

## DEBTS OF STATES AND TERRITORIES.

No. 7.—STATE, COUNTY, AND MUNICIPAL DEBTS IN EACH STATE AND TERRITORY OF THE UNITED STATES IN 1870 AND 1880, AND THE TOTAL DEBT PER CAPITA OF POPULATION IN 1880.

[From the returns of the Tenth Census, 1880.]

States and Territories.	1870.		1880.			Total debt per capita of population, 1880.
	Total debt.	Net State debt.	Net county debt. a	Net municipal debt. b	Total debt. a	
<i>States.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Alabama .....	13,277,154	9,071,765	1,703,266	3,953,514	14,728,545	11.67
Arkansas .....	4,151,152	4,039,737	3,135,749	763,298	7,928,784	9.89
California .....	18,089,082	3,306,614	7,312,489	6,136,585	16,755,688	19.38
Colorado .....	681,158	212,814	2,492,441	889,041	3,594,296	18.49
Connecticut .....	17,088,906	4,967,600	101,409	16,932,661	22,001,661	35.33
Delaware .....	526,125	889,750	44,000	1,421,835	2,346,585	16.01
Florida .....	2,185,838	1,134,880	435,993	1,055,636	2,626,509	9.75
Georgia .....	21,753,712	9,951,500	181,790	9,548,613	19,681,903	12.76
Illinois .....	42,191,869	No debt.	14,181,134	30,999,788	45,189,922	14.68
Indiana .....	7,818,710	4,998,178	4,048,054	9,307,505	18,353,737	9.28
Iowa .....	8,043,133	370,435	2,992,573	4,599,759	7,962,767	4.90
Kansas .....	6,442,282	1,087,700	7,959,921	6,967,232	16,005,853	16.07
Kentucky .....	18,953,484	1,089,856	5,877,043	8,010,982	14,977,881	9.08
Louisiana .....	53,087,441	c23,437,640	1,107,951	18,320,361	42,865,952	45.06
Maine .....	16,624,624	4,682,741	451,809	17,272,300	22,406,850	34.53
Maryland .....	29,032,577	7,627,668	1,377,325	1,891,013	10,890,066	11.65
Massachusetts .....	69,211,538	20,159,478	1,371,219	69,753,222	91,283,913	51.19
Michigan .....	6,725,231	No debt.	896,700	7,936,444	8,803,144	5.38
Minnesota .....	2,788,797	2,565,000	901,412	5,009,652	8,476,064	10.86
Mississippi .....	2,594,415	379,485	1,134,763	498,942	2,013,190	1.78
Missouri .....	46,909,865	16,259,000	11,923,312	29,249,010	57,431,322	26.48
Nebraska .....	2,089,264	375,582	5,120,362	1,929,813	7,425,757	16.41
Nevada .....	1,986,063	.....	891,017	333,506	1,024,523	16.45
New Hampshire .....	11,153,373	3,561,200	779,034	6,383,936	10,724,170	30.91
New Jersey .....	22,854,304	813,675	6,668,463	42,064,064	49,547,102	43.80
New York .....	159,808,234	7,636,732	12,599,308	198,787,274	218,723,314	43.03
North Carolina .....	32,474,036	5,706,616	1,524,654	963,336	8,194,606	5.85
Ohio .....	22,241,988	5,732,500	2,962,649	40,058,805	48,753,954	15.24
Oregon .....	218,486	511,376	211,767	125,359	848,592	4.86
Pennsylvania .....	89,027,131	20,716,285	9,781,384	83,537,690	114,034,759	26.63*
Rhode Island .....	5,938,642	1,832,463	.....	11,270,327	13,102,790	47.38
South Carolina .....	13,075,229	6,639,171	1,573,859	5,132,908	13,345,938	13.41
Tennessee .....	48,827,191	27,440,431	3,060,545	6,886,924	37,387,900	24.25
Texas .....	1,613,907	5,566,928	2,499,287	3,538,698	11,604,913	7.29
Vermont .....	3,594,700	4,000	23,421	4,324,747	4,352,168	13.10
Virginia .....	55,921,255	29,345,226	1,283,574	11,471,002	42,099,802	27.83
West Virginia .....	561,767	No debt.	592,780	920,644	1,513,424	2.45
Wisconsin .....	5,903,532	2,252,057	2,292,254	7,331,681	11,875,992	9.03
<b>The States.</b>	<b>865,466,225</b>	<b>234,257,083</b>	<b>121,285,696</b>	<b>675,348,407</b>	<b>1,030,891,186</b>	.....
<i>Territories.</i>						
Arizona .....	10,500	.....	353,217	24,284	377,501	9.33
Dakota .....	5,761	.....	961,570	37,290	998,860	7.39
District of Columbia .....	2,596,545	.....	.....	22,675,459	22,675,459	127.66
Idaho .....	222,621	88,381	143,742	3,196	235,319	7.22
Montana .....	278,719	64,677	659,696	35,552	759,925	19.41
New Mexico .....	7,560	.....	84,872	.....	84,872	.71
Utah .....	.....	9,120	15,132	91,990	116,251	.81
Washington .....	88,827	.....	204,384	34,927	239,311	3.19
Wyoming .....	.....	17,000	169,377	19,085	205,462	9.88
<b>The Territories.</b>	<b>3,210,533</b>	<b>179,178</b>	<b>2,591,990</b>	<b>22,921,792</b>	<b>25,692,960</b>	.....
<b>The United States</b>	<b>868,676,758</b>	<b>234,436,261</b>	<b>123,877,686</b>	<b>698,270,199</b>	<b>1,056,584,146</b>	<b>21.07</b>

a The aggregate of debt after deducting sinking fund.

b Including township and school district debt.

\* Old debt (1814) now being refunded.

Source: Statistical Abstract of the United States: 1887 Edition.

## State and Local Government Finances and Employment

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

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

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

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

the states, thousands of local governments—counties, municipalities, townships, school districts, and many “special districts.” In 2002, 87,525 local governments were identified by the census of governments (see Tables 415-417). As defined by the census, governmental units include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities and numerous local irrigation, power, and other types of districts—are financed from rentals, charges for services, benefit assessments, grants from other governments, and other nontax sources. The count of governments excludes semi-autonomous agencies through which states, cities, and counties sometimes provide for certain functions—for example, “dependent” school systems, state institutions of higher education, and certain other “authorities” and special agencies which are under the administrative or fiscal control of an established governmental unit.

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

Nationwide government finance statistics have been classified and presented in

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

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.

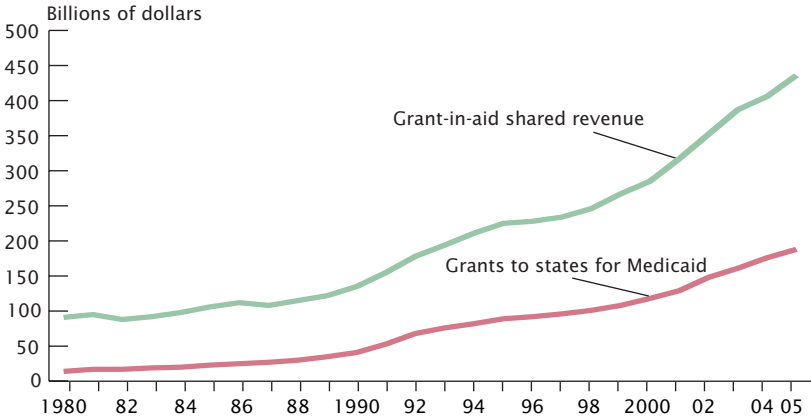
Data for cities or counties relate only to municipal or county and their dependent agencies and do not include amounts for other local governments in the same geographic location. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer 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. Beginning 1986, statistics for full-time equivalent employment have been computed with a formula using hours worked by part-time employees. A payroll-based formula was used prior to 1985. Full-time equivalent employment statistics were not computed for 1985. Figures shown for individual governments cover major dependent agencies such as institutions of higher education, as well as the basic central departments and agencies of the government.

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

Figure 8.1  
**Federal Aid to State and Local Governments: 1980 to 2005**



Source: Figure 8.1 prepared by U.S. Census Bureau. For data, see Table 422.

Figure 8.2  
**Government Employment: 1990 to 2003**

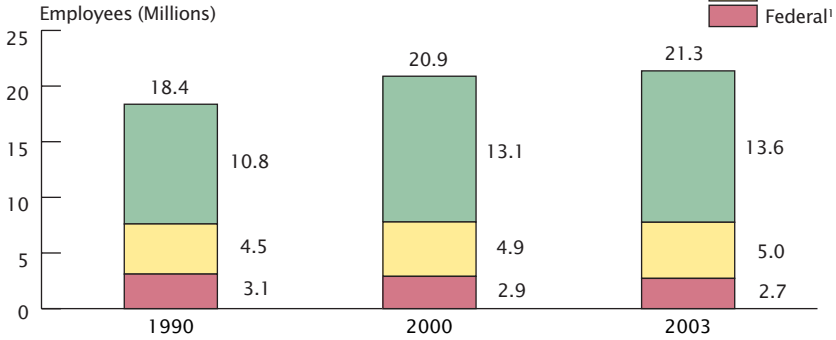
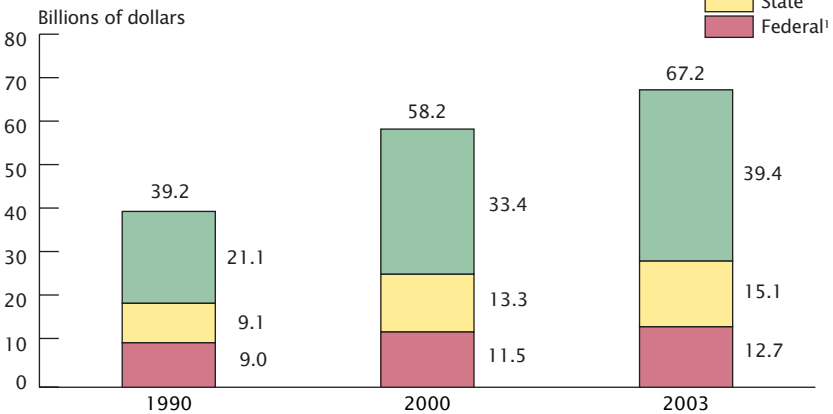


Figure 8.3  
**Government Payrolls: 1990 to 2003**



<sup>1</sup>Civilian employees only. Includes employees outside the United States.

Source: Figure 8.2 and 8.3 prepared by U.S. Census Bureau. For data, see Table 451.

**Table 415. Number of Governmental Units by Type: 1952 to 2002**

Type of government	1952 <sup>1</sup>	1962	1967	1972	1977	1982	1987	1992	1997	2002
<b>Total units</b> . . . . .	<b>116,807</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>
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 . . . . .	116,756	91,186	81,248	78,218	79,862	81,780	83,186	84,955	87,453	87,525
County . . . . .	3,052	3,043	3,049	3,044	3,042	3,041	3,042	3,043	3,043	3,034
Municipal . . . . .	16,807	18,000	18,048	18,517	18,862	19,076	19,200	19,279	19,372	19,429
Township and town . . . . .	17,202	17,142	17,105	16,991	16,822	16,734	16,691	16,656	16,629	16,504
School district . . . . .	67,355	34,678	21,782	15,781	15,174	14,851	14,721	14,422	13,726	13,506
Special district . . . . .	12,340	18,323	21,264	23,885	25,962	28,078	29,532	31,555	34,683	35,052

<sup>1</sup> Adjusted to include units in Alaska and Hawaii which adopted statehood in 1959.

Source: U.S. Census Bureau, *2002 Census of Governments, Preliminary Report No. 1, Series GC02-1(P)*. See also <<http://www.census.gov/govs/www/cog2002.html>>.

**Table 416. Number of Local Governments by Type—States: 2002**

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

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

- Represents zero. <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.

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

**Table 417. County, Municipal, and Township Governments by Population Size: 2002**

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

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

Z less than 0.5 percent.

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

**Table 418. Government Current Receipts and Expenditures by Type: 1990 to 2004**

[In billions of dollars (1,707.8 represents \$1,707,800,000,000). For explanation of national income, see text, Section 13. A comprehensive National Income and Product Accounts (NIPA) revision was released on December 10, 2003; for more information on this revision of NIPA, go to <[www.bea.doc.gov/bea/dn/2003benchmark/CR2003content.htm](http://www.bea.doc.gov/bea/dn/2003benchmark/CR2003content.htm)>. Minus sign (-) indicates a deficit.]

Item	1990	1995	1999	2000	2001	2002	2003	2004
<b>Current receipts . . . . .</b>	<b>1,707.8</b>	<b>2,212.6</b>	<b>2,895.0</b>	<b>3,125.9</b>	<b>3,113.1</b>	<b>2,954.7</b>	<b>3,032.0</b>	<b>3,200.6</b>
Current tax receipts . . . . .	1,161.9	1,517.2	2,036.2	2,206.8	2,168.0	1,995.5	2,033.8	2,147.2
Personal current taxes . . . . .	592.8	744.1	1,107.5	1,235.7	1,237.3	1,051.2	1,001.9	1,038.9
Taxes on production and imports . . . . .	425.5	558.2	674.0	708.9	728.6	762.6	798.1	841.1
Taxes on corporate income . . . . .	140.6	211.0	248.8	255.0	194.9	174.6	225.8	258.3
Taxes from the rest of the world . . . . .	3.0	3.9	5.9	7.3	7.1	7.1	8.1	8.9
Contributions for government social insurance . . . . .	410.1	532.8	661.4	702.7	731.1	748.3	773.2	820.2
Income receipts on assets . . . . .	98.7	92.1	106.8	117.4	113.7	101.9	104.0	106.1
Interest and miscellaneous receipts . . . . .	98.4	91.1	105.0	115.6	111.7	99.8	101.4	103.3
Dividends . . . . .	0.2	1.0	1.8	1.9	2.0	2.1	2.5	2.8
Current transfer receipts . . . . .	35.6	59.1	80.6	93.7	101.8	106.3	111.5	120.2
From business (net) . . . . .	17.2	26.5	35.9	43.7	47.5	46.7	46.6	49.2
From persons . . . . .	18.4	32.6	44.7	50.0	54.2	59.5	64.9	71.0
Current surplus of government enterprises . . . . .	1.6	11.4	10.1	5.3	-1.4	2.8	9.5	6.9
<b>Current expenditures . . . . .</b>	<b>1,872.6</b>	<b>2,397.6</b>	<b>2,741.0</b>	<b>2,886.5</b>	<b>3,061.6</b>	<b>3,234.3</b>	<b>3,399.7</b>	<b>3,558.6</b>
Consumption expenditures . . . . .	964.4	1,136.5	1,334.0	1,417.1	1,501.6	1,609.2	1,717.1	1,804.2
Current transfer payments . . . . .	586.1	872.5	1,005.5	1,062.4	1,160.6	1,270.5	1,332.9	1,402.4
Government social benefits . . . . .	574.8	860.3	990.4	1,044.1	1,146.6	1,251.6	1,309.3	1,376.2
To persons . . . . .	573.1	858.4	988.0	1,041.6	1,143.9	1,248.9	1,306.4	1,373.2
To the rest of the world . . . . .	1.8	1.9	2.4	2.5	2.7	2.7	2.8	3.0
Other current transfer payments to the rest of the world . . . . .	11.3	12.1	15.1	18.3	13.9	18.8	23.7	26.2
Interest payments . . . . .	295.3	354.6	357.3	362.8	344.1	316.4	303.0	311.6
To persons and business . . . . .	254.6	300.8	282.7	279.8	261.7	240.3	231.0	227.3
To the rest of the world . . . . .	40.8	53.8	74.5	83.0	82.4	76.1	72.0	84.4
Subsidies . . . . .	26.8	34.0	44.2	44.3	55.3	38.2	46.7	40.4
Less: Wage accruals less disbursements . . . . .	0.1	-	-	-	-	-	-	-
<b>Net government saving . . . . .</b>	<b>-164.8</b>	<b>-184.9</b>	<b>154.0</b>	<b>239.4</b>	<b>51.5</b>	<b>-279.5</b>	<b>-367.8</b>	<b>-358.0</b>
Social insurance funds . . . . .	45.0	23.0	95.8	114.4	89.6	49.2	46.6	67.4
Other . . . . .	-209.8	-208.0	58.2	125.1	-38.1	-328.8	-414.4	-425.4

- Represents zero.

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts, 1929-2004*; and *Survey of Current Business*, May 2005. See also <<http://www.bea.doc.gov/bea/dn/nipaweb/selecttable.asp?selected=N>> (released 28 April, 2005).

**Table 419. Government Consumption Expenditures and Gross Investment by Level of Government and Type: 1990 to 2004**

[In billions of dollars (1,180.2 represents \$1,180,200,000,000). For explanation of national income, see text, Section 13. A comprehensive National Income and Product Accounts (NIPA) revision was released on December 10, 2003; for more information on this revision of NIPA, go to <<http://www.bea.doc.gov/bea/dn/2003benchmark/CR2003content.htm>>]

Level of government and type	1990	1995	1999	2000	2001	2002	2003	2004
<b>Consumption expenditures &amp; gross investment, total</b>	<b>1,180.2</b>	<b>1,369.2</b>	<b>1,620.8</b>	<b>1,721.6</b>	<b>1,825.6</b>	<b>1,956.6</b>	<b>2,075.5</b>	<b>2,183.9</b>
Consumption expenditures <sup>1</sup>	964.4	1,136.5	1,334.0	1,417.1	1,501.6	1,609.2	1,717.1	1,804.2
Gross investment <sup>2</sup>	215.7	232.7	286.8	304.5	324.0	347.4	358.5	379.7
Structures	112.6	134.4	175.3	189.3	205.3	222.6	228.9	237.3
Equipment and software	103.1	98.4	111.5	115.2	118.7	124.9	129.6	142.3
<b>Federal</b>	<b>508.3</b>	<b>519.2</b>	<b>555.8</b>	<b>578.8</b>	<b>612.9</b>	<b>680.8</b>	<b>752.2</b>	<b>809.9</b>
Consumption expenditures	419.8	440.5	475.1	499.3	531.9	592.7	658.6	704.5
Gross investment	88.5	78.8	80.7	79.5	81.0	88.1	93.6	105.4
Structures	14.1	17.1	15.6	13.3	12.9	14.3	15.5	15.5
Equipment and software	74.4	61.7	65.1	66.2	68.1	73.8	78.1	89.9
<b>National defense</b>	<b>374.0</b>	<b>348.7</b>	<b>360.6</b>	<b>370.3</b>	<b>392.6</b>	<b>437.4</b>	<b>496.4</b>	<b>547.9</b>
Consumption expenditures	308.1	297.3	312.9	321.5	342.4	382.0	436.1	477.5
Gross investment	65.9	51.4	47.7	48.8	50.2	55.4	60.4	70.4
Structures	6.1	6.3	5.0	5.0	4.6	4.4	5.3	5.4
Equipment and software	59.8	45.1	42.8	43.8	45.6	51.0	55.1	65.0
<b>Nondefense</b>	<b>134.3</b>	<b>170.5</b>	<b>195.2</b>	<b>208.5</b>	<b>220.3</b>	<b>243.4</b>	<b>255.7</b>	<b>262.0</b>
Consumption expenditures	111.7	143.2	162.2	177.8	189.5	210.7	222.5	227.0
Gross investment	22.6	27.3	33.0	30.7	30.8	32.7	33.2	35.0
Structures	8.0	10.8	10.6	8.3	8.3	9.9	10.2	10.1
Equipment and software	14.6	16.5	22.4	22.3	22.5	22.9	23.0	24.9
<b>State and local</b>	<b>671.9</b>	<b>850.0</b>	<b>1,065.0</b>	<b>1,142.8</b>	<b>1,212.8</b>	<b>1,275.8</b>	<b>1,323.3</b>	<b>1,373.9</b>
Consumption expenditures	544.6	696.1	858.9	917.8	969.8	1,016.5	1,058.5	1,099.7
Gross investment	127.2	154.0	206.0	225.0	243.0	259.3	264.9	274.3
Structures	98.5	117.3	159.7	176.0	192.4	208.2	213.4	221.8
Equipment and software	28.7	36.7	46.4	49.0	50.6	51.0	51.5	52.4

<sup>1</sup> Government consumption expenditures are services (such as education and national defense) produced by government that are valued at their cost of production. Excludes government sales to other sectors and government own-account investment (construction and software). <sup>2</sup> Gross government investment consists of general government and government enterprise expenditures for fixed assets; inventory investment is included in government consumption expenditures.

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts, 1929-2004*; and *Survey of Current Business*, May 2005. See also <<http://www.bea.doc.gov/bea/dn/nipaweb/selecttable.asp?selected=N>>; (released 28 April 2005).

**Table 420. Real Government Consumption Expenditures and Gross Investment in Chained (2000) Dollars by Level of Government and Type: 1990 to 2004**

[In billions of dollars (1,530.0 represents \$1,530,000,000,000). For explanation of national income, see text, Section 13. A comprehensive National Income and Product Accounts (NIPA) revision was released on December 10, 2003; for more information on this revision of NIPA, go to <<http://www.bea.doc.gov/bea/dn/2003benchmark/CR2003content.htm>>]

Item	1990	1995	1999	2000	2001	2002	2003	2004
<b>Government consumption expenditures and gross investment, total</b>	<b>1,530.0</b>	<b>1,549.7</b>	<b>1,686.9</b>	<b>1,721.6</b>	<b>1,780.3</b>	<b>1,857.9</b>	<b>1,909.4</b>	<b>1,946.5</b>
Consumption expenditures <sup>1</sup>	1,277.2	1,301.9	1,393.1	1,417.1	1,461.0	1,519.4	1,563.7	1,590.9
Gross investment <sup>2</sup>	253.0	248.8	294.0	304.5	319.3	338.6	345.7	355.9
Structures	151.2	159.5	183.3	189.3	198.5	209.2	210.4	208.7
Equipment and software	99.1	89.5	110.7	115.2	120.9	129.5	135.8	149.0
<b>Federal</b>	<b>659.1</b>	<b>580.3</b>	<b>573.7</b>	<b>578.8</b>	<b>601.4</b>	<b>646.6</b>	<b>689.6</b>	<b>721.7</b>
Consumption expenditures	562.5	502.9	492.8	499.3	519.8	557.2	594.5	616.8
Gross investment	95.4	77.6	81.0	79.5	81.5	89.5	95.1	105.7
Structures	19.0	20.0	16.3	13.3	12.4	13.5	14.2	13.5
Equipment and software	75.8	58.1	64.8	66.2	69.1	76.0	80.9	92.5
<b>National defense</b>	<b>479.4</b>	<b>389.2</b>	<b>372.2</b>	<b>370.3</b>	<b>384.9</b>	<b>414.6</b>	<b>451.8</b>	<b>484.9</b>
Consumption expenditures	404.9	338.1	324.6	321.5	334.1	358.2	390.3	415.0
Gross investment	72.9	50.9	47.6	48.8	50.8	56.6	61.6	70.6
Structures	8.6	7.4	5.2	5.0	4.4	4.2	4.8	4.7
Equipment and software	64.2	43.7	42.5	43.8	46.4	52.5	56.8	66.1
<b>Nondefense</b>	<b>178.6</b>	<b>191.0</b>	<b>201.5</b>	<b>208.5</b>	<b>216.5</b>	<b>232.0</b>	<b>237.6</b>	<b>236.4</b>
Consumption expenditures	156.5	164.7	168.1	177.8	185.8	199.0	204.0	201.4
Gross investment	23.1	26.7	33.4	30.7	30.7	32.9	33.5	35.2
Structures	10.6	12.6	11.1	8.3	8.0	9.3	9.4	8.8
Equipment and software	12.9	14.7	22.3	22.3	22.7	23.6	24.1	26.5
<b>State and local</b>	<b>868.4</b>	<b>968.3</b>	<b>1,113.2</b>	<b>1,142.8</b>	<b>1,179.0</b>	<b>1,211.4</b>	<b>1,219.8</b>	<b>1,224.8</b>
Consumption expenditures	714.2	798.4	900.3	917.8	941.2	962.2	969.0	973.7
Gross investment	154.6	170.4	212.9	225.0	237.8	249.2	250.9	251.1
Structures	132.1	139.5	167.0	176.0	186.0	195.7	196.1	195.1
Equipment and software	25.0	31.7	45.9	49.0	51.7	53.5	54.8	56.3
Residual	1.0	-1.1	-0.1	0.1	-	-0.3	0.1	-1.1

- Represents zero. <sup>1</sup> Government consumption expenditures are services (such as education and national defense) produced by government that are valued at their cost of production. Excludes government sales to other sectors and government own-account investment (construction and software). <sup>2</sup> Gross government investment consists of general government and government enterprise expenditures for fixed assets; inventory investment is included in government consumption expenditures.

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts, 1929-2004*; and *Survey of Current Business*, May 2005. See also <<http://www.bea.doc.gov/bea/dn/nipaweb/selecttable.asp?selected=N>>; (released 28 April 2005).

**Table 421. Federal Grants-in-Aid to State and Local Governments: 1980 to 2005**

[91,385 represents \$91,385,000,000, except as indicated. For year ending Sept. 30. Minus sign (-) indicates decrease]

Year	Current dollars							Constant (2000) dollars	
	Total grants (mil. dol.)	Annual percent change <sup>1</sup>	Grants to individuals		Grants as percent of—			Total grants (bil. dol.)	Annual percent change <sup>1</sup>
			Total (mil. dol.)	Percent of total grants	State/local gov't. expenditures <sup>2</sup>	Federal outlays	Gross domestic product		
1980	91,385	9.6	32,619	35.7	39.9	15.5	3.3	192.6	-1.6
1990	135,325	11.0	77,264	57.1	25.2	10.8	2.4	172.1	6.3
1993	193,612	8.7	124,155	64.1	29.6	13.7	3.0	223.9	5.9
1994	210,596	8.8	134,153	63.7	30.9	14.4	3.0	238.1	6.3
1995	224,991	6.8	144,427	64.2	31.5	14.8	3.1	247.9	4.1
1996	227,811	1.3	146,493	64.3	30.8	14.6	3.0	245.5	-1.0
1997	234,160	2.8	148,236	63.3	30.2	14.6	2.9	247.7	0.9
1998	246,128	5.1	160,305	65.1	30.3	14.9	2.9	257.3	3.9
1999	267,081	8.5	172,384	64.5	31.2	15.7	2.9	274.7	6.8
2000	284,659	6.6	182,592	64.1	27.2	15.9	2.9	284.7	3.6
2001	317,211	11.4	203,920	64.3	28.2	17.0	3.2	309.4	8.7
2002	351,550	10.8	227,373	64.7	29.4	17.5	3.4	337.2	9.0
2003	387,366	10.2	246,570	63.7	31.4	17.9	3.6	362.9	7.6
2004	406,330	4.9	262,177	64.5	31.9	17.7	3.5	371.7	2.4
2005, est.	425,793	4.8	278,294	65.4	(NA)	17.2	3.5	377.9	1.7

NA Not available. <sup>1</sup> Average annual percent change from prior year shown. For explanation, see Guide to Tabular Presentation. For 1980, change from 1979, and 1990, 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, based on *Historical Tables, Budget of the United States Government*, annual.

**Table 422. Federal Aid to State and Local Governments—Selected Programs: 1980 to 2005**

[In millions of dollars (91,385 represents \$91,385,000,000). For year ending Sept 30. Includes trust funds.]

Program	1980	1990	1995	2000	2002	2003	2004	2005 est.
<b>Grant-in-aid shared revenue<sup>1</sup></b>	<b>91,385</b>	<b>135,325</b>	<b>224,991</b>	<b>284,659</b>	<b>351,550</b>	<b>387,366</b>	<b>406,330</b>	<b>425,793</b>
Energy	499	461	492	433	528	589	608	608
Natural resources and environment	5,363	3,745	4,148	4,595	5,085	5,593	6,009	6,121
Environmental Protection Agency <sup>2</sup>	4,603	2,874	2,912	3,490	3,588	3,917	4,018	3,691
Agriculture	569	1,285	780	724	750	800	995	961
Transportation	13,022	19,174	25,787	32,222	40,998	41,029	41,471	43,870
Grants for airports <sup>2</sup>	590	1,220	1,826	1,624	2,860	2,681	2,958	3,041
Federal-aid highways <sup>3</sup>	9,208	14,171	19,475	24,711	29,833	29,960	29,791	31,457
Urban mass transportation <sup>2</sup>	3,129	3,730	4,353	5,262	7,462	7,448	7,777	8,283
Community and regional development	6,486	4,965	7,230	8,665	10,501	15,082	12,604	14,941
Rural community advance program	325	139	333	479	740	800	797	792
Homeland Security	380	1,184	1,772	2,439	3,456	7,861	5,490	7,929
Community development fund	3,902	2,818	4,333	4,955	5,429	5,569	5,388	5,373
Education, training, employment, social services	21,862	23,359	34,125	42,125	44,827	51,543	54,201	58,104
Education for the disadvantaged <sup>4</sup>	3,370	4,437	6,785	8,511	9,211	11,204	12,417	14,524
School improvement programs <sup>4</sup>	523	1,080	1,288	2,394	3,401	5,964	6,542	6,636
Vocational and adult education	854	1,287	1,449	1,448	1,742	1,908	1,909	1,963
Special education	810	1,485	2,938	4,696	6,730	8,216	9,465	9,884
Social services-block grant	2,763	2,749	2,797	1,827	1,780	1,740	1,752	1,764
Children and family services programs	1,548	2,618	4,463	5,843	7,749	8,161	8,326	8,519
Training and employment services	6,191	3,042	3,620	2,957	4,206	4,291	3,883	3,372
Health	15,758	43,890	93,587	124,843	158,677	173,814	189,883	203,253
Substance abuse, and mental health services <sup>4</sup>	679	1,241	2,444	1,931	2,193	2,171	2,241	2,297
Grants to states for medicare <sup>4</sup>	13,957	41,103	89,070	117,921	147,650	160,805	176,231	188,497
State children's health insurance fund <sup>4</sup>	(NA)	(NA)	(NA)	1,220	3,682	4,355	4,607	5,343
Income security	18,495	35,189	55,122	63,200	81,506	86,476	85,983	89,317
Food stamp program <sup>4</sup>	412	2,130	2,740	3,508	3,949	4,162	4,204	4,410
Child nutrition programs <sup>4</sup>	3,388	4,871	7,387	9,060	10,100	10,664	11,035	11,990
Temporary assistance for needy families <sup>4</sup>	(NA)	(NA)	(NA)	15,464	18,749	19,352	17,725	18,099
Veterans benefits and services <sup>4</sup>	90	134	253	434	360	403	454	505
Administration of justice.	529	574	1,222	5,120	5,826	4,498	5,084	3,641

NA Not available. <sup>1</sup> Includes items not shown separately. <sup>2</sup> Grants includes trust funds. <sup>3</sup> Trust funds. <sup>4</sup> Includes grants for payments to individuals.

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



**Table 423. Federal Aid to State and Local Governments—Selected Programs by State: 2003**

[In millions of dollars (386,707 represents \$386,707,000,000). For fiscal year ending September 30.]

State and island areas	Federal aid total <sup>1</sup>	Department of Agriculture					Department of Education				
		Total	Food and nutrition service			Other	Total	Special education programs	Office of Elementary and Secondary Education		Other
			Child nutrition programs <sup>2</sup>	Food stamp program <sup>3</sup>	Special supplemental food program (WIC)				No child left behind act	Title 1 Programs	
<b>United States total . . .</b>	<b>386,707</b>	<b>22,102</b>	<b>10,424</b>	<b>4,013</b>	<b>4,547</b>	<b>3,117</b>	<b>29,195</b>	<b>6,931</b>	<b>3,629</b>	<b>8,469</b>	<b>10,166</b>
Alabama . . . . .	5,896	377	203	34	76	65	468	123	67	147	131
Alaska . . . . .	2,407	106	30	8	19	49	141	-	13	-	128
Arizona . . . . .	7,028	395	213	33	93	56	696	140	76	163	318
Arkansas . . . . .	3,851	243	123	23	46	51	322	79	64	102	76
California . . . . .	46,211	2,753	1,330	347	827	249	4,311	707	560	1,413	1,630
Colorado . . . . .	4,232	232	95	27	47	63	423	107	48	95	173
Connecticut . . . . .	4,483	155	76	26	32	21	326	94	49	102	81
Delaware . . . . .	1,025	57	27	8	10	12	105	24	16	28	38
District of Columbia . . . . .	3,633	54	25	10	11	8	112	19	16	35	43
Florida . . . . .	17,256	973	588	88	202	95	1,646	478	194	473	501
Georgia . . . . .	8,949	692	403	74	142	73	89	2	15	-	72
Hawaii . . . . .	1,515	110	42	13	26	29	178	34	10	27	108
Idaho . . . . .	1,651	109	43	9	18	39	146	40	21	32	53
Illinois . . . . .	14,014	770	413	94	177	87	1,391	375	184	399	433
Indiana . . . . .	6,825	323	173	41	62	49	510	190	57	160	104
Iowa . . . . .	3,383	199	89	20	34	57	308	94	50	54	111
Kansas . . . . .	2,759	182	103	14	31	34	125	14	20	-	91
Kentucky . . . . .	5,968	338	178	31	66	63	508	129	66	142	171
Louisiana . . . . .	6,486	452	252	48	85	66	42	1	9	-	32
Maine . . . . .	2,404	84	36	8	11	29	168	43	23	38	64
Maryland . . . . .	6,330	271	142	36	56	36	528	144	54	173	158
Massachusetts . . . . .	9,841	291	166	32	63	30	770	267	95	228	180
Michigan . . . . .	11,514	565	263	89	122	91	1,162	286	141	376	357
Minnesota . . . . .	5,710	341	161	57	62	62	101	6	11	-	84
Mississippi . . . . .	4,927	359	179	34	64	82	403	87	67	137	111
Missouri . . . . .	7,140	384	191	48	67	77	89	2	16	-	71
Montana . . . . .	1,435	102	32	12	13	45	187	30	30	34	94
Nebraska . . . . .	2,079	135	66	15	21	32	202	75	15	37	75
Nevada . . . . .	1,911	98	49	11	25	13	155	47	21	40	47
New Hampshire . . . . .	1,425	53	20	5	10	18	120	37	13	26	44
New Jersey . . . . .	10,169	400	198	94	77	31	850	261	101	273	215
New Mexico . . . . .	3,786	209	115	18	36	40	356	72	39	82	164
New York . . . . .	43,463	1,410	725	265	295	126	2,576	611	291	991	683
North Carolina . . . . .	10,067	617	334	75	116	93	816	218	110	206	283
North Dakota . . . . .	1,203	69	25	8	10	27	133	20	21	25	67
Ohio . . . . .	13,233	628	300	122	136	70	97	4	18	-	75
Oklahoma . . . . .	4,726	337	169	45	60	64	514	109	66	118	221
Oregon . . . . .	4,716	405	108	45	58	193	359	98	53	76	131
Pennsylvania . . . . .	16,655	665	300	161	120	84	1,240	340	160	436	304
Rhode Island . . . . .	1,855	61	31	7	14	9	20	1	2	-	18
South Carolina . . . . .	4,914	330	189	32	57	52	109	5	26	-	78
South Dakota . . . . .	1,376	83	31	11	14	28	71	1	3	-	67
Tennessee . . . . .	8,153	413	219	39	91	64	548	173	59	139	177
Texas . . . . .	24,353	1,877	1,103	190	449	135	2,685	599	307	831	948
Utah . . . . .	2,337	164	80	20	31	33	247	74	34	41	98
Vermont . . . . .	1,185	59	18	12	11	19	119	23	22	25	49
Virginia . . . . .	6,200	280	142	4	69	65	679	175	49	153	302
Washington . . . . .	7,474	428	190	40	99	100	529	144	83	123	179
West Virginia . . . . .	3,301	160	74	12	29	44	217	56	26	83	53
Wisconsin . . . . .	6,773	316	139	46	58	74	620	156	81	147	236
Wyoming . . . . .	1,420	42	15	6	7	13	104	20	22	23	39
Island areas:	5,715	1,916	209	1,467	193	47	572	98	39	236	199
American Samoa . . . . .	131	22	9	6	6	1	19	5	1	-	13
Micronesia . . . . .	122	2	-	-	-	2	8	4	1	-	3
Guam . . . . .	230	19	6	3	7	3	34	15	1	-	18
Marshall Islands . . . . .	58	-	-	-	-	-	3	1	1	-	1
Northern Marianas . . . . .	87	14	4	8	-	2	16	4	-	-	12
Palau . . . . .	47	-	-	-	-	-	3	1	-	-	2
Puerto Rico . . . . .	4,695	1,744	176	1,360	175	34	484	68	35	236	145
Virgin Islands . . . . .	345	115	14	90	5	6	5	-	-	-	5
Undistributed amounts . . . . .	907	24	-	-	-	-	-	-	-	-	-

See footnote at end of table.

**Table 423. Federal Aid to State and Local Governments—Selected Programs by State: 2003—Con.**

[In millions of dollars (4,623 represents \$4,623,000,000). For fiscal year ending September 30]

State and island area	FEMA total <sup>4</sup>	Department of Housing and Urban Development						Department of Labor			
		Total	Community development block grants	Public housing programs			Other	Total	State unemployment insurance and employment service	Workforce investment	Other
				Low rent housing assistance	Housing certificate program	Capital program					
<b>United States total. . . . .</b>	<b>4,623</b>	<b>39,379</b>	<b>5,575</b>	<b>3,461</b>	<b>20,950</b>	<b>3,654</b>	<b>5,740</b>	<b>8,018</b>	<b>2,709</b>	<b>3,417</b>	<b>1,892</b>
Alabama . . . . .	50	512	72	112	191	82	54	124	34	64	27
Alaska . . . . .	5	212	19	8	34	5	145	66	24	27	16
Arizona . . . . .	11	499	79	15	174	10	221	118	34	55	30
Arkansas. . . . .	36	260	35	25	144	28	28	72	24	32	16
California. . . . .	530	4,467	582	114	3,017	115	639	1,126	390	572	164
Colorado . . . . .	15	476	51	14	342	13	55	89	42	27	20
Connecticut . . . . .	9	665	52	55	440	47	72	97	51	27	19
Delaware. . . . .	4	105	10	9	57	8	20	20	9	8	4
District of Columbia. . . . .	3	739	57	-91	186	501	87	275	129	27	118
Florida . . . . .	164	1,441	208	95	808	81	249	245	78	119	48
Georgia . . . . .	23	916	119	112	479	100	105	158	48	85	25
Hawaii . . . . .	3	183	27	11	98	29	18	51	15	18	18
Idaho . . . . .	2	88	18	1	52	1	17	40	20	10	10
Illinois. . . . .	14	2,009	199	253	1,050	250	257	348	130	172	46
Indiana . . . . .	15	572	88	40	339	35	70	99	38	37	24
Iowa. . . . .	12	243	51	5	140	11	36	58	24	12	22
Kansas . . . . .	14	220	48	14	113	18	28	55	19	17	20
Kentucky. . . . .	34	485	67	46	252	60	61	105	27	43	34
Louisiana . . . . .	153	572	91	63	253	85	80	120	29	78	13
Maine . . . . .	5	205	25	8	132	9	31	42	14	13	15
Maryland. . . . .	20	772	80	74	434	50	134	192	56	55	81
Massachusetts. . . . .	27	1,807	153	100	1,289	88	177	155	82	45	28
Michigan . . . . .	10	952	158	47	534	53	159	278	106	109	63
Minnesota. . . . .	35	621	79	38	363	46	94	113	48	31	34
Mississippi. . . . .	24	308	61	27	155	30	36	81	19	50	12
Missouri . . . . .	35	719	117	39	323	132	108	110	38	45	27
Montana . . . . .	3	110	15	4	45	4	41	28	9	12	7
Nebraska . . . . .	7	161	31	10	80	13	27	25	12	6	7
Nevada. . . . .	2	185	22	16	111	7	29	48	26	15	7
New Hampshire . . . . .	6	166	15	6	124	7	14	28	14	9	5
New Jersey . . . . .	37	1,502	132	155	913	127	175	158	101	38	19
New Mexico. . . . .	10	192	39	9	90	11	43	64	16	32	16
New York . . . . .	2,443	5,392	1,155	819	2,274	521	622	561	165	236	160
North Carolina . . . . .	116	792	82	96	411	78	125	193	68	46	80
North Dakota . . . . .	15	89	12	3	44	2	27	19	7	9	3
Ohio. . . . .	31	1,552	227	157	816	129	223	286	89	149	49
Oklahoma . . . . .	34	463	51	24	188	23	177	72	21	33	18
Oregon . . . . .	30	351	40	15	221	14	62	125	42	56	28
Pennsylvania . . . . .	22	1,803	268	244	818	225	248	348	137	133	79
Rhode Island . . . . .	4	295	28	21	191	20	35	33	16	11	5
South Carolina . . . . .	9	368	51	31	206	29	52	90	32	37	21
South Dakota. . . . .	6	124	24	2	53	2	42	29	6	11	12
Tennessee. . . . .	13	614	59	92	282	81	100	136	36	62	38
Texas . . . . .	228	1,821	306	113	1,048	137	218	465	122	248	94
Utah. . . . .	7	132	25	4	78	4	21	55	31	11	13
Vermont . . . . .	3	104	17	3	66	3	15	23	8	9	7
Virginia . . . . .	16	683	78	62	402	39	102	257	37	50	170
Washington . . . . .	30	687	66	35	367	49	170	248	81	116	50
West Virginia . . . . .	21	222	50	15	116	13	26	60	15	38	7
Wisconsin . . . . .	13	508	98	17	278	23	92	147	65	40	42
Wyoming. . . . .	6	40	5	1	23	1	9	19	7	9	3
Island areas:	100	744	134	119	302	129	59	261	20	223	17
American Samoa. . . . .	-	1	1	-	-	-	-	1	-	-	1
Micronesia . . . . .	6	-	-	-	-	-	-	1	-	1	-
Guam . . . . .	28	37	3	3	28	2	1	3	-	1	2
Marshall Islands . . . . .	-	-	-	-	-	-	-	1	-	1	-
Northern Marianas. . . . .	2	2	-	-	2	-	-	2	-	-	2
Palau . . . . .	-	-	-	-	-	-	-	-	-	-	-
Puerto Rico . . . . .	55	654	128	95	256	119	56	247	18	217	11
Virgin Islands . . . . .	9	51	3	21	16	9	2	6	2	2	2
Undistributed amounts . . . . .	158	233	-	155	1	78	-	2	-	-	2

See footnote at end of table.

**Table 423. Federal Aid to State and Local Governments—Selected Programs by State: 2003—Con.**

[In millions of dollars (221,042 represents \$221,042,000,000). For fiscal year ending September 30]

State and island area	Department of Health and Human Services						Department of Transportation				Other <sup>5</sup> federal aid
	Total	Administration for children			Centers for Medicare and Medicaid Services		Total	Highway trust fund	Federal transit administration	Other	
		Temporary assistance to needy families	Children & family services (Head Start)	Foster care and adoption assistance	Services	Other					
<b>United States total. . . . .</b>	<b>221,042</b>	<b>19,137</b>	<b>8,121</b>	<b>6,118</b>	<b>164,297</b>	<b>23,369</b>	<b>38,914</b>	<b>28,614</b>	<b>5,841</b>	<b>4,459</b>	<b>22,280</b>
Alabama . . . . .	3,332	149	131	34	2,682	335	693	530	39	124	338
Alaska . . . . .	833	71	55	15	535	157	643	381	35	227	401
Arizona . . . . .	4,230	324	171	71	3,258	406	604	469	41	94	474
Arkansas . . . . .	2,254	27	85	37	1,903	202	506	392	22	93	157
California . . . . .	26,780	4,131	988	1,421	17,643	2,597	4,350	2,727	1,276	348	1,891
Colorado . . . . .	2,122	156	132	78	1,417	339	511	401	38	72	365
Connecticut . . . . .	2,549	260	66	48	1,908	267	482	387	80	15	199
Delaware . . . . .	530	30	16	11	401	72	127	97	16	14	76
District of Columbia . . . . .	1,456	122	99	69	833	335	407	152	189	66	587
Florida . . . . .	9,969	718	320	153	7,475	1,303	2,030	1,650	199	181	784
Georgia . . . . .	5,652	320	212	70	4,401	649	962	778	113	71	457
Hawaii . . . . .	730	77	36	25	495	96	154	115	6	33	105
Idaho . . . . .	826	38	40	10	635	104	276	209	7	61	163
Illinois . . . . .	7,400	506	332	406	5,216	940	1,367	869	406	93	713
Indiana . . . . .	3,709	215	120	74	2,923	376	736	615	53	68	317
Iowa . . . . .	1,912	125	70	45	1,473	200	421	345	21	55	229
Kansas . . . . .	1,577	97	83	38	1,184	174	401	358	13	30	185
Kentucky . . . . .	3,553	153	145	79	2,857	320	642	509	39	95	302
Louisiana . . . . .	4,222	283	166	67	3,344	361	645	514	71	59	280
Maine . . . . .	1,519	77	41	39	1,259	104	213	181	13	20	166
Maryland . . . . .	3,497	229	100	158	2,560	450	678	425	147	105	371
Massachusetts . . . . .	5,579	484	151	116	4,222	607	739	497	164	78	472
Michigan . . . . .	6,994	685	292	241	4,850	925	950	776	65	108	601
Minnesota . . . . .	3,567	355	112	97	2,589	415	558	367	105	85	373
Mississippi . . . . .	3,021	131	187	15	2,443	245	466	364	22	80	262
Missouri . . . . .	4,521	212	152	83	3,645	429	886	725	75	86	394
Montana . . . . .	675	52	44	18	459	102	66	1	7	58	263
Nebraska . . . . .	1,160	53	49	27	892	139	257	222	8	27	132
Nevada . . . . .	878	57	36	23	629	134	286	180	26	80	259
New Hampshire . . . . .	715	41	21	17	542	94	185	140	6	39	151
New Jersey . . . . .	5,711	544	160	84	4,228	695	978	720	212	46	531
New Mexico . . . . .	2,004	104	81	26	1,599	193	311	261	16	33	619
New York . . . . .	27,695	3,491	517	757	20,831	2,099	2,199	1,250	787	161	1,185
North Carolina . . . . .	6,054	331	203	71	4,824	625	988	815	79	94	489
North Dakota . . . . .	491	26	35	14	343	73	213	182	6	24	174
Ohio . . . . .	8,872	805	304	378	6,551	835	1,186	918	171	97	579
Oklahoma . . . . .	2,502	199	124	53	1,828	297	493	398	20	75	310
Oregon . . . . .	2,431	174	108	59	1,808	282	628	378	55	195	386
Pennsylvania . . . . .	10,046	837	282	394	7,561	972	1,824	1,347	329	148	705
Rhode Island . . . . .	1,147	104	33	21	894	95	175	142	13	21	120
South Carolina . . . . .	3,228	109	106	43	2,667	303	508	438	29	40	271
South Dakota . . . . .	557	22	43	9	391	93	252	204	4	44	253
Tennessee . . . . .	5,256	209	144	40	4,450	413	672	532	53	87	500
Texas . . . . .	13,198	631	614	209	10,306	1,439	3,076	2,595	264	216	1,002
Utah . . . . .	1,193	103	56	27	853	154	287	215	39	33	251
Vermont . . . . .	655	50	24	19	495	67	124	108	11	6	97
Virginia . . . . .	2,957	188	187	107	2,020	455	850	697	83	71	477
Washington . . . . .	4,124	440	165	87	2,953	479	854	554	179	121	572
West Virginia . . . . .	1,919	128	67	38	1,510	176	462	328	23	111	240
Wisconsin . . . . .	4,072	364	127	96	3,032	453	686	579	42	65	410
Wyoming . . . . .	328	29	24	3	223	49	282	233	3	45	600
Island areas:	830	70	260	-	256	243	272	92	121	59	932
American Samoa . . . . .	15	-	4	-	4	7	25	6	-	19	48
Micronesia . . . . .	1	-	-	-	-	1	-	-	-	-	104
Guam . . . . .	29	4	4	-	10	11	21	14	-	7	59
Marshall Islands . . . . .	-	-	-	-	-	-	-	-	-	-	54
Northern Marianas . . . . .	6	-	-	-	3	3	12	2	-	11	32
Palau . . . . .	-	-	-	-	-	-	-	-	-	-	43
Puerto Rico . . . . .	735	64	240	-	231	201	192	59	120	13	499
Virgin Islands . . . . .	43	3	12	-	8	20	22	12	1	10	93
Undistributed amounts . . . . .	11	-	5	-	-	7	353	249	-	104	112

- Represents or rounds to zero <sup>1</sup> Includes programs not shown separately. <sup>2</sup> Includes "special milk program." <sup>3</sup> For Puerto Rico, amount shown is for nutritional assistance grant program, all other amounts are grant payments for food stamp administration. <sup>4</sup> FEMA = Federal Emergency Management Agency. FEMA is part of Department of Homeland Security. <sup>5</sup> Represents aid for other programs not shown.

Source: U.S. Census Bureau, Federal Aid to States for Fiscal Year 2003 (issued September 2004). See also <<http://www.census.gov/prod/2004pubs/fas03.pdf>>.

**Table 424. State and Local Government Current Receipts and Expenditures in the National Income and Product Accounts: 1990 to 2004**

[In billions of dollars (737.8 represents \$737,800,000,000). For explanation of national income, see text, Section 13. A comprehensive National Income and Product Accounts (NIPA) revision released on December 10, 2003. For more information on this revision of the National Income and Product Accounts, go to <http://www.bea.doc.gov/bea/dn/2003benchmark/CR2003content.htm>. Minus sign(-) indicates a deficit.]

Item	1990	1995	1998	1999	2000	2001	2002	2003	2004
<b>Current receipts</b>	<b>737.8</b>	<b>990.2</b>	<b>1,163.2</b>	<b>1,236.7</b>	<b>1,319.5</b>	<b>1,373.0</b>	<b>1,411.9</b>	<b>1,494.9</b>	<b>1,585.3</b>
Current tax receipts	519.1	672.1	794.9	840.4	893.2	915.8	926.5	969.2	1,039.2
Personal current taxes	122.6	158.1	201.2	214.5	236.6	242.7	220.1	226.1	248.0
Income taxes	109.6	141.7	183.0	195.5	217.3	223.1	199.6	204.6	225.1
Other	13.0	16.4	18.2	19.0	19.4	19.6	20.5	21.6	22.9
Taxes on production and imports	374.1	482.4	558.8	590.2	621.1	642.8	675.3	708.7	751.0
Sales taxes	184.3	242.7	283.9	301.6	316.6	321.1	329.1	343.9	364.4
Property taxes	161.5	202.6	231.0	242.8	254.6	269.3	291.5	305.0	321.6
Other	28.3	37.0	43.9	45.8	49.9	52.4	54.7	59.7	65.0
Taxes on corporate income	22.5	31.7	34.9	35.8	35.5	30.2	31.2	34.4	40.2
Contributions for government social insurance	10.0	13.6	10.4	9.8	11.0	13.6	14.5	15.0	16.5
Income receipts on assets	68.4	68.4	80.9	85.3	92.2	88.8	81.6	81.0	83.2
Interest receipts	64.1	62.9	74.6	78.4	84.0	80.3	73.2	71.3	72.3
Dividends	0.2	1.0	1.7	1.8	1.9	2.0	2.1	2.5	2.8
Rents and royalties	4.2	4.5	4.6	5.1	6.3	6.5	6.2	7.1	8.1
Current transfer receipts	133.5	224.1	266.8	290.8	315.4	350.8	385.9	425.9	443.8
Federal grants-in-aid	111.4	184.1	212.8	232.9	247.3	276.1	304.4	339.9	350.4
From business (net)	7.1	13.5	22.1	23.0	28.8	31.4	32.8	32.2	33.9
From persons	14.9	26.5	31.9	34.9	39.2	43.3	48.7	53.8	59.6
Current surplus of government enterprises	6.7	12.0	10.2	10.4	7.7	4.0	3.3	3.7	2.6
<b>Current expenditures</b>	<b>730.5</b>	<b>978.2</b>	<b>1,111.2</b>	<b>1,186.3</b>	<b>1,269.5</b>	<b>1,368.2</b>	<b>1,436.9</b>	<b>1,498.1</b>	<b>1,567.8</b>
Consumption expenditures	544.6	696.1	801.4	858.9	917.8	969.8	1,016.5	1,058.5	1,099.7
Government social benefit payments to persons	127.7	217.6	235.8	252.4	271.7	305.2	331.9	350.3	374.7
Interest payments	57.9	64.2	73.6	74.6	79.5	85.5	87.4	88.9	92.6
Subsidies	0.4	0.3	0.4	0.4	0.5	7.7	1.0	0.3	0.7
<b>Net state and local government</b>	<b>7.2</b>	<b>12.0</b>	<b>52.0</b>	<b>50.4</b>	<b>50.0</b>	<b>4.8</b>	<b>-25.0</b>	<b>-3.2</b>	<b>17.6</b>
Social insurance funds	2.0	4.0	1.7	1.7	2.0	2.6	1.6	1.1	1.4
Other	5.3	8.0	50.3	48.7	47.9	2.2	-26.6	-4.3	16.2

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts, 1929-2004*; and *Survey of Current Business*, May 2005. See also <http://www.bea.doc.gov/bea/dn/nipaweb/selecttable.asp> released 28 April 2005).

**Table 425. State and Local Government Consumption Expenditures and Social Benefits in the National Income and Product Accounts: 1990 to 2004**

[In billions of dollars (671.9 represents \$671,900,000,000). For explanation of national income, see text, Section 13. A comprehensive National Income and Product Accounts (NIPA) revision released on December 10, 2003. For more information on this revision of the National Income and Product Accounts, go to <http://www.bea.doc.gov/bea/dn/2003benchmark/CR2003content.htm>.]

Expenditure	1990	1995	1998	1999	2000	2001	2002	2003	2004
<b>Consumption expenditures</b>	<b>671.9</b>	<b>850.0</b>	<b>987.9</b>	<b>1,065.0</b>	<b>1,142.8</b>	<b>1,212.8</b>	<b>1,275.8</b>	<b>1,323.3</b>	<b>1,373.9</b>
Consumption expenditures <sup>1</sup>	544.6	696.1	801.4	858.9	917.8	969.8	1,016.5	1,058.5	1,099.7
Gross investment <sup>2</sup>	127.2	154.0	186.5	206.0	225.0	243.0	259.3	264.9	274.3
Structures	98.5	117.3	143.6	159.7	176.0	192.4	208.2	213.4	221.8
Equipment and software	28.7	36.7	43.0	46.4	49.0	50.6	51.0	51.5	52.4
<b>Government social benefit payments to persons</b>	<b>127.7</b>	<b>217.6</b>	<b>235.8</b>	<b>252.4</b>	<b>271.7</b>	<b>305.2</b>	<b>331.9</b>	<b>350.3</b>	<b>(NA)</b>
Benefits from social insurance funds	9.2	10.7	10.4	10.6	11.5	12.7	13.9	14.9	(NA)
Temporary disability insurance	2.2	2.1	2.1	2.2	2.8	3.3	3.6	3.9	(NA)
Workers' compensation	7.0	8.6	8.3	8.4	8.7	9.4	10.3	11.0	(NA)
Public assistance	111.1	195.8	212.9	228.3	245.4	275.9	300.1	317.0	(NA)
Medical care	78.2	155.0	175.3	189.3	205.0	234.6	258.7	274.0	(NA)
Medicaid	73.1	149.6	170.2	184.6	199.5	227.3	250.1	264.6	(NA)
Other medical care <sup>3</sup>	5.0	5.4	5.1	4.7	5.5	7.4	8.6	9.5	(NA)
Family assistance <sup>4</sup>	19.2	22.6	17.4	17.9	18.4	18.1	17.7	18.3	(NA)
Supplemental security income	3.8	3.8	3.9	4.2	4.4	4.5	4.8	5.0	(NA)
General assistance	2.9	3.6	3.5	3.6	3.6	3.0	3.5	3.4	(NA)
Energy assistance	1.6	1.4	1.2	1.4	1.7	2.5	1.9	2.3	(NA)
Other <sup>5</sup>	5.4	9.4	11.4	11.9	12.3	13.2	13.6	13.9	(NA)
Education	5.3	8.7	9.8	10.5	11.6	13.1	14.1	14.8	(NA)
Employment and training	0.9	1.1	1.1	1.1	1.0	1.4	1.7	1.8	(NA)
Other <sup>6</sup>	1.1	1.3	1.6	1.8	2.1	2.1	2.1	1.9	(NA)

NA Not available. <sup>1</sup> Government consumption expenditures are services (such as education and national defense) produced by government that are valued at their cost of production. Excludes government sales to other sectors and government own-account investment (construction and software). <sup>2</sup> Gross government investment consists of general government and government enterprise expenditures for fixed assets; inventory investment is included in government consumption expenditures. <sup>3</sup> Consists of general medical assistance and state child health care programs. <sup>4</sup> Consists of aid to families with dependent children and, beginning with 1996, assistance programs operating under the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. <sup>5</sup> Consists of expenditures for food under the supplemental program for women, infants, and children; foster care; adoption assistance; and payments to nonprofit welfare institutions. <sup>6</sup> Consists largely of veterans benefits, Alaska dividends, and crime-victim payments.

Source: U.S. Bureau of Economic Analysis, *National Income and Product Accounts 1929-2004*; and *Survey of Current Business*, May 2005 <http://www.bea.gov/bea/dn/nipaweb/selecttable.asp?selected=N> (released April 8, 2005).

**Table 426. State and Local Governments—Summary of Finances: 1990 to 2002**

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

Item	Total (mil. dol.)				Per capita <sup>1</sup> (dol.)			
	1990	2000	2001	2002	1990	2000	2001	2002
<b>Revenue <sup>2</sup></b> . . . . .	<b>1,032,115</b>	<b>1,942,328</b>	<b>1,890,891</b>	<b>1,807,573</b>	<b>4,150</b>	<b>6,902</b>	<b>6,627</b>	<b>6,277</b>
<b>From federal government</b> . . . . .	<b>136,802</b>	<b>291,950</b>	<b>324,033</b>	<b>360,534</b>	<b>550</b>	<b>1,037</b>	<b>1,136</b>	<b>1,252</b>
Public welfare . . . . .	59,961	148,549	167,823	183,868	241	528	588	638
Highways . . . . .	14,368	24,414	28,702	30,382	58	87	101	106
Education . . . . .	23,233	45,873	49,945	55,997	93	163	175	194
Health and hospitals . . . . .	5,904	15,611	17,839	19,678	24	55	63	68
Housing and community development . . . . .	9,655	17,690	18,541	22,628	39	63	65	79
Other and unallocable . . . . .	23,683	39,812	41,184	47,981	95	141	144	167
<b>From state and local sources</b> . . . . .	<b>895,313</b>	<b>1,650,379</b>	<b>1,566,858</b>	<b>1,447,039</b>	<b>3,600</b>	<b>5,864</b>	<b>5,492</b>	<b>5,025</b>
General, net intergovernmental . . . . .	712,700	1,249,373	1,323,128	1,324,241	2,865	4,439	4,637	4,598
Taxes . . . . .	501,619	872,351	914,119	904,971	2,017	3,100	3,204	3,143
Property . . . . .	155,613	249,178	263,689	279,122	626	885	924	969
Sales and gross receipts . . . . .	177,885	309,290	320,217	324,040	715	1,099	1,122	1,125
Individual income . . . . .	105,640	211,661	226,334	202,858	425	752	793	704
Corporation income . . . . .	23,566	36,059	35,296	28,152	95	128	124	98
Other . . . . .	38,915	66,164	68,583	70,800	156	235	240	246
Charges and miscellaneous . . . . .	211,081	377,022	409,009	419,270	849	1,340	1,434	1,456
Utility and liquor stores . . . . .	58,642	89,546	100,460	107,387	236	318	352	373
Water supply system . . . . .	17,674	30,515	30,794	33,207	71	108	108	115
Electric power system . . . . .	29,268	42,436	50,952	54,404	118	151	179	189
Gas supply system . . . . .	5,216	8,049	8,764	8,950	21	29	31	31
Transit system . . . . .	3,043	3,954	5,096	5,762	12	14	18	20
Liquor stores . . . . .	3,441	4,592	4,854	5,065	14	16	17	18
Insurance trust revenue <sup>3</sup> . . . . .	123,970	311,460	143,271	15,410	498	1,107	502	54
Employee retirement . . . . .	94,268	273,881	102,692	-29,261	379	973	360	-102
Unemployment compensation . . . . .	18,441	23,366	23,341	27,086	74	83	82	94
<b>Direct expenditure</b> . . . . .	<b>972,695</b>	<b>1,742,914</b>	<b>1,894,847</b>	<b>2,044,331</b>	<b>3,911</b>	<b>6,193</b>	<b>6,641</b>	<b>7,099</b>
By function:								
Direct general expenditure <sup>3</sup> . . . . .	831,573	1,502,768	1,621,760	1,730,809	3,356	5,340	5,684	6,010
Education <sup>3</sup> . . . . .	288,148	521,612	563,575	594,591	1,159	1,853	1,975	2,065
Elementary and secondary . . . . .	202,009	365,181	392,278	411,073	812	1,298	1,375	1,427
Higher education . . . . .	73,418	134,352	146,158	156,810	295	477	512	545
Highways . . . . .	61,057	101,336	107,235	115,467	245	360	376	401
Public welfare . . . . .	107,287	233,350	257,380	279,598	444	829	902	971
Health . . . . .	24,223	51,366	53,465	59,132	97	183	187	205
Hospitals . . . . .	50,412	75,976	80,545	87,247	203	270	282	303
Police protection . . . . .	30,577	56,798	59,584	64,492	123	202	209	224
Fire protection . . . . .	13,186	23,102	24,970	25,978	53	82	88	90
Correction . . . . .	24,635	48,805	52,370	54,687	100	173	184	190
Natural resources . . . . .	12,330	20,235	22,163	22,000	50	72	78	76
Sanitation and sewerage . . . . .	28,453	45,261	46,718	50,286	114	161	164	175
Housing and community development . . . . .	15,479	26,590	27,402	31,610	62	94	96	110
Parks and recreation . . . . .	14,326	25,038	27,920	30,096	58	89	98	105
Financial administration . . . . .	16,217	29,300	30,007	32,653	65	104	105	113
Interest on general debt <sup>4</sup> . . . . .	49,739	69,814	73,836	75,303	200	248	259	261
Utility and liquor stores <sup>4</sup> . . . . .	77,801	114,916	133,544	143,851	313	408	468	500
Water supply system . . . . .	22,101	35,789	36,757	40,527	89	127	129	141
Electric power system . . . . .	30,997	39,719	54,921	55,952	125	141	192	194
Gas supply system . . . . .	2,989	3,724	5,023	5,720	12	13	18	20
Transit system . . . . .	18,788	31,883	32,875	37,468	76	113	115	130
Liquor stores . . . . .	2,926	3,801	3,968	4,183	12	14	14	15
Insurance trust expenditure <sup>3</sup> . . . . .	63,321	125,230	139,543	169,672	255	445	489	589
Employee retirement . . . . .	38,355	95,679	104,414	114,208	154	340	366	397
Unemployment compensation . . . . .	16,499	18,648	22,986	42,166	66	66	81	146
By character and object:								
Current operation . . . . .	700,131	1,288,746	1,405,033	1,497,216	2,815	4,579	4,924	5,199
Capital outlay . . . . .	123,102	217,063	233,258	257,214	495	771	818	893
Construction . . . . .	89,144	161,694	177,094	197,629	358	575	621	686
Equipment, land, and existing structures . . . . .	33,958	55,369	56,164	59,585	137	197	197	207
Assistance and subsidies . . . . .	27,227	31,375	32,583	33,282	109	111	114	116
Interest on debt (general and utility) . . . . .	58,914	80,499	84,431	86,948	237	286	296	302
Insurance benefits and repayments . . . . .	63,321	125,230	139,543	169,672	255	445	489	589
<b>Expenditure for salaries and wages <sup>5</sup></b> . . . . .	<b>340,654</b>	<b>548,796</b>	<b>587,124</b>	<b>610,879</b>	<b>1,372</b>	<b>1,950</b>	<b>2,058</b>	<b>2,121</b>
<b>Debt outstanding, year end</b> . . . . .	<b>858,006</b>	<b>1,451,815</b>	<b>1,554,018</b>	<b>1,686,106</b>	<b>3,460</b>	<b>5,159</b>	<b>5,447</b>	<b>5,855</b>
Long-term . . . . .	838,700	1,427,524	1,531,897	1,642,864	3,382	5,073	5,369	5,705
Short-term . . . . .	19,306	24,291	22,121	43,242	78	86	78	150
Long-term debt:								
Issued . . . . .	108,468	184,831	199,576	262,339	436	657	699	911
Retired . . . . .	64,831	121,897	130,574	162,463	261	433	458	564

<sup>1</sup> 1990 and 2000 based on enumerated resident population as of April 1. Other years based on estimated resident population as of July 1; see Table 17. <sup>2</sup> Aggregates exclude duplicative transactions between state and local governments; see source. <sup>3</sup> Includes amounts not shown separately. <sup>4</sup> Interest on utility debt included in "utility expenditure." For total interest on debt, see "Interest on debt (general and utility)." <sup>5</sup> Included in items above.

Source: U.S. Census Bureau, *Government Finances*, 2001-02. See also <<http://www.census.gov/govs/www/estimate02.html>> (accessed 8 April 2005).

**Table 427. State and Local Governments—Revenue and Expenditures by Function: 2002**

[In millions of dollars (1,807,573 represents \$1,807,573,000,000) except as indicated. For fiscal year ending in year shown; see text, this section. Local government amounts are estimates subject to sampling variation; see Appendix III and source. Minus sign (-) indicated net loss]

Item	Amount (mil. dol.)			Per capita <sup>1</sup> (dol.)		
	State and local	State	Local	State and local	State	Local
<b>Revenue <sup>2</sup></b>	<b>1,807,573</b>	<b>1,097,829</b>	<b>1,083,129</b>	<b>6,277</b>	<b>3,820</b>	<b>3,761</b>
Intergovernmental revenue <sup>2</sup>	360,534	335,423	398,497	1,252	1,167	1,384
Total revenue from own sources <sup>2</sup>	1,447,039	762,406	684,632	5,025	2,653	2,377
General revenue from own sources	1,324,241	726,882	597,359	4,598	2,529	2,074
Taxes <sup>3</sup>	904,971	535,241	369,730	3,143	1,862	1,284
Property	279,122	9,702	269,419	969	34	936
Individual income	202,858	185,697	17,162	704	646	60
Corporation income	28,152	25,123	3,029	98	87	11
Sales and gross receipts	324,040	262,361	61,679	1,125	913	214
General	222,987	179,665	43,321	774	625	150
Selective <sup>3</sup>	101,053	82,695	18,358	351	288	64
Motor fuel	33,044	31,968	1,076	115	111	4
Alcoholic beverages	4,600	4,249	351	16	15	1
Tobacco products	9,093	8,902	191	32	31	1
Public utilities	20,294	10,288	10,006	70	36	35
Motor vehicle and operators' licenses	18,364	17,060	1,304	64	59	5
Death and gift	7,510	7,384	126	26	26	-
Charges and miscellaneous <sup>3</sup>	419,270	191,641	227,629	1,456	667	790
Current charges <sup>3</sup>	253,193	99,811	153,382	879	347	533
Education	72,401	55,166	17,235	251	192	60
School lunch sales	5,956	19	5,937	21	-	21
Higher education	61,495	54,552	6,877	213	190	24
Natural resources	2,966	2,115	850	10	7	3
Hospitals	65,645	24,144	41,502	228	84	144
Sewerage	27,089	34	27,056	94	-	94
Solid waste management	11,190	370	10,820	39	1	38
Parks and recreation	7,109	1,199	5,820	24	4	20
Housing and community development	4,296	529	3,766	2	13	13
Airports	12,331	792	11,539	43	3	40
Sea and inland port facilities	2,685	736	1,949	9	3	7
Highways	8,369	5,292	3,106	29	18	11
Interest earnings	67,078	31,887	35,211	233	111	122
Special assessments	4,779	119	4,661	17	-	16
Sale of property	2,350	1,002	1,348	8	3	5
Utility and liquor store revenue	107,387	16,223	91,164	373	56	317
Insurance trust revenue	15,410	19,301	-3,891	54	67	-14
<b>Expenditure <sup>2</sup></b>	<b>2,048,719</b>	<b>1,280,290</b>	<b>1,140,082</b>	<b>7,114</b>	<b>4,455</b>	<b>3,959</b>
Intergovernmental expenditure <sup>2</sup>	4,387	364,789	11,252	15	1,269	39
Direct expenditure <sup>2</sup>	2,044,331	915,501	1,128,830	7,099	3,185	3,920
General expenditure <sup>3</sup>	1,730,809	744,438	986,371	6,010	2,590	3,425
Education <sup>3</sup>	594,591	162,054	432,537	2,065	564	1,502
Elementary and secondary education	411,073	4,065	407,008	1,427	14	1,413
Higher education	156,810	131,282	25,529	545	457	89
Public welfare	279,598	239,903	39,695	971	835	138
Hospitals	87,247	36,965	50,282	303	129	175
Health	59,132	29,837	29,295	205	104	102
Highways	115,467	71,248	44,219	401	248	154
Police protection	64,492	9,408	55,084	224	33	191
Fire protection	25,978	-	25,978	90	-	90
Corrections	54,687	36,472	18,215	190	127	63
Natural resources	22,000	16,588	5,412	76	58	19
Sewerage	31,238	1,050	30,189	108	4	105
Solid waste management	19,047	2,736	16,311	66	10	57
Housing and community development	31,610	3,783	27,827	110	13	97
Governmental administration	92,789	39,912	52,878	322	139	184
Parks and recreation	30,096	4,953	25,143	105	17	87
Interest on general debt	75,303	31,426	43,876	261	109	152
Utility	139,668	20,279	119,389	485	71	415
Liquor store expenditure	4,183	3,498	685	15	12	2
Insurance trust expenditure	169,672	147,286	22,386	589	512	78
By character and object:						
Current operation	1,497,216	620,763	876,454	5,199	2,160	3,044
Capital outlay	257,214	89,919	167,295	893	313	581
Construction	197,629	71,035	126,594	686	247	440
Equip., land, and existing structures	59,585	18,884	40,700	207	66	141
Assistance and subsidies	33,282	24,313	8,968	116	85	31
Interest on debt (general and utility)	86,948	33,220	53,728	302	116	187
Insurance benefits and repayments	169,672	147,286	22,386	589	512	78
<b>Expenditure for salaries and wages <sup>4</sup></b>	<b>610,879</b>	<b>169,064</b>	<b>441,833</b>	<b>2,121</b>	<b>588</b>	<b>1,534</b>

- Represents or rounds to zero. <sup>1</sup> Based on estimated resident population as of July 1. <sup>2</sup> Aggregates exclude duplicative transactions between levels of government; see source. <sup>3</sup> Includes amounts not shown separately. <sup>4</sup> Included in items shown above.

Source: U.S. Census Bureau, *Government Finances*, 2001-02. See also <<http://www.census.gov/govs/www/estimate02.html>> (accessed 28 April 2005).

**Table 428. State and Local Governments—Capital Outlays: 1990 to 2002**

[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	1995	1997	1998	1999	2000	2001	2002
<b>State &amp; local governments: Total</b>	<b>123,102</b>	<b>151,440</b>	<b>171,414</b>	<b>181,871</b>	<b>198,483</b>	<b>217,063</b>	<b>233,258</b>	<b>257,214</b>
Annual percent change <sup>1</sup>	4.9	10.1	7.9	6.1	9.1	9.4	7.5	10.3
Percent of direct expenditure	12.7	11.2	11.8	11.9	12.2	12.5	12.3	12.6
Direct expenditure	972,695	1,347,763	1,456,698	1,525,762	1,622,103	1,742,914	1,894,847	2,044,331
By function:								
Education <sup>2</sup>	25,997	35,708	44,077	49,332	54,418	60,968	65,116	71,533
Elementary and secondary	18,057	24,808	32,210	36,198	40,768	45,150	48,404	53,151
Higher education	7,441	10,461	11,279	12,590	13,114	15,257	15,911	17,648
Highways	33,867	42,561	44,962	48,067	51,906	56,439	60,108	66,170
Health and hospitals	3,848	4,883	5,065	5,692	5,699	5,502	5,630	6,136
Natural resources	2,545	2,891	3,041	3,206	3,359	3,447	4,908	4,247
Housing <sup>3</sup>	3,997	4,527	5,490	5,544	5,615	6,184	5,888	6,939
Air transportation	3,434	3,802	4,877	5,004	6,666	6,717	8,420	8,551
Water transportation <sup>4</sup>	924	1,101	1,376	1,252	1,487	1,618	4,306	1,691
Sewerage	8,356	8,894	9,589	9,061	9,718	10,093	9,224	11,574
Parks and recreation	3,877	4,085	5,577	6,154	6,486	6,916	8,540	9,093
Utilities	16,601	19,028	20,107	20,357	21,861	24,847	24,553	30,228
Water	6,873	7,466	8,721	8,644	10,325	10,542	10,742	11,818
Electric	3,976	3,715	3,459	3,026	3,613	4,177	4,812	6,538
Transit	310	340	399	986	389	400	453	358
Gas	5,443	7,507	7,528	7,701	7,533	9,728	8,545	11,514
Other	19,657	23,961	27,254	28,202	31,268	33,431	36,566	41,053
<b>State governments: Total</b>	<b>45,524</b>	<b>57,829</b>	<b>59,599</b>	<b>64,441</b>	<b>68,509</b>	<b>76,233</b>	<b>81,881</b>	<b>89,919</b>
Annual percent change <sup>1</sup>	5.6	9.3	1.1	8.1	6.3	11.3	7.4	9.8
Direct expenditure	397,291	596,325	629,049	651,098	693,432	757,027	835,782	915,501
Percent of direct expenditure	11.5	9.7	9.5	9.9	9.9	10.1	9.8	9.8
By function:								
Education <sup>2</sup>	7,253	10,042	10,915	11,970	12,294	14,077	14,936	16,589
Highways	24,850	31,687	32,726	35,008	37,986	41,651	44,761	49,272
Health and hospitals	1,531	2,402	2,253	2,274	2,276	2,228	2,390	2,240
Natural resources	1,593	1,956	2,058	2,199	2,349	2,758	3,105	2,766
Housing <sup>3</sup>	119	187	225	202	202	860	600	582
Air transportation	339	356	446	339	536	561	667	525
Water transportation <sup>4</sup>	203	223	269	305	270	310	362	346
Sewerage	333	853	474	639	627	403	393	405
Parks and recreation	601	650	938	1,293	1,023	1,044	1,185	1,483
Utilities	2,605	2,226	2,361	2,758	3,034	4,232	3,641	5,145
Other	6,098	7,246	6,934	7,454	7,912	8,108	9,840	10,567
<b>Local governments: Total</b>	<b>77,578</b>	<b>93,611</b>	<b>111,814</b>	<b>117,430</b>	<b>129,974</b>	<b>140,830</b>	<b>151,377</b>	<b>167,295</b>
Annual percent change <sup>1</sup>	4.5	10.6	11.8	5.0	10.7	8.4	7.5	10.5
Direct expenditure	575,404	751,438	827,648	874,664	928,671	985,886	1,059,065	1,128,830
Percent of direct expenditure	13.5	12.5	13.5	13.4	14.0	14.3	14.3	14.8
By function:								
Education <sup>2</sup>	18,744	29,858	33,162	37,362	42,124	46,890	50,180	54,944
Elementary and secondary	17,669	28,402	31,670	35,763	40,160	44,629	47,808	52,661
Higher education	1,076	1,456	1,492	1,600	1,964	2,261	2,372	2,283
Highways	9,017	10,874	12,235	13,059	13,920	14,789	15,347	16,898
Health and hospitals	2,316	2,481	2,811	3,418	3,423	3,274	3,239	3,895
Natural resources	952	935	983	1,007	1,010	1,589	1,803	1,481
Housing <sup>3</sup>	3,878	4,340	5,265	5,342	5,413	5,324	5,288	6,357
Air transportation	3,095	3,446	4,431	4,665	6,129	6,156	7,753	8,026
Water transportation <sup>4</sup>	722	877	1,107	947	1,217	1,308	3,944	1,345
Sewerage	8,023	8,040	9,116	8,422	9,091	9,690	8,831	11,169
Parks and recreation	3,276	3,435	4,639	4,861	5,463	5,872	7,355	7,611
Utilities	13,996	16,801	17,746	17,599	18,827	20,615	20,912	25,083
Other	13,559	16,175	20,320	20,748	23,356	25,323	26,726	30,486

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

Source: U.S. Census Bureau, 1990, *Government Finances*, Series GF, No. 5, annual; thereafter, <<http://www.census.gov/govs/www/estimate02.html>> (accessed 8 April 2005).

**Table 429. State and Local Governments—Expenditure for Public Works: 1995 to 2002**

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

Item	Water transport and terminals							
	Total	Highways	Airport transportation	Water transport and terminals	Sewerage	Solid waste management	Water supply	Mass transit
<b>1995, Total</b>	<b>180,148</b>	<b>77,109</b>	<b>8,397</b>	<b>2,309</b>	<b>23,583</b>	<b>14,990</b>	<b>28,041</b>	<b>25,719</b>
State	56,392	46,893	783	604	1,462	1,658	178	4,814
Local	123,756	30,216	7,614	1,706	22,121	13,331	27,863	20,904
Capital expenditures (percent)	40.7	55.2	45.3	47.7	37.7	13.2	26.6	29.2
<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>2002, Total</b>	<b>263,529</b>	<b>115,467</b>	<b>16,209</b>	<b>3,571</b>	<b>31,238</b>	<b>19,047</b>	<b>40,527</b>	<b>37,468</b>
State	85,801	71,248	1,170	1,015	1,050	2,736	386	8,195
Local	177,728	44,219	15,039	2,556	30,189	16,311	40,141	29,273
Capital expenditures (percent)	42.9	57.3	52.8	47.3	37.1	8.4	29.2	30.7

Source: U.S. Census Bureau; *State and Local Government Finance Estimates by State*, annual, and unpublished data. <<http://www.census.gov/govs/estimate/02.html>>; (accessed 8 April 2005).

**Table 430. State and Local Governments—Revenue by State: 2002**

[In millions of dollars (1,807,573 represents \$1,807,573,000,000). For fiscal year ending in year shown; see text, this section]

State	Total revenue <sup>1</sup>	General revenue								
		Total	Intergovernmental from federal Government	General revenue own sources	Taxes					
					Total <sup>1</sup>	Prop-erty	Sales and gross receipts	Individual in-come <sup>2</sup>	Motor vehicle	Other taxes
<b>United States . . .</b>	<b>1,807,573</b>	<b>1,684,776</b>	<b>360,534</b>	<b>1,324,241</b>	<b>904,971</b>	<b>279,122</b>	<b>324,040</b>	<b>231,010</b>	<b>16,944</b>	<b>53,856</b>
Alabama . . . . .	24,740	23,741	6,263	17,478	9,719	1,474	4,800	2,449	207	789
Alaska . . . . .	6,993	7,209	1,789	5,420	2,070	830	311	269	47	613
Arizona . . . . .	30,083	25,524	5,719	19,805	14,420	4,254	7,081	2,437	153	495
Arkansas . . . . .	13,616	13,260	3,645	9,614	6,461	1,004	3,340	1,743	107	267
California . . . . .	250,725	226,644	48,250	178,394	120,424	30,243	41,560	38,380	1,740	8,502
Colorado . . . . .	25,657	26,041	4,269	21,772	13,900	4,162	5,302	3,681	184	571
Connecticut . . . . .	24,831	22,805	4,039	18,766	15,125	5,995	4,516	3,835	241	538
Delaware . . . . .	5,972	5,600	959	4,641	2,687	400	326	1,015	32	914
District of Columbia . . . . .	7,352	6,922	2,840	4,082	3,228	803	936	1,160	19	309
Florida . . . . .	92,631	86,663	14,956	71,707	44,840	15,754	22,936	1,219	957	3,974
Georgia . . . . .	46,166	44,360	9,357	35,002	24,058	6,640	9,395	7,056	269	699
Hawaii . . . . .	7,452	7,429	1,547	5,881	4,240	615	2,244	1,164	133	83
Idaho . . . . .	6,873	6,620	1,415	5,204	3,291	959	1,135	919	116	162
Illinois . . . . .	73,588	69,098	12,717	56,382	41,570	15,873	13,876	8,855	1,458	1,508
Indiana . . . . .	34,221	32,363	6,283	26,080	16,987	5,976	5,522	4,831	301	357
Iowa . . . . .	17,601	16,871	3,626	13,245	8,330	2,878	2,886	1,903	378	285
Kansas . . . . .	15,985	14,635	3,098	11,537	7,975	2,525	3,066	1,977	145	262
Kentucky . . . . .	22,475	21,231	5,414	15,817	10,781	1,977	3,942	3,798	214	849
Louisiana . . . . .	27,373	26,048	6,485	19,563	12,182	1,940	6,949	2,053	118	1,121
Maine . . . . .	8,019	8,077	1,901	6,176	4,541	1,912	1,242	1,150	105	132
Maryland . . . . .	33,468	32,319	5,927	26,391	19,874	5,412	4,974	8,004	200	1,285
Massachusetts . . . . .	41,925	39,002	6,176	32,826	23,895	8,722	5,363	8,725	270	815
Michigan . . . . .	63,099	57,942	12,543	45,398	30,644	9,793	10,238	8,663	891	1,059
Minnesota . . . . .	35,131	33,193	6,088	27,105	18,456	5,215	5,918	5,977	497	850
Mississippi . . . . .	15,905	15,293	4,625	10,667	6,524	1,647	3,255	1,181	112	329
Missouri . . . . .	30,621	29,062	7,329	21,733	15,123	3,880	6,044	4,229	249	721
Montana . . . . .	5,511	5,122	1,590	3,532	2,135	852	374	586	127	196
Nebraska . . . . .	12,031	9,821	1,973	7,848	5,316	1,749	1,819	1,261	104	383
Nevada . . . . .	12,809	11,417	1,632	9,785	6,433	1,702	3,840	-	130	761
New Hampshire . . . . .	6,729	6,406	1,296	5,110	3,599	2,169	605	449	77	299
New Jersey . . . . .	54,835	55,256	8,949	46,307	34,629	16,050	8,804	7,969	372	1,435
New Mexico . . . . .	11,503	10,868	3,124	7,744	4,878	756	2,319	1,107	119	576
New York . . . . .	170,982	155,541	36,186	119,356	88,878	26,826	22,491	35,283	808	3,471
North Carolina . . . . .	48,597	44,165	10,241	33,924	22,576	5,422	7,852	7,933	437	932
North Dakota . . . . .	4,227	3,994	1,156	2,838	1,729	532	689	250	52	206
Ohio . . . . .	72,627	65,568	13,863	51,704	36,165	10,643	10,766	12,555	718	1,483
Oklahoma . . . . .	19,161	18,061	4,413	13,648	8,782	1,482	3,446	2,460	570	824
Oregon . . . . .	23,201	21,625	6,438	15,187	9,003	3,139	889	3,871	275	829
Pennsylvania . . . . .	73,694	71,961	16,026	55,935	37,627	10,911	11,291	10,708	771	3,945
Rhode Island . . . . .	6,862	6,636	1,766	4,870	3,622	1,462	1,164	852	53	91
South Carolina . . . . .	24,985	21,239	5,333	15,907	9,752	3,096	3,425	2,509	110	611
South Dakota . . . . .	3,964	3,902	1,150	2,752	1,841	668	930	41	66	137
Tennessee . . . . .	33,483	27,484	7,604	19,880	12,974	3,453	7,461	649	342	1,069
Texas . . . . .	114,018	109,128	22,915	86,214	58,981	24,521	28,639	-	1,292	4,528
Utah . . . . .	13,789	12,499	2,613	9,886	6,026	1,420	2,619	1,716	86	186
Vermont . . . . .	4,046	3,857	1,087	2,770	1,965	824	573	445	41	83
Virginia . . . . .	38,780	39,026	6,235	32,791	22,131	6,711	6,542	7,020	447	1,411
Washington . . . . .	42,124	36,345	7,042	29,303	19,514	5,791	11,976	-	338	1,410
West Virginia . . . . .	11,345	10,111	2,999	7,112	4,641	901	1,980	1,255	88	418
Wisconsin . . . . .	31,424	32,555	6,456	26,100	18,610	6,466	5,698	5,419	314	713
Wyoming . . . . .	4,346	4,237	1,187	3,050	1,818	692	691	-	63	372

See footnote at end of table.



**Table 430. State and Local Governments—Revenue by State: 2002—Con.**

[In millions of dollars (419,270 represents \$419,270,000,000). For fiscal year ending in year shown; see text, this section. Minus sign (-) indicates net loss.]

State	General revenue								Utility and liquor stores	Insurance trust revenue
	Current charges and miscellaneous revenue									
	Total	Current charges				Miscellaneous revenue				
		Total <sup>1</sup>	Educa-tion	Hospitals	Sewer-age	Total <sup>1</sup>	Interest earnings	Special assessments		
<b>United States . . .</b>	<b>419,270</b>	<b>253,193</b>	<b>72,401</b>	<b>65,645</b>	<b>27,089</b>	<b>166,077</b>	<b>67,078</b>	<b>4,779</b>	<b>107,387</b>	<b>15,410</b>
Alabama . . . . .	7,759	5,992	1,457	3,519	257	1,767	678	3	2,138	-1,140
Alaska . . . . .	3,350	696	146	65	53	2,654	1,226	8	225	-441
Arizona . . . . .	5,385	2,893	1,099	265	386	2,492	1,064	73	3,193	1,367
Arkansas . . . . .	3,153	1,960	707	640	171	1,194	493	8	595	-238
California . . . . .	57,970	36,003	7,950	7,952	3,585	21,967	9,107	1,205	21,061	3,020
Colorado . . . . .	7,872	4,603	1,618	834	488	3,269	1,323	142	1,755	-2,140
Connecticut . . . . .	3,641	1,763	558	342	189	1,878	737	25	508	1,518
Delaware . . . . .	1,954	908	313	33	113	1,046	364	1	170	202
District of Columbia . . . . .	854	302	18	-	92	553	132	1	499	-69
Florida . . . . .	26,867	15,022	2,741	3,635	1,614	11,844	4,333	1,207	5,689	278
Georgia . . . . .	10,944	6,963	1,468	2,978	650	3,981	1,466	21	3,109	-1,303
Hawaii . . . . .	1,642	1,037	224	180	145	605	291	17	197	-174
Idaho . . . . .	1,913	1,299	280	516	104	614	318	28	206	47
Illinois . . . . .	14,812	7,886	2,868	912	831	6,926	3,089	145	2,781	1,708
Indiana . . . . .	9,093	5,763	2,263	1,774	750	3,331	1,000	26	1,720	138
Iowa . . . . .	4,915	3,288	1,271	1,295	255	1,626	479	17	731	-1
Kansas . . . . .	3,562	2,084	757	546	190	1,478	683	82	864	486
Kentucky . . . . .	5,037	2,824	998	586	282	2,213	1,304	34	951	292
Louisiana . . . . .	7,381	4,441	995	2,308	235	2,940	1,114	5	900	425
Maine . . . . .	1,635	802	311	64	116	833	308	2	174	-231
Maryland . . . . .	6,517	3,920	1,800	86	590	2,597	868	108	701	448
Massachusetts . . . . .	8,930	3,823	1,198	323	682	5,107	2,006	32	2,288	636
Michigan . . . . .	14,754	9,324	3,644	1,912	1,118	5,430	2,194	182	2,241	2,916
Minnesota . . . . .	8,649	4,874	1,429	1,034	613	3,775	1,393	276	1,581	356
Mississippi . . . . .	4,144	3,066	777	1,605	139	1,077	399	8	780	-168
Missouri . . . . .	6,610	3,882	1,423	1,133	395	2,728	1,309	18	1,240	319
Montana . . . . .	1,397	748	325	41	50	649	315	45	122	266
Nebraska . . . . .	2,532	1,435	563	353	102	1,097	419	37	2,348	-139
Nevada . . . . .	3,352	2,196	392	496	235	1,156	586	47	835	557
New Hampshire . . . . .	1,511	805	388	6	76	706	388	1	404	-81
New Jersey . . . . .	11,678	6,802	1,948	783	1,135	4,876	1,574	21	1,314	-1,734
New Mexico . . . . .	2,867	1,230	393	385	114	1,636	722	20	367	268
New York . . . . .	30,477	18,180	2,846	5,137	1,456	12,297	4,516	97	9,446	5,994
North Carolina . . . . .	11,348	8,543	2,075	3,787	962	2,804	1,341	14	2,891	1,541
North Dakota . . . . .	1,109	706	285	5	30	403	150	46	76	156
Ohio . . . . .	15,539	9,107	3,653	1,793	1,362	6,432	2,604	157	2,478	4,581
Oklahoma . . . . .	4,866	3,265	1,344	791	231	1,601	610	5	1,048	52
Oregon . . . . .	6,184	3,894	1,073	745	525	2,290	652	58	1,319	257
Pennsylvania . . . . .	18,308	11,080	3,355	2,938	1,489	7,229	3,190	83	3,184	-1,451
Rhode Island . . . . .	1,248	555	252	4	59	693	289	4	135	90
South Carolina . . . . .	6,155	4,579	1,202	2,215	262	1,576	681	27	2,212	1,533
South Dakota . . . . .	910	424	190	29	45	486	253	4	176	-113
Tennessee . . . . .	6,906	5,141	1,451	1,959	417	1,765	662	17	5,670	330
Texas . . . . .	27,233	16,160	5,025	4,448	1,959	11,073	4,818	93	7,220	-2,330
Utah . . . . .	3,860	2,504	955	629	163	1,356	480	22	1,577	-288
Vermont . . . . .	805	437	294	-	36	368	169	3	200	-12
Virginia . . . . .	10,660	6,520	2,063	1,602	741	4,140	1,604	73	1,596	-1,842
Washington . . . . .	9,790	6,599	1,799	1,534	907	3,191	1,340	104	5,163	616
West Virginia . . . . .	2,471	1,310	450	260	123	1,160	467	10	195	1,039
Wisconsin . . . . .	7,490	4,857	1,635	752	532	2,632	1,180	110	957	-2,088
Wyoming . . . . .	1,231	696	132	413	33	535	391	11	156	-46

- Represents or rounds to zero. <sup>1</sup> Includes items not shown separately. <sup>2</sup> Includes individual and corporate income taxes.

Source: U.S. Census Bureau; *State and Local Government Finance Estimates by State*, annual, and unpublished data. See also <<http://www.census.gov/govs/estimate/02.html>>; (accessed 8 April 2005).

**Table 431. State and Local Governments—Expenditures and Debt by State: 2002**

[In millions of dollars (2,048,719 represents \$2,048,719,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	General expenditure										
	Total expenditure	Total		Direct general expenditures, total	Education and social services			Highways	Public safety		
		Amount	Per capita (dol.)		Education	Public welfare	Health and hospitals		Police protection	Fire protection	Corrections
<b>United States . . .</b>	<b>2,048,719</b>	<b>1,735,196</b>	<b>6,026</b>	<b>1,730,809</b>	<b>594,591</b>	<b>279,598</b>	<b>146,380</b>	<b>115,467</b>	<b>64,492</b>	<b>25,978</b>	<b>54,687</b>
Alabama . . . . .	28,531	24,605	5,493	24,605	8,320	4,162	4,082	1,668	710	279	460
Alaska . . . . .	9,397	8,443	13,172	8,443	2,107	1,035	263	916	264	85	175
Arizona . . . . .	31,308	25,252	4,641	25,252	8,796	3,286	1,209	1,913	1,259	485	1,122
Arkansas . . . . .	14,570	13,068	4,829	13,068	4,783	2,593	915	1,307	403	148	369
California . . . . .	293,424	238,503	6,814	235,627	76,827	35,559	20,961	11,467	10,147	4,170	9,012
Colorado . . . . .	31,891	27,102	6,021	27,099	9,011	2,823	2,040	2,836	1,072	424	856
Connecticut . . . . .	27,592	24,199	6,996	24,199	7,852	3,472	1,903	1,224	781	391	638
Delaware . . . . .	5,947	5,358	6,647	5,357	1,937	659	327	464	191	24	245
District of Columbia . . . . .	7,832	6,180	10,860	6,180	1,175	1,462	555	69	385	136	174
Florida . . . . .	99,307	87,082	5,217	87,082	25,795	12,500	7,491	6,720	4,393	1,856	3,365
Georgia . . . . .	52,310	44,951	5,261	44,951	17,366	6,159	4,832	2,939	1,555	636	1,765
Hawaii . . . . .	9,402	8,304	6,691	8,289	2,257	1,141	652	419	255	104	157
Idaho . . . . .	7,565	6,804	5,066	6,804	2,423	1,035	605	618	241	82	229
Illinois . . . . .	87,401	73,822	5,865	73,819	25,953	9,861	5,199	5,676	3,226	1,358	1,879
Indiana . . . . .	36,302	32,796	5,327	32,796	12,193	5,313	2,876	2,031	895	503	841
Iowa . . . . .	19,294	17,229	5,868	17,186	6,467	2,682	1,886	1,762	458	161	330
Kansas . . . . .	16,718	14,876	5,485	14,876	5,501	2,003	1,231	1,528	478	189	361
Kentucky . . . . .	24,839	21,592	5,279	21,592	6,878	4,816	1,445	1,952	543	266	599
Louisiana . . . . .	27,668	24,321	5,434	24,321	7,994	3,362	3,621	1,531	889	359	774
Maine . . . . .	8,677	7,984	6,166	7,948	2,491	1,792	500	618	181	84	146
Maryland . . . . .	35,577	31,796	5,833	31,796	12,142	4,737	1,490	1,855	1,335	523	1,257
Massachusetts . . . . .	51,146	42,527	6,622	42,347	13,443	5,731	3,174	3,257	1,441	848	1,125
Michigan . . . . .	69,533	60,783	6,052	60,723	23,745	9,837	5,347	3,219	1,976	681	2,109
Minnesota . . . . .	40,516	34,923	6,952	34,933	11,266	7,473	1,965	2,681	1,019	265	649
Mississippi . . . . .	17,285	15,384	5,366	15,384	5,101	3,236	2,140	1,236	461	173	323
Missouri . . . . .	33,036	29,048	5,123	29,045	10,556	5,520	2,433	2,473	1,018	476	816
Montana . . . . .	5,616	5,052	5,552	5,051	1,792	671	378	542	170	42	122
Nebraska . . . . .	12,492	9,759	5,648	9,745	3,797	1,703	607	924	268	126	258
Nevada . . . . .	13,971	11,774	5,433	11,766	3,679	1,120	923	1,271	650	285	503
New Hampshire . . . . .	7,066	6,343	4,979	6,343	2,439	1,030	184	504	212	119	115
New Jersey . . . . .	64,289	54,467	6,352	54,387	20,544	6,608	2,736	2,963	2,419	700	1,607
New Mexico . . . . .	12,689	11,436	6,175	11,436	4,176	2,077	829	1,143	410	146	371
New York . . . . .	198,536	161,740	8,453	161,130	47,723	32,503	13,008	7,078	6,719	2,452	4,663
North Carolina . . . . .	51,839	44,540	5,362	44,540	15,262	7,657	6,087	3,017	1,504	573	1,172
North Dakota . . . . .	4,190	3,886	6,130	3,886	1,311	664	104	461	77	26	60
Ohio . . . . .	79,972	67,050	5,877	67,047	23,623	12,278	5,454	4,092	2,414	1,202	1,814
Oklahoma . . . . .	20,776	18,196	5,214	18,154	6,904	3,192	1,305	1,544	569	295	560
Oregon . . . . .	27,731	22,990	6,531	22,990	7,543	4,045	2,194	1,197	772	376	828
Pennsylvania . . . . .	86,262	73,670	5,975	73,312	24,296	14,486	5,153	5,290	2,448	482	2,451
Rhode Island . . . . .	7,939	6,784	6,352	6,756	2,180	1,667	299	331	239	189	158
South Carolina . . . . .	28,106	23,820	5,804	23,820	8,380	4,374	3,143	1,491	722	232	570
South Dakota . . . . .	4,276	3,885	5,111	3,885	1,360	605	171	580	105	36	93
Tennessee . . . . .	36,638	28,952	5,000	28,952	9,468	6,458	3,300	1,773	977	423	690
Texas . . . . .	129,874	111,604	5,134	111,604	45,703	14,903	10,104	7,527	3,728	1,496	4,401
Utah . . . . .	15,523	12,861	5,546	12,861	5,196	1,595	858	1,017	441	147	375
Vermont . . . . .	4,218	3,815	6,193	3,805	1,460	757	88	362	92	35	80
Virginia . . . . .	43,688	39,269	5,388	39,267	15,149	4,674	3,184	3,102	1,309	623	1,388
Washington . . . . .	50,431	38,657	6,372	38,646	12,866	6,198	4,013	2,376	1,092	663	1,146
West Virginia . . . . .	11,930	9,848	5,456	9,848	3,519	2,139	516	1,041	187	66	202
Wisconsin . . . . .	39,262	34,003	6,251	34,003	12,565	5,560	2,082	2,986	1,272	490	1,176
Wyoming . . . . .	4,337	3,853	7,722	3,853	1,277	381	516	477	121	42	110

See footnote at end of table.

**Table 431. State and Local Governments—Expenditures and Debt by State: 2002—Con.**

[See headnote page 285]

State	General expenditure							Utility and liquor store expenditures	Employee retirement expenditures	Debt outstanding
	Environment and housing				Governmental administration	Interest on general debt	Other general expenditure			
	Sewerage	Solid waste management	Parks and recreation	Housing <sup>3</sup>						
<b>United States . . .</b>	<b>31,238</b>	<b>19,047</b>	<b>30,096</b>	<b>31,610</b>	<b>92,789</b>	<b>75,303</b>	<b>169,532</b>	<b>143,851</b>	<b>114,208</b>	<b>1,686,106</b>
Alabama . . . . .	612	234	340	404	955	819	1,558	2,160	1,429	19,057
Alaska . . . . .	53	49	100	175	523	427	2,271	290	537	8,646
Arizona . . . . .	547	341	643	300	1,644	1,091	2,615	4,122	1,353	26,606
Arkansas . . . . .	190	148	163	158	672	416	803	594	592	8,754
California . . . . .	3,964	2,697	4,173	5,381	15,640	8,683	26,947	28,814	17,123	209,299
Colorado . . . . .	512	81	975	445	1,461	1,258	3,305	2,380	1,834	26,718
Connecticut . . . . .	268	372	301	440	1,358	1,429	3,769	829	1,774	27,767
Delaware . . . . .	104	44	76	104	408	326	447	222	257	5,533
District of Columbia . . . . .	211	43	303	88	383	236	959	1,490	13	5,436
Florida . . . . .	1,714	1,852	1,837	1,179	4,886	4,176	9,317	7,190	3,632	90,276
Georgia . . . . .	1,081	493	746	740	2,400	1,132	3,107	4,244	2,204	34,301
Hawaii . . . . .	168	147	260	221	529	573	1,406	336	569	8,448
Idaho . . . . .	154	87	109	31	419	210	561	202	295	3,985
Illinois . . . . .	1,480	466	2,524	1,788	4,148	3,926	6,333	4,842	6,156	80,936
Indiana . . . . .	866	230	471	589	1,906	1,176	2,907	1,782	1,093	24,071
Iowa . . . . .	299	146	296	151	838	376	1,334	845	839	9,494
Kansas . . . . .	190	100	196	138	943	633	1,385	834	709	12,313
Kentucky . . . . .	441	203	259	178	1,011	1,490	1,512	1,188	1,447	28,994
Louisiana . . . . .	349	269	410	369	1,401	1,054	1,936	1,046	2,017	20,886
Maine . . . . .	117	104	56	130	424	329	978	154	412	6,346
Maryland . . . . .	485	440	696	754	1,645	1,368	3,069	1,104	1,953	25,663
Massachusetts . . . . .	836	393	280	1,344	2,053	3,236	5,184	3,495	2,976	65,322
Michigan . . . . .	1,426	539	1,057	372	2,860	2,382	5,172	2,778	3,972	54,195
Minnesota . . . . .	613	273	733	763	1,744	1,455	4,034	2,009	2,587	32,010
Mississippi . . . . .	116	118	160	145	634	497	1,045	761	929	9,934
Missouri . . . . .	456	143	430	467	1,303	1,038	1,916	1,518	1,848	24,244
Montana . . . . .	51	55	43	82	335	210	557	122	294	3,963
Nebraska . . . . .	114	67	147	113	435	256	932	2,306	312	7,906
Nevada . . . . .	178	19	381	195	910	676	976	1,260	549	15,773
New Hampshire . . . . .	74	79	64	155	361	406	603	354	265	7,221
New Jersey . . . . .	1,112	1,048	961	941	2,801	2,377	7,569	3,024	4,080	57,590
New Mexico . . . . .	119	105	205	92	626	378	759	382	745	8,603
New York . . . . .	2,244	2,367	2,006	3,766	7,470	8,329	20,801	17,282	14,140	197,195
North Carolina . . . . .	651	623	645	760	1,744	1,343	3,503	3,693	2,330	33,461
North Dakota . . . . .	31	34	95	53	180	150	641	89	123	2,905
Ohio . . . . .	1,598	456	1,038	1,449	4,651	2,695	4,283	2,909	6,628	51,344
Oklahoma . . . . .	269	162	302	178	865	523	1,487	1,088	1,109	12,508
Oregon . . . . .	602	132	318	483	1,590	737	2,174	1,667	1,800	18,827
Pennsylvania . . . . .	1,563	620	678	1,645	3,423	4,046	6,731	4,539	5,123	83,809
Rhode Island . . . . .	82	105	64	156	372	324	591	233	546	7,345
South Carolina . . . . .	229	235	261	270	1,291	1,159	1,462	2,277	1,372	22,873
South Dakota . . . . .	44	25	104	51	199	173	339	164	198	3,451
Tennessee . . . . .	366	317	442	496	1,247	922	2,074	5,808	1,185	21,128
Texas . . . . .	1,777	907	2,050	1,564	4,509	4,999	7,935	9,107	6,910	122,810
Utah . . . . .	237	111	323	180	915	425	1,040	1,796	452	13,250
Vermont . . . . .	42	35	31	90	255	164	315	224	97	3,028
Virginia . . . . .	751	550	632	702	2,251	1,706	3,245	1,838	1,914	35,422
Washington . . . . .	911	493	866	897	1,742	1,539	3,844	6,775	1,841	45,561
West Virginia . . . . .	124	60	113	114	636	446	686	261	493	8,085
Wisconsin . . . . .	776	396	655	314	1,551	1,457	2,725	1,239	2,980	30,327
Wyoming . . . . .	44	36	78	9	243	128	391	185	172	2,388

<sup>1</sup> Includes items not shown separately. <sup>2</sup> Based on estimated resident population as of July 1; see Table 17. <sup>3</sup> Includes community development.

Source: U.S. Census Bureau; *State and Local Government Finance Estimates by State*, annual, and unpublished data. <<http://www.census.gov/govs/estimate/02.html>>; (accessed 8 April 2005).

**Table 432. State and Local Governments—Summary of Finances by State: 2002**

[In millions of dollars (1,807,573 represents \$1,807,573,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	Revenue <sup>1</sup>						Expenditures		Debt outstanding	
	All revenue		General revenue		Taxes		Direct general expenditures	Per capita <sup>2</sup> (dol.)	Total	Per capita <sup>2</sup> (dol.)
	Total	Per capita <sup>2</sup> (dol.)	Total	Per capita <sup>2</sup> (dol.)	Total	Per capita <sup>2</sup> (dol.)				
<b>United States . . . . .</b>	<b>1,807,573</b>	<b>6,277</b>	<b>1,684,776</b>	<b>5,850</b>	<b>904,971</b>	<b>3,143</b>	<b>1,730,809</b>	<b>6,010</b>	<b>1,686,106</b>	<b>5,855</b>
Alabama . . . . .	24,740	5,524	23,741	5,301	9,719	2,170	24,605	5,493	19,057	4,255
Alaska . . . . .	6,993	10,909	7,209	11,246	2,070	3,229	8,443	13,172	8,646	13,488
Arizona . . . . .	30,083	5,529	25,524	4,691	14,420	2,650	25,252	4,641	26,606	4,890
Arkansas . . . . .	13,616	5,032	13,260	4,900	6,461	2,388	13,068	4,829	8,754	3,235
California . . . . .	250,725	7,163	226,644	6,475	120,424	3,440	235,627	6,732	209,299	5,980
Colorado . . . . .	25,657	5,700	26,041	5,786	13,900	3,088	27,099	6,021	26,718	5,936
Connecticut . . . . .	24,831	7,179	22,805	6,593	15,125	4,373	24,199	6,996	27,767	8,028
Delaware . . . . .	5,972	7,410	5,600	6,948	2,687	3,334	5,357	6,646	5,533	6,864
District of Columbia . . . . .	7,352	12,921	6,922	12,166	3,228	5,673	6,180	10,860	5,436	9,554
Florida . . . . .	92,631	5,549	86,663	5,192	44,840	2,686	87,082	5,217	90,276	5,408
Georgia . . . . .	46,166	5,403	44,360	5,192	24,058	2,816	44,951	5,261	34,301	4,015
Hawaii . . . . .	7,452	6,005	7,429	5,986	4,240	3,416	8,289	6,680	8,448	6,808
Idaho . . . . .	6,873	5,117	6,620	4,929	3,291	2,451	6,804	5,066	3,985	2,967
Illinois . . . . .	73,588	5,847	69,098	5,490	41,570	3,303	73,819	5,865	80,936	6,431
Indiana . . . . .	34,221	5,558	32,363	5,256	16,987	2,759	32,796	5,327	24,071	3,910
Iowa . . . . .	17,601	5,995	16,871	5,746	8,330	2,837	17,186	5,854	9,494	3,234
Kansas . . . . .	15,985	5,894	14,635	5,396	7,975	2,941	14,876	5,485	12,313	4,540
Kentucky . . . . .	22,475	5,495	21,231	5,191	10,781	2,636	21,592	5,279	28,994	7,089
Louisiana . . . . .	27,373	6,115	26,048	5,819	12,182	2,722	24,321	5,434	20,986	4,688
Maine . . . . .	8,019	6,193	8,077	6,237	4,541	3,507	7,948	6,137	6,346	4,901
Maryland . . . . .	33,468	6,140	32,319	5,929	19,874	3,646	31,796	5,833	25,663	4,708
Massachusetts . . . . .	41,925	6,528	39,002	6,073	23,895	3,721	42,347	6,594	65,322	10,172
Michigan . . . . .	63,099	6,283	57,942	5,769	30,644	3,051	60,723	6,046	54,195	5,396
Minnesota . . . . .	35,131	6,991	33,193	6,606	18,456	3,673	34,933	6,952	32,010	6,370
Mississippi . . . . .	15,905	5,548	15,293	5,334	6,524	2,275	15,384	5,366	9,934	3,465
Missouri . . . . .	30,621	5,400	29,062	5,126	15,123	2,667	29,045	5,123	24,244	4,276
Montana . . . . .	5,511	6,056	5,122	5,629	2,135	2,346	5,051	5,550	3,963	4,355
Nebraska . . . . .	12,031	6,962	9,821	5,684	5,316	3,077	9,745	5,640	7,906	4,575
Nevada . . . . .	12,809	5,911	11,417	5,269	6,433	2,968	11,766	5,430	15,773	7,279
New Hampshire . . . . .	6,729	5,281	6,406	5,028	3,599	2,825	6,343	4,979	7,221	5,668
New Jersey . . . . .	54,835	6,395	55,256	6,444	34,629	4,038	54,387	6,343	57,590	6,716
New Mexico . . . . .	11,503	6,211	10,868	5,868	4,878	2,634	11,436	6,175	8,603	4,645
New York . . . . .	170,982	8,936	155,541	8,129	88,878	4,645	161,130	8,421	197,195	10,306
North Carolina . . . . .	48,597	5,851	44,165	5,317	22,576	2,718	44,540	5,362	33,461	4,028
North Dakota . . . . .	4,227	6,666	3,994	6,300	1,729	2,727	3,886	6,130	2,905	4,582
Ohio . . . . .	72,627	6,366	65,568	5,747	36,165	3,170	67,047	5,877	51,344	4,500
Oklahoma . . . . .	19,161	5,490	18,061	5,175	8,782	2,516	18,154	5,202	12,508	3,584
Oregon . . . . .	23,201	6,591	21,625	6,144	9,003	2,558	22,990	6,531	18,827	5,349
Pennsylvania . . . . .	73,694	5,977	71,961	5,837	37,627	3,052	73,312	5,946	83,809	6,798
Rhode Island . . . . .	6,862	6,425	6,636	6,214	3,622	3,392	6,756	6,326	7,345	6,877
South Carolina . . . . .	24,985	6,088	21,239	5,175	9,752	2,376	23,820	5,804	22,873	5,573
South Dakota . . . . .	3,964	5,216	3,902	5,134	1,841	2,423	3,885	5,111	3,451	4,540
Tennessee . . . . .	33,483	5,783	27,484	4,747	12,974	2,241	28,952	5,000	21,128	3,649
Texas . . . . .	114,018	5,245	109,128	5,020	58,981	2,713	111,604	5,134	122,810	5,650
Utah . . . . .	13,789	5,946	12,499	5,390	6,026	2,599	12,861	5,546	13,250	5,714
Vermont . . . . .	4,046	6,568	3,857	6,262	1,965	3,190	3,805	6,177	3,028	4,915
Virginia . . . . .	38,780	5,321	39,026	5,355	22,131	3,037	39,267	5,388	35,422	4,860
Washington . . . . .	42,124	6,943	36,345	5,991	19,514	3,216	38,646	6,370	45,561	7,510
West Virginia . . . . .	11,345	6,285	10,111	5,602	4,641	2,571	9,848	5,456	8,085	4,479
Wisconsin . . . . .	31,424	5,776	32,555	5,984	18,610	3,421	34,003	6,251	30,327	5,575
Wyoming . . . . .	4,346	8,710	4,237	8,491	1,818	3,644	3,853	7,722	2,388	4,786

<sup>1</sup> Includes items not shown separately. <sup>2</sup> Based on estimated resident population as of July 1, see Table 17.

Source: U.S. Census Bureau; *State and Local Government Finance Estimates by State*, annual, and unpublished data. <<http://www.census.gov/govs/estimate/02.html>>; (accessed 8 April 2005).

**Table 433. State and Local Governments—Indebtedness: 1980 to 2002**

[In billions of dollars (335.6 represents \$335,600,000,000), except per capita. For fiscal year ending in year shown; see text, this section. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

Item	Debt outstanding					Long term			
	Total	Per capita <sup>1</sup> (dol.)	Long-term			Short-term	Net long term	Debt issued	Debt retired
			Local schools <sup>2</sup>	Utilities	All other				
<b>1980: Total</b> . . . . .	<b>335.6</b>	<b>1,481</b>	<b>32.3</b>	<b>55.2</b>	<b>235.0</b>	<b>13.1</b>	<b>262.9</b>	<b>42.4</b>	<b>17.4</b>
State . . . . .	122.0	540	3.8	4.6	111.5	2.1	79.8	16.4	5.7
Local . . . . .	213.6	943	28.5	50.6	123.5	11.0	183.1	25.9	11.7
<b>1990: Total</b> . . . . .	<b>858.0</b>	<b>3,449</b>	<b>60.4</b>	<b>134.8</b>	<b>643.5</b>	<b>19.3</b>	<b>474.4</b>	<b>108.5</b>	<b>64.8</b>
State . . . . .	318.3	1,282	4.4	12.3	298.7	2.8	125.5	43.5	22.9
Local . . . . .	539.8	2,169	56.0	122.4	344.8	16.5	348.9	65.0	42.0
<b>1995: Total</b> . . . . .	<b>1,115.4</b>	<b>4,244</b>	<b>118.2</b>	<b>163.9</b>	<b>806.2</b>	<b>27.0</b>	<b>697.3</b>	<b>129.3</b>	<b>95.1</b>
State . . . . .	427.2	1,629	11.3	17.0	392.8	6.1	205.3	52.6	37.5
Local . . . . .	688.1	2,618	107.0	146.9	413.4	20.9	491.9	76.8	57.6
<b>1998: Total</b> . . . . .	<b>1,283.6</b>	<b>4,750</b>	<b>159.2</b>	<b>182.8</b>	<b>924.3</b>	<b>17.3</b>	<b>842.6</b>	<b>204.4</b>	<b>144.6</b>
State . . . . .	483.1	1,791	13.6	16.7	450.6	2.2	237.2	83.4	58.1
Local . . . . .	800.4	2,962	145.5	166.1	473.8	15.1	605.4	120.9	86.5
<b>1999: Total</b> . . . . .	<b>1,369.3</b>	<b>5,021</b>	<b>180.7</b>	<b>194.9</b>	<b>975.7</b>	<b>17.8</b>	<b>907.3</b>	<b>229.4</b>	<b>153.1</b>
State . . . . .	510.5	1,876	15.4	16.7	475.8	2.7	249.4	83.2	55.6
Local . . . . .	858.8	3,149	165.3	178.3	500.0	15.2	657.9	146.2	97.5
<b>2000: Total</b> . . . . .	<b>1,451.8</b>	<b>5,159</b>	<b>197.7</b>	<b>200.1</b>	<b>1,029.8</b>	<b>24.3</b>	<b>959.6</b>	<b>184.8</b>	<b>121.9</b>
State . . . . .	547.9	1,951	18.7	17.9	505.0	6.4	266.9	75.0	44.4
Local . . . . .	903.9	3,212	179.0	182.2	524.8	17.9	692.7	109.8	77.5
<b>2001: Total</b> . . . . .	<b>1,554.0</b>	<b>5,447</b>	<b>225.3</b>	<b>210.4</b>	<b>1,096.2</b>	<b>22.1</b>	<b>1,038.6</b>	<b>199.6</b>	<b>130.6</b>
State . . . . .	576.5	2,025	21.5	18.7	532.6	3.7	287.4	81.3	50.7
Local . . . . .	977.5	3,426	203.8	191.7	563.5	18.5	751.2	118.3	79.9
<b>2002: Total</b> . . . . .	<b>1,686.1</b>	<b>5,855</b>	<b>250.2</b>	<b>218.5</b>	<b>1,174.2</b>	<b>43.2</b>	<b>1,126.6</b>	<b>262.3</b>	<b>162.5</b>
State . . . . .	642.2	2,234	23.8	26.1	573.6	18.6	317.8	103.7	65.3
Local . . . . .	1,043.9	3,625	226.4	192.4	600.5	24.6	808.8	158.6	97.2

<sup>1</sup> 1980, 1990, and 2000 based on enumerated resident population as of April 1; other years based on estimated resident population as of July 1. <sup>2</sup> Includes debt for education activities other than higher education.

Source: U.S. Census Bureau, *1980-90, State and Local Government Finance Estimates*, annual; thereafter, <http://www.census.gov/govs/www/estimate/02.html> (accessed 8 April 2005).

**Table 434. Long Term Municipal New Bond Issues for State and Local Governments: 1980 to 2002**

[In billions of dollars (45.6 represents \$45,600,000,000)]

Item	1980	1985	1990	1995	1997	1998	1999	2000	2001	2002
<b>Long-Term Municipal New Issues<sup>1</sup> . . . . .</b>	<b>45.6</b>	<b>202.4</b>	<b>125.9</b>	<b>156.2</b>	<b>214.3</b>	<b>279.7</b>	<b>219.2</b>	<b>194.3</b>	<b>283.5</b>	<b>355.8</b>
General obligation . . . . .	13.7	39.6	40.2	60.2	72.2	92.6	69.8	65.2	101.3	125.6
Revenue . . . . .	31.9	162.8	85.7	96.0	142.1	187.1	149.4	129.1	182.2	230.2
Competitive . . . . .	19.3	27.8	30.2	41.0	47.8	65.2	52.8	48.7	63.1	71.9
Negotiated . . . . .	26.4	174.6	95.9	115.4	166.5	214.5	166.4	145.6	220.4	283.9
States with largest issuance: <sup>2</sup>										
New York . . . . .	2.9	12.7	16.9	18.8	27.4	36.3	19.8	19.1	22.5	48.7
California . . . . .	3.6	25.3	15.7	20.2	27.7	33.9	26.5	22.9	31.7	48.5
Texas . . . . .	3.8	21.2	6.5	10.4	15.3	18.1	17.7	14.7	24.6	26.6
Florida . . . . .	2.2	13.2	5.9	9.1	10.5	14.7	10.8	10.1	14.1	18.7
Illinois . . . . .	2.3	9.2	6.3	6.6	9.6	10.1	12.4	8.9	14.1	14.7
All others . . . . . <sup>3</sup>	30.8	120.8	74.6	91.1	123.8	166.6	132.0	118.6	176.5	198.5
Type of issuer: <sup>3</sup>										
City, town, or village . . . . .	8.5	36.5	22.7	27.9	34.8	44.3	33.0	29.3	45.6	46.9
College or university . . . . .	0.2	2.9	1.5	2.5	3.3	4.6	4.1	3.8	5.6	7.1
County/parish . . . . .	4.6	15.8	10.0	13.3	15.5	21.2	17.1	12.7	19.0	23.5
Direct issuer . . . . .	(NA)	0.4	0.2	0.4	0.8	2.1	2.0	2.6	3.1	4.9
District . . . . .	3.9	15.6	15.2	22.4	33.7	43.6	34.1	27.8	47.9	54.4
Indian Tribe . . . . .	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	0.2	0.2
Local authority . . . . .	9.2	51.1	20.7	27.9	41.5	53.9	43.2	33.1	53.1	59.8
State authority . . . . .	14.1	68.1	40.6	47.2	66.0	85.2	68.1	64.2	78.9	125.0
State . . . . .	5.1	12.1	15.0	14.6	18.7	24.7	17.6	20.8	30.2	34.0
General use of proceeds:										
Airports . . . . .	0.4	3.0	5.2	4.7	6.4	10.2	5.5	7.4	12.3	10.0
Combined utilities . . . . .	0.3	2.4	1.0	0.7	1.5	1.8	1.0	0.3	1.3	2.2
Economic development . . . . .	0.2	2.5	2.1	2.5	2.9	3.5	3.6	2.9	3.9	4.4
Education . . . . .	4.0	20.4	20.5	28.5	42.7	56.5	47.6	39.9	64.5	76.4
Health care . . . . .	3.1	30.0	12.6	11.5	22.1	33.4	22.0	14.4	20.1	22.4
Industrial development . . . . .	1.0	2.9	1.9	3.2	3.5	3.6	3.5	3.4	2.9	2.3
Multifamily housing . . . . .	2.5	20.2	3.1	6.1	5.4	6.4	6.1	6.2	7.3	10.1
Nursing homes/life care retirement . . . . .	0.3	1.2	1.6	1.9	3.6	4.8	4.9	1.8	3.0	3.7
Other miscellaneous . . . . .	11.1	37.3	36.2	44.2	57.0	71.5	58.4	52.8	81.2	102.4
Pollution control . . . . .	2.3	10.0	2.5	5.0	5.6	9.7	8.9	4.8	4.5	5.5
Electric & public power . . . . .	4.4	23.2	5.2	4.8	6.5	15.6	4.9	5.7	11.5	23.1
Single family housing . . . . .	10.6	16.4	12.5	10.0	13.6	12.9	12.6	12.0	14.0	12.4
Solid waste/resource recovery . . . . .	0.4	3.8	3.0	3.3	3.8	2.4	1.2	0.5	2.1	1.9
Student loans . . . . .	0.2	4.0	0.4	4.4	8.9	4.9	5.3	7.6	6.2	11.7
Transportation . . . . .	1.3	11.0	7.6	11.3	16.6	20.5	16.0	15.9	18.6	33.8
Water, sewer, and gas facilities . . . . .	3.1	13.4	9.3	13.2	18.2	20.9	16.4	11.3	27.1	32.2
Waterfront/seaports . . . . .	0.5	1.5	0.5	0.8	1.2	0.9	1.2	1.1	1.1	1.0

NA Not available. <sup>1</sup> Excludes issues with a final maturity of less than 13 months, private placements, and not-for-profit cooperative utilities. <sup>2</sup> Ranked by 2002 Long Term Municipal New Issue Volume. <sup>3</sup> Includes island areas.

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

**Table 435. Bond Ratings for State Governments by State: 2004**

[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	Aa3	AA	Montana	AA-	Aa3	AAA
Alaska	AA	Aa2	AA	Nebraska	(1)	(NA)	(NA)
Arizona	AA	(NA)	(NA)	Nevada	AA	Aa2	(NA)
Arkansas	AA	Aa2	(NA)	New Hampshire	AA	Aa2	AA
California	A	A3	A-	New Jersey	AA-	Aa3	AA-
Colorado	AA-	(NA)	(NA)	New Mexico	AA+	Aa1	(NA)
Connecticut	AA	Aa3	AA	New York	AA	A1	AA-
Delaware	AAA	Aaa	AAA	North Carolina	AAA	Aa1	AAA
Florida	AA+	Aa2	AA	North Dakota	AA-	Aa2	(NA)
Georgia	AAA	Aaa	AAA	Ohio	AA+	Aa1	AA+
Hawaii	AA-	Aa3	AA-	Oklahoma	AA	Aa3	AA
Idaho	AA-	Aa2	(NA)	Oregon	AA-	Aa3	A+
Illinois	AA	Aa3	AA	Pennsylvania	AA	Aa2	(NA)
Indiana	AA	Aa1	(NA)	Rhode Island	AA-	Aa3	AA
Iowa	AA+	Aa1	AA	South Carolina	AAA	Aaa	AAA
Kansas	AA+	Aa1	(NA)	South Dakota	(1)	(NA)	(NA)
Kentucky	AA-	Aa2	(NA)	Tennessee	AA	Aa2	AA
Louisiana	A+	A1	A+	Texas	AA	Aa1	AA+
Maine	AA	Aa2	AA+	Utah	AAA	Aaa	AAA
Maryland	AAA	Aaa	AAA	Vermont	AA+	Aa1	AA+
Massachusetts	AA-	Aa2	(NA)	Virginia	AAA	Aaa	(NA)
Michigan	AA+	Aa1	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	AA	(NA)	(NA)

NA Not available (1) Not reviewed.

Sources: Standard & Poor's, New York, NY (copyright); <http://www2.standardandpoors.com/ser/vet/Satellite?pagename=sp/Page/HomePg>; Moody's Investors Service, New York, NY (copyright); <http://www.moody's.com/cust/defaultalt.asp>; Fitch Ratings, New York, NY (copyright); <http://www.fitchratings.com/>.

**Table 436. Bond Ratings for City Governments by Largest Cities: 2004**

[As of fourth quarter. See headnote in table 435]

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	A	A2	A+	Oakland, CA	A+	A1	A+
Los Angeles, CA	AA	Aa2	AA	Mesa, AZ	AA-	A1	(NA)
Chicago, IL	A+	A1	AA-	Tulsa, OK	AA	Aa2	(NA)
Houston, TX	AA-	Aa3	AA	Omaha, NE	AAA	Aaa	(NA)
Philadelphia, PA	BBB	Baa1	(NA)	Minneapolis, MN	AAA	Aa1	(NA)
Phoenix, AZ	AA+	Aa1	AAA	Honolulu, HI	AA-	Aa2	AA
San Diego, CA	(1)	A1	AA	Miami, FL	A+	A3	(NA)
Dallas, TX	AA+	Aa1	(NA)	Colorado Springs, CO	AA	Aa3	(NA)
San Antonio, TX	AA+	Aa2	AA+	St. Louis, MO	A-	A3	A-
Detroit, MI	A-	Baa1	AAA	Wichita, KS	AA	Aa2	(NA)
San Jose, CA	AA+	Aa1	AA+	Santa Ana, CA	(1)	(NA)	(NA)
Indianapolis, IN	AAA	(NA)	(NA)	Pittsburgh, PA	BBB-	Ba1	BB
San Francisco, CA	AA	Aa3	AA	Arlington, TX	AA	Aa2	(NA)
Jacksonville, FL	(1)	Aa2	(NA)	Cincinnati, OH	AA+	Aa1	(NA)
Columbus, OH	AAA	Aaa	(NA)	Anaheim, CA	AA	Aa2	(NA)
Austin, TX	AA+	Aa2	(NA)	Toledo, OH	A	A3	(NA)
Baltimore, MD	A+	A1	A+	Tampa, FL	A	Aa3	(NA)
Memphis, TN	AA	Aa2	AA	Buffalo, NY	BBB-	Baa3	(NA)
Milwaukee, WI	AA	Aa2	AA+	St. Paul, MN	AAA	Aa2	AA+
Boston, MA	AA	Aa2	AA	Corpus Christi, TX	A+	A2	AA-
Washington, DC	A	A2	BBB+	Aurora, CO	AA	Aa2	(NA)
El Paso, TX	AA	Aa3	(NA)	Raleigh, NC	AAA	Aaa	AAA
Seattle, WA	AAA	Aaa	(NA)	Newark, NJ	AA-	Baa1	(NA)
Denver, CO	AA+	Aa1	AA+	Lexington-Fayette, KY	AA+	(NA)	(NA)
Nashville-Davidson, TN	AA	Aa2	AA+	Anchorage, AK	(1)	Aa3	(NA)
Charlotte, NC	AAA	Aaa	AAA	Louisville, KY	AA	Aa2	(NA)
Fort Worth, TX	AA+	Aa1	(NA)	Riverside, CA	AA-	(NA)	(NA)
Portland, OR	(1)	Aaa	(NA)	St Petersburg, FL	(1)	(NA)	(NA)
Oklahoma City, OK	AA	Aa2	(NA)	Bakersfield, CA	(1)	Aa3	(NA)
Tucson, AZ	AA	Aa3	(NA)	Stockton, CA	A+	(NA)	(NA)
New Orleans, LA	BBB+	Baa1	(NA)	Birmingham, AL	AA	Aa3	AA-
Las Vegas, NV	AA-	Aa3	(NA)	Jersey City, NJ	BBB	Baa3	BBB
Cleveland, OH	A	A2	A+	Norfolk, VA	AA	A1	AA
Long Beach, CA	AA-	Aa3	(NA)	Baton Rouge, LA	(1)	(NA)	(NA)
Albuquerque, NM	AA	Aa3	AA	Hialeah, FL	(1)	(NA)	(NA)
Kansas City, MO	AA	Aa3	AAA	Lincoln, NE	AAA	Aaa	(NA)
Fresno, CA	AA-	A1	(NA)	Greensboro, NC	AAA	Aa1	AAA
Virginia Beach, VA	AA+	Aa1	AA+	Plano, TX	AAA	Aaa	AAA
Atlanta, GA	AA-	Aa3	AA-	Rochester, NY	AA	A2	(NA)
Sacramento, CA	AA	Aa2	(NA)				

Not available. (1) Not reviewed.

Sources: Standard & Poor's, New York, NY (copyright); <http://www2.standardandpoors.com/ser/vet/Satellite?pagename=sp/Page/HomePg>; Moody's Investors Service, New York, NY (copyright); <http://www.moody's.com/cust/defaultalt.asp>; Fitch Ratings, New York, NY (copyright); <http://www.fitchratings.com/>.

**Table 437. State Resources, Expenditures, and Balances: 2003 and 2004**

[In millions of dollars (1,136,694 represents \$1,136,694,000,000). For fiscal year ending in year shown; see text; this section. **General funds** exclude special funds earmarked for particular purposes, such as highway trust funds and federal funds; they support most on-going broad-based state services and are available for appropriation to support any governmental activity. Minus sign (-) indicates deficit]

State	Expenditures by fund source				State general fund					
	Total 2003	2004 <sup>1</sup>			Resources <sup>3, 4</sup>		Expenditures <sup>4</sup>		Balance <sup>5</sup>	
		Total <sup>2</sup>	General fund	Federal funds	2003	2004 <sup>1</sup>	2003	2004 <sup>1</sup>	2003	2004 <sup>1</sup>
<b>United States . . .</b>	<b>1,136,694</b>	<b>1,187,444</b>	<b>516,095</b>	<b>358,417</b>	<b>524,428</b>	<b>544,912</b>	<b>508,285</b>	<b>523,539</b>	<b>10,219</b>	<b>18,625</b>
Alabama . . . . .	16,012	19,922	5,523	7,880	5,585	5,792	5,473	5,491	113	261
Alaska . . . . .	6,496	7,578	2,331	2,792	2,496	2,301	2,496	2,301	-	-
Arizona . . . . .	19,550	20,764	6,474	6,454	6,218	6,884	6,026	6,517	192	368
Arkansas . . . . .	12,631	14,577	3,526	5,070	3,251	3,526	3,251	3,526	-	-
California . . . . .	161,512	165,850	78,028	57,972	79,089	80,760	77,482	77,634	<sup>6</sup> 1,607	<sup>6</sup> 3,127
Colorado . . . . .	13,213	13,372	5,580	3,201	6,138	6,035	5,913	5,689	225	346
Connecticut . . . . .	20,533	21,948	12,530	4,321	12,023	12,881	12,120	12,678	-97	202
Delaware . . . . .	5,825	6,145	2,545	990	2,918	3,200	2,454	2,554	<sup>6</sup> 464	<sup>6</sup> 466
Florida . . . . .	48,560	53,950	21,615	15,985	21,196	23,852	20,514	21,542	682	2,310
Georgia . . . . .	27,981	28,670	15,446	11,824	17,292	17,348	16,025	16,265	<sup>6</sup> 1,268	<sup>6</sup> 1,083
Hawaii . . . . .	8,029	7,599	3,823	1,467	3,923	4,025	3,806	3,840	117	185
Idaho . . . . .	4,359	4,901	1,994	1,860	1,941	2,087	1,926	1,987	16	100
Illinois . . . . .	37,653	41,290	19,027	10,403	25,161	26,996	21,893	22,632	317	182
Indiana . . . . .	19,288	20,259	11,323	6,239	10,751	11,535	10,309	11,244	442	291
Iowa . . . . .	13,480	13,641	4,489	3,805	4,484	4,513	4,531	4,561	-46	26
Kansas . . . . .	10,083	10,209	4,332	2,719	4,260	4,644	4,138	4,317	123	327
Kentucky . . . . .	18,376	19,534	7,236	6,683	7,444	7,620	7,179	7,294	163	250
Louisiana . . . . .	16,989	19,465	6,536	6,371	6,662	6,826	6,457	6,743	23	45
Maine . . . . .	6,064	6,116	2,556	2,233	2,586	2,658	2,533	2,643	29	15
Maryland . . . . .	23,037	24,106	10,275	5,852	10,469	10,493	10,347	10,262	123	230
Massachusetts . . . . .	26,058	27,372	20,287	4,876	23,376	23,949	22,439	22,470	<sup>6</sup> 752	<sup>6</sup> 1,479
Michigan . . . . .	39,844	39,424	8,813	11,806	8,909	8,707	8,735	8,695	174	12
Minnesota . . . . .	23,099	23,539	13,387	5,700	14,263	14,658	13,894	13,734	<sup>6</sup> 369	<sup>6</sup> 924
Mississippi . . . . .	11,708	12,052	3,477	4,756	3,498	3,594	3,458	3,591	41	3
Missouri . . . . .	17,460	18,665	6,786	6,462	6,598	7,150	6,382	6,662	216	488
Montana . . . . .	3,649	3,977	1,333	1,559	1,327	1,419	1,283	1,287	43	132
Nebraska . . . . .	6,809	7,649	2,674	2,380	2,622	2,752	2,619	2,576	3	177
Nevada . . . . .	5,756	6,271	2,260	1,663	2,146	2,461	2,037	2,320	108	141
New Hampshire . . . . .	4,065	4,095	1,313	1,240	1,260	1,321	1,260	1,305	-	16
New Jersey . . . . .	36,217	37,451	23,855	8,702	23,941	24,761	23,568	23,939	<sup>6</sup> 373	<sup>6</sup> 822
New Mexico . . . . .	11,464	11,779	4,502	3,807	4,339	5,025	4,051	4,383	<sup>6</sup> 245	<sup>6</sup> 480
New York . . . . .	89,056	97,327	42,065	35,995	40,328	41,242	37,613	42,065	<sup>6</sup> 815	<sup>6</sup> 1,077
North Carolina . . . . .	28,780	29,319	14,700	8,466	14,271	15,187	13,856	14,704	251	287
North Dakota . . . . .	2,520	2,646	884	1,018	875	971	860	894	15	77
Ohio . . . . .	46,905	48,775	24,076	8,216	22,558	24,083	22,653	23,839	53	157
Oklahoma . . . . .	12,922	13,986	4,287	4,711	4,687	4,936	4,653	4,833	34	102
Oregon . . . . .	15,086	19,685	5,720	3,564	3,958	5,001	3,865	5,479	93	-478
Pennsylvania . . . . .	47,292	48,752	21,462	16,740	20,679	22,152	20,400	21,926	209	77
Rhode Island . . . . .	5,509	6,146	2,796	1,927	2,741	2,834	2,691	2,790	43	44
South Carolina . . . . .	16,704	15,425	4,954	5,543	5,040	5,162	4,995	4,865	<sup>6</sup> 46	<sup>6</sup> 55
South Dakota . . . . .	2,861	2,815	904	1,222	891	892	884	889	7	3
Tennessee . . . . .	20,275	21,781	8,656	8,706	8,049	8,767	7,914	8,357	64	349
Texas . . . . .	59,057	59,269	29,434	19,814	31,105	29,787	30,656	29,434	88	981
Utah . . . . .	7,542	7,930	3,582	2,065	3,552	3,668	3,536	3,569	16	53
Vermont . . . . .	2,674	2,896	901	991	882	973	888	915	-6	58
Virginia . . . . .	26,925	27,989	11,299	5,756	12,204	12,660	12,118	12,387	86	274
Washington . . . . .	25,137	26,055	11,381	5,800	11,739	11,958	11,334	11,452	405	506
West Virginia . . . . .	15,678	16,208	2,959	3,454	3,139	3,319	2,933	3,019	196	291
Wisconsin . . . . .	31,770	23,841	10,852	6,416	10,772	10,759	11,054	10,654	<sup>6</sup> 282	<sup>6</sup> 105
Wyoming . . . . .	4,201	4,429	1,307	941	792	792	788	788	4	4

- 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 includes the balance in a budget stabilization fund.

Source: National Association of State Budget Officers, Washington, DC, 2003 *State Expenditure Report*, and *State General Fund from NASBO, Fiscal Survey of the States*, semi-annual (copyright).

**Table 438. State Governments—Summary of Finances: 1990 to 2002**

[(673,119 represents \$673,119,000,000), For fiscal year ending in year shown; see text; this section. Minus (-) indicates net loss]

Item	Total (million dollars)				Per capita <sup>1</sup> (dollars)			
	1990	2000	2001	2002	1990	2000	2001	2002
<b>Borrowing and revenue. . . . .</b>	<b>673,119</b>	<b>1,336,798</b>	<b>1,257,148</b>	<b>1,205,999</b>	<b>2,712</b>	<b>4,760</b>	<b>4,415</b>	<b>4,196</b>
Borrowing . . . . .	40,948	75,968	76,843	108,170	165	270	270	376
Revenue . . . . .	632,172	1,260,829	1,180,305	1,097,829	2,547	4,489	4,145	3,820
General revenue . . . . .	517,429	984,783	1,049,298	1,062,305	2,085	3,506	3,685	3,696
Taxes. . . . .	300,489	539,655	559,679	535,241	1,211	1,922	1,966	1,862
Sales and gross receipts . . . . .	147,069	252,147	258,018	262,361	593	898	906	913
General . . . . .	99,702	174,461	179,319	179,665	402	621	630	625
Motor fuels . . . . .	19,379	29,968	31,026	31,968	78	107	109	111
Alcoholic beverages . . . . .	3,191	4,104	4,167	4,249	13	15	15	15
Tobacco products . . . . .	5,541	8,391	8,644	8,902	22	30	30	31
Other . . . . .	19,256	35,222	34,863	37,576	78	125	122	131
Licenses . . . . .	18,842	32,598	32,866	35,391	76	116	115	123
Motor vehicles . . . . .	9,848	15,099	15,141	15,641	40	54	53	54
Corporations in general . . . . .	3,099	6,460	6,384	5,842	12	23	22	20
Other . . . . .	5,895	11,039	11,341	13,908	24	39	40	48
Individual income . . . . .	96,076	194,573	208,079	185,697	387	693	731	646
Corporation net income . . . . .	21,751	32,522	31,687	25,123	88	116	111	87
Property . . . . .	5,848	10,996	10,430	9,702	24	39	37	34
Other . . . . .	10,902	16,819	18,597	16,967	44	60	65	59
Charges and miscellaneous . . . . .	90,612	170,747	183,998	191,641	365	608	646	667
Intergovernmental revenue . . . . .	126,329	274,382	305,621	335,423	509	977	1,073	1,167
From federal government . . . . .	118,353	259,114	288,309	317,581	477	923	1,013	1,105
Public welfare . . . . .	59,397	147,150	165,800	181,517	239	524	582	632
Education . . . . .	21,271	42,086	45,760	51,103	86	150	161	178
Highways . . . . .	13,931	23,790	27,894	29,641	56	85	98	103
Health and hospitals . . . . .	5,475	14,223	16,426	17,875	22	51	58	62
Other . . . . .	18,279	31,865	32,428	37,445	74	113	114	130
From local governments . . . . .	7,976	15,268	17,312	17,842	32	54	61	62
Utility revenue . . . . .	3,305	4,513	6,930	11,935	12	16	24	42
Liquor store revenue . . . . .	2,907	3,895	4,092	4,288	12	14	14	15
Insurance trust revenue <sup>2</sup> . . . . .	108,530	267,639	119,985	19,301	437	953	421	67
Employee retirement . . . . .	78,898	230,166	79,527	-25,244	318	820	279	-88
Unemployment compensation . . . . .	18,370	23,260	23,221	26,960	74	83	82	94
<b>Expenditure and debt redemption . . . . .</b>	<b>592,213</b>	<b>1,125,828</b>	<b>1,235,568</b>	<b>1,334,969</b>	<b>2,386</b>	<b>4,009</b>	<b>4,339</b>	<b>4,645</b>
Expenditure . . . . .	572,318	1,084,097	1,186,108	1,280,290	2,306	3,860	4,166	4,455
General expenditure . . . . .	508,284	964,723	1,045,296	1,109,227	2,048	3,435	3,671	3,859
Education . . . . .	184,935	346,465	374,444	389,390	745	1,234	1,315	1,355
Public welfare . . . . .	104,971	238,890	262,346	287,016	423	851	921	999
Health . . . . .	20,029	42,066	43,732	50,293	81	150	154	175
Hospitals . . . . .	22,637	32,578	34,538	37,393	91	116	121	130
Highways . . . . .	44,249	74,415	78,786	84,198	178	265	277	293
Police protection . . . . .	5,166	9,788	10,145	10,706	21	35	36	37
Corrections . . . . .	17,266	35,129	38,165	38,918	70	125	134	135
Natural resources . . . . .	9,909	15,967	17,309	17,821	40	57	61	62
Housing and community development . . . . .	2,856	4,726	5,009	5,989	12	17	18	21
Other and unallocable . . . . .	96,267	164,698	180,823	187,504	388	586	635	652
Utility expenditure . . . . .	7,131	10,723	18,632	20,279	29	38	65	71
Liquor store expenditure . . . . .	2,452	3,195	3,347	3,498	10	11	12	12
Insurance trust expenditure <sup>2</sup> . . . . .	54,452	105,456	118,833	147,286	219	375	417	512
Employee retirement . . . . .	29,562	75,971	83,770	91,971	119	271	294	320
Unemployment compensation . . . . .	16,423	18,583	22,920	42,017	66	66	80	146
By character and object:								
Intergovernmental expenditure . . . . .	175,028	327,070	350,327	364,789	705	1,165	1,230	1,269
Direct expenditure . . . . .	397,291	757,027	835,782	915,501	1,601	2,695	2,935	3,185
Current operation . . . . .	258,046	523,114	580,374	620,763	1,040	1,863	2,038	2,160
Capital outlay . . . . .	45,524	76,233	81,881	89,919	183	271	288	313
Construction . . . . .	34,803	59,681	64,668	71,035	140	213	227	247
Land and existing structure . . . . .	3,471	4,681	4,643	5,305	14	17	16	18
Equipment . . . . .	7,250	11,871	12,570	13,579	29	42	44	47
Assistance and subsidies . . . . .	16,902	22,136	23,496	24,313	68	79	83	85
Interest on debt . . . . .	22,367	30,089	31,198	33,220	90	107	110	116
Insurance benefits <sup>3</sup> . . . . .	54,452	105,456	118,833	147,286	219	375	417	512
Debt redemption . . . . .	19,895	41,730	49,460	54,678	80	149	174	190
<b>Debt outstanding, year . . . . .</b>	<b>318,254</b>	<b>547,876</b>	<b>576,494</b>	<b>642,202</b>	<b>1,282</b>	<b>1,951</b>	<b>2,025</b>	<b>2,234</b>
Long-term . . . . .	315,490	541,497	572,831	623,558	1,271	1,928	2,012	2,170
Full-faith and credit . . . . .	74,972	138,525	147,130	159,502	302	493	517	555
Nonguaranteed . . . . .	240,518	402,972	425,701	464,056	969	1,435	1,495	1,615
Short-term . . . . .	2,764	6,379	3,663	18,644	11	23	13	65
Net long-term <sup>4</sup> . . . . .	125,524	266,870	287,450	317,829	506	950	1,010	1,106
Full-faith and credit only . . . . .	63,481	128,384	137,341	149,580	256	457	482	520

<sup>1</sup> 1990 and 2000 based on enumerated resident population as of April 1. Other years based on estimated resident population as of July 1. <sup>2</sup> Includes other items not shown separately. <sup>3</sup> Includes repayments. <sup>4</sup> Less cash and investment assets specifically held for redemption of long-term debt.

Source: U.S. Census Bureau, 1990, *State Government Finances*, series GF, No. 3 thereafter. <<http://www.census.gov/govs/www/state02.html>> (accessed 8 April 2005).



**Table 439. State Governments—Revenue by State: 2002**

[In millions of dollars (1,097,829 represents \$1,097,829,000,000), except as noted. For fiscal year ending in year shown; See text, this section. Includes local shares of state imposed taxes. Minus sign (-) indicates net loss]

State	Total revenue <sup>1</sup>	General revenue								Insurance trust revenue
		Total	Per capita <sup>2</sup>		Intergovernmental revenue		Charges and miscellaneous			
			Total (dol.)	Rank	Total	From Federal government	Total	Current charges	Miscellaneous general revenue	
<b>United States . . .</b>	<b>1,097,829</b>	<b>1,062,305</b>	<b>3,689</b>	<b>(X)</b>	<b>335,423</b>	<b>317,581</b>	<b>191,641</b>	<b>99,811</b>	<b>91,830</b>	<b>19,301</b>
Alabama . . . . .	14,942	15,986	3,567	35	6,275	5,795	3,201	2,286	915	-1,204
Alaska . . . . .	5,019	5,423	8,462	1	1,556	1,551	2,777	338	2,439	-421
Arizona . . . . .	17,298	15,860	2,916	46	5,260	4,875	2,123	925	1,198	1,414
Arkansas . . . . .	10,297	10,533	3,890	24	3,429	3,410	1,878	1,177	701	-236
California . . . . .	151,245	141,481	4,044	18	43,861	40,843	19,865	11,456	8,408	5,520
Colorado . . . . .	11,809	13,875	3,085	40	3,866	3,806	3,086	1,471	1,615	-2,065
Connecticut . . . . .	16,993	15,382	4,447	6	3,769	3,686	2,580	1,076	1,504	1,589
Delaware . . . . .	4,842	4,633	5,748	2	922	891	1,538	623	914	199
Florida . . . . .	47,890	46,995	2,817	49	13,141	12,786	8,502	2,927	5,575	881
Georgia . . . . .	24,847	26,114	3,058	45	8,611	8,541	3,731	1,895	1,836	-1,268
Hawaii . . . . .	5,869	6,042	4,894	3	1,367	1,365	1,255	766	489	-174
Idaho . . . . .	4,488	4,375	3,257	32	1,330	1,324	774	383	391	48
Illinois . . . . .	41,095	40,340	3,205	39	11,435	10,449	6,430	2,669	3,761	755
Indiana . . . . .	20,116	20,011	3,249	36	6,028	5,886	3,782	2,287	1,495	106
Iowa . . . . .	11,130	11,026	3,757	29	3,445	3,320	2,574	1,452	1,122	-11
Kansas . . . . .	9,694	9,179	3,384	43	2,992	2,964	1,379	669	710	515
Kentucky . . . . .	16,073	15,810	3,866	22	5,121	5,102	2,714	1,621	1,093	263
Louisiana . . . . .	18,079	17,659	3,944	23	6,049	5,994	4,253	2,218	2,035	415
Maine . . . . .	5,451	5,600	4,315	13	1,830	1,817	1,143	438	706	-231
Maryland . . . . .	20,788	19,909	3,659	31	5,453	5,260	3,635	1,967	1,668	784
Massachusetts . . . . .	26,885	26,476	4,129	8	5,431	5,061	6,223	1,861	4,361	297
Michigan . . . . .	43,950	40,886	4,071	14	11,507	11,241	7,515	4,620	2,895	2,457
Minnesota . . . . .	22,439	21,910	4,360	12	5,427	5,282	3,259	1,539	1,720	529
Mississippi . . . . .	11,052	11,044	3,851	27	4,535	4,374	1,780	1,193	587	-167
Missouri . . . . .	19,085	18,654	3,284	41	6,819	6,693	3,106	1,444	1,662	432
Montana . . . . .	4,033	3,721	4,086	20	1,427	1,419	852	387	464	266
Nebraska . . . . .	6,002	5,987	3,468	33	1,823	1,780	1,172	559	613	15
Nevada . . . . .	6,888	6,167	2,844	44	1,338	1,281	884	513	370	557
New Hampshire . . . . .	4,636	4,391	3,442	50	1,389	1,189	1,104	506	598	-81
New Jersey . . . . .	32,709	33,897	3,952	16	8,677	8,235	6,891	3,682	3,209	-1,734
New Mexico . . . . .	8,746	8,478	4,570	9	2,855	2,760	1,995	696	1,299	268
New York . . . . .	104,534	92,897	4,851	7	37,730	32,197	11,905	5,198	6,707	6,272
North Carolina . . . . .	31,524	29,972	3,606	25	10,202	9,466	4,233	2,722	1,512	1,551
North Dakota . . . . .	3,017	2,868	4,526	11	1,043	1,022	708	506	202	148
Ohio . . . . .	45,439	40,232	3,526	38	12,654	12,328	7,447	4,134	3,314	4,682
Oklahoma . . . . .	13,134	12,761	3,658	42	4,120	4,044	2,588	1,583	1,005	55
Oregon . . . . .	14,815	14,305	4,060	19	5,710	5,625	3,431	1,878	1,552	256
Pennsylvania . . . . .	46,165	46,544	3,775	28	13,734	13,685	10,675	6,305	4,370	-1,339
Rhode Island . . . . .	4,891	4,836	4,524	10	1,720	1,637	988	385	603	43
South Carolina . . . . .	16,997	14,477	3,526	30	5,434	5,028	2,954	2,136	818	1,534
South Dakota . . . . .	2,491	2,604	3,424	37	1,063	1,045	564	177	388	-113
Tennessee . . . . .	17,952	17,620	3,042	47	7,316	7,078	2,506	1,713	792	332
Texas . . . . .	60,588	62,181	2,862	48	21,385	20,672	12,134	6,115	6,019	-1,593
Utah . . . . .	8,468	8,623	3,717	26	2,279	2,267	2,419	1,675	744	-288
Vermont . . . . .	3,260	3,229	5,238	5	1,087	1,041	624	324	300	-3
Virginia . . . . .	23,577	24,843	3,416	34	5,531	5,377	6,530	3,703	2,827	-1,604
Washington . . . . .	23,813	22,775	3,754	21	6,348	6,216	3,798	2,353	1,445	673
West Virginia . . . . .	9,130	8,053	4,461	17	2,899	2,847	1,602	772	830	1,025
Wisconsin . . . . .	20,874	22,874	4,205	15	7,031	5,913	4,029	2,374	1,655	-2,000
Wyoming . . . . .	2,770	2,768	5,546	4	1,169	1,113	505	112	393	-48

See footnote at end of table.

Table 439. **State Governments—Revenue by State: 2002—Con.**

[See headnote, page 292]

State	All taxes			Property taxes	Sales and gross receipts taxes						
	Total <sup>3</sup>	Per capita <sup>2</sup>			Total <sup>3</sup>	General sales taxes, total	Selective sales taxes <sup>3</sup>				
		Total <sup>3</sup>	(dol.)				Rank	Total <sup>3</sup>	Alcoholic beverages and tobacco sales	Insurance premiums	Motor fuels sales
<b>United States . . .</b>	<b>535,241</b>	<b>1,862</b>	<b>(X)</b>	<b>9,702</b>	<b>262,361</b>	<b>179,665</b>	<b>82,695</b>	<b>13,151</b>	<b>11,158</b>	<b>31,968</b>	<b>10,288</b>
Alabama . . . . .	6,510	1,453	47	195	3,383	1,748	1,635	194	220	512	541
Alaska . . . . .	1,090	1,700	32	50	142	-	142	59	37	40	3
Arizona . . . . .	8,477	1,558	40	329	5,352	4,284	1,069	214	199	625	29
Arkansas . . . . .	5,226	1,931	20	487	2,649	1,947	702	123	112	414	-
California . . . . .	77,755	2,221	8	1,952	30,702	23,816	6,886	1,395	1,596	3,296	483
Colorado . . . . .	6,923	1,538	42	-	2,835	1,902	933	96	158	569	8
Connecticut . . . . .	9,033	2,611	4	-	4,516	3,044	1,472	200	207	425	167
Delaware . . . . .	2,174	2,697	2	-	323	-	323	39	76	108	30
Florida . . . . .	25,352	1,519	43	428	19,456	14,409	5,048	1,014	414	1,809	1,306
Georgia . . . . .	13,772	1,612	38	54	6,018	4,834	1,184	238	296	650	-
Hawaii . . . . .	3,421	2,756	1	-	2,118	1,612	506	105	70	78	93
Idaho . . . . .	2,271	1,691	34	-	1,116	795	321	35	66	214	2
Illinois . . . . .	22,475	1,786	24	57	11,256	6,591	4,664	605	285	1,374	1,510
Indiana . . . . .	10,201	1,657	35	6	5,425	3,948	1,626	161	179	742	9
Iowa . . . . .	5,006	1,705	31	-	2,538	1,747	791	107	136	343	-
Kansas . . . . .	4,808	1,773	25	55	2,432	1,799	633	134	97	376	1
Kentucky . . . . .	7,975	1,950	19	438	3,741	2,312	1,429	89	258	461	-
Louisiana . . . . .	7,357	1,644	37	35	4,192	2,327	1,865	180	288	559	8
Maine . . . . .	2,627	2,028	14	48	1,237	836	401	137	60	192	7
Maryland . . . . .	10,821	1,985	16	273	4,699	2,690	2,009	236	197	703	141
Massachusetts . . . . .	14,823	2,308	6	3	5,211	3,696	1,515	341	361	667	-
Michigan . . . . .	21,864	2,177	10	1,891	10,069	7,784	2,285	808	227	1,090	25
Minnesota . . . . .	13,224	2,632	3	306	5,767	3,741	2,026	231	163	620	-
Mississippi . . . . .	4,729	1,649	36	1	3,183	2,340	843	95	130	410	16
Missouri . . . . .	8,729	1,539	41	21	4,140	2,855	1,285	133	217	692	-
Montana . . . . .	1,443	1,585	39	182	371	-	371	32	51	191	31
Nebraska . . . . .	2,993	1,732	30	6	1,505	1,069	436	62	38	308	3
Nevada . . . . .	3,945	1,821	22	113	3,338	2,070	1,268	80	156	266	11
New Hampshire . . . . .	1,897	1,489	44	502	605	-	605	95	69	120	64
New Jersey . . . . .	18,329	2,137	12	3	8,777	5,997	2,781	488	346	524	832
New Mexico . . . . .	3,628	1,959	18	53	1,823	1,337	486	53	52	200	13
New York . . . . .	43,262	2,261	7	-	13,121	8,608	4,513	1,189	585	492	1,155
North Carolina . . . . .	15,537	1,871	21	-	6,565	3,741	2,824	244	348	1,209	407
North Dakota . . . . .	1,117	1,762	27	1	620	336	284	27	26	111	33
Ohio . . . . .	20,130	1,764	26	18	9,328	6,391	2,936	367	366	1,372	814
Oklahoma . . . . .	6,053	1,734	29	-	2,273	1,529	743	136	149	410	20
Oregon . . . . .	5,164	1,467	46	24	650	-	650	188	54	398	9
Pennsylvania . . . . .	22,136	1,795	23	51	10,948	7,330	3,618	515	503	1,753	732
Rhode Island . . . . .	2,128	1,992	15	1	1,161	732	429	93	32	130	80
South Carolina . . . . .	6,088	1,483	45	13	3,158	2,335	823	151	113	411	43
South Dakota . . . . .	977	1,285	50	-	777	523	254	30	45	123	3
Tennessee . . . . .	7,798	1,347	48	-	6,046	4,675	1,371	164	283	814	5
Texas . . . . .	28,662	1,319	49	-	23,577	14,560	9,018	1,100	972	2,835	722
Utah . . . . .	3,925	1,693	33	-	2,023	1,500	523	77	88	336	2
Vermont . . . . .	1,518	2,465	5	391	570	215	355	42	36	71	9
Virginia . . . . .	12,781	1,754	28	21	4,782	2,800	1,983	148	293	849	87
Washington . . . . .	12,629	2,082	13	1,457	9,950	7,904	2,046	505	291	743	332
West Virginia . . . . .	3,552	1,968	17	4	1,921	963	958	41	89	300	187
Wisconsin . . . . .	11,814	2,172	11	92	5,428	3,696	1,732	348	107	955	315
Wyoming . . . . .	1,094	2,193	9	144	544	445	98	6	15	75	2

See footnote at end of table.

Table 439. **State Governments—Revenue by State: 2002—Con.**

[See headnote, page 292]

State	License taxes					Income taxes			Other taxes	
	Total <sup>3</sup>	Corporation license	Hunting and fishing license	Motor vehicle and operator's license	Occupancy and business license, n.e.c. <sup>4</sup>	Total	Individual income	Corporation net income	Total <sup>3</sup>	Death and gift
<b>United States . . .</b>	<b>35,391</b>	<b>5,842</b>	<b>1,182</b>	<b>17,060</b>	<b>9,873</b>	<b>210,820</b>	<b>185,697</b>	<b>25,123</b>	<b>16,967</b>	<b>7,384</b>
Alabama . . . . .	395	72	15	196	99	2,353	2,031	323	183	83
Alaska . . . . .	74	1	20	37	11	269	-	269	554	3
Arizona . . . . .	271	8	20	167	62	2,437	2,091	346	88	82
Arkansas . . . . .	273	10	21	129	92	1,740	1,563	177	78	39
California . . . . .	5,693	48	74	1,892	3,551	38,380	33,047	5,333	1,029	1,000
Colorado . . . . .	278	7	57	168	39	3,681	3,476	205	130	72
Connecticut . . . . .	405	17	3	274	100	3,835	3,685	149	277	160
Delaware . . . . .	780	534	1	32	186	968	717	252	102	41
Florida . . . . .	1,557	128	13	1,062	282	1,219	-	1,219	2,692	752
Georgia . . . . .	494	41	23	293	93	7,056	6,488	568	151	123
Hawaii . . . . .	112	2	-	80	17	1,164	1,112	53	27	17
Idaho . . . . .	222	1	30	117	41	919	842	77	13	10
Illinois . . . . .	1,914	165	25	1,414	299	8,855	7,471	1,384	393	329
Indiana . . . . .	377	6	23	298	36	4,250	3,541	709	143	142
Iowa . . . . .	520	32	20	372	70	1,858	1,769	88	90	80
Kansas . . . . .	230	29	17	154	21	1,977	1,855	122	115	48
Kentucky . . . . .	539	181	22	202	116	2,980	2,678	302	276	85
Louisiana . . . . .	515	265	33	125	86	2,053	1,789	264	563	69
Maine . . . . .	149	3	9	89	41	1,150	1,073	77	43	23
Maryland . . . . .	436	15	11	220	188	5,064	4,704	359	350	183
Massachusetts . . . . .	501	19	6	328	87	8,725	7,913	812	383	201
Michigan . . . . .	1,297	12	49	934	223	8,191	6,125	2,065	416	131
Minnesota . . . . .	864	5	51	525	248	5,977	5,443	534	310	66
Mississippi . . . . .	301	62	13	135	77	1,181	985	196	62	30
Missouri . . . . .	518	20	29	258	126	3,916	3,615	300	134	134
Montana . . . . .	199	2	33	132	26	586	518	68	105	14
Nebraska . . . . .	196	6	14	93	61	1,261	1,153	108	24	16
Nevada . . . . .	439	36	7	143	157	-	-	-	56	30
New Hampshire . . . . .	185	4	8	90	57	449	71	377	157	56
New Jersey . . . . .	957	122	14	404	344	7,938	6,837	1,101	653	510
New Mexico . . . . .	171	2	17	123	27	1,107	983	124	474	19
New York . . . . .	1,040	66	34	767	113	27,832	25,574	2,258	1,270	768
North Carolina . . . . .	884	274	15	480	105	7,933	7,265	668	155	118
North Dakota . . . . .	103	-	10	56	36	250	200	50	144	5
Ohio . . . . .	1,562	264	28	661	576	9,097	8,336	761	125	116
Oklahoma . . . . .	823	44	16	581	171	2,460	2,286	174	497	86
Oregon . . . . .	496	-	33	293	149	3,871	3,675	196	121	65
Pennsylvania . . . . .	2,078	698	60	825	419	7,933	6,735	1,198	1,125	762
Rhode Island . . . . .	92	12	1	54	24	852	824	28	22	19
South Carolina . . . . .	311	59	15	112	100	2,509	2,349	160	97	64
South Dakota . . . . .	133	2	22	44	56	41	-	41	26	23
Tennessee . . . . .	836	421	25	277	100	649	146	503	267	100
Texas . . . . .	3,778	1,991	64	1,101	536	-	-	-	1,307	333
Utah . . . . .	148	2	22	95	25	1,716	1,605	111	38	9
Vermont . . . . .	74	2	6	44	20	445	408	37	39	14
Virginia . . . . .	543	30	20	343	137	7,019	6,711	309	416	134
Washington . . . . .	631	16	31	350	175	-	-	-	590	114
West Virginia . . . . .	175	7	16	91	30	1,255	1,035	220	198	13
Wisconsin . . . . .	728	89	59	346	230	5,419	4,974	445	148	83
Wyoming . . . . .	95	8	26	54	6	-	-	-	311	10

- Represents or rounds to zero. X Not applicable. <sup>1</sup> Duplicate intergovernmental transactions are excluded. <sup>2</sup> Based on estimated population as of July 1. <sup>3</sup> Includes categories not shown separately. <sup>4</sup> n.e.c. Not elsewhere classified.

Source: U.S. Census Bureau, 1990, *State Government Finances*, series GF, No. 3 thereafter. <<http://www.census.gov/govs/www/state02.html>> (accessed 8 April 2005).

**Table 440. State Governments—Expenditures and Debt by State: 2002**

[In millions of dollars (1,280,290 represents \$1,280,290,000,000) except as indicated. For fiscal year ending in year shown; see text, this section]

State	Total expenditure <sup>1</sup>	General expenditure								
		Total		Inter-governmental	Direct expenditures					
		Amount	Per capita <sup>2</sup> (dol.)		Total	Educa-tion	Public welfare	Health and hospitals	High-ways	Police protec-tion
<b>United States . . .</b>	<b>1,280,290</b>	<b>1,109,227</b>	<b>3,859</b>	<b>364,789</b>	<b>744,438</b>	<b>162,054</b>	<b>239,903</b>	<b>66,802</b>	<b>71,248</b>	<b>9,408</b>
Alabama . . . . .	17,996	16,160	3,608	4,096	12,065	3,231	4,110	1,821	1,064	100
Alaska . . . . .	7,402	6,702	10,456	1,056	5,647	882	1,029	141	667	63
Arizona . . . . .	18,119	16,246	2,986	6,969	9,278	2,212	2,780	610	1,127	151
Arkansas . . . . .	11,521	10,634	3,930	3,071	7,563	1,832	2,578	722	942	72
California . . . . .	184,928	158,235	4,521	74,687	83,548	17,289	23,014	6,835	5,696	1,132
Colorado . . . . .	16,823	14,662	3,257	4,295	10,366	3,009	2,283	894	1,134	100
Connecticut . . . . .	20,117	17,536	5,070	3,735	13,802	2,218	3,362	1,749	817	164
Delaware . . . . .	4,646	4,233	5,252	823	3,410	733	659	311	332	68
Florida . . . . .	51,834	47,287	2,833	14,054	33,233	5,105	11,874	2,839	4,707	425
Georgia . . . . .	30,053	27,166	3,180	8,645	18,521	5,011	6,013	1,094	1,990	255
Hawaii . . . . .	7,446	6,684	5,386	130	6,553	2,257	1,112	620	236	6
Idaho . . . . .	5,234	4,625	3,444	1,407	3,218	704	1,003	143	383	44
Illinois . . . . .	49,131	42,678	3,391	13,091	29,587	6,128	9,429	3,348	2,983	359
Indiana . . . . .	22,205	20,585	3,343	6,557	14,028	4,146	4,805	749	1,255	194
Iowa . . . . .	12,721	11,436	3,895	3,326	8,109	2,140	2,573	865	939	86
Kansas . . . . .	10,592	9,617	3,546	2,971	6,646	1,578	1,963	542	967	63
Kentucky . . . . .	18,407	16,376	4,004	3,560	12,817	2,981	4,762	844	1,614	163
Louisiana . . . . .	18,319	16,162	3,611	4,168	11,994	2,771	3,311	1,932	951	195
Maine . . . . .	6,265	5,670	4,378	1,010	4,661	699	1,762	413	439	59
Maryland . . . . .	23,317	20,704	3,798	5,236	15,469	3,414	4,625	1,249	1,196	297
Massachusetts . . . . .	32,848	28,471	4,433	6,284	22,187	3,188	5,665	2,399	2,628	287
Michigan . . . . .	49,184	43,827	4,364	19,067	24,760	6,590	9,069	2,318	1,250	307
Minnesota . . . . .	26,693	23,478	4,672	8,271	15,206	3,496	6,071	541	1,080	178
Mississippi . . . . .	12,742	11,462	3,998	3,457	8,005	1,698	3,214	894	776	67
Missouri . . . . .	20,841	18,708	3,299	5,073	13,634	2,556	5,377	1,361	1,609	172
Montana . . . . .	4,265	3,785	4,159	911	2,874	637	643	287	436	28
Nebraska . . . . .	6,537	6,219	3,599	1,820	4,399	1,116	1,647	274	526	52
Nevada . . . . .	7,348	6,242	2,881	2,433	3,809	904	1,004	310	568	64
New Hampshire . . . . .	4,823	4,177	3,278	1,179	2,998	630	879	162	347	37
New Jersey . . . . .	41,988	32,936	3,841	9,320	23,616	4,558	5,663	2,135	1,977	343
New Mexico . . . . .	10,084	9,214	4,975	2,768	6,445	1,468	2,028	739	925	89
New York . . . . .	119,199	96,529	5,045	38,982	57,547	7,619	23,328	4,756	3,222	568
North Carolina . . . . .	33,124	29,537	3,556	9,451	20,087	4,602	6,522	1,921	2,574	329
North Dakota . . . . .	3,020	2,813	4,436	586	2,227	563	626	80	311	14
Ohio . . . . .	52,594	42,362	3,713	15,052	27,310	6,515	9,723	2,234	2,255	233
Oklahoma . . . . .	14,727	12,904	3,697	3,377	9,527	2,520	3,156	527	1,010	92
Oregon . . . . .	18,029	14,884	4,228	4,213	10,671	2,040	3,796	1,401	587	141
Pennsylvania . . . . .	55,171	47,147	3,824	12,788	34,360	7,304	12,160	2,749	4,066	893
Rhode Island . . . . .	5,767	4,843	4,534	749	4,094	672	1,659	295	260	48
South Carolina . . . . .	20,009	17,048	4,154	4,241	12,807	2,763	4,360	1,542	1,276	205
South Dakota . . . . .	2,772	2,554	3,361	506	2,048	377	593	125	390	22
Tennessee . . . . .	20,029	18,489	3,193	4,478	14,011	3,315	6,319	1,237	1,206	125
Texas . . . . .	70,274	61,771	2,842	16,681	45,090	11,558	14,607	4,385	5,111	389
Utah . . . . .	10,107	9,143	3,942	2,171	6,972	2,351	1,573	685	728	104
Vermont . . . . .	3,512	3,291	5,343	919	2,372	524	756	82	239	48
Virginia . . . . .	28,044	25,546	3,505	8,369	17,177	4,657	3,622	2,186	2,587	232
Washington . . . . .	30,378	25,160	4,147	6,806	18,354	4,825	6,151	2,088	1,254	175
West Virginia . . . . .	9,409	7,560	4,189	1,454	6,107	1,181	2,136	299	986	48
Wisconsin . . . . .	26,749	23,119	4,250	9,523	13,596	3,197	4,136	968	1,272	97
Wyoming . . . . .	2,948	2,609	5,228	975	1,634	287	372	104	354	25

See footnote at end of table.

Table 440. **State Governments—Expenditures and Debt by State: 2002—Con.**

[See headnote, page 295]

State	General expenditure—Con.					Utility expenditures	Liquor stores expenditures	Insurance trust expenditures	Cash and security holdings	Debt outstanding	
	Direct expenditures—Con.									Total	Per capita <sup>2</sup> (dol.)
	Corrections	Natural resources	Parks and recreation	Governmental administration	Interest on general debt						
<b>United States . . .</b>	<b>36,472</b>	<b>16,588</b>	<b>4,953</b>	<b>39,912</b>	<b>31,426</b>	<b>20,279</b>	<b>3,498</b>	<b>147,286</b>	<b>2,534,039</b>	<b>642,202</b>	<b>2,230</b>
Alabama . . . . .	325	228	23	415	242	-	161	1,675	26,166	6,405	1,429
Alaska . . . . .	174	238	9	361	276	53	-	647	39,863	5,308	8,283
Arizona . . . . .	642	199	42	459	186	27	-	1,845	33,685	4,348	799
Arkansas . . . . .	284	206	75	405	138	-	-	887	16,827	3,002	1,109
California . . . . .	5,334	2,977	537	6,816	3,405	5,511	-	21,181	351,945	71,263	2,037
Colorado . . . . .	639	177	61	422	326	10	-	2,151	40,309	5,419	1,205
Connecticut . . . . .	638	194	104	913	1,138	310	-	2,271	31,602	20,784	6,009
Delaware . . . . .	245	68	50	331	255	75	-	339	10,452	4,038	5,010
Florida . . . . .	2,200	1,395	178	1,914	1,052	86	-	4,460	107,567	20,266	1,215
Georgia . . . . .	1,233	494	162	660	433	1	-	2,886	61,649	8,243	965
Hawaii . . . . .	157	98	50	372	462	-	-	762	12,988	5,656	4,582
Idaho . . . . .	170	164	37	222	142	-	51	558	10,874	2,545	1,895
Illinois . . . . .	1,300	426	288	1,284	1,847	-	-	6,453	89,504	34,761	2,762
Indiana . . . . .	615	281	43	763	397	-	-	1,620	32,639	9,456	1,535
Iowa . . . . .	233	239	18	487	123	-	79	1,206	21,725	3,713	1,265
Kansas . . . . .	268	175	5	496	127	-	-	974	11,648	2,288	844
Kentucky . . . . .	413	282	123	636	450	-	-	2,031	33,446	9,039	2,210
Louisiana . . . . .	480	317	185	576	506	3	-	2,154	36,321	9,233	2,062
Maine . . . . .	106	146	11	253	238	-	56	538	11,215	4,321	3,330
Maryland . . . . .	1,029	458	167	840	711	475	-	2,138	41,706	12,309	2,262
Massachusetts . . . . .	900	243	89	1,268	2,687	333	-	4,044	58,371	45,216	7,051
Michigan . . . . .	1,613	484	174	820	1,064	-	501	4,855	71,354	21,947	2,185
Minnesota . . . . .	335	453	111	659	354	-	-	3,215	53,130	6,408	1,275
Mississippi . . . . .	249	198	37	202	211	-	143	1,138	21,777	4,160	1,451
Missouri . . . . .	606	261	49	513	568	-	-	2,133	47,734	12,693	2,235
Montana . . . . .	106	181	6	207	143	-	38	442	9,877	2,752	3,022
Nebraska . . . . .	176	142	29	165	110	-	-	318	8,938	2,215	1,283
Nevada . . . . .	225	82	17	198	150	169	-	937	18,655	3,668	1,691
New Hampshire . . . . .	80	40	5	187	322	-	279	367	8,759	5,397	4,231
New Jersey . . . . .	1,139	382	506	1,346	1,199	2,262	-	6,790	85,135	32,093	3,742
New Mexico . . . . .	241	138	49	349	192	-	-	870	32,745	4,493	2,422
New York . . . . .	2,371	346	430	4,037	3,647	9,470	-	13,200	229,445	89,856	4,692
North Carolina . . . . .	914	524	125	781	583	-	-	3,586	70,643	11,128	1,339
North Dakota . . . . .	37	101	13	103	87	-	-	208	6,889	1,673	2,640
Ohio . . . . .	1,297	366	91	1,911	1,135	-	327	9,904	152,620	20,009	1,754
Oklahoma . . . . .	506	174	66	458	258	365	-	1,458	23,328	6,477	1,857
Oregon . . . . .	494	315	46	897	251	10	127	3,008	48,973	7,668	2,176
Pennsylvania . . . . .	1,456	528	149	1,300	1,073	-	885	7,138	96,330	20,983	1,702
Rhode Island . . . . .	158	47	25	260	257	109	-	815	11,354	5,856	5,478
South Carolina . . . . .	423	225	60	540	652	955	-	2,006	26,743	10,116	2,464
South Dakota . . . . .	67	91	26	103	120	-	-	217	7,367	2,308	3,034
Tennessee . . . . .	390	227	103	433	198	5	-	1,535	27,347	3,628	626
Texas . . . . .	3,036	621	86	1,310	950	-	-	8,503	172,989	24,008	1,105
Utah . . . . .	268	179	60	462	188	-	99	866	17,902	4,729	2,039
Vermont . . . . .	80	65	15	192	134	12	33	175	4,880	2,284	3,704
Virginia . . . . .	959	183	74	923	721	13	307	2,178	52,060	13,785	1,895
Washington . . . . .	735	553	201	539	674	18	322	4,878	58,292	13,552	2,234
West Virginia . . . . .	170	174	68	426	238	7	47	1,795	10,430	4,537	2,514
Wisconsin . . . . .	873	378	54	603	737	-	-	3,630	67,155	14,870	2,733
Wyoming . . . . .	83	125	22	93	72	-	43	296	10,686	1,298	2,600

- Represents or rounds to zero. <sup>1</sup> Includes amounts not shown separately. <sup>2</sup> Based on estimated resident population as of July 1.

Source: U.S. Census Bureau, "State Government Finances"; <<http://www.census.gov/govs/www/state02.html>> (accessed 8 April 2005).

**Table 441. Local Governments—Revenue by State: 2002**

[In millions of dollars (1,083,129 represents \$1,083,129,000,000), except as noted. For fiscal year ending in year shown; see text, this section. Minus sign (-) indicates net loss.]

State	General revenue										
	Total revenue <sup>1</sup>	Total	Per capita <sup>2</sup> (dol.)	Intergovernmental revenue			Taxes				
				Total	From federal government	From state governments	Total <sup>1</sup>	Prop-erty	Sales and gross receipts	In-come <sup>3</sup>	Motor licenses
<b>United States . . .</b>	<b>1,083,129</b>	<b>995,856</b>	<b>3,458</b>	<b>398,497</b>	<b>42,953</b>	<b>355,544</b>	<b>369,730</b>	<b>269,419</b>	<b>61,679</b>	<b>20,190</b>	<b>1,303</b>
Alabama . . . . .	14,528	12,486	2,788	4,719	468	4,250	3,209	1,278	1,417	96	24
Alaska . . . . .	2,866	2,678	4,178	1,125	238	887	980	780	169	-	10
Arizona . . . . .	19,578	16,455	3,024	7,251	844	6,407	5,943	3,925	1,729	-	1
Arkansas . . . . .	6,282	5,690	2,103	3,180	235	2,944	1,235	517	691	3	-
California . . . . .	174,136	159,820	4,566	79,046	7,406	71,639	42,669	28,291	10,858	-	-
Colorado . . . . .	17,835	16,154	3,589	4,390	462	3,928	6,977	4,162	2,467	-	32
Connecticut . . . . .	11,094	10,679	3,087	3,526	354	3,172	6,092	5,995	-	-	-
Delaware . . . . .	2,052	1,889	2,343	959	68	891	513	400	3	47	-
District of Columbia . . . . .	7,352	6,922	12,166	2,840	2,840	-	3,228	803	936	1,160	19
Florida . . . . .	60,028	54,956	3,292	17,103	2,171	14,932	19,488	15,327	3,480	-	17
Georgia . . . . .	29,982	26,908	3,149	9,409	816	8,593	10,286	6,586	3,377	-	-
Hawaii . . . . .	1,739	1,543	1,243	337	183	154	819	615	126	-	54
Idaho . . . . .	3,839	3,699	2,754	1,539	91	1,448	1,020	959	19	-	4
Illinois . . . . .	46,218	42,484	3,375	15,007	2,268	12,739	19,095	15,816	2,620	-	116
Indiana . . . . .	20,291	18,539	3,011	6,441	397	6,044	6,786	5,970	98	580	3
Iowa . . . . .	9,743	9,118	3,105	3,453	306	3,147	3,324	2,878	348	45	15
Kansas . . . . .	9,304	8,469	3,123	3,120	135	2,985	3,167	2,470	634	-	3
Kentucky . . . . .	9,712	8,732	2,135	3,603	312	3,291	2,806	1,539	201	818	24
Louisiana . . . . .	13,554	12,648	2,826	4,696	490	4,205	4,825	1,906	2,757	-	4
Maine . . . . .	3,623	3,531	2,727	1,125	84	1,041	1,914	1,864	5	-	26
Maryland . . . . .	17,927	17,657	3,239	5,721	668	5,054	9,053	5,139	275	2,940	-
Massachusetts . . . . .	23,427	20,913	3,256	9,132	1,115	8,017	9,073	8,719	152	-	-
Michigan . . . . .	36,228	34,134	3,399	18,115	1,302	16,813	8,780	7,903	169	472	-
Minnesota . . . . .	21,133	19,724	3,925	9,101	806	8,296	5,232	4,909	150	-	3
Mississippi . . . . .	7,998	7,394	2,579	3,236	251	2,985	1,795	1,645	72	-	-
Missouri . . . . .	16,310	15,183	2,678	5,285	635	4,650	6,395	3,859	1,904	313	12
Montana . . . . .	2,296	2,219	2,439	982	172	810	692	671	3	-	-
Nebraska . . . . .	7,587	5,392	3,121	1,709	193	1,515	2,324	1,742	314	-	19
Nevada . . . . .	8,670	7,998	3,691	3,043	352	2,691	2,487	1,590	502	-	-
New Hampshire . . . . .	3,518	3,441	2,701	1,332	107	1,225	1,702	1,668	-	-	-
New Jersey . . . . .	32,488	31,721	3,699	10,635	714	9,921	16,300	16,046	26	30	-
New Mexico . . . . .	5,530	5,163	2,788	3,042	364	2,678	1,250	703	497	-	2
New York . . . . .	108,836	105,032	5,489	40,843	3,989	36,855	45,616	26,826	9,370	7,452	147
North Carolina . . . . .	27,473	24,592	2,961	10,439	775	9,664	7,039	5,422	1,287	-	27
North Dakota . . . . .	1,767	1,683	2,654	670	134	536	611	531	69	-	-
Ohio . . . . .	42,138	40,285	3,531	16,158	1,535	14,623	16,035	10,625	1,438	3,458	100
Oklahoma . . . . .	9,182	8,455	2,423	3,448	369	3,079	2,729	1,482	1,174	-	1
Oregon . . . . .	13,183	12,118	3,443	5,525	812	4,713	3,840	3,115	239	-	9
Pennsylvania . . . . .	40,614	38,501	3,123	15,377	2,341	13,036	15,491	10,860	343	2,775	-
Rhode Island . . . . .	2,877	2,707	2,535	953	129	824	1,495	1,461	4	-	-
South Carolina . . . . .	12,136	10,911	2,659	4,046	305	3,742	3,664	3,084	267	-	19
South Dakota . . . . .	1,987	1,812	2,384	601	105	496	865	668	153	-	25
Tennessee . . . . .	20,001	14,333	2,476	4,757	526	4,231	5,176	3,453	1,415	-	105
Texas . . . . .	71,362	64,879	2,985	19,462	2,242	17,219	30,318	24,521	5,062	-	306
Utah . . . . .	7,462	6,017	2,595	2,476	347	2,129	2,101	1,420	596	-	-
Vermont . . . . .	1,668	1,511	2,452	883	46	837	447	433	3	-	-
Virginia . . . . .	22,755	21,735	2,982	8,255	857	7,397	9,350	6,690	1,760	-	134
Washington . . . . .	26,003	21,262	3,504	8,385	826	7,559	6,885	4,333	2,026	-	29
West Virginia . . . . .	3,939	3,783	2,096	1,824	152	1,672	1,090	897	59	-	-
Wisconsin . . . . .	20,376	19,507	3,586	9,251	543	8,708	6,796	6,374	270	-	1
Wyoming . . . . .	2,502	2,394	4,798	944	74	870	724	548	148	-	11

See footnotes at end of table.

Table 441. **Local Governments—Revenue by State: 2002—Con.**

[See headnote, page 297]

State	General revenue								Utility revenue	Liquor store revenue	Insurance trust revenue
	Current charges and miscellaneous general revenue	Current charges				Miscellaneous general revenue					
		Total <sup>1</sup>	Education	Hospital	Sewer- age	Total <sup>1</sup>	Interest earnings	Special assessment			
<b>United States . . .</b>	<b>227,629</b>	<b>153,382</b>	<b>17,235</b>	<b>41,502</b>	<b>27,056</b>	<b>74,247</b>	<b>35,211</b>	<b>4,661</b>	<b>90,387</b>	<b>777</b>	<b>-3,891</b>
Alabama . . . . .	4,558	3,706	287	2,600	257	852	438	3	1,978	-	65
Alaska . . . . .	573	358	37	65	53	215	123	8	207	-	-20
Arizona . . . . .	3,262	1,968	330	265	386	1,294	681	73	3,170	-	-48
Arkansas . . . . .	1,275	783	138	186	171	493	287	8	595	-	-2
California . . . . .	38,105	24,547	1,837	4,840	3,585	13,559	5,933	1,154	16,817	-	-2,500
Colorado . . . . .	4,787	3,133	318	811	488	1,654	744	142	1,755	-	-74
Connecticut . . . . .	1,061	688	98	16	189	373	125	25	486	-	-71
Delaware . . . . .	416	285	15	-	113	132	77	1	161	-	3
District of Columbia . . . . .	854	302	18	-	92	553	132	1	499	-	-69
Florida . . . . .	18,365	12,095	1,427	3,479	1,614	6,269	3,310	1,207	5,675	-	-603
Georgia . . . . .	7,213	5,068	230	2,630	650	2,145	1,017	21	3,109	-	-35
Hawaii . . . . .	387	271	-	-	145	116	52	8	197	-	-
Idaho . . . . .	1,140	916	58	497	104	223	96	28	141	-	-1
Illinois . . . . .	8,382	5,217	959	610	831	3,165	1,506	145	2,781	-	953
Indiana . . . . .	5,311	3,475	311	1,767	750	1,836	417	26	1,720	-	33
Iowa . . . . .	2,340	1,836	479	708	255	504	221	17	615	-	11
Kansas . . . . .	2,183	1,415	254	530	190	768	441	67	864	-	-29
Kentucky . . . . .	2,322	1,203	91	242	282	1,120	883	34	951	-	29
Louisiana . . . . .	3,127	2,223	68	1,336	235	905	584	5	895	-	-19
Maine . . . . .	492	364	40	61	116	128	53	2	92	-	-
Maryland . . . . .	2,882	1,953	544	-	588	929	353	108	443	162	-335
Massachusetts . . . . .	2,708	1,962	196	310	682	746	261	32	2,175	-	339
Michigan . . . . .	7,239	4,704	767	436	1,118	2,535	940	182	1,634	-	459
Minnesota . . . . .	5,390	3,335	249	866	613	2,055	922	276	1,369	213	-173
Mississippi . . . . .	2,364	1,873	247	1,223	139	491	234	8	604	-	-
Missouri . . . . .	3,504	2,438	482	756	395	1,066	532	18	1,240	-	-112
Montana . . . . .	545	360	58	35	50	184	78	45	76	-	-
Nebraska . . . . .	1,360	876	176	259	102	483	198	37	2,348	-	-154
Nevada . . . . .	2,469	1,683	98	489	235	786	386	35	671	-	-
New Hampshire . . . . .	407	299	44	-	76	108	38	1	77	-	-
New Jersey . . . . .	4,787	3,119	599	214	1,113	1,667	541	21	767	-	-
New Mexico . . . . .	871	534	81	63	114	337	176	20	367	-	-
New York . . . . .	18,573	12,982	998	3,251	1,453	5,591	1,947	97	4,081	-	-277
North Carolina . . . . .	7,114	5,822	501	2,925	962	1,292	588	14	2,505	386	-10
North Dakota . . . . .	401	200	42	-	30	201	63	46	76	-	8
Ohio . . . . .	8,092	4,973	831	925	1,360	3,119	1,819	157	1,954	-	-101
Oklahoma . . . . .	2,278	1,682	253	660	231	597	278	5	729	-	-2
Oregon . . . . .	2,754	2,016	354	208	525	738	316	46	1,064	-	1
Pennsylvania . . . . .	7,633	4,775	584	36	1,488	2,858	1,998	83	2,225	-	-112
Rhode Island . . . . .	260	170	20	1	58	90	21	4	122	-	47
South Carolina . . . . .	3,201	2,443	201	1,436	262	758	409	26	1,226	-	-1
South Dakota . . . . .	346	247	48	29	45	99	57	4	160	16	-
Tennessee . . . . .	4,400	3,427	267	1,789	417	973	451	17	5,670	-	-2
Texas . . . . .	15,099	10,045	1,452	2,817	1,959	5,054	3,184	93	7,220	-	-737
Utah . . . . .	1,441	829	66	39	163	612	216	22	1,445	-	-
Vermont . . . . .	181	113	18	-	36	68	17	3	167	-	-10
Virginia . . . . .	4,130	2,817	309	294	741	1,313	581	73	1,258	-	-238
Washington . . . . .	5,992	4,246	269	1,088	907	1,746	726	104	4,798	-	-57
West Virginia . . . . .	869	539	34	198	123	330	231	10	142	-	14
Wisconsin . . . . .	3,460	2,483	406	102	532	977	448	91	957	-	-88
Wyoming . . . . .	726	584	47	409	33	142	82	11	106	-	2

- Represents or rounds to zero. <sup>1</sup> Includes items not shown separately. <sup>2</sup> Based on estimated resident population as of July 1.

Source: U.S. Census Bureau, 1990, *State Government Finances, series GF, No. 3* thereafter. <<http://www.census.gov/govs/www/state02.html>> (accessed 8 April 2005).

**Table 442. Local Governments—Expenditures and Debt by State: 2002**

[In millions of dollars, (1,140,082 represents \$1,140,082,000,000), except as indicated. For fiscal year ending in year shown; see text, this section]

State	General expenditures										
	Total expenditure <sup>1</sup>	Direct general expenditures				Selected functions (direct expenditures)					
		Total amount	Per capita <sup>2</sup> (dol.)	Direct general expenditures	Education	Public welfare	Health	Hospitals	Highways	Police protection	Fire protection
<b>United States . . .</b>	<b>1,140,082</b>	<b>997,623</b>	<b>3,959</b>	<b>986,371</b>	<b>432,537</b>	<b>39,695</b>	<b>29,295</b>	<b>50,282</b>	<b>44,219</b>	<b>55,084</b>	<b>25,978</b>
Alabama . . . . .	14,642	12,552	3,269	12,540	5,089	52	280	1,981	605	610	279
Alaska . . . . .	3,051	2,797	4,759	2,797	1,225	6	58	63	248	201	85
Arizona . . . . .	20,404	16,221	3,750	15,975	6,584	506	204	396	786	1,108	485
Arkansas . . . . .	6,123	5,507	2,263	5,505	2,951	15	22	172	365	331	148
California . . . . .	181,512	153,282	5,186	152,079	59,538	12,545	7,335	6,791	5,771	9,015	4,170
Colorado . . . . .	19,363	16,736	4,302	16,732	6,002	540	212	935	1,702	972	424
Connecticut . . . . .	11,211	10,399	3,241	10,397	5,634	110	129	25	408	617	391
Delaware . . . . .	2,127	1,950	2,638	1,946	1,204	-	16	-	133	122	24
District of Columbia . . . . .	7,832	6,180	13,765	6,180	1,175	1,462	378	177	69	385	136
Florida . . . . .	61,756	54,078	3,700	53,849	20,690	626	526	4,126	2,013	3,968	1,856
Georgia . . . . .	30,960	26,488	3,624	26,430	12,355	146	873	2,865	949	1,300	636
Hawaii . . . . .	2,077	1,741	1,674	1,736	-	30	32	-	183	248	104
Idaho . . . . .	3,743	3,591	2,787	3,586	1,719	32	62	400	235	197	82
Illinois . . . . .	51,384	44,257	4,083	44,231	19,825	432	558	1,293	2,693	2,867	1,358
Indiana . . . . .	20,687	18,802	3,360	18,769	8,046	508	195	1,933	776	702	503
Iowa . . . . .	9,928	9,149	3,382	9,077	4,328	109	293	728	823	373	161
Kansas . . . . .	9,098	8,230	3,355	8,230	3,923	40	169	520	561	414	189
Kentucky . . . . .	9,995	8,778	2,444	8,775	3,896	54	343	258	337	379	266
Louisiana . . . . .	13,523	12,333	3,021	12,327	5,223	51	112	1,577	580	695	359
Maine . . . . .	3,386	3,288	2,615	3,287	1,792	30	17	70	179	122	84
Maryland . . . . .	17,682	16,514	3,244	16,327	8,728	112	241	-	659	1,038	523
Massachusetts . . . . .	25,035	20,794	3,898	20,160	10,255	67	110	665	630	1,155	848
Michigan . . . . .	39,489	36,094	3,932	35,963	17,155	769	2,589	440	1,969	1,669	681
Minnesota . . . . .	22,200	19,832	4,418	19,727	7,770	1,402	450	974	1,600	841	263
Mississippi . . . . .	8,000	7,380	2,919	7,379	3,403	22	45	1,201	460	394	175
Missouri . . . . .	17,266	15,411	3,045	15,410	8,000	143	230	842	864	846	476
Montana . . . . .	2,262	2,178	2,485	2,177	1,155	28	53	38	106	142	42
Nebraska . . . . .	7,769	5,354	4,496	5,346	2,681	56	36	297	397	216	126
Nevada . . . . .	9,055	7,964	4,178	7,957	2,775	116	78	534	703	586	285
New Hampshire . . . . .	3,493	3,416	2,741	3,345	1,809	151	22	-	157	175	119
New Jersey . . . . .	31,826	31,054	3,711	30,772	15,985	945	355	246	986	2,076	700
New Mexico . . . . .	5,397	5,015	2,914	4,991	2,708	49	28	62	219	321	146
New York . . . . .	123,857	109,731	6,473	103,583	40,104	9,175	2,456	5,796	3,855	6,151	2,452
North Carolina . . . . .	28,577	24,865	3,441	24,453	10,660	1,135	1,367	2,799	443	1,175	573
North Dakota . . . . .	1,766	1,669	2,785	1,659	749	38	24	-	150	63	26
Ohio . . . . .	42,720	40,031	3,744	39,737	17,108	2,555	2,112	1,108	1,837	2,180	1,202
Oklahoma . . . . .	9,384	8,628	2,689	8,627	4,383	36	115	663	534	477	295
Oregon . . . . .	13,916	12,320	3,953	12,318	5,503	250	559	234	609	631	376
Pennsylvania . . . . .	43,527	38,958	3,530	38,952	16,992	2,326	2,204	200	1,224	1,554	482
Rhode Island . . . . .	2,894	2,663	2,709	2,663	1,509	7	3	1	72	191	189
South Carolina . . . . .	12,374	11,049	3,015	11,013	5,616	14	142	1,459	215	518	232
South Dakota . . . . .	2,011	1,837	2,646	1,837	983	12	14	31	190	83	36
Tennessee . . . . .	21,128	14,982	3,649	14,941	6,152	139	239	1,825	567	851	423
Texas . . . . .	77,108	67,341	3,547	66,514	34,145	296	1,529	4,190	2,416	3,338	1,497
Utah . . . . .	7,599	5,901	3,277	5,889	2,845	22	137	36	289	337	146
Vermont . . . . .	1,616	1,433	2,623	1,433	937	1	6	-	123	44	35
Virginia . . . . .	24,033	22,113	3,298	22,090	10,492	1,052	667	331	515	1,077	623
Washington . . . . .	26,875	20,319	4,430	20,292	8,041	47	679	1,245	1,122	916	663
West Virginia . . . . .	3,980	3,748	2,205	3,742	2,338	3	34	183	54	139	66
Wisconsin . . . . .	22,077	20,449	4,058	20,408	9,367	1,424	919	194	1,714	1,175	490
Wyoming . . . . .	2,365	2,220	4,739	2,219	991	9	35	378	123	96	42

See footnotes at end of table.



**Table 442. Local Governments—Expenditures and Debt by State: 2002—Con.**

[See headnote, page 299]

State	General expenditures—Con.								Utility expenditures	Insurance trust expenditures	Debt outstanding
	Selected functions (direct expenditures)—Con.										
	Correc-tions	Parks and recre-ation	Hous-ing <sup>3</sup>	Sewer-age	Solid waste	Govern-mental admin-istration	Interest on general debt	Other			
<b>United States . . .</b>	<b>18,215</b>	<b>25,143</b>	<b>27,827</b>	<b>30,189</b>	<b>16,311</b>	<b>52,878</b>	<b>43,876</b>	<b>94,841</b>	<b>119,389</b>	<b>22,386</b>	<b>1,043,904</b>
Alabama . . . . .	135	317	400	612	230	539	578	834	1,999	91	12,652
Alaska . . . . .	1	91	108	53	49	162	151	294	236	18	3,338
Arizona . . . . .	480	602	286	547	314	1,185	905	1,588	4,095	89	22,259
Arkansas . . . . .	85	88	155	177	134	266	278	318	594	22	5,752
California . . . . .	3,678	3,636	5,220	3,818	1,870	8,824	5,278	14,590	23,303	4,926	138,037
Colorado . . . . .	217	914	373	512	63	1,039	933	1,896	2,369	257	21,299
Connecticut . . . . .	-	197	348	268	201	445	291	1,334	519	293	6,984
Delaware . . . . .	-	26	52	104	9	78	71	108	147	29	1,494
District of Columbia . . . . .	174	303	88	211	43	383	236	959	1,490	163	5,436
Florida . . . . .	1,165	1,658	1,112	1,679	1,649	2,972	3,124	6,682	7,103	575	70,010
Georgia . . . . .	532	584	708	1,081	461	1,740	698	1,502	4,243	229	26,058
Hawaii . . . . .	-	211	53	167	144	156	111	297	336	-	2,792
Idaho . . . . .	59	72	27	120	87	197	68	228	150	2	1,440
Illinois . . . . .	579	2,236	1,738	1,452	417	2,864	2,080	3,839	4,842	2,284	46,176
Indiana . . . . .	226	428	418	858	213	1,143	779	2,042	1,782	103	14,615
Iowa . . . . .	97	277	145	299	142	351	253	700	766	14	5,781
Kansas . . . . .	94	190	134	190	100	447	506	753	834	33	10,025
Kentucky . . . . .	186	136	160	423	165	374	1,040	756	1,188	29	19,955
Louisiana . . . . .	295	226	353	349	249	825	549	883	1,043	147	11,753
Maine . . . . .	40	45	84	117	90	171	91	357	98	-	2,025
Maryland . . . . .	228	528	565	421	419	805	658	1,402	490	538	13,354
Massachusetts . . . . .	225	190	1,036	545	341	785	549	2,760	3,162	1,079	20,106
Michigan . . . . .	496	883	320	1,426	460	2,041	1,318	3,747	2,277	1,118	32,248
Minnesota . . . . .	313	622	706	613	241	1,085	1,100	1,743	1,813	359	25,602
Mississippi . . . . .	73	123	141	116	118	432	286	390	618	2	5,774
Missouri . . . . .	209	382	332	456	117	790	470	1,253	1,518	337	11,552
Montana . . . . .	16	37	37	51	54	128	67	223	84	-	1,211
Nebraska . . . . .	81	118	112	114	67	270	147	628	2,306	109	5,691
Nevada . . . . .	278	364	183	178	13	712	527	622	1,091	-	12,105
New Hampshire . . . . .	35	59	85	71	71	174	84	334	76	1	1,825
New Jersey . . . . .	468	456	714	1,088	857	1,456	1,178	3,261	762	10	25,497
New Mexico . . . . .	130	156	81	108	101	277	186	419	382	-	4,110
New York . . . . .	2,292	1,577	3,560	2,213	2,180	3,433	4,682	13,658	7,812	6,314	107,339
North Carolina . . . . .	258	520	669	650	551	963	760	1,929	3,359	19	22,332
North Dakota . . . . .	23	82	48	31	34	77	64	251	89	7	1,232
Ohio . . . . .	518	947	1,209	1,347	431	2,740	1,560	2,883	2,581	108	31,335
Oklahoma . . . . .	54	236	166	269	157	407	264	571	723	34	6,031
Oregon . . . . .	333	271	360	602	107	693	486	1,304	1,530	66	11,159
Pennsylvania . . . . .	995	529	1,616	1,561	545	2,123	2,973	3,628	3,653	915	62,827
Rhode Island . . . . .	-	38	141	53	39	112	68	240	124	106	1,489
South Carolina . . . . .	147	201	176	229	231	751	507	575	1,322	3	12,757
South Dakota . . . . .	26	77	37	44	25	96	53	128	150	9	1,143
Tennessee . . . . .	299	339	480	366	299	814	723	1,424	5,803	343	17,500
Texas . . . . .	1,365	1,965	1,245	1,777	764	3,199	4,049	4,739	9,107	659	98,801
Utah . . . . .	108	264	153	237	98	453	237	527	1,698	-	8,520
Vermont . . . . .	-	16	34	40	25	62	30	80	178	4	744
Virginia . . . . .	429	558	588	694	512	1,328	984	2,241	1,518	402	21,637
Washington . . . . .	411	665	681	911	435	1,203	865	2,407	6,436	121	32,008
West Virginia . . . . .	31	45	90	124	52	210	208	164	207	26	3,547
Wisconsin . . . . .	303	601	294	776	305	948	720	1,177	1,239	389	15,457
Wyoming . . . . .	27	56	4	44	33	150	55	174	142	3	1,090

-Represents or rounds to zero. <sup>1</sup> Duplicate intergovernmental transactions are excluded. <sup>2</sup> Based on estimated resident population as of July 1. <sup>3</sup> Includes community development.

Source: U.S. Census Bureau, 1990, *State Government Finances, series GF, No. 3* thereafter. <<http://www.census.gov/govs/www/state02.html>> (accessed 8 April 2005).

**Table 443. Estimated State and Local Taxes Paid by a Family of Four for Selected Largest City in Each State: 2003**

[Data based on average family of four (two wage earners and two school age children) owning their own home and living in a city where taxes apply. Comprises state and local sales, income, auto, and real estate taxes. For definition of median, see Guide to Tabular Presentation]

City	Total taxes paid by gross family income level (dollars)					Total taxes paid as percent of income				
	\$25,000	\$50,000	\$75,000	\$100,000	\$150,000	\$25,000	\$50,000	\$75,000	\$100,000	\$150,000
Albuquerque, NM . . . . .	1,560	3,730	6,369	8,903	14,011	6.2	7.5	8.5	8.9	9.3
Atlanta, GA . . . . .	1,970	4,933	8,261	11,203	16,771	7.9	9.9	11.0	11.2	11.2
Baltimore, MD . . . . .	1,871	5,591	8,923	11,876	17,636	7.5	11.2	11.9	11.9	11.8
Boston, MA . . . . .	1,990	4,880	7,878	10,254	15,123	8.0	9.8	10.5	10.3	10.1
Charlotte, NC . . . . .	1,713	4,199	7,061	9,851	14,699	6.9	8.4	9.4	9.9	9.8
Chicago, IL . . . . .	2,476	4,938	7,790	10,050	14,504	9.9	9.9	10.4	10.0	9.7
Columbus, OH . . . . .	2,116	4,579	7,434	10,254	16,119	8.5	9.2	9.9	10.3	10.7
Denver, CO . . . . .	1,320	3,296	5,535	7,247	10,648	5.3	6.6	7.4	7.2	7.1
Detroit, MI . . . . .	2,463	5,246	8,257	10,942	16,139	9.9	10.5	11.0	10.9	10.8
Honolulu, HI . . . . .	1,687	3,832	6,393	8,720	13,458	6.7	7.7	8.5	8.7	9.0
Houston, TX . . . . .	1,564	2,974	4,612	5,843	8,187	6.3	5.9	6.1	5.8	5.5
Indianapolis, IN . . . . .	2,061	4,472	6,925	9,054	13,274	8.2	8.9	9.2	9.1	8.8
Jacksonville, FL . . . . .	633	1,818	3,205	4,300	6,376	2.5	3.6	4.3	4.3	4.3
Kansas City, MO . . . . .	1,740	4,259	6,805	9,074	13,596	7.0	8.5	9.1	9.1	9.1
Las Vegas, NV . . . . .	1,473	2,511	3,802	4,790	6,572	5.9	5.0	5.1	4.8	4.4
Los Angeles, CA . . . . .	2,157	4,245	7,488	10,856	17,716	8.6	8.5	10.0	10.9	11.8
Memphis, TN . . . . .	1,757	3,107	4,708	5,924	8,369	7.0	6.2	6.3	5.9	5.6
Milwaukee, WI . . . . .	1,982	5,164	8,439	11,328	16,914	7.9	10.3	11.3	11.3	11.3
Minneapolis, MN . . . . .	1,454	4,181	6,798	9,533	14,657	5.8	8.4	9.3	9.5	9.8
New Orleans, LA . . . . .	1,084	3,538	6,798	9,435	14,517	4.3	7.1	9.1	9.4	9.7
New York City, NY . . . . .	1,784	5,999	10,490	14,232	22,274	7.1	12.0	14.0	14.2	14.8
Oklahoma City, OK . . . . .	1,223	3,991	6,593	8,571	13,351	4.9	8.0	8.8	8.6	8.6
Omaha, NE . . . . .	1,901	4,214	7,138	9,864	15,234	7.6	8.4	9.5	9.9	10.2
Philadelphia, PA . . . . .	2,814	6,591	9,757	12,642	18,384	11.3	13.2	13.0	12.6	12.3
Phoenix, AZ . . . . .	1,338	3,025	4,782	6,901	10,888	5.4	6.1	6.4	6.9	7.3
Portland, OR . . . . .	2,580	5,907	9,273	12,573	18,997	10.3	11.8	12.4	12.6	12.7
Seattle, WA . . . . .	1,825	3,292	4,876	6,122	8,556	7.3	6.5	6.5	6.1	5.7
Virginia Beach, VA . . . . .	1,892	3,996	6,411	8,576	12,815	7.6	8.0	8.5	8.6	8.5
Washington, DC . . . . .	1,657	4,583	7,594	10,454	16,192	6.6	9.2	10.1	10.5	10.8
Wichita, KS . . . . .	1,055	3,142	5,683	7,931	12,224	4.2	6.3	7.6	7.9	8.1
Average <sup>1</sup> . . . . .	1,816	4,172	6,832	9,203	13,859	7.3	8.3	9.1	9.2	9.2
Median <sup>1</sup> . . . . .	1,740	4,070	6,805	9,391	14,011	7.0	8.1	9.1	9.4	9.3

<sup>1</sup> Based on selected cities and District of Columbia. For complete list of cities, see Table 444.

Source: Government of the District of Columbia, Department of Finance and Revenue, *Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison*, annual. <<http://www.cfo.dc.gov/main.asp>>

**Table 444. Residential Property Tax Rates for Largest City in Each State: 2003**

[Effective tax rate is amount each jurisdiction considers based upon assessment level used. Assessment level is ratio of assessed value to assumed market value. Nominal 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		
Providence, RI . . . . .	1	3.88	100.0	3.88	Columbus, OH . . . . .	28	1.45	29.6	4.91
Bridgeport, CT . . . . .	2	3.86	70.0	5.52	Columbia, SC . . . . .	29	1.40	4.0	35.02
Newark, NJ . . . . .	3	2.96	137.0	2.16	Little Rock, AR . . . . .	30	1.38	20.0	6.90
Philadelphia, PA . . . . .	4	2.64	32.0	8.26	Salt Lake City, UT . . . . .	31	1.36	99.0	1.37
Houston, TX . . . . .	5	2.62	100.0	2.62	Boston, MA . . . . .	32	1.33	100.0	1.33
Manchester, NH . . . . .	6	2.57	100.0	2.57	Minneapolis, MN . . . . .	33	1.32	86.4	1.52
Milwaukee, WI . . . . .	7	2.53	100.0	2.53	Wichita, KS . . . . .	34	1.31	11.5	11.36
Baltimore, MD . . . . .	8	2.46	100.0	2.46	Albuquerque, NM . . . . .	35	1.27	33.3	3.82
Des Moines, IA . . . . .	9	2.17	48.5	4.48	Louisville, KY . . . . .	36	1.21	100.0	1.21
Indianapolis, IN . . . . .	10	2.17	100.0	2.17	Phoenix, AZ . . . . .	37	1.17	10.0	11.65
Fargo, ND . . . . .	11	2.12	4.4	48.66	Oklahoma City, OK . . . . .	38	1.16	11.0	10.59
Omaha, NE . . . . .	12	2.03	94.0	2.16	Kansas City, MO . . . . .	39	1.16	19.0	6.13
Jacksonville, FL . . . . .	13	1.94	100.0	1.94	Charlotte, NC . . . . .	40	1.13	98.1	1.16
Burlington, VT . . . . .	14	1.86	67.6	2.75	New York City, NY . . . . .	41	1.12	90.6	14.05
Detroit, MI . . . . .	15	1.82	27.1	6.73	Virginia Beach, VA . . . . .	42	1.11	90.6	1.22
Portland, OR . . . . .	16	1.79	80.0	2.24	Las Vegas, NV . . . . .	43	1.09	35.0	3.12
Atlanta, GA . . . . .	17	1.79	40.0	4.47	Los Angeles, CA . . . . .	44	1.08	100.0	1.08
Boise, ID . . . . .	18	1.75	97.8	1.79	Seattle, WA . . . . .	45	0.99	90.5	1.10
New Orleans, LA . . . . .	19	1.75	10.0	17.50	Washington, DC . . . . .	46	0.96	100.0	0.96
Portland, ME . . . . .	20	1.75	68.0	2.57	Charleston, WV . . . . .	47	0.88	60.0	1.47
Memphis, TN . . . . .	21	1.73	23.8	7.27	Birmingham, AL . . . . .	48	0.70	10.0	6.95
Jackson, MS . . . . .	22	1.69	10.0	16.93	Cheyenne, WY . . . . .	49	0.67	9.5	7.10
Chicago, IL . . . . .	23	1.69	22.1	7.63	Denver, CO . . . . .	50	0.53	8.0	6.63
Billings, MT . . . . .	24	1.62	80.0	2.03	Honolulu, HI . . . . .	51	0.38	100.0	0.38
Anchorage, AK . . . . .	25	1.62	100.0	1.62					
Sioux Falls, SD . . . . .	26	1.50	85.0	1.77	Unweighted average . . . . .	(X)	1.65	60.5	\$6.05
Wilmington, DE . . . . .	27	1.45	53.0	2.75	Median . . . . .	(X)	1.50	(X)	(X)

X Not applicable.

Source: Government of the District of Columbia, Department of Finance and Revenue, *Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison*, annual. <<http://www.cfo.dc.gov/services/studies/index.shtm>>

**Table 445. Gross Revenue From Parimutuel and Amusement Taxes and Lotteries by State: 2001 to 2003**

[In millions of dollars (40,004.8 represents \$40,004,800,000). For fiscal years; see text, this section]

State			2003						
	Gross revenue 2001	Gross revenue 2002	Total	Amusement taxes <sup>1</sup>	Parimutuel taxes	Total <sup>2</sup>	Lottery revenue		
							Prizes	Administration	Proceeds available from ticket sales
<b>United States . . .</b>	<b>40,004.8</b>	<b>43,653.3</b>	<b>46,673.7</b>	<b>4,485.3</b>	<b>302.1</b>	<b>41,886.3</b>	<b>25,342.1</b>	<b>2,762.4</b>	<b>13,781.8</b>
Alabama . . . . .	3.6	3.7	3.5	0.1	3.4	(X)	(X)	(X)	(X)
Alaska . . . . .	2.4	2.5	2.6	2.6	(X)	(X)	(X)	(X)	(X)
Arizona . . . . .	256.6	276.2	302.0	0.6	0.6	300.8	174.0	31.0	95.9
Arkansas . . . . .	6.3	4.4	4.4	(X)	4.4	(X)	(X)	(X)	(X)
California . . . . .	2,742.8	2,743.4	2,634.0	(X)	42.0	2,592.0	1,451.8	164.5	975.7
Colorado . . . . .	417.9	478.2	464.6	98.1	4.6	361.9	227.5	31.8	102.6
Connecticut . . . . .	1,177.4	1,282.8	1,302.4	424.3	10.7	867.4	523.9	87.8	255.7
Delaware . . . . .	350.5	397.1	367.3	(X)	0.2	367.1	52.7	6.4	308.0
Florida . . . . .	2,187.2	2,232.9	2,743.5	(X)	31.2	2,712.3	1,555.8	130.8	1,025.7
Georgia . . . . .	1,945.3	2,262.8	2,284.1	(X)	(X)	2,284.1	1,389.2	143.6	751.3
Hawaii . . . . .	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Idaho . . . . .	81.7	92.7	90.8	(X)	(X)	90.8	56.6	10.3	23.9
Illinois . . . . .	1,882.2	2,064.4	2,152.2	681.8	11.9	1,458.5	885.2	62.2	511.1
Indiana . . . . .	973.8	1,094.8	1,281.2	671.8	5.1	604.4	396.2	33.8	174.4
Iowa . . . . .	328.9	375.4	356.8	177.6	3.2	176.1	104.2	26.3	45.6
Kansas . . . . .	175.2	184.3	196.7	0.7	3.9	192.2	107.7	20.5	64.0
Kentucky . . . . .	603.2	656.8	650.7	0.2	18.6	632.0	402.2	46.3	183.5
Louisiana . . . . .	723.2	787.8	809.9	519.1	5.9	284.9	155.9	19.5	109.5
Maine . . . . .	145.3	157.7	164.3	(X)	4.8	159.5	99.9	18.6	41.1
Maryland . . . . .	1,223.9	1,314.5	1,336.9	11.4	3.3	1,322.2	743.4	138.3	440.5
Massachusetts . . . . .	3,712.7	4,214.9	4,214.1	5.5	6.5	4,202.1	3,008.4	68.0	1,125.7
Michigan . . . . .	1,577.1	1,662.9	1,666.0	90.9	11.8	1,563.2	899.7	68.6	595.0
Minnesota . . . . .	400.3	410.0	370.5	55.7	1.4	313.4	205.0	44.8	63.6
Mississippi . . . . .	182.2	184.2	184.6	184.6	(X)	(X)	(X)	(X)	(X)
Missouri . . . . .	669.0	769.2	952.6	288.5	(X)	664.1	434.6	40.2	189.3
Montana . . . . .	70.3	75.5	78.6	45.8	0.1	32.7	17.6	6.6	8.5
Nebraska . . . . .	73.6	81.2	88.1	6.2	1.0	80.9	43.0	18.4	19.5
Nevada . . . . .	729.4	720.7	739.3	739.3	(X)	(X)	(X)	(X)	(X)
New Hampshire . . . . .	204.0	209.5	217.1	1.7	4.2	211.2	130.0	14.9	66.4
New Jersey . . . . .	2,049.6	2,306.0	2,307.6	348.6	(X)	1,959.0	1,132.9	74.8	751.3
New Mexico . . . . .	141.6	158.2	168.8	39.0	1.2	128.6	77.7	16.8	34.2
New York . . . . .	3,856.1	4,506.6	5,109.8	0.6	38.1	5,071.1	3,061.7	217.7	1,791.6
North Carolina . . . . .	11.8	11.1	11.1	11.1	(X)	(X)	(X)	(X)	(X)
North Dakota . . . . .	17.7	16.6	16.9	14.2	2.7	(X)	(X)	(X)	(X)
Ohio . . . . .	1,942.4	2,000.5	2,093.8	(X)	15.5	2,078.3	1,208.2	296.7	573.4
Oklahoma . . . . .	10.9	10.1	9.4	6.7	2.7	(X)	(X)	(X)	(X)
Oregon . . . . .	1,308.1	1,421.8	1,526.5	0.2	2.6	1,523.6	1,107.3	257.0	159.3
Pennsylvania . . . . .	1,693.2	1,805.7	1,987.6	0.6	28.1	1,958.9	1,124.6	47.9	786.4
Rhode Island . . . . .	855.3	1,019.4	1,124.8	(X)	4.9	1,119.9	880.9	7.1	231.9
South Carolina . . . . .	37.7	364.5	709.0	35.8	(X)	673.2	415.7	36.9	220.6
South Dakota . . . . .	123.6	132.6	137.0	-	1.1	136.0	15.8	6.2	113.9
Tennessee . . . . .	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Texas . . . . .	2,858.4	2,847.7	3,164.3	21.4	12.2	3,130.7	1,845.2	317.5	968.0
Utah . . . . .	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Vermont . . . . .	81.2	82.0	74.8	(X)	(X)	74.8	51.4	7.6	15.8
Virginia . . . . .	997.7	1,104.9	1,137.4	0.1	(X)	1,137.4	695.1	117.4	324.9
Washington . . . . .	485.8	440.7	462.3	0.2	1.7	460.4	298.0	64.8	97.6
West Virginia . . . . .	309.2	461.5	566.8	(X)	10.5	556.3	114.7	27.6	414.1
Wisconsin . . . . .	378.3	399.9	406.7	0.3	1.9	404.5	248.5	33.4	122.5
Wyoming . . . . .	0.2	0.2	0.2	(X)	0.2	(X)	(X)	(X)	(X)

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

Source: U.S. Census Bureau, unpublished data.

**Table 446. Lottery Sales—Type of Game: 1980 to 2004**

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

Game	1980	1985	1990	1995	2000	2002	2003	2004
<b>Total ticket sales . . . . .</b>	<b>2,393</b>	<b>9,035</b>	<b>20,017</b>	<b>31,931</b>	<b>37,201</b>	<b>41,979</b>	<b>43,521</b>	<b>47,697</b>
Instant <sup>1</sup> . . . . .	527	1,296	5,204	11,511	15,459	18,509	20,387	23,011
Three-digit <sup>2</sup> . . . . .	1,554	3,376	4,572	5,737	5,341	5,356	5,394	5,389
Four-digit <sup>2</sup> . . . . .	55	693	1,302	1,941	2,711	2,916	3,059	3,195
Lotto <sup>3</sup> . . . . .	52	3,583	8,563	10,594	9,160	9,564	9,655	10,472
Other <sup>4</sup> . . . . .	206	88	376	2,148	4,530	5,633	5,026	5,630
State proceeds (net income) <sup>5</sup> . . . . .	978	3,735	7,703	11,100	11,404	12,478	13,991	15,094

<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, 2005 *World Lottery Almanac* annual; *LaFleur's Fiscal 2004 Lottery Report*; (copyright).

**Table 447. City Governments—Revenue for Largest Cities: 2002**

[In millions of dollars (55,349 represents \$55,349,000,000). For fiscal years ending in year shown; see text, this section. Cities ranked by enumerated resident population as of April 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 2000 population	Total revenue <sup>1</sup>	General revenue														Employee retirement revenue			
		Intergovernmental					General revenue from own sources												
		Total	Total	From federal government	From state/local government	From local government	Total	Taxes			Current charges		Miscellaneous						
								Total	Property	Sales and gross receipts		Total	Parks and recreation	Sewerage <sup>2</sup>	Total		Interest earnings		
Total	General sales	Public utilities	Utility revenue <sup>3</sup>																
New York, NY . . . . .	55,349	52,718	22,536	3,246	19,178	112	30,182	22,235	8,897	4,480	3,373	436	5,369	54	1,003	2,578	708	2,908	-
Los Angeles, CA . . . . .	7,903	6,019	1,011	407	482	122	5,007	2,421	850	983	351	531	1,727	81	467	860	438	2,811	-
Chicago, IL . . . . .	4,955	4,887	1,298	410	887	-	3,589	2,042	641	1,165	196	504	925	-	144	621	275	312	-
Houston, TX . . . . .	2,531	2,290	212	153	41	18	2,078	1,212	615	561	342	175	586	23	277	280	153	291	-
Philadelphia, PA <sup>4</sup> . . . . .	5,322	4,757	2,033	451	1,434	148	2,724	2,043	374	189	108	-	544	15	202	137	84	837	-
Phoenix, AZ . . . . .	2,335	2,125	749	310	412	27	1,376	751	189	512	369	95	473	26	166	152	119	233	-
San Diego, CA . . . . .	2,245	1,903	433	178	139	115	1,470	745	262	390	217	51	354	47	194	372	135	210	132
Dallas, TX . . . . .	1,618	1,744	83	51	31	-	1,661	798	424	357	211	110	646	29	203	217	149	194	-
San Antonio, TX . . . . .	2,249	1,079	176	41	127	-	903	445	210	219	151	20	283	29	170	176	127	1,303	-
Detroit, MI . . . . .	4,364	3,876	2,404	355	2,017	32	1,472	912	414	152	-	52	344	13	266	217	59	232	256
San Jose, CA . . . . .	1,421	1,463	257	75	104	78	1,206	667	276	256	138	101	316	20	154	223	100	18	-
Honolulu, HI <sup>4</sup> . . . . .	1,134	1,000	172	111	60	-	829	534	382	95	-	49	217	15	186	77	33	133	-
Indianapolis, IN . . . . .	2,181	1,643	518	77	429	13	1,125	629	495	41	-	-	363	24	68	134	66	534	-
San Francisco, CA <sup>4</sup> . . . . .	4,787	4,844	1,726	378	1,344	-	3,117	1,699	747	551	341	83	1,135	35	147	283	194	319	-
Jacksonville, FL <sup>4</sup> . . . . .	2,264	1,252	173	51	122	-	1,079	590	357	219	125	83	247	-	129	242	209	941	71
Columbus, OH . . . . .	1,212	1,064	206	61	135	9	858	516	36	16	-	-	253	-	143	89	53	148	-
Austin, TX . . . . .	1,806	971	82	45	33	-	889	407	195	184	123	31	309	23	142	174	117	921	-
Baltimore, MD <sup>4</sup> . . . . .	2,373	2,419	1,381	89	1,220	72	1,037	806	495	63	-	24	129	11	72	102	40	78	-
Memphis, TN . . . . .	2,967	1,602	1,031	24	506	501	571	364	303	49	-	19	140	48	60	67	31	1,268	98
Milwaukee, WI . . . . .	878	884	439	78	317	44	444	208	197	-	-	-	163	-	84	74	33	55	-
Boston, MA . . . . .	2,783	2,575	1,189	93	1,094	-	1,386	1,049	978	37	-	-	181	-	107	155	29	97	112
Washington, DC . . . . .	6,229	6,238	2,190	2,102	-	87	4,048	3,228	803	936	558	196	302	12	93	518	100	62	-
Nashville, TN <sup>4</sup> . . . . .	2,446	1,711	598	11	346	241	1,113	683	589	32	-	-	267	11	86	163	129	799	-
El Paso, TX . . . . .	527	444	70	53	12	-	374	208	108	93	71	21	111	-	59	54	25	64	19
Seattle, WA . . . . .	1,971	1,297	136	35	94	-	1,162	689	253	275	132	110	318	42	242	156	46	734	-
Denver, CO <sup>4</sup> . . . . .	2,072	1,912	233	10	223	-	1,679	733	158	462	415	14	651	38	62	296	85	151	-
Charlotte, NC . . . . .	1,006	958	238	56	58	124	720	313	233	28	-	-	221	-	116	187	42	55	-
Ft Worth, TX . . . . .	564	624	39	-	39	-	585	347	173	127	-	-	105	-	83	133	71	139	-
Portland, OR . . . . .	810	724	117	28	38	51	607	323	199	53	-	41	224	25	163	60	29	85	-
Oklahoma City, OK . . . . .	776	711	72	38	33	-	639	350	41	301	274	24	194	10	76	95	32	66	-
Tucson, AZ . . . . .	694	598	241	83	145	13	357	245	44	184	158	20	74	15	10	38	16	120	-
New Orleans, LA . . . . .	1,006	947	242	82	160	-	704	403	165	208	140	53	183	-	72	118	50	52	-
Las Vegas, NV . . . . .	574	574	212	-	174	29	362	168	83	47	-	42	136	-	58	57	20	-	-
Cleveland, OH . . . . .	1,284	954	229	74	156	-	725	425	78	29	-	-	147	-	20	153	78	329	-
Long Beach, CA . . . . .	1,017	883	186	76	94	15	697	233	78	131	51	67	403	-	76	61	22	135	-

<sup>1</sup> Represents or rounds to zero. <sup>2</sup> Includes revenue sources not shown separately. <sup>3</sup> Includes solid waste management. <sup>4</sup> Includes water, electric, and transit. <sup>5</sup> Represents, in effect, city-county consolidated government.

Source: U.S. Census Bureau, *Government Finances, 2001–2002*. See also <<http://www.census.gov/govs/estimate.html>>.

**Table 448. City Governments—Expenditures and Debt for Largest Cities: 2002**

[In millions of dollars (66,898 represents \$66,898,000,000). For fiscal year ending in year shown; see headnote, Table 447].

Cities ranked by 2000 population	Total expenditures	Total direct expenditures	General expenditures											Employee retirement expenditures			Debt outstanding			
			Total	Education	Housing and community development	Public welfare	Health and hospitals	Police protection	Fire protection	Correc-tion	High-ways	Parks and recreation	Sewer-age	Solid waste man-agement	Govern-mental adminis-tration <sup>1</sup>	Interest on general debt		Utility ex-pen-ditures <sup>2</sup>		
New York, NY . . . . .	66,898	62,966	54,502	14,414	3,175	8,789	5,731	3,764	1,378	1,388	1,212	685	1,304	1,170	1,065	2,445	6,082	6,314	63,934	
Los Angeles, CA . . . . .	10,669	10,622	6,503	-	174	2	40	1,128	427	2	562	335	388	183	505	461	2,973	1,193	12,121	
Chicago, IL . . . . .	7,071	6,946	5,529	1	206	141	189	1,109	313	-	811	73	270	180	151	589	596	945	13,145	
Houston, TX . . . . .	3,101	3,084	2,601	-	58	-	95	440	250	15	189	149	295	65	95	234	321	178	8,205	
Philadelphia, PA <sup>3</sup> . . . . .	6,300	6,222	4,827	22	179	437	1,002	495	156	331	99	98	182	90	352	181	1,019	455	5,158	
Phoenix, AZ . . . . .	2,521	2,509	1,982	17	96	-	-	301	158	10	88	190	162	139	109	176	471	68	4,387	
San Diego, CA . . . . .	2,254	2,245	1,774	-	168	-	4	265	111	8	56	153	284	82	85	128	324	156	2,550	
Dallas, TX . . . . .	2,381	2,349	2,013	-	42	2	25	233	125	6	107	161	152	41	47	251	215	153	5,108	
San Antonio, TX . . . . .	2,388	2,382	1,121	38	18	62	40	186	113	-	93	149	98	45	29	64	1,219	47	4,813	
Detroit, MI . . . . .	5,476	5,392	4,436	2,007	104	-	116	340	114	1	154	125	409	106	231	116	584	456	5,045	
San Jose, CA . . . . .	1,656	1,600	1,519	-	313	-	22	187	96	-	104	149	141	69	79	110	33	104	2,955	
Honolulu, HI . . . . .	1,463	1,463	1,181	-	30	-	18	168	64	-	109	165	135	121	70	89	281	-	2,297	
Indianapolis, IN . . . . .	2,423	2,408	1,826	-	176	63	401	144	54	50	96	105	139	36	221	185	538	59	3,024	
San Francisco, CA <sup>3</sup> . . . . .	6,042	5,893	4,793	93	63	527	963	373	204	126	165	237	99	23	300	390	825	424	8,164	
Jacksonville, FL . . . . .	2,671	2,581	1,479	-	18	33	46	149	92	48	49	66	268	63	71	173	1,060	132	6,833	
Columbus, OH . . . . .	1,225	1,194	1,081	-	16	-	59	203	145	12	94	82	137	44	70	96	144	-	1,675	
Austin, TX . . . . .	2,097	2,097	1,028	-	13	8	82	123	71	-	24	126	107	43	56	71	981	88	4,391	
Baltimore, MD . . . . .	2,438	2,387	2,160	1,013	44	7	64	255	101	-	117	60	71	48	116	73	69	210	1,569	
Memphis, TN . . . . .	2,993	2,976	1,520	863	26	-	12	155	103	-	25	81	26	46	24	43	1,318	155	1,088	
Milwaukee, WI . . . . .	1,198	1,169	862	-	87	-	26	198	86	-	104	6	45	60	31	38	42	294	739	
Boston, MA . . . . .	2,809	2,550	2,471	823	103	120	187	257	137	109	53	26	111	46	65	64	77	261	1,697	
Washington, DC . . . . .	6,656	6,457	6,379	1,175	88	1,462	555	385	136	174	69	303	211	43	267	236	123	5	5,205	
Nashville, TN <sup>3</sup> . . . . .	2,573	2,572	1,642	564	-	22	148	117	79	48	31	63	57	37	95	154	825	106	3,516	
El Paso, TX . . . . .	590	590	438	-	24	-	16	83	49	-	18	22	33	32	16	20	28	99	807	
Seattle, WA . . . . .	2,309	2,195	1,300	-	46	3	17	157	96	15	104	182	158	101	90	40	935	74	3,109	
Denver, CO . . . . .	2,087	2,033	1,900	-	36	125	52	150	71	64	83	155	48	-	159	262	103	84	4,995	
Charlotte, NC . . . . .	995	989	747	-	40	-	4	142	60	-	96	12	44	33	20	61	234	14	2,193	
Ft Worth, TX . . . . .	806	806	566	-	12	-	10	121	64	-	67	63	61	24	38	31	171	69	1,120	
Portland, OR . . . . .	1,025	1,025	876	-	41	-	-	126	70	-	109	69	178	3	48	92	86	64	1,991	
Oklahoma City, OK . . . . .	859	859	751	-	20	-	-	110	98	-	86	117	80	30	70	40	97	12	937	
Tucson, AZ . . . . .	742	742	543	-	46	-	-	101	42	-	49	54	-	-	26	65	33	178	21	1,107
New Orleans, LA . . . . .	1,008	1,008	853	-	100	4	20	105	61	27	49	17	84	32	106	58	106	49	1,466	
Las Vegas, NV . . . . .	557	466	556	-	12	1	2	88	70	21	62	66	28	5	64	20	1	-	350	
Cleveland, OH . . . . .	1,266	1,260	912	-	122	3	34	173	79	6	46	61	17	32	57	49	353	-	2,561	
Long Beach, CA . . . . .	1,118	1,114	936	-	90	-	38	149	65	-	90	27	15	58	36	81	178	3	1,881	

- Represents or rounds to zero. <sup>1</sup> Excludes public buildings. <sup>2</sup> Includes water, electric, and transit. <sup>3</sup> Represents, in effect, city-county consolidated government.

Source: U.S. Census Bureau, *Government Finances, 2001–2002*. See also <<http://www.census.gov/govs/estimate.html>>.

**Table 449. County Governments—Revenue for Largest Counties: 2002**

[In millions of dollars (14,788 represents \$14,788,000,000). For fiscal year ending in year shown; see text, this section. See Appendix III]

Counties ranked by 2000 population	Total revenue <sup>1</sup>	General revenue																		
		Intergovernmental							General revenue from own sources											
		Total	Total	From federal government		From state government			From local government	Total	Taxes			Current charges			Miscellaneous general revenue			
				Total	Housing <sup>2</sup>	Total	Public welfare	Health and hospitals			Total	Property	Sales and gross receipts	Total	Parks and recreation	Sewerage <sup>3</sup>	Hospitals	Total	Interest earnings	
Total	Total	Total	Total	Total	Total	Total	Total	General sales	Total	Total	Total	Total	Total	Total	Total					
Los Angeles, CA	14,788	15,960	10,889	326	89	10,193	4,619	2,032	370	5,071	2,481	2,244	138	69	1,568	71	39	738	1,021	255
Cook, IL	2,758	2,425	505	56	37	443	189	-	7	1,920	1,362	785	560	337	428	47	-	228	130	63
Harris, TX	2,455	2,455	506	100	39	332	152	123	74	1,949	1,153	1,026	63	-	445	-	-	86	351	255
Maricopa, AZ	2,107	2,107	1,034	45	7	966	406	31	24	1,072	572	443	103	103	282	3	-	220	218	158
Orange, CA	3,149	2,976	1,703	151	9	1,446	518	224	106	1,273	445	388	47	45	456	24	111	-	372	141
San Diego, CA	2,917	3,023	2,194	123	75	1,961	663	489	110	829	504	423	29	21	165	4	16	-	160	49
Dade, FL	5,220	4,983	1,015	483	181	531	-	1	1	3,968	1,352	900	375	90	1,985	27	417	783	631	394
Dallas, TX	1,310	1,290	177	1	-	148	53	20	29	1,113	541	497	2	-	497	-	-	410	74	41
Wayne, MI	2,524	2,322	1,451	57	4	1,079	149	570	314	871	318	301	10	-	396	4	69	-	157	75
King, WA	1,975	1,869	494	99	16	269	-	174	126	1,375	855	381	448	370	409	5	278	-	110	66
San Bernardino, CA	2,689	2,816	1,701	515	13	1,154	434	128	31	1,115	202	164	25	20	708	7	39	391	205	71
Santa Clara, CA	2,683	2,683	1,615	31	7	1,526	814	155	57	1,069	685	502	146	144	264	3	11	151	120	59
Broward, FL	1,764	1,721	295	85	6	165	-	6	44	1,426	696	558	110	-	506	16	135	-	224	142
Riverside, CA	2,257	2,257	1,619	92	21	1,395	672	107	132	638	323	279	27	21	165	3	46	45	150	62
Tarrant, TX	507	507	148	24	15	108	17	62	17	358	214	182	12	-	41	-	-	-	102	92
Alameda, CA	2,193	2,251	1,181	16	3	1,081	621	253	85	1,070	460	297	142	132	479	-	-	383	131	74
Suffolk, NY	2,153	2,040	538	27	3	497	242	81	14	1,502	1,241	427	794	791	146	9	20	-	114	49
Cuyahoga, OH	1,819	1,819	844	19	18	816	482	186	9	976	487	278	172	158	327	-	3	289	161	128
Bexar, TX	881	881	158	4	2	138	85	40	16	723	321	280	24	-	299	-	-	271	103	83
Clark, NV	3,013	2,691	466	69	12	361	-	9	36	2,225	893	419	306	123	922	15	76	376	410	212
Nassau, NY	2,738	2,738	737	55	34	682	364	82	-	2,001	1,545	726	815	807	353	16	9	212	104	67
Allegheny, PA	1,426	1,444	919	69	31	847	256	371	3	525	298	253	43	36	186	4	-	-	41	20
Sacramento, CA	2,428	2,562	1,517	6	-	1,479	734	222	32	1,045	397	204	146	114	464	15	220	-	184	76
Oakland, MI	918	869	536	28	9	371	117	87	136	333	249	238	3	-	41	7	7	4	43	31
Palm Beach, FL	1,372	1,326	163	32	7	130	7	-	1	1,163	610	452	143	-	260	8	75	-	292	103
Hennepin, MN	1,748	1,748	751	117	6	610	326	81	24	997	450	445	-	-	432	-	51	279	115	54
Franklin, OH	1,030	1,029	414	6	3	379	181	118	29	615	391	285	99	82	71	5	3	-	153	142
St Louis, MO	580	582	64	17	17	44	-	3	3	518	416	100	304	260	54	2	3	-	49	29
Hillsborough, FL	1,494	1,359	258	47	19	209	43	-	2	1,101	575	414	148	17	306	1	65	-	220	156
Fairfax, VA	3,361	3,323	877	83	38	778	122	74	16	2,445	1,938	1,524	236	140	332	27	190	-	175	106
Erie, NY	1,493	1,428	384	8	-	366	220	35	11	1,044	552	173	367	362	378	1	4	292	114	43
Contra Costa, CA	1,827	1,676	792	101	72	652	294	121	39	883	314	257	34	12	486	-	25	287	84	36
Milwaukee, WI	1,077	1,063	538	135	12	392	85	135	11	526	252	191	59	59	234	39	-	53	40	12
Westchester, NY	2,038	2,025	488	6	-	468	269	83	14	1,537	785	463	318	309	704	28	24	521	48	38
Pinellas, FL	888	835	118	35	-	81	-	-	2	717	407	294	105	70	186	1	108	-	124	79

- Represents or rounds to zero. <sup>1</sup> Includes revenue sources not shown separately. <sup>2</sup> Includes urban development. <sup>3</sup> Includes solid waste management.

Source: U.S. Census Bureau, *Government Finances, 2001–2002*. See also <<http://www.census.gov/govs/estimate.html>>.

Table 450. County Governments—Expenditures and Debt for Largest Counties: 2002

[In millions of dollars (16,232 represents \$16,232,000,000). For fiscal year ending in year shown; see text, this section. See headnote, Table 449. See Appendix III]

Counties ranked by 2000 population	Total expenditures	Total direct expenditures	General expenditures													Employee retirement expenditures <sup>3</sup>	Debt outstanding		
			Total <sup>1</sup>	Education	Housing <sup>2</sup>	Public welfare	Health	Hospitals	Police protection	Corrections	Highways	Parks and recreation	Natural resources	Sewerage and solid waste management	Governmental administration			Interest on general debt	
Los Angeles, CA . . . . .	16,232	15,128	14,931	538	124	4,569	2,072	1,776	956	1,015	346	245	203	54	1,560	423	60	1,240	5,440
Cook, IL . . . . .	2,906	2,886	2,694	1	19	11	45	897	91	370	124	117	-	-	605	120	-	212	2,210
Harris, TX . . . . .	3,136	3,136	3,136	-	55	22	156	598	131	272	301	486	151	-	302	348	-	-	6,242
Maricopa, AZ . . . . .	2,020	1,795	2,020	16	8	569	77	251	44	373	97	10	65	3	289	111	-	-	1,861
Orange, CA . . . . .	3,137	2,911	2,968	252	25	718	337	-	258	253	72	64	57	95	405	193	-	169	3,081
San Diego, CA . . . . .	3,370	3,174	3,175	319	80	728	479	-	201	265	92	36	11	30	459	65	16	179	725
Dade, FL . . . . .	5,281	5,267	4,726	-	219	118	73	1,047	378	169	45	177	36	438	277	452	554	-	8,168
Dallas, TX . . . . .	1,347	1,340	1,337	-	59	15	72	684	37	162	34	-	-	1	140	29	-	9	524
Wayne, MI . . . . .	2,740	2,649	2,643	-	4	203	578	61	22	233	154	186	14	70	333	109	-	97	2,373
King, WA . . . . .	2,025	1,990	1,613	1	21	6	290	24	100	117	102	64	40	321	199	153	412	-	2,671
San Bernardino, CA . . . . .	2,950	2,639	2,811	298	110	751	209	302	395	139	56	10	32	37	197	70	5	133	1,650
Santa Clara, CA . . . . .	2,779	2,606	2,779	203	8	573	299	377	58	238	269	29	3	36	401	27	-	-	591
Broward, FL . . . . .	1,758	1,702	1,606	-	18	45	107	-	218	178	68	97	18	129	142	147	152	-	3,143
Riverside, CA . . . . .	2,309	2,095	2,308	298	53	566	152	190	200	139	61	9	102	31	233	76	-	-	937
Tarrant, TX . . . . .	469	468	469	-	20	4	88	-	19	85	17	-	-	-	106	89	-	-	1,445
Alameda, CA . . . . .	2,474	2,368	2,314	31	26	578	261	511	69	188	46	-	83	-	260	39	-	160	1,167
Suffolk, NY . . . . .	2,189	1,910	2,022	243	7	411	152	-	372	99	22	26	28	60	117	58	168	-	1,692
Cuyahoga, OH . . . . .	1,806	1,788	1,806	-	20	419	304	457	25	89	55	-	-	15	229	127	-	-	2,607
Bexar, TX . . . . .	879	810	879	-	1	70	43	409	25	82	14	54	8	-	80	75	-	-	1,098
Clark, NV . . . . .	2,898	2,881	2,472	-	9	73	48	415	323	162	375	65	92	71	257	273	426	-	4,719
Nassau, NY . . . . .	3,054	2,654	2,899	231	34	541	132	335	546	184	64	69	1	88	129	194	155	-	3,728
Allegheny, PA . . . . .	1,456	1,365	1,404	29	43	295	327	29	38	62	28	58	-	-	100	70	-	51	1,375
Sacramento, CA . . . . .	2,686	2,575	2,531	143	-	764	233	-	232	177	190	30	-	169	335	88	38	117	2,148
Oakland, MI . . . . .	856	842	827	11	9	5	243	9	56	85	113	19	27	66	118	13	3	26	251
Palm Beach, FL . . . . .	1,327	1,299	1,231	-	19	39	36	-	191	70	76	58	89	120	104	96	95	-	1,707
Hennepin, MN . . . . .	1,590	1,584	1,590	-	28	367	230	372	72	96	75	1	5	48	122	27	-	-	862
Franklin, OH . . . . .	1,032	1,009	1,031	-	4	275	272	-	29	61	37	31	-	4	114	120	2	-	1,806
St Louis, MO . . . . .	630	436	611	-	16	15	47	-	67	33	79	33	-	5	49	14	1	18	387
Hillsborough, FL . . . . .	1,292	1,270	1,060	-	5	53	26	-	107	76	77	51	46	54	100	105	232	-	2,258
Fairfax, VA . . . . .	3,737	3,662	3,422	1,739	76	198	144	-	139	31	45	119	3	206	102	133	99	216	3,223
Erie, NY . . . . .	1,512	1,171	1,450	81	5	539	63	-	36	67	63	16	-	27	45	40	62	-	664
Contra Costa, CA . . . . .	1,845	1,795	1,707	108	69	321	157	360	70	88	68	-	17	13	141	42	-	138	803
Milwaukee, WI . . . . .	1,265	1,265	1,016	-	16	264	122	127	52	48	21	105	1	-	74	31	154	95	570
Westchester, NY . . . . .	2,105	1,855	2,070	79	-	407	102	532	27	122	18	54	1	146	97	41	35	-	1,237
Pinellas, FL . . . . .	957	890	893	-	14	48	72	-	90	74	83	32	27	72	109	69	63	-	767

- Represents or rounds to zero. <sup>1</sup> Includes expenditure categories not shown separately. <sup>2</sup> Includes community development. <sup>3</sup> Includes water, electric, and transit.Source: U.S. Census Bureau, *Government Finances, 2001–2002*. See also <<http://www.census.gov/govs/estimate.html>>.

**Table 451. Governmental Employment and Payrolls: 1980 to 2003**

[Employees in thousands (16,213 represents 16,213,000), payroll in millions of dollars (19,935 represents \$19,935,000,000). For 1980 to 1995 as of October; later years as 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	1980	1985	1990	1995	1998	1999	2000	2001	2002	2003
<b>EMPLOYEES (1,000)</b>										
<b>Total</b> . . . . .	<b>16,213</b>	<b>16,690</b>	<b>18,369</b>	<b>19,521</b>	<b>19,854</b>	<b>20,306</b>	<b>20,876</b>	<b>20,970</b>	<b>21,039</b>	<b>21,336</b>
Federal (civilian) <sup>1</sup> . . . . .	2,898	3,021	3,105	2,895	2,765	2,799	2,899	2,698	2,690	2,717
State and local . . . . .	13,315	13,669	15,263	16,626	17,089	17,506	17,976	18,272	18,349	18,649
Percent of total . . . . .	82	82	83	85	86	86	86	87	87	87
State . . . . .	3,753	3,984	4,503	4,719	4,758	4,818	4,877	4,985	5,072	5,043
Local . . . . .	9,562	9,685	10,760	11,906	12,271	12,689	13,099	13,288	13,277	13,606
Counties . . . . .	1,853	1,891	2,167	(NA)	(NA)	(NA)	(NA)	(NA)	2,729	(NA)
Municipalities . . . . .	2,561	2,467	2,642	(NA)	(NA)	(NA)	(NA)	(NA)	2,972	(NA)
School districts . . . . .	4,270	4,416	4,950	(NA)	(NA)	(NA)	(NA)	(NA)	6,367	(NA)
Townships . . . . .	394	392	418	(NA)	(NA)	(NA)	(NA)	(NA)	488	(NA)
Special districts . . . . .	484	519	585	(NA)	(NA)	(NA)	(NA)	(NA)	721	(NA)
<b>PAYROLLS (mil. dol.)</b>										
<b>Total</b> . . . . .	<b>19,935</b>	<b>28,945</b>	<b>39,228</b>	<b>(NA)</b>	<b>51,568</b>	<b>54,363</b>	<b>58,166</b>	<b>60,632</b>	<b>63,923</b>	<b>67,195</b>
Federal (civilian) <sup>1</sup> . . . . .	5,205	7,580	8,999	(NA)	10,115	10,748	11,485	11,370	11,599	12,673
State and local . . . . .	14,730	21,365	30,229	37,714	41,453	43,886	46,681	49,262	52,323	54,522
Percent of total . . . . .	74	74	77	(NA)	80	81	80	81	82	81
State . . . . .	4,285	6,329	9,083	10,927	11,845	12,565	13,279	14,136	14,838	15,116
Local . . . . .	10,445	15,036	21,146	26,787	29,608	31,321	33,402	35,126	37,486	39,406
Counties . . . . .	1,936	2,819	4,192	(NA)	(NA)	(NA)	(NA)	(NA)	7,902	(NA)
Municipalities . . . . .	2,951	4,191	5,564	(NA)	(NA)	(NA)	(NA)	(NA)	9,714	(NA)
School districts . . . . .	4,683	6,746	9,551	(NA)	(NA)	(NA)	(NA)	(NA)	16,720	(NA)
Townships . . . . .	330	446	642	(NA)	(NA)	(NA)	(NA)	(NA)	1,124	(NA)
Special districts . . . . .	546	834	1,197	(NA)	(NA)	(NA)	(NA)	(NA)	2,026	(NA)

NA Not available. <sup>1</sup> Includes employees outside the United States.

Source: U.S. Census Bureau, *Public Employment and Payroll Data*. See also <http://www.census.gov/govs/www/apes.html>; (accessed 12 May 2005).

**Table 452. All Governments—Employment and Payroll by Function: 2003**

[Employees in thousands (21,366 represents 21,366,000); payroll in millions of dollars (67,195 represents \$67,195,000,000). See headnote, Table 451]

Function	Employees (1,000)					Payrolls (mil. dol.)				
	Total	Federal (civilian) <sup>1</sup>	State and local			Total	Federal (civilian) <sup>1</sup>	State and local		
			Total	State	Local			Total	State	Local
<b>Total</b> . . . . .	<b>21,366</b>	<b>2,717</b>	<b>18,649</b>	<b>5,043</b>	<b>13,606</b>	<b>67,195</b>	<b>12,673</b>	<b>54,522</b>	<b>15,116</b>	<b>39,406</b>
National defense <sup>2</sup> . . . . .	682	682	(X)	(X)	(X)	2,604	2,604	(X)	(X)	(X)
Postal Service . . . . .	786	786	(X)	(X)	(X)	3,267	3,267	(X)	(X)	(X)
Space research and technology . . . . .	19	19	(X)	(X)	(X)	136	136	(X)	(X)	(X)
Elementary and secondary education . . . . .	7,480	(X)	7,480	64	7,416	20,742	-	20,742	183	20,560
Higher education . . . . .	2,804	(X)	2,804	2,248	555	6,818	(X)	6,818	5,643	1,175
Other education . . . . .	112	11	101	101	(X)	390	62	328	328	(X)
Health . . . . .	605	134	471	183	287	2,218	758	1,460	617	843
Hospitals . . . . .	1,139	155	985	428	556	3,911	810	3,101	1,333	1,768
Public welfare . . . . .	541	9	532	234	298	1,652	55	1,597	719	878
Social insurance administration . . . . .	161	68	93	93	(X)	640	330	309	309	(X)
Police protection . . . . .	1,118	157	962	106	856	4,545	760	3,784	438	3,346
Fire protection . . . . .	394	(X)	394	(X)	394	1,442	(X)	1,442	(X)	1,442
Correction . . . . .	748	35	713	464	250	2,526	165	2,361	1,519	842
Streets and highways . . . . .	572	3	569	249	320	1,856	20	1,836	869	967
Air transportation . . . . .	95	49	46	3	43	623	447	177	13	163
Water transport/terminals . . . . .	18	5	12	5	8	63	14	49	18	31
Solid waste management . . . . .	119	(X)	119	2	117	364	(X)	364	8	356
Sewerage . . . . .	134	(X)	134	2	132	466	(X)	466	9	457
Parks and recreation . . . . .	408	27	381	40	340	815	112	703	97	606
Natural resources . . . . .	402	194	208	164	44	1,607	981	626	508	119
Housing and community development . . . . .	141	17	124	-	124	515	109	405	-	405
Water supply . . . . .	174	-	174	1	173	575	-	575	3	572
Electric power . . . . .	81	-	81	4	77	382	-	382	22	360
Gas supply . . . . .	11	-	11	-	11	37	-	37	-	37
Transit . . . . .	240	(X)	240	33	207	974	(X)	974	155	819
Libraries . . . . .	188	4	183	1	183	361	25	337	2	335
State liquor stores . . . . .	9	(X)	9	9	(X)	19	(X)	19	19	(X)
Financial administration . . . . .	538	115	423	173	250	1,926	587	1,339	598	741
Other government administration . . . . .	476	22	454	60	394	1,116	124	992	202	790
Judicial and legal . . . . .	494	62	432	164	268	1,969	353	1,616	682	934
Other and unallocable . . . . .	677	163	514	211	303	2,636	954	1,682	822	860

- 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, *Public Employment and Payroll Data*. See also <http://www.census.gov/govs/www/apes.html>; (accessed 12 May 2005).



**Table 453. State and Local Government—Employer Costs per Hour Worked: 2004**

[In dollars. As of March. Based on a sample; see source for details. For additional data, see Table 637]

Occupation and industry	Total compensation	Wages and salaries	Benefits						
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits	Other <sup>1</sup>
<b>Total workers</b> . . . . .	<b>35.16</b>	<b>24.10</b>	<b>11.05</b>	<b>2.66</b>	<b>0.31</b>	<b>3.68</b>	<b>2.28</b>	<b>2.06</b>	<b>0.05</b>
Occupational group:									
Management, professional, and related	42.87	30.71	12.16	2.88	0.19	4.05	2.62	2.37	0.06
Professional and related	42.67	30.90	11.77	2.56	0.19	4.03	2.57	2.35	0.07
Teachers <sup>2</sup>	47.58	35.34	12.24	2.42	0.11	4.14	2.97	2.53	0.07
Primary, secondary, and special education school teachers	46.25	34.05	12.21	2.41	0.11	4.40	2.81	2.38	0.09
Sales and office	24.06	15.26	8.80	2.28	0.17	3.40	1.41	1.52	0.03
Office and administrative support	24.04	15.24	8.80	2.27	0.16	3.40	1.41	1.51	0.03
Service	26.61	16.58	10.04	2.40	0.60	2.98	2.31	1.69	0.06
Industry group:									
Education and health services	36.98	26.42	10.56	2.42	0.20	3.70	2.13	2.06	0.05
Educational services	37.65	27.09	10.56	2.32	0.13	3.78	2.22	2.07	0.05
Elementary and secondary schools	36.93	26.59	10.34	2.09	0.12	3.96	2.12	1.99	0.07
Junior colleges, colleges, and universities	40.25	28.92	11.33	3.03	0.17	3.28	2.53	2.30	-
Health care and social assistance	32.51	21.91	10.60	3.13	0.68	3.16	1.53	2.06	0.04
Hospitals	29.87	19.67	10.20	2.98	0.71	2.96	1.49	2.02	0.05
Public administration	32.49	20.60	11.88	3.06	0.46	3.66	2.65	1.98	0.06

- Represents zero <sup>1</sup> Includes severance pay and supplemental unemployment benefits.

Source: U.S. Bureau of Labor Statistics, *Compensation and Working Conditions, Fall 2004*.

**Table 454. State and Local Governments—Full-Time Employment and Salary by Sex and Race/Ethnic Group: 1980 to 2003**

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

Year and occupation	Employment (1,000)						Median annual salary (\$1,000)					
	Male	Female	White <sup>1</sup>	Minority			Male	Female	White <sup>1</sup>	Minority		
				Total <sup>2</sup>	Black <sup>1</sup>	Hispanic <sup>3</sup>				Total <sup>2</sup>	Black <sup>1</sup>	Hispanic <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
1981	2,740	1,925	3,591	1,074	780	205	17.7	13.1	16.1	13.5	13.3	14.7
1983	2,674	1,818	3,423	1,069	768	219	20.1	15.3	18.5	15.9	15.6	17.3
1984	2,700	1,890	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
<b>2003, total</b> . . . . .	<b>3,134</b>	<b>2,610</b>	<b>3,919</b>	<b>1,826</b>	<b>1,097</b>	<b>508</b>	<b>42.2</b>	<b>34.7</b>	<b>40.0</b>	<b>35.9</b>	<b>33.6</b>	<b>36.6</b>
Officials/ administrators	215	126	275	65	39	17	66.4	59.2	64.0	63.0	61.5	62.8
Professionals	654	819	1,064	409	228	96	52.2	44.9	48.6	46.6	43.1	45.6
Technicians	273	204	340	138	75	40	42.2	34.6	39.6	36.3	34.5	37.8
Protective service	923	209	795	337	205	107	43.0	35.5	42.2	40.1	37.3	44.0
Paraprofessionals	109	301	238	172	119	39	31.0	28.0	29.8	27.2	25.7	29.8
Admin. support	122	795	593	325	188	102	31.1	29.2	29.4	29.5	28.8	29.5
Skilled craft	401	23	308	116	67	37	38.6	32.9	38.4	38.0	36.2	38.2
Service/maintenance	437	133	306	264	177	71	31.4	24.2	30.4	29.3	28.3	29.9

<sup>1</sup> Non-Hispanic. <sup>2</sup> Includes other minority groups not shown separately. <sup>3</sup> Persons of Hispanic origin may be of any race.

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

**Table 455. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 2003**

[In thousands (1,656.4 represents 1,656,400). 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>		Elem. & secondary		Higher education							
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
<b>United States . . . . .</b>	<b>1,656.4</b>	<b>6,712.3</b>	<b>52.7</b>	<b>6,394.8</b>	<b>1,510.1</b>	<b>317.5</b>	<b>230.4</b>	<b>277.7</b>	<b>176.9</b>	<b>253.9</b>	<b>403.0</b>	<b>506.9</b>
Alabama . . . . .	39.9	97.7	-	97.7	37.3	-	3.8	1.4	5.5	4.3	12.0	21.6
Alaska . . . . .	8.5	15.6	3.3	15.5	4.8	0.1	1.8	0.2	0.7	0.4	0.2	0.6
Arizona . . . . .	28.8	115.7	-	103.9	25.8	11.9	5.7	1.9	2.4	2.6	0.7	4.0
Arkansas . . . . .	22.0	65.4	-	65.4	19.3	-	3.8	0.1	4.7	0.3	4.4	2.4
California . . . . .	143.5	756.8	-	684.5	138.9	72.3	3.8	66.0	11.9	43.4	38.5	62.0
Colorado . . . . .	39.3	102.2	-	100.6	38.0	1.6	2.1	6.1	1.2	3.8	3.6	9.0
Connecticut . . . . .	18.1	80.2	-	80.2	15.2	-	4.4	1.7	2.2	1.6	10.3	-
Delaware . . . . .	7.8	15.0	-	15.0	7.4	-	1.6	-	2.0	0.2	1.8	-
District of Columbia . . . . .	(X)	12.3	(X)	11.3	(X)	1.0	(X)	1.5	(X)	2.0	(X)	1.8
Florida . . . . .	57.7	314.0	-	288.9	54.2	25.0	13.3	6.6	21.4	5.8	4.9	39.8
Georgia . . . . .	49.5	219.3	-	218.9	46.4	0.4	8.9	1.2	4.6	12.7	8.1	18.6
Hawaii . . . . .	36.2	-	27.5	-	8.5	-	0.8	0.2	2.4	0.2	4.0	-
Idaho . . . . .	9.7	32.7	-	31.3	9.2	1.3	1.7	0.2	1.0	1.1	0.9	5.7
Illinois . . . . .	57.4	291.3	-	268.8	55.0	22.5	10.8	6.9	2.8	7.8	12.3	13.0
Indiana . . . . .	54.3	139.0	-	139.0	53.2	-	5.5	1.3	1.7	3.5	4.3	23.8
Iowa . . . . .	25.9	79.3	-	72.7	24.8	6.6	2.6	1.3	0.4	2.3	7.1	10.1
Kansas . . . . .	19.8	84.8	-	77.0	19.2	7.9	2.7	1.0	1.0	3.0	2.3	7.4
Kentucky . . . . .	32.7	99.7	-	99.7	28.3	-	7.0	0.5	2.0	5.0	5.7	4.3
Louisiana . . . . .	32.1	106.0	-	106.0	28.7	-	5.2	0.6	3.7	1.7	17.7	16.0
Maine . . . . .	7.6	38.0	0.1	38.0	7.3	-	2.1	0.4	1.4	0.3	0.7	0.6
Maryland . . . . .	28.7	124.7	-	114.6	26.6	10.1	7.2	3.4	6.9	4.5	5.4	-
Massachusetts . . . . .	27.6	146.9	0.1	146.8	26.5	0.1	6.7	2.2	7.8	2.9	7.4	-
Michigan . . . . .	68.7	240.0	0.9	226.8	66.4	13.2	10.3	2.5	1.5	11.5	11.7	9.1
Minnesota . . . . .	37.6	123.8	-	123.8	33.4	-	2.7	11.2	2.3	3.7	4.6	10.7
Mississippi . . . . .	19.9	77.3	-	70.8	18.4	6.5	2.8	0.4	3.0	0.2	12.1	17.4
Missouri . . . . .	29.9	133.6	-	127.8	27.7	5.8	8.0	2.6	3.5	4.0	12.4	10.2
Montana . . . . .	6.7	22.3	-	22.1	6.3	0.2	1.5	0.5	0.9	0.8	0.6	0.6
Nebraska . . . . .	12.8	45.8	-	42.9	12.2	2.8	2.8	0.8	0.8	0.6	5.1	4.0
Nevada . . . . .	8.9	32.7	-	32.7	8.8	-	1.1	0.7	1.1	1.0	1.0	4.8
New Hampshire . . . . .	7.6	32.5	-	32.5	7.3	-	1.4	2.5	1.1	0.2	0.8	-
New Jersey . . . . .	53.7	212.4	20.2	201.6	30.3	10.8	6.2	10.7	3.1	4.2	16.6	1.9
New Mexico . . . . .	19.1	48.9	-	45.6	17.8	3.3	1.6	0.9	2.5	0.4	6.4	0.7
New York . . . . .	53.1	491.2	-	468.5	48.4	22.7	6.7	48.7	9.4	18.3	45.5	50.1
North Carolina . . . . .	51.5	194.6	-	177.6	48.8	16.9	1.9	14.6	4.0	20.2	16.5	23.8
North Dakota . . . . .	8.6	14.8	-	14.8	8.3	-	0.4	0.9	1.3	0.6	1.0	-
Ohio . . . . .	69.3	264.0	-	258.0	66.8	6.0	2.8	24.7	3.7	18.0	11.4	11.8
Oklahoma . . . . .	27.9	83.6	-	83.1	25.9	0.5	6.2	0.2	5.9	2.6	2.6	9.7
Oregon . . . . .	19.6	72.7	-	64.6	18.6	8.0	5.5	0.8	2.6	4.3	4.8	2.3
Pennsylvania . . . . .	61.3	245.7	-	236.6	57.8	9.1	12.9	21.4	1.6	5.7	12.8	-
Rhode Island . . . . .	6.8	23.6	0.6	23.6	5.6	-	1.5	0.2	1.3	0.0	1.2	-
South Carolina . . . . .	30.2	97.4	-	97.4	27.4	-	5.0	0.3	7.0	2.2	8.1	18.0
South Dakota . . . . .	5.0	20.5	-	20.0	4.6	0.6	1.0	0.3	0.6	0.2	0.9	0.5
Tennessee . . . . .	37.5	119.7	-	119.7	35.6	-	5.8	1.7	3.2	3.8	9.3	20.7
Texas . . . . .	94.7	642.8	-	605.4	89.8	37.4	20.0	3.5	12.7	23.4	30.8	46.0
Utah . . . . .	23.3	46.1	-	46.1	22.3	-	3.2	0.5	1.9	1.5	5.6	0.4
Vermont . . . . .	5.1	20.1	-	20.1	4.5	-	1.2	0.0	0.7	0.0	0.2	-
Virginia . . . . .	49.3	185.4	-	184.1	46.5	1.3	2.1	7.5	5.0	6.2	13.2	3.1
Washington . . . . .	49.6	99.5	-	99.5	47.6	-	8.7	1.3	5.3	3.6	8.9	12.3
West Virginia . . . . .	12.1	37.4	-	37.4	10.7	-	3.2	0.0	0.8	1.3	1.7	2.3
Wisconsin . . . . .	35.9	129.0	-	119.5	34.8	9.5	1.3	13.4	1.8	5.9	3.8	1.0
Wyoming . . . . .	3.4	18.1	-	16.2	3.2	1.9	1.0	0.0	0.6	0.4	0.9	4.7

See footnote at end of table.

**Table 455. State and Local Government Full-Time Equivalent Employment, by Selected Function and State: 2003—Con.**

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

State	Highways		Police protection		Fire protection		Corrections		Parks and recreation		Government administration	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
<b>United States . . .</b>	<b>245.1</b>	<b>300.5</b>	<b>104.1</b>	<b>790.6</b>	<b>(X)</b>	<b>311.1</b>	<b>458.9</b>	<b>241.1</b>	<b>35.3</b>	<b>226.4</b>	<b>382.7</b>	<b>687.8</b>
Alabama . . . . .	4.1	7.4	1.2	12.1	(X)	5.1	4.7	3.0	0.7	3.2	6.7	8.5
Alaska . . . . .	3.0	1.0	0.5	1.6	(X)	0.8	1.8	0.1	0.1	0.6	2.8	1.8
Arizona . . . . .	3.0	4.4	2.0	15.5	(X)	5.5	9.1	4.8	0.4	4.5	5.6	17.0
Arkansas . . . . .	3.8	3.9	1.1	6.9	(X)	2.5	4.2	1.9	0.8	1.0	3.9	6.1
California . . . . .	21.8	21.7	13.5	88.3	(X)	32.1	50.2	32.4	3.3	36.5	30.4	101.3
Colorado . . . . .	3.1	6.0	1.2	12.1	(X)	5.0	6.6	3.4	0.3	6.4	6.2	11.4
Connecticut . . . . .	3.6	3.6	1.8	8.6	(X)	4.7	7.5	(X)	0.1	2.1	8.2	4.5
Delaware . . . . .	1.6	0.5	0.9	1.6	(X)	0.2	2.8	(X)	0.2	0.3	2.5	1.3
District of Columbia . . . . .	(X)	0.4	(X)	4.3	(X)	1.8	(X)	1.1	(X)	0.9	(X)	3.3
Florida . . . . .	8.4	15.3	4.4	55.5	(X)	24.4	26.6	15.3	1.4	19.2	27.0	43.9
Georgia . . . . .	6.1	8.3	2.3	23.1	(X)	10.5	19.5	7.8	3.1	5.3	8.3	21.3
Hawaii . . . . .	0.9	0.8	-	3.6	(X)	1.8	2.4	(X)	0.2	1.9	3.4	2.6
Idaho . . . . .	1.7	1.7	0.5	3.2	(X)	1.2	1.7	1.2	0.2	0.7	2.1	3.8
Illinois . . . . .	8.2	12.8	4.2	41.7	(X)	16.9	13.9	9.4	0.7	16.7	10.4	31.6
Indiana . . . . .	4.3	6.2	2.0	15.1	(X)	6.5	8.2	5.4	0.1	3.3	4.5	16.8
Iowa . . . . .	2.5	5.8	0.9	6.3	(X)	1.9	3.2	1.3	0.1	2.2	4.2	6.5
Kansas . . . . .	3.6	5.0	1.1	7.5	(X)	2.8	3.5	2.5	0.6	2.3	4.8	7.1
Kentucky . . . . .	5.5	3.8	2.2	7.4	(X)	3.8	3.8	3.1	1.6	1.6	9.3	6.3
Louisiana . . . . .	5.4	5.6	1.7	14.8	(X)	4.8	8.0	5.8	1.2	3.1	5.8	12.2
Maine . . . . .	2.5	1.7	0.6	2.5	(X)	1.7	1.3	0.8	0.2	0.7	2.4	3.0
Maryland . . . . .	4.7	4.7	2.5	14.6	(X)	5.8	12.0	3.1	0.6	6.0	9.3	8.8
Massachusetts . . . . .	3.8	6.4	5.6	17.8	(X)	12.9	6.9	2.6	0.8	2.0	15.3	8.7
Michigan . . . . .	2.7	10.3	3.4	22.7	(X)	8.3	18.7	5.6	0.3	5.2	8.4	26.6
Minnesota . . . . .	5.1	7.7	0.9	10.5	(X)	2.6	3.8	4.6	0.6	4.6	6.4	13.6
Mississippi . . . . .	3.3	5.1	1.2	7.8	(X)	3.4	4.2	1.8	0.3	1.3	2.4	6.8
Missouri . . . . .	6.5	7.1	2.4	16.5	(X)	6.4	11.6	3.1	0.7	4.2	7.7	12.3
Montana . . . . .	2.2	1.3	0.4	1.9	(X)	0.5	1.1	0.6	0.1	0.4	2.1	2.4
Nebraska . . . . .	2.2	3.2	0.7	4.0	(X)	1.3	2.5	1.3	0.3	1.2	1.5	4.6
Nevada . . . . .	1.7	1.4	0.8	6.2	(X)	2.3	3.1	2.4	0.2	3.0	3.1	6.0
New Hampshire . . . . .	2.0	1.6	0.4	3.3	(X)	1.7	1.5	0.5	0.2	0.4	1.9	2.0
New Jersey . . . . .	7.1	10.5	4.1	31.3	(X)	8.0	10.1	6.7	2.2	5.9	20.8	20.3
New Mexico . . . . .	2.3	2.1	0.6	5.0	(X)	2.1	4.1	1.6	0.7	2.0	4.7	4.4
New York . . . . .	12.4	27.9	6.1	80.4	(X)	23.0	33.6	25.9	2.6	11.2	37.3	39.3
North Carolina . . . . .	11.8	3.9	3.3	20.4	(X)	7.3	19.1	4.2	1.0	5.1	11.0	12.2
North Dakota . . . . .	0.9	1.0	0.2	1.2	(X)	0.3	0.6	0.3	0.1	1.0	1.5	1.3
Ohio . . . . .	7.1	13.9	2.7	30.4	(X)	16.3	16.6	8.4	0.6	8.8	11.9	35.3
Oklahoma . . . . .	2.8	5.9	1.8	8.8	(X)	4.0	5.7	1.2	0.9	2.0	5.3	6.7
Oregon . . . . .	3.5	3.8	1.2	7.1	(X)	3.5	4.6	3.7	0.4	2.3	8.1	7.4
Pennsylvania . . . . .	13.5	10.7	5.8	26.0	(X)	6.3	16.3	12.6	1.6	3.4	14.0	32.3
Rhode Island . . . . .	0.8	0.9	0.3	3.2	(X)	2.9	1.8	(X)	0.1	0.7	2.8	1.4
South Carolina . . . . .	4.8	2.7	3.1	10.8	(X)	4.3	7.9	2.7	0.6	2.5	3.5	8.9
South Dakota . . . . .	1.0	1.5	0.3	1.5	(X)	0.4	0.8	0.5	0.1	0.5	1.2	1.8
Tennessee . . . . .	4.5	6.6	2.0	16.0	(X)	7.2	6.9	6.1	1.0	4.0	5.6	12.2
Texas . . . . .	16.0	20.3	4.0	56.5	(X)	22.1	46.0	24.9	1.1	16.0	17.4	46.5
Utah . . . . .	1.8	1.6	0.9	4.7	(X)	1.9	3.1	1.7	0.3	2.4	3.5	4.9
Vermont . . . . .	1.1	1.0	0.4	0.8	(X)	0.4	1.0	(X)	0.1	0.2	1.8	1.0
Virginia . . . . .	10.6	3.8	2.7	17.0	(X)	8.2	13.9	7.0	0.8	7.4	8.1	16.0
Washington . . . . .	6.8	6.7	2.2	12.1	(X)	7.7	9.1	4.5	0.6	5.6	6.0	16.0
West Virginia . . . . .	5.4	1.0	1.0	2.8	(X)	0.9	3.0	0.3	0.6	0.8	4.1	3.8
Wisconsin . . . . .	1.9	9.2	0.9	15.4	(X)	4.9	9.3	3.6	0.2	3.4	6.3	12.3
Wyoming . . . . .	1.8	0.8	0.2	1.9	(X)	0.4	1.0	0.5	0.1	0.7	1.2	1.7

- Represents or rounds to zero. X Not applicable. <sup>1</sup> Includes other categories not shown separately.

Source: U.S. Census Bureau; *Public Employment and Payroll Data*. See also <http://www.census.gov/govs/www/apes.html>;- (accessed 12 May 2005).

**Table 456. State and Local Government Employment and Average Monthly Earnings by State: 1993 and 2003**

[3,891 represents 3,891,000. 1993, as of October; 2003, 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)				Full-time equivalent employment per <sup>2</sup> 10,000 population				Average monthly earnings <sup>3</sup> (dol.)			
	State		Local <sup>1</sup>		State		Local <sup>1</sup>		State		Local <sup>1</sup>	
	1993	2003	1993	2003	1993	2003	1993	2003	1993	2003	1993	2003
<b>United States . . .</b>	<b>3,891</b>	<b>4,191</b>	<b>9,552</b>	<b>11,570</b>	<b>150</b>	<b>144</b>	<b>368</b>	<b>398</b>	<b>2,722</b>	<b>3,751</b>	<b>2,627</b>	<b>3,529</b>
Alabama . . . . .	83	86	157	184	197	190	372	409	2,307	3,393	1,908	2,649
Alaska . . . . .	22	25	22	26	364	383	368	405	3,640	4,095	3,624	3,924
Arizona . . . . .	57	65	149	196	139	117	366	352	2,424	3,416	2,694	3,444
Arkansas . . . . .	47	54	84	99	190	198	344	364	2,261	3,041	1,754	2,404
California . . . . .	344	389	1,085	1,416	110	110	347	399	3,644	4,892	3,390	4,610
Colorado . . . . .	55	67	133	189	151	148	367	415	3,042	4,412	2,530	3,423
Connecticut . . . . .	60	60	95	116	181	172	287	334	3,337	4,489	3,322	4,206
Delaware . . . . .	20	24	18	21	289	299	249	263	2,469	3,592	2,714	3,638
District of Columbia . . . . .	(X)	(X)	51	44	(X)	(X)	863	793	(X)	(X)	3,315	4,679
Florida . . . . .	167	187	498	620	120	110	358	365	2,266	3,298	2,355	3,312
Georgia . . . . .	119	121	293	363	170	140	420	419	2,309	3,261	2,054	2,892
Hawaii . . . . .	52	57	14	14	441	460	122	115	2,627	3,296	2,900	3,680
Idaho . . . . .	21	23	41	55	185	171	370	404	2,280	3,277	1,999	2,813
Illinois . . . . .	132	134	431	507	112	106	365	401	2,839	3,921	2,799	3,618
Indiana . . . . .	88	91	203	242	153	146	355	390	2,682	3,255	2,257	2,967
Iowa . . . . .	51	53	113	127	180	179	397	431	2,971	4,222	2,214	2,916
Kansas . . . . .	48	44	115	134	187	161	449	492	2,289	3,412	2,227	2,763
Kentucky . . . . .	72	79	122	149	188	191	320	362	2,295	3,299	1,997	2,536
Louisiana . . . . .	90	90	160	189	209	201	370	420	2,242	3,171	1,844	2,515
Maine . . . . .	21	22	42	53	171	167	341	407	2,455	3,473	2,175	2,777
Maryland . . . . .	84	92	161	196	169	166	323	355	2,742	3,819	2,977	4,021
Massachusetts . . . . .	81	91	202	229	133	142	334	357	2,914	4,187	2,817	3,919
Michigan . . . . .	136	137	326	375	142	136	342	372	3,231	4,212	3,064	3,811
Minnesota . . . . .	67	75	177	208	147	149	387	412	3,127	4,455	2,810	3,562
Mississippi . . . . .	48	56	107	130	180	195	402	450	2,177	2,929	1,634	2,282
Missouri . . . . .	79	91	177	221	150	159	335	387	2,142	2,850	2,178	2,887
Montana . . . . .	17	19	35	34	205	204	413	372	2,377	3,238	2,131	2,701
Nebraska . . . . .	29	34	71	80	179	193	435	462	2,214	3,004	2,292	3,086
Nevada . . . . .	19	25	46	68	135	110	327	303	2,795	3,778	2,909	4,221
New Hampshire . . . . .	17	20	35	48	150	158	310	371	2,510	3,402	2,558	3,208
New Jersey . . . . .	110	147	304	343	139	170	382	397	3,303	4,531	3,238	4,372
New Mexico . . . . .	43	46	63	76	262	247	384	403	2,223	2,964	1,980	2,682
New York . . . . .	267	248	855	945	146	129	465	492	3,335	4,404	3,323	4,558
North Carolina . . . . .	111	131	279	339	157	156	396	402	2,416	3,299	2,172	3,032
North Dakota . . . . .	16	18	23	23	245	285	353	366	2,318	3,092	2,366	3,111
Ohio . . . . .	141	137	390	483	127	120	351	422	2,777	3,764	2,504	3,397
Oklahoma . . . . .	68	66	122	136	210	187	374	388	1,897	3,083	1,949	2,598
Oregon . . . . .	47	57	108	125	154	160	352	350	2,780	3,639	2,653	3,542
Pennsylvania . . . . .	145	159	367	410	120	129	303	331	2,804	3,865	2,713	3,598
Rhode Island . . . . .	20	20	28	36	195	187	272	333	2,949	4,182	2,961	4,133
South Carolina . . . . .	78	77	125	165	213	186	340	398	2,091	2,992	2,037	2,775
South Dakota . . . . .	14	13	26	30	192	171	362	397	2,238	3,143	1,926	2,528
Tennessee . . . . .	77	83	182	228	150	143	353	390	2,238	3,075	2,059	2,847
Texas . . . . .	247	266	768	987	136	120	423	447	2,426	3,382	2,140	2,892
Utah . . . . .	42	48	56	75	221	203	294	317	2,206	3,383	2,253	3,132
Vermont . . . . .	13	14	22	25	219	219	381	406	2,504	3,606	2,348	2,827
Virginia . . . . .	118	116	234	295	181	157	359	401	2,355	3,478	2,381	3,163
Washington . . . . .	96	113	171	209	183	184	325	340	2,987	3,882	3,140	4,251
West Virginia . . . . .	33	37	57	56	184	205	314	310	2,015	2,939	2,127	2,855
Wisconsin . . . . .	70	71	190	217	137	130	373	396	2,913	4,072	2,689	3,567
Wyoming . . . . .	11	12	25	32	230	241	527	628	2,127	3,205	2,249	2,926

X Not applicable. <sup>1</sup> Estimates subject to sampling variation; see Appendix III and source. <sup>2</sup> Based on estimated resident population as of July 1. <sup>3</sup> For full-time employees.

Source: U.S. Census Bureau; *Public Employment and Payroll Data*. See also <<http://www.census.gov/govs/www/apes>> (accessed 12 May 2005).

**Table 457. City Government Employment and Payroll—Largest Cities: 1993 and 2003**

[In thousands, (421.8 represents 421,800). For 1993 as of October; 2003 as of March. See footnote 3, Table 447, for those areas representing city-county consolidated governments. See headnote, page 311 for full-time equivalent employment definition.]

Cities ranked by 2002 population <sup>1</sup>	Total employment (1,000)		Full-time equivalent employment				Payroll (mil. dol.)		Average monthly earnings for full-time employees (dol.)	
			Total (1,000)		Per 10,000 population <sup>1</sup>					
	1993	2003	1993	2002	1993	2003	1993	2003	1993	2003
New York, NY <sup>2 3</sup>	421.8	453.1	380.9	413.9	520	512	1,278.7	2,044.6	3,416	5,080
Los Angeles, CA	47.4	53.1	46.9	51.8	135	136	182.1	286.3	3,896	5,573
Chicago, IL	39.6	41.4	39.6	40.7	142	141	131.4	165.5	3,315	4,091
Houston, TX	22.0	22.7	22.0	22.4	135	112	53.1	73.1	2,412	3,268
Philadelphia, PA	29.8	31.1	29.0	30.1	183	202	88.6	124.8	3,071	4,157
Phoenix, AZ	11.4	13.7	10.9	13.3	111	97	34.1	59.6	3,211	4,495
San Diego, CA	10.8	12.0	10.1	11.2	91	89	30.8	53.0	3,116	4,865
Dallas, TX	13.8	15.0	13.6	14.7	135	122	35.2	59.4	2,647	4,090
San Antonio, TX	13.7	17.8	13.1	16.9	140	141	32.0	57.3	2,472	3,515
Detroit, MI	18.8	44.8	18.5	38.5	180	416	49.2	157.2	2,700	4,139
San Jose, CA	6.2	7.8	5.7	7.0	73	78	23.7	44.1	4,312	6,674
Honolulu, HI	10.3	9.8	9.7	9.1	116	101	28.3	33.5	2,966	3,737
Indianapolis, IN	12.4	16.0	11.7	15.2	161	195	26.7	45.9	2,293	3,009
San Francisco, CA	23.9	28.8	23.9	28.8	330	377	92.9	175.1	3,892	6,078
Jacksonville, FL	10.5	10.6	9.8	10.5	154	137	27.9	39.0	2,967	3,862
Columbus, OH	7.9	9.0	7.5	8.7	119	120	21.6	34.6	2,919	4,018
Austin, TX	3.7	8.4	3.5	7.9	131	113	6.7	24.7	1,936	3,160
Baltimore, MD <sup>2</sup>	12.4	12.5	11.8	11.9	254	178	30.6	44.4	2,650	3,752
Memphis, TN <sup>2</sup>	24.2	28.1	22.3	27.1	366	418	55.4	89.6	2,490	3,357
Milwaukee, WI	28.4	29.4	27.8	28.3	378	444	74.4	107.3	2,713	3,892
Boston, MA <sup>2 3</sup>	8.7	8.0	8.3	7.8	133	132	22.9	32.5	2,782	4,181
Washington DC <sup>2 3</sup>	21.0	21.8	20.7	20.7	360	351	61.8	89.7	3,034	4,397
Nashville-Davidson, TN	4.8	5.9	4.7	5.7	119	99	11.9	21.6	2,578	3,777
El Paso, TX	5.7	5.8	5.6	5.7	108	99	12.2	16.3	2,225	2,868
Seattle, WA	44.6	36.8	43.1	34.9	711	612	132.7	156.9	3,130	4,553
Denver, CO	11.2	13.4	10.3	11.6	199	203	36.8	56.3	3,691	5,161
Charlotte, NC	5.3	6.1	5.1	5.9	113	104	11.5	21.0	2,334	3,704
Fort Worth, TX	13.9	14.6	12.5	13.6	266	243	35.5	50.1	2,859	3,663
Portland, OR	17.7	20.9	16.6	19.9	340	365	40.4	71.1	2,430	3,649
Oklahoma City, OK	5.3	6.2	4.8	5.4	109	100	17.2	25.4	3,679	4,818
Tucson, AZ	5.0	4.9	4.6	4.5	104	87	11.7	18.5	2,567	4,218
New Orleans, LA	2.0	2.9	2.0	2.7	77	53	6.5	14.5	3,310	5,466
Las Vegas, NV	5.4	6.5	4.9	5.9	122	118	12.9	22.7	2,714	4,023
Cleveland, OH	9.8	9.7	9.6	9.4	194	199	15.5	23.3	1,623	2,474
Long Beach, CA	5.7	6.4	5.4	6.0	125	127	19.3	28.0	3,726	4,938
Albuquerque, NM	9.4	9.5	8.8	9.1	175	194	23.6	31.9	2,687	3,539
Kansas City, MO	7.4	5.8	6.0	5.6	156	120	12.6	17.8	2,148	3,304
Fresno, CA	2.7	3.7	2.7	3.6	76	80	9.1	15.6	3,396	4,565
Virginia Beach, VA <sup>2</sup>	6.3	6.7	6.2	6.6	143	149	15.6	25.2	2,518	3,834
Atlanta, GA	4.3	5.0	3.9	4.3	107	98	12.8	19.7	3,384	4,948
Sacramento, CA	14.7	22.7	14.0	18.4	356	423	31.5	51.4	2,273	2,964
Oakland, CA	2.5	3.9	2.5	3.8	86	88	7.6	17.0	3,091	4,605
Mesa, AZ	8.5	7.4	8.4	7.2	213	170	21.1	24.5	2,523	3,409
Tulsa, OK	6.6	7.4	5.9	6.7	154	162	13.3	19.0	2,363	3,067
Omaha, NE	5.1	5.2	4.8	5.2	128	130	18.0	35.0	4,165	6,680
Baton Rouge, LA	3.0	3.2	2.8	2.8	84	69	8.6	11.4	3,225	4,233
Minneapolis, MN	4.5	4.5	4.3	4.3	118	111	10.8	14.6	2,559	3,395
Miami, FL	6.8	6.4	6.1	5.9	165	157	19.2	24.9	3,359	4,321
Colorado Springs, CO	3.8	4.1	3.7	4.0	103	105	12.8	18.7	3,595	5,015
St Louis, MO	6.0	7.7	5.5	7.1	197	192	15.2	29.6	2,826	4,235
Wichita, KS	3.2	3.4	2.9	3.0	97	83	7.1	10.0	2,429	3,443
Santa Ana, CA	2.2	3.2	1.9	2.6	74	74	5.1	8.7	2,721	3,518
Pittsburgh, PA	2.2	2.4	1.8	2.0	63	57	8.9	10.7	5,163	5,910
Arlington, TX	7.9	7.6	7.5	7.4	190	219	17.9	27.4	2,393	3,706
Cincinnati, OH	3.6	3.4	2.4	2.7	90	81	9.4	14.3	4,251	6,381
Anaheim, CA	5.3	4.0	5.1	4.0	138	122	14.9	15.5	3,009	3,981
Toledo, OH	7.8	6.5	7.0	6.1	192	189	19.3	25.8	2,973	4,341
Tampa, FL	4.0	4.5	3.9	4.4	139	141	12.0	16.9	3,128	3,848
Buffalo, NY <sup>2</sup>	3.0	2.9	3.0	2.9	89	95	9.1	11.9	3,054	4,054
St Paul, MN	2.9	3.7	2.6	3.3	127	109	6.6	10.2	2,532	3,221
Corpus Christi, TX	14.4	12.6	13.3	11.3	405	393	35.4	46.1	2,862	4,266
Aurora, CO	2.0	2.6	2.0	2.6	88	90	5.5	11.1	2,796	4,279
Raleigh, NC	3.6	3.3	3.3	3.0	121	105	11.5	13.8	3,629	4,800
Newark, NJ	3.2	3.2	3.0	2.9	117	105	6.6	9.2	2,247	3,176
Lexington-Fayette, KY	6.1	7.0	5.9	6.1	214	219	16.8	28.5	2,877	4,901
Anchorage, AK	2.2	2.2	2.2	2.0	98	74	7.9	10.2	3,756	5,502
Louisville, KY	8.8	10.8	8.0	9.7	353	359	28.4	38.7	3,691	4,125
Riverside, CA	3.5	4.2	3.3	3.9	148	148	6.8	11.9	2,039	3,126
St Petersburg, FL	1.8	2.3	1.6	1.9	77	73	5.3	8.7	3,426	5,035
Bakersfield, CA	1.2	1.4	1.1	1.4	64	52	3.8	6.1	3,517	4,580
Stockton, CA	3.5	3.8	3.1	3.4	128	136	7.9	11.9	2,745	3,767
Birmingham, AL	3.5	3.9	3.3	3.6	146	148	14.6	16.3	3,416	4,897
Jersey City, NJ	4.2	4.8	4.1	4.6	152	193	9.3	18.5	2,320	4,063
Norfolk, VA <sup>2</sup>	11.6	13.9	10.3	11.8	394	495	25.5	36.5	2,523	3,146
Hialeah, FL	1.5	2.3	1.3	2.1	104	89	3.6	8.3	2,753	4,165
Lincoln, NE	3.7	2.9	3.3	2.7	170	115	8.4	10.1	2,668	3,930
Greensboro, NC	1.3	1.9	1.2	1.7	80	75	3.6	7.3	3,104	4,406

<sup>1</sup>2002 based on enumerated resident population as of July 1. <sup>2</sup> Includes city-operated elementary and secondary schools.

<sup>3</sup> Includes city-operated university or college.

Source: U.S. Census Bureau; *Government Employment, March 2003*. See also <<http://www.census.gov/govs/www/apes.html>>; (accessed 12 May 2005).

**Table 458. County Government Employment and Payroll—Largest Counties: 1993 and 2003**

[ In thousands, (86.5 represents 86,500). For 1993 as of October; 2003 as of March. See headnote, page 311 for full-time equivalent employment definition. See text, this section]

Counties ranked by 2002 population	Total employment (1,000)		Full-time equivalent employment				Payroll (mil. dol.)		Average monthly earnings for full-time employees (dol.)	
	1993	2003	Total (1,000)		Per 10,000 population		1993	2003	1993	2003
			1993	2003	1993	2003				
Los Angeles, CA . . . . .	86.5	101.1	82.9	97.1	98	103	301.0	457.9	3,582	4,773
Cook, IL . . . . .	25.0	27.3	24.9	27.3	49	51	70.6	111.8	2,833	4,110
Harris, TX . . . . .	19.6	22.7	18.5	22.2	70	64	45.4	79.9	2,457	3,605
Maricopa, AZ . . . . .	16.3	15.6	15.6	15.2	77	47	32.8	46.8	2,108	3,074
Orange, CA . . . . .	16.4	26.1	15.5	24.2	68	89	51.7	99.5	3,380	4,149
San Diego, CA . . . . .	17.9	21.9	17.0	20.6	72	75	48.8	83.3	2,879	4,082
Dade, FL . . . . .	36.7	42.4	34.4	41.2	190	182	101.4	172.3	2,938	4,288
Dallas, TX . . . . .	11.5	14.3	10.8	13.7	62	63	25.0	52.3	2,229	3,847
Wayne, MI . . . . .	5.7	6.6	5.6	6.5	27	32	16.3	28.4	2,871	4,409
King, WA . . . . .	14.4	21.1	13.6	19.3	101	116	38.6	68.5	2,869	3,555
San Bernardino, CA . . . . .	9.1	14.7	7.4	13.8	60	84	25.2	61.4	3,395	4,624
Santa Clara, CA . . . . .	9.8	12.7	9.3	12.5	78	74	24.3	49.4	2,618	4,006
Broward, FL . . . . .	12.6	20.2	11.9	19.1	108	119	38.7	82.1	3,298	4,334
Riverside, CA . . . . .	17.9	19.1	16.2	18.1	119	114	55.1	97.6	3,412	5,497
Tarrant, TX . . . . .	3.4	8.7	3.3	8.5	29	57	7.9	28.6	2,373	3,400
Alameda, CA . . . . .	10.8	18.0	9.9	16.4	146	118	31.4	77.3	3,235	4,823
Suffolk, NY . . . . .	11.0	12.6	10.0	12.0	86	85	35.7	62.6	3,495	5,255
Cuyahoga, OH . . . . .	13.0	14.0	11.6	12.6	98	96	42.0	64.2	3,619	5,183
Bexar, TX . . . . .	6.8	10.0	6.3	9.3	57	69	13.6	30.0	2,147	3,141
Clark, NV . . . . .	18.3	15.4	15.8	14.9	130	112	37.8	52.9	2,433	3,479
Nassau, NY . . . . .	18.6	19.3	16.2	17.4	145	144	60.2	84.0	3,808	4,984
Allegheny, PA . . . . .	13.6	14.8	13.3	14.2	131	114	41.6	71.6	3,149	5,090
Sacramento, CA . . . . .	9.0	7.3	8.6	7.1	67	57	21.9	19.9	2,664	2,855
Oakland, MI . . . . .	4.4	4.6	4.1	4.4	41	38	12.1	17.7	3,009	4,151
Palm Beach, FL . . . . .	8.1	9.9	7.9	9.7	94	83	20.9	37.5	2,666	3,922
Hennepin, MN . . . . .	12.1	12.6	10.3	11.0	117	112	31.4	47.3	3,052	4,164
Franklin, OH . . . . .	6.2	6.8	5.9	6.5	65	63	13.7	20.8	2,347	3,226
St Louis, MO . . . . .	12.9	15.7	12.2	11.9	154	149	27.9	38.7	2,288	3,580
Hillsborough, FL . . . . .	3.9	4.3	3.8	4.2	39	42	10.0	14.8	2,657	3,554
Fairfax, VA . . . . .	33.7	43.2	29.9	37.4	411	433	85.5	150.6	3,023	4,104
Erie, NY . . . . .	8.6	9.9	7.8	9.1	107	100	27.5	44.3	3,527	4,980
Contra Costa, CA . . . . .	8.6	10.7	7.8	10.0	127	113	18.9	33.7	2,440	3,435
Milwaukee, WI . . . . .	10.8	11.0	9.5	9.9	111	116	23.0	39.0	2,463	4,150
Westchester, NY . . . . .	12.2	7.3	10.6	6.4	139	78	37.1	27.4	3,474	4,436
Piellas, FL . . . . .	10.8	8.1	10.7	7.8	113	87	26.3	29.3	2,435	3,781
Du Page, IL . . . . .	5.3	6.7	5.2	6.5	63	72	12.7	23.1	2,406	3,531
Salt Lake, UT . . . . .	2.8	3.7	2.6	3.4	36	40	6.4	12.8	2,500	3,831
Shelby, TN . . . . .	4.3	6.3	3.5	4.6	60	68	8.5	14.8	2,662	3,487
Orange, FL . . . . .	31.4	40.5	25.5	33.2	415	445	87.9	157.8	3,855	5,166
Bergen, NJ . . . . .	10.8	14.5	10.1	13.7	130	160	21.2	41.9	2,122	3,065
Montgomery, MD . . . . .	8.7	6.3	7.5	4.6	105	71	21.4	20.0	2,855	4,461
Hamilton, OH . . . . .	6.7	7.9	6.1	7.2	101	89	14.2	23.8	2,395	3,424
Pima, AZ . . . . .	3.1	4.6	2.8	4.5	54	54	6.5	14.8	2,283	3,276
Fulton, GA . . . . .	8.2	9.0	8.0	8.6	123	108	21.7	31.1	2,695	3,670
Travis, TX . . . . .	5.8	6.1	5.6	6.0	66	73	13.2	20.1	2,364	3,376
Prince George's, MD . . . . .	24.9	31.9	22.2	28.9	341	383	67.4	104.2	3,090	3,760
Fresno, CA . . . . .	5.8	7.4	5.5	7.1	89	89	13.6	26.5	2,503	3,875
Essex, NJ . . . . .	2.8	3.2	2.6	2.9	39	39	6.4	10.8	2,604	3,812
Macomb, MI . . . . .	8.6	5.4	8.0	5.1	110	67	20.3	22.3	2,546	4,486
Baltimore, MD . . . . .	7.0	9.2	6.7	8.7	104	118	20.4	39.1	3,015	4,482
Ventura, CA . . . . .	5.5	4.6	4.6	4.2	81	59	13.9	17.3	2,920	4,656
Middlesex, NJ . . . . .	24.2	26.1	20.4	22.7	350	339	52.2	85.3	2,717	4,012
Montgomery, PA . . . . .	3.3	3.9	3.1	3.6	49	51	6.9	11.1	2,227	3,130
Monroe, NY . . . . .	7.0	6.7	6.2	5.8	98	91	17.9	22.0	2,977	3,887
San Mateo, CA . . . . .	18.2	25.2	16.4	22.9	356	342	38.8	73.6	2,445	3,310
Pierce, WA . . . . .	2.5	3.6	2.3	3.4	43	49	7.9	15.4	3,345	4,611
Mecklenburg, NC . . . . .	5.8	7.0	5.1	6.3	89	99	18.7	32.2	3,676	5,327
Pearson, KY . . . . .	3.5	4.3	3.1	4.2	59	61	6.3	13.3	2,017	3,266
El Paso, TX . . . . .	8.4	10.0	8.1	9.3	155	144	23.0	38.9	2,871	4,151
Dekalb, GA . . . . .	3.1	3.7	2.9	3.6	47	53	6.2	11.5	2,120	3,219
Jefferson, AL . . . . .	4.4	4.9	3.8	4.6	75	72	9.8	17.0	2,658	3,673
Kern, CA . . . . .	5.4	6.8	5.3	6.6	100	101	13.2	23.6	2,488	3,605
Multnomah, OR . . . . .	14.5	19.0	12.6	17.0	342	281	27.6	54.0	2,159	3,166
Oklahoma, OK . . . . .	2.4	3.1	2.2	2.9	46	46	3.0	11.4	1,304	3,788
Jackson, MO . . . . .	1.9	2.3	1.8	2.1	32	35	3.3	5.5	1,859	2,655
Norfolk, MA . . . . .	5.0	4.9	4.8	4.8	77	74	11.6	16.6	2,377	3,440
Lake, IL . . . . .	2.0	2.2	1.9	2.0	31	33	3.7	5.6	1,867	2,770
Wake, NC . . . . .	0.8	0.5	0.7	0.5	12	7	1.8	1.9	2,566	4,138
Monmouth, NJ . . . . .	3.6	4.7	3.3	4.3	81	72	8.1	14.6	2,493	3,543
Hudson, NJ . . . . .	3.1	4.4	3.0	4.2	89	68	7.3	15.1	2,478	3,721
Cobb, GA . . . . .	2.0	2.9	2.0	2.6	44	45	6.1	11.7	3,032	4,556
Snohomish, WA . . . . .	5.7	6.2	4.9	5.4	104	98	12.9	21.7	2,623	4,162
Bucks, PA . . . . .	1.5	2.1	1.4	2.1	38	35	2.0	5.2	1,423	2,449
Gwinnett, GA . . . . .	7.2	8.4	6.6	7.5	150	136	15.4	29.3	2,364	4,091
Kent, MI . . . . .	5.3	4.4	4.9	3.7	96	72	11.4	13.4	2,300	3,770
Hidalgo, TX . . . . .	2.2	2.7	2.0	2.5	40	45	4.9	8.8	2,359	3,527
San Joaquin, CA . . . . .	2.7	2.4	2.5	2.3	54	41	6.3	8.8	2,561	3,901

<sup>1</sup> 2002 based on enumerated resident population as of July 1.

Source: U.S. Census Bureau; "Government Employment, March 2003. See also <<http://www.census.gov/govs/www/apes.html>>; (accessed 12 May 2005).