

State and Local Government Finances and Employment

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

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

Basic information for Census Bureau statistics on governments is obtained by mail canvass from state and local officials; however, financial data for each of the state governments and for many of the large local governments are compiled from their official records and reports by Census Bureau personnel. In over two-thirds of the states, all or part of local government financial data are obtained through central collection arrangements with state governments. Financial data on the federal government are primarily based on the *Budget* published by the Office of Management and Budget (see text, Section 9, Federal Government Finances and Employment).

Governmental units—The governmental structure of the United States includes, in addition to the federal government and

the states, thousands of local governments—counties, municipalities, townships, school districts, and many "special districts." In 2007, 89,527 local governments were identified by the census of governments (see Tables 410–412). As defined by the census, governmental units include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities and numerous local irrigation, power, and other types of districts—are financed from rentals, charges for services, benefit assessments, grants from other governments, and other nontax sources. The count of governments excludes semi-autonomous agencies through which states, cities, and counties sometimes provide for certain functions—for example, "dependent" school systems, state institutions of higher education, and certain other "authorities" and special agencies which are under the administrative or fiscal control of an established governmental unit.

Finances—The financial statistics relate to government fiscal years ending June 30 or at some date within the 12 previous months. The following governments are exceptions and are included as though they were part of the June 30 group; ending September 30, the state governments of Alabama and Michigan, the District of Columbia, and Alabama school districts; and ending August 31, the state governments of Nebraska, Texas, and Chicago school districts. New York State ends its fiscal year on March 31. The federal government ended the fiscal year June 30 until 1976 when its fiscal year, by an act of Congress, was revised to extend from Oct. 1 to Sept. 30. A 3-month quarter (July 1 to Sept. 30, 1976) bridged the transition.

Nationwide government finance statistics have been classified and presented in

terms of uniform concepts and categories, rather than according to the highly diverse terminology, organization, and fund structure utilized by individual governments.

Statistics on governmental finances distinguish among general government, utilities, liquor stores, and insurance trusts.

General government comprises all activities except utilities, liquor stores, and insurance trusts. Utilities include government water supply, electric light and power, gas supply, and transit systems. Liquor stores are operated by 17 states and by local governments in 6 states. Insurance trusts relate to employee retirement, unemployment compensation, and other social insurance systems administered by the federal, state, and local governments.

Data for cities or counties relate only to municipal or county and their dependent agencies and do not include amounts for other local governments in the same geographic location. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer public schools within most municipal or county areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree also

have an important effect upon reported amounts of city or county expenditure, revenue, and debt.

Employment and payrolls—These data are based mainly on mail canvassing of state and local governments. Payroll includes all salaries, wages, and individual fee payments for the month specified, and employment relates to all persons on governmental payrolls during a pay period of the month covered—including paid officials, temporary help, and (unless otherwise specified) part-time as well as full-time personnel. Effective with the 1997 Census of Governments, the reference period for measuring government employment was changed from October of the calendar year to March of the calendar year. As a result, there was no annual survey of government employment covering the October 1996 period. The prior reference month of October was used from 1958 to 1995. Figures shown for individual governments cover major dependent agencies such as institutions of higher education, as well as the basic central departments and agencies of the government.

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

Table 410. Number of Governmental Units by Type: 1962 to 2007

Type of government	1962	1967	1972	1977	1982	1987	1992	1997	2002	2007
Total units	91,237	81,299	78,269	79,913	81,831	83,237	85,006	87,504	87,576	89,527
U.S. government	1	1	1	1	1	1	1	1	1	1
State government	50	50	50	50	50	50	50	50	50	50
Local governments	91,186	81,248	78,218	79,862	81,780	83,186	84,955	87,453	87,525	89,476
County	3,043	3,049	3,044	3,042	3,041	3,042	3,043	3,043	3,034	3,033
Municipal	18,000	18,048	18,517	18,862	19,076	19,200	19,279	19,372	19,429	19,492
Township and town	17,142	17,105	16,991	16,822	16,734	16,691	16,656	16,629	16,504	16,519
School district	34,678	21,782	15,781	15,174	14,851	14,721	14,422	13,726	13,506	13,051
Special district	18,323	21,264	23,885	25,962	28,078	29,532	31,555	34,683	35,052	37,381

Source: U.S. Census Bureau, *Census of Governments, Volume 1, Number 1, Government Organization*, Series GC07(1)-1, quinquennial; <<http://www.census.gov/govs/www/cog2007.html>>.

Table 411. Number of Local Governments by Type—States: 2002

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

State	All governmental units ¹	County	Municipal	Township ¹	School district	Special district ²			Housing & community development
						Total ³	Natural resources	Fire protection	
United States	87,525	3,034	19,429	16,504	13,506	35,052	6,979	5,725	3,399
Alabama	1,171	67	451	—	128	525	68	12	152
Alaska	175	12	149	—	—	14	—	—	13
Arizona	638	15	87	—	231	305	83	151	—
Arkansas	1,588	75	499	—	310	704	258	80	122
California	4,409	57	475	—	1,047	2,830	484	368	71
Colorado	1,928	62	270	—	182	1,414	178	250	91
Connecticut	580	—	30	149	17	384	1	64	93
Delaware	339	3	57	—	19	260	239	—	3
District of Columbia	2	—	1	—	—	1	—	—	—
Florida	1,191	66	404	—	95	626	124	57	105
Georgia	1,448	156	531	—	180	581	38	2	201
Hawaii	19	3	1	—	—	15	14	—	—
Idaho	1,158	44	200	—	116	798	176	142	10
Illinois	6,903	102	1,291	1,431	934	3,145	979	823	112
Indiana	3,085	91	567	1,008	294	1,125	141	1	63
Iowa	1,975	99	948	—	386	542	251	67	23
Kansas	3,887	104	627	1,299	324	1,533	261	—	199
Kentucky	1,439	119	424	—	176	720	166	163	17
Louisiana	473	60	302	—	66	45	4	—	—
Maine	826	16	22	467	99	222	15	—	23
Maryland	265	23	157	—	—	85	44	—	21
Massachusetts	841	5	45	306	82	403	16	16	250
Michigan	2,804	83	533	1,242	580	366	80	4	—
Minnesota	3,482	87	854	1,793	345	403	114	—	167
Mississippi	1,000	82	296	—	164	458	242	34	57
Missouri	3,422	114	946	312	536	1,514	183	317	136
Montana	1,127	54	129	—	352	592	125	155	12
Nebraska	2,791	93	531	446	575	1,146	80	421	125
Nevada	210	16	19	—	17	158	33	19	5
New Hampshire	559	10	13	221	167	148	10	14	21
New Jersey	1,412	21	324	242	549	276	16	196	2
New Mexico	858	33	101	—	96	628	583	—	6
New York	3,420	57	616	929	683	1,135	3	911	—
North Carolina	960	100	541	—	—	319	155	—	91
North Dakota	2,735	53	360	1,332	226	764	79	281	39
Ohio	3,636	88	942	1,308	667	631	98	73	77
Oklahoma	1,798	77	590	—	571	560	97	26	105
Oregon	1,439	36	240	—	236	927	179	256	20
Pennsylvania	5,031	66	1,018	1,546	516	1,885	7	—	90
Rhode Island	118	—	8	31	4	75	3	34	25
South Carolina	701	46	269	—	85	301	48	86	46
South Dakota	1,866	66	308	940	176	376	102	72	40
Tennessee	930	92	349	—	14	475	108	—	98
Texas	4,784	254	1,196	—	1,089	2,245	442	141	398
Utah	605	29	236	—	40	300	81	19	16
Vermont	733	14	47	237	283	152	14	19	10
Virginia	521	95	229	—	1	196	47	—	—
Washington	1,787	39	279	—	296	1,173	170	387	41
West Virginia	686	55	234	—	55	342	15	—	39
Wisconsin	3,048	72	585	1,265	442	684	191	—	164
Wyoming	722	23	98	—	55	546	134	64	—

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

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

Table 412. County, Municipal, and Township Governments by Population Size: 2002

[Number of governments as of **January 2002**. Population enumerated as of **April 1, 2000**. (252,051 represents 252,051,000). Consolidated city-county governments are classified as municipal rather than county governments. Township governments include "towns" in the six New England states, Minnesota, New York, and Wisconsin. See Appendix III]

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

Z Less than 0.5 percent.

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

Table 413. State and Local Government Current Receipts and Expenditures in the National Income and Product Accounts: 1990 to 2007

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

Item	1990	1995	2000	2002	2003	2004	2005	2006	2007
Current receipts	737.8	990.2	1,319.5	1,410.1	1,494.2	1,594.3	1,706.9	1,797.7	1,886.4
Current tax receipts	519.1	672.1	893.2	929.0	979.4	1,061.2	1,156.0	1,232.3	1,292.7
Personal current taxes	122.6	158.1	236.6	221.3	226.6	249.0	276.7	301.2	320.4
Income taxes	109.6	141.7	217.3	200.8	204.5	225.0	251.8	275.1	293.5
Other	13.0	16.4	19.4	20.5	22.2	23.9	24.9	26.1	26.9
Taxes on production and imports	374.1	482.4	621.1	675.5	717.5	769.2	822.6	868.8	908.6
Sales taxes	184.3	242.7	316.6	330.2	347.7	370.0	395.3	415.4	429.1
Property taxes	161.5	202.6	254.6	290.1	307.9	327.5	346.3	367.8	389.7
Other	28.3	37.0	49.9	55.2	61.9	71.7	81.0	85.5	89.8
Taxes on corporate income	22.5	31.7	35.5	32.2	35.3	43.0	56.7	62.4	63.7
Contributions for government social insurance	10.0	13.6	11.0	15.8	19.8	23.6	25.5	26.0	25.9
Income receipts on assets	68.4	68.4	92.2	78.2	72.9	75.4	81.0	87.1	89.5
Interest receipts	64.1	62.9	84.0	69.6	62.9	64.3	69.0	73.8	75.9
Dividends	0.2	1.0	1.9	2.0	2.2	2.4	2.4	2.6	2.7
Rents and royalties	4.2	4.5	6.3	6.6	7.9	8.7	9.6	10.7	10.9
Current transfer receipts	133.5	224.1	315.4	384.7	422.7	437.2	454.8	462.9	490.4
Federal grants-in-aid	111.4	184.1	247.3	304.6	338.5	349.1	361.2	358.6	377.5
From business (net)	7.1	13.5	28.8	32.6	33.5	32.2	33.3	40.6	43.2
From persons	14.9	26.5	39.2	47.5	50.6	56.0	60.3	63.7	69.7
Current surplus of government enterprises	6.7	12.0	7.7	2.5	-0.6	-3.0	-10.3	-10.7	-12.2
Current expenditures	730.5	978.2	1,269.5	1,444.3	1,514.5	1,592.8	1,691.7	1,773.0	1,898.2
Consumption expenditures	544.6	696.1	917.8	1,025.3	1,073.8	1,120.3	1,197.2	1,276.5	1,365.9
Government social benefit payments to persons	127.7	217.6	271.7	332.0	353.0	383.8	403.8	400.8	433.0
Interest payments	57.9	64.2	79.5	86.0	87.7	88.4	89.9	94.3	98.5
Subsidies	0.4	0.3	0.5	0.9	0.1	0.4	0.4	0.4	7.1
Net state and local government saving	7.2	12.0	50.0	-34.2	-20.4	1.5	15.2	24.6	-11.8
Social insurance funds	2.0	4.0	2.0	1.7	3.8	7.1	8.0	7.1	6.1
Other	5.3	8.0	47.9	-35.9	-24.1	-5.6	7.2	17.5	-17.9

- Represents or rounds to zero.

Source: U.S. Bureau of Economic Analysis, *Survey of Current Business*, April 2008. See also <<http://www.bea.gov/national/nipaweb/SelectTable.asp?selected=N>>.

Table 414. Federal Grants-in-Aid to State and Local Governments: 1990 to 2008

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

Year	Current dollars							Constant (2000) dollars	
	Total grants (mil. dol.)	Annual percent change ¹	Grants to individuals		Grants as percent of—			Total grants (bil. dol.)	Annual percent change ¹
			Total (mil. dol.)	Percent of total grants	State/ local govt. expenditures ²	Federal outlays	Gross domestic product		
1990	135,325	11.0	77,264	57.1	25.2	10.8	2.4	172.1	6.3
1993	193,612	8.7	124,155	64.1	29.6	13.7	3.0	223.9	5.9
1994	210,596	8.8	134,153	63.7	30.9	14.4	3.0	238.1	6.3
1995	224,991	6.8	144,427	64.2	31.5	14.8	3.1	247.9	4.1
1996	227,811	1.3	146,493	64.3	30.8	14.6	3.0	245.5	-1.0
1997	234,160	2.8	148,236	63.3	30.2	14.6	2.9	247.7	0.9
1998	246,128	5.1	160,305	65.1	30.3	14.9	2.9	257.3	3.9
1999	267,886	8.5	172,384	64.5	31.2	15.7	2.9	275.6	7.1
2000	285,874	6.6	182,592	64.1	27.4	16.0	2.9	285.9	3.7
2001	318,542	11.4	203,920	64.0	28.3	17.1	3.2	310.7	8.7
2002	352,895	10.8	227,373	64.4	29.4	17.5	3.4	338.4	8.9
2003	388,542	10.1	246,570	63.5	31.0	18.0	3.6	363.3	7.4
2004	407,512	4.9	262,177	64.3	31.3	17.8	3.5	370.4	2.0
2005	428,018	5.0	273,898	64.0	31.0	17.3	3.5	373.6	0.9
2006	434,099	1.4	272,585	62.8	29.3	16.3	3.3	364.0	-2.6
2007	443,797	2.2	284,362	64.1	27.9	16.3	3.2	361.6	-0.7
2008, est.	466,568	5.1	300,459	64.4	(NA)	15.9	3.3	367.4	1.6

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

Source: U.S. Office of Management and Budget, *Budget of the United States Government, Historical Tables*, annual; <<http://www.whitehouse.gov/omb/budget/fy2009/pdf/hist.pdf>>.

Table 415. Total Outlays for Grants to State and Local Governments—Selected Agencies and Programs: 1990 to 2008

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

Selected programs	1990	1995	2000	2004	2005	2006	2007	2008 est.
Total outlays for grants	135,325	224,991	285,874	407,512	428,018	434,099	443,797	466,568
Energy	461	492	433	608	636	651	667	550
Natural resources and environment	3,745	3,985	4,595	6,009	5,858	6,062	6,060	5,605
Environmental Protection Agency ¹	2,874	2,912	3,490	4,018	3,734	3,966	4,016	3,185
Agriculture	1,285	780	724	995	933	749	803	829
Transportation	19,174	25,787	32,222	41,298	43,368	46,681	47,945	52,880
Grants for airports	1,220	1,859	1,624	2,958	3,530	3,841	3,874	2,970
Federal-aid highways ²	13,854	18,945	24,711	29,791	30,915	32,703	33,222	36,796
Urban mass transportation	3,728	4,353	5,262	7,777	8,114	8,484	8,984	10,626
Community and regional development	4,965	7,230	8,665	12,604	20,167	21,285	20,653	21,255
Rural community advance program	139	933	479	797	814	773	760	(NA)
Community development fund	2,818	4,333	4,955	5,388	4,985	5,012	10,867	11,458
Homeland Security	1,184	1,772	2,439	5,490	13,541	14,731	8,267	7,934
State and local programs	(NA)	(NA)	(NA)	1,535	2,116	2,601	2,385	1,601
Firefighter assistance grants	(NA)	(NA)	(NA)	508	1,185	228	499	662
Operations, planning, and support	11	79	192	387	132	(NA)	(NA)	(NA)
Mitigation grants	(NA)	(NA)	13	23	39	34	32	62
Disaster relief	1,173	1,693	2,234	3,037	10,069	11,868	5,351	5,609
Education, training, employment, social services	21,780	30,881	36,672	54,201	57,247	60,512	58,077	59,596
Education for the disadvantaged ³	4,437	6,785	8,511	12,417	14,539	14,604	14,409	14,927
School improvement programs ³	1,080	1,288	2,394	6,542	6,569	5,589	5,299	5,219
Special education	1,485	2,938	4,696	9,465	10,661	11,582	11,585	11,495
Social services—block grant	2,749	2,797	1,827	1,752	1,822	1,848	1,956	1,936
Children and family services programs	2,618	4,463	5,843	8,326	8,490	8,492	8,496	8,529
Training and employment services	3,042	3,620	2,957	3,883	3,372	4,566	3,006	2,975
Health	43,890	93,587	124,843	189,883	197,848	197,347	208,311	220,432
Substance abuse, and mental health services ³	1,241	2,444	1,931	2,241	3,203	3,183	3,179	1,187
Grants to states for Medicaid ³	41,103	89,070	117,921	176,231	181,720	180,625	190,624	203,788
State children's health insurance fund ³	(NA)	(NA)	1,220	4,607	5,129	5,451	6,000	7,600
Income security	36,768	58,366	68,653	85,983	90,885	89,816	90,971	94,232
Food stamp program ³	2,130	2,740	3,508	4,204	4,385	4,608	4,602	4,808
Child nutrition programs ³	4,871	7,387	9,060	11,035	11,726	12,263	12,871	14,278
Temporary assistance for needy families ³	(NA)	(NA)	15,464	17,725	17,357	16,897	16,876	17,030
Veterans benefits and services ³	134	253	434	493	552	625	639	677
Administration of justice	574	1,222	5,263	5,084	4,784	4,961	4,603	4,340

NA Not available. ¹ Grants include trust funds. ² Trust funds. ³ Includes grants for payments to individuals.

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

Table 416. Federal Aid to State and Local Governments—Selected Programs by State: 2005

[In millions of dollars (403,660 represents \$403,660,000,000). For fiscal year ending September 30. Negative amounts (–) are refunds (from the recipients) of advances from a prior year, or represent reductions in the amount of funds originally obligated to the recipients for the particular program or program category during the fiscal year]

State and island area	Federal aid, total ¹	Department of Agriculture					Department of Education				
		Total	Food and nutrition service			Other	Total	Special education programs	Office of Elementary and Secondary Education		Other
			Child nutrition programs	Food stamp program ²	Special supplemental food program (WIC)				No child left behind act	Title 1 programs	
United States, total .	403,660	23,996	11,681	4,256	4,985	3,074	34,139	8,693	4,888	10,500	10,058
Alabama	6,306	383	214	33	84	52	591	168	95	191	137
Alaska	2,671	144	33	9	22	80	154	1	5	–	149
Arizona	7,965	449	254	40	112	43	787	159	85	214	330
Arkansas	4,179	280	144	26	52	58	352	102	55	118	77
California	46,029	2,912	1,469	397	830	216	5,468	1,072	743	2,059	1,593
Colorado	4,538	222	109	28	47	37	494	140	62	110	181
Connecticut	4,539	163	86	20	35	22	369	118	61	106	84
Delaware	1,142	67	35	9	11	12	131	33	28	32	38
District of Columbia	3,450	56	23	14	13	6	142	14	29	47	52
Florida	19,046	1,051	661	82	237	70	1,985	571	306	564	544
Georgia	8,914	764	473	68	158	65	91	2	10	–	79
Hawaii	1,731	107	40	11	29	26	229	42	27	41	119
Idaho	1,814	134	52	11	20	51	181	51	32	42	56
Illinois	14,616	831	449	95	186	101	1,486	428	220	533	305
Indiana	6,483	351	206	38	69	38	566	226	81	162	98
Iowa	3,594	216	102	20	40	55	361	118	45	71	127
Kansas	2,872	203	115	18	38	33	136	13	11	–	112
Kentucky	5,779	378	199	35	77	67	159	12	8	–	139
Louisiana	7,148	520	281	56	100	83	37	2	4	–	31
Maine	2,623	94	39	14	13	27	181	55	34	46	46
Maryland	6,800	289	156	39	60	35	592	202	85	120	183
Massachusetts	9,989	301	180	39	61	21	819	276	112	236	195
Michigan	12,113	617	301	96	127	92	1,234	385	211	416	222
Minnesota	5,878	365	176	54	74	61	111	10	12	–	89
Mississippi	5,168	420	199	30	67	123	463	112	87	159	105
Missouri	7,407	414	218	48	71	77	103	3	14	–	86
Montana	2,021	105	34	11	13	46	205	38	33	39	95
Nebraska	2,256	152	74	20	25	33	242	87	38	33	83
Nevada	2,213	121	62	15	29	15	208	57	33	60	58
New Hampshire	1,483	58	22	6	11	19	147	46	29	29	43
New Jersey	10,479	433	230	79	93	31	976	349	119	262	245
New Mexico	4,097	234	128	25	42	39	412	69	47	111	185
New York	43,438	1,524	775	299	345	105	3,231	680	509	1,331	711
North Carolina	11,568	660	370	67	139	84	1,022	300	133	275	314
North Dakota	1,394	87	27	9	12	40	149	25	29	31	64
Ohio	13,726	751	339	171	157	84	88	6	11	–	71
Oklahoma	4,935	387	195	47	74	70	594	135	83	151	225
Oregon	4,808	437	123	65	63	185	441	122	53	123	144
Pennsylvania	18,103	735	346	154	144	91	1,328	413	192	444	280
Rhode Island	1,937	63	34	8	15	7	18	1	–	–	16
South Carolina	5,326	345	206	27	67	45	101	8	10	–	83
South Dakota	1,336	90	34	11	14	30	84	1	13	–	70
Tennessee	9,083	457	250	44	101	61	728	228	97	199	204
Texas	25,622	2,017	1,269	142	471	136	3,199	808	461	1,101	828
Utah	2,633	186	93	26	34	33	267	80	36	40	111
Vermont	1,213	67	19	14	11	23	134	30	30	27	47
Virginia	6,330	402	176	79	79	68	792	238	86	167	301
Washington	7,681	439	192	45	107	95	629	199	94	148	188
West Virginia	3,482	170	83	16	34	36	259	68	46	91	54
Wisconsin	6,563	322	156	41	67	57	680	205	91	157	227
Wyoming	2,243	40	18	5	8	9	130	27	29	30	45
Island area:											
American Samoa	120	26	13	5	6	1	26	5	1	–	20
Micronesia	106	1	–	–	–	1	7	4	–	–	3
Guam	335	17	6	2	7	2	48	16	–	–	32
Marshall Islands	62	–	–	–	–	–	3	2	–	–	1
Northern Marianas	112	19	7	11	–	1	22	6	–	–	16
Palau	36	–	–	–	–	–	3	1	–	–	2
Puerto Rico	5,191	1,870	178	1,477	179	36	737	123	120	386	109
Virgin Islands	271	17	5	3	5	4	5	–	–	–	5
Undistributed amounts	665	33	–	–	–	33	–	–	–	–	–

See footnotes at end of table.

Table 416. Federal Aid to State and Local Governments—Selected Programs by State: 2005—Con.

[See headnote, page 262]

State and island area	FEMA total ³	Department of Housing and Urban Development					Department of Labor				
		Total	Community development block grants	Public housing programs			Other	Total	State unemployment insurance and employment service	Workforce investment	Other
				Low rent housing assistance	Housing certificate program	Capital program					
United States, total . . .	5,386	28,709	4,991	3,617	11,096	3,152	5,853	8,379	3,468	3,350	1,561
Alabama	266	440	66	114	104	84	72	125	42	60	22
Alaska	11	194	24	8	17	2	143	53	31	15	7
Arizona	9	353	67	17	63	12	195	125	46	54	25
Arkansas	42	185	32	27	80	24	22	72	28	27	17
California	458	2,743	565	116	1,314	110	638	1,035	460	471	104
Colorado	11	266	43	17	133	13	59	105	54	38	13
Connecticut	5	470	53	53	246	26	92	105	67	24	14
Delaware	4	84	9	9	34	6	25	25	13	7	6
District of Columbia	5	495	33	57	136	194	75	155	132	11	11
Florida	1,508	1,037	213	97	392	78	256	326	115	163	47
Georgia	46	690	109	120	230	101	129	172	79	63	29
Hawaii	8	117	30	11	40	24	12	43	17	12	14
Idaho	2	64	14	1	28	1	19	48	23	13	12
Illinois	17	1,665	227	247	647	240	304	371	158	154	60
Indiana	47	396	84	43	166	28	74	152	52	47	53
Iowa	15	166	56	6	64	6	35	67	32	16	19
Kansas	44	155	41	16	53	14	30	52	24	17	11
Kentucky	34	388	77	52	132	41	86	127	38	47	42
Louisiana	352	431	74	65	124	70	96	129	33	77	19
Maine	13	160	30	9	83	8	31	53	19	15	19
Maryland	20	645	96	74	302	44	128	140	73	34	32
Massachusetts	62	1,288	137	114	763	85	190	180	80	72	29
Michigan	14	753	172	53	330	43	154	353	144	126	83
Minnesota	15	486	87	41	218	40	100	123	60	28	34
Mississippi	80	235	49	27	84	27	48	90	36	41	12
Missouri	12	423	92	37	156	37	101	145	60	64	21
Montana	22	95	18	4	20	4	49	31	15	10	7
Nebraska	11	118	28	12	38	13	27	36	21	9	7
Nevada	17	117	24	16	45	4	28	59	30	20	8
New Hampshire	4	101	21	7	52	5	17	27	15	8	4
New Jersey	13	1,075	113	171	538	92	160	243	126	87	30
New Mexico	10	124	31	9	37	10	36	49	20	23	7
New York	1,118	3,710	592	878	1,280	430	530	536	218	256	63
North Carolina	86	611	83	102	214	60	151	288	71	120	97
North Dakota	8	65	12	2	20	6	24	24	13	5	5
Ohio	90	1,167	234	166	441	100	226	331	141	139	50
Oklahoma	21	324	51	25	88	22	138	76	31	27	18
Oregon	35	245	50	16	96	14	69	146	56	61	29
Pennsylvania	106	1,439	282	250	472	169	267	396	175	130	92
Rhode Island	8	205	23	21	107	18	36	35	18	10	8
South Carolina	16	293	49	31	125	25	62	117	41	44	32
South Dakota	5	102	24	3	30	3	42	28	13	8	7
Tennessee	39	503	64	93	155	73	118	135	48	54	33
Texas	167	1,275	310	122	496	104	242	511	160	271	80
Utah	16	94	30	4	30	4	25	73	40	20	13
Vermont	4	60	12	3	32	2	12	19	9	5	5
Virginia	63	587	87	65	277	44	113	174	65	41	68
Washington	31	487	84	37	142	38	187	236	83	93	61
West Virginia	38	202	55	17	96	14	19	66	21	29	16
Wisconsin	16	380	82	19	153	26	99	180	79	52	49
Wyoming	3	27	5	1	10	1	10	21	12	5	3
Island areas:											
American Samoa	4	1	1	-	-	-	-	1	-	-	1
Micronesia	5	-	-	-	-	-	-	2	-	2	-
Guam	18	20	3	4	10	1	2	5	1	3	1
Marshall Islands	-	-	-	-	-	-	-	1	-	1	-
Northern Marianas	5	4	2	-	2	-	-	4	-	3	1
Palau	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico	88	587	136	101	136	172	41	146	26	115	6
Virgin Islands	-	41	3	18	11	5	4	9	4	2	3
Undistributed amounts	218	324	-	-13	1	336	-	-	-	-	-

See footnotes at end of table.

Table 416. Federal Aid to State and Local Governments—Selected Programs by State: 2005—Con.

[See headnote, page 262]

State and island area	Department of Health and Human Services						Department of Transportation				Other federal aid ⁴
	Administration for children			Centers for Medicare and Medicaid services	Other	Total	Highway trust fund	Federal transit administration	Other		
	Total	Children & family services (Head Start)	Foster care and adoption assistance							Temporary assistance to needy families	
United States, total . . .	240,303	8,424	6,407	16,351	185,980	23,142	42,064	29,849	2,681	9,534	20,684
Alabama	3,470	133	32	103	2,872	330	719	580	44	95	313
Alaska	969	51	26	45	712	134	628	395	155	77	517
Arizona	5,255	200	107	268	4,229	452	665	492	63	110	322
Arkansas	2,646	91	44	50	2,258	203	480	407	31	42	121
California	28,232	1,063	1,608	3,571	19,452	2,538	3,821	2,089	238	1,494	1,360
Colorado	2,246	160	94	133	1,523	336	614	373	46	195	581
Connecticut	2,824	73	108	270	2,089	284	420	317	7	96	183
Delaware	623	20	8	30	486	79	124	103	7	14	84
District of Columbia	1,354	55	30	111	955	203	444	135	4	304	799
Florida	10,393	346	204	72	8,544	1,227	2,175	1,722	134	319	571
Georgia	5,803	212	94	406	4,493	597	1,029	791	95	144	319
Hawaii	859	37	34	71	616	100	216	155	24	37	152
Idaho	978	43	12	38	768	117	275	245	18	12	131
Illinois	8,185	322	338	573	6,034	918	1,599	939	112	547	462
Indiana	4,085	116	97	175	3,306	392	745	631	34	81	141
Iowa	2,157	72	58	140	1,676	210	397	328	25	45	214
Kansas	1,766	85	41	117	1,344	179	376	333	19	25	140
Kentucky	3,838	146	76	188	3,129	300	590	487	47	55	265
Louisiana	4,808	175	78	196	4,005	353	628	478	59	91	242
Maine	1,787	43	20	84	1,539	102	209	176	19	13	127
Maryland	3,614	103	149	182	2,745	435	855	486	29	340	646
Massachusetts	6,307	151	88	416	5,093	557	716	460	21	235	316
Michigan	7,447	297	226	851	5,317	757	1,169	948	102	119	526
Minnesota	3,913	119	93	212	3,071	418	627	452	50	125	238
Mississippi	3,247	190	11	76	2,740	229	463	379	31	54	171
Missouri	5,148	147	85	219	4,262	436	918	715	86	117	243
Montana	752	49	17	33	544	108	311	272	21	19	500
Nebraska	1,248	47	24	49	962	165	292	253	21	18	157
Nevada	987	36	25	52	727	148	284	199	41	44	421
New Hampshire	831	23	22	31	666	89	174	146	16	11	139
New Jersey	5,968	154	85	618	4,451	659	1,378	678	40	661	393
New Mexico	2,308	84	33	129	1,861	200	308	240	15	53	653
New York	29,186	553	696	2,783	23,345	1,809	2,998	1,601	88	1,309	1,134
North Carolina	7,408	204	101	350	6,104	649	1,135	935	76	124	359
North Dakota	518	35	14	24	367	79	269	233	17	19	274
Ohio	9,501	297	364	377	7,425	1,038	1,377	1,100	74	203	420
Oklahoma	2,724	133	57	158	2,072	302	554	432	32	90	255
Oregon	2,593	113	82	182	1,936	280	554	387	39	128	356
Pennsylvania	11,809	289	389	942	9,148	1,041	1,836	1,210	94	532	453
Rhode Island	1,255	31	20	86	1,023	96	244	210	9	25	110
South Carolina	3,475	109	23	82	2,953	309	782	700	28	53	196
South Dakota	608	44	8	23	444	88	267	217	16	34	153
Tennessee	5,940	145	49	159	5,153	433	745	616	34	96	537
Texas	13,971	631	262	539	11,087	1,452	3,686	3,098	174	415	795
Utah	1,404	58	31	78	1,056	182	361	240	30	91	232
Vermont	713	18	7	46	552	89	142	124	3	15	74
Virginia	3,260	197	62	117	2,399	485	660	467	61	132	392
Washington	4,361	171	109	384	3,219	478	1,063	591	125	347	434
West Virginia	2,065	65	40	85	1,687	189	498	388	20	90	184
Wisconsin	4,018	132	112	334	2,992	448	711	549	39	123	257
Wyoming	366	24	3	25	262	53	301	254	28	19	1,355
Island area:											
American Samoa	6	—	—	—	5	2	14	6	7	1	41
Micronesia	—	—	—	—	—	—	—	—	—	—	91
Guam	32	5	—	2	9	15	22	11	8	2	173
Marshall Islands	1	—	—	—	—	1	—	—	—	—	58
Northern Marianas	5	—	—	—	3	2	10	1	8	1	42
Palau	—	—	—	—	—	—	—	—	—	—	32
Puerto Rico	985	310	12	64	259	339	165	63	12	90	612
Virgin Islands	42	12	—	2	8	19	18	12	3	3	139
Undistributed amounts	8	2	—	—	—	6	2	—	—	1	80

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

Source: U.S. Census Bureau, Federal Aid to States For Fiscal Year 2005 (issued September 2007). See also <http://www.census.gov/prod/2007pubs/fas-05.pdf>.

Table 417. State and Local Governments—Summary of Finances: 1990 to 2005

[In millions of dollars (1,032,115 represents \$1,032,115,000,000) except as indicated. For fiscal year ending in year shown; see text, this section. Local government amounts are estimates subject to sampling variation; see Appendix III and source. Minus sign (-) indicates net loss]

Item	1990	2000	2002	2003	2004	2005
Revenue ¹	1,032,115	1,942,328	1,806,592	2,047,337	2,435,084	2,529,193
From federal government	136,802	291,950	360,546	389,264	425,683	438,432
Public welfare	59,961	148,549	183,893	199,789	217,176	225,691
Highways	14,368	24,414	30,382	30,052	30,692	33,672
Education	23,233	45,873	55,997	61,901	71,010	74,136
Health and hospitals	5,904	15,611	19,678	21,491	23,316	22,725
Housing and community development	9,655	17,690	22,637	24,713	26,560	28,018
Other and unallocable	23,683	39,812	47,959	51,317	56,929	54,191
From state and local sources	895,313	1,650,379	1,446,045	1,658,073	2,009,401	2,090,761
General, net intergovernmental	712,700	1,249,373	1,324,333	1,373,948	1,464,058	1,588,462
Taxes	501,619	872,351	905,101	938,972	1,010,277	1,099,200
Property	155,613	249,178	279,191	296,683	318,242	335,981
Sales and gross receipts	177,885	309,290	324,123	337,787	360,629	384,383
Individual income	105,640	211,661	202,832	199,407	215,215	242,273
Corporation net income	23,566	36,059	28,152	31,369	33,716	43,138
Other	38,915	66,164	70,803	73,726	82,475	93,425
Charges and miscellaneous	211,081	377,022	419,232	434,976	453,781	489,262
Utility and liquor stores	58,642	89,546	107,417	108,388	114,054	119,843
Water supply system	17,674	30,515	33,236	34,736	36,087	37,377
Electric power system	29,268	42,436	54,404	53,938	55,980	59,157
Gas supply system	5,216	8,049	8,950	8,985	9,783	10,382
Transit system	3,043	3,954	5,762	5,391	6,506	6,937
Liquor stores	3,441	4,592	5,065	5,338	5,698	5,990
Insurance trust revenue ²	123,970	311,460	14,295	175,737	431,289	382,456
Employee retirement	94,268	273,881	-30,920	120,157	365,265	316,576
Unemployment compensation	18,441	23,366	27,086	35,335	38,362	35,243
Direct expenditure	972,695	1,742,914	2,047,150	2,159,772	2,260,330	2,368,791
By function:						
Direct general expenditure ²	831,573	1,502,768	1,732,478	1,817,513	1,903,194	2,012,594
Education ²	288,148	521,612	594,694	621,335	655,361	689,057
Elementary and secondary	202,009	365,181	411,216	428,503	452,055	473,406
Higher education	73,418	134,352	156,814	164,187	173,086	182,146
Highways	61,057	101,336	115,295	117,696	118,179	124,604
Public welfare	107,287	233,350	281,176	306,463	335,257	362,932
Health	24,223	51,366	59,456	61,703	63,125	66,971
Hospitals	50,412	75,976	87,609	93,175	96,551	103,476
Police protection	30,577	56,798	64,458	67,361	69,707	74,727
Fire protection	13,186	23,102	25,998	27,854	28,330	31,439
Corrections	24,636	48,805	54,615	55,471	56,521	59,151
Natural resources	12,330	20,235	22,000	22,808	23,299	25,057
Sanitation and sewerage	28,453	45,261	50,309	51,723	55,908	58,069
Housing and community development	15,479	26,590	31,623	35,275	37,221	39,969
Parks and recreation	14,326	25,038	30,101	31,765	30,467	31,941
Financial administration	16,217	29,300	32,660	34,911	36,163	36,519
Interest on general debt ³	49,739	69,814	75,287	77,277	81,723	81,119
Utility and liquor stores ³	77,801	114,916	143,879	148,996	159,732	160,682
Water supply system	22,101	35,789	40,555	43,260	44,806	45,799
Electric power system	30,997	39,719	55,952	54,355	59,299	58,612
Gas supply system	2,989	3,724	5,720	5,300	6,717	7,075
Transit system	18,788	31,883	37,468	41,678	44,237	44,310
Liquor stores	2,926	3,801	4,183	4,402	4,673	4,885
Insurance trust expenditure ²	63,321	125,230	170,792	193,263	197,405	195,516
Employee retirement	38,355	95,679	114,931	127,197	137,537	145,796
Unemployment compensation	16,499	18,648	42,196	51,547	43,278	29,776
By character and object:						
Current operation	700,131	1,288,746	1,499,243	1,579,290	1,662,510	1,764,526
Capital outlay	123,102	217,063	257,071	263,198	269,976	277,299
Construction	89,144	161,694	197,528	203,035	209,395	216,268
Equipment, land, and existing structures	33,958	55,369	59,543	60,162	60,581	61,032
Assistance and subsidies	27,227	31,375	33,110	35,080	36,922	39,469
Interest on debt (general and utility)	58,914	80,499	86,933	88,940	93,518	91,981
Insurance benefits and repayments	63,321	125,230	170,792	193,263	197,405	195,516
Expenditure for salaries and wages ⁴	340,654	548,796	609,563	647,211	666,041	693,146
Debt outstanding, year end	858,006	1,451,815	1,681,377	1,812,667	1,951,661	2,085,597
Long-term	838,700	1,427,524	1,638,136	1,772,197	1,913,286	2,054,838
Short-term	19,306	24,291	43,242	40,470	38,374	30,759
Long-term debt:						
Issued	108,468	184,831	262,683	345,784	346,813	321,960
Retired	64,831	121,897	161,885	215,218	241,111	231,790

¹ Aggregates exclude duplicative transactions between state and local governments; see source. ² Includes amounts not shown separately. ³ Interest on utility debt included in "utility and liquor stores expenditure." For total interest on debt, see "Interest on debt (general and utility)." ⁴ Included in items above.

Source: U.S. Census Bureau; *Federal, State and Local Governments, State Government Finances*, series GF, No. 3 thereafter; <<http://www.census.gov/govs/www/estimate05.html>> (September 2007).

Table 418. State and Local Governments—Revenue and Expenditures by Function: 2004 and 2005

[In millions of dollars (2,435,084 represents \$2,435,084,000,000) For fiscal year ending in year shown; see text, this section. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

Item	2004			2005		
	State and local	State	Local	State and local	State	Local
Revenue ¹	2,435,084	1,586,665	1,247,463	2,529,193	1,641,957	1,308,507
Intergovernmental revenue ¹	425,683	394,613	430,114	438,432	407,860	451,844
Total revenue from own sources ¹	2,009,401	1,192,052	817,349	2,090,761	1,234,097	856,663
General revenue from own sources	1,464,058	799,443	664,615	1,588,462	878,854	709,608
Taxes ²	1,010,277	590,414	419,863	1,099,200	650,612	448,588
Property	318,242	10,714	307,528	335,981	11,342	324,639
Individual income	215,215	196,255	18,960	242,273	221,597	20,676
Corporation income	33,716	30,229	3,487	43,138	38,691	4,447
Sales and gross receipts	360,629	293,326	67,303	384,383	312,584	71,798
General sales	244,891	197,949	46,942	262,981	212,921	50,060
Selective sales ²	115,738	95,377	20,361	121,402	99,663	21,739
Motor fuel	34,944	33,762	1,181	35,767	34,567	1,200
Alcoholic beverages	4,986	4,593	392	5,125	4,706	419
Tobacco products	12,626	12,303	323	13,337	12,917	420
Public utilities	21,427	10,709	10,717	22,390	10,909	11,480
Motor vehicle and operators' licenses	20,707	19,329	1,378	21,713	20,270	1,443
Death and gift	5,758	5,732	26	5,422	5,340	82
Charges and miscellaneous ²	453,781	209,029	244,752	489,262	228,242	261,020
Current charges ²	288,642	114,843	173,799	309,826	124,186	185,639
Education ²	84,420	64,290	20,130	90,153	69,010	21,143
School lunch sales	6,326	21	6,305	6,500	22	6,479
Higher education	71,780	63,423	8,357	76,683	68,010	8,673
Natural resources	3,264	2,344	920	3,369	2,349	1,021
Hospitals	72,652	26,480	46,171	79,092	29,378	49,714
Sewerage	29,792	39	29,753	31,610	39	31,571
Solid waste management	12,083	422	11,661	12,931	473	12,458
Parks and recreation	7,982	1,328	6,653	8,024	1,360	6,663
Housing and community development	4,770	578	4,193	4,846	573	4,273
Airports	13,345	931	12,414	14,391	1,042	13,350
Sea and inland port facilities	3,107	879	2,227	3,394	987	2,407
Highways	8,991	5,533	3,458	9,845	6,028	3,817
Interest earnings	53,194	28,414	24,781	59,011	31,917	27,094
Special assessments	6,453	722	5,731	6,323	752	5,571
Sale of property	1,960	690	1,270	2,837	1,060	1,777
Utility and liquor store revenue	114,054	17,821	96,234	119,843	19,746	100,097
Insurance trust revenue	431,289	374,788	56,500	382,456	335,498	46,958
Expenditure ¹	2,265,051	1,406,175	1,257,581	2,373,408	1,471,936	1,313,908
Intergovernmental expenditure ¹	4,721	389,706	13,720	4,617	403,488	13,565
Direct expenditure ¹	2,260,330	1,016,469	1,243,861	2,368,791	1,068,449	1,300,342
General expenditure ²	1,903,194	819,730	1,083,464	2,012,594	874,491	1,138,103
Education ²	655,361	180,984	474,376	689,057	191,553	497,504
Elementary and secondary education	452,055	5,851	446,204	473,406	5,614	467,792
Higher education	173,086	144,913	28,173	182,146	152,434	29,712
Public welfare	335,257	291,968	43,289	362,932	318,144	44,788
Hospitals	96,551	40,011	56,541	103,476	42,676	60,801
Health	63,125	29,608	33,517	66,971	31,452	35,519
Highways	118,179	72,194	45,985	124,604	76,575	48,028
Police protection	69,707	9,471	60,236	74,727	10,011	64,716
Fire protection	28,330	—	28,330	31,439	—	31,439
Corrections	56,521	36,963	19,558	59,156	38,321	20,835
Natural resources	23,299	17,226	6,072	25,057	17,094	7,963
Sewerage	35,535	1,568	33,966	36,600	1,109	35,491
Solid waste management	20,373	2,952	17,421	21,469	3,184	18,285
Housing and community development	37,221	4,273	32,948	39,969	4,982	34,987
Governmental administration	100,741	43,453	57,289	108,874	47,710	61,163
Parks and recreation	30,467	4,571	25,896	31,941	4,482	27,459
Interest on general debt	81,723	32,953	48,770	81,119	34,315	46,804
Utility	155,059	21,676	133,382	155,797	21,824	133,973
Liquor store expenditure	4,673	3,924	749	4,885	4,082	803
Insurance trust expenditure	197,405	171,139	26,266	195,516	168,052	27,463
By character and object:						
Current operation	1,662,510	691,652	970,858	1,764,526	739,988	1,024,538
Capital outlay	269,976	90,950	179,026	277,299	94,181	183,119
Construction	209,395	73,372	136,022	216,268	77,039	139,229
Equipment, land, and existing structures	60,581	17,578	43,004	61,032	17,142	43,890
Assistance and subsidies	36,922	28,104	8,818	39,469	30,181	9,287
Interest on debt (general and utility)	93,518	34,624	58,894	91,981	36,047	55,935
Insurance benefits and repayments	197,405	171,139	26,266	195,516	168,052	27,463
Expenditure for salaries and wages ³	666,041	185,827	480,214	693,146	194,447	498,699

— Represents or rounds to zero. ¹ Aggregates exclude duplicative transactions between levels of government; see source.

² Includes amounts not shown separately. ³ Included in items shown above.

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Finance, State and Local Government Finances, 2004–05*; <<http://www.census.gov/govs/www/estimate05.html>> (September 2007).

Table 419. State and Local Governments—Capital Outlays: 1990 to 2005

[In millions of dollars (123,102 represents \$123,102,000,000), except percent. For fiscal year ending in year shown; see text, this section. Local government amounts are subject to sampling variation; see Appendix III and source. Minus sign (–) indicates net loss]

Level and function	1990	1995	2000	2001	2002	2003	2004	2005
State & local governments: Total	123,102	151,440	217,063	233,258	257,071	263,198	269,976	277,299
Annual percent change ¹	9.0	10.1	9.4	7.5	10.2	2.4	2.6	2.7
By function:								
Education ²	25,997	35,708	60,968	65,116	71,680	70,813	74,597	77,779
Elementary and secondary	18,057	24,808	45,150	48,404	53,294	51,118	52,977	54,509
Higher education	7,441	10,461	15,257	15,911	17,652	19,044	21,121	22,782
Highways	33,867	42,561	56,439	60,108	66,017	65,523	65,964	69,644
Health and hospitals	3,848	4,883	5,502	5,630	6,126	7,158	7,241	7,711
Natural resources	2,545	2,891	4,347	4,908	4,247	4,244	4,657	4,543
Housing ³	3,997	4,527	6,184	5,888	6,939	7,660	7,578	7,880
Air transportation	3,434	3,802	6,717	8,420	8,551	9,066	9,731	9,326
Water transportation ⁴	924	1,101	1,618	4,306	1,691	3,721	1,798	1,598
Sewerage	8,356	8,894	10,093	9,224	11,574	12,467	14,068	14,171
Parks and recreation	3,877	4,085	6,916	8,540	9,093	9,224	7,866	8,151
Utilities	16,601	19,028	24,847	24,553	30,241	34,538	37,432	34,879
Water	6,873	7,466	10,542	10,742	11,831	13,536	13,651	14,402
Electric	3,976	3,715	4,177	4,812	6,538	6,438	7,173	6,055
Gas	310	340	400	453	358	422	582	544
Transit	5,443	7,507	9,728	8,545	11,514	14,142	16,026	13,879
Other	19,657	23,961	33,431	36,566	40,912	38,784	39,044	41,618
State governments: Total	45,524	57,829	76,233	81,881	89,767	91,943	90,950	94,181
Annual percent change ¹	5.6	9.3	11.3	7.4	9.6	2.4	-1.1	3.6
By function:								
Education ²	7,253	10,042	14,077	14,936	16,589	17,727	19,632	20,632
Highways	24,850	31,687	41,651	44,761	49,119	48,719	48,566	51,578
Health and hospitals	1,531	2,402	2,228	2,390	2,241	2,930	2,763	3,278
Natural resources	1,593	1,956	2,758	3,105	2,766	2,788	2,957	2,670
Housing ³	119	187	860	600	582	774	222	338
Air transportation	339	356	561	667	525	846	795	615
Water transportation ⁴	202	223	310	362	346	410	388	367
Sewerage	333	853	403	393	405	405	881	486
Parks and recreation	601	650	1,044	1,185	1,483	1,098	945	931
Utilities	2,605	2,226	4,232	3,641	5,145	7,084	5,211	4,319
Other	6,098	7,246	8,108	9,840	10,567	9,163	8,589	8,967
Local governments: Total	77,578	93,611	140,830	151,377	167,304	171,255	179,026	183,119
Annual percent change ¹	4.5	10.6	8.4	7.5	10.5	2.4	4.5	2.3
By function:								
Education ²	18,744	29,858	46,890	50,180	55,091	53,087	54,965	57,147
Elementary and secondary	17,669	28,402	44,629	47,808	52,804	50,475	52,261	54,068
Higher education	1,076	1,456	2,261	2,372	2,286	2,612	2,704	3,079
Highways	9,017	10,874	14,789	15,347	16,898	16,804	17,398	18,066
Health and hospitals	2,316	2,481	3,274	3,239	3,886	4,228	4,478	4,433
Natural resources	952	935	1,589	1,803	1,481	1,456	1,699	1,873
Housing ³	3,878	4,340	5,324	5,288	6,358	6,886	7,356	7,542
Air transportation	3,095	3,446	6,156	7,753	8,026	8,221	8,936	8,712
Water transportation ⁴	722	877	1,308	3,944	1,345	3,310	1,410	1,231
Sewerage	8,023	8,040	9,690	8,831	11,169	12,062	13,186	13,685
Parks and recreation	3,276	3,435	5,872	7,355	7,611	8,126	6,921	7,221
Utilities	13,996	16,801	20,615	20,912	25,096	27,455	32,221	30,560
Other	13,559	16,715	25,323	26,726	30,345	29,621	30,454	32,650

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

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Finance, State and Local Government Finances, 2004–05*, and unpublished data. See also <<http://www.census.gov/govs/www/estimate05.html>>; (accessed May 2008).

Table 420. State and Local Governments—Expenditure for Public Works: 1995 to 2005

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

Item	Total		Airport transportation	Water transport and terminals	Sewerage	Solid waste management	Water supply	Mass transit
	Highways							
1995, Total	180,148	77,109	8,397	2,309	23,583	14,990	28,041	25,719
State	56,392	46,893	783	604	1,462	1,658	178	4,814
Local	123,756	30,216	7,614	1,706	22,121	13,331	27,863	20,904
Capital expenditures (percent)	40.7	55.2	45.3	47.7	37.7	13.2	26.6	29.2
2000, Total	230,569	101,336	13,160	3,141	28,052	17,208	35,789	31,883
State	74,974	61,942	1,106	863	955	2,347	354	7,407
Local	155,595	39,394	12,054	2,277	27,098	14,861	35,435	24,476
Capital expenditures (percent)	41.9	55.7	51.0	51.5	36.0	8.9	29.5	30.5
2005, Total	294,695	124,604	17,962	3,951	36,600	21,469	45,799	44,310
State	92,823	76,575	1,406	1,156	1,109	3,184	319	9,074
Local	201,872	48,028	16,556	2,795	35,491	18,285	45,480	35,237
Capital expenditures (percent)	42.4	55.9	51.9	40.4	38.7	9.3	31.4	31.3

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Finance, State and Local Government Finances, 2004–05*, and unpublished data. See also <<http://www.census.gov/govs/www/estimate05.html>>; (accessed May 2008).

Table 421. State and Local Governments—Indebtedness: 1990 to 2005

[In billions of dollars (858.0 represents \$858,000,000,000). For fiscal year ending in year shown; see text, this section. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

Item	Debt outstanding					Long-term			
	Total	Cash and security holdings	Long-term			Short-term	Net long-term ¹	Debt issued	Debt retired
			Total	Public debt for private sources	All other				
1990: Total	858.0	1,490.8	838.7	294.1	544.6	19.3	474.4	108.5	64.8
State	318.3	963.3	315.5	154.4	161.1	2.8	125.5	43.5	22.9
Local	539.8	527.5	523.2	139.7	383.5	16.5	348.9	65.0	42.0
1993: Total	1,017.7	1,751.0	995.0	306.0	689.0	22.7	617.1	195.6	147.0
State	389.7	1,148.6	385.9	172.6	213.2	3.9	176.9	77.1	60.7
Local	628.0	602.4	609.1	133.4	475.8	18.8	440.1	118.4	86.3
1994: Total	1,074.7	1,888.5	1,048.0	301.6	746.4	26.7	672.8	207.8	166.6
State	411.0	1,247.7	406.1	170.2	235.9	4.9	200.8	78.5	61.3
Local	663.7	640.9	641.9	131.5	510.5	21.8	472.0	129.3	105.3
1995: Total	1,115.4	2,058.5	1,088.3	300.6	787.7	27.0	697.3	129.3	95.1
State	427.2	1,393.9	421.1	176.8	244.4	6.1	205.3	52.6	37.5
Local	688.1	664.6	667.2	123.9	543.3	20.9	491.9	76.8	57.6
1996: Total	1,169.7	2,261.7	1,145.7	312.6	833.0	24.0	751.6	141.1	106.5
State	452.4	1,562.9	446.5	186.4	260.2	5.8	220.3	60.2	42.4
Local	717.3	698.8	699.1	126.3	572.8	18.2	531.3	80.9	64.1
1997: Total	1,224.5	2,546.9	1,207.9	329.0	878.9	16.6	797.7	151.3	109.3
State	456.7	1,785.1	454.5	193.7	260.8	2.1	222.6	54.4	41.1
Local	767.9	761.8	753.4	135.3	618.1	14.5	575.1	96.8	68.2
1998: Total	1,283.6	2,890.2	1,266.3	335.8	930.5	17.3	842.6	204.4	144.6
State	483.1	2,058.6	480.9	202.3	278.7	2.2	237.2	83.4	58.1
Local	800.4	831.6	785.4	133.6	651.8	15.1	605.4	120.9	86.5
1999: Total	1,369.3	3,168.5	1,351.4	351.1	1,000.3	17.8	907.3	229.4	153.1
State	510.5	2,265.9	507.8	213.9	293.9	2.7	249.4	83.2	55.6
Local	858.8	902.5	843.6	137.2	706.4	15.2	657.9	146.2	97.5
2000: Total	1,451.8	3,503.7	1,427.5	372.6	1,054.9	24.3	959.6	184.8	121.9
State	547.9	2,518.9	541.5	227.3	314.2	6.4	266.9	75.0	44.4
Local	903.9	984.8	886.0	145.3	740.7	17.9	692.7	109.8	77.5
2001: Total	1,554.0	3,592.1	1,531.9	395.1	1,136.8	22.1	1,038.6	199.6	130.6
State	576.5	2,537.7	572.8	238.2	334.7	3.7	287.4	81.3	50.7
Local	977.5	1,054.3	959.1	157.0	802.1	18.5	751.2	118.3	79.9
2002: Total	1,681.4	3,650.7	1,638.1	417.7	1,220.5	43.2	1,121.0	262.7	161.9
State	636.8	2,555.4	618.2	258.5	359.6	18.6	311.8	104.2	64.9
Local	1,044.6	1,095.3	1,020.0	159.2	860.8	24.6	809.2	158.5	97.0
2003: Total	1,812.7	3,696.1	1,772.2	431.4	1,340.8	40.5	1,242.7	345.8	215.2
State	697.9	2,594.2	681.8	267.3	414.5	16.1	366.2	148.8	85.9
Local	1,114.7	1,101.9	1,090.4	164.1	926.3	24.3	876.5	196.9	129.3
2004: Total	1,951.7	4,120.1	1,913.3	448.4	1,464.9	38.4	1,349.6	346.8	241.1
State	754.2	2,930.1	740.4	268.4	472.0	13.7	412.2	158.4	107.1
Local	1,197.5	1,189.9	1,172.9	180.0	992.9	24.6	937.4	188.5	134.0
2005: Total	2,085.6	4,439.4	2,054.8	480.6	1,574.2	30.8	1,441.1	322.0	231.8
State	813.8	3,156.4	808.3	296.1	512.2	5.6	444.7	131.5	101.8
Local	1,271.8	1,283.0	1,246.5	184.5	1,062.0	25.2	996.4	190.5	130.0

¹ Net long-term debt outstanding is the amount of long-term debt held by a government for which no funds have been set aside for its repayment.

Source: U.S. Census Bureau, 1990, *Government Finances*, Series GF, No. 5, annual; thereafter, *Federal, State, and Local Governments, Finance, State and Local Government Finances*, 2004–05, and unpublished data. See also <<http://www.census.gov/govs/www/estimate05.html>>.

Table 422. New Security Issues, State and Local Governments: 1990 to 2007

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

Type of issue, issuer, or use	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007
All issues, new and refunding ¹	122.9	145.7	180.4	291.9	363.9	384.3	357.9	409.6	389.3	425.5
<i>By type of issue:</i>										
General obligation	39.5	57.0	64.5	118.6	145.3	144.1	130.5	145.8	115.0	131.2
Revenue	83.3	88.7	115.9	170.0	214.8	238.0	227.4	263.8	274.3	294.3
<i>By type of issuer:</i>										
State	15.0	14.7	19.9	30.1	33.9	49.8	47.4	31.6	28.3	35.0
Special district of statutory authority ²	75.9	93.5	121.2	197.5	259.1	253.5	234.2	298.6	293.2	315.0
Municipality, county, or township	32.0	37.5	39.3	61.0	67.1	79.0	76.3	79.4	67.8	75.6
Issues for new capital	97.9	102.4	154.3	200.3	242.9	264.7	228.4	223.8	263.1	276.1
<i>By use of proceeds:</i>										
Education	17.1	24.0	38.7	50.1	57.9	70.4	65.4	71.0	70.3	70.6
Transportation	11.8	11.9	19.7	21.4	22.1	23.8	20.5	25.4	30.2	27.9
Utilities and conservation	10.0	9.6	11.9	21.9	33.4	10.3	9.2	9.9	7.8	11.4
Industrial aid	6.6	6.6	7.1	6.6	7.2	22.3	19.1	18.6	35.0	38.2
Other purposes	31.7	30.8	47.3	55.7	73.0	97.7	80.4	60.6	72.7	83.0

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

Source: Board of Governors of the Federal Reserve System, *Statistical Supplement to the Federal Reserve Bulletin*, monthly. Based on data from Securities Data Company <http://www.federalreserve.gov/pubs/supplement/2008/04/table1_45.htm>.

Table 423. State and Local Governments—Total Revenue and Expenditures by State: 2000 to 2005

[In millions of dollars (1,942,328 represents \$1,942,328,000,000), except as indicated. For fiscal year ending in year shown; see text, this section. These data cannot be used to compute the deficit or surplus for any single government, as these are estimates for all state and local governments within a state area. For further information, see the 2006 Government Finance and Employment Classification Manual at <<http://www.census.gov/govs/www/class06.html>>]

State	Revenue				Expenditures			
	2000	2002	2004	2005	2000	2002	2004	2005
United States . . .	1,942,328	1,806,592	2,435,084	2,529,193	1,746,943	2,051,537	2,265,051	2,373,408
Alabama	25,726	24,113	32,065	33,377	25,319	28,531	31,268	33,241
Alaska	10,525	6,993	11,038	11,404	8,628	9,397	10,019	10,027
Arizona	27,778	30,083	38,388	41,103	27,293	31,863	36,072	39,300
Arkansas	13,833	13,566	18,027	18,866	12,245	14,599	16,323	17,224
California	270,380	250,725	358,673	381,910	236,645	293,328	328,029	344,704
Colorado	29,603	26,325	38,744	38,915	26,173	32,393	34,395	35,063
Connecticut	25,828	24,831	29,955	30,490	24,011	27,592	28,837	29,649
Delaware	6,224	5,813	7,102	7,637	5,153	5,946	6,922	7,595
District of Columbia	6,383	7,352	8,829	9,919	6,527	7,832	8,493	8,787
Florida	92,402	93,275	129,687	135,562	84,301	99,291	115,547	130,858
Georgia	49,310	46,166	57,902	60,297	43,517	53,610	58,435	58,905
Hawaii	8,488	7,452	9,983	11,000	8,254	9,402	9,870	10,534
Idaho	7,590	6,873	9,754	10,004	6,404	7,565	8,426	8,915
Illinois	80,695	73,670	100,247	99,826	74,727	87,401	95,421	97,745
Indiana	32,716	34,221	40,977	44,261	31,250	36,271	39,333	42,048
Iowa	17,220	17,601	22,545	23,204	17,275	19,294	20,634	21,486
Kansas	16,235	15,982	18,550	19,990	14,419	16,715	18,361	18,948
Kentucky	25,200	22,475	26,834	28,044	21,473	24,795	26,871	26,963
Louisiana	27,109	27,388	34,107	35,858	25,018	27,342	31,089	32,578
Maine	8,554	8,019	11,131	11,383	7,652	8,677	10,031	10,207
Maryland	33,949	33,468	44,288	45,075	30,598	35,727	38,540	41,373
Massachusetts	46,103	41,902	60,795	62,109	44,362	51,125	58,208	59,312
Michigan	70,112	63,401	80,185	81,055	61,506	69,687	77,621	75,980
Minnesota	38,785	35,131	42,956	45,465	35,424	40,516	42,144	42,936
Mississippi	16,672	15,905	20,670	21,113	15,379	17,285	19,450	20,041
Missouri	31,635	30,621	40,033	41,340	27,953	33,036	35,571	37,186
Montana	5,643	5,511	7,088	7,438	4,983	5,616	6,198	6,412
Nebraska	11,650	12,031	15,479	15,905	10,831	12,492	14,075	14,332
Nevada	11,885	12,809	16,888	18,953	11,230	13,971	16,182	17,405
New Hampshire	6,948	6,729	8,703	8,911	6,222	7,066	8,346	8,679
New Jersey	62,331	54,835	75,083	79,126	54,590	64,289	72,660	79,845
New Mexico	13,073	11,503	14,918	16,656	11,195	12,689	14,068	15,596
New York	188,907	170,982	224,429	234,681	171,858	198,536	219,325	226,951
North Carolina	50,542	48,597	63,458	64,813	46,135	51,839	56,543	60,747
North Dakota	4,495	4,227	6,524	5,239	4,041	4,190	4,486	4,794
Ohio	80,074	70,976	105,382	102,498	68,418	80,851	89,598	91,959
Oklahoma	18,760	19,161	23,954	24,552	15,962	20,776	20,879	22,005
Oregon	28,644	23,193	33,734	32,406	24,086	27,731	28,215	29,084
Pennsylvania	80,546	73,694	102,238	103,692	75,624	86,262	94,598	101,484
Rhode Island	7,427	6,862	9,665	9,731	6,432	7,939	8,937	9,226
South Carolina	23,467	24,985	30,547	33,278	23,436	28,104	30,451	33,011
South Dakota	4,277	3,964	5,593	5,857	3,760	4,276	4,612	4,973
Tennessee	33,625	33,483	42,125	44,863	32,010	36,638	41,760	42,708
Texas	120,666	113,817	153,761	162,748	109,634	129,636	144,880	151,927
Utah	14,954	13,789	18,917	19,183	13,044	15,523	16,707	17,269
Vermont	4,019	4,046	5,266	5,393	3,766	4,218	4,812	5,179
Virginia	44,175	38,780	54,162	56,658	38,092	43,688	47,801	51,529
Washington	46,372	42,124	54,738	57,510	41,794	50,431	54,317	55,800
West Virginia	10,760	11,375	14,117	14,576	9,990	11,958	12,201	12,120
Wisconsin	43,003	31,424	48,698	48,235	34,559	39,262	42,410	43,146
Wyoming	7,030	4,346	6,816	7,084	3,743	4,337	5,080	5,619

Source: U.S. Census Bureau, Annual Survey of State & Local Government Finances, 2000–2005, <<http://www.census.gov/govs/www/estimate.html>>.

Table 424. State and Local Governments—Revenue by State: 2005

[In millions of dollars (2,529,193 represents \$2,529,193,000,000). For fiscal year ending in year shown; see text, this section]

State	Total revenue	General revenue								
		Total	Intergovernmental from federal government	General revenue from own sources	Select taxes					
					Total ¹	Property	Sales and gross receipts	Individual income	Corporation income	Other taxes
United States	2,529,193	2,026,894	438,432	1,588,462	1,099,200	335,981	384,383	242,273	43,138	73,769
Alabama	33,377	27,370	7,287	20,084	11,661	1,792	5,707	2,645	397	901
Alaska	11,404	9,825	2,553	7,272	2,947	892	400	—	589	998
Arizona	41,103	33,744	8,239	25,506	18,331	5,126	8,750	2,848	702	734
Arkansas	18,866	16,023	4,339	11,684	8,040	1,159	4,315	1,875	277	289
California	381,910	271,500	54,898	216,602	146,692	34,083	49,044	42,992	8,670	9,403
Colorado	38,915	29,774	5,103	24,671	15,683	4,942	5,697	3,771	316	720
Connecticut	30,490	27,560	4,399	23,160	18,897	7,156	5,128	5,033	575	799
Delaware	7,637	6,642	1,184	5,457	3,277	486	405	932	249	1,170
District of Columbia	9,919	8,297	2,794	5,503	4,235	1,136	1,211	1,148	199	516
Florida	135,562	112,273	22,146	90,126	59,867	20,392	29,786	—	1,786	6,693
Georgia	60,297	50,184	10,579	39,605	27,486	8,215	10,137	7,326	712	810
Hawaii	11,000	9,554	1,965	7,590	5,524	818	2,895	1,381	124	118
Idaho	10,004	8,300	1,877	6,423	4,183	1,154	1,524	1,041	141	205
Illinois	99,826	80,127	15,389	64,738	48,760	18,312	16,694	7,937	2,183	2,092
Indiana	44,261	39,579	7,184	32,394	22,000	8,303	7,280	4,812	825	570
Iowa	23,204	19,376	4,380	14,996	9,705	3,302	3,155	2,313	186	350
Kansas	19,990	16,997	3,403	13,594	9,460	3,106	3,498	2,080	248	356
Kentucky	28,044	23,831	6,116	17,715	12,262	2,247	4,649	3,792	479	896
Louisiana	35,858	29,888	7,849	22,039	14,302	2,429	7,677	2,393	352	1,336
Maine	11,383	9,985	2,647	7,337	5,364	2,152	1,468	1,299	136	210
Maryland	45,075	39,021	7,500	31,521	23,751	5,594	5,611	9,153	807	2,106
Massachusetts	62,109	49,729	9,346	40,384	28,777	10,341	5,952	9,690	1,333	1,143
Michigan	81,055	66,659	14,195	52,464	35,296	12,919	11,784	6,565	1,907	1,215
Minnesota	45,465	37,392	7,308	30,084	20,957	5,251	6,832	6,341	934	1,074
Mississippi	21,113	17,801	6,007	11,794	7,491	1,967	3,585	1,174	283	368
Missouri	41,340	33,941	8,573	25,368	17,374	4,695	7,032	4,319	237	816
Montana	7,438	6,288	2,046	4,242	2,721	996	459	713	98	312
Nebraska	15,905	12,284	2,670	9,615	6,579	2,095	2,314	1,394	198	462
Nevada	18,953	15,375	2,241	13,134	9,044	2,321	5,334	—	—	1,234
New Hampshire	8,911	7,700	1,625	6,075	4,308	2,650	705	68	476	321
New Jersey	79,126	67,752	10,627	57,125	43,871	19,197	10,238	9,538	2,225	2,250
New Mexico	16,656	14,015	4,258	9,757	6,076	870	2,854	1,086	242	864
New York	234,681	194,245	45,702	148,544	112,244	34,150	29,145	34,844	6,994	6,255
North Carolina	64,813	52,884	13,067	39,817	27,307	6,450	9,423	8,428	1,272	1,242
North Dakota	5,239	4,586	1,311	3,275	2,121	620	791	242	76	341
Ohio	102,498	77,061	17,162	59,899	41,719	11,974	12,743	13,079	1,346	1,739
Oklahoma	24,552	20,422	5,179	15,242	10,073	1,719	3,891	2,469	169	1,266
Oregon	32,406	23,327	5,258	18,069	11,106	3,562	972	4,829	365	957
Pennsylvania	103,692	83,998	19,298	64,700	46,019	13,390	13,638	11,462	1,703	5,002
Rhode Island	9,731	8,149	2,108	6,041	4,500	1,819	1,387	998	113	129
South Carolina	33,278	27,623	7,102	20,522	11,801	3,739	4,231	2,691	247	732
South Dakota	5,857	4,547	1,374	3,173	2,119	736	1,131	—	49	131
Tennessee	44,863	34,844	9,072	25,772	15,993	3,895	9,381	155	806	1,370
Texas	162,748	131,986	28,842	103,144	69,153	30,289	31,117	—	—	6,156
Utah	19,183	15,010	3,194	11,817	7,321	1,792	3,017	1,927	189	299
Vermont	5,393	4,825	1,313	3,511	2,575	1,056	787	500	69	100
Virginia	56,658	47,347	6,834	40,514	27,659	8,390	7,641	8,352	606	2,173
Washington	57,510	42,195	8,337	33,858	22,969	6,632	13,825	—	—	2,125
West Virginia	14,576	12,181	3,538	8,643	5,551	1,008	2,212	1,172	463	606
Wisconsin	48,235	36,721	7,101	29,620	21,404	7,796	6,108	5,465	783	922
Wyoming	7,084	6,156	1,913	4,243	2,646	864	820	—	—	891

See footnotes at end of table.

Table 424. **State and Local Governments—Revenue by State: 2005—Con.**

[See headnote page 270]

State	General revenue from own sources								Utility and liquor stores	Insurance trust revenue
	Current charges and miscellaneous revenue									
	Total	Current charges				Miscellaneous revenue				
		Total ¹	Educa-tion	Hospitals	Sewer-age	Total ¹	Interest earnings	Special assessments		
United States . . .	489,262	309,826	90,153	79,092	31,610	179,436	59,011	6,323	119,843	382,456
Alabama	8,423	6,440	1,812	3,421	338	1,983	736	20	2,336	3,670
Alaska	4,324	897	175	85	64	3,428	1,145	13	247	1,333
Arizona	7,175	4,104	1,527	467	487	3,071	850	44	3,359	4,000
Arkansas	3,644	2,552	919	838	198	1,092	407	9	731	2,112
California	69,910	47,412	8,179	12,131	4,583	22,498	7,563	1,106	22,293	88,117
Colorado	8,988	5,657	1,923	1,146	558	3,331	1,233	302	1,908	7,234
Connecticut	4,264	2,345	892	374	249	1,919	755	31	556	2,375
Delaware	2,180	1,041	426	15	126	1,139	235	294	250	745
District of Columbia	1,268	520	29	—	163	748	144	1	753	869
Florida	30,260	18,887	3,384	4,467	1,995	11,373	3,490	1,112	6,647	16,642
Georgia	12,118	8,256	2,065	3,104	770	3,863	944	30	3,575	6,537
Hawaii	2,066	1,340	255	343	155	726	174	13	218	1,227
Idaho	2,240	1,573	374	560	133	667	242	30	264	1,441
Illinois	15,978	9,367	3,530	1,201	897	6,611	2,308	300	2,954	16,744
Indiana	10,394	6,865	2,824	2,234	780	3,529	1,024	38	1,735	2,947
Iowa	5,291	3,920	1,388	1,590	280	1,371	498	39	869	2,959
Kansas	4,134	2,616	1,116	561	261	1,519	495	105	938	2,055
Kentucky	5,454	3,329	1,199	1,084	302	2,124	965	40	1,075	3,138
Louisiana	7,737	4,963	1,095	2,404	306	2,774	1,000	25	1,074	4,896
Maine	1,973	1,032	383	71	132	942	281	5	142	1,257
Maryland	7,770	4,844	2,150	135	731	2,926	836	107	812	5,242
Massachusetts	11,607	5,525	1,977	450	781	6,082	2,265	440	2,553	9,827
Michigan	17,168	11,339	4,412	2,634	1,301	5,830	1,609	172	2,619	11,776
Minnesota	9,128	5,904	2,073	1,157	536	3,224	1,042	321	1,685	6,388
Mississippi	4,303	3,426	887	1,853	161	876	283	8	814	2,498
Missouri	7,993	5,104	2,023	1,497	493	2,889	1,189	63	1,289	6,110
Montana	1,521	852	418	49	65	669	239	60	135	1,015
Nebraska	3,036	1,692	682	473	112	1,344	325	54	2,475	1,146
Nevada	4,091	2,467	496	519	335	1,623	535	116	919	2,659
New Hampshire	1,766	1,006	489	6	82	761	365	1	482	729
New Jersey	13,254	8,222	2,784	791	1,150	5,032	1,508	25	1,524	9,850
New Mexico	3,680	1,471	475	435	122	2,210	741	53	431	2,211
New York	36,300	21,212	3,804	5,310	1,545	15,089	3,717	113	11,011	29,425
North Carolina	12,510	9,311	2,531	3,448	1,227	3,199	1,345	47	3,300	8,629
North Dakota	1,154	663	328	3	35	491	213	57	100	554
Ohio	18,179	11,804	4,852	2,498	1,505	6,375	2,128	188	2,652	22,786
Oklahoma	5,169	3,466	1,510	791	221	1,703	489	16	1,148	2,982
Oregon	6,964	4,587	1,286	880	620	2,376	630	109	1,553	7,525
Pennsylvania	18,681	11,661	4,110	1,777	1,666	7,020	3,111	89	3,704	15,991
Rhode Island	1,542	742	347	4	82	799	323	7	171	1,411
South Carolina	8,721	6,486	1,647	3,356	309	2,235	682	39	2,544	3,112
South Dakota	1,054	535	247	36	47	519	241	22	208	1,101
Tennessee	9,779	5,798	1,587	2,137	489	3,982	668	89	6,774	3,245
Texas	33,990	20,446	6,512	6,046	2,240	13,544	5,337	128	8,199	22,562
Utah	4,496	3,187	1,113	777	222	1,308	489	54	1,616	2,557
Vermont	937	542	362	—	43	395	143	3	220	348
Virginia	12,854	8,463	2,680	2,108	852	4,391	1,376	156	1,871	7,439
Washington	10,889	7,992	2,116	2,058	1,099	2,897	939	98	5,555	9,760
West Virginia	3,092	1,572	601	263	162	1,520	351	11	228	2,167
Wisconsin	8,217	5,425	1,992	894	558	2,792	1,022	114	1,148	10,367
Wyoming	1,597	966	166	612	41	631	380	6	181	747

— Represents or rounds to zero. ¹ Includes items not shown separately.

Source: U.S. Census Bureau; *Federal, State and Local Governments, State Government Finances*; <<http://www.census.gov/govs/www/estimate05.html>> (accessed May 2008).

Table 425. State and Local Governments—Expenditures and Debt by State: 2005

[In millions of dollars (2,373,408 represents \$2,373,408,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expenditure	General expenditure								
		Total ¹	Direct general expenditure							
			Total ¹	Education	Public welfare	Health	Hospitals	Highways	Police protection	Corrections
United States . . .	2,373,408	2,017,211	2,012,594	689,057	362,932	66,971	103,476	124,604	74,727	59,156
Alabama	33,241	29,047	29,047	9,877	5,043	1,184	3,916	1,753	823	606
Alaska	10,027	8,795	8,795	2,361	1,379	178	121	1,202	206	198
Arizona	39,300	32,970	32,970	10,878	5,912	1,438	813	2,070	1,533	1,318
Arkansas	17,224	15,476	15,475	5,879	3,304	361	783	1,113	481	457
California	344,704	280,585	277,137	88,631	44,246	10,780	14,788	12,205	12,481	9,846
Colorado	35,063	28,963	28,958	10,116	3,232	991	1,393	2,207	1,193	894
Connecticut	29,649	25,892	25,892	9,126	4,347	633	1,126	1,267	838	580
Delaware	7,595	6,845	6,844	2,432	1,122	311	58	611	238	218
District of Columbia	8,787	7,033	7,033	1,406	1,761	482	158	79	436	173
Florida	130,858	113,308	113,308	32,043	17,634	3,714	5,597	7,955	5,636	3,747
Georgia	58,905	50,704	50,704	19,916	8,823	1,489	3,490	1,908	1,727	1,849
Hawaii	10,534	9,329	9,329	2,648	1,440	457	378	467	268	170
Idaho	8,915	8,069	8,069	2,779	1,405	194	590	684	261	251
Illinois	97,745	81,993	81,993	28,578	13,148	3,037	2,292	5,275	3,569	1,728
Indiana	42,404	38,137	38,137	14,616	5,999	761	2,845	2,295	1,052	954
Iowa	21,486	19,269	19,212	7,259	3,236	387	1,836	1,792	533	327
Kansas	18,948	16,847	16,847	6,287	2,765	382	664	1,701	594	353
Kentucky	26,963	23,442	23,442	8,249	5,419	559	1,088	1,633	604	628
Louisiana	32,578	28,537	28,537	8,981	4,492	695	3,155	1,785	1,060	946
Maine	10,207	9,510	9,497	2,866	2,334	511	114	706	216	178
Maryland	41,373	36,754	36,754	13,533	5,959	1,377	512	2,257	1,494	1,460
Massachusetts	59,312	50,190	50,005	16,037	10,788	809	1,243	2,368	1,571	1,037
Michigan	75,980	66,549	66,549	27,161	10,063	3,475	2,837	3,647	2,277	2,258
Minnesota	42,936	37,399	37,399	12,197	9,106	880	1,407	2,836	1,186	718
Mississippi	20,041	17,846	17,846	5,860	4,072	355	2,127	1,308	515	358
Missouri	37,186	32,618	32,614	11,279	6,348	1,017	2,197	2,434	1,159	841
Montana	6,412	5,751	5,751	1,988	804	318	89	646	179	156
Nebraska	14,332	11,052	11,030	4,136	2,022	266	566	1,026	299	288
Nevada	17,405	14,935	14,933	4,485	1,637	348	723	1,556	783	556
New Hampshire	8,679	7,852	7,852	2,894	1,624	128	53	534	253	154
New Jersey	79,845	68,477	68,477	26,599	11,208	1,415	1,699	3,142	2,831	1,855
New Mexico	15,596	14,116	14,116	4,879	3,156	370	672	972	475	460
New York	226,951	184,723	184,094	53,849	42,642	4,838	10,262	8,833	7,373	4,816
North Carolina	60,747	52,585	52,585	18,680	9,656	2,969	4,030	3,551	1,710	1,518
North Dakota	4,794	4,348	4,348	1,600	714	77	22	522	100	67
Ohio	91,959	77,964	77,961	27,509	15,303	3,781	3,251	4,409	2,632	1,862
Oklahoma	22,005	19,122	19,081	7,557	3,765	521	776	1,327	626	597
Oregon	29,084	23,726	23,726	7,880	3,806	869	1,020	1,670	910	834
Pennsylvania	101,484	87,512	87,350	30,203	20,421	3,647	2,013	6,784	2,390	2,859
Rhode Island	9,226	7,917	7,889	2,516	2,080	157	108	376	291	176
South Carolina	33,011	28,002	28,002	9,763	5,203	958	3,429	1,647	746	578
South Dakota	4,973	4,466	4,466	1,520	745	123	88	636	130	103
Tennessee	42,708	33,866	33,866	10,346	8,637	1,258	2,611	1,912	1,175	830
Texas	151,927	131,197	131,197	52,825	19,387	2,346	8,576	9,892	4,584	4,191
Utah	17,269	14,522	14,522	5,522	2,226	426	699	938	525	420
Vermont	5,179	4,729	4,729	1,905	1,130	133	1	363	134	97
Virginia	51,529	46,539	46,538	17,585	6,732	1,639	2,446	2,957	1,616	1,606
Washington	55,800	43,950	43,946	14,524	6,758	2,030	2,909	2,765	1,289	1,355
West Virginia	12,120	10,973	10,962	3,919	2,340	312	285	1,041	224	243
Wisconsin	43,146	37,724	37,724	13,805	7,002	1,350	1,030	3,024	1,354	1,206
Wyoming	5,619	5,055	5,055	1,573	554	236	592	522	148	237

See footnotes at end of table.

Table 425. **State and Local Governments—Expenditures and Debt by State: 2005—Con.**

[See headnote, page 272]

State	General expenditure								Utility and liquor store expenditures	Insurance trust expenditures	Debt outstanding
	Direct general expenditure										
	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Governmental administration	Interest on general debt	Other direct general expenditures			
United States . . .	25,057	31,941	39,969	36,600	21,469	108,874	81,119	182,812	160,682	195,516	2,085,597
Alabama	243	461	439	490	261	1,120	883	1,855	2,332	1,862	22,532
Alaska	311	75	230	80	72	616	375	1,629	356	875	8,758
Arizona	584	875	398	548	377	2,018	1,117	2,934	3,906	2,425	32,830
Arkansas	220	200	171	206	195	870	415	911	747	1,001	11,203
California	4,740	4,897	7,959	4,833	3,373	18,652	10,457	28,572	30,749	33,370	285,986
Colorado	316	1,025	625	601	88	1,754	1,541	2,795	2,725	3,375	39,443
Connecticut	91	283	633	356	364	1,516	1,446	3,005	888	2,869	31,209
Delaware	101	85	119	156	71	556	250	602	314	435	6,237
District of Columbia	1	138	436	257	223	428	292	602	1,728	26	6,741
Florida	2,831	2,320	1,537	2,291	2,226	6,593	4,702	15,167	8,662	8,889	113,260
Georgia	498	741	869	1,082	529	2,770	1,087	3,692	4,609	3,592	38,974
Hawaii	118	225	166	199	169	593	526	1,521	419	786	9,292
Idaho	230	105	45	133	95	515	242	679	251	595	3,979
Illinois	548	2,396	1,930	1,228	484	4,336	4,605	7,833	5,445	10,308	106,714
Indiana	325	418	765	1,036	223	1,876	1,410	3,327	1,935	1,976	32,124
Iowa	258	342	158	231	162	868	452	1,478	910	1,307	11,649
Kansas	248	232	230	276	120	908	731	1,389	1,006	1,095	17,554
Kentucky	377	234	357	326	193	1,023	1,235	1,603	1,074	2,447	30,197
Louisiana	593	502	515	481	302	1,561	1,210	2,467	1,302	2,738	24,762
Maine	161	60	214	132	119	469	338	1,159	101	596	6,962
Maryland	466	663	969	564	491	2,456	1,404	3,040	1,412	3,208	29,512
Massachusetts	262	306	1,494	881	413	2,358	3,626	6,217	3,983	5,139	83,013
Michigan	436	951	889	1,650	470	3,180	2,572	4,385	3,072	6,359	68,990
Minnesota	539	852	753	517	315	2,053	1,529	2,807	1,915	3,621	36,262
Mississippi	252	180	221	143	133	781	479	1,127	827	1,368	10,189
Missouri	303	458	570	628	141	1,543	1,355	2,109	1,685	2,883	31,333
Montana	237	68	106	80	58	400	199	610	136	525	5,365
Nebraska	248	194	162	164	77	510	260	948	2,797	484	8,554
Nevada	264	619	249	239	31	1,217	702	1,453	1,497	973	18,659
New Hampshire	67	81	216	76	95	412	428	768	434	394	9,292
New Jersey	1,613	960	1,051	1,169	1,121	3,256	2,629	8,849	3,256	8,112	72,894
New Mexico	257	293	232	141	149	827	436	892	423	1,057	10,443
New York	470	2,124	4,372	3,177	2,492	8,656	8,364	19,984	20,541	21,687	232,890
North Carolina	542	780	778	840	656	2,030	1,188	3,570	4,428	3,734	40,906
North Dakota	195	96	57	34	35	219	157	625	102	345	3,314
Ohio	431	958	1,740	2,254	491	4,713	2,880	4,837	3,176	10,819	60,720
Oklahoma	222	258	206	297	139	980	561	1,161	1,117	1,766	14,413
Oregon	414	465	474	636	147	1,516	1,046	2,129	1,733	3,625	25,857
Pennsylvania	585	727	1,892	1,597	702	4,831	4,184	4,846	4,951	9,021	100,474
Rhode Island	46	60	210	122	122	503	317	628	259	1,050	8,699
South Carolina	244	267	354	293	283	1,659	996	1,605	2,677	2,332	29,917
South Dakota	126	103	84	51	35	253	150	402	220	287	3,840
Tennessee	240	419	559	421	372	1,520	896	2,434	6,947	1,896	25,573
Texas	1,423	1,512	1,595	2,275	1,027	5,326	5,432	10,525	10,243	10,487	150,695
Utah	214	346	254	300	140	1,208	463	886	1,833	914	14,831
Vermont	87	35	123	58	35	228	159	293	250	199	3,629
Virginia	238	861	858	965	636	2,490	1,711	3,643	2,120	2,869	44,535
Washington	783	821	1,109	1,055	521	1,970	1,691	4,341	7,282	4,568	53,049
West Virginia	165	159	140	208	60	780	357	845	309	838	8,516
Wisconsin	693	611	441	781	384	1,646	1,556	3,074	1,408	4,014	36,925
Wyoming	200	100	16	45	52	308	77	557	188	377	1,899

¹ Includes items not shown separately.

Source: U.S. Census Bureau; *Federal, State, and Local Governments, State and Local Government Finances* <<http://www.census.gov/govs/estimate05.html>>; (accessed April 2008).

Table 426. State Resources, Expenditures, and Balances: 2006 and 2007

[In millions of dollars (1,340,034 represents \$1,340,034,000,000). For fiscal year ending in year shown; see text; this section. General funds exclude special funds earmarked for particular purposes, such as highway trust funds and federal funds; they support most on-going broad-based state services and are available for appropriation to support any governmental activity.]

State	Expenditures by fund source				State general fund					
	Total, 2006	2007 ¹			Resources ^{3,4}		Expenditures ⁴		Balance ⁵	
		Total ²	General fund	Federal fund	2006	2007 ¹	2006	2007 ¹	2006	2007 ¹
United States . . .	1,340,034	1,461,625	651,591	405,548	660,496	706,200	598,987	654,671	54,827	44,098
Alabama	33,673	38,734	14,859	11,725	7,894	8,568	6,962	7,971	949	611
Alaska	9,628	11,874	4,295	3,401	3,247	5,466	3,247	5,466	-	-
Arizona	25,376	27,443	10,478	9,207	9,815	10,584	8,768	10,203	1,047	380
Arkansas	15,303	18,265	4,059	6,209	3,825	4,059	3,825	4,059	-	-
California	173,181	192,522	102,137	56,376	102,408	106,381	91,592	101,656	⁶ 10,816	⁶ 4,339
Colorado	15,380	16,276	6,807	3,760	7,360	7,835	6,451	7,047	909	788
Connecticut	22,580	24,026	14,969	1,298	14,999	15,743	14,552	15,473	447	270
Delaware	5,570	5,745	3,360	1,065	3,871	3,981	3,181	3,390	⁶ 691	⁶ 591
Florida	61,597	73,637	29,135	21,132	31,004	31,633	26,014	29,382	4,990	2,252
Georgia	33,414	34,685	18,473	10,038	19,820	21,722	17,804	19,211	⁶ 2,017	⁶ 2,512
Hawaii	9,475	11,299	5,456	2,106	5,411	5,874	4,679	5,381	732	493
Idaho	5,030	5,868	2,586	1,992	2,520	2,831	2,218	2,577	302	255
Illinois	43,422	48,226	21,707	12,103	27,856	29,230	24,193	25,604	590	642
Indiana	21,831	22,464	12,248	6,987	12,553	13,115	11,954	12,247	411	537
Iowa	14,669	15,641	5,300	4,149	5,382	5,647	5,021	5,385	149	77
Kansas	11,433	12,372	5,586	3,334	5,873	6,543	5,139	5,610	734	932
Kentucky	21,027	22,903	8,671	7,175	9,294	9,655	8,436	8,787	681	579
Louisiana	21,917	31,167	7,351	15,792	8,605	10,541	7,740	8,466	827	1,076
Maine	7,100	7,437	2,994	2,548	2,984	3,174	2,872	2,978	14	18
Maryland	26,380	29,689	14,192	6,618	13,703	14,459	12,342	14,174	1,362	285
Massachusetts	39,207	39,357	22,272	6,561	27,064	29,669	25,585	28,923	⁶ 3,208	⁶ 2,901
Michigan	41,728	43,151	9,111	13,442	9,030	9,113	9,028	9,111	3	3
Minnesota	25,753	27,592	16,513	6,202	17,355	18,062	15,542	15,956	⁶ 1,813	⁶ 2,106
Mississippi	14,803	17,284	4,182	8,677	4,385	4,825	4,314	4,407	35	227
Missouri	19,661	21,990	7,938	6,138	7,821	8,616	7,125	7,863	695	753
Montana	4,455	5,074	1,715	1,758	1,989	2,260	1,567	1,701	422	552
Nebraska	7,973	9,698	3,325	2,970	3,482	3,716	2,916	3,125	566	591
Nevada	7,404	8,131	3,452	1,499	3,285	3,715	2,934	3,531	351	184
New Hampshire	4,470	4,511	1,389	1,420	1,411	1,448	1,334	1,366	26	62
New Jersey	42,304	45,856	30,127	9,489	29,812	32,136	28,033	29,930	⁶ 1,779	⁶ 2,188
New Mexico	11,842	11,940	5,671	3,679	6,522	6,811	5,415	5,970	⁶ 798	⁶ 544
New York	104,342	112,764	51,591	35,453	49,752	54,636	46,495	51,591	⁶ 3,257	⁶ 3,045
North Carolina	35,205	36,677	19,088	10,496	18,353	20,209	17,065	18,662	749	1,221
North Dakota	3,295	3,684	1,032	1,410	1,162	1,420	966	1,023	196	296
Ohio	53,448	54,550	25,148	9,181	25,984	26,410	24,866	25,148	632	216
Oklahoma	16,243	19,193	5,928	5,577	6,124	5,887	5,533	5,552	134	196
Oregon	20,215	20,840	6,256	4,947	6,621	6,968	6,077	5,539	544	1,429
Pennsylvania	53,911	56,755	26,327	18,037	25,350	27,006	24,665	26,319	514	531
Rhode Island	6,716	7,123	3,211	1,998	3,129	3,232	3,073	3,219	38	8
South Carolina	17,960	19,614	6,629	7,191	6,759	7,646	5,640	6,565	⁶ 988	⁶ 1,081
South Dakota	2,979	3,173	1,055	1,055	1,057	1,092	1,056	1,091	-	-
Tennessee	23,598	25,749	10,978	9,387	10,367	11,293	9,064	10,429	744	726
Texas	70,873	75,259	38,169	24,077	40,499	44,795	32,021	36,119	7,063	6,987
Utah	8,904	10,174	4,712	2,362	4,532	4,712	4,532	4,712	-	-
Vermont	4,946	5,138	1,192	1,085	1,157	1,207	1,113	1,176	-	-
Virginia	31,882	34,834	16,835	6,244	16,609	18,260	15,232	17,934	1,377	326
Washington	27,839	32,449	14,144	6,390	14,320	14,930	13,621	14,144	699	786
West Virginia	20,403	18,660	3,684	3,460	4,076	4,222	3,562	3,701	469	432
Wisconsin	33,481	34,474	13,217	7,160	12,814	13,161	12,385	13,105	49	66
Wyoming	6,208	5,658	2,037	1,188	1,252	1,702	1,242	1,697	10	5

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

Source: National Association of State Budget Officers, Washington, DC, *2006 State Expenditure Report*, and *State General Fund from NASBO, Fiscal Survey of the States*, semi-annual (copyright); <<http://www.nasbo.org/publications.php>>.

Table 427. Bond Ratings for State Governments by State: 2007

[As of fourth quarter. Key to investment grade ratings are in declining order of quality. The ratings from AA to CCC may be modified by the addition of a (+) or (-) sign to show relative standing within the major rating categories. S&P: AAA, AA, A, BBB, BB, B, CCC, CC, C; Moody's: Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C; Numerical modifiers 1, 2, and 3 are added to letter-rating. Fitch: AAA, AA, A, BBB, BB, B, CCC, CC, C]

State	Standard & Poor's	Moody's	Fitch	State	Standard & Poor's	Moody's	Fitch
Alabama	AA	Aa2	AA	Montana	AA-	Aa2	AA
Alaska	AA+	Aa2	(NA)	Nebraska	¹ AA+ (ICR)	(NA)	(NA)
Arizona	¹ AA (ICR)	Aa3	(NA)	Nevada	AA+	Aa1	AA+
Arkansas	AA	Aa2	(NA)	New Hampshire	AA	Aa2	AA
California	A+	A1	A+	New Jersey	AA	Aa3	AA-
Colorado	¹ AA (ICR)	(NA)	(NA)	New Mexico	AA+	Aa1	(NA)
Connecticut	AA	Aa3	AAA	New York	AA	Aa3	AA-
Delaware	AAA	Aaa	AAA	North Carolina	AAA	Aaa	AAA
Florida	AAA	Aa1	AA+	North Dakota	¹ AA (ICR)	Aa2	(NA)
Georgia	AAA	Aaa	AAA	Ohio	AA+	Aa1	AA+
Hawaii	AA	Aa2	AA	Oklahoma	AA	Aa3	AA
Idaho	¹ AA (ICR)	Aa2	(NA)	Oregon	AA	Aa2	AA-
Illinois	AA	Aa3	AA	Pennsylvania	AA	Aa2	AA
Indiana	¹ AA+ (ICR)	Aa1	(NA)	Rhode Island	AA	Aa3	AA
Iowa	¹ AA+ (ICR)	Aa1	AA+	South Carolina	AA+	Aaa	AAA
Kansas	¹ AA+ (ICR)	Aa1	(NA)	South Dakota	¹ AA (ICR)	(NA)	(NA)
Kentucky	¹ AA- (ICR)	Aa2	(NA)	Tennessee	AA+	Aa1	AA+
Louisiana	A	A2	A	Texas	AA	Aa1	AA+
Maine	AA	Aa3	AA	Utah	AAA	Aaa	AAA
Maryland	AAA	Aaa	AAA	Vermont	AA+	Aaa	AA+
Massachusetts	AA	Aa2	AA	Virginia	AAA	Aaa	AAA
Michigan	AA-	Aa3	AA-	Washington	AA+	Aa1	AA
Minnesota	AAA	Aa1	AA-	West Virginia	AA-	Aa3	AA-
Mississippi	AA	Aa3	AA	Wisconsin	AA-	Aa3	AA-
Missouri	AAA	Aaa	AAA	Wyoming	¹ AA (ICR)	(NA)	(NA)

NA Not available. ¹ Standard and Poor's Issue Credit Rating (ICR) is a current opinion of the credit worthiness of an obligor with respect to a specific financial obligation, a specific class of financial obligations, or a specific financial program.

Source: Standard & Poor's, New York, NY (copyright), <http://www2.standardandpoors.com/portal/site/sp/en/us/page.home/home/0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0.html/>; Moody's Investors Service, New York, NY (copyright); <http://www.moody.com/cust/default_alt.asp>; Fitch Ratings, New York, NY (copyright), <http://www.fitchratings.com/>.

Table 428. Bond Ratings for City Governments by Largest Cities: 2007

[As of fourth quarter. See headnote in Table 427]

Cities ranked by 2000 population	Standard & Poor's	Moody's	Fitch	Cities ranked by 2000 population	Standard & Poor's	Moody's	Fitch
New York, NY	AA	Aa3	AA-	Oakland, CA	AA-	A1	A+
Los Angeles, CA	AA	Aa2	AA	Mesa, AZ	AA-	A1	(NA)
Chicago, IL	AA-	Aa3	AA	Tulsa, OK	AA	Aa2	(NA)
Houston, TX	AA	Aa3	AA-	Omaha, NE	AAA	Aaa	(NA)
Philadelphia, PA	BBB	Baa1	BBB+	Minneapolis, MN	AAA	Aa1	AAA
Phoenix, AZ	AA	Aa1	NA	Honolulu, HI	AA	Aa2	AA
San Diego, CA	(¹)	A3	BBB+	Miami, FL	A+	A2	A
Dallas, TX	AA+	Aa1	(NA)	Colorado Springs, CO	AA	Aa3	(NA)
San Antonio, TX	AA+	Aa1	AA+	St. Louis, MO	A	A3	(NA)
Detroit, MI	BBB	Baa2	BBB	Wichita, KS	AA	Aa2	(NA)
San Jose, CA	AA+	Aa1	AA+	Santa Ana, CA	(¹)	(¹)	(NA)
Indianapolis, IN	AAA	Aa1	(NA)	Pittsburgh, PA	BBB	Baa2	BBB
San Francisco, CA	AA	Aa3	AA-	Arlington, TX	AA	Aa2	AA
Jacksonville, FL	(¹)	Aa2	(NA)	Cincinnati, OH	AA+	Aa1	(NA)
Columbus, OH	AAA	Aaa	AAA	Anaheim, CA	AA	Aa2	(NA)
Austin, TX	AAA	Aa1	(NA)	Toledo, OH	(¹)	A3	(NA)
Baltimore, MD	AA-	Aa3	A+	Tampa, FL	A	² Aa2	(NA)
Memphis, TN	A	A1	A+	Buffalo, NY	BBB	Baa2	(NA)
Milwaukee, WI	AA	Aa2	AA+	St. Paul, MN	AAA	Aa2	AA+
Boston, MA	AA+	Aa1	AA	Corpus Christi, TX	A+	A1	AA-
Washington, DC	A+	A1	(NA)	Aurora, CO	AA	Aa2	(NA)
El Paso, TX	AA	Aa3	AA-	Raleigh, NC	AAA	Aaa	AAA
Seattle, WA	AAA	Aaa	AAA	Newark, NJ	AA	Baa2	(NA)
Denver, CO	AA+	Aa1	AA+	Lexington-Fayette, KY	NR	Aa2	(NA)
Nashville-Davidson, TN	AA	Aa2	AA	Anchorage, AK	AA	Aa3	AA
Charlotte, NC	AAA	Aaa	AAA	Louisville, KY	(¹)	Aa2	(NA)
Fort Worth, TX	AA+	Aa2	AA	Riverside, CA	AA-	(¹)	AA
Portland, OR	(¹)	Aaa	(NA)	St. Petersburg, FL	NR	A1	(NA)
Oklahoma City, OK	AA	Aa1	(NA)	Bakersfield, CA	NR	(¹)	(NA)
Tucson, AZ	AA	Aa3	AA	Stockton, CA	A+	² A1	(NA)
New Orleans, LA	BB	Baa3	BBB-	Birmingham, AL	AA	² Aa3	AA-
Las Vegas, NV	AA	Aa2	AA	Jersey City, NJ	(¹)	Baa2	BBB
Cleveland, OH	A- (Lease)	A2	A+	Norfolk, VA	AA	A1	AA
Long Beach, CA	AA-	² Aa3	(NA)	Baton Rouge, LA	(¹)	(¹)	(NA)
Albuquerque, NM	AA	Aa3	(NA)	Hialeah, FL	(¹)	(¹)	(NA)
Kansas City, MO	AA	Aa3	AAA	Lincoln, NE	AAA	Aaa	(NA)
Fresno, CA	AA	A1	AA-	Greensboro, NC	AAA	Aaa	AAA
Virginia Beach, VA	AAA	Aa1	AA+	Plano, TX	AAA	Aaa	AAA
Atlanta, GA	AA-	Aa3	(NA)	Rochester, NY	A	A2	(NA)
Sacramento, CA	AA	Aa2	(NA)				

NA Not available. ¹ Not reviewed. ² Issuer Rating/No General Obligation.

Source: Standard & Poor's, New York, NY (copyright), <http://www2.standardandpoors.com/portal/site/sp/en/us/page.home/home/0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0.html/>; Moody's Investors Service, New York, NY (copyright); <http://www.moody.com/cust/default_alt.asp>; Fitch Ratings, New York, NY (copyright), <http://www.fitchratings.com/>.

Table 429. Estimated State and Local Taxes Paid by a Family of Three for Largest City in Selected States: 2006

[Data based on average family of three (two wage earners and one school-age child) 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	\$150,000	\$25,000	\$50,000	\$75,000	\$100,000	\$150,000
Albuquerque, NM . . .	2,457	3,742	5,828	7,564	11,255	9.8	7.5	7.8	7.6	7.5
Atlanta, GA	3,228	4,857	7,764	10,181	15,295	12.9	9.7	10.4	10.2	10.2
Baltimore, MD	2,216	5,040	7,731	10,172	15,132	8.9	10.1	10.3	10.2	10.1
Boston, MA	3,113	5,489	7,698	9,503	13,099	12.5	11.0	10.3	9.5	8.7
Charlotte, NC	3,044	4,317	7,066	9,481	14,247	12.2	8.6	9.4	9.5	9.5
Chicago, IL	3,269	5,496	7,453	8,848	11,976	13.1	11.0	9.9	8.8	8.0
Columbus, OH	3,112	5,061	7,621	10,025	15,287	12.4	10.1	10.2	10.0	10.2
Denver, CO	2,836	3,524	5,728	7,458	10,356	11.3	7.0	7.6	7.5	6.9
Detroit, MI	3,443	5,639	8,140	10,242	14,820	13.8	11.3	10.9	10.2	9.9
Honolulu, HI	3,094	2,919	5,305	7,524	12,258	12.4	5.8	7.1	7.5	8.2
Houston, TX	2,465	3,204	4,608	5,329	7,027	9.9	6.4	6.1	5.3	4.7
Indianapolis, IN	3,082	5,707	7,971	10,096	14,475	12.3	11.4	10.6	10.1	9.7
Jacksonville, FL	2,439	2,308	3,419	4,091	5,668	9.8	4.6	4.6	4.1	3.8
Kansas City, MO	3,174	4,270	7,003	8,868	13,711	12.7	8.5	9.3	8.9	9.1
Las Vegas, NV	2,451	3,174	4,150	4,792	6,167	9.8	6.3	5.5	4.8	4.1
Los Angeles, CA	2,703	4,950	7,532	9,653	15,655	10.8	9.9	10.0	9.7	10.4
Memphis, TN	2,705	3,012	4,344	4,924	6,495	10.8	6.0	5.8	4.9	4.3
Milwaukee, WI	2,272	4,837	7,083	9,345	13,839	9.1	9.7	9.4	9.3	9.2
Minneapolis, MN	2,843	4,495	6,813	8,900	13,713	11.4	9.0	9.1	8.9	9.1
New Orleans, LA	2,769	3,540	7,673	10,580	17,910	11.1	7.1	10.2	10.6	11.9
New York City, NY	2,871	4,562	5,934	7,748	11,433	11.5	9.1	7.9	7.7	7.6
Oklahoma City, OK	3,183	3,565	6,446	8,547	12,699	12.7	7.1	8.6	8.5	8.5
Omaha, NE	2,519	4,337	6,979	9,225	14,302	10.1	8.7	9.3	9.2	9.5
Philadelphia, PA	4,118	6,839	9,446	11,754	16,634	16.5	13.7	12.6	11.8	11.1
Phoenix, AZ	2,904	3,338	5,120	6,575	9,766	11.6	6.7	6.8	6.6	6.5
Portland, OR	3,028	4,214	6,841	9,532	14,966	12.1	8.4	9.1	9.5	10.0
Seattle, WA	2,843	4,257	5,789	6,157	7,497	11.4	8.5	7.7	6.2	5.0
Virginia Beach, VA	2,794	3,834	6,269	8,149	11,873	11.2	7.7	8.4	8.1	7.9
Washington, DC	3,045	4,052	6,986	9,482	15,027	12.2	8.1	9.3	9.5	10.0
Wichita, KS	2,549	3,335	6,031	8,358	12,751	10.2	6.7	8.0	8.4	8.5
Average ¹	2,775	4,364	6,649	8,517	12,578	11.1	8.7	8.9	8.5	8.4
Median ¹	2,794	4,214	6,841	8,868	13,103	11.2	8.4	9.1	8.9	8.7

¹ Based on selected cities and District of Columbia. For complete list of cities, see Table 430.

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

Table 430. Residential Property Tax Rates for Largest City in Each State: 2006

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

City	Effective tax rate per \$100		Assessment level (percent)	Nominal rate per \$100	City	Effective tax rate per \$100		Assessment level (percent)	Nominal rate per \$100
	Rank	Rate				Rank	Rate		
Indianapolis, IN	1	3.55	100.0	3.55	Little Rock, AR	29	1.38	20.0	6.90
Providence, RI	2	3.03	100.0	3.03	Wichita, KS	30	1.35	11.5	11.77
Bridgeport, CT	3	2.96	70.0	4.23	Boise, ID	31	1.29	93.1	1.39
Houston, TX	4	2.87	100.0	2.87	Albuquerque, NM	32	1.27	33.3	3.81
Manchester, NH	5	2.84	100.0	2.84	Louisville, KY	33	1.24	100.0	1.24
Burlington, VT	6	2.72	100.0	2.72	Oklahoma City, OK	34	1.21	11.0	10.98
Philadelphia, PA	7	2.64	32.0	8.26	Minneapolis, MN	36	1.21	94.3	1.28
Baltimore MD	8	2.29	100.0	2.29	Charlotte, NC	35	1.20	93.8	1.28
Milwaukee, WI	9	2.22	94.5	2.35	Kansas City, MO	38	1.19	19.0	6.26
Des Moines, IA	10	2.11	46.0	4.59	Portland, OR	37	1.17	60.4	1.94
Fargo, ND	11	2.04	4.4	46.76	Las Vegas, NV	39	1.15	35.0	3.28
Newark, NJ	12	2.03	81.4	2.49	Los Angeles, CA	40	1.10	100.0	1.10
Detroit, MI	13	2.01	30.4	6.60	Boston, MA	41	1.09	100.0	1.09
Omaha, NE	14	1.98	95.3	2.08	Phoenix, AZ	42	1.08	10.0	10.76
Memphis, TN	15	1.87	25.0	7.47	Seattle, WA	43	0.96	91.6	1.04
Columbia, SC	16	1.83	4.0	45.81	Washington, DC	44	0.92	100.0	0.92
Atlanta, GA	17	1.75	40.0	4.39	Virginia Beach, VA	45	0.91	74.8	1.22
New Orleans, LA	18	1.75	10.0	17.52	Charleston, WV	46	0.87	60.0	1.45
Columbus, OH	19	1.75	35.0	4.99	Cheyenne, WY	47	0.72	9.5	7.60
Jacksonville, FL	21	1.72	94.6	1.82	Birmingham, AL	48	0.70	10.0	6.95
Jackson, MS	20	1.72	10.0	17.21	New York City, NY	49	0.66	4.2	15.66
Salt Lake City, UT	22	1.58	97.3	1.62	Denver, CO	50	0.56	8.0	7.02
Chicago, IL	23	1.58	20.4	7.74	Honolulu, HI	51	0.36	100.0	0.36
Portland, ME	24	1.55	95.0	1.63					
Billings, MT	25	1.57	80.0	1.96					
Anchorage, AK	26	1.50	100.0	1.50					
Wilmington, DE	27	1.44	47.2	3.05	Unweighted Average	(X)	1.60	59.5	6.24
Sioux Falls, SD	28	1.40	85.0	1.65	Median	(X)	1.50	(X)	(X)

X Not Applicable.

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

Table 431. Gross Revenue From Parimutuel and Amusement Taxes and Lotteries by State: 2003 to 2005

[In millions of dollars (46,673.7 represents \$46,673,700,000). For fiscal years; see text, this section]

State	2005								
	2003. Total gross revenue	2004. Total gross revenue	Total gross revenue	Amuse- ment taxes ¹	Pari- mutuel taxes	Lottery revenue			
						Total ²	Apportionment of funds		
						Prizes	Adminis- tration	Proceeds available from ticket sales	
United States . . .	46,673.7	50,758.5	72,695.9	5,242.0	309.8	67,144.1	49,448.8	2,091.1	15,604.2
Alabama	3.5	3.3	3.2	0.1	3.1	(X)	(X)	(X)	(X)
Alaska	2.6	2.4	2.5	2.5	(X)	(X)	(X)	(X)	(X)
Arizona	302.0	343.3	372.1	0.6	0.5	371.1	220.3	34.5	116.3
Arkansas	4.4	4.6	4.8	(X)	4.8	(X)	(X)	(X)	(X)
California	2,634.0	2,810.6	3,139.6	(X)	38.5	3,101.1	1,795.3	159.8	1,146.1
Colorado	464.6	510.8	513.9	99.1	3.8	411.0	264.5	31.5	115.0
Connecticut	1,302.4	1,355.3	1,307.4	416.5	9.7	881.2	573.0	34.3	273.9
Delaware	367.3	379.6	6,842.4	(X)	0.2	6,842.2	6,496.0	46.4	299.9
Florida	2,743.5	2,928.5	3,307.1	(X)	28.3	3,278.7	2,044.2	141.6	1,092.9
Georgia	2,284.1	2,376.3	2,546.6	(X)	(X)	2,546.6	1,633.3	111.0	802.3
Hawaii	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Idaho	90.8	101.4	105.3	(X)	(X)	105.3	69.6	10.6	25.1
Illinois	2,152.2	2,370.4	2,521.8	826.4	11.7	1,683.8	1,042.9	59.6	581.3
Indiana	1,281.2	1,439.4	1,486.5	793.6	4.7	688.2	455.3	47.1	185.8
Iowa	356.8	412.0	419.4	221.7	4.4	193.3	113.5	28.6	51.3
Kansas	196.7	215.7	198.4	0.6	3.2	194.6	112.6	20.6	61.5
Kentucky	650.7	695.8	676.7	0.2	14.3	662.1	457.7	43.0	161.5
Louisiana	809.9	855.6	848.0	510.1	47.8	290.1	153.3	28.8	108.0
Maine	164.3	193.5	199.1	0.4	4.2	194.4	128.9	15.1	50.4
Maryland	1,336.9	1,408.9	1,401.1	10.9	2.0	1,388.1	856.2	49.9	482.0
Massachusetts	4,214.1	4,386.5	4,222.7	4.6	4.7	4,213.4	3,211.5	81.5	920.3
Michigan	1,666.0	1,952.7	2,035.1	145.8	10.9	1,878.3	1,179.6	61.6	637.1
Minnesota	370.5	403.2	420.8	55.0	1.5	364.3	255.0	22.2	87.1
Mississippi	184.6	167.3	223.1	223.1	(X)	(X)	(X)	(X)	(X)
Missouri	952.6	1,049.5	1,064.5	327.4	(X)	737.1	487.9	36.9	212.3
Montana	78.6	85.2	85.1	53.1	0.1	31.9	17.8	6.8	7.2
Nebraska	88.1	99.0	100.4	5.9	0.3	94.2	58.4	12.3	23.5
Nevada	739.3	861.5	934.6	934.6	(X)	(X)	(X)	(X)	(X)
New Hampshire	217.1	232.2	220.6	0.4	3.6	216.6	132.7	15.0	69.0
New Jersey	2,307.6	2,533.7	2,623.2	475.7	(X)	2,147.6	1,266.1	80.7	800.7
New Mexico	168.8	178.2	177.5	46.4	0.9	130.2	80.9	17.0	32.3
New York	5,109.8	5,528.5	5,873.5	0.7	31.5	5,841.3	3,523.5	246.5	2,071.3
North Carolina	11.1	11.5	11.2	11.2	(X)	(X)	(X)	(X)	(X)
North Dakota	16.9	12.7	28.2	9.6	0.3	18.3	9.1	(X)	(X)
Ohio	2,093.8	2,170.6	2,039.9	(X)	14.6	2,025.3	1,280.8	83.1	661.4
Oklahoma	9.4	8.2	6.2	4.4	1.8	(X)	(X)	(X)	(X)
Oregon	1,526.5	1,612.5	1,735.3	0.0	2.2	1,733.1	1,234.0	62.0	437.1
Pennsylvania	1,987.6	2,189.5	2,453.4	0.5	26.0	2,426.8	1,529.4	63.4	833.9
Rhode Island	1,124.8	1,314.0	1,460.8	(X)	4.0	1,456.9	1,143.4	6.8	306.7
South Carolina	709.0	922.7	925.6	36.1	(X)	889.4	573.6	38.3	277.5
South Dakota	137.0	141.6	564.1	0.0	0.5	563.6	441.0	7.3	115.3
Tennessee	(X)	(X)	789.4	(X)	(X)	789.4	518.6	(X)	(X)
Texas	3,164.3	3,522.8	3,511.1	24.5	11.6	3,475.0	2,228.0	177.8	1,069.2
Utah	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Vermont	74.8	87.0	87.2	(X)	(X)	87.2	57.9	8.3	20.9
Virginia	1,137.4	1,262.4	1,258.4	0.1	(X)	1,258.3	774.6	60.5	423.2
Washington	462.3	483.3	431.3	0.1	1.8	429.4	280.9	32.9	115.6
West Virginia	566.8	683.3	13,094.2	(X)	10.2	13,084.0	12,485.4	27.7	570.9
Wisconsin	406.7	451.2	422.4	0.3	1.5	420.5	262.2	28.2	130.1
Wyoming	0.2	0.2	0.4	(X)	0.4	(X)	(X)	(X)	(X)

X Not applicable. ¹ Represents nonlicense taxes. ² Excludes commissions.

Source: U.S. Census Bureau, Federal, State and Local Governments, State Government Finances, Lottery, and unpublished data, <<http://ftp2.census.gov/govs/state/05lottery.pdf>>.

Table 432. Lottery Sales—Type of Game and Use of Proceeds: 1980 to 2007

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

Game	1980	1990	1995	2000	2004	2005	2006	2007
Total ticket sales	2,393	20,017	31,931	37,201	47,697	47,364	51,595	52,414
Instant ¹	527	5,204	11,511	15,459	23,011	25,946	28,342	29,736
Three-digit ²	1,554	4,572	5,737	5,341	5,389	5,428	5,456	5,586
Four-digit	55	1,302	1,941	2,711	3,195	3,300	3,400	3,499
Lotto ³	52	8,563	10,594	9,160	10,472	9,707	11,015	10,014
Other ⁴	206	376	2,148	4,530	5,630	2,983	3,382	3,579
State proceeds (net income) ⁵	978	7,703	11,100	11,404	15,094	15,779	17,220	17,627

¹ Player scratches a latex section on ticket which reveals instantly whether ticket is a winner. ² Players choose and bet on three or four digits, depending on game, with various payoffs for different straight order or mixed combination bets. ³ Players typically select six digits out of a large field of numbers. Varying prizes are offered for matching three through six numbers drawn by lottery. ⁴ Includes break-open tickets, spiel, keno, video lottery, etc. ⁵ Sales minus prizes and expenses equal net government income.

Source: TLF Publications, Inc., Boyds, MD, 2008 *World Lottery Almanac* (copyright), <<http://www.lafleurs.com/>>.

Table 434. State Governments—Revenue by State: 2005

[In millions of dollars (1,641,957 represents \$1,641,957,000,000), except as noted. For fiscal year ending in year shown; See text, this section. Includes local shares of state imposed taxes]

State	General revenue								Utility and liquor store revenue	Insurance trust revenue
	Total revenue ^{1, 2}	Intergovernmental		General revenue from own sources						
		Total	Total	From federal government	Total	Total taxes	Current charges	Miscellaneous		
United States . . .	1,641,957	1,286,714	407,860	386,283	878,854	650,612	124,186	104,055	19,746	335,498
Alabama	22,297	18,910	7,304	6,691	11,606	7,774	2,687	1,146	17	3,209
Alaska	9,185	7,881	2,317	2,313	5,563	1,858	480	3,225	178	1,288
Arizona	25,311	21,492	7,566	7,102	13,925	11,008	1,284	1,633	26	3,793
Arkansas	14,918	12,834	4,110	4,085	8,724	6,539	1,583	602	—	2,084
California	250,278	171,786	51,564	47,401	120,223	98,435	12,777	9,011	5,664	72,828
Colorado	22,453	15,843	4,536	4,470	11,307	7,648	1,941	1,718	—	6,610
Connecticut	20,457	18,563	3,963	3,951	14,600	11,585	1,480	1,536	24	1,869
Delaware	6,165	5,468	1,157	1,123	4,311	2,590	731	990	10	686
Florida	77,356	62,354	19,400	19,232	42,954	33,895	4,319	4,740	20	14,983
Georgia	36,112	30,053	9,861	9,702	20,192	15,676	2,499	2,017	2	6,057
Hawaii	9,092	7,864	1,786	1,784	6,078	4,434	1,027	617	—	1,227
Idaho	7,204	5,679	1,750	1,740	3,930	2,934	501	495	86	1,439
Illinois	58,907	46,553	12,999	12,345	33,554	26,412	3,284	3,858	—	12,355
Indiana	27,122	24,263	6,949	6,764	17,313	12,854	2,797	1,663	—	2,859
Iowa	15,631	12,527	4,104	3,949	8,423	5,751	1,826	846	150	2,955
Kansas	12,554	10,581	3,220	3,162	7,361	5,638	1,031	692	—	1,973
Kentucky	21,248	18,157	5,840	5,822	12,317	9,091	2,004	1,222	—	3,091
Louisiana	24,852	20,177	7,089	7,046	13,089	8,639	2,537	1,913	6	4,668
Maine	8,456	7,148	2,529	2,520	4,619	3,216	604	799	52	1,257
Maryland	28,648	24,431	6,664	6,463	17,767	13,367	2,487	1,912	106	4,110
Massachusetts	42,143	34,905	8,417	8,039	26,488	18,035	3,179	5,275	139	7,098
Michigan	55,398	45,632	12,993	12,398	32,639	23,525	5,444	3,669	689	9,078
Minnesota	31,724	25,790	6,575	6,437	19,215	15,881	2,040	1,294	—	5,934
Mississippi	15,518	12,817	5,769	5,614	10,458	5,432	1,208	408	203	2,498
Missouri	26,821	21,425	7,904	7,756	13,241	9,544	2,068	1,909	—	5,396
Montana	5,692	4,624	1,855	1,842	2,769	1,876	443	451	52	1,015
Nebraska	8,740	7,816	2,503	2,472	5,313	3,797	730	786	—	924
Nevada	11,535	8,773	1,901	1,744	6,873	5,670	609	594	103	2,659
New Hampshire	6,137	5,027	1,739	1,491	3,288	2,011	645	633	396	713
New Jersey	52,662	42,184	10,258	9,694	31,926	24,248	4,609	3,069	645	9,833
New Mexico	13,344	11,133	3,978	3,880	7,155	4,478	800	1,876	—	2,211
New York	143,890	114,653	47,757	40,184	66,896	51,326	7,493	8,076	6,321	22,916
North Carolina	44,892	36,303	12,842	12,119	23,461	18,640	3,039	1,782	—	8,589
North Dakota	3,877	3,343	1,205	1,170	2,138	1,403	442	293	—	534
Ohio	72,208	49,041	15,746	15,377	33,296	24,011	5,779	3,506	618	22,549
Oklahoma	17,874	14,609	4,909	4,815	9,700	6,859	1,710	1,130	374	2,891
Oregon	22,603	14,769	4,474	4,445	10,295	6,523	2,267	1,505	311	7,524
Pennsylvania	69,760	54,095	16,724	16,360	37,371	27,263	6,101	4,007	1,171	14,494
Rhode Island	7,255	5,899	2,081	1,968	3,818	2,629	487	703	28	1,328
South Carolina	22,991	18,743	7,180	6,766	11,562	7,318	2,980	1,263	1,140	3,108
South Dakota	4,059	2,995	1,236	1,218	1,759	1,110	233	416	—	1,064
Tennessee	25,847	23,278	8,661	8,459	14,617	10,007	1,698	2,912	—	2,570
Texas	95,821	75,791	26,579	25,811	49,212	32,785	7,887	8,540	—	20,030
Utah	13,119	10,411	2,936	2,861	7,475	4,703	2,046	726	151	2,557
Vermont	4,599	4,222	1,260	1,260	2,961	2,243	404	315	38	340
Virginia	37,037	30,201	6,304	5,851	23,898	15,919	5,018	2,961	439	6,396
Washington	36,802	26,950	7,398	7,040	19,552	14,840	3,116	1,596	466	9,386
West Virginia	12,008	9,804	3,339	3,276	6,465	4,301	954	1,210	62	2,142
Wisconsin	34,243	24,611	6,694	6,448	17,918	13,152	2,745	2,020	—	9,632
Wyoming	5,112	4,304	1,935	1,824	2,369	1,740	132	497	60	747

— Represents or rounds to zero. ¹ Includes categories not shown separately. ² Duplicate intergovernmental transactions are excluded.

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Finance, Survey of State Government Finances*, 2005. See also <<http://www.census.gov/govs/www/state05.html>>.

Table 435. State Government Tax Collections, by State: 2006

[In millions of dollars (650,612 represents \$650,612,000,000)]

State	All taxes	Total property tax	Sales and gross receipts taxes								
			General sales and gross receipts		Selective sales taxes						
			Total	receipts	Total ¹	Alcoholic beverages	Insurance premiums	Motor fuels	Public Utilities	Tobacco products	Other
United States ² . . .	650,612	11,342	312,584	212,921	99,663	4,706	14,842	34,567	10,909	12,917	16,170
Alabama	7,774	231	3,963	2,033	1,930	118	273	560	630	153	192
Alaska	1,858	43	199	–	199	35	53	40	4	56	9
Arizona	11,008	374	6,699	5,208	1,491	59	397	706	38	291	–
Arkansas	6,539	543	3,458	2,574	884	43	125	437	–	148	126
California	98,435	2,164	37,673	29,967	7,706	314	2,233	3,366	569	1,096	89
Colorado	7,648	–	3,057	2,003	1,054	32	192	589	9	130	–
Connecticut	11,585	–	5,128	3,268	1,860	44	238	477	217	273	184
Delaware	2,590	–	397	–	397	14	69	114	38	80	82
Florida	33,895	300	25,486	19,056	6,430	623	765	2,094	1,841	466	614
Georgia	15,676	67	6,967	5,310	1,657	150	332	926	–	249	–
Hawaii	4,434	–	2,749	2,137	612	44	87	86	109	85	201
Idaho	2,934	–	1,501	1,128	373	7	87	220	2	52	6
Illinois	26,412	56	13,356	7,195	6,160	147	367	1,420	1,726	656	1,005
Indiana	12,854	9	7,195	5,001	2,194	39	187	807	12	343	9
Iowa	5,751	–	2,627	1,722	906	14	131	438	–	96	–
Kansas	5,638	61	2,791	2,005	786	90	122	423	1	124	22
Kentucky	9,091	475	4,252	2,595	1,657	82	358	496	–	38	669
Louisiana	8,639	45	4,586	2,861	1,724	54	363	603	8	106	33
Maine	3,216	44	1,467	935	533	13	81	228	25	92	89
Maryland	13,367	529	5,152	2,890	2,262	27	269	753	133	276	791
Massachusetts	18,035	–	5,803	3,891	1,912	69	402	686	–	424	322
Michigan	23,525	2,152	11,534	8,074	3,460	151	250	1,076	29	1,180	618
Minnesota	15,881	619	6,641	4,204	2,437	69	311	651	–	174	1,175
Mississippi	5,432	44	3,523	2,588	935	40	164	436	9	56	8
Missouri	9,544	23	4,599	3,036	1,563	28	288	742	–	110	67
Montana	1,876	185	455	–	455	22	61	192	29	61	37
Nebraska	3,797	2	1,973	1,517	456	24	39	305	4	71	7
Nevada	5,670	149	4,597	2,915	1,682	36	216	308	9	137	42
New Hampshire	2,011	392	705	–	705	12	80	132	69	102	305
New Jersey	24,248	3	10,172	6,552	3,620	99	454	525	981	800	284
New Mexico	4,478	48	2,171	1,557	614	35	95	223	14	48	151
New York	51,326	–	17,331	11,004	6,328	185	987	533	769	976	2,845
North Carolina	18,640	–	7,616	4,602	3,013	221	442	1,338	328	43	630
North Dakota	1,403	2	710	410	300	6	31	122	33	21	77
Ohio	24,011	37	11,146	8,194	2,952	90	440	1,672	156	579	–
Oklahoma	6,859	–	2,500	1,661	839	71	172	414	18	128	29
Oregon	6,523	24	699	–	699	14	55	373	11	244	–
Pennsylvania	27,263	58	13,227	8,065	5,162	237	677	1,908	1,131	1,031	152
Rhode Island	2,629	2	1,378	844	534	11	53	133	86	136	110
South Carolina	7,318	10	3,883	2,903	980	142	129	485	50	30	109
South Dakota	1,110	–	904	622	282	12	58	125	3	28	56
Tennessee	10,007	–	7,648	6,118	1,530	97	361	844	5	121	101
Texas	32,785	–	25,851	16,356	9,495	626	1,168	2,936	826	599	3,303
Utah	4,703	–	2,330	1,710	619	30	120	351	26	61	30
Vermont	2,243	745	778	311	467	18	52	86	11	48	252
Virginia	15,919	19	5,479	3,094	2,385	152	374	913	132	103	711
Washington	14,840	1,591	11,642	9,147	2,495	199	357	931	374	354	277
West Virginia	4,301	4	2,154	1,095	1,059	9	113	320	156	103	348
Wisconsin	13,152	112	5,791	4,039	1,751	49	145	957	284	310	4
Wyoming	1,740	181	642	522	119	1	20	68	3	27	–

See footnotes at end of table.

Table 435. **State Government Tax Collections, by State: 2006—Con.**

[See headnote, page 280]

State	License taxes				Income taxes			Other taxes		
	Total ¹	Selected license taxes			Total	Individual	Corporation net	Total ¹	Selected other taxes	
		Corporation	Motor vehicle operators	Occupancy and business, n.e.c. ³					Death and gift	Severance
United States ² . . .	42,584	7,148	2,049	12,094	260,288	221,597	38,691	23,813	5,340	8,132
Alabama	438	81	15	123	2,934	2,537	397	208	14	145
Alaska	101	1	—	15	589	—	589	927	2	926
Arizona	326	12	17	91	3,550	2,848	702	59	33	26
Arkansas	312	21	25	107	2,152	1,875	277	73	14	19
California	6,708	64	217	3,717	51,662	42,992	8,670	227	213	14
Colorado	337	4	15	42	4,087	3,771	316	168	23	145
Connecticut	377	17	46	94	5,608	5,033	575	471	265	—
Delaware	929	569	2	250	1,131	882	249	133	6	—
Florida	1,894	176	167	279	1,785	—	1,785	4,429	295	59
Georgia	528	53	52	115	8,039	7,326	712	75	43	—
Hawaii	143	2	1	22	1,506	1,381	124	37	13	—
Idaho	238	2	7	50	1,181	1,041	141	14	9	2
Illinois	2,471	191	86	745	10,120	7,937	2,183	409	301	—
Indiana	467	5	209	40	5,038	4,213	825	145	144	1
Iowa	589	38	14	82	2,441	2,254	186	93	77	—
Kansas	291	51	19	23	2,328	2,080	248	167	50	117
Kentucky	554	199	13	107	3,515	3,036	479	295	63	229
Louisiana	520	289	11	75	2,745	2,393	352	742	30	712
Maine	203	6	7	78	1,435	1,299	136	67	32	—
Maryland	734	65	41	133	6,469	5,661	807	484	183	—
Massachusetts	686	26	92	145	11,023	9,690	1,333	523	255	—
Michigan	1,340	20	51	144	8,016	6,109	1,907	483	101	68
Minnesota	957	7	42	292	7,275	6,341	934	389	69	32
Mississippi	330	98	26	67	1,457	1,174	283	78	12	66
Missouri	642	119	17	133	4,233	4,015	218	47	39	—
Montana	235	1	6	41	812	713	98	188	4	181
Nebraska	203	7	8	64	1,592	1,394	198	26	14	3
Nevada	704	59	15	363	—	—	—	220	21	40
New Hampshire	193	4	13	67	544	68	476	176	11	—
New Jersey	1,289	247	37	491	11,763	9,538	2,225	1,020	521	—
New Mexico	210	3	6	25	1,328	1,086	242	722	5	713
New York	1,244	69	156	157	30,885	28,100	2,785	1,867	898	—
North Carolina	1,109	388	80	144	9,700	8,428	1,272	216	154	2
North Dakota	110	—	4	40	318	242	76	264	2	262
Ohio	1,998	418	83	702	10,762	9,434	1,327	68	60	8
Oklahoma	850	46	15	200	2,637	2,469	169	872	76	763
Oregon	655	9	26	131	5,064	4,699	365	79	57	12
Pennsylvania	2,725	845	60	847	9,979	8,276	1,703	1,273	695	—
Rhode Island	91	4	1	29	1,111	998	113	47	32	—
South Carolina	403	68	39	124	2,938	2,691	247	85	19	—
South Dakota	150	3	2	64	49	—	49	7	4	3
Tennessee	1,090	517	43	229	961	155	806	309	86	1
Texas	4,485	2,294	112	679	—	—	—	2,449	102	2,348
Utah	182	4	19	35	2,116	1,927	189	76	3	73
Vermont	103	5	4	24	569	500	69	48	19	—
Virginia	623	49	46	147	8,958	8,352	606	840	150	2
Washington	726	21	49	188	—	—	—	880	—	43
West Virginia	184	9	—	40	1,635	1,172	463	324	5	307
Wisconsin	799	15	31	279	6,248	5,465	783	203	112	3
Wyoming	108	7	2	18	—	—	—	809	3	806

— Represents or rounds to zero. X Not applicable. ¹ Includes other items not shown separately. ² Details will not add to total shown due to rounding. ³ n.e.c. means not elsewhere classified.

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Tax collections, State government tax collections*, Annual. See also <<http://www.census.gov/govs/www/statetax.html>>; (accessed April 2008).

Table 436. State Governments—Expenditures and Debt by State: 2005

[In millions of dollars (1,471,936 represents \$1,471,936,000,000) except as indicated. For fiscal year ending in year shown; see text, this section]

State	General expenditure									
	Total expenditure	Inter-governmental		Direct expenditures						Police protection
		Total	Total	Total	Educa-tion	Public welfare	Health	Hospitals	Highways	
United States . . .	1,471,936	1,277,979	403,488	874,491	191,553	318,144	31,452	42,676	76,575	10,011
Alabama	21,047	19,111	4,494	14,617	4,072	4,993	865	1,314	1,047	115
Alaska	8,056	7,115	1,145	5,970	963	1,375	124	25	1,046	69
Arizona	23,957	21,623	8,029	13,594	3,024	5,332	1,206	62	1,141	196
Arkansas	13,636	12,668	3,904	8,764	2,034	3,286	327	573	794	99
California	210,407	177,304	80,948	96,355	19,414	30,095	2,063	5,372	6,507	1,222
Colorado	18,734	15,647	5,188	10,460	3,116	2,682	722	339	995	106
Connecticut	19,926	17,159	3,517	13,643	2,345	4,230	520	1,126	804	173
Delaware	5,964	5,475	984	4,491	1,011	1,122	288	58	495	84
Florida	71,155	63,004	17,476	45,528	6,319	16,659	2,926	577	5,328	472
Georgia	33,807	30,460	9,521	20,939	5,713	8,678	530	680	918	213
Hawaii	8,405	7,620	147	7,473	2,648	1,415	415	378	278	11
Idaho	6,144	5,487	1,520	3,968	887	1,371	121	41	443	41
Illinois	55,395	48,028	14,213	33,815	6,567	12,658	2,418	913	2,663	339
Indiana	26,363	24,473	7,993	16,480	4,976	5,558	540	281	1,556	233
Iowa	13,898	12,490	3,642	8,848	2,286	3,116	91	888	987	74
Kansas	11,765	10,708	3,281	7,427	1,917	2,698	152	113	1,055	79
Kentucky	20,090	17,674	3,915	13,759	3,295	5,376	386	737	1,266	148
Louisiana	21,411	18,819	4,589	14,230	3,109	4,453	542	1,623	1,177	196
Maine	7,470	6,868	1,093	5,775	832	2,300	489	52	499	61
Maryland	26,763	23,586	5,680	17,906	3,731	5,821	1,085	512	1,519	315
Massachusetts	38,315	34,291	6,498	27,793	4,983	10,723	698	426	1,641	360
Michigan	51,480	45,736	19,308	26,429	7,852	9,266	587	1,911	1,446	291
Minnesota	29,560	26,264	10,109	16,155	3,815	7,588	405	267	1,205	207
Mississippi	14,705	13,172	4,006	9,166	1,801	4,050	254	747	801	74
Missouri	23,151	20,680	5,489	15,191	2,732	6,215	695	1,182	1,451	155
Montana	4,809	4,239	1,005	3,234	715	778	245	39	509	38
Nebraska	7,240	6,900	1,659	5,241	1,302	1,945	204	206	616	56
Nevada	9,158	8,076	3,273	4,803	1,194	1,396	214	174	622	91
New Hampshire	5,781	5,043	1,225	3,818	761	1,444	103	53	350	38
New Jersey	50,964	40,561	10,642	29,918	6,642	10,280	979	1,558	1,966	473
New Mexico	12,632	11,575	3,617	7,958	1,658	3,068	323	568	667	109
New York	135,811	111,894	43,731	68,163	9,178	32,660	1,482	4,071	3,998	617
North Carolina	39,482	35,644	10,676	24,968	6,807	8,315	1,076	1,160	3,067	380
North Dakota	3,491	3,157	701	2,456	686	674	45	22	328	22
Ohio	60,554	49,491	16,368	33,123	7,929	12,727	1,315	1,904	2,359	241
Oklahoma	15,660	13,627	3,698	9,929	2,853	3,727	393	148	794	133
Oregon	19,217	15,502	4,765	10,738	2,249	3,530	252	793	957	173
Pennsylvania	63,881	54,867	13,308	41,559	8,645	17,203	822	1,987	5,465	607
Rhode Island	6,600	5,568	908	4,660	755	2,070	149	108	283	53
South Carolina	22,709	19,122	4,246	14,875	3,540	5,186	800	1,051	1,347	147
South Dakota	3,266	2,990	608	2,381	460	732	101	50	426	29
Tennessee	23,954	22,469	5,706	16,763	3,351	8,486	966	387	1,261	147
Texas	81,277	71,796	17,490	54,306	13,723	19,057	734	2,940	7,123	486
Utah	11,149	10,122	2,190	7,933	2,409	2,142	261	669	647	126
Vermont	4,436	4,188	1,267	2,921	701	1,129	126	1	223	76
Virginia	32,709	29,944	9,720	20,224	5,425	5,468	488	2,237	2,303	250
Washington	33,048	28,204	7,443	20,760	5,479	6,667	1,215	1,439	1,627	191
West Virginia	9,679	8,801	2,016	6,785	1,475	2,335	245	73	966	53
Wisconsin	28,828	25,168	9,201	15,967	3,782	5,525	293	838	1,204	111
Wyoming	4,000	3,570	1,337	2,233	390	540	174	3	405	31

See footnote at end of table.

Table 436. **State Governments—Expenditures and Debt by State: 2005—Con.**

[See headnote, page 282]

State	General expenditure—Con.								Expenditures		Cash and security holdings	Debt outstanding, total
	Direct expenditures—Con.								Utility and liquor store	Insurance trust		
	Corrections	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Governmental administration	Interest on general debt	Other				
United States	38,321	4,482	4,982	1,109	3,184	47,710	34,315	69,976	25,905	168,052	3,156,390	813,846
Alabama	416	40	6	—	6	481	303	958	183	1,753	34,273	6,262
Alaska	197	9	115	—	—	459	290	1,299	88	853	44,891	5,767
Arizona	802	214	67	—	26	513	255	755	31	2,304	41,753	8,037
Arkansas	348	83	14	—	25	571	135	475	—	969	21,346	4,298
California	5,804	363	191	145	1,224	8,002	4,222	11,732	5,893	27,210	465,078	107,373
Colorado	621	70	76	2	17	569	503	642	13	3,073	52,485	12,745
Connecticut	580	59	145	—	162	1,032	1,129	1,335	256	2,511	34,391	23,206
Delaware	218	49	52	—	56	420	170	467	88	402	11,896	4,361
Florida	2,307	147	77	—	223	2,576	1,105	6,812	66	8,084	175,621	28,255
Georgia	1,251	132	48	—	3	830	456	1,487	30	3,317	66,176	9,245
Hawaii	170	66	92	—	—	412	399	1,188	—	786	14,440	5,844
Idaho	177	24	12	1	—	293	174	382	63	594	13,100	2,386
Illinois	1,118	130	179	34	82	1,356	2,325	3,033	—	7,368	115,868	51,285
Indiana	649	70	210	13	16	656	732	990	36	1,854	43,958	14,948
Iowa	224	19	21	5	3	485	196	452	102	1,305	29,155	4,931
Kansas	253	22	54	—	4	393	239	448	—	1,057	14,979	5,118
Kentucky	412	114	124	18	50	711	374	749	—	2,416	38,095	8,564
Louisiana	476	180	28	—	22	640	625	1,160	4	2,589	46,661	11,501
Maine	124	11	119	2	12	283	236	755	6	596	14,545	4,627
Maryland	1,022	63	220	69	20	1,493	730	1,307	631	2,546	50,542	15,230
Massachusetts	797	130	368	232	41	1,485	3,030	2,880	219	3,806	82,612	61,017
Michigan	1,638	82	486	—	9	981	966	914	557	5,186	85,405	26,339
Minnesota	346	150	60	—	41	893	389	788	99	3,197	53,900	7,265
Mississippi	268	37	6	—	—	286	195	646	165	1,368	24,771	4,328
Missouri	633	45	132	—	27	579	721	623	—	2,471	62,172	16,184
Montana	125	12	49	—	1	256	130	338	45	525	13,238	3,949
Nebraska	193	28	1	—	—	196	87	406	—	340	10,556	1,742
Nevada	242	22	11	—	13	324	195	304	109	973	25,156	4,076
New Hampshire	111	12	99	3	12	195	322	317	351	387	10,894	6,864
New Jersey	1,307	425	216	22	175	1,706	1,446	2,723	2,303	8,101	94,926	42,313
New Mexico	291	65	43	—	5	468	270	423	—	1,057	38,308	5,873
New York	2,470	438	340	29	213	4,709	3,421	4,535	9,935	13,982	276,565	102,565
North Carolina	1,174	161	141	1	63	875	465	1,284	126	3,712	80,366	15,773
North Dakota	50	16	22	—	—	121	86	382	—	334	8,997	1,683
Ohio	1,382	79	236	364	29	1,767	1,227	1,563	387	10,675	173,817	23,177
Oklahoma	505	88	12	—	6	436	344	491	310	1,723	30,796	7,469
Oregon	448	67	102	—	43	769	473	881	169	3,546	62,347	10,464
Pennsylvania	1,658	127	37	—	77	2,388	1,210	1,331	1,132	7,882	113,364	27,573
Rhode Island	166	15	35	32	80	363	250	303	110	921	13,758	6,829
South Carolina	398	77	116	—	4	859	498	853	1,259	2,328	37,720	13,370
South Dakota	73	29	37	—	—	135	100	210	—	276	10,598	2,573
Tennessee	460	102	27	15	55	606	177	722	5	1,480	32,362	3,574
Texas	2,905	80	32	3	153	1,525	834	4,712	16	9,465	206,403	18,153
Utah	289	40	61	9	12	705	208	355	112	914	22,400	5,267
Vermont	97	14	77	—	10	149	134	184	56	192	5,790	2,788
Virginia	1,008	74	102	67	43	827	659	1,273	407	2,358	65,501	16,901
Washington	901	64	237	—	49	681	783	1,429	416	4,428	74,261	17,023
West Virginia	200	56	19	42	7	501	196	616	70	809	12,729	5,097
Wisconsin	835	50	24	—	61	627	855	1,762	3	3,657	83,832	18,763
Wyoming	182	29	7	—	3	126	44	300	52	377	13,592	868

— Represents or rounds to zero.

Source: U.S. Census Bureau; *Federal, State, and Local Governments, Finance, Survey of State Government Finances, 2005*. See also <<http://www.census.gov/govs/www/state05.html>> (accessed April 2008).

Table 437. Local Governments—Revenue by State: 2005

[In millions of dollars (1,308,507 represents \$1,308,507,000,000), except as noted. For fiscal year ending in year shown; see text, this section]

State	Total revenue ¹	General revenue											
		Total	Inter-governmental revenue	General revenue from own sources									
				Total	Taxes					Sales and gross receipt	Individual income	Corporation income	Other taxes
					Total	Property							
United States	1,308,507	1,161,451	451,844	709,608	448,588	324,639	71,798	20,676	4,447	27,028			
Alabama	16,398	13,778	5,301	8,477	3,887	1,561	1,744	108	—	473			
Alaska	3,138	2,864	1,156	1,708	1,089	849	201	—	—	38			
Arizona	23,864	20,325	8,745	11,580	7,323	4,752	2,051	—	—	520			
Arkansas	7,651	6,892	3,931	2,960	1,501	616	857	—	—	29			
California	213,739	181,820	85,441	96,379	48,257	31,919	11,371	—	—	4,967			
Colorado	21,285	18,754	5,390	13,364	8,034	4,942	2,639	—	—	453			
Connecticut	13,827	12,790	4,230	8,560	7,312	7,156	—	—	—	156			
Delaware	2,568	2,269	1,122	1,146	687	486	8	50	—	143			
District of Columbia	9,919	8,297	2,794	5,503	4,235	1,136	1,211	1,148	199	541			
Florida	76,346	68,059	20,888	47,172	25,972	20,092	4,299	—	—	1,580			
Georgia	33,524	29,470	10,057	19,413	11,811	8,148	3,170	—	—	493			
Hawaii	2,107	1,889	377	1,512	1,089	818	147	—	—	124			
Idaho	4,373	4,193	1,700	2,493	1,248	1,154	23	—	—	72			
Illinois	55,667	48,322	17,138	31,184	22,948	18,256	3,338	—	—	755			
Indiana	25,034	23,212	8,131	15,081	9,146	8,294	85	598	—	170			
Iowa	11,179	10,456	3,883	6,573	3,954	3,302	528	59	—	65			
Kansas	10,685	9,664	3,431	6,233	3,822	3,045	707	—	—	70			
Kentucky	10,617	9,496	4,098	5,399	3,171	1,771	398	756	—	246			
Louisiana	15,724	14,428	5,478	8,950	5,663	2,384	3,091	—	—	189			
Maine	4,066	3,976	1,257	2,718	2,149	2,108	1	—	—	39			
Maryland	22,032	20,195	6,440	13,754	10,384	5,066	459	3,492	—	1,367			
Massachusetts	28,784	23,642	9,747	13,895	10,742	10,341	150	—	—	251			
Michigan	43,854	39,225	19,400	19,825	11,770	10,767	250	456	—	297			
Minnesota	23,139	21,000	10,131	10,869	5,076	4,632	191	—	—	252			
Mississippi	9,335	8,724	3,978	4,746	2,059	1,923	61	—	—	74			
Missouri	19,809	17,805	5,958	11,847	7,830	4,672	2,433	304	19	402			
Montana	2,671	2,588	1,115	1,473	845	811	4	—	—	30			
Nebraska	8,911	6,215	1,913	4,302	2,783	2,092	341	—	—	349			
Nevada	11,672	10,855	4,594	6,261	3,373	2,172	737	—	—	465			
New Hampshire	4,284	4,183	1,397	2,786	2,298	2,258	—	—	—	40			
New Jersey	38,303	37,407	12,207	25,200	19,623	19,193	66	—	—	364			
New Mexico	6,638	6,208	3,606	2,602	1,598	822	684	—	—	92			
New York	139,104	127,906	46,258	81,648	60,917	34,150	11,814	6,744	4,209	4,000			
North Carolina	31,773	28,434	12,077	16,356	8,668	6,450	1,808	—	—	410			
North Dakota	2,056	1,937	800	1,137	718	619	82	—	—	18			
Ohio	47,141	44,870	18,267	26,603	17,708	11,937	1,597	3,645	18	511			
Oklahoma	10,263	9,398	3,855	5,543	3,214	1,719	1,392	—	—	104			
Oregon	14,480	13,236	5,461	7,775	4,583	3,537	272	130	—	643			
Pennsylvania	51,056	47,027	19,698	27,329	18,756	13,332	411	3,186	—	1,827			
Rhode Island	3,587	3,361	1,138	2,223	1,871	1,818	9	—	—	45			
South Carolina	14,721	13,314	4,355	8,959	4,482	3,729	348	—	—	405			
South Dakota	2,373	2,128	714	1,414	1,009	736	228	—	—	45			
Tennessee	24,222	16,773	5,617	11,156	5,986	3,895	1,734	—	—	358			
Texas	86,834	76,102	22,171	53,931	36,368	30,289	5,266	—	—	813			
Utah	8,461	6,996	2,655	4,341	2,618	1,792	688	—	—	137			
Vermont	2,032	1,842	1,292	550	332	312	9	—	—	11			
Virginia	29,041	26,566	9,950	16,616	11,740	8,372	2,162	—	—	1,207			
Washington	29,259	23,797	9,491	14,306	8,129	5,041	2,183	—	—	905			
West Virginia	4,464	4,273	2,095	2,178	1,250	1,005	58	—	—	187			
Wisconsin	23,288	21,405	9,703	11,703	8,251	7,684	317	—	—	250			
Wyoming	3,208	3,087	1,213	1,874	906	684	178	—	—	44			

See footnotes at end of table.

Table 437. **Local Governments—Revenue by State: 2005—Con.**

[See headnote, page 284]

State	General revenue										
	General revenue from own sources										
	Current charges and miscellaneous general revenue	Current charges				Miscellaneous general revenue			Utility revenue	Liquor store revenue	Insurance trust revenue
		Total ¹	Educa-tion	Hospi-tal	Sewer-age	Total ¹	Inter-est earnings	Special assess-ment			
United States . . .	261,020	185,639	21,143	49,714	31,571	75,381	27,094	5,571	99,225	872	46,958
Alabama	4,590	3,753	317	2,463	338	837	371	20	2,159	—	461
Alaska	619	417	39	82	64	202	118	13	230	—	44
Arizona	4,258	2,820	457	467	487	1,438	547	44	3,332	—	207
Arkansas	1,459	969	151	215	198	490	238	9	731	—	28
California	48,122	34,635	2,256	8,146	4,583	13,487	4,487	1,066	16,630	—	15,288
Colorado	5,329	3,716	371	909	558	1,613	508	302	1,908	—	624
Connecticut	1,248	865	123	—	249	383	103	31	531	—	506
Delaware	459	310	17	—	126	149	58	22	240	—	58
District of Columbia	1,268	520	29	—	163	748	144	1	753	—	869
Florida	21,200	14,568	1,673	4,190	1,995	6,633	2,268	1,112	6,627	—	1,659
Georgia	7,602	5,756	505	2,726	770	1,846	701	30	3,574	—	480
Hawaii	422	314	—	—	155	109	32	11	218	—	—
Idaho	1,245	1,072	82	535	133	172	48	30	178	—	1
Illinois	8,836	6,083	1,139	799	897	2,753	898	300	2,954	—	4,390
Indiana	5,934	4,068	361	2,228	780	1,867	319	38	1,735	—	88
Iowa	2,619	2,094	421	919	279	525	176	39	719	—	4
Kansas	2,411	1,584	340	496	261	827	341	105	938	—	82
Kentucky	2,228	1,326	114	361	302	902	609	40	1,075	—	46
Louisiana	3,286	2,426	62	1,249	306	860	406	25	1,068	—	228
Maine	570	427	42	69	132	143	48	5	90	—	—
Maryland	3,370	2,357	558	—	731	1,013	306	107	527	179	1,131
Massachusetts	3,153	2,346	256	442	781	808	184	27	2,413	—	2,728
Michigan	8,055	5,894	1,009	790	1,301	2,160	602	172	1,930	—	2,699
Minnesota	5,794	3,864	394	1,003	536	1,930	729	321	1,449	236	454
Mississippi	2,687	2,218	293	1,445	161	469	181	8	611	—	—
Missouri	4,016	3,036	619	995	493	981	430	63	1,289	—	715
Montana	628	409	62	44	65	219	73	60	83	—	—
Nebraska	1,519	962	194	325	112	558	151	54	2,475	—	222
Nevada	2,888	1,858	110	504	335	1,030	295	111	817	—	—
New Hampshire	489	361	50	—	82	128	32	1	86	—	16
New Jersey	5,576	3,613	955	115	1,135	1,963	418	25	879	—	18
New Mexico	1,004	671	97	100	122	333	118	53	431	—	—
New York	20,730	13,718	1,235	2,893	1,545	7,012	1,701	113	4,690	—	6,509
North Carolina	7,689	6,272	506	2,767	1,227	1,417	524	47	2,862	438	39
North Dakota	419	221	44	—	35	198	57	57	100	—	20
Ohio	8,895	6,026	1,016	1,043	1,502	2,869	1,287	188	2,034	—	237
Oklahoma	2,329	1,755	255	635	221	573	208	16	774	—	91
Oregon	3,192	2,320	424	234	620	872	263	109	1,243	—	2
Pennsylvania	8,573	5,560	768	44	1,666	3,013	1,804	89	2,533	—	1,496
Rhode Island	352	256	28	1	81	96	25	7	143	—	83
South Carolina	4,477	3,506	226	2,298	309	971	433	39	1,403	—	4
South Dakota	405	302	59	36	47	103	38	22	190	19	37
Tennessee	5,170	4,100	413	2,071	489	1,070	461	89	6,774	—	676
Texas	17,563	12,559	1,802	3,666	2,232	5,004	2,643	128	8,199	—	2,533
Utah	1,724	1,142	69	29	222	582	205	53	1,464	—	—
Vermont	218	139	21	—	43	80	14	3	182	—	9
Virginia	4,875	3,445	328	220	852	1,430	565	156	1,432	—	1,043
Washington	6,177	4,876	297	1,288	1,099	1,301	447	98	5,089	—	374
West Virginia	928	619	33	197	152	310	147	11	165	—	25
Wisconsin	3,451	2,679	459	68	558	772	272	93	1,148	—	735
Wyoming	968	834	62	609	41	134	63	6	121	—	—

— Represents or rounds to zero. ¹ Includes items not shown separately.

Source: U.S. Census Bureau; *Federal, State, and Local Governments, State Government Finances*; <<http://www.census.gov/govs/www/estimate05.html>> (accessed April 2008).

Table 438. Local Governments—Expenditures and Debt by State: 2005

[In millions of dollars, (1,313,908 represents \$1,313,908,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expenditures	General expenditures							
		Direct expenditures							
		Total ¹	Total ¹	Edu- cation	Public welfare	Health	Hos- pitals	High- ways	Police protec- tion
United States . . .	1,313,908	1,151,668	1,138,103	497,504	44,788	35,519	60,801	48,028	64,716
Alabama	16,698	14,440	14,430	5,805	50	320	2,602	706	708
Alaska	3,116	2,826	2,826	1,398	4	54	95	156	138
Arizona	23,678	19,681	19,375	7,854	579	231	751	929	1,336
Arkansas	7,493	6,713	6,711	3,845	18	35	210	320	382
California	212,144	181,129	180,782	69,218	14,151	8,717	9,416	5,698	11,258
Colorado	21,524	18,510	18,498	7,000	551	269	1,054	1,212	1,087
Connecticut	13,243	12,253	12,250	6,398	117	113	—	463	665
Delaware	2,617	2,356	2,353	1,421	—	23	—	116	154
District of Columbia	8,787	7,033	7,033	1,406	1,761	482	158	79	436
Florida	77,442	68,042	67,780	25,724	975	788	5,020	2,627	5,164
Georgia	34,718	29,864	29,766	14,203	145	958	2,811	991	1,514
Hawaii	2,276	1,856	1,856	—	25	42	—	189	257
Idaho	4,294	4,104	4,101	1,892	34	74	549	241	219
Illinois	56,587	48,202	48,178	22,011	491	619	1,379	2,613	3,230
Indiana	23,691	21,669	21,657	9,640	441	220	2,564	739	820
Iowa	11,261	10,451	10,364	4,973	120	296	948	805	459
Kansas	10,475	9,430	9,420	4,371	67	230	551	646	515
Kentucky	10,791	9,686	9,682	4,955	43	172	351	367	456
Louisiana	15,768	14,320	14,307	5,872	39	153	1,532	607	864
Maine	3,818	3,723	3,722	2,033	33	22	62	207	155
Maryland	20,540	19,097	18,848	9,801	138	293	—	738	1,180
Massachusetts	27,987	22,890	22,212	11,054	65	111	817	727	1,212
Michigan	43,898	40,211	40,121	19,309	796	2,888	926	2,201	1,986
Minnesota	23,596	21,356	21,245	8,381	1,518	475	1,140	1,631	979
Mississippi	9,343	8,681	8,680	4,060	21	101	1,379	507	441
Missouri	19,521	17,425	17,423	8,547	133	321	1,015	983	1,004
Montana	2,608	2,518	2,517	1,274	27	73	50	137	142
Nebraska	8,734	5,793	5,789	2,833	77	63	360	410	243
Nevada	11,521	10,134	10,130	3,292	241	134	549	933	693
New Hampshire	4,190	4,101	4,034	2,133	180	25	—	185	215
New Jersey	39,835	38,871	38,559	19,956	928	436	141	1,176	2,358
New Mexico	6,612	6,189	6,158	3,222	89	46	104	304	366
New York	142,298	123,987	115,932	44,671	9,983	3,356	6,191	4,835	6,756
North Carolina	32,612	28,288	27,617	11,873	1,341	1,893	2,870	484	1,331
North Dakota	2,014	1,901	1,892	913	41	31	—	194	77
Ohio	48,068	45,136	44,838	19,579	2,577	2,466	1,346	2,050	2,390
Oklahoma	10,002	9,152	9,152	4,704	38	128	628	533	494
Oregon	15,100	13,457	12,989	5,631	276	617	226	713	737
Pennsylvania	50,752	45,794	45,791	21,557	3,217	2,826	26	1,319	1,783
Rhode Island	3,508	3,229	3,229	1,761	10	9	—	93	239
South Carolina	14,581	13,159	13,126	6,223	17	158	2,377	301	598
South Dakota	2,316	2,085	2,085	1,060	13	22	39	210	101
Tennessee	24,498	17,140	17,103	6,995	152	293	2,224	651	1,028
Texas	89,292	78,043	76,891	39,102	331	1,613	5,637	2,769	4,098
Utah	8,318	6,597	6,589	3,114	84	165	30	290	399
Vermont	2,010	1,808	1,808	1,204	1	7	—	141	58
Virginia	28,562	26,337	26,314	12,160	1,263	1,151	209	654	1,367
Washington	30,217	23,211	23,186	9,045	91	816	1,470	1,138	1,098
West Virginia	4,452	4,183	4,178	2,443	5	66	212	75	171
Wisconsin	23,546	21,783	21,756	10,023	1,477	1,057	192	1,821	1,242
Wyoming	2,958	2,822	2,821	1,184	15	62	589	117	117

See footnotes at end of table.

Table 438. **Local Governments—Expenditures and Debt by State: 2005—Con.**

[See headnote, page 286]

State	General expenditures—Con.										
	Direct expenditures—Con.									Debt outstanding	
	Correc-tions	Sewer-age	Solid waste	Parks and recreation	Hous-ing and com-munity devel-opment	Gov-ernmental admin-istration	Interest on general debt	Other	Utility ex-pen-ditures		Insur-ance trust ex-pen-ditures
United States . . .	20,835	35,491	18,285	27,459	34,987	61,163	46,804	110,285	134,776	27,463	1,271,751
Alabama	190	490	256	421	433	639	580	870	2,149	109	16,270
Alaska	2	80	72	66	116	157	85	298	268	22	2,992
Arizona	516	548	351	661	331	1,505	862	2,154	3,876	121	24,792
Arkansas	109	206	169	117	157	299	279	392	747	32	6,904
California	4,042	4,689	2,149	4,534	7,768	10,650	6,235	16,544	24,856	6,160	178,613
Colorado	273	599	70	955	549	1,185	1,039	2,132	2,712	302	26,698
Connecticut	–	356	201	224	488	484	317	1,614	632	358	8,003
Delaware	–	156	14	37	67	136	80	124	227	34	1,876
District of Columbia	173	257	223	138	436	428	292	602	1,728	26	6,741
Florida	1,440	2,291	2,003	2,172	1,460	4,018	3,597	8,193	8,595	805	85,005
Georgia	597	1,082	527	609	821	1,940	632	2,176	4,579	275	29,729
Hawaii	–	199	169	159	75	181	127	312	419	–	3,448
Idaho	74	132	95	80	34	221	68	286	188	2	1,593
Illinois	610	1,194	402	2,266	1,750	2,980	2,279	4,728	5,445	2,940	55,429
Indiana	305	1,023	207	348	555	1,220	678	2,305	1,899	122	17,176
Iowa	103	226	159	323	136	383	256	1,000	808	2	6,718
Kansas	101	276	117	211	176	515	492	925	1,006	38	12,436
Kentucky	216	308	142	120	234	312	861	817	1,074	32	21,633
Louisiana	470	481	280	322	488	922	585	1,266	1,299	149	13,260
Maine	54	130	108	49	94	186	102	381	95	–	2,335
Maryland	438	495	471	600	748	964	674	1,676	781	661	14,282
Massachusetts	239	649	372	176	1,126	873	597	3,283	3,765	1,333	21,996
Michigan	620	1,650	461	869	403	2,199	1,606	3,373	2,514	1,173	42,650
Minnesota	371	517	274	702	693	1,160	1,140	1,968	1,816	424	28,997
Mississippi	90	143	133	143	216	495	284	461	662	–	5,861
Missouri	208	628	114	413	438	964	634	1,456	1,685	412	15,150
Montana	32	80	57	56	57	144	70	258	90	–	1,416
Nebraska	94	164	77	165	161	314	173	528	2,797	144	6,813
Nevada	314	239	18	596	237	893	506	1,113	1,388	–	14,584
New Hampshire	43	73	83	70	117	217	106	440	82	7	2,428
New Jersey	548	1,147	946	535	834	1,550	1,183	6,053	953	11	30,581
New Mexico	169	141	144	227	189	359	166	448	423	–	4,571
New York	2,346	3,148	2,278	1,686	4,032	3,947	4,942	15,242	10,606	7,705	130,325
North Carolina	345	839	594	620	637	1,155	723	2,239	4,302	22	25,133
North Dakota	17	34	35	80	35	98	71	234	102	11	1,631
Ohio	480	1,890	462	879	1,504	2,946	1,653	3,232	2,788	143	37,544
Oklahoma	91	297	133	171	193	544	217	635	807	43	6,944
Oregon	386	636	104	398	372	747	573	1,219	1,565	79	15,393
Pennsylvania	1,201	1,596	625	600	1,855	2,442	2,974	3,229	3,818	1,139	72,901
Rhode Island	10	90	42	44	176	140	67	300	149	129	1,869
South Carolina	181	293	279	190	238	800	498	703	1,418	4	16,547
South Dakota	29	51	35	74	48	118	50	187	220	11	1,267
Tennessee	369	406	317	317	532	914	719	1,683	6,942	416	21,999
Texas	1,286	2,272	874	1,431	1,563	3,801	4,598	5,691	10,227	1,022	132,542
Utah	131	291	128	306	193	503	255	521	1,722	–	9,564
Vermont	–	58	25	21	46	79	25	101	194	8	840
Virginia	598	898	593	787	756	1,663	1,052	2,336	1,713	512	27,634
Washington	455	1,055	471	757	872	1,289	908	2,843	6,866	140	36,026
West Virginia	43	165	53	102	121	280	160	202	240	29	3,419
Wisconsin	371	781	323	561	417	1,019	700	1,260	1,405	357	18,162
Wyoming	55	45	49	71	9	183	33	251	135	–	1,031

– Represents or rounds to zero. ¹ Includes other items not shown separately.

Source: U.S. Census Bureau, *Federal, State, and Local Governments, State Governmental Finances*, 2005; <<http://www.census.gov/govs/www/estimate05.html>> (accessed April 2008).

Table 439. City Governments—Revenue for Largest Cities: 2005

[In millions of dollars (77,232 represents \$77,232,000,000). For fiscal years ending in year shown; see text this section. Cities ranked by estimated resident population as of July 1. Data reflect inclusion of fiscal activity of dependent school systems where applicable. Regarding intercity comparisons, see text this section. See Appendix III]

Cities ranked by 2005 population	Total revenue ¹	General revenue																Utility revenue ³	Insurance trust revenue
		Intergovernmental					General revenue from own sources												
		Total	Total	From federal government	From state/ local government	From local government	Total	Taxes			Current charges		Miscellaneous						
								Total ¹	Property	Total ¹	General sales	Public utilities	Total ¹	Parks and recreation	Sewer- age ²	Total ¹	Interest earnings		
Sales and gross receipts																			
New York, NY ⁴	77,232	67,309	26,128	4,549	20,633	946	41,181	31,595	11,839	5,779	4,375	464	5,880	68	1,055	3,706	761	7,180	6,509
Los Angeles, CA	12,721	7,397	895	257	638	—	6,502	3,024	1,016	1,307	525	644	2,356	86	552	1,121	400	2,844	2,481
Chicago, IL	6,676	4,925	1,246	428	817	—	3,680	1,936	387	1,273	230	515	1,008	—	145	737	191	332	1,419
Houston, TX	3,823	2,562	240	167	52	21	2,322	1,356	738	576	371	163	735	25	304	232	115	312	950
Phoenix, AZ	3,043	2,639	979	504	432	42	1,660	893	240	589	450	78	588	27	210	179	117	424	150
Philadelphia, PA ⁴	6,989	5,593	2,501	743	1,628	130	3,092	2,360	393	211	120	—	608	1	223	124	64	943	454
San Antonio, TX	2,991	1,295	198	54	141	4	1,096	515	260	232	162	24	397	27	228	184	100	1,507	189
San Diego, CA	3,173	2,161	438	181	236	21	1,724	825	340	383	193	68	621	66	342	277	105	275	745
Dallas, TX	2,712	1,863	101	73	26	2	1,762	828	472	330	195	99	744	29	216	189	122	186	664
San Jose, CA	1,798	1,421	201	55	114	32	1,221	641	281	223	100	107	422	14	185	158	109	19	358
Honolulu, HI ⁴	1,337	1,192	179	105	74	—	1,014	694	500	108	—	57	245	21	202	74	20	173	—
Detroit, MI	5,453	3,806	2,118	336	1,781	—	1,688	1,050	498	210	—	53	386	12	314	252	50	372	1,363
Jacksonville, FL ⁴	3,141	1,817	354	75	279	—	1,462	685	344	333	184	100	333	19	153	445	221	1,089	292
Indianapolis, IN	3,470	2,802	568	46	510	11	2,234	1,629	1,480	48	—	1	468	24	77	137	62	645	44
San Francisco, CA ⁴	7,655	5,553	2,304	130	1,584	591	3,249	1,853	839	543	298	86	1,033	27	149	364	101	1,005	1,728
Columbus, OH	1,156	999	194	78	110	7	805	539	40	18	—	6	209	8	164	57	13	157	—
Austin, TX	2,168	983	101	50	27	24	1,622	836	243	177	118	29	357	22	157	89	24	948	237
Louisville/Jefferson, KY ⁴	782	678	143	26	114	4	535	320	106	60	—	3	141	11	—	73	29	103	—
Memphis, TN	3,653	1,904	1,060	57	585	418	843	557	410	135	95	10	120	9	72	166	78	1,417	349
Ft. Worth, TX	961	579	27	—	27	—	552	352	228	85	75	—	139	5	111	61	38	164	218
Baltimore, MD ⁴	3,144	2,690	1,396	246	1,116	34	1,294	936	543	76	—	48	251	10	142	107	32	99	355
Charlotte, NC	1,277	1,179	332	83	101	147	847	328	263	33	2	—	296	—	163	224	56	163	34
El Paso, TX	699	489	70	53	15	2	420	251	133	110	77	30	129	3	73	39	14	85	137
Boston, MA	3,406	2,796	1,147	89	1,056	3	1,649	1,266	1,194	38	—	—	188	—	117	195	32	108	502
Seattle, WA	2,464	1,348	148	42	105	1	1,200	720	264	285	131	115	365	45	277	116	14	908	214
Washington, DC	8,512	7,973	2,497	2,497	—	—	5,477	4,235	1,136	1,211	770	221	520	24	165	721	122	102	343
Milwaukee, WI	1,504	900	422	71	301	50	479	241	229	—	—	—	189	4	103	49	25	58	546
Denver, CO ⁴	2,414	2,060	296	27	264	4	1,764	778	185	496	427	24	776	43	67	210	54	142	213
Las Vegas, NV	810	810	356	26	248	81	455	212	109	56	—	50	183	9	83	60	13	36	—
Nashville-Davidson, TN ⁴	2,843	1,785	669	6	431	233	1,116	734	609	55	17	8	235	7	79	147	87	901	174
Oklahoma City, OK	970	863	88	45	40	3	775	415	49	325	294	26	251	13	78	109	19	68	41
Portland, OR	954	874	167	48	66	53	707	392	241	56	—	42	258	23	185	56	25	79	1
Tucson, AZ	904	728	253	70	158	26	475	295	53	209	190	8	140	13	34	41	7	129	57
Albuquerque, NM	970	877	311	69	216	25	566	303	92	192	163	18	194	11	96	69	17	121	—
Atlanta, GA	1,568	1,227	126	33	5	89	1,101	356	188	113	—	46	643	28	164	102	49	165	176

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

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Government Finances, 2004–2005*. See also <<http://www.census.gov/govs/www/estimate05.html>>; (accessed April 2008).

Table 440. City Governments—Expenditures and Debt for Largest Cities: 2005
 [In millions of dollars (76,725 represents \$76,725,000,000). For fiscal year ending in year shown; see headnote, Table 439]

Cities ranked by 2005 population	Total expenditures	Total direct expenditures	General expenditures														Utility expenditures ³	Insurance trust expenditures	Debt outstanding
			Total ¹	Educational	Housing and community development	Public welfare	Health and hospitals	Police protection	Fire protection	Corrections	Highways	Parks and recreation	Sewerage	Solid waste management	Governmental administration ²	Interest on general debt			
New York, NY ⁴	76,725	71,369	60,292	15,624	3,626	10,054	6,267	3,959	1,307	1,208	1,690	666	1,973	1,096	1,102	2,747	8,729	7,705	80,931
Los Angeles, CA	11,516	11,516	6,819	—	260	—	171	1,635	519	—	515	318	487	210	721	425	3,394	1,303	14,218
Chicago, IL	7,344	7,227	5,837	1	212	139	193	1,188	409	—	599	149	100	186	166	701	276	1,231	15,344
Houston, TX	3,548	3,521	2,854	—	39	—	105	505	349	15	170	106	338	68	120	298	276	417	10,835
Phoenix, AZ	3,239	3,228	2,451	21	118	—	—	401	194	11	110	263	135	123	105	203	700	88	6,069
Philadelphia, PA ⁴	6,502	6,416	4,913	23	197	587	1,157	507	173	356	89	91	149	96	339	121	994	595	5,899
San Antonio, TX	2,880	2,880	1,278	49	23	55	34	212	132	—	75	114	178	43	58	69	1,539	64	5,657
San Diego, CA	2,792	2,781	2,149	—	349	—	52	349	168	9	132	230	375	57	85	70	445	199	2,911
Dallas, TX	3,030	3,021	2,515	—	42	2	39	279	146	6	113	123	196	49	50	216	290	224	7,907
San Jose, CA	1,849	1,816	1,677	—	141	—	17	214	112	—	99	129	126	76	238	193	31	141	4,305
Honolulu, HI ⁴	1,568	1,568	1,241	—	41	—	23	175	71	—	120	112	169	132	84	109	327	—	2,954
Detroit, MI ⁴	5,728	5,662	4,722	1,833	43	—	200	477	170	—	184	127	528	90	215	219	623	383	9,246
Jacksonville, FL ⁴	3,540	3,405	1,966	—	42	45	80	181	82	55	207	96	334	79	84	231	1,406	168	10,244
Indianapolis, IN	3,023	3,011	2,286	—	266	79	544	186	63	74	107	70	274	40	184	168	666	70	3,786
San Francisco, CA ⁴	6,594	6,594	5,150	101	178	446	1,271	294	199	173	108	172	125	—	602	533	900	545	8,194
Columbus, OH	1,026	1,016	881	—	9	—	30	195	131	11	62	63	135	37	68	83	145	—	1,566
Austin, TX	2,205	2,205	1,103	—	33	10	117	167	84	—	79	91	130	40	55	78	996	106	4,423
Louisville/Jefferson, KY ⁴	766	765	723	—	103	16	34	121	53	44	45	35	—	18	69	42	44	—	2,555
Memphis, TN	3,359	3,340	1,823	974	34	—	12	197	128	—	62	58	29	39	42	51	1,359	177	2,818
Ft. Worth, TX	1,483	1,483	1,216	—	12	—	8	124	76	—	77	21	81	38	29	57	189	78	1,958
Baltimore, MD ⁴	2,831	2,757	2,475	920	108	2	138	335	123	—	155	68	139	66	140	73	104	252	1,903
Charlotte, NC	1,230	1,220	861	—	35	—	4	140	71	—	95	121	100	38	21	37	353	15	2,669
El Paso, TX	681	681	492	—	17	—	18	80	47	—	34	25	67	21	25	29	119	70	919
Boston, MA	3,015	2,773	2,577	879	77	92	178	266	154	102	58	30	144	57	57	56	102	336	1,575
Seattle, WA	2,621	2,507	1,438	—	41	35	16	185	131	13	93	186	198	113	66	53	1,096	87	3,595
Washington, DC	7,515	7,299	7,250	1,406	436	1,761	640	436	161	173	79	138	257	223	407	292	176	89	6,522
Milwaukee, WI	1,217	1,192	953	—	127	—	31	196	89	—	104	4	63	62	38	37	69	196	1,103
Denver, CO ⁴	2,401	2,345	2,103	—	101	98	58	174	84	68	81	235	73	—	128	303	202	96	5,941
Las Vegas, NV	716	598	714	—	19	1	2	113	101	40	75	81	39	5	114	17	2	—	338
Nashville-Davidson, TN ⁴	2,805	2,804	1,715	647	—	32	158	148	95	48	31	62	47	23	102	135	950	139	3,535
Oklahoma City, OK	908	908	748	—	8	—	—	116	106	—	54	54	112	7	108	37	144	16	995
Portland, OR	2,389	2,389	2,214	—	57	—	—	133	73	—	131	93	245	2	51	104	97	78	2,357
Tucson, AZ	932	932	750	—	57	—	—	127	67	—	77	62	—	38	119	44	149	33	1,095
Albuquerque, NM	913	913	794	—	36	14	23	113	61	46	81	108	43	49	32	33	119	—	929
Atlanta, GA	1,854	1,798	1,401	—	5	—	—	134	60	33	24	95	178	43	59	76	347	105	6,050

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

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Government Finances, 2004–2005*. See also <<http://www.census.gov/govs/estimate05.html>> (accessed April 2008).

Table 441. County Governments—Revenue for Largest Counties: 2005

[In millions of dollars (20,800 represents \$20,800,000,000). For fiscal year ending in year shown; see text, this section. See Appendix III]

Counties ranked by 2005 population	Total revenue ¹	General revenue																		
		Intergovernmental							General revenue from own sources											
		Total	Total	From federal government		From state government			From local government	Taxes				Current charges			Miscellaneous general revenue			
				Total ¹	Housing ²	Total ¹	Public welfare	Health and hospitals		Total ¹	Property	Total	Sales and gross receipts	Total ¹	Parks and recreation	Sewerage ³	Hospitals	Total ¹	Interest earnings	
Los Angeles, CA	20,800	17,002	8,990	330	3	8,423	4,691	1,190	237	8,011	2,996	2,729	117	39	4,380	94	77	2,863	635	137
Cook, IL	3,515	2,762	570	52	—	516	260	—	2	2,193	1,519	839	656	347	577	45	—	330	98	37
Harris, TX	3,022	3,022	637	62	24	455	163	195	120	2,385	1,297	1,192	50	—	734	1	—	244	354	237
Mariocopa, AZ	2,385	2,385	1,238	98	7	1,092	447	31	48	1,147	712	555	123	123	222	4	—	154	213	146
Orange, CA	4,183	3,289	1,865	57	9	1,733	648	190	76	1,424	580	488	46	43	606	42	115	—	238	138
San Diego, CA	4,594	3,736	2,557	135	104	2,334	1,007	458	88	1,178	642	546	27	18	325	3	28	—	212	75
Dade, FL	6,097	5,846	1,347	870	254	440	—	25	37	4,499	1,685	1,152	428	114	2,283	32	471	953	531	236
Dallas, TX	1,541	1,504	235	9	—	214	107	15	12	1,269	626	583	3	—	581	—	—	518	62	21
Riverside, CA	2,977	2,977	1,841	86	15	1,605	734	307	150	1,136	426	344	33	26	505	6	75	154	205	56
San Bernardino, CA	3,768	3,297	1,977	134	17	1,789	928	203	55	1,319	329	277	23	16	848	7	71	410	142	50
Wayne, MI	1,922	1,835	1,190	133	9	891	23	487	165	645	370	345	16	—	233	5	77	13	42	12
King, WA	2,186	2,073	559	160	20	281	—	170	118	1,514	974	450	494	398	450	5	328	—	90	38
Broward, FL	2,117	2,065	430	110	7	195	—	5	125	1,635	852	715	117	—	615	16	170	—	167	84
Clark, NV	4,397	4,000	1,163	116	19	883	25	12	165	2,837	1,280	561	488	109	1,034	65	88	450	522	136
Santa Clara, CA	3,242	3,242	1,565	34	3	1,488	843	168	43	1,677	700	511	142	140	836	4	3	646	141	26
Tarrant, TX	1,043	1,043	222	57	—	152	8	127	14	820	475	442	11	—	179	—	—	122	166	112
Bexar, TX	1,104	1,104	219	4	2	200	106	48	14	885	387	345	25	—	414	—	—	383	84	68
Suffolk, VA	2,687	2,567	593	37	6	547	293	147	9	1,974	1,653	534	1,089	1,084	185	10	22	—	136	31
Alameda, CA	3,003	2,412	1,270	18	3	1,216	642	286	36	1,143	394	343	24	14	606	—	—	318	143	60
Sacramento, CA	3,196	2,658	1,431	62	—	1,306	735	162	63	1,227	403	250	85	61	607	13	321	—	217	82
Nassau, NY	3,420	3,420	921	71	21	849	514	126	—	2,499	1,877	905	947	934	429	22	1	249	193	27
Cuyahoga, OH	2,070	2,070	920	20	20	895	478	252	5	1,150	561	337	180	165	365	—	4	324	225	161
Palm Beach, FL	1,640	1,591	215	59	9	153	5	—	3	1,376	865	606	144	—	294	11	83	—	217	65
Allegheny, PA	1,469	1,391	996	48	33	946	302	436	3	394	267	259	37	21	70	3	—	—	27	3
Oakland, MI	1,065	965	578	189	6	234	6	51	155	387	260	238	9	—	87	9	16	4	40	6
Hillsborough, FL	1,765	1,602	262	47	21	212	43	—	3	1,340	824	546	237	171	387	2	75	—	130	58
Hennepin, MN	1,808	1,808	772	219	9	542	328	98	10	1,036	447	430	—	—	495	—	79	315	94	30
Franklin, OH	1,045	1,044	408	7	3	376	48	236	25	636	383	278	99	85	110	4	3	—	142	127
Orange, FL	1,532	1,476	235	54	—	181	3	—	—	1,241	812	488	185	—	255	46	115	—	174	113
Contra Costa, CA	2,499	1,998	836	117	106	640	333	105	79	1,162	363	308	21	8	678	—	28	418	120	62
Fairfax, VA	4,810	4,006	983	105	56	828	133	75	50	3,022	2,439	1,918	295	168	394	36	221	—	189	90
St Louis, MO	657	616	52	16	12	36	—	6	—	564	485	148	324	291	64	1	5	—	15	4
Salt Lake, UT	495	495	74	14	—	49	—	—	12	420	339	205	106	77	59	7	7	—	22	3
Fulton, GA	1,109	935	86	10	4	73	34	14	2	849	737	484	209	194	62	1	50	—	50	9
Westchester, NY	2,406	2,398	535	20	—	509	266	132	5	1,863	1,009	604	398	384	781	29	29	542	72	47

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

Source: Source: U.S. Census Bureau, *Survey of State & Local Government Finances*, 2005; <<http://www.census.gov/govs/www/estimate05.html>>.

Table 442. County Governments—Expenditures and Debt for Largest Counties: 2005

[In millions of dollars (18,587 represents \$18,587,000,000). For fiscal year ending in year shown; see text, this section and Appendix III]

Counties ranked by 2005 population	Total expenditures ¹	Total direct expenditures	General expenditures													Interest on general debt	Utility expenditures ³	Employee retirement expenditures	Debt outstanding
			Total ¹	Edu-cation	Hous-ing ²	Public welfare	Health	Hospi-tals	Police protection	Correc-tion	High-ways	Parks and recreation	Natural re-sources	Sewer-age and solid waste management	Governmental admin-istration				
Los Angeles, CA	18,587	18,304	16,966	887	5	4,614	1,770	2,916	1,118	969	251	227	401	58	1,565	138	58	1,562	3,015
Cook, IL	3,175	3,164	2,801	-	10	11	39	897	94	389	136	112	-	-	689	129	-	374	3,286
Harris, TX	3,376	3,347	3,376	-	3	33	200	880	363	69	372	26	181	-	407	424	-	-	8,477
Maricopa, AZ	2,154	1,849	2,154	35	11	695	77	162	57	324	103	7	72	5	353	108	-	-	1,991
Orange, CA	3,475	3,421	3,237	241	15	735	322	-	270	252	36	1	129	90	430	161	-	238	3,173
San Diego, CA	4,014	3,704	3,764	376	105	1,038	500	-	216	300	121	20	19	48	514	108	-	249	1,950
Dade, FL	6,526	6,512	5,978	-	246	270	65	1,315	394	232	195	327	43	408	240	541	548	-	9,515
Dallas, TX	1,514	1,514	1,501	7	31	6	45	952	27	132	22	-	-	1	135	24	-	13	462
Riverside, CA	2,847	2,702	2,847	336	51	638	153	377	243	165	117	11	76	76	260	63	-	-	1,194
San Bernardino, CA	3,319	3,177	3,133	349	7	897	258	437	204	176	46	21	65	62	236	114	-	186	1,958
Wayne, MI	1,905	1,846	1,797	-	9	182	515	53	36	256	146	60	21	69	333	56	-	108	674
King, WA	2,562	2,520	1,675	49	24	2	322	1	116	120	119	40	46	391	209	103	887	-	3,052
Broward, FL	2,108	2,063	1,964	-	13	43	92	-	311	181	55	127	20	137	174	140	144	-	2,847
Clark, NV	4,028	3,983	3,452	-	17	165	70	487	392	163	571	251	127	80	290	232	576	-	5,498
Santa Clara, CA	3,214	2,939	3,214	214	13	763	344	747	94	229	133	33	3	2	322	50	-	-	811
Tarrant, TX	976	976	976	-	22	8	100	398	30	76	62	-	-	-	119	107	-	-	2,216
Bexar, TX	1,025	1,001	1,025	-	2	41	46	557	40	70	29	2	9	-	99	70	-	-	975
Suffolk, NY	2,709	2,379	2,518	163	6	555	308	-	434	121	44	25	19	76	111	61	192	-	1,511
Alameda, CA	2,451	2,447	2,211	39	4	546	297	376	82	223	28	-	38	-	277	47	46	194	1,223
Sacramento, CA	2,763	2,700	2,579	149	9	682	407	-	197	182	155	31	3	205	234	109	17	166	3,473
Nassau, NY	3,485	3,011	3,481	179	23	669	291	381	653	208	93	53	-	100	180	161	4	-	3,330
Cuyahoga, OH	2,054	2,034	2,054	-	23	411	320	584	25	98	52	-	-	14	233	171	-	-	3,220
Palm Beach, FL	3,150	3,084	3,057	300	36	49	50	-	192	97	101	77	61	193	135	182	93	-	1,760
Allegheny, PA	1,437	1,348	1,381	30	59	365	427	-	35	66	33	61	-	-	103	25	-	56	658
Oakland, MI	966	932	907	10	10	6	242	8	56	106	120	15	42	103	139	12	25	34	337
Hillsborough, FL	3,832	3,704	3,638	-	28	91	118	-	160	105	109	69	43	76	239	83	194	-	2,197
Hennepin, MN	1,628	1,625	1,621	-	21	460	228	395	64	81	29	8	-	57	125	24	7	-	538
Franklin, OH	1,082	1,051	1,079	-	8	281	290	-	30	57	45	18	-	5	161	121	3	-	2,025
Orange, FL	3,624	3,595	3,469	-	37	80	49	-	148	150	136	35	26	108	120	284	156	-	3,200
Contra Costa, CA	2,175	2,122	1,980	120	112	358	185	445	84	105	90	-	27	16	153	56	15	180	1,021
Fairfax, VA	4,399	4,270	3,957	1,993	114	221	164	-	211	35	22	100	4	238	137	172	157	285	3,582
St Louis, MO	688	474	662	-	13	27	47	-	76	21	71	25	-	4	67	5	2	24	346
Salt Lake, UT	520	520	520	-	1	46	25	-	36	60	25	83	5	10	87	24	-	-	334
Fulton, GA	1,099	868	952	-	9	76	45	77	60	59	15	12	1	63	228	14	95	53	788
Westchester, NY	2,536	2,209	2,498	95	-	463	215	598	43	130	31	53	1	149	100	60	38	-	1,426

- Represents or rounds to zero. ¹ Includes expenditure categories not shown separately. ² Includes community development. ³ Includes solid waste management.

Source: U.S. Census Bureau, *Survey of State & Local Government Finances*, 2005; <<http://www.census.gov/govs/www/estimate05.html>>.

Table 443. Governmental Employment and Payrolls: 1982 to 2006

[Employees in thousands (15,841 represents 15,841,000), payroll in millions of dollars (23,173 represents \$23,173,000,000). Data are for the month of October through 1992. Beginning with the 1997 survey, data are for the month of March. Covers both full-time and part-time employees. Local government data are estimates subject to sampling variation; see Appendix III and source]

Type of government	1982	1987	1992	1997	2000	2002	2003	2004	2005	2006
EMPLOYEES (1,000)										
Total	15,841	17,212	18,745	19,540	20,876	21,039	21,336	21,494	21,725	22,048
Federal (civilian) ¹	2,848	3,091	3,047	2,807	2,899	2,690	2,717	2,733	2,720	2,721
State and local	12,993	14,121	15,698	16,733	17,976	18,349	18,649	18,759	19,004	19,327
Percent of total	82	82	84	86	86	87	87	87	87	88
State	3,744	4,116	4,595	4,733	4,877	5,072	5,042	5,041	5,078	5,128
Local	9,249	10,005	11,103	12,000	13,099	13,277	13,606	13,719	13,926	14,199
Counties	1,824	1,963	2,253	2,425	(NA)	2,729	(NA)	(NA)	(NA)	(NA)
Municipalities	2,397	2,493	2,665	2,755	(NA)	2,972	(NA)	(NA)	(NA)	(NA)
School districts	4,194	4,627	5,134	5,675	(NA)	6,367	(NA)	(NA)	(NA)	(NA)
Townships	356	393	424	455	(NA)	488	(NA)	(NA)	(NA)	(NA)
Special districts	478	529	627	691	(NA)	721	(NA)	(NA)	(NA)	(NA)
PAYROLLS (mil. dol.)										
Total	23,173	32,669	43,120	49,156	58,166	63,923	67,194	68,759	71,599	74,638
Federal (civilian) ¹	5,959	7,924	9,937	9,744	11,485	11,599	12,672	12,844	13,475	13,896
State and local	17,214	24,745	33,183	39,412	46,681	52,323	54,522	55,914	58,123	60,741
Percent of total	74	76	77	80	80	82	81	81	81	81
State	5,022	7,263	9,828	11,413	13,279	14,838	15,116	15,477	16,062	16,769
Local	12,192	17,482	23,355	27,999	33,402	37,486	39,406	40,437	42,062	43,972
Counties	2,287	3,270	4,698	5,750	(NA)	7,902	(NA)	(NA)	(NA)	(NA)
Municipalities	3,428	4,770	6,207	7,146	(NA)	9,714	(NA)	(NA)	(NA)	(NA)
School districts	5,442	7,961	10,394	12,579	(NA)	16,720	(NA)	(NA)	(NA)	(NA)
Townships	370	522	685	869	(NA)	1,124	(NA)	(NA)	(NA)	(NA)
Special districts	665	959	1,370	1,654	(NA)	2,026	(NA)	(NA)	(NA)	(NA)

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

Source: U.S. Census Bureau, Federal, State, and Local Governments, "Public Employment and Payroll Data"; <<http://www.census.gov/govs/www/apes.html>>.

Table 444. All Governments—Employment and Payroll by Function: 2006

[Employees in thousands (22,048 represents 22,048,000); payroll in millions of dollars (74,638 represents \$74,638,000,000). See headnote, Table 443]

Function	Employees (1,000)					Payrolls (mil. dol.)				
	Total	Federal (civilian) ¹	State and local			Total	Federal (civilian) ¹	State and local		
			Total	State	Local			Total	State	Local
Total	22,048	2,721	19,327	5,128	14,199	74,638	13,896	60,741	16,769	43,972
National defense ²	698	698	(X)	(X)	(X)	2,657	2,657	(X)	(X)	(X)
Postal Service	772	772	(X)	(X)	(X)	3,584	3,584	(X)	(X)	(X)
Space research and technology	18	18	(X)	(X)	(X)	151	151	(X)	(X)	(X)
Elem. and secondary education	7,823	(X)	7,823	59	7,764	23,187	(X)	23,187	211	22,975
Higher education	2,896	(X)	2,896	2,335	561	7,718	(X)	7,718	6,396	1,321
Other education	109	10	98	98	(X)	417	64	353	353	(X)
Health	614	136	477	189	288	2,453	854	1,599	688	911
Hospitals	1,168	162	1,006	421	585	4,441	926	3,515	1,459	2,056
Public welfare	545	8	537	237	300	1,776	58	1,718	775	943
Social insurance administration	151	65	85	85	(X)	672	360	312	312	(X)
Police protection	1,154	161	993	106	887	5,081	891	4,190	482	3,708
Fire protection	463	(X)	463	(X)	463	1,648	(X)	1,648	(X)	1,648
Corrections	765	36	730	472	258	2,804	180	2,624	1,692	931
Streets & highways	570	3	567	242	325	2,008	20	1,988	922	1,066
Air transportation	93	45	48	3	44	584	387	197	16	181
Water transport/terminals	18	5	13	5	8	72	13	59	22	36
Solid waste management	120	(X)	120	2	118	376	(X)	376	9	367
Sewerage	138	(X)	138	2	136	509	(X)	509	9	500
Parks & recreation	423	26	397	39	358	919	123	796	101	695
Natural resources	394	184	210	161	49	1,744	1,057	687	541	146
Housing & community development	138	16	122	-	122	537	102	435	-	435
Water supply	179	-	179	1	178	654	-	654	3	650
Electric power	79	-	79	4	75	418	-	418	25	393
Gas supply	13	-	13	-	13	46	-	46	-	46
Transit	235	-	235	33	202	1,035	-	1,035	168	868
Libraries	191	4	187	1	186	404	26	378	2	376
State liquor stores	9	(X)	9	9	(X)	65	(X)	21	21	(X)
Financial administration	549	112	437	174	264	2,163	666	1,497	658	839
Other government administration	507	59	448	175	274	2,301	486	1,815	784	1,031
Judicial and legal	512	24	489	60	429	1,266	152	1,113	220	894
Other & unallocable	703	177	526	214	313	2,994	1,139	1,855	900	954

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

Source: U.S. Census Bureau, Federal, State, and Local Governments, "Public Employment and Payroll Data"; <<http://www.census.gov/govs/www/apes.html>>.

Table 445. State and Local Government—Employer Costs per Hour Worked: 2007

[In dollars. As of March. Based on a sample; see source for details. Collection of severance pay and supplemental unemployment plans, which comprised "other benefits" and was published in all tables, was discontinued beginning with the March 2006 estimates. For additional data, see Table 632]

Occupation and industry	Total compensation	Wages and salaries	Benefit cost					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Total workers	38.66	25.90	12.76	3.01	0.33	4.36	2.82	2.24
Occupational group:								
Management, professional, and related	47.31	33.23	14.08	3.29	0.20	4.81	3.21	2.58
Professional and related	47.01	33.35	13.66	2.99	0.20	4.79	3.15	2.53
Teachers	52.23	38.14	14.09	2.74	0.09	4.92	3.62	2.72
Primary, secondary, and special education school teachers	50.66	36.67	13.99	2.59	0.08	5.23	3.50	2.58
Sales and office	26.27	16.27	10.00	2.50	0.18	4.05	1.66	1.61
Office and administrative support	26.28	16.28	10.00	2.50	0.18	4.05	1.67	1.60
Service	29.66	17.93	11.73	2.69	0.63	3.59	2.94	1.88
Industry group:								
Education and health services	40.92	28.64	12.28	2.80	0.19	4.40	2.66	2.23
Educational services	41.50	29.28	12.22	2.62	0.12	4.51	2.75	2.22
Elementary and secondary schools	40.56	28.59	11.98	2.32	0.10	4.74	2.68	2.14
Junior colleges, colleges, and universities	44.92	31.77	13.15	3.68	0.20	3.77	3.01	2.50
Health care and social assistance	36.91	24.23	12.68	4.02	0.67	3.63	2.05	2.30
Hospitals	33.01	21.46	11.55	3.43	0.79	3.35	1.78	2.20
Public administration	35.43	21.90	13.53	3.33	0.52	4.33	3.20	2.14

¹ Includes postsecondary teachers; primary, secondary, and special education teachers; and other teachers and instructors.

Source: U.S. Bureau of Labor Statistics, *National Compensation Survey, Benefits, Archives, 2007 National Survey Compensation Publications List, Employer Costs for Employee Compensation News Release*, March 2008; <<http://www.bls.gov/ncs/ncspubs.htm>>; (accessed December 2007).

Table 446. State and Local Government—Full-Time Employment and Salary by Sex and Race/Ethnic Group: 1980 to 2005

[As of June 30. (2,350 represents 2,350,000). Excludes school systems and educational institutions. Based on reports from state governments (42 in 1980; 47 in 1983; 49 in 1981 and 1984 through 1987; and 50 in 1989 through 1991) and a sample of county, municipal, township, and special district jurisdictions employing 15 or more nonelected, nonappointed full-time employees. Beginning 1993, only for state and local governments with 100 or more employees. For definition of median, see Guide to Tabular Presentation]

Year and occupation	Employment (1,000)						Median annual salary (\$1,000)					
	Male	Female	White ¹	Minority			Male	Female	White ¹	Minority		
				Total ²	Black ¹	Hispanic ³				Total ²	Black ¹	Hispanic ³
1980	2,350	1,637	3,146	842	619	163	15.2	11.4	13.8	11.8	11.5	12.3
1981	2,740	1,925	3,591	1,074	780	205	17.7	13.1	16.1	13.5	13.3	14.7
1983	2,674	1,818	3,423	1,069	768	219	20.1	15.3	18.5	15.9	15.6	17.3
1984	2,700	1,880	3,458	1,121	799	233	21.4	16.2	19.6	17.4	16.5	18.4
1985	2,789	1,952	3,563	1,179	835	248	22.3	17.3	20.6	18.4	17.5	19.2
1986	2,797	1,982	3,549	1,230	865	259	23.4	18.1	21.5	19.6	18.7	20.2
1987	2,818	2,031	3,600	1,249	872	268	24.2	18.9	22.4	20.9	19.3	21.1
1989	3,030	2,227	3,863	1,394	961	308	26.1	20.6	24.1	22.1	20.7	22.7
1990	3,071	2,302	3,918	1,456	994	327	27.3	21.8	25.2	23.3	22.0	23.8
1991	3,110	2,349	3,965	1,494	1,011	340	28.4	22.7	26.4	23.8	22.7	24.5
1993	2,820	2,204	3,588	1,436	948	341	30.6	24.3	28.5	25.9	24.2	26.8
1995	2,960	2,355	3,781	1,534	993	379	33.5	27.0	31.4	26.3	26.8	28.6
1997	2,898	2,307	3,676	1,529	973	392	34.6	27.9	32.2	30.2	27.4	29.5
1999	2,939	2,393	3,723	1,609	1,012	417	37.0	29.9	34.8	31.1	29.6	31.2
2001	3,080	2,554	3,888	1,746	1,077	471	39.8	32.1	37.5	34.0	31.5	33.8
2003	3,134	2,610	3,919	1,826	1,097	508	42.2	34.7	40.0	35.9	33.6	36.6
2005, total	3,185	2,644	3,973	1,856	1,100	532	44.1	36.4	41.5	37.7	35.3	38.9
Officials/												
administrators	223	137	290	70	42	18	68.6	61.3	66.0	65.1	63.0	65.2
Professionals	650	839	1,067	422	234	100	54.4	47.0	50.5	48.9	44.8	49.0
Technicians	272	203	335	140	74	43	44.1	36.0	41.0	38.0	35.6	39.1
Protective service	959	220	832	347	208	115	45.3	36.6	44.4	42.2	38.5	47.4
Paraprofessionals	101	286	223	164	112	38	32.7	29.8	31.5	29.2	27.6	31.7
Admin. support	126	796	596	326	186	106	32.3	30.4	30.5	31.0	30.1	31.4
Skilled craft	412	23	315	120	68	39	39.7	32.9	39.3	40.0	37.3	41.3
Service/maintenance	442	138	314	266	177	73	32.3	24.9	31.1	30.0	29.2	30.8

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, 1980–1991, *State and Local Government Information Report*, annual; beginning 1993, biennial.

Table 447. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 2006

[In thousands (1,708.3 represents 1,708,300). For March. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

State	Education						Public welfare		Health		Hospitals	
	Total ¹		Elementary and secondary		Higher education							
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
United States . . .	1,708.3	6,917.0	48.9	6,596.4	1,568.2	320.6	232.0	278.9	182.7	250.2	396.7	530.0
Alabama	39.7	97.1	-	97.1	36.5	-	4.3	1.5	5.4	4.6	11.3	25.1
Alaska	8.4	17.5	3.2	17.4	4.9	0.1	1.8	0.2	0.6	0.5	0.2	0.7
Arizona	29.5	121.5	-	109.2	26.4	12.3	5.8	2.2	2.5	2.7	0.7	3.3
Arkansas	24.2	68.1	-	68.1	22.7	-	3.7	0.1	4.8	0.4	5.1	1.6
California	152.1	775.0	-	703.6	147.8	71.4	3.6	65.6	11.7	42.9	39.2	61.5
Colorado	39.3	98.0	-	96.3	38.1	1.7	2.0	6.2	1.2	3.7	3.6	9.5
Connecticut	18.8	89.4	-	89.4	16.0	-	5.4	2.0	1.9	1.5	10.4	-
Delaware	8.0	17.3	-	17.3	7.7	-	1.6	-	2.1	0.3	1.8	-
District of Columbia	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Florida	61.2	348.0	-	323.1	57.5	24.9	9.7	6.7	24.2	5.9	3.8	46.0
Georgia	53.1	232.7	-	232.7	49.9	-	9.4	1.4	4.9	11.0	7.2	21.9
Hawaii	33.4	-	24.8	-	8.5	-	1.0	0.1	2.6	0.2	4.3	-
Idaho	8.6	34.1	-	32.6	8.1	1.5	1.8	0.1	1.0	1.0	0.8	6.1
Illinois	58.9	292.3	-	270.0	56.7	22.3	9.8	5.8	2.7	7.5	11.4	12.8
Indiana	55.7	135.8	-	135.8	54.5	-	5.6	1.1	1.9	3.6	2.6	24.4
Iowa	26.5	82.0	-	75.5	25.3	6.5	3.0	1.7	0.4	2.9	7.1	10.4
Kansas	20.0	87.8	-	80.1	19.4	7.7	2.8	0.7	1.1	3.2	2.5	7.9
Kentucky	33.3	110.9	-	110.9	30.5	-	6.8	0.7	2.3	5.8	5.9	4.2
Louisiana	31.8	107.8	-	107.8	28.4	-	5.0	0.5	3.8	1.5	13.0	17.1
Maine	7.3	38.8	0.1	38.8	7.0	-	2.0	0.4	1.3	0.3	0.6	0.8
Maryland	28.6	128.6	-	118.8	26.3	9.7	6.8	2.9	6.8	4.8	5.0	-
Massachusetts	26.8	149.8	-	149.7	25.7	0.1	6.8	2.6	7.2	3.0	7.4	3.9
Michigan	67.5	222.8	0.7	209.8	65.3	13.0	10.0	2.4	1.9	11.9	13.9	8.9
Minnesota	39.2	111.3	-	111.3	35.6	-	2.8	11.1	2.3	3.6	4.9	10.6
Mississippi	20.1	79.9	-	73.3	18.6	6.7	2.4	0.5	2.9	0.3	12.1	18.7
Missouri	29.9	140.5	-	134.3	28.1	6.2	7.8	2.6	3.3	3.8	11.8	11.2
Montana	6.9	22.3	-	21.9	6.5	0.3	1.6	0.5	0.8	0.9	0.6	0.5
Nebraska	12.9	49.5	-	46.5	12.3	3.0	2.6	0.7	0.7	0.6	4.1	4.3
Nevada	9.0	41.5	-	41.5	8.8	-	1.6	0.9	1.2	0.8	1.2	4.4
New Hampshire	6.7	34.6	-	34.6	6.3	-	1.5	2.5	0.9	0.2	0.8	-
New Jersey	54.8	218.8	19.5	207.9	31.9	10.9	8.1	10.7	4.6	4.3	18.8	1.9
New Mexico	18.7	49.7	-	45.9	17.5	3.8	1.6	0.8	2.4	0.4	10.6	0.9
New York	56.3	485.5	-	463.3	51.8	22.2	6.3	48.8	9.4	18.5	43.1	45.1
North Carolina	55.4	222.4	-	203.5	52.5	18.9	2.0	15.1	4.9	16.4	17.5	26.1
North Dakota	8.4	14.4	-	14.4	8.1	-	0.5	0.9	1.3	0.6	1.0	-
Ohio	70.2	260.8	-	255.3	67.6	5.5	3.0	24.2	3.6	18.3	10.9	12.2
Oklahoma	29.7	94.0	-	93.6	27.7	0.4	6.2	0.3	6.1	1.7	2.6	9.2
Oregon	19.5	70.8	-	62.6	18.6	8.2	5.5	1.0	2.6	4.4	4.7	2.3
Pennsylvania	61.1	247.3	-	237.8	56.8	9.5	12.4	20.3	1.8	5.4	12.2	-
Rhode Island	6.7	20.7	0.6	20.7	5.5	-	1.6	0.1	1.2	0.1	1.1	-
South Carolina	32.1	100.0	-	100.0	29.4	-	4.1	0.3	6.4	2.1	7.7	19.2
South Dakota	5.5	21.1	-	20.7	5.1	0.4	1.1	0.3	0.7	0.4	1.0	0.5
Tennessee	35.8	129.6	-	129.6	33.6	-	6.5	2.2	3.8	4.2	7.7	22.3
Texas	107.1	681.6	-	641.6	102.3	39.9	22.2	3.2	12.7	22.4	30.6	47.3
Utah	25.5	48.7	-	48.7	24.3	-	3.3	0.5	2.1	1.3	5.7	0.5
Vermont	5.3	20.0	-	20.0	4.7	-	1.3	-	0.7	0.1	0.2	-
Virginia	54.5	193.8	-	192.5	51.6	1.4	2.4	9.4	5.4	5.9	12.9	3.4
Washington	53.7	98.8	-	98.8	51.7	-	9.4	1.9	5.2	4.6	9.7	13.2
West Virginia	12.6	40.6	-	40.6	11.2	-	3.4	-	0.8	1.4	1.7	2.3
Wisconsin	34.3	132.5	-	123.1	33.3	9.4	1.4	13.2	1.8	6.1	3.5	1.1
Wyoming	3.9	18.7	-	16.7	3.6	2.0	0.7	-	0.7	0.4	0.8	5.3

See footnotes at end of table.

Table 447. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 2006—Con.

[In thousands (238.2 represents 238,200). For March. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

State	Highways		Police protection		Fire protection		Corrections		Parks and recreation		Government administration	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
United States . . .	238.2	306.9	104.5	814.8	(X)	327.7	467.5	249.6	33.9	233.2	394.3	704.6
Alabama	4.4	7.0	1.4	12.3	(X)	4.9	4.9	3.1	0.6	3.3	6.6	8.2
Alaska	3.1	0.6	0.4	1.2	(X)	0.8	1.7	0.1	0.1	0.5	3.0	1.9
Arizona	2.9	5.8	2.0	18.6	(X)	7.5	9.7	5.4	0.4	7.3	6.7	20.1
Arkansas	3.8	3.9	1.2	7.3	(X)	2.7	4.9	2.0	0.8	1.0	3.9	6.4
California	20.3	20.9	12.6	88.4	(X)	33.4	50.5	31.9	3.3	36.0	29.9	99.0
Colorado	3.1	6.2	1.2	12.7	(X)	5.6	6.6	3.9	0.3	5.8	6.3	12.3
Connecticut	3.0	3.3	2.1	8.9	(X)	4.7	7.8	—	0.2	2.4	8.3	4.3
Delaware	1.9	0.5	1.0	1.6	(X)	0.2	2.8	—	0.3	0.3	2.7	1.3
District of Columbia	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Florida	7.5	15.4	4.5	60.4	(X)	27.3	28.8	15.2	1.4	20.6	29.4	44.4
Georgia	5.9	7.9	2.0	23.8	(X)	10.8	19.7	9.2	2.6	6.3	8.9	22.6
Hawaii	0.8	0.8	—	3.7	(X)	1.8	2.3	—	0.2	2.0	3.8	2.7
Idaho	1.8	1.5	0.5	3.4	(X)	1.3	1.9	1.2	0.2	0.7	2.0	3.9
Illinois	7.4	12.1	3.9	43.9	(X)	16.4	13.6	10.4	0.6	14.6	10.9	30.9
Indiana	3.9	6.2	1.9	15.5	(X)	7.3	7.4	6.0	0.2	3.6	4.7	17.5
Iowa	2.5	6.9	0.9	6.8	(X)	1.9	3.2	1.3	0.1	2.2	4.3	6.9
Kansas	3.5	5.7	1.1	8.3	(X)	3.2	3.8	2.7	0.6	2.5	4.7	7.7
Kentucky	4.9	3.5	2.4	8.9	(X)	4.3	4.1	4.3	1.6	1.7	9.1	6.5
Louisiana	4.9	5.2	1.7	15.0	(X)	4.7	7.3	5.8	0.9	3.2	6.2	12.3
Maine	2.5	1.7	0.6	2.5	(X)	2.1	1.3	0.8	—	0.8	2.7	3.7
Maryland	4.7	4.6	2.5	14.5	(X)	6.3	11.8	3.3	0.4	7.5	9.9	8.7
Massachusetts	3.8	6.9	5.9	18.1	(X)	13.1	6.5	2.9	0.5	2.2	16.1	10.3
Michigan	2.9	10.1	2.8	20.8	(X)	7.6	17.3	5.6	0.3	4.9	7.7	26.6
Minnesota	4.6	7.4	1.0	10.0	(X)	2.5	4.0	5.3	0.6	4.5	7.0	13.5
Mississippi	3.3	5.0	1.2	7.7	(X)	3.4	3.5	2.0	0.4	1.2	2.2	7.0
Missouri	6.8	7.2	2.4	15.9	(X)	6.6	12.6	3.3	0.7	4.4	7.6	12.6
Montana	2.2	1.3	0.4	2.1	(X)	0.6	1.2	0.6	0.1	0.4	1.8	2.6
Nebraska	2.1	3.4	0.7	4.3	(X)	1.4	2.8	1.2	0.3	1.0	1.6	5.1
Nevada	1.7	1.2	0.8	6.3	(X)	2.5	3.5	2.5	0.2	3.5	3.0	6.2
New Hampshire	1.8	1.6	0.4	3.4	(X)	1.9	1.4	0.6	0.2	0.5	2.2	2.1
New Jersey	7.4	11.8	4.6	32.6	(X)	8.8	10.2	6.6	2.1	5.8	23.1	22.5
New Mexico	2.6	1.7	0.8	5.2	(X)	2.2	4.0	1.9	0.8	2.0	5.0	4.3
New York	12.3	29.0	6.4	84.1	(X)	24.1	33.9	25.5	2.6	12.1	37.2	39.3
North Carolina	11.0	4.3	3.4	22.3	(X)	8.1	20.9	5.0	1.2	5.0	11.0	13.5
North Dakota	1.1	1.1	0.2	1.2	(X)	0.3	0.7	0.3	0.1	0.7	1.4	1.4
Ohio	7.2	14.4	2.7	29.8	(X)	17.7	16.2	8.8	0.7	9.4	11.7	34.9
Oklahoma	2.9	5.8	1.9	9.7	(X)	4.5	5.7	0.9	0.7	2.2	5.2	7.0
Oregon	3.4	4.2	1.2	7.6	(X)	3.8	5.0	3.8	0.5	2.8	8.2	7.5
Pennsylvania	13.5	10.7	6.2	25.9	(X)	6.2	17.5	12.6	1.4	3.3	14.6	31.1
Rhode Island	0.8	0.7	0.3	2.8	(X)	2.1	1.7	—	0.1	0.5	3.0	1.2
South Carolina	4.7	2.5	2.0	11.0	(X)	5.1	7.6	3.0	0.6	3.2	4.6	9.4
South Dakota	1.0	1.5	0.3	1.6	(X)	0.4	0.9	0.5	0.1	0.4	1.4	1.8
Tennessee	4.4	6.9	2.0	15.7	(X)	6.8	7.3	6.8	1.2	3.5	6.5	13.0
Texas	15.8	22.0	4.1	59.0	(X)	23.7	47.5	24.1	1.1	15.5	17.6	47.4
Utah	1.7	1.8	0.9	4.9	(X)	1.7	3.3	1.9	0.3	2.6	3.5	5.2
Vermont	1.0	1.1	0.6	0.9	(X)	0.4	1.2	—	0.1	0.2	1.9	1.4
Virginia	9.5	3.6	3.0	18.1	(X)	8.8	14.3	7.2	0.9	7.5	8.8	17.8
Washington	7.2	7.3	2.2	12.6	(X)	7.9	9.0	4.7	0.6	6.2	6.1	16.7
West Virginia	5.0	1.0	1.0	2.7	(X)	1.0	3.2	0.3	0.6	0.8	3.5	3.8
Wisconsin	1.7	10.0	0.9	14.8	(X)	4.6	9.6	3.6	0.2	3.0	5.6	12.9
Wyoming	1.8	0.8	0.3	1.7	(X)	0.4	1.0	0.6	0.1	0.7	1.3	1.7

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

Source: U.S. Census Bureau; "Public Employment and Payroll Data." See also <<http://www.census.gov/govs/www/apes.html>>; (accessed May 2008).

Table 448. State and Local Government Employment and Average Monthly Earnings by State: 2000 to 2006

[4,083 represents 4,083,000, as of March. Full-time equivalent employment is a derived statistic that provides an estimate of a government's total full-time employment by converting part-time employees to a full-time amount]

State	Full-time equivalent employment (1,000)						Average monthly earnings ² (dol.)					
	State			Local ¹			State			Local ¹		
	2000	2005	2006	2000	2005	2006	2000	2005	2006	2000	2005	2006
United States . . .	4,083	4,209	4,251	10,995	11,715	11,885	3,374	3,966	4,098	3,169	3,702	3,807
Alabama	80	85	85	182	188	187	2,841	3,572	3,681	2,431	2,728	2,903
Alaska	23	25	25	25	27	27	3,842	4,234	4,398	3,818	4,141	4,193
Arizona	65	69	67	182	213	218	3,055	3,541	3,788	2,942	3,684	3,835
Arkansas	49	54	58	96	106	104	2,842	3,335	3,138	2,175	2,570	2,724
California	355	387	394	1,322	1,384	1,425	4,451	5,319	5,497	4,062	4,927	5,065
Colorado	66	66	67	164	184	188	3,779	4,562	4,693	3,076	3,727	3,806
Connecticut	66	60	62	111	125	126	3,909	4,927	5,063	3,856	4,504	4,542
Delaware	24	25	26	21	23	24	3,222	3,869	3,946	3,163	3,815	4,147
District of Columbia	(X)	(X)	(X)	45	46	47	(X)	(X)	(X)	3,923	4,775	4,992
Florida	185	186	191	580	657	676	3,149	3,407	3,519	2,865	3,476	3,608
Georgia	120	121	124	334	378	381	2,899	3,396	3,492	2,677	3,076	3,217
Hawaii	55	54	55	14	14	15	2,926	3,672	3,845	3,352	4,054	4,253
Idaho	23	23	22	51	54	57	3,022	3,454	3,579	2,478	2,954	2,930
Illinois	128	133	132	493	504	503	3,441	4,264	4,438	3,307	3,850	3,991
Indiana	83	93	90	232	240	243	2,990	3,512	3,632	2,711	3,209	3,326
Iowa	55	53	53	121	133	133	3,656	4,441	4,744	2,727	2,974	3,134
Kansas	43	44	44	128	137	141	3,071	3,622	3,580	2,491	2,950	3,001
Kentucky	74	79	79	149	159	165	3,051	3,421	3,529	2,339	2,786	2,789
Louisiana	95	91	83	185	192	192	2,807	3,455	3,516	2,278	2,638	2,772
Maine	21	21	22	51	55	56	2,983	3,608	3,676	2,609	2,931	3,071
Maryland	91	91	90	182	188	201	3,312	4,125	4,294	3,535	4,317	4,399
Massachusetts	96	89	91	232	234	241	3,683	4,420	4,586	3,403	4,097	4,171
Michigan	142	131	135	351	364	352	3,934	4,427	4,452	3,518	3,963	4,012
Minnesota	73	74	77	206	195	196	3,892	4,613	4,762	3,255	3,838	3,986
Mississippi	56	57	55	133	132	134	2,752	3,096	3,197	2,121	2,636	2,744
Missouri	91	92	90	208	227	230	2,678	3,087	3,137	2,678	2,971	3,060
Montana	18	20	19	34	36	35	2,931	3,309	3,496	2,546	2,821	2,912
Nebraska	30	32	33	78	79	85	2,514	3,263	3,345	2,779	3,368	3,383
Nevada	22	26	26	61	75	77	3,444	3,963	4,202	3,817	4,343	4,504
New Hampshire	19	19	19	46	50	51	3,079	3,630	3,899	2,830	3,199	3,317
New Jersey	133	154	157	316	348	355	4,075	4,855	5,048	3,967	4,640	4,703
New Mexico	48	50	51	70	78	77	2,811	3,160	3,300	2,494	2,785	2,938
New York	251	245	249	924	939	941	3,859	4,622	4,860	3,961	4,594	4,641
North Carolina	123	135	139	328	348	372	3,012	3,468	3,614	2,708	3,168	3,151
North Dakota	16	18	18	23	23	23	2,826	3,243	3,368	2,778	3,334	3,450
Ohio	136	136	137	459	484	480	3,369	3,909	4,053	3,118	3,532	3,633
Oklahoma	64	65	67	134	140	147	2,821	3,254	3,355	2,280	2,589	2,720
Oregon	53	58	57	124	124	124	3,269	3,725	3,832	3,332	3,748	3,917
Pennsylvania	150	160	161	388	417	407	3,436	3,923	3,905	3,296	3,791	3,924
Rhode Island	20	20	21	36	30	31	3,772	4,367	4,700	3,550	4,438	4,499
South Carolina	79	76	76	155	168	172	2,741	3,165	3,312	2,474	2,938	3,063
South Dakota	13	13	14	28	30	31	2,777	3,275	3,342	2,359	2,821	2,896
Tennessee	81	83	83	218	239	241	2,786	3,249	3,337	2,631	3,008	3,105
Texas	269	274	282	909	1,016	1,033	3,095	3,532	3,641	2,643	3,027	3,126
Utah	49	49	50	73	79	79	2,880	3,504	3,631	2,836	3,197	3,326
Vermont	14	14	15	23	25	26	3,153	3,896	4,053	2,534	2,976	3,071
Virginia	119	120	123	269	298	308	3,229	3,688	3,836	2,928	3,368	3,537
Washington	112	117	117	193	213	216	3,551	4,086	4,206	3,835	4,472	4,619
West Virginia	32	38	37	61	61	60	2,694	3,049	3,092	2,517	2,752	2,792
Wisconsin	64	70	68	220	224	220	3,710	4,321	4,465	3,210	3,771	3,841
Wyoming	11	12	13	29	32	33	2,589	3,389	3,481	2,660	3,182	3,279

X Not applicable. ¹ Estimates subject to sampling variation; see Appendix III and source. ² For full-time employees.
 Source: U.S. Census Bureau; 2006 Annual Survey of Government Employment; <<http://www.census.gov/govs/www/apesst.html>>; (accessed May 2008).

Table 449. City Government Employment and Payroll—Largest Cities: 2000 to 2006

[In thousands, (458.1 represents 458,100), except as noted. As of March. See footnote 4, Table 439, for those areas representing city-county consolidated governments. See headnote, Table 448 for full-time equivalent employment definition]

Cities ranked by 2005 population ¹	Total employment (1,000)			Full-time equivalent employment		Payroll (mil. dol.)			Average monthly earnings for full-time employees (dol.)	
	2000	2005	2006	2000	2006	2000	2005	2006	2000	2006
New York, NY	458.1	443.4	446.4	429.3	416.6	1,708.8	1,958.4	2,006.9	4,150	4,957
Los Angeles, CA	49.4	53.5	53.8	48.4	52.1	230.1	303.6	319.7	4,793	6,161
Chicago, IL	41.3	42.6	42.6	40.7	42.1	171.3	171.3	178.3	4,239	4,268
Houston, TX	25.2	21.9	21.3	24.9	20.9	75.2	73.6	75.6	3,037	3,633
Philadelphia, PA	31.1	31.4	30.9	30.0	30.0	109.2	127.4	131.4	3,637	4,390
Phoenix, AZ	13.0	14.3	15.0	12.7	14.7	50.3	67.1	71.3	4,024	4,951
San Antonio, TX	16.9	17.3	17.4	15.7	16.2	48.0	61.8	61.3	3,160	3,877
San Diego, CA	12.3	11.7	11.5	11.4	10.9	46.9	57.7	56.4	4,201	5,290
Dallas, TX	15.6	14.8	14.8	15.2	14.4	50.4	61.7	62.8	3,332	4,416
San Jose, CA	7.6	9.4	7.3	6.9	6.5	36.3	52.4	44.5	5,569	7,213
Honolulu, HI	9.8	9.7	9.8	9.1	9.1	30.9	36.7	38.5	3,435	4,318
Detroit, MI	40.7	37.4	14.9	36.1	14.7	132.1	142.9	54.5	3,693	3,731
Indianapolis, IN	12.4	17.1	17.6	12.0	16.1	36.7	53.9	57.6	3,115	3,536
Jacksonville, FL	10.1	11.4	10.1	9.7	9.8	35.6	45.6	42.0	3,815	4,377
San Francisco, CA	27.7	29.2	27.7	27.7	27.7	141.6	191.3	184.4	5,112	6,659
Columbus, OH	9.1	8.4	8.5	8.8	8.2	30.1	35.1	36.3	3,478	4,479
Louisville, KY	4.6	8.4	8.3	4.3	7.7	11.8	25.9	26.7	2,844	3,476
Austin, TX	10.6	12.4	12.4	10.1	12.0	31.2	47.8	51.3	3,128	4,327
Memphis, TN	28.2	28.9	27.8	26.9	25.5	80.3	90.4	92.3	3,024	3,736
Boston, MA	23.3	22.4	23.1	22.0	21.1	80.2	97.0	100.2	3,734	4,801
Baltimore, MD	30.8	27.2	28.3	29.2	26.5	95.3	102.5	108.2	3,361	4,163
Ft. Worth, TX	6.1	6.4	6.6	5.7	6.2	18.9	24.1	26.0	3,394	4,351
Charlotte, NC	5.2	6.0	6.3	5.1	6.1	17.1	23.4	25.2	3,408	4,148
El Paso, TX	5.9	5.7	5.9	5.8	5.7	15.6	16.4	18.0	2,701	3,189
Milwaukee, WI	7.9	8.0	8.0	7.7	7.9	28.5	31.9	32.9	3,706	4,158
Nashville, TN	20.6	22.2	22.3	19.6	21.2	62.3	76.3	79.2	3,235	3,808
Seattle, WA	11.4	12.8	14.3	10.3	12.3	48.3	57.1	62.8	4,726	5,239
Denver, CO	14.5	12.4	13.4	13.7	12.7	47.3	53.0	56.8	3,534	4,474
Washington, DC	37.7	37.6	37.5	36.5	36.2	139.4	164.6	173.8	3,863	4,972
Las Vegas, NV	2.6	3.0	3.1	2.5	2.9	11.2	16.6	17.7	4,681	6,215
Portland, OR	6.2	6.2	6.3	5.4	5.4	23.4	27.5	28.5	4,416	5,367
Oklahoma City, OK	5.1	4.9	5.0	4.8	4.6	16.0	19.5	20.6	3,457	4,767
Tucson, AZ	7.1	6.8	6.6	5.8	6.1	16.0	24.1	26.0	2,787	4,559
Albuquerque, NM	7.1	6.9	7.2	6.6	6.9	18.3	21.5	24.3	2,868	3,677
Long Beach, CA	6.1	6.0	6.1	5.7	5.5	25.7	27.6	28.3	4,855	5,316
Atlanta, GA	8.8	8.0	8.0	8.6	7.8	25.6	29.1	29.6	2,974	3,823
Fresno, CA	3.2	4.0	4.1	3.1	4.0	12.7	17.5	18.9	4,073	5,016
Sacramento, CA	4.4	5.1	5.3	4.0	4.6	17.0	23.3	26.3	4,400	6,228
New Orleans, LA	10.5	10.0	9.8	10.1	9.5	24.4	25.3	26.6	2,446	2,797
Cleveland, OH	10.1	7.9	7.8	9.4	7.7	27.8	30.1	30.7	2,989	3,993
Kansas, MO	6.8	6.6	6.6	6.6	6.6	21.3	25.1	26.3	3,246	3,997
Mesa, AZ	3.5	4.3	4.5	3.3	4.3	13.4	19.8	21.2	4,072	5,085
Virginia Beach, VA	19.7	21.8	19.4	17.4	17.8	43.4	55.5	57.6	2,679	3,485
Omaha, NE	3.4	3.0	3.1	2.9	2.7	10.6	12.7	12.7	3,874	4,772
Baton Rouge, LA	7.1	7.1	7.0	6.0	6.2	14.7	18.9	19.3	2,653	3,210
Oakland, CA	4.2	5.5	5.8	4.2	5.7	24.8	41.0	44.4	5,861	7,726
Miami, FL	3.8	3.7	4.1	3.6	4.0	15.1	17.3	19.9	4,276	5,050
Tulsa, OK	4.5	4.3	4.3	4.5	4.2	13.7	14.9	15.8	3,126	3,762
Minneapolis, MN	6.3	5.9	5.9	5.8	5.5	21.3	24.0	25.3	3,866	4,675
Colorado Springs, CO	7.4	7.7	8.3	6.9	7.8	25.3	31.2	33.5	3,747	4,296
Arlington, TX	3.0	2.7	2.3	2.4	2.2	7.1	9.6	8.1	3,090	3,797
Wichita, KS	3.6	4.0	4.1	3.1	3.3	9.3	11.3	12.1	3,072	3,729
St. Louis, MO	8.0	6.9	6.7	7.6	6.5	24.1	23.7	24.0	3,176	3,717
Raleigh, NC	3.2	3.8	4.8	2.9	4.3	8.9	11.8	13.3	3,114	3,230
Santa Ana, CA	2.5	2.5	2.1	2.2	1.9	10.1	13.4	12.6	5,606	7,099
Anaheim, CA	3.2	3.5	3.6	2.5	2.5	11.5	15.7	16.8	5,267	6,996
Tampa, FL	4.3	4.7	4.7	4.2	4.6	14.1	18.1	19.1	3,370	4,183
Pittsburgh, PA	4.4	3.6	3.3	4.3	3.3	15.3	15.3	14.8	3,593	4,583
Cincinnati, OH	6.5	6.3	6.3	6.4	5.9	21.3	26.1	26.7	3,504	4,659
Toledo, OH	2.8	2.9	2.9	2.8	2.9	10.0	12.6	12.9	3,628	4,456
Aurora, CO	2.5	2.7	2.7	2.5	2.7	9.0	12.0	12.4	3,682	4,675
Bakersfield, CA	1.3	1.3	1.5	1.2	1.4	5.3	6.8	7.1	4,469	5,142
Riverside, CA	2.1	2.4	2.4	1.9	2.1	8.0	11.3	11.5	4,625	5,633
Stockton, CA	2.3	2.2	2.2	1.9	1.8	7.1	9.4	9.6	4,054	5,419
Corpus Christi, TX	3.5	3.1	3.1	3.3	3.0	8.6	10.1	10.6	2,675	3,498
Newark, NJ	5.5	6.9	7.4	5.2	6.2	22.3	30.6	32.7	4,371	5,411
Buffalo, NY	11.4	11.9	10.7	10.5	9.7	43.4	47.8	43.8	4,457	4,710
St. Paul, MN	4.2	3.2	3.2	3.2	2.9	13.3	13.5	14.8	4,189	5,194
Anchorage, AK	10.1	10.9	10.9	9.0	9.8	34.6	41.7	42.9	3,973	4,529
Lexington, KY	4.0	4.3	4.3	3.6	4.0	10.2	13.1	13.8	2,910	3,532
Plano, TX	2.0	2.4	2.4	1.8	2.2	6.4	9.0	9.5	3,702	4,556
St. Petersburg, FL	3.2	3.9	4.3	3.0	3.8	9.9	12.9	14.9	3,366	4,113
Jersey City, NJ	4.1	3.8	4.1	3.7	3.7	15.3	17.2	18.3	4,323	5,329
Glendale, AZ	1.5	2.2	2.3	1.4	2.1	4.7	8.6	9.2	3,275	4,670
Lincoln, NE	2.7	3.0	3.0	2.5	2.8	8.2	11.2	11.9	3,382	4,474
Chandler, AZ	1.4	1.7	1.7	1.2	1.5	3.9	7.0	7.6	3,204	5,069

¹ 2005 based on estimated resident population as of July 1.

Source: U.S. Census Bureau, 2006 Annual Survey of Government Employment; see also <<http://www.census.gov/govs/www/apesstl.html>> (accessed March 2007).

Table 450. County Government Employment and Payroll—Largest Counties: 2000 to 2006

[In thousands, (98.8 represents 98,800). As of March. See text, this section. See headnote, Table 448, for full-time equivalent employment definition]

Counties ranked by 2005 population ¹	Total employment (1,000)			Full-time equivalent employment		Payroll (mil. dol.)			Average monthly earnings for full-time employees (dol.)	
	2000	2005	2006	2000	2006	2000	2005	2006	2000	2006
Los Angeles, CA	98.8	99.5	101.3	94.2	97.6	396.7	475.0	499.3	4,274	5,186
Cook, IL	28.9	27.8	26.4	28.9	26.4	99.3	126.3	123.9	3,445	4,697
Harris, TX	19.8	21.7	21.9	19.4	21.0	59.5	77.4	81.7	3,063	3,900
Maricopa, AZ	15.3	16.4	13.5	15.0	13.3	43.7	54.9	51.1	2,934	3,845
Orange, CA	24.3	25.0	25.6	22.5	23.8	81.4	104.9	113.1	3,623	4,745
San Diego, CA	19.5	19.7	20.6	18.2	19.3	66.3	83.9	93.0	3,651	4,843
Dade, FL	36.0	43.8	45.2	35.1	43.8	130.3	190.8	205.4	3,817	4,804
Dallas, TX	12.5	15.2	15.7	12.0	14.7	36.4	54.5	59.6	3,055	4,047
Wayne, MI	6.7	5.8	5.7	6.7	5.6	25.8	25.1	25.1	3,914	4,556
San Bernardino, CA	20.6	19.9	20.5	18.8	19.2	67.6	84.0	90.9	3,664	4,795
Riverside, CA	16.6	20.1	21.1	15.4	19.8	54.2	90.6	100.4	3,534	5,038
King, WA	15.8	14.5	14.5	14.2	13.7	52.1	64.6	68.5	3,812	5,145
Broward, FL	11.0	12.9	12.8	10.8	12.5	37.0	48.4	50.8	3,437	4,131
Clark, NV	16.6	19.1	18.8	15.2	17.1	60.3	88.4	94.2	4,169	5,557
Santa Clara, CA	14.9	18.0	18.5	14.3	17.8	65.3	100.4	110.2	4,655	6,261
Tarrant, TX	6.9	9.4	9.8	6.8	9.7	19.0	34.4	36.5	2,811	3,800
Bexar, TX	9.5	10.1	10.4	9.1	9.9	23.6	27.9	29.7	2,619	2,952
Suffolk, NY	12.9	14.2	15.4	11.3	14.0	51.9	68.2	76.0	4,686	5,479
Alameda, CA	12.1	11.3	11.6	11.1	11.0	51.1	60.9	65.7	4,619	6,037
Sacramento, CA	13.3	14.9	16.6	12.6	16.0	50.3	71.0	86.5	4,094	5,442
Cuyahoga, OH	16.1	15.7	15.8	16.1	15.3	49.2	57.1	60.1	3,065	3,850
Nassau, NY	18.9	16.8	18.3	16.9	16.1	71.3	76.6	85.8	4,295	5,508
Palm Beach, FL	8.6	10.5	10.8	8.5	10.3	27.0	40.4	43.5	3,200	4,268
Allegheny, PA	7.0	6.8	7.1	6.8	7.0	17.6	20.2	22.2	2,605	3,210
Oakland, MI	4.5	4.6	4.8	4.3	4.5	15.6	18.9	19.5	3,697	4,450
Hillsborough, FL	16.2	13.9	14.2	12.2	11.3	34.4	39.1	43.0	2,993	4,114
Hennepin, MN	13.0	11.4	11.1	11.0	10.2	41.5	49.3	46.1	3,815	4,554
Franklin, OH	6.6	6.7	6.6	6.5	6.3	19.2	21.7	21.8	2,962	3,522
Orange, FL	9.9	10.5	10.9	9.3	9.9	28.0	35.7	39.4	3,092	4,022
Contra Costa, CA	10.7	10.0	10.2	9.5	9.0	44.7	41.6	44.7	4,779	4,989
Fairfax, VA	35.3	44.7	51.4	32.3	43.5	117.5	165.4	191.5	3,746	4,451
St. Louis, MO	4.2	3.9	3.9	4.1	3.8	12.9	14.0	14.5	3,215	3,832
Salt Lake, UT	5.8	5.9	5.8	4.5	4.3	13.4	13.9	14.4	3,252	3,659
Westchester, NY	6.9	7.3	7.5	6.3	6.6	26.6	29.8	32.1	4,240	4,770
Erie, NY	10.9	11.3	11.4	9.8	10.3	33.4	37.4	38.7	3,578	3,934
Du Page, IL	3.9	3.6	3.5	3.6	3.3	11.8	14.1	14.7	3,360	4,415
Pinellas, FL	6.2	6.6	6.9	6.1	6.7	18.5	25.7	28.0	3,039	4,179
Montgomery, MD	37.4	40.6	43.3	28.8	33.9	123.1	175.3	191.7	4,619	5,750
Pima, AZ	8.0	7.2	7.4	7.2	6.9	20.0	22.5	24.8	2,859	3,726
Milwaukee, WI	8.5	9.3	7.1	8.1	6.5	26.5	35.7	25.2	3,314	3,990
Fulton, GA	7.9	7.6	7.9	7.7	7.6	25.0	29.2	31.0	3,356	4,229
Shelby, TN	13.1	14.2	14.9	12.4	14.3	35.1	45.4	49.7	2,842	3,487
Bergen, NJ	5.8	5.7	5.9	4.1	5.0	13.0	23.7	24.4	3,178	5,027
Travis, TX	3.5	4.6	4.7	3.5	4.7	10.6	15.7	17.1	3,057	3,658
Fresno, CA	8.6	9.2	9.3	8.2	8.6	26.0	32.9	33.4	3,293	3,891
Prince Georges, MD	29.4	32.2	34.2	26.3	30.0	90.8	112.1	120.6	3,564	4,297
Macomb, MI	3.0	3.2	3.3	2.8	3.1	8.9	12.0	12.5	3,333	4,192
Hamilton, OH	5.9	6.1	6.1	5.7	5.9	15.3	20.5	21.2	2,679	3,540
Mecklenburg, NC	23.8	27.1	29.2	21.1	26.0	58.2	82.1	89.4	2,834	3,512
Ventura, CA	8.6	8.6	8.8	8.3	8.4	31.5	43.2	47.3	3,829	5,731
Essex, NJ	5.6	5.0	5.2	5.0	4.7	19.3	21.0	22.2	4,048	4,875
Middlesex, NJ	4.5	4.3	4.4	4.0	3.8	14.4	16.6	16.5	3,881	4,596
Baltimore, MD	23.3	27.5	29.6	20.7	24.5	63.8	92.9	101.0	3,227	4,285
Montgomery, PA	3.5	4.1	4.1	3.4	3.7	9.2	12.4	13.0	2,783	3,420
Kern, CA	9.2	10.3	10.9	8.6	10.1	30.3	40.7	40.6	3,504	4,011
Pierce, WA	3.4	3.6	3.6	3.2	3.5	13.0	16.6	17.3	4,216	5,030
Wake, NC	17.8	21.0	23.6	15.8	20.7	44.7	65.3	69.1	2,876	3,319
Monroe, NY	7.0	6.9	6.9	5.9	6.0	20.4	22.8	23.5	3,430	4,027
Gwinnett, GA	3.8	4.5	4.7	3.5	4.5	11.4	16.7	17.8	3,243	3,989
El Paso, TX	4.0	4.7	4.6	4.0	4.4	10.4	15.3	15.6	2,685	3,577
Lake, IL	3.2	3.3	3.3	2.9	3.0	9.6	13.0	13.6	3,277	4,489
San Mateo, CA	6.2	7.2	7.3	5.8	6.9	24.6	35.5	37.3	4,415	5,951
Oklahoma City, OK	2.6	2.3	2.5	2.3	2.3	4.4	5.7	6.1	1,860	2,663
Hidalgo, TX	1.9	2.2	2.5	1.9	2.5	4.0	5.6	6.7	2,174	2,702
Dekalb, GA	6.5	7.1	7.4	6.2	7.2	19.5	25.1	27.6	3,170	3,853
Multnomah, OR	6.0	5.0	4.9	5.2	4.5	15.0	16.6	19.5	3,050	4,348
San Joaquin, CA	7.4	7.7	7.9	6.8	7.0	22.6	30.4	32.1	3,509	4,607
Cobb, GA	3.9	4.7	4.8	3.8	4.4	11.9	16.2	17.1	3,353	4,030
Jackson, MO	2.1	1.9	2.0	2.0	1.9	5.0	5.8	6.0	2,519	3,078
Collin, TX	1.1	1.4	1.7	1.1	1.7	2.8	5.0	6.2	2,557	3,674
Jefferson, AL	4.8	4.5	4.3	4.7	4.3	14.7	16.9	17.2	3,122	4,020
Snohomish, WA	2.4	3.2	2.8	2.4	2.8	9.3	13.5	13.3	3,906	4,794
Norfolk, MA	0.6	0.5	0.5	0.5	0.5	1.6	2.0	2.2	2,977	4,654

¹ 2005 based on estimated resident population as of July 1.

Source: U.S. Census Bureau, 2006 Annual Survey of Government Employment; see also <<http://www.census.gov/govs/www/apessstl.html>> (accessed March 2007).