
Section 8

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 426–428). As defined by the census, governmental units include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities and numerous local irrigation, power, and other types of districts— are financed from rentals, charges for services, benefit assessments, grants from other governments, and other non-tax sources. The count of governments excludes semi-autonomous agencies through which states, cities, and counties sometimes provide for certain functions—for example, “dependent” school systems, state institutions of higher education, and certain other “authorities” and special agencies which are under the administrative or fiscal control of an established governmental unit.

Finances—The financial statistics relate to government fiscal years ending June 30 or at some date within the 12 previous months. The following governments are exceptions and are included as though they were part of the June 30 group; ending September 30, the state governments of Alabama and Michigan, the District of Columbia, and Alabama school districts; and ending August 31, the state 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 426. 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. See also <<http://www.census.gov/govs/cog/>>.

Table 427. Number of Local Governments by Type—States: 2007

[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					Special district ²			
	County	Municipal	Township ¹	School district	Total ³	Natural resources	Fire protection	Housing ⁴	
United States	89,476	3,033	19,492	16,519	13,051	37,381	7,227	5,873	3,463
Alabama	1,185	67	458	—	131	529	69	11	150
Alaska	177	14	148	—	—	15	—	—	14
Arizona	645	15	90	—	239	301	78	150	—
Arkansas	1,548	75	502	—	247	724	250	81	119
California	4,344	57	478	—	1,044	2,765	473	353	70
Colorado	2,416	62	270	—	180	1,904	180	252	89
Connecticut	649	—	30	149	17	453	1	72	114
Delaware	338	3	57	—	19	259	238	—	3
District of Columbia	2	—	1	—	—	1	—	—	—
Florida	1,623	66	411	—	95	1,051	125	61	94
Georgia	1,439	154	535	—	180	570	38	2	191
Hawaii	19	3	1	—	—	15	14	—	—
Idaho	1,240	44	200	—	116	880	174	150	10
Illinois	6,994	102	1,299	1,432	912	3,249	1,026	841	113
Indiana	3,231	91	567	1,008	293	1,272	139	1	65
Iowa	1,954	99	947	—	380	528	247	66	23
Kansas	3,931	104	627	1,353	316	1,531	258	1	197
Kentucky	1,346	118	419	—	175	634	126	156	13
Louisiana	526	60	303	—	68	95	8	3	—
Maine	850	16	22	466	98	248	15	—	34
Maryland	256	23	157	—	—	76	38	—	20
Massachusetts	861	5	45	306	82	423	16	16	252
Michigan	2,893	83	533	1,242	579	456	79	25	—
Minnesota	3,526	87	854	1,788	341	456	144	—	162
Mississippi	1,000	82	296	—	164	458	249	33	55
Missouri	3,723	114	952	312	536	1,809	329	357	124
Montana	1,273	54	129	—	332	758	132	220	13
Nebraska	2,659	93	530	454	288	1,294	83	417	168
Nevada	198	16	19	—	17	146	33	18	5
New Hampshire	545	10	13	221	164	137	10	16	21
New Jersey	1,383	21	324	242	549	247	15	196	—
New Mexico	863	33	101	—	96	633	576	—	6
New York	3,403	57	618	929	680	1,119	3	891	—
North Carolina	963	100	548	—	—	315	145	—	94
North Dakota	2,699	53	357	1,320	198	771	78	281	35
Ohio	3,702	88	938	1,308	668	700	106	85	77
Oklahoma	1,880	77	594	—	567	642	100	30	137
Oregon	1,546	36	242	—	234	1,034	204	271	21
Pennsylvania	4,871	66	1,016	1,546	515	1,728	5	—	90
Rhode Island	134	—	8	31	4	91	4	37	25
South Carolina	698	46	268	—	85	299	48	83	43
South Dakota	1,983	66	309	916	166	526	103	84	49
Tennessee	928	92	347	—	14	475	109	1	96
Texas	4,835	254	1,209	—	1,081	2,291	442	139	387
Utah	599	29	242	—	40	288	82	18	17
Vermont	733	14	45	237	293	144	14	16	10
Virginia	511	95	229	—	1	186	47	—	—
Washington	1,845	39	281	—	296	1,229	178	375	43
West Virginia	663	55	232	—	55	321	14	—	37
Wisconsin	3,120	72	592	1,259	441	756	251	—	177
Wyoming	726	23	99	—	55	549	131	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. ⁴ Includes community development.

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

Table 428. State and Local Government Current Receipts and Expenditures in the National Income and Product Accounts: 1990 to 2009

[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	2004	2005	2006	2007	2008	2009
Current receipts	738.0	991.9	1,322.6	1,601.0	1,730.4	1,829.7	1,927.3	1,974.2	1,995.5
Current tax receipts.....	519.1	672.1	893.2	1,059.4	1,163.1	1,249.0	1,313.4	1,336.3	1,263.1
Personal current taxes.....	122.6	158.1	236.7	248.6	276.7	302.5	322.8	330.0	273.0
Income taxes.....	109.6	141.7	217.4	224.7	251.7	276.1	295.5	302.4	245.0
Other.....	13.0	16.4	19.4	23.8	25.0	26.4	27.3	27.6	28.0
Taxes on production and imports.....	374.1	482.4	621.3	769.1	831.4	887.4	934.0	955.3	931.6
Sales taxes.....	184.3	242.7	316.8	370.7	402.2	430.4	446.3	443.9	422.7
Property taxes.....	161.5	202.6	254.7	326.7	346.9	370.1	396.3	410.6	421.8
Other.....	28.3	37.0	49.8	71.7	82.3	86.9	91.5	100.9	87.0
Taxes on corporate income.....	22.5	31.7	35.2	41.7	54.9	59.2	56.5	51.0	58.5
Contributions for government social insurance.....	10.0	13.6	10.8	24.1	24.8	21.8	19.8	21.1	21.9
Income receipts on assets.....	68.5	68.5	94.3	77.1	88.3	103.5	114.2	113.9	116.1
Interest receipts.....	64.1	63.0	86.7	66.7	76.4	90.9	101.2	100.1	101.8
Dividends.....	0.2	1.0	1.4	2.0	2.1	2.3	2.5	2.9	2.8
Rents and royalties.....	4.2	4.5	6.3	8.5	9.8	10.3	10.5	11.0	11.6
Current transfer receipts.....	133.5	224.2	313.9	439.4	454.3	456.7	483.9	506.1	597.5
Federal grants-in-aid.....	111.4	184.2	247.3	349.2	361.2	359.0	378.9	391.7	476.6
From business (net).....	7.1	13.5	28.6	36.5	36.5	38.4	41.3	45.6	47.9
From persons.....	14.9	26.5	38.0	53.7	56.5	59.2	63.7	68.8	73.1
Current surplus of government enterprises.....	6.9	13.5	10.4	1.0	0.1	-1.3	-3.9	-3.2	-3.2
Current expenditures	731.8	982.7	1,281.3	1,609.3	1,704.5	1,778.6	1,905.6	2,014.4	2,014.6
Consumption expenditures.....	547.0	701.3	930.6	1,139.1	1,212.0	1,282.3	1,366.1	1,452.4	1,430.5
Government social benefit payments to persons.....	127.7	217.6	271.4	384.3	404.8	402.9	433.7	455.0	475.9
Interest payments.....	56.8	63.5	78.8	85.6	87.3	93.0	98.7	103.9	106.8
Subsidies.....	0.4	0.3	0.5	0.4	0.4	0.4	7.1	3.0	1.4
Net state and local government saving	6.2	9.2	41.3	-8.4	25.9	51.0	21.7	-40.2	-19.2
Social insurance funds.....	2.0	4.0	2.0	6.9	7.4	4.7	1.9	2.0	1.9
Other.....	4.2	5.1	39.3	-15.3	18.5	46.4	19.8	-42.2	-21.1

Source: U.S. Bureau of Economic Analysis, *Survey of Current Business*, April 2010. See also <<http://www.bea.gov/national/nipaweb/SelectTable.asp?selected=N>>.

Table 429. Federal Grants-in-Aid to State and Local Governments: 1990 to 2010

[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
			Grants to individuals, total (mil. dol.)	Percent of total grants	State and local government expenditures from own sources ²	Federal outlays	Gross domestic product		
1990.....	135,325	11.0	77,264	57.1	25.2	10.8	2.4	198.1	6.3
1995.....	224,991	8.8	144,427	64.2	31.5	14.8	3.1	283.6	6.3
1996.....	227,811	1.3	146,493	64.3	30.8	14.6	3.0	280.5	-1.1
1997.....	234,160	2.8	148,236	63.3	30.2	14.6	2.9	283.1	0.9
1998.....	246,128	5.1	160,305	65.1	30.3	14.9	2.8	293.9	3.8
1999.....	267,886	8.8	172,384	64.3	31.2	15.7	2.9	314.8	7.1
2000.....	285,874	6.7	182,592	63.9	27.4	16.0	2.9	326.8	3.8
2001.....	318,542	11.4	203,920	64.0	28.4	17.1	3.1	354.9	8.6
2002.....	352,895	10.8	227,373	64.4	29.5	17.5	3.3	387.4	9.2
2003.....	388,542	10.1	246,570	63.5	30.5	18.0	3.5	416.2	7.4
2004.....	407,512	4.9	262,177	64.3	30.9	17.8	3.5	424.3	1.9
2005.....	428,018	5.0	273,898	64.0	30.8	17.3	3.4	428.0	0.9
2006.....	434,099	1.4	272,585	62.8	29.7	16.3	3.3	417.3	-2.5
2007.....	443,797	2.2	284,362	64.1	28.4	16.3	3.2	413.0	-1.0
2008.....	461,317	3.9	300,820	65.2	27.4	15.5	3.2	411.7	-0.3
2009.....	537,991	16.6	356,692	66.3	33.2	15.3	3.8	482.9	17.3
2010, est.....	653,665	21.5	394,502	60.4	(NA)	17.6	4.5	572.3	18.5

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. See also <<http://www.whitehouse.gov/omb/budget>>.

Table 430. Total Outlays for Grants to State and Local Governments—Selected Programs: 1990 to 2010

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

Program	1990	2000	2005	2006	2007	2008	2009	2010, est.
Total outlays for grants	135,325	285,874	428,018	434,099	443,797	461,317	537,991	653,665
Energy	461	433	636	651	667	524	999	5,927
Natural resources and environment	3,745	4,595	5,858	6,062	6,060	5,902	6,285	8,836
Environmental Protection Agency ¹	2,874	3,490	3,734	3,966	4,016	3,854	3,580	6,119
Agriculture	1,285	724	933	749	803	862	937	1,231
Transportation	19,174	32,222	43,368	46,681	47,945	51,216	55,438	72,249
Grants for airports ¹	1,220	1,624	3,530	3,841	3,874	3,808	3,759	3,265
Federal-aid highways ²	13,854	24,711	30,915	32,703	33,222	35,429	36,049	38,910
Urban mass transportation ¹	3,728	5,262	—	—	8,984	9,847	11,182	15,283
Community and regional development	4,965	8,665	20,167	21,285	20,653	19,221	17,368	21,221
Rural community advance program	139	479	814	773	760	5	(NA)	(NA)
Community development fund	2,818	4,955	4,985	5,012	10,867	8,935	6,408	7,230
Homeland Security	1,184	2,439	13,541	14,731	8,267	8,630	9,068	10,353
State and local programs	(NA)	(NA)	2,116	2,601	2,385	2,870	2,529	2,870
Firefighter assistance grants	(NA)	(NA)	1,185	228	499	(NA)	(NA)	(NA)
Operations, planning, and support	11	192	132	(NA)	(NA)	(NA)	(NA)	(NA)
Mitigation grants	(NA)	13	39	34	32	33	11	(NA)
Disaster relief	1,173	2,234	10,069	11,868	5,351	5,724	6,525	(NA)
Education, training, employment, social services	21,780	36,672	57,247	60,512	58,077	58,904	73,986	111,715
Education for the disadvantaged ³	4,437	8,511	14,539	14,604	14,409	14,799	15,797	22,157
School improvement programs ³	1,080	2,394	6,569	5,589	5,299	5,208	5,247	5,442
Special education	1,485	4,696	10,661	11,582	11,585	12,078	12,536	16,553
Social services-block grant	2,749	1,827	1,822	1,848	1,956	1,843	1,854	2,118
Children and family services programs	2,618	5,843	8,490	8,492	8,496	8,633	8,793	12,118
Training and employment services	3,042	2,957	3,372	4,566	3,006	3,052	3,768	5,357
Health	43,890	124,843	197,848	197,347	208,311	218,025	268,320	294,613
Substance abuse and mental health services ³	1,241	1,931	3,203	3,183	3,179	2,847	2,888	2,870
Grants to states for Medicaid ³	41,103	117,921	181,720	180,625	190,624	201,426	250,924	275,383
State children's health insurance fund ³	(NA)	1,220	5,129	5,451	6,000	6,900	7,547	8,903
Income security	36,768	68,653	90,885	89,816	90,971	96,102	103,169	121,818
SNAP (formerly Food Stamp Program) ³	2,130	3,508	4,385	4,608	4,602	4,935	5,624	6,627
Child nutrition programs ³	4,871	9,060	11,726	12,263	12,871	13,761	15,083	17,136
Temporary assistance for needy families ³	(NA)	15,464	17,357	16,897	16,876	17,532	17,861	17,754
Veterans benefits and services ³	134	434	552	625	639	695	809	935
Administration of justice	574	5,263	4,784	4,961	4,603	4,201	4,810	5,783

— Represents zero. 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. See also <<http://www.whitehouse.gov/omb/budget>>.

Table 431. Federal Aid to State and Local Governments by State: 2000 to 2008

[In millions of dollars (291,943 represents \$291,943,000,000). For fiscal year ending September 30]

State	2000	2005	2007	2008	State	2000	2005	2007	2008
U.S. ¹	291,943	403,660	439,794	469,773	MO	5,671	7,407	7,955	8,273
AL	4,570	6,306	6,869	6,994	MT	1,439	2,021	1,835	2,109
AK	2,260	2,671	2,431	2,604	NE	1,682	2,256	2,328	2,439
AZ	4,501	7,965	8,672	9,940	NV	1,244	2,213	2,320	2,450
AR	2,657	4,179	4,474	4,733	NH	1,116	1,483	1,626	1,692
CA	33,158	46,029	49,976	53,818	NJ	8,212	10,479	11,929	11,580
CO	3,273	4,538	4,900	5,321	NM	2,774	4,097	4,347	5,381
CT	3,771	4,539	4,963	5,279	NY	30,038	43,438	43,297	44,454
DE	818	1,142	1,225	1,363	NC	7,911	11,568	12,448	12,906
DC	2,963	3,450	2,137	11,946	ND	1,155	1,394	1,281	1,402
FL	11,676	19,046	20,033	20,659	OH	10,560	13,726	15,731	15,230
GA	7,192	8,914	10,465	10,675	OK	3,587	4,935	5,516	5,922
HI	1,221	1,731	1,971	2,120	OR	3,597	4,808	5,003	5,498
ID	1,229	1,814	2,031	2,688	PA	12,765	18,103	18,981	18,832
IL	11,271	14,616	16,141	16,267	RI	1,526	1,937	2,105	2,037
IN	5,142	6,483	7,258	8,272	SC	4,017	5,326	5,863	6,035
IA	2,639	3,594	3,688	4,014	SD	1,131	1,336	1,280	1,473
KS	2,315	2,872	3,415	3,514	TN	6,160	9,083	9,031	9,201
KY	4,720	5,779	6,370	6,867	TX	17,350	25,622	28,104	30,580
LA	5,248	7,148	13,278	12,457	UT	1,910	2,633	2,845	3,160
ME	1,850	2,623	2,546	2,695	VT	900	1,213	1,546	1,441
MD	5,538	6,800	7,372	7,473	VA	4,615	6,330	7,173	7,724
MA	7,500	9,989	11,224	11,402	WA	5,707	7,681	8,050	8,668
MI	9,486	12,113	12,822	13,587	WV	2,542	3,482	3,571	3,557
MN	4,599	5,878	7,001	7,533	WI	4,504	6,563	6,719	7,000
MS	3,420	5,168	8,239	7,484	WY	1,014	2,243	1,898	2,334

¹ Includes Island Areas and amounts not distributed to the states.

Source: U.S. Census Bureau, *Federal Aid to States for Fiscal Year 2008*. See also <<http://www.census.gov/prod/2009pubs/fas-08.pdf>>.

Table 432. Federal Aid to State and Local Governments—Selected Programs by State: 2008

[In millions of dollars (469,773 represents \$469,773,000,000). 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 Areas	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 (SNAP) ²	Supplemental Nutrition Assistance Program	Special supplemental food program (WIC)				No Child Left Behind Act	Title I programs	
United States, total	469,773	27,759	13,671	4,913	6,162	3,012	36,040	12,005	4,655	11,318	8,061
Alabama	6,994	466	266	33	107	60	576	179	80	199	118
Alaska	2,604	135	39	12	24	60	152	1	3	–	148
Arizona	9,940	547	297	60	131	60	903	253	95	267	287
Arkansas	4,733	328	178	34	65	51	377	123	51	128	74
California	53,818	3,407	1,659	520	990	238	4,917	1,451	668	1,679	1,119
Colorado	5,321	287	136	40	64	47	567	222	68	127	151
Connecticut	5,279	194	101	32	46	15	357	135	47	107	69
Delaware	1,363	85	45	10	15	16	129	47	25	33	26
District of Columbia	11,946	62	30	12	14	6	119	28	16	39	36
Florida	20,659	1,267	763	96	336	71	1,997	806	242	531	418
Georgia	10,675	960	583	70	226	80	102	6	4	–	93
Hawaii	2,120	116	45	14	34	23	227	63	24	40	101
Idaho	2,688	152	63	14	27	48	187	60	29	42	57
Illinois	16,267	917	507	120	210	80	1,691	679	201	540	271
Indiana	8,272	466	265	51	97	53	641	246	73	231	92
Iowa	4,014	254	120	25	49	60	350	159	39	76	76
Kansas	3,514	241	133	21	45	42	98	12	4	–	81
Kentucky	6,867	439	232	43	98	65	615	226	80	188	120
Louisiana	12,457	542	302	62	113	66	46	1	5	–	40
Maine	2,695	101	45	13	18	25	179	58	31	44	45
Maryland	7,473	344	177	43	91	33	649	239	69	212	179
Massachusetts	11,402	382	212	49	91	30	759	333	92	211	123
Michigan	13,587	759	350	111	189	109	1,195	390	182	422	202
Minnesota	7,533	431	204	73	100	54	512	201	68	115	126
Mississippi	7,484	405	224	31	79	71	492	123	72	176	122
Missouri	8,273	452	248	59	84	60	106	14	10	–	82
Montana	2,109	116	39	13	15	50	202	55	32	38	78
Nebraska	2,439	171	87	18	30	35	248	96	33	53	67
Nevada	2,450	144	75	15	37	18	260	68	31	88	73
New Hampshire	1,692	63	27	7	13	17	158	64	29	35	29
New Jersey	11,580	511	272	97	114	28	956	435	114	248	158
New Mexico	5,381	255	129	36	47	44	445	101	46	117	180
New York	44,454	1,708	877	345	384	102	3,203	959	412	1,351	481
North Carolina	12,906	814	445	82	177	110	1,093	447	121	309	217
North Dakota	1,402	82	31	10	12	29	150	39	26	31	54
Ohio	15,230	835	423	136	191	85	87	5	11	–	72
Oklahoma	5,922	436	223	50	92	71	578	197	71	133	178
Oregon	5,498	416	139	74	70	132	489	193	76	122	98
Pennsylvania	18,832	841	407	183	165	86	1,302	394	191	522	195
Rhode Island	2,037	75	37	8	19	10	21	5	–	–	16
South Carolina	6,035	398	238	22	92	46	609	237	79	195	98
South Dakota	1,473	100	40	14	16	30	76	12	2	–	62
Tennessee	9,201	544	297	60	124	63	746	289	96	231	131
Texas	30,580	2,455	1,552	179	582	141	3,397	1,018	430	1,166	782
Utah	3,160	198	105	27	37	29	330	161	35	52	83
Vermont	1,441	70	18	21	13	17	120	39	23	29	30
Virginia	7,724	417	195	83	82	57	875	360	92	210	213
Washington	8,668	502	217	60	132	94	627	217	77	169	164
West Virginia	3,557	179	89	12	35	42	265	75	45	95	49
Wisconsin	7,000	381	191	48	83	59	722	278	86	195	163
Wyoming	2,334	50	19	6	9	16	125	39	24	26	36
Island Areas:											
American Samoa	142	30	15	5	7	3	26	7	1	–	19
Micronesia	92	–	–	–	–	–	4	4	–	–	–
Guam	303	23	8	2	8	5	47	21	1	–	25
Marshall Islands	209	–	–	–	–	–	2	2	–	–	–
Northern Marianas	174	19	7	9	3	1	17	5	–	–	12
Palau	23	–	–	–	–	–	3	1	–	–	2
Puerto Rico	5,745	2,134	228	1,633	222	52	908	127	194	496	92
Virgin Islands	281	40	19	10	7	5	5	3	–	–	2
Undistributed amounts	1,725	13	–	–	–	13	–	–	–	–	–

See footnotes at end of table.

Table 432. Federal Aid to State and Local Governments—Selected Programs by State: 2008—Con.

[See headnote, page 270]

State and Island Areas	FEMA ³ total	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	4,330	47,344	9,038	25,266	2,647	3,277	7,116	8,707	4,003	3,026	1,678
Alabama	45	484	75	248	11	72	78	106	49	32	25
Alaska	16	105	18	37	3	3	46	58	29	12	17
Arizona	6	443	75	164	14	10	179	127	44	49	34
Arkansas	44	218	36	114	17	22	29	97	49	27	21
California	328	4,424	606	2,773	210	129	706	1,061	512	392	157
Colorado	8	413	44	248	33	17	72	113	55	38	20
Connecticut	3	721	52	454	87	45	83	113	67	27	19
Delaware	2	95	10	49	18	4	14	22	13	5	4
District of Columbia	—	7,265	621	4,756	241	289	1,359	160	19	12	129
Florida	515	1,633	244	951	47	74	317	259	126	91	42
Georgia	47	1,002	106	521	20	101	255	183	100	63	19
Hawaii	13	152	15	92	6	10	29	44	18	8	18
Idaho	2	85	16	40	10	1	18	46	29	10	8
Illinois	34	1,895	180	1,087	146	214	267	403	201	146	56
Indiana	17	472	71	290	15	34	61	181	90	63	28
Iowa	68	230	43	143	6	7	31	83	40	19	24
Kansas	324	171	38	86	8	13	26	64	27	29	8
Kentucky	15	426	44	246	9	51	77	123	54	43	26
Louisiana	1,235	3,653	3,113	354	20	71	95	126	49	61	16
Maine	16	217	23	114	35	8	38	42	19	11	11
Maryland	9	887	62	530	57	68	170	208	78	33	97
Massachusetts	6	1,690	129	1,099	221	73	168	179	93	58	28
Michigan	4	945	153	426	164	47	156	471	226	170	76
Minnesota	26	540	67	263	95	34	81	135	77	33	25
Mississippi	383	1,092	855	160	10	27	40	120	37	69	15
Missouri	84	511	64	302	17	44	83	156	62	66	28
Montana	14	79	13	32	4	4	26	33	14	7	11
Nebraska	68	138	20	75	4	13	26	37	24	5	7
Nevada	4	168	24	98	5	8	33	51	35	10	7
New Hampshire	7	171	18	100	18	6	29	30	18	8	4
New Jersey	18	1,415	110	838	201	99	167	232	133	73	25
New Mexico	11	179	35	92	7	6	38	59	25	18	16
New York	152	4,603	593	2,608	199	667	536	502	234	196	71
North Carolina	16	818	77	515	20	69	137	281	155	73	53
North Dakota	7	98	10	66	2	3	17	23	13	5	5
Ohio	40	1,369	168	793	84	102	222	350	157	153	39
Oklahoma	111	309	43	145	12	19	90	73	30	25	17
Oregon	23	325	43	190	15	12	65	148	64	52	32
Pennsylvania	31	1,703	253	842	164	185	260	347	187	112	48
Rhode Island	1	242	18	153	27	17	28	37	22	10	6
South Carolina	10	388	43	234	10	28	73	167	69	76	22
South Dakota	16	107	19	40	12	3	33	23	11	6	6
Tennessee	7	497	53	271	24	61	88	165	82	62	22
Texas	187	1,889	327	1,017	92	155	300	522	180	258	84
Utah	8	138	20	80	5	5	28	58	31	14	12
Vermont	7	103	12	66	12	4	9	26	12	6	8
Virginia	12	799	69	423	84	111	111	231	72	34	126
Washington	61	622	62	391	5	29	135	227	110	71	45
West Virginia	6	188	39	114	12	10	13	50	22	18	10
Wisconsin	20	438	60	204	68	22	83	163	93	39	31
Wyoming	5	33	5	15	3	2	10	22	11	5	6
Island Areas:											
American Samoa	—	1	1	—	—	—	1	1	—	1	1
Micronesia	2	—	—	—	—	—	—	1	—	1	—
Guam	30	34	4	26	—	2	2	5	—	3	1
Marshall Islands	—	—	—	—	—	—	—	—	—	—	—
Northern Marianas	2	5	2	3	—	—	—	2	—	1	1
Palau	—	—	—	—	—	—	—	—	—	—	—
Puerto Rico	11	676	133	270	36	162	75	152	33	111	8
Virgin Islands	—	33	3	20	1	6	4	8	3	3	2
Undistributed amounts	190	4	—	—	—	—	3	—	—	—	—

See footnotes at end of table.

Table 432. Federal Aid to State and Local Governments—Selected Programs by State: 2008—Con.

[See headnote, page 270]

State and Island Areas	Department of Health and Human Services						Department of Transportation				Other, federal aid ⁴
	Total	Administration for Children and Families			Centers for Medicare and Medicaid Services		Total	Highway trust fund	Federal Transit Administration	Other	
		Children & family services (Head Start)	Foster care and adoption assistance	Temporary assistance for needy families	Medicare and Medicaid Services	Other					
United States, total . . .	267,604	8,593	6,731	17,467	206,108	28,706	53,239	34,913	10,275	8,051	24,750
Alabama	3,681	133	48	118	2,961	421	1,206	1,060	68	78	430
Alaska	990	46	21	56	723	144	746	399	85	262	402
Arizona	6,623	186	137	243	5,304	753	890	600	188	102	401
Arkansas	3,002	84	54	77	2,537	251	487	384	24	79	181
California	32,910	1,098	1,662	3,918	22,773	3,459	4,798	2,735	1,303	760	1,972
Colorado	2,625	189	95	149	1,725	466	774	574	135	65	533
Connecticut	3,174	76	106	271	2,373	349	534	429	77	29	182
Delaware	744	17	7	21	595	104	167	141	9	17	119
District of Columbia	1,497	49	31	59	1,076	282	1,933	284	328	1,321	910
Florida	11,410	339	252	681	8,680	1,460	2,768	2,172	323	273	808
Georgia	6,511	213	128	438	5,047	685	1,468	1,143	189	137	402
Hawaii	1,093	38	39	139	748	129	334	245	30	58	142
Idaho	1,113	42	14	31	894	133	922	272	623	28	181
Illinois	9,325	344	260	605	6,968	1,147	1,402	1,243	14	145	600
Indiana	5,098	126	91	226	4,216	439	1,124	953	84	87	273
Iowa	2,318	72	61	134	1,803	247	501	410	42	50	210
Kansas	1,901	71	32	99	1,488	211	557	490	32	35	159
Kentucky	4,215	151	94	230	3,463	276	696	614	39	43	338
Louisiana	5,355	179	74	182	4,450	470	801	427	19	354	699
Maine	1,748	42	27	81	1,438	160	245	146	65	34	148
Maryland	4,327	111	142	252	3,233	589	626	527	19	81	422
Massachusetts	7,252	151	114	464	5,797	725	716	471	188	57	418
Michigan	8,197	299	192	640	6,097	968	1,461	988	324	149	556
Minnesota	4,567	123	76	257	3,588	524	950	627	139	184	373
Mississippi	3,751	195	16	104	3,101	335	946	493	180	273	295
Missouri	5,580	165	97	228	4,609	481	998	854	16	127	386
Montana	873	47	18	41	605	161	540	399	99	42	252
Nebraska	1,319	55	32	48	993	192	295	249	17	28	163
Nevada	1,097	33	33	58	744	228	437	247	128	63	288
New Hampshire	898	23	19	46	694	116	213	165	16	32	152
New Jersey	6,443	147	100	405	5,024	767	1,539	801	609	129	467
New Mexico	3,149	85	47	140	2,290	586	348	266	42	40	936
New York	29,437	590	707	2,390	23,695	2,056	3,551	1,446	1,967	138	1,297
North Carolina	8,244	276	114	335	6,750	769	1,264	872	279	113	374
North Dakota	577	37	15	26	375	126	266	229	11	25	200
Ohio	10,456	315	414	1,078	7,701	949	1,561	1,176	201	184	532
Oklahoma	3,325	136	70	167	2,560	392	757	664	48	45	334
Oregon	2,915	118	88	225	2,148	336	780	451	249	79	402
Pennsylvania	11,762	294	336	656	9,400	1,076	2,184	1,515	514	155	661
Rhode Island	1,303	25	22	93	1,039	123	223	176	25	22	135
South Carolina	3,763	108	43	117	3,105	390	447	359	44	45	253
South Dakota	700	48	8	22	458	164	291	239	14	37	161
Tennessee	5,807	167	74	206	4,845	513	867	679	80	108	567
Texas	17,376	643	284	583	13,956	1,910	3,406	2,578	476	351	1,348
Utah	1,562	60	26	61	1,180	235	492	302	127	63	374
Vermont	835	25	19	48	656	88	176	146	15	16	103
Virginia	3,855	136	89	167	2,965	497	1,142	846	204	92	393
Washington	4,866	172	139	345	3,566	644	1,247	724	388	135	516
West Virginia	2,185	64	52	88	1,773	208	478	413	18	47	205
Wisconsin	4,206	130	111	322	3,166	476	745	629	56	60	326
Wyoming	434	22	2	22	300	88	245	208	9	29	1,419
Island Areas:											
American Samoa	22	4	—	—	9	8	15	7	1	6	46
Micronesia	3	—	—	—	—	3	—	—	—	—	81
Guam	45	6	—	2	16	21	31	10	1	20	90
Marshall Islands	2	—	—	—	—	2	137	—	—	—	137
Northern Marianas	9	—	—	—	5	4	74	1	60	13	45
Palau	3	1	—	—	—	2	—	—	—	—	16
Puerto Rico	1,064	271	2	68	388	334	171	142	—	28	629
Virgin Islands	45	10	—	3	10	22	28	20	—	8	122
Undistributed amounts	18	6	—	—	—	12	1,239	275	34	931	261

— 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 2008. See also <<http://www.census.gov/prod/2009pubs/fas-08.pdf>>.

Table 433. State and Local Governments—Summary of Finances: 1990 to 2007

[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]

Item	1990	2000	2004	2005	2006	2007
Revenue ¹	1,032,115	1,942,328	2,435,084	2,528,912	2,736,542	3,072,645
From federal government	136,802	291,950	425,683	438,432	452,233	467,949
Public welfare	59,961	148,549	217,176	225,691	225,605	237,220
Highways	14,368	24,414	30,692	33,672	34,559	36,295
Education	23,233	45,873	71,010	74,136	79,397	79,514
Health and hospitals	5,904	15,611	23,316	22,725	23,819	24,555
Housing and community development	9,655	17,690	26,560	28,018	29,121	32,766
Other and unallocable	23,683	39,812	56,929	54,191	59,732	57,599
From state and local sources	895,313	1,650,379	2,009,401	2,090,479	2,186,018	2,604,695
General, net intergovernmental	712,700	1,249,373	1,464,058	1,588,292	1,733,785	1,867,945
Taxes	501,619	872,351	1,010,277	1,099,200	1,195,254	1,283,283
Property	155,613	249,178	318,242	335,981	359,109	389,573
Sales and gross receipts	177,885	309,290	360,629	384,383	412,114	439,586
Individual income	105,640	211,661	215,215	242,273	268,599	289,827
Corporation net income	23,566	36,059	33,716	43,138	52,931	60,592
Other	38,915	66,164	82,475	93,425	102,500	103,705
Charges and miscellaneous	211,081	377,022	453,781	489,093	538,531	584,662
Utility and liquor stores	58,642	89,546	114,054	119,607	131,642	141,234
Water supply system	17,674	30,515	36,087	37,377	40,274	43,652
Electric power system	29,268	42,436	55,980	59,157	65,387	70,494
Gas supply system	5,216	8,049	9,783	6,937	8,724	8,698
Transit system	3,043	3,954	6,506	10,146	10,881	11,568
Liquor stores	3,441	4,592	5,698	5,990	6,377	6,823
Insurance trust revenue ²	123,970	311,460	431,289	382,580	418,881	595,516
Employee retirement	94,268	273,881	365,265	316,576	352,521	532,154
Unemployment compensation	18,441	23,366	38,362	35,367	36,989	34,186
Direct expenditure	972,695	1,742,914	2,260,330	2,368,692	2,500,583	2,661,210
By function:						
Direct general expenditure ²	831,573	1,502,768	1,903,194	2,012,422	2,121,946	2,258,229
Education ²	288,148	521,612	655,361	689,057	727,967	774,373
Elementary and secondary	202,009	365,181	452,055	473,406	500,528	534,905
Higher education	73,418	134,352	173,086	182,146	191,758	204,706
Highways	61,057	101,336	118,179	124,602	135,412	144,713
Public welfare	107,287	233,350	335,257	362,932	370,325	384,769
Health	24,223	51,366	63,125	66,971	71,110	74,196
Hospitals	50,412	75,976	96,551	103,404	110,455	118,876
Police protection	30,577	56,798	69,707	74,727	79,066	84,088
Fire protection	13,186	23,102	28,330	31,439	34,167	36,828
Natural resources	12,330	20,235	23,299	25,057	25,482	28,717
Sanitation and sewerage	28,453	45,261	55,908	58,069	61,900	67,016
Housing and community development	15,479	26,590	37,221	39,969	41,980	45,937
Parks and recreation	14,326	25,038	30,467	31,941	34,769	37,526
Financial administration	16,217	29,300	36,163	36,519	37,441	39,631
Interest on general debt ³	49,739	69,814	81,723	81,119	85,660	93,586
Utility and liquor stores ³	77,801	114,916	159,732	160,682	174,679	189,330
Water supply system	22,101	35,789	44,806	45,799	47,752	54,331
Electric power system	30,997	39,719	59,299	58,612	66,308	69,736
Gas supply system	2,989	3,724	6,717	7,075	9,064	12,073
Transit system	18,788	31,883	44,237	44,310	46,327	47,587
Liquor stores	2,926	3,801	4,673	4,885	5,228	5,603
Insurance trust expenditure ²	63,321	125,230	197,405	195,588	203,958	213,652
Employee retirement	38,355	95,679	137,537	145,796	156,180	166,975
Unemployment compensation	16,499	18,648	43,278	29,849	28,097	28,934
By character and object:						
Current operation	700,131	1,288,746	1,662,510	1,764,453	1,863,023	1,977,229
Capital outlay	123,102	217,063	269,976	277,200	295,368	324,467
Construction	89,144	161,694	209,395	216,254	229,529	253,858
Equipment, land, and existing structures	33,958	55,369	60,581	60,947	65,839	1,977,229
Assistance and subsidies	27,227	31,375	36,922	39,469	41,035	324,467
Interest on debt (general and utility)	58,914	80,499	93,518	91,981	97,198	253,858
Insurance benefits and repayments	63,321	125,230	197,405	195,588	203,958	213,652
<i>Expenditure for salaries and wages</i> ⁴	<i>340,654</i>	<i>548,796</i>	<i>666,041</i>	<i>693,146</i>	<i>721,255</i>	<i>761,991</i>
Debt outstanding, year end	858,006	1,451,815	1,951,661	2,085,597	2,200,892	2,411,298
Long-term	838,700	1,427,524	1,913,286	2,054,838	2,167,684	2,379,359
Short-term	19,306	24,291	38,374	30,759	33,208	31,939
Long-term debt:						
Issued	108,468	184,831	346,813	321,960	339,333	386,465
Retired	64,831	121,897	241,111	223,862	227,682	227,545

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, 2007 Census of Government Finances. See also http://www.census.gov/govs/cog/how_data_collected.html. Data users who create their own estimates from this table should cite the U.S. Census Bureau as the source of the original data only.

Table 434. State and Local Governments—Revenue and Expenditures by Function: 2006 and 2007

[In millions of dollars (2,736,542 represents \$2,736,542,000,000) 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	2006			2007		
	Total	State	Local	Total	State	Local
Revenue ¹	2,736,542	1,773,208	1,406,440	3,072,645	2,000,366	1,539,014
Intergovernmental revenue ¹	452,233	419,143	476,196	467,949	430,278	504,407
Total revenue from own sources ¹	2,284,309	1,354,064	930,244	2,604,695	1,570,088	1,034,607
General revenue from own sources	1,733,785	966,233	767,552	1,867,945	1,027,524	840,421
Taxes ²	1,195,254	710,864	484,390	1,283,283	757,471	525,813
Property	359,109	11,794	347,315	389,573	12,621	376,952
Individual income	268,599	245,883	22,717	289,827	265,863	23,964
Corporation income	52,931	47,466	5,465	60,592	52,915	7,677
Sales and gross receipts	412,114	332,972	79,142	439,586	352,706	86,880
General sales	282,179	226,712	55,467	299,650	238,304	61,346
Selective sales ²	129,936	106,260	23,675	139,936	114,402	25,534
Motor fuel	36,972	35,702	1,270	37,904	36,543	1,361
Alcoholic beverages	5,369	4,925	444	5,620	5,166	453
Tobacco products	14,975	14,499	476	15,834	15,299	535
Public utilities	23,669	11,426	12,243	27,105	14,333	12,772
Motor vehicle and operators' licenses	22,599	21,087	1,512	23,195	21,613	1,582
Death and gift	4,875	4,745	130	5,111	4,924	187
Charges and miscellaneous ²	538,531	255,369	283,162	584,662	270,054	314,608
Current charges ²	334,841	137,401	197,440	351,824	141,573	210,251
Education ²	96,898	74,306	22,592	103,736	80,180	23,557
School lunch sales	6,745	22	6,723	6,920	22	6,898
Higher education	82,127	73,195	8,932	88,433	79,060	9,373
Natural resources	3,548	2,449	1,099	4,047	2,480	1,567
Hospitals	83,658	31,718	51,939	91,432	33,838	57,594
Sewerage	33,804	49	33,754	36,157	44	36,113
Solid waste management	13,633	476	13,157	14,458	432	14,025
Parks and recreation	8,659	1,462	7,197	8,812	1,495	7,317
Housing and community development	5,075	622	4,452	5,435	675	4,760
Airports	15,471	1,152	14,320	16,583	1,216	15,366
Sea and inland port facilities	3,699	1,066	2,633	3,867	1,137	2,730
Highways	16,302	10,326	5,976	10,640	6,086	4,554
Interest earnings	71,495	38,207	33,288	92,170	47,199	44,971
Special assessments	7,094	779	6,316	8,157	889	7,268
Sale of property	3,941	1,115	2,826	4,590	1,142	3,448
Utility and liquor store revenue	131,642	21,246	110,397	141,234	22,535	118,699
Insurance trust revenue	418,881	366,586	52,296	595,516	520,029	75,487
Expenditure ¹	2,507,086	1,551,555	1,390,867	2,665,881	1,635,747	1,499,268
Intergovernmental expenditure ¹	6,504	428,925	12,915	4,671	459,605	14,200
Direct expenditure ¹	2,500,583	1,122,631	1,377,952	2,661,210	1,176,142	1,485,068
General expenditure ²	2,121,946	918,205	1,203,740	2,258,229	964,590	1,293,639
Education ²	727,967	202,474	525,493	774,373	213,868	560,505
Elementary and secondary education	500,528	6,025	494,503	534,905	8,305	526,600
Higher education	191,758	180,769	30,990	204,706	170,801	33,905
Public welfare	370,325	324,714	45,611	384,769	336,510	48,259
Hospitals	110,455	44,320	66,135	118,876	47,953	70,923
Health	71,110	32,994	38,115	74,196	37,321	36,875
Highways	135,412	84,289	51,123	144,713	88,333	56,380
Police protection	79,066	10,838	68,228	84,088	11,383	72,706
Fire protection	34,167	—	34,167	36,828	—	36,828
Corrections	62,667	40,413	22,254	68,092	44,021	24,071
Natural resources	25,482	18,146	7,336	28,717	19,752	8,964
Sewerage	39,220	1,266	37,955	44,197	1,364	42,834
Solid waste management	22,679	3,254	19,425	22,819	2,226	20,593
Housing and community development	41,980	5,153	36,827	45,937	8,712	37,225
Governmental administration	111,335	46,814	64,521	119,396	49,236	70,160
Parks and recreation	34,769	4,876	29,893	37,526	5,181	32,345
Interest on general debt	85,660	37,808	47,852	93,586	41,594	51,992
Utility	169,451	24,904	144,547	183,727	24,530	159,196
Liquor store expenditure	5,228	4,338	890	5,603	4,664	939
Insurance trust expenditure	203,958	175,183	28,775	213,652	182,358	31,294
By character and object:						
Current operation	1,863,023	774,651	1,088,372	1,977,229	809,535	1,167,694
Capital outlay	295,368	101,432	193,936	324,467	110,044	214,423
Construction	229,529	83,858	145,672	253,858	90,788	163,070
Equipment, land, and existing structures	65,839	17,575	48,264	70,608	19,256	51,352
Assistance and subsidies	41,035	31,644	9,391	39,802	30,621	9,181
Interest on debt (general and utility)	97,198	39,720	57,478	106,061	43,584	62,476
Insurance benefits and repayments	203,958	175,183	28,775	213,652	182,358	31,294
<i>Expenditure for salaries and wages</i> ³	<i>721,255</i>	<i>203,164</i>	<i>518,091</i>	<i>761,991</i>	<i>217,018</i>	<i>544,973</i>

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

² Includes other items, not shown separately. ³ Included in items shown above.

Source: U.S. Census Bureau, *State and Local Government Finances*, 2006–07, July 2010. See also <<http://www.census.gov/govs/>>.

Table 435. State and Local Governments—Capital Outlays: 1990 to 2007

[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.]

Level and function	1990	2000	2002	2003	2004	2005	2006	2007
State & local governments: total	123,102	217,063	257,071	263,198	269,976	277,200	295,368	324,467
Percent of direct expenditure	12.7	12.5	12.6	12.2	11.9	11.7	11.8	12.2
By function: ¹								
Education ¹	25,997	60,968	71,680	70,813	74,597	77,779	82,505	91,466
Elementary and secondary	18,057	45,150	53,294	51,118	52,977	54,509	59,256	65,467
Higher education	7,441	15,257	17,652	19,044	21,121	22,782	22,798	25,356
Highways	33,867	56,439	66,017	65,523	65,964	69,642	76,371	83,289
Health and hospitals	3,848	5,502	6,126	7,158	7,241	7,711	8,538	9,737
Natural resources	2,545	4,347	4,247	4,244	4,657	4,543	4,473	6,372
Housing and community development	3,997	6,184	6,939	7,660	7,578	7,880	8,130	7,991
Air transportation	3,434	6,717	8,551	9,066	9,731	9,326	9,064	9,851
Sea and inland port facilities ²	924	1,618	1,691	3,721	1,798	1,598	1,850	2,140
Sewerage	8,356	10,093	11,574	12,467	14,068	14,170	15,336	17,683
Parks and recreation	3,877	6,916	9,093	9,224	7,866	8,151	9,267	10,085
Utilities	16,601	24,847	30,241	34,538	37,432	34,879	36,795	38,230
Water	6,873	10,542	11,831	13,536	13,651	14,402	14,356	16,960
Electric	3,976	4,177	6,538	6,438	7,173	6,055	7,793	7,981
Gas	310	400	358	422	582	544	520	508
Transit	5,443	9,728	11,514	14,142	16,026	13,879	14,126	12,781
Other	19,657	33,431	40,912	38,784	39,044	41,520	43,039	47,624
State governments: Total	45,254	76,233	89,767	91,943	90,950	94,181	101,432	110,444
Percent of direct expenditure	11.5	10.1	9.8	9.4	8.9	8.8	9.0	9.4
By function: ¹								
Education ¹	7,253	14,077	16,589	17,727	19,632	20,632	20,623	23,752
Elementary and secondary	388	521	490	643	716	442	580	1,734
Higher education	6,366	12,995	15,365	16,433	18,417	19,702	19,593	21,375
Highways	24,850	41,651	49,119	48,719	48,566	51,578	57,025	61,218
Health and hospitals	1,531	2,228	2,241	2,930	2,763	3,278	3,469	3,972
Natural resources	1,593	2,758	2,766	2,788	2,957	2,670	2,588	3,324
Housing and community development	119	860	582	774	222	338	196	505
Air transportation	339	561	525	846	795	615	519	655
Sea and inland port facilities ²	202	310	346	410	388	367	493	573
Sewerage	333	403	405	405	881	486	650	740
Parks and recreation	601	1,044	1,483	1,098	945	931	1,146	1,176
Utilities	2,605	4,232	5,145	7,084	5,211	4,319	5,907	4,859
Water	20	197	222	174	321	83	83	89
Electric	464	296	1,011	964	1,089	685	1,826	983
Gas	—	—	—	—	—	—	—	—
Transit	2,121	3,740	3,911	5,945	3,800	3,550	3,998	3,788
Other	6,098	8,108	10,567	9,163	8,589	8,967	8,817	9,272
Local governments: total	77,578	140,830	167,304	171,255	179,026	183,020	193,936	214,423
Percent of direct expenditure	13.5	14.3	14.8	14.5	14.4	14.1	14.1	14.4
By function: ¹								
Education ¹	18,744	46,890	55,091	53,087	54,965	57,147	61,882	67,714
Elementary and secondary	17,669	44,629	52,804	50,475	52,261	54,068	58,677	63,733
Higher education	1,076	2,261	2,286	2,612	2,704	3,079	3,205	3,981
Highways	9,017	14,789	16,898	16,804	17,398	18,064	19,346	22,071
Health and hospitals	2,316	3,274	3,886	4,228	4,478	4,433	5,069	5,765
Natural resources	952	1,589	1,481	1,456	1,699	1,873	1,885	3,048
Housing and community development	3,878	5,324	6,358	6,886	7,356	7,542	7,934	7,486
Air transportation	3,095	6,156	8,026	8,221	8,936	8,712	8,545	9,196
Sea and inland port facilities ²	722	1,308	1,345	3,310	1,410	1,231	1,357	1,567
Sewerage	8,023	9,690	11,169	12,062	13,186	13,684	14,687	16,943
Parks and recreation	3,276	5,872	7,611	8,126	6,921	7,221	8,122	8,909
Utilities	13,996	20,615	25,096	27,455	32,221	30,560	30,888	33,371
Water	13,559	25,323	30,345	29,621	30,454	32,553	34,222	38,352

— Represents or rounds to zero. ¹ Includes other education, not shown separately. ² Includes terminals.

Source: U.S. Census Bureau, *State and Local Government Finances*, 2006–07, July 2010, and unpublished data. See also

<<http://www.census.gov/govs/>>.

Table 436. State and Local Governments—Expenditures for Public Works: 2000 to 2007

[In millions of dollars (230,569 represents \$230,569,000,000), except percent. Public works include expenditures for current operations and capital outlays on highways, airports, sea and inland port facilities, sewerage, solid waste management, water supply, and mass transit systems. Represents direct expenditures excluding intergovernmental grants.]

Item	Total		Air trans- portation	Sea and inland port facilities	Sewerage	Solid waste manage- ment	Water supply	Mass transit
	Total	Highways						
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	294,638	124,602	17,962	3,896	36,599	21,469	45,799	44,310
State	92,823	76,575	1,406	1,156	1,109	3,184	319	9,074
Local	201,815	48,026	16,556	2,740	35,491	18,285	45,480	35,237
Capital expenditures (percent)	42.4	55.9	51.9	41.0	38.7	9.3	31.4	31.3
2007, Total	338,467	144,713	20,061	4,759	44,197	22,819	54,331	47,587
State	105,649	88,333	1,613	1,485	1,364	2,226	365	10,264
Local	232,818	56,380	18,448	3,275	42,834	20,593	53,966	37,323
Capital expenditures (percent)	42.8	57.6	49.1	45.0	40.0	10.1	31.2	26.9

Source: U.S. Census Bureau, *State and Local Government Finances*, 2006–07, July 2010, and unpublished data. See also

<<http://www.census.gov/govs/>>.

Table 437. State and Local Governments—Indebtedness: 1990 to 2007

[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 purposes	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
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
2006: Total	2,200.9	4,807.1	2,167.7	505.1	1,662.6	33.2	1,519.5	339.3	227.7
State	870.9	3,436.4	860.3	315.9	544.4	10.6	473.4	147.0	95.0
Local	1,330.0	1,370.7	1,307.4	189.1	1,118.2	22.6	1,046.0	192.4	132.7
2007: Total	2,411.3	5,470.7	2,379.4	553.8	1,825.6	31.9	1,673.3	386.5	227.5
State	936.5	3,922.4	929.9	354.7	575.3	6.6	499.7	161.4	92.7
Local	1,474.8	1,548.3	1,449.4	199.1	1,250.3	25.4	1,173.6	225.0	134.8

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, *State and Local Government Finances*, 2006–07, July 2010, and unpublished data. See also <<http://www.census.gov/govs>>.

Table 438. New Security Issues, State and Local Governments: 1990 to 2009

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

Type of issue, issuer, or use	1990	1995	2000	2003	2004	2005	2006	2007	2008	2009
All issues, new and refunding¹	122.9	145.7	180.4	384.3	357.9	409.6	389.5	426.2	390.6	410.9
<i>By type of issue:</i>										
General obligation	39.5	57.0	64.5	144.1	130.5	145.8	115.1	130.5	112.5	156.6
Revenue	83.3	88.7	115.9	238.0	227.4	263.8	274.4	295.7	278.1	254.3
<i>By type of issuer:</i>										
State	15.0	14.7	19.9	49.8	47.4	31.6	28.3	35.0	32.2	61.8
Special district of statutory authority ²	75.9	93.5	121.2	253.5	234.2	298.6	293.4	315.3	285.4	269.1
Municipality, county, or township	32.0	37.5	39.3	79.0	76.3	79.4	67.9	75.9	73.0	80.0
Issues for new capital	97.9	102.4	154.3	264.7	228.4	223.8	262.5	275.3	215.0	262.8
<i>By use of proceeds:</i>										
Education	17.1	24.0	38.7	70.4	65.4	71.0	70.3	70.9	57.3	62.6
Transportation	11.8	11.9	19.7	23.8	20.5	25.4	30.2	27.9	24.8	35.6
Utilities and conservation	10.0	9.6	11.9	10.3	9.2	9.9	7.8	11.4	12.7	12.1
Industrial aid	6.6	6.6	7.1	22.3	19.1	18.6	35.0	38.1	24.9	33.4
Other purposes	31.7	30.8	47.3	97.7	80.4	60.6	72.7	82.9	64.9	91.0

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. See also <<http://www.federalreserve.gov/econresdata/releases/govsecure/current.htm>>.

Table 439. State and Local Governments—Total Revenue and Expenditures by State: 2000 to 2007

[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/classification/>>]

State	Revenue				Expenditures			
	2000	2005	2006	2007	2000	2005	2006	2007
United States	1,942,328	2,528,912	2,736,542	3,072,645	1,746,943	2,373,309	2,507,086	2,665,881
Alabama	25,726	33,377	35,697	40,959	25,319	33,241	35,276	36,198
Alaska	10,525	11,404	13,247	15,460	8,628	10,027	10,788	11,663
Arizona	27,778	41,103	45,324	51,271	27,293	39,300	42,763	47,164
Arkansas	13,833	18,866	20,798	22,543	12,245	17,224	18,503	19,124
California	270,380	381,504	404,541	473,951	236,645	344,532	365,041	390,452
Colorado	29,603	38,915	41,158	46,709	26,173	35,063	37,107	40,478
Connecticut	25,828	30,490	33,554	37,417	24,411	29,649	31,502	32,672
Delaware	6,224	7,637	8,467	9,227	5,153	7,595	8,292	8,702
District of Columbia	6,383	10,043	11,075	11,389	6,527	8,860	10,091	10,585
Florida	92,402	135,562	151,624	172,872	84,301	130,858	140,638	148,513
Georgia	49,310	60,297	65,307	76,001	43,517	58,905	63,053	73,615
Hawaii	8,488	11,000	11,999	13,575	8,254	10,534	11,018	12,274
Idaho	7,590	10,004	10,850	12,347	6,404	8,915	9,330	9,967
Illinois	80,695	99,826	108,037	120,026	74,727	97,745	100,995	108,910
Indiana	32,716	44,261	51,062	49,162	31,250	42,048	44,033	46,814
Iowa	17,220	23,204	24,840	27,670	17,275	21,486	23,102	24,248
Kansas	16,235	19,990	21,602	24,269	14,419	18,949	20,295	21,799
Kentucky	25,200	28,044	31,152	33,817	21,473	26,963	29,514	31,716
Louisiana	27,109	35,858	39,729	46,815	25,018	32,578	35,314	39,298
Maine	8,554	11,383	11,700	12,481	7,652	10,207	10,713	10,862
Maryland	33,949	45,075	48,367	54,271	30,598	41,373	44,280	47,764
Massachusetts	46,103	62,109	66,603	70,530	44,362	59,312	61,910	64,752
Michigan	70,112	81,055	88,461	91,423	61,506	75,980	77,016	81,004
Minnesota	38,785	45,465	48,830	54,341	35,424	42,936	44,820	47,216
Mississippi	16,672	21,113	24,015	29,627	15,379	20,041	22,109	24,768
Missouri	31,635	41,340	44,201	49,755	27,953	37,186	39,551	42,037
Montana	5,643	7,438	8,019	9,183	4,983	6,412	6,948	7,448
Nebraska	11,650	15,905	17,006	18,271	10,831	14,332	15,320	16,839
Nevada	11,885	18,953	20,363	23,207	11,230	17,405	18,818	20,017
New Hampshire	6,948	8,911	9,380	10,366	6,222	8,679	9,030	9,416
New Jersey	62,331	79,126	85,517	95,276	54,590	79,845	82,928	87,088
New Mexico	13,073	16,656	18,452	20,972	11,195	15,596	16,404	18,123
New York	188,907	234,681	266,263	292,764	171,858	226,951	240,996	249,961
North Carolina	50,542	64,813	67,479	75,949	46,135	60,747	64,330	68,131
North Dakota	4,495	5,239	5,772	6,346	4,041	4,794	4,926	5,234
Ohio	80,074	102,498	107,494	121,412	68,418	91,959	97,514	100,220
Oklahoma	18,760	24,552	26,811	30,228	15,962	22,005	23,967	26,062
Oregon	28,644	32,406	36,149	41,861	24,086	29,084	30,549	32,261
Pennsylvania	80,546	103,692	109,300	121,211	75,624	101,484	104,228	106,958
Rhode Island	7,427	9,731	10,271	11,244	6,432	9,226	9,667	10,021
South Carolina	23,467	33,278	34,676	39,435	23,436	33,011	34,234	36,645
South Dakota	4,277	5,857	6,062	7,034	3,760	4,973	5,210	5,552
Tennessee	33,625	44,863	47,256	52,613	32,010	42,708	44,399	49,098
Texas	120,666	162,748	176,919	195,732	109,634	151,927	160,532	171,092
Utah	14,954	19,183	20,781	23,380	13,044	17,269	18,527	19,985
Vermont	4,019	5,393	5,732	6,366	3,766	5,179	5,390	5,806
Virginia	44,175	56,658	61,647	70,485	38,092	51,529	55,853	59,041
Washington	46,372	57,510	63,055	72,165	41,794	55,800	56,588	62,268
West Virginia	10,760	14,576	14,044	14,814	9,990	12,120	12,387	12,612
Wisconsin	43,003	48,235	47,967	55,882	34,559	43,146	45,316	46,692
Wyoming	7,030	7,084	7,885	8,539	3,743	5,619	5,972	6,719

Source: U.S. Census Bureau, Annual Survey of State & Local Government Finances, 2000–2007, July 2010, <<http://www.census.gov/govs/>>.

Table 440. State and Local Governments—Revenue by State: 2007

[In millions of dollars (3,072,645 represents \$3,072,645,000,000). For fiscal year ending in year shown; see text, this section]

State	Total revenue	General revenue from own sources								
		Total	Intergovernmental from federal government	General revenue from own sources	Select taxes					
					Total ¹	Property	Sales and gross receipt	Individual income	Corporation income	Other taxes
United States . . .	3,072,645	2,335,894	467,949	1,867,945	1,283,283	389,573	439,586	289,827	60,592	82,662
Alabama	40,959	31,571	7,823	23,748	13,530	2,095	6,422	3,140	506	1,137
Alaska	15,460	12,982	2,547	10,435	4,944	1,036	483	—	814	2,542
Arizona	51,271	41,202	8,713	32,488	23,335	6,221	11,299	3,747	986	843
Arkansas	22,543	17,691	4,507	13,184	9,179	1,348	4,886	2,168	363	282
California	473,951	316,410	55,362	261,047	179,855	48,642	54,207	53,318	11,158	9,886
Colorado	46,709	35,335	5,646	29,689	18,635	5,665	6,594	4,795	479	843
Connecticut	37,417	30,764	4,561	26,203	21,516	8,070	5,319	6,335	894	695
Delaware	9,227	7,633	1,264	6,370	3,658	569	462	1,073	302	1,217
District of Columbia	11,389	9,747	2,999	6,748	5,192	1,516	1,330	1,313	417	590
Florida	172,872	133,716	22,956	110,760	72,974	26,846	35,687	—	2,443	6,807
Georgia	76,001	62,305	13,797	48,509	33,088	9,519	12,773	8,799	1,017	689
Hawaii	13,575	11,223	2,242	8,981	6,545	1,137	3,388	1,560	101	142
Idaho	12,347	9,442	1,978	7,464	4,762	1,114	1,699	1,406	188	222
Illinois	120,026	91,714	17,004	74,711	55,079	20,451	18,612	9,408	2,936	2,293
Indiana	49,162	42,025	8,229	33,796	21,323	6,170	8,035	5,219	987	661
Iowa	27,670	21,868	4,562	17,306	10,933	3,616	3,460	2,741	325	372
Kansas	24,269	19,970	3,353	16,617	11,354	3,459	4,022	2,747	527	421
Kentucky	33,817	26,965	6,724	20,241	13,705	2,580	5,083	4,042	1,110	649
Louisiana	46,815	39,414	13,298	26,116	17,593	2,611	9,341	3,214	753	1,562
Maine	12,481	10,362	2,523	7,838	5,743	2,059	1,690	1,469	184	254
Maryland	54,271	43,947	8,089	35,858	27,065	6,547	6,332	10,743	782	2,200
Massachusetts	70,530	55,147	10,653	44,494	32,120	11,042	6,171	11,400	2,107	1,100
Michigan	91,423	71,849	14,390	57,460	37,086	14,530	11,879	6,911	1,786	1,070
Minnesota	54,341	41,449	7,333	34,117	23,661	6,116	7,527	7,231	1,184	1,088
Mississippi	29,627	23,815	9,729	14,086	8,819	2,206	4,269	1,402	369	448
Missouri	49,755	37,539	8,653	28,886	19,171	5,258	7,172	5,168	391	918
Montana	9,183	7,137	2,017	5,120	3,272	1,107	535	833	179	462
Nebraska	18,271	13,388	2,710	10,678	7,211	2,381	2,387	1,651	213	448
Nevada	23,207	17,838	2,471	15,368	10,444	2,875	6,078	—	—	1,321
New Hampshire	10,366	8,550	1,684	6,865	4,743	2,912	735	107	596	307
New Jersey	95,276	78,612	11,778	66,834	51,428	21,483	12,287	11,727	2,887	2,595
New Mexico	20,972	16,366	4,480	11,886	7,455	1,009	3,499	1,178	460	1,106
New York	292,764	222,609	45,141	177,468	134,027	38,076	32,517	42,663	12,410	7,425
North Carolina	75,949	62,329	14,316	48,013	32,422	7,306	11,026	10,589	1,566	1,287
North Dakota	6,346	5,364	1,332	4,032	2,600	698	909	317	136	481
Ohio	121,412	84,571	18,206	66,365	45,695	13,315	14,384	13,742	1,211	2,066
Oklahoma	30,228	23,995	5,684	18,311	11,822	1,931	4,553	2,775	561	1,390
Oregon	41,861	26,931	5,914	21,017	12,749	3,958	1,105	5,612	463	1,150
Pennsylvania	121,211	93,161	19,024	74,137	52,108	14,915	15,036	13,632	2,287	5,420
Rhode Island	11,244	8,794	2,103	6,691	4,786	1,964	1,370	1,086	179	136
South Carolina	39,435	31,288	7,054	24,234	13,795	4,293	4,864	3,239	312	901
South Dakota	7,034	5,097	1,414	3,684	2,390	819	1,294	—	77	142
Tennessee	52,613	38,872	8,916	29,956	18,818	4,524	10,784	249	1,120	1,674
Texas	195,732	155,716	31,044	124,672	82,036	34,193	38,340	—	—	7,753
Utah	23,380	18,279	3,458	14,822	9,093	2,038	3,484	2,561	399	307
Vermont	6,366	5,479	1,433	4,047	2,935	1,237	856	581	83	101
Virginia	70,485	54,930	7,463	47,467	32,374	10,018	8,538	10,239	880	2,185
Washington	72,165	50,027	8,911	41,116	27,542	7,368	17,083	—	—	2,599
West Virginia	14,814	13,277	3,417	9,860	6,102	1,136	2,310	1,361	539	668
Wisconsin	55,882	40,078	7,166	32,913	23,329	8,397	6,394	6,334	923	914
Wyoming	8,539	7,118	1,878	5,241	3,247	1,197	1,072	—	—	895

See footnotes at end of table

Table 440. State and Local Governments—Revenue by State: 2007—Con.

[See headnote page 278]

State	General revenue from own sources—Con.								Utility and liquor stores	Insurance trust revenue
	Current charges and miscellaneous revenue									
	Total	Current charges				Miscellaneous revenue				
		Total ¹	Educa-tion	Hospi-tals	Sewer-age	Total ¹	Interest earnings	Special assess-ments		
United States	584,662	351,824	103,736	91,432	36,157	232,837	92,170	8,157	141,234	595,516
Alabama	10,218	7,205	2,243	3,714	367	3,013	1,086	34	2,826	6,563
Alaska	5,490	1,099	183	192	65	4,391	1,711	9	302	2,177
Arizona	9,154	5,041	1,852	687	629	4,113	1,615	124	3,985	6,085
Arkansas	4,005	2,682	1,036	896	218	1,323	580	25	792	4,059
California	81,193	51,644	9,132	13,070	5,178	29,549	12,296	1,494	25,730	131,811
Colorado	11,053	6,877	2,497	1,458	638	4,177	1,713	361	2,187	9,186
Connecticut	4,687	2,540	1,003	404	286	2,147	894	39	723	5,931
Delaware	2,711	1,266	560	16	144	1,446	321	434	383	1,211
District of Columbia	1,555	639	41	—	186	916	280	1	813	829
Florida	37,787	22,652	3,916	5,263	2,395	15,135	5,024	1,818	8,418	30,738
Georgia	15,421	10,381	2,437	4,046	1,012	5,040	1,576	65	4,314	9,982
Hawaii	2,436	1,510	285	408	192	926	385	32	249	2,103
Idaho	2,702	1,911	424	707	161	791	326	41	324	2,581
Illinois	19,632	10,679	4,037	1,257	995	8,953	3,989	417	3,259	25,052
Indiana	12,473	7,549	3,191	2,571	783	4,924	1,728	46	1,956	5,181
Iowa	6,373	4,431	1,551	1,843	334	1,942	884	18	1,044	4,759
Kansas	5,262	3,575	1,195	1,378	298	1,687	695	63	1,166	3,373
Kentucky	6,535	4,246	1,454	1,370	369	2,289	1,162	20	1,406	5,447
Louisiana	8,523	4,819	1,119	2,057	325	3,704	1,634	38	1,214	6,187
Maine	2,096	1,147	430	73	141	949	314	12	114	2,006
Maryland	8,793	5,320	2,236	165	756	3,473	1,119	76	919	9,405
Massachusetts	12,374	6,136	2,243	488	851	6,239	2,779	441	2,974	12,408
Michigan	20,374	12,731	5,077	2,908	1,471	7,643	2,615	221	2,944	16,629
Minnesota	10,456	6,415	2,317	1,370	624	4,040	1,507	381	2,007	10,884
Mississippi	5,267	3,963	1,032	2,300	185	1,304	439	9	1,045	4,766
Missouri	9,714	5,821	2,249	1,724	571	3,894	1,862	45	1,702	10,515
Montana	1,848	1,012	477	62	74	836	359	61	173	1,874
Nebraska	3,467	2,219	782	734	146	1,248	455	68	2,938	1,946
Nevada	4,924	2,964	574	595	374	1,959	743	83	993	4,375
New Hampshire	2,123	1,132	567	11	95	991	505	4	529	1,287
New Jersey	15,406	9,195	3,139	1,036	1,317	6,211	2,402	7	1,671	14,993
New Mexico	4,431	1,695	556	534	131	2,736	1,097	27	496	4,110
New York	43,441	23,263	4,320	6,220	1,786	20,178	7,264	115	12,933	57,222
North Carolina	15,591	10,555	2,936	4,144	1,185	5,037	2,066	22	4,041	9,580
North Dakota	1,432	842	427	5	40	590	316	61	116	866
Ohio	20,671	12,768	5,456	2,844	1,515	7,902	3,328	239	3,032	33,809
Oklahoma	6,489	4,079	1,736	1,013	256	2,410	819	16	1,420	4,813
Oregon	8,268	4,800	1,440	1,019	741	3,468	1,051	96	1,727	13,202
Pennsylvania	22,029	12,862	4,567	1,842	1,950	9,167	4,631	129	4,026	24,024
Rhode Island	1,905	874	411	5	87	1,031	458	4	193	2,257
South Carolina	10,439	7,639	1,961	3,950	441	2,800	1,040	65	2,954	5,193
South Dakota	1,294	652	288	38	58	641	330	20	253	1,684
Tennessee	11,138	6,474	1,783	2,408	562	4,664	1,077	110	7,767	5,974
Texas	42,636	24,087	7,895	6,789	2,718	18,549	8,324	222	10,626	29,391
Utah	5,729	3,783	1,302	931	279	1,946	918	60	1,893	3,207
Vermont	1,112	619	434	—	51	493	211	4	249	638
Virginia	15,093	9,555	3,196	2,458	922	5,538	1,971	145	2,220	13,336
Washington	13,574	9,359	2,366	2,469	1,388	4,215	1,726	183	6,311	15,827
West Virginia	3,758	1,897	752	267	193	1,861	519	29	274	1,262
Wisconsin	9,584	6,146	2,258	1,041	627	3,439	1,464	114	1,381	14,422
Wyoming	1,994	1,074	176	650	47	920	561	9	223	1,197

— Represents or rounds to zero. ¹ Includes items not shown separately.Source: U.S. Census Bureau, *State Government Finances 2006–2007*, July 2010, <<http://www.census.gov/govs>>.

Table 441. State and Local Governments—Expenditures and Debt by State: 2007

[In millions of dollars (2,665,881 represents \$2,665,881,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expenditures	General expenditures								
		Direct general expenditures								
		Total ¹	Educa-tion	Public welfare	Health	Hospi-tals	High-ways	Police protec-tion	Correc-tions	
United States	2,665,881	2,262,900	2,258,229	774,373	384,769	74,196	118,876	144,713	84,088	68,092
Alabama	36,198	30,987	30,987	12,031	4,758	886	3,646	1,957	976	768
Alaska	11,663	10,340	10,340	2,604	1,427	184	229	1,400	236	241
Arizona	47,164	39,288	39,288	12,972	6,577	1,620	1,021	2,706	2,046	1,545
Arkansas	19,124	17,053	17,053	6,777	3,639	271	927	1,156	480	448
California	390,452	318,341	314,791	98,462	46,933	12,507	17,175	14,186	13,875	12,625
Colorado	40,478	33,550	33,547	11,544	3,814	1,061	1,788	2,116	1,345	1,176
Connecticut	32,672	28,390	28,390	10,674	4,763	685	1,284	1,218	907	660
Delaware	8,702	7,751	7,750	2,710	1,316	389	63	481	309	266
District of Columbia	10,585	8,480	8,480	1,546	2,161	387	145	105	500	226
Florida	148,513	130,630	130,630	39,515	18,569	4,168	6,587	9,805	6,288	4,230
Georgia	73,615	63,714	63,714	23,258	9,390	1,968	4,774	6,438	2,136	2,210
Hawaii	12,274	10,995	10,995	3,240	1,526	649	455	502	305	197
Idaho	9,967	8,990	8,990	2,970	1,513	203	742	803	300	270
Illinois	108,910	91,124	91,124	30,630	14,547	2,765	2,414	6,661	4,061	1,867
Indiana	46,814	42,132	42,132	15,465	7,164	759	2,989	2,431	1,118	975
Iowa	24,248	21,634	21,634	8,099	3,610	476	2,158	1,863	586	436
Kansas	21,799	19,377	19,377	7,069	3,000	376	1,570	1,665	678	383
Kentucky	31,716	27,110	27,108	9,693	5,763	661	1,434	2,356	629	657
Louisiana	39,298	34,646	34,646	10,109	4,856	744	2,851	2,213	1,212	1,067
Maine	10,862	10,059	10,045	3,091	2,457	504	125	727	232	198
Maryland	47,764	42,760	42,760	15,655	7,013	1,593	481	2,760	1,782	1,661
Massachusetts	64,752	54,615	54,421	16,797	12,291	1,048	1,375	2,272	1,825	1,285
Michigan	81,004	69,937	69,937	28,208	11,027	3,309	3,081	2,721	2,337	2,371
Minnesota	47,216	40,932	40,932	13,882	9,405	1,004	1,704	3,204	1,412	840
Mississippi	24,768	22,161	22,161	6,717	4,041	402	2,623	1,877	573	431
Missouri	42,037	36,645	36,645	12,794	5,892	1,428	2,411	2,967	1,401	801
Montana	7,448	6,648	6,648	2,333	853	366	100	730	206	181
Nebraska	16,839	12,537	12,508	4,717	2,077	416	806	1,010	356	326
Nevada	20,017	17,231	17,225	5,679	1,872	369	899	1,790	985	662
New Hampshire	9,416	8,469	8,469	3,261	1,546	140	56	625	296	164
New Jersey	87,088	74,972	74,972	29,611	12,038	1,651	2,176	3,512	3,058	2,029
New Mexico	18,123	16,215	16,215	5,552	3,221	496	852	1,323	598	468
New York	249,961	204,645	204,016	60,844	44,639	5,651	11,553	9,430	7,642	5,660
North Carolina	68,131	59,236	59,236	21,572	9,799	2,756	4,929	3,330	2,033	1,743
North Dakota	5,234	4,737	4,737	1,744	737	90	18	599	106	89
Ohio	100,220	84,718	84,715	29,965	17,220	3,929	3,333	4,697	2,956	1,628
Oklahoma	26,062	22,743	22,698	8,676	4,419	674	1,018	1,748	719	667
Oregon	32,261	26,335	26,335	8,653	3,801	948	1,274	1,946	967	990
Pennsylvania	106,958	91,686	91,525	31,552	20,333	3,669	2,173	6,939	2,669	3,042
Rhode Island	10,021	8,564	8,537	2,797	2,006	171	94	363	327	220
South Carolina	36,645	31,134	31,134	11,395	5,368	1,105	3,901	1,362	901	661
South Dakota	5,552	4,958	4,958	1,613	768	144	96	706	137	140
Tennessee	49,098	35,993	35,993	11,430	7,619	1,535	2,851	2,282	1,355	953
Texas	171,092	147,303	147,303	59,001	20,359	3,561	9,489	11,671	5,246	4,712
Utah	19,985	16,762	16,762	6,374	2,180	514	818	1,169	583	476
Vermont	5,806	5,272	5,272	2,154	1,204	156	18	437	141	114
Virginia	59,041	53,133	53,132	20,966	7,672	1,531	2,768	3,002	1,911	1,941
Washington	62,268	49,629	49,624	16,537	7,097	2,094	3,508	3,521	1,413	1,581
West Virginia	12,612	11,806	11,806	4,543	2,418	315	324	1,057	268	272
Wisconsin	46,692	40,489	40,489	14,879	7,447	1,576	1,122	3,207	1,494	1,366
Wyoming	6,719	6,042	6,042	2,010	623	294	649	595	175	171

See footnotes at end of table.

Table 441. State and Local Governments—Expenditures and Debt by State: 2007—Con.

[See headnote, page 280]

State	General expenditures—Con.								Utility and liquor store expenditures	Insurance trust expenditures	Total debt outstanding
	Direct general expenditures—Con.										
	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste	Governmental administration	Interest on general debt	Other direct general expenditures			
United States . . .	28,717	37,526	45,937	44,197	22,819	119,396	93,586	208,832	189,330	213,652	2,411,298
Alabama	282	422	452	305	252	1,339	952	1,752	2,776	2,435	24,586
Alaska	277	122	271	89	77	724	441	2,175	473	850	9,997
Arizona	626	1,030	472	1,204	361	2,404	1,354	3,115	4,890	2,985	39,330
Arkansas	230	205	171	295	181	885	451	962	852	1,218	12,208
California	6,104	5,516	8,686	6,144	3,531	20,991	12,841	34,813	35,357	36,753	330,359
Colorado	358	1,076	697	806	139	2,292	1,695	3,343	3,349	3,579	46,478
Connecticut	106	242	682	385	375	1,678	1,459	2,892	1,111	3,172	32,727
Delaware	130	95	118	190	127	656	316	678	480	471	7,372
District of Columbia	18	370	449	228	296	528	375	984	1,974	130	8,916
Florida	4,681	3,155	2,137	2,455	2,440	7,957	4,749	15,551	10,035	7,847	134,438
Georgia	481	981	1,062	1,467	744	3,133	1,297	3,933	5,511	4,390	48,470
Hawaii	152	253	216	263	218	661	607	1,760	401	878	10,304
Idaho	243	129	47	212	133	571	218	742	306	672	5,223
Illinois	569	2,813	1,904	1,459	522	4,471	5,207	9,851	6,215	11,570	116,526
Indiana	356	692	649	881	211	1,913	1,703	4,519	2,330	2,352	41,556
Iowa	294	326	167	335	168	917	644	1,653	1,116	1,498	14,772
Kansas	266	234	202	301	130	917	821	1,787	1,177	1,244	19,957
Kentucky	375	285	285	463	221	1,241	1,321	1,709	1,748	2,859	37,713
Louisiana	641	621	3,295	500	293	1,788	1,417	3,204	1,632	3,020	27,879
Maine	178	79	251	158	117	509	337	1,134	131	672	7,986
Maryland	609	942	1,038	700	587	2,328	1,625	3,797	1,559	3,445	36,348
Massachusetts	310	407	1,708	1,081	404	2,548	3,962	6,440	4,408	5,729	89,414
Michigan	401	845	970	1,936	481	3,152	2,919	4,584	3,568	7,499	73,128
Minnesota	587	826	844	620	353	1,989	1,575	2,920	2,346	3,939	38,706
Mississippi	300	153	217	226	185	807	459	3,236	1,068	1,539	12,556
Missouri	375	555	616	761	149	1,466	1,729	3,056	2,062	3,330	38,816
Montana	266	68	102	80	80	482	234	741	198	602	6,313
Nebraska	254	174	198	201	97	521	275	1,158	3,736	565	11,491
Nevada	229	686	226	267	21	1,343	715	1,243	1,566	1,220	22,083
New Hampshire	71	92	175	112	114	463	462	792	482	465	10,253
New Jersey	435	1,076	1,074	1,171	1,175	3,402	3,320	8,813	3,011	9,105	85,692
New Mexico	290	304	146	192	145	932	496	1,252	657	1,250	12,195
New York	609	2,533	4,840	3,551	2,545	9,483	9,519	23,220	22,305	23,011	259,599
North Carolina	744	969	883	1,418	694	2,319	1,538	4,456	4,749	4,146	50,213
North Dakota	190	104	60	51	46	235	206	619	147	350	3,632
Ohio	398	1,082	1,953	2,583	493	4,955	3,272	5,121	3,516	11,986	66,817
Oklahoma	211	331	263	383	204	1,195	646	1,362	1,440	1,878	16,565
Oregon	500	534	536	791	142	1,721	1,127	2,399	2,141	3,785	29,063
Pennsylvania	692	933	1,761	2,011	746	5,018	4,521	5,537	5,550	9,722	112,446
Rhode Island	45	67	179	113	108	591	453	800	281	1,176	10,460
South Carolina	280	371	360	434	328	1,789	1,186	1,631	3,196	2,314	35,870
South Dakota	145	125	102	115	34	284	174	464	273	321	4,853
Tennessee	310	517	666	629	329	1,718	1,000	2,527	10,993	2,112	33,961
Texas	1,487	1,894	1,836	2,615	1,032	5,632	7,337	10,815	12,847	10,942	187,701
Utah	244	414	301	353	133	1,305	498	1,402	2,200	1,022	15,924
Vermont	73	37	122	75	39	242	191	303	286	247	4,105
Virginia	261	968	984	923	595	2,867	1,751	4,244	2,640	3,268	51,080
Washington	892	935	1,069	1,490	544	2,152	2,022	4,693	7,823	4,816	62,107
West Virginia	181	141	134	263	72	751	327	834	369	437	9,083
Wisconsin	732	654	339	835	356	1,738	1,748	3,147	1,787	4,416	41,792
Wyoming	229	142	25	78	53	390	91	666	261	415	2,239

¹ Includes items not shown separately.

Source: U.S. Census Bureau, *State and Local Government Finances, 2006–2007*, July 2010, <<http://www.census.gov/govs/>>.

Table 442. State Resources, Expenditures, and Balances: 2008 and 2009

[In millions of dollars (1,502,492 represents \$1,502,492,000,000). 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. Minus sign (-) indicates deficit]

State	Expenditures by fund source				State general fund					
	Total, 2008 actual	2009 ¹ estimated			Resources ^{3,4}		Expenditures ⁴		Balance ^{5,6}	
		Total ²	General fund	Federal fund	2008	2009 ¹	2008	2009 ¹	2008	2009 ¹
United States . . .	1,502,492	1,592,818	664,421	478,369	734,875	674,794	687,269	663,890	34,550	8,165
Alabama	40,159	46,558	16,496	13,704	8,748	7,515	8,612	7,465	219	50
Alaska	12,322	14,315	5,899	3,434	9,723	6,659	5,463	5,152	-	-
Arizona	24,721	27,070	9,111	10,662	10,038	8,277	10,037	8,775	1	-499
Arkansas	16,899	18,403	4,400	5,516	4,353	4,435	4,353	4,435	-	-
California	194,276	208,864	91,547	76,629	105,361	87,733	102,986	91,547	2,376	-3,379
Colorado	25,129	26,928	7,730	6,247	7,767	7,605	7,440	7,456	327	148
Connecticut	24,536	25,010	16,779	1,982	16,419	15,880	16,319	16,828	99	-948
Delaware	8,621	8,741	3,296	1,256	3,948	3,674	3,422	3,296	526	379
Florida	64,379	65,517	24,803	18,853	28,029	24,274	27,708	23,973	321	301
Georgia	36,762	36,203	18,076	12,105	21,655	19,638	19,438	17,455	2,217	2,183
Hawaii	11,160	11,822	5,375	1,919	5,737	5,338	5,407	5,375	330	-37
Idaho	5,930	6,780	2,744	2,460	3,033	2,720	2,794	2,720	240	50
Illinois	46,877	48,379	19,830	14,417	30,301	29,285	27,153	29,961	141	279
Indiana	24,239	25,720	13,037	9,061	14,144	14,113	12,730	13,019	1,050	964
Iowa	16,129	17,716	5,961	4,970	6,084	5,934	5,888	5,934	48	-
Kansas	12,689	13,375	6,349	3,366	6,628	6,236	6,102	6,164	527	73
Kentucky	22,995	24,057	9,031	8,233	9,816	9,263	9,450	9,158	86	40
Louisiana	29,995	32,823	9,468	16,139	11,326	10,370	9,633	7,382	866	76
Maine	7,427	8,092	3,020	2,778	3,131	3,100	3,129	3,018	1	52
Maryland	29,798	31,586	14,315	7,791	14,926	14,396	14,439	14,309	487	87
Massachusetts	44,146	45,523	27,499	2,841	35,261	33,256	33,035	32,421	2,226	835
Michigan	43,982	48,347	9,383	19,464	10,343	8,731	9,885	8,520	458	210
Minnesota	28,446	31,632	17,572	8,910	18,925	17,456	17,005	16,918	1,920	538
Mississippi	15,599	19,380	4,842	9,165	5,181	4,967	5,145	5,178	36	7
Missouri	21,179	22,426	8,448	6,280	8,910	8,712	8,074	8,454	836	258
Montana	4,477	4,533	1,753	1,827	2,502	2,250	2,069	1,858	434	392
Nebraska	8,712	10,836	3,595	3,128	3,832	3,753	3,248	3,329	584	424
Nevada	9,240	8,300	4,203	2,203	3,752	3,783	3,436	3,570	316	213
New Hampshire	4,806	4,871	1,467	1,600	1,546	1,491	1,528	1,560	17	-
New Jersey	48,704	49,255	30,515	11,980	35,324	30,369	33,112	29,612	1,303	734
New Mexico	14,790	15,455	6,030	4,946	6,858	6,750	6,008	6,051	735	481
New York	116,056	121,571	54,607	38,425	56,139	56,555	53,385	54,607	2,754	1,948
North Carolina	41,587	40,277	19,653	11,855	21,190	19,745	20,521	19,653	599	92
North Dakota	3,597	4,050	1,254	1,405	1,657	1,807	1,204	1,237	453	362
Ohio	56,763	57,794	26,783	10,342	28,092	28,367	26,410	27,632	1,682	735
Oklahoma	19,962	20,415	5,868	9,930	6,737	6,567	6,447	6,534	290	33
Oregon	22,644	24,482	5,786	5,790	6,985	5,854	6,980	5,843	5	11
Pennsylvania	58,696	63,009	27,184	20,552	27,551	25,054	26,968	27,084	583	-2,030
Rhode Island	7,097	7,587	3,001	2,415	3,364	2,938	3,405	2,999	-41	-61
South Carolina	20,787	20,543	6,006	7,621	7,473	5,869	7,149	5,748	324	121
South Dakota	3,150	3,496	1,137	1,396	1,177	1,154	1,176	1,153	-	-
Tennessee	26,324	28,518	11,886	10,953	11,972	10,893	10,973	10,802	348	-
Texas	82,156	89,907	42,629	29,051	48,922	45,823	39,647	42,629	7,034	2,134
Utah	12,420	11,601	4,816	3,205	5,943	5,016	5,784	4,817	-	-
Vermont	5,308	5,341	1,168	1,694	1,230	1,168	1,200	1,146	-	-
Virginia	35,330	36,963	15,020	6,772	17,576	16,082	17,263	15,943	313	139
Washington	31,732	32,817	14,617	7,623	15,405	14,811	14,616	14,617	790	194
West Virginia	18,710	20,362	3,928	3,878	4,361	4,479	3,757	3,980	550	481
Wisconsin	36,091	38,445	12,744	9,711	13,678	12,817	13,526	12,744	131	90
Wyoming	4,958	7,123	3,760	1,885	1,823	1,835	1,813	1,830	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 is held in a budget stabilization fund.

Source: National Association of State Budget Officers, Washington, DC, *2008 State Expenditure Report*, and *State General Fund from NASBO, Fiscal Survey of the States*, semiannual (copyright), <<http://www.nasbo.org/publications.php>>.

Table 445. Estimated State and Local Taxes Paid by a Family of Three for Largest City in Selected States: 2008

[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.....	2,478	3,849	5,787	7,895	11,184	9.9	7.7	7.7	7.9	7.5
Atlanta, GA.....	3,241	4,423	6,929	9,666	14,139	13.0	8.8	9.2	9.7	9.4
Baltimore, MD.....	2,183	4,749	7,293	10,087	14,836	8.7	9.5	9.7	10.1	9.9
Boston, MA.....	3,113	4,897	6,757	8,787	12,020	12.5	9.8	9.0	8.8	8.0
Charlotte, NC.....	3,170	4,245	6,799	9,604	13,994	12.7	8.5	9.1	9.6	9.3
Chicago, IL.....	3,274	6,226	8,093	10,037	12,855	13.1	12.5	10.8	10.0	8.6
Columbus, OH.....	3,017	5,183	7,516	10,196	14,921	12.1	10.4	10.0	10.2	9.9
Denver, CO.....	2,828	3,277	5,055	7,324	10,337	11.3	6.6	6.7	7.3	6.9
Detroit, MI.....	2,871	5,769	8,385	11,069	15,430	11.5	11.5	11.2	11.1	10.3
Honolulu, HI.....	3,213	2,545	4,441	6,701	10,931	12.9	5.1	5.9	6.7	7.3
Houston, TX.....	2,479	3,047	4,228	5,357	6,532	9.9	6.1	5.6	5.4	4.4
Indianapolis, IN.....	3,184	5,044	7,189	9,611	13,563	12.7	10.1	9.6	9.6	9.0
Jacksonville, FL.....	2,594	2,323	3,096	4,000	5,183	10.4	4.6	4.1	4.0	3.5
Kansas City, MO.....	3,021	4,181	6,477	8,908	13,089	12.1	8.4	8.6	8.9	8.7
Las Vegas, NV.....	2,455	3,243	4,046	4,988	5,949	9.8	6.5	5.4	5.0	4.0
Los Angeles, CA.....	2,665	4,993	6,417	8,508	13,317	10.7	10.0	8.6	8.5	8.9
Memphis, TN.....	2,738	3,005	4,155	5,194	6,473	11.0	6.0	5.5	5.2	4.3
Milwaukee, WI.....	2,316	5,058	7,224	9,898	14,141	9.3	10.1	9.6	9.9	9.4
New Orleans, LA.....	2,713	3,198	5,207	7,469	10,533	10.9	6.4	6.9	7.5	7.0
New York City, NY.....	2,890	4,542	7,337	10,689	17,520	11.6	9.1	9.8	10.7	11.7
Oklahoma City, OK.....	2,719	3,627	5,901	8,180	11,788	10.9	7.3	7.9	8.2	7.9
Omaha, NE.....	2,406	4,227	6,412	9,348	13,804	9.6	8.5	8.5	9.3	9.2
Philadelphia, PA.....	4,103	6,864	9,293	11,839	16,175	16.4	13.7	12.4	11.8	10.8
Phoenix, AZ.....	2,911	2,962	4,327	6,290	8,786	11.6	5.9	5.8	6.3	5.9
Portland, OR.....	2,695	4,264	6,847	9,935	15,080	10.8	8.5	9.1	9.9	10.1
Seattle, WA.....	2,831	3,790	4,865	5,636	6,274	11.3	7.6	6.5	5.6	4.2
Virginia Beach, VA.....	2,600	3,682	5,734	7,936	11,420	10.4	7.4	7.6	7.9	7.6
Washington, DC.....	2,564	3,311	5,620	7,938	12,430	10.3	6.6	7.5	7.9	8.3
Wichita, KS.....	2,503	3,522	5,995	8,862	12,903	10.0	7.0	8.0	8.6	8.6
Average ¹	\$2,720	4,084	6,024	8,179	11,749	10.9	8.2	8.0	8.2	7.8
Median ¹	\$2,703	3,849	5,995	8,207	12,596	10.8	7.7	8.0	8.2	8.4

¹ Based on selected cities and District of Columbia. For complete list of cities, see Table 446.

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

Table 446. Residential Property Tax Rates for Largest City in Each State: 2008

[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	2.93	100.0	2.93	Sioux Falls, SD.....	28	1.49	85.0	1.27
Bridgeport, CT.....	2	3.87	70.0	2.71	Louisville, KY.....	29	1.24	100.0	1.24
Philadelphia, PA.....	3	8.26	32.0	2.64	Oklahoma City, OK.....	30	10.98	11.0	1.21
Houston, TX.....	4	2.52	100.0	2.52	Kansas City, MO.....	31	6.32	19.0	1.20
Milwaukee, WI.....	5	2.42	100.0	2.42	Salt Lake City, UT.....	32	1.19	100.0	1.19
Providence, RI.....	6	2.37	100.0	2.37	Las Vegas, NV.....	33	3.27	35.0	1.14
Baltimore MD.....	7	2.27	100.0	2.27	Minneapolis, MN.....	34	1.2	92.5	1.11
Detroit, MI.....	8	6.58	32.1	2.11	Los Angeles, CA.....	35	1.1	100.0	1.10
Des Moines, IA.....	9	4.5	45.0	2.03	Charlotte, NC.....	36	1.3	82.9	1.08
Fargo, ND.....	10	45.54	4.4	2.00	Columbia, SC.....	37	26.26	4.0	1.05
Columbus, OH.....	11	5.94	33.4	1.98	Boston, MA.....	38	1.02	100.0	1.02
Omaha, NE.....	12	2.05	96.0	1.97	Portland, OR.....	39	1.95	52.1	1.02
Burlington, VT.....	13	1.78	100.0	1.78	New York City, NY.....	40	15.43	6.0	0.93
Memphis, TN.....	14	7.47	23.3	1.74	Virginia Beach, VA.....	41	0.89	100.0	0.89
Jackson, MS.....	15	17.16	10.0	1.72	Phoenix, AZ.....	42	8.75	10.0	0.88
Anchorage, AK.....	16	1.72	100.0	1.72	Charleston, WV.....	43	1.44	60.0	0.87
Manchester, NH.....	17	1.69	98.6	1.66	Washington, DC.....	44	0.85	100.0	0.85
Atlanta, GA.....	18	4.1	40.0	1.64	Seattle, WA.....	45	0.94	83.4	0.79
Portland, ME.....	19	1.77	91.0	1.61	Birmingham, AL.....	46	7.53	10.0	0.75
Jacksonville, FL.....	20	1.6	100.0	1.6	Cheyenne, WY.....	47	7.1	9.5	0.67
Wilmington, DE.....	21	3.38	47.2	1.59	Chicago, IL.....	48	6.72	10.0	0.67
Newark, NJ.....	22	2.6	60.0	1.56	Billings, MT.....	49	1.86	34.0	0.63
Wichita, KS.....	23	12.32	11.5	1.42	Denver, CO.....	50	7.06	8.0	0.56
Little Rock, AR.....	24	7.05	20.0	1.41	Honolulu, HI.....	51	0.33	100.0	0.33
Albuquerque, NM.....	25	4.52	30.0	1.36					
Boise, ID.....	26	1.32	100.5	1.32	Unweighted average...	(X)	5.63	58.2	1.45
New Orleans, LA.....	27	12.93	10.0	1.29	Median.....	(X)	2.6	(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. See also <<http://www.cfo.dco.gov/cfo>>.

Table 447. Gross Revenue From Parimutuel and Amusement Taxes and Lotteries by State: 2005 to 2007

[In millions of dollars (72,695.9 represents \$72,695,900,000). For fiscal years; see text, this section]

State	2005, total gross revenue	2006, total gross revenue	2007						
			Total gross revenue	Amuse- ment taxes ¹	Pari- mutuel taxes	Total ²	Lottery revenue		
							Prizes	Adminis- tration	Proceeds available from ticket sales
United States	72,695.9	78,521.2	82,218.1	6,055.2	232.1	75,930.8	55,959.9	2,297.5	17,673.4
Alabama	3.2	3.3	3.1	0.1	3.0	—	—	—	—
Alaska	2.5	2.4	2.4	2.4	(X)	—	—	—	—
Arizona	372.1	438.7	432.1	0.6	—	431.1	257.5	34.2	139.4
Arkansas	4.8	5.5	8.1	2.7	5.4	—	—	—	—
California	3,139.6	3,371.3	3,123.3	(X)	37.5	3,085.8	1,765.6	157.4	1,162.7
Colorado	513.9	533.1	568.9	112.5	3.0	453.4	298.1	32.1	123.2
Connecticut	1,307.4	1,383.2	1,377.8	465.7	8.7	903.4	579.9	37.8	285.8
Delaware	6,842.4	7,144.4	7,904.3	(X)	—	7,904.1	7,544.1	48.5	311.6
Florida	3,307.1	3,739.9	3,923.4	(X)	28.1	3,895.3	2,484.5	150.6	1,260.2
Georgia	2,546.6	2,751.9	2,957.8	(X)	(X)	2,957.8	1,978.4	127.7	851.7
Hawaii	(X)	(X)	(X)	(X)	(X)	(X)	—	—	—
Idaho	105.3	122.5	121.9	(X)	1.9	120.0	78.9	9.1	32.0
Illinois	2,521.8	2,656.7	2,839.6	832.1	8.5	1,999.0	1,159.6	63.8	775.6
Indiana	1,486.5	1,569.9	1,557.2	830.3	4.6	722.3	477.8	33.0	211.5
Iowa	419.4	486.6	499.2	276.1	2.7	220.4	133.4	29.0	58.0
Kansas	198.4	216.0	229.3	0.5	2.8	226.0	134.2	22.6	69.2
Kentucky	676.7	710.5	702.5	—	5.8	696.5	456.4	41.8	198.3
Louisiana	848.0	970.5	1,065.3	726.1	4.6	334.5	179.4	28.8	126.3
Maine	199.1	227.9	235.6	19.9	3.5	212.2	145.5	16.3	50.4
Maryland	1,401.1	1,470.9	1,474.7	7.5	2.0	1,465.1	927.0	54.2	483.9
Massachusetts	4,222.7	4,208.9	4,196.0	3.8	3.9	4,188.4	3,225.0	92.0	871.4
Michigan	2,035.1	2,191.4	2,511.1	159.4	9.2	2,342.6	1,355.3	64.3	923.0
Minnesota	420.8	453.1	429.6	49.1	1.5	378.9	263.7	22.5	92.7
Mississippi	223.1	145.7	185.8	185.8	(X)	—	—	—	—
Missouri	1,064.5	1,201.2	1,217.0	339.6	(X)	877.4	584.0	33.5	259.9
Montana	85.1	94.9	94.4	60.2	0.1	34.1	21.4	6.5	6.2
Nebraska	100.4	112.1	113.1	5.5	0.2	107.3	65.4	13.3	28.6
Nevada	934.6	1,045.8	1,089.1	1,089.1	(X)	—	—	—	—
New Hampshire	220.6	252.1	253.0	—	3.1	249.6	155.9	15.9	77.8
New Jersey	2,623.2	2,774.6	2,669.8	450.1	(X)	2,219.7	1,319.0	81.2	819.5
New Mexico	177.5	201.7	214.9	70.9	1.4	142.6	89.5	18.7	34.5
New York	5,873.5	6,321.7	6,608.5	0.7	28.1	6,579.8	3,970.7	282.5	2,326.5
North Carolina	11.2	225.2	839.5	15.9	(X)	823.6	475.7	45.8	302.1
North Dakota	28.2	31.1	30.8	8.9	0.3	21.6	11.3	3.6	6.7
Ohio	2,039.9	2,091.7	2,131.6	(X)	12.1	2,119.4	1,338.4	109.0	672.1
Oklahoma	6.2	195.3	214.6	11.1	1.8	201.6	116.0	15.5	70.2
Oregon	1,735.3	2,216.4	2,665.4	—	2.6	2,662.8	1,933.0	72.6	657.2
Pennsylvania	2,453.4	2,838.2	3,103.4	255.1	24.7	2,823.6	1,832.6	74.5	916.5
Rhode Island	1,460.8	1,542.7	1,619.7	(X)	2.9	1,616.8	1,288.2	9.4	319.2
South Carolina	925.6	1,100.2	956.2	38.1	(X)	918.1	600.1	43.0	275.0
South Dakota	564.1	580.6	587.0	7.8	0.3	578.9	452.2	6.7	120.0
Tennessee	789.4	930.9	989.2	(X)	(X)	989.2	658.4	52.2	278.6
Texas	3,511.1	3,619.8	3,618.3	26.4	10.9	3,581.0	2,315.3	172.4	1,093.3
Utah	(X)	(X)	(X)	(X)	(X)	(X)	—	—	—
Vermont	87.2	98.7	98.4	(X)	(X)	98.4	66.2	8.9	23.3
Virginia	1,258.4	1,289.2	1,286.0	—	(X)	1,285.9	791.8	66.1	428.0
Washington	431.3	449.5	463.5	—	2.0	461.4	304.8	41.3	115.2
West Virginia	13,094.2	14,027.7	14,545.6	(X)	3.1	14,542.5	13,833.7	30.3	678.4
Wisconsin	422.4	475.4	460.0	—	1.0	458.7	292.1	28.9	137.6
Wyoming	0.4	0.2	—	(X)	—	—	—	—	—

— Represents or rounds to zero. X Not applicable. ¹ Represents nonlicense taxes. ² Excludes commissions.

Source: U.S. Census Bureau, *State Government Finances, Lottery*, and unpublished data, <<http://www.census.gov/govs>>.

Table 448. Lottery Sales—Type of Game and Use of Proceeds: 1990 to 2009

[In millions of dollars (20,017 represents \$20,017,000,000). For fiscal years]

Game	1990	1995	2000	2005	2006	2007	2008	2009
Total ticket sales	20,017	31,931	37,201	47,364	51,595	52,414	53,360	53,062
Instant ¹	5,204	11,511	15,459	25,946	28,342	29,736	30,471	30,324
Three-digit ²	4,572	5,737	5,341	5,428	5,456	5,586	5,544	5,518
Four-digit ²	1,302	1,941	2,711	3,300	3,400	3,499	3,605	3,781
Lotto ³	8,563	10,594	9,160	9,707	11,015	10,014	10,292	9,989
Other ⁴	376	2,148	4,530	2,983	3,382	3,579	3,448	3,451
State proceeds (net income) ⁵	7,703	11,100	11,404	15,779	17,220	17,627	17,877	17,601

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, *2009 World Lottery Almanac* (copyright). See <<http://www.lafleurs.com>>.

Table 449. State Governments—Summary of Finances: 1990 to 2007

[In millions of dollars (673,119 represents \$673,119,000,000). For fiscal year ending in year shown; see text, this section]

Item	1990	2000	2002	2003	2004	2005	2006	2007
Borrowing and revenue	673,119	1,336,798	1,205,999	1,430,303	1,727,347	1,757,221	1,906,455	2,138,574
Borrowing	40,948	75,968	108,170	134,644	140,682	115,264	133,247	138,208
Total revenue	632,172	1,260,829	1,097,829	1,295,659	1,586,665	1,641,957	1,773,208	2,000,366
General revenue	517,429	984,783	1,062,305	1,112,349	1,194,056	1,286,714	1,385,376	1,457,803
Taxes	300,489	539,655	535,241	548,991	590,414	650,612	710,864	757,471
Sales and gross receipts	147,069	252,147	262,361	273,811	293,326	312,584	332,972	352,706
General	99,702	174,461	179,665	184,597	197,949	212,921	226,712	238,304
Motor fuels	19,379	29,968	31,968	32,269	33,762	34,567	35,702	36,543
Alcoholic beverages	3,191	4,104	4,249	4,399	4,593	4,706	4,925	5,166
Tobacco products	5,541	8,391	8,902	11,482	12,303	12,917	14,499	15,299
Other	19,256	35,222	37,576	41,065	44,718	47,474	51,134	57,393
Licenses	18,842	32,598	35,391	35,863	39,679	42,584	45,241	46,697
Motor vehicles	9,848	15,099	15,641	16,009	17,336	18,221	19,015	19,470
Corporations in general	3,099	6,460	5,842	6,129	6,339	7,148	7,579	8,570
Other	5,895	11,039	13,908	13,725	16,004	17,216	18,648	18,657
Individual income	96,076	194,573	185,697	181,933	196,255	221,597	245,883	265,863
Corporation net income	21,751	32,522	25,123	28,384	30,229	38,691	47,466	52,915
Property	5,848	10,996	9,702	10,471	10,714	11,342	11,794	12,621
Other	10,902	16,819	16,967	18,529	20,211	23,813	27,509	26,668
Charges and miscellaneous	90,612	170,747	191,641	201,741	209,029	228,242	255,369	270,054
Intergovernmental revenue	126,329	274,382	335,423	361,617	394,613	407,860	419,143	430,278
From federal government	118,355	259,114	317,581	343,308	374,694	386,283	397,597	410,184
Public welfare	59,397	147,150	181,517	196,954	214,528	222,909	222,916	233,479
Education	21,271	42,086	51,103	56,362	64,913	68,275	73,493	73,411
Highways	13,931	23,790	29,641	29,481	29,606	32,677	33,536	35,173
Health and hospitals	5,475	14,223	17,875	19,559	20,377	20,443	21,144	21,592
Other	18,279	31,865	37,445	40,951	45,270	41,980	46,508	46,530
From local governments	7,976	15,268	17,842	18,309	19,919	21,576	21,546	20,094
Utility revenue	3,305	4,513	11,935	12,518	12,955	14,627	15,816	16,736
Liquor store revenue	2,907	3,895	4,288	4,518	4,866	5,118	5,430	5,799
Insurance trust revenue ¹	108,530	267,639	19,301	166,274	374,788	335,498	366,586	520,029
Employee retirement	78,898	230,166	-25,244	110,839	308,896	269,617	300,350	456,789
Unemployment compensation	18,370	23,260	26,960	35,191	38,230	35,243	36,864	34,063
Expenditure and debt redemption	592,213	1,125,828	1,334,969	1,426,715	1,497,114	1,555,611	1,627,579	1,710,221
Total expenditure	572,318	1,084,097	1,280,290	1,359,048	1,406,175	1,471,936	1,551,555	1,635,747
General expenditure	508,284	964,723	1,109,227	1,163,968	1,209,436	1,277,979	1,347,130	1,424,195
Education	184,935	346,465	389,390	411,094	429,341	454,364	481,877	514,147
Public welfare	104,971	238,890	287,016	314,407	339,409	370,219	378,603	393,690
Health	20,029	42,066	50,293	50,221	49,559	48,957	51,121	57,388
Hospitals	22,637	32,578	37,393	38,395	40,426	43,103	44,800	48,916
Highways	44,249	74,415	84,198	85,726	86,166	91,063	99,519	103,201
Police protection	5,166	9,788	10,706	11,144	10,766	11,426	12,233	12,876
Corrections	17,266	35,129	38,918	39,188	39,314	40,592	42,720	46,498
Natural resources	9,909	15,967	17,821	18,577	18,652	18,850	20,034	22,038
Housing and community development	2,856	4,726	5,989	8,112	7,191	7,708	7,918	12,475
Other and unallocable	96,267	164,698	187,504	187,106	188,613	191,697	208,302	212,964
Utility expenditure	7,131	10,723	20,279	22,405	21,676	21,824	24,904	24,530
Liquor store expenditure	2,452	3,195	3,498	3,697	3,924	4,082	4,338	4,664
Insurance trust expenditure ¹	54,452	105,456	147,286	168,979	171,139	168,052	175,183	182,358
Employee retirement	29,562	75,971	91,971	103,049	111,376	118,333	127,493	135,760
Unemployment compensation	16,423	18,583	42,017	51,411	43,174	29,776	28,009	28,854
By character and object:								
Intergovernmental expenditure	175,028	327,070	364,789	382,197	389,706	403,488	428,925	459,605
Direct expenditure	397,291	757,027	915,501	976,852	1,016,469	1,068,449	1,122,631	1,176,142
Current operation	258,046	523,114	620,763	656,989	691,652	739,988	774,651	809,535
Capital outlay	45,524	76,233	89,919	91,943	90,950	94,181	101,432	110,044
Construction	34,803	59,681	71,035	72,374	73,372	77,039	83,858	90,788
Land and existing structure	3,471	4,681	5,305	6,945	6,576	6,259	6,135	19,256
Equipment	7,250	11,871	13,579	12,623	11,002	10,883	11,440	(NA)
Assistance and subsidies	16,902	22,136	24,313	25,901	28,104	30,181	31,644	30,621
Interest on debt	22,367	30,089	33,220	33,040	34,624	36,047	39,720	43,584
Insurance benefits ²	54,452	105,456	147,286	168,979	171,139	168,052	175,183	182,358
Debt redemption	19,895	41,730	54,678	67,666	90,939	83,675	76,024	74,474
Debt outstanding, year-end	318,254	547,876	642,202	697,299	754,150	813,846	870,939	936,524
Long-term ³	315,490	541,497	623,558	681,796	740,414	808,293	860,310	929,947
Full-faith and credit	74,972	138,525	159,502	179,372	209,385	(NA)	(NA)	(NA)
Nonguaranteed	240,518	402,972	464,056	502,424	531,030	(NA)	(NA)	(NA)
Short-term	2,764	6,379	18,644	16,133	13,736	5,553	10,629	6,577
Net long-term ⁴	125,524	266,870	317,829	366,207	412,194	444,685	473,447	499,709
Full-faith and credit only	63,481	128,384	149,580	170,137	200,295	(NA)	(NA)	(NA)

NA Not available. ¹ Includes other items not shown separately. ² Includes repayments. ³ As of fiscal year 2005, the Census Bureau no longer collects government debt information by the character of long-term debt. For further information, see the 2006 Government Finance and Employment Classification Manual at <<http://www.census.gov/govs/www/classification/>>. ⁴ Less cash and investment assets specifically held for redemption of long-term debt.

Source: U.S. Census Bureau, 2007 Survey of State Government Finances, <<http://www.census.gov/govs/>>.

Table 450. State Governments—Revenue by State: 2007

[In millions of dollars (2,000,366 represents \$2,300,366,000,000), except as noted. For fiscal year ending in year shown. See text, this section. Includes local shares of state imposed taxes]

State	General revenue								Utilities and liquor store revenue	Insurance trust revenue
	Total revenue ^{1,2}	Intergovernmental revenue		General revenue from own sources						
		Total	Total ¹	From federal government	Total	Total taxes	Current charges	Miscellaneous general revenue		
United States . . .	2,000,366	1,457,803	430,278	410,184	1,027,524	757,471	141,573	128,481	22,535	520,029
Alabama	27,752	21,503	7,732	6,952	13,771	8,868	3,192	1,711	236	6,013
Alaska	12,724	10,582	2,289	2,283	8,293	3,688	540	4,065	17	2,124
Arizona	31,886	26,192	8,124	7,770	18,068	14,405	1,599	2,064	28	5,666
Arkansas	18,176	14,161	4,286	4,266	9,875	7,392	1,752	731	—	4,015
California	299,448	189,043	49,890	47,251	139,153	114,737	13,878	10,538	5,920	104,484
Colorado	26,892	18,492	4,733	4,655	13,759	9,217	2,638	1,904	—	8,400
Connecticut	25,841	20,731	4,167	4,154	16,564	13,272	1,614	1,678	27	5,082
Delaware	7,433	6,313	1,242	1,196	5,071	2,906	935	1,231	12	1,108
Florida	98,081	69,044	19,190	18,925	49,855	38,819	5,626	5,410	23	29,015
Georgia	45,157	36,404	13,005	12,766	23,399	18,253	2,991	2,155	0	8,753
Hawaii	11,173	9,070	2,064	2,060	7,006	5,090	1,158	757	—	2,103
Idaho	9,100	6,413	1,843	1,828	4,571	3,537	562	472	106	2,580
Illinois	71,207	52,330	14,234	13,726	38,095	30,066	3,895	4,135	—	18,878
Indiana	32,657	27,565	7,979	7,804	19,586	14,199	3,136	2,251	—	5,092
Iowa	19,053	14,120	4,379	4,152	9,741	6,470	2,064	1,207	180	4,753
Kansas	15,605	12,610	3,156	3,117	9,454	6,893	1,797	764	—	2,995
Kentucky	25,425	20,058	6,338	6,306	13,720	9,895	2,513	1,311	—	5,367
Louisiana	33,373	27,498	12,395	12,328	15,103	10,973	1,841	2,290	5	5,870
Maine	9,549	7,543	2,394	2,383	5,149	3,696	661	791	0	2,006
Maryland	35,167	27,554	7,199	6,926	20,355	15,094	2,838	2,423	116	7,496
Massachusetts	49,684	38,967	9,606	9,228	29,361	20,695	3,537	5,129	172	10,545
Michigan	61,887	47,601	13,083	12,807	34,518	23,849	6,136	4,533	743	13,543
Minnesota	38,733	28,464	6,681	6,571	21,784	17,768	2,228	1,787	—	10,269
Mississippi	22,490	17,488	9,111	8,969	8,377	6,482	1,246	649	235	4,766
Missouri	32,729	23,099	8,005	7,846	15,094	10,706	2,299	2,089	—	9,630
Montana	7,128	5,190	1,814	1,806	3,377	2,320	497	559	64	1,874
Nebraska	9,793	8,187	2,533	2,471	5,654	4,122	833	699	—	1,606
Nevada	14,184	9,734	2,091	1,948	7,642	6,305	663	675	75	4,375
New Hampshire	7,172	5,472	1,775	1,556	3,697	2,175	737	785	439	1,261
New Jersey	65,909	50,160	11,495	10,897	38,665	29,488	4,909	4,268	774	14,975
New Mexico	17,103	12,994	4,220	4,117	8,774	5,527	992	2,255	—	4,110
New York	178,884	130,375	47,300	39,570	83,075	63,162	8,034	11,880	7,655	40,854
North Carolina	51,899	42,398	13,288	12,517	29,109	22,613	3,634	2,862	0	9,501
North Dakota	4,786	3,942	1,228	1,196	2,714	1,783	577	354	—	844
Ohio	87,317	53,035	16,692	16,189	36,344	25,698	6,606	4,039	688	33,594
Oklahoma	22,203	17,107	5,406	5,279	11,701	8,141	1,930	1,631	476	4,619
Oregon	30,676	17,099	4,945	4,900	12,154	7,743	2,210	2,202	376	13,200
Pennsylvania	83,112	59,114	16,094	15,949	43,020	30,838	6,648	5,535	1,349	22,649
Rhode Island	8,418	6,279	2,087	1,963	4,192	2,766	569	858	32	2,107
South Carolina	27,531	20,942	7,098	6,691	13,845	8,689	3,574	1,582	1,401	5,187
South Dakota	4,926	3,299	1,276	1,256	2,023	1,266	278	479	—	1,627
Tennessee	29,489	24,831	8,342	8,246	16,489	11,390	1,870	3,229	0	4,658
Texas	114,589	88,724	28,278	27,374	60,447	40,315	9,544	10,587	—	25,865
Utah	16,055	12,654	3,081	3,073	9,573	6,076	2,359	1,138	194	3,207
Vermont	5,442	4,790	1,380	1,375	3,411	2,564	458	389	41	611
Virginia	47,233	35,222	6,865	6,390	28,357	18,667	5,887	3,803	502	11,508
Washington	47,043	31,226	7,893	7,582	23,333	17,706	3,488	2,139	505	15,313
West Virginia	11,933	10,636	3,257	3,186	7,380	4,642	1,232	1,505	70	1,227
Wisconsin	40,228	26,723	6,769	6,608	19,953	14,483	3,216	2,255	—	13,506
Wyoming	6,091	4,820	1,947	1,776	2,873	2,025	150	698	74	1,197

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

Source: U.S. Census Bureau, "Survey of State Government Finances, 2006." See also <<http://www.census.gov/govs/www/state.html>>.

Table 451. State Government Tax Collections by State: 2007

[In millions of dollars (757,471 represents \$757,471,000,000)]

State	All taxes	Total property taxes	Selective sales and gross receipts								
			Total general sales and gross receipts		Selective sales tax						
			Total	Total	Alcoholic beverage sales	Insurance premiums	Motor fuels sales	Public utilities	Tobacco products	Other	
United States	757,471	12,621	352,706	238,304	114,402	5,166	15,413	36,543	14,333	15,299	27,647
Alabama	8,868	274	4,390	2,278	2,112	159	277	568	745	151	213
Alaska	3,688	66	236	—	236	35	55	39	4	74	28
Arizona	14,405	925	8,290	6,612	1,677	63	441	769	45	358	1
Arkansas	7,392	633	3,855	2,904	950	47	139	462	—	148	155
California	114,737	2,304	40,504	32,669	7,835	334	2,178	3,433	687	1,079	124
Colorado	9,217	—	3,450	2,196	1,254	34	182	685	10	228	116
Connecticut	13,272	—	5,317	3,030	2,286	40	234	440	234	254	1,085
Delaware	2,906	—	459	—	459	15	110	117	48	88	81
Florida	38,819	41	30,616	22,849	7,767	654	786	2,306	3,024	454	543
Georgia	18,253	79	7,855	5,916	1,939	160	342	1,083	—	243	112
Hawaii	5,090	—	3,228	2,558	670	46	99	90	124	86	226
Idaho	3,537	—	1,669	1,278	391	7	86	232	2	55	9
Illinois	30,066	60	14,915	7,817	7,098	156	329	1,454	1,879	639	2,642
Indiana	14,199	5	7,943	5,424	2,519	40	191	881	203	361	845
Iowa	6,470	—	2,768	1,787	981	14	105	447	—	135	279
Kansas	6,893	73	3,057	2,242	815	101	130	431	1	121	31
Kentucky	9,895	494	4,590	2,818	1,773	102	148	571	53	178	722
Louisiana	10,973	39	5,482	3,481	2,000	54	402	617	18	147	763
Maine	3,696	38	1,689	1,055	634	17	85	233	24	159	116
Maryland	15,094	595	5,812	3,448	2,364	29	385	754	133	278	786
Massachusetts	20,695	3	6,006	4,076	1,930	72	397	676	24	438	323
Michigan	23,849	2,323	11,602	7,983	3,619	136	224	1,034	21	1,132	1,072
Minnesota	17,768	675	7,302	4,471	2,831	72	318	644	—	448	1,348
Mississippi	6,482	48	4,178	3,156	1,023	42	192	449	2	56	282
Missouri	10,706	26	4,814	3,273	1,542	31	295	737	—	109	370
Montana	2,320	202	530	—	530	26	63	211	41	91	99
Nebraska	4,122	2	2,004	1,484	519	26	37	321	54	72	11
Nevada	6,305	184	5,126	3,213	1,913	40	259	328	11	138	1,137
New Hampshire	2,175	385	735	—	735	13	87	129	73	139	294
New Jersey	29,488	4	12,181	8,610	3,571	103	479	562	927	784	717
New Mexico	5,527	56	2,647	1,937	710	42	121	244	30	47	227
New York	63,162	—	19,506	10,880	8,626	194	1,172	516	774	982	4,987
North Carolina	22,613	—	8,866	5,202	3,664	246	487	1,609	372	241	708
North Dakota	1,783	2	809	484	324	6	30	139	35	24	89
Ohio	25,698	—	12,448	7,751	4,697	92	448	1,720	1,106	986	346
Oklahoma	8,141	—	2,940	1,964	976	80	197	397	30	231	41
Oregon	7,743	22	783	—	783	14	56	417	22	271	3
Pennsylvania	30,838	64	14,483	8,662	5,821	265	694	2,143	1,299	1,018	402
Rhode Island	2,766	1	1,357	876	481	11	57	132	102	120	59
South Carolina	8,689	9	4,577	3,234	1,344	147	123	533	40	32	468
South Dakota	1,266	—	1,020	711	309	13	59	123	3	47	63
Tennessee	11,390	—	8,364	6,772	1,592	112	375	860	8	136	102
Texas	40,315	—	31,811	20,435	11,377	736	1,292	3,075	995	1,331	3,948
Utah	6,076	—	2,625	1,954	671	36	124	382	30	62	37
Vermont	2,564	889	845	334	511	19	55	87	10	64	274
Virginia	18,667	21	6,096	3,635	2,461	168	385	919	140	172	678
Washington	17,706	1,689	13,852	10,861	2,991	253	392	1,129	444	445	328
West Virginia	4,642	4	2,213	1,130	1,084	9	111	349	153	111	351
Wisconsin	14,483	120	6,037	4,159	1,878	52	157	996	351	314	9
Wyoming	2,025	266	826	698	128	3	24	72	3	25	1

See footnotes at end of table.

Table 451. State Government Tax Collections by State: 2007—Con.

[See headnote, page 288]

State	License taxes				Income taxes			Other taxes		
	Total ¹	Selected license taxes			Total	Indi- vidual income	Cor- poration net income	Total ¹	Selected other taxes	
		Cor- poration	Motor vehicle operators	Occu- pancy and business, n.e.c. ²					Death and gift	Sever- ance
United States	46,697	8,570	2,144	11,849	318,779	265,863	52,915	26,668	4,924	11,064
Alabama	477	99	16	125	3,525	3,020	506	202	1	144
Alaska	136	1	—	39	814	—	814	2,437	—	2,437
Arizona	413	22	27	99	4,734	3,747	986	44	—	44
Arkansas	298	23	15	92	2,531	2,168	363	74	—	22
California	7,415	64	228	3,469	64,476	53,318	11,158	38	6	32
Colorado	354	9	10	35	5,275	4,795	479	137	1	137
Connecticut	364	18	38	87	7,229	6,335	894	362	178	—
Delaware	1,006	624	3	241	1,328	1,025	302	113	1	—
Florida	1,875	196	173	239	2,443	—	2,443	3,845	43	46
Georgia	486	30	63	73	9,817	8,799	1,017	17	1	—
Hawaii	153	1	—	26	1,661	1,560	101	48	—	—
Idaho	264	2	7	56	1,595	1,406	188	9	—	7
Illinois	2,381	201	71	700	12,345	9,408	2,936	364	264	—
Indiana	496	7	229	39	5,603	4,616	987	151	150	1
Iowa	615	36	7	92	2,992	2,667	325	95	78	—
Kansas	303	56	20	25	3,272	2,745	527	188	56	132
Kentucky	459	77	17	111	4,030	3,042	988	322	44	275
Louisiana	570	315	12	95	3,967	3,214	753	915	11	904
Maine	232	8	12	97	1,653	1,469	184	84	55	—
Maryland	722	74	26	146	7,461	6,679	782	504	224	—
Massachusetts	694	25	82	162	13,507	11,400	2,107	485	250	—
Michigan	1,375	20	51	152	8,229	6,443	1,786	320	1	82
Minnesota	973	7	48	297	8,415	7,231	1,184	404	108	35
Mississippi	403	126	31	80	1,771	1,402	369	82	—	82
Missouri	631	77	17	166	5,225	4,835	391	8	—	—
Montana	308	3	9	85	1,012	833	179	268	1	265
Nebraska	207	7	9	63	1,864	1,651	213	45	27	2
Nevada	523	72	16	155	—	—	—	472	1	62
New Hampshire	210	37	13	51	703	107	596	142	—	—
New Jersey	1,497	321	39	587	14,614	11,727	2,887	1,192	605	—
New Mexico	244	3	4	24	1,638	1,178	460	942	—	942
New York	1,328	72	157	149	39,996	34,580	5,416	2,332	1,053	—
North Carolina	1,338	399	127	162	12,154	10,589	1,566	254	178	2
North Dakota	128	—	4	51	453	317	136	391	—	391
Ohio	2,322	649	82	608	10,849	9,723	1,126	79	72	7
Oklahoma	836	50	14	86	3,336	2,775	561	1,028	67	942
Oregon	833	11	32	275	6,002	5,596	406	104	80	13
Pennsylvania	2,847	777	58	723	12,099	9,813	2,287	1,344	737	—
Rhode Island	94	4	1	33	1,265	1,086	179	49	36	—
South Carolina	471	67	52	142	3,551	3,239	312	80	2	—
South Dakota	164	3	2	75	77	—	77	5	1	5
Tennessee	1,270	635	45	259	1,370	249	1,120	386	111	2
Texas	5,736	3,215	117	763	—	—	—	2,768	5	2,763
Utah	389	5	10	37	2,960	2,561	399	102	—	102
Vermont	111	5	5	17	665	581	83	54	18	—
Virginia	674	57	46	161	11,118	10,239	880	758	153	2
Washington	895	24	61	233	—	—	—	1,270	183	49
West Virginia	184	9	3	42	1,900	1,361	539	341	—	328
Wisconsin	861	17	31	303	7,257	6,334	923	208	121	5
Wyoming	126	10	2	19	—	—	—	806	3	804

— Represents zero or rounds to zero. ¹ Includes other items not shown separately. ² n.e.c. means not elsewhere classified.

Source: U.S. Census Bureau, *Tax collections, State government tax collections*, annual. See also <<http://www.census.gov/govs/statetax>>.

Table 452. State Governments—Expenditures and Debt by State: 2007

[In millions of dollars (1,635,747 represents \$1,635,747,000,000) except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expenditures	General expenditures								
		Total	Inter-governmental	Direct expenditures						Police protection
				Total	Educa-tion	Public welfare	Health	Hospi-tals	High-ways	
United States . . .	1,635,747	1,424,195	459,605	964,590	213,868	336,510	37,321	47,953	88,333	11,383
Alabama	23,493	20,974	6,089	14,885	4,909	4,711	619	1,198	1,142	144
Alaska	9,192	8,291	1,366	6,925	1,095	1,423	118	30	1,200	73
Arizona	28,828	25,969	10,342	15,628	3,311	6,296	1,382	70	1,249	243
Arkansas	14,949	13,762	4,300	9,462	2,395	3,625	237	743	733	71
California	232,450	197,414	92,416	104,998	20,873	31,930	2,613	6,245	6,675	1,429
Colorado	21,244	17,981	6,001	11,980	3,809	3,176	674	395	785	111
Connecticut	21,598	18,493	3,832	14,661	2,719	4,673	574	1,284	740	205
Delaware	6,736	6,214	1,158	5,056	1,089	1,316	352	63	398	103
Florida	73,018	65,974	19,681	46,294	7,490	17,291	3,297	698	6,273	456
Georgia	41,845	37,750	10,516	27,234	6,261	9,204	1,069	731	5,009	245
Hawaii	9,848	8,970	138	8,832	3,240	1,494	602	455	306	13
Idaho	6,910	6,160	1,932	4,229	950	1,485	135	44	501	45
Illinois	59,767	51,502	14,260	37,242	7,008	13,905	2,092	953	3,969	404
Indiana	28,861	26,574	8,179	18,395	5,459	6,643	542	247	1,659	230
Iowa	15,462	13,843	3,892	9,950	2,519	3,511	127	1,017	1,002	86
Kansas	13,824	12,623	3,870	8,753	1,915	2,957	150	928	1,069	94
Kentucky	23,738	20,921	4,527	16,394	4,282	5,710	435	999	1,950	164
Louisiana	27,839	24,999	6,175	18,824	3,751	4,823	588	844	1,564	211
Maine	7,932	7,260	1,273	5,987	919	2,423	476	55	471	70
Maryland	31,695	28,454	7,568	20,886	4,062	6,846	1,277	481	1,842	354
Massachusetts	44,488	39,863	9,365	30,498	4,672	12,225	933	513	1,551	464
Michigan	54,772	48,066	19,395	28,671	8,420	9,928	836	2,055	1,577	276
Minnesota	31,880	28,163	10,686	17,477	4,622	7,826	439	328	1,144	245
Mississippi	18,630	16,900	5,086	11,814	2,022	4,020	312	861	1,291	97
Missouri	25,193	22,316	5,501	16,815	3,104	5,759	1,051	1,211	1,870	199
Montana	5,553	4,895	1,176	3,719	887	809	275	43	571	34
Nebraska	7,834	7,436	1,794	5,642	1,413	1,996	358	225	558	63
Nevada	10,755	9,459	3,827	5,632	1,545	1,552	249	241	706	92
New Hampshire	6,226	5,382	1,408	3,973	865	1,342	111	56	409	48
New Jersey	56,080	44,925	10,671	34,253	8,160	11,007	1,264	1,831	2,392	492
New Mexico	14,907	13,641	4,145	9,496	2,041	3,116	447	735	972	164
New York	151,550	124,894	50,528	74,366	10,359	34,428	2,102	4,600	4,239	766
North Carolina	44,009	39,736	12,646	27,090	7,722	8,416	1,205	1,372	2,770	491
North Dakota	3,778	3,441	742	2,700	775	690	52	15	370	22
Ohio	66,494	54,240	18,043	36,198	8,834	14,222	1,510	1,959	2,510	222
Oklahoma	18,052	15,794	4,015	11,779	3,260	4,384	520	167	1,024	145
Oregon	20,606	16,703	5,047	11,656	2,493	3,538	290	1,002	1,059	169
Pennsylvania	68,130	58,348	17,009	41,339	7,791	16,792	659	2,155	5,347	713
Rhode Island	7,071	5,909	1,063	4,846	775	1,998	162	94	264	60
South Carolina	24,825	20,887	4,871	16,016	4,111	5,345	944	1,310	1,035	178
South Dakota	3,570	3,262	652	2,610	502	755	111	55	485	28
Tennessee	24,860	23,197	6,035	17,163	3,773	7,478	1,205	394	1,589	141
Texas	90,624	80,768	21,920	58,848	14,658	20,045	1,821	3,287	7,979	606
Utah	12,774	11,611	2,601	9,010	2,840	2,091	312	767	772	115
Vermont	4,994	4,687	1,416	3,271	840	1,203	147	18	276	71
Virginia	36,774	33,652	10,459	23,193	6,596	6,312	616	2,541	2,246	284
Washington	36,823	31,671	8,602	23,069	6,269	6,973	1,187	1,598	2,143	227
West Virginia	9,724	9,247	2,074	7,172	1,814	2,413	257	89	974	62
Wisconsin	31,004	26,912	9,748	17,165	4,208	5,798	366	951	1,262	120
Wyoming	4,536	4,062	1,569	2,493	443	610	222	2	408	38

See footnotes at end of table.

Table 452. State Governments—Expenditures and Debt by State: 2007—Con.

[See headnote, page 290]

State	General expenditures—Con.								Expenditures		Cash and security holdings	Total debt outstanding
	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 . . .	44,021	5,181	8,712	1,364	2,226	49,236	41,594	76,889	29,194	182,358	3,922,371	936,524
Alabama	487	29	8	—	2	550	284	802	199	2,319	43,865	7,059
Alaska	237	13	133	—	—	525	321	1,757	75	825	59,081	6,553
Arizona	898	103	72	—	5	659	466	873	31	2,828	51,214	9,546
Arkansas	331	44	11	—	9	527	175	562	—	1,187	27,390	4,509
California	7,787	397	271	156	1,020	8,368	5,360	11,874	5,640	29,397	579,171	114,702
Colorado	748	71	82	2	1	674	701	751	28	3,235	64,491	14,906
Connecticut	660	22	161	—	159	1,093	1,143	1,226	318	2,787	45,089	23,836
Delaware	266	57	56	—	110	472	253	521	89	433	14,162	5,391
Florida	2,542	188	70	—	228	2,893	1,391	3,477	98	6,946	192,315	36,483
Georgia	1,422	187	214	5	60	711	554	1,563	42	4,053	78,739	11,406
Hawaii	197	78	127	12	—	424	458	1,426	—	878	19,552	5,959
Idaho	202	36	13	—	—	297	135	386	80	670	17,390	2,807
Illinois	1,199	123	208	18	34	1,175	2,742	3,413	—	8,265	136,240	54,535
Indiana	604	67	256	11	6	668	866	1,138	37	2,250	63,338	19,180
Iowa	256	31	27	—	3	500	340	530	123	1,496	35,280	6,727
Kansas	272	29	53	—	4	417	307	557	—	1,202	22,256	5,894
Kentucky	451	106	144	22	47	749	474	861	—	2,817	44,731	11,646
Louisiana	522	289	2,912	—	—	776	852	1,694	4	2,835	59,460	14,019
Maine	130	11	132	2	1	278	238	781	—	672	20,428	5,327
Maryland	1,347	282	244	85	20	1,242	970	1,854	552	2,689	63,166	20,912
Massachusetts	1,010	186	384	336	11	1,641	3,366	3,209	248	4,378	99,126	68,448
Michigan	1,766	79	503	—	9	967	1,183	1,071	604	6,101	110,439	28,586
Minnesota	469	166	64	—	25	803	491	854	104	3,613	64,495	8,867
Mississippi	301	39	12	—	—	261	227	2,372	191	1,539	35,074	5,858
Missouri	625	38	175	—	11	484	1,049	1,239	—	2,877	74,552	18,716
Montana	147	12	42	2	1	316	188	392	56	602	16,586	4,801
Nebraska	213	32	1	5	9	187	91	491	—	399	14,485	2,332
Nevada	293	23	9	—	—	340	190	391	77	1,220	27,766	4,141
New Hampshire	109	11	91	3	11	209	364	342	388	456	13,194	7,690
New Jersey	1,423	406	233	3	41	1,707	1,931	3,361	2,060	9,096	111,844	51,385
New Mexico	341	71	59	—	1	486	335	728	16	1,250	47,611	7,323
New York	3,016	513	645	—	109	4,953	3,594	5,043	12,541	14,115	347,377	110,085
North Carolina	1,268	218	162	—	11	1,033	607	1,817	151	4,122	97,917	19,246
North Dakota	54	22	21	—	—	128	142	410	—	336	11,135	1,792
Ohio	1,176	82	281	546	28	1,754	1,395	1,678	431	11,824	199,957	26,065
Oklahoma	569	90	13	7	15	488	435	662	428	1,830	38,543	8,667
Oregon	597	76	108	—	4	895	509	915	202	3,700	79,486	11,334
Pennsylvania	1,665	229	24	1	37	2,327	1,768	1,831	1,317	8,465	150,326	37,079
Rhode Island	178	9	42	32	62	381	377	411	125	1,037	16,967	8,380
South Carolina	466	104	122	—	—	951	550	901	1,627	2,311	44,820	14,981
South Dakota	102	28	40	—	—	147	122	235	—	308	12,948	3,232
Tennessee	595	145	32	17	12	655	202	925	5	1,657	38,495	4,142
Texas	3,177	80	26	4	67	1,431	1,044	4,624	—	9,856	297,794	23,909
Utah	310	53	65	13	—	738	274	658	141	1,022	31,346	5,927
Vermont	113	14	73	11	10	158	160	176	66	241	7,294	3,104
Virginia	1,106	131	153	42	3	903	822	1,437	470	2,652	79,118	19,684
Washington	1,090	70	87	—	13	695	940	1,777	494	4,657	85,562	21,059
West Virginia	233	51	15	28	10	422	176	629	71	406	12,480	5,628
Wisconsin	931	26	23	—	13	610	971	1,886	6	4,086	99,482	21,461
Wyoming	117	33	12	—	3	167	60	377	59	415	18,793	1,205

— Represents or rounds to zero.

Source: U.S. Census Bureau, *State Government Finances, 2007*, July 2010, <<http://www.census.gov/govs/>>.

Table 453. Local Governments—Revenue by State: 2007

[In millions of dollars (1,539,014 represents \$1,539,014,000,000), except as noted. For fiscal year ending in year shown; see text, this section]

State	General revenue									
	Total revenue	General revenue from own sources							Other taxes	
		General revenue, total	Inter-governmental revenue	Total	Taxes				Corporation income	Other taxes
					Total	Property	Sales and gross receipt	Individual income		
United States	1,539,014	1,344,828	504,407	840,421	525,813	376,952	86,880	23,964	7,677	30,340
Alabama	19,650	16,511	6,534	9,977	4,661	1,822	2,032	120	—	687
Alaska	3,960	3,623	1,481	2,142	1,256	970	248	—	—	39
Arizona	28,995	24,619	10,198	14,420	8,930	5,296	3,009	—	—	624
Arkansas	8,399	7,562	4,252	3,309	1,787	715	1,031	—	—	41
California	266,702	219,565	97,671	121,894	65,118	46,337	13,703	—	—	5,077
Colorado	24,855	21,882	5,952	15,930	9,419	5,665	3,144	—	—	610
Connecticut	15,723	14,179	4,540	9,639	8,244	8,070	2	—	—	173
Delaware	3,074	2,600	1,301	1,298	752	569	3	48	—	133
District of Columbia	11,389	9,747	2,999	6,748	5,192	1,516	1,330	1,313	417	616
Florida	96,597	86,479	25,573	60,906	34,155	26,805	5,071	—	—	2,278
Georgia	41,718	36,776	11,666	25,110	14,834	9,440	4,918	—	—	476
Hawaii	2,632	2,383	408	1,975	1,454	1,137	160	—	—	157
Idaho	5,213	4,994	2,101	2,893	1,225	1,114	31	—	—	80
Illinois	64,761	55,327	18,712	36,615	25,013	20,391	3,697	—	—	925
Indiana	24,498	22,452	8,243	14,210	7,124	6,165	92	603	—	264
Iowa	12,662	11,793	4,228	7,565	4,464	3,616	693	75	—	80
Kansas	12,360	11,056	3,893	7,163	4,461	3,385	965	2	—	110
Kentucky	12,591	11,106	4,585	6,521	3,810	2,086	493	1,000	122	108
Louisiana	18,837	17,311	6,298	11,013	6,620	2,572	3,859	—	—	189
Maine	4,269	4,155	1,465	2,690	2,047	2,021	2	—	—	24
Maryland	25,480	22,768	7,265	15,503	11,971	5,952	521	4,064	—	1,434
Massachusetts	31,017	26,352	11,219	15,133	11,425	11,039	165	—	—	222
Michigan	47,726	42,439	19,497	22,942	13,237	12,208	277	468	—	284
Minnesota	25,813	23,190	10,857	12,333	5,893	5,441	225	—	—	227
Mississippi	11,555	10,744	5,035	5,709	2,337	2,159	91	—	—	87
Missouri	22,466	19,880	6,088	13,791	8,465	5,232	2,358	333	—	543
Montana	3,141	3,031	1,288	1,743	952	905	5	—	—	41
Nebraska	10,288	7,011	1,987	5,023	3,088	2,379	384	—	—	325
Nevada	13,641	12,723	4,998	7,725	4,139	2,690	952	—	—	497
New Hampshire	4,745	4,629	1,460	3,169	2,568	2,526	—	—	—	41
New Jersey	41,211	40,295	12,126	28,169	21,940	21,479	106	—	—	355
New Mexico	7,656	7,160	4,048	3,112	1,928	953	852	—	—	122
New York	166,271	144,625	50,232	94,393	70,866	38,076	13,012	8,083	6,994	4,700
North Carolina	36,699	32,580	13,676	18,904	9,809	7,306	2,160	—	—	342
North Dakota	2,259	2,121	803	1,318	817	697	101	—	—	19
Ohio	52,889	50,330	20,308	30,022	19,997	13,315	1,936	4,019	86	641
Oklahoma	12,052	10,914	4,304	6,610	3,681	1,931	1,613	—	—	137
Oregon	16,336	14,983	6,121	8,863	5,006	3,936	322	16	57	674
Pennsylvania	56,995	52,944	21,827	31,117	21,271	14,851	554	3,819	—	2,047
Rhode Island	4,086	3,774	1,275	2,498	2,020	1,962	13	—	—	45
South Carolina	16,571	15,013	4,624	10,389	5,106	4,284	286	—	—	536
South Dakota	2,735	2,424	764	1,661	1,124	819	273	—	—	32
Tennessee	28,727	19,643	6,177	13,466	7,428	4,524	2,420	—	—	484
Texas	104,900	90,748	26,523	64,225	41,721	34,193	6,529	—	—	1,000
Utah	9,982	8,282	3,034	5,249	3,017	2,038	859	—	—	120
Vermont	2,302	2,067	1,431	636	371	348	11	—	—	12
Virginia	33,704	30,159	11,049	19,109	13,707	9,997	2,442	—	—	1,268
Washington	34,480	28,160	10,377	17,783	9,836	5,680	3,231	—	—	925
West Virginia	4,889	4,650	2,169	2,480	1,459	1,132	96	—	—	231
Wisconsin	25,468	23,171	10,212	12,959	8,846	8,277	357	—	—	212
Wyoming	4,048	3,899	1,531	2,368	1,221	930	246	—	—	45

See footnotes at end of table.

Table 453. Local Governments—Revenue by State: 2007—Con.

[See headnote, page 292]

State	General revenue—Con.										
	General revenue from own sources—Con.										
	Current charges and miscellaneous general revenue	Current charges				Miscellaneous general revenue			Utility revenue	Liquor store revenue	Insurance trust revenue
		Total ¹	Education	Hospitals	Sewerage	Total ¹	Interest earnings	Special assessment			
United States	314,608	210,251	23,557	57,594	36,113	104,357	44,971	7,268	117,675	1,024	75,487
Alabama	5,316	4,013	326	2,670	367	1,303	515	34	2,590	—	549
Alaska	886	559	25	188	65	326	201	9	285	—	52
Arizona	5,491	3,442	531	687	629	2,049	906	124	3,956	—	420
Arkansas	1,522	930	146	188	218	592	266	25	792	—	44
California	56,776	37,766	2,513	8,540	5,178	19,010	8,413	1,451	19,810	—	27,327
Colorado	6,511	4,239	408	1,168	638	2,272	783	361	2,187	—	786
Connecticut	1,395	925	133	—	286	469	212	39	695	—	848
Delaware	546	331	18	—	144	215	62	31	371	—	103
District of Columbia	1,555	639	41	—	186	916	280	1	813	—	829
Florida	26,751	17,026	1,955	4,896	2,395	9,725	3,254	1,818	8,395	—	1,723
Georgia	10,276	7,391	530	3,644	1,012	2,885	1,212	65	4,313	—	628
Hawaii	521	352	—	—	192	169	124	21	249	—	—
Idaho	1,668	1,349	90	681	161	320	128	41	218	—	1
Illinois	11,602	6,783	1,250	804	995	4,819	1,987	417	3,259	—	6,175
Indiana	7,085	4,413	390	2,560	783	2,672	643	46	1,956	—	90
Iowa	3,101	2,366	488	1,044	334	735	334	18	863	—	6
Kansas	2,702	1,779	371	620	298	923	413	63	1,166	—	138
Kentucky	2,711	1,732	129	450	369	978	707	20	1,406	—	79
Louisiana	4,393	2,979	62	1,664	325	1,414	718	38	1,210	—	316
Maine	643	485	45	69	141	158	62	12	114	—	—
Maryland	3,532	2,482	582	—	756	1,050	295	76	580	223	1,909
Massachusetts	3,708	2,598	306	479	851	1,110	357	34	2,802	—	1,863
Michigan	9,705	6,595	1,141	922	1,471	3,110	1,331	221	2,201	—	3,086
Minnesota	6,440	4,187	449	1,189	624	2,253	906	381	1,748	259	615
Mississippi	3,372	2,171	370	1,820	185	654	225	9	810	—	—
Missouri	5,326	3,521	669	1,171	571	1,804	787	45	1,702	—	885
Montana	792	515	67	55	74	277	94	61	109	—	—
Nebraska	1,935	1,386	213	567	146	550	215	68	2,938	—	340
Nevada	3,586	2,302	129	572	374	1,284	402	81	919	—	—
New Hampshire	601	395	54	—	95	206	80	3	90	—	26
New Jersey	6,229	4,286	1,107	299	1,296	1,943	659	7	897	—	18
New Mexico	1,185	703	100	87	131	481	188	27	496	—	—
New York	23,527	15,229	1,361	3,390	1,786	8,298	3,270	115	5,278	—	16,368
North Carolina	9,095	6,921	540	3,290	1,185	2,174	863	22	3,520	520	79
North Dakota	501	265	45	2	40	236	68	61	116	—	22
Ohio	10,025	6,162	1,114	1,033	1,512	3,863	2,088	239	2,344	—	215
Oklahoma	2,929	2,149	306	842	256	780	317	16	943	—	194
Oregon	3,857	2,590	464	244	741	1,266	570	96	1,351	—	2
Pennsylvania	9,847	6,215	858	26	1,950	3,632	2,067	129	2,677	—	1,374
Rhode Island	478	305	33	—	86	173	61	4	162	—	150
South Carolina	5,283	4,065	248	2,644	441	1,218	522	65	1,553	—	5
South Dakota	537	374	64	38	58	162	68	20	232	21	57
Tennessee	6,039	4,604	411	2,354	562	1,435	688	110	7,767	—	1,316
Texas	22,504	14,542	2,016	3,906	2,706	7,962	4,739	222	10,626	—	3,526
Utah	2,231	1,424	80	46	279	808	334	59	1,700	—	—
Vermont	265	161	23	—	51	104	37	4	208	—	27
Virginia	5,402	3,668	397	256	922	1,735	733	145	1,717	—	1,828
Washington	7,947	5,871	340	1,569	1,388	2,076	927	183	5,806	—	514
West Virginia	1,021	665	39	199	188	356	163	29	204	—	35
Wisconsin	4,113	2,929	508	70	627	1,184	586	92	1,381	—	916
Wyoming	1,146	925	68	649	47	221	108	9	149	—	—

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

Source: U.S. Census Bureau, *State Government Finances*, 2007, July 2010, <<http://www.census.gov/govs/>>.

Table 454. Local Governments—Expenditures and Debt by State: 2007

[In millions of dollars (1,499,268 represents \$1,499,268,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expenditures	General expenditures							
		Direct expenditures							Police protection
		Total ¹	Total	Educa-tion	Public welfare	Health	Hospi-tals	High-ways	
United States	1,499,268	1,307,839	1,293,639	560,505	48,259	36,875	70,923	56,380	72,706
Alabama	18,809	16,117	16,102	7,123	47	267	2,448	815	832
Alaska	3,838	3,416	3,415	1,508	4	66	198	200	163
Arizona	28,928	23,912	23,661	9,661	281	238	951	1,458	1,802
Arkansas	8,484	7,600	7,591	4,383	14	33	184	423	409
California	247,178	210,104	209,793	77,589	15,003	9,894	10,929	7,511	12,445
Colorado	25,287	21,622	21,567	7,735	639	387	1,393	1,332	1,234
Connecticut	14,916	13,739	13,729	7,955	90	111	—	478	702
Delaware	3,123	2,694	2,694	1,621	—	36	—	82	207
District of Columbia	10,585	8,480	8,480	1,546	2,161	387	145	105	500
Florida	95,441	84,602	84,337	32,025	1,277	870	5,889	3,533	5,832
Georgia	42,325	36,519	36,480	16,997	187	900	4,043	1,429	1,892
Hawaii	2,564	2,163	2,163	—	32	47	—	196	292
Idaho	4,991	4,763	4,761	2,020	27	68	699	302	255
Illinois	63,415	53,895	53,882	23,623	642	673	1,461	2,692	3,657
Indiana	26,240	23,845	23,737	10,006	521	218	2,742	771	888
Iowa	12,771	11,776	11,684	5,580	98	349	1,141	861	500
Kansas	11,870	10,650	10,624	5,154	43	226	642	595	584
Kentucky	12,506	10,717	10,713	5,411	53	226	435	406	464
Louisiana	17,647	15,835	15,822	6,358	33	156	2,007	650	1,001
Maine	4,191	4,059	4,058	2,173	34	28	71	255	162
Maryland	23,964	22,200	21,874	11,593	167	316	—	917	1,428
Massachusetts	30,200	24,689	23,923	12,126	67	115	863	722	1,361
Michigan	45,867	41,505	41,266	19,788	1,100	2,473	1,025	2,215	2,061
Minnesota	26,151	23,583	23,455	9,260	1,579	564	1,376	2,060	1,167
Mississippi	11,225	10,348	10,347	4,695	22	91	1,763	585	476
Missouri	22,346	19,831	19,830	9,690	133	377	1,200	1,097	1,202
Montana	3,072	2,930	2,928	1,446	44	91	57	158	172
Nebraska	10,772	6,869	6,866	3,305	81	58	580	453	293
Nevada	13,090	11,601	11,593	4,134	320	120	658	1,083	893
New Hampshire	4,670	4,567	4,496	2,396	204	29	—	216	248
New Jersey	42,058	41,098	40,719	21,451	1,031	387	345	1,120	2,566
New Mexico	7,390	6,749	6,719	3,511	105	49	117	351	433
New York	156,259	137,599	129,650	50,485	10,211	3,549	6,953	5,191	6,876
North Carolina	37,516	32,895	32,147	13,850	1,384	1,551	3,558	560	1,542
North Dakota	2,207	2,046	2,038	968	47	38	3	228	84
Ohio	52,116	48,868	48,517	21,131	2,997	2,420	1,374	2,187	2,734
Oklahoma	11,981	10,921	10,919	5,416	35	155	851	724	574
Oregon	16,716	14,692	14,679	6,160	264	658	272	887	799
Pennsylvania	56,013	50,522	50,186	23,762	3,541	3,010	19	1,592	1,956
Rhode Island	3,985	3,691	3,691	2,022	8	9	—	99	267
South Carolina	16,720	15,147	15,118	7,284	23	161	2,591	327	723
South Dakota	2,634	2,348	2,348	1,111	13	33	41	221	109
Tennessee	30,278	18,835	18,830	7,657	141	330	2,458	693	1,215
Texas	103,842	89,908	88,455	44,344	313	1,740	6,203	3,693	4,640
Utah	9,826	7,767	7,752	3,534	89	202	51	397	468
Vermont	2,228	2,002	2,001	1,314	1	9	—	160	70
Virginia	32,755	29,968	29,939	14,371	1,360	915	227	756	1,626
Washington	34,095	26,607	26,554	10,267	124	906	1,910	1,378	1,186
West Virginia	4,966	4,637	4,633	2,729	5	57	235	83	206
Wisconsin	25,467	23,356	23,324	10,671	1,650	1,210	171	1,944	1,374
Wyoming	3,753	3,550	3,549	1,567	13	72	647	186	137

See footnotes at end of table.

Table 454. Local Governments—Expenditures and Debt by State: 2007—Con.

[See headnote, page 294]

State	General expenditures—Con.										
	Direct expenditures—Con.										
	Correc-tions	Sewer-age	Solid waste	Parks and recre-ation	Housing and com-munity devel-opment	Gov-ern-mental admin-istration	Interest on general debt	Other	Utility expen-ditures	Insur-ance trust expen-ditures	Debt out-standing
United States	24,071	42,834	20,593	32,345	37,225	70,160	51,992	168,771	160,135	31,294	1,474,775
Alabama	281	305	250	394	443	789	668	1,440	2,576	116	17,526
Alaska	3	89	77	109	138	199	121	539	397	25	3,443
Arizona	647	1,204	356	927	400	1,745	888	3,102	4,859	157	29,784
Arkansas	117	295	172	161	160	358	277	605	852	32	7,699
California	4,838	5,989	2,511	5,119	8,415	12,623	7,481	29,445	29,718	7,356	215,657
Colorado	428	804	137	1,005	615	1,618	994	3,247	3,321	343	31,573
Connecticut	—	385	215	220	521	585	316	2,151	793	384	8,891
Delaware	—	190	16	38	62	184	63	193	391	38	1,982
District of Columbia	226	228	296	370	449	528	375	1,164	1,974	130	8,916
Florida	1,687	2,455	2,212	2,967	2,067	5,064	3,359	15,100	9,938	901	97,954
Georgia	787	1,461	684	794	848	2,422	743	3,294	5,469	337	37,064
Hawaii	—	251	218	175	89	237	149	477	401	—	4,345
Idaho	68	212	133	93	34	274	83	493	226	2	2,416
Illinois	668	1,441	488	2,690	1,696	3,296	2,465	8,390	6,215	3,305	61,991
Indiana	371	870	206	625	393	1,245	837	4,045	2,292	103	22,376
Iowa	181	334	165	295	140	417	304	1,319	992	2	8,045
Kansas	111	301	126	204	149	501	514	1,475	1,177	42	14,063
Kentucky	206	441	174	179	141	492	847	1,238	1,748	41	26,067
Louisiana	545	500	293	332	383	1,013	564	1,986	1,628	185	13,860
Maine	68	156	116	68	119	231	99	478	131	—	2,659
Maryland	314	615	567	681	794	1,086	655	2,741	1,007	756	15,436
Massachusetts	275	745	393	221	1,324	908	596	4,210	4,160	1,351	20,966
Michigan	604	1,936	472	766	467	2,185	1,737	4,437	2,964	1,398	44,541
Minnesota	370	620	328	660	780	1,185	1,084	2,420	2,241	326	29,839
Mississippi	130	226	185	114	205	546	232	1,079	877	—	6,698
Missouri	176	761	138	517	441	982	680	2,437	2,062	453	20,100
Montana	35	78	79	55	60	167	46	441	142	—	1,512
Nebraska	113	196	89	142	197	334	183	843	3,736	167	9,160
Nevada	369	267	21	663	217	1,003	525	1,320	1,489	—	17,942
New Hampshire	54	109	103	81	84	254	98	620	94	8	2,563
New Jersey	606	1,168	1,134	670	841	1,695	1,389	6,317	951	10	34,307
New Mexico	127	192	144	233	87	446	161	763	641	—	4,872
New York	2,645	3,551	2,436	2,019	4,195	4,530	5,925	21,083	9,764	8,896	149,514
North Carolina	476	1,418	682	751	721	1,287	931	3,436	4,598	23	30,968
North Dakota	36	51	46	82	39	107	64	245	147	13	1,839
Ohio	452	2,036	465	1,000	1,672	3,201	1,877	4,972	3,085	162	40,752
Oklahoma	98	377	189	241	250	707	211	1,092	1,012	49	7,898
Oregon	393	791	138	458	427	826	618	1,988	1,939	85	17,729
Pennsylvania	1,377	2,010	709	705	1,736	2,691	2,753	4,327	4,233	1,257	75,368
Rhode Island	42	81	46	58	138	210	75	637	155	139	2,079
South Carolina	196	434	328	267	238	838	635	1,073	1,570	4	20,888
South Dakota	38	115	34	97	62	137	52	284	273	13	1,620
Tennessee	358	613	317	371	633	1,063	798	2,182	10,988	455	29,820
Texas	1,534	2,611	966	1,814	1,809	4,202	6,293	8,293	12,847	1,086	163,792
Utah	166	340	133	362	236	567	224	983	2,060	—	9,998
Vermont	—	64	29	24	49	83	31	167	220	6	1,001
Virginia	835	880	592	837	831	1,964	929	3,816	2,170	617	31,397
Washington	491	1,490	531	865	982	1,457	1,082	3,885	7,329	159	41,049
West Virginia	39	235	62	90	119	329	151	292	298	31	3,455
Wisconsin	435	835	343	628	317	1,128	777	1,842	1,781	330	20,331
Wyoming	54	78	49	109	13	223	32	368	202	—	1,034

— Represents or rounds to zero. ¹ Includes other items not shown separately.Source: U.S. Census Bureau, *State Government Finances, 2007*, July 2010, <<http://www.census.gov/govs/>>.

Table 455. City Governments—Revenue for Largest Cities: 2006

[In millions of dollars (83,520 represents \$83,520,000,000). 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 independent school systems where applicable. Regarding intercity comparisons, see text, this section. See Appendix III]

Cities ranked by 2006 population	General revenue											Insur- ance trust revenue							
	Intergovernmental					General revenue from own sources					Miscellaneous		Interest earn- ings	Utility revenue ²					
	From federal government		From state/local government		Total	Taxes		Current charges		Sewer- age					Total ¹				
	Total	From federal government	From state/local government	Total		From federal government	From state/local government	From federal government	From state/local government										
Total revenue	Total	From federal government	From state/local government	Total	Total ¹	Property	Sales and gross receipts	Total ¹	Parks and recreation	Sewer- age	Total ¹	Total ¹	Interest earnings	Utility revenue ²	Insur- ance trust revenue				
New York, NY ³	83,520	25,957	3,722	22,045	44,866	35,104	12,754	5,953	4,439	516	6,380	1,151	3,382	1,153	3,472	9,224	—		
Los Angeles, CA	14,199	7,863	282	670	6,911	3,233	1,090	1,362	552	673	2,413	105	1,264	461	3,143	3,193	—		
Chicago, IL	8,812	7,257	1,325	449	5,933	2,179	429	1,454	275	555	2,872	—	1,444	881	2,488	1,207	—		
Houston, TX	4,449	3,119	1,550	1,095	2,569	1,492	781	664	423	187	808	26	330	269	341	989	—		
Phoenix, AZ	3,377	2,903	1,115	581	1,788	1,023	261	692	557	84	581	26	232	137	288	186	—		
Philadelphia, PA ³	7,345	5,809	2,478	653	3,332	2,450	384	225	125	—	698	24	184	105	1,007	529	—		
San Antonio, TX	3,283	1,469	191	54	1,278	612	292	287	200	27	440	1	280	107	1,573	242	—		
San Diego, CA	3,266	2,100	411	175	2,160	744	313	323	173	45	694	63	396	252	110	332	833	—	
Dallas, TX	3,027	2,277	164	123	2,112	857	488	329	198	89	861	35	240	144	207	543	—		
San Jose, CA	1,924	1,498	217	50	1,281	660	285	238	106	112	440	15	185	100	20	406	—		
Honolulu, HI ³	1,483	1,337	197	117	1,140	807	591	114	—	62	284	23	241	50	29	146	—		
Detroit, MI	2,132	694	97	543	1,439	867	309	218	—	61	452	4	351	119	47	314	739	—	
Jacksonville, FL ³	3,292	1,829	323	72	251	1,506	745	365	371	1	106	16	158	207	1,187	276	—		
Indianapolis, IN	3,749	3,014	646	86	550	1,638	47	—	1	506	26	74	224	94	687	48	—		
San Francisco, CA ³	7,955	5,647	2,155	87	1,664	404	10	3,492	2,047	923	598	327	91	1,045	25	165	1,882	—	
Columbus, OH	1,227	1,058	198	103	820	560	40	20	—	7	228	11	172	72	26	169	—		
Austin, TX	2,272	1,037	108	94	929	457	255	186	124	30	378	23	166	94	26	1,092	203	—	
Louisville/Jefferson, KY ³	1,090	975	170	73	805	515	124	55	—	4	117	11	—	173	93	115	—		
Memphis, TN	3,777	1,149	63	557	733	449	301	135	99	5	150	11	102	134	86	1,587	308	—	
Fort Worth, TX	712	56	—	56	656	417	236	144	102	53	153	5	120	85	32	184	237	—	
Baltimore, MD ³	2,922	1,504	262	1,205	38	1,418	1,023	558	87	—	56	261	10	149	34	48	109	308	—
Charlotte City, NC	1,613	1,507	351	76	1,157	366	286	37	2	—	398	—	199	392	50	80	26	—	
El Paso, TX	822	627	91	17	535	339	178	141	107	32	134	3	71	62	20	81	115	—	
Boston, MA	3,626	3,103	1,368	100	1,264	3	1,735	333	40	—	194	—	122	209	48	112	411	—	
Seattle, WA	2,481	1,424	144	41	100	3	2,799	784	284	—	307	42	268	108	23	882	176	—	
Washington, DC	9,248	8,674	2,589	—	6,085	4,545	1,214	1,257	817	214	574	4	178	966	205	96	369	—	
Milwaukee, WI	1,392	931	442	69	489	250	237	534	460	26	810	45	109	48	17	59	402	—	
Denver, CO ³	2,472	2,121	237	17	219	1,884	849	226	60	—	185	78	63	15	—	186	185	—	
Las Vegas, NV	883	882	401	22	272	1,509	1,101	327	271	31	236	12	82	172	99	1,008	275	—	
Nashville-Davidson, TN ³	3,237	1,955	446	8	438	2	854	451	45	358	319	31	268	9	84	135	33	78	41
Oklahoma City, OK	1,069	950	96	39	2	780	419	254	65	—	294	24	205	67	33	91	1	—	
Portland, OR	1,053	961	181	54	71	56	492	305	54	—	196	28	149	21	38	67	126	72	—
Tucson, AZ	756	265	79	170	155	243	54	248	219	239	31	98	74	43	98	—	—	—	
Albuquerque, NM	1,146	1,047	321	28	259	33	727	414	102	248	219	15	98	170	44	190	—	—	
Atlanta, GA	1,696	1,517	323	118	1,194	354	186	118	—	38	650	31	148	155	146	—	—	—	

— Represents or rounds to zero. ¹ Includes revenue sources not shown separately. ² Includes water, electric, and transit. ³ Represents, in effect, city-county consolidated government. Source: U.S. Census Bureau, Federal, State, and Local Governments, *State Government Finances, 2006*, July 2009. See also <http://www.census.gov/govs/>.

Table 456. City Governments—Expenditures and Debt for Largest Cities: 2006

[In millions of dollars (82,454 represents \$82,454,000,000). For fiscal year ending in year shown, see headline, Table 455]

Cities ranked by 2006 population	General expenditures													Insur- ance trust expen- ditures ³ standing	Debt out- stand- ing			
	Total expen- ditures ¹	Total direct expen- ditures	Educa- tion	Hous- ing and com- munity devel- opment	Public welfare	Health and hos- pitals	Police protec- tion	Fire protec- tion	Correc- tions	High- ways	Parks and recre- ation	Sewer- age	Solid waste man- age- ment			Govern- mental admini- stration ²	Interest on general debt	Utility expen- ditures ³
New York, NY ⁴	82,454	77,456	66,937	3,710	9,811	8,976	3,971	1,519	1,314	1,526	559	2,161	1,100	1,178	3,205	8,699	7,517	85,234
Los Angeles, CA	12,315	12,315	—	275	—	202	1,659	589	—	961	332	498	238	842	410	3,675	1,388	15,723
Chicago, IL	7,622	7,544	6,033	1	135	178	1,175	390	—	484	77	101	163	153	796	316	1,272	15,862
Houston, TX	3,982	3,953	2,595	255	—	98	571	381	20	139	129	384	99	139	357	307	381	11,403
Phoenix, AZ	3,362	3,349	2,592	18	100	—	367	187	13	127	577	198	99	114	251	672	97	7,373
Philadelphia, PA ⁴	6,745	6,660	5,077	23	234	1,292	510	172	350	71	94	189	98	332	114	1,054	614	5,825
San Antonio, TX	3,625	3,625	1,546	45	35	43	242	161	—	112	157	248	57	52	81	2,010	70	6,055
San Diego, CA	2,431	2,418	1,803	339	—	44	336	160	9	82	142	290	52	88	70	413	215	2,795
Dallas, TX	2,713	2,704	2,194	41	7	27	268	143	8	121	124	196	67	80	229	276	242	4,557
San Jose, CA	1,894	1,866	1,703	186	—	15	227	116	—	95	100	159	137	192	204	36	156	4,368
Honolulu, HI ⁴	1,473	1,473	1,228	46	—	26	180	82	—	107	100	144	107	98	100	246	—	3,155
Detroit, MI	3,349	3,248	2,168	98	16	66	447	192	—	146	79	402	107	157	147	627	554	7,515
Jacksonville, FL ⁴	3,474	3,343	1,847	33	47	84	206	96	62	200	77	198	86	97	217	1,447	180	11,022
Indianapolis, IN	3,412	3,398	2,592	102	148	605	317	211	170	143	200	155	40	173	193	741	79	4,125
San Francisco, CA ⁴	6,908	6,908	5,305	148	605	1,246	317	211	170	143	200	155	—	714	406	1,008	595	8,738
Columbus, OH	1,152	1,144	1,012	8	10	32	212	144	10	94	60	193	34	72	93	140	—	1,703
Austin, TX	2,304	2,304	1,159	35	10	124	176	88	—	83	96	137	18	58	80	1,036	110	3,887
Louisville/Jefferson, KY ⁴	925	924	868	—	17	75	130	47	41	15	38	—	18	31	102	57	—	2,520
Memphis, TN	3,508	3,479	1,815	36	—	11	180	132	—	65	56	33	43	45	62	1,502	191	2,747
Ft. Worth, TX	1,047	1,047	766	—	—	15	161	81	—	85	58	76	35	31	26	197	83	1,231
Baltimore, MD ⁴	3,289	3,212	2,930	86	2	147	348	134	—	192	391	147	69	128	58	101	259	2,287
Charlotte City, NC	1,448	1,019	1,019	42	—	5	151	77	—	96	52	253	40	21	44	413	16	2,665
El Paso, TX	725	725	476	22	—	16	81	—	—	35	25	44	13	27	25	187	61	1,005
Boston, MA	3,341	3,038	2,813	82	150	184	279	160	106	106	51	34	58	55	57	171	357	1,459
Seattle, WA	2,424	2,311	1,400	45	36	14	190	135	13	113	195	175	114	67	52	992	93	3,465
Washington, DC	8,543	8,291	8,256	560	1,846	669	493	176	206	96	332	237	266	434	320	169	118	7,824
Milwaukee, WI	1,302	1,274	1,026	123	—	32	218	99	—	132	4	66	76	37	37	72	203	1,199
Denver, CO ⁴	2,415	2,357	2,110	103	98	55	165	87	75	86	216	79	—	132	289	199	106	5,845
Las Vegas, NV	747	600	745	18	1	3	124	105	39	90	80	40	5	117	16	1	—	352
Nashville-Davidson, TN ⁴	3,270	3,269	2,046	679	28	168	158	101	52	98	73	109	21	105	148	1,084	140	3,837
Oklahoma City, OK	1,115	1,115	960	9	—	125	111	—	—	31	82	146	31	137	30	138	17	1,049
Portland, OR	1,210	1,059	—	54	—	—	137	79	—	162	89	192	3	52	85	71	80	2,524
Tucson, AZ	874	874	694	43	—	—	134	56	—	70	71	—	36	71	46	146	35	1,090
Albuquerque, NM	843	843	760	32	19	9	122	66	49	55	107	29	45	31	37	83	—	777
Atlanta, GA	2,025	1,979	1,552	5	—	—	152	66	36	43	103	185	45	61	87	407	65	6,425

— 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, *State Government Finances, 2006*, July 2009. See also <<http://www.census.gov/govs/>>.

Table 457. County Governments—Revenue for Largest Counties: 2006

[In millions of dollars (21,586 represents \$21,586,000,000). For fiscal year ending in year shown, see text, this section. See Appendix III]

Counties ranked by 2006 population	General revenue																	
	Intergovernmental				Taxes				General revenue from own sources			Miscellaneous general revenue						
	From federal government		From state government		Total	Prop-erty	Sales and gross receipts	Current charges		Total ¹	Hos-pitals		Interest earnings					
	Total	Total ¹	Total ¹	Total ¹				Total ¹	San-itation ²					Total ¹				
Total	Total ¹	Total ¹	Total ¹	Total ¹	Total ¹	Total	Total	Total ¹	Total ¹	Total ¹	Total ¹							
Los Angeles, CA	17,015	9,177	386	4	8,556	4,815	1,311	235	3,285	3,009	127	42	3,802	95	83	2,220	751	235
Coos, IL	2,851	606	41	—	554	287	—	1	1,536	810	702	358	577	47	—	333	132	49
Harris, TX	3,165	647	91	23	471	174	216	85	2,245	1,318	56	—	815	3	—	256	385	245
Maricopa, AZ	2,015	952	55	8	869	167	27	28	1,232	781	144	144	80	4	—	—	202	128
Orange, CA	4,439	1,926	51	8	1,800	650	172	75	1,538	626	46	44	622	42	114	—	289	181
San Diego, CA	5,117	4,027	2,880	167	120	2,447	986	266	1,147	686	27	18	259	3	24	—	201	110
Dade, FL	6,528	1,353	896	254	413	—	55	44	1,871	1,283	480	119	2,477	36	508	1,084	562	289
Dallas, TX	1,662	1,623	254	9	233	150	19	12	1,369	649	12	—	608	—	—	545	111	99
Riverside, CA	3,399	3,399	61	13	1,683	904	208	154	1,502	666	43	35	561	7	71	184	255	29
San Bernardino, CA	3,919	2,043	134	18	1,826	918	240	83	1,247	383	25	17	229	7	73	331	183	62
Wayne, MI	1,991	1,848	117	122	8	862	14	134	731	448	16	—	690	4	75	10	54	19
King, WA	2,239	2,108	135	16	266	—	178	119	1,588	1,005	534	431	499	7	333	—	84	51
Broward, FL	2,326	2,270	466	119	10	203	—	6	1,444	927	124	—	676	16	172	—	201	111
Clark, NV	4,446	3,960	1,051	87	1,692	38	23	173	2,928	1,333	484	113	1,082	66	96	475	513	83
Santa Clara, CA	3,497	1,717	37	3	1,603	971	189	4	1,779	800	143	140	872	4	—	688	107	37
Tarrant, TX	1,150	273	51	24	219	7	189	4	877	515	15	—	203	—	—	146	158	124
Bexar, TX	1,113	203	6	2	188	101	44	9	909	396	27	—	421	—	—	389	93	70
Suffolk, NY	2,744	580	29	2	538	272	153	13	2,012	1,701	119	1,114	174	10	24	—	137	50
Alameda, CA	3,198	2,696	1,468	31	1,399	311	38	1,228	480	399	26	15	609	66	341	—	139	66
Sacramento, CA	3,235	2,559	1,563	46	1,457	817	202	60	997	428	275	83	373	13	83	—	195	65
Nassau, NY	3,347	3,347	769	73	696	397	136	0	2,578	1,903	906	965	953	23	2	247	244	39
Cuyahoga, OH	2,170	2,170	964	20	940	503	260	4	2,066	565	336	184	169	5	5	341	258	198
Palm Beach, FL	1,873	1,823	239	102	9	136	—	1	1,584	967	685	154	421	13	199	—	196	37
Allegheny, PA	1,486	1,419	1,026	63	47	961	282	2	393	302	262	38	64	4	—	—	27	6
Oakland, MI	1,162	1,051	574	201	6	218	6	61	477	350	326	9	85	9	18	4	42	15
Hillsborough, FL	1,836	1,663	259	75	32	183	45	—	1,404	901	605	274	199	2	78	0	108	44
Hennepin, MN	1,843	854	50	8	785	353	169	19	989	478	459	—	385	2	70	284	123	30
Franklin, OH	1,158	1,156	459	14	4	199	128	26	696	459	334	104	85	3	3	—	140	124
Orange, FL	1,753	2,85	85	4	119	5	—	—	1,420	941	506	225	97	47	146	—	156	95
Contra Costa, CA	2,506	2,071	113	102	705	391	113	81	1,173	406	342	24	10	670	24	404	96	33
Fairfax, VA	5,137	4,343	1,024	68	874	467	76	28	3,319	2,673	2,117	326	155	45	232	—	220	127
St. Louis, MO	727	683	17	11	51	1	5	—	612	512	152	347	78	1	4	—	21	6
Salt Lake, UT	532	76	15	1	51	—	—	9	456	346	203	112	79	7	12	—	40	5
Fulton, GA	1,162	1,000	29	23	70	32	14	2	898	733	522	178	164	—	46	—	94	37
Westchester, NY	2,459	508	14	—	484	245	116	10	1,951	1,041	607	426	407	31	30	—	838	73

— Represents or rounds to zero. ¹ Includes revenue sources, not shown separately. ² Includes fee for sewerage and solid waste management. Source: U.S. Census Bureau, Survey of State & Local Government Finances, 2006, July 2009, <<http://www.census.gov/govs/>>.

Table 458. County Governments—Expenditures and Debt for Largest Counties: 2006

[In millions of dollars (18,720 represents \$18,720,000,000). For fiscal year ending in year shown, see text, this section and Appendix III]

Counties ranked by 2006 population	Total expenditures ¹		General expenditures													Employee retirement expenditures ²	Debt outstanding			
	Total expenditures ¹	Total direct expenditures ¹	Educational	Housing and community development	Public welfare	Health	Hospitals	Police protection	Correction	Highways	Parks and recreation	Natural resources	Waste management	Governmental administration	General public building			Interest on general debt		
Los Angeles, CA	18,720	18,439	18,859	890	5	4,515	1,925	2,454	1,213	1,128	273	248	424	66	1,572	114	63	1,798	2,713	3
Cook, IL	3,048	3,036	2,665	—	10	8	41	916	85	350	119	118	—	—	620	149	—	383	3,246	3
Harris, TX	3,207	3,207	3,207	—	12	43	208	888	364	70	266	24	142	—	329	450	—	—	8,538	8
Maitaco, AZ	1,813	1,517	1,813	34	13	376	81	—	69	354	138	8	90	6	391	108	—	—	1,880	2
Orange, CA	3,482	3,217	2,444	244	14	764	328	—	282	263	54	67	100	433	174	—	—	265	2,856	3
San Diego, CA	4,205	3,843	3,879	425	102	989	518	—	207	297	175	20	20	29	523	125	—	326	1,845	2
Dade, FL	6,931	6,921	6,344	—	295	298	71	1,380	425	229	153	278	47	502	273	620	587	—	10,985	10
Dallas, TX	1,547	1,533	1,533	4	32	7	42	1,010	32	99	43	3	—	—	131	22	—	13	10,985	—
Riverside, CA	3,156	2,994	3,156	367	78	660	325	271	265	177	162	10	66	66	277	74	—	204	1,298	1
San Bernardino, CA	3,335	3,187	3,131	379	9	799	219	576	242	203	74	18	56	71	247	116	—	111	1,912	2
Wayne, MI	1,828	1,771	1,717	—	8	153	474	49	35	250	124	67	46	67	330	50	—	—	643	1
King, WA	2,228	2,160	1,785	—	30	2	344	1	121	127	112	53	9	413	246	163	—	—	3,167	3
Broward, FL	2,215	2,160	2,068	—	15	46	99	—	353	190	43	127	19	149	183	165	147	—	3,225	3
Clark, NV	4,013	3,953	3,487	—	22	187	60	495	467	136	483	319	11	42	268	218	526	—	5,865	5
Santa Clara, CA	3,350	3,274	3,350	214	9	624	365	905	105	258	102	31	4	3	336	58	—	—	910	1
Tarrant, TX	1,034	1,034	1,034	—	23	7	95	446	34	98	35	—	—	—	136	114	—	—	1,981	2
Bexar, TX	1,029	1,004	1,029	—	1	43	52	578	42	73	11	2	1	—	89	67	—	—	933	2
Suffolk, NY	2,750	2,454	2,568	161	7	504	337	—	431	124	42	43	32	79	116	65	182	—	1,797	2
Alameda, CA	2,563	2,559	2,303	39	6	557	319	394	87	271	27	1	36	—	281	41	44	216	1,327	2
Sacramento, CA	2,804	2,741	2,603	154	10	741	430	—	224	233	133	34	4	94	240	81	18	183	2,167	3
Nassau, NY	3,633	3,243	3,633	181	23	573	298	380	688	215	127	61	2	111	189	153	2	—	3,532	3
Cuyahoga, OH	2,131	2,112	2,131	—	20	438	327	576	26	94	54	—	7	13	260	201	—	—	3,338	3
Palm Beach, FL	1,777	1,690	1,686	—	57	72	50	—	216	102	112	92	37	169	193	63	91	—	1,818	2
Allegheny, PA	1,477	1,365	1,416	32	63	351	461	—	32	76	29	62	—	106	106	24	—	60	613	1
Oakland, MI	988	964	926	10	9	7	266	8	52	102	123	9	30	98	131	13	27	36	339	—
Hillsborough, FL	1,911	1,781	1,718	—	32	89	134	—	165	132	109	78	55	75	222	56	193	—	2,174	2
Hennepin, MN	1,856	1,847	1,849	—	23	458	288	480	85	83	108	3	—	52	112	25	7	—	544	1
Franklin, OH	1,164	1,126	1,160	—	7	289	320	—	30	58	47	20	—	6	162	118	—	—	2,178	2
Orange, FL	1,689	1,652	1,675	—	30	79	42	—	142	153	159	36	20	232	128	128	14	—	3,074	3
Contra Costa, CA	2,253	2,054	2,054	127	106	379	189	437	89	116	100	—	28	23	155	58	—	198	1,106	3
Fairfax, VA	4,831	4,759	4,328	2,195	162	227	178	—	196	37	37	144	9	259	174	177	197	306	3,701	4
St. Louis, MO	725	495	696	—	10	24	47	—	77	20	83	30	4	4	66	16	4	25	410	—
Salt Lake, UT	519	519	519	—	1	46	26	—	62	63	25	78	5	14	92	6	—	59	197	1
Fulton, GA	1,111	909	952	—	8	62	35	78	85	83	26	4	1	62	259	14	100	—	749	—
Westchester, NY	2,629	2,311	2,586	95	—	455	277	591	41	134	43	56	1	146	107	53	44	—	1,594	1

— Represents or rounds to zero. ¹ Includes expenditure categories, not shown separately. ² Includes water, gas, electric, and transit. Source: U.S. Census Bureau, Federal, State, and Local Governments, State & Local Government Finances, 2006, July 2009, <http://www.census.gov/igovs/>.

Table 459. Governmental Employment and Payrolls: 1982 to 2008

[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	2004	2005	2006	2007	2008
EMPLOYEES (1,000)										
Total	15,841	17,212	18,745	19,540	20,876	21,493	21,725	22,048	22,116	22,462
Federal (civilian) ¹	2,848	3,091	3,047	2,807	2,899	2,733	2,720	2,721	2,730	2,769
State and local	12,993	14,121	15,698	16,733	17,976	18,759	19,004	19,327	19,386	19,693
Percent of total	82	82	84	86	86	87	87	88	88	88
State	3,744	4,116	4,595	4,733	4,877	5,041	5,078	5,128	5,200	5,270
Local	9,249	10,005	11,103	12,000	13,099	13,718	13,926	14,199	14,186	14,423
Counties	1,824	1,963	2,253	2,425	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Municipalities	2,397	2,493	2,665	2,755	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
School districts	4,194	4,627	5,134	5,675	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Townships	356	393	424	455	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Special districts	478	529	627	691	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
PAYROLLS (mil. dol.)										
Total	23,173	32,669	43,120	49,156	58,166	68,759	71,599	74,638	78,583	83,268
Federal (civilian) ¹	5,959	7,924	9,937	9,744	11,485	12,844	13,475	13,896	14,427	15,472
State and local	17,214	24,745	33,183	39,412	46,681	55,914	58,123	60,741	64,156	67,796
Percent of total	74	76	77	80	80	81	81	81	82	81
State	5,022	7,263	9,828	11,413	13,279	15,477	16,062	16,769	17,789	18,726
Local	12,192	17,482	23,355	27,999	33,402	40,437	42,062	43,972	46,368	49,070
Counties	2,287	3,270	4,698	5,750	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Municipalities	3,428	4,770	6,207	7,146	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
School districts	5,442	7,961	10,394	12,579	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Townships	370	522	685	869	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Special districts	665	959	1,370	1,654	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

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

Source: U.S. Census Bureau, Federal, State, and Local Governments, "Government Employment and Payroll Data," May 2010, <<http://www.census.gov/govs/apes/>>.

Table 460. All Governments—Employment and Payroll by Function: 2008

[Employees in thousands (22,462 represents 22,462,000); payroll in millions of dollars (83,268 represents \$83,268,000,000). See headline, Table 459]

Function	Employees (1,000)					Payrolls (mil. dol.)				
	Employees, total	Federal (civilian) ¹	State and local			Federal (civilian) ¹	State and local			
			Total	State	Local		Total	State	Local	
Total	22,462	2,769	19,693	5,270	14,423	83,268	15,472	67,796	18,726	49,070
National defense ²	723	723	(X)	(X)	(X)	3,313	3,313	(X)	(X)	(X)
Postal Service	729	729	(X)	(X)	(X)	3,438	3,438	(X)	(X)	(X)
Space research and technology	18	18	(X)	(X)	(X)	163	163	(X)	(X)	(X)
Elem. and secondary education	7,916	(X)	7,916	65	7,851	25,623	—	25,623	237	25,387
Higher education	3,001	(X)	3,001	2,426	575	8,749	(X)	8,749	7,256	1,492
Other education	111	10	101	101	(X)	459	68	390	390	(X)
Health	634	150	484	192	291	2,851	1,064	1,787	750	1,036
Hospitals	1,274	190	1,084	441	643	5,575	1,297	4,277	1,757	2,521
Public welfare	554	8	546	248	299	1,955	63	1,892	868	1,024
Social insurance administration	147	66	81	81	(X)	711	388	322	320	3
Police protection	1,196	177	1,019	110	909	5,745	1,046	4,699	541	4,159
Fire protection	449	(X)	449	(X)	449	1,895	(X)	1,895	(X)	1,895
Correction	796	37	759	486	274	3,182	198	2,984	1,921	1,063
Streets & highways	565	3	562	242	320	2,176	21	2,155	1,012	1,143
Air transportation	96	47	49	3	46	629	405	224	16	209
Water transport/terminals	19	5	14	5	9	80	13	67	25	43
Solid waste management	123	(X)	123	2	121	412	(X)	412	10	402
Sewerage	136	(X)	136	2	134	543	(X)	543	10	532
Parks & recreation	433	25	408	40	368	998	126	872	115	756
Natural resources	392	182	209	159	50	1,920	1,172	748	588	160
Housing & community development	135	16	120	—	120	570	107	463	—	463
Water supply	186	—	186	1	185	730	—	730	4	726
Electric power	81	—	81	4	77	471	—	471	26	445
Gas supply	12	—	12	—	12	46	—	46	—	46
Transit	245	(X)	245	33	212	1,164	(X)	1,164	183	981
Libraries	199	4	196	1	195	447	27	420	2	418
State liquor stores	9	(X)	9	9	(X)	23	(X)	23	23	(X)
Financial administration	562	110	452	177	275	2,390	702	1,688	719	969
Other government administration	485	25	460	61	399	1,357	147	1,210	243	967
Judicial and legal	518	62	456	181	276	2,397	419	1,978	862	1,116
Other & unallocable	716	183	533	199	334	3,257	1,293	1,965	847	1,118

— 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, "2008 Annual Survey of Public Employment and Payroll," May 2010. See also <<http://www.census.gov/govs/apes/>>.

Table 461. State and Local Government—Employer Costs Per Hour Worked: 2010

[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]

Occupation and industry	Total compensation	Wages and salaries	Benefit cost					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Total workers	39.81	26.25	13.56	3.00	0.33	4.68	3.16	2.39
Occupational group:								
Management, professional, and related	48.34	33.09	15.26	3.34	0.25	5.21	3.72	2.73
Professional and related	47.49	32.65	14.84	3.03	0.23	5.22	3.69	2.66
Teachers	54.83	38.85	15.98	2.82	0.14	5.72	4.34	2.96
Primary, secondary, and special education school teachers								
.	53.58	37.96	15.62	2.52	0.15	6.05	4.13	2.78
Sales and office	27.63	16.96	10.67	2.50	0.20	4.23	2.02	1.74
Office and administrative support	27.82	17.03	10.79	2.53	0.19	4.29	2.04	1.73
Service	29.51	17.81	11.70	2.61	0.55	3.77	2.79	1.98
Industry group:								
Education and health services	41.85	28.50	13.35	2.72	0.20	4.92	3.15	2.36
Educational services	42.84	29.38	13.46	2.64	0.15	5.00	3.29	2.37
Elementary and secondary schools	42.49	29.22	13.27	2.29	0.15	5.17	3.36	2.30
Junior colleges, colleges, and universities	44.28	30.13	14.15	3.80	0.13	4.51	3.11	2.59
Health care and social assistance	34.90	22.29	12.61	3.25	0.61	4.31	2.16	2.28
Hospitals	37.01	23.69	13.33	3.48	0.74	4.53	2.19	2.38
Public administration	37.69	23.24	14.46	3.61	0.56	4.44	3.41	2.44

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, 2010 National Survey Compensation Publications List, Employer Costs for Employee Compensation*, News Release, March 2010, <<http://www.bls.gov/nscs/ncspubs.htm>>.

Table 462. State and Local Government—Full-Time Employment and Salary by Sex and Race and Ethnic Group: 1980 to 2007

[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; 42 in 1980; 47 in 1983; 49 in 1981 and 1984 through 1987; 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.	3,185	2,644	3,973	1,856	1,100	532	44.1	36.4	41.5	37.7	35.3	38.9
2007, total.	3,383	2,823	4,156	2,051	1,138	661	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Officials/administrators	243	154	316	80	46	23	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Professionals	709	923	1,148	485	249	133	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Technicians	288	208	340	156	76	54	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Protective service	1,019	250	876	392	222	142	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Paraprofessionals	107	290	226	171	109	48	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Administrative support	135	829	610	354	186	129	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Skilled craft	426	23	320	129	70	46	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Service/maintenance	456	146	319	283	180	85	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)

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

Source: U.S. Equal Employment Opportunity Commission, 1980–1991, "State and Local Government Information Report," annual; beginning 1993, biennial.

Table 463. State and Local Government Full-Time Equivalent Employment by Selected Function and State: 2008

[In thousands (1,780.3 represents 1,780,300). 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	1,780.3	7,135.3	53.0	6,804.9	1,633.7	330.5	242.9	280.1	185.7	260.4	414.5	583.7
Alabama	41.3	104.6	—	104.6	38.0	—	4.4	1.2	6.1	5.3	11.8	25.8
Alaska	8.8	16.7	3.3	16.6	5.3	0.1	1.8	0.2	0.7	0.3	0.2	0.7
Arizona	31.8	149.2	—	136.6	28.4	12.6	5.7	2.4	3.3	4.1	0.7	3.0
Arkansas	25.9	69.9	—	69.7	24.3	0.1	4.0	0.1	4.9	0.3	5.9	1.8
California	154.5	763.6	—	692.5	150.3	71.1	3.8	66.9	12.3	48.3	40.9	63.0
Colorado	38.1	103.1	—	101.8	36.8	1.2	2.2	6.1	1.2	4.2	5.2	9.7
Connecticut	21.3	88.9	—	88.9	18.5	—	5.8	1.6	2.1	1.4	9.9	—
Delaware	8.1	17.7	—	17.7	7.7	—	1.8	—	2.3	0.4	1.8	—
District of Columbia	—	11.9	—	11.1	—	0.8	—	2.1	—	0.9	—	1.9
Florida	60.9	364.6	—	337.0	57.2	27.6	9.4	6.5	22.9	10.1	3.9	50.8
Georgia	56.5	252.7	—	252.7	53.2	—	8.8	1.6	5.5	10.4	7.8	20.3
Hawaii	37.5	—	28.4	—	9.0	—	0.9	0.1	2.4	0.2	4.3	—
Idaho	8.7	32.7	—	31.3	8.2	1.4	1.8	0.1	1.2	1.1	0.8	6.5
Illinois	58.8	307.7	—	285.0	56.7	22.7	10.0	6.0	2.6	8.0	10.9	11.2
Indiana	56.9	149.1	—	149.1	55.8	—	4.9	1.2	1.9	3.5	2.6	26.1
Iowa	26.2	79.9	—	72.9	25.0	7.1	3.1	1.0	0.4	2.0	8.3	11.7
Kansas	21.2	94.8	—	86.8	20.6	8.0	2.5	1.0	1.3	3.3	3.1	8.4
Kentucky	37.5	112.1	—	112.1	34.9	—	6.5	0.5	2.2	5.4	5.4	4.3
Louisiana	36.7	103.5	1.2	103.5	29.7	—	6.0	0.9	4.0	1.7	14.7	17.3
Maine	7.8	38.2	—	38.2	7.5	—	3.1	0.4	1.1	0.3	0.6	0.8
Maryland	29.2	136.2	—	125.5	26.9	10.8	6.7	3.5	6.9	4.5	4.8	—
Massachusetts	31.4	149.5	0.1	149.4	30.1	0.1	7.1	2.7	7.8	3.1	7.8	4.0
Michigan	70.2	211.4	0.1	197.6	69.6	13.8	9.6	2.6	2.0	9.0	18.7	8.9
Minnesota	40.0	118.9	—	118.9	36.2	—	3.0	10.3	2.4	3.9	5.4	10.0
Mississippi	21.1	82.3	—	75.4	19.5	6.9	2.5	0.2	2.9	0.3	12.1	17.9
Missouri	29.9	148.5	—	141.6	28.2	6.9	8.1	2.8	2.8	4.3	11.6	11.9
Montana	7.3	21.6	—	21.3	6.9	0.3	1.7	0.5	0.9	0.9	0.6	0.8
Nebraska	13.0	50.5	—	47.6	12.4	2.9	2.6	0.8	0.7	0.7	3.9	4.8
Nevada	10.8	45.2	—	45.2	10.7	—	1.6	0.9	1.3	0.8	1.5	4.4
New Hampshire	6.9	35.7	—	35.7	6.6	—	1.6	2.7	1.0	0.2	0.8	—
New Jersey	55.1	217.4	19.3	206.5	32.7	10.9	9.1	10.0	4.2	4.6	18.9	2.5
New Mexico	20.4	51.7	—	48.1	19.2	3.6	1.9	0.9	2.4	0.5	6.9	1.0
New York	55.2	500.3	—	475.6	50.5	24.6	6.5	49.6	10.0	20.1	45.9	63.0
North Carolina	59.1	250.4	—	230.6	56.0	19.8	2.1	15.9	5.0	15.6	17.6	41.4
North Dakota	8.2	14.5	—	14.5	7.9	—	0.5	0.9	1.3	0.6	0.9	—
Ohio	72.1	257.1	—	252.0	69.5	5.1	2.9	24.0	3.6	17.8	15.4	12.1
Oklahoma	32.5	91.6	—	91.3	30.5	0.4	7.1	0.3	6.0	1.3	2.9	10.5
Oregon	21.2	75.3	—	67.3	20.4	7.9	6.9	1.0	1.5	4.3	5.0	2.5
Pennsylvania	62.1	265.8	—	255.8	57.7	9.9	12.0	20.2	1.8	5.1	11.8	0.8
Rhode Island	7.0	20.2	0.6	20.2	5.8	—	1.6	0.1	1.2	0.1	1.1	—
South Carolina	32.2	107.4	—	107.4	29.4	—	4.5	0.4	6.3	2.4	7.4	21.9
South Dakota	5.1	19.7	—	19.2	4.7	0.5	1.1	0.2	0.7	0.2	0.9	0.4
Tennessee	35.6	128.1	—	128.1	33.3	—	8.2	2.0	5.1	4.4	6.5	22.8
Texas	119.1	710.0	—	669.9	114.3	40.2	24.4	3.7	13.3	24.9	29.0	51.1
Utah	24.1	51.9	—	51.9	22.9	—	3.2	0.6	1.8	1.3	7.0	0.5
Vermont	5.7	19.3	—	19.3	5.1	—	1.4	—	0.7	—	0.3	—
Virginia	57.5	198.1	—	196.6	54.5	1.5	2.7	8.4	5.4	6.0	15.2	2.6
Washington	56.4	102.8	—	102.8	54.3	—	10.0	1.5	5.3	4.2	9.8	15.3
West Virginia	14.4	42.4	—	42.4	13.1	—	3.3	—	0.8	1.2	1.6	2.5
Wisconsin	35.0	130.1	—	120.5	33.9	9.6	1.5	12.9	1.6	6.4	3.4	1.0
Wyoming	3.9	20.6	—	18.6	3.7	2.0	0.8	0.1	0.7	0.5	0.9	5.7

See footnote at end of table.

Table 463. State and Local Government Full-Time Equivalent Employment by Selected Function and State: 2008—Con.

[See headnote, page 302]

States	Highways		Police protection		Fire protection		Corrections		Parks and recreation	
	State	Local	State	Local	State	Local	State	Local	State	Local
United States	237.0	302.7	108.0	844.1	(X)	349.6	481.4	266.2	34.9	236.9
Alabama	4.6	7.0	1.4	12.3	(X)	5.8	5.1	3.3	0.6	4.1
Alaska	3.0	0.7	0.4	1.3	(X)	0.8	1.8	0.1	0.1	0.6
Arizona	3.0	4.6	2.2	19.7	(X)	10.6	10.5	5.9	0.4	6.8
Arkansas	3.6	3.6	1.2	7.1	(X)	2.6	5.2	2.2	0.7	1.1
California	20.8	24.7	13.2	97.7	(X)	36.4	60.7	34.0	3.4	35.5
Colorado	3.2	5.9	1.2	13.2	(X)	6.3	7.2	3.9	0.3	7.3
Connecticut	3.1	3.5	2.1	8.8	(X)	4.4	7.7	—	0.2	2.0
Delaware	1.6	0.6	1.0	1.5	(X)	0.2	3.0	—	0.3	0.3
District of Columbia	—	0.7	—	3.7	(X)	2.1	—	0.9	—	1.0
Florida	7.4	14.7	4.4	65.1	(X)	27.3	29.0	17.5	1.4	19.1
Georgia	5.9	8.8	2.1	25.6	(X)	12.2	20.4	10.0	2.5	5.8
Hawaii	0.9	0.9	—	3.9	(X)	1.9	2.4	—	0.2	1.9
Idaho	1.6	1.8	0.5	3.7	(X)	1.6	2.0	1.4	0.2	0.8
Illinois	6.6	11.9	3.9	42.9	(X)	17.7	12.1	9.6	0.6	15.5
Indiana	4.6	6.1	2.1	15.9	(X)	7.9	7.5	6.1	0.2	3.2
Iowa	2.4	5.7	1.0	6.0	(X)	1.9	3.4	1.4	0.1	2.0
Kansas	3.4	5.2	1.1	8.4	(X)	3.3	3.8	3.2	0.6	2.9
Kentucky	4.6	3.2	2.3	7.9	(X)	4.5	4.1	4.6	1.3	2.1
Louisiana	4.8	5.5	1.7	16.8	(X)	5.9	7.7	6.9	1.0	4.2
Maine	2.4	1.8	0.5	2.7	(X)	2.0	1.3	0.8	0.2	0.7
Maryland	4.8	5.0	2.4	15.0	(X)	6.7	12.3	3.5	0.4	6.3
Massachusetts	3.6	6.8	6.7	19.3	(X)	14.9	6.1	2.8	0.6	2.5
Michigan	2.9	8.9	2.7	19.7	(X)	8.2	16.0	6.0	0.3	3.9
Minnesota	4.4	6.9	1.0	10.6	(X)	2.7	4.1	5.0	0.6	4.6
Mississippi	3.3	4.7	1.3	8.0	(X)	3.3	3.6	1.8	0.4	1.2
Missouri	6.5	7.3	2.4	16.2	(X)	6.8	12.3	3.2	0.6	4.5
Montana	2.2	1.4	0.5	2.1	(X)	0.7	1.2	0.6	0.1	0.5
Nebraska	2.1	2.9	0.7	4.0	(X)	1.4	2.9	1.5	0.3	1.0
Nevada	1.8	1.4	0.8	8.0	(X)	2.8	3.8	2.9	0.2	3.8
New Hampshire	1.8	1.6	0.5	3.5	(X)	1.9	1.3	0.7	0.2	0.5
New Jersey	7.0	10.5	4.6	31.6	(X)	8.8	10.3	7.1	2.2	5.7
New Mexico	2.6	2.0	0.7	5.4	(X)	2.2	4.1	2.1	0.8	2.5
New York	12.7	29.0	6.7	80.2	(X)	25.2	34.2	26.3	2.7	12.1
North Carolina	11.1	4.0	4.0	23.2	(X)	8.8	21.7	5.0	1.1	6.3
North Dakota	1.1	1.0	0.2	1.3	(X)	0.3	0.7	0.3	0.2	0.8
Ohio	7.1	13.3	2.7	30.4	(X)	17.4	16.6	9.5	0.6	8.4
Oklahoma	3.0	5.4	2.0	9.3	(X)	4.1	5.7	1.2	0.9	1.9
Oregon	3.4	3.8	1.3	7.8	(X)	3.9	5.5	3.6	0.5	3.3
Pennsylvania	13.4	12.0	6.4	27.9	(X)	6.1	17.5	13.3	1.7	3.6
Rhode Island	0.8	0.8	0.3	3.1	(X)	2.3	1.7	—	0.1	1.0
South Carolina	4.9	2.4	2.1	11.5	(X)	5.1	8.1	2.8	0.6	3.2
South Dakota	1.0	1.4	0.3	1.7	(X)	0.5	0.9	0.6	0.1	0.5
Tennessee	4.3	7.2	2.3	17.6	(X)	7.7	7.4	5.9	1.2	3.1
Texas	15.6	20.6	4.3	62.1	(X)	24.1	44.6	27.9	1.2	16.4
Utah	1.7	1.5	0.9	5.3	(X)	2.2	3.3	2.1	0.3	2.8
Vermont	1.0	1.2	0.6	0.9	(X)	0.4	1.2	—	0.1	0.2
Virginia	8.8	5.2	3.2	20.9	(X)	10.4	15.0	8.9	1.0	8.9
Washington	7.8	7.2	2.0	13.4	(X)	8.8	9.5	4.7	0.7	5.8
West Virginia	5.2	0.9	1.0	2.8	(X)	1.0	3.4	0.2	0.6	0.9
Wisconsin	1.7	8.6	0.9	15.4	(X)	5.0	10.5	3.9	0.2	2.8
Wyoming	1.9	0.8	0.3	1.8	(X)	0.5	1.0	0.6	0.1	0.8

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

Source: U.S. Census Bureau, "2008 Annual Survey of Public Employment and Payroll," May 2010. See also <<http://www.census.gov/govs/apes/>>.

Table 464. State and Local Government Employment and Average Monthly Earnings by State: 2000 to 2008

[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	2007	2008	2000	2007	2008	2000	2007	2008	2000	2007	2008
United States	4,083	4,307	4,363	10,995	12,147	12,305	3,374	4,276	4,445	3,169	3,945	4,124
Alabama	80	89	89	182	196	199	2,841	3,785	3,990	2,431	3,017	3,155
Alaska	23	26	26	25	27	28	3,842	4,565	4,659	3,818	4,442	4,652
Arizona	65	68	73	182	232	251	3,055	4,004	4,257	2,942	4,074	4,161
Arkansas	49	59	61	96	106	105	2,842	3,301	3,459	2,175	2,779	2,866
California	355	387	394	1,322	1,448	1,452	4,451	5,684	5,913	4,062	5,392	5,652
Colorado	66	68	69	164	195	195	3,779	4,722	4,901	3,076	3,858	4,067
Connecticut	66	62	66	111	126	125	3,909	5,187	5,480	3,856	4,545	4,843
Delaware	24	26	27	21	25	24	3,222	4,117	4,177	3,163	3,875	4,494
District of Columbia	(X)	(X)	(X)	45	47	47	(X)	(X)	(X)	3,923	5,174	5,403
Florida	185	189	189	580	702	720	3,149	3,734	3,808	2,865	3,801	4,010
Georgia	120	126	130	334	393	409	2,899	3,590	3,724	2,677	3,261	3,391
Hawaii	55	57	60	14	14	15	2,926	3,981	4,065	3,352	4,464	4,791
Idaho	23	22	23	51	58	59	3,022	3,976	4,106	2,478	3,088	3,258
Illinois	128	125	129	493	520	519	3,441	4,802	4,914	3,307	4,075	4,272
Indiana	83	90	91	232	250	263	2,990	3,752	4,073	2,711	3,322	3,423
Iowa	55	53	55	121	129	128	3,656	4,927	5,165	2,727	3,328	3,511
Kansas	43	45	46	128	143	149	3,071	3,753	3,895	2,491	3,149	3,242
Kentucky	74	80	81	149	167	165	3,051	3,609	3,878	2,339	2,786	2,996
Louisiana	95	85	92	185	180	190	2,807	3,663	4,007	2,278	2,896	3,104
Maine	21	23	23	51	54	55	2,983	3,838	3,967	2,609	3,209	3,280
Maryland	91	90	89	182	210	211	3,312	4,371	4,492	3,535	4,595	4,910
Massachusetts	96	96	98	232	239	245	3,683	4,758	4,823	3,403	4,380	4,518
Michigan	142	145	141	351	349	334	3,934	4,672	4,746	3,518	4,173	4,417
Minnesota	73	78	79	206	203	201	3,892	4,808	5,070	3,255	4,043	4,265
Mississippi	56	56	57	133	133	134	2,752	3,283	3,365	2,121	2,745	2,865
Missouri	91	90	89	208	238	239	2,678	3,213	3,291	2,168	3,158	3,307
Montana	18	20	20	34	36	35	2,931	3,797	3,822	2,546	3,052	3,261
Nebraska	30	32	32	78	81	85	2,514	3,522	3,695	2,779	3,506	3,669
Nevada	22	29	28	61	82	86	3,444	4,657	4,752	3,817	4,675	4,942
New Hampshire	19	20	20	46	53	52	3,079	4,048	4,367	2,830	3,521	3,776
New Jersey	133	156	156	316	357	350	4,075	5,375	5,580	3,967	4,914	5,158
New Mexico	48	52	49	70	81	81	2,811	3,577	3,767	2,494	2,946	3,191
New York	251	253	255	924	979	981	3,859	4,908	5,052	3,961	4,736	4,858
North Carolina	123	143	146	328	399	421	3,012	3,722	3,931	2,708	3,319	3,496
North Dakota	16	18	18	23	24	23	2,826	3,409	3,639	2,778	3,537	3,662
Ohio	136	143	143	459	470	478	3,369	4,459	4,635	3,118	3,745	3,897
Oklahoma	64	70	72	134	146	144	2,821	3,594	3,699	2,280	2,849	2,924
Oregon	53	60	60	124	131	130	3,269	4,055	4,463	3,332	4,019	4,210
Pennsylvania	150	160	162	388	434	434	3,436	4,138	4,188	3,296	3,885	4,021
Rhode Island	20	20	20	36	33	32	3,772	4,795	4,853	3,550	4,471	4,631
South Carolina	79	76	78	155	178	183	2,741	3,376	3,530	2,474	3,069	3,374
South Dakota	13	14	13	28	30	30	2,777	3,538	3,591	2,359	2,903	3,028
Tennessee	81	85	86	218	240	242	2,786	3,515	3,794	2,631	3,189	3,276
Texas	269	290	290	909	1,054	1,081	3,095	3,868	4,057	2,643	3,277	3,465
Utah	49	51	51	73	81	84	2,880	3,963	4,152	2,836	3,576	3,857
Vermont	14	15	15	23	25	25	3,153	4,193	4,333	2,534	3,384	3,525
Virginia	119	125	128	269	317	323	3,229	4,054	4,163	2,928	3,687	3,829
Washington	112	120	123	193	220	227	3,551	4,405	4,581	3,835	4,783	5,050
West Virginia	32	38	39	61	63	63	2,694	3,210	3,347	2,517	2,932	2,942
Wisconsin	64	69	69	220	213	214	3,710	4,617	4,780	3,210	3,876	3,958
Wyoming	11	13	13	29	35	36	2,589	3,613	3,727	2,660	3,598	3,858

X Not applicable. ¹ Estimates subject to sampling variation; see Appendix III and source. ² For full-time employees.

Source: U.S. Census Bureau, "2008 Annual Survey of Public Employment and Payroll," May 2010. See also

<<http://www.census.gov/govs/apes/>>.

Table 465. City Government Employment and Payroll—Largest Cities: 2000 to 2008

[In thousands (458.1 represents 458,100), except as noted. As of March. See footnote 2, Table 455, for those areas representing city-county consolidated governments. See headline, Table 464 for full-time equivalent employment definition]

Cities ranked by 2007 population ¹	Total employment (1,000)			Full-time equivalent employment total (1,000)			Payroll (mil. dol.)			Average earnings for full-time employees (dol.)		
	2000	2007	2008	2000	2007	2008	2000	2007	2008	2000	2007	2008
New York, NY	458.1	448.5	467.0	429.3	422.5	430.3	1,708.8	2,067.8	2,166.3	4,150	5,044	5,091
Los Angeles, CA	49.4	57.0	56.2	48.4	55.8	52.1	230.1	358.4	364.5	4,793	6,484	7,264
Chicago, IL	41.3	40.0	38.7	40.7	39.5	37.9	171.3	172.5	191.5	4,239	4,395	5,072
Houston, TX	25.2	21.7	22.1	24.9	21.5	21.7	75.2	80.3	89.2	3,037	3,753	4,100
Phoenix, AZ	13.0	16.1	18.1	12.7	16.0	17.2	50.3	113.0	104.8	4,024	7,278	6,285
Philadelphia, PA	31.1	31.1	31.1	30.0	30.2	30.3	109.2	139.0	144.3	3,637	4,618	4,786
San Antonio, TX	16.9	16.6	16.1	15.7	15.8	15.5	48.0	59.0	60.6	3,160	3,818	3,998
San Diego, CA	12.3	11.6	11.4	11.4	10.7	10.6	46.9	57.6	60.2	4,201	5,517	5,847
Dallas, TX	15.6	15.2	15.7	15.2	14.9	15.3	50.4	68.5	71.8	3,332	4,663	4,763
San Jose, CA	7.6	7.4	7.8	6.9	6.6	6.8	36.3	47.5	50.8	5,569	7,593	7,847
Detroit, MI	40.7	13.9	13.8	36.1	13.7	13.7	132.1	53.9	57.6	3,693	3,953	4,225
Honolulu, HI	9.8	9.3	9.7	9.1	8.6	8.9	30.9	38.6	42.1	3,435	4,575	4,827
Jacksonville, FL	10.1	10.5	14.5	9.7	10.3	13.7	35.6	43.2	61.3	3,815	4,248	4,533
Indianapolis, IN	12.4	17.2	15.5	12.0	15.9	14.6	36.7	57.8	55.4	3,115	3,617	3,803
San Francisco, CA	27.7	29.5	30.8	27.7	28.0	29.1	141.6	196.6	210.6	5,112	7,253	7,482
Columbus, OH	9.1	8.7	8.8	8.8	8.4	8.4	30.1	38.8	40.9	3,478	4,688	4,904
Austin, TX	10.6	12.3	13.0	10.1	11.9	12.6	31.2	54.2	58.9	3,128	4,583	4,718
Louisville, KY	4.6	8.1	7.9	4.3	7.8	7.6	11.8	28.1	29.1	2,844	3,707	3,909
Ft. Worth, TX	6.1	6.1	7.0	5.7	5.8	6.7	18.9	25.1	29.2	3,394	4,470	4,446
Memphis, TN	28.2	28.5	25.9	26.9	25.7	24.7	80.3	95.2	84.0	3,024	3,796	3,459
Charlotte, NC	5.2	6.5	6.7	5.1	6.3	6.5	17.1	26.6	28.2	3,408	4,265	4,377
Baltimore, MD	30.8	29.3	28.4	29.2	27.6	26.9	95.3	121.0	128.0	3,361	4,463	4,866
El Paso, TX	5.9	5.9	5.9	5.8	5.7	5.8	15.6	18.3	21.1	2,701	3,225	3,703
Milwaukee, WI	7.9	6.9	7.2	7.7	6.7	7.0	28.5	29.2	34.6	3,706	4,387	5,036
Boston, MA	23.3	21.3	21.8	22.0	20.3	20.5	80.2	100.6	107.0	3,734	5,019	5,283
Seattle, WA	11.4	11.8	14.0	10.3	10.9	12.6	48.3	60.3	67.7	4,726	5,773	5,556
Nashville, TN	20.6	23.2	23.3	19.6	21.7	21.6	62.3	85.3	87.2	3,235	4,010	4,167
Denver, CO	14.5	13.3	13.6	13.7	12.6	12.7	47.3	61.1	68.8	3,534	4,953	5,549
Washington, DC	37.7	38.4	38.9	36.5	36.8	37.3	139.4	185.2	193.7	3,863	5,150	5,309
Las Vegas, NV	2.6	3.2	3.3	2.5	3.0	3.1	11.2	19.3	20.0	4,681	6,548	6,687
Portland, OR	6.2	6.7	6.9	5.4	5.8	6.0	23.4	31.6	32.8	4,416	5,624	5,680
Oklahoma City, OK	5.1	4.7	4.6	4.8	4.4	4.4	16.0	20.8	21.6	3,457	4,790	5,033
Tucson, AZ	7.1	6.3	6.4	5.8	5.8	5.9	16.0	26.2	27.4	2,787	4,697	4,836
Atlanta, GA	8.8	10.0	7.9	8.6	9.6	7.9	25.6	36.2	29.8	2,974	3,795	3,749
Albuquerque, NM	7.1	8.0	7.2	6.6	7.6	6.8	18.3	18.5	23.1	2,868	2,523	3,507
Fresno, CA	3.2	4.9	4.7	3.1	4.3	4.4	12.7	20.3	22.2	4,073	4,857	5,350
Long Beach, CA	6.1	5.8	6.4	5.7	5.4	6.0	25.7	29.9	32.8	4,855	5,816	5,806
Sacramento, CA	4.4	5.6	5.6	4.0	4.8	4.9	17.0	31.5	30.0	4,400	7,208	6,537
Mesa, AZ	3.5	4.7	4.0	3.3	4.5	3.8	13.4	23.2	20.7	4,072	5,270	5,494
Kansas, MO	6.8	6.7	6.8	6.6	6.7	6.9	21.3	27.2	29.2	3,246	4,114	4,283
Cleveland, OH	10.1	7.8	8.1	9.4	7.6	7.9	27.8	31.5	35.4	2,989	4,133	4,470
Virginia Beach, VA	19.7	19.7	19.3	17.4	18.0	17.8	43.4	61.8	60.9	2,679	3,715	3,724
Omaha, NE	3.4	3.1	3.0	2.9	2.8	2.8	10.6	13.5	13.5	3,874	4,974	5,147
Miami, FL	3.8	4.3	4.1	3.6	4.2	4.0	15.1	21.9	23.0	4,276	5,381	5,977
Oakland, CA	4.2	5.2	5.4	4.2	5.2	5.4	24.8	35.1	37.7	5,861	6,825	7,044
Tulsa, OK	4.5	4.4	4.4	4.5	4.3	4.3	13.7	16.9	17.2	3,126	3,930	4,062
Minneapolis, MN	6.3	6.0	5.5	5.8	5.5	5.2	21.3	25.4	25.1	3,866	4,747	4,957
Colorado Springs, CO	7.4	7.7	7.7	6.9	7.1	7.2	25.3	33.4	34.8	3,747	4,738	4,905
Raleigh, NC	3.2	4.1	4.1	2.9	3.6	3.6	8.9	13.5	13.9	3,114	3,978	4,040
Arlington, TX	3.0	2.7	2.9	2.4	2.4	2.5	7.1	10.7	11.8	3,090	4,733	4,941
Wichita, KS	3.6	3.9	4.0	3.1	3.2	3.3	9.3	12.0	13.3	3,072	3,772	4,165
St. Louis, MO	8.0	6.7	6.8	7.6	6.5	6.5	24.1	24.8	27.1	3,176	3,806	4,170
Santa Ana, CA	2.5	1.9	2.1	2.2	1.7	1.8	10.1	12.1	13.3	5,606	7,597	7,813
Tampa, FL	4.3	4.8	4.6	4.2	4.8	4.5	14.1	20.3	20.5	3,370	4,341	4,589
Anaheim, CA	3.2	3.8	3.7	2.5	2.7	2.8	11.5	16.8	17.5	5,267	7,403	7,591
Cincinnati, OH	6.5	6.4	5.9	6.4	5.8	5.6	21.3	24.4	26.4	3,504	4,481	4,967
Bakersfield, CA	1.3	1.6	1.6	1.2	1.5	1.6	5.3	8.2	8.3	4,469	5,439	5,400
Aurora, CO	2.5	2.8	2.7	2.5	2.8	2.7	9.0	13.4	13.7	3,682	4,823	5,105
Pittsburgh, PA	4.4	3.2	5.1	4.3	3.2	5.1	15.3	14.8	23.6	3,593	4,665	4,712
Toledo, OH	2.8	2.9	3.0	2.8	2.9	3.0	10.0	13.2	13.2	3,628	4,611	4,406
Riverside, CA	2.1	2.6	2.7	1.9	2.3	2.5	8.0	13.5	14.5	4,625	6,160	6,325
Stockton, CA	2.3	2.2	2.2	1.9	1.8	1.8	7.1	10.3	10.6	4,054	5,938	6,187
Corpus Christi, TX	3.5	3.2	3.2	3.3	3.1	3.2	8.6	10.6	11.5	2,675	3,486	3,608
Newark, NJ	5.5	4.2	4.4	5.2	3.7	3.7	22.3	16.7	17.5	4,371	4,678	4,926
Anchorage, AK	10.1	10.9	10.9	9.0	9.8	9.8	34.6	44.8	45.8	3,973	4,731	4,760
Lexington, KY	4.0	4.8	4.9	3.6	4.2	4.3	10.2	14.8	15.6	2,910	3,784	4,008
St. Paul, MN	4.2	3.2	3.3	3.2	3.0	3.0	13.3	14.6	15.2	4,189	5,143	5,283
Buffalo, NY	11.4	12.6	10.8	10.5	11.5	9.9	43.4	48.0	45.4	4,457	4,275	4,747
Plano, TX	2.0	2.4	2.6	1.8	2.2	2.3	6.4	10.7	10.5	3,702	5,155	4,843
Glendale, AZ	1.5	1.9	2.1	1.4	1.9	2.1	4.7	9.2	10.6	3,275	4,834	5,231
Lincoln, NE	2.7	2.9	2.9	2.5	2.7	2.6	8.2	11.6	12.0	3,382	4,436	4,734
St. Petersburg, FL	3.2	4.2	4.1	3.0	4.1	3.9	9.9	16.0	16.5	3,366	4,119	4,405
Chandler, AZ	1.4	1.8	1.9	1.2	1.6	1.8	3.9	8.7	9.7	3,204	5,397	5,724

¹ 2007 based on estimated resident population as of July 1.

Source: U.S. Census Bureau, "2008 Annual Survey of Public Employment and Payroll," May 2010. See also <<http://www.census.gov/govs/apes/>>.

Table 466. County Government Employment and Payroll—Largest Counties: 2000 to 2008

[In thousands (98.8 represents 98,800). As of March. See text, this section. See headnote, Table 464, for full-time equivalent employment definition]

Counties ranked by 2007 population ¹	Total employment (1,000)			Total full-time equivalent employment (1,000)		Payroll (mil. dol.)			Average monthly earnings for full-time employees (dol.)	
	2000	2005	2008	2000	2008	2000	2005	2008	2000	2008
Los Angeles, CA	98.8	99.5	109.5	94.2	105.6	396.7	475.0	594.1	4,274	5,698
Cook, IL	28.9	27.8	22.7	28.9	22.7	99.3	126.3	108.6	3,445	4,782
Harris, TX	19.8	21.7	24.1	19.4	23.1	59.5	77.4	102.9	3,063	4,449
Maricopa, AZ	15.3	16.4	14.6	15.0	14.1	43.7	54.9	58.7	2,934	4,198
Orange, CA	24.3	25.0	22.8	22.5	21.9	81.4	104.9	110.4	3,623	4,985
San Diego, CA	19.5	19.7	24.4	18.2	22.9	66.3	83.9	115.5	3,651	5,069
Dade, FL	36.0	43.8	46.9	35.1	45.8	130.3	190.8	274.3	3,817	6,089
Dallas, TX	12.5	15.2	15.8	12.0	15.0	36.4	54.5	66.7	3,055	4,430
Riverside, CA	16.6	20.1	21.9	15.4	21.4	54.2	90.6	114.0	3,534	5,326
San Bernardino, CA	20.6	19.9	21.6	18.8	20.6	67.6	84.0	103.4	3,664	5,125
Wayne, MI	6.7	5.8	5.6	6.7	5.5	25.8	25.1	28.1	3,914	5,103
King, WA	15.8	14.5	14.8	14.2	14.0	52.1	64.6	76.1	3,812	5,618
Clark, NV	16.6	19.1	22.3	15.2	20.2	60.3	88.4	120.2	4,169	6,142
Broward, FL	11.0	12.9	13.3	10.8	12.9	37.0	48.4	59.0	3,437	4,634
Santa Clara, CA	14.9	18.0	19.2	14.3	18.2	65.3	100.4	125.2	4,655	6,995
Tarrant, TX	6.9	9.4	10.4	6.8	10.2	19.0	34.4	41.2	2,811	4,081
Bexar, TX	9.5	10.1	11.4	9.1	11.0	23.6	27.9	41.0	2,619	3,715
Alameda, CA	12.1	11.3	12.9	11.1	12.3	51.1	60.9	83.3	4,619	6,849
Suffolk, NY	12.9	14.2	15.9	11.3	14.2	51.9	68.2	80.9	4,686	5,744
Sacramento, CA	13.3	14.9	14.7	12.6	14.3	50.3	71.0	75.4	4,094	5,313
Nassau, NY	18.9	16.8	21.1	16.9	19.0	71.3	76.6	92.1	4,295	4,968
Cuyahoga, OH	16.1	15.7	16.6	16.1	16.3	49.2	57.1	69.3	3,065	4,171
Palm Beach, FL	8.6	10.5	11.5	8.5	11.1	27.0	40.4	58.1	3,200	5,334
Allegheny, PA	7.0	6.8	6.9	6.8	6.8	17.6	20.2	22.3	2,605	3,330
Oakland, MI	4.5	4.6	6.2	4.3	5.8	15.6	18.9	25.4	3,697	4,436
Hillsborough, FL	16.2	13.9	11.7	12.2	10.7	34.4	39.1	46.9	2,993	4,447
Hennepin, MN	13.0	11.4	8.7	11.0	8.1	41.5	49.3	44.3	3,815	5,647
Franklin, OH	6.6	6.7	6.7	6.5	6.4	19.2	21.7	23.6	2,962	3,734
Orange, FL	9.9	10.5	12.4	9.3	11.5	28.0	35.7	50.2	3,092	4,400
Contra Costa, CA	10.7	10.0	9.9	9.5	9.3	44.7	41.6	57.0	4,779	6,175
Fairfax, VA	35.3	44.7	43.2	32.3	36.4	117.5	165.4	181.9	3,746	5,071
St. Louis, MO	4.2	3.9	4.0	4.1	3.9	12.9	14.0	15.7	3,215	4,054
Fulton, GA	7.9	7.6	8.9	7.7	8.6	25.0	29.2	37.6	3,356	4,595
Travis, TX	3.5	4.6	5.0	3.5	4.9	10.6	15.7	20.1	3,057	4,074
Pima, AZ	8.0	7.2	8.4	7.2	7.7	20.0	22.5	30.1	2,859	4,034
Westchester, NY	6.9	7.3	11.5	6.3	10.5	26.6	29.8	43.4	4,240	4,145
Milwaukee, WI	8.5	9.3	7.4	8.1	7.0	26.5	35.7	30.1	3,314	4,321
Montgomery, MD	37.4	40.6	43.4	28.8	36.2	123.1	175.3	214.4	4,619	6,376
Du Page, IL	3.9	3.6	3.6	3.6	3.4	11.8	14.1	12.6	3,360	3,727
Pinellas, FL	6.2	6.6	7.0	6.1	6.8	18.5	25.7	30.2	3,039	4,441
Erie, NY	10.9	11.3	11.4	9.8	10.2	33.4	37.4	42.1	3,578	4,253
Shelby, TN	13.1	14.2	14.5	12.4	13.9	35.1	45.4	53.2	2,842	3,839
Fresno, CA	8.6	9.2	9.1	8.2	8.4	26.0	32.9	37.1	3,293	4,414
Bergen, NJ	5.8	5.7	5.6	4.1	4.9	13.0	23.7	25.2	3,178	5,336
Mecklenburg, NC	23.8	27.1	29.4	21.1	26.5	58.2	82.1	101.7	2,834	3,944
Hamilton, OH	5.9	6.1	6.1	5.7	5.9	15.3	20.5	22.1	2,679	3,724
Wake, NC	17.8	21.0	24.2	15.8	23.0	44.7	65.3	85.8	2,876	3,738
Macomb, MI	3.0	3.2	3.3	2.8	3.0	8.9	12.0	12.7	3,333	4,357
Prince Georges, MD	29.4	32.2	37.6	26.3	33.1	90.8	112.1	154.6	3,564	5,024
Ventura, CA	8.6	8.6	9.1	8.3	8.7	31.5	43.2	54.2	3,829	6,296
Kern, CA	9.2	10.3	11.2	8.6	10.4	30.3	40.7	50.1	3,504	4,874
Baltimore, MD	23.3	27.5	30.0	20.7	25.9	63.8	92.9	114.7	3,227	4,665
Middlesex, NJ	4.5	4.3	4.7	4.0	4.0	14.4	16.6	19.8	3,881	5,157
Gwinnett, GA	3.8	4.5	5.4	3.5	5.1	11.4	16.7	21.3	3,243	4,263
Montgomery, PA	3.5	4.1	4.1	3.4	4.0	9.2	12.4	12.4	2,783	3,154
Essex, NJ	5.6	5.0	5.4	5.0	4.8	19.3	21.0	23.7	4,048	5,053
Pierce, WA	3.4	3.6	3.9	3.2	3.7	13.0	16.6	20.1	4,216	5,554
Dekalb, GA	6.5	7.1	7.6	6.2	7.4	19.5	25.1	27.2	3,170	3,717
El Paso, TX	4.0	4.7	5.0	4.0	4.9	10.4	15.3	18.5	2,685	3,849
Collin, TX	1.1	1.4	1.8	1.1	1.8	2.8	5.0	7.1	2,557	3,915
Monroe, NY	7.0	6.9	6.9	5.9	6.0	20.4	22.8	24.2	3,430	4,110
Hidalgo, TX	1.9	2.2	2.7	1.9	2.7	4.0	5.6	8.1	2,174	2,993
Lake, IL	3.2	3.3	3.3	2.9	3.0	9.6	13.0	13.7	3,277	4,573
San Mateo, CA	6.2	7.2	7.8	5.8	7.4	24.6	35.5	42.3	4,415	6,578
Multnomah, OR	6.0	5.0	4.9	5.2	4.5	15.0	16.6	20.3	3,050	4,571
Oklahoma City, OK	2.6	2.3	2.3	2.3	2.1	4.4	5.7	6.1	1,860	2,898
Cobb, GA	3.9	4.7	6.1	3.8	5.2	11.9	16.2	20.5	3,353	4,084
Snohomish, WA	2.4	3.2	3.0	2.4	3.0	9.3	13.5	15.1	3,906	5,138
San Joaquin, CA	7.4	7.7	8.1	6.8	7.2	22.6	30.4	37.3	3,509	5,201
Jackson, MO	2.1	1.9	1.9	2.0	1.8	5.0	5.8	5.9	2,519	3,202
Jefferson, AL	4.8	4.5	4.4	4.7	4.3	14.7	16.9	16.4	3,122	3,806
Norfolk, MA	0.6	0.5	0.5	0.5	0.5	1.6	2.0	2.4	2,977	5,051

¹ 2007 based on estimated resident population as of July 1.

Source: U.S. Census Bureau Federal, State, and Local Governments "2008 Annual Survey of Public Employment and Payroll," May 2010. See also <<http://www.census.gov/govs/apes/>>.