76	143	70	122	(X)	(X)	306
Ohio	15,186	4,752	2,730	1,333	5,553	713	106	(X)	(X)	370
Oklahoma	4,416	1,144	707	575	1,417	167	407	248	(X)	1,188
Oregon	4,286	(X)	547	504	2,798	312	126	(X)	(X)	176
Pennsylvania	18,262	5,550	3,103	1,873	4,930	1,785	1,022	(X)	(X)	6,567
Rhode Island	1,490	457	312	85	530	82	24	8	(X)	763
South Carolina	4,763	1,794	676	327	1,656	250	60	606	(X)	1,853
South Dakota	694	359	179	88	(X)	40	29	(X)	(X)	324
Tennessee	5,908	3,361	1,204	603	102	493	146	(X)	(X)	1,378
Texas	20,289	10,275	6,162	2,791	(X)	(X)	1,062	(X)	(X)	9,070
Utah	2,676	1,067	292	99	1,024	147	46	(X)	(X)	80
Vermont	801	174	221	65	250	48	44	(X)	(X)	28
Virginia	8,784	1,921	1,525	430	4,316	368	226	(X)	(X)	248
Washington	10,196	6,048	1,588	482	(X)	(X)	2,078	(X)	(X)	253
West Virginia	2,732	793	667	151	710	219	192	-	(X)	45
Wisconsin	9,029	2,572	1,276	436	3,933	671	141	(X)	(X)	1,489
Wyoming	667	208	64	72	(X)	(X)	323	(X)	(X)	33

- Represents or rounds to zero. 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; <http://www.census.gov/govs/www/state.html>; (Released: February 1997).

No. 494. State Governments—Expenditures and Debt, by State: 1995

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

STATE	Total expenditure ¹	GENERAL EXPENDITURE								
		Total		Inter-governmental	Direct expenditures	Selected functions				
		Amount	Per capita ² (dol.)			Education	Public welfare	Health and hospitals	Highways	Police protection
United States	836,894	733,503	2,796	240,978	492,525	249,670	194,854	60,003	57,374	6,451
Alabama	11,542	10,490	2,470	2,620	7,870	4,401	2,291	1,303	924	83
Alaska	5,599	5,047	8,377	1,096	3,952	1,258	643	176	579	55
Arizona	11,162	10,072	2,340	3,992	6,080	3,601	2,468	545	925	110
Arkansas	6,616	6,071	2,443	1,586	4,485	2,352	1,519	579	613	51
California	109,231	94,007	2,978	44,893	49,114	30,027	28,513	7,782	4,821	899
Colorado	9,802	8,434	2,250	2,703	5,731	3,691	2,135	371	780	49
Connecticut	13,576	11,603	3,548	2,409	9,194	2,815	2,910	1,287	750	106
Delaware	2,980	2,709	3,778	510	2,199	920	414	201	246	47
Florida	34,750	32,168	2,268	10,950	21,219	10,846	7,046	2,451	2,995	281
Georgia	19,154	17,771	2,465	4,850	12,921	7,341	4,590	1,241	1,325	137
Hawaii	6,015	5,372	4,555	144	5,227	1,645	894	522	282	20
Idaho	3,360	2,941	2,522	944	1,998	1,251	487	130	366	29
Illinois	32,991	28,845	2,446	7,989	20,856	8,505	8,824	2,015	2,651	272
Indiana	15,284	14,326	2,471	5,115	9,211	5,840	3,207	870	1,398	119
Iowa	8,586	7,916	2,784	2,587	5,329	3,167	1,650	713	979	54
Kansas	7,116	6,460	2,520	2,206	4,254	2,876	1,212	514	828	41
Kentucky	11,395	10,191	2,642	2,790	7,401	4,062	2,776	592	922	113
Louisiana	14,461	13,135	3,028	2,981	10,154	4,245	3,876	1,576	798	139
Maine	4,179	3,664	2,958	750	2,914	1,046	1,257	218	307	29
Maryland	15,069	12,902	2,561	3,074	9,829	3,818	2,956	1,045	1,175	229
Massachusetts	24,282	21,870	3,602	4,740	17,130	4,102	6,178	2,008	1,703	247
Michigan	34,669	30,875	3,237	13,590	17,285	13,889	6,179	3,346	1,832	220
Minnesota	16,380	14,808	3,209	5,629	9,179	5,558	3,923	1,026	1,036	115
Mississippi	7,414	6,708	2,488	2,279	4,429	2,495	1,631	542	585	50
Missouri	12,482	11,400	2,143	3,462	7,938	4,285	2,888	929	1,160	126
Montana	2,988	2,565	2,947	685	1,880	981	463	154	298	28
Nebraska	4,250	4,094	2,497	1,144	2,950	1,440	916	444	545	41
Nevada	4,581	3,718	2,425	1,425	2,294	1,351	612	128	415	33
New Hampshire	3,096	2,718	2,367	374	2,344	557	943	160	205	27
New Jersey	32,605	26,438	3,326	7,901	18,537	7,406	6,773	1,693	2,119	296
New Mexico	6,363	5,867	3,472	1,966	3,901	2,363	879	570	698	49
New York	81,372	68,308	3,755	25,190	43,118	17,494	25,785	6,024	3,047	348
North Carolina	20,437	18,735	2,601	6,665	12,069	7,761	4,020	1,584	1,818	193
North Dakota	2,213	2,048	3,193	437	1,611	737	438	103	270	7
Ohio	34,990	28,129	2,526	9,534	18,595	9,891	7,593	2,322	2,268	189
Oklahoma	8,990	7,566	2,310	2,449	5,118	3,371	1,656	578	726	48
Oregon	11,030	9,509	3,020	2,980	6,530	3,086	2,076	837	982	115
Pennsylvania	39,394	33,633	2,789	9,031	24,602	9,677	11,111	2,916	2,508	353
Rhode Island	4,265	3,544	3,574	504	3,041	885	902	335	266	29
South Carolina	11,623	9,889	2,697	2,367	7,522	3,537	2,447	1,206	594	122
South Dakota	1,880	1,774	2,432	337	1,438	515	375	107	258	16
Tennessee	13,432	12,578	2,397	3,263	9,316	4,303	3,805	1,060	1,220	85
Texas	44,643	40,475	2,153	11,797	28,677	16,286	10,635	3,106	3,038	240
Utah	5,780	5,289	2,701	1,447	3,843	2,483	924	422	354	37
Vermont	2,014	1,854	3,171	309	1,546	611	511	58	157	27
Virginia	17,040	15,664	2,368	4,297	11,367	5,979	2,804	1,586	1,983	289
Washington	21,200	17,555	3,222	5,340	12,215	7,273	3,730	1,368	1,537	157
West Virginia	6,262	5,418	2,968	1,255	4,164	1,994	1,576	215	663	37
Wisconsin	16,302	14,546	2,840	5,723	8,823	5,030	3,160	938	1,115	56
Wyoming	2,045	1,803	3,763	676	1,127	626	252	108	287	12

See footnote at end of table.

No. 494. State Governments—Expenditures and Debt, by State: 1995—Continued

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

STATE	GENERAL EXPENDITURE					Utility expenditures	Liquor stores expenditures	Insurance trust expenditures	Cash and security holdings	DEBT OUTSTANDING	
	Selected functions									Total	Per capita ² (dol.)
	Cor-rection	Natural resources	Parks and recreation	Governmental administration	Interest on general debt						
United States . . .	26,069	12,534	3,403	26,078	24,485	7,586	2,522	93,282	1,388,527	427,239	1,629
Alabama	231	186	11	299	194	(X)	140	913	17,373	3,759	885
Alaska	147	242	15	356	276	48	(X)	504	28,233	3,232	5,364
Arizona	437	159	26	333	180	24	(X)	1,067	18,431	3,037	705
Arkansas	161	134	36	173	117	(X)	(X)	545	9,240	1,983	798
California	3,676	1,791	258	3,194	2,666	97	(X)	15,128	182,653	48,197	1,527
Colorado	320	159	38	290	233	4	(X)	1,364	18,295	3,368	899
Connecticut	481	70	57	575	846	235	(X)	1,737	17,189	15,456	4,726
Delaware	110	37	42	207	219	27	(X)	244	6,279	3,524	4,915
Florida	1,599	1,092	106	1,224	873	34	(X)	2,547	52,464	15,370	1,084
Georgia	765	359	185	397	310	(X)	(X)	1,383	28,648	5,622	780
Hawaii	110	95	127	280	299	1	(X)	643	8,949	5,196	4,406
Idaho	76	115	22	97	93	(X)	35	384	6,193	1,303	1,117
Illinois	816	311	225	763	1,381	(X)	(X)	4,146	45,334	21,950	1,862
Indiana	351	154	36	333	285	(X)	(X)	958	19,550	5,457	941
Iowa	177	203	19	288	116	(X)	58	612	11,582	2,111	742
Kansas	191	149	9	233	71	(X)	(X)	657	7,435	1,145	447
Kentucky	221	252	83	402	358	8	(X)	1,196	16,637	7,097	1,840
Louisiana	353	311	95	322	600	(X)	(X)	1,326	24,228	8,520	1,964
Maine	63	85	14	141	175	(X)	47	468	6,841	3,041	2,456
Maryland	747	313	72	653	503	352	(X)	1,815	25,478	9,438	1,873
Massachusetts	660	182	99	1,079	1,573	97	(X)	2,315	29,475	27,734	4,568
Michigan	1,185	308	60	734	715	(X)	356	3,437	39,872	12,535	1,314
Minnesota	246	333	78	495	275	(X)	(X)	1,572	26,655	4,494	974
Mississippi	139	164	90	180	116	(X)	105	601	12,548	1,924	714
Missouri	265	238	27	400	350	(X)	(X)	1,082	27,125	6,714	1,262
Montana	50	128	5	120	118	(X)	33	390	6,642	2,210	2,539
Nebraska	85	128	19	119	83	(X)	(X)	157	5,521	1,368	834
Nevada	136	48	14	156	99	78	(X)	785	8,839	1,996	1,302
New Hampshire	59	37	13	134	373	-	167	210	8,228	5,781	5,035
New Jersey	825	273	332	891	1,168	1,400	(X)	4,767	51,888	24,358	3,064
New Mexico	161	87	30	229	98	(X)	(X)	496	15,252	1,824	1,079
New York	2,273	322	281	2,799	3,393	4,170	(X)	8,895	129,845	68,466	3,764
North Carolina	820	393	59	601	258	(X)	(X)	1,702	35,306	4,548	631
North Dakota	18	87	7	65	54	(X)	(X)	165	3,183	855	1,333
Ohio	1,052	263	77	948	816	(X)	263	6,598	100,480	12,295	1,104
Oklahoma	247	128	48	312	162	243	(X)	1,180	12,762	3,736	1,141
Oregon	281	251	27	677	367	8	105	1,408	17,286	5,482	1,741
Pennsylvania	955	437	96	1,104	1,234	(X)	634	5,128	54,889	14,294	1,185
Rhode Island	114	35	29	182	304	39	(X)	682	7,192	5,516	5,562
South Carolina	348	157	41	262	180	704	(X)	1,030	16,213	5,020	1,369
South Dakota	41	78	16	83	106	(X)	(X)	105	4,706	1,663	2,280
Tennessee	424	169	92	397	186	4	(X)	850	14,605	2,822	538
Texas	2,590	614	60	1,294	752	(X)	(X)	4,169	80,650	9,922	528
Utah	144	113	40	252	119	(X)	60	431	10,798	2,061	1,053
Vermont	41	54	9	112	100	1	26	132	2,585	1,668	2,852
Virginia	778	138	65	736	511	4	207	1,166	28,745	8,716	1,318
Washington	483	512	100	435	492	(X)	216	3,429	35,502	8,820	1,619
West Virginia	77	151	37	237	147	9	39	796	6,864	2,586	1,417
Wisconsin	510	401	61	410	492	(X)	(X)	1,755	37,784	8,236	1,608
Wyoming	30	90	14	75	48	(X)	29	213	6,058	788	1,645

- represents zero. 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; <http://www.census.gov/govs/www/state.html>; (Released: February 1997).

No. 495. State Government Tax Collections, by State: 1996

[In millions of dollars, except as indicated. For fiscal year ending in year shown; see text; section 9. Includes local shares of State-imposed taxes N.e.c.=Not elsewhere classified]

STATE	ALL TAXES				SALES AND GROSS RECEIPTS TAXES						
	Total ¹	Per capita		Total property taxes	Total ¹	Total general sales taxes	Selective sales taxes				
		Total (dol.)	Rank				Total ¹	Alcoholic beverages and tobacco sales	Insurance premiums	Motor fuels sales	Public utilities
United States . . .	418,606	1,581	(X)	9,973	205,581	139,307	66,274	11,004	9,053	25,998	8,581
Alabama	5,258	1,230	45	134	2,774	1,439	1,335	185	160	462	404
Alaska	1,519	2,503	2	56	99	(X)	99	29	28	38	3
Arizona	6,409	1,447	29	363	3,658	2,720	938	215	132	498	83
Arkansas	3,709	1,478	26	7	1,940	1,376	564	122	61	330	(X)
California	57,747	1,811	11	3,375	24,093	18,980	5,113	927	1,251	2,722	41
Colorado	4,820	1,261	44	-	2,037	1,322	716	91	113	445	7
Connecticut	7,830	2,392	3	-	3,932	2,445	1,487	165	163	498	192
Delaware	1,688	2,329	4	-	253	(X)	253	34	51	94	25
Florida	19,699	1,368	40	754	15,241	11,429	3,812	1,000	482	1,338	543
Georgia	10,292	1,400	36	36	4,786	3,824	962	209	205	548	(X)
Hawaii	3,069	2,592	1	-	1,895	1,432	463	77	86	77	104
Idaho	1,857	1,562	19	-	912	600	311	38	52	159	3
Illinois	17,277	1,458	27	212	8,486	5,057	3,428	480	144	1,191	849
Indiana	8,437	1,444	30	3	3,761	2,868	894	120	135	613	5
Iowa	4,441	1,557	20	-	2,148	1,456	691	112	104	367	(X)
Kansas	3,979	1,547	22	40	1,931	1,401	530	116	97	296	1
Kentucky	6,489	1,671	15	412	3,066	1,784	1,282	79	267	401	(X)
Louisiana	4,906	1,128	47	20	2,559	1,622	937	141	238	502	20
Maine	1,897	1,526	24	43	936	658	278	79	39	156	1
Maryland	8,167	1,610	17	227	3,555	2,000	1,555	156	166	606	137
Massachusetts	12,453	2,044	6	-	3,888	2,610	1,278	293	294	599	(X)
Michigan	19,129	1,994	7	1,640	8,324	6,587	1,738	710	210	783	(X)
Minnesota	10,056	2,159	5	8	4,407	2,900	1,507	236	164	520	-
Mississippi	3,863	1,422	34	24	2,602	1,832	770	95	105	355	(X)
Missouri	7,300	1,362	41	15	3,353	2,454	899	139	179	581	-
Montana	1,256	1,429	32	230	269	(X)	269	33	36	176	13
Nebraska	2,369	1,434	31	4	1,225	815	410	64	38	269	3
Nevada	2,889	1,802	12	55	2,435	1,572	863	67	95	196	6
New Hampshire	837	720	50	-	429	(X)	429	55	47	107	53
New Jersey	14,385	1,801	13	3	7,364	4,318	3,045	327	300	461	1,435
New Mexico	3,061	1,787	14	37	1,736	1,284	452	61	59	226	10
New York	34,150	1,878	9	-	11,914	6,963	4,950	888	736	504	1,667
North Carolina	11,882	1,623	16	11	5,144	2,971	2,173	212	231	952	299
North Dakota	985	1,530	23	2	560	282	278	30	20	95	28
Ohio	15,649	1,401	35	17	7,604	4,991	2,613	377	338	1,202	680
Oklahoma	4,618	1,399	37	-	1,870	1,210	660	136	141	342	14
Oregon	4,416	1,378	39	-	591	(X)	591	131	70	380	8
Pennsylvania	18,725	1,553	21	221	8,816	5,741	3,075	491	398	761	665
Rhode Island	1,549	1,565	18	9	778	465	313	62	34	126	65
South Carolina	5,113	1,382	38	12	2,604	1,919	684	142	76	322	31
South Dakota	730	998	49	-	572	383	189	32	31	90	2
Tennessee	6,185	1,163	46	-	4,744	3,537	1,207	150	222	715	6
Texas	21,259	1,111	48	-	17,224	10,811	6,412	985	590	2,323	337
Utah	2,914	1,457	28	-	1,471	1,170	300	51	42	207	(X)
Vermont	841	1,428	33	11	404	183	221	27	18	59	8
Virginia	8,900	1,333	42	19	3,589	1,996	1,593	125	218	707	115
Washington	10,586	1,913	8	1,800	7,868	6,182	1,685	414	203	677	239
West Virginia	2,771	1,517	25	2	1,452	797	655	41	71	206	203
Wisconsin	9,617	1,864	10	84	4,010	2,708	1,302	245	99	674	279
Wyoming	626	1,301	43	84	274	211	63	7	13	43	(X)

See footnotes at end of table.

No. 495. State Government Tax Collections, by State: 1996—Continued

[See headnote, page 314]

STATE	LICENSE TAXES					OTHER TAXES				
	Total ¹	Corporation license	Hunting and fishing license	Motor vehicle and operators license	Occupancy and business license, n.e.c.	Total ¹	Individual income	Corporation net income	Death and gift	Severance
United States	26,988	5,196	990	13,838	5,624	176,065	134,309	29,425	5,306	4,434
Alabama	423	111	18	188	96	1,927	1,578	218	32	79
Alaska	79	1	18	30	27	1,285	(X)	326	2	957
Arizona	391	5	16	300	45	1,997	1,494	448	54	(X)
Arkansas	216	10	19	113	60	1,545	1,162	229	117	13
California	3,035	23	74	1,629	1,190	27,244	20,760	5,831	614	38
Colorado	256	4	55	144	40	2,527	2,274	206	32	15
Connecticut	331	12	3	232	73	3,567	2,614	641	246	(X)
Delaware	533	350	1	33	145	902	632	166	22	(X)
Florida	1,315	123	14	880	223	2,389	(X)	1,008	407	65
Georgia	420	31	20	242	63	5,051	4,244	719	67	(X)
Hawaii	85	2	-	61	15	1,089	1,000	66	18	6
Idaho	96	28	24	6	35	849	655	153	6	3
Illinois	952	102	22	758	61	7,627	5,781	1,621	187	(X)
Indiana	202	4	14	124	47	4,471	3,478	894	98	1
Iowa	414	27	17	286	62	1,879	1,588	203	80	(X)
Kansas	203	20	11	135	29	1,804	1,377	255	99	74
Kentucky	381	91	17	177	86	2,631	2,075	285	81	186
Louisiana	418	237	17	106	49	1,909	1,160	328	58	363
Maine	114	3	11	66	31	803	709	71	12	10
Maryland	358	15	11	214	115	4,027	3,485	331	109	(X)
Massachusetts	396	19	5	275	57	8,170	6,707	1,228	188	(X)
Michigan	982	10	41	665	212	8,182	5,868	2,190	87	37
Minnesota	638	-	37	499	81	5,002	4,136	703	43	32
Mississippi	249	68	11	126	37	987	742	202	15	28
Missouri	598	82	23	252	215	3,334	2,898	375	57	-
Montana	148	1	30	52	27	609	383	76	15	88
Nebraska	158	6	10	78	48	983	840	127	9	1
Nevada	313	14	-	103	115	86	(X)	(X)	38	47
New Hampshire	108	4	6	60	28	300	52	180	38	(X)
New Jersey	753	129	12	423	123	6,266	4,734	1,155	311	66
New Mexico	165	2	14	125	19	1,123	643	163	10	307
New York	974	31	46	713	91	21,263	17,399	2,730	799	(X)
North Carolina	733	198	16	406	97	5,994	4,929	939	124	2
North Dakota	78	(X)	7	41	29	346	152	74	4	115
Ohio	1,219	372	30	544	241	6,809	5,903	807	90	9
Oklahoma	659	38	11	526	74	2,089	1,512	164	68	320
Oregon	581	5	26	356	180	3,244	2,823	300	41	64
Pennsylvania	1,820	906	44	545	262	7,869	5,389	1,706	538	211
Rhode Island	80	10	1	54	15	681	581	87	9	(X)
South Carolina	389	34	13	114	94	2,108	1,813	251	21	(X)
South Dakota	90	1	13	32	38	68	(X)	38	22	7
Tennessee	610	273	18	240	70	831	114	534	70	1
Texas	3,048	1,668	48	848	418	988	(X)	(X)	160	827
Utah	99	3	13	56	15	1,345	1,139	177	8	20
Vermont	72	1	5	48	15	355	281	45	6	(X)
Virginia	419	26	18	282	82	4,874	4,301	363	69	2
Washington	493	11	29	261	142	426	(X)	(X)	61	88
West Virginia	156	6	14	93	20	1,160	751	235	10	159
Wisconsin	664	71	50	252	282	4,858	4,151	579	46	3
Wyoming	74	5	19	45	3	194	(X)	(X)	5	189

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

Source: U.S. Bureau of the Census, <http://www.census.gov/govs/www/sttax96.html>; (Revised May 22, 1997).

No. 496. Estimated State and Local Taxes Paid by a Family of Four in Selected Cities: 1995

[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	1,652	3,723	6,414	9,048	6.6	7.4	8.6	9.0
Atlanta, GA	1,556	4,027	7,081	9,702	6.2	8.1	9.4	9.7
Baltimore, MD	2,437	5,446	8,558	11,324	9.7	10.9	11.4	11.3
Boston, MA	2,387	5,211	8,817	11,545	9.5	10.4	11.8	11.5
Charlotte, NC	2,027	4,395	7,288	9,822	8.1	8.8	9.7	9.8
Chicago, IL	4,017	6,357	8,354	10,434	8.2	8.0	8.5	8.4
Columbus, OH	2,176	4,594	7,535	10,434	8.7	9.2	10.0	10.4
Denver, CO	1,699	3,727	5,942	7,918	6.8	7.5	7.9	7.9
Detroit, MI	2,461	5,205	8,234	10,915	9.8	10.4	11.0	10.9
Honolulu, HI	2,023	4,525	7,643	10,427	8.1	9.1	10.2	10.4
Houston, TX	1,553	2,758	4,366	5,553	6.2	5.5	5.8	5.6
Indianapolis, IN	2,241	4,070	6,871	8,867	9.0	8.1	9.2	8.9
Jacksonville, FL	1,114	2,409	4,009	5,287	4.5	4.8	5.3	5.3
Kansas City, MO	1,775	3,822	6,254	8,433	7.1	7.6	8.3	8.4
Las Vegas, NV	1,433	2,301	3,766	4,732	5.7	4.6	5.0	4.7
Los Angeles, CA	1,659	3,942	7,440	10,842	6.6	7.9	9.9	10.8
Memphis, TN	1,575	2,529	4,148	5,384	6.3	5.1	5.5	5.4
Milwaukee, WI	2,786	6,075	9,730	12,905	11.1	12.2	13.0	12.9
Minneapolis, MN	1,605	4,226	7,795	10,784	6.4	8.5	10.4	10.8
New Orleans, LA	1,560	3,514	6,118	8,462	6.2	7.0	8.2	8.5
New York City, NY	2,564	6,514	11,243	15,245	10.3	13.0	15.0	15.2
Oklahoma City, OK	1,926	4,038	6,889	9,457	7.7	8.1	9.2	9.5
Omaha, NE	2,354	4,816	8,239	11,242	9.4	9.6	11.0	11.2
Philadelphia, PA	3,114	5,924	8,906	11,582	12.5	11.8	11.9	11.6
Phoenix, AZ	1,995	4,048	6,712	8,960	8.0	8.1	8.9	9.0
Portland, ME	2,756	6,252	10,537	14,308	11.0	12.5	14.0	14.3
Seattle, WA	1,735	2,978	4,746	6,046	6.9	6.0	6.3	6.0
Virginia Beach, VA	2,176	4,256	7,167	9,571	8.7	8.5	9.6	9.6
Washington, DC	2,101	4,592	7,876	10,947	8.4	9.2	10.5	10.9
Wichita, KS	1,942	3,805	6,826	9,368	7.8	7.6	9.1	9.4
Average	1,043	4,305	7,195	9,676	8.2	8.6	9.6	9.7
Median	1,985	4,048	7,030	9,490	7.9	8.1	9.4	9.5

¹ Based on the largest city in each state and District of Columbia. For complete list of cities, see table 497.

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. 497. Residential Property Tax Rates in Selected Cities: 1995

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

CITY	EFFECTIVE TAX RATE PER \$100		Assessment level (per-cent)	Nominal rate per \$100	CITY	EFFECTIVE TAX RATE PER \$100		Assessment level (per-cent)	Nominal rate per \$100
	Rank	Rate				Rank	Rate		
Bridgeport, CT	1	4.75	70.0	6.78	Memphis, TN	28	1.53	24.1	6.34
Newark, NJ	2	3.68	17.0	21.64	Columbia, SC	29	1.42	4.0	35.46
Milwaukee, WI	3	3.58	98.2	3.65	Anchorage, AK	30	1.40	100.0	1.40
Manchester, NH	4	3.43	116.0	2.96	Boston, MA	31	1.39	100.0	1.39
Des Moines, IA	5	2.98	68.0	4.38	Louisville, KY	32	1.38	100.0	1.38
Detroit, MI	6	2.89	50.0	5.77	Wichita, KS	33	1.38	12.0	11.47
Providence, RI	7	2.82	100.0	2.82	Albuquerque, NM	34	1.34	33.3	4.02
Houston, TX	8	2.67	100.0	2.67	Minneapolis, MN	35	1.34	91.6	1.46
Philadelphia, PA	9	2.64	32.0	8.26	Little Rock, AR	36	1.27	18.9	6.72
Sioux Falls, SD	10	2.55	100.0	2.55	Charlotte, NC	37	1.14	92.6	1.23
Omaha, NE	11	2.49	90.0	2.77	Virginia Beach, VA	38	1.12	100.0	1.12
Portland, ME	12	2.46	100.0	2.46	Oklahoma City, OK	39	1.10	11.0	10.00
Baltimore, MD	13	2.42	40.0	6.06	Wilmington, DE	40	1.09	100.0	1.09
Jacksonville, FL	14	2.20	100.0	2.20	Kansas City, MO	41	1.08	19.0	5.67
Fargo, ND	15	2.06	4.4	46.85	Las Vegas, NV	42	1.05	35.0	3.00
Atlanta, GA	16	2.00	40.0	4.99	Seattle, WA	43	0.98	88.1	1.11
Burlington, VT	17	1.96	100.0	1.96	Charleston, WV	44	0.94	60.0	1.56
Boise City, ID	18	1.82	97.3	1.87	Washington, DC	45	0.94	97.5	0.96
Phoenix, AZ	19	1.82	10.0	18.19	New York City, NY	46	0.86	8.0	10.69
Portland, OR	20	1.80	100.0	1.80	Denver, CO	47	0.84	10.4	8.12
Chicago, IL	21	1.79	19.0	9.44	Cheyenne, WY	48	0.76	9.5	8.01
Columbus, OH	22	1.73	35.0	4.94	Los Angeles, CA	49	0.74	70.0	1.06
Billings, MT	23	1.66	3.9	42.67	Birmingham, AL	50	0.70	10.0	6.95
New Orleans, LA	24	1.61	10.0	16.13	Honolulu, HI	51	0.33	93.4	0.35
Jackson, MS	25	1.61	10.0	16.06					
Indianapolis, IN	26	1.59	15.0	10.60	Unweighted average	(X)	1.78	56.8	7.51
Salt Lake City, UT	27	1.55	80.3	1.93	Median	(X)	1.59	(X)	(X)

X Not applicable.

Source: Government of the District of Columbia, Department of Finance and Revenue, *Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison*, annual.

No. 498. Gross Revenue From Parimutuel and Amusement Taxes and Lotteries, by State: 1995

[In millions of dollars. For fiscal years; see text, section 9]

STATE	Gross revenue	Amusement taxes ¹	Parimutuel taxes	LOTTERY REVENUE			
				Total ²	Apportionment of funds		
					Prizes	Administration	Proceeds available from ticket sales
United States.	31,924	1,620	506	29,799	17,368	1,690	11,241
Alabama	5	-	5	(X)	(X)	(X)	(X)
Alaska	2	2	(X)	(X)	(X)	(X)	(X)
Arizona	278	1	8	269	151	27	91
Arkansas	12	1	11	(X)	(X)	(X)	(X)
California	2,134	-	109	2,025	1,081	182	762
Colorado	339	1	8	330	201	28	101
Connecticut	798	145	17	636	386	26	224
Delaware	109	-	(Z)	109	56	9	44
Florida	2,214	(Z)	87	2,126	1,128	122	876
Georgia	1,292	-	-	1,292	694	97	1,001
Hawaii	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Idaho	90	-	2	88	53	16	19
Illinois	1,784	272	44	1,468	859	59	549
Indiana	565	-	2	563	350	30	183
Iowa	215	26	2	186	113	25	49
Kansas	170	1	6	163	92	19	51
Kentucky	501	-	21	480	303	30	147
Louisiana	286	2	5	279	152	19	108
Maine	156	-	3	153	89	17	48
Maryland	991	4	3	984	545	42	397
Massachusetts	2,649	8	13	2,629	1,938	72	619
Michigan	1,286	-	15	1,272	699	50	523
Minnesota	383	64	1	318	196	59	63
Mississippi	191	191	(X)	(X)	(X)	(X)	(X)
Missouri	449	62	-	387	222	35	131
Montana	31	-	(Z)	31	16	6	8
Nebraska	91	11	1	79	39	16	24
Nevada	449	449	-	(X)	(X)	(X)	(X)
New Hampshire	141	3	6	132	85	6	42
New Jersey	1,795	302	2	1,491	799	47	645
New Mexico	2	1	1	(X)	(X)	(X)	(X)
New York	2,832	1	57	2,774	1,471	68	1,235
North Carolina	(X)	(X)	(X)	(X)	(X)	(X)	(X)
North Dakota	11	11	-	(X)	(X)	(X)	(X)
Ohio	2,063	-	14	2,049	1,237	86	726
Oklahoma	16	13	3	(X)	(X)	(X)	(X)
Oregon	888	-	2	885	560	190	135
Pennsylvania	1,508	-	20	1,488	813	55	620
Rhode Island	294	-	7	287	207	5	75
South Carolina	27	27	-	(X)	(X)	(X)	(X)
South Dakota	84	-	(Z)	84	19	9	56
Tennessee	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Texas	2,778	21	13	2,743	1,694	53	996
Utah	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Vermont	72	(X)	-	72	42	5	25
Virginia	880	-	-	880	487	79	314
Washington	404	-	3	401	208	55	139
West Virginia	162	(X)	7	155	85	16	54
Wisconsin	499	1	7	492	299	32	162
Wyoming	(Z)	-	(Z)	-	-	-	-

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

Source: U.S. Bureau of the Census, <<http://www.census.gov/govs/www/state.html>>; (Released June 1997), and unpublished data.

No. 499. Lottery Sales—Type of Game, 1980 to 1996 and Use of Proceeds, 1964-95

[In millions of dollars. For fiscal years]

GAME	1980	1985	1990	1994	1995	1996	USE OF PROFITS 1964-95	
								Cumulative ¹
Total ticket sales	2,393	9,035	20,017	28,514	31,931	34,031	Total	92,922
Passive ²	206	88	(NA)	(NA)	(NA)	(NA)	Education	52,061
Instant ³	527	1,296	5,204	9,681	11,511	13,268	General fund	21,133
Three-digit ⁴	1,554	3,376	4,572	5,294	5,737	5,680	Cities	9,013
Four-digit ⁴	55	693	1,302	1,872	1,941	2,003	Senior citizen programs	8,708
Lotto ⁵	52	3,583	8,563	10,024	10,594	10,227	Economic development	1,385
Other ⁶	(NA)	(NA)	409	1,642	2,148	2,853	Environment	485
State proceeds (net income) ⁷	978	3,735	7,703	9,977	11,100	11,576	Other	137

NA Not available. ¹ Cumulative profits tracks lottery revenue to government from March 12, 1964 - June 30, 1995. ² Also known as draw game or ticket. Player must match his ticket to winning numbers drawn by lottery. Players cannot choose their numbers. ³ Player scratches a latex section on ticket which reveals instantly whether ticket is a winner. ⁴ Players choose and bet on three or four digits, depending on game, with various payoffs for different straight order or mixed combination bets. ⁵ Players typically select six digits out of a large field of numbers. Varying prizes are offered for matching three through six numbers drawn by lottery. ⁶ Includes breakopen tickets, spiel, keno, video lottery, etc. ⁷ Sales minus prizes and expenses equal net government income.

Source: TLF Publications, Inc., Boyds, MD, 1997 *World Lottery Almanac* annual; *LaFleur's Fiscal 1996 Lottery Special Report*; and *LaFleur's Lottery World Government Profits Report* (copyright).

No. 500. City Governments—Total and Per Capita Finances for Largest Cities: 1994

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

CITIES RANKED BY 1990 POPULATION	REVENUE		GENERAL 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	44,930	6,136	39,497	5,394	18,090	2,470	40,850	5,579	40,295	5,503
Los Angeles, CA	7,467	2,142	4,077	1,170	1,813	520	3,682	1,056	8,461	2,428
Chicago, IL	4,384	1,575	3,436	1,234	1,562	561	3,491	1,254	6,966	2,502
Houston, TX	2,022	1,240	1,486	911	796	488	1,698	1,041	3,822	2,344
Philadelphia, PA ²	3,980	2,510	3,146	1,984	1,564	986	2,956	1,864	3,673	2,317
San Diego, CA	1,477	1,330	1,210	1,089	399	359	1,114	1,003	1,807	1,627
Detroit, MI	2,138	2,080	1,624	1,580	588	572	1,506	1,465	2,016	1,961
Dallas, TX	1,562	1,551	1,145	1,137	501	498	1,260	1,252	3,876	3,849
Phoenix, AZ	1,279	1,300	1,106	1,125	375	382	1,088	1,106	2,789	2,836
San Antonio, TX	1,677	1,792	669	715	254	271	763	815	4,274	4,567
Honolulu, HI ²	1,079	1,290	973	1,163	530	634	1,094	1,308	1,556	1,860
San Jose, CA	885	1,132	743	950	352	451	766	979	1,513	1,934
Baltimore, MD ²	2,135	2,901	1,855	2,520	697	947	1,560	2,120	1,232	1,674
Indianapolis, IN ²	1,069	1,461	1,036	1,416	501	686	1,257	1,719	1,560	2,133
San Francisco, CA ²	3,746	5,174	2,963	4,092	945	1,305	2,762	3,815	3,523	4,866
Jacksonville, FL ²	1,691	2,662	806	1,268	325	512	864	1,361	4,798	7,553
Columbus, OH	704	1,112	605	956	295	467	647	1,023	1,367	2,160
Milwaukee, WI	895	1,425	641	1,020	169	270	644	1,026	559	891
Memphis, TN	2,103	3,446	997	1,634	220	360	986	1,615	840	1,376
Washington, DC ²	4,991	8,224	4,706	7,755	2,498	4,117	4,904	8,080	4,110	6,772
Boston, MA ²	2,049	3,568	1,805	3,142	701	1,221	1,682	2,930	1,115	1,942
Seattle, WA	1,266	2,453	817	1,582	406	786	784	1,518	1,319	2,556
El Paso, TX	421	817	312	605	156	304	298	577	545	1,057
Cleveland, OH	797	1,576	593	1,172	288	570	643	1,272	1,100	2,177

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, <<http://www.census.gov/ftp/pub/govs/www/city94.html>>; (Released June 1997).

No. 501. City Governments—Revenue for Largest Cities: 1994

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. See headnote, table 500]

CITIES RANKED BY 1990 POPULATION	Total revenue ¹	GENERAL REVENUE							Utility and liquor store	
		Total ¹	Intergovernmental			Taxes				
			Total	From State Government	From Federal Government	From local government	Total ¹	Property		Sales and gross receipts
New York City, NY ²	44,930	39,497	15,812	14,194	1,477	142	18,090	7,870	3,647	2,166
Los Angeles, CA	7,467	4,077	737	346	312	79	1,813	642	779	2,340
Chicago, IL	4,384	3,436	950	708	242	-	1,562	624	774	260
Houston, TX	2,022	1,486	96	20	66	10	796	408	367	253
Philadelphia, PA ²	3,980	3,146	1,071	773	215	84	1,564	343	131	675
San Diego, CA	1,477	1,210	272	106	111	54	399	138	204	156
Detroit, MI	2,138	1,624	693	510	151	33	588	226	53	170
Dallas, TX	1,562	1,145	73	12	56	5	501	285	207	140
Phoenix, AZ	1,279	1,106	372	243	97	32	375	117	233	119
San Antonio, TX	1,677	669	151	74	25	52	254	131	114	975
Honolulu, HI ²	1,079	973	140	58	82	1	530	427	63	106
San Jose, CA	885	743	98	54	15	29	352	124	154	10
Baltimore, MD ²	2,135	1,855	938	833	58	48	697	483	46	60
Indianapolis, IN ²	1,069	1,036	304	251	52	1	501	413	22	7
San Francisco, CA ²	3,746	2,963	1,129	978	137	14	945	474	226	255
Jacksonville, FL ²	1,691	806	134	64	70	-	325	207	108	752
Columbus, OH	704	605	108	68	34	6	295	24	7	99
Milwaukee, WI	895	641	339	278	60	1	169	158	5	47
Memphis, TN	2,103	997	629	339	31	259	220	179	30	932
Washington, DC ²	4,991	4,706	1,696	-	1,624	73	2,498	811	780	53
Boston, MA ²	2,049	1,805	812	753	56	2	701	655	27	89
Seattle, WA	1,266	817	129	98	26	6	406	137	171	378
El Paso, TX	421	312	36	14	18	4	156	82	70	46
Cleveland, OH	797	593	148	74	73	1	288	51	5	204

- 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, <<http://www.census.gov/ftp/pub/govs/www/city94.html>>; (Released June 1997).

No. 502. City Governments—Expenditures for Largest Cities: 1994

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. See headnote, table 500]

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 hospi- tals	Police protec- tion	Fire protec- tion		High- ways
New York City, NY ²	49,002	40,850	9,022	2,557	7,724	4,083	2,055	784	917	4,421
Los Angeles, CA	6,695	3,682	12	259	-	19	692	263	159	2,301
Chicago, IL	4,201	3,491	1	141	127	108	731	252	277	210
Houston, TX	2,055	1,698	-	37	-	69	321	167	180	274
Philadelphia, PA ²	3,998	2,956	16	108	256	373	334	120	86	712
San Diego, CA	1,380	1,114	-	96	-	1	174	70	79	207
Detroit, MI	2,070	1,506	4	67	-	102	287	89	76	261
Dallas, TX	1,538	1,260	-	17	-	18	170	79	65	171
Phoenix, AZ	1,336	1,088	2	62	-	1	168	94	71	220
San Antonio, TX	1,685	763	14	12	24	22	113	76	64	908
Honolulu, HI ²	1,315	1,094	-	119	-	12	119	50	29	221
San Jose, CA	846	766	-	92	-	2	119	60	46	28
Baltimore, MD ²	1,729	1,560	599	76	-	67	168	85	87	60
Indianapolis, IN ²	1,317	1,257	1	117	89	198	93	43	69	24
San Francisco, CA ²	3,585	2,762	63	86	356	631	194	128	59	551
Jacksonville, FL	1,598	864	-	64	11	39	90	62	40	686
Columbus, OH	770	647	-	13	-	25	125	81	53	123
Milwaukee, WI	761	644	-	56	-	14	133	62	48	30
Memphis, TN	1,915	986	511	19	-	7	86	68	33	854
Washington, DC ²	5,286	4,904	741	221	1,080	527	281	101	158	102
Boston, MA ²	1,927	1,682	483	60	94	226	147	86	61	54
Seattle, WA	1,330	784	-	28	-	17	112	72	71	483
El Paso, TX	396	298	-	6	-	20	53	30	28	77
Cleveland, OH	950	643	-	50	-	23	135	73	58	307

- 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. <http://www.census.gov/ftp/pub/govs/www/city94.html>; (Released June 1997).

No. 503. County Governments—Total and Per Capita Finances for Largest Counties: 1994

[For fiscal year ending in year shown; see text, section 9. Counties ranked by size of population enumerated as of April 1, 1990. Data relate only to county governments and their dependent agencies and do not include amounts for other local governments in the same geographic location such as separate school districts; for details see text, section 9, and source]

COUNTIES RANKED BY 1990 POPULATION	REVENUE		GENERAL 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.)
Los Angeles, CA	13,162	1,485	11,747	1,325	1,902	215	13,944	1,573	4,016	453
Cook, IL	2,096	410	1,807	354	1,128	221	1,750	343	1,754	343
Harris, TX	1,517	538	1,517	538	689	245	1,608	570	4,378	1,554
San Diego, CA	2,383	954	2,187	876	411	165	2,607	1,043	358	143
Orange, CA	2,572	1,067	2,370	983	420	174	2,351	975	6,721	2,788
Maricopa, AZ	1,256	592	1,256	592	273	128	1,246	587	1,453	685
Wayne, MI	1,162	550	1,067	505	223	106	1,132	536	974	461
Dade, FL	3,680	1,900	3,502	1,808	1,023	528	3,687	1,903	5,219	2,694
Dallas, TX	791	427	780	421	346	187	763	412	839	453
King, WA	815	541	815	541	388	257	815	541	766	508
Santa Clara, CA	1,830	1,222	1,810	1,209	426	285	1,893	1,264	629	420
San Bernardino, CA	1,777	1,253	1,692	1,193	225	159	2,141	1,509	1,784	1,258
Cuyahoga, OH	1,109	786	1,109	786	337	239	1,133	802	1,050	743
Middlesex, MA	106	76	69	49	3	2	71	51	10	7
Allegheny, PA	937	701	897	672	279	209	1,056	790	1,576	1,179
Suffolk, NY	1,600	1,210	1,517	1,148	907	686	1,697	1,284	1,768	1,337
Nassau, NY	2,027	1,575	2,027	1,575	1,219	947	2,213	1,719	2,212	1,718
Alameda, CA	1,568	1,226	1,403	1,097	240	188	1,636	1,279	560	437
Broward, FL	1,013	807	984	784	436	347	914	728	2,442	1,945
Bexar, TX	544	459	543	458	204	172	561	474	1,193	1,007
Riverside, CA	1,515	1,295	1,515	1,295	323	276	1,650	1,409	1,457	1,245
Tarrant, TX	505	432	505	432	230	197	463	396	850	726
Oakland, CA	669	617	582	537	158	146	542	500	333	307
Sacramento, CA	1,674	1,608	1,565	1,503	334	321	1,970	1,892	1,547	1,485
Hennepin, MN	1,109	1,075	1,109	1,075	322	312	1,093	1,058	758	734

¹ Based on enumerated population as of April 1, 1990.

Source: U.S. Bureau of the Census. <http://www.census.gov/ftp/pub/govs/www/cou94.html>; (Released June 1997).

No. 504. County Governments—Revenue for Largest Counties: 1994

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. See headnote, table 503]

COUNTIES RANKED BY 1990 POPULATION	Total revenue ¹	General revenue								Utility and liquor store
		Total ¹	Intergovernmental			Taxes				
			Total	From State government	From Federal government	From local government	Total ¹	Property	Sales and gross receipts	
Los Angeles, CA	13,162	11,747	8,532	8,079	187	266	1,902	1,753	94	28
Cook, IL	2,096	1,807	325	310	14	1	1,128	750	366	-
Harris, TX	1,517	1,517	357	291	13	53	689	635	20	-
San Diego, CA	2,383	2,187	1,501	1,372	55	74	411	372	14	1
Orange, CA	2,572	2,370	1,094	998	19	77	420	394	8	-
Mariocopa, AZ	1,256	1,256	657	602	31	24	273	260	-	-
Wayne, MI	1,162	1,067	577	498	57	21	223	219	-	-
Dade, FL	3,680	3,502	689	343	343	3	1,023	710	242	178
Dallas, TX	791	780	307	284	2	21	346	314	2	-
King, WA	815	815	208	150	14	44	388	270	99	-
Santa Clara, CA	1,830	1,810	1,171	1,076	58	37	426	309	99	20
San Bernardino, CA	1,777	1,692	1,195	1,080	59	55	225	202	15	3
Cuyahoga, OH	1,109	1,109	415	402	9	5	337	199	111	-
Middlesex, MA	106	89	36	33	-	3	3	-	-	-
Allegheny, PA	937	897	407	386	19	2	279	268	9	-
Suffolk, NY	1,600	1,517	455	408	23	24	907	407	487	83
Nassau, NY	2,027	2,027	452	415	37	-	1,219	617	598	-
Alameda, CA	1,568	1,403	942	905	11	26	240	210	20	-
Broward, FL	1,013	984	133	109	23	1	436	376	39	29
Bexar, TX	544	543	110	98	2	11	204	186	4	-
Riverside, CA	1,515	1,515	919	825	23	71	323	286	20	-
Tarrant, TX	505	505	164	149	7	9	230	211	-	-
Oakland, CA	669	582	346	211	7	128	158	149	-	14
Sacramento, CA	1,674	1,565	808	780	17	11	334	192	109	4
Hennepin, MN	1,109	1,109	452	401	37	13	322	320	-	-

- 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, <<http://www.census.gov/ftp/pub/govs/www/cou94.html>>; (Released June 1997).

No. 505. County Governments—Expenditures for Largest Counties: 1994

[In millions of dollars. For fiscal year ending in year shown; see text, section 9. See headnote, table 503]

COUNTIES RANKED BY 1990 POPULATION	Total expenditure ¹	GENERAL EXPENDITURE							Utility and liquor store	
		Total ¹	Education	Housing and community development	Public welfare	Health and hospitals	Police protection	Fire protection		Highways
Los Angeles, CA	14,712	13,944	334	162	4,537	2,461	673	316	206	39
Cook, IL	1,867	1,750	3	13	2	648	99	-	75	-
Harris, TX	1,608	1,608	-	6	16	458	98	1	125	-
San Diego, CA	2,693	2,607	80	44	872	253	83	-	73	7
Orange, CA	2,414	2,351	70	21	553	163	110	66	142	-
Mariocopa, AZ	1,246	1,246	14	15	377	264	51	-	65	-
Wayne, MI	1,209	1,132	-	3	89	338	27	-	100	-
Dade, FL	4,040	3,687	-	92	51	680	290	121	69	353
Dallas, TX	766	763	-	1	15	396	19	-	21	-
King, WA	815	815	1	12	1	194	58	5	75	-
Santa Clara, CA	2,113	1,893	90	3	552	364	38	28	33	220
San Bernardino, CA	2,211	2,141	61	10	683	316	97	21	42	5
Cuyahoga, OH	1,133	1,133	-	5	201	542	14	-	40	-
Middlesex, MA	1,091	1,056	24	21	87	230	20	1	38	-
Allegheny, PA	1,808	1,697	204	7	361	120	271	4	26	111
Suffolk, NY	2,234	2,213	215	26	348	361	338	9	99	21
Nassau, NY	1,702	1,636	17	5	506	340	27	12	83	-
Broward, FL	1,004	914	-	11	19	67	115	14	43	91
Bexar, TX	562	561	-	2	24	235	21	-	16	-
Riverside, CA	1,650	1,650	75	25	470	185	91	1	59	-
Tarrant, TX	463	463	-	6	9	201	11	-	13	-
Oakland, CA	569	542	4	5	2	131	26	-	64	14
Sacramento, CA	2,024	1,970	47	100	568	88	53	1	71	5
Hennepin, MN	1,093	1,093	-	3	194	472	37	-	60	-

- 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, <<http://www.census.gov/ftp/pub/govs/www/cou94.html>>; (Released June 1997).

No. 506. Governmental Employment and Payrolls: 1980 to 1995

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

TYPE OF GOVERNMENT	1980	1985	1988	1989	1990	1991	1992	1993	1994	1995
EMPLOYEES (1,000)										
Total	16,213	16,690	17,588	17,879	18,369	18,554	18,745	18,823	19,420	19,521
Federal (civilian) ¹	2,898	3,021	3,112	3,114	3,105	3,103	3,047	2,999	2,952	2,895
State and local	13,315	13,669	14,476	14,765	15,263	15,452	15,698	15,824	16,468	16,626
Percent of total	82	82	82	83	83	83	84	84	85	85
State	3,753	3,984	4,236	4,365	4,503	4,521	4,595	4,673	4,694	4,719
Local	9,562	9,685	10,240	10,400	10,760	10,930	11,103	11,151	11,775	11,906
Counties	1,853	1,891	2,024	2,085	2,167	2,196	2,253	2,270	(NA)	(NA)
Municipalities	2,561	2,467	2,570	2,569	2,642	2,662	2,665	2,644	(NA)	(NA)
School districts	4,270	4,416	4,679	4,774	4,950	5,045	5,134	(NA)	(NA)	(NA)
Townships	394	392	415	405	418	415	424	(NA)	(NA)	(NA)
Special districts	484	519	552	568	585	612	627	(NA)	(NA)	(NA)
OCTOBER PAYROLLS (mil. dol.)										
Total	19,935	28,945	34,203	36,763	39,228	41,237	43,120	(NA)	(NA)	(NA)
Federal (civilian) ¹	5,205	7,580	7,976	8,636	8,999	9,687	9,937	(NA)	(NA)	(NA)
State and local	14,730	21,365	26,227	28,127	30,229	31,551	33,183	34,540	36,545	37,714
Percent of total	74	74	77	77	77	77	77	(NA)	(NA)	(NA)
State	4,285	6,329	7,842	8,443	9,083	9,437	9,828	10,288	10,666	10,927
Local	10,445	15,036	18,385	19,684	21,146	22,113	23,355	24,252	25,878	26,787
Counties	1,936	2,819	3,532	3,855	4,192	4,404	4,698	4,839	(NA)	(NA)
Municipalities	2,951	4,191	4,979	5,274	5,564	5,784	6,207	6,328	(NA)	(NA)
School districts	4,683	6,746	8,298	8,852	9,551	9,975	10,394	(NA)	(NA)	(NA)
Townships	330	446	556	599	642	664	685	(NA)	(NA)	(NA)
Special districts	546	834	1,020	1,104	1,197	1,287	1,370	(NA)	(NA)	(NA)

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

Source: U.S. Bureau of the Census, *Historical Statistics on Governmental Finances and Employment*, and *Public Employment*, series GE, No. 1, annual; <<http://www.census.gov/pub/govs/www/apes.html>>; (released August 1997).

No. 507. All Governments—Employment and Payroll, by Function: 1995

[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	19,521	2,895	16,626	4,719	11,906	(NA)	(NA)	37,714	10,927	26,787
National defense ²	831	831	(X)	(X)	(X)	(NA)	(NA)	(X)	(X)	(X)
Postal Service	849	849	(X)	(X)	(X)	(NA)	(NA)	(X)	(X)	(X)
Space research and technology	22	22	(X)	(X)	(X)	(NA)	(NA)	(X)	(X)	(X)
Elem and secondary educ	6,252	(X)	6,252	50	6,202	13,939	(NA)	13,939	119	13,820
Higher education	2,414	(X)	2,414	1,954	461	4,591	(NA)	4,591	3,794	797
Other education	129	12	117	117	(X)	260	(NA)	260	260	(X)
Health	544	141	403	166	238	(NA)	(NA)	977	431	546
Hospitals	1,303	174	1,129	522	608	(NA)	(NA)	2,658	1,258	1,399
Public welfare	526	10	516	230	286	(NA)	(NA)	1,145	549	597
Social insurance administration	167	68	98	98	-	(NA)	(NA)	254	254	(X)
Police protection	926	86	840	91	749	(NA)	(NA)	2,477	287	2,190
Fire protection	360	(X)	360	(X)	360	950	(NA)	950	(X)	950
Correction	655	28	627	413	213	(NA)	(NA)	1,620	1,062	559
Streets & highways	564	4	560	257	303	(NA)	(NA)	1,357	667	690
Air transportation	86	49	37	3	35	(NA)	(NA)	104	8	96
Water transport/Terminals	27	15	12	5	7	(NA)	(NA)	37	14	23
Solid waste management	115	(X)	115	2	114	263	(NA)	263	6	258
Sewerage	130	(X)	130	1	128	345	(NA)	345	4	341
Parks & recreation	387	26	361	47	314	(NA)	(NA)	502	81	421
Natural resources	421	210	211	168	43	(NA)	(NA)	475	395	80
Housing & community dev.	151	20	131	(X)	131	(NA)	(NA)	315	(X)	315
Water supply	165	(X)	165	1	164	410	(NA)	410	3	407
Electric power	82	(X)	82	6	76	296	(NA)	296	26	270
Gas supply	11	(X)	11	(X)	11	28	(NA)	28	(X)	28
Transit	210	(X)	210	20	190	676	(NA)	676	80	595
Libraries	152	5	147	1	147	(NA)	(NA)	207	1	206
State liquor stores	10	(X)	10	10	(X)	18	(NA)	18	18	(X)
Financial administration	520	131	388	168	220	(NA)	(NA)	916	444	472
Other government administration	436	24	413	53	359	(NA)	(NA)	644	137	507
Judicial and legal	401	53	349	130	219	(NA)	(NA)	994	428	565
Other & unallocable	673	138	535	206	329	(NA)	(NA)	1,256	603	653

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

Source: U.S. Bureau of the Census; <<http://www.census.gov/pub/govs/www/apes.html>>; (released August 1997).

No. 508. State and Local Government—Full-Time Employment and Salary, by Sex and Race/Ethnic Group: 1973 to 1995

[As of June 30. Excludes school systems and educational institutions. Based on reports from State governments (44 in 1973, 48 in 1975, 1976, and 1979, 47 in 1977 and 1983, 45 in 1978, 42 in 1980, 49 in 1981 and 1984 through 1987, and 50 in 1989 through 1991) and a sample of county, municipal, township, and special district jurisdictions employing 15 or more nonelected, nonappointed full-time employees. Data for 1993 and 1995 only for State and Local Governments with 100 or more employees. Data for 1974, 1982, 1988, 1992, and 1994 not available. For definition of median, see Guide to Tabular Presentation]

YEAR AND OCCUPATION	EMPLOYMENT (1,000)						MEDIAN ANNUAL SALARY (\$1,000)						
	Total	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	5,024	2,820	2,204	3,588	1,436	948	341	30.6	24.3	28.5	25.9	24.2	26.8
1995, total	5,315	2,960	2,355	3,781	1,534	993	379	33.5	27.0	31.4	26.3	26.8	28.6
Officials/administrators	299	201	98	250	48	31	12	52.7	45.2	50.6	44.9	47.7	49.0
Professionals	1,313	624	689	999	314	183	68	41.4	36.1	38.9	35.8	35.0	36.3
Technicians	481	280	202	359	122	71	34	33.3	27.4	31.1	29.6	27.8	29.2
Protective service	931	788	142	687	244	160	69	34.1	28.9	33.7	32.3	30.5	35.5
Paraprofessionals	380	105	275	231	149	114	26	23.8	21.9	23.1	22.3	21.0	22.2
Admin. support	926	123	803	627	299	187	82	24.6	22.9	23.0	23.1	23.0	23.0
Skilled craft	408	389	19	306	102	62	30	31.1	25.6	30.8	30.7	30.3	31.1
Service/maintenance	578	450	128	321	258	186	59	25.0	19.9	24.1	25.6	22.9	24.5

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: 1996

[In dollars. As of March. Based on a sample; see source for details. For additional data, see table 676]

ITEM	Total compensation	Wages and salaries	BENEFITS						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other ¹
All State & local government	25.73	17.95	7.77	1.99	0.22	2.07	1.90	1.56	0.03
Occupational group:									
White-collar occupations	28.56	20.43	8.13	2.08	0.14	2.19	2.02	1.67	0.03
Professional specialty and technical	33.81	24.86	8.95	2.07	0.16	2.32	2.44	1.92	0.04
Teachers	37.56	28.14	9.43	1.92	0.06	2.52	2.84	2.05	0.05
Executive, admin., & managerial	32.81	22.72	10.09	3.29	0.18	2.25	2.40	1.96	(Z)
Admin. support including clerical	16.55	10.93	5.61	1.51	0.09	1.92	1.04	1.05	(Z)
Blue-collar occupations	20.88	13.56	7.32	1.95	0.36	1.97	1.51	1.50	0.03
Service occupations	18.92	12.09	6.83	1.72	0.42	1.73	1.71	1.22	0.03
Industry group:									
Services	26.98	19.43	7.55	1.83	0.15	2.09	1.88	1.58	0.03
Health services	21.86	14.49	7.37	2.26	0.57	1.79	1.18	1.56	0.02
Hospitals	22.29	14.88	7.41	2.32	0.55	1.74	1.21	1.56	0.03
Educational services	28.21	20.59	7.62	1.74	0.09	2.13	2.03	1.60	0.03
Elementary and secondary education	28.04	20.58	7.45	1.59	0.06	2.23	1.99	1.55	0.04
Higher education	29.25	21.08	8.17	2.16	0.17	1.89	2.17	1.77	(Z)
Public administration	23.39	15.24	8.15	2.31	0.31	2.01	2.03	1.46	0.03

Z Cost per hour worked 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 96-424.

No. 510. State and Local Government—Employee Benefits: 1994

[In percent. For January through July. Covers full-time employees in State and local governments. Covers only benefits for which the employer pays part or all of the premium or expenses involved, except unpaid maternity and paternity leave, and long-term care insurance. Based on sample. For data on employee benefits in businesses, see table 678]

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

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

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

No. 511. State and Local Government Major Collective Bargaining Agreements—Average Percent Changes in Wage and Compensation Rates Negotiated: 1985 to 1995

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

ITEM	1985	1988	1989	1990	1991	1992	1993	1994	1995 ¹
Compensation rate changes, ² all settlements:									
First year ³	4.2	5.4	5.1	5.1	1.8	0.6	0.9	2.8	1.8
Over life of contract	5.1	5.3	4.9	5.1	2.9	1.9	1.8	3.1	2.0
State government: First year	4.8	5.3	4.9	4.4	1.9	0.2	1.2	2.8	2.0
Over life of contract ³	4.8	4.9	4.6	3.9	2.8	2.0	2.1	2.9	2.4
Local government: First year	3.7	5.5	5.6	5.4	1.6	1.2	0.7	2.8	1.5
Over life of contract ³	5.5	5.8	5.5	5.8	2.9	1.5	1.6	3.3	1.4
Wage rate changes, ⁴ all settlements:									
First year ³	4.6	5.1	5.1	4.9	2.3	1.1	1.1	2.7	2.0
Over life of contract ³	5.4	5.3	5.1	5.0	2.8	2.1	2.1	3.0	2.3
State government: First year	4.8	5.3	5.0	4.7	2.0	0.5	1.3	3.0	2.3
Over life of contract ³	4.9	5.0	4.7	4.2	3.0	2.0	2.4	3.2	2.7
Local government: First year	4.4	5.0	5.2	5.0	2.5	1.7	1.0	2.5	1.9
Over life of contract ³	5.7	5.5	5.4	5.2	2.7	2.1	1.9	3.0	2.2
Number of workers affected (mil.) ⁵ :									
State government	1.5	1.1	1.1	0.9	0.8	1.2	1.7	1.2	0.4
Local government	0.5	0.4	0.5	0.2	0.4	0.6	0.6	0.4	0.1
Local government ⁶	0.9	0.7	0.6	0.7	0.4	0.6	1.1	0.8	0.2
Wage rate changes, all agreements:	5.7	4.7	5.1	4.6	2.6	1.9	2.8	3.3	0.5
Source: Current settlements	4.1	2.3	2.5	2.0	0.6	0.8	1.6	1.4	(Z)
Prior settlements	1.6	2.4	2.6	2.6	1.8	1.1	1.1	1.9	(Z)
Cost-of-living adjustments	(Z)	(Z)	(Z)	(Z)	0.1	(Z)	(Z)	(Z)	(Z)
State government	4.5	4.1	4.0	4.7	2.5	1.6	3.4	3.5	0.3
Local government	6.5	5.1	5.9	4.6	2.6	2.1	2.2	3.2	0.7

Z Less than .05 percent. ¹ 1st 6 months. ² Data relate to settlements of 5,000 workers or more in each calendar year, whether wages and benefits were changed or not. ³ Average annual rate of change. ⁴ 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. ⁵ Number of workers covered by settlements reached in each calendar year. ⁶ 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*, quarterly.

No. 512. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 1995

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

STATE	EDUCATION						PUBLIC WELFARE		HEALTH		HOSPITALS	
	Total		Elem. & secondary		Higher education		State	Local	State	Local	State	Local
	State	Local	State	Local	State	Local						
United States	1,468.7	5,619.2	41.4	5,341.2	1,330.8	278.0	226.8	265.1	160.1	208.6	496.2	551.4
Alabama	34.2	86.7	-	86.7	30.3	-	4.3	1.1	6.8	3.9	12.2	20.1
Alaska	7.3	11.4	2.9	11.4	3.9	-	1.8	0.1	0.5	0.6	0.3	0.2
Arizona	24.8	90.8	-	83.6	22.4	7.2	5.3	4.0	2.1	2.7	0.7	4.6
Arkansas	18.6	58.2	-	58.2	15.3	-	3.7	0.2	4.0	0.3	4.9	3.8
California	117.2	553.1	-	490.9	112.6	62.1	3.7	52.0	10.1	33.3	34.5	75.4
Colorado	32.7	77.4	-	76.0	31.5	1.4	1.0	4.4	1.2	2.4	4.6	7.9
Connecticut	18.0	67.0	-	67.0	15.2	-	4.8	1.8	2.6	1.4	12.3	-
Delaware	6.8	13.7	-	13.7	6.5	-	2.0	-	1.8	0.2	2.3	-
District of Columbia	(X)	10.0	(X)	8.8	(X)	1.1	(X)	1.8	(X)	2.1	(X)	3.8
Florida	42.2	274.4	-	253.0	39.6	21.4	11.2	5.8	14.7	5.8	16.4	36.8
Georgia	40.7	181.4	-	180.7	35.0	0.7	7.7	1.4	4.4	8.2	14.4	42.0
Hawaii	30.4	-	23.2	-	7.1	-	1.1	0.1	2.8	0.2	3.2	-
Idaho	7.6	27.1	-	26.2	7.1	0.9	1.8	0.2	1.2	0.9	1.0	4.3
Illinois	55.3	232.1	-	212.6	52.4	19.5	13.4	7.1	3.2	6.7	15.2	15.2
Indiana	46.6	123.0	-	123.0	41.8	-	5.2	1.6	1.7	2.7	11.1	23.0
Iowa	25.9	72.8	-	66.6	24.7	6.2	2.7	1.5	0.3	2.0	8.1	8.9
Kansas	21.0	70.6	-	64.9	20.3	5.7	1.7	0.8	0.9	3.2	6.6	7.3
Kentucky	30.3	90.7	-	90.7	26.2	-	4.6	0.5	2.0	4.5	5.5	3.2
Louisiana	34.1	102.0	-	102.0	30.2	-	6.0	0.7	5.3	0.9	18.7	13.3
Maine	6.8	31.1	-	31.1	5.6	-	1.9	0.2	1.1	0.2	1.5	1.1
Maryland	19.7	104.9	-	96.0	17.7	8.9	7.9	2.3	6.0	3.6	6.9	-
Massachusetts	23.7	129.5	-	129.5	23.0	-	6.6	2.7	3.9	2.1	11.8	6.1
Michigan	63.4	196.2	-	184.2	62.8	12.0	14.6	2.6	2.1	9.7	15.6	13.2
Minnesota	38.7	109.8	-	106.1	37.2	3.7	2.2	11.0	2.1	3.7	7.2	13.3
Mississippi	16.8	69.5	-	63.9	15.3	5.7	3.4	0.3	3.3	0.3	9.0	18.0
Missouri	26.3	118.1	-	113.0	24.4	5.1	7.5	2.1	3.3	3.5	12.4	7.8
Montana	7.1	26.7	-	26.5	6.4	0.1	1.3	0.9	0.4	0.6	1.3	0.8
Nebraska	10.8	43.7	-	41.2	10.1	2.5	2.9	1.1	0.7	0.4	4.4	4.3
Nevada	6.1	27.3	-	27.3	6.0	-	1.0	0.4	0.7	0.8	1.7	3.6
New Hampshire	5.7	24.7	-	24.7	5.3	-	1.3	2.5	0.8	0.1	1.0	-
New Jersey	45.8	178.9	14.8	169.2	27.6	9.8	5.4	11.5	2.5	4.0	17.1	6.4
New Mexico	16.9	43.3	-	40.9	15.9	2.4	1.4	0.5	2.9	0.4	5.4	2.6
New York	49.0	400.8	-	375.3	43.9	25.5	7.5	51.8	8.9	17.2	55.6	61.4
North Carolina	45.6	162.5	-	149.0	42.6	13.5	1.3	13.4	2.0	13.9	15.6	17.8
North Dakota	7.8	13.6	-	13.6	7.3	-	0.3	0.9	1.3	0.3	1.4	-
Ohio	68.0	212.7	-	207.5	65.6	5.2	2.2	22.3	3.8	17.5	17.7	15.1
Oklahoma	25.5	80.0	-	79.6	23.5	0.4	5.8	0.4	3.8	1.0	6.1	9.5
Oregon	16.2	68.2	-	61.0	15.2	7.2	4.6	0.8	1.5	3.5	7.3	2.3
Pennsylvania	50.6	208.4	-	200.1	47.6	8.3	11.6	21.7	1.7	5.2	21.0	2.8
Rhode Island	7.0	18.1	0.4	18.1	5.8	-	1.8	0.1	1.3	0.1	1.5	-
South Carolina	27.2	80.4	-	80.4	24.3	-	4.9	0.2	8.1	2.0	9.8	14.3
South Dakota	5.6	16.8	-	16.8	5.1	-	1.0	0.2	0.6	0.2	1.4	0.4
Tennessee	38.6	100.7	-	100.7	36.5	-	4.6	3.7	3.6	3.3	10.6	12.3
Texas	91.5	547.9	-	517.3	86.8	30.7	24.0	3.7	10.4	16.1	40.3	43.7
Utah	22.0	39.0	-	39.0	21.1	-	3.0	0.4	1.4	1.1	3.9	1.0
Vermont	4.6	16.6	-	16.6	4.2	-	1.1	-	0.5	-	0.3	-
Virginia	44.9	149.2	-	149.2	42.2	-	2.3	7.5	5.8	5.3	18.0	3.5
Washington	36.8	87.0	-	87.0	36.1	-	7.3	1.2	7.0	4.1	8.1	8.9
West Virginia	13.6	41.0	-	41.0	12.1	-	2.6	-	0.7	1.5	1.5	3.3
Wisconsin	29.8	114.1	-	105.2	28.5	8.9	1.2	13.3	1.7	4.7	7.6	3.9
Wyoming	3.3	16.1	-	14.4	3.2	1.7	0.3	-	0.5	0.2	1.4	4.1

See footnote at end of table.

No. 512. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 1995—Continued

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

STATE	HIGHWAYS		POLICE PROTECTION		FIRE PROTECTION		CORRECTION		PARKS AND RECREATION		GOVERNMENT ADMINISTRATION ¹	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
United States	253.3	289.9	89.6	689.2	(X)	274.3	409.2	205.8	38.6	207.3	339.6	586.1
Alabama	4.3	6.6	1.0	9.9	(X)	4.5	4.3	2.4	0.8	2.9	5.4	6.8
Alaska	2.8	0.9	0.4	1.4	(X)	0.7	1.3	-	0.1	0.6	2.5	1.9
Arizona	2.9	4.0	1.7	11.1	(X)	3.9	7.6	4.8	0.7	3.5	5.5	13.0
Arkansas	3.6	3.6	0.9	5.4	(X)	2.3	3.4	1.2	0.8	0.8	2.6	5.8
California	17.3	21.6	11.0	79.5	(X)	30.0	43.1	27.8	3.7	32.2	23.6	78.4
Colorado	3.1	5.3	1.1	9.5	(X)	3.7	4.2	2.9	0.3	5.8	5.3	9.4
Connecticut	4.0	3.8	1.6	8.0	(X)	4.1	7.4	-	0.4	2.2	7.0	4.4
Delaware	1.5	0.7	0.8	1.2	(X)	0.3	1.8	-	0.3	0.3	2.3	0.9
District of Columbia	(X)	0.8	(X)	4.5	(X)	1.6	(X)	4.2	(X)	0.4	(X)	3.3
Florida	10.6	13.6	3.8	44.9	(X)	18.2	31.1	13.3	1.1	15.6	21.2	35.6
Georgia	6.1	7.8	2.3	18.8	(X)	12.2	19.1	6.2	2.9	4.3	5.0	16.4
Hawaii	0.8	1.0	-	3.3	(X)	1.6	2.1	-	0.3	1.9	3.6	2.2
Idaho	1.8	1.6	0.4	2.9	(X)	0.9	1.5	0.8	0.2	0.7	1.8	3.4
Illinois	8.4	11.5	3.7	39.4	(X)	14.6	13.6	8.1	0.8	17.5	11.8	29.0
Indiana	4.6	6.4	2.0	12.5	(X)	5.8	6.3	3.8	0.1	3.9	4.1	14.3
Iowa	2.7	5.5	0.9	5.7	(X)	1.7	2.3	0.9	0.2	2.2	4.0	5.4
Kansas	3.8	5.6	1.0	6.6	(X)	2.5	3.6	1.9	0.5	2.4	4.6	6.7
Kentucky	5.4	3.0	1.7	6.0	(X)	2.8	5.3	2.2	2.2	1.5	8.1	4.8
Louisiana	5.7	4.9	1.1	12.4	(X)	4.1	6.8	2.6	0.9	2.8	5.3	10.6
Maine	2.8	1.5	0.5	2.4	(X)	1.6	1.2	0.6	0.2	0.6	2.0	2.3
Maryland	5.0	4.6	2.3	13.4	(X)	6.1	10.6	2.5	0.7	6.4	8.2	7.5
Massachusetts	4.6	5.9	1.9	16.4	(X)	12.8	6.1	5.0	1.1	2.1	12.6	9.1
Michigan	3.8	10.1	3.0	20.3	(X)	7.7	16.5	4.8	0.8	5.8	7.1	21.1
Minnesota	4.9	7.5	0.9	9.0	(X)	2.3	3.4	3.8	0.6	4.3	5.3	12.5
Mississippi	3.4	5.3	1.0	6.6	(X)	2.6	3.7	1.0	0.4	0.8	2.0	6.5
Missouri	6.7	5.3	2.2	14.1	(X)	5.0	6.7	2.3	0.7	3.5	5.9	9.5
Montana	1.8	1.3	0.4	1.7	(X)	0.5	0.8	0.3	0.1	0.4	1.4	2.1
Nebraska	2.4	3.1	0.7	3.5	(X)	1.1	2.0	0.8	0.4	1.1	1.6	4.0
Nevada	1.5	1.3	0.6	4.1	(X)	1.6	2.9	1.3	0.2	2.2	1.9	4.8
New Hampshire	2.0	1.3	0.4	2.6	(X)	1.4	1.0	0.5	0.2	0.3	1.5	1.7
New Jersey	8.0	10.7	3.7	28.5	(X)	7.7	9.0	7.1	2.4	5.6	18.0	20.9
New Mexico	2.7	1.6	0.6	4.4	(X)	1.6	3.9	1.3	0.7	1.6	4.2	4.0
New York	14.1	30.1	5.4	71.1	(X)	19.7	33.9	24.2	2.6	10.7	40.5	39.6
North Carolina	12.6	3.3	3.3	16.5	(X)	5.4	12.4	3.6	0.7	4.0	10.0	10.4
North Dakota	1.0	1.1	0.2	1.1	(X)	0.3	0.5	0.2	0.1	0.7	1.1	1.5
Ohio	8.6	13.3	2.5	27.2	(X)	18.5	14.7	7.5	0.9	7.8	11.7	30.6
Oklahoma	4.1	5.6	1.7	7.9	(X)	3.9	7.8	1.1	1.8	2.2	5.1	6.1
Oregon	3.4	4.0	1.2	6.2	(X)	3.2	2.9	2.8	0.5	2.2	6.5	6.1
Pennsylvania	13.7	10.6	6.4	25.1	(X)	5.7	12.8	10.7	1.0	4.2	13.6	26.6
Rhode Island	0.9	1.0	0.3	2.6	(X)	2.0	1.7	-	0.1	0.8	2.5	1.6
South Carolina	5.1	2.4	2.3	8.5	(X)	3.2	8.1	2.0	0.6	2.3	4.3	7.6
South Dakota	1.2	1.6	0.3	1.3	(X)	0.4	0.7	0.3	0.1	0.7	1.4	1.7
Tennessee	4.7	6.7	1.6	12.0	(X)	5.9	7.0	4.3	1.1	3.7	4.9	9.8
Texas	14.0	18.9	3.4	53.4	(X)	18.5	43.0	20.9	1.2	13.4	16.3	39.4
Utah	1.8	1.5	0.7	4.0	(X)	1.6	2.5	0.7	0.3	2.3	2.9	3.4
Vermont	1.1	1.0	0.5	0.8	(X)	0.3	0.9	-	0.2	0.2	1.3	1.0
Virginia	12.0	3.9	2.5	14.2	(X)	7.0	12.7	6.2	0.9	6.0	7.4	13.2
Washington	6.2	6.7	1.8	10.6	(X)	5.4	7.4	3.5	0.5	4.9	5.2	13.9
West Virginia	6.1	0.8	0.9	2.4	(X)	0.9	0.8	0.4	1.0	0.9	3.0	3.2
Wisconsin	2.0	9.1	0.9	13.3	(X)	4.8	6.5	2.4	0.3	3.8	5.5	10.7
Wyoming	1.7	0.7	0.2	1.4	(X)	0.3	0.5	0.3	0.1	0.6	0.9	1.5

- Represents or rounds to zero. X Not applicable.

¹Includes Financial Administration, Central Administration, and Judicial and Legal.

Source: U.S. Bureau of the Census; <<http://www.census.gov/ftp/pub/govs/www/apes/95html>>; (released June 97).

No. 513. State and Local Government Employment and Average Earnings, by State: 1990 and 1995

[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	
	1990	1995	19890	1995	1990	1995	1990	1995	1990	1995	1990	1995
United States	3,840	3,971	9,239	10,119	154	151	371	385	2,472	2,854	2,364	2,763
Alabama	79	81	148	165	196	191	367	389	2,196	2,421	1,749	2,017
Alaska	22	22	21	24	401	366	385	391	3,543	3,727	3,491	4,051
Arizona	50	58	136	161	137	135	370	373	2,334	2,570	2,540	2,689
Arkansas	43	48	78	90	182	192	330	364	1,922	2,353	1,545	1,823
California	325	338	1,091	1,141	109	107	367	362	3,209	3,664	3,073	3,523
Colorado	54	57	130	148	165	153	395	394	2,765	3,234	2,292	2,612
Connecticut	58	63	98	102	178	193	299	311	3,018	3,321	2,854	3,491
Delaware	21	22	17	19	314	307	250	269	2,245	2,743	2,458	2,755
District of Columbia	(X)	(X)	57	47	(X)	(X)	939	927	(X)	(X)	3,024	3,425
Florida	160	175	497	534	123	123	384	377	2,095	2,488	2,247	2,485
Georgia	112	115	270	333	173	159	418	462	2,037	2,456	1,872	2,164
Hawaii	49	51	13	14	445	436	120	119	2,317	2,624	2,536	3,013
Idaho	19	21	37	46	186	179	372	396	2,100	2,476	1,772	2,165
Illinois	145	141	416	444	127	119	364	377	2,520	3,027	2,463	2,985
Indiana	89	89	196	217	161	153	354	375	2,496	2,583	2,036	2,375
Iowa	57	53	107	116	207	187	387	408	2,936	3,126	2,024	2,367
Kansas	50	48	104	118	200	187	421	461	2,077	2,325	1,979	2,315
Kentucky	75	73	114	133	204	190	310	344	2,141	2,488	1,823	2,523
Louisiana	85	93	155	171	200	214	368	394	2,047	2,359	1,713	1,860
Maine	22	21	42	45	179	172	345	364	2,352	2,618	1,978	2,349
Maryland	89	81	159	172	186	161	333	341	2,609	2,835	2,776	3,159
Massachusetts	93	82	196	220	155	135	325	362	2,541	3,068	2,554	2,961
Michigan	144	141	316	324	155	148	340	339	2,858	3,242	2,646	3,255
Minnesota	70	73	163	196	160	157	374	425	2,936	3,266	2,552	2,830
Mississippi	47	50	105	122	183	186	407	453	1,824	2,394	1,543	1,798
Missouri	74	79	171	192	145	149	334	361	1,965	2,232	2,052	2,297
Montana	17	18	35	38	211	208	434	439	2,072	2,534	1,959	2,347
Nebraska	29	30	68	76	186	181	430	465	2,075	2,290	2,089	2,413
Nevada	19	21	42	53	160	134	348	345	2,502	2,864	2,574	3,085
New Hampshire	16	17	33	38	145	147	301	335	2,552	2,669	2,215	2,641
New Jersey	112	125	304	312	145	157	393	393	2,859	3,563	2,698	3,553
New Mexico	40	42	57	68	262	251	379	404	2,100	2,390	1,783	2,119
New York	285	257	866	856	158	142	482	471	2,997	3,423	2,795	3,479
North Carolina	107	115	244	281	161	159	368	389	2,372	2,570	2,065	2,287
North Dakota	15	16	20	22	234	257	314	340	2,057	2,440	2,138	2,450
Ohio	139	143	385	425	128	128	355	381	2,510	3,083	2,236	2,696
Oklahoma	65	68	116	129	208	206	369	393	1,975	2,018	1,761	2,113
Oregon	52	52	100	114	184	166	353	362	2,302	2,848	2,322	2,896
Pennsylvania	127	152	361	369	107	126	304	306	2,437	3,025	2,403	2,911
Rhode Island	21	20	27	29	205	203	266	288	2,586	3,240	2,656	3,169
South Carolina	79	78	116	136	227	213	333	370	1,956	2,318	1,848	2,141
South Dakota	13	14	24	27	192	194	349	364	1,979	2,355	1,733	2,004
Tennessee	79	84	175	188	163	161	358	359	2,055	2,389	1,883	2,196
Texas	223	268	706	858	131	143	415	456	2,192	2,492	1,952	2,229
Utah	37	42	51	63	216	214	294	321	2,000	2,524	2,092	2,460
Vermont	13	13	18	21	233	216	312	363	2,302	2,471	2,090	2,455
Virginia	117	116	221	247	188	175	356	373	2,267	2,553	2,248	2,505
Washington	91	96	164	188	187	175	336	344	2,459	3,094	2,515	3,338
West Virginia	34	35	59	60	188	189	326	327	1,919	2,212	1,862	2,203
Wisconsin	67	64	183	201	136	126	375	393	2,503	3,153	2,372	2,900
Wyoming	11	11	24	27	239	227	539	565	2,045	2,203	2,110	2,309

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-90-1, No. 1, and <http://www.census.gov/pub/govs/www/apes.html>; (released August 1997).

No. 514. City Government Employment and Payroll—Largest Cities: 1990 and 1995

[For October. See footnote 2, table 500, for those areas representing city-county consolidated governments]

CITIES RANKED BY 1994 POPULATION	TOTAL EMPLOYMENT (1,000)		FULL-TIME EQUIVALENT EMPLOYMENT				OCTOBER PAYROLL (mil. dol.)		AVERAGE EARNINGS IN OCTOBER, FULL-TIME EMPLOYEES (dol.)	
	1990	1995	Total (1,000)		Per 10,000 population ¹		1990	1995	1990	1995
			1990	1995	1990	1995				
New York, NY ^{2 3}	456	425	395	388	539	529	1,092	1,306	2,783	3,454
Los Angeles, CA	51	48	51	47	146	136	177	191	3,488	4,133
Chicago, IL	42	41	42	41	149	152	125	156	3,002	3,757
Houston, TX	20	23	20	23	120	135	40	57	2,061	2,459
Philadelphia, PA	32	30	32	29	201	190	89	92	2,843	3,220
San Diego, CA	10	12	10	10	88	88	29	34	3,019	3,472
Phoenix, AZ	12	12	11	12	116	112	32	38	2,876	3,281
Dallas, TX	15	15	15	14	144	140	28	41	1,945	2,876
San Antonio, TX	13	16	13	15	137	148	28	37	2,227	2,539
Detroit, MI	22	18	21	17	206	173	50	50	2,390	2,908
San Jose, CA	6	7	5	6	62	74	16	27	3,453	4,700
Indianapolis, IN	13	12	12	12	171	155	23	33	1,910	2,490
San Francisco, CA	26	26	26	26	356	361	94	98	3,648	3,710
Jacksonville, FL	11	10	10	9	154	132	24	28	2,582	3,064
Baltimore, MD ²	30	28	29	27	395	391	73	81	2,540	3,010
Columbus, OH	8	8	7	8	118	125	18	26	2,416	3,324
Milwaukee, WI	9	9	9	9	137	138	21	23	2,431	2,793
Memphis, TN ²	22	22	21	21	341	336	48	54	2,287	2,679
El Paso, TX	5	6	5	6	94	102	9	13	1,973	2,302
Washington, DC ^{2 3}	50	40	48	39	789	679	139	124	2,930	3,269
Boston, MA ²	21	22	21	22	363	393	50	49	2,391	2,279
Seattle, WA	11	11	10	11	198	202	32	40	3,274	3,985
Austin, TX	10	13	10	12	205	224	21	28	2,186	2,512
Nashville-Davidson, TN ²	18	21	17	19	347	386	42	41	2,510	1,135
Denver, CO	13	16	12	14	254	292	31	45	2,649	3,126
Cleveland, OH	9	10	8	9	163	178	21	24	2,521	2,805
New Orleans, LA	10	9	10	9	194	178	16	19	1,623	2,226
Oklahoma City, OK	5	5	4	5	101	106	11	14	2,430	3,084
Fort Worth, TX	5	6	5	5	117	117	11	12	2,171	2,403
Portland, OR	5	6	5	5	103	113	15	19	3,305	3,950
Kansas City, MO	6	7	6	7	145	147	15	17	2,390	2,685
Charlotte, NC	5	5	5	5	122	106	11	13	2,399	2,847
Tucson, AZ	5	6	5	5	115	121	12	14	2,528	2,882
Long Beach, CA	6	6	5	5	126	125	18	21	3,413	3,947
Virginia Beach, VA ²	14	17	13	15	334	354	28	35	2,232	2,385
Albuquerque, NM	7	8	6	6	161	150	12	15	2,040	2,432
Atlanta, GA	8	8	8	8	205	199	18	20	2,286	2,541
Fresno, CA	3	3	3	3	77	70	8	10	2,944	3,652
Honolulu, HI	10	10	9	9	245	105	24	28	2,600	3,083
Tulsa, OK	4	4	4	4	115	111	11	11	2,555	2,734
Sacramento, CA	4	4	4	4	105	107	11	14	3,021	3,713
Miami, FL	4	4	4	3	113	92	15	12	3,771	3,503
St. Louis, MO	8	8	7	8	186	209	17	20	2,363	2,606
Oakland, CA	5	5	4	5	111	128	15	19	3,948	4,482
Pittsburgh, PA	6	6	6	5	152	145	12	16	2,240	3,221
Cincinnati, OH	7	8	6	7	173	206	16	23	2,634	3,480
Minneapolis, MN	6	7	6	6	154	179	15	23	2,815	3,921
Omaha, NE	3	3	3	3	81	83	8	10	3,051	3,533
Las Vegas, NV	2	2	(NA)	2	(NA)	63	5	7	2,563	3,570
Toledo, OH	3	3	3	3	91	95	9	10	2,847	3,191
Colorado Springs, CO	6	6	5	6	188	187	13	19	2,618	3,242
Mesa, AZ	2	3	2	3	81	87	7	9	2,898	3,307
Buffalo, NY ²	13	12	12	12	379	370	31	40	2,596	3,733
Wichita, KS	3	4	3	3	87	102	5	8	2,083	2,617
Santa Ana, CA	2	2	2	2	58	68	7	8	4,144	4,813
Arlington, TX	2	2	2	2	68	74	5	6	2,538	2,991
Tampa, FL	4	4	4	4	151	146	10	13	2,505	3,176
Anaheim, CA	4	4	3	2	99	81	9	10	3,728	4,635
Corpus Christi, TX	3	3	3	3	116	118	6	8	2,009	2,384
Louisville, KY	5	5	4	4	159	163	9	9	2,180	2,224
Birmingham, AL	4	4	4	4	142	151	8	9	2,243	2,354
St. Paul, MN	4	4	3	3	124	126	10	11	3,265	3,601
Newark, NJ	5	6	5	5	177	206	8	18	1,698	3,544
Anchorage, AK	9	(NA)	8	9	351	343	28	39	3,706	4,682
Aurora, CO	2	(NA)	2	2	84	84	5	6	2,586	2,971
Norfolk, VA ²	10	(NA)	10	(NA)	376	(NA)	22	(NA)	2,268	(NA)

NA Not available. ¹ 1990 based on enumerated resident population as of April 1, 1990. 1995 based on enumerated resident population as of April 1, 1994. ² Includes city-operated elementary and secondary schools. ³ Includes city-operated university or college.

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