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## Section 8

# State and Local Government Finances and Employment

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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, 89,476 local governments were identified by the census of governments (see Tables 428–429). 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 428. Number of Governmental Units by Type: 1962 to 2007**

Type of government	1962	1967	1972	1977	1982	1987	1992	1997	2002	2007
<b>Total units.....</b>	<b>91,237</b>	<b>81,299</b>	<b>78,269</b>	<b>79,913</b>	<b>81,831</b>	<b>83,237</b>	<b>85,006</b>	<b>87,504</b>	<b>87,576</b>	<b>89,527</b>
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 429. 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 <sup>1</sup>	Special district <sup>2</sup>							
		County	Municipal	Township <sup>1</sup>	School district	Natural resources	Fire protection	Housing <sup>4</sup>	
<b>United States.....</b>	<b>89,476</b>	<b>3,033</b>	<b>19,492</b>	<b>16,519</b>	<b>13,051</b>	<b>37,381</b>	<b>7,227</b>	<b>5,873</b>	<b>3,463</b>
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	—

<sup>—</sup> Represents zero. <sup>1</sup> Includes "town" governments in the six New England States and in Minnesota, New York, and Wisconsin.

<sup>2</sup> Single function districts. <sup>3</sup> Includes other special districts not shown separately. <sup>4</sup> 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/govs/cog/>>.

**Table 430. State and Local Government Current Receipts and Expenditures in the National Income and Product Accounts: 1990 to 2010**

[In billions of dollars (738.0 represents \$738,000,000,000). For explanation of national income, see text, Section 13. Minus sign (-) indicates net loss]

Item	1990	1995	2000	2005	2006	2007	2008	2009	2010
<b>Current receipts.....</b>	<b>738.0</b>	<b>991.9</b>	<b>1,322.6</b>	<b>1,730.4</b>	<b>1,829.7</b>	<b>1,923.1</b>	<b>1,967.2</b>	<b>2,005.8</b>	<b>2,128.1</b>
Current tax receipts .....	519.1	672.1	893.2	1,163.1	1,249.0	1,313.6	1,332.5	1,267.0	1,331.2
Personal current taxes .....	122.6	158.1	236.7	276.7	302.5	323.1	335.4	287.3	291.7
Income taxes .....	109.6	141.7	217.4	251.7	276.1	295.9	308.0	259.1	262.6
Other .....	13.0	16.4	19.4	25.0	26.4	27.2	27.5	28.2	29.1
Taxes on production and imports .....	374.1	482.4	621.3	831.4	887.4	932.7	949.1	930.3	951.9
Sales taxes .....	184.3	242.7	316.8	402.2	430.4	447.1	442.7	421.1	429.9
Property taxes .....	161.5	202.6	254.7	346.9	370.1	396.0	411.7	425.2	436.3
Other .....	28.3	37.0	49.8	82.3	86.9	89.7	94.7	84.0	85.7
Taxes on corporate income .....	22.5	31.7	35.2	54.9	59.2	57.8	48.0	49.4	87.6
Contributions for government social insurance .....	10.0	13.6	10.8	24.8	21.8	18.9	19.7	21.6	22.4
Income receipts on assets .....	68.5	68.5	94.3	88.3	103.5	114.5	115.2	116.0	118.1
Interest receipts .....	64.1	63.0	86.7	76.4	90.9	100.6	99.5	98.8	98.8
Dividends .....	0.2	1.0	1.4	2.1	2.3	2.4	2.5	2.7	3.0
Rents and royalties .....	4.2	4.5	6.3	9.8	10.3	11.5	13.2	14.5	16.3
Current transfer receipts .....	133.5	224.2	313.9	454.3	456.7	485.1	512.7	610.2	665.5
Federal grants-in-aid .....	111.4	184.2	247.3	361.2	359.0	380.8	396.2	484.6	529.6
From business (net) .....	7.1	13.5	28.6	36.5	38.4	41.3	46.8	50.4	54.9
From persons .....	14.9	26.5	38.0	56.5	59.2	63.1	69.7	75.2	81.0
Current surplus of government enterprises .....	6.9	13.5	10.4	0.1	-1.3	-9.1	-13.0	-9.0	-9.0
<b>Current expenditures .....</b>	<b>731.8</b>	<b>982.7</b>	<b>1,281.3</b>	<b>1,704.5</b>	<b>1,778.6</b>	<b>1,910.8</b>	<b>2,014.6</b>	<b>2,025.9</b>	<b>2,095.2</b>
Consumption expenditures .....	547.0	701.3	930.6	1,212.0	1,282.3	1,368.9	1,448.2	1,424.4	1,447.2
Government social benefit payments to persons .....	127.7	217.6	271.4	404.8	402.9	433.7	455.2	492.1	534.7
Interest payments .....	56.8	63.5	78.8	87.3	93.0	101.1	108.2	108.0	111.8
Subsidies .....	0.4	0.3	0.5	0.4	0.4	7.1	3.0	1.4	1.6
<b>Net state and local government saving .....</b>	<b>6.2</b>	<b>9.2</b>	<b>41.3</b>	<b>25.9</b>	<b>51.0</b>	<b>12.2</b>	<b>-47.4</b>	<b>-20.1</b>	<b>32.9</b>
Social insurance funds .....	2.0	4.0	2.0	7.4	4.7	1.9	1.7	2.6	2.6
Other .....	4.2	5.1	39.3	18.5	46.4	10.4	-49.1	-22.7	30.3

Source: U.S. Bureau of Economic Analysis, *Survey of Current Business*, April 2011. See also <http://www.bea.gov/national/nipaweb>SelectTable.asp?selected=N>.

**Table 431. Federal Grants-in-Aid to State and Local Governments: 1990 to 2011**

[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		
	Grants to individuals		Grants as percent of—						
	Total grants (mil. dol.)	Annual percent change <sup>1</sup>	Grants to individuals, total (mil. dol.)	Percent of total grants	State and local government expenditures from own sources <sup>2</sup>	Federal outlays	Gross domestic product	Total grants (bil. dol.)	Annual percent change <sup>1</sup>
1990.....	135,325	11.0	77,264	57.1	25.2	10.8	2.4	198.1	6.2
1995.....	224,991	6.8	144,427	64.2	31.5	14.8	3.1	283.6	3.9
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	412.4	-1.2
2008.....	461,317	3.9	300,820	65.2	27.4	15.5	3.2	411.0	-0.3
2009.....	537,991	16.6	356,692	66.3	33.1	15.3	3.8	476.6	16.0
2010.....	608,390	13.1	384,480	63.2	37.5	17.6	4.2	527.1	10.6
2011, est..	625,211	2.8	392,506	62.8	(NA)	16.4	4.1	532.7	1.1

NA Not available. <sup>1</sup> Average annual percent change from prior year shown. For explanation, see Guide to Tabular Presentation. For 1990, change from 1989.<sup>2</sup> 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 432. Total Outlays for Grants to State and Local Governments—Selected Agencies and Programs: 1990 to 2011**

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

Program	1990	2000	2005	2007	2008	2009	2010	2011, est.
<b>Total outlays for grants .....</b>	<b>135,325</b>	<b>285,874</b>	<b>428,018</b>	<b>443,797</b>	<b>461,317</b>	<b>537,991</b>	<b>608,390</b>	<b>625,211</b>
Energy .....	461	433	636	667	524	999	2,656	5,728
Natural resources and environment .....	3,745	4,595	5,858	6,047	5,902	6,285	9,132	9,093
Environmental Protection Agency .....	2,874	3,490	3,734	4,016	3,854	3,580	6,883	6,463
Agriculture .....	1,285	724	933	803	862	937	843	965
Transportation .....	19,174	32,222	43,370	47,945	51,216	55,438	60,981	61,095
Grants for airports .....	1,220	1,624	3,530	3,874	3,808	3,759	3,156	3,299
Federal-aid highways <sup>1</sup> .....	13,854	24,711	30,915	33,222	35,429	36,049	30,385	35,036
Urban mass transportation .....	3,728	5,262	8,114	8,984	9,847	11,182	12,939	13,235
Community and regional development .....	4,965	8,665	20,167	20,653	19,221	17,368	18,818	18,637
Rural community advance program .....	139	479	814	760	5	—	—	—
Community development fund .....	2,818	4,955	4,985	10,867	8,935	6,408	7,043	8,056
Homeland Security .....	1,184	2,439	13,541	8,267	8,630	9,068	8,393	5,931
State and local programs .....	—	—	2,116	2,385	2,870	2,529	3,247	1,992
Firefighter assistance grants .....	—	—	1,185	499	—	—	—	—
Operations, planning, and support .....	11	192	132	—	—	—	—	—
Mitigation grants .....	—	13	39	32	33	11	—	—
Disaster relief .....	1,173	2,234	10,069	5,351	5,724	6,525	5,141	3,934
Education, training, employment,								
social services .....	21,780	36,672	57,247	58,077	58,904	73,986	97,586	101,455
Education for the disadvantaged <sup>3</sup> .....	4,437	8,511	14,539	14,409	14,799	15,797	19,515	23,661
School improvement programs <sup>3</sup> .....	1,080	2,394	6,569	5,299	5,208	5,247	5,184	5,456
Special education .....	1,485	4,696	10,661	11,585	12,078	12,536	17,075	17,359
Social services-block grant .....	2,749	1,827	1,822	1,956	1,843	1,854	2,035	2,011
Children and family services programs .....	2,618	5,843	8,490	8,496	8,633	8,793	10,473	10,990
Training and employment services .....	3,042	2,957	3,372	3,006	3,052	3,768	4,592	4,053
Health .....	43,890	124,843	197,848	208,311	218,025	268,320	290,168	295,535
Substance abuse and mental health services <sup>3</sup> .....	1,241	1,931	3,203	3,179	2,847	2,888	2,846	2,964
Grants to states for Medicaid <sup>3</sup> .....	41,103	117,921	181,720	190,624	201,426	250,924	272,771	276,249
State children's health insurance fund <sup>3</sup> .....	—	1,220	5,129	6,000	6,900	7,547	7,887	9,069
Income security .....	36,768	68,653	90,885	90,971	96,102	103,169	115,156	116,479
SNAP (formerly Food Stamp Program) <sup>3</sup> .....	2,130	3,508	4,385	4,602	4,935	5,624	5,739	6,105
Child nutrition programs <sup>3</sup> .....	4,871	9,060	11,726	12,871	13,761	15,083	16,259	18,451
Temporary assistance for needy families <sup>3</sup> .....	—	15,464	17,357	16,876	17,532	17,861	17,513	17,048
Veterans benefits and services <sup>3</sup> .....	134	434	552	639	695	809	836	980
Administration of justice .....	574	5,263	4,784	4,603	4,201	4,810	5,086	5,576

— Represents zero. <sup>1</sup> Grants include trust funds. <sup>2</sup> Trust funds. <sup>3</sup> 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 433. Federal Aid to State and Local Governments by State: 2005 to 2009**

[In millions of dollars (403,660 represents \$403,660,000,000). For fiscal year ending September 30]

State	2005	2007	2008	2009	State	2005	2007	2008	2009
U.S. ....	<b>403,660</b>	<b>439,794</b>	<b>469,773</b>	<b>552,108</b>	MO .....	7,407	7,955	8,273	10,293
AL .....	6,306	6,869	6,994	7,610	MT .....	2,021	1,835	2,109	2,566
AK .....	2,671	2,431	2,604	3,624	NE .....	2,256	2,328	2,439	2,826
AZ .....	7,965	8,672	9,940	12,997	NV .....	2,213	2,320	2,450	3,143
AR .....	4,179	4,474	4,733	5,598	NH .....	1,483	1,626	1,692	1,986
CA .....	46,029	49,976	53,818	61,971	NJ .....	10,479	11,929	11,580	13,515
CO .....	4,538	4,900	5,321	6,333	NM .....	4,097	4,347	5,381	6,635
CT .....	4,539	4,963	5,279	6,759	NY .....	43,438	43,297	44,454	52,183
DE .....	1,142	1,225	1,363	1,679	NC .....	11,568	12,448	12,906	15,308
DC .....	3,450	2,137	11,946	9,659	ND .....	1,394	1,281	1,402	1,806
FL .....	19,046	20,033	20,659	22,686	OH .....	13,726	15,731	15,230	19,115
GA .....	8,914	10,465	10,675	12,953	OK .....	4,935	5,516	5,922	7,828
HI .....	1,731	1,971	2,120	2,560	OR .....	4,808	5,003	5,498	6,807
ID .....	1,814	2,031	2,688	2,458	PA .....	18,103	18,981	18,832	21,796
IL .....	14,616	16,141	16,267	20,941	RI .....	1,937	2,105	2,037	2,310
IN .....	6,483	7,258	8,272	10,194	SC .....	5,326	5,863	6,035	6,863
IA .....	3,594	3,688	4,014	5,033	SD .....	1,336	1,280	1,473	2,068
KS .....	2,872	3,415	3,514	3,965	TN .....	9,083	9,031	9,201	10,210
KY .....	5,779	6,370	6,867	8,245	TX .....	25,622	28,104	30,580	35,330
LA .....	7,148	13,278	12,457	11,534	UT .....	2,633	2,845	3,160	3,942
ME .....	2,623	2,546	2,695	3,399	VT .....	1,213	1,546	1,441	1,671
MD .....	6,800	7,372	7,473	9,405	VA .....	6,330	7,173	7,724	8,970
MA .....	9,989	11,224	11,402	15,200	WA .....	7,681	8,050	8,668	10,631
MI .....	12,113	12,822	13,587	16,580	WV .....	3,482	3,571	3,557	4,031
MN .....	5,878	7,001	7,533	9,304	WI .....	6,563	6,719	7,000	9,556
MS .....	5,168	8,239	7,484	7,642	WY .....	2,243	1,898	2,334	2,214

Source: U.S. Census Bureau, Federal Aid to States, <<http://www.census.gov/prod/2010pubs/fas-09.pdf>>.

**Table 434. Federal Aid to State and Local Governments—Selected Programs by State: 2009**

[In millions of dollars (552,108 represents 552,108,000,000). 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 <sup>1</sup>	Department of Agriculture				Department of Education				Other	
		Food and Nutrition Service		Special supplemental nutrition assistance food program (WIC) <sup>2</sup>	Other	Total	Special education programs	Office of Elementary and Secondary Education			
		Supplemental nutrition assistance program (SNAP) <sup>2</sup>	Child Nutrition Program					No Child Left Behind Act	Title 1 programs		
<b>United States, total ..</b>	<b>552,108</b>	<b>30,775</b>	<b>14,932</b>	<b>5,356</b>	<b>6,445</b>	<b>4,042</b>	<b>45,168</b>	<b>10,869</b>	<b>4,794</b>	<b>12,452</b>	<b>17,052</b>
Alabama .....	7,610	489	269	46	103	71	620	183	87	227	123
Alaska .....	3,624	140	42	12	24	62	180	–	4	–	176
Arizona .....	12,997	624	325	55	156	88	958	212	106	289	351
Arkansas .....	5,598	348	190	32	69	58	478	123	66	161	129
California .....	61,971	3,808	1,881	559	1,031	337	5,666	1,496	774	1,898	1,499
Colorado .....	6,333	345	153	44	69	79	816	169	65	137	445
Connecticut .....	6,759	204	110	28	46	21	389	143	46	125	75
Delaware .....	1,679	98	46	21	15	16	134	36	22	37	38
District of Columbia .....	9,659	75	32	19	15	9	132	17	25	35	55
Florida .....	22,686	1,418	831	87	361	139	2,201	679	256	703	563
Georgia .....	12,953	1,108	641	75	274	119	734	4	6	–	725
Hawaii .....	2,560	124	50	18	33	23	280	69	21	48	141
Idaho .....	2,458	177	70	13	30	63	186	53	27	44	61
Illinois .....	20,941	1,012	554	130	227	101	2,990	486	206	680	1,618
Indiana .....	10,194	535	283	84	99	69	1,350	300	72	277	700
Iowa .....	5,033	275	131	29	50	64	519	150	43	81	245
Kansas .....	3,965	276	148	16	49	63	292	13	4	–	275
Kentucky .....	8,245	479	253	49	96	82	656	172	84	216	184
Louisiana .....	11,534	617	320	89	121	88	65	1	7	–	57
Maine .....	3,399	109	50	15	19	24	258	62	30	51	114
Maryland .....	9,405	391	192	55	98	47	801	216	79	184	323
Massachusetts .....	15,200	412	229	53	88	42	1,201	296	89	242	573
Michigan .....	16,580	827	392	139	173	124	1,882	427	173	494	788
Minnesota .....	9,304	474	221	79	93	81	552	177	74	127	174
Mississippi .....	7,642	453	244	37	90	82	498	126	73	181	117
Missouri .....	10,293	522	277	69	84	92	260	2	9	–	249
Montana .....	2,566	131	43	16	14	58	242	43	32	45	122
Nebraska .....	2,826	185	95	17	32	41	250	75	36	51	88
Nevada .....	3,143	162	84	16	40	22	403	68	31	88	216
New Hampshire .....	1,986	69	29	8	15	16	173	48	29	38	57
New Jersey .....	13,515	559	297	98	118	46	1,111	313	86	208	504
New Mexico .....	6,635	333	165	41	52	75	523	97	47	115	263
New York .....	52,183	1,877	943	370	421	143	3,008	759	414	1,143	693
North Carolina .....	15,308	866	478	90	191	127	1,195	384	114	370	327
North Dakota .....	1,806	91	32	10	12	37	161	31	26	34	69
Ohio .....	19,115	917	463	163	185	107	240	3	10	–	227
Oklahoma .....	7,828	479	241	59	95	84	698	225	66	190	217
Oregon .....	6,807	509	159	90	75	185	669	155	59	142	313
Pennsylvania .....	21,796	892	438	162	185	107	1,427	440	183	614	189
Rhode Island .....	2,310	79	40	10	18	11	72	2	–	–	70
South Carolina .....	6,863	442	258	23	101	60	640	193	86	192	168
South Dakota .....	2,068	108	42	15	16	35	157	1	3	–	153
Tennessee .....	10,210	580	339	59	102	80	884	244	89	239	312
Texas .....	35,330	2,692	1,685	211	582	215	3,577	1,028	442	1,306	801
Utah .....	3,942	243	113	29	44	56	568	108	37	67	356
Vermont .....	1,671	81	23	26	13	19	138	28	27	33	50
Virginia .....	8,970	466	214	91	91	69	872	290	91	208	282
Washington .....	10,631	524	238	54	131	101	1,174	223	84	196	671
West Virginia .....	4,031	207	93	25	40	50	281	82	46	101	52
Wisconsin .....	9,556	419	210	50	86	73	1,331	237	97	214	783
Wyoming .....	2,214	58	21	7	9	22	137	29	28	34	47
Island Areas:											
American Samoa .....	180	35	19	5	8	3	34	8	1	–	26
Micronesia .....	98	–	–	–	–	–	4	4	–	–	–
Guam .....	342	22	8	2	9	4	40	16	–	–	24
Marshall Islands .....	136	–	–	–	–	–	2	2	–	–	–
Northern Marianas .....	128	21	6	10	4	1	19	5	–	–	14
Palau .....	23	–	–	–	–	–	4	1	–	–	3
Puerto Rico .....	6,135	2,221	202	1,734	235	51	1,031	114	180	586	152
Virgin Islands .....	302	49	21	14	8	6	7	–	–	–	7
Undistributed amounts .....	2,832	93	–	–	–	93	–	–	–	–	–

See footnotes at end of table.

**Table 434. Federal Aid to State and Local Governments—Selected Programs by State: 2009—Con.**

[See headnote, page 270]

State and Island Areas	FEMA <sup>3</sup> total	Department of Housing and Urban Development						Department of Labor				
		Community development block grants		Public housing programs			Other	State unemployment insurance and employment service			Work-force investment	
		Low rent housing assistance	Housing certificate program	Capital program	Total	1,572	3,651	7,223	9,828	4,052	3,929	
<b>United States, total . . . . .</b>	<b>6,185</b>	<b>47,065</b>	<b>6,617</b>	<b>28,003</b>	<b>1,572</b>	<b>3,651</b>	<b>7,223</b>	<b>9,828</b>	<b>4,052</b>	<b>3,929</b>	<b>1,847</b>	
Alabama . . . . .	51	645	76	367	8	92	101	116	53	38	25	
Alaska . . . . .	8	152	21	52	2	3	73	58	33	15	10	
Arizona . . . . .	6	495	75	218	4	16	182	148	50	55	44	
Arkansas . . . . .	179	315	30	224	6	31	24	100	38	39	23	
California . . . . .	212	6,171	1,572	3,624	121	113	742	1,255	580	512	163	
Colorado . . . . .	8	457	34	330	12	22	59	119	54	43	22	
Connecticut . . . . .	1	862	51	612	66	52	81	130	72	36	22	
Delaware . . . . .	2	112	8	61	16	7	20	28	14	9	5	
District of Columbia . . . . .	12	3,992	74	2,033	275	755	854	175	18	11	146	
Florida . . . . .	395	1,731	217	1,133	29	76	277	338	159	135	44	
Georgia . . . . .	33	1,207	99	712	14	129	254	211	95	100	17	
Hawaii . . . . .	7	211	20	137	3	14	36	48	23	10	15	
Idaho . . . . .	3	93	14	51	6	1	20	54	29	12	12	
Illinois . . . . .	66	2,345	170	1,516	118	281	260	435	195	175	65	
Indiana . . . . .	125	613	77	429	12	39	56	189	74	75	40	
Iowa . . . . .	282	262	68	150	5	11	28	101	41	38	22	
Kansas . . . . .	182	210	28	129	7	17	29	67	28	27	12	
Kentucky . . . . .	95	519	50	339	6	57	67	148	47	74	28	
Louisiana . . . . .	1,641	1,083	487	415	12	66	103	142	48	81	14	
Maine . . . . .	19	229	23	142	29	8	27	54	23	16	14	
Maryland . . . . .	4	1,098	75	704	35	71	214	237	93	42	102	
Massachusetts . . . . .	29	2,048	120	1,525	140	87	175	208	93	86	29	
Michigan . . . . .	13	1,112	124	645	128	59	156	571	201	282	87	
Minnesota . . . . .	20	671	59	387	81	55	90	155	68	58	29	
Mississippi . . . . .	366	871	595	206	7	27	36	182	59	92	32	
Missouri . . . . .	107	622	76	390	14	51	90	136	39	81	16	
Montana . . . . .	19	96	15	52	1	3	25	38	14	10	15	
Nebraska . . . . .	41	161	20	100	3	13	24	36	21	9	7	
Nevada . . . . .	5	217	27	150	1	6	33	71	44	19	8	
New Hampshire . . . . .	25	190	18	131	10	10	21	34	20	10	4	
New Jersey . . . . .	9	1,643	103	1,122	123	137	158	227	128	70	29	
New Mexico . . . . .	12	179	23	103	3	7	43	64	24	21	20	
New York . . . . .	96	5,496	446	3,894	89	462	606	580	271	234	74	
North Carolina . . . . .	17	859	74	575	15	89	106	264	114	94	56	
North Dakota . . . . .	25	106	9	72	—	4	21	27	14	8	5	
Ohio . . . . .	62	1,636	157	1,128	29	111	211	420	141	228	51	
Oklahoma . . . . .	91	375	38	200	7	27	102	75	34	25	15	
Oregon . . . . .	25	382	42	266	3	15	55	167	63	67	37	
Pennsylvania . . . . .	16	1,944	238	1,133	127	200	246	371	191	124	56	
Rhode Island . . . . .	—	124	18	83	—	—	23	41	19	15	7	
South Carolina . . . . .	11	217	34	137	1	—	46	153	53	81	19	
South Dakota . . . . .	14	83	14	40	—	—	28	28	11	11	6	
Tennessee . . . . .	12	274	51	174	—	—	48	165	62	81	22	
Texas . . . . .	1,376	1,692	472	1,003	—	62	155	591	211	288	92	
Utah . . . . .	9	104	25	65	—	—	15	66	36	16	15	
Vermont . . . . .	9	67	10	46	—	—	12	26	11	9	7	
Virginia . . . . .	309	579	70	323	—	91	95	257	68	42	147	
Washington . . . . .	32	523	67	377	—	—	79	244	117	78	49	
West Virginia . . . . .	19	104	36	62	—	—	6	51	23	20	9	
Wisconsin . . . . .	48	266	55	162	—	—	49	191	91	58	42	
Wyoming . . . . .	3	26	6	11	—	—	9	24	14	6	4	
Island Areas:												
American Samoa . . . . .	—	2	1	—	—	—	—	2	—	1	1	
Micronesia . . . . .	2	—	—	—	—	—	—	—	—	—	—	
Guam . . . . .	12	43	3	36	—	3	2	6	—	4	1	
Marshall Islands . . . . .	—	—	—	—	—	—	—	—	—	—	—	
Northern Marianas . . . . .	1	4	1	2	—	—	—	2	—	1	—	
Palau . . . . .	—	—	—	—	—	—	—	0	—	—	—	
Puerto Rico . . . . .	20	346	119	164	2	—	60	191	28	155	8	
Virgin Islands . . . . .	2	13	2	10	—	—	2	10	3	4	3	
Undistributed amounts . . . . .	—	1,187	179	—154	—	271	—	—	—	—	—	

See footnotes at end of table.

**Table 434. Federal Aid to State and Local Governments—Selected Programs by State: 2009—Con.**

[See headnote, page 270]

State and Island Areas	Department of Health and Human Services							Department of Transportation					Other, federal aid <sup>4</sup>	
	Administration for Children and Families			Centers for Medicare and Medicaid Services				Highway trust fund	Federal Transit Administration	Other				
	Foster care services	Temporary assistance for needy families	Other	Medicare and Medicaid Services	Medicare and Medicaid Services	Medicare and Medicaid Services	Medicare and Medicaid Services							
	Total	(Head Start)	Total	Other	Total	Other	Total							
<b>United States, total . . .</b>	<b>324,765</b>	<b>8,722</b>	<b>6,850</b>	<b>18,045</b>	<b>256,124</b>	<b>35,025</b>	<b>57,048</b>	<b>35,607</b>	<b>11,298</b>	<b>10,144</b>	<b>31,274</b>			
Alabama . . . . .	4,304	140	52	108	3,576	428	933	725	67	142	452			
Alaska . . . . .	1,876	48	22	34	759	1,013	720	335	77	308	489			
Arizona . . . . .	9,005	182	139	267	6,855	1,562	947	605	218	124	814			
Arkansas . . . . .	3,369	86	54	69	2,895	264	564	419	27	118	244			
California . . . . .	37,740	1,067	1,587	3,936	27,888	3,262	4,472	2,494	1,459	520	2,647			
Colorado . . . . .	3,165	219	86	189	2,225	446	809	470	167	172	614			
Connecticut . . . . .	4,235	71	103	268	3,380	414	693	487	156	49	245			
Delaware . . . . .	935	17	6	29	777	106	235	181	26	27	135			
District of Columbia . . . . .	1,914	53	51	108	1,369	332	2,126	133	398	1,595	1,234			
Florida . . . . .	13,573	343	229	655	10,822	1,524	2,038	1,518	231	289	990			
Georgia . . . . .	7,508	220	129	369	6,030	761	1,610	1,265	189	156	542			
Hawaii . . . . .	1,355	38	36	124	1,015	142	355	214	54	87	181			
Idaho . . . . .	1,364	44	16	33	1,085	186	311	258	12	41	269			
Illinois . . . . .	10,765	344	283	595	8,374	1,169	2,496	1,370	732	394	833			
Indiana . . . . .	5,860	127	191	228	4,790	524	1,193	942	105	146	331			
Iowa . . . . .	2,621	77	67	128	2,065	284	661	453	49	160	312			
Kansas . . . . .	2,245	73	41	90	1,780	262	469	383	22	65	223			
Kentucky . . . . .	5,203	145	92	192	4,345	429	685	505	59	121	459			
Louisiana . . . . .	6,178	180	72	189	5,267	470	1,108	619	94	395	701			
Maine . . . . .	2,261	42	32	79	1,912	195	261	148	18	95	209			
Maryland . . . . .	5,627	115	104	270	4,128	1,010	802	497	223	83	443			
Massachusetts . . . . .	9,453	156	99	459	7,854	885	1,247	866	274	107	601			
Michigan . . . . .	9,986	307	227	669	7,766	1,018	1,453	1,100	154	199	735			
Minnesota . . . . .	5,984	121	81	293	4,854	635	999	563	189	247	449			
Mississippi . . . . .	4,237	200	19	114	3,523	382	634	430	20	184	403			
Missouri . . . . .	6,797	165	107	250	5,763	512	1,343	981	184	178	505			
Montana . . . . .	1,164	45	20	43	719	337	502	387	19	96	375			
Nebraska . . . . .	1,557	59	53	64	1,127	253	383	275	16	92	214			
Nevada . . . . .	1,362	39	51	70	960	243	243	374	93	73	383			
New Hampshire . . . . .	1,021	24	23	56	789	129	252	178	16	58	223			
New Jersey . . . . .	7,816	157	156	404	6,260	838	1,581	791	683	108	570			
New Mexico . . . . .	4,195	83	36	152	3,051	873	407	277	59	70	922			
New York . . . . .	35,467	586	672	2,595	28,922	2,691	3,976	1,779	2,003	193	1,683			
North Carolina . . . . .	10,129	274	122	363	8,480	891	1,411	1,117	105	190	547			
North Dakota . . . . .	708	36	16	30	436	190	323	245	14	64	365			
Ohio . . . . .	13,491	322	405	985	10,641	1,137	1,600	1,181	246	173	749			
Oklahoma . . . . .	4,581	140	71	193	3,093	1,083	1,044	798	39	206	485			
Oregon . . . . .	3,731	120	132	181	2,832	465	814	416	248	150	510			
Pennsylvania . . . . .	14,019	298	183	669	11,719	1,150	2,223	1,478	515	230	905			
Rhode Island . . . . .	1,554	27	23	99	1,259	146	268	189	44	35	172			
South Carolina . . . . .	4,460	108	56	111	3,788	398	568	476	35	56	372			
South Dakota . . . . .	1,008	50	10	21	567	359	343	226	20	97	327			
Tennessee . . . . .	6,687	160	83	247	5,640	556	938	634	85	218	671			
Texas . . . . .	20,208	679	340	648	16,621	1,921	3,601	2,503	618	481	1,592			
Utah . . . . .	1,866	62	28	90	1,424	263	694	317	281	96	391			
Vermont . . . . .	1,008	24	20	48	814	102	220	137	21	62	121			
Virginia . . . . .	4,714	140	94	208	3,701	570	1,151	845	190	117	623			
Washington . . . . .	6,121	181	157	459	4,464	860	1,240	640	347	253	773			
West Virginia . . . . .	2,521	70	59	122	2,052	217	583	475	26	81	266			
Wisconsin . . . . .	5,814	143	107	322	4,599	644	1,040	806	77	158	447			
Wyoming . . . . .	491	21	6	28	348	88	331	226	9	96	1,142			
Island Areas:														
American Samoa . . . . .	30	6	—	—	14	10	18	8	—	9	58			
Micronesia . . . . .	3	—	—	—	—	3	—	—	—	—	89			
Guam . . . . .	52	6	—	2	20	24	65	26	—	39	102			
Marshall Islands . . . . .	2	—	—	—	—	2	57	—	—	57	75			
Northern Marianas . . . . .	27	1	—	—	22	4	10	—	—	10	45			
Palau . . . . .	4	2	—	—	—	3	—	—	—	—	15			
Puerto Rico . . . . .	1,339	262	1	86	652	338	224	127	57	40	762			
Virgin Islands . . . . .	47	12	—	4	12	19	14	9	1	5	160			
Undistributed amounts . . .	9	4	—	—	—	5	1,460	704	228	529	82			

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

Source: U.S. Census Bureau, Federal Aid to States for Fiscal Year 2009. See also <<http://www.census.gov/prod/2009pubs/fas-09.pdf>>.

**Table 435. State and Local Governments—Summary of Finances: 1990 to 2008**

[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	2005	2006	2007	2008
<b>Revenue<sup>1</sup></b>	<b>1,032,115</b>	<b>1,942,328</b>	<b>2,528,912</b>	<b>2,736,542</b>	<b>3,072,645</b>	<b>2,660,475</b>
<b>From federal government</b>	<b>136,802</b>	<b>291,950</b>	<b>438,432</b>	<b>452,233</b>	<b>467,949</b>	<b>481,380</b>
Public welfare	59,961	148,549	225,691	225,605	237,220	247,325
Highways	14,368	24,414	33,672	34,559	36,295	37,187
Education	23,233	45,873	74,136	79,397	79,514	80,647
Health and hospitals	5,904	15,611	22,725	23,819	24,555	25,976
Housing and community development	9,655	17,690	28,018	29,121	32,766	34,952
Other and unallocable	23,683	39,812	54,191	59,732	57,599	55,293
<b>From state and local sources</b>	<b>895,313</b>	<b>1,650,379</b>	<b>2,090,479</b>	<b>2,284,309</b>	<b>2,604,695</b>	<b>2,179,095</b>
General, net intergovernmental	712,700	1,249,373	1,588,292	1,733,785	1,867,945	1,944,398
Taxes	501,619	872,351	1,099,200	1,195,254	1,283,283	1,330,412
Property	155,613	249,178	335,981	359,109	389,573	409,686
Sales and gross receipts	177,885	309,290	384,383	412,114	439,586	448,689
Individual income	105,640	211,661	242,273	268,599	289,827	304,627
Corporation net income	23,566	36,059	43,138	52,931	60,592	57,810
Other	38,915	66,164	93,425	102,500	103,705	109,601
Charges and miscellaneous	211,081	377,022	489,093	538,531	584,662	613,987
Utility and liquor stores	58,642	89,546	119,607	131,642	141,234	146,385
Water supply system	17,674	30,515	37,377	40,274	43,652	45,418
Electric power system	29,268	42,436	59,157	65,387	70,494	72,669
Gas supply system	5,216	8,049	6,937	8,724	8,698	8,930
Transit system	3,043	3,954	10,146	10,881	11,568	12,125
Liquor stores	3,441	4,592	5,990	6,377	6,823	7,243
Insurance trust revenue <sup>2</sup>	123,970	311,460	382,580	418,881	595,516	88,312
Employee retirement	94,268	273,881	316,576	352,521	532,154	26,273
Unemployment compensation	18,441	23,366	38,362	35,367	36,989	34,186
<b>Direct expenditure</b>	<b>972,695</b>	<b>1,742,914</b>	<b>2,368,692</b>	<b>2,500,583</b>	<b>2,661,210</b>	<b>2,834,075</b>
By function:						
Direct general expenditure <sup>2</sup>	831,573	1,502,768	2,012,422	2,121,946	2,258,229	2,400,204
Education <sup>2</sup>	288,148	521,612	689,057	727,967	774,373	826,063
Elementary and secondary	202,009	365,181	473,406	500,528	534,905	565,631
Higher education	73,418	134,352	182,146	191,758	204,706	223,294
Highways	61,057	101,336	124,602	135,412	144,713	153,515
Public welfare	107,287	233,350	362,932	370,325	384,769	404,624
Health	24,223	51,366	66,971	71,110	74,196	79,704
Hospitals	50,412	75,976	103,404	110,455	118,876	128,853
Police protection	30,577	56,798	74,727	79,066	84,088	89,676
Fire protection	13,186	23,102	31,439	34,167	36,828	39,683
Natural resources	12,330	20,235	25,057	25,482	28,717	29,917
Sanitation and sewerage	28,453	45,261	58,069	61,900	67,016	70,436
Housing and community development	15,479	26,590	39,969	41,980	45,937	50,974
Parks and recreation	14,326	25,038	31,941	34,769	37,526	40,646
Financial administration	16,217	29,300	36,519	37,441	39,631	40,995
Interest on general debt <sup>3</sup>	49,739	69,814	81,119	85,660	93,586	100,055
Utility and liquor stores <sup>3</sup>	77,801	114,916	160,682	174,679	189,330	199,287
Water supply system	22,101	35,789	45,799	47,752	54,331	55,215
Electric power system	30,997	39,719	58,612	66,308	69,736	76,667
Gas supply system	2,989	3,724	7,075	9,064	12,073	10,527
Transit system	18,788	31,883	44,310	46,327	47,587	50,944
Liquor stores	2,926	3,801	4,885	5,228	5,603	5,934
Insurance trust expenditure <sup>2</sup>	63,321	125,230	195,588	203,958	213,652	234,584
Employee retirement	38,355	95,679	145,796	156,180	166,975	180,058
Unemployment compensation	16,499	18,648	29,849	28,097	28,934	35,568
By character and object:						
Current operation	700,131	1,288,746	1,764,453	1,863,023	1,977,229	2,095,772
Capital outlay	123,102	217,063	277,200	295,368	324,467	348,827
Construction	89,144	161,694	216,254	229,529	253,858	268,298
Equipment, land, and existing structures	33,958	55,369	60,947	65,839	70,608	80,529
Assistance and subsidies	27,227	31,375	39,469	41,035	39,802	41,961
Interest on debt (general and utility)	58,914	80,499	91,981	97,198	106,061	112,931
Insurance benefits and repayments	63,321	125,230	195,588	203,958	213,652	234,584
Expenditure for salaries and wages <sup>4</sup>	340,654	548,796	693,146	721,255	761,991	800,892
<b>Debt outstanding, year end</b>	<b>858,006</b>	<b>1,451,815</b>	<b>2,085,597</b>	<b>2,200,892</b>	<b>2,411,298</b>	<b>2,550,934</b>
Long-term	838,700	1,427,524	2,054,838	2,167,684	2,379,359	2,506,350
Short-term	19,306	24,291	30,759	33,208	31,939	44,585
Long-term debt:						
Issued	108,468	184,831	321,960	339,333	386,465	373,615
Retired	64,831	121,897	223,862	227,682	227,545	244,740

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

Source: U.S. Census Bureau; Federal, State and Local Governments, "State and Local Government Finances," June 2011.

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

**Table 436. State and Local Governments—Revenue and Expenditures by Function: 2007 and 2008**

[In millions of dollars (3,072,645 represents \$3,072,645,000,000) 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	2007			2008		
	Total	State	Local	Total	State	Local
<b>Revenue<sup>1</sup></b> .....	<b>3,072,645</b>	<b>2,000,366</b>	<b>1,539,014</b>	<b>2,660,475</b>	<b>1,619,128</b>	<b>1,530,814</b>
Intergovernmental revenue <sup>1</sup> .....	467,949	430,278	504,407	481,380	446,109	524,738
Total revenue from own sources <sup>1</sup> .....	2,604,695	1,570,088	1,034,607	2,179,095	1,173,019	1,006,076
General revenue from own sources .....	1,867,945	1,027,524	840,421	1,944,398	1,067,795	876,604
Taxes <sup>2</sup> .....	1,283,283	757,471	525,813	1,330,412	781,647	548,765
Property .....	389,573	12,621	376,952	409,686	12,691	396,995
Individual income .....	289,827	265,863	23,964	304,627	278,373	26,255
Corporation income .....	60,592	52,915	7,677	57,810	50,759	7,051
Sales and gross receipts .....	439,586	352,706	86,880	448,689	358,522	90,166
General sales .....	299,650	238,304	61,346	304,435	241,008	63,427
Selective sales <sup>2</sup> .....	139,936	114,402	25,534	144,254	117,515	26,739
Motor fuel .....	37,904	36,543	1,361	37,902	36,477	1,425
Alcoholic beverages .....	5,620	5,166	453	5,763	5,293	471
Tobacco products .....	15,834	15,299	535	16,576	16,068	508
Public utilities .....	27,105	14,333	12,772	28,130	14,794	13,336
Motor vehicle and operators' licenses .....	23,195	21,613	1,582	23,515	21,882	1,633
Death and gift .....	5,111	4,924	187	5,345	5,101	244
Charges and miscellaneous <sup>2</sup> .....	584,662	270,054	314,608	613,987	286,148	327,839
Current charges <sup>2</sup> .....	351,824	141,573	210,251	373,669	151,002	222,667
Education <sup>2</sup> .....	103,736	80,180	23,557	110,512	85,551	24,960
School lunch sales .....	6,920	22	6,898	7,000	31	6,969
Higher education .....	88,433	79,060	9,373	94,665	84,417	10,248
Natural resources .....	4,047	2,480	1,567	4,009	2,543	1,465
Hospitals .....	91,432	33,838	57,594	97,270	36,268	61,001
Sewerage .....	36,157	44	36,113	38,064	45	38,019
Solid waste management .....	14,458	432	14,025	15,269	457	14,812
Parks and recreation .....	8,812	1,495	7,317	9,620	1,593	8,027
Housing and community development .....	5,435	675	4,760	5,646	676	4,970
Airports .....	16,583	1,216	15,366	17,781	1,326	16,455
Sea and inland port facilities .....	3,867	1,137	2,730	4,139	1,221	2,917
Highways .....	10,640	6,086	4,554	11,167	6,419	4,748
Interest earnings .....	92,170	47,199	44,971	93,370	47,298	46,072
Special assessments .....	8,157	889	7,268	7,928	967	6,961
Sale of property .....	4,590	1,142	3,448	4,440	1,110	3,329
Utility and liquor store revenue .....	141,234	22,535	118,699	146,385	22,650	123,734
Insurance trust revenue .....	595,516	520,029	75,487	88,312	82,574	5,738
<b>Expenditure<sup>1</sup></b> .....	<b>2,665,881</b>	<b>1,635,747</b>	<b>1,499,268</b>	<b>2,838,836</b>	<b>1,733,862</b>	<b>1,593,088</b>
Intergovernmental expenditure <sup>1</sup> .....	4,671	459,605	14,200	4,761	477,085	15,790
Direct expenditure <sup>1</sup> .....	2,661,210	1,176,142	1,485,068	2,834,075	1,256,777	1,577,298
General expenditure <sup>2</sup> .....	2,258,229	964,590	1,293,639	2,400,204	1,024,666	1,375,539
Education <sup>2</sup> .....	774,373	213,868	560,505	826,063	232,212	593,851
Elementary and secondary education .....	534,905	8,305	526,600	565,631	8,243	557,388
Higher education .....	204,706	170,801	33,905	223,294	186,830	36,463
Public welfare .....	384,769	336,510	48,259	404,624	354,048	50,576
Hospitals .....	118,876	47,953	70,923	128,853	51,938	76,916
Health .....	74,196	37,321	36,875	79,704	40,033	39,671
Highways .....	144,713	88,333	56,380	153,515	90,645	62,870
Police protection .....	84,088	11,383	72,706	89,676	12,034	77,642
Fire protection .....	36,828	-	36,828	39,683	-	39,683
Corrections .....	68,092	44,021	24,071	72,904	47,239	25,665
Natural resources .....	28,717	19,752	8,964	29,917	19,942	9,974
Sewerage .....	44,197	1,364	42,834	46,679	1,273	45,406
Solid waste management .....	22,819	2,226	20,593	23,757	2,439	21,318
Housing and community development .....	45,937	8,712	37,225	50,974	10,857	40,118
Governmental administration .....	119,396	49,236	70,160	126,997	52,102	74,895
Parks and recreation .....	37,526	5,181	32,345	40,646	5,510	35,136
Interest on general debt .....	93,586	41,594	51,992	100,055	44,719	55,336
Utility .....	183,727	24,530	159,196	193,353	26,073	167,280
Liquor store expenditure .....	5,603	4,664	939	5,934	4,945	989
Insurance trust expenditure .....	213,652	182,358	31,294	234,584	201,094	33,490
<b>Expenditure for salaries and wages<sup>3</sup></b> .....	<b>761,991</b>	<b>217,018</b>	<b>544,973</b>	<b>800,892</b>	<b>229,819</b>	<b>571,073</b>

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

<sup>2</sup> Includes other items, not shown separately. <sup>3</sup> Included in items shown above.

Source: U.S. Census Bureau, Federal, State, and Local Governments, "State and Local Government Finances: 2007–08," June 2011. See also <<http://www.census.gov/govs/>>.

### Table 437. State and Local Governments—Capital Outlays: 1990 to 2008

[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	2003	2004	2005	2006	2007	2008
<b>State &amp; local governments: Total</b>	<b>123,102</b>	<b>217,063</b>	<b>263,198</b>	<b>269,976</b>	<b>277,200</b>	<b>295,368</b>	<b>324,467</b>	<b>348,827</b>
Percent of direct expenditure	12.7	12.5	12.2	11.9	11.7	11.8	12.2	12.3
By function:								
Education <sup>1</sup>	25,997	60,968	70,813	74,597	77,779	82,505	91,466	97,855
Elementary and secondary	18,057	45,150	51,118	52,977	54,509	59,256	65,467	70,283
Higher education	7,441	15,257	19,044	21,121	22,782	22,798	25,356	26,953
Highways	33,867	56,439	65,523	65,964	69,642	76,371	83,289	88,218
Health and hospitals	3,848	5,502	7,158	7,241	7,711	8,538	9,737	11,217
Natural resources	2,545	4,347	4,244	4,657	4,543	4,473	6,372	6,755
Housing and community development	3,997	6,184	7,660	7,578	7,880	8,130	7,991	9,191
Air transportation	3,434	6,717	9,066	9,731	9,326	9,064	9,851	10,386
Sea and inland port facilities <sup>2</sup>	924	1,618	3,721	1,798	1,598	1,850	2,140	2,149
Sewerage	8,356	10,093	12,467	14,068	14,170	15,336	17,683	18,777
Parks and recreation	3,877	6,916	9,224	7,866	8,151	9,267	10,085	11,672
Utilities	16,601	24,847	34,538	37,432	34,879	36,795	38,230	41,348
Water	6,873	10,542	13,536	13,651	14,402	14,356	16,960	16,295
Electric	3,976	4,177	6,438	7,173	6,055	7,793	7,981	11,637
Gas	310	400	422	582	544	520	508	520
Transit	5,443	9,728	14,142	16,026	13,879	14,126	12,781	12,897
Other	19,657	33,431	38,784	39,044	41,520	43,039	47,624	51,260
<b>State governments: Total</b>	<b>45,524</b>	<b>76,233</b>	<b>91,943</b>	<b>90,950</b>	<b>94,181</b>	<b>101,432</b>	<b>110,044</b>	<b>113,021</b>
Percent of direct expenditure	11.5	10.1	9.4	8.9	8.8	9.0	9.4	9.0
By function:								
Education <sup>1</sup>	7,253	14,077	17,727	19,632	20,632	20,623	23,752	24,705
Elementary and secondary	388	521	643	716	442	580	1,734	1,592
Higher education	6,366	12,995	16,433	18,417	19,702	19,593	21,375	22,494
Highways	24,850	41,651	48,719	48,566	51,578	57,025	61,218	61,705
Health and hospitals	1,531	2,228	2,930	2,763	3,278	3,469	3,972	4,500
Natural resources	1,593	2,758	2,788	2,957	2,670	2,588	3,324	3,024
Housing and community development	119	860	774	222	338	196	505	321
Air transportation	339	561	846	795	615	519	655	764
Sea and inland port facilities <sup>2</sup>	202	310	410	388	367	493	573	524
Sewerage	333	403	405	881	486	650	740	601
Parks and recreation	601	1,044	1,098	945	931	1,146	1,176	1,192
Utilities	2,605	4,232	7,084	5,211	4,319	5,907	4,859	5,936
Water	20	197	174	321	83	83	89	57
Electric	464	296	964	1,089	685	1,826	983	2,738
Gas	—	—	—	—	—	—	—	—
Transit	2,121	3,740	5,945	3,800	3,550	3,998	3,788	3,140
Other	6,098	8,108	9,163	8,589	8,967	8,817	9,272	9,749
<b>Local governments: Total</b>	<b>77,578</b>	<b>140,830</b>	<b>171,255</b>	<b>179,026</b>	<b>183,020</b>	<b>193,936</b>	<b>214,423</b>	<b>235,806</b>
Percent of direct expenditure	13.5	14.3	14.5	14.4	14.1	14.1	14.4	15.0

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

Source: U.S. Census Bureau, "State and Local Government Finances, 2007–08," June 2011, and unpublished data.

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

### Table 438. State and Local Governments—Expenditures for Public Works: 2000 to 2008

[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				Solid waste management	Water supply	Mass transit
		Highways	Sea and inland port facilities	Sewerage				
<b>2000, Total</b>	<b>230,569</b>	<b>101,336</b>	<b>13,160</b>	<b>3,141</b>	<b>28,052</b>	<b>17,208</b>	<b>35,789</b>	<b>31,883</b>
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
<b>2005, Total</b>	<b>294,638</b>	<b>124,602</b>	<b>17,962</b>	<b>3,896</b>	<b>36,599</b>	<b>21,469</b>	<b>45,799</b>	<b>44,310</b>
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
<b>2008, Total</b>	<b>356,314</b>	<b>153,515</b>	<b>21,264</b>	<b>4,940</b>	<b>46,679</b>	<b>23,757</b>	<b>55,215</b>	<b>50,944</b>
State	108,226	90,645	1,758	1,492	1,273	2,439	354	10,267
Local	248,087	62,870	19,507	3,448	45,406	21,318	54,860	40,677
Capital expenditures (percent)	42.4	57.5	48.8	43.5	40.2	10.0	29.5	25.3

Source: U.S. Census Bureau, Federal, State, and Local Governments, Finance, "State and Local Government Finances, 2007–08," June 2011, and unpublished data. See also <<http://www.census.gov/govs/>>.

**Table 439. State and Local Governments—Indebtedness: 1990 to 2008**

[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			
	Cash and security holdings	Long-term			All other	Short-term	Net long-term <sup>1</sup>	Debt issued	Debt retired
		Total	Public debt for private purposes	All other					
<b>1990: Total.....</b>	<b>858.0</b>	<b>1,490.8</b>	<b>838.7</b>	<b>294.1</b>	<b>544.6</b>	<b>19.3</b>	<b>474.4</b>	<b>108.5</b>	<b>64.8</b>
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
<b>1995: Total.....</b>	<b>1,115.4</b>	<b>2,058.5</b>	<b>1,088.3</b>	<b>300.6</b>	<b>787.7</b>	<b>27.0</b>	<b>697.3</b>	<b>129.3</b>	<b>95.1</b>
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
<b>1997: Total.....</b>	<b>1,224.5</b>	<b>2,546.9</b>	<b>1,207.9</b>	<b>329.0</b>	<b>878.9</b>	<b>16.6</b>	<b>797.7</b>	<b>151.3</b>	<b>109.3</b>
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
<b>1998: Total.....</b>	<b>1,283.6</b>	<b>2,890.2</b>	<b>1,266.3</b>	<b>335.8</b>	<b>930.5</b>	<b>17.3</b>	<b>842.6</b>	<b>204.4</b>	<b>144.6</b>
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
<b>1999: Total.....</b>	<b>1,369.3</b>	<b>3,168.5</b>	<b>1,351.4</b>	<b>351.1</b>	<b>1,000.3</b>	<b>17.8</b>	<b>907.3</b>	<b>229.4</b>	<b>153.1</b>
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
<b>2000: Total.....</b>	<b>1,451.8</b>	<b>3,503.7</b>	<b>1,427.5</b>	<b>372.6</b>	<b>1,054.9</b>	<b>24.3</b>	<b>959.6</b>	<b>184.8</b>	<b>121.9</b>
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
<b>2001: Total.....</b>	<b>1,554.0</b>	<b>3,592.1</b>	<b>1,531.9</b>	<b>395.1</b>	<b>1,136.8</b>	<b>22.1</b>	<b>1,038.6</b>	<b>199.6</b>	<b>130.6</b>
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
<b>2002: Total.....</b>	<b>1,681.4</b>	<b>3,650.7</b>	<b>1,638.1</b>	<b>417.7</b>	<b>1,220.5</b>	<b>43.2</b>	<b>1,121.0</b>	<b>262.7</b>	<b>161.9</b>
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	868.0	24.6	809.2	158.5	97.0
<b>2003: Total.....</b>	<b>1,812.7</b>	<b>3,696.1</b>	<b>1,772.2</b>	<b>431.4</b>	<b>1,340.8</b>	<b>40.5</b>	<b>1,242.7</b>	<b>345.8</b>	<b>215.2</b>
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
<b>2004: Total.....</b>	<b>1,951.7</b>	<b>4,120.1</b>	<b>1,913.3</b>	<b>448.4</b>	<b>1,464.9</b>	<b>38.4</b>	<b>1,349.6</b>	<b>346.8</b>	<b>241.1</b>
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
<b>2005: Total.....</b>	<b>2,085.6</b>	<b>4,439.4</b>	<b>2,054.8</b>	<b>480.6</b>	<b>1,574.2</b>	<b>30.8</b>	<b>1,441.1</b>	<b>322.0</b>	<b>231.8</b>
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
<b>2006: Total.....</b>	<b>2,200.9</b>	<b>4,807.1</b>	<b>2,167.7</b>	<b>505.1</b>	<b>1,662.6</b>	<b>33.2</b>	<b>1,519.5</b>	<b>339.3</b>	<b>227.7</b>
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
<b>2007: Total.....</b>	<b>2,411.3</b>	<b>5,470.7</b>	<b>2,379.4</b>	<b>553.8</b>	<b>1,825.6</b>	<b>31.9</b>	<b>1,673.3</b>	<b>386.5</b>	<b>227.5</b>
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
<b>2008: Total.....</b>	<b>2,550.9</b>	<b>5,379.0</b>	<b>2,506.3</b>	<b>588.2</b>	<b>1,918.2</b>	<b>44.6</b>	<b>1,762.1</b>	<b>373.6</b>	<b>244.7</b>
State .....	1,004.2	3,826.4	990.0	379.0	611.0	14.2	530.3	151.7	93.2
Local .....	1,546.8	1,552.5	1,516.3	209.2	1,307.1	30.4	1,231.8	222.0	151.5

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

Source: U.S. Census Bureau, 1990, Government Finances, Series GF, No. 5, annual; thereafter, Federal, State, and Local Governments, Finance, "State and Local Government Finances, 2007–08," June 2011, and unpublished data. See also <<http://www.census.gov/govs/>>.

**Table 440. New Security Issues, State and Local Governments: 1990 to 2010**

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

Type of issue, issuer, or use	1990	1995	2000	2004	2005	2006	2007	2008	2009	2010
<b>All issues, new and refunding<sup>1</sup>.....</b>	<b>122.9</b>	<b>145.7</b>	<b>180.4</b>	<b>357.9</b>	<b>409.6</b>	<b>389.5</b>	<b>426.2</b>	<b>394.5</b>	<b>414.3</b>	<b>434.5</b>
<i>By type of issue:</i>										
General obligation .....	39.5	57.0	64.5	130.5	145.8	115.1	130.5	115.5	157.6	150.6
Revenue .....	83.3	88.7	115.9	227.4	263.8	274.4	295.7	279.0	256.7	283.9
<i>By type of issuer:</i>										
State .....	15.0	14.7	19.9	47.4	31.6	28.3	35.0	35.1	63.5	55.5
Special district of statutory authority <sup>2</sup> .....	75.9	93.5	121.2	234.2	298.6	293.4	315.3	286.2	270.8	292.9
Municipality, county, or township .....	32.0	37.5	39.3	76.3	79.4	67.9	75.9	73.2	80.0	86.2
<b>Issues for new capital.....</b>	<b>97.9</b>	<b>102.4</b>	<b>154.3</b>	<b>228.4</b>	<b>223.8</b>	<b>262.5</b>	<b>275.3</b>	<b>217.4</b>	<b>265.6</b>	<b>284.7</b>
<i>By use of proceeds:</i>										
Education .....	17.1	24.0	38.7	65.4	71.0	70.3	70.9	56.4	61.7	66.8
Transportation .....	11.8	11.9	19.7	20.5	25.4	30.2	27.9	25.0	35.7	48.6
Utilities and conservation .....	10.0	9.6	11.9	9.2	9.9	7.8	11.4	14.5	12.5	13.2
Industrial aid .....	6.6	6.6	7.1	19.1	18.6	35.0	38.1	24.9	33.2	47.8
Other purposes .....	31.7	30.8	47.3	80.4	60.6	72.7	82.9	66.1	94.4	89.9

<sup>1</sup> Par amounts of long-term issues based on date of sale. <sup>2</sup> 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 441. State and Local Governments—Total Revenue and Expenditures by State: 2000 to 2008**

[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	2007	2008	2000	2005	2007	2008
United States .....	1,942,328	2,529,193	3,072,645	2,660,475	1,746,943	2,373,408	2,665,881	2,838,836
Alabama .....	25,726	33,377	40,959	31,834	25,319	33,241	36,198	38,201
Alaska .....	10,525	11,404	15,460	18,793	8,628	10,027	11,663	12,903
Arizona .....	27,778	41,103	51,271	47,675	27,293	39,300	47,164	52,533
Arkansas .....	13,833	18,866	22,543	19,633	12,245	17,224	19,124	20,172
California .....	270,380	381,910	473,951	354,000	236,645	344,704	390,452	415,437
Colorado .....	29,603	38,915	46,709	47,108	26,173	35,063	40,478	42,537
Connecticut .....	25,828	30,490	37,417	33,284	24,011	29,649	32,672	35,081
Delaware .....	6,224	7,637	9,227	8,407	5,153	7,595	8,702	9,072
District of Columbia .....	6,383	9,919	11,389	11,790	6,527	8,787	10,585	12,949
Florida .....	92,402	135,562	172,872	147,940	84,301	130,858	148,513	158,175
Georgia .....	49,310	60,297	76,001	73,064	43,517	58,905	73,615	77,709
Hawaii .....	8,488	11,000	13,575	11,933	8,254	10,534	12,274	13,215
Idaho .....	7,590	10,004	12,347	10,547	6,404	8,915	9,967	10,781
Illinois .....	80,695	99,826	120,026	104,194	74,727	97,745	108,910	115,627
Indiana .....	32,716	44,261	49,162	46,431	31,250	42,048	46,814	49,266
Iowa .....	17,220	23,204	27,670	24,980	17,275	21,486	24,248	25,785
Kansas .....	16,235	19,990	24,269	22,672	14,419	18,948	21,799	23,473
Kentucky .....	25,200	28,044	33,817	29,467	21,473	26,963	31,716	34,359
Louisiana .....	27,109	35,858	46,815	44,211	25,018	32,578	39,298	45,938
Maine .....	8,554	11,383	12,481	10,756	7,652	10,207	10,862	11,175
Maryland .....	33,949	45,075	54,271	45,445	30,598	41,373	47,764	51,225
Massachusetts .....	46,103	62,109	70,530	73,472	44,362	59,312	64,752	67,895
Michigan .....	70,112	81,055	91,423	68,603	61,506	75,980	81,004	83,962
Minnesota .....	38,785	45,465	54,341	45,666	35,424	42,936	47,216	50,844
Mississippi .....	16,672	21,113	29,627	23,637	15,379	20,041	24,768	25,171
Missouri .....	31,635	41,340	49,755	42,180	27,953	37,186	42,037	45,102
Montana .....	5,643	7,438	9,183	8,520	4,983	6,412	7,448	8,116
Nebraska .....	11,650	15,905	18,271	17,757	10,831	14,332	16,839	18,351
Nevada .....	11,885	18,953	23,207	19,961	11,230	17,405	20,017	21,462
New Hampshire .....	6,948	8,911	10,366	9,632	6,222	8,679	9,416	9,968
New Jersey .....	62,331	79,126	95,276	85,935	54,590	79,845	87,088	91,729
New Mexico .....	13,073	16,656	20,972	16,911	11,195	15,596	18,123	19,264
New York .....	188,907	234,681	292,764	243,901	171,858	226,951	249,961	263,437
North Carolina .....	50,542	64,813	75,949	77,178	46,135	60,747	68,131	72,873
North Dakota .....	4,495	5,239	6,346	6,678	4,041	4,794	5,234	5,616
Ohio .....	80,074	102,498	121,412	100,926	68,418	91,959	100,220	102,920
Oklahoma .....	18,760	24,552	30,228	26,781	15,962	22,005	26,062	27,430
Oregon .....	28,644	32,406	41,861	28,988	24,086	29,084	32,261	34,561
Pennsylvania .....	80,546	103,692	121,211	109,732	75,624	101,484	106,958	111,863
Rhode Island .....	7,427	9,731	11,244	9,437	6,432	9,226	10,021	10,576
South Carolina .....	23,467	33,278	39,435	35,414	23,436	33,011	36,645	39,741
South Dakota .....	4,277	5,857	7,034	5,190	3,760	4,973	5,552	5,833
Tennessee .....	33,625	44,863	52,613	48,026	32,010	42,708	49,098	49,128
Texas .....	120,666	162,748	195,732	196,508	109,634	151,927	171,092	188,686
Utah .....	14,954	19,183	23,380	22,973	13,044	17,269	19,985	22,204
Vermont .....	4,019	5,393	6,366	6,085	3,766	5,179	5,806	6,039
Virginia .....	44,175	56,658	70,485	58,223	38,092	51,529	59,041	63,272
Washington .....	46,372	57,510	72,165	63,207	41,794	55,800	62,268	66,692
West Virginia .....	10,760	14,576	14,814	13,710	9,990	12,120	12,612	13,686
Wisconsin .....	43,003	48,235	55,882	41,701	34,559	43,146	46,692	49,283
Wyoming .....	7,030	7,084	8,539	9,378	3,743	5,619	6,719	7,520

Source: U.S. Census Bureau, Federal, State, and Local Governments, Finance, "State and Local Government Finances, 2007–08," June 2011. See also <<http://www.census.gov/govs/>>.

**Table 442. State and Local Governments—Revenue by State: 2008**

[In millions of dollars (2,660,475 represents \$2,660,475,000,000). For fiscal year ending in year shown; see text, this section]

State	Total revenue	General revenue from own sources								
		Intergovernmental from federal government	General revenue from own sources	Select taxes						
				Total	Property	Sales and gross receipt	Individual income	Corporation income	Other taxes	
United States ...	2,660,475	2,425,778	481,380	1,944,398	1,330,412	409,686	448,689	304,627	57,810	88,256
Alabama .....	31,834	32,456	8,060	24,396	14,041	2,306	6,579	3,188	525	1,209
Alaska .....	18,793	18,352	2,444	15,908	9,735	1,068	567	—	982	7,050
Arizona .....	47,675	42,896	9,689	33,207	22,992	6,705	11,117	3,409	785	734
Arkansas .....	19,633	18,411	4,772	13,639	9,406	1,462	4,838	2,345	343	278
California .....	354,000	327,817	57,720	270,097	186,015	52,759	53,487	55,746	11,849	9,456
Colorado .....	47,108	37,222	5,633	31,589	19,636	6,130	6,789	5,068	508	846
Connecticut .....	33,284	32,439	4,735	27,705	23,115	8,325	5,815	7,504	604	666
Delaware .....	8,407	7,893	1,343	6,551	3,712	605	492	1,064	309	1,197
District of Columbia .....	11,790	10,023	3,011	7,012	5,398	1,728	1,388	1,355	420	474
Florida .....	147,940	136,072	23,272	112,800	73,351	30,261	34,470	—	2,209	5,246
Georgia .....	73,064	63,897	14,044	49,853	33,633	10,220	12,652	8,845	943	676
Hawaii .....	11,933	11,663	2,291	9,372	6,737	1,253	3,470	1,545	105	126
Idaho .....	10,547	9,991	2,120	7,870	4,940	1,181	1,772	1,439	190	228
Illinois .....	104,194	95,513	17,369	78,144	57,834	21,295	19,280	10,320	3,116	2,431
Indiana .....	46,431	44,245	8,565	35,680	22,954	6,935	8,496	5,386	909	970
Iowa .....	24,980	23,149	4,816	18,333	11,541	3,719	3,729	2,931	347	392
Kansas .....	22,672	21,327	3,683	17,644	11,877	3,687	4,088	2,947	528	440
Kentucky .....	29,467	28,240	7,022	21,217	14,157	2,780	5,254	4,534	656	678
Louisiana .....	44,211	42,360	15,145	27,215	17,951	2,838	9,497	3,170	703	1,653
Maine .....	10,756	10,629	2,555	8,074	5,933	2,157	1,710	1,563	185	234
Maryland .....	45,445	45,173	8,229	36,943	27,651	6,611	6,808	11,184	735	1,871
Massachusetts .....	73,472	58,939	11,239	47,700	33,997	11,665	6,225	12,496	2,180	1,143
Michigan .....	68,603	73,119	14,877	58,241	37,650	14,127	12,203	7,642	1,778	1,007
Minnesota .....	45,666	43,400	7,854	35,546	24,724	6,635	7,709	7,777	1,040	1,048
Mississippi .....	23,637	23,085	8,189	14,896	9,213	2,299	4,331	1,551	385	524
Missouri .....	42,180	39,046	9,130	29,916	19,873	5,480	7,286	5,473	384	967
Montana .....	8,520	7,494	2,101	5,393	3,448	1,175	549	870	162	541
Nebraska .....	17,757	14,107	2,774	11,334	7,508	2,485	2,486	1,726	233	419
Nevada .....	19,961	18,015	2,261	15,755	10,588	3,216	5,898	—	—	1,304
New Hampshire .....	9,632	8,933	1,748	7,185	4,963	3,057	793	118	615	286
New Jersey .....	85,935	81,331	11,503	69,828	53,791	22,708	12,641	12,606	2,820	2,585
New Mexico .....	16,911	17,232	4,527	12,705	7,747	1,124	3,579	1,214	355	1,283
New York .....	243,901	228,845	44,739	184,106	138,288	39,069	33,891	46,454	11,330	6,563
North Carolina .....	77,178	64,558	15,181	49,377	33,208	7,870	11,148	10,994	1,206	1,344
North Dakota .....	6,678	6,176	1,360	4,816	3,174	740	980	317	162	886
Ohio .....	100,926	87,189	18,654	68,534	46,660	13,573	14,693	14,015	892	2,523
Oklahoma .....	26,781	24,931	5,940	18,991	12,315	2,113	4,738	2,787	360	1,680
Oregon .....	28,988	27,185	5,859	21,326	12,532	4,257	1,099	4,975	543	1,173
Pennsylvania .....	109,732	96,014	19,083	76,931	54,110	15,537	15,914	14,333	2,204	5,308
Rhode Island .....	9,437	8,973	2,072	6,901	4,874	2,064	1,395	1,092	146	126
South Carolina .....	35,414	31,271	7,006	24,265	13,163	4,299	4,592	2,864	320	926
South Dakota .....	5,190	5,391	1,431	3,959	2,500	859	1,361	—	70	152
Tennessee .....	48,026	39,204	8,850	30,354	19,000	4,670	10,999	291	1,006	1,621
Texas .....	196,508	164,175	33,062	131,113	86,383	33,540	40,497	—	—	10,492
Utah .....	22,973	18,933	3,811	15,122	9,371	2,218	3,584	2,593	395	302
Vermont .....	6,085	5,562	1,476	4,087	2,936	1,177	867	623	85	105
Virginia .....	58,223	56,564	7,969	48,595	32,707	10,569	8,576	10,115	787	2,156
Washington .....	63,207	52,690	9,321	43,369	28,590	7,809	17,908	—	—	2,354
West Virginia .....	13,710	13,519	3,382	10,137	6,428	1,238	2,380	1,519	539	666
Wisconsin .....	41,701	41,996	7,373	34,623	24,372	8,830	6,692	6,641	863	940
Wyoming .....	9,378	8,129	2,090	6,040	3,694	1,260	1,377	—	—	982

See footnotes at end of table.

**Table 442. State and Local Governments—Revenue by State: 2008—Con.**

[See headnote page 278. Minus sign (–) indicates decrease]

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 <sup>1</sup>	Education	Hospitals	Sewer-age	Total <sup>1</sup>	Interest earnings	Special assessments				
<b>United States . . . . .</b>	<b>613,987</b>	<b>373,669</b>	<b>110,512</b>	<b>97,270</b>	<b>38,064</b>	<b>240,318</b>	<b>93,370</b>	<b>7,928</b>	<b>146,385</b>	<b>88,312</b>	
Alabama . . . . .	10,355	7,429	2,528	3,533	387	2,926	902	42	2,866	-3,487	
Alaska . . . . .	6,173	1,148	195	211	78	5,026	1,604	7	297	144	
Arizona . . . . .	10,215	5,311	1,988	673	655	4,903	1,675	153	4,206	572	
Arkansas . . . . .	4,233	2,887	1,113	989	220	1,347	559	27	852	370	
California . . . . .	84,082	55,062	9,955	13,579	5,472	29,020	12,430	1,467	26,734	-551	
Colorado . . . . .	11,953	7,509	2,722	1,579	703	4,444	1,899	197	2,313	7,573	
Connecticut . . . . .	4,589	2,658	1,072	426	293	1,932	832	36	754	90	
Delaware . . . . .	2,838	1,356	600	18	138	1,482	368	392	391	123	
District of Columbia . . . . .	1,614	485	64	8	186	1,129	215	—	875	893	
Florida . . . . .	39,449	23,978	4,395	5,546	2,508	15,471	5,771	1,556	8,563	3,305	
Georgia . . . . .	16,221	11,235	2,693	4,278	1,101	4,986	1,545	63	4,454	4,713	
Hawaii . . . . .	2,636	1,689	316	446	234	947	333	22	273	-3	
Idaho . . . . .	2,931	2,052	450	798	173	879	364	40	328	228	
Illinois . . . . .	20,310	11,498	4,397	1,256	1,021	8,812	4,061	526	3,357	5,324	
Indiana . . . . .	12,726	7,995	3,334	2,625	936	4,731	1,723	47	2,028	158	
Iowa . . . . .	6,792	4,776	1,650	2,025	353	2,016	857	24	1,095	736	
Kansas . . . . .	5,767	3,896	1,266	1,587	302	1,871	770	90	1,192	152	
Kentucky . . . . .	7,061	4,708	1,598	1,514	424	2,353	1,141	13	1,475	-248	
Louisiana . . . . .	9,265	5,007	1,136	2,155	343	4,258	1,835	25	1,235	616	
Maine . . . . .	2,142	1,169	464	75	145	973	322	5	127	—	
Maryland . . . . .	9,292	5,590	2,625	168	770	3,702	1,165	65	913	-640	
Massachusetts . . . . .	13,703	6,807	2,265	880	927	6,896	2,736	409	3,186	11,347	
Michigan . . . . .	20,592	13,067	5,158	2,953	1,543	7,525	2,626	245	3,098	-7,613	
Minnesota . . . . .	10,822	6,612	2,334	1,438	618	4,211	1,534	396	2,300	-35	
Mississippi . . . . .	5,684	4,350	1,106	2,553	203	1,334	512	7	1,053	-501	
Missouri . . . . .	10,044	6,066	2,345	1,746	617	3,978	1,850	61	1,819	1,315	
Montana . . . . .	1,945	1,050	500	63	77	895	356	70	183	843	
Nebraska . . . . .	3,826	2,606	826	833	156	1,220	521	70	3,487	163	
Nevada . . . . .	5,167	3,215	599	644	387	1,952	806	61	974	972	
New Hampshire . . . . .	2,222	1,218	606	12	105	1,004	483	4	566	133	
New Jersey . . . . .	16,037	9,807	3,465	1,184	1,392	6,230	2,346	13	1,821	2,784	
New Mexico . . . . .	4,958	1,904	657	614	131	3,054	1,103	24	500	-821	
New York . . . . .	45,818	24,003	4,516	6,411	1,780	21,816	7,408	117	13,068	1,988	
North Carolina . . . . .	16,169	11,338	3,148	4,642	1,090	4,831	1,931	7	4,310	8,310	
North Dakota . . . . .	1,642	973	440	5	43	669	355	67	116	385	
Ohio . . . . .	21,874	13,726	5,716	2,969	1,821	8,148	3,156	242	3,230	10,507	
Oklahoma . . . . .	6,676	4,228	1,818	1,083	268	2,448	817	11	1,398	452	
Oregon . . . . .	8,795	4,991	1,477	1,081	735	3,803	1,017	104	1,714	89	
Pennsylvania . . . . .	22,822	13,477	4,874	1,962	2,038	9,345	3,946	125	4,145	9,573	
Rhode Island . . . . .	2,028	948	451	5	95	1,079	437	8	200	264	
South Carolina . . . . .	11,102	8,168	2,155	4,198	466	2,934	1,017	96	2,990	1,152	
South Dakota . . . . .	1,460	734	313	41	65	726	371	26	265	-465	
Tennessee . . . . .	11,354	6,641	1,860	2,393	597	4,713	954	123	8,324	498	
Texas . . . . .	44,730	25,602	8,295	7,456	2,682	19,128	9,024	182	10,272	22,061	
Utah . . . . .	5,750	3,746	1,249	991	306	2,004	797	38	2,034	2,007	
Vermont . . . . .	1,151	680	477	—	53	471	208	3	255	268	
Virginia . . . . .	15,888	10,135	3,430	2,665	1,010	5,753	2,044	202	2,302	-644	
Washington . . . . .	14,780	10,184	2,480	2,810	1,526	4,596	1,905	261	6,398	4,119	
West Virginia . . . . .	3,709	2,048	803	343	190	1,660	422	25	285	-94	
Wisconsin . . . . .	10,251	6,682	2,395	1,054	646	3,569	1,605	126	1,529	-1,824	
Wyoming . . . . .	2,346	1,225	194	748	54	1,121	715	11	235	1,014	

— Represents or rounds to zero. <sup>1</sup> Includes items not shown separately.Source: U.S. Census Bureau; Federal, State and Local Governments, "State Government Finances 2007–2008," June 2011, <<http://www.census.gov/govs>>.

**Table 443. State and Local Governments—Expenditures and Debt by State: 2008**

[In millions of dollars (2,838,836 represents \$2,838,836,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expendi- tures	General expenditures								
		Total <sup>1</sup>	Direct general expenditures							
			Total <sup>1</sup>	Education	Public welfare	Health	Hospita- ls	High- ways	Police protec- tion	Correc- tions
United States . . . . .	2,838,836	2,404,966	2,400,204	826,063	404,624	79,704	128,853	153,515	89,676	72,904
Alabama . . . . .	38,201	32,627	32,627	13,021	4,569	1,043	3,860	1,980	1,044	703
Alaska . . . . .	12,903	11,523	11,523	3,010	1,415	200	257	1,521	262	249
Arizona . . . . .	52,533	43,224	43,224	14,041	7,231	1,792	1,216	3,002	2,155	1,644
Arkansas . . . . .	20,172	17,890	17,890	6,986	3,785	281	993	1,198	493	499
California . . . . .	415,437	338,922	335,283	103,871	50,989	13,941	17,959	15,702	14,892	13,727
Colorado . . . . .	42,537	35,595	35,591	12,603	4,198	960	1,922	2,349	1,452	1,144
Connecticut . . . . .	35,081	30,415	30,415	11,126	5,185	765	1,385	1,344	996	713
Delaware . . . . .	9,072	8,076	8,075	2,878	1,443	418	63	579	289	281
District of Columbia . . . . .	12,949	10,677	10,677	2,227	2,405	564	232	411	591	267
Florida . . . . .	158,175	138,485	138,485	41,310	19,520	4,533	7,732	10,586	6,736	4,751
Georgia . . . . .	77,709	65,290	65,290	25,651	9,354	2,298	5,116	3,886	2,293	2,300
Hawaii . . . . .	13,215	11,705	11,704	3,394	1,628	716	531	578	335	219
Idaho . . . . .	10,781	9,697	9,697	3,169	1,642	205	803	880	321	310
Illinois . . . . .	115,627	96,219	96,219	32,736	16,235	2,898	2,432	6,787	4,242	1,977
Indiana . . . . .	49,266	44,442	44,442	15,419	8,348	809	3,065	2,832	1,223	1,063
Iowa . . . . .	25,785	23,031	23,031	8,690	3,891	508	2,387	1,826	614	441
Kansas . . . . .	23,473	20,893	20,893	7,506	3,204	467	1,744	1,856	684	464
Kentucky . . . . .	34,359	29,473	29,471	10,633	6,127	805	1,629	2,527	702	734
Louisiana . . . . .	45,938	41,362	41,362	11,810	5,758	816	3,150	2,964	1,327	1,243
Maine . . . . .	11,175	10,322	10,309	3,189	2,506	505	131	714	233	213
Maryland . . . . .	51,225	45,740	45,740	17,202	7,331	1,725	495	2,885	1,842	1,684
Massachusetts . . . . .	67,895	56,802	56,606	17,306	12,382	1,168	1,769	2,865	1,843	1,408
Michigan . . . . .	83,962	72,284	72,284	28,311	11,649	3,641	3,264	3,713	2,425	2,462
Minnesota . . . . .	50,844	44,064	44,064	14,802	10,017	1,109	1,837	3,741	1,527	915
Mississippi . . . . .	25,171	22,454	22,454	7,155	4,245	420	2,867	1,687	601	488
Missouri . . . . .	45,102	39,260	39,260	13,939	6,355	1,504	2,676	2,830	1,632	875
Montana . . . . .	8,116	7,258	7,258	2,523	904	406	109	769	226	196
Nebraska . . . . .	18,351	13,747	13,715	5,090	2,143	418	876	1,201	528	323
Nevada . . . . .	21,462	18,233	18,232	6,227	1,827	391	955	1,451	1,079	768
New Hampshire . . . . .	9,968	8,927	8,927	3,419	1,637	152	60	651	317	168
New Jersey . . . . .	91,729	78,875	78,875	30,503	12,620	1,676	2,434	3,750	3,087	2,062
New Mexico . . . . .	19,264	17,273	17,273	5,912	3,673	541	881	1,195	603	554
New York . . . . .	263,437	213,004	212,375	64,743	43,948	5,799	12,264	9,696	8,164	5,794
North Carolina . . . . .	72,873	63,365	63,365	22,785	10,476	2,880	5,599	3,561	2,217	1,772
North Dakota . . . . .	5,616	5,119	5,119	1,845	810	91	18	618	120	84
Ohio . . . . .	102,920	86,449	86,444	30,882	16,651	4,183	3,436	4,758	3,157	1,969
Oklahoma . . . . .	27,430	24,048	24,005	9,145	4,812	690	1,074	1,968	763	705
Oregon . . . . .	34,561	28,142	28,142	9,674	4,103	862	1,422	1,905	1,009	1,016
Pennsylvania . . . . .	111,863	94,854	94,697	33,107	20,255	4,048	2,444	7,480	2,840	3,051
Rhode Island . . . . .	10,576	8,993	8,965	2,936	2,154	187	88	305	317	227
South Carolina . . . . .	39,741	33,653	33,653	12,253	5,451	1,187	4,502	1,395	980	725
South Dakota . . . . .	5,833	5,223	5,223	1,753	819	156	102	669	141	153
Tennessee . . . . .	49,128	37,817	37,817	12,376	8,189	1,590	2,892	2,012	1,474	957
Texas . . . . .	188,686	163,012	163,012	65,970	22,711	3,481	9,982	14,307	5,626	5,210
Utah . . . . .	22,204	18,716	18,716	7,471	2,268	566	878	1,428	640	507
Vermont . . . . .	6,039	5,436	5,436	2,215	1,254	172	20	437	141	119
Virginia . . . . .	63,272	57,091	57,091	22,693	8,069	1,344	3,081	3,552	2,011	2,080
Washington . . . . .	66,692	53,595	53,590	18,042	7,742	2,239	3,817	3,846	1,448	1,732
West Virginia . . . . .	13,686	12,420	12,420	4,684	2,544	356	355	1,088	313	272
Wisconsin . . . . .	49,283	42,440	42,440	15,592	7,480	1,838	1,274	3,510	1,552	1,447
Wyoming . . . . .	7,520	6,802	6,802	2,240	671	362	774	722	170	240

See footnotes at end of table.

**Table 443. State and Local Governments—Expenditures and Debt by State: 2008—Con.**

[See headnote, page 280]

State	General expenditures—Con.									Utility and liquor store expendi- tures	Insur- ance trust expendi- tures	Total debt out- standing			
	Direct general expenditures—Con.														
	Natural resources	Parks and recre- ation	Hous- ing and com- munity devel- opment	Sewer- age	Solid waste	Govern- mental adminis- tration	Inter- est on general debt	Other direct general expendi- tures							
United States . . . . .	29,917	40,646	50,974	46,679	23,757	126,997	100,055	216,073	199,287	234,584	2,550,934				
Alabama . . . . .	320	485	415	329	263	1,417	973	1,946	2,962	2,612	28,008				
Alaska . . . . .	291	143	271	105	91	788	433	2,646	467	912	9,960				
Arizona . . . . .	703	1,079	537	1,284	390	2,629	1,658	3,603	5,873	3,436	43,583				
Arkansas . . . . .	246	211	173	313	192	956	480	1,106	948	1,334	12,939				
California . . . . .	6,741	6,234	10,285	6,147	3,754	22,430	13,553	34,719	35,889	40,626	341,094				
Colorado . . . . .	364	1,503	708	771	118	2,307	1,885	3,025	3,073	3,868	49,971				
Connecticut . . . . .	126	278	666	443	367	1,762	1,602	3,275	1,198	3,468	36,789				
Delaware . . . . .	100	92	118	199	126	620	336	604	489	506	7,943				
District of Columbia . . . . .	26	662	571	195	319	506	407	1,119	2,117	155	9,581				
Florida . . . . .	4,305	3,273	2,436	2,853	2,433	8,329	5,004	15,625	10,759	8,930	142,129				
Georgia . . . . .	528	1,049	1,239	1,405	618	3,382	1,365	4,305	7,081	5,338	50,562				
Hawaii . . . . .	120	249	199	262	226	766	617	1,830	544	966	10,445				
Idaho . . . . .	263	138	53	195	133	677	257	771	301	784	5,730				
Illinois . . . . .	538	2,561	2,012	1,620	524	4,416	5,444	10,142	6,826	12,582	124,163				
Indiana . . . . .	376	765	660	1,039	268	2,031	1,665	4,482	2,380	2,443	46,548				
Iowa . . . . .	345	373	164	360	189	973	692	1,723	1,195	1,560	15,457				
Kansas . . . . .	266	268	189	329	153	1,057	942	1,765	1,211	1,369	20,973				
Kentucky . . . . .	404	281	295	458	206	1,415	1,538	1,701	1,791	3,095	38,395				
Louisiana . . . . .	793	721	5,423	499	307	2,015	1,511	3,296	1,371	3,206	31,887				
Maine . . . . .	170	75	245	164	119	511	348	1,226	127	726	7,796				
Maryland . . . . .	674	850	1,042	836	597	2,568	1,654	4,134	1,703	3,782	37,965				
Massachusetts . . . . .	315	433	1,763	1,102	403	2,638	4,208	6,302	4,690	6,403	92,828				
Michigan . . . . .	430	817	1,010	2,087	597	3,084	3,047	5,230	3,830	7,848	75,247				
Minnesota . . . . .	600	1,012	846	642	339	2,089	1,647	3,183	2,582	4,199	41,651				
Mississippi . . . . .	311	193	232	202	158	889	491	2,604	1,053	1,665	13,334				
Missouri . . . . .	434	661	619	640	149	1,487	1,845	3,409	2,195	3,647	41,124				
Montana . . . . .	308	93	111	120	69	501	273	857	203	655	6,472				
Nebraska . . . . .	268	214	204	263	88	619	334	1,241	4,005	600	14,014				
Nevada . . . . .	298	783	235	261	24	1,449	829	1,452	1,774	1,455	24,898				
New Hampshire . . . . .	73	101	190	113	117	499	488	840	509	532	10,526				
New Jersey . . . . .	515	1,190	1,188	1,343	1,179	3,511	3,527	9,810	3,865	8,989	87,972				
New Mexico . . . . .	285	334	159	164	157	1,004	523	1,312	631	1,360	13,253				
New York . . . . .	687	2,693	4,661	3,927	2,798	11,005	9,847	24,123	24,712	25,720	269,742				
North Carolina . . . . .	777	1,064	869	1,209	746	2,661	1,988	4,677	4,721	4,787	51,202				
North Dakota . . . . .	180	109	77	45	43	230	237	746	147	350	3,656				
Ohio . . . . .	395	1,104	2,138	2,612	510	5,147	3,201	5,151	3,580	12,890	68,659				
Oklahoma . . . . .	221	365	215	401	186	1,211	678	1,354	1,436	1,945	16,943				
Oregon . . . . .	545	572	486	890	132	1,721	1,128	2,676	2,231	4,188	29,416				
Pennsylvania . . . . .	773	978	1,917	2,014	777	5,354	4,916	4,863	5,923	11,086	118,611				
Rhode Island . . . . .	44	58	202	123	98	546	504	949	302	1,281	11,395				
South Carolina . . . . .	319	363	446	484	332	2,007	1,285	1,891	3,313	2,775	36,554				
South Dakota . . . . .	150	147	93	135	31	305	197	475	298	312	5,247				
Tennessee . . . . .	419	516	650	596	340	1,790	1,032	2,774	9,000	2,311	35,775				
Texas . . . . .	1,286	2,191	1,920	2,943	1,069	5,806	8,272	11,213	14,308	11,366	215,878				
Utah . . . . .	242	494	273	394	143	1,312	523	1,523	2,319	1,169	16,729				
Vermont . . . . .	77	38	123	68	44	246	209	310	307	296	4,342				
Virginia . . . . .	283	963	1,036	1,024	701	3,049	1,943	4,449	2,701	3,480	54,700				
Washington . . . . .	783	973	1,147	1,798	616	2,291	2,168	4,692	7,844	5,254	64,548				
West Virginia . . . . .	181	156	157	318	69	774	400	848	383	883	9,837				
Wisconsin . . . . .	797	590	284	847	384	1,765	1,852	3,413	1,850	4,994	42,120				
Wyoming . . . . .	220	150	21	106	66	450	96	660	271	448	2,346				

<sup>1</sup> Includes items not shown separately.

Source: U.S. Census Bureau; Federal, State, and Local Governments, "State and Local Government Finances, 2007–2008," June 2011. See also <<http://www.census.gov/govs/>>.

**Table 444. State Resources, Expenditures, and Balances: 2009 and 2010**

[In millions of dollars (\$1,546,804 represents \$1,546,804,000,000). For fiscal year ending in year shown; see text; this section. General funds exclude special funds earmarked for particular purposes, such as highway trust funds and federal funds; they support most on-going broad-based state services, and are available for appropriation to support any governmental activity]

State	Expenditures by fund source				State general fund					
	Total, 2009 actual	2010 <sup>1</sup> estimated		Resources <sup>3,4</sup>	Expenditures <sup>4</sup>		Balance <sup>5,6</sup>			
		Total <sup>2</sup>	General fund		2009	2010 <sup>1</sup>	2009	2010 <sup>1</sup>	2009	2010 <sup>1</sup>
<b>United States ...</b>	<b>1,546,804</b>	<b>1,624,666</b>	<b>618,191</b>	<b>563,692</b>	<b>670,301</b>	<b>628,901</b>	<b>660,946</b>	<b>612,600</b>	<b>29,006</b>	<b>\$27,589</b>
Alabama .....	19,760	24,458	6,847	10,181	7,501	6,742	7,735	7,275	179	55
Alaska .....	13,524	9,746	5,375	3,178	5,457	5,615	5,732	4,606	8,898	10,497
Arizona .....	27,080	27,511	9,079	10,655	8,274	7,844	8,754	7,852	3	—
Arkansas .....	18,193	20,249	4,207	7,091	4,435	4,323	4,435	4,323	—	—
California .....	195,476	217,842	86,465	95,398	85,086	81,545	90,940	86,349	—	—
Colorado .....	28,806	29,003	7,326	8,920	7,830	6,851	7,386	6,705	444	146
Connecticut .....	25,799	26,062	17,251	3,099	15,880	17,687	16,806	17,238	1,382	103
Delaware .....	8,741	8,720	3,077	1,607	3,674	3,614	3,296	3,077	186	186
Florida .....	60,674	66,505	21,195	22,744	24,292	22,765	23,661	21,581	274	275
Georgia .....	38,970	38,621	14,870	13,066	19,235	17,110	17,497	15,971	217	193
Hawaii .....	11,822	10,948	4,838	2,391	5,338	4,817	5,375	4,838	60	63
Idaho .....	6,314	7,130	2,349	2,952	2,721	2,442	2,959	2,507	128	31
Illinois .....	46,469	47,426	17,244	14,686	29,285	27,370	26,797	22,675	276	276
Indiana .....	25,719	26,662	12,915	10,333	14,113	13,656	13,019	12,877	365	—
Iowa .....	17,477	18,546	5,302	6,642	5,934	5,634	5,934	5,298	519	419
Kansas .....	13,960	14,497	5,451	4,544	6,114	5,341	6,064	5,408	—	—
Kentucky .....	24,057	25,837	8,348	10,477	9,263	8,604	9,158	8,452	7	—
Louisiana .....	25,654	29,612	9,011	14,798	10,370	8,576	9,382	7,951	854	644
Maine .....	8,092	8,257	2,866	3,151	3,100	2,921	3,018	2,849	—	—
Maryland .....	31,797	33,409	13,428	9,795	14,396	13,773	14,309	13,429	692	612
Massachusetts .....	48,993	53,410	28,912	5,722	33,587	32,444	32,570	31,693	841	657
Michigan .....	45,759	45,723	8,110	19,238	8,633	7,772	8,456	7,772	2	2
Minnesota .....	29,897	31,502	15,567	10,400	17,308	15,141	16,861	14,799	—	—
Mississippi .....	16,328	19,384	4,597	8,832	4,991	4,439	4,984	4,899	334	250
Missouri .....	23,094	24,811	7,565	8,743	8,712	7,707	8,449	7,522	260	252
Montana .....	5,526	6,049	1,628	2,285	2,250	2,026	1,858	1,716	—	—
Nebraska .....	9,139	9,591	3,313	2,973	3,752	3,610	3,329	3,313	576	467
Nevada .....	9,039	7,875	3,291	2,705	3,989	3,418	3,777	3,250	1	—
New Hampshire .....	4,978	5,465	1,401	2,073	1,393	1,435	1,418	1,408	9	9
New Jersey .....	46,677	48,975	29,862	14,045	30,926	28,867	30,312	28,362	—	—
New Mexico .....	15,505	14,351	5,468	5,580	6,747	5,960	6,046	5,471	389	253
New York .....	121,571	130,937	54,262	44,843	56,555	54,504	54,607	54,262	1,206	1,206
North Carolina .....	43,090	31,792	13,765	10,492	19,745	18,750	19,653	18,513	150	150
North Dakota .....	3,941	4,710	1,551	1,767	1,807	1,898	1,237	1,316	325	325
Ohio .....	57,794	57,640	24,141	13,029	28,367	25,685	27,632	25,174	—	—
Oklahoma .....	21,430	21,559	6,036	10,899	6,568	5,163	6,542	5,119	597	373
Oregon .....	24,524	27,920	5,969	8,275	5,889	6,004	5,889	6,431	113	16
Pennsylvania .....	62,644	70,376	25,177	29,363	25,054	24,648	27,084	25,138	755	1
Rhode Island .....	7,101	8,162	2,887	3,096	2,939	2,883	3,001	2,862	80	112
South Carolina .....	21,074	22,567	5,275	10,117	5,869	5,363	5,748	5,117	—	111
South Dakota .....	3,546	3,769	1,129	1,718	1,154	1,132	1,153	1,132	107	107
Tennessee .....	29,118	29,136	10,671	12,903	10,841	10,071	10,675	9,738	557	453
Texas .....	89,965	97,867	44,156	38,001	44,763	38,838	42,411	32,734	6,276	7,736
Utah .....	11,795	12,927	4,441	3,672	5,037	4,462	4,817	4,441	419	209
Vermont .....	5,617	5,822	1,109	1,845	1,168	1,090	1,146	1,088	60	57
Virginia .....	40,024	40,773	14,989	9,327	16,104	14,919	15,943	14,787	575	295
Washington .....	33,714	32,543	15,036	8,662	14,807	14,494	14,617	15,036	21	95
West Virginia .....	20,447	20,247	3,779	4,418	4,479	4,240	3,980	3,677	473	556
Wisconsin .....	38,442	40,085	12,824	11,531	12,817	12,963	12,744	12,824	—	—
Wyoming .....	7,648	7,657	3,836	1,430	1,755	1,750	1,750	1,750	398	398

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

Source: National Association of State Budget Officers, Washington, DC, 2009 State Expenditure Report, and State General Fund from NASBO, Fiscal Survey of the States, semiannual (copyright), <<http://www.nasbo.org/publications.php>>.

### Table 445. Bond Ratings for State Governments by State: 2010

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

State	Standard & Poor's	Moody's	Fitch	State	Standard & Poor's	Moody's	Fitch
Alabama . . . . .	AA	Aa2	AA+	Montana . . . . .	AA	Aa2	AA+
Alaska . . . . .	AA+	A1	AA+	Nebraska . . . . .	<sup>1</sup> AA+ (ICR)	( <sup>2</sup> )	(NA)
Arizona . . . . .	<sup>1</sup> AA-	A1	(NA)	Nevada . . . . .	AA+	Aa2	AA+
Arkansas . . . . .	AA	Aa2	(WD)	New Hampshire . . . . .	AA	Aa2	AA+
California . . . . .	A	Baa1	A-	New Jersey . . . . .	AA	Aa3	AA
Colorado . . . . .	<sup>1</sup> AA (ICR)	Aa2	(NA)	New Mexico . . . . .	AA+	Aa1	N/A
Connecticut . . . . .	AA	Aa3	AA	New York . . . . .	AA	Aa3	AA
Delaware . . . . .	AAA	Aaa	AAA	North Carolina . . . . .	AAA	Aaa	AAA
Florida . . . . .	AAA	Aa1	AAA	North Dakota . . . . .	<sup>1</sup> AA+ (ICR)	Aa2	N/A
Georgia . . . . .	AAA	Aaa	AAA	Ohio . . . . .	AA+	Aa2	AA+
Hawaii . . . . .	AA	Aa2	AA+	Oklahoma . . . . .	AA+	Aa3	AA+
Idaho . . . . .	<sup>1</sup> AA+ (ICR)	Aa2	(NA)	Oregon . . . . .	AA	Aa2	AA+
Illinois . . . . .	A+	A2	A	Pennsylvania . . . . .	AA	Aa2	AA+
Indiana . . . . .	<sup>1</sup> AAA (ICR)	Aa1	(NA)	Rhode Island . . . . .	AA	Aa3	AA
Iowa . . . . .	<sup>1</sup> AAA (ICR)	Aa1	AAA	South Carolina . . . . .	AA+	Aaa	AAA
Kansas . . . . .	<sup>1</sup> AA+ (ICR)	Aa1	(NA)	South Dakota . . . . .	<sup>1</sup> AA (ICR)	( <sup>2</sup> )	(NA)
Kentucky . . . . .	<sup>1</sup> AA- (ICR)	Aa2	(NA)	Tennessee . . . . .	AA+	Aa1	AAA
Louisiana . . . . .	AA-	A1	AA	Texas . . . . .	AA+	Aa1	AAA
Maine . . . . .	AA	Aa3	AA+	Utah . . . . .	AAA	Aaa	AAA
Maryland . . . . .	AAA	Aaa	AAA	Vermont . . . . .	AA+	Aaa	AAA
Massachusetts . . . . .	AA	Aa2	AA+	Virginia . . . . .	AAA	Aaa	AAA
Michigan . . . . .	AA-	Aa3	AA-	Washington . . . . .	AA+	Aa1	AA+
Minnesota . . . . .	AAA	Aa1	AAA	West Virginia . . . . .	AA	Aa3	AA
Mississippi . . . . .	AA	Aa3	AA+	Wisconsin . . . . .	AA	Aa3	AA
Missouri . . . . .	AAA	Aaa	AAA	Wyoming . . . . .	<sup>1</sup> AA+ (ICR)	( <sup>2</sup> )	(NA)

NA Not available. WD Withdrawn. <sup>1</sup> Standard and Poor's Issue Credit Rating (ICR) is a current opinion of an obligor with respect to a specific financial obligation, a specific class of financial obligations, or a specific financial program. <sup>2</sup> Not rated.

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

### Table 446. Bond Ratings for City Governments by Largest Cities: 2010

[As of fourth quarter. See headnote in Table 445]

Cities ranked by 2000 population	Standard & Poor's	Moody's	Fitch	Cities ranked by 2000 population	Standard & Poor's	Moody's	Fitch
New York, NY . . . . .	AA	Aa3	AA	Oakland, CA . . . . .	AA-	A1	AA-
Los Angeles, CA . . . . .	AA-	Aa2	AA-	Mesa, AZ . . . . .	AA	A1	(WD)
Chicago, IL . . . . .	A+	Aa3	AA-	Tulsa, OK . . . . .	AA	Aa2	(NA)
Houston, TX . . . . .	AA	Aa3	AA	Omaha, NE . . . . .	AAA	Aa1	(NA)
Philadelphia, PA . . . . .	BBB	Baa1	A-	Minneapolis, MN . . . . .	AAA	Aa1	AAA
Phoenix, AZ . . . . .	AAA	Aa1	(NA)	Honolulu, HI . . . . .	AA	Aa2	AA+
San Diego, CA . . . . .	A	A2	AA-	Miami, FL . . . . .	A-	A2	A
Dallas, TX . . . . .	AA+	Aa1	(NA)	St. Louis, MO . . . . .	A+	A2	(NA)
San Antonio, TX . . . . .	AAA	Aa1	AAA	Wichita, KS . . . . .	AA+	Aa2	(WD)
Detroit, MI . . . . .	BB	Ba3	BB	Santa Ana, CA . . . . .	( <sup>1</sup> )	( <sup>2</sup> )	(NA)
San Jose, CA . . . . .	AAA	Aa1	AAA	Pittsburgh, PA . . . . .	BBB	Baa1	A
Indianapolis, IN . . . . .	AA	Aa1	(NA)	Arlington, TX . . . . .	AA+	Aa2	(NA)
San Francisco, CA . . . . .	AA	Aa2	AA	Cincinnati, OH . . . . .	AA+	Aa1	(NA)
Jacksonville, FL . . . . .	AA-	Aa2	AA+	Anaheim, CA . . . . .	AA	Aa2	(NA)
Columbus, OH . . . . .	AAA	Aaa	AAA	Toledo, OH . . . . .	A	Baa1	(WD)
Austin, TX . . . . .	AAA	Aa1	(NA)	Tampa, FL . . . . .	( <sup>1</sup> )	Aa2	(NA)
Baltimore, MD . . . . .	AA-	Aa3	(WD)	Buffalo, NY . . . . .	A-	Baa2	A+
Memphis, TN . . . . .	AA	A1	AA-	St. Paul, MN . . . . .	AAA	Aa2	(WD)
Milwaukee, WI . . . . .	AA	Aa2	AA+	Corpus Christi, TX . . . . .	AA-	A1	AA
Boston, MA . . . . .	AA+	Aa1	AA+	Aurora, CO . . . . .	AA	Aa2	(NA)
Washington, DC . . . . .	A+	A1	AA-	Raleigh, NC . . . . .	AA+	Aaa	AAA
El Paso, TX . . . . .	AA	Aa3	AA	Newark, NJ . . . . .	AA	Baa2	(WD)
Seattle, WA . . . . .	AAA	Aaa	AA+	Lexington-Fayette, KY . . . . .	( <sup>1</sup> )	Aa2	(NA)
Denver, CO . . . . .	AAA	Aa1	AAA	Anchorage, AK . . . . .	AA	Aa3	AA+
Nashville-Davidson, TN . . . . .	AA	Aa2	AA	Louisville, KY . . . . .	( <sup>1</sup> )	Aa2	(NA)
Charlotte, NC . . . . .	AAA	Aaa	AAA	Riverside, CA . . . . .	AA-	( <sup>2</sup> )	AA+
Fort Worth, TX . . . . .	AA+	Aaa	AA+	St. Petersburg, FL . . . . .	( <sup>1</sup> )	A1	(NA)
Portland, OR . . . . .	( <sup>1</sup> )	Aaa	(NA)	Bakersfield, CA . . . . .	( <sup>1</sup> )	( <sup>2</sup> )	(NA)
Oklahoma City, OK . . . . .	AAA	Aa1	(NA)	Stockton, CA . . . . .	A	A2	(NA)
Tucson, AZ . . . . .	AA-	Aa3	AA	Birmingham, AL . . . . .	AA	Aa3	AA
New Orleans, LA . . . . .	BBB	Baa3	A-	Jersey City, NJ . . . . .	AA	Baa2	A-
Las Vegas, NV . . . . .	AA	Aa2	AA	Norfolk, VA . . . . .	AA	A1	AA+
Cleveland, OH . . . . .	A (LEASE)	A2	AA-	Baton Rouge, LA . . . . .	( <sup>1</sup> )	Aa3	AA+
Long Beach, CA . . . . .	AA-	Aa3	(NA)	Hialeah, FL . . . . .	( <sup>1</sup> )	( <sup>2</sup> )	A+
Albuquerque, NM . . . . .	AAA	Aa2	AA+	Lincoln, NE . . . . .	AAA	Aaa	(NA)
Kansas City, MO . . . . .	AA	Aa3	AA	Greensboro, NC . . . . .	AAA	Aaa	AAA
Fresno, CA . . . . .	AA	A1	AA	Plano, TX . . . . .	AAA	Aaa	AAA
Virginia Beach, VA . . . . .	AAA	Aa1	AAA	Rochester, NY . . . . .	A	A2	(NA)
Atlanta, GA . . . . .	A	A1	(WD)				
Sacramento, CA . . . . .	A+	Aa3	(NA)				

NA Not available. WD Withdrawn. <sup>1</sup> Not reviewed. <sup>2</sup> Issuer Rating/No General Obligation.

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

**Table 447. Estimated State and Local Taxes Paid by a Family of Three for Largest City in Selected States: 2009**

[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 . . . . .	2,487	4,182	6,197	8,431	11,358	9.9	8.4	8.3	8.4	7.6
Anchorage, AK . . . . .	2,186	2,355	2,832	3,199	3,978	8.7	4.4	3.8	3.2	2.7
Atlanta, GA . . . . .	3,270	4,535	7,040	9,837	13,969	13.1	9.1	9.4	9.8	9.3
Baltimore, MD . . . . .	2,174	5,797	7,851	10,755	15,271	8.7	11.6	10.5	10.8	10.2
Boston, MA . . . . .	3,032	5,031	6,947	9,135	12,185	12.1	10.1	9.3	9.1	8.1
Charlotte, NC . . . . .	3,353	5,311	7,738	10,868	15,374	13.4	10.6	10.3	10.9	10.2
Chicago, IL . . . . .	3,282	5,462	7,308	9,508	11,945	13.1	10.9	9.7	9.5	8.0
Columbus, OH . . . . .	2,983	4,559	7,224	10,048	14,514	11.9	9.1	9.6	10.0	9.7
Denver, CO . . . . .	2,815	3,559	5,426	7,956	10,709	11.3	7.1	7.2	8.0	7.1
Detroit, MI . . . . .	3,068	5,722	8,366	11,280	15,515	12.3	11.4	11.2	11.3	10.3
Honolulu, HI . . . . .	3,283	3,476	5,480	7,767	11,598	13.1	7.0	7.3	7.8	7.7
Houston, TX . . . . .	2,497	3,003	4,210	5,586	6,588	10.0	6.0	5.6	5.6	4.4
Indianapolis, IN . . . . .	3,147	4,334	6,320	8,751	11,962	12.6	8.7	8.4	8.8	8.0
Jacksonville, FL . . . . .	2,656	2,445	3,330	4,532	5,597	10.6	4.9	4.4	4.5	3.7
Kansas City, MO . . . . .	3,203	5,062	7,524	10,243	14,352	12.8	10.1	10.0	10.2	9.6
Las Vegas, NV . . . . .	2,502	3,257	4,118	5,372	6,203	10.0	6.5	5.5	5.4	4.1
Los Angeles, CA . . . . .	2,757	5,278	7,574	10,263	15,497	11.0	10.6	10.1	10.3	10.3
Memphis, TN . . . . .	2,740	2,959	4,182	5,515	6,439	11.0	5.9	5.6	5.5	4.3
Milwaukee, WI . . . . .	2,479	5,405	7,878	10,771	14,929	9.9	10.8	10.5	10.8	10.0
New Orleans, LA . . . . .	2,695	3,310	5,122	7,233	9,815	10.8	6.6	6.8	7.2	6.5
New York City, NY . . . . .	2,950	5,169	8,173	11,663	18,186	11.8	10.3	10.9	11.7	12.1
Oklahoma City, OK . . . . .	2,731	4,079	6,162	8,580	11,738	10.9	8.2	8.2	8.6	7.8
Omaha, NE . . . . .	2,422	4,494	6,901	10,061	14,329	9.7	9.0	9.2	10.1	9.6
Philadelphia, PA . . . . .	4,109	6,859	9,310	12,130	16,349	16.4	13.7	12.4	12.1	10.9
Phoenix, AZ . . . . .	3,200	3,491	5,037	7,351	9,696	12.8	7.0	6.7	7.4	6.5
Portland, OR . . . . .	2,612	5,235	8,082	11,430	16,376	10.4	10.5	10.8	11.4	10.9
Seattle, WA . . . . .	2,861	3,770	4,915	6,070	6,530	11.4	7.5	6.6	6.1	4.4
Virginia Beach, VA . . . . .	2,540	4,182	6,046	8,428	11,571	10.2	8.4	8.1	8.4	7.7
Washington, DC . . . . .	2,585	3,884	6,277	9,076	13,438	10.3	7.8	8.4	9.1	9.0
Wichita, KS . . . . .	2,383	3,813	6,119	8,898	13,009	9.5	7.6	8.2	8.9	8.7
Average <sup>1</sup> . . . . .	\$2,750	\$4,364	\$6,392	\$8,757	\$12,165	11.0	8.7	8.5	8.8	8.1
Median <sup>1</sup> . . . . .	\$2,700	\$4,182	\$6,320	\$8,906	\$12,851	10.8	8.4	8.4	8.9	8.6

<sup>1</sup> Based on selected cities and District of Columbia. For complete list of cities, see Table 448.

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 448. Residential Property Tax Rates for Largest City in Each State: 2009**

[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	2.75	100.0	2.75	Atlanta, GA . . . . .	28	1.35	40.0	3.37
Bridgeport, CT . . . . .	2	2.71	70.0	3.87	Sioux Falls, SD . . . . .	29	1.27	85.0	1.49
Philadelphia, PA . . . . .	3	2.64	32.0	8.26	Louisville, KY . . . . .	30	1.26	100.0	1.26
Milwaukee, WI . . . . .	4	2.56	100.0	2.56	Oklahoma City, OK . . . . .	31	1.25	11.0	11.34
Houston, TX . . . . .	5	2.52	100.0	2.52	Minneapolis, MN . . . . .	32	1.24	96.8	1.28
Baltimore, MD . . . . .	6	2.38	100.0	2.38	Salt Lake City, UT . . . . .	33	1.15	100.0	1.15
Providence, RI . . . . .	7	2.37	100.0	2.37	Las Vegas, NV . . . . .	34	1.15	35.0	3.28
Des Moines, IA . . . . .	8	2.29	118.0	1.94	Portland, OR . . . . .	35	1.15	54.3	2.11
Detroit, MI . . . . .	9	2.11	32.1	6.58	Los Angeles, CA . . . . .	36	1.11	100.0	1.11
Omaha, NE . . . . .	10	2.05	96.0	2.13	Charlotte, NC . . . . .	37	1.08	82.9	1.30
Burlington, VT . . . . .	11	2.00	100.0	2.00	Boston, MA . . . . .	38	1.06	100.0	1.06
Memphis, TN . . . . .	12	1.80	25.0	7.22	Columbia, SC . . . . .	39	1.00	4.0	25.00
Portland, ME . . . . .	13	1.79	100.0	1.79	Phoenix, AR . . . . .	40	0.89	10.0	8.86
Columbus, OH . . . . .	14	1.75	35.0	5.01	Charleston, WV . . . . .	41	0.86	60.0	1.43
Manchester, NH . . . . .	15	1.74	100.0	1.74	Washington, DC . . . . .	42	0.85	100.0	0.85
Jacksonville, FL . . . . .	16	1.73	100.0	1.73	Birmingham, AL . . . . .	43	0.80	10.0	8.02
Jackson, MS . . . . .	17	1.70	10.0	17.04	Seattle, WA . . . . .	44	0.79	89.3	0.88
Fargo, ND . . . . .	18	1.70	4.5	38.09	Billings, MT . . . . .	45	0.78	26.8	2.93
Newark, NJ . . . . .	19	1.63	59.7	2.74	Virginia Beach, VA . . . . .	46	0.75	100.0	0.75
Boise, ID . . . . .	20	1.60	108.4	1.47	Cheyenne, WY . . . . .	47	0.67	9.5	7.10
Anchorage, AK . . . . .	21	1.55	100.0	1.55	New York City, NY . . . . .	48	0.62	3.7	16.70
Wilmington, DE . . . . .	22	1.54	47.2	3.27	Denver, CO . . . . .	49	0.53	8.0	6.68
Kansas City, MO . . . . .	23	1.49	19.0	7.84	Chicago, IL . . . . .	50	0.52	10.0	5.17
Albuquerque, NM . . . . .	24	1.44	33.3	4.32	Honolulu, HI . . . . .	51	0.34	100.0	0.34
Little Rock, AR . . . . .	25	1.41	20.0	7.04	Unweighted average . . . . .	(X)	1.46	60.2	5.45
New Orleans, LA . . . . .	26	1.40	10.0	13.98	Median . . . . .	(X)	1.40	60.0	2.74
Wichita, KS . . . . .	27	1.38	11.5	12.04					

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 449. Gross Revenue From Parimutuel and Amusement Taxes and Lotteries by State: 2006 to 2008**

[In millions of dollars (78,521.2 represents \$78,521,200,000). For fiscal years; see text, this section]

State	2006, total gross revenue	2007, total gross revenue	2008						
			Total gross revenue	Amuse- ment taxes <sup>1</sup>	Pari- mutuel taxes	Lottery revenue			
						Total <sup>2</sup>	Prizes	Adminis- tration	Proceeds available from ticket sales
<b>United States . . .</b>	<b>78,521.2</b>	<b>82,218.1</b>	<b>59,388.2</b>	<b>6,376.6</b>	<b>225.5</b>	<b>52,786.1</b>	<b>32,211.4</b>	<b>2,391.7</b>	<b>18,183.1</b>
Alabama . . . . .	3.3	3.1	2.8	0.1	2.7	—	—	—	—
Alaska . . . . .	2.4	2.4	9.5	9.5	(X)	—	—	—	—
Arizona . . . . .	438.7	432.1	442.6	0.6	0.4	441.6	262.5	35.5	143.7
Arkansas . . . . .	5.5	8.1	12.0	6.7	5.3	—	—	—	—
California . . . . .	3,371.3	3,123.3	2,872.4	(X)	34.9	2,837.4	1,619.5	158.2	1,059.8
Colorado . . . . .	533.1	568.9	578.4	108.2	2.7	467.4	313.8	33.5	120.1
Connecticut . . . . .	1,383.2	1,377.8	1,402.3	451.8	8.3	942.2	608.2	41.9	292.1
Delaware . . . . .	7,144.4	7,904.3	438.5	(X)	0.1	438.4	65.9	50.3	322.2
Florida . . . . .	3,739.9	3,923.4	3,967.2	(X)	28.1	3,939.1	2,476.0	153.9	1,309.2
Georgia . . . . .	2,751.9	2,957.8	3,045.6	(X)	(X)	3,045.6	2,049.5	135.8	860.3
Hawaii . . . . .	(X)	(X)	(X)	(X)	(X)	—	—	—	—
Idaho . . . . .	122.5	121.9	128.0	(X)	1.7	126.3	81.5	8.8	36.1
Illinois . . . . .	2,656.7	2,839.6	2,772.1	706.4	8.4	2,057.3	1,199.0	59.6	798.6
Indiana . . . . .	1,569.9	1,557.2	1,585.2	817.6	4.2	763.3	503.3	50.1	210.0
Iowa . . . . .	486.6	499.2	532.1	294.5	4.1	233.6	144.7	31.7	57.2
Kansas . . . . .	216.0	229.3	225.3	0.5	1.9	222.9	133.0	24.3	65.6
Kentucky . . . . .	710.5	702.5	734.0	0.2	5.7	728.1	493.1	40.0	195.0
Louisiana . . . . .	970.5	1,065.3	1,100.1	742.8	4.5	352.8	192.8	30.7	129.3
Maine . . . . .	227.9	235.6	237.7	20.4	3.0	214.3	144.0	20.3	50.1
Maryland . . . . .	1,470.9	1,474.7	1,571.8	14.8	1.8	1,555.2	956.9	58.2	540.1
Massachusetts . . . . .	4,208.9	4,196.0	4,424.5	3.5	3.5	4,417.5	3,419.7	101.4	896.5
Michigan . . . . .	2,191.4	2,511.1	2,468.1	129.7	8.2	2,330.2	1,350.7	66.6	912.9
Minnesota . . . . .	453.1	429.6	455.2	43.2	1.0	411.0	295.0	23.6	92.4
Mississippi . . . . .	145.7	185.8	194.0	194.0	(X)	—	—	—	—
Missouri . . . . .	1,201.2	1,217.0	1,280.4	345.8	(X)	934.6	641.1	35.2	258.3
Montana . . . . .	94.9	94.4	104.5	63.2	0.1	41.3	22.8	7.4	11.0
Nebraska . . . . .	112.1	113.1	120.4	5.7	0.2	114.5	69.2	15.0	30.3
Nevada . . . . .	1,045.8	1,089.1	1,047.8	(X)	—	—	—	—	—
New Hampshire . . . . .	252.1	253.0	250.0	0.2	2.9	246.9	154.7	17.1	75.0
New Jersey . . . . .	2,774.6	2,669.8	2,810.1	413.0	(X)	2,397.1	1,432.4	77.4	887.3
New Mexico . . . . .	201.7	214.9	197.6	56.1	0.7	140.8	83.4	17.0	40.3
New York . . . . .	6,321.7	6,608.5	6,871.8	1.0	30.9	6,840.0	3,952.8	299.6	2,587.6
North Carolina . . . . .	225.2	839.5	1,017.0	14.3	(X)	1,002.7	618.2	48.5	336.0
North Dakota . . . . .	31.1	30.8	30.8	9.2	0.5	21.1	11.4	3.7	6.0
Ohio . . . . .	2,091.7	2,131.6	2,191.9	(X)	10.7	2,181.2	1,397.0	109.3	675.0
Oklahoma . . . . .	195.3	214.6	213.6	11.0	1.8	200.9	112.8	15.5	72.5
Oregon . . . . .	2,216.4	2,665.4	997.0	0.1	3.7	993.3	231.4	76.1	685.9
Pennsylvania . . . . .	2,838.2	3,103.4	3,655.8	791.6	23.2	2,841.0	1,845.4	81.7	913.9
Rhode Island . . . . .	1,542.7	1,619.7	510.5	(X)	2.8	507.7	147.6	9.5	350.6
South Carolina . . . . .	1,100.2	956.2	960.0	38.0	(X)	922.1	620.5	40.2	261.4
South Dakota . . . . .	580.6	587.0	161.1	8.3	0.3	152.4	23.9	7.0	121.4
Tennessee . . . . .	930.9	989.2	995.2	(X)	(X)	995.2	676.7	51.4	267.1
Texas . . . . .	3,619.8	3,618.3	3,522.2	26.5	10.0	3,485.8	2,281.1	167.2	1,037.4
Utah . . . . .	(X)	(X)	(X)	(X)	(X)	—	—	—	—
Vermont . . . . .	98.7	98.4	96.0	(X)	(X)	96.0	64.8	8.9	22.4
Virginia . . . . .	1,289.2	1,286.0	1,386.5	0.1	(X)	1,386.4	792.3	72.6	521.5
Washington . . . . .	449.5	463.5	492.0	0.0	3.2	488.7	314.9	42.2	131.6
West Virginia . . . . .	14,027.7	14,545.6	813.3	(X)	2.9	810.4	121.2	32.7	656.5
Wisconsin . . . . .	475.4	460.0	463.1	0.4	0.9	461.8	286.7	32.2	143.0
Wyoming . . . . .	0.2	—	0.2	(X)	0.2	—	—	—	—

<sup>1</sup> Represents or rounds to zero. X Not applicable. <sup>2</sup> Represents nonlicense taxes. <sup>2</sup> Excludes commissions.

Source: U.S. Census Bureau, Federal, State and Local Governments, State Government Finances, Lottery, and unpublished data, <<http://www.census.gov/govs/state/08lottery.html>>.

**Table 450. Lottery Sales—Type of Game and Use of Proceeds: 1990 to 2010**

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

Game	1990	1995	2000	2005	2007	2008	2009	2010
<b>Total ticket sales . . . . .</b>	<b>20,017</b>	<b>31,931</b>	<b>37,201</b>	<b>47,364</b>	<b>52,414</b>	<b>53,360</b>	<b>53,062</b>	<b>54,196</b>
Instant . . . . .	5,204	11,511	15,459	25,946	29,736	30,471	30,324	30,711
Three-digit <sup>2</sup> . . . . .	4,572	5,737	5,341	5,428	5,586	5,544	5,518	5,415
Four-digit <sup>2</sup> . . . . .	1,302	1,941	2,711	3,300	3,499	3,605	3,781	3,884
Lotto <sup>3</sup> . . . . .	8,563	10,594	9,160	9,707	10,014	10,292	9,989	10,554
Other <sup>4</sup> . . . . .	376	2,148	4,530	2,983	3,579	3,448	3,451	3,632
State proceeds (net income) <sup>5</sup> . . . . .	7,703	11,100	11,404	15,779	17,627	17,877	17,601	17,972

<sup>1</sup> Player scratches a latex section on ticket which reveals instantly whether ticket is a winner. <sup>2</sup> Players choose and bet on three or four digits, depending on game, with various payoffs for different straight order or mixed combination bets. <sup>3</sup> 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.

<sup>4</sup> Includes break-open tickets, spiel, keno, video lottery, etc. <sup>5</sup> Sales minus prizes and expenses equal net government income.

Source: TLF Publications, Inc., Boyds, MD, 2010 World Lottery Almanac (copyright). See <<http://www.lafleurs.com>>.

**Table 451. State Governments—Summary of Finances: 1990 to 2008**

[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	2003	2004	2005	2006	2007	2008
<b>Borrowing and revenue.....</b>	<b>673,119</b>	<b>1,336,798</b>	<b>1,430,303</b>	<b>1,727,347</b>	<b>1,757,221</b>	<b>1,906,455</b>	<b>2,138,574</b>	<b>1,763,725</b>
Borrowing .....	632,172	1,260,829	134,644	140,682	115,264	133,247	138,208	144,597
Total revenue .....	517,429	984,783	1,295,659	1,586,665	1,641,957	1,773,208	2,000,366	1,619,128
General revenue .....	300,489	539,655	1,112,349	1,194,056	1,286,714	1,385,376	1,457,803	1,513,904
Taxes .....	147,069	252,147	548,991	590,414	650,612	710,864	757,471	781,647
Sales and gross receipts .....	99,702	174,461	273,811	293,326	312,584	332,972	352,706	358,522
General .....	19,379	29,968	184,597	197,949	212,921	226,712	238,304	241,008
Motor fuels .....	3,191	4,104	32,269	33,762	34,567	35,702	36,543	36,477
Alcoholic beverages .....	5,541	8,391	4,399	4,593	4,706	4,925	5,166	5,293
Tobacco products .....	19,256	35,222	11,482	12,303	12,917	14,499	15,299	16,068
Other .....	18,842	32,598	41,065	44,718	47,474	51,134	57,393	59,677
Licenses .....	9,848	15,099	35,863	39,679	42,584	45,241	46,697	49,551
Motor vehicles .....	3,099	6,460	16,009	17,336	18,221	19,015	19,470	19,719
Corporations in general .....	5,895	11,039	6,129	6,339	7,148	7,579	8,570	10,306
Other .....	96,076	194,573	13,725	16,004	17,216	18,648	18,657	19,527
Individual income .....	21,751	32,522	181,933	196,255	221,597	245,883	265,863	278,373
Corporation net income .....	5,848	10,996	28,384	30,229	38,691	47,466	52,915	50,759
Property .....	10,902	16,819	10,471	10,714	11,342	11,794	12,621	12,691
Other .....	90,612	170,747	18,529	20,211	23,813	27,509	26,668	31,751
Charges and miscellaneous .....	126,329	274,382	201,741	209,029	228,242	255,369	270,054	286,148
Intergovernmental revenue .....	118,353	259,114	361,617	394,613	407,860	419,143	430,278	446,109
From federal government .....	59,397	147,150	343,308	374,694	386,283	397,597	410,184	423,150
Public welfare .....	21,271	42,086	196,954	214,528	222,909	222,916	233,479	243,513
Education .....	13,931	23,790	56,362	64,913	68,275	73,493	73,411	74,233
Highways .....	5,475	14,223	29,481	29,606	32,677	33,536	35,173	35,690
Health and hospitals .....	18,279	31,865	19,559	20,377	20,443	21,144	21,592	22,602
Other .....	7,976	15,268	40,951	45,270	41,980	46,508	46,530	47,113
From local governments .....	3,305	4,513	18,309	19,919	21,576	21,546	20,094	22,959
Utility revenue .....	2,907	3,895	12,518	12,955	14,627	15,816	16,736	16,522
Liquor store revenue .....	108,530	267,639	4,518	4,866	5,118	5,430	5,799	6,128
Insurance trust revenue <sup>1</sup> .....	78,898	230,166	166,274	374,788	335,498	366,586	520,029	82,574
Employee retirement .....	18,370	23,260	110,839	308,896	269,617	300,350	456,789	20,664
Unemployment compensation .....	18,370	23,260	35,191	38,230	35,243	36,864	34,063	34,360
<b>Expenditure and debt redemption .....</b>	<b>592,213</b>	<b>1,125,828</b>	<b>1,426,715</b>	<b>1,497,114</b>	<b>1,555,611</b>	<b>1,627,579</b>	<b>1,710,221</b>	<b>1,811,483</b>
Total expenditure .....	572,318	1,084,097	1,359,048	1,406,175	1,471,936	1,551,555	1,635,747	1,733,862
General expenditure .....	508,284	964,723	1,163,968	1,209,436	1,277,979	1,347,130	1,424,195	1,501,750
Education .....	184,935	346,465	411,094	429,341	454,364	481,877	514,147	546,806
Public welfare .....	104,971	238,890	314,407	339,409	370,219	378,605	393,690	412,130
Health .....	20,029	42,066	50,221	49,559	48,957	51,121	57,388	60,224
Hospitals .....	22,637	32,578	38,395	40,426	43,103	44,800	48,916	53,025
Highways .....	44,249	74,415	85,726	86,166	91,063	99,519	103,201	106,877
Police protection .....	5,166	9,788	11,144	10,766	11,426	12,233	12,876	13,594
Corrections .....	17,266	35,129	39,188	39,314	40,592	42,720	46,498	49,747
Natural resources .....	9,909	15,967	18,577	18,652	18,850	20,034	22,038	22,435
Housing and community development .....	2,856	4,726	8,112	7,191	7,708	7,918	12,475	14,576
Other and unallocable .....	96,267	164,698	187,106	188,613	191,697	208,302	212,964	222,336
Utility expenditure .....	7,131	10,723	22,405	21,676	21,824	24,904	24,530	26,073
Liquor store expenditure .....	2,452	3,195	3,697	3,924	4,082	4,338	4,664	4,945
Insurance trust expenditure <sup>1</sup> .....	54,452	105,456	168,979	171,139	168,052	175,183	182,358	201,094
Employee retirement .....	29,562	75,971	103,049	111,376	118,333	127,493	135,760	146,665
Unemployment compensation .....	16,423	18,583	51,411	43,174	29,776	28,009	28,854	35,471
By character and object:								
Intergovernmental expenditure .....	175,028	327,070	382,197	389,706	403,488	428,925	459,605	477,085
Direct expenditure .....	397,291	757,027	976,852	1,016,469	1,068,449	1,122,631	1,176,142	1,256,777
Current operation .....	258,046	523,114	656,989	691,652	739,988	774,651	809,535	863,372
Capital outlay .....	45,524	76,233	91,943	90,950	94,181	101,432	110,044	113,021
Construction .....	34,803	59,681	72,374	73,372	77,039	83,858	90,788	92,068
Land and existing structure .....	3,471	4,681	6,945	6,576	6,259	6,135	19,256	20,953
Equipment .....	7,250	11,871	12,623	11,002	10,883	11,440	(NA)	(NA)
Assistance and subsidies .....	16,902	22,136	25,901	28,104	30,181	31,644	30,621	32,573
Interest on debt .....	22,367	30,089	33,040	34,624	36,047	39,720	43,584	46,717
Insurance benefits <sup>2</sup> .....	54,452	105,456	168,979	171,139	168,052	175,183	182,358	201,094
Debt redemption .....	19,895	41,730	67,666	90,939	83,675	76,024	74,474	77,621
<b>Debt outstanding, year-end .....</b>	<b>318,254</b>	<b>547,876</b>	<b>697,929</b>	<b>754,150</b>	<b>813,846</b>	<b>870,939</b>	<b>936,524</b>	<b>1,004,181</b>
Long-term <sup>3</sup> .....	315,490	541,497	681,796	740,414	808,293	860,310	929,947	990,000
Full-faith and credit .....	74,972	138,525	179,372	209,385	(NA)	(NA)	(NA)	(NA)
Nonguaranteed .....	240,518	402,972	502,424	531,030	(NA)	(NA)	(NA)	(NA)
Short-term .....	2,764	6,379	16,133	13,736	5,553	10,629	6,577	14,181
Net long-term <sup>4</sup> .....	125,524	266,870	366,207	412,194	444,685	473,447	499,709	530,312
Full-faith and credit only .....	63,481	128,384	170,137	200,295	(NA)	(NA)	(NA)	(NA)

NA Not available. <sup>1</sup> Includes other items not shown separately. <sup>2</sup> Includes repayments. <sup>3</sup> 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 Classification Manual at <<http://www.census.gov/govs/www/classification/>>. <sup>4</sup> Less cash and investment assets specifically held for redemption of long-term debt.

Source: U.S. Census Bureau, "Survey of State Government Finances, 2008." See also <<http://www.census.gov/govs/>>.

**Table 452. State Governments—Revenue by State: 2008**

[In millions of dollars (1,619,128 represents \$1,619,128,000,000), except as noted. For fiscal year ending in year shown. See text, this section. Includes local shares of state imposed taxes. Minus sign (–) indicates decrease]

State	Total revenue <sup>1,2</sup>	General revenue						Utilities and liquor store revenue	Insurance trust revenue	
			Intergovernmental revenue	General revenue from own sources						
				From federal government	Total	Total taxes	Current charges	Miscellaneous general revenue		
Total	Total	Total <sup>1</sup>	Total	Total	Total	Taxes	Charges	Revenue	Revenue	
<b>United States . . .</b>	<b>1,619,128</b>	<b>1,513,904</b>	<b>446,109</b>	<b>423,150</b>	<b>1,067,795</b>	<b>781,647</b>	<b>151,002</b>	<b>135,146</b>	<b>22,650</b>	<b>82,574</b>
Alabama . . . . .	18,354	21,974	7,713	7,146	14,261	9,071	3,473	1,718	249	-3,869
Alaska . . . . .	16,028	15,875	2,191	2,186	13,684	8,425	555	4,704	17	136
Arizona . . . . .	27,698	27,088	8,887	8,667	18,200	13,706	1,747	2,747	28	582
Arkansas . . . . .	15,107	14,761	4,534	4,511	10,227	7,531	1,930	767	—	346
California . . . . .	201,070	194,296	51,915	49,366	142,381	117,362	14,960	10,060	5,406	1,367
Colorado . . . . .	26,503	19,599	4,945	4,853	14,654	9,625	2,892	2,138	—	6,904
Connecticut . . . . .	22,160	22,068	4,345	4,333	17,723	14,598	1,682	1,443	28	64
Delaware . . . . .	6,658	6,565	1,336	1,284	5,229	2,931	1,025	1,273	13	80
Florida . . . . .	68,621	67,717	19,876	19,387	47,841	35,850	6,016	5,975	18	886
Georgia . . . . .	41,154	36,672	13,090	12,871	23,581	18,070	3,263	2,248	4	4,478
Hawaii . . . . .	9,299	9,302	2,093	2,089	7,209	5,148	1,243	819	—	-3
Idaho . . . . .	7,107	6,764	2,005	1,986	4,759	3,652	592	515	116	227
Illinois . . . . .	58,524	55,256	14,740	14,278	40,516	31,891	4,264	4,362	—	3,267
Indiana . . . . .	29,315	29,244	8,349	8,163	20,895	15,116	3,323	2,455	—	71
Iowa . . . . .	15,940	15,014	4,630	4,396	10,383	6,892	2,181	1,310	192	735
Kansas . . . . .	13,542	13,505	3,496	3,460	10,009	7,160	1,990	860	—	37
Kentucky . . . . .	20,582	20,851	6,631	6,609	14,220	10,056	2,778	1,386	—	-269
Louisiana . . . . .	30,308	29,869	14,181	14,111	15,688	11,004	1,913	2,771	8	431
Maine . . . . .	7,656	7,656	2,428	2,416	5,228	3,786	634	808	—	—
Maryland . . . . .	28,423	28,815	7,525	7,167	21,290	15,714	2,963	2,613	117	-510
Massachusetts . . .	51,760	41,607	10,048	9,594	31,560	21,909	3,712	5,940	195	9,958
Michigan . . . . .	42,259	49,151	13,359	13,143	35,792	24,782	6,290	4,721	768	-7,660
Minnesota . . . . .	29,707	29,682	7,256	7,114	22,426	18,321	2,246	1,859	—	25
Mississippi . . . . .	16,278	16,530	7,719	7,623	8,811	6,771	1,391	650	249	-501
Missouri . . . . .	25,243	24,212	8,501	8,303	15,711	10,965	2,422	2,324	—	1,032
Montana . . . . .	6,403	5,491	1,919	1,909	3,571	2,458	525	588	69	843
Nebraska . . . . .	8,388	8,358	2,561	2,497	5,797	4,229	899	669	—	30
Nevada . . . . .	10,439	9,398	1,858	1,719	7,541	6,116	685	740	68	972
New Hampshire . . .	6,285	5,707	1,830	1,603	3,877	2,251	811	815	463	114
New Jersey . . . . .	55,046	51,396	11,218	10,625	40,178	30,617	5,231	4,331	865	2,785
New Mexico . . . . .	12,893	13,713	4,322	4,202	9,391	5,646	1,174	2,571	—	-821
New York . . . . .	147,340	133,010	46,624	39,342	86,386	65,371	8,209	12,807	7,807	6,524
North Carolina . . .	51,421	43,097	13,650	12,966	29,447	22,781	3,846	2,820	—	8,324
North Dakota . . . .	5,019	4,655	1,233	1,195	3,422	2,312	703	406	—	364
Ohio . . . . .	65,615	54,436	17,094	16,551	37,343	26,128	7,036	4,178	713	10,465
Oklahoma . . . . .	18,657	17,826	5,706	5,581	12,121	8,331	2,108	1,681	458	372
Oregon . . . . .	17,138	16,648	4,835	4,820	11,813	7,279	2,278	2,256	402	88
Pennsylvania . . . .	71,142	60,800	16,170	15,968	44,630	32,124	7,065	5,441	1,413	8,929
Rhode Island . . . .	6,691	6,387	2,088	1,933	4,299	2,761	621	917	33	271
South Carolina . . .	23,119	20,519	7,019	6,604	13,500	9,797	3,910	1,611	1,453	1,147
South Dakota . . . .	2,910	3,426	1,256	1,240	2,170	1,321	307	541	—	-516
Tennessee . . . . .	25,699	25,178	8,308	8,187	16,870	11,538	2,044	3,288	—	521
Texas . . . . .	119,095	98,975	33,603	29,487	65,371	44,676	10,114	10,582	—	20,120
Utah . . . . .	15,408	13,183	3,442	3,360	9,741	6,109	2,400	1,232	218	2,007
Vermont . . . . .	5,149	4,857	1,421	1,418	3,436	2,544	510	382	43	249
Virginia . . . . .	36,232	36,141	7,403	6,859	28,738	18,408	6,367	3,962	533	-442
Washington . . . . .	36,660	32,273	8,304	7,998	23,969	17,960	3,690	2,320	547	3,841
West Virginia . . . .	10,724	10,754	3,274	3,194	7,480	4,882	1,279	1,319	75	-105
Wisconsin . . . . .	25,644	27,976	7,014	6,838	20,962	15,089	3,531	2,342	—	-2,332
Wyoming . . . . .	6,718	5,624	2,165	1,997	3,460	2,405	174	880	80	1,014

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

Source: U.S. Census Bureau, Federal, State, and Local Governments, Finance, "Survey of State Government Finances, 2008." See also <<http://www.census.gov/govs/>>.

**Table 453. State Government Tax Collections by State: 2008**

[In millions of dollars (781,647 represents \$781,647,000,000)]

State	Total prop- erty taxes	Total general sales and gross receipts	Selective sales and gross receipts								
			Selective sales tax								
			Total 1	Alcoholic bever- age sales	Insur- ance premi- ums	Motor fuels sales	Public utilities	Tobacco products	Other		
United States . . . .	781,647	12,691	358,522	241,008	117,515	5,293	15,718	36,477	14,794	16,068	29,165
Alabama . . . .	9,071	301	4,433	2,287	2,146	165	294	546	782	145	214
Alaska . . . .	8,425	82	280	—	280	39	55	42	4	73	66
Arizona . . . .	13,706	902	8,146	6,433	1,713	65	470	731	38	407	1
Arkansas . . . .	7,531	682	3,778	2,808	970	43	147	471	—	147	161
California . . . .	117,362	2,279	39,808	31,973	7,835	327	2,173	3,421	755	1,037	121
Colorado . . . .	9,625	—	3,520	2,313	1,207	35	191	637	12	221	111
Connecticut . . . .	14,598	—	5,813	3,546	2,267	47	199	490	242	335	954
Delaware . . . .	2,931	—	485	—	485	15	94	118	50	125	83
Florida . . . .	35,850	2	29,297	21,518	7,779	609	714	2,289	3,159	444	563
Georgia . . . .	18,070	82	7,689	5,797	1,892	166	348	1,011	—	233	134
Hawaii . . . .	5,148	—	3,302	2,620	683	46	99	94	127	89	227
Idaho . . . .	3,652	—	1,743	1,347	396	8	83	240	2	55	9
Illinois . . . .	31,891	59	15,472	7,935	7,536	158	316	1,335	1,920	614	3,194
Indiana . . . .	15,116	7	8,396	5,739	2,657	45	189	856	215	520	833
Iowa . . . .	6,892	—	2,961	1,841	1,120	14	112	442	—	253	299
Kansas . . . .	7,160	79	3,091	2,265	826	106	134	432	1	118	35
Kentucky . . . .	10,056	503	4,719	2,876	1,843	108	152	618	57	179	730
Louisiana . . . .	11,004	47	5,539	3,459	2,080	55	478	604	14	146	782
Maine . . . .	3,786	37	1,705	1,061	645	17	97	230	33	150	117
Maryland . . . .	15,714	631	6,249	3,749	2,500	29	414	809	134	376	738
Massachusetts . . . .	21,909	4	6,056	4,098	1,958	72	396	673	24	437	356
Michigan . . . .	24,782	2,264	11,920	8,226	3,695	139	223	995	21	1,076	1,240
Minnesota . . . .	18,321	712	7,433	4,551	2,882	73	347	649	—	419	1,395
Mississippi . . . .	6,771	50	4,229	3,135	1,094	42	194	442	2	58	356
Missouri . . . .	10,965	29	4,771	3,228	1,542	31	284	736	—	109	382
Montana . . . .	2,458	220	544	—	544	27	65	206	49	94	103
Nebraska . . . .	4,229	2	2,035	1,534	501	26	37	294	57	75	12
Nevada . . . .	6,116	192	4,930	3,077	1,853	40	257	312	12	135	1,097
New Hampshire . . . .	2,251	388	793	—	793	13	86	137	79	170	309
New Jersey . . . .	30,617	3	12,520	8,916	3,604	104	543	563	930	789	674
New Mexico . . . .	5,646	58	2,663	1,950	714	41	144	250	36	48	194
New York . . . .	65,371	—	20,150	11,295	8,855	205	1,137	528	764	973	5,248
North Carolina . . . .	22,781	—	8,930	5,270	3,660	260	506	1,582	389	248	674
North Dakota . . . .	2,312	2	873	530	343	7	37	143	34	24	97
Ohio . . . .	26,128	—	12,745	7,866	4,880	93	444	1,843	1,142	951	408
Oklahoma . . . .	8,331	—	3,034	2,096	938	86	147	385	30	252	36
Oregon . . . .	7,279	22	761	—	761	16	50	414	23	255	4
Pennsylvania . . . .	32,124	59	15,306	8,873	6,433	277	698	2,102	1,355	1,026	974
Rhode Island . . . .	2,761	1	1,381	847	534	11	53	127	100	114	129
South Carolina . . . .	7,979	10	4,279	3,052	1,228	150	126	534	26	31	360
South Dakota . . . .	1,321	—	1,072	732	340	14	62	130	3	64	67
Tennessee . . . .	11,538	—	8,612	6,833	1,779	116	402	873	10	272	106
Texas . . . .	44,676	—	33,365	21,669	11,696	784	1,405	3,103	1,016	1,447	3,941
Utah . . . .	6,109	—	2,644	1,964	680	40	132	377	31	62	38
Vermont . . . .	2,544	810	855	339	516	20	57	92	11	59	278
Virginia . . . .	18,408	22	6,093	3,657	2,437	176	397	920	150	168	626
Washington . . . .	17,960	1,742	14,401	11,345	3,056	267	415	1,170	468	413	323
West Virginia . . . .	4,882	5	2,267	1,110	1,157	9	114	404	158	115	356
Wisconsin . . . .	15,089	125	6,317	4,268	2,049	55	172	1,001	327	485	8
Wyoming . . . .	2,405	279	1,116	981	135	2	26	75	3	27	1

See footnotes at end of table.

**Table 453. State Government Tax Collections by State: 2008—Con.**

[See headnote, page 288]

State	License taxes				Income taxes			Other taxes		
		Selected license taxes			Total	Individual income	Corporation net income	Selected other taxes		
		Motor vehicle operators	Occupancy and business, n.e.c. <sup>2</sup>	Total				Death and gift	Severance	
United States . . . .	Total <sup>1</sup>	10,306	2,163	12,526	329,132	278,373	50,759	31,751	5,101	18,278
Alabama . . . .	488	103	18	122	3,602	3,078	525	246	—	198
Alaska . . . .	143	1	—	42	982	—	982	6,939	—	6,939
Arizona . . . .	421	23	27	99	4,193	3,409	785	44	—	44
Arkansas . . . .	307	23	15	97	2,687	2,345	343	75	—	28
California . . . .	7,642	61	235	3,795	67,595	55,746	11,849	38	6	32
Colorado . . . .	377	13	14	34	5,576	5,068	508	152	—	151
Connecticut . . . .	355	17	39	80	8,108	7,504	604	322	166	—
Delaware . . . .	1,033	619	3	245	1,316	1,007	309	98	—	—
Florida . . . .	1,875	220	162	247	2,209	—	2,209	2,467	12	56
Georgia . . . .	496	32	65	70	9,789	8,845	943	14	—	—
Hawaii . . . .	157	2	—	26	1,650	1,545	105	38	—	—
Idaho . . . .	270	2	7	60	1,629	1,439	190	10	—	7
Illinois . . . .	2,475	234	67	751	13,436	10,320	3,116	450	373	—
Indiana . . . .	800	3	226	44	5,747	4,838	909	166	166	—
Iowa . . . .	640	40	15	106	3,196	2,848	347	96	80	—
Kansas . . . .	304	55	17	27	3,473	2,945	528	213	44	169
Kentucky . . . .	470	76	20	114	4,017	3,483	534	348	51	293
Louisiana . . . .	499	253	11	108	3,873	3,170	703	1,047	11	1,036
Maine . . . .	231	8	12	96	1,747	1,563	185	65	40	—
Maryland . . . .	697	74	29	133	7,675	6,940	735	461	243	—
Massachusetts . . . .	685	24	93	168	14,676	12,496	2,180	487	254	—
Michigan . . . .	1,354	20	52	151	8,959	7,181	1,778	284	—	114
Minnesota . . . .	1,011	7	50	330	8,818	7,777	1,040	346	116	32
Mississippi . . . .	419	130	34	84	1,936	1,551	385	136	1	135
Missouri . . . .	651	89	16	155	5,503	5,119	384	12	3	—
Montana . . . .	311	3	8	90	1,032	870	162	350	—	347
Nebraska . . . .	207	7	9	63	1,959	1,726	233	25	7	5
Nevada . . . .	542	72	16	173	—	—	—	451	—	74
New Hampshire . . . .	216	39	13	47	733	118	615	122	—	—
New Jersey . . . .	1,452	313	38	568	15,425	12,606	2,820	1,216	699	—
New Mexico . . . .	258	20	5	25	1,568	1,214	355	1,099	—	1,090
New York . . . .	1,356	70	145	148	41,602	36,564	5,038	2,263	1,038	—
North Carolina . . . .	1,412	448	134	185	12,200	10,994	1,206	239	176	2
North Dakota . . . .	166	—	4	57	479	317	162	792	—	792
Ohio . . . .	2,710	1,016	80	647	10,602	9,848	755	71	61	9
Oklahoma . . . .	891	53	15	82	3,148	2,787	360	1,258	55	1,185
Oregon . . . .	917	13	32	307	5,446	4,969	477	133	110	12
Pennsylvania . . . .	2,823	813	62	717	12,600	10,408	2,191	1,336	803	—
Rhode Island . . . .	96	4	1	35	1,238	1,092	146	46	35	—
South Carolina . . . .	434	78	45	132	3,184	2,864	320	72	—	—
South Dakota . . . .	172	3	3	79	70	—	70	7	—	7
Tennessee . . . .	1,288	645	44	271	1,297	291	1,006	341	103	2
Texas . . . .	7,174	4,453	116	872	—	—	—	4,137	6	4,131
Utah . . . .	371	4	14	38	2,988	2,593	395	106	—	106
Vermont . . . .	125	5	5	27	708	623	85	46	16	—
Virginia . . . .	653	55	45	159	10,902	10,115	787	738	153	2
Washington . . . .	953	25	62	246	—	—	—	864	111	44
West Virginia . . . .	193	7	4	42	2,058	1,519	539	359	—	348
Wisconsin . . . .	910	18	36	312	7,504	6,641	863	234	159	5
Wyoming . . . .	121	11	2	19	—	—	—	889	1	884

— Represents zero or rounds to zero. <sup>1</sup> Includes other items not shown separately. <sup>2</sup> 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 454. State Governments—Expenditures and Debt by State: 2008**

[In millions of dollars (\$1,733,862 represents \$1,733,862,000,000) except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expenditures	General expenditures								
		Inter-govern-mental	Direct expenditures							
			Total	Educa-tion	Pub-lic welfare	Health	Hospi-tals	High-ways	Police protec-tion	
United States ...	1,733,862	1,501,750	477,085	1,024,666	232,212	354,048	40,033	51,938	90,645	12,034
Alabama .....	24,893	22,171	6,721	15,450	5,284	4,521	668	1,346	1,162	154
Alaska .....	10,116	9,149	1,488	7,661	1,229	1,409	135	32	1,313	76
Arizona .....	30,779	27,569	10,242	17,327	3,668	6,958	1,548	71	1,557	258
Arkansas .....	15,656	14,355	4,392	9,963	2,529	3,772	248	811	751	81
California .....	246,684	208,783	93,644	115,139	23,379	35,097	3,436	6,865	8,250	1,616
Colorado .....	22,806	19,291	6,228	13,063	4,044	3,411	673	438	966	137
Connecticut .....	23,529	20,057	4,231	15,826	2,952	5,082	617	1,385	793	217
Delaware .....	7,152	6,561	1,172	5,389	1,217	1,442	381	63	489	111
Florida .....	77,195	69,156	19,703	49,453	7,923	18,031	3,591	831	6,533	453
Georgia .....	41,165	36,165	10,415	25,750	7,004	9,143	1,159	805	2,287	317
Hawaii .....	10,534	9,567	138	9,429	3,394	1,564	670	531	408	12
Idaho .....	7,675	6,807	2,038	4,769	1,124	1,614	146	47	565	49
Illinois .....	63,368	54,310	14,750	39,560	7,412	15,665	2,168	1,005	3,799	397
Indiana .....	30,783	28,418	7,969	20,448	5,734	7,855	586	198	1,959	253
Iowa .....	16,523	14,830	4,143	10,687	2,762	3,789	136	1,088	930	90
Kansas .....	14,969	13,646	4,214	9,431	2,064	3,166	214	973	1,052	99
Kentucky .....	25,422	22,363	4,701	17,662	4,796	6,074	474	1,092	2,067	168
Louisiana .....	33,004	29,983	6,023	23,960	4,761	5,723	641	1,021	2,053	248
Maine .....	8,151	7,425	1,335	6,090	929	2,471	467	56	451	70
Maryland .....	34,030	30,328	8,509	21,819	4,475	7,115	1,305	495	1,981	340
Massachusetts .....	45,635	40,398	9,252	31,146	4,766	12,319	1,049	467	2,043	432
Michigan .....	56,869	49,825	19,513	30,312	8,835	10,540	988	2,299	1,499	308
Minnesota .....	34,284	30,255	11,189	19,066	5,088	8,388	486	405	1,385	265
Mississippi .....	18,643	16,777	5,112	11,665	2,213	4,219	320	953	1,091	107
Missouri .....	26,789	23,621	5,639	17,983	3,591	6,175	1,136	1,322	1,740	215
Montana .....	6,138	5,424	1,319	4,105	962	858	309	45	590	41
Nebraska .....	8,443	8,024	1,982	6,042	1,602	2,068	337	239	624	66
Nevada .....	10,845	9,320	3,860	5,460	1,594	1,492	248	234	508	101
New Hampshire .....	6,602	5,672	1,452	4,220	926	1,435	123	60	404	50
New Jersey .....	58,539	46,810	10,928	35,883	8,433	11,547	1,270	1,920	2,559	461
New Mexico .....	15,793	14,413	4,348	10,064	2,060	3,559	491	750	864	124
New York .....	157,398	128,221	52,821	75,401	10,830	33,428	2,117	4,896	4,371	779
North Carolina .....	46,707	41,820	13,196	28,624	7,992	8,935	1,323	1,461	3,013	494
North Dakota .....	4,126	3,790	805	2,984	830	759	54	16	360	27
Ohio .....	67,789	54,581	18,106	36,475	9,187	13,737	1,463	2,090	2,547	252
Oklahoma .....	19,518	17,209	4,392	12,817	3,567	4,773	556	227	1,196	160
Oregon .....	22,387	18,076	5,641	12,435	2,741	3,834	307	1,154	1,088	156
Pennsylvania .....	71,635	60,486	17,801	42,685	8,462	16,473	715	2,436	5,845	759
Rhode Island .....	7,496	6,228	1,054	5,175	823	2,143	181	88	202	57
South Carolina .....	27,594	22,988	5,719	17,269	4,606	5,416	1,019	1,685	958	195
South Dakota .....	3,698	3,400	680	2,720	570	806	120	61	393	30
Tennessee .....	26,253	24,415	6,510	17,906	4,020	8,054	1,235	408	1,274	156
Texas .....	99,127	88,765	25,158	63,607	16,980	22,432	1,684	2,914	7,603	714
Utah .....	14,294	12,967	3,050	9,917	3,234	2,177	347	823	1,000	127
Vermont .....	5,070	4,707	1,341	3,366	832	1,253	163	20	268	73
Virginia .....	39,765	36,301	11,032	25,269	7,308	6,665	533	2,850	2,703	301
Washington .....	39,690	34,092	9,144	24,948	6,805	7,607	1,257	1,744	2,282	231
West Virginia .....	10,597	9,669	2,130	7,539	1,869	2,540	293	106	1,006	65
Wisconsin .....	32,625	27,996	10,088	17,908	4,307	5,856	374	1,106	1,341	126
Wyoming .....	5,082	4,564	1,769	2,795	502	656	273	2	521	16

See footnotes at end of table.

**Table 454. State Governments—Expenditures and Debt by State: 2008—Con.**

[See headnote, page 290]

State	General expenditures—Con.									Expenditures		Cash and security holdings	Total debt outstanding		
	Direct expenditures—Con.														
	Corrections	Parks and recreation	Community development	Housing and management	Solid waste management	Governmental administration	Interest on general debt	Other	Utility and liquor store	Insurance trust					
<b>United States . . .</b>	<b>47,239</b>	<b>5,510</b>	<b>10,857</b>	<b>1,273</b>	<b>2,439</b>	<b>52,102</b>	<b>44,719</b>	<b>79,618</b>	<b>31,018</b>	<b>201,094</b>	<b>3,826,448</b>	<b>1,004,181</b>			
Alabama . . . . .	496	49	11	—	1	574	329	854	235	2,487	40,282	8,472			
Alaska . . . . .	244	15	142	—	—	570	310	2,185	82	885	68,098	6,492			
Arizona . . . . .	974	74	81	—	4	722	491	920	31	3,179	50,786	10,519			
Arkansas . . . . .	361	46	11	—	9	591	194	557	—	1,301	24,149	4,283			
California . . . . .	8,454	421	277	169	1,256	8,782	5,651	11,487	5,225	32,676	541,497	121,930			
Colorado . . . . .	841	67	78	2	2	739	827	837	27	3,488	68,209	15,879			
Connecticut . . . . .	713	28	157	—	167	1,113	1,266	1,336	405	3,066	43,739	27,554			
Delaware . . . . .	281	52	59	—	94	475	270	456	124	467	13,293	5,723			
Florida . . . . .	2,770	192	76	—	220	2,972	1,604	4,256	86	7,954	185,490	42,321			
Georgia . . . . .	1,535	209	236	6	42	810	598	1,596	34	4,966	76,804	13,072			
Hawaii . . . . .	219	78	129	18	—	481	441	1,486	1	966	17,234	6,028			
Idaho . . . . .	236	33	14	—	—	360	162	418	86	782	17,133	3,379			
Illinois . . . . .	1,234	112	248	18	39	1,147	2,867	3,450	—	9,058	131,651	58,437			
Indiana . . . . .	677	65	274	7	6	639	968	1,229	44	2,322	55,122	19,916			
Iowa . . . . .	288	51	28	—	2	539	392	592	135	1,558	34,551	7,236			
Kansas . . . . .	312	36	67	—	4	447	334	662	—	1,323	18,478	5,837			
Kentucky . . . . .	508	117	153	—	23	811	503	874	—	3,058	42,818	12,210			
Louisiana . . . . .	633	336	4,949	—	—	909	904	1,784	5	3,015	59,236	16,388			
Maine . . . . .	142	11	124	2	2	315	258	791	—	726	17,198	5,296			
Maryland . . . . .	1,336	249	249	112	20	1,239	1,046	1,857	714	2,987	59,309	23,070			
Massachusetts . . . . .	1,109	210	398	289	11	1,665	3,627	2,762	235	5,002	103,791	71,892			
Michigan . . . . .	1,826	85	516	—	9	949	1,310	1,150	622	6,422	97,950	29,065			
Minnesota . . . . .	467	171	89	—	20	843	497	962	160	3,869	61,291	9,539			
Mississippi . . . . .	328	37	15	—	—	323	239	1,822	202	1,665	32,296	6,331			
Missouri . . . . .	711	37	178	—	10	507	1,046	1,316	—	3,167	68,868	19,709			
Montana . . . . .	168	14	44	—	1	315	209	547	59	655	16,241	4,924			
Nebraska . . . . .	219	29	1	5	12	205	108	527	—	419	14,273	2,719			
Nevada . . . . .	365	45	8	—	—	296	203	366	70	1,455	26,673	4,249			
New Hampshire . . . . .	112	15	96	1	10	231	381	375	407	523	12,578	7,909			
New Jersey . . . . .	1,436	494	330	3	53	1,796	2,053	3,527	2,750	8,979	117,590	52,785			
New Mexico . . . . .	377	92	60	—	—	528	393	766	20	1,360	48,222	7,764			
New York . . . . .	3,020	510	358	—	150	5,770	3,790	5,382	13,077	16,099	361,160	114,240			
North Carolina . . . . .	1,321	210	178	—	12	1,165	676	1,845	125	4,763	98,410	19,605			
North Dakota . . . . .	61	25	25	—	—	120	164	543	—	336	11,840	1,952			
Ohio . . . . .	1,506	111	278	471	35	1,705	1,441	1,654	445	12,763	202,397	26,885			
Oklahoma . . . . .	600	93	14	6	10	495	461	658	419	1,890	37,066	9,130			
Oregon . . . . .	607	86	101	2	5	888	450	1,016	217	4,094	70,998	11,647			
Pennsylvania . . . . .	1,685	219	57	1	22	2,462	1,948	1,600	1,330	9,819	152,816	40,100			
Rhode Island . . . . .	199	8	44	32	52	362	420	564	139	1,128	16,356	8,912			
South Carolina . . . . .	508	100	133	—	—	1,051	591	1,006	1,832	2,773	40,977	15,213			
South Dakota . . . . .	109	42	40	—	—	168	136	245	—	298	12,286	3,408			
Tennessee . . . . .	583	143	39	19	13	716	214	1,031	—	1,838	37,293	4,366			
Texas . . . . .	3,415	98	29	3	63	1,475	1,190	5,008	140	10,222	273,877	33,299			
Utah . . . . .	333	59	81	10	—	701	276	749	158	1,169	30,171	5,907			
Vermont . . . . .	119	14	73	11	12	156	181	190	73	290	7,082	3,372			
Virginia . . . . .	1,214	123	164	48	3	985	883	1,490	629	2,835	81,476	21,875			
Washington . . . . .	1,205	79	96	—	14	756	1,039	1,833	520	5,077	95,856	23,524			
West Virginia . . . . .	242	57	15	34	9	399	255	649	76	852	16,357	6,366			
Wisconsin . . . . .	976	27	25	—	16	641	1,061	2,052	7	4,622	95,054	22,107			
Wyoming . . . . .	164	34	10	—	3	193	62	358	70	448	20,125	1,343			

— Represents or rounds to zero.

Source: U.S. Census Bureau, "Survey of State Government Finances, 2008," June 2011. See also <<http://www.census.gov/govs>>.

**Table 455. Local Governments—Revenue by State: 2008**

[In millions of dollars (1,530,814 represents \$1,530,814,000,000), except as noted. For fiscal year ending in year shown; see text, this section. Minus sign (-) indicates decrease]

State		General revenue									
		General revenue, total		Inter-governmental revenue	General revenue from own sources						
					Total	Total	Property			Individual income	Corporation income
		Total revenue	General revenue, total		Total	Total	Property	Sales and gross receipt	Taxes	Individual income	Corporation income
United States .....	1,530,814	1,401,341	524,738	876,604	548,765	396,995	90,166	26,255	7,051	28,298	
Alabama .....	20,313	17,314	7,179	10,134	4,970	2,005	2,146	111	—	709	
Alaska .....	4,060	3,771	1,547	2,224	1,310	987	287	—	—	36	
Arizona .....	29,767	25,599	10,592	15,007	9,286	5,803	2,971	—	—	513	
Arkansas .....	8,756	7,879	4,468	3,412	1,875	780	1,060	—	—	36	
California .....	246,099	226,689	98,973	127,716	68,653	50,480	13,679	—	—	4,494	
Colorado .....	25,974	22,992	6,057	16,935	10,012	6,130	3,269	—	—	612	
Connecticut .....	15,432	14,680	4,698	9,982	8,517	8,325	2	—	—	190	
Delaware .....	3,033	2,612	1,291	1,321	781	605	7	57	—	112	
District of Columbia .....	11,790	10,023	3,011	7,012	5,398	1,728	1,388	1,355	420	507	
Florida .....	101,399	90,435	25,476	64,959	37,501	30,258	5,173	—	—	2,070	
Georgia .....	43,030	38,345	12,073	26,272	15,562	10,138	4,963	—	—	462	
Hawaii .....	2,891	2,618	455	2,163	1,589	1,253	168	—	—	168	
Idaho .....	5,510	5,297	2,186	3,112	1,288	1,181	29	—	—	78	
Illinois .....	62,476	57,062	19,435	37,628	25,943	21,236	3,809	—	—	899	
Indiana .....	25,252	23,137	8,351	14,786	7,838	6,928	100	548	—	262	
Iowa .....	13,366	12,462	4,513	7,950	4,649	3,719	768	83	—	78	
Kansas .....	13,009	11,701	4,066	7,635	4,718	3,608	997	2	—	110	
Kentucky .....	13,397	11,901	4,904	6,997	4,100	2,276	536	1,051	122	116	
Louisiana .....	19,755	18,343	6,816	11,527	6,947	2,791	3,958	—	—	197	
Maine .....	4,499	4,372	1,526	2,846	2,147	2,120	5	—	—	22	
Maryland .....	24,459	23,794	8,141	15,653	11,937	5,980	559	4,244	—	1,154	
Massachusetts .....	31,489	27,109	10,968	16,140	12,089	11,661	169	—	—	259	
Michigan .....	44,641	42,264	19,814	22,450	12,868	11,862	283	461	—	262	
Minnesota .....	26,406	24,166	11,046	13,120	6,403	5,922	276	—	—	204	
Mississippi .....	11,881	11,078	4,992	6,085	2,442	2,249	101	—	—	92	
Missouri .....	22,657	20,555	6,350	14,205	8,907	5,451	2,515	354	—	587	
Montana .....	3,283	3,169	1,348	1,821	990	955	5	—	—	30	
Nebraska .....	11,348	7,728	2,191	5,537	3,279	2,483	451	—	—	346	
Nevada .....	14,371	13,465	5,251	8,214	4,472	3,024	968	—	—	481	
New Hampshire .....	4,976	4,854	1,546	3,308	2,712	2,670	—	—	—	42	
New Jersey .....	43,230	42,276	12,626	29,650	23,174	22,705	121	—	—	348	
New Mexico .....	8,053	7,553	4,239	3,314	2,101	1,066	916	—	—	119	
New York .....	151,229	150,504	52,784	97,720	72,917	39,069	13,741	9,890	6,293	3,925	
North Carolina .....	38,507	34,211	14,281	19,930	10,427	7,870	2,218	—	—	338	
North Dakota .....	2,405	2,267	872	1,395	862	738	107	—	—	17	
Ohio .....	54,536	51,977	20,786	31,192	20,532	13,573	1,948	4,168	138	706	
Oklahoma .....	12,370	11,351	4,481	6,870	3,984	2,113	1,704	—	—	167	
Oregon .....	17,225	15,912	6,399	9,513	5,253	4,236	338	7	66	607	
Pennsylvania .....	58,524	55,148	22,847	32,301	21,986	15,478	608	3,924	13	1,963	
Rhode Island .....	4,089	3,929	1,327	2,602	2,112	2,063	14	—	—	36	
South Carolina .....	17,786	16,244	5,479	10,765	5,183	4,289	313	—	—	581	
South Dakota .....	2,938	2,622	833	1,790	1,179	859	289	—	—	31	
Tennessee .....	28,423	20,121	6,638	13,484	7,461	4,670	2,386	—	—	405	
Texas .....	108,196	95,982	30,241	65,741	41,707	33,540	7,132	—	—	1,035	
Utah .....	10,682	8,866	3,485	5,381	3,262	2,218	940	—	—	104	
Vermont .....	2,359	2,128	1,477	650	391	367	12	—	—	13	
Virginia .....	32,818	31,250	11,392	19,857	14,298	10,547	2,482	—	—	1,269	
Washington .....	36,468	30,339	10,938	19,400	10,630	6,067	3,507	—	—	1,055	
West Virginia .....	5,030	4,809	2,152	2,657	1,546	1,233	113	—	—	200	
Wisconsin .....	26,142	24,104	10,443	13,661	9,284	8,705	375	—	—	204	
Wyoming .....	4,486	4,331	1,751	2,580	1,289	981	262	—	—	46	

See footnotes at end of table.

**Table 455. Local Governments—Revenue by State: 2008—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								
		Total	Education	Hospitals	Sewer-age	Total	Interest earnings	Special assessment	Utility revenue	Liquor store revenue	Insurance trust revenue		
United States .....	327,839	222,667	24,960	61,001	38,019	105,172	46,072	6,961	122,620	1,114	5,738		
Alabama .....	5,164	3,957	384	2,463	387	1,207	423	42	2,617	—	382		
Alaska .....	914	592	28	208	78	321	179	7	269	11	9		
Arizona .....	5,721	3,565	540	673	655	2,156	932	153	4,178	—	-10		
Arkansas .....	1,537	957	147	186	220	580	264	26	852	—	24		
California .....	59,063	40,102	2,701	8,646	5,472	18,961	8,708	1,269	21,327	—	-1,918		
Colorado .....	6,924	4,617	429	1,256	703	2,307	880	197	2,313	—	670		
Connecticut .....	1,464	975	148	—	293	489	182	36	726	—	26		
Delaware .....	540	331	18	—	138	209	60	31	378	—	43		
District of Columbia .....	1,614	485	64	8	186	1,129	215	0	875	—	893		
Florida .....	27,458	17,962	2,270	5,134	2,508	9,496	3,828	1,556	8,545	—	2,419		
Georgia .....	10,709	7,971	553	3,899	1,101	2,738	1,153	63	4,450	—	235		
Hawaii .....	574	446	—	—	234	128	82	13	273	—	—		
Idaho .....	1,824	1,460	90	772	173	364	128	40	212	—	1		
Illinois .....	11,685	7,235	1,313	764	1,021	4,450	1,971	526	3,357	—	2,057		
Indiana .....	6,947	4,672	368	2,616	936	2,276	579	47	2,028	—	87		
Iowa .....	3,301	2,595	523	1,173	353	706	303	24	903	—	1		
Kansas .....	2,918	1,906	370	712	302	1,012	477	90	1,192	—	115		
Kentucky .....	2,897	1,930	132	474	424	967	695	13	1,475	—	21		
Louisiana .....	4,580	3,094	62	1,726	343	1,487	800	25	1,227	—	185		
Maine .....	699	535	50	72	145	164	68	5	127	—	—		
Maryland .....	3,716	2,627	665	—	770	1,089	314	65	591	205	-130		
Massachusetts .....	4,052	3,095	306	879	927	957	324	37	2,991	—	1,389		
Michigan .....	9,581	6,777	1,200	845	1,543	2,804	1,288	245	2,330	—	47		
Minnesota .....	6,717	4,366	472	1,257	618	2,351	937	396	1,991	309	-60		
Mississippi .....	3,643	2,959	398	1,993	203	684	261	7	804	—	—		
Missouri .....	5,298	3,644	695	1,161	617	1,653	721	61	1,819	—	283		
Montana .....	831	525	71	56	77	307	100	70	114	—	—		
Nebraska .....	2,258	1,707	222	643	156	551	240	70	3,487	—	133		
Nevada .....	3,742	2,530	120	620	387	1,212	456	59	905	—	—		
New Hampshire .....	597	408	55	—	105	189	70	2	103	—	18		
New Jersey .....	6,475	4,576	1,180	442	1,369	1,899	659	13	955	—	-2		
New Mexico .....	1,213	730	103	98	131	482	206	24	500	—	—		
New York .....	24,803	15,794	1,454	3,567	1,780	9,009	3,295	117	5,261	—	-4,535		
North Carolina .....	9,503	7,492	581	3,793	1,090	2,011	840	7	3,742	568	-14		
North Dakota .....	533	270	47	—	43	263	81	67	116	—	22		
Ohio .....	10,660	6,690	1,116	1,011	1,818	3,970	1,973	242	2,517	—	42		
Oklahoma .....	2,887	2,120	308	823	268	767	311	11	939	—	80		
Oregon .....	4,260	2,713	494	256	735	1,547	547	104	1,311	—	1		
Pennsylvania .....	10,315	6,412	891	29	2,038	3,904	2,094	125	2,732	—	644		
Rhode Island .....	490	327	33	—	94	162	43	8	168	—	-8		
South Carolina .....	5,581	4,258	252	2,812	466	1,323	516	96	1,537	—	5		
South Dakota .....	611	427	68	41	65	184	83	26	243	22	50		
Tennessee .....	6,023	4,597	385	2,338	597	1,426	609	123	8,324	—	-23		
Texas .....	24,034	15,488	2,157	4,331	2,668	8,546	5,195	182	10,272	—	1,942		
Utah .....	2,119	1,347	84	52	306	772	348	37	1,816	—	—		
Vermont .....	259	170	24	—	53	89	33	3	212	—	19		
Virginia .....	5,559	3,768	395	258	1,010	1,791	704	202	1,769	—	-201		
Washington .....	8,771	6,495	353	1,831	1,526	2,276	1,033	261	5,851	—	278		
West Virginia .....	1,111	769	35	284	187	342	136	25	210	—	11		
Wisconsin .....	4,377	3,150	531	53	646	1,227	627	103	1,529	—	508		
Wyoming .....	1,291	1,051	74	747	54	240	100	11	155	—	—		

— Represents or rounds to zero. <sup>1</sup> Includes items not shown separately.

Source: U.S. Census Bureau; Federal, State and Local Governments, "State Government Finances, 2008," June 2011.

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

**Table 456. Local Governments—Expenditures and Debt by State: 2008**

[In millions of dollars (\$1,593,088 represents \$1,593,088,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expendi- tures	General expenditures							
		Direct expenditures							
		Total	Educa- tion	Public welfare	Health	Hospi- tals	High- ways	Police protec- tion	
United States .....	1,593,088	1,391,329	1,375,539	593,851	50,576	39,671	76,916	62,870	77,642
Alabama .....	20,046	17,194	17,177	7,737	48	375	2,513	818	890
Alaska .....	4,275	3,863	3,862	1,781	6	65	225	208	186
Arizona .....	32,218	26,119	25,897	10,373	273	244	1,145	1,444	1,897
Arkansas .....	8,916	7,935	7,927	4,457	14	34	183	446	412
California .....	259,359	220,745	220,144	80,492	15,892	10,505	11,094	7,452	13,275
Colorado .....	25,992	22,566	22,528	8,559	787	286	1,484	1,382	1,315
Connecticut .....	15,787	14,592	14,588	8,175	103	148	—	550	779
Delaware .....	3,097	2,692	2,686	1,662	—	36	—	90	178
District of Columbia .....	12,949	10,677	10,677	2,227	2,405	564	232	411	591
Florida .....	100,978	89,329	89,033	33,386	1,489	943	6,901	4,053	6,282
Georgia .....	46,997	39,579	39,540	18,646	212	1,139	4,310	1,598	1,976
Hawaii .....	2,819	2,275	2,275	—	64	46	—	170	323
Idaho .....	5,147	4,931	4,928	2,045	28	60	756	315	271
Illinois .....	67,016	56,666	56,658	25,324	570	730	1,427	2,988	3,844
Indiana .....	26,557	24,099	23,994	9,685	493	223	2,867	873	970
Iowa .....	13,498	12,436	12,343	5,928	102	372	1,299	897	524
Kansas .....	12,727	11,471	11,462	5,443	38	253	771	804	585
Kentucky .....	13,645	11,817	11,809	5,837	53	331	537	459	534
Louisiana .....	18,971	17,415	17,401	7,049	35	175	2,129	912	1,079
Maine .....	4,351	4,225	4,219	2,260	34	38	75	262	163
Maryland .....	25,914	24,130	23,921	12,727	216	420	—	904	1,502
Massachusetts .....	32,175	26,318	25,459	12,540	63	119	1,302	822	1,411
Michigan .....	46,856	42,221	41,972	19,476	1,110	2,652	965	2,215	2,118
Minnesota .....	27,867	25,115	24,997	9,714	1,628	622	1,432	2,356	1,261
Mississippi .....	11,642	10,791	10,789	4,942	26	101	1,914	596	494
Missouri .....	23,955	21,281	21,278	10,348	181	368	1,354	1,090	1,417
Montana .....	3,298	3,154	3,153	1,560	46	97	64	179	185
Nebraska .....	11,860	7,674	7,673	3,488	75	81	636	577	462
Nevada .....	14,488	12,785	12,773	4,633	334	143	721	942	978
New Hampshire .....	4,901	4,790	4,707	2,494	202	29	—	247	266
New Jersey .....	44,513	43,388	42,992	22,070	1,073	406	514	1,190	2,626
New Mexico .....	7,850	7,239	7,209	3,852	115	50	131	331	479
New York .....	167,709	146,453	136,975	53,913	10,519	3,682	7,368	5,325	7,385
North Carolina .....	40,095	35,474	34,741	14,794	1,541	1,557	4,139	548	1,724
North Dakota .....	2,310	2,149	2,135	1,015	51	36	2	258	93
Ohio .....	53,634	50,371	49,965	21,696	2,914	2,720	1,347	2,211	2,905
Oklahoma .....	12,261	11,189	11,188	5,577	39	134	846	772	603
Oregon .....	17,830	15,722	15,707	6,933	269	555	268	816	854
Pennsylvania .....	58,221	52,361	52,012	24,645	3,782	3,333	8	1,635	2,081
Rhode Island .....	4,106	3,790	3,790	2,114	10	6	—	103	260
South Carolina .....	17,894	16,412	16,384	7,646	35	169	2,817	436	785
South Dakota .....	2,815	2,503	2,503	1,183	13	36	41	276	111
Tennessee .....	29,387	19,914	19,912	8,356	136	355	2,484	738	1,318
Texas .....	115,903	100,591	99,405	48,990	278	1,797	7,068	6,705	4,912
Utah .....	10,975	8,814	8,800	4,236	91	220	54	429	513
Vermont .....	2,310	2,070	2,070	1,383	1	8	—	168	68
Virginia .....	34,561	31,844	31,822	15,385	1,405	811	231	849	1,711
Washington .....	36,191	28,691	28,642	11,237	134	982	2,073	1,565	1,216
West Virginia .....	5,224	4,886	4,881	2,815	4	62	249	82	248
Wisconsin .....	26,791	24,577	24,532	11,285	1,624	1,463	168	2,169	1,426
Wyoming .....	4,208	4,007	4,006	1,738	15	89	771	201	154

See footnotes at end of table.

**Table 456. Local Governments—Expenditures and Debt by State: 2008—Con.**

[See headnote, page 294]

State	General expenditures—Con.									Utility expenditures	Insurance trust expenditures	Debt outstanding			
	Direct expenditures—Con.														
	Corrections		Sewerage	Solid waste	Parks and recreation	Housing and community development	Governmental administration	Interest on general debt	Other						
<b>United States . . . . .</b>	<b>25,665</b>	<b>45,406</b>	<b>21,318</b>	<b>35,136</b>	<b>40,118</b>	<b>74,895</b>	<b>55,336</b>	<b>176,139</b>	<b>168,269</b>	<b>33,490</b>	<b>1,546,753</b>				
Alabama . . . . .	206	329	262	436	404	843	644	1,672	2,727	125	19,536				
Alaska . . . . .	5	105	91	127	129	218	123	592	385	27	3,469				
Arizona . . . . .	670	1,284	386	1,005	457	1,907	1,167	3,644	5,842	257	33,064				
Arkansas . . . . .	138	313	183	165	162	364	286	771	948	33	8,656				
California . . . . .	5,273	5,978	2,498	5,813	10,008	13,649	7,903	30,312	30,663	7,950	219,164				
Colorado . . . . .	303	768	116	1,436	630	1,568	1,058	2,835	3,046	380	34,091				
Connecticut . . . . .	—	443	199	250	510	649	336	2,447	793	402	9,235				
Delaware . . . . .	—	199	31	40	59	145	67	179	365	40	2,220				
District of Columbia . . . . .	267	195	319	662	571	506	407	1,323	2,117	155	9,581				
Florida . . . . .	1,981	2,853	2,214	3,081	2,360	5,357	3,399	14,733	10,673	976	99,808				
Georgia . . . . .	764	1,399	576	840	1,003	2,572	767	3,737	7,047	371	37,489				
Hawaii . . . . .	—	244	226	171	70	285	176	500	543	—	4,417				
Idaho . . . . .	74	195	133	105	40	317	95	493	214	2	2,351				
Illinois . . . . .	742	1,602	485	2,449	1,764	3,270	2,577	8,886	6,826	3,524	65,726				
Indiana . . . . .	386	1,032	262	699	387	1,392	698	4,027	2,336	121	26,632				
Iowa . . . . .	153	360	186	321	136	434	300	1,331	1,060	2	8,221				
Kansas . . . . .	152	329	148	231	122	610	607	1,367	1,211	46	15,136				
Kentucky . . . . .	226	457	183	164	141	603	1,035	1,248	1,791	36	26,185				
Louisiana . . . . .	610	499	307	385	475	1,106	608	2,033	1,365	190	15,499				
Maine . . . . .	71	162	116	64	121	197	90	565	127	—	2,500				
Maryland . . . . .	348	725	578	601	793	1,328	608	3,171	989	795	14,894				
Massachusetts . . . . .	299	813	392	224	1,365	973	581	4,555	4,455	1,402	20,936				
Michigan . . . . .	636	2,087	588	732	494	2,135	1,737	5,027	3,208	1,426	46,182				
Minnesota . . . . .	448	642	319	841	757	1,246	1,151	2,580	2,422	330	32,113				
Mississippi . . . . .	160	202	158	156	217	566	253	1,003	851	—	7,003				
Missouri . . . . .	165	640	139	624	441	980	799	2,733	2,195	479	21,415				
Montana . . . . .	28	120	68	79	67	186	64	410	144	—	1,548				
Nebraska . . . . .	104	258	76	185	203	414	226	888	4,005	181	11,295				
Nevada . . . . .	403	261	24	738	227	1,154	626	1,588	1,704	—	20,649				
New Hampshire . . . . .	56	112	107	86	94	267	107	640	102	9	2,617				
New Jersey . . . . .	626	1,340	1,126	696	859	1,715	1,474	7,278	1,115	10	35,187				
New Mexico . . . . .	178	164	157	242	99	1,476	130	804	611	—	5,489				
New York . . . . .	2,774	3,927	2,648	2,184	4,304	5,235	6,057	21,653	11,635	9,622	155,502				
North Carolina . . . . .	451	1,208	735	854	690	1,496	1,312	3,693	4,596	24	31,597				
North Dakota . . . . .	23	45	43	84	53	111	73	248	147	14	1,704				
Ohio . . . . .	463	2,141	475	993	1,860	3,442	1,760	5,039	3,135	128	41,773				
Oklahoma . . . . .	104	395	176	273	201	716	217	1,135	1,017	55	7,814				
Oregon . . . . .	409	888	128	486	385	833	678	2,205	2,014	94	17,769				
Pennsylvania . . . . .	1,365	2,012	755	759	1,860	2,892	2,968	3,916	4,593	1,267	78,511				
Rhode Island . . . . .	28	92	46	51	158	183	84	655	163	153	2,483				
South Carolina . . . . .	217	484	332	263	313	956	694	1,236	1,481	2	21,341				
South Dakota . . . . .	44	135	31	106	52	137	60	277	298	14	1,839				
Tennessee . . . . .	374	577	328	373	611	1,073	818	2,371	9,000	473	31,408				
Texas . . . . .	1,795	2,940	1,006	2,093	1,891	4,331	7,082	8,518	14,168	1,144	182,578				
Utah . . . . .	174	383	143	435	192	612	247	1,071	2,160	—	10,822				
Vermont . . . . .	—	57	31	24	49	90	28	162	234	6	970				
Virginia . . . . .	867	976	698	840	871	2,064	1,061	4,055	2,071	645	32,824				
Washington . . . . .	526	1,798	602	894	1,051	1,535	1,129	3,900	7,324	176	41,024				
West Virginia . . . . .	30	283	60	99	142	376	145	286	307	31	3,472				
Wisconsin . . . . .	470	847	368	563	260	1,124	791	1,973	1,843	372	20,012				
Wyoming . . . . .	76	106	62	115	11	257	34	377	201	—	1,003				

— Represents or rounds to zero. <sup>1</sup> Includes other items not shown separately.Source: U.S. Census Bureau, "Survey of State Government Finances, 2008," June 2011. See also <<http://www.census.gov/govs>>.

**Table 457. 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 dependent school systems where applicable. Regarding intercity comparisons, see text, this section. See Appendix III]

Cities ranked by 2006 population		General revenue													Utility revenue <sup>2</sup>	Insurance trust revenue		
		Intergovernmental				General revenue from own sources												
		Total revenue	From federal government	From state/local government	From local government	Taxes			Sales and gross receipts			Current charges			Miscellaneous			
						Total	Total <sup>1</sup>	Property	Total	General sales	Public utilities	Total <sup>1</sup>	Parks and recreation	Sewerage	Total <sup>1</sup>	Interest earnings		
New York, NY <sup>3</sup> .....	83,520	70,823	25,957	3,722	22,045	191	44,866	35,104	12,754	5,953	4,439	516	6,380	63	1,151	3,382	1,153	3,472 9,224
Los Angeles, CA.....	14,199	7,663	952	282	670	—	6,911	3,233	1,090	1,362	552	673	2,413	105	599	1,264	461	3,143 3,193
Chicago, IL.....	8,812	7,257	1,325	449	876	—	5,933	2,179	429	1,454	275	555	2,872	—	144	881	248	347 1,207
Houston, TX.....	4,449	3,119	550	195	328	27	2,569	1,492	781	664	423	187	808	26	330	269	153	341 989
Phoenix, AZ.....	3,377	2,903	1,115	581	488	46	1,788	1,023	261	692	537	84	581	26	232	184	137	288 186
Philadelphia, PA <sup>3</sup> .....	7,345	5,809	2,478	653	1,712	113	3,332	2,450	394	225	125	—	698	1	240	184	105	1,007 529
San Antonio, TX.....	3,283	1,469	191	54	120	17	1,278	612	292	287	200	27	431	24	280	234	107	1,573 242
San Diego, CA.....	3,266	2,100	411	175	216	20	1,690	744	313	323	173	45	694	63	396	252	110	332 833
Dallas, TX.....	3,027	2,277	164	123	36	6	2,112	857	488	329	198	89	861	35	240	394	144	207 543
San Jose, CA.....	1,924	1,498	217	50	141	27	1,281	660	285	238	106	112	440	15	185	181	100	20 406
Honolulu, HI <sup>3</sup> .....	1,483	1,337	197	117	79	—	1,140	807	591	114	—	62	284	23	241	50	29	146 —
Detroit, MI.....	3,184	2,132	694	97	543	54	1,439	867	309	218	—	61	452	4	351	119	47	314 739
Jacksonville, FL <sup>3</sup> .....	3,292	1,829	323	72	251	—	1,506	745	365	371	213	106	383	16	158	379	207	1,187 276
Indianapolis, IN.....	3,749	3,014	646	86	550	10	2,367	1,638	1,486	47	—	1	506	26	74	224	94	687 48
San Francisco, CA <sup>3</sup> .....	7,955	5,647	2,155	87	1,664	404	3,492	2,047	923	598	327	91	1,045	25	165	400	178	426 1,882
Columbus, OH.....	1,227	1,058	198	82	103	13	860	560	40	20	—	7	228	11	172	72	26	169 —
Austin, TX.....	2,272	1,037	108	54	30	24	929	457	255	186	124	30	378	23	166	94	26	1,032 203
Louisville/Jefferson, KY <sup>3</sup> .....	1,090	975	170	73	89	8	805	515	124	55	—	4	117	11	—	173	93	115 —
Memphis, TN.....	3,777	1,882	1,149	63	557	529	733	449	301	135	99	5	150	11	102	134	86	1,587 308
Ft. Worth, TX.....	1,132	712	56	—	56	—	656	417	236	144	102	32	153	5	120	85	32	184 237
Baltimore, MD <sup>3</sup> .....	3,339	2,922	1,504	262	1,205	38	1,418	1,023	558	87	—	56	261	10	149	134	48	109 308
Charlotte City, NC.....	1,613	1,507	351	76	114	161	1,157	366	286	39	2	—	398	—	199	392	50	80 26
El Paso, TX.....	822	627	91	74	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	1,333	1,255	40	—	—	194	—	122	209	48	112 411
Seattle, WA.....	2,481	1,424	144	41	100	3	1,279	784	284	307	146	124	387	42	288	108	23	882 176
Washington, DC.....	9,248	8,674	2,589	2,589	—	—	6,085	4,545	1,214	1,257	817	214	574	26	178	966	205	96 369
Milwaukee, WI.....	1,392	931	442	69	306	67	489	250	237	—	—	—	191	4	109	48	17	59 402
Denver, CO <sup>3</sup> .....	2,472	2,121	237	17	219	2	1,884	849	226	534	460	26	810	45	70	225	72	166 185
Las Vegas, NV.....	883	882	401	22	272	107	481	233	121	60	—	54	185	11	78	63	15	— —
Nashville-Davidson, TN <sup>3</sup> .....	3,237	1,955	446	8	438	—	1,509	1,101	720	327	271	15	236	9	82	172	99	1,008 275
Oklahoma City, OK.....	1,069	950	96	56	39	2	854	451	45	358	319	31	268	12	84	135	33	78 41
Portland, OR.....	1,053	961	181	54	71	56	780	419	254	65	—	49	294	24	205	67	33	91 1
Tucson, AZ.....	953	756	265	79	170	15	492	305	54	243	196	28	149	21	38	37	6	126 72
Albuquerque, NM.....	1,146	1,047	321	28	259	33	727	414	102	248	219	19	239	15	98	74	43	98 —
Atlanta, GA.....	1,696	1,517	323	118	114	90	1,194	354	186	110	—	38	650	31	148	190	155	146 34

<sup>—</sup> Represents or rounds to zero. <sup>1</sup> Includes revenue sources not shown separately. <sup>2</sup> Includes water, electric, and transit. <sup>3</sup> 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 458. City Governments—Expenditures and Debt for Largest Cities: 2006**

[In millions of dollars (\$2,454 represents \$82,454,000,000). For fiscal year ending in year shown; see headnote, Table 457]

Cities ranked by 2006 population	Total expenditures <sup>1</sup>	Total direct expenditures	General expenditures												Utility expenditures <sup>3</sup>	Insurance trust expenditures	Debt outstanding			
			Housing and community development																	
			Education	Health and hospitals	Public welfare	Police protection	Fire protection	Corrections	Highways	Parks and recreation	Sewerage	Solid waste management	Government administration <sup>2</sup>	Interest on general debt						
New York, NY <sup>4</sup> .....	82,454	77,456	66,237	17,472	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	7,252	—	275	—	202	1,659	589	—	561	332	498	238	842	410	3,675	1,388	15,723	
Chicago, IL.....	7,622	7,544	6,033	1	257	135	178	1,175	390	—	454	77	101	183	153	756	316	1,272	15,862	
Houston, TX.....	3,982	3,953	3,295	—	255	—	98	571	381	20	139	129	384	67	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 <sup>4</sup> .....	6,745	6,660	5,077	23	234	555	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	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	8,557	
San Jose, CA.....	1,894	1,866	1,703	—	186	—	15	227	116	—	95	138	144	79	192	204	36	156	4,368	
Honolulu, HI <sup>4</sup> .....	1,473	1,473	1,228	—	46	—	26	180	82	—	107	100	159	137	98	100	246	—	3,155	
Detroit, MI.....	3,349	3,248	2,168	35	98	16	66	447	192	—	146	79	402	107	157	147	627	554	7,515	
Jacksonville, FL <sup>4</sup> .....	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	—	268	91	619	188	70	75	110	149	301	40	173	193	741	79	4,125	
San Francisco, CA <sup>4</sup> .....	6,908	6,908	5,305	102	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	—	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	43	58	80	1,036	110	3,887	
Louisville/Jefferson, KY <sup>4</sup> .....	925	924	868	—	39	17	75	130	47	41	15	38	—	18	31	102	57	—	2,520	
Memphis, TN.....	3,508	3,479	1,815	999	36	—	11	180	132	—	65	56	33	43	45	62	1,502	191	2,747	
Ft. Worth, TX.....	1,047	1,047	766	—	21	—	15	161	81	—	85	58	76	35	31	26	197	83	1,231	
Baltimore, MD <sup>4</sup> .....	3,289	3,212	2,930	1,029	86	2	147	348	134	—	192	391	147	69	128	58	101	259	2,287	
Charlotte City, NC.....	1,448	1,436	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	52	—	35	25	44	13	27	25	187	61	1,005	
Boston, MA.....	3,341	3,038	2,813	950	82	150	184	279	160	106	51	34	215	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	932	93	3,465	
Washington, DC.....	8,543	8,291	8,256	1,478	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 <sup>4</sup> .....	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 <sup>4</sup> .....	3,270	3,269	2,046	679	—	28	168	158	101	52	38	72	109	21	105	148	1,084	140	3,837	
Oklahoma City, OK.....	1,115	1,115	960	—	9	—	—	125	111	—	91	83	146	31	137	30	138	17	1,049	
Portland, OR.....	1,210	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. <sup>1</sup> Includes expenditure sources, not shown separately. <sup>2</sup> Excludes public buildings. <sup>3</sup> Includes water, electric, and transit. <sup>4</sup> 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 459. 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										General revenue from own sources								
		From federal government		From state government				From local government	Total	Taxes			Current charges			Miscellaneous general revenue				
		Housing and community development		Health and hospitals						Sales and gross receipts			Parks and recreation	Sanitation <sup>2</sup>	Hospitals	Total <sup>1</sup>	Interest earnings			
Total revenue <sup>1</sup>	Total	Total	Total <sup>1</sup>	Public welfare	Health and hospitals	From local government	Total	Total <sup>1</sup>	Property	General sales	Total	Total <sup>1</sup>	Recreation	Sanitation <sup>2</sup>	Hospitals	Total <sup>1</sup>				
Los Angeles, CA . . . . .	21,586	17,015	9,177	386	4	8,556	4,815	1,311	235	7,838	3,285	3,009	127	42	3,802	95	83	2,220	751	235
Cook, IL . . . . .	3,378	2,851	606	41	—	564	287	—	1	2,245	1,536	810	702	358	577	47	—	333	132	49
Harris, TX . . . . .	3,165	3,165	647	91	23	471	174	216	85	2,518	1,318	1,232	56	—	815	3	—	256	385	245
Maricopa, AZ . . . . .	2,015	2,015	952	55	9	869	167	27	28	1,062	781	604	144	144	80	4	—	—	202	128
Orange, CA . . . . .	4,439	3,464	1,926	51	8	1,800	650	172	75	1,538	626	536	46	43	622	42	114	—	289	181
San Diego, CA . . . . .	5,117	4,027	2,880	167	120	2,447	986	473	266	1,147	686	585	27	18	259	3	24	—	201	110
Dade, FL . . . . .	6,528	6,263	1,353	896	254	413	55	44	44	4,910	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	597	12	—	608	—	—	545	111	29
Riverside, CA . . . . .	3,399	3,399	1,898	61	13	1,683	904	208	154	1,502	666	534	43	35	581	7	71	184	255	99
San Bernardino, CA . . . . .	3,919	3,290	2,043	134	18	1,826	918	240	83	1,247	383	326	25	17	680	7	73	331	183	62
Wayne, MI . . . . .	1,991	1,848	1,117	122	8	862	14	522	134	731	448	423	16	—	229	4	75	10	54	19
King, WA . . . . .	2,239	2,108	520	135	16	266	—	178	119	1,588	1,005	446	534	431	499	7	333	—	84	51
Broward, FL . . . . .	2,326	2,270	466	119	10	203	—	6	144	1,804	927	780	124	—	676	16	172	—	201	111
Clark, NV . . . . .	4,446	3,980	1,051	87	16	792	38	23	173	2,928	1,333	577	484	113	1,082	66	96	475	513	83
Santa Clara, CA . . . . .	3,497	3,497	1,717	37	3	1,603	971	180	78	1,779	800	605	143	140	872	4	3	688	107	37
Tarrant, TX . . . . .	1,150	1,150	273	51	24	219	7	189	4	877	515	478	15	—	203	—	—	146	158	124
Bexar, TX . . . . .	1,113	1,113	203	6	2	188	101	44	9	909	396	363	27	—	421	—	—	389	93	70
Suffolk, NY . . . . .	2,744	2,592	580	29	7	538	275	153	13	2,012	1,701	556	1,119	1,114	174	10	24	—	137	50
Alameda, CA . . . . .	3,198	2,696	1,468	31	3	1,399	737	311	38	1,228	480	399	26	15	609	—	0	341	139	66
Sacramento, CA . . . . .	3,235	2,559	1,563	46	—	1,457	811	202	60	997	428	275	89	63	373	13	83	—	195	65
Nassau, NY . . . . .	3,347	3,347	769	73	21	696	397	136	0	2,578	1,903	906	965	953	431	23	2	247	244	39
Cuyahoga, OH . . . . .	2,170	2,170	964	20	19	940	503	260	4	1,206	565	336	184	169	383	—	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	467	2	393	302	262	38	23	64	4	—	27	6	6
Oakland, MI . . . . .	1,162	1,051	574	201	6	218	6	61	155	477	350	326	9	—	85	9	18	4	42	15
Hillsborough, FL . . . . .	1,836	1,663	259	75	32	183	45	—	1	1,404	901	605	274	199	395	2	78	0	108	44
Hennepin, MN . . . . .	1,843	1,843	854	50	8	785	353	169	19	989	478	459	—	—	388	—	70	284	123	30
Franklin, OH . . . . .	1,158	1,156	459	14	4	419	193	128	26	696	459	334	104	85	97	4	3	—	140	124
Orange, FL . . . . .	1,753	1,704	285	85	—	199	5	—	—	1,420	941	506	225	—	322	47	146	—	156	95
Contra Costa, CA . . . . .	2,506	2,071	899	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	122	68	874	146	76	28	3,319	2,673	2,117	326	155	426	45	232	—	220	127
St Louis, MO . . . . .	727	683	71	17	11	54	1	5	—	612	512	152	347	312	78	1	4	—	21	6
Salt Lake, UT . . . . .	532	532	76	15	—	51	—	—	9	456	346	203	112	79	70	7	12	—	40	5
Fulton, GA . . . . .	1,162	1,000	102	29	23	70	32	14	2	898	733	522	178	164	71	—	46	—	94	37
Westchester, NY . . . . .	2,468	2,459	508	14	—	484	245	116	10	1,951	1,041	607	426	407	838	31	30	563	73	46

— Represents or rounds to zero. <sup>1</sup> Includes revenue sources, not shown separately. <sup>2</sup> 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 460. 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 <sup>1</sup>	Total direct expenditures	General expenditures												Interest on general debt	Employee expenditures <sup>2</sup>	Debt outstanding			
			Housing and community development						Police protection						Parks and recreation	Natural resources	Sewage and solid waste management	Governmental administration	General public building	
			Total <sup>1</sup>	Education	Public welfare	Health	Hospitals	Correction	Highways	recre-	re-	waste	man-	admin-	public	building				
Los Angeles, CA . . . . .	18,720	18,439	16,859	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
Maricopa, 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	3,428	3,217	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	1,547	1,533	4	32	7	42	1,010	32	99	43	3	—	1	131	22	—	13	423	—
Riverside, CA . . . . .	3,156	2,994	3,156	367	78	660	325	271	265	177	162	10	66	66	277	74	—	—	1,298	—
San Bernardino, CA . . . . .	3,335	3,187	3,131	379	9	799	219	376	242	203	74	18	56	71	247	116	—	204	1,912	2
Wayne, MI . . . . .	1,828	1,771	1,717	—	8	153	474	49	35	250	124	67	46	67	330	50	—	111	643	—
King, WA . . . . .	2,226	2,180	1,785	—	30	2	344	1	121	127	112	53	9	413	246	163	441	—	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	1
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	1
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	3,631	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	1,385	1,416	32	63	351	461	—	32	76	29	62	—	—	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	3	—	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	2,198	2,054	127	106	379	189	437	89	116	100	—	28	23	155	58	1	198	1,106	1
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	66	16	4	25	410	—
Salt Lake, UT . . . . .	519	519	519	—	1	46	26	—	32	63	25	78	5	14	92	6	—	—	197	—
Fulton, GA . . . . .	1,111	909	952	—	8	62	35	78	65	83	26	4	1	62	259	14	100	59	749	1
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. <sup>1</sup> Includes expenditure categories, not shown separately. <sup>2</sup> 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/govs/>>.

**Table 461. Governmental Employment and Payrolls: 1982 to 2009**

[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	2005	2006	2007	2008	2009
EMPLOYEES (1,000)										
Total.....	<b>15,841</b>	<b>17,212</b>	<b>18,745</b>	<b>19,540</b>	<b>20,876</b>	<b>21,725</b>	<b>22,048</b>	<b>22,116</b>	<b>22,462</b>	<b>22,632</b>
Federal (civilian) <sup>1</sup> .....	2,848	3,091	3,047	2,807	2,899	2,720	2,721	2,730	2,769	2,824
State and local .....	12,993	14,121	15,698	16,733	17,976	19,004	19,327	19,386	19,693	19,809
Percent of total .....	82	82	84	86	86	87	88	88	88	88
State .....	3,744	4,116	4,595	4,733	4,877	5,078	5,128	5,200	5,270	5,329
Local .....	9,249	10,005	11,103	12,000	13,099	13,926	14,199	14,186	14,423	14,480
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.....	<b>23,173</b>	<b>32,669</b>	<b>43,120</b>	<b>49,156</b>	<b>58,166</b>	<b>71,599</b>	<b>74,638</b>	<b>78,583</b>	<b>83,268</b>	<b>85,214</b>
Federal (civilian) <sup>1</sup> .....	5,959	7,924	9,937	9,744	11,485	13,475	13,896	14,427	15,472	15,106
State and local .....	17,214	24,745	33,183	39,412	46,681	58,123	60,741	64,156	67,796	70,108
Percent of total .....	74	76	77	80	80	81	81	82	81	82
State .....	5,022	7,263	9,828	11,413	13,279	16,062	16,769	17,789	18,726	19,388
Local .....	12,192	17,482	23,355	27,999	33,402	42,062	43,972	46,368	49,070	50,720
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. <sup>1</sup> Includes employees outside the United States.

Source: U.S. Census Bureau, Federal, State, and Local Governments, "Government Employment and Payroll Data," May 2011, <<http://www.census.gov/govs/apes/>>.

**Table 462. All Governments—Employment and Payroll by Function: 2009**

[Employees in thousands (22,632 represents 22,632,000); payroll in millions of dollars (85,214 represents \$85,214,000,000). See headnote, Table 461]

Function	Employees (1,000)						Payrolls (mil. dol.)					
	Employ- ees, total	Federal (civil- ian) <sup>1</sup>	State and local			Federal (civil- ian) <sup>1</sup>	State and local			Total	State	Local
			Total	State	Local		Total	State	Local			
<b>Total</b> .....	<b>22,632</b>	<b>2,824</b>	<b>19,809</b>	<b>5,329</b>	<b>14,480</b>	<b>85,214</b>	<b>15,106</b>	<b>70,108</b>	<b>19,388</b>	<b>50,720</b>		
National defense <sup>2</sup> .....	729	729	(X)	(X)	(X)	3,100	3,100	(X)	(X)	(X)		
Postal Service .....	704	704	(X)	(X)	(X)	3,236	3,236	(X)	(X)	(X)		
Space research and technology .....	18	18	(X)	(X)	(X)	168	168	(X)	(X)	(X)		
Elem. and secondary education .....	8,037	(X)	8,037	67	7,970	26,725	—	26,725	243	26,482		
Higher education .....	3,093	(X)	3,093	2,487	606	9,226	(X)	9,226	7,655	1,571		
Other education .....	105	10	95	95	(X)	449	70	379	379	(X)		
Health .....	627	152	475	191	284	2,855	1,058	1,797	776	1,021		
Hospitals .....	1,283	193	1,090	446	644	5,653	1,244	4,408	1,827	2,581		
Public welfare .....	557	8	549	247	303	2,015	69	1,946	887	1,060		
Social insurance administration .....	148	65	83	83	(X)	734	404	330	328	2		
Police protection .....	1,195	179	1,017	107	909	5,882	1,084	4,797	543	4,255		
Fire protection .....	429	(X)	429	(X)	429	1,929	(X)	1,929	(X)	1,929		
Correction .....	800	37	763	489	274	3,264	203	3,061	1,970	1,091		
Streets & highways .....	563	3	560	240	320	2,228	22	2,206	1,016	1,190		
Air transportation .....	97	47	50	3	47	644	418	227	16	211		
Water transport/terminals .....	18	5	14	5	9	80	13	67	24	43		
Solid waste management .....	122	(X)	122	2	120	422	(X)	422	11	411		
Sewerage .....	136	(X)	136	2	134	572	(X)	572	10	562		
Parks & recreation .....	434	25	409	40	369	1,021	132	889	116	773		
Natural resources .....	388	181	208	159	49	1,858	1,102	756	591	165		
Housing & community development .....	136	15	120	—	120	572	108	464	—	464		
Water supply .....	183	—	183	1	183	751	—	751	4	747		
Electric power .....	82	—	82	4	78	483	—	483	27	455		
Gas supply .....	12	—	12	—	12	50	—	50	—	50		
Transit .....	248	(X)	248	33	215	1,200	(X)	1,200	192	1,008		
Libraries .....	198	4	194	1	193	460	27	433	2	431		
State liquor stores .....	10	(X)	10	10	(X)	24	(X)	24	24	(X)		
Financial administration .....	556	124	432	173	258	2,434	734	1,700	721	979		
Other government administration .....	453	25	429	62	366	1,380	146	1,234	256	978		
Judicial and legal .....	518	62	456	183	273	2,481	427	2,055	898	1,157		
Other & unallocable .....	752	238	514	201	313	3,316	1,340	1,976	872	1,105		

— Represents or rounds to zero. X Not applicable. <sup>1</sup> Includes employees outside the United States. <sup>2</sup> Includes international relations.

Source: U.S. Census Bureau, Federal, State, and Local Governments, "2009 Annual Survey of Public Employment and Payroll," May 2011. See also <<http://www.census.gov/govs/apes/>>.

**Table 463. State and Local Government—Employer Costs Per Hour Worked: 2011**

[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	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
<b>Total workers</b> .....	<b>40.54</b>	<b>26.55</b>	<b>13.99</b>	<b>3.03</b>	<b>0.33</b>	<b>4.88</b>	<b>3.32</b>	<b>2.44</b>
Occupational group:								
Management, professional, and related .....	49.19	33.50	15.69	3.37	0.24	5.41	3.88	2.79
Professional and related .....	48.28	33.06	15.22	3.04	0.23	5.40	3.83	2.72
Teachers <sup>1</sup> .....	55.78	39.41	16.37	2.84	0.14	5.91	4.45	3.04
Primary, secondary, and special education								
school teachers .....	56.38	39.62	16.76	2.58	0.15	6.48	4.62	2.92
Sales and office .....	28.04	17.04	11.00	2.50	0.19	4.43	2.12	1.77
Office and administrative support .....	28.28	17.13	11.15	2.53	0.19	4.50	2.15	1.77
Service .....	30.22	18.04	12.17	2.65	0.56	3.96	2.98	2.03
Industry group:								
Education and health services .....	42.58	28.85	13.72	2.73	0.21	5.10	3.27	2.41
Educational services .....	43.55	29.75	13.80	2.66	0.15	5.17	3.41	2.42
Elementary and secondary schools .....	43.08	29.54	13.54	2.29	0.16	5.33	3.42	2.35
Junior colleges, colleges, and universities .....	45.36	30.64	14.72	3.84	0.13	4.68	3.40	2.66
Health care and social assistance .....	35.75	22.57	13.19	3.28	0.61	4.62	2.35	2.32
Hospitals .....	38.04	24.05	14.00	3.54	0.74	4.94	2.37	2.41
Public administration .....	38.54	23.49	15.05	3.66	0.55	4.68	3.65	2.51

<sup>1</sup> 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, 2011 National Survey Compensation Publications List, Employer Costs for Employee Compensation*, News Release, March 2011, <<http://www.bls.gov/nscncspubs.htm>>.

**Table 464. State and Local Government—Full-Time Employment and Salary by Sex and Race and Ethnic Group: 1980 to 2009**

[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)					
	Minority			Hispanic			Minority			Hispanic		
	Male	Female	White <sup>1</sup>	Total <sup>2</sup>	Black <sup>1</sup>	panic <sup>3</sup>	Male	Female	White <sup>1</sup>	Total <sup>2</sup>	Black <sup>1</sup>	panic <sup>3</sup>
1980.....	2,350	1,637	3,146	842	619	163	15.2	11.4	13.8	11.8	11.5	12.3
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.....	3,383	2,823	4,156	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
2009, total .....	3,239	2,742	3,978	2,004	1,145	601	50	41	48	(NA)	40.3	44.8
Officials/administrators .....	230	153	303	79	45	22	72	70	71	(NA)	70.8	71.3
Professionals .....	671	923	1,109	484	261	117	62	53	57	(NA)	50.7	55.8
Technicians .....	268	206	324	151	76	48	50	40	47	(NA)	39.8	44.7
Protective service .....	998	239	857	380	217	134	51	41	50	(NA)	42.2	54.2
Paraprofessionals .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	32.0	36.6
Administrative support .....	125	774	562	337	183	116	37	35	35	(NA)	35.0	36.3
Skilled craft .....	407	23	305	125	68	43	45	39	35	(NA)	42.0	46.9
Service/maintenance.....	434	142	299	277	180	79	37	29	29	(NA)	29.1	35.9

NA Not available <sup>1</sup> Non-Hispanic. <sup>2</sup> Includes other minority groups, not shown separately. <sup>3</sup> 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, <[www.eeoc.gov](http://www.eeoc.gov)>.

**Table 465. State and Local Government Full-Time Equivalent Employment by Selected Function and State: 2009**

[In thousands (1,814.0 represents 1,814,000). For March. Local government amounts are estimates subject to sampling variation; see Appendix III and source.]

State	Education						Public welfare	Health		Hospitals		
	Total <sup>1</sup>		Elementary and secondary		Higher education			State		Local		
	State	Local	State	Local	State	Local		State	Local	State	Local	
<b>United States . . . . .</b>	<b>1,814.0</b>	<b>7,231.0</b>	<b>53.0</b>	<b>6,884.0</b>	<b>1,673.8</b>	<b>347.0</b>	<b>242.0</b>	<b>284.2</b>	<b>184.4</b>	<b>254.8</b>	<b>417.6</b>	<b>585.0</b>
Alabama . . . . .	41.5	104.6	—	104.6	38.4	—	4.2	1.5	6.1	5.6	12.0	26.6
Alaska . . . . .	8.8	17.1	3.3	17.0	5.2	0.1	1.9	0.2	0.7	0.4	0.2	0.7
Arizona . . . . .	31.1	144.3	—	130.8	28.1	13.6	4.9	2.3	3.0	3.0	0.8	2.5
Arkansas . . . . .	26.0	71.6	—	71.4	24.5	0.2	3.8	0.1	4.9	0.3	5.8	1.8
California . . . . .	159.1	754.7	—	681.3	154.8	73.4	3.8	66.6	13.4	45.1	43.1	70.7
Colorado . . . . .	40.7	108.4	—	106.2	39.4	2.1	2.2	6.1	1.3	4.3	5.4	10.4
Connecticut . . . . .	20.8	92.5	—	92.5	18.2	—	6.3	1.8	4.4	1.3	7.3	—
Delaware . . . . .	8.2	15.5	—	15.5	7.8	—	1.8	—	2.2	0.4	1.8	—
District of Columbia . . . . .	(X)	9.2	(X)	8.2	(X)	1.0	(X)	2.2	(X)	0.9	(X)	1.7
Florida . . . . .	58.8	360.9	—	333.0	55.6	28.0	9.7	6.2	20.9	7.0	3.7	49.6
Georgia . . . . .	55.5	255.2	—	255.2	52.4	—	8.4	1.7	4.7	10.8	7.0	19.5
Hawaii . . . . .	37.6	—	28.2	—	9.3	—	0.7	0.2	2.4	0.2	4.4	—
Idaho . . . . .	8.8	32.7	—	31.3	8.3	1.5	1.9	0.1	1.2	1.0	0.9	4.7
Illinois . . . . .	66.4	305.4	—	280.4	64.4	25.0	9.9	6.5	2.5	7.9	11.5	12.3
Indiana . . . . .	57.9	147.3	—	147.3	56.8	—	5.0	1.1	1.9	3.3	2.6	27.3
Iowa . . . . .	23.7	81.8	—	72.8	22.5	9.0	3.2	1.2	0.5	2.2	8.4	11.2
Kansas . . . . .	20.6	102.5	—	93.4	20.0	9.1	2.5	0.8	1.2	3.6	3.1	8.9
Kentucky . . . . .	38.9	113.1	—	113.1	36.4	—	6.0	0.5	2.3	5.2	5.6	4.5
Louisiana . . . . .	36.0	100.2	1.9	100.2	30.3	—	6.0	0.9	4.0	1.7	14.9	18.7
Maine . . . . .	7.6	37.1	—	37.1	7.4	—	3.1	0.4	1.0	0.2	0.6	0.8
Maryland . . . . .	29.2	135.9	—	124.6	26.9	11.3	6.7	3.5	6.9	4.6	4.6	—
Massachusetts . . . . .	31.9	154.6	0.1	154.5	30.7	0.1	7.1	2.5	7.6	3.1	7.2	3.1
Michigan . . . . .	71.1	215.3	—	199.7	70.6	15.6	10.8	2.8	1.9	9.3	18.8	10.1
Minnesota . . . . .	41.3	120.7	—	120.7	37.4	—	2.9	10.4	2.4	3.4	5.1	9.4
Mississippi . . . . .	21.0	82.1	—	76.1	19.4	6.0	2.7	0.3	3.1	0.3	12.0	19.5
Missouri . . . . .	30.3	147.3	—	139.8	28.6	7.5	8.1	3.2	2.8	3.6	11.6	12.6
Montana . . . . .	7.6	22.8	—	22.5	7.2	0.4	1.7	0.6	0.9	0.9	0.6	0.8
Nebraska . . . . .	13.0	50.6	—	47.2	12.4	3.4	2.6	0.8	0.7	0.7	3.9	4.7
Nevada . . . . .	11.6	46.1	—	46.1	11.4	—	1.6	0.9	1.3	1.0	1.4	4.8
New Hampshire . . . . .	6.9	37.0	—	37.0	6.6	—	1.6	2.8	1.0	0.2	0.8	—
New Jersey . . . . .	55.4	225.7	18.9	214.8	33.5	10.9	9.0	11.3	4.5	4.4	18.4	2.5
New Mexico . . . . .	20.4	52.4	—	48.9	19.4	3.5	1.9	1.0	2.4	0.6	7.4	1.0
New York . . . . .	57.8	522.2	—	498.6	53.2	23.6	5.3	50.2	10.1	19.3	46.1	53.5
North Carolina . . . . .	60.1	243.1	—	222.0	58.6	21.0	1.6	16.0	5.2	16.8	20.0	39.8
North Dakota . . . . .	8.8	15.4	—	15.4	8.5	—	0.5	0.9	1.4	0.6	0.9	—
Ohio . . . . .	73.6	257.5	—	253.3	71.1	4.2	2.8	24.1	3.6	18.3	15.5	11.9
Oklahoma . . . . .	32.4	94.0	—	93.5	30.4	0.4	7.1	0.4	5.9	1.4	3.0	10.2
Oregon . . . . .	23.7	80.2	—	71.5	23.0	8.7	6.4	0.9	1.4	4.3	5.1	2.6
Pennsylvania . . . . .	64.5	272.4	—	265.6	60.5	6.7	11.8	20.8	1.8	5.5	11.7	0.8
Rhode Island . . . . .	6.7	20.8	0.6	20.8	5.7	—	1.3	0.1	1.1	0.1	1.0	—
South Carolina . . . . .	32.4	103.6	—	103.6	29.8	—	4.6	0.4	6.0	2.3	7.3	22.2
South Dakota . . . . .	5.5	22.0	—	21.4	5.2	0.6	1.1	0.3	0.7	0.3	1.0	0.3
Tennessee . . . . .	35.5	132.9	—	132.9	33.4	—	8.8	2.3	4.9	4.3	5.7	21.8
Texas . . . . .	126.8	742.8	—	697.6	121.9	45.2	25.1	3.7	11.8	25.6	30.6	53.1
Utah . . . . .	24.8	55.1	—	55.1	23.6	—	3.2	0.7	1.8	1.4	7.0	0.7
Vermont . . . . .	5.5	19.6	—	19.6	4.9	—	1.4	—	0.6	0.1	0.3	—
Virginia . . . . .	56.2	203.3	—	201.4	53.2	1.9	2.8	8.4	5.3	6.0	15.2	2.4
Washington . . . . .	57.7	108.7	—	108.7	55.6	—	10.0	1.7	5.7	4.1	10.4	15.1
West Virginia . . . . .	14.5	43.3	—	43.3	13.2	0.0	3.3	0.0	0.8	1.2	1.6	2.5
Wisconsin . . . . .	35.6	128.5	—	117.3	34.6	11.2	2.0	12.6	1.5	6.3	3.6	1.3
Wyoming . . . . .	4.1	21.2	—	19.3	3.8	1.9	0.8	0.1	0.8	0.5	0.9	6.4

See footnote at end of table.

**Table 465. State and Local Government Full-Time Equivalent Employment by Selected Function and State: 2009—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
<b>United States . . . . .</b>	<b>235.5</b>	<b>306.5</b>	<b>106.0</b>	<b>848.1</b>	(X)	<b>348.6</b>	<b>484.4</b>	<b>267.1</b>	<b>34.0</b>	<b>242.0</b>
Alabama . . . . .	4.7	6.9	1.7	12.3	(X)	5.8	5.3	3.4	0.5	3.8
Alaska . . . . .	3.0	0.7	0.5	1.3	(X)	0.8	1.9	0.1	0.1	0.7
Arizona . . . . .	2.8	4.8	2.1	19.4	(X)	8.4	10.5	6.2	0.3	6.1
Arkansas . . . . .	3.6	3.9	1.2	7.2	(X)	2.9	5.2	2.3	0.8	1.2
California . . . . .	21.7	22.3	12.1	94.1	(X)	34.2	64.5	33.6	3.6	36.6
Colorado . . . . .	3.2	5.6	1.3	13.7	(X)	6.0	7.4	3.8	0.3	7.1
Connecticut . . . . .	3.1	3.6	2.1	8.8	(X)	4.7	7.9	—	0.2	2.1
Delaware . . . . .	1.6	1.2	1.0	2.3	(X)	0.2	3.0	—	0.3	0.3
District of Columbia . . . . .	(X)	0.9	(X)	4.7	(X)	1.9	(X)	1.4	(X)	1.0
Florida . . . . .	7.8	15.1	4.4	62.2	(X)	30.1	30.0	17.3	1.4	19.5
Georgia . . . . .	5.6	8.7	2.1	25.9	(X)	12.8	18.2	10.5	1.9	5.9
Hawaii . . . . .	0.9	0.9	—	3.9	(X)	1.9	2.5	—	0.2	2.0
Idaho . . . . .	1.7	1.7	0.5	3.7	(X)	1.4	2.0	1.4	0.2	0.9
Illinois . . . . .	6.8	13.8	3.8	44.8	(X)	17.2	12.1	10.0	0.5	18.0
Indiana . . . . .	4.2	5.8	2.1	15.5	(X)	8.3	7.4	5.8	0.2	3.4
Iowa . . . . .	2.4	5.6	1.0	6.2	(X)	2.0	3.4	1.5	0.1	2.1
Kansas . . . . .	3.4	5.3	1.1	8.3	(X)	3.5	3.6	3.1	0.6	2.6
Kentucky . . . . .	4.2	3.1	2.4	7.7	(X)	4.1	4.1	3.7	1.3	2.1
Louisiana . . . . .	4.8	5.4	1.7	15.4	(X)	5.3	7.7	5.7	1.1	4.4
Maine . . . . .	2.4	1.7	0.4	2.4	(X)	1.6	1.3	0.8	0.1	0.6
Maryland . . . . .	4.9	5.0	2.4	16.7	(X)	6.7	12.8	3.5	0.4	7.0
Massachusetts . . . . .	3.6	6.1	6.2	18.9	(X)	13.8	6.2	2.9	0.6	2.6
Michigan . . . . .	3.0	9.2	2.7	19.9	(X)	7.4	16.1	5.6	0.3	4.7
Minnesota . . . . .	4.6	7.5	1.0	11.0	(X)	2.7	4.2	5.4	0.6	4.5
Mississippi . . . . .	3.4	4.8	1.2	8.1	(X)	3.4	3.7	2.0	0.4	1.2
Missouri . . . . .	6.3	6.8	2.4	16.4	(X)	7.1	12.8	3.3	0.7	4.7
Montana . . . . .	2.2	1.3	0.5	2.1	(X)	0.9	1.3	0.7	0.1	0.4
Nebraska . . . . .	2.1	2.9	0.8	4.3	(X)	1.7	3.0	1.4	0.3	1.1
Nevada . . . . .	1.8	1.3	0.8	7.6	(X)	2.9	3.7	2.9	0.2	3.9
New Hampshire . . . . .	1.8	1.7	0.5	3.5	(X)	2.1	1.3	0.7	0.2	0.5
New Jersey . . . . .	6.9	10.9	4.5	32.2	(X)	8.2	9.9	7.0	2.2	5.9
New Mexico . . . . .	2.6	2.0	0.7	5.5	(X)	2.3	4.1	2.3	0.8	2.3
New York . . . . .	12.7	30.0	6.7	83.2	(X)	24.9	33.7	25.3	2.5	12.4
North Carolina . . . . .	11.0	4.1	3.3	23.6	(X)	8.7	22.4	5.0	1.2	6.3
North Dakota . . . . .	1.1	1.1	0.2	1.3	(X)	0.4	0.7	0.3	0.2	0.9
Ohio . . . . .	7.0	13.3	2.6	30.0	(X)	17.1	16.0	9.3	0.6	9.1
Oklahoma . . . . .	3.1	5.6	2.0	9.4	(X)	4.3	5.8	1.5	0.9	1.9
Oregon . . . . .	3.8	4.0	1.4	8.1	(X)	4.0	5.5	3.6	0.4	3.4
Pennsylvania . . . . .	13.1	10.9	6.4	27.4	(X)	6.1	17.7	13.3	1.7	3.4
Rhode Island . . . . .	0.7	0.9	0.4	3.3	(X)	2.5	1.6	0.3	0.1	0.9
South Carolina . . . . .	5.0	2.6	1.9	11.8	(X)	4.8	7.8	3.0	0.5	3.2
South Dakota . . . . .	1.0	1.7	0.3	1.7	(X)	0.5	0.9	0.6	0.1	0.5
Tennessee . . . . .	4.1	6.9	2.2	17.3	(X)	7.8	7.1	6.4	1.1	3.5
Texas . . . . .	14.7	22.6	4.4	66.3	(X)	25.5	44.1	28.8	1.3	15.7
Utah . . . . .	1.7	1.9	0.8	5.7	(X)	2.4	3.3	2.1	0.3	3.2
Vermont . . . . .	1.0	1.2	0.6	0.9	(X)	0.4	1.1	0.0	0.1	0.2
Virginia . . . . .	8.5	4.5	3.0	19.0	(X)	10.6	14.5	9.3	0.9	8.3
Washington . . . . .	7.6	7.7	2.3	13.6	(X)	9.8	10.0	5.3	0.6	5.5
West Virginia . . . . .	5.1	0.8	1.0	2.8	(X)	1.0	3.4	0.1	0.6	0.8
Wisconsin . . . . .	1.4	9.2	0.9	14.9	(X)	4.9	10.8	4.0	0.2	3.0
Wyoming . . . . .	1.9	0.9	0.3	1.8	(X)	0.5	1.0	0.7	0.1	0.9

<sup>a</sup>Represents or rounds to zero. X Not applicable. <sup>b</sup>Includes other categories, not shown separately.

Source: U.S. Census Bureau, "2009 Annual Survey of Public Employment and Payroll," May 2011. See also <<http://www.census.gov/govs/apes/>>.

**Table 466. State and Local Government Employment and Average Monthly Earnings by State: 2000 to 2009**

[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 <sup>2</sup> (dol.)					
	State			Local <sup>1</sup>			State			Local <sup>1</sup>		
	2000	2008	2009	2000	2008	2009	2000	2008	2009	2000	2008	2009
United States .....	4,083	4,363	4,399	10,995	12,305	12,408	3,374	4,445	4,565	3,169	4,124	4,234
Alabama .....	80	89	89	182	199	200	2,841	3,990	4,067	2,431	3,155	3,201
Alaska .....	23	26	26	25	28	28	3,842	4,659	5,078	3,818	4,652	4,819
Arizona .....	65	73	69	182	251	241	3,055	4,257	4,215	2,942	4,161	4,100
Arkansas .....	49	61	61	96	105	108	2,842	3,459	3,663	2,175	2,866	3,045
California .....	355	394	411	1,322	1,452	1,434	4,451	5,913	5,714	4,062	5,652	5,782
Colorado .....	66	69	73	164	195	203	3,779	4,901	5,033	3,076	4,067	4,118
Connecticut .....	66	66	66	111	125	129	3,909	5,480	5,825	3,856	4,843	4,769
Delaware .....	24	27	27	21	24	23	3,222	4,177	4,227	3,163	4,494	4,502
District of Columbia .....	(X)	(X)	(X)	45	47	46	(X)	(X)	(X)	3,923	5,403	5,025
Florida .....	185	189	186	580	720	703	3,149	3,808	3,859	2,865	4,010	4,116
Georgia .....	120	130	123	334	409	411	2,899	3,724	3,915	2,677	3,391	3,447
Hawaii .....	55	60	60	14	15	15	2,926	4,065	4,249	3,352	4,791	4,891
Idaho .....	23	23	23	51	59	56	3,022	4,106	4,202	2,478	3,258	3,313
Illinois .....	128	129	137	493	519	525	3,441	4,914	5,077	3,307	4,272	4,451
Indiana .....	83	91	92	232	263	258	2,990	4,073	4,175	2,711	3,423	3,503
Iowa .....	55	55	52	121	128	130	3,656	5,165	5,376	2,727	3,511	3,733
Kansas .....	43	46	45	128	149	159	3,071	3,895	4,112	2,491	3,242	3,349
Kentucky .....	74	81	81	149	165	163	3,051	3,878	3,946	2,339	2,996	3,022
Louisiana .....	95	92	92	185	190	186	2,807	4,007	4,131	2,278	3,104	3,347
Maine .....	21	23	21	51	55	53	2,983	3,967	4,141	2,609	3,280	3,407
Maryland .....	91	89	90	182	211	214	3,312	4,492	4,606	3,535	4,910	5,129
Massachusetts .....	96	98	97	232	245	247	3,683	4,823	4,924	3,403	4,518	4,773
Michigan .....	142	141	143	351	334	340	3,934	4,746	5,023	3,518	4,417	4,515
Minnesota .....	73	79	81	206	201	204	3,892	5,070	5,282	3,255	4,265	4,310
Mississippi .....	56	57	58	133	134	137	2,752	3,365	3,450	2,121	2,865	2,982
Missouri .....	91	89	90	208	239	239	2,678	3,291	3,398	2,678	3,307	3,441
Montana .....	18	20	21	34	35	36	2,931	3,822	3,949	2,546	3,261	3,488
Nebraska .....	30	32	32	78	85	87	2,514	3,695	3,868	2,779	3,669	3,765
Nevada .....	22	28	30	61	86	87	3,444	4,752	5,016	3,817	4,942	5,027
New Hampshire .....	19	20	20	46	52	54	3,079	4,367	4,453	2,830	3,776	3,743
New Jersey .....	133	156	154	316	350	360	4,075	5,580	5,686	3,967	5,158	5,183
New Mexico .....	48	49	49	70	81	82	2,811	3,767	3,938	2,494	3,191	3,454
New York .....	251	255	257	924	981	994	3,859	5,052	5,282	3,961	4,858	5,052
North Carolina .....	123	146	148	328	421	415	3,012	3,931	4,032	2,708	3,496	3,593
North Dakota .....	16	18	18	23	23	25	2,826	3,639	3,952	2,778	3,662	3,478
Ohio .....	136	143	143	459	478	477	3,369	4,635	4,902	3,118	3,897	4,010
Oklahoma .....	64	72	72	134	144	149	2,821	3,699	3,774	2,280	2,924	3,129
Oregon .....	53	60	63	124	130	136	3,269	4,463	4,524	3,332	4,210	4,222
Pennsylvania .....	150	162	164	388	434	442	3,436	4,188	4,338	3,296	4,021	4,082
Rhode Island .....	20	20	20	36	32	33	3,772	4,853	5,184	3,550	4,631	4,673
South Carolina .....	79	78	77	155	183	180	2,741	3,530	3,579	2,474	3,374	3,484
South Dakota .....	13	13	14	28	30	33	2,777	3,591	3,749	2,359	3,028	3,127
Tennessee .....	81	86	84	218	242	245	2,786	3,794	3,794	2,631	3,276	3,359
Texas .....	269	290	300	909	1,081	1,130	3,095	4,057	4,208	2,643	3,465	3,545
Utah .....	49	51	52	73	84	90	2,880	4,152	4,293	2,836	3,857	3,797
Vermont .....	14	15	15	23	25	25	3,153	4,333	4,389	2,534	3,525	3,611
Virginia .....	119	128	126	269	323	324	3,229	4,163	4,246	2,928	3,829	3,899
Washington .....	112	123	125	193	227	235	3,551	4,581	4,772	3,835	5,050	5,369
West Virginia .....	32	39	40	61	63	63	2,694	3,347	3,479	2,517	2,942	3,130
Wisconsin .....	64	69	70	220	214	215	3,710	4,780	4,878	3,210	3,958	4,233
Wyoming .....	11	13	14	29	36	38	2,589	3,727	3,922	2,660	3,858	4,094

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

Source: U.S. Census Bureau, "2009 Annual Survey of Public Employment and Payroll," May 2011. See also

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

**Table 467. City Government Employment and Payroll—Largest Cities: 1999 to 2009**

[In thousands (447.0 represents 447,000), except as noted. As of March. See headnote, Table 466 for full-time equivalent employment definition]

Cities ranked by 2007 population <sup>1</sup>	Total employment (1,000)			Full-time equivalent employment total (1,000)			Payroll (mil. dol.)			Average earnings for full-time employees (dol.)		
	1999	2008	2009	1999	2008	2009	1999	2008	2009	1999	2008	2009
New York, NY.....	447.0	467.0	453.9	416.4	430.3	423.6	1,485.9	2,166.3	2,315.1	3,694	5,091	5,535
Los Angeles, CA.....	47.2	56.2	57.6	46.2	52.1	53.2	207.4	364.5	393.4	4,534	7,264	7,675
Chicago, IL.....	41.9	38.7	38.7	41.9	37.9	37.8	195.8	191.5	192.2	4,670	5,072	5,102
Houston, TX.....	22.9	22.1	23.0	22.7	21.7	22.6	64.0	89.2	98.6	2,813	4,100	4,353
Phoenix, AZ.....	13.1	18.1	16.2	12.7	17.2	15.6	48.9	104.8	82.7	3,909	6,285	5,413
Philadelphia, PA.....	30.2	31.1	31.3	29.4	30.3	30.4	102.4	144.3	142.8	3,511	4,786	4,705
San Antonio, TX.....	16.5	16.1	16.0	15.3	15.5	15.5	43.6	60.6	63.8	2,927	3,998	4,184
San Diego, CA.....	11.7	11.4	11.3	11.0	10.6	10.5	43.8	60.2	61.3	4,072	5,847	6,022
Dallas, TX.....	15.4	15.7	17.2	15.0	15.3	16.7	49.6	71.8	75.4	3,326	4,763	4,576
San Jose, CA.....	7.4	7.8	7.9	6.7	6.8	7.0	33.2	50.8	52.9	5,227	7,847	7,966
Detroit, MI.....	18.5	13.8	13.8	18.1	13.7	13.7	59.5	57.6	60.9	3,301	4,225	4,487
Honolulu And, HI.....	9.7	9.7	10.0	9.0	8.9	9.3	30.9	42.1	45.1	3,479	4,827	4,937
Jacksonville, FL.....	9.2	14.5	9.8	9.2	13.7	9.6	29.7	61.3	40.1	3,238	4,533	4,230
Indianapolis, IN.....	11.4	15.5	14.0	11.2	14.6	13.4	30.2	55.4	52.3	2,756	3,803	3,878
San Francisco, CA.....	26.7	30.8	25.5	26.7	29.1	27.2	119.6	210.6	195.5	4,487	7,482	7,465
Columbus, OH.....	8.9	8.8	8.4	8.6	8.4	8.1	28.5	40.9	40.8	3,369	4,904	5,093
Austin, TX.....	10.9	13.0	13.1	10.1	12.6	12.7	30.9	58.9	59.9	3,121	4,718	4,731
Louisville, KY.....	5.0	7.9	8.5	4.6	7.6	8.2	11.8	29.1	32.3	2,674	3,909	4,001
Ft Worth, TX.....	6.4	7.0	6.5	6.1	6.7	6.5	18.5	29.2	29.2	3,159	4,446	4,538
Memphis, TN.....	26.3	25.9	25.8	25.2	24.7	24.6	73.6	84.0	91.0	2,973	3,459	3,770
Charlotte, NC.....	5.0	6.7	7.3	4.9	6.5	6.8	15.6	28.2	31.2	3,188	4,377	4,613
Baltimore, MD.....	30.9	28.4	30.1	29.5	26.9	28.4	92.4	128.0	129.9	3,229	4,866	4,675
El Paso, TX.....	6.2	5.9	6.2	6.1	5.8	6.0	15.6	21.1	22.5	2,596	3,703	3,796
Milwaukee, WI.....	8.0	7.2	7.1	7.9	7.0	6.8	28.6	34.6	34.4	3,636	5,036	5,097
Boston, MA.....	22.7	21.8	21.8	21.3	20.5	21.1	73.9	107.0	110.5	3,526	5,283	5,319
Seattle, WA.....	10.0	14.0	13.7	9.6	12.6	12.4	42.8	67.7	71.5	4,462	5,556	5,918
Nashville, TN.....	24.2	23.3	23.3	20.0	21.6	21.6	46.8	87.2	91.0	2,353	4,167	4,399
Denver, CO.....	14.4	13.6	13.4	14.0	12.7	12.6	45.9	68.8	64.6	3,324	5,549	5,227
Washington, DC.....	36.5	38.9	36.6	34.9	37.3	35.1	129.3	193.7	166.7	3,725	5,309	4,842
Las Vegas, NV.....	2.6	3.3	3.1	2.5	3.1	2.9	10.8	20.0	21.1	4,512	6,687	7,499
Portland, OR.....	6.0	6.9	6.8	5.3	6.0	5.9	22.6	32.8	33.9	4,390	5,680	5,989
Oklahoma City, OK.....	5.1	4.6	4.8	4.8	4.4	4.6	16.0	21.6	22.9	3,482	5,033	5,149
Tucson, AZ.....	6.3	6.4	6.0	5.4	5.9	5.6	17.0	27.4	25.4	3,181	4,836	4,740
Atlanta, GA.....	8.3	7.9	7.9	8.2	7.9	7.9	23.2	29.8	30.9	2,831	3,749	3,901
Albuquerque, NM.....	7.8	7.2	7.1	7.1	6.8	6.8	17.2	23.1	23.7	2,494	3,507	3,612
Fresno, CA.....	3.6	4.7	4.6	3.3	4.4	4.3	12.2	22.2	22.2	3,829	5,350	5,403
Long Beach, CA.....	5.9	6.4	6.8	5.5	6.0	6.3	24.3	32.8	36.1	4,720	5,806	5,973
Sacramento, CA.....	4.3	5.6	5.6	4.3	4.9	4.9	16.0	30.0	30.0	3,733	6,537	5,469
Mesa, AZ.....	3.3	4.0	3.7	3.2	3.8	3.6	12.0	20.7	20.6	3,819	5,494	5,845
Kansas, MO.....	6.6	6.8	6.8	6.6	6.9	6.8	19.7	29.2	29.3	3,023	4,283	4,349
Cleveland, OH.....	9.9	8.1	7.8	9.3	7.9	7.7	26.8	35.4	34.2	2,899	4,470	4,472
Virginia Beach, VA.....	18.3	19.3	19.4	16.0	17.8	18.0	41.0	60.9	62.2	2,744	3,724	3,778
Omaha, NE.....	3.2	3.0	3.1	2.9	2.8	2.9	10.4	13.5	14.0	3,778	5,147	5,193
Miami, FL.....	3.6	4.1	4.5	3.3	4.0	4.2	14.2	23.0	24.4	4,398	5,977	5,992
Oakland, CA.....	5.5	5.4	5.4	5.0	5.4	5.3	22.3	37.7	37.7	5,084	7,044	7,109
Tulsa, OK.....	4.5	4.4	4.4	4.4	4.3	4.3	13.5	17.2	17.8	3,118	4,062	4,204
Minneapolis, MN.....	10.4	5.5	5.5	6.3	5.2	5.2	21.7	25.1	25.8	3,654	4,957	5,084
Colorado Springs, CO.....	6.9	7.7	8.6	6.6	7.2	7.9	21.5	34.8	38.4	3,371	4,905	4,941
Raleigh, NC.....	3.2	4.1	4.3	2.9	3.6	3.8	8.4	13.9	15.2	3,036	4,040	4,248
Arlington, TX.....	3.2	2.9	2.9	2.6	2.5	2.6	7.4	11.8	12.2	3,069	4,941	4,975
Wichita, KS.....	3.4	4.0	3.9	3.2	3.3	3.4	9.2	13.3	13.7	2,928	4,165	4,175
St Louis, MO.....	8.6	6.8	6.8	8.1	6.5	6.5	24.6	27.1	26.9	3,033	4,170	4,122
Santa Ana, CA.....	2.5	2.1	2.1	2.1	1.8	1.8	9.3	13.3	13.8	5,315	7,813	8,101
Tampa, FL.....	4.2	4.6	4.3	4.1	4.5	4.2	13.3	20.5	22.3	3,272	4,589	5,387
Anaheim, CA.....	3.2	3.7	3.6	2.6	2.8	2.7	11.4	17.5	17.8	5,038	7,591	7,797
Cincinnati, OH.....	6.4	5.9	6.0	6.3	5.6	5.7	20.5	26.4	24.9	3,399	4,967	4,518
Bakersfield, CA.....	1.4	1.6	1.5	1.3	1.6	1.5	5.2	8.3	8.3	4,389	5,400	5,586
Aurora, CO.....	2.4	2.7	2.6	2.3	2.7	2.6	8.4	13.7	13.6	3,572	5,105	5,271
Pittsburgh, PA.....	4.4	5.1	4.2	4.3	5.1	4.2	15.3	23.6	18.2	3,610	4,712	4,374
Toledo, OH.....	3.0	3.0	2.9	3.0	3.0	2.9	11.3	13.2	12.7	3,751	4,406	4,406
Riverside, CA.....	2.0	2.7	2.6	1.8	2.5	2.3	7.5	14.5	14.5	4,348	6,325	6,575
Stockton, CA.....	2.3	2.2	2.0	1.9	1.8	1.8	6.5	10.6	9.7	3,846	6,187	5,759
Corpus Christi, TX.....	3.4	3.2	3.3	3.2	3.2	3.3	7.9	11.5	12.0	2,507	3,608	3,707
Newark, NJ.....	5.5	4.4	4.3	5.2	3.7	3.6	21.4	17.5	17.7	4,177	4,926	5,104
Anchorage, AK.....	9.8	10.9	11.1	8.4	9.8	10.0	29.4	45.8	48.5	3,571	4,760	4,938
Lexington, KY.....	3.8	4.9	5.1	3.5	4.3	4.4	9.6	15.6	16.6	2,827	4,008	4,099
St Paul, MN.....	3.5	3.3	3.3	3.2	3.0	3.0	12.1	15.2	15.3	3,961	5,283	5,356
Buffalo, NY.....	12.0	10.8	10.5	10.7	9.9	9.9	40.4	45.4	45.4	3,999	4,747	4,694
Plano, TX.....	1.9	2.6	2.6	1.7	2.3	2.2	5.8	10.5	10.6	3,499	4,843	4,934
Glendale, AZ.....	1.5	2.1	2.1	1.4	2.1	2.1	5.5	10.6	10.6	3,997	5,231	5,128
Ft Wayne, IN.....	1.9	2.2	2.1	1.9	2.1	2.0	5.4	8.5	8.0	2,882	4,170	4,109
Henderson, NV.....	1.9	2.9	2.8	1.4	2.3	2.3	5.0	13.7	14.1	4,348	6,798	6,957
Lincoln, NE.....	2.7	2.9	2.8	2.5	2.6	2.6	8.1	12.0	12.1	3,394	4,734	4,869
Greensboro, NC.....	4.2	3.3	3.4	3.5	3.0	3.1	11.0	11.2	12.0	3,553	3,799	3,994
St Petersburg, FL.....	3.0	4.1	3.2	2.8	3.9	3.0	9.3	16.5	13.5	3,264	4,405	4,663
Chandler, AZ.....	1.4	1.9	1.9	1.3	1.8	1.7	3.9	9.7	9.6	3,140	5,724	5,692

<sup>1</sup> 2007 based on estimated resident population as of July 1.

Source: U.S. Census Bureau, "2009 Annual Survey of Public Employment and Payroll," May 2011. See also <http://www.census.gov/apes/>.

**Table 468. County Government Employment and Payroll—Largest Counties: 1999 to 2009**

[In thousands (93.3 represents 93,300). As of March. See text, this section. See headnote, Table 466, for full-time equivalent employment definition]

Counties ranked by 2007 population <sup>1</sup>	Total employment (1,000)			Total full-time equivalent employment (1,000)		Payroll (mil. dol.)			Average monthly earnings for full-time employees (dol.)	
	1999	2008	2009	1999	2009	1999	2008	2009	1999	2009
	Los Angeles, CA . . . . .	93.3	109.5	109.7	89.7	105.8	368.6	594.1	610.1	4,165
Cook, IL . . . . .	27.4	22.7	22.8	27.4	22.8	91.2	108.6	110.1	3,333	4,828
Harris, TX . . . . .	19.4	24.1	26.7	19.1	25.5	56.8	102.9	111.5	2,981	4,335
Maricopa, AZ . . . . .	14.6	14.6	13.9	14.5	13.6	36.9	58.7	56.3	2,562	4,208
Orange, CA . . . . .	22.8	22.8	19.2	21.4	18.4	71.1	110.4	108.1	3,358	5,902
San Diego, CA . . . . .	19.1	24.4	22.1	18.1	20.5	62.8	115.5	104.8	3,513	5,148
Dade, FL . . . . .	36.6	46.9	47.3	35.6	46.4	123.3	274.3	288.6	3,546	6,328
Dallas, TX . . . . .	12.5	15.8	16.7	11.9	16.1	34.2	66.7	76.2	2,881	4,701
Riverside, CA . . . . .	14.7	21.9	21.3	14.3	20.7	51.9	114.0	116.8	3,688	5,641
San Bernardino, CA . . . . .	18.1	21.6	21.5	16.8	20.1	58.2	103.4	102.4	3,553	5,236
Wayne, MI . . . . .	6.7	5.6	5.3	6.6	5.2	24.0	28.1	24.8	3,658	4,756
King, WA . . . . .	16.1	14.8	14.4	14.2	13.7	52.9	76.1	78.1	3,867	5,911
Clark, NV . . . . .	15.6	22.3	22.1	14.2	20.0	54.8	120.2	120.8	3,982	6,212
Broward, FL . . . . .	10.7	13.3	13.2	10.5	12.8	33.5	59.0	59.2	3,220	4,684
Santa Clara, CA . . . . .	15.2	19.2	19.2	14.6	18.3	62.3	125.2	128.5	4,342	7,179
Tarrant, TX . . . . .	6.6	10.4	11.6	6.4	11.3	17.1	41.2	47.1	2,717	4,190
Bexar, TX . . . . .	9.2	11.4	10.9	8.9	10.6	22.4	41.0	41.0	2,545	3,863
Alameda, CA . . . . .	11.5	12.9	13.2	10.6	12.6	45.4	83.3	87.2	4,263	6,969
Suffolk, NY . . . . .	12.7	15.9	17.0	11.8	15.0	49.1	80.9	84.5	4,300	5,839
Sacramento, CA . . . . .	12.7	14.7	13.8	11.7	13.7	46.7	75.4	78.0	3,963	5,696
Nassau, NY . . . . .	18.5	21.1	17.6	17.4	15.7	73.5	92.1	85.0	4,518	5,596
Cuyahoga, OH . . . . .	15.7	16.6	16.1	15.7	15.7	46.2	69.3	70.4	2,939	4,385
Palm Beach, FL . . . . .	8.4	11.5	11.6	8.2	11.2	26.0	58.1	60.1	3,193	5,483
Allegheny, PA . . . . .	7.3	6.9	6.9	7.2	6.8	18.0	22.3	24.6	2,530	3,682
Oakland, MI . . . . .	4.7	6.2	4.7	4.4	4.4	15.2	25.4	20.5	3,537	4,761
Hillsborough, FL . . . . .	14.5	11.7	11.9	12.4	11.4	30.2	46.9	48.2	2,640	4,277
Hennepin, MN . . . . .	12.9	8.7	7.6	10.9	7.5	40.0	44.3	38.8	3,705	5,299
Franklin, OH . . . . .	7.1	6.7	6.7	6.8	6.4	18.1	23.6	25.0	2,727	3,905
Orange, FL . . . . .	9.4	12.4	11.8	8.8	10.9	26.1	50.2	44.7	2,986	4,131
Contra Costa, CA . . . . .	9.9	9.9	9.0	9.1	8.3	41.0	57.0	50.2	4,620	6,066
Fairfax, VA . . . . .	34.3	43.2	47.3	31.5	39.5	107.5	181.9	204.8	3,514	5,254
Salt Lake, UT . . . . .	5.6	6.0	6.1	4.2	4.6	12.2	16.3	17.3	3,176	4,105
St Louis, MO . . . . .	4.1	4.0	4.1	4.0	4.0	12.0	15.7	16.0	3,052	4,040
Fulton, GA . . . . .	7.9	8.9	9.0	7.6	8.6	23.5	37.6	37.4	3,203	4,558
Travis, TX . . . . .	3.6	5.0	5.2	3.5	5.1	10.4	20.1	21.6	2,949	4,226
Pima, AZ . . . . .	7.9	8.4	7.9	7.1	7.4	18.8	30.1	28.7	2,717	4,014
Westchester, NY . . . . .	10.4	11.5	11.8	9.8	10.6	40.0	43.4	48.3	4,067	4,495
Milwaukee, WI . . . . .	8.2	7.4	7.6	7.8	7.1	25.9	30.1	30.7	3,374	4,338
Montgomery, MD . . . . .	36.8	43.4	42.6	28.5	35.5	116.3	214.4	220.8	4,401	6,659
Du Page, IL . . . . .	3.6	3.6	3.6	3.4	3.4	10.3	12.6	12.9	3,097	3,819
Pinellas, FL . . . . .	5.7	7.0	6.5	5.6	6.4	16.2	30.2	28.9	2,915	4,539
Erie, NY . . . . .	12.3	11.4	11.7	10.6	10.1	35.5	42.1	42.4	3,538	4,341
Shelby, TN . . . . .	13.6	14.5	14.5	12.9	14.0	36.2	53.2	51.0	2,825	3,666
Fresno, CA . . . . .	7.5	9.1	8.9	7.2	8.4	22.3	37.1	37.7	3,190	4,465
Bergen, NJ . . . . .	5.7	5.6	5.8	4.1	4.8	13.2	25.2	25.0	3,273	5,456
Mecklenburg, NC . . . . .	23.1	29.4	28.6	20.4	25.9	54.0	101.7	92.8	2,722	3,559
Hamilton, OH . . . . .	6.0	6.1	5.4	5.8	5.3	15.0	22.1	19.8	2,604	3,767
Wake, NC . . . . .	16.9	24.2	25.8	14.9	23.3	39.5	85.8	90.3	2,686	3,900
Macomb, MI . . . . .	3.0	3.3	3.4	2.8	3.1	8.7	12.7	13.1	3,245	4,351
Prince Georges, MD . . . . .	30.0	37.6	34.7	27.2	29.5	84.6	154.6	155.6	3,195	5,453
Ventura, CA . . . . .	8.3	9.1	9.5	8.1	9.1	30.2	54.2	56.7	3,754	6,430
Kern, CA . . . . .	9.0	11.2	11.2	8.7	10.6	29.4	50.1	55.0	3,426	5,240
Baltimore, MD . . . . .	25.7	30.0	29.7	22.6	25.4	66.5	114.7	118.2	3,172	4,928
Middlesex, NJ . . . . .	5.5	4.7	5.1	4.9	4.3	16.9	19.8	22.1	3,528	5,261
Gwinnett, GA . . . . .	3.7	5.4	5.4	3.5	5.1	10.7	21.3	21.9	3,090	4,346
Montgomery, PA . . . . .	3.7	4.1	4.1	3.5	4.1	9.0	12.4	12.9	2,690	3,270
Essex, NJ . . . . .	6.5	5.4	5.4	5.8	4.9	20.2	23.7	24.8	3,573	5,227
Pierce, WA . . . . .	3.4	3.9	3.9	3.2	3.7	13.7	20.1	21.3	4,367	5,840
Dekalb, GA . . . . .	6.2	7.6	7.6	6.1	7.4	18.1	27.2	27.8	3,000	3,778
El Paso, TX . . . . .	3.7	5.0	5.1	3.6	4.9	9.0	18.5	20.1	2,573	4,120
Collin, TX . . . . .	1.0	1.8	2.0	1.0	1.9	2.7	7.1	7.6	2,617	3,908
Monroe, NY . . . . .	6.9	6.9	6.9	6.0	6.0	18.9	24.2	25.7	3,157	4,371
Hidalgo, TX . . . . .	1.6	2.7	2.7	1.6	2.7	3.3	8.1	8.6	2,040	3,219
Lake, IL . . . . .	2.9	3.3	3.3	2.7	3.0	8.5	13.7	13.8	3,180	4,668
San Mateo, CA . . . . .	6.1	7.8	7.7	5.8	7.2	23.9	42.3	42.4	4,346	6,779
Multnomah, OR . . . . .	5.7	4.9	4.8	4.6	4.4	12.6	20.3	22.4	2,990	5,161
Oklahoma City, OK . . . . .	2.4	2.3	2.4	2.3	2.3	4.2	6.1	6.5	1,834	2,929
Cobb, GA . . . . .	4.0	6.1	5.1	3.8	4.7	10.7	20.5	17.5	2,933	3,900
Snohomish, WA . . . . .	2.4	3.0	2.9	2.4	2.8	8.6	15.1	15.1	3,643	5,327
Will, IL . . . . .	1.9	2.3	2.4	1.8	2.3	5.5	9.6	10.0	3,052	4,372
San Joaquin, CA . . . . .	7.1	8.1	8.2	6.5	7.2	20.7	37.3	37.7	3,364	5,286
Jackson, MO . . . . .	1.9	1.9	2.0	1.8	1.9	4.4	5.9	6.1	2,403	3,199
Jefferson, AL . . . . .	4.9	4.4	4.4	4.8	4.4	14.6	16.4	18.3	3,054	4,203
Norfolk, MA . . . . .	0.9	0.5	0.5	0.9	0.5	2.5	2.4	2.2	2,810	4,995

<sup>1</sup> 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/apes/>>.