Section 8

State and Local Government Finances and Employment

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

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

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

Governmental units—The governmental structure of the United States includes, in addition to the federal government and the states, thousands of local governments—counties, municipalities, townships, school districts, and many "special districts." In 2002, 87,576 local governments were identified by the census of governments (see Tables 414–416). As defined by the census, governmental units include all agencies or bodies having an organized existence, governmental character, and substantial autonomy. While most of these governments can impose taxes, many of the special districts—such as independent public housing authorities and numerous local irrigation, power, and other types of districts—are financed from rentals, charges for services, benefit assessments, grants from other governments, and other nontax sources. The count of governments excludes semi-autonomous agencies through which states, cities, and counties sometimes provide for certain functions—for example, "dependent" school systems, state institutions of higher education, and certain other "authorities" and special agencies which are under the administrative or fiscal control of an established governmental unit.

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

Nationwide government finance statistics have been classified and presented in

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

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

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

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

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

Table 414. **Number of Governmental Units by Type: 1952 to 2002**

Type of government	1952 [1]	1962	1967	1972	1977	1982	1987	1992	1997	2002
Total units	**116,807**	**91,237**	**81,299**	**78,269**	**79,913**	**81,831**	**83,237**	**85,006**	**87,504**	**87,576**
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

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

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

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

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

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

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

Table 416. **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		
		Population, **2000**			Population, **2000**			Population, **2000**	
	Number, **2002**	Number (1,000)	Percent	Number, **2002**	Number (1,000)	Percent	Number, **2002**	Number (1,000)	Percent
Total	**3,034**	**252,051**	**100**	**19,429**	**174,882**	**100**	**16,504**	**57,365**	**100**
300,000 or more	161	131,575	52	58	47,768	27	3	1,527	3
200,000 to 299,999	84	20,606	8	30	7,163	4	3	728	1
100,000 to 199,999	228	31,576	13	153	21,076	12	30	3,974	7
50,000 to 99,999	383	27,160	11	364	24,960	14	97	6,588	11
25,000 to 49,999	638	22,913	9	643	22,576	13	273	9,275	16
10,000 to 24,999	869	14,488	6	1,436	22,589	13	773	12,067	21
5,000 to 9,999	385	2,911	1	1,637	11,644	7	1,085	7,560	13
2,500 to 4,999	173	643	(Z)	2,070	7,352	4	1,909	6,732	12
1,000 to 2,499	84	158	(Z)	3,677	5,951	3	3,679	5,905	10
Less than 1,000	29	21	(Z)	9,361	3,803	2	8,652	3,008	5

Z less than 0.5 percent.

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

Table 417. **State and Local Government Current Receipts and Expenditures in the National Income and Product Accounts: 1990 to 2006**

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

Item	1990	1995	2000	2001	2002	2003	2004	2005	2006
Current receipts	**737.8**	**990.2**	**1,319.5**	**1,373.0**	**1,410.1**	**1,494.2**	**1,592.6**	**1,700.6**	**1,787.6**
Current tax receipts	519.1	672.1	893.2	915.8	929.0	979.4	1,060.9	1,154.4	1,233.5
Personal current taxes	122.6	158.1	236.6	242.7	221.3	226.6	248.4	275.2	300.6
Income taxes	109.6	141.7	217.3	223.1	200.8	204.5	225.1	250.9	275.2
Other	13.0	16.4	19.4	19.6	20.5	22.2	23.4	24.4	25.4
Taxes on production and imports	374.1	482.4	621.1	642.8	675.5	717.5	769.4	821.2	864.2
Sales taxes	184.3	242.7	316.6	321.1	330.2	347.7	370.3	394.1	413.9
Property taxes	161.5	202.6	254.6	269.3	290.1	307.9	329.8	350.4	369.3
Other	28.3	37.0	49.9	52.4	55.2	61.9	69.3	76.7	81.1
Taxes on corporate income	22.5	31.7	35.5	30.2	32.2	35.3	43.1	58.0	68.7
Contributions for government social insurance	10.0	13.6	11.0	13.6	15.8	19.8	24.2	25.3	24.8
Income receipts on assets	68.4	68.4	92.2	88.8	78.2	72.9	73.3	75.3	77.6
Interest receipts	64.1	62.9	84.0	80.3	69.6	62.9	62.1	63.4	64.6
Dividends	0.2	1.0	1.9	2.0	2.0	2.2	2.4	2.4	2.6
Rents and royalties	4.2	4.5	6.3	6.5	6.6	7.9	8.7	9.5	10.4
Current transfer receipts	133.5	224.1	315.4	350.8	384.7	422.7	438.0	456.1	460.2
Federal grants-in-aid	111.4	184.1	247.3	276.1	304.6	338.5	349.0	361.1	358.0
From business (net)	7.1	13.5	28.8	31.4	32.6	33.5	34.7	36.7	39.5
From persons	14.9	26.5	39.2	43.3	47.5	50.6	54.3	58.3	62.8
Current surplus of government enterprises	6.7	12.0	7.7	4.0	2.5	–0.6	–3.8	–10.5	–8.5
Current expenditures	**730.5**	**978.2**	**1,269.5**	**1,368.2**	**1,444.3**	**1,514.5**	**1,605.5**	**1,703.9**	**1,785.0**
Consumption expenditures	544.6	696.1	917.8	969.8	1,025.3	1,073.8	1,130.3	1,207.2	1,288.3
Government social benefit payments to persons	127.7	217.6	271.7	305.2	332.0	353.0	382.9	402.3	399.6
Interest payments	57.9	64.2	79.5	85.5	86.0	87.7	91.8	94.2	96.7
Subsidies	0.4	0.3	0.5	7.7	0.9	0.1	0.4	0.4	0.4
Net state and local government saving	**7.2**	**12.0**	**50.0**	**4.8**	**–34.2**	**–20.4**	**–12.9**	**–3.3**	**2.5**
Social insurance funds	2.0	4.0	2.0	2.6	1.7	3.8	7.5	7.3	5.7
Other	5.3	8.0	47.9	2.2	–35.9	–24.1	–20.4	–10.6	–3.2

Source: U.S. Bureau of Economic Analysis, *Survey of Current Business, April 2007.* See also <http://www.bea.gov/national/nipaweb/SelectTable.asp?Selected=N>.

Table 418. **Federal Grants-in-Aid to State and Local Governments: 1990 to 2007**

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

Year	Current dollars							Constant **(2000)** dollars	
			Grants to individuals		Grants as percent of—				
	Total grants (mil. dol.)	Annual percent change [1]	Total (mil. dol.)	Percent of total grants	State/ local govt. expendi-tures [2]	Federal outlays	Gross domestic product	Total grants (bil. dol.)	Annual percent change [1]
1990	135,325	11.0	77,264	57.1	25.2	10.8	2.4	172.1	6.3
1993	193,612	8.7	124,155	64.1	29.6	13.7	3.0	223.9	5.9
1994	210,596	8.8	134,153	63.7	30.9	14.4	3.0	238.1	6.3
1995	224,991	6.8	144,427	64.2	31.5	14.8	3.1	247.9	4.1
1996	227,811	1.3	146,493	64.3	30.8	14.6	3.0	245.5	–1.0
1997	234,160	2.8	148,236	63.3	30.2	14.6	2.9	247.7	0.9
1998	246,128	5.1	160,305	65.1	30.3	14.9	2.9	257.3	3.9
1999	267,886	8.5	172,384	64.5	31.2	15.7	2.9	275.6	7.1
2000	285,874	6.6	182,592	64.1	27.4	16.0	2.9	285.9	3.7
2001	318,542	11.4	203,920	64.0	28.3	17.1	3.2	310.7	8.7
2002	352,895	10.8	227,373	64.4	29.4	17.5	3.4	338.4	8.9
2003	388,542	10.1	246,570	63.5	31.0	18.0	3.6	363.3	7.4
2004	407,512	4.9	262,177	64.3	31.1	17.8	3.5	370.4	2.0
2005	428,018	5.0	273,898	64.0	30.6	17.3	3.5	374.0	1.0
2006	434,099	1.4	272,858	62.9	28.9	16.3	3.3	362.9	–3.0
2007, est.	448,829	3.4	285,191	63.5	(NA)	16.1	3.3	366.0	0.9

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

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

Table 419. **Total Outlays for Grants to State and Local Governments—Selected Agencies and Programs: 1990 to 2007**

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

Selected programs	1990	1995	2000	2003	2004	2005	2006	2007 est.
Total outlays for grants	**135,325**	**224,991**	**285,874**	**388,542**	**407,512**	**428,018**	**434,099**	**448,829**
Energy	461	492	433	589	608	636	651	654
Natural resources and environment	3,745	3,985	4,595	5,593	6,009	5,858	6,062	5,881
Environmental Protection Agency [1]	2,874	2,912	3,490	3,917	4,018	3,734	3,966	3,712
Agriculture	1,285	780	724	800	995	933	749	778
Transportation	19,174	25,787	32,222	41,029	41,471	43,370	46,683	49,625
Grants for airports [1]	1,220	1,859	1,624	2,681	2,958	3,530	3,841	3,821
Federal-aid highways [2]	13,854	18,945	24,711	29,960	29,791	30,915	32,703	33,083
Urban mass transportation [1]	3,728	4,353	5,262	7,448	7,777	8,114	8,484	10,048
Community and regional development	4,965	7,230	8,665	15,082	12,604	20,167	21,285	18,891
Rural community advance program	139	333	479	800	797	814	773	726
Community development fund	2,818	4,333	4,955	5,569	5,388	4,985	5,012	7,828
Homeland Security	1,184	1,772	2,439	7,861	5,490	13,541	14,731	9,514
State and local programs	(NA)	(NA)	(NA)	550	1,535	2,116	2,601	1,956
Firefighter assistance grants	(NA)	(NA)	(NA)	31	508	1,185	228	565
Operations, planning, and support	11	79	192	(NA)	387	132	(NA)	(NA)
Mitigation grants	(NA)	(NA)	13	21	23	39	34	98
Disaster relief	1,173	1,693	2,234	7,259	3,037	10,069	11,868	6,895
Education, training, employment, social services	21,780	30,881	36,672	51,543	54,201	57,247	60,512	61,594
Education for the disadvantaged [3]	4,437	6,785	8,511	11,204	12,417	14,539	14,604	14,716
School improvement programs [3]	1,080	1,288	2,394	5,964	6,542	6,569	5,589	5,439
Special education	1,485	2,938	4,696	8,216	9,465	10,661	11,582	11,267
Social services—block grant	2,749	2,797	1,827	1,740	1,752	1,822	1,848	2,155
Children and family services programs	2,618	4,463	5,843	8,161	8,326	8,490	8,492	8,466
Training and employment services	3,042	3,620	2,957	4,291	3,883	3,372	4,566	4,489
Health	43,890	93,587	124,843	173,814	189,883	197,848	197,347	208,914
Substance abuse and mental health services [3]	1,241	2,444	1,931	2,171	2,241	3,203	3,183	2,308
Grants to states for Medicaid [3]	41,103	89,070	117,921	160,805	176,231	181,720	180,625	191,876
State children's health insurance fund [3]	(NA)	(NA)	1,220	4,355	4,607	5,129	5,451	5,647
Income security	36,768	58,366	68,653	86,476	85,983	90,885	89,816	91,807
Food stamp program [3]	2,130	2,740	3,508	4,162	4,204	4,385	4,608	4,638
Child nutrition programs [3]	4,871	7,387	9,060	10,664	11,035	11,726	12,263	13,482
Temporary assistance for needy families [3]	(NA)	(NA)	15,464	19,352	17,725	17,357	16,897	17,318
Veterans benefits and services [3]	134	253	434	428	493	552	625	608
Administration of justice	574	1,222	5,263	4,498	5,084	4,784	4,961	4,313

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

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

Table 420. **Federal Aid to State and Local Governments—Selected Programs by State: 2004**

[**In millions of dollars (408,143 represents $408,143,000,000). For fiscal year ending September 30**]

State and island areas	Federal aid, total [1]	Department of Agriculture					Department of Education				
		Total	Food and nutrition service			Other	Total	Special education programs	Office of Elementary and Secondary Education		Other
			Child nutrition programs	Food stamp program [2]	Special supplemental food program (WIC)				No child left behind act	Title 1 programs	
United States, total . . .	**408,143**	**23,184**	**11,132**	**4,060**	**4,858**	**3,133**	**31,251**	**7,936**	**4,318**	**9,052**	**9,945**
Alabama	6,057	382	217	32	78	56	522	141	82	167	132
Alaska	2,433	116	31	8	22	54	148	–	8	–	139
Arizona	7,815	457	245	41	114	57	740	143	86	183	327
Arkansas	4,124	263	130	26	54	52	351	107	64	103	78
California	47,283	2,887	1,407	410	848	222	4,411	1,026	513	1,330	1,543
Colorado	4,606	229	107	29	51	42	472	118	63	101	189
Connecticut	5,015	160	83	20	34	22	354	104	57	106	87
Delaware	1,113	62	29	9	10	14	119	27	26	30	36
District of Columbia	3,591	60	27	13	13	7	117	14	24	36	44
Florida	18,174	1,016	622	83	229	82	1,815	516	223	522	553
Georgia	9,540	729	445	59	150	75	97	2	12	–	83
Hawaii	1,805	128	49	10	29	40	233	44	24	34	131
Idaho	1,900	111	47	9	21	36	162	46	29	38	48
Illinois	14,949	771	431	91	167	81	1,529	450	203	472	404
Indiana	6,965	364	197	45	72	50	548	207	74	159	109
Iowa	3,612	209	95	21	39	54	355	102	50	71	132
Kansas	2,931	198	111	15	41	31	131	16	16	–	99
Kentucky	6,307	351	188	31	71	60	559	131	105	153	170
Louisiana	7,035	497	280	47	89	81	42	2	8	–	32
Maine	2,641	108	38	12	12	47	186	50	27	50	59
Maryland	6,646	275	148	35	61	32	583	197	74	124	187
Massachusetts	10,649	294	165	36	61	33	724	199	96	247	182
Michigan	12,210	612	295	94	127	97	1,186	328	200	427	231
Minnesota	6,331	357	172	49	67	70	108	7	11	–	89
Mississippi	5,297	359	194	33	58	75	418	93	80	146	99
Missouri	7,717	383	206	32	76	70	98	1	14	–	83
Montana	1,883	100	34	10	13	43	208	34	32	38	104
Nebraska	2,322	140	70	16	23	31	214	66	29	36	83
Nevada	2,093	114	53	12	27	21	203	60	29	50	65
New Hampshire	1,508	63	22	5	10	26	144	43	27	29	46
New Jersey	10,856	435	219	88	91	37	932	301	115	274	242
New Mexico	4,249	228	123	24	41	40	430	108	47	93	182
New York	42,576	1,425	748	236	338	104	2,722	612	376	1,050	684
North Carolina	11,354	659	366	65	133	96	939	269	123	248	298
North Dakota	1,316	81	27	8	10	36	143	22	27	29	65
Ohio	14,500	700	317	158	153	72	84	5	13	–	65
Oklahoma	4,937	356	183	43	65	65	538	117	77	129	216
Oregon	4,969	415	117	54	64	179	437	124	58	116	139
Pennsylvania	18,033	694	323	139	137	95	1,164	342	158	409	255
Rhode Island	1,981	65	33	8	15	10	17	–	1	–	16
South Carolina	5,544	324	197	22	62	43	104	7	21	–	76
South Dakota	1,407	92	34	10	14	33	71	1	2	–	68
Tennessee	9,129	448	240	37	100	70	662	199	86	190	188
Texas	25,674	1,963	1,212	159	448	144	2,876	714	442	970	749
Utah	2,639	171	85	21	33	33	259	77	40	37	105
Vermont	1,274	63	16	14	12	22	108	20	22	22	45
Virginia	6,598	65	6	3	5	51	765	208	78	172	307
Washington	7,855	427	169	46	103	109	624	181	101	152	190
West Virginia	3,384	163	79	15	31	37	229	49	55	75	51
Wisconsin	6,888	319	148	47	65	59	673	192	90	155	236
Wyoming	1,583	43	17	5	7	14	119	24	25	29	40
Island areas:											
American Samoa	137	22	10	5	6	1	25	5	1	–	19
Micronesia	65	1	–	–	–	–	6	3	1	–	2
Guam	275	18	6	3	5	4	44	16	1	–	28
Marshall Islands	49	–	–	–	–	–	4	1	1	–	2
Northern Marianas	86	14	5	7	–	2	14	5	–	–	8
Palau	43	–	–	–	–	–	4	1	–	–	2
Puerto Rico	4,854	1,788	154	1,431	175	28	475	58	70	249	98
Virgin Islands	575	369	162	79	78	50	5	1	–	–	4
Undistributed amounts	760	39	–	–	–	39	–	–	–	–	–

See footnote at end of table.

Table 420. **Federal Aid to State and Local Governments—Selected Programs by State: 2004**—Con.

[**In millions of dollars (2,508 represents $2,508,000,000). For fiscal year ending September 30**]

State and island areas	FEMA total [4]	Department of Housing and Urban Development						Department of Labor			
		Total	Community development block grants	Public housing programs: Low rent housing assistance	Public housing programs: Housing certificate program	Public housing programs: Capital program	Other	Total	State unemployment insurance and employment service	Workforce investment	Other [3]
United States, total . . .	**2,508**	**40,431**	**5,412**	**3,488**	**22,356**	**3,413**	**5,762**	**8,749**	**3,404**	**3,166**	**2,178**
Alabama	44	534	70	109	213	75	66	138	43	71	24
Alaska	10	161	14	8	36	3	100	57	21	16	20
Arizona	7	480	82	17	165	10	206	138	42	57	39
Arkansas	43	295	37	25	180	27	26	72	27	28	17
California	585	4,677	581	115	3,184	121	677	1,193	490	532	171
Colorado	12	444	49	17	303	12	63	103	50	27	25
Connecticut	14	673	61	52	448	32	81	105	63	20	22
Delaware	8	113	9	9	65	8	22	22	11	5	6
District of Columbia	6	700	77	53	215	276	79	306	150	17	138
Florida	134	1,405	186	93	823	74	230	283	105	132	46
Georgia	26	919	118	109	495	88	108	174	69	67	38
Hawaii	3	167	28	10	93	16	20	48	19	11	17
Idaho	3	89	17	1	55	2	14	60	25	18	17
Illinois	13	2,188	225	254	1,246	202	262	384	162	138	84
Indiana	21	591	83	40	359	29	79	130	51	39	39
Iowa	10	247	48	5	157	7	30	69	33	16	19
Kansas	14	223	44	15	118	13	33	56	24	20	11
Kentucky	44	524	56	46	304	51	67	127	38	45	44
Louisiana	20	571	84	58	253	62	114	125	36	77	12
Maine	10	206	23	8	139	7	28	60	19	18	24
Maryland	42	840	81	69	475	60	155	190	66	41	82
Massachusetts	43	1,866	148	106	1,335	79	198	170	80	43	46
Michigan	19	960	154	50	542	44	170	341	147	124	71
Minnesota	18	634	70	36	386	44	98	125	47	35	43
Mississippi	18	315	54	27	164	26	44	87	35	36	16
Missouri	25	716	110	37	335	114	121	124	45	55	25
Montana	15	123	21	4	52	4	43	41	16	14	11
Nebraska	11	163	29	10	86	11	27	34	22	4	8
Nevada	6	178	22	15	107	5	29	61	32	20	8
New Hampshire	7	163	19	6	108	10	21	30	16	8	7
New Jersey	33	1,518	128	160	965	98	168	204	126	42	35
New Mexico	8	190	35	9	89	10	47	58	22	20	16
New York	156	5,420	958	874	2,515	563	511	531	205	229	97
North Carolina	115	829	93	96	456	66	117	273	78	76	119
North Dakota	16	111	14	2	64	5	27	25	13	6	5
Ohio	33	1,601	227	154	868	130	222	260	92	108	60
Oklahoma	28	469	58	25	190	22	174	79	30	30	20
Oregon	34	376	46	16	232	13	71	140	61	48	31
Pennsylvania	33	1,913	290	243	941	194	245	373	156	130	87
Rhode Island	2	266	21	20	173	18	35	30	17	6	7
South Carolina	15	380	51	30	219	28	52	109	41	43	25
South Dakota	5	125	20	3	55	2	46	34	13	8	14
Tennessee	50	609	62	89	291	70	97	163	54	55	53
Texas	126	1,939	297	113	1,143	148	239	546	174	229	143
Utah	15	166	30	4	99	3	31	56	32	13	10
Vermont	4	91	13	3	60	3	13	25	12	5	8
Virginia	194	743	76	62	449	50	105	247	53	44	150
Washington	48	702	89	35	373	43	161	263	92	108	63
West Virginia	39	216	48	16	114	11	28	54	22	20	11
Wisconsin	9	525	103	18	287	17	100	205	85	53	68
Wyoming	2	38	7	1	22	1	7	20	10	6	3
Island areas:											
American Samoa	3	2	1	–	–	–	–	1	–	–	1
Micronesia	4	–	–	–	–	–	1	1	–	1	–
Guam	31	42	3	3	32	3	1	8	1	6	2
Marshall Islands	–	–	–	–	–	–	–	1	–	1	–
Northern Marianas	7	3	–	–	2	–	–	1	7	1	–
Palau	–	–	–	–	–	–	–	–	–	–	–
Puerto Rico	52	663	138	96	261	115	53	182	27	140	15
Virgin Islands	2	49	3	19	17	8	2	6	3	1	2
Undistributed amounts	216	278	–	–5	1	281	–	24	–	–	–

See footnote at end of table.

Table 420. **Federal Aid to State and Local Governments—Selected Programs by State: 2004**—Con.

[**In millions of dollars (234,755 represents $234,755,000,000). For fiscal year ending September 30**]

State and island areas	Department of Health and Human Services						Department of Transportation				Other federal aid [5]
		Administration for children			Centers for Medicare and Medicaid services						
	Total	Children & family services (Head Start)	Foster care and adoption assistance	Temporary assistance to needy families		Other	Total	Highway trust fund	Federal transit administration	Other	
United States, total . . .	**234,755**	**8,263**	**6,331**	**17,468**	**180,115**	**22,576**	**40,080**	**28,881**	**6,818**	**4,393**	**27,187**
Alaska	944	56	23	61	667	136	572	373	18	181	426
Arizona	4,745	158	82	244	3,851	410	680	450	165	66	567
Arkansas	2,416	90	48	41	2,045	192	459	375	17	67	224
California	27,395	1,041	1,550	3,765	18,448	2,591	3,801	2,365	1,080	357	2,333
Colorado	2,203	139	69	148	1,509	337	675	434	125	116	469
Connecticut	2,878	72	100	290	2,122	293	540	460	60	20	292
Delaware	569	15	9	29	441	75	102	91	4	7	118
District of Columbia	1,295	62	33	106	859	235	378	131	237	10	730
Florida	10,560	315	200	642	8,163	1,240	1,982	1,563	262	156	980
Georgia	5,957	220	89	380	4,705	562	1,021	788	127	105	617
Hawaii	890	35	27	76	655	97	162	97	38	27	174
Idaho	977	43	11	37	764	121	295	231	8	57	204
Illinois	8,245	343	358	688	5,928	928	1,067	611	341	115	750
Indiana	4,164	115	71	201	3,381	396	724	607	54	63	424
Iowa	2,056	71	52	135	1,587	211	397	339	23	35	269
Kansas	1,674	85	45	99	1,279	166	413	369	13	30	222
Kentucky	3,761	146	70	174	3,107	265	549	435	38	76	391
Louisiana	4,701	167	83	265	3,861	325	631	501	60	71	448
Maine	1,696	43	28	73	1,442	109	216	177	11	28	160
Maryland	3,611	108	128	265	2,677	432	624	426	74	124	481
Massachusetts	6,166	150	88	436	4,974	517	848	604	192	53	539
Michigan	7,372	297	226	803	5,256	791	1,019	799	88	133	700
Minnesota	3,981	119	93	247	3,120	401	671	453	139	78	437
Mississippi	3,313	189	8	99	2,774	243	465	362	12	90	322
Missouri	4,974	155	86	212	4,097	424	928	723	93	112	470
Montana	734	46	16	34	539	99	380	314	1	64	283
Nebraska	1,273	49	23	56	984	161	299	257	10	33	187
Nevada	895	35	21	42	659	137	319	199	53	67	318
New Hampshire	802	24	19	26	643	91	142	128	4	10	157
New Jersey	5,753	165	87	429	4,447	624	1,357	752	537	68	624
New Mexico	2,256	78	32	130	1,830	186	332	281	25	27	746
New York	28,156	528	726	2,480	22,518	1,903	2,610	1,470	1,011	129	1,555
North Carolina	6,819	202	93	332	5,551	641	1,110	977	73	59	610
North Dakota	524	37	15	25	368	80	245	181	3	61	171
Ohio	9,753	310	389	722	7,486	846	1,257	958	152	148	812
Oklahoma	2,581	129	35	171	1,959	287	559	487	19	52	325
Oregon	2,431	114	66	151	1,842	258	672	355	131	186	464
Pennsylvania	11,149	299	440	935	8,535	940	1,819	1,224	448	147	887
Rhode Island	1,282	32	21	96	1,038	95	185	157	12	16	133
South Carolina	3,507	106	30	101	2,969	300	737	670	24	43	367
South Dakota	577	41	8	25	414	89	228	182	2	43	275
Tennessee	5,855	149	50	214	5,017	425	749	622	57	69	592
Texas	13,597	593	221	523	10,814	1,446	3,302	2,827	255	219	1,325
Utah	1,377	57	29	98	1,027	166	327	245	50	32	268
Vermont	714	23	21	48	564	59	145	122	11	12	123
Virginia	3,190	187	102	176	2,262	463	831	588	162	81	564
Washington	4,253	167	102	412	3,106	466	903	486	264	154	634
West Virginia	1,988	64	33	128	1,585	177	430	331	8	91	266
Wisconsin	3,962	131	130	398	2,889	414	686	518	75	92	508
Wyoming	370	24	3	31	261	50	273	225	3	46	718
Island areas:											
American Samoa	17	6	–	–	5	7	13	7	–	6	54
Micronesia	1	–	–	–	–	–	–	–	–	–	53
Guam	30	6	–	–	9	14	12	9	–	3	90
Marshall Islands	–	–	–	–	–	–	–	–	–	–	44
Northern Marianas	10	3	–	–	3	4	9	1	–	8	29
Palau	–	–	–	–	–	–	–	–	–	–	39
Puerto Rico	898	265	14	54	273	291	188	47	127	14	609
Virgin Islands	44	12	–	3	8	20	4	–	1	3	97
Undistributed amounts	17	11	–	–	–	6	123	4	–	132	63

– Represents or rounds to zero [1] Total includes programs not shown separately. [2] For Puerto Rico, amount shown is for nutritional assistance grant program, all other amounts are grant payments for food stamp administration. [3] Data have been revised. [4] FEMA = Federal Emergency Management Agency. FEMA is part of Department of Homeland Security. [5] Represents aid for other programs not shown.

Source: U.S. Census Bureau, Federal Aid to States For Fiscal Year 2004 (issued January 2006). See also <http://www.census.gov/prod/2006pubs/fas–04.pdf>.

Table 421. **State and Local Governments—Summary of Finances: 1990 to 2004**

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

Item	Total (millons of dollars)				Per capita [1] (dollars)			
	1990	2000	2003	2004	1990	2000	2003	2004
Revenue [2]	**1,032,115**	**1,942,328**	**2,047,337**	**2,435,084**	**4,149**	**6,902**	**7,041**	**8,292**
From federal government	**136,802**	**291,950**	**389,264**	**425,683**	**550**	**1,037**	**1,339**	**1,450**
Public welfare	59,961	148,549	199,789	217,176	241	528	687	740
Highways	14,368	24,414	30,052	30,692	58	87	103	105
Education	23,233	45,873	61,901	71,010	93	163	213	242
Health and hospitals	5,904	15,611	21,491	23,316	24	55	74	79
Housing and community development	9,655	17,690	24,713	26,560	39	63	85	90
Other and unallocable	23,683	39,812	51,317	56,929	95	141	176	194
From state and local sources	**895,313**	**1,650,379**	**1,658,073**	**2,009,401**	**3,599**	**5,864**	**5,702**	**6,843**
General, net intergovernmental	712,700	1,249,373	1,373,948	1,464,058	2,865	4,439	4,725	4,986
Taxes	501,619	872,351	938,972	1,010,277	2,016	3,100	3,229	3,440
Property	155,613	249,178	296,683	318,242	625	885	1,020	1,084
Sales and gross receipts	177,885	309,290	337,787	360,629	715	1,099	1,162	1,228
Individual income	105,640	211,661	199,407	215,215	425	752	686	733
Corporation net income	23,566	36,059	31,369	33,716	95	128	108	115
Other	38,915	66,164	73,726	82,475	156	235	254	281
Charges and miscellaneous	211,081	377,022	434,976	453,781	848	1,340	1,496	1,545
Utility and liquor stores	58,642	89,546	108,388	114,054	236	318	373	388
Water supply system	17,674	30,515	34,736	36,087	71	108	119	123
Electric power system	29,268	42,436	53,938	55,980	118	151	185	191
Gas supply system	5,216	8,049	8,985	9,783	21	29	31	33
Transit system	3,043	3,954	5,391	6,506	12	14	19	22
Liquor stores	3,441	4,592	5,338	5,698	14	16	18	19
Insurance trust revenue [3]	123,970	311,460	175,737	431,289	498	1,107	604	1,469
Employee retirement	94,268	273,881	120,157	365,265	379	973	413	1,244
Unemployment compensation	18,441	23,366	35,335	38,362	74	83	122	131
Direct expenditure	**972,695**	**1,742,914**	**2,159,772**	**2,260,330**	**3,910**	**6,193**	**7,427**	**7,697**
By function:								
Direct general expenditure [3]	831,573	1,502,768	1,817,513	1,903,194	3,342	5,340	6,250	6,481
Education [3]	288,148	521,612	621,335	655,361	1,158	1,853	2,137	2,232
Elementary and secondary	202,009	365,181	428,503	452,055	812	1,298	1,474	1,539
Higher education	73,418	134,352	164,187	173,086	295	477	565	589
Highways	61,057	101,336	117,696	118,179	245	360	405	402
Public welfare	107,287	233,350	306,463	335,257	431	829	1,054	1,142
Health	24,223	51,366	61,703	63,125	97	183	212	215
Hospitals	50,412	75,976	93,175	96,551	203	270	320	329
Police protection	30,577	56,798	67,361	69,707	123	202	232	237
Fire protection	13,186	23,102	27,854	28,330	53	82	96	96
Corrections	24,636	48,805	55,471	56,521	100	173	191	190
Natural resources	12,330	20,235	22,808	23,299	50	72	78	79
Sanitation and sewerage	28,453	45,261	51,723	55,908	114	161	178	190
Housing and community development	15,479	26,590	35,275	37,221	62	94	121	127
Parks and recreation	14,326	25,038	31,765	30,467	58	89	109	104
Financial administration	16,217	29,300	34,911	36,163	65	104	120	123
Interest on general debt [4]	49,739	69,814	77,277	81,723	200	248	266	278
Utility and liquor stores [4]	77,801	114,916	148,996	159,732	313	408	512	544
Water supply system	22,101	35,789	43,260	44,806	89	127	149	153
Electric power system	30,997	39,719	54,355	59,299	125	141	187	202
Gas supply system	2,989	3,724	5,300	6,717	12	13	18	23
Transit system	18,788	31,883	41,678	44,237	76	113	143	151
Liquor stores	2,926	3,801	4,402	4,673	12	14	15	16
Insurance trust expenditure [3]	63,321	125,230	193,263	197,405	255	445	665	672
Employee retirement	38,355	95,679	127,197	137,537	154	340	437	468
Unemployment compensation	16,499	18,648	51,547	43,278	66	66	177	147
By character and object:								
Current operation	700,131	1,288,746	1,579,290	1,662,510	2,814	4,579	5,431	5,661
Capital outlay	123,102	217,063	263,198	269,976	495	771	905	919
Construction	89,144	161,694	203,035	209,395	358	575	698	713
Equipment, land, and existing structures	33,958	55,369	60,162	60,581	136	197	207	206
Assistance and subsidies	27,227	31,375	35,080	36,922	109	111	121	126
Interest on debt (general and utility)	58,914	80,499	88,940	93,518	237	286	306	318
Insurance benefits and repayments	63,321	125,230	193,263	197,405	255	445	665	672
Expenditure for salaries and wages [5]	*340,654*	*548,796*	*647,211*	*666,041*	*1,369*	*1,950*	*2,226*	*2,268*
Debt outstanding, year end	**858,006**	**1,451,815**	**1,812,667**	**1,951,661**	**3,449**	**5,159**	**6,234**	**6,646**
Long-term	838,700	1,427,524	1,772,197	1,913,286	3,371	5,073	6,094	6,515
Short-term	19,306	24,291	40,470	38,374	78	86	139	131
Long-term debt:								
Issued	108,468	184,831	345,784	346,813	436	657	1,189	1,181
Retired	64,831	121,897	215,218	241,111	261	433	740	821

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

Source: U.S. Census Bureau; *Federal, State and Local Governments, State Government Finances*, series GF, No. 3 thereafter; <http://www.census.gov/govs/www/estimate04.html> (September 2006).

Table 422. **State and Local Governments—Revenue and Expenditures by Function: 2004**

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

Item	Amount (mil. dol.)			Per capita (dol.) [1]		
	State and local	State	Local	State and local	State	Local
Revenue [2]	**2,435,084**	**1,586,665**	**1,247,463**	**8,292**	**5,413**	**4,248**
Intergovernmental revenue [2]	425,683	394,613	430,114	1,450	1,346	1,465
Total revenue from own sources [2]	2,009,401	1,192,052	817,349	6,843	4,067	2,783
General revenue from own sources	1,464,058	799,443	664,615	4,986	2,728	2,263
Taxes [3]	1,010,277	590,414	419,863	3,440	2,014	1,430
Property	318,242	10,714	307,528	1,084	37	1,047
Individual income	215,215	196,255	18,960	733	670	65
Corporation income	33,716	30,229	3,487	115	103	12
Sales and gross receipts	360,629	293,326	67,303	1,228	1,001	229
General sales	244,891	197,949	46,942	834	675	160
Selective sales [3]	115,738	95,377	20,361	394	325	69
Motor fuel	34,944	33,762	1,181	119	115	4
Alcoholic beverages	4,986	4,593	392	17	16	1
Tobacco products	12,626	12,303	323	43	42	1
Public utilities	21,427	10,709	10,717	73	37	36
Motor vehicle and operators' licenses	20,707	19,329	1,378	71	66	5
Death and gift	5,758	5,732	26	20	20	–
Charges and miscellaneous [3]	453,781	209,029	244,752	1,545	713	833
Current charges [3]	288,642	114,843	173,799	983	392	592
Education [3]	84,420	64,290	20,130	287	219	69
School lunch sales	6,326	21	6,305	22	–	21
Higher education	71,780	63,423	8,357	244	216	28
Natural resources	3,264	2,344	920	11	8	3
Hospitals	72,652	26,480	46,171	247	90	157
Sewerage	29,792	39	29,753	101	–	101
Solid waste management	12,083	422	11,661	41	1	40
Parks and recreation	7,982	1,328	6,653	27	5	23
Housing and community development	4,770	578	4,193	16	2	14
Airports	13,345	931	12,414	45	3	42
Sea and inland port facilities	3,107	879	2,227	11	3	8
Highways	8,991	5,533	3,458	31	19	12
Interest earnings	53,194	28,414	24,781	181	97	84
Special assessments	6,453	722	5,731	22	2	20
Sale of property	1,960	690	1,270	7	2	4
Utility and liquor store revenue	114,054	17,821	96,234	388	61	328
Insurance trust revenue	431,289	374,788	56,500	1,469	1,279	192
Expenditure [2]	**2,265,051**	**1,406,175**	**1,257,581**	**7,713**	**4,798**	**4,282**
Intergovernmental expenditure [2]	4,721	389,706	13,720	16	1,330	47
Direct expenditure [2]	2,260,330	1,016,469	1,243,861	7,697	3,468	4,236
General expenditure [3]	1,903,194	819,730	1,083,464	6,481	2,797	3,690
Education [3]	655,361	180,984	474,376	2,232	617	1,615
Elementary and secondary education	452,055	5,851	446,204	1,539	20	1,519
Higher education	173,086	144,913	28,173	589	494	96
Public welfare	335,257	291,968	43,289	1,142	996	147
Hospitals	96,551	40,011	56,541	329	137	193
Health	63,125	29,608	33,517	215	101	114
Highways	118,179	72,194	45,985	402	246	157
Police protection	69,707	9,471	60,236	237	32	205
Fire protection	28,330	–	28,330	96	–	96
Corrections	56,521	36,963	19,558	192	126	67
Natural resources	23,299	17,226	6,072	79	59	21
Sewerage	35,535	1,568	33,966	121	5	116
Solid waste management	20,373	2,952	17,421	69	10	59
Housing and community development	37,221	4,273	32,948	127	15	112
Governmental administration	100,741	43,453	57,289	343	148	195
Parks and recreation	30,467	4,571	25,896	104	16	88
Interest on general debt	81,723	32,953	48,770	278	112	166
Utility	155,059	21,676	133,382	528	74	454
Liquor store expenditure	4,673	3,924	749	16	13	3
Insurance trust expenditure	197,405	171,139	26,266	672	584	89
By character and object:						
Current operation	1,662,510	691,652	970,858	5,661	2,360	3,306
Capital outlay	269,976	90,950	179,026	919	310	610
Construction	209,395	73,372	136,022	713	250	463
Equipment, land, and existing structures	60,581	17,578	43,004	206	60	146
Assistance and subsidies	36,922	28,104	8,818	126	96	30
Interest on debt (general and utility)	93,518	34,624	58,894	318	118	201
Insurance benefits and repayments	197,405	171,139	26,266	672	584	89
Expenditure for salaries and wages [4]	*666,041*	*185,827*	*480,214*	*2,268*	*634*	*1,635*

– Represents or rounds to zero. [1] Based on estimated resident population as of July 1. See Table 12. [2] Aggregates exclude duplicative transactions between levels of government; see source. [3] Includes amounts not shown separately. [4] Included in items shown above.

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Finance, State and Local Government Finances,* 2003–04. <http://www.census.gov/govs/www/estimate04.html> (September 2006).

Table 423. **State and Local Governments—Capital Outlays: 1990 to 2004**

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

Level and function	1990	1995	1999	2000	2001	2002	2003	2004
State & local governments: Total	**123,102**	**151,440**	**198,483**	**217,063**	**233,258**	**257,071**	**263,198**	**269,976**
Annual percent change [1]	9.0	10.1	9.1	9.4	7.5	10.2	2.4	2.6
By function:								
Education [2]	25,997	35,708	54,418	60,968	65,116	71,680	70,813	74,597
Elementary and secondary	18,057	24,808	40,768	45,150	48,404	53,294	51,118	52,977
Higher education	7,441	10,461	13,114	15,257	15,911	17,652	19,044	21,121
Highways	33,867	42,561	51,906	56,439	60,108	66,017	65,523	65,964
Health and hospitals	3,848	4,883	5,699	5,502	5,630	6,126	7,158	7,241
Natural resources	2,545	2,891	3,359	4,347	4,908	4,247	4,244	4,657
Housing [3]	3,997	4,527	5,615	6,184	5,888	6,939	7,660	7,578
Air transportation	3,434	3,802	6,666	6,717	8,420	8,551	9,066	9,731
Water transportation [4]	924	1,101	1,487	1,618	4,306	1,691	3,721	1,798
Sewerage	8,356	8,894	9,718	10,093	9,224	11,574	12,467	14,068
Parks and recreation	3,877	4,085	6,486	6,916	8,540	9,093	9,224	7,866
Utilities	16,601	19,028	21,861	24,847	24,553	30,241	34,538	37,432
Water	6,873	7,466	10,325	10,542	10,742	11,831	13,536	13,651
Electric	3,976	3,715	3,613	4,177	4,812	6,538	6,438	7,173
Gas	310	340	389	400	453	358	422	582
Transit	5,443	7,507	7,533	9,728	8,545	11,514	14,142	16,026
Other	19,657	23,961	31,268	33,431	36,566	40,912	38,784	39,044
State governments: Total	**45,524**	**57,829**	**68,509**	**76,233**	**81,881**	**89,767**	**91,943**	**90,950**
Annual percent change [1]	5.6	9.3	6.3	11.3	7.4	9.6	2.4	–1.1
By function:								
Education [2]	7,253	10,042	12,294	14,077	14,936	16,589	17,727	19,632
Highways	24,850	31,687	37,986	41,651	44,761	49,119	48,719	48,566
Health and hospitals	1,531	2,402	2,276	2,228	2,390	2,241	2,930	2,763
Natural resources	1,593	1,956	2,349	2,758	3,105	2,766	2,788	2,957
Housing [3]	119	187	202	860	600	582	774	222
Air transportation	339	356	536	561	667	525	846	795
Water transportation [4]	202	223	270	310	362	346	410	388
Sewerage	333	853	627	403	393	405	405	881
Parks and recreation	601	650	1,023	1,044	1,185	1,483	1,098	945
Utilities	2,605	2,226	3,034	4,232	3,641	5,145	7,084	5,211
Other	6,098	7,246	7,912	8,108	9,840	10,567	9,163	8,589
Local governments: Total	**77,578**	**93,611**	**129,974**	**140,830**	**151,377**	**167,304**	**171,255**	**179,026**
Annual percent change [1]	4.5	10.6	10.7	8.4	7.5	10.5	2.4	4.5
By function:								
Education [2]	18,744	29,858	42,124	46,890	50,180	55,091	53,087	54,965
Elementary and secondary	17,669	28,402	40,160	44,629	47,808	52,804	50,475	52,261
Higher education	1,076	1,456	1,964	2,261	2,372	2,286	2,612	2,704
Highways	9,017	10,874	13,920	14,789	15,347	16,898	16,804	17,398
Health and hospitals	2,316	2,481	3,423	3,274	3,239	3,886	4,228	4,478
Natural resources	952	935	1,010	1,589	1,803	1,481	1,456	1,699
Housing [3]	3,878	4,340	5,413	5,324	5,288	6,358	6,886	7,356
Air transportation	3,095	3,446	6,129	6,156	7,753	8,026	8,221	8,936
Water transportation [4]	722	877	1,217	1,308	3,944	1,345	3,310	1,410
Sewerage	8,023	8,040	9,091	9,690	8,831	11,169	12,062	13,186
Parks and recreation	3,276	3,435	5,463	5,872	7,355	7,611	8,126	6,921
Utilities	13,996	16,801	18,827	20,615	20,912	25,096	27,455	32,221
Other	13,559	16,715	23,356	25,323	26,726	30,345	29,621	30,454

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

Source: U.S. Census Bureau , *Federal, State, and Local Governments, Finance, State and Local Government Finances,* 2003–04, and unpublished data. See also <http://www.census.gov/govs/www/estimate04.html> (May 2007).

Table 424. **State and Local Governments—Expenditure for Public Works: 1995 to 2004**

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

Item	Total	Highways	Airport transportation	Water transport and terminals	Sewerage	Solid waste management	Water supply	Mass transit
1995, Total	180,148	77,109	8,397	2,309	23,583	14,990	28,041	25,719
State	56,392	46,893	783	604	1,462	1,658	178	4,814
Local	123,756	30,216	7,614	1,706	22,121	13,331	27,863	20,904
Capital expenditures (percent)	40.7	55.2	45.3	47.7	37.7	13.2	26.6	29.2
2000, Total	230,569	101,336	13,160	3,141	28,052	17,208	35,789	31,883
State	74,974	61,942	1,106	863	955	2,347	354	7,407
Local	155,595	39,394	12,054	2,277	27,098	14,861	35,435	24,476
Capital expenditures (percent)	41.9	55.7	51.0	51.5	36.0	8.9	29.5	30.5
2004, Total	285,206	118,179	18,031	4,047	35,535	20,373	44,806	44,237
State	88,763	72,194	1,505	1,175	1,568	2,952	531	8,838
Local	196,443	45,985	16,525	2,872	33,966	17,421	44,275	35,399
Capital expenditures (percent)	43.1	55.8	54.0	44.4	39.6	8.8	30.5	36.2

Source: U.S. Census Bureau, Federal, State, and Local Governments, Finance, State and Local Government Finances, 2003–04, and unpublished data. See also <http://www.census.gov/govs/www/estimate04.html> (May 2007).

Table 425. **State and Local Governments—Indebtedness: 1980 to 2004**

[**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		
			Long-term						
	Total	Per capita [1] (dol.)	Local schools [2]	Utilities	All other	Short-term	Net long-term [3]	Debt issued	Debt retired
1980: Total	**335.6**	**1,481**	**32.3**	**55.2**	**235.0**	**13.1**	**262.9**	**42.4**	**17.4**
State	122.0	540	3.8	4.6	111.5	2.1	79.8	16.4	5.7
Local	213.6	943	28.5	50.6	123.5	11.0	183.1	25.9	11.7
1990: Total	**858.0**	**3,449**	**60.4**	**134.8**	**643.5**	**19.3**	**474.4**	**108.5**	**64.8**
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
1992: Total	**970.5**	**3,806**	**78.4**	**150.4**	**720.4**	**21.3**	**561.6**	**155.1**	**99.2**
State	372.3	1,463	7.6	13.7	348.1	2.9	125.4	70.2	45.0
Local	598.1	2,345	70.9	136.7	373.1	18.4	409.1	85.0	54.3
1993: Total	**1,017.7**	**3,943**	**89.8**	**157.6**	**747.5**	**22.7**	**617.1**	**195.6**	**147.0**
State	389.7	1,515	9.4	14.8	361.7	3.9	176.9	77.1	60.7
Local	628.0	2,436	80.5	142.8	385.8	18.8	440.1	118.4	86.3
1994: Total	**1,074.7**	**4,128**	**94.3**	**164.9**	**788.8**	**26.7**	**672.8**	**207.8**	**166.6**
State	411.0	1,582	10.4	16.7	379.0	4.9	200.8	78.5	61.3
Local	663.7	2,549	83.9	148.2	409.7	21.8	472.0	129.3	105.3
1995: Total	**1,115.4**	**4,244**	**118.2**	**163.9**	**806.2**	**27.0**	**697.3**	**129.3**	**95.1**
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
1996: Total	**1,169.7**	**4,410**	**130.7**	**170.3**	**844.7**	**24.0**	**751.6**	**141.1**	**106.5**
State	452.4	1,709	11.2	16.3	419.1	5.8	220.3	60.2	42.4
Local	717.3	2,705	119.5	154.0	425.6	18.2	531.3	80.9	64.1
1997: Total	**1,224.5**	**4,573**	**139.0**	**179.1**	**889.8**	**16.6**	**797.7**	**151.3**	**109.3**
State	456.7	1,709	11.7	16.0	426.8	2.1	222.7	54.4	41.1
Local	767.9	2,867	127.3	163.1	463.0	14.5	575.1	96.8	68.2
1998: Total	**1,283.6**	**4,750**	**159.2**	**182.8**	**924.3**	**17.3**	**842.6**	**204.4**	**144.6**
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
1999: Total	**1,369.3**	**5,021**	**180.7**	**194.9**	**975.7**	**17.8**	**907.3**	**229.4**	**153.1**
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
2000: Total	**1,451.8**	**5,159**	**197.7**	**200.1**	**1,029.8**	**24.3**	**959.6**	**184.8**	**121.9**
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
2001: Total	**1,554.0**	**5,447**	**225.3**	**210.4**	**1,096.2**	**22.1**	**1,038.6**	**199.6**	**130.6**
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
2002: Total	**1,686.1**	**5,855**	**250.2**	**218.5**	**1,174.2**	**43.2**	**1,126.6**	**262.3**	**162.5**
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
2003: Total	**1,812.7**	**6,234**	**272.7**	**238.4**	**1,261.1**	**40.5**	**1,242.7**	**345.8**	**215.2**
State	697.9	2,405	24.0	36.1	621.7	16.1	366.2	148.8	85.9
Local	1,114.7	3,833	248.7	202.3	639.4	24.3	876.5	196.9	129.3
2004: Total	**1,951.7**	**6,646**	**300.2**	**243.8**	**1,369.3**	**38.4**	**1,349.6**	**346.8**	**241.1**
State	754.2	2,573	26.1	37.9	676.4	13.7	412.2	158.4	107.1
Local	1,197.5	4,078	274.1	205.9	692.9	24.6	937.4	188.5	134.0

[1] 1980, 1990, and 2000 based on enumerated resident population as of April 1; other years based on estimated resident population as of July 1. [2] Includes debt for education activities other than higher education. [3] Net long-term debt outstanding is the amount of long-term debt held by a government for which no funds have been set aside for its repayment.

Source: U.S. Census Bureau, 1990, *Government Finances,* Series GF, No. 5, annual; thereafter, *Federal, State, and Local Governments, Finance, State and Local Government Finances,* 2003–04, and unpublished data. See also <http://www.census.gov/govs/www/estimate04.html>.

Table 426. **New Security Issues, State and Local Governments: 1990 to 2006**

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

Type of issue, issuer or use	1990	1995	1999	2000	2001	2002	2003	2004	2005	2006
All issues, new and refunding [1]	**122.9**	**145.7**	**215.4**	**180.4**	**291.9**	**363.9**	**384.3**	**357.9**	**409.6**	**389.3**
By type of issue:										
General obligation	39.5	57.0	73.3	64.5	118.6	145.3	144.1	130.5	145.8	115.0
Revenue	83.3	88.7	142.1	115.9	170.0	214.8	238.0	227.4	263.8	274.3
By type of issuer:										
State	15.0	14.7	16.4	19.9	30.1	33.9	49.8	47.4	31.6	28.3
Special district of statutory authority [2]	75.9	93.5	152.4	121.2	197.5	259.1	253.5	234.2	298.6	293.2
Municipality, county, or township	32.0	37.5	46.6	39.3	61.0	67.1	79.0	76.3	79.4	67.8
Issues for new capital	**97.9**	**102.4**	**161.1**	**154.3**	**200.3**	**242.9**	**264.7**	**228.4**	**223.8**	**263.1**
By use of proceeds:										
Education	17.1	24.0	36.6	38.7	50.1	57.9	70.4	65.4	71.0	70.3
Transportation	11.8	11.9	17.4	19.7	21.4	22.1	23.8	20.5	25.4	30.2
Utilities and conservation	10.0	9.6	15.1	11.9	21.9	33.4	10.3	9.2	9.9	7.8
Industrial aid	6.6	6.6	9.1	7.1	6.6	7.2	22.3	19.1	18.6	35.0
Other purposes	31.7	30.8	47.9	47.3	55.7	73.0	97.7	80.4	60.6	72.7

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

Source: Board of Governors of the Federal Reserve System, *Statistical Supplement to the Federal Reserve Bulletin, monthly.* Based on data from Securities Data Company; <http://www.federalreserve.gov/pubs/supplement/2007/04/table145.htm>.

Table 427. **State and Local Governments—Per Capita Summary of Finances by State: 2004**

[**In millions of dollars (2,435,084 represents $2,435,084,000,000), except as indicated.** For fiscal year ending in year shown; see text, this section]

State	Revenue [1]						Expenditures [1]		Debt outstanding	
	All revenue		General revenue		Taxes		Direct general expenditures			
	Total	Per capita [2] (dol.)	Total	Per capita [2] (dol.)	Total	Per capita [2] (dol.)		Per capita [2] (dol.)	Total	Per capita [2] (dol.)
United States . .	**2,435,084**	**8,292**	**1,889,741**	**6,435**	**1,010,277**	**3,440**	**1,903,194**	**6,481**	**1,951,661**	**6,646**
Alabama	32,065	7,086	25,535	5,643	10,535	2,328	27,089	5,987	21,629	4,780
Alaska	11,038	16,775	8,529	12,963	2,376	3,610	8,496	12,912	8,626	13,109
Arizona	38,388	6,688	30,195	5,260	16,481	2,871	30,075	5,240	29,844	5,199
Arkansas	18,027	6,555	14,745	5,362	6,973	2,536	14,577	5,301	10,409	3,785
California	358,673	10,007	251,889	7,028	133,894	3,736	260,960	7,281	269,935	7,531
Colorado	38,744	8,419	28,128	6,112	14,582	3,169	28,424	6,176	33,841	7,354
Connecticut	29,295	8,372	25,887	7,398	17,220	4,921	25,018	7,150	30,516	8,721
Delaware	7,102	8,557	6,249	7,529	2,994	3,608	6,191	7,459	6,053	7,292
District of Columbia	8,829	15,936	7,640	13,791	3,964	7,154	6,723	12,135	6,490	11,715
Florida	129,687	7,460	102,725	5,909	53,789	3,094	100,771	5,796	108,764	6,256
Georgia	57,902	6,493	47,336	5,308	25,655	2,877	50,211	5,630	34,848	3,908
Hawaii	9,983	7,910	8,221	6,514	4,812	3,813	8,673	6,872	9,027	7,153
Idaho	9,754	6,992	7,758	5,561	3,806	2,728	7,540	5,405	4,021	2,883
Illinois	100,247	7,886	76,266	6,000	45,191	3,555	79,495	6,254	102,304	8,048
Indiana	40,977	6,581	35,696	5,732	18,675	2,999	35,540	5,707	29,583	4,751
Iowa	22,545	7,634	18,396	6,230	9,019	3,054	18,396	6,230	11,335	3,839
Kansas	18,550	6,785	16,276	5,953	9,242	3,380	16,284	5,956	16,122	5,897
Kentucky	26,834	6,478	22,982	5,549	11,460	2,767	23,342	5,636	29,143	7,036
Louisiana	34,107	7,568	27,905	6,191	13,065	2,899	27,251	6,046	22,165	4,918
Maine	11,131	8,464	9,517	7,237	4,983	3,789	9,282	7,058	6,919	5,262
Maryland	44,288	7,964	36,777	6,613	22,331	4,016	34,111	6,134	27,795	4,998
Massachusetts	60,795	9,489	47,172	7,363	27,015	4,217	48,446	7,561	72,898	11,378
Michigan	80,185	7,936	65,501	6,483	33,478	3,313	67,643	6,695	57,609	5,702
Minnesota	42,956	8,428	35,230	6,912	19,424	3,811	36,637	7,188	33,670	6,606
Mississippi	20,670	7,125	16,914	5,831	7,089	2,444	17,282	5,957	10,189	3,512
Missouri	40,033	6,950	31,982	5,552	16,255	2,822	31,020	5,385	30,408	5,279
Montana	7,088	7,646	5,796	6,252	2,431	2,623	5,547	5,983	4,297	4,635
Nebraska	15,479	8,855	11,669	6,676	6,308	3,609	10,776	6,165	8,829	5,051
Nevada	16,888	7,239	13,267	5,687	7,972	3,417	13,619	5,838	17,851	7,652
New Hampshire	8,703	6,700	7,440	5,728	4,070	3,133	7,549	5,811	8,135	6,262
New Jersey	75,083	8,645	61,593	7,092	39,558	4,555	61,224	7,049	64,272	7,400
New Mexico	14,918	7,839	12,477	6,556	5,444	2,861	12,616	6,630	9,724	5,110
New York	224,429	11,640	179,380	9,303	101,426	5,260	175,803	9,118	219,358	11,377
North Carolina	63,458	7,431	48,768	5,711	25,012	2,929	48,490	5,678	37,973	4,447
North Dakota	6,524	10,259	4,348	6,836	1,901	2,989	4,157	6,537	3,143	4,941
Ohio	105,382	9,204	72,264	6,311	39,151	3,419	74,445	6,502	57,898	5,057
Oklahoma	23,954	6,797	19,215	5,453	9,435	2,677	18,148	5,150	13,265	3,764
Oregon	33,734	9,394	21,770	6,062	10,474	2,917	22,309	6,213	24,753	6,893
Pennsylvania	102,238	8,249	78,632	6,344	42,718	3,447	80,339	6,482	96,374	7,776
Rhode Island	9,665	8,949	7,761	7,186	4,202	3,891	7,643	7,077	8,237	7,627
South Carolina	30,547	7,276	24,714	5,887	11,177	2,662	25,591	6,096	25,940	6,179
South Dakota	5,593	7,254	4,383	5,684	2,016	2,615	4,132	5,360	3,849	4,992
Tennessee	42,125	7,148	31,661	5,373	14,947	2,536	31,581	5,359	24,320	4,127
Texas	153,761	6,842	124,042	5,520	64,739	2,881	124,057	5,521	146,009	6,497
Utah	18,917	7,814	13,834	5,714	6,621	2,735	13,906	5,744	14,265	5,892
Vermont	5,266	8,480	4,569	7,357	2,286	3,681	4,398	7,082	3,327	5,358
Virginia	54,162	7,240	43,829	5,859	25,002	3,342	42,955	5,742	40,006	5,348
Washington	54,738	8,819	39,758	6,405	21,425	3,452	42,579	6,860	50,370	8,115
West Virginia	14,117	7,787	11,926	6,578	4,968	2,740	10,604	5,849	8,214	4,531
Wisconsin	48,698	8,848	35,528	6,455	20,441	3,714	36,714	6,670	35,272	6,409
Wyoming	6,816	13,471	5,663	11,193	2,245	4,437	4,535	8,961	1,835	3,627

[1] Includes items not shown separately. [2] Based on estimated resident population as of July 1, see Table 12.

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Finance, State and Local Government Finances,* 2003-04; <http://www.census.gov/govs/www/estimate04.html> (accessed May 2007).

Table 428. **State and Local Governments—Revenue by State: 2004**

[In millions of dollars (2,435,084 represents $2,435,084,000,000). For fiscal year ending in year shown, see text, this section]

State	Total revenue	General revenue								
		Total	Intergovernmental from federal government	General revenue own sources	Taxes					
					Total [1]	Property	Sales and gross receipts	Individual income [2]	Motor vehicle	Other taxes
United States . .	**2,435,084**	**1,889,741**	**425,683**	**1,464,058**	**1,010,277**	**318,242**	**360,629**	**248,930**	**18,709**	**63,766**
Alabama	32,065	25,535	6,819	18,716	10,535	1,662	5,217	2,636	198	822
Alaska	11,038	8,529	2,421	6,109	2,376	859	358	340	58	760
Arizona	38,388	30,195	7,587	22,608	16,481	4,868	7,989	2,842	162	620
Arkansas	18,027	14,745	4,277	10,468	6,973	1,101	3,714	1,870	110	178
California	358,673	251,889	54,343	197,545	133,894	34,499	45,193	43,325	2,155	8,721
Colorado	38,744	28,128	5,203	22,925	14,582	4,722	5,390	3,653	226	590
Connecticut	29,295	25,887	4,503	21,384	17,220	6,802	4,900	4,699	197	621
Delaware	7,102	6,249	1,092	5,157	2,994	453	394	1,046	34	1,067
District of Columbia	8,829	7,640	2,706	4,934	3,964	1,028	1,153	1,218	24	541
Florida	129,687	102,725	19,182	83,543	53,789	18,500	27,408	1,441	1,135	5,305
Georgia	57,902	47,336	9,903	37,433	25,655	7,845	9,423	7,325	280	782
Hawaii	9,983	8,221	1,834	6,387	4,812	721	2,606	1,227	161	97
Idaho	9,754	7,758	1,875	5,883	3,806	1,084	1,427	1,012	112	171
Illinois	100,247	76,266	15,652	60,614	45,191	17,889	15,344	8,497	1,490	1,970
Indiana	40,977	35,696	7,337	28,360	18,675	6,074	6,992	4,877	178	555
Iowa	22,545	18,396	4,304	14,092	9,019	3,189	3,012	2,100	393	325
Kansas	18,550	16,276	3,137	13,140	9,242	3,247	3,427	2,082	165	321
Kentucky	26,834	22,982	6,242	16,741	11,460	2,136	4,313	4,011	208	792
Louisiana	34,107	27,905	7,622	20,282	13,065	2,263	7,239	2,429	117	1,017
Maine	11,131	9,517	2,677	6,841	4,983	2,099	1,337	1,272	113	162
Maryland	44,288	36,777	7,262	29,515	22,331	6,019	5,456	8,856	319	1,682
Massachusetts	60,795	47,172	10,065	37,107	27,015	9,814	5,740	10,131	293	1,037
Michigan	80,185	65,501	15,110	50,391	33,478	11,979	11,066	8,203	1,067	1,164
Minnesota	42,956	35,230	7,161	28,069	19,424	4,920	6,564	6,347	521	1,071
Mississippi	20,670	16,914	5,643	11,272	7,089	1,860	3,459	1,306	118	347
Missouri	40,033	31,982	8,018	23,964	16,255	4,304	6,695	4,258	266	733
Montana	7,088	5,796	1,880	3,915	2,431	959	440	673	148	211
Nebraska	15,479	11,669	2,536	9,133	6,308	2,007	2,334	1,410	113	444
Nevada	16,888	13,267	1,920	11,348	7,972	2,147	4,568	–	139	1,117
New Hampshire	8,703	7,440	1,572	5,868	4,070	2,520	674	462	84	329
New Jersey	75,083	61,593	9,932	51,661	39,558	18,229	9,780	9,298	399	1,852
New Mexico	14,918	12,477	3,803	8,674	5,444	840	2,628	1,145	124	707
New York	224,429	179,380	45,695	133,686	101,426	32,334	27,397	36,108	834	4,753
North Carolina	63,458	48,768	11,910	36,858	25,012	6,093	8,951	8,348	467	1,153
North Dakota	6,524	4,348	1,314	3,034	1,901	585	742	264	55	256
Ohio	105,382	72,264	16,313	55,951	39,151	11,233	12,318	13,244	807	1,550
Oklahoma	23,954	19,215	4,819	14,396	9,435	1,637	3,639	2,452	554	1,153
Oregon	33,734	21,770	4,938	16,831	10,474	3,459	1,014	4,691	420	890
Pennsylvania	102,238	78,632	18,112	60,520	42,718	12,518	12,918	11,989	792	4,500
Rhode Island	9,665	7,761	2,124	5,637	4,202	1,759	1,311	969	57	106
South Carolina	30,547	24,714	6,211	18,503	11,177	3,704	4,012	2,635	151	674
South Dakota	5,593	4,383	1,360	3,023	2,016	705	1,071	47	66	127
Tennessee	42,125	31,661	9,524	22,138	14,947	3,585	8,846	835	371	1,309
Texas	153,761	124,042	27,683	96,359	64,739	28,176	29,656	–	1,543	5,363
Utah	18,917	13,834	3,221	10,612	6,621	1,669	2,770	1,837	93	252
Vermont	5,266	4,569	1,369	3,200	2,286	950	693	492	63	88
Virginia	54,162	43,829	7,051	36,779	25,002	7,715	7,249	7,844	486	1,708
Washington	54,738	39,758	7,738	32,020	21,425	6,386	12,999	–	365	1,674
West Virginia	14,117	11,926	3,440	8,486	4,968	979	2,150	1,250	84	505
Wisconsin	48,698	35,528	7,262	28,266	20,441	7,429	5,915	5,933	331	833
Wyoming	6,816	5,663	1,982	3,682	2,245	684	734	–	64	764

See footnotes at end of table.

Table 428. **State and Local Governments—Revenue by State: 2004**—Con.

[See headnote page 274]

State	General revenue								Utility and liquor stores	Insurance trust revenue
	Current charges and miscellaneous revenue									
		Current charges				Miscellaneous revenue				
	Total	Total [1]	Education	Hospitals	Sewerage	Total [1]	Interest earnings	Special assessments		
United States . .	**453,781**	**288,642**	**84,420**	**72,652**	**29,792**	**165,139**	**53,194**	**6,453**	**114,054**	**431,289**
Alabama	8,180	6,311	1,845	3,277	318	1,869	650	17	2,251	4,279
Alaska	3,733	767	159	76	61	2,966	1,168	17	229	2,280
Arizona	6,126	3,628	1,389	417	433	2,499	728	83	3,099	5,094
Arkansas	3,495	2,476	855	782	188	1,019	402	12	688	2,594
California	63,652	42,454	7,175	10,531	4,210	21,198	5,666	1,100	20,855	85,930
Colorado	8,344	5,286	1,839	1,091	520	3,058	970	350	1,761	8,855
Connecticut	4,164	2,264	801	419	246	1,900	654	29	538	2,870
Delaware	2,163	1,018	392	29	120	1,145	269	316	236	617
District of Columbia	970	389	21	-	98	581	100	1	664	525
Florida	29,754	17,680	3,266	4,287	1,762	12,073	3,713	1,207	6,311	20,652
Georgia	11,778	7,566	1,753	3,023	705	4,212	949	41	3,304	7,262
Hawaii	1,575	1,183	255	208	151	392	160	15	208	1,554
Idaho	2,077	1,468	350	527	121	610	245	26	270	1,727
Illinois	15,423	9,043	3,457	1,086	914	6,380	2,356	259	2,842	21,139
Indiana	9,685	6,354	2,730	2,037	669	3,331	761	22	1,738	3,542
Iowa	5,073	3,709	1,332	1,471	269	1,364	396	38	820	3,328
Kansas	3,898	2,449	1,042	535	234	1,448	514	106	942	1,331
Kentucky	5,280	3,133	1,093	930	301	2,147	962	46	991	2,861
Louisiana	7,217	4,656	1,035	2,266	282	2,561	965	19	1,029	5,174
Maine	1,858	923	362	70	121	935	289	7	190	1,424
Maryland	7,184	4,537	2,076	95	690	2,647	653	94	790	6,721
Massachusetts	10,092	4,826	1,634	417	723	5,265	1,583	426	2,454	11,169
Michigan	16,913	11,207	4,305	2,423	1,284	5,706	1,717	241	2,511	12,173
Minnesota	8,645	5,620	1,972	1,110	509	3,025	997	318	1,641	6,085
Mississippi	4,183	3,314	846	1,767	158	869	321	5	794	2,961
Missouri	7,709	4,875	1,881	1,464	451	2,834	1,063	115	1,276	6,775
Montana	1,484	884	391	43	60	600	234	49	135	1,157
Nebraska	2,825	1,633	629	420	109	1,192	324	52	2,483	1,326
Nevada	3,376	2,416	464	509	345	960	285	116	946	2,675
New Hampshire	1,798	1,064	458	6	78	735	329	1	455	808
New Jersey	12,103	7,609	2,553	728	1,135	4,493	1,267	26	1,374	12,116
New Mexico	3,230	1,399	455	421	121	1,831	605	68	429	2,011
New York	32,259	19,868	3,580	5,248	1,564	12,391	3,312	101	10,576	34,473
North Carolina	11,846	8,862	2,461	3,405	1,080	2,984	1,161	24	3,216	11,474
North Dakota	1,133	746	318	4	35	387	127	47	96	2,080
Ohio	16,800	10,772	4,431	2,208	1,408	6,028	1,983	205	2,559	30,559
Oklahoma	4,961	3,437	1,501	845	232	1,524	436	7	1,125	3,614
Oregon	6,357	4,323	1,217	781	584	2,034	484	82	1,530	10,434
Pennsylvania	17,802	11,019	3,875	1,709	1,683	6,784	3,220	120	3,435	20,171
Rhode Island	1,435	669	312	4	70	766	291	3	163	1,741
South Carolina	7,327	5,292	1,562	2,415	280	2,035	594	57	2,470	3,362
South Dakota	1,007	518	232	33	50	488	216	16	200	1,010
Tennessee	7,191	5,482	1,456	2,125	444	1,709	504	53	6,423	4,040
Texas	31,620	18,895	6,117	5,483	2,103	12,725	4,900	118	7,948	21,771
Utah	3,991	2,881	1,189	537	209	1,110	384	27	1,617	3,466
Vermont	914	490	336	-	42	424	146	2	212	485
Virginia	11,776	7,557	2,441	1,754	839	4,219	1,332	125	1,755	8,578
Washington	10,595	7,616	1,983	1,970	1,041	2,979	1,005	107	4,955	10,025
West Virginia	3,518	1,954	562	301	134	1,564	486	11	224	1,967
Wisconsin	7,825	5,272	1,885	837	570	2,553	932	121	1,123	12,047
Wyoming	1,437	847	149	527	39	589	382	7	172	981

– Represents or rounds to zero. [1] Includes items not shown separately. [2] Includes individual and corporate income taxes.

Source: U.S. Census Bureau; *Federal, State and Local Governments, State Government Finances;* <http://www.census.gov/govs/www/estimate04.html> (accessed May 2007).

Table 429. **State and Local Governments—Expenditures and Debt by State: 2004**

[**In millions of dollars (2,260,330 represents $2,260,330,000,000), except as indicated.** For fiscal year ending in year shown; see text, this section]

State	Total expenditure [1]	General expenditure									
		Total		Direct general expenditure, total	Education and social services			Highways	Public safety		
		Amount	Per capita [2] (dol.)		Education	Public welfare	Health and hospitals		Police protection	Fire protection	Corrections
United States	**2,260,330**	**1,907,915**	**6,497**	**1,903,194**	**655,361**	**335,257**	**159,676**	**118,179**	**69,707**	**28,330**	**56,521**
Alabama	31,268	27,089	5,987	27,089	9,437	4,624	4,568	1,604	770	300	594
Alaska	10,019	8,496	12,912	8,496	2,299	1,375	241	953	187	89	178
Arizona	36,072	30,075	5,240	30,075	10,074	4,969	2,010	2,076	1,417	555	1,175
Arkansas	16,323	14,577	5,301	14,577	5,429	3,012	1,075	1,279	441	159	458
California	324,606	264,383	7,376	260,960	84,395	40,209	24,281	11,053	11,163	4,232	9,481
Colorado	34,392	28,427	6,177	28,424	9,702	3,183	2,427	2,439	1,098	504	831
Connecticut	28,837	25,018	7,150	25,018	8,753	4,173	1,752	1,281	806	415	555
Delaware	6,921	6,192	7,460	6,191	2,191	1,020	348	498	202	22	203
District of Columbia	8,493	6,723	12,135	6,723	1,369	1,686	850	71	415	158	164
Florida	115,547	100,771	5,796	100,771	29,396	16,117	8,779	7,060	5,015	2,169	3,550
Georgia	58,435	50,211	5,630	50,211	19,239	8,693	5,096	2,436	1,655	717	1,842
Hawaii	9,869	8,673	6,873	8,673	2,488	1,367	674	352	264	112	158
Idaho	8,426	7,540	5,405	7,540	2,636	1,231	697	654	250	99	233
Illinois	95,419	79,497	6,254	79,495	28,621	11,534	5,399	4,969	3,459	1,505	1,829
Indiana	39,333	35,540	5,707	35,540	13,616	5,741	3,324	2,317	926	517	911
Iowa	20,586	18,444	6,246	18,396	7,020	3,081	2,131	1,583	493	156	316
Kansas	18,359	16,286	5,957	16,284	6,205	2,499	1,109	1,576	544	216	405
Kentucky	26,868	23,346	5,636	23,342	7,748	5,268	1,547	1,977	596	300	617
Louisiana	31,089	27,251	6,046	27,251	8,616	4,079	3,667	1,684	987	412	850
Maine	10,027	9,285	7,061	9,282	2,863	2,308	579	695	207	101	161
Maryland	38,540	34,111	6,134	34,111	12,519	5,610	1,736	1,940	1,429	588	1,311
Massachusetts	58,027	48,626	7,590	48,446	14,654	10,305	1,927	3,490	1,480	863	1,019
Michigan	77,562	67,701	6,700	67,643	26,974	10,245	6,820	3,855	2,244	828	2,119
Minnesota	42,144	36,637	7,188	36,637	11,951	8,907	2,088	2,888	1,140	282	699
Mississippi	19,450	17,282	5,957	17,282	5,611	3,866	2,342	1,336	507	187	363
Missouri	35,567	31,024	5,386	31,020	10,836	5,714	3,023	2,568	1,079	520	832
Montana	6,198	5,547	5,983	5,547	1,935	776	355	624	167	58	145
Nebraska	14,057	10,794	6,175	10,776	4,041	1,943	728	1,034	283	122	299
Nevada	16,181	13,621	5,838	13,619	4,157	1,454	981	1,573	705	329	546
New Hampshire	8,346	7,549	5,811	7,549	2,753	1,515	178	525	239	144	130
New Jersey	72,568	61,316	7,060	61,224	24,712	8,147	2,810	3,260	2,687	728	1,814
New Mexico	14,068	12,616	6,630	12,616	4,657	2,556	859	820	445	164	423
New York	218,715	176,413	9,150	175,803	51,655	40,518	13,925	8,213	6,870	2,493	4,777
North Carolina	56,543	48,490	5,678	48,490	17,240	8,570	5,951	3,468	1,623	624	1,326
North Dakota	4,486	4,157	6,537	4,157	1,525	719	115	501	85	29	59
Ohio	89,598	74,446	6,502	74,445	26,472	14,592	6,180	4,112	2,531	1,372	1,836
Oklahoma	20,838	18,189	5,162	18,148	6,921	3,527	1,305	1,280	582	315	582
Oregon	28,215	22,309	6,213	22,309	7,553	3,523	1,631	1,365	829	413	753
Pennsylvania	94,419	80,517	6,496	80,339	28,703	17,650	5,265	4,855	2,333	525	2,597
Rhode Island	8,910	7,670	7,101	7,643	2,441	1,939	321	369	284	223	162
South Carolina	30,451	25,591	6,096	25,591	8,999	4,931	3,450	1,604	731	252	579
South Dakota	4,612	4,132	5,360	4,132	1,422	706	188	605	122	45	81
Tennessee	41,760	31,581	5,359	31,581	9,756	7,811	3,723	1,791	1,093	479	795
Texas	144,880	124,057	5,521	124,057	49,707	18,204	10,301	8,412	4,294	1,682	4,081
Utah	16,706	13,907	5,744	13,906	5,434	2,007	1,005	995	470	168	411
Vermont	4,812	4,398	7,082	4,398	1,761	1,016	111	333	115	39	93
Virginia	47,800	42,956	5,742	42,955	16,107	6,215	3,498	2,741	1,505	749	1,424
Washington	54,306	42,591	6,862	42,579	14,228	6,495	4,754	2,655	1,196	749	1,248
West Virginia	12,191	10,614	5,854	10,604	3,738	2,262	570	1,013	218	73	215
Wisconsin	42,410	36,714	6,670	36,714	13,366	6,858	2,280	2,875	1,388	509	1,157
Wyoming	5,080	4,535	8,961	4,535	1,437	506	700	520	138	42	132

See footnote at end of table.

Table 429. **State and Local Governments—Expenditures and Debt by State: 2004**—Con.

[See headnote page 276]

State	General expenditures									
	Environment and housing									
	Sewerage	Solid waste management	Parks and recreation	Housing [3]	Governmental administration	Interest on general debt	Other general expenditures	Utility and liquor store expenditures	Insurance trust expenditures	Debt outstanding
United States	**35,535**	**20,373**	**30,467**	**37,221**	**100,741**	**81,723**	**174,103**	**159,732**	**197,405**	**1,951,661**
Alabama	579	267	350	430	1,012	933	1,620	2,327	1,852	21,629
Alaska	72	65	85	194	593	400	1,764	337	1,186	8,626
Arizona	500	309	1,028	413	1,718	1,102	2,728	3,706	2,290	29,844
Arkansas	211	175	171	163	757	424	823	725	1,021	10,409
California	4,926	3,186	4,264	6,870	17,822	10,274	28,806	30,602	33,045	269,935
Colorado	605	82	951	505	1,624	1,461	3,011	2,676	3,293	33,841
Connecticut	346	342	377	553	1,437	1,578	2,648	859	2,960	30,516
Delaware	178	51	85	108	499	308	477	296	434	6,053
District of Columbia	296	34	110	327	445	279	518	1,646	124	6,490
Florida	2,032	1,942	2,308	1,373	5,859	4,879	10,292	8,250	6,526	108,764
Georgia	1,186	518	662	753	2,567	1,125	3,722	4,585	3,639	34,848
Hawaii	177	161	201	173	602	479	1,466	421	775	9,027
Idaho	160	97	97	42	491	208	644	272	614	4,021
Illinois	1,309	491	2,346	2,143	4,222	4,995	6,674	5,682	10,241	102,304
Indiana	814	219	411	700	1,756	1,231	3,057	1,894	1,899	29,583
Iowa	215	158	286	140	814	439	1,567	876	1,314	11,335
Kansas	259	108	200	100	978	708	1,378	933	1,142	16,122
Kentucky	304	186	253	307	978	1,517	1,744	1,062	2,463	29,143
Louisiana	444	287	471	482	1,573	1,295	2,404	1,209	2,629	22,165
Maine	119	112	66	199	434	366	1,073	156	589	6,919
Maryland	607	500	791	937	1,626	1,497	3,018	1,314	3,116	27,795
Massachusetts	1,275	406	324	1,588	2,218	3,133	5,762	4,007	5,574	72,898
Michigan	1,664	507	930	765	2,942	2,715	5,034	3,034	6,886	57,609
Minnesota	488	294	774	743	1,804	1,577	3,002	1,771	3,735	33,670
Mississippi	136	117	181	229	759	500	1,147	829	1,339	10,189
Missouri	539	143	473	546	1,500	1,231	2,016	1,613	2,934	30,408
Montana	53	58	56	97	345	190	688	123	528	4,297
Nebraska	142	68	273	148	479	256	960	2,816	465	8,829
Nevada	223	19	501	227	853	663	1,387	1,576	985	17,851
New Hampshire	80	91	88	214	396	402	793	404	393	8,135
New Jersey	1,163	1,070	871	1,012	2,851	2,409	7,689	3,202	8,142	64,272
New Mexico	106	193	247	111	720	350	964	441	1,011	9,724
New York	2,907	2,496	2,103	4,088	7,800	8,014	19,945	21,172	21,740	219,358
North Carolina	755	639	680	785	1,812	1,314	3,702	4,094	3,960	37,973
North Dakota	34	33	91	43	214	154	553	96	233	3,143
Ohio	1,762	490	1,019	1,785	4,688	2,904	4,702	3,035	12,118	57,898
Oklahoma	320	135	263	162	1,056	569	1,131	1,117	1,573	13,265
Oregon	623	131	378	494	1,688	925	2,002	1,755	4,151	24,753
Pennsylvania	1,501	639	707	1,692	4,170	4,563	5,140	4,860	9,221	96,374
Rhode Island	109	97	66	168	430	322	711	230	1,038	8,237
South Carolina	279	262	252	348	1,523	1,067	1,313	2,563	2,297	25,940
South Dakota	52	34	98	64	219	155	342	211	268	3,849
Tennessee	426	344	409	542	1,320	879	2,211	8,237	1,942	24,320
Texas	2,241	950	1,479	1,685	5,164	5,762	10,094	10,276	10,547	146,009
Utah	261	140	297	243	1,026	435	1,012	1,863	937	14,265
Vermont	52	33	29	111	203	169	333	209	205	3,327
Virginia	893	632	788	818	2,355	1,787	3,445	1,992	2,853	40,006
Washington	1,125	523	830	1,006	1,859	1,730	4,181	6,464	5,262	50,370
West Virginia	177	59	109	130	688	392	961	302	1,286	8,214
Wisconsin	759	432	544	445	1,571	1,562	2,969	1,427	4,269	35,272
Wyoming	51	44	95	15	277	94	482	182	364	1,835

[1] Includes items not shown separately. [2] Based on estimated resident population as of July 1; see Table 17. [3] Includes community development.

Source: U.S. Census Bureau; *Federal, State, and Local Governments, State and Local Government Finances* Census of Governments; <http://www.census.gov/govs/estimate/04.html>; (accessed May 2007).

Table 430. **Bond Ratings for State Governments by State: 2006**

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

State	Standard & Poor's	Moody's	Fitch	State	Standard & Poor's	Moody's	Fitch
Alabama	AA	Aa2	AA	Montana	AA–	Aa2	(NA)
Alaska	AA	Aa2	AA	Nebraska	AA+	(2)	(NA)
Arizona	AA	Aa3	(NA)	Nevada	AA+	Aa1	(NA)
Arkansas	AA	Aa2	(NA)	New Hampshire	AA	Aa2	AA
California	A+	A1	A+	New Jersey	AA	Aa3	AA–
Colorado	AA–	(NA)	(NA)	New Mexico	AA+	Aa1	(NA)
Connecticut	AA	Aa3	AA	New York	AA	Aa3	AA–
Delaware	AAA	Aaa	AAA	North Carolina	AAA	Aaa	AAA
Florida	AAA	Aa1	AA+	North Dakota	AA	Aa2	(NA)
Georgia	AAA	Aaa	AAA	Ohio	AA+	Aa1	AA+
Hawaii	AA	Aa2	AA	Oklahoma	AA	Aa3	AA
Idaho	AA–	1Aa2	(NA)	Oregon	AA–	Aa3	AA–
Illinois	AA	Aa3	AA–	Pennsylvania	AA	Aa2	AA
Indiana	AA+	1Aa1	(NA)	Rhode Island	AA	Aa3	AA
Iowa	AA+	1Aa1	(NA)	South Carolina	AA+	Aaa	AAA
Kansas	AA+	1Aa1	(NA)	South Dakota	AA	(2)	(NA)
Kentucky	AA–	1Aa2	(NA)	Tennessee	AA+	Aa2	AA
Louisiana	A	A2	A	Texas	AA	Aa1	AA+
Maine	AA–	Aa3	AA	Utah	AAA	Aaa	AAA
Maryland	AAA	Aaa	AAA	Vermont	AA+	Aaa	AA+
Massachusetts	AA	Aa2	(NA)	Virginia	AAA	Aaa	AAA
Michigan	AA	Aa2	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	(2)	(NA)

NA Not available. [1] Issuer rating, no general obligation rating. [2] No General Obligation.

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

Table 431. **Bond Ratings for City Governments by Largest Cities: 2006**

[**As of fourth quarter. See headnote in Table 430**]

Cities ranked by **2000** population	Standard & Poor's	Moody's	Fitch	Cities ranked by **2000** population	Standard & Poor's	Moody's	Fitch
New York, NY	AA–	A1	A+	Oakland, CA	A+	A1	A+
Los Angeles, CA	AA–	Aa2	AA	Mesa, AZ	AA–	A1	(NA)
Chicago, IL	AA–	Aa3	AA	Tulsa, OK	AA	Aa2	(NA)
Houston, TX	AA–	Aa3	(NA)	Omaha, NE	AAA	Aaa	(NA)
Philadelphia, PA	BBB	Baa1	(NA)	Minneapolis, MN	AAA	Aa1	(NA)
Phoenix, AZ	AA+	Aa1	(NA)	Honolulu, HI	AA	Aa2	AA
San Diego, CA	(1)	A3	BBB+	Miami, FL	A+	A2	(NA)
Dallas, TX	AA+	Aa1	(NA)	Colorado Springs, CO	AA	Aa3	(NA)
San Antonio, TX	AA+	Aa2	(NA)	St. Louis, MO	A	A3	A–
Detroit, MI	BBB	Baa2	(NA)	Wichita, KS	AA	Aa2	(NA)
San Jose, CA	AA+	Aa1	(NA)	Santa Ana, CA	(1)	(NA)	(NA)
Indianapolis, IN	AAA	(NA)	(NA)	Pittsburgh, PA	BBB–	Baa2	BBB
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	AAA	Anaheim, CA	AA	Aa2	(NA)
Austin, TX	AA+	Aa1	(NA)	Toledo, OH	A	A3	(NA)
Baltimore, MD	A+	A1	A+	Tampa, FL	(1)	2 Aa2	(NA)
Memphis, TN	A	A1	A+	Buffalo, NY	BBB	Baa2	(NA)
Milwaukee, WI	AA	Aa2	AA+	St. Paul, MN	AAA	Aa2	AA+
Boston, MA	AA+	Aa1	AA	Corpus Christi, TX	A+	A1	AA–
Washington, DC	A+	A2	(NA)	Aurora, CO	AA–	Aa2	(NA)
El Paso, TX	AA	Aa3	(NA)	Raleigh, NC	AAA	Aaa	AAA
Seattle, WA	AAA	Aa1	(NA)	Newark, NJ	AA	Baa2	(NA)
Denver, CO	AA+	Aa1	AA+	Lexington-Fayette, KY	AA+	(NA)	(NA)
Nashville-Davidson, TN	AA	Aa2	(NA)	Anchorage, AK	(1)	Aa3	(NA)
Charlotte, NC	AAA	Aaa	AAA	Louisville, KY	AA+	Aa2	(NA)
Fort Worth, TX	AA+	Aa1	(NA)	Riverside, CA	A+	(NA)	(NA)
Portland, OR	(1)	Aaa	(NA)	St Petersburg, FL	(1)	(NA)	(NA)
Oklahoma City, OK	AA+	Aa1	(NA)	Bakersfield, CA	(1)	(3)	(NA)
Tucson, AZ	AA	Aa3	(NA)	Stockton CA	A+	2A1	(NA)
New Orleans, LA	B	Ba1	(NA)	Birmingham, AL	AA	2Aa3	AA–
Las Vegas, NV	AA–	Aa3	(NA)	Jersey City, NJ	BBB	Baa3	(NA)
Cleveland, OH	A	A2	A+	Norfolk, VA	AA	A1	AA
Long Beach, CA	AA–	2Aa3	(NA)	Baton Rouge, LA	(1)	(NA)	(NA)
Albuquerque, NM	AA	Aa3	AA	Hialeah, FL	(1)	(NA)	(NA)
Kansas City, MO	AA	Aa3	(NA)	Lincoln, NE	AAA	Aaa	(NA)
Fresno, CA	AA–	A1	(NA)	Greensboro, NC	AAA	Aaa	AAA
Virginia Beach, VA	AA+	Aa1	AA+	Plano, TX	AAA	Aaa	(NA)
Atlanta, GA	AA–	Aa3	AA–	Rochester, NY	AA	A2	(NA)
Sacramento, CA	AA	Aa2	(NA)				

NA Not available. [1] Not reviewed. [2] Issuer Rating/No General Obligation. [3] General obligation withdrawn (WR) 12/15/06.

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

Table 432. **State Resources, Expenditures, and Balances: 2005 and 2006**

[**In millions of dollars (1,237,358 represents $1,237,358,000,000). For fiscal year ending in year shown;** see text; this section. **General funds** exclude special funds earmarked for particular purposes, such as highway trust funds and federal funds; they support most on-going broad-based state services and are available for appropriation to support any governmental activity]

State	Expenditures by fund source				State general fund					
		2006 [1]			Resources [3, 4]		Expenditures [4]		Balance [5]	
	Total, 2005	Total [2]	General fund	Federal fund	2005	2006 [1]	2005	2006 [1]	2005	2006 [1]
United States . .	**1,237,358**	**1,338,139**	**584,648**	**377,662**	**598,404**	**658,751**	**553,900**	**602,251**	**38,488**	**50,802**
Alabama	17,406	19,679	6,919	7,517	6,753	7,894	6,052	6,962	664	907
Alaska	8,689	9,912	2,997	3,119	3,055	3,247	3,055	3,247	9	–
Arizona	22,808	23,631	8,353	7,411	8,184	9,861	7,545	8,945	[6]639	[6]916
Arkansas	14,290	17,885	3,810	5,739	3,630	3,825	3,630	3,825	–	–
California	159,713	184,429	90,294	56,945	89,438	102,260	79,804	92,730	[6]9,634	[6]9,530
Colorado	14,218	15,295	6,292	3,560	6,448	7,786	6,113	7,097	[6]336	[6]689
Connecticut	21,169	22,337	14,681	1,952	14,063	14,999	13,699	14,552	364	446
Delaware	6,197	6,351	4,096	975	3,524	3,871	2,822	3,181	[6]701	691
Florida	58,332	65,436	26,475	20,411	28,010	30,712	24,440	27,140	3,571	3,572
Georgia	29,184	29,550	16,697	9,285	17,551	19,713	16,323	17,851	[6]1,228	1,863
Hawaii	8,753	9,594	4,666	1,762	4,671	5,411	4,185	4,679	486	732
Idaho	4,801	5,486	2,224	2,034	2,325	2,520	2,110	2,218	214	[6]302
Illinois	41,864	46,558	19,469	8,751	26,342	27,856	22,184	24,193	497	[6]590
Indiana	25,467	25,361	11,912	6,769	11,647	12,553	11,800	12,204	119	[6]411
Iowa	12,358	13,317	4,499	3,773	4,929	5,382	4,603	5,021	166	[6]149
Kansas	10,585	11,827	5,163	3,212	5,169	5,873	4,690	5,139	479	[6]734
Kentucky	19,333	22,162	8,357	7,451	8,238	9,294	7,698	8,436	469	[6]681
Louisiana	15,236	15,082	5,483	6,618	7,470	8,605	7,127	7,740	252	[6]827
Maine	6,754	7,151	2,874	2,660	2,818	2,984	2,784	2,872	34	[6]14
Maryland	24,708	27,238	12,356	6,420	12,438	13,703	11,264	12,342	1,174	[6]1,362
Massachusetts	26,322	28,104	21,431	5,189	25,129	27,064	23,779	25,585	[6]2,487	[6]3,208
Michigan	40,571	41,877	8,982	12,933	8,865	9,141	8,644	9,032	221	[6]110
Minnesota	24,554	26,401	16,429	5,879	15,922	16,707	14,529	15,806	[6]1,393	[6]901
Mississippi	11,947	12,562	3,613	4,909	3,730	4,032	3,678	4,037	52	[6]–
Missouri	19,110	19,912	7,209	6,122	7,421	7,821	7,121	7,125	300	[6]695
Montana	3,954	4,664	1,588	1,772	1,662	1,994	1,365	1,583	297	406
Nebraska	7,472	9,121	3,072	2,936	3,124	3,482	2,720	2,916	403	[6]566
Nevada	7,055	8,407	2,691	2,037	3,262	3,210	3,101	2,916	161	294
New Hampshire	4,420	4,531	1,355	1,420	1,407	1,411	1,325	1,334	82	[6]26
New Jersey	41,503	42,655	27,578	9,239	28,966	28,567	27,844	27,111	[6]778	[6]1,455
New Mexico	10,422	11,471	4,691	3,835	5,782	6,485	4,727	5,417	[6]688	781
New York	100,668	104,341	46,495	34,618	46,165	49,752	43,619	46,495	[6]2,546	[6]3,257
North Carolina	35,558	33,796	17,256	9,972	16,616	18,353	15,798	17,065	479	[6]749
North Dakota	3,182	3,742	979	1,320	1,073	1,163	904	966	69	197
Ohio	50,665	55,393	25,363	9,192	25,708	25,985	24,831	24,866	138	[6]632
Oklahoma	14,027	17,445	4,836	5,191	5,140	6,123	4,945	5,532	10	[6]133
Oregon	19,791	20,228	6,090	4,438	4,801	6,617	4,492	6,090	309	[6]527
Pennsylvania	51,321	54,926	24,501	17,805	23,483	25,350	23,054	24,681	365	[6]514
Rhode Island	6,038	6,807	3,124	2,049	2,979	3,124	2,927	3,100	39	[6]24
South Carolina	17,992	17,966	5,617	6,889	5,712	6,759	5,073	5,640	[6]533	[6]988
South Dakota	3,403	3,313	1,090	1,364	991	1,057	989	1,056	–	[6]–
Tennessee	24,019	25,602	10,273	9,933	9,796	10,330	9,113	9,866	462	[6]311
Texas	64,964	70,126	32,646	24,699	34,398	40,962	29,711	32,283	3,739	[6]7,547
Utah	8,493	9,065	4,223	2,325	4,083	4,683	3,978	4,223	106	[6]460
Vermont	3,670	4,286	1,114	1,016	1,083	1,157	1,038	1,114	–	–
Virginia	31,712	31,923	13,590	5,961	14,436	16,609	13,879	15,232	557	1,377
Washington	27,498	32,459	13,621	6,391	13,089	14,323	12,220	13,621	870	[6]702
West Virginia	17,738	19,715	3,400	3,288	3,803	4,076	3,410	3,562	361	[6]469
Wisconsin	31,868	33,482	12,385	7,166	11,773	12,814	11,860	12,385	[6]4	[6]49
Wyoming	5,556	5,538	1,789	1,410	1,304	1,252	1,299	1,242	5	[6]10

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

Source: National Association of State Budget Officers, Washington, DC, *2005 State Expenditure Report*, and *State General Fund from NASBO, Fiscal Survey of the States*, semiannual (copyright), <http://www.nasbo.org/publications.php>.

Table 433. **Estimated State and Local Taxes Paid by a Family of Four for Selected Largest City in Each State: 2005**

[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	2,466	3,506	5,668	7,458	11,103	9.9	7.0	7.6	7.5	7.4
Atlanta, GA	3,238	4,465	7,244	9,558	14,328	13.0	8.9	9.7	9.6	9.6
Baltimore, MD	2,226	5,020	7,748	10,283	15,129	8.9	10.0	10.3	10.3	10.1
Boston, MA	3,131	5,878	7,976	9,701	13,143	12.5	11.8	10.6	9.7	8.8
Charlotte, NC	3,035	4,235	6,926	9,387	13,953	12.1	8.5	9.2	9.4	9.3
Chicago, IL	3,271	5,277	7,226	8,684	11,623	13.1	10.6	9.6	8.7	7.7
Columbus, OH	3,133	4,793	7,380	9,865	15,052	12.5	9.6	9.8	9.9	10.0
Denver, CO	2,885	3,455	5,475	7,113	10,379	11.5	6.9	7.3	7.1	6.9
Detroit, MI	3,445	5,571	8,049	10,215	14,714	13.8	11.1	10.7	10.2	9.8
Honolulu, HI	3,069	2,177	4,224	6,267	10,583	12.3	4.4	5.6	6.3	7.1
Houston, TX	2,470	3,277	4,724	5,573	7,222	9.9	6.6	6.3	5.6	4.8
Indianapolis, IN	3,087	6,113	8,321	10,385	14,517	12.3	12.2	11.1	10.4	9.7
Jacksonville, FL	2,444	2,344	3,455	4,203	5,749	9.8	4.7	4.6	4.2	3.8
Kansas City, MO	3,099	2,344	3,455	4,203	5,749	9.8	4.7	4.6	4.2	3.8
Las Vegas, NV	2,478	3,116	4,046	4,763	5,994	9.9	6.2	5.4	4.8	4.0
Los Angeles, CA	2,715	4,955	7,153	9,213	14,895	10.9	9.9	9.5	9.2	9.9
Memphis, TN	2,788	3,095	4,550	5,156	6,685	11.2	6.2	6.1	5.2	4.5
Milwaukee, WI	2,343	5,127	7,435	9,813	14,345	9.4	10.3	9.9	9.8	9.6
Minneapolis, MN	3,062	4,646	6,861	9,226	13,926	12.2	9.3	9.1	9.2	9.3
New Orleans, LA	2,778	3,511	5,943	7,833	11,482	11.1	7.0	7.9	7.8	7.7
New York City, NY	2,917	4,751	7,882	11,053	17,911	11.7	9.5	10.5	11.1	11.9
Oklahoma City, OK	3,033	3,561	6,314	8,397	12,428	12.1	7.1	8.4	8.4	8.3
Omaha, NE	2,639	4,385	7,039	9,451	14,484	10.6	8.8	9.4	9.5	9.7
Philadelphia, PA	4,130	6,838	9,444	11,841	16,645	16.5	13.7	12.6	11.8	11.1
Phoenix, AZ	2,887	3,690	5,443	6,910	9,953	11.5	7.4	7.3	6.9	6.6
Portland, OR	3,057	4,627	7,608	10,281	15,555	12.2	9.3	10.1	10.3	10.4
Seattle, WA	2,834	4,495	5,978	6,454	7,707	11.3	9.0	8.0	6.5	5.1
Virginia Beach, VA	3,005	3,843	6,090	7,960	11,788	12.0	7.7	8.1	8.0	7.9
Washington, DC	3,152	4,076	7,142	9,951	15,649	12.6	8.2	9.5	10.0	10.4
Wichita, KS	2,428	3,181	5,679	7,961	12,218	9.7	6.4	7.6	8.0	8.1
Average [1]	2,792	4,379	6,614	8,518	12,479	11.2	8.8	8.8	8.5	8.3
Median [1]	2,788	4,235	6,861	8,684	13,143	11.2	8.5	9.1	8.7	8.8

[1] Based on selected cities and District of Columbia. For complete list of cities, see Table 434.

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

Table 434. **Residential Property Tax Rates for Largest City in Each State: 2005**

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

City	Effective tax rate per $100		Assessment level (percent)	Nominal rate per $100	City	Effective tax rate per $100		Assessment level (percent)	Nominal rate per $100
	Rank	Rate				Rank	Rate		
Indianapolis, IN	1	3.21	100.0	3.21	Columbus, OH	28	1.46	29.6	4.94
Houston, TX	2	3.01	100.0	3.01	Wilmington, DE	29	1.45	49.2	2.94
Providence, RI	3	3.00	100.0	3.00	Salt Lake City, UT	30	1.44	97.2	1.48
Bridgeport, CT	4	2.96	70.0	4.23	Phoenix, AZ	31	1.41	10.0	14.09
Manchester, NH	5	2.79	100.0	2.79	Little Rock, AR	32	1.38	20.0	6.90
Burlington, VT	6	2.72	100.0	2.72	Wichita, KS	33	1.30	11.5	11.35
Philadelphia, PA	7	2.64	32.0	8.26	Louisville, KY	34	1.26	100.0	1.26
Milwaukee, WI	8	2.36	96.0	2.46	Minneapolis, MN	36	1.24	90.7	1.36
Baltimore MD	9	2.31	100.0	2.31	Albuquerque, NM	35	1.24	33.3	3.73
Des Moines, IA	10	2.24	48.0	4.66	Portland, OR	38	1.23	64.2	1.91
Sioux Falls, SD	11	2.15	85.0	2.53	Boston, MA	37	1.23	100.0	1.23
Fargo, ND	12	2.09	4.4	48.08	Charlotte, NC	39	1.19	95.1	1.26
Newark, NJ	13	2.04	88.5	2.30	Oklahoma City, OK	40	1.18	11.0	10.70
Omaha, NE	14	2.01	96.0	2.10	Los Angeles, CA	41	1.10	100.0	1.10
Detroit, MI	15	1.94	28.6	6.77	Las Vegas, NV	42	1.09	35.0	3.11
Memphis, TN	16	1.87	25.0	7.47	Seattle, WA	43	1.03	95.3	1.08
Jacksonville, FL	17	1.86	100.0	1.86	Virginia Beach, VA	44	1.00	82.4	1.22
Boise, ID	18	1.75	98.9	1.76	Washington, DC	45	0.96	100.0	0.96
New Orleans, LA	19	1.72	10.0	17.17	Charleston, WV	46	0.87	60.0	1.45
Columbia, SC	21	1.71	4.0	42.76	Cheyenne, WY	47	0.72	9.5	7.60
Jackson, MS	20	1.71	10.0	17.11	Birmingham, AL	48	0.70	10.0	6.95
Atlanta, GA	22	1.68	40.0	4.20	New York City, NY	49	0.69	4.6	15.01
Portland, ME	23	1.63	81.0	2.01	Denver, CO	50	0.67	8.0	8.36
Anchorage, AK	24	1.63	100.0	1.63	Honolulu, HI	51	0.38	100.0	0.38
Billings, MT	25	1.57	80.0	1.96					
Kansas City, MO	26	1.50	19.0	7.91	Unweighted Average	(X)	1.64	59.9	6.31
Chicago, IL	27	1.49	20.4	7.30	Median	(X)	1.50	(X)	(X)

X Not applicable.

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

Table 435. **Gross Revenue From Parimutuel and Amusement Taxes and Lotteries by State: 2002 to 2004**

[**In millions of dollars (43,653.3 represents $43,653,300,000).** For **fiscal years;** see text, this section]

State	Gross revenue			2004					
						Lottery revenue			
							Apportionment of funds		
	2002	2003	2004	Amusement taxes [1]	Parimutuel taxes	Total [2]	Prizes	Administration	Proceeds available from ticket sales
United States.	**43,653.3**	**46,673.7**	**50,758.5**	**4,990.7**	**301.9**	**45,465.9**	**27,654.7**	**2,790.2**	**15,021.1**
Alabama	3.7	3.5	3.3	0.1	3.2	(X)	(X)	(X)	(X)
Alaska	2.5	2.6	2.4	2.4	(X)	(X)	(X)	(X)	(X)
Arizona	276.2	302.0	343.3	0.6	0.6	342.1	200.3	33.8	108.0
Arkansas	4.4	4.4	4.6	(X)	4.6	(X)	(X)	(X)	(X)
California	2,743.4	2,634.0	2,810.6	(X)	42.1	2,768.5	1,566.0	156.7	1,045.8
Colorado	478.2	464.6	510.8	99.1	4.5	407.2	242.5	51.0	113.7
Connecticut	1,282.8	1,302.4	1,355.3	435.1	10.7	909.6	538.3	87.3	283.9
Delaware	397.1	367.3	379.6	(X)	0.2	379.4	53.2	42.3	283.9
Florida	2,232.9	2,743.5	2,928.5	(X)	26.7	2,901.7	1,724.5	134.9	1,042.3
Georgia	2,162.8	2,284.1	2,376.3	(X)	(X)	2,376.3	1,480.3	112.4	783.6
Hawaii	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Idaho	92.7	90.8	101.4	(X)	(X)	101.4	64.7	10.7	25.9
Illinois	2,064.4	2,152.2	2,370.4	785.9	12.0	1,572.5	973.8	56.5	542.1
Indiana	1,094.8	1,281.2	1,439.4	765.7	4.8	668.9	436.5	31.6	200.8
Iowa	375.4	356.8	412.0	213.5	3.2	195.2	114.5	27.3	53.5
Kansas	184.3	196.7	215.7	0.7	3.5	211.5	120.8	20.7	70.0
Kentucky	656.8	650.7	695.8	0.2	15.5	680.1	439.2	44.6	196.3
Louisiana	787.8	809.9	855.6	524.1	20.4	311.1	169.8	19.5	121.8
Maine	157.7	164.3	193.5	(X)	4.5	189.0	116.8	29.6	42.6
Maryland	1,314.5	1,336.9	1,408.9	10.1	3.0	1,395.4	789.8	139.4	466.2
Massachusetts	4,214.9	4,214.1	4,386.5	5.3	5.7	4,375.6	3,148.5	73.2	1,153.9
Michigan	1,662.9	1,666.0	1,952.7	99.5	11.8	1,841.4	1,099.7	56.8	684.9
Minnesota	410.0	370.5	403.2	55.8	1.5	345.9	240.7	22.6	82.6
Mississippi	184.2	184.6	167.3	167.3	(X)	(X)	(X)	(X)	(X)
Missouri	769.2	952.6	1,049.5	307.1	(X)	742.5	484.8	38.4	219.3
Montana	75.5	78.6	85.2	50.5	0.1	34.6	18.7	6.8	9.2
Nebraska	81.2	88.1	99.0	6.1	0.3	92.6	52.6	20.6	19.4
Nevada	720.7	739.3	861.5	861.5	(X)	(X)	(X)	(X)	(X)
New Hampshire	209.5	217.1	232.2	1.8	4.1	226.3	137.1	15.4	73.7
New Jersey	2,306.0	2,307.6	2,533.7	468.1	(X)	2,065.7	1,196.8	73.1	795.9
New Mexico	158.2	168.8	178.2	38.5	1.2	138.4	85.2	17.3	36.0
New York	4,506.6	5,109.8	5,528.5	0.6	36.1	5,491.8	3,306.3	226.3	1,959.2
North Carolina	11.1	11.1	11.5	11.5	(X)	(X)	(X)	(X)	(X)
North Dakota	16.6	16.9	12.7	10.1	2.6	(X)	(X)	(X)	(X)
Ohio	2,000.5	2,093.8	2,170.6	(X)	15.9	2,154.7	1,276.0	277.8	600.9
Oklahoma	10.1	9.4	8.2	5.4	2.8	(X)	(X)	(X)	(X)
Oregon	1,421.8	1,526.5	1,612.5	0.1	2.9	1,609.5	1,148.9	264.7	195.9
Pennsylvania	1,805.7	1,987.6	2,189.5	0.6	26.6	2,162.4	1,305.9	19.2	837.3
Rhode Island	1,019.4	1,124.8	1,314.0	(X)	4.7	1,309.4	1,023.7	7.2	278.4
South Carolina	364.5	709.0	922.7	39.6	(X)	883.1	552.3	39.9	290.9
South Dakota	132.6	137.0	141.6	–	0.9	140.7	19.1	5.0	116.6
Tennessee	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Texas	2,847.7	3,164.3	3,522.8	23.1	11.8	3,487.9	2,068.6	356.2	1,063.1
Utah	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Vermont	82.0	74.8	87.0	(X)	(X)	87.0	57.6	9.3	20.1
Virginia	1,104.9	1,137.4	1,262.4	0.1	(X)	1,262.4	707.2	132.9	422.2
Washington	440.7	462.3	483.3	0.1	1.8	481.4	295.5	65.7	120.3
West Virginia	461.5	566.8	683.3	(X)	9.5	673.8	123.3	30.1	520.5
Wisconsin	399.9	406.7	451.2	0.4	1.8	449.0	275.2	33.3	140.6
Wyoming	0.2	0.2	0.2	(X)	0.2	(X)	(X)	(X)	(X)

– Rounds to zero. X Not applicable. [1] Represents nonlicense taxes. [2] Excludes commissions.

Source: U.S. Census Bureau, Federal, State and Local Governments, State Government Finances, Lottery, and unpublished data, <http://ftp2.census.gov/govs/state/04lottery.pdf>.

Table 436. **Lottery Sales—Type of Game and Use of Proceeds: 1980 to 2006**

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

Game	1980	1990	1995	2000	2003	2004	2005	2006
Total ticket sales	**2,393**	**20,017**	**31,931**	**37,201**	**43,521**	**47,697**	**47,364**	**51,595**
Instant [1]	527	5,204	11,511	15,459	20,387	23,011	25,946	28,342
Three-digit [2]	1,554	4,572	5,737	5,341	5,394	5,389	5,428	5,456
Four-digit [2]	55	1,302	1,941	2,711	3,059	3,195	3,300	3,400
Lotto [3]	52	8,563	10,594	9,160	9,655	10,472	9,707	11,015
Other [4]	206	376	2,148	4,530	5,026	5,630	2,983	3,382
State proceeds (net income) [5]	978	7,703	11,100	11,404	13,991	15,094	15,779	17,220

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

Source: TLF Publications, Inc., Boyds, MD, *2007 World Lottery Almanac* (copyright), <http://www.lafleurs.com/>.

Table 437. **State Governments—Summary of Finances: 1990 to 2004**

[**(673,119 represents $673,119,000,000), For fiscal year ending in year shown;** see text; this section]

Item	Total (million dollars)				Per capita (dollars) [1]			
	1990	2000	2003	2004	1990	2000	2003	2004
Borrowing and revenue	**673,119**	**1,336,798**	**1,430,303**	**1,727,347**	**2,712**	**4,760**	**4,928**	**5,893**
Borrowing	40,948	75,968	134,644	140,682	165	270	464	480
Total revenue	632,172	1,260,829	1,295,659	1,586,665	2,547	4,489	4,464	5,413
General revenue	517,429	984,783	1,112,349	1,194,056	2,085	3,506	3,833	4,074
Taxes	300,489	539,655	548,991	590,414	1,211	1,922	1,892	2,014
Sales and gross receipts	147,069	252,147	273,811	293,326	593	898	943	1,001
General	99,702	174,461	184,597	197,949	402	621	636	675
Motor fuels	19,379	29,968	32,269	33,762	78	107	111	115
Alcoholic beverages	3,191	4,104	4,399	4,593	13	15	15	16
Tobacco products	5,541	8,391	11,482	12,303	22	30	40	42
Other	19,256	35,222	41,065	44,718	78	125	141	153
Licenses	18,842	32,598	35,863	39,679	76	116	124	135
Motor vehicles	9,848	15,099	16,009	17,336	40	54	55	59
Corporations in general	3,099	6,460	6,129	6,339	12	23	21	22
Other	5,895	11,039	13,725	16,004	24	39	47	55
Individual income	96,076	194,573	181,933	196,255	387	693	627	670
Corporation net income	21,751	32,522	28,384	30,229	88	116	98	103
Property	5,848	10,996	10,471	10,714	24	39	36	37
Other	10,902	16,819	18,529	20,211	44	60	64	69
Charges and miscellaneous	90,612	170,747	201,741	209,029	365	608	695	713
Intergovernmental revenue	126,329	274,382	361,617	394,613	509	977	1,246	1,346
From federal government	118,353	259,114	343,308	374,694	477	923	1,183	1,278
Public welfare	59,397	147,150	196,954	214,528	239	524	679	732
Education	21,271	42,086	56,362	64,913	86	150	194	221
Highways	13,931	23,790	29,481	29,606	56	85	102	101
Health and hospitals	5,475	14,223	19,559	20,377	22	51	67	70
Other	18,279	31,865	40,951	45,270	74	113	141	154
From local governments	7,976	15,268	18,309	19,919	32	54	63	68
Utility revenue	3,305	4,513	12,518	12,955	13	16	43	44
Liquor store revenue	2,907	3,895	4,518	4,866	12	14	16	17
Insurance trust revenue [2]	108,530	267,639	166,274	374,788	437	953	573	1,279
Employee retirement	78,898	230,166	110,839	308,896	318	820	382	1,054
Unemployment compensation	18,370	23,260	35,191	38,230	74	83	121	130
Expenditure and debt redemption	**592,213**	**1,125,828**	**1,426,715**	**1,497,114**	**2,386**	**4,009**	**4,916**	**5,108**
Total expenditure	572,318	1,084,097	1,359,048	1,406,175	2,306	3,860	4,683	4,798
General expenditure	508,284	964,723	1,163,968	1,209,436	2,048	3,435	4,010	4,126
Education	184,935	346,465	411,094	429,341	745	1,234	1,416	1,465
Public welfare	104,971	238,890	314,407	339,409	423	851	1,083	1,158
Health	20,029	42,066	50,221	49,559	81	150	173	169
Hospitals	22,637	32,578	38,395	40,426	91	116	132	138
Highways	44,249	74,415	85,726	86,166	178	265	295	294
Police protection	5,166	9,788	11,144	10,766	21	35	38	37
Corrections	17,266	35,129	39,188	39,314	70	125	135	134
Natural resources	9,909	15,967	18,577	18,652	40	57	64	64
Housing and community development	2,856	4,726	8,112	7,191	12	17	28	25
Other and unallocable	96,267	164,698	187,106	188,613	388	586	645	644
Utility expenditure	7,131	10,723	22,405	21,676	29	38	77	74
Liquor store expenditure	2,452	3,195	3,697	3,924	10	11	13	13
Insurance trust expenditure [2]	54,452	105,456	168,979	171,139	219	375	582	584
Employee retirement	29,562	75,971	103,049	111,376	119	271	355	380
Unemployment compensation	16,423	18,583	51,411	43,174	66	66	177	147
By character and object:								
Intergovernmental expenditure	175,028	327,070	382,197	389,706	705	1,165	1,317	1,330
Direct expenditure	397,291	757,027	976,852	1,016,469	1,601	2,695	3,366	3,468
Current operation	258,046	523,114	656,989	691,652	1,040	1,863	2,264	2,360
Capital outlay	45,524	76,233	91,943	90,950	183	271	317	310
Construction	34,803	59,681	72,374	73,372	140	213	249	250
Land and existing structure	3,471	4,681	6,945	6,576	14	17	24	22
Equipment	7,250	11,871	12,623	11,002	29	42	43	38
Assistance and subsidies	16,902	22,136	25,901	28,104	68	79	89	96
Interest on debt	22,367	30,089	33,040	34,624	90	107	114	118
Insurance benefits [3]	54,452	105,456	168,979	171,139	219	375	582	584
Debt redemption	19,895	41,730	67,666	90,939	80	149	233	310
Debt outstanding, year end	**318,254**	**547,876**	**697,929**	**754,150**	**1,282**	**1,951**	**2,405**	**2,573**
Long-term	315,490	541,497	681,796	740,414	1,271	1,928	2,349	2,526
Full-faith and credit	74,972	138,525	179,372	209,385	302	493	618	714
Nonguaranteed	240,518	402,972	502,424	531,030	969	1,435	1,731	1,812
Short-term	2,764	6,379	16,133	13,736	11	23	56	47
Net long-term [4]	125,524	266,870	366,207	412,194	506	950	1,262	1,406
Full-faith and credit only	63,481	128,384	170,137	200,295	256	457	586	683

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

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Finance, Survey of State Government Finances,* 2004, and unpublished data. See also <http://www.census.gov/govs/www/state04.html>.

Table 438. **State Governments—Revenue by State: 2004**

[In millions of dollars (1,586,665 represents $1,586,665,000,000), except as noted. For fiscal year ending in year shown. See text this section. Includes local shares of state imposed taxes]

State	Total revenue [1, 2]	General revenue							Utility and liquor store revenue	Insurance trust revenue
		Total	Per capita [3]		Intergovernmental		Taxes	Current charges and miscellaneous revenue		
			Total (dol.)	Rank	Total	From federal government				
United States	**1,586,665**	**1,194,056**	**4,074**	**(X)**	**394,613**	**374,694**	**590,414**	**209,029**	**17,821**	**374,788**
Alabama	21,568	17,616	3,893	32	6,871	6,278	7,018	3,727	172	3,780
Alaska	8,852	6,630	10,076	1	2,194	2,189	1,343	3,093	14	2,208
Arizona	23,784	18,980	3,307	45	6,987	6,582	9,637	2,355	25	4,779
Arkansas	14,225	11,680	4,247	20	4,042	4,019	5,581	2,057	–	2,545
California	229,289	154,485	4,310	19	49,556	45,553	85,721	19,207	4,367	70,437
Colorado	23,082	14,957	3,250	47	4,595	4,531	7,051	3,311	–	8,125
Connecticut	19,519	17,423	4,979	13	4,132	4,123	10,291	3,000	23	2,072
Delaware	5,698	5,144	6,198	3	1,054	1,022	2,375	1,715	10	544
Florida	75,331	56,673	3,260	46	16,737	16,609	30,534	9,402	19	18,640
Georgia	34,814	28,205	3,163	49	9,096	9,040	14,571	4,538	2	6,607
Hawaii	8,229	6,675	5,290	7	1,640	1,633	3,849	1,186	–	1,554
Idaho	7,112	5,310	3,806	37	1,741	1,736	2,648	921	77	1,726
Illinois	59,474	44,738	3,519	44	14,173	12,650	23,710	6,856	–	14,736
Indiana	26,917	23,465	3,768	39	7,057	6,912	11,957	4,450	–	3,452
Iowa	15,363	11,917	4,035	28	4,038	3,912	5,215	2,664	136	3,310
Kansas	11,044	9,869	3,610	41	3,000	2,966	5,284	1,585	–	1,175
Kentucky	20,296	17,498	4,224	21	5,911	5,894	8,463	3,123	–	2,798
Louisiana	23,441	18,867	4,186	24	6,996	6,900	7,741	4,130	5	4,569
Maine	8,283	6,769	5,147	11	2,574	2,560	2,870	1,325	91	1,424
Maryland	28,409	22,855	4,110	25	6,457	6,227	12,328	4,070	107	5,447
Massachusetts	41,616	32,980	5,147	10	8,997	8,626	16,839	7,143	130	8,505
Michigan	56,048	45,366	4,490	16	13,750	13,483	22,647	8,969	676	10,006
Minnesota	29,708	24,217	4,751	14	6,380	6,207	14,735	3,102	–	5,491
Mississippi	15,351	12,196	4,204	22	5,425	5,229	5,125	1,647	194	2,961
Missouri	26,320	20,287	3,522	43	7,412	7,237	9,120	3,756	–	6,033
Montana	5,452	4,245	4,580	15	1,705	1,694	1,626	915	50	1,157
Nebraska	8,316	7,338	4,198	23	2,383	2,362	3,640	1,315	–	979
Nevada	10,114	7,296	3,127	50	1,625	1,569	4,717	954	143	2,675
New Hampshire	6,175	5,024	3,868	34	1,677	1,456	2,005	1,342	372	779
New Jersey	50,593	37,909	4,365	17	9,580	9,006	20,986	7,343	591	12,093
New Mexico	11,810	9,798	5,149	9	3,546	3,434	4,002	2,250	–	2,011
New York	136,521	106,300	5,513	5	47,838	41,219	45,826	12,636	6,091	24,129
North Carolina	44,371	32,951	3,858	35	11,609	11,045	16,836	4,506	–	11,420
North Dakota	5,228	3,172	4,987	12	1,221	1,191	1,229	723	–	2,056
Ohio	76,443	45,732	3,994	30	14,870	14,480	22,476	8,386	581	30,130
Oklahoma	17,520	13,700	3,888	33	4,566	4,483	6,427	2,708	353	3,467
Oregon	24,489	13,766	3,834	36	4,161	4,148	6,103	3,502	291	10,431
Pennsylvania	69,213	50,029	4,037	27	15,298	15,175	25,347	9,384	1,109	18,075
Rhode Island	7,266	5,619	5,203	8	2,096	1,987	2,409	1,114	22	1,625
South Carolina	21,242	16,836	4,011	29	6,229	5,822	6,804	3,804	1,048	3,358
South Dakota	3,864	2,907	3,770	38	1,239	1,220	1,063	605	–	957
Tennessee	23,921	20,901	3,547	42	9,017	8,772	9,529	2,355	–	3,020
Texas	90,570	71,568	3,185	48	25,640	24,864	30,752	15,176	–	19,003
Utah	13,168	9,560	3,949	31	2,878	2,810	4,196	2,486	142	3,466
Vermont	4,303	3,795	6,111	4	1,315	1,314	1,767	713	35	472
Virginia	35,740	27,972	3,739	40	6,238	6,091	14,233	7,501	408	7,361
Washington	35,086	25,202	4,060	26	6,954	6,669	13,895	4,353	418	9,466
West Virginia	11,633	9,638	5,316	6	3,306	3,258	3,749	2,583	60	1,935
Wisconsin	34,753	23,934	4,348	18	6,832	6,596	12,638	4,464	–	10,819
Wyoming	5,098	4,061	8,026	2	1,977	1,912	1,505	580	56	981

–Represents or rounds to zero. X Not applicable. [1] Includes categories not shown separately. [2] Duplicate intergovernmental transactions are excluded. [3] Based on estimated resident population July 1.

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Finance, Survey of State Government Finances,* 2004. See also <http://www.census.gov/govs/www/state04.html>.

Table 439. **State Government Tax Collections, by State: 2005**

[In millions of dollars (647,886 represents 647,886,000,000]

State	All taxes				Sales and gross receipts taxes						
		Per capita					Selective sales taxes				
	Total	Total (dol.)	Rank	Total property tax	Total	General sales and gross receipts	Total [1]	Alcoholic beverages and tobacco	Insurance premiums	Motor fuels	Tobacco products
United States [2]	**647,886**	**2,185**	**(X)**	**11,349**	**311,074**	**212,247**	**98,827**	**4,732**	**14,842**	**34,570**	**13,217**
Alabama	7,800	1,715	44	231	3,989	2,033	1,955	144	273	560	153
Alaska	1,858	2,802	7	43	199	(X)	199	35	53	40	56
Arizona	11,008	1,849	40	374	6,699	5,208	1,491	59	397	706	291
Arkansas	6,552	2,361	16	557	3,458	2,574	884	43	125	437	148
California	98,435	2,723	9	2,164	37,673	29,967	7,706	314	2,233	3,366	1,096
Colorado	7,648	1,640	47	(X)	3,057	2,003	1,054	32	192	589	130
Connecticut	11,585	3,309	4	(X)	5,128	3,268	1,860	44	238	477	273
Delaware	2,725	3,237	5	(X)	397	(X)	397	14	69	114	80
Florida	33,895	1,908	37	300	25,486	19,056	6,430	623	765	2,094	466
Georgia	15,676	1,716	43	67	6,967	5,310	1,657	150	332	926	249
Hawaii	4,434	3,483	2	(X)	2,749	2,137	612	44	87	86	85
Idaho	2,934	2,053	30	(X)	1,501	1,128	373	7	87	220	52
Illinois	26,412	2,069	29	56	13,356	7,195	6,160	147	367	1,420	656
Indiana	12,854	2,051	31	9	7,195	5,001	2,194	39	187	807	343
Iowa	5,751	1,939	34	(X)	2,627	1,722	906	14	131	438	96
Kansas	5,599	2,037	32	61	2,779	1,991	788	90	122	426	124
Kentucky	9,091	2,179	23	475	4,252	2,595	1,657	82	358	496	38
Louisiana	8,639	1,917	36	45	4,586	2,861	1,724	54	363	603	106
Maine	3,071	2,330	18	44	1,362	935	427	13	81	228	92
Maryland	13,497	2,415	14	529	5,282	2,890	2,392	27	269	753	276
Massachusetts	18,015	2,800	8	-	5,782	3,891	1,891	69	402	686	424
Michigan	23,525	2,329	19	2,152	11,534	8,074	3,460	151	250	1,076	1,180
Minnesota	15,881	3,098	6	619	6,641	4,204	2,437	69	311	651	174
Mississippi	5,432	1,868	39	44	3,523	2,588	935	40	164	436	56
Missouri	9,544	1,646	46	23	4,599	3,036	1,563	28	288	742	110
Montana	1,876	2,006	33	185	455	(X)	455	22	61	192	61
Nebraska	3,797	2,159	24	2	1,973	1,517	456	24	39	305	71
Nevada	5,010	2,077	28	149	3,937	2,255	1,682	36	216	308	137
New Hampshire	2,022	1,547	48	392	705	(X)	705	12	80	132	102
New Jersey	22,934	2,635	10	3	10,172	6,552	3,620	99	454	525	800
New Mexico	4,471	2,322	20	41	2,171	1,557	614	35	95	223	48
New York	50,190	2,598	11	(X)	16,162	11,004	5,158	185	987	533	976
North Carolina	18,640	2,149	25	(X)	7,616	4,602	3,013	221	442	1,338	43
North Dakota	1,403	2,211	21	2	710	410	300	6	31	122	21
Ohio	24,007	2,093	27	37	11,146	8,194	2,952	90	440	1,672	579
Oklahoma	6,859	1,936	35	(X)	2,500	1,661	839	71	172	414	128
Oregon	6,523	1,792	41	24	699	-	699	14	55	373	244
Pennsylvania	27,263	2,198	22	58	13,227	8,065	5,162	237	677	1,908	1,031
Rhode Island	2,629	2,449	12	2	1,378	844	534	11	53	133	136
South Carolina	7,318	1,723	42	10	3,883	2,903	980	142	129	485	30
South Dakota	1,110	1,433	49	(X)	904	622	282	12	58	125	28
Tennessee	10,007	1,680	45	(X)	7,648	6,118	1,530	97	361	844	121
Texas	32,785	1,430	50	(X)	25,851	16,356	9,495	626	1,168	2,936	599
Utah	4,686	1,882	38	(X)	2,330	1,710	619	30	120	351	61
Vermont	2,243	3,604	1	745	778	311	467	18	52	86	48
Virginia	15,919	2,104	26	19	5,479	3,094	2,385	152	374	913	103
Washington	14,840	2,359	17	1,591	11,642	9,147	2,495	199	357	931	354
West Virginia	4,301	2,371	15	4	2,154	1,095	1,059	9	113	320	103
Wisconsin	13,452	2,434	13	112	6,091	4,039	2,051	49	145	957	610
Wyoming	1,740	3,419	3	181	642	522	119	1	20	68	27

See footnotes at end of table.

Table 439. **State Government Tax Collections, by State: 2005**—Con.

[See headnote, page 284]

State	License taxes				Income taxes			Other taxes		
		Selected license taxes						Selected other taxes		
	Total [1]	Corporation	Motor vehicle operators	Occupancy and business, n.e.c. [3]	Total	Individual	Corporation net	Total [1]	Death and gift	Severance
United States [2] . .	**42,703**	**7,145**	**18,221**	**12,068**	**258,946**	**220,255**	**38,691**	**23,815**	**5,342**	**8,131**
Alabama	438	81	191	123	2,934	2,537	397	207.919	14	145
Alaska	101	1	53	15	589	(X)	589	927.238	2	926
Arizona	326	12	170	91	3,550	2,848	702	59.15	33	26
Arkansas	312	21	125	107	2,152	1,875	277	73.345	14	19
California	6,708	64	2,499	3,717	51,662	42,992	8,670	227.287	213	14
Colorado	337	4	205	42	4,087	3,771	316	167.877	23	145
Connecticut	377	17	206	94	5,608	5,033	575	471.009	265	(X)
Delaware	1,064	569	35	250	1,131	882	249	132.947	6	(X)
Florida	1,894	176	1,197	279	1,785	(X)	1,785	4429.268	295	59
Georgia	528	53	285	115	8,039	7,326	712	74.771	43	(X)
Hawaii	143	2	100	22	1,506	1,381	124	37.028	13	(X)
Idaho	238	2	114	50	1,181	1,041	141	13.928	9	2
Illinois	2,471	191	1,400	745	10,120	7,937	2,183	408.843	301	–
Indiana	467	5	177	40	5,038	4,213	825	144.645	144	1
Iowa	589	38	382	82	2,441	2,254	186	93.409	77	(X)
Kansas	291	51	165	23	2,299	2,051	248	169.15	52	117
Kentucky	554	199	195	107	3,515	3,036	479	295.267	63	229
Louisiana	520	289	111	75	2,745	2,393	352	742.167	30	712
Maine	164	6	84	48	1,435	1,299	136	66.542	32	(X)
Maryland	734	65	479	133	6,469	5,661	807	483.614	183	(X)
Massachusetts	686	26	317	145	11,023	9,690	1,333	522.768	255	(X)
Michigan	1,340	20	903	144	8,016	6,109	1,907	483.076	101	68
Minnesota	957	7	521	292	7,275	6,341	934	389.011	69	32
Mississippi	330	98	113	67	1,457	1,174	283	77.872	12	66
Missouri	642	119	264	133	4,233	4,015	218	47.243	39	–
Montana	235	1	142	41	812	713	98	188.482	4	181
Nebraska	203	7	89	64	1,592	1,394	198	25.56	14	3
Nevada	704	59	155	363	(X)	(X)	(X)	220.405	21	40
New Hampshire	205	4	88	67	544	68	476	175.872	11	(X)
New Jersey	1,289	247	423	491	10,449	8,224	2,225	1020.486	521	(X)
New Mexico	210	3	159	25	1,328	1,086	242	721.816	5	713
New York	1,277	69	739	157	30,885	28,100	2,785	1866.776	898	(X)
North Carolina	1,109	388	464	144	9,700	8,428	1,272	215.697	154	2
North Dakota	110	(X)	51	40	318	242	76	264.39	2	262
Ohio	1,993	418	716	698	10,762	9,434	1,327	68.301	60	8
Oklahoma	850	46	558	200	2,637	2,469	169	871.619	76	763
Oregon	655	9	420	131	5,064	4,699	365	79.318	57	12
Pennsylvania	2,725	845	824	847	9,979	8,276	1,703	1273.43	695	(X)
Rhode Island	91	4	54	29	1,111	998	113	46.758	32	(X)
South Carolina	403	68	131	124	2,938	2,691	247	84.588	19	(X)
South Dakota	150	3	44	64	49	(X)	49	7.441	4	3
Tennessee	1,090	517	262	229	961	155	806	309.101	86	1
Texas	4,485	2,234	1,283	679	(X)	(X)	(X)	2449.186	102	2,348
Utah	165	2	97	29	2,116	1,927	189	76.396	3	73
Vermont	103	5	62	24	569	500	69	47.747	19	(X)
Virginia	623	49	347	147	8,958	8,352	606	840.127	150	2
Washington	726	21	355	203	(X)	(X)	(X)	880.198	(X)	43
West Virginia	184	9	89	40	1,635	1,172	463	324.233	5	307
Wisconsin	799	15	329	279	6,248	5,465	783	202.662	112	3
Wyoming	108	7	50	18	(X)	(X)	(X)	808.795	3	806

– Represents or rounds to zero. X Not applicable. [1] Includes other items not shown separately. [2] Details will not add to the totals shown because of rounding. [3] n.e.c means not elsewhere classified.

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Tax collections, State government tax collections,* Annual. See also <http://www.census.gov/govs/www/statetax.html> (accessed May 2007).

Table 440. **State Governments—Expenditures and Debt by State: 2004**

[**In millions of dollars (1,406,175 represents $1,406,175,000,000) except as indicated.** For fiscal year ending in year shown; see text, this section]

State	Total expenditures [1]	General expenditure								
		Total			Direct expenditures					
		Amount	Per capita [2] (dol.)	Intergovernmental	Total [1]	Education	Public welfare	Health and hospitals	Highways	Police protection
United States. .	**1,406,175**	**1,209,436**	**4,126**	**389,706**	**819,730**	**180,984**	**291,968**	**69,619**	**72,194**	**9,471**
Alabama	19,545	17,622	3,894	4,165	13,457	4,022	4,568	1,900	1,002	106
Alaska	8,089	6,835	10,387	1,050	5,785	983	1,370	116	817	57
Arizona	21,749	19,541	3,404	7,544	11,997	2,686	4,336	1,137	1,271	181
Arkansas	12,674	11,683	4,248	3,233	8,449	2,011	2,995	849	958	80
California	203,815	171,079	4,773	80,132	90,946	18,377	26,258	7,294	5,603	1,183
Colorado	18,061	15,035	3,267	4,861	10,174	3,059	2,617	1,057	1,099	99
Connecticut	19,523	16,669	4,764	3,397	13,273	2,166	4,059	1,629	859	171
Delaware	5,388	4,915	5,921	923	3,992	873	1,020	329	387	76
Florida	59,974	54,064	3,110	16,473	37,590	5,715	15,412	3,051	4,527	403
Georgia	34,197	30,869	3,461	9,335	21,534	5,731	8,547	1,297	1,394	223
Hawaii	7,856	7,081	5,611	134	6,947	2,488	1,346	638	214	11
Idaho	5,763	5,093	3,651	1,497	3,596	819	1,197	132	412	39
Illinois	53,429	45,809	3,604	13,304	32,505	7,072	11,045	3,502	2,407	365
Indiana	25,373	23,543	3,781	7,963	15,580	4,632	5,360	791	1,567	219
Iowa	13,424	12,031	4,074	3,530	8,501	2,228	2,960	992	933	67
Kansas	11,207	10,103	3,695	2,879	7,224	1,982	2,463	362	1,059	70
Kentucky	20,177	17,746	4,284	3,967	13,779	3,187	5,225	1,051	1,601	131
Louisiana	20,472	18,008	3,996	4,410	13,597	2,981	4,041	2,119	1,040	194
Maine	7,322	6,671	5,073	1,049	5,622	809	2,278	492	515	60
Maryland	25,344	22,299	4,010	5,633	16,666	3,525	5,489	1,373	1,269	324
Massachusetts	38,406	33,647	5,252	6,203	27,444	4,269	10,242	1,088	2,878	324
Michigan	52,685	46,507	4,603	19,035	27,472	7,636	9,483	2,955	1,697	286
Minnesota	28,832	25,384	4,980	9,638	15,746	3,692	7,387	567	1,143	187
Mississippi	14,330	12,833	4,424	3,880	8,953	1,727	3,844	948	817	74
Missouri	22,039	19,487	3,383	5,260	14,227	2,579	5,567	1,696	1,579	135
Montana	4,691	4,120	4,444	955	3,165	688	743	249	516	31
Nebraska	6,980	6,646	3,802	1,696	4,950	1,231	1,881	330	595	54
Nevada	8,686	7,556	3,239	2,948	4,607	1,099	1,260	345	831	62
New Hampshire	5,654	4,942	3,805	1,279	3,663	694	1,346	154	347	36
New Jersey	46,456	36,064	4,153	9,814	26,251	6,161	7,300	2,257	2,121	407
New Mexico	11,025	10,013	5,262	3,031	6,982	1,589	2,493	726	620	99
New York	132,883	108,248	5,614	44,112	64,136	8,522	30,847	5,227	3,642	651
North Carolina	37,051	33,009	3,865	10,327	22,682	6,052	7,328	1,868	3,007	351
North Dakota	3,198	2,975	4,677	614	2,361	635	682	85	325	14
Ohio	58,874	46,524	4,063	15,730	30,794	7,296	11,912	2,602	2,122	234
Oklahoma	14,915	13,078	3,711	3,715	9,363	2,605	3,489	502	773	103
Oregon	18,788	14,560	4,055	4,637	9,923	2,136	3,250	884	741	145
Pennsylvania	57,354	48,243	3,892	12,157	36,086	8,159	14,737	2,517	3,635	597
Rhode Island	6,387	5,371	4,973	869	4,502	711	1,932	314	256	49
South Carolina	21,428	17,961	4,278	4,160	13,801	3,194	4,913	1,627	1,333	166
South Dakota	2,989	2,732	3,543	576	2,155	417	694	136	388	24
Tennessee	22,165	20,594	3,495	5,302	15,292	3,078	7,644	1,305	1,168	136
Texas	77,338	67,661	3,011	17,032	50,629	12,606	17,885	3,711	5,707	459
Utah	10,794	9,753	4,028	2,113	7,640	2,438	1,972	775	690	112
Vermont	3,914	3,676	5,920	981	2,695	606	1,015	105	203	61
Virginia	30,370	27,618	3,692	8,819	18,799	4,943	4,993	2,442	2,184	239
Washington	32,510	27,010	4,352	6,912	20,098	5,576	6,399	2,541	1,485	171
West Virginia	9,879	8,555	4,719	1,942	6,613	1,329	2,258	307	948	59
Wisconsin	28,577	24,789	4,504	9,285	15,504	3,626	5,388	1,104	1,103	115
Wyoming	3,596	3,186	6,295	1,204	1,981	344	496	138	408	31

See footnote at end of table.

Table 440. **State Governments—Expenditures and Debt by State: 2004**—Con.

[See headnote, page 286]

State	General expenditure—Con.					Expenditures				Debt outstanding	
	Direct expenditures—Con.										
	Correc-tions	Natural re-sources	Parks and recre-ation	Govern-mental admin-istration	Interest on general debt	Utility	Liquor stores	Insur-ance trust	Cash and security holdings	Debt out-standing, total	Per capita [2] (dollars)
United States. .	**36,963**	**17,226**	**4,571**	**43,453**	**32,953**	**21,676**	**3,924**	**171,139**	**2,930,136**	**754,150**	**2,568**
Alabama	392	235	23	434	236	–	178	1,745	29,992	6,364	1,409
Alaska	177	244	9	428	242	89	–	1,165	45,326	5,730	8,724
Arizona	719	237	156	447	237	28	–	2,179	38,841	6,774	1,179
Arkansas	351	197	81	476	123	–	–	992	18,988	3,749	1,365
California	5,600	3,198	344	8,258	4,142	5,542	–	27,194	437,036	104,008	2,902
Colorado	595	182	64	458	408	10	–	3,015	47,441	9,875	2,147
Connecticut	555	96	141	972	1,248	234	–	2,620	32,791	22,575	6,461
Delaware	203	82	45	374	228	72	–	402	11,244	4,158	5,017
Florida	2,185	1,470	153	2,057	1,196	62	–	5,849	177,270	25,740	1,482
Georgia	1,257	518	139	738	461	2	–	3,325	64,062	8,664	970
Hawaii	158	110	58	440	356	–	–	775	13,195	5,746	4,563
Idaho	169	176	21	268	134	–	58	612	11,735	2,384	1,709
Illinois	1,219	362	227	1,371	2,685	–	–	7,620	104,783	48,726	3,833
Indiana	646	266	58	601	447	39	–	1,791	36,948	13,080	2,102
Iowa	216	207	17	460	161	1	93	1,299	27,063	4,858	1,645
Kansas	263	182	7	414	166	–	–	1,104	14,078	4,571	1,669
Kentucky	429	313	124	640	428	–	–	2,431	34,296	8,116	1,960
Louisiana	454	385	188	669	679	5	–	2,460	43,126	10,183	2,265
Maine	112	184	11	252	252	–	62	589	13,952	4,644	3,534
Maryland	1,044	357	154	785	871	552	–	2,493	44,015	13,601	2,449
Massachusetts	796	244	106	1,385	2,566	441	–	4,318	65,121	50,981	7,921
Michigan	1,576	425	115	813	1,097	–	550	5,627	70,892	20,960	2,077
Minnesota	347	412	129	642	378	101	–	3,347	50,533	6,666	1,308
Mississippi	284	230	44	282	200	–	157	1,339	23,288	4,275	1,478
Missouri	609	294	46	584	639	–	–	2,552	59,431	16,218	2,819
Montana	121	276	13	214	123	–	43	528	11,724	3,049	3,291
Nebraska	187	136	30	178	96	–	–	334	10,273	1,950	1,116
Nevada	232	100	19	201	140	145	–	985	21,351	3,607	1,547
New Hampshire	93	57	12	189	302	9	318	385	10,175	5,894	4,541
New Jersey	1,320	241	391	1,350	1,157	2,260	–	8,132	87,493	35,770	4,123
New Mexico	255	173	58	391	164	–	–	1,011	33,923	5,411	2,847
New York	2,459	354	450	4,148	3,020	10,270	–	14,365	262,375	95,710	4,961
North Carolina	1,039	491	140	729	441	102	–	3,939	73,703	14,103	1,653
North Dakota	44	118	13	122	77	–	–	223	7,302	1,662	2,614
Ohio	1,403	362	84	1,865	1,193	–	366	11,985	166,739	22,183	1,935
Oklahoma	486	189	70	543	287	305	–	1,532	28,273	6,930	1,967
Oregon	394	344	63	941	376	9	144	4,074	59,095	10,496	2,924
Pennsylvania	1,433	580	153	1,939	1,123	48	1,018	8,044	104,532	25,996	2,100
Rhode Island	162	37	9	298	234	94	–	921	12,755	6,491	6,016
South Carolina	416	196	65	742	453	1,174	–	2,293	30,436	11,163	2,661
South Dakota	51	89	27	108	99	–	–	258	9,468	2,613	3,393
Tennessee	441	221	113	468	182	5	–	1,566	31,003	3,581	608
Texas	2,857	843	77	1,515	1,041	10	–	9,667	197,829	22,926	1,018
Utah	276	168	41	566	186	–	104	937	19,473	4,962	2,049
Vermont	93	81	12	136	139	3	35	200	5,238	2,537	4,087
Virginia	955	176	75	824	722	19	350	2,383	57,643	15,314	2,049
Washington	796	528	62	606	754	25	351	5,124	66,904	15,774	2,542
West Virginia	183	182	57	439	190	15	51	1,258	12,389	4,745	2,620
Wisconsin	822	510	48	583	822	6	–	3,782	83,021	17,727	3,224
Wyoming	90	164	26	110	48	–	47	364	11,570	910	1,799

– Represents or rounds to zero. [1] Includes items not shown separately. [2] Based on estimated resident population as of July 1.

Source: U.S. Census Bureau; Federal, State and Local Governments, State Government Finances. <http://www.census.gov/govs/www/state04.html> (accessed May 2007).

Table 441. **Local Governments—Revenue by State: 2004**

[**In millions of dollars (1,247,463 represents $1,247,463,000,000), except as noted. For fiscal year ending in year shown**; see text, this section]

State	Total revenue [1]	General revenue									
				Intergovernmental revenue			Taxes				
		Total	Per capita [2] (dol.)	Total	From federal government	From state governments	Total [1]	Property	Sales and gross receipts	Income [3]	Motor licenses
United States .	**1,247,463**	**1,094,729**	**3,728**	**430,114**	**50,989**	**379,126**	**419,863**	**307,528**	**67,303**	**22,446**	**1,373**
Alabama	15,475	12,897	2,850	4,926	542	4,385	3,517	1,440	1,541	101	25
Alaska	3,051	2,764	4,201	1,092	232	860	1,032	812	185	–	15
Arizona	22,293	18,904	3,293	8,290	1,005	7,284	6,844	4,522	1,887	–	1
Arkansas	6,930	6,193	2,252	3,364	258	3,105	1,392	581	780	3	–
California	204,916	172,936	4,825	80,320	8,790	71,529	48,172	32,420	11,209	–	–
Colorado	20,274	17,784	3,864	5,221	672	4,549	7,530	4,722	2,496	–	33
Connecticut	13,318	12,005	3,431	3,912	380	3,532	6,929	6,802	–	–	–
Delaware	2,412	2,112	2,545	1,045	70	975	619	453	11	47	–
District of Columbia	8,829	7,640	13,791	2,706	2,706	–	3,964	1,028	1,153	1,218	24
Florida	71,778	63,474	3,651	19,867	2,573	17,295	23,255	18,224	3,998	–	10
Georgia	32,101	28,145	3,156	9,820	863	8,957	11,084	7,780	2,954	–	–
Hawaii	1,937	1,729	1,370	378	201	177	963	721	135	–	72
Idaho	4,172	3,979	2,852	1,664	139	1,525	1,158	1,084	24	–	5
Illinois	56,388	47,143	3,709	17,095	3,003	14,092	21,481	17,832	2,880	–	120
Indiana	21,266	19,438	3,122	7,486	425	7,061	6,718	6,065	86	424	19
Iowa	10,640	9,938	3,365	3,724	392	3,332	3,804	3,189	503	52	16
Kansas	10,516	9,418	3,445	3,147	170	2,977	3,958	3,189	704	–	3
Kentucky	10,238	9,185	2,218	4,031	348	3,683	2,997	1,681	307	810	3
Louisiana	15,246	13,618	3,021	5,206	722	4,484	5,324	2,223	2,918	–	3
Maine	3,979	3,881	2,951	1,235	116	1,119	2,112	2,054	3	–	31
Maryland	21,132	19,175	3,448	6,058	1,034	5,024	10,003	5,540	400	3,009	–
Massachusetts	27,377	22,390	3,495	9,266	1,439	7,827	10,176	9,814	138	–	–
Michigan	42,170	38,168	3,778	19,393	1,627	17,766	10,831	9,887	221	489	2
Minnesota	23,016	20,781	4,077	10,549	954	9,596	4,689	4,312	180	–	4
Mississippi	8,929	8,328	2,871	3,828	414	3,414	1,964	1,820	68	–	–
Missouri	18,776	16,758	2,909	5,669	781	4,888	7,136	4,282	2,226	313	11
Montana	2,525	2,439	2,631	1,064	187	877	806	775	3	–	3
Nebraska	8,781	5,950	3,404	1,772	174	1,597	2,668	2,005	346	–	24
Nevada	10,257	9,454	4,052	3,778	351	3,427	3,255	2,015	766	–	–
New Hampshire	4,062	3,950	3,041	1,429	116	1,313	2,064	2,026	–	–	–
New Jersey	35,658	34,853	4,013	11,520	926	10,594	18,572	18,226	40	–	–
New Mexico	6,280	5,851	3,074	3,429	369	3,060	1,442	787	589	–	2
New York	134,262	119,433	6,194	44,210	4,475	39,734	55,600	32,334	10,918	9,416	155
North Carolina	29,694	26,424	3,094	10,908	865	10,043	8,176	6,093	1,682	–	27
North Dakota	1,948	1,827	2,873	745	123	622	672	583	75	–	–
Ohio	44,859	42,452	3,708	17,363	1,833	15,530	16,676	11,192	1,535	3,478	93
Oklahoma	9,775	8,856	2,513	3,595	337	3,258	3,008	1,637	1,299	–	1
Oregon	13,968	12,727	3,544	5,500	791	4,710	4,371	3,444	265	100	1
Pennsylvania	48,267	43,845	3,538	18,055	2,936	15,119	17,371	12,450	388	2,988	–
Rhode Island	3,498	3,242	3,001	1,128	137	991	1,793	1,758	6	–	–
South Carolina	13,515	12,089	2,880	4,192	389	3,803	4,373	3,693	322	–	29
South Dakota	2,268	2,015	2,613	660	140	519	953	705	206	–	24
Tennessee	22,921	15,476	2,626	5,223	751	4,472	5,417	3,585	1,502	–	116
Texas	82,942	72,226	3,214	21,795	2,820	18,976	33,987	28,176	5,035	–	311
Utah	8,014	6,538	2,701	2,608	411	2,197	2,425	1,669	628	–	–
Vermont	1,889	1,700	2,737	980	55	925	519	502	6	–	–
Virginia	26,742	24,178	3,232	9,133	960	8,173	10,769	7,694	2,037	–	146
Washington	27,939	22,844	3,680	9,072	1,069	8,003	7,530	4,860	2,135	–	31
West Virginia	4,259	4,064	2,241	1,910	182	1,728	1,218	976	57	–	–
Wisconsin	23,227	20,877	3,793	9,713	666	9,047	7,803	7,325	294	–	–
Wyoming	2,754	2,638	5,214	1,041	70	971	740	544	160	–	13

See footnotes at end of table.

Table 441. **Local Governments—Revenue by State: 2004**—Con.

[See headnote, page 288]

State	General revenue										
	Current charges and miscellaneous general revenue	Current charges				Miscellaneous general revenue			Utility revenue	Liquor store revenue	Insurance trust revenue
		Total [1]	Education	Hospital	Sewerage	Total [1]	Interest earnings	Special assessment			
United States. .	**244,752**	**173,799**	**20,130**	**46,171**	**29,753**	**70,953**	**24,781**	**5,731**	**95,402**	**832**	**56,500**
Alabama	4,454	3,643	303	2,407	318	811	356	17	2,078	–	499
Alaska	640	390	37	76	61	250	172	17	215	–	72
Arizona	3,771	2,458	424	417	433	1,313	517	83	3,073	–	315
Arkansas	1,437	932	148	209	188	505	266	12	688	–	49
California	44,444	31,067	2,078	6,820	4,210	13,377	3,363	1,100	16,487	–	15,492
Colorado	5,033	3,431	351	879	520	1,602	459	350	1,761	–	729
Connecticut	1,164	863	116	–	246	301	68	29	515	–	797
Delaware	448	303	15	–	120	146	50	20	226	–	73
District of Columbia	970	389	21	–	98	581	100	1	664	–	525
Florida	20,352	14,003	1,632	4,280	1,762	6,349	2,579	1,207	6,292	–	2,012
Georgia	7,240	5,177	276	2,650	705	2,063	724	41	3,301	–	655
Hawaii	388	301	–	–	151	88	28	11	208	–	–
Idaho	1,156	997	79	504	121	159	48	26	193	–	1
Illinois	8,568	5,831	1,089	725	914	2,737	760	259	2,842	–	6,403
Indiana	5,235	3,681	365	2,031	669	1,554	251	22	1,738	–	90
Iowa	2,409	1,933	395	814	269	476	143	38	684	–	18
Kansas	2,313	1,551	313	518	234	761	341	106	942	–	156
Kentucky	2,157	1,238	111	281	301	919	617	46	991	–	63
Louisiana	3,087	2,266	62	1,187	282	822	424	19	1,024	–	604
Maine	533	386	41	67	121	147	41	7	99	–	–
Maryland	3,114	2,232	596	–	690	882	253	94	500	183	1,274
Massachusetts	2,948	2,232	265	401	723	716	162	32	2,324	–	2,663
Michigan	7,944	5,822	953	711	1,284	2,122	515	241	1,835	–	2,167
Minnesota	5,543	3,717	438	963	509	1,826	707	318	1,422	219	594
Mississippi	2,536	2,103	272	1,359	158	434	185	5	601	–	–
Missouri	3,953	2,908	581	954	451	1,045	375	115	1,276	–	742
Montana	570	391	60	38	60	179	54	49	86	–	–
Nebraska	1,510	981	184	304	109	530	152	52	2,483	–	348
Nevada	2,422	1,811	109	496	345	611	120	115	803	–	–
New Hampshire	456	340	48	–	78	117	24	1	83	–	30
New Jersey	4,760	3,292	830	104	1,112	1,468	358	26	783	–	23
New Mexico	980	641	90	95	121	339	122	68	429	–	–
New York	19,624	13,331	1,187	2,762	1,560	6,293	1,408	101	4,485	–	10,344
North Carolina	7,340	6,068	579	2,800	1,080	1,272	450	24	2,803	413	54
North Dakota	410	230	43	–	35	181	60	47	96	–	24
Ohio	8,413	5,669	985	984	1,405	2,745	1,270	205	1,977	–	429
Oklahoma	2,253	1,751	250	694	232	502	192	7	772	–	147
Oregon	2,855	2,179	412	182	584	676	182	82	1,239	–	2
Pennsylvania	8,418	5,312	717	34	1,683	3,107	1,962	120	2,326	–	2,097
Rhode Island	321	222	21	1	69	99	23	3	141	–	115
South Carolina	3,523	2,698	220	1,577	280	825	372	57	1,422	–	5
South Dakota	402	309	59	33	50	93	33	16	183	17	53
Tennessee	4,836	3,945	377	2,061	444	891	349	53	6,423	–	1,021
Texas	16,444	11,867	1,848	3,468	2,098	4,576	2,510	118	7,948	–	2,768
Utah	1,505	1,028	65	26	209	477	129	26	1,475	–	–
Vermont	201	124	20	–	42	77	12	2	177	–	12
Virginia	4,276	3,085	256	175	839	1,191	475	125	1,347	–	1,217
Washington	6,242	4,729	285	1,260	1,041	1,514	541	107	4,537	–	558
West Virginia	935	611	32	240	131	325	175	11	164	–	32
Wisconsin	3,361	2,612	439	60	570	749	247	94	1,123	–	1,227
Wyoming	857	725	54	524	39	132	58	7	116	–	–

– Represents or rounds to zero. [1] Includes items not shown separately. [2] Based on estimated resident population as of July 1.

Source: U.S. Census Bureau; *Federal, State and Local Governments, State Government Finances,* <http://www.census.gov/govs/www/estimate04.html> (accessed May 2007).

Table 442. **Local Governments—Expenditures and Debt by State: 2004**

[**In millions of dollars, (1,257,581 represents $1,257,581,000,000), except as indicated**. For fiscal year ending in year shown; see text, this section]

State	Total expenditures [1]	General expenditures									
		Total amount	Per capita [2] (dol.)	Direct general expenditures	Selected functions (direct expenditures)						
					Education	Public welfare	Health	Hospitals	Highways	Police protection	Fire protection
United States. .	**1,257,581**	**1,097,184**	**3,737**	**1,083,464**	**474,376**	**43,289**	**33,517**	**56,541**	**45,985**	**60,236**	**28,330**
Alabama	15,901	13,644	3,020	13,632	5,416	55	271	2,397	602	664	300
Alaska	2,980	2,711	4,127	2,711	1,316	5	51	73	136	130	89
Arizona	22,418	18,629	3,242	18,078	7,388	633	272	601	806	1,236	555
Arkansas	6,884	6,129	2,231	6,128	3,417	17	29	197	321	361	159
California	201,350	170,440	4,755	170,013	66,017	13,951	8,406	8,581	5,450	9,980	4,232
Colorado	21,204	18,261	3,971	18,250	6,643	566	244	1,125	1,340	999	504
Connecticut	12,713	11,748	3,363	11,746	6,587	115	123	–	422	635	415
Delaware	2,473	2,216	2,674	2,199	1,318	–	20	–	111	126	22
District of Columbia	8,493	6,723	11,597	6,723	1,369	1,686	687	163	71	415	158
Florida	72,264	63,399	3,651	63,181	23,682	705	734	4,995	2,533	4,612	2,169
Georgia	33,637	28,741	3,217	28,677	13,508	147	984	2,816	1,042	1,433	717
Hawaii	2,153	1,732	1,375	1,727	–	21	36	–	138	253	112
Idaho	4,163	3,947	2,830	3,944	1,818	34	63	501	242	211	99
Illinois	55,321	47,018	3,698	46,990	21,548	489	588	1,309	2,562	3,095	1,505
Indiana	21,934	19,971	3,209	19,961	8,984	382	220	2,313	750	707	517
Iowa	10,771	9,975	3,377	9,895	4,791	120	279	860	650	425	156
Kansas	10,041	9,070	3,312	9,060	4,223	36	218	528	518	474	216
Kentucky	10,666	9,572	2,312	9,564	4,561	43	202	294	376	464	300
Louisiana	15,038	13,664	3,039	13,653	5,635	38	144	1,403	643	793	412
Maine	3,754	3,660	2,786	3,660	2,054	30	25	62	180	147	101
Maryland	19,047	17,662	3,180	17,444	8,994	120	363	–	670	1,105	588
Massachusetts	26,487	21,664	3,366	21,002	10,385	63	118	721	612	1,155	863
Michigan	44,053	40,311	3,994	40,170	19,338	762	3,067	798	2,158	1,958	828
Minnesota	23,053	20,995	4,121	20,892	8,259	1,520	390	1,131	1,744	954	282
Mississippi	9,001	8,329	2,880	8,329	3,885	22	48	1,346	519	433	187
Missouri	18,798	16,803	2,921	16,793	8,257	147	318	1,009	989	944	520
Montana	2,466	2,385	2,575	2,382	1,247	33	62	43	108	137	58
Nebraska	8,777	5,830	3,337	5,826	2,810	62	57	342	439	228	122
Nevada	10,444	9,012	3,864	9,012	3,059	195	117	519	743	643	329
New Hampshire	4,049	3,963	3,054	3,885	2,059	169	23	–	178	203	144
New Jersey	36,221	35,268	4,065	34,973	18,552	847	417	137	1,139	2,281	728
New Mexico	6,102	5,661	2,978	5,634	3,067	63	45	88	200	347	164
New York	138,106	119,829	6,211	111,667	43,133	9,670	2,741	5,957	4,571	6,219	2,493
North Carolina	30,237	26,226	3,074	25,808	11,188	1,242	1,482	2,601	461	1,272	624
North Dakota	1,911	1,805	2,839	1,796	891	37	30	–	177	71	29
Ohio	46,813	44,011	3,840	43,651	19,176	2,680	2,342	1,237	1,990	2,296	1,372
Oklahoma	9,640	8,786	2,494	8,785	4,315	38	116	687	508	479	315
Oregon	14,513	12,835	3,576	12,386	5,417	272	531	216	624	683	413
Pennsylvania	49,228	44,258	3,576	44,253	20,543	2,913	2,661	87	1,221	1,736	525
Rhode Island	3,393	3,141	2,911	3,141	1,730	7	7	1	112	235	223
South Carolina	13,211	11,818	2,817	11,790	5,805	18	165	1,657	271	564	252
South Dakota	2,199	1,977	2,567	1,977	1,005	12	19	33	217	99	45
Tennessee	24,933	16,325	2,774	16,289	6,678	168	277	2,142	624	957	479
Texas	85,659	74,513	3,309	73,428	37,101	318	1,629	4,961	2,705	3,835	1,682
Utah	8,032	6,273	2,591	6,267	2,996	35	203	27	305	358	168
Vermont	1,880	1,703	2,743	1,703	1,155	1	7	–	130	53	39
Virginia	26,279	24,186	3,237	24,156	11,164	1,221	827	228	557	1,266	749
Washington	28,791	22,564	3,636	22,481	8,653	96	764	1,449	1,170	1,024	749
West Virginia	4,263	3,999	2,208	3,990	2,408	4	53	210	66	159	73
Wisconsin	23,155	21,247	3,864	21,210	9,741	1,471	995	181	1,771	1,273	509
Wyoming	2,688	2,554	5,051	2,553	1,093	10	48	514	112	107	42

See footnotes at end of table.

Table 442. **Local Governments—Expenditures and Debt by State: 2004**—Con.

[See headnote, page 290]

State	General expenditures—Con.										
	Selected functions (direct expenditures)—Con.										
	Correc-tions	Parks and recre-ation	Hous-ing [3]	Sewer-age	Solid waste	Govern-mental admin-istration	Interest on general debt	Other	Utility expen-ditures	Insur-ance trust expen-ditures	Debt out-standing
United States . . .	**19,558**	**33,966**	**17,421**	**25,896**	**32,948**	**57,289**	**48,770**	**105,343**	**133,382**	**26,266**	**1,197,510**
Alabama	202	579	262	327	426	579	697	856	2,150	107	15,265
Alaska	2	72	65	76	102	165	158	271	248	21	2,895
Arizona	456	500	267	872	357	1,271	865	1,999	3,678	111	23,070
Arkansas	107	198	160	90	159	281	301	331	725	29	6,660
California	3,881	4,786	2,200	3,920	6,651	9,564	6,132	16,263	25,060	5,850	165,927
Colorado	236	604	61	888	433	1,167	1,053	2,386	2,665	277	23,966
Connecticut	–	345	186	237	396	465	330	1,489	625	339	7,941
Delaware	–	178	13	41	57	126	81	107	225	32	1,895
District of Columbia	164	296	34	110	327	445	279	518	1,646	124	6,490
Florida	1,365	2,032	1,772	2,154	1,335	3,802	3,683	7,608	8,188	677	83,024
Georgia	585	1,186	495	523	716	1,830	664	2,034	4,583	313	26,184
Hawaii	–	176	161	143	87	162	123	315	421	–	3,280
Idaho	64	125	97	76	32	222	74	285	215	2	1,637
Illinois	610	1,260	443	2,119	2,106	2,851	2,310	4,196	5,682	2,621	53,578
Indiana	265	809	205	352	488	1,155	783	2,030	1,855	107	16,503
Iowa	100	210	155	269	129	354	277	1,120	782	15	6,478
Kansas	141	259	108	192	95	564	542	946	933	38	11,550
Kentucky	188	286	137	129	182	337	1,089	975	1,062	32	21,026
Louisiana	396	444	268	283	466	904	616	1,207	1,205	170	11,983
Maine	49	118	102	54	89	182	114	353	95	–	2,276
Maryland	267	508	475	637	725	842	626	1,523	604	623	14,194
Massachusetts	223	607	364	218	1,257	833	567	3,013	3,566	1,256	21,917
Michigan	543	1,664	458	815	380	2,130	1,618	3,654	2,484	1,258	36,649
Minnesota	352	488	257	645	691	1,162	1,199	1,817	1,437	388	27,005
Mississippi	79	136	117	137	225	477	300	418	672	–	5,914
Missouri	222	539	118	427	403	917	592	1,392	1,613	382	14,190
Montana	24	53	55	43	49	131	66	272	80	–	1,248
Nebraska	112	142	68	242	147	301	160	594	2,816	130	6,879
Nevada	314	223	14	482	214	653	523	986	1,431	–	14,244
New Hampshire	37	76	78	76	121	207	101	414	77	8	2,240
New Jersey	495	1,140	883	480	781	1,500	1,253	4,341	943	10	28,502
New Mexico	168	106	121	190	102	329	186	457	441	–	4,313
New York	2,319	2,847	2,259	1,653	3,876	3,652	4,993	15,284	10,902	7,375	123,648
North Carolina	286	754	578	540	648	1,083	874	2,175	3,648	21	23,871
North Dakota	15	34	33	78	36	93	78	195	96	10	1,480
Ohio	433	1,457	462	934	1,562	2,823	1,712	3,176	2,669	133	35,715
Oklahoma	96	320	131	193	149	514	283	642	813	41	6,335
Oregon	359	623	102	314	394	747	549	1,141	1,601	76	14,257
Pennsylvania	1,164	1,498	569	554	1,657	2,230	3,440	3,455	3,793	1,176	70,378
Rhode Island	–	80	44	57	153	132	88	272	136	116	1,746
South Carolina	164	279	258	188	238	781	614	536	1,389	3	14,777
South Dakota	30	52	34	71	51	110	56	143	197	10	1,236
Tennessee	354	426	324	295	514	853	697	1,501	8,233	376	20,739
Texas	1,224	2,241	788	1,402	1,659	3,649	4,721	5,514	10,266	879	123,084
Utah	135	255	126	257	187	460	249	505	1,758	–	9,303
Vermont	–	52	23	17	41	68	30	89	171	5	790
Virginia	469	829	592	713	708	1,530	1,065	2,236	1,623	470	24,692
Washington	452	1,125	478	767	810	1,253	977	2,715	6,089	138	34,596
West Virginia	32	139	51	52	111	249	201	181	236	28	3,469
Wisconsin	336	759	325	495	417	988	740	1,210	1,420	488	17,545
Wyoming	41	51	42	69	9	167	46	201	135	–	926

– Represents or rounds to zero. [1] Duplicate intergovernmental transactions are excluded. [2] Based on estimated population as of July 1. See Table 12. [3] Includes community development.

Source: U.S. Census Bureau, *Federal, State and Local Governments, State Governmental Finances;* <http://www.census.gov/govs/www/estimate04.html> (accessed May 2007).

Table 443. City Governments—Revenue for Largest Cities: 2004

[**In millions of dollars (74,542 represents $74,542,000,000). For fiscal years ending in year shown;** see text, this section. Cities ranked by estimated resident population as of July 1. Data reflect inclusion of fiscal activity of dependent school systems where applicable. Regarding intercity comparisons, see text, this section. See Appendix III]

Cities ranked by **2004** population	General revenue																	Utility revenue [3]	Employee retirement revenue
			Intergovernmental				General revenue from own sources												
								Taxes					Current charges			Miscellaneous			
										Sales and gross receipts									
	Total revenue [1]	Total	Total	From federal government	From state/local government	From local government	Total	Total [1]	Property	Total	General sales	Public utilities	Total [1]	Parks and recreation	Sewerage [2]	Total [1]	Interest earnings		
New York, NY [4]	74,542	60,966	23,939	3,154	20,689	96	37,027	28,680	11,831	5,351	4,042	422	5,423	63	1,075	2,924	534	3,232	10,344
Los Angeles, CA	13,471	6,741	978	300	540	138	5,763	2,774	991	1,061	381	572	2,300	107	494	689	292	2,918	3,812
Chicago, IL	7,752	5,065	1,253	433	820	–	3,812	2,166	729	1,192	187	513	958	–	142	687	175	318	2,369
Houston, TX	3,644	2,301	243	152	67	23	2,058	1,249	661	552	343	161	609	23	256	200	87	276	1,067
Philadelphia, PA [4]	6,563	5,054	2,203	743	1,153	306	2,851	2,135	381	198	108	–	594	13	215	122	51	919	590
Phoenix, AZ	2,862	2,388	868	416	405	47	1,520	821	224	540	411	76	540	27	191	159	112	247	227
San Antonio, TX	3,103	1,315	203	41	158	4	1,112	485	242	224	156	24	402	27	213	225	58	1,581	207
San Diego, CA	3,036	2,096	493	221	180	91	1,604	774	268	389	214	67	426	51	227	404	142	253	687
Dallas, TX	2,638	1,752	84	53	30	2	1,668	804	468	314	183	102	678	31	210	185	123	193	693
San Jose, CA	1,955	1,426	137	36	94	8	1,289	648	279	241	126	100	388	14	166	253	51	20	509
Detroit, MI	4,526	3,767	2,272	390	1,864	17	1,496	910	400	186	–	51	409	11	320	177	25	280	479
Indianapolis, IN	2,448	1,797	561	58	491	11	1,236	764	611	43	–	1	357	22	23	115	42	607	45
Jacksonville, FL [4]	3,150	1,753	330	74	256	–	1,422	662	328	326	60	101	306	12	141	454	224	1,015	382
San Francisco, CA [4]	8,596	6,202	2,401	381	1,368	652	3,800	1,695	762	527	294	84	1,349	30	138	756	115	477	1,917
Columbus, OH	1,089	939	166	63	96	7	773	525	41	18	–	6	190	8	146	58	23	150	–
Austin, TX	2,395	976	115	52	41	23	861	417	233	170	110	29	340	26	152	104	52	1,052	367
Memphis, TN	3,380	1,618	1,088	172	425	491	530	358	301	43	–	14	106	7	65	66	34	1,290	473
Baltimore, MD [4]	3,037	2,561	1,350	257	1,056	36	1,211	864	532	69	–	27	232	10	134	116	33	103	373
Ft. Worth, TX	960	576	52	5	43	4	524	326	203	79	71	–	120	4	93	77	34	153	232
Charlotte, NC	1,126	1,019	252	53	63	135	767	349	261	31	2	–	209	–	124	209	54	60	47
El Paso, TX	597	486	79	58	19	2	407	245	131	107	69	36	122	3	69	40	15	60	52
Milwaukee, WI	1,929	930	442	75	312	56	488	233	222	–	–	–	188	4	104	67	20	65	934
Seattle, WA	2,512	1,320	135	38	92	4	1,185	713	268	278	125	114	346	40	266	127	22	860	332
Boston, MA	3,087	2,739	1,223	132	1,088	3	1,516	1,194	1,133	26	–	–	176	–	112	146	22	104	244
Denver, CO [4]	2,172	1,936	253	19	234	–	1,683	684	153	453	411	17	750	40	66	249	61	139	97
Louisville/Jefferson County, KY [4]	841	738	147	26	118	4	594	320	106	60	–	3	245	11	–	29	29	103	–
Washington, DC	8,087	7,535	2,751	2,474	139	139	4,922	3,964	1,028	1,153	726	224	389	12	99	570	93	66	355
Nashville-Davidson, TN [4]	2,914	1,745	653	8	405	240	1,092	701	602	36	–	7	242	11	80	149	90	872	296
Las Vegas, NV	881	800	142	43	43	56	658	377	229	55	–	41	237	22	175	44	17	80	1
Portland, OR	905	758	76	41	35	1	682	394	48	334	306	26	202	12	77	86	6	68	79
Oklahoma City, OK	757	757	297	11	218	68	460	201	100	49	–	43	173	8	75	85	3	1	–
Tucson, AZ	847	640	234	75	146	12	407	274	48	208	175	24	96	18	15	37	14	118	88
Albuquerque, NM	892	794	264	45	197	21	531	264	88	159	132	18	200	12	96	67	9	98	–
Long Beach, CA	1,340	1,175	196	103	92	–	980	250	100	124	50	60	632	19	80	98	40	161	4
Atlanta, GA	1,523	1,180	108	26	4	78	1,072	339	183	105	–	43	590	11	163	144	104	178	165

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

Source: U.S. Census Bureau, *Federal, State, and Local Governments, Government Finances, 2003–2004*. See also <http://www.census.gov/govs/www/estimate04.html>.

Table 444. City Governments—Expenditures and Debt for Largest Cities: 2004

[**In millions of dollars (74,821 represents $74,821,000,000). For fiscal year ending in year shown;** see headnote, Table 443].

Cities ranked by 2004 population	Total expenditures [1]	Total direct expenditures	General expenditures														Utility expenditures [3]	Employee retirement expenditures	Debt outstanding
			Total [1]	Education	Housing and community development	Public welfare	Health and hospitals	Police protection	Fire protection	Correction	Highways	Parks and recreation	Sewerage	Solid waste management	Governmental administration [2]	Interest on general debt			
New York, NY [4]	74,821	69,075	58,666	15,098	3,456	9,428	5,889	3,626	1,268	1,257	1,470	649	1,823	1,118	1,044	2,698	8,780	7,375	75,703
Los Angeles, CA	10,896	10,895	6,401	–	207	–	50	1,209	433	–	341	326	565	227	332	396	3,154	1,340	14,670
Chicago, IL	7,064	6,878	5,648	1	231	160	192	1,177	362	–	622	80	121	185	133	654	371	1,044	14,985
Houston, TX	3,555	3,531	2,933	–	70	–	103	478	288	24	204	145	340	65	89	289	291	331	9,721
Philadelphia, PA [4]	6,275	6,250	4,649	23	193	536	1,066	531	171	342	83	99	155	96	358	112	964	662	5,219
Phoenix, AZ	2,874	2,863	2,307	20	112	–	–	343	178	11	67	292	129	87	108	188	488	79	4,792
San Antonio, TX	3,026	3,026	1,302	60	21	66	39	203	125	–	73	108	191	42	82	69	1,663	61	5,639
San Diego, CA	2,523	2,508	1,894	–	314	–	14	272	143	8	142	190	409	58	77	101	444	185	2,771
Dallas, TX	2,900	2,889	2,467	–	40	2	26	256	135	6	90	128	150	48	45	227	225	208	7,722
San Jose, CA	1,888	1,888	1,714	–	267	–	18	212	109	–	104	95	112	64	244	163	39	135	3,971
Detroit, MI	6,147	6,087	5,041	2,009	113	–	116	482	153	–	166	126	537	81	213	252	605	501	6,998
Indianapolis, IN	2,787	2,781	2,110	–	213	71	511	162	62	61	106	67	196	45	218	144	618	59	3,557
Jacksonville, FL [4]	3,615	3,528	2,015	–	68	41	103	178	77	53	213	71	322	72	147	229	1,448	152	9,795
San Francisco, CA [4]	7,222	7,217	5,596	104	184	415	1,311	351	201	138	147	115	209	87	188	610	1,129	496	8,153
Columbus, OH	1,064	1,053	922	–	21	–	32	183	124	13	80	66	146	36	66	96	142	–	1,387
Austin, TX	2,234	2,234	1,082	–	33	10	118	177	85	–	66	97	111	36	63	78	1,051	101	4,423
Memphis, TN	4,694	4,676	1,610	921	16	–	13	175	115	–	28	37	37	52	26	56	2,921	163	2,577
Baltimore, MD [4]	2,966	2,880	2,624	995	111	2	198	324	124	–	162	72	133	69	121	72	101	241	1,798
Ft. Worth, TX	881	881	625	–	12	2	7	101	83	4	47	40	106	39	32	32	181	75	1,196
Charlotte, NC	1,157	1,157	805	–	35	–	4	136	69	–	102	73	51	37	24	66	337	15	2,376
El Paso, TX	604	604	435	–	20	–	18	80	48	–	28	24	44	19	25	29	138	31	955
Milwaukee, WI	1,319	1,293	877	–	122	–	28	207	90	–	98	4	63	58	38	47	66	377	1,030
Seattle, WA	2,478	2,367	1,419	–	36	36	15	164	105	13	101	217	144	108	69	53	972	87	3,515
Boston, MA	2,986	2,743	2,561	856	134	92	178	247	138	102	38	37	150	56	59	59	104	320	1,598
Denver, CO [2]	2,554	2,497	2,229	–	64	106	55	153	74	66	82	160	69	–	135	250	239	86	5,428
Louisville/Jefferson County, KY [4]	870	863	812	–	12	22	52	118	58	42	35	35	–	20	40	171	58	–	2,560
Washington, DC	7,223	7,011	6,934	1,369	327	1,686	850	415	158	164	71	110	296	34	320	279	174	11	6,249
Nashville-Davidson, TN [4]	2,878	2,877	1,847	686	–	30	151	152	93	39	30	68	73	23	107	146	910	121	3,598
Las Vegas, NV	664	552	662	–	25	1	3	113	93	30	75	64	34	5	109	24	1	–	349
Portland, OR	1,059	1,059	890	–	47	–	–	127	73	–	109	76	245	3	50	84	94	75	2,250
Oklahoma City, OK	918	918	774	–	7	–	–	113	102	–	63	61	121	7	119	28	131	14	933
Tucson, AZ	807	807	588	–	56	–	–	111	46	–	48	60	–	28	58	43	188	32	1,057
Albuquerque, NM	789	789	697	–	35	9	17	101	49	44	42	89	33	42	29	31	91	–	954
Long Beach, CA	1,309	1,309	1,093	–	109	–	52	149	57	–	71	81	8	61	51	94	213	3	2,055

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

Source: U.S. Census Bureau, *Federal, State and Local Governments, Government Finances, 2003–2004*. See also <http://www.census.gov/govs/estimate.html>.

Table 445. **County Governments—Revenue for Largest Counties: 2004**

[In millions of dollars (17,547 represents $17,547,000,000). For fiscal year ending in year shown; see text, this section. See Appendix III]

Counties ranked by 2004 population	Total revenue [1]	General revenue																		
			Intergovernmental							General revenue from own sources										
				From federal government		From state government					Taxes				Current charges				Miscellaneous general revenue	
													Sales and gross receipts							
		Total	Total	Total [1]	Housing [2]	Total [1]	Public welfare	Health and hospitals	From local government	Total	Total [1]	Property	Total	General sales	Total [1]	Parks and recreation	Sewerage [3]	Hospitals	Total [1]	Interest earnings
Los Angeles, CA	17,547	15,830	9,082	981	6	7,993	3,856	1,248	108	6,749	2,577	2,340	118	45	3,677	335	63	2,443	495	61
Cook, IL	3,573	2,537	542	49	43	489	259	–	4	1,995	1,383	806	554	332	532	44	–	298	79	28
Harris, TX	2,852	2,852	545	70	30	391	111	207	85	2,306	1,270	1,126	87	16	664	1	–	241	373	264
Maricopa, AZ	2,517	2,517	1,214	54	9	1,136	539	34	24	1,303	672	528	112	112	438	4	–	374	193	123
Orange, CA	3,819	2,971	1,707	105	8	1,516	614	130	86	1,264	462	376	46	44	528	54	113	–	275	113
San Diego, CA	4,139	3,535	2,530	137	103	2,316	916	519	78	1,005	583	489	28	21	192	20	17	–	230	46
Dade, FL	5,920	5,688	1,379	879	224	451	–	25	49	4,309	1,550	1,040	397	111	2,238	31	441	1,004	521	314
Dallas, TX	1,525	1,500	224	10	–	183	82	25	31	1,276	621	570	11	8	593	–	–	514	61	25
Riverside, CA	2,697	2,697	1,603	215	11	1,343	550	213	45	1,095	351	273	33	27	578	128	63	195	165	24
San Bernardino, CA	3,638	3,035	1,895	182	14	1,662	655	355	51	1,140	258	211	23	16	567	62	69	168	314	16
Wayne, MI	2,311	2,197	1,564	61	5	1,339	145	818	164	633	352	329	15	–	245	4	74	–	36	7
King, WA	2,055	1,952	505	110	21	274	–	174	121	1,447	902	411	463	376	452	4	318	–	93	35
Broward, FL	1,921	1,873	347	104	7	190	–	10	53	1,526	797	662	113	–	569	21	148	–	160	93
Clark, NV	3,654	3,262	706	43	12	561	14	18	103	2,555	1,315	550	543	192	995	45	125	452	246	50
Santa Clara, CA	3,148	3,148	1,603	126	4	1,441	495	389	36	1,545	639	591	7	4	717	50	3	544	189	17
Tarrant, TX	583	583	162	34	22	114	10	71	13	421	251	217	12	–	50	–	–	–	120	109
Bexar, TX	1,110	1,110	218	6	4	197	97	56	14	893	373	332	25	–	433	–	–	380	86	70
Suffolk, NY	2,594	2,457	602	38	6	555	308	73	9	1,856	1,556	529	997	994	170	8	22	–	129	33
Alameda, CA	2,903	1,990	1,073	59	3	983	459	324	31	917	385	342	24	13	413	17	–	185	119	17
Sacramento, CA	3,126	2,492	1,451	155	–	1,233	745	72	63	1,041	378	214	104	80	532	24	305	–	131	30
Nassau, NY	3,352	3,352	886	85	23	801	429	87	–	2,466	1,830	907	904	891	412	20	9	237	223	34
Cuyahoga, OH	1,843	1,843	811	20	20	786	422	205	5	1,031	491	279	172	157	340	–	4	305	200	149
Palm Beach, FL	1,426	1,354	193	58	10	133	5	–	2	1,162	708	542	151	–	239	9	84	–	215	65
Allegheny, PA	1,474	1,344	943	41	27	899	280	405	4	401	305	264	39	25	68	4	–	–	28	3
Oakland, MI	969	935	562	174	7	232	6	53	156	372	241	220	9	–	84	8	16	4	47	13
Hillsborough, FL	1,596	1,446	239	32	19	205	46	–	2	1,208	745	485	221	165	317	2	70	–	146	79
Hennepin, MN	1,696	1,696	672	182	7	479	279	91	10	1,025	470	464	–	–	476	–	73	291	79	31
Franklin, OH	1,032	1,030	396	7	2	364	123	143	25	634	416	311	98	81	84	6	3	–	134	119
Orange, FL	1,426	1,319	224	46	1	178	–	–	–	1,095	705	441	191	–	188	39	52	–	202	136
Contra Costa, CA	2,564	1,884	856	121	103	656	327	108	79	1,028	351	293	27	10	618	–	14	377	59	24
Fairfax, VA	4,538	3,716	925	99	49	774	138	78	52	2,791	2,241	1,775	262	159	375	36	215	–	176	96
St Louis, MO	692	624	64	11	9	54	1	5	–	560	456	125	319	286	69	2	5	–	35	18
Salt Lake, UT	505	505	83	16	–	49	–	–	18	422	328	200	100	72	71	7	11	–	23	5
Fulton, GA	1,133	919	82	8	4	72	31	15	3	837	729	512	194	181	55	1	40	–	52	20
Westchester, NY	2,170	2,155	516	14	–	497	286	84	4	1,640	860	520	334	325	717	28	29	519	62	35

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

Source: U.S. Census Bureau, *Federal, State and Local Governments, Government Finances, 2003–2004.* See also <http://www.census.gov/govs/estimate.html>.

Table 446. **County Governments—Expenditures and Debt for Largest Counties: 2004**

[**In millions of dollars (16,647 represents $16,647,000,000). For fiscal year ending in year shown;** see text, this section. See Appendix III]

Counties ranked by **2004** population	Total expenditures [1]	Total direct expenditures	General expenditures													Utility expenditures [3]	Employee retirement expenditures	Debt outstanding
			Total [1]	Education	Housing [2]	Public welfare	Health	Hospitals	Police protection	Correction	Highways	Parks and recreation	Natural resources	Sewerage and solid waste management	Governmental administration	Interest on general debt			
Los Angeles, CA	16,647	16,128	15,199	880	4	5,074	1,695	2,494	1,062	913	256	189	212	53	1,506	129	–	1,448	3,543
Cook, IL	2,930	2,918	2,640	1	10	11	30	866	94	383	100	113	–	–	642	129	–	290	2,658
Harris, TX	3,358	3,358	3,358	–	128	31	214	792	341	70	423	48	213	–	405	338	–	–	8,021
Maricopa, AZ	2,396	2,086	2,396	36	12	788	85	357	53	327	96	8	77	6	338	100	–	–	2,005
Orange, CA	3,380	3,328	3,163	224	14	743	312	–	264	264	32	–	121	101	422	121	–	217	3,657
San Diego, CA	3,649	3,355	3,391	361	107	711	562	–	205	289	139	18	16	29	458	106	–	258	1,567
Dade, FL	6,305	6,277	5,749	–	269	128	62	1,378	378	208	57	253	37	407	221	629	555	–	9,514
Dallas, TX	1,474	1,474	1,463	–	28	6	56	947	26	127	25	–	–	–	151	27	–	11	464
Riverside, CA	2,669	2,527	2,665	331	38	626	192	323	208	152	119	14	66	56	269	32	4	–	1,246
San Bernardino, CA	3,153	3,021	2,920	320	7	882	268	402	199	163	60	16	51	65	236	47	46	188	2,024
Wayne, MI	2,299	2,231	2,194	–	5	193	899	53	25	234	175	60	18	76	321	65	–	105	661
King, WA	2,340	2,302	1,790	1	25	9	307	21	108	117	115	72	45	440	201	122	550	–	2,700
Broward, FL	1,981	1,923	1,793	–	19	51	113	–	258	180	71	134	21	141	153	151	187	–	3,084
Clark, NV	3,558	3,558	3,005	–	9	136	63	468	361	151	433	209	85	71	177	241	553	–	5,708
Santa Clara, CA	3,057	2,941	3,057	225	7	549	358	676	87	220	244	31	4	3	304	26	–	–	631
Tarrant, TX	557	557	557	–	22	7	99	4	30	89	22	–	–	–	122	106	–	–	2,153
Bexar, TX	1,066	1,042	1,066	–	2	41	46	603	34	70	29	2	9	–	98	70	–	–	954
Suffolk, NY	2,473	2,188	2,307	272	6	520	159	–	407	116	39	28	20	69	104	59	166	–	1,458
Alameda, CA	2,319	2,284	2,110	34	3	655	287	355	87	175	39	1	41	–	244	7	35	174	763
Sacramento, CA	2,921	2,828	2,752	149	4	722	403	–	197	280	171	33	3	220	226	95	23	146	2,324
Nassau, NY	3,191	2,793	3,189	264	23	577	199	395	552	195	60	67	–	86	165	186	3	–	3,468
Cuyahoga, OH	1,961	1,944	1,961	–	18	444	312	516	24	90	55	–	–	12	242	168	–	–	2,755
Palm Beach, FL	1,478	1,443	1,327	–	25	43	34	–	184	80	114	70	35	126	109	85	150	–	1,695
Allegheny, PA	1,411	1,323	1,360	35	44	353	373	28	38	65	48	57	–	–	106	29	–	51	692
Oakland, MI	925	886	868	10	9	6	232	8	54	98	112	14	41	96	136	13	20	38	323
Hillsborough, FL	1,594	1,569	1,453	–	4	64	118	–	145	109	94	62	61	67	188	84	140	–	2,281
Hennepin, MN	1,643	1,638	1,637	–	13	454	153	393	67	87	68	1	–	53	167	23	6	–	574
Franklin, OH	1,074	1,041	1,071	–	7	285	295	–	26	51	53	21	–	6	140	110	3	–	1,929
Orange, FL	1,752	1,723	1,598	–	13	34	40	–	146	134	168	205	17	56	125	210	154	–	3,267
Contra Costa, CA	2,056	2,009	1,891	112	109	340	186	403	79	102	81	–	24	20	153	50	–	165	1,226
Fairfax, VA	4,111	4,044	3,677	1,903	89	204	160	–	176	33	17	107	3	248	105	165	172	262	3,413
St Louis, MO	721	510	696	–	13	24	53	–	71	22	89	27	–	4	75	22	2	22	292
Salt Lake, UT	501	501	501	–	1	–	70	–	38	55	24	72	8	11	85	23	–	–	340
Fulton, GA	1,156	934	973	–	10	86	48	77	62	56	17	13	1	94	213	15	134	49	531
Westchester, NY	2,373	2,074	2,331	87	–	454	106	613	26	154	36	59	1	166	94	64	42	–	1,381

– Represents or rounds to zero. [1] Includes expenditure categories not shown separately. [2] Includes community development. [3] Includes water, electric, and transit.

Source: U.S. Census Bureau, *Federal, State and Local Governments, Government Finances, 2003–2004*. See also <http://www.census.gov/govs/estimate.html>.

Table 447. **Governmental Employment and Payrolls: 1982 to 2005**

[**Employees in thousands (15,841 represents 15,841,000), payroll in millions of dollars (23,173 represents $23,173,000,000). Data are for the month of October through 1992. Beginning with the 1997 survey, data are for the month of March. There was no survey between October 1995 and March 1997.** Covers both full-time and part-time employees. Local government data are estimates subject to sampling variation; see Appendix III and source]

Type of government	1982	1987	1992	1997	2000	2001	2002	2003	2004	2005
EMPLOYEES (1,000)										
Total	**15,841**	**17,212**	**18,745**	**19,540**	**20,876**	**20,970**	**21,039**	**21,336**	**21,494**	**21,725**
Federal (civilian) [1]	2,848	3,091	3,047	2,807	2,899	2,698	2,690	2,717	2,733	2,720
State and local	12,993	14,121	15,698	16,733	17,976	18,272	18,349	18,649	18,759	19,004
Percent of total	82	82	84	86	86	87	87	87	87	87
State	3,744	4,116	4,595	4,733	4,877	4,985	5,072	5,042	5,041	5,078
Local	9,249	10,005	11,103	12,000	13,099	13,288	13,277	13,606	13,719	13,926
Counties	1,824	1,963	2,253	2,425	(NA)	(NA)	2,729	(NA)	(NA)	(NA)
Municipalities	2,397	2,493	2,665	2,755	(NA)	(NA)	2,972	(NA)	(NA)	(NA)
School districts	4,194	4,627	5,134	5,675	(NA)	(NA)	6,367	(NA)	(NA)	(NA)
Townships	356	393	424	455	(NA)	(NA)	488	(NA)	(NA)	(NA)
Special districts	478	529	627	691	(NA)	(NA)	721	(NA)	(NA)	(NA)
PAYROLLS (mil. dol.)										
Total	**23,173**	**32,669**	**43,120**	**49,156**	**58,166**	**60,632**	**63,923**	**67,194**	**68,759**	**71,599**
Federal (civilian) [1]	5,959	7,924	9,937	9,744	11,485	11,370	11,599	12,672	12,844	13,475
State and local	17,214	24,745	33,183	39,412	46,681	49,262	52,323	54,522	55,914	58,123
Percent of total	74	76	77	80	80	81	82	81	81	81
State	5,022	7,263	9,828	11,413	13,279	14,136	14,838	15,116	15,477	16,062
Local	12,192	17,482	23,355	27,999	33,402	35,126	37,486	39,406	40,437	42,062
Counties	2,287	3,270	4,698	5,750	(NA)	(NA)	7,902	(NA)	(NA)	(NA)
Municipalities	3,428	4,770	6,207	7,146	(NA)	(NA)	9,714	(NA)	(NA)	(NA)
School districts	5,442	7,961	10,394	12,579	(NA)	(NA)	16,720	(NA)	(NA)	(NA)
Townships	370	522	685	869	(NA)	(NA)	1,124	(NA)	(NA)	(NA)
Special districts	665	959	1,370	1,654	(NA)	(NA)	2,026	(NA)	(NA)	(NA)

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

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

Table 448. **All Governments—Employment and Payroll by Function: 2005**

[**Employees in thousands (21,725 represents 21,725,000); payroll in millions of dollars (71,599 represents $71,599,000,000).** See headnote, Table 447]

Function	Employees (1,000)					Payrolls (mil. dol.)				
		Federal (civilian) [1]	State and local				Federal (civilian) [1]	State and local		
	Total		Total	State	Local	Total		Total	State	Local
Total	**21,725**	**2,720**	**19,004**	**5,078**	**13,926**	**71,599**	**13,475**	**58,123**	**16,062**	**42,062**
National defense [2]	696	696	(X)	(X)	(X)	2,639	2,639	(X)	(X)	(X)
Postal Service	778	778	(X)	(X)	(X)	3,502	3,502	(X)	(X)	(X)
Space research and technology	19	19	(X)	(X)	(X)	146	146	(X)	(X)	(X)
Elem. and secondary education	7,651	(X)	7,651	59	7,593	22,158	(X)	22,158	203	21,955
Higher education	2,861	(X)	2,861	2,303	558	7,396	(X)	7,396	6,133	1,263
Other education	108	11	97	97	(X)	396	63	333	333	–
Health	602	134	467	185	283	2,341	824	1,518	649	868
Hospitals	1,155	157	997	423	574	4,250	881	3,369	1,411	1,958
Public welfare	541	9	532	235	297	1,728	59	1,670	755	915
Social insurance administration	155	68	87	87	(X)	675	369	307	307	(X)
Police protection	1,131	157	973	104	869	4,847	861	3,986	461	3,526
Fire protection	450	(X)	450	(X)	450	1,571	(X)	1,571	(X)	1,571
Correction	755	35	720	469	251	2,662	171	2,491	1,612	879
Streets & highways	571	3	568	242	326	1,949	19	1,930	886	1,044
Air transportation	92	45	47	3	44	564	378	186	15	171
Water transport/terminals	18	5	13	5	8	69	13	56	21	35
Solid waste management	122	(X)	122	2	120	375	(X)	375	9	366
Sewerage	137	(X)	137	2	136	496	(X)	496	9	487
Parks & recreation	414	25	390	40	349	874	113	761	100	661
Natural resources	396	188	208	162	47	1,734	1,077	657	523	134
Housing & community development	139	16	122	–	122	528	101	427	–	427
Water supply	178	–	178	1	177	628	–	628	3	625
Electric power	80	–	80	4	75	403	–	403	23	380
Gas supply	13	–	13	–	13	45	–	45	–	45
Transit	235	(X)	235	34	202	1,019	(X)	1,019	165	854
Libraries	188	4	184	1	184	387	26	361	2	360
State liquor stores	9	(X)	9	9	(X)	20	(X)	20	20	(X)
Financial administration	541	110	431	173	258	2,052	623	1,429	625	804
Other government administration	494	24	470	61	409	1,220	148	1,072	217	855
Judicial and legal	503	61	441	169	272	2,077	363	1,714	736	979
Other & unallocable	694	175	518	207	311	2,845	1,099	1,746	846	900

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

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

Table 449. **State and Local Government—Employer Costs per Hour Worked: 2006**

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

Occupation and industry	Total compensation	Wages and salaries	Benefit cost					
			Total	Paid leave	Supplemental pay	Insurance	Retirement and savings	Legally required benefits
Total workers	**36.96**	**25.01**	**11.96**	**2.88**	**0.32**	**4.03**	**2.54**	**2.18**
Occupational group:								
Management, professional, and related	45.07	31.95	13.11	3.16	0.19	4.39	2.86	2.51
Professional and related	44.87	32.13	12.74	2.87	0.20	4.38	2.82	2.47
Teachers [1]	50.12	36.86	13.26	2.67	0.12	4.57	3.26	2.65
Primary, secondary, and special education school teachers	48.24	35.19	13.05	2.47	0.11	4.86	3.12	2.49
Sales and office	25.23	15.73	9.50	2.41	0.17	3.80	1.53	1.59
Office and administrative support	25.24	15.74	9.50	2.41	0.17	3.80	1.53	1.58
Service	28.21	17.19	11.02	2.58	0.62	3.35	2.71	1.76
Industry group:								
Education and health services	38.96	27.43	11.53	2.71	0.21	4.07	2.37	2.17
Educational services	39.58	28.14	11.45	2.54	0.14	4.16	2.45	2.16
Elementary and secondary schools	38.62	27.47	11.15	2.21	0.12	4.37	2.38	2.08
Junior colleges, colleges, and universities	42.85	30.36	12.49	3.58	0.20	3.59	2.70	2.42
Health care and social assistance	34.98	22.96	12.02	3.78	0.68	3.49	1.85	2.22
Hospitals	31.39	20.46	10.93	3.24	0.75	3.19	1.66	2.09
Public administration	33.88	21.19	12.69	3.19	0.49	3.96	2.95	2.10

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

Source: U.S. Bureau of Labor Statistics, *National Compensation Survey, Benefits, Archives, 2006 National Survey Compensation Publications List, Employer Costs for Employee Compensation News Release,* March 2006; <http://www.bls.gov/ncs/ncspubs.htm>; (accessed 1 June 2007).

Table 450. **State and Local Government—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 nonelected, nonappointed full-time employees. Beginning 1993, only for state and local governments with 100 or more employees. For definition of median, see Guide to Tabular Presentation]

Year and occupation	Employment (1,000)						Median annual salary ($1,000)					
				Minority						Minority		
	Male	Female	White [1]	Total [2]	Black [1]	Hispanic [3]	Male	Female	White [1]	Total [2]	Black [1]	Hispanic [3]
1980	2,350	1,637	3,146	842	619	163	15.2	11.4	13.8	11.8	11.5	12.3
1981	2,740	1,925	3,591	1,074	780	205	17.7	13.1	16.1	13.5	13.3	14.7
1983	2,674	1,818	3,423	1,069	768	219	20.1	15.3	18.5	15.9	15.6	17.3
1984	2,700	1,880	3,458	1,121	799	233	21.4	16.2	19.6	17.4	16.5	18.4
1985	2,789	1,952	3,563	1,179	835	248	22.3	17.3	20.6	18.4	17.5	19.2
1986	2,797	1,982	3,549	1,230	865	259	23.4	18.1	21.5	19.6	18.7	20.2
1987	2,818	2,031	3,600	1,249	872	268	24.2	18.9	22.4	20.9	19.3	21.1
1989	3,030	2,227	3,863	1,394	961	308	26.1	20.6	24.1	22.1	20.7	22.7
1990	3,071	2,302	3,918	1,456	994	327	27.3	21.8	25.2	23.3	22.0	23.8
1991	3,110	2,349	3,965	1,494	1,011	340	28.4	22.7	26.4	23.8	22.7	24.5
1993	2,820	2,204	3,588	1,436	948	341	30.6	24.3	28.5	25.9	24.2	26.8
1995	2,960	2,355	3,781	1,534	993	379	33.5	27.0	31.4	26.3	26.8	28.6
1997	2,898	2,307	3,676	1,529	973	392	34.6	27.9	32.2	30.2	27.4	29.5
1999	2,939	2,393	3,723	1,609	1,012	417	37.0	29.9	34.8	31.1	29.6	31.2
2001	3,080	2,554	3,888	1,746	1,077	471	39.8	32.1	37.5	34.0	31.5	33.8
2003, total	**3,134**	**2,610**	**3,919**	**1,826**	**1,097**	**508**	**42.2**	**34.7**	**40.0**	**35.9**	**33.6**	**36.6**
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

[1] Non-Hispanic. [2] Includes other minority groups not shown separately. [3] Persons of Hispanic origin may be of any race.

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

Table 451. State and Local Government Full-Time Equivalent Employment by Selected Function and State: 2005

[**In thousands (1,604.9 represents 1,604,900).** For **March.** Local government amounts are estimates subject to sampling variation; see Appendix III and source]

State	Education						Public welfare		Health		Hospitals	
	Total [1]		Elem. & secondary		Higher education							
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
United States	**1,604.9**	**6,810.9**	**59.5**	**6,491.1**	**1,545.4**	**319.8**	**231.0**	**275.1**	**178.5**	**246.3**	**398.7**	**520.3**
Alabama	36.7	99.9	–	99.9	36.7	–	4.3	1.3	5.3	4.6	11.4	24.2
Alaska	8.9	17.2	4.0	17.1	4.9	0.1	1.7	0.2	0.7	0.4	0.2	0.6
Arizona	26.4	120.0	–	107.5	26.4	12.5	7.5	2.3	2.4	3.0	0.7	3.3
Arkansas	21.3	71.0	–	71.0	21.3	–	3.7	0.1	4.6	0.4	4.3	1.6
California	143.3	737.1	–	667.7	143.3	69.4	3.6	63.9	11.6	41.6	38.2	61.6
Colorado	37.0	98.4	–	97.2	37.0	1.3	1.9	6.0	1.2	3.4	3.5	9.0
Connecticut	15.8	87.8	–	87.8	15.8	–	4.4	1.8	1.9	1.6	10.4	–
Delaware	7.5	15.9	–	15.9	7.5	–	1.6	–	1.9	0.3	1.8	–
District of Columbia	(X)	12.7	(X)	11.9	(X)	0.8	(X)	1.5	(X)	1.8	(X)	1.7
Florida	54.4	339.3	–	313.0	54.4	26.3	11.2	6.5	21.9	5.6	4.4	43.7
Georgia	48.0	228.4	–	228.0	48.0	0.4	8.6	1.4	4.5	11.9	8.0	22.8
Hawaii	37.9	–	29.3	0.0	8.5	–	0.9	0.1	2.5	0.2	4.0	–
Idaho	8.5	32.1	–	30.4	8.5	1.7	1.8	0.1	1.0	1.0	0.8	5.5
Illinois	56.6	291.6	–	268.7	56.6	22.8	10.1	6.2	2.7	7.5	11.7	13.7
Indiana	54.6	135.4	–	135.4	54.6	–	5.6	1.2	1.8	3.7	3.8	23.3
Iowa	25.4	82.8	–	76.6	25.4	6.2	2.8	1.6	0.4	2.8	6.9	10.2
Kansas	19.3	84.7	–	77.1	19.3	7.6	2.8	0.7	1.0	3.1	2.4	7.5
Kentucky	31.3	106.5	–	106.5	31.3	–	6.8	0.7	2.2	5.6	5.8	4.1
Louisiana	30.7	107.6	–	107.6	30.7	–	5.1	0.5	4.1	1.6	16.2	16.6
Maine	7.1	37.5	0.1	37.5	7.0	–	2.0	0.4	1.3	0.3	0.6	0.7
Maryland	26.4	118.5	–	109.0	26.4	9.5	6.8	3.4	6.8	4.2	5.0	–
Massachusetts	24.9	149.0	0.1	148.9	24.8	0.1	7.6	2.5	7.3	2.8	6.9	–
Michigan	63.4	234.5	0.7	221.8	62.6	12.7	10.3	2.5	1.9	10.2	12.9	8.8
Minnesota	33.5	112.2	–	112.2	33.5	–	2.7	11.2	2.3	3.5	4.8	10.6
Mississippi	18.9	79.8	–	73.3	18.9	6.5	2.5	0.4	3.1	0.2	12.5	18.1
Missouri	28.1	138.2	–	132.2	28.1	5.9	8.4	2.6	3.2	4.1	12.1	10.7
Montana	7.1	23.1	–	22.8	7.1	0.3	1.6	0.6	0.8	0.9	0.6	0.5
Nebraska	12.2	43.8	–	40.9	12.2	3.0	2.5	0.8	0.6	0.6	4.3	4.3
Nevada	8.8	39.1	–	39.1	8.8	–	1.4	0.9	1.1	0.9	1.1	4.4
New Hampshire	6.7	34.3	–	34.3	6.7	–	1.5	2.5	0.8	0.2	0.8	–
New Jersey	55.5	213.6	24.5	203.0	31.0	10.6	7.5	10.6	4.6	4.4	18.5	1.9
New Mexico	17.5	50.7	–	47.1	17.5	3.6	1.6	0.8	2.3	0.4	10.4	0.9
New York	51.0	490.8	–	468.1	51.0	22.7	6.3	48.4	9.2	17.8	41.1	48.1
North Carolina	49.7	201.5	–	183.1	49.7	18.4	2.0	14.8	4.3	17.2	17.5	25.4
North Dakota	8.1	14.6	–	14.6	8.1	–	0.5	0.9	1.3	0.6	1.0	–
Ohio	66.7	262.6	–	256.7	66.7	5.9	3.0	24.2	3.7	18.5	11.2	12.0
Oklahoma	26.2	89.3	–	89.0	26.2	0.4	5.8	0.3	6.0	1.4	2.5	9.0
Oregon	18.6	71.5	–	63.3	18.6	8.2	5.7	0.8	2.7	4.5	4.8	2.1
Pennsylvania	57.8	256.1	–	246.3	57.8	9.8	12.5	21.0	1.6	5.4	12.5	–
Rhode Island	6.2	20.1	0.7	20.1	5.5	–	1.5	0.1	1.3	0.1	1.1	–
South Carolina	28.7	97.4	–	97.4	28.7	–	4.4	0.3	6.7	2.3	7.9	18.6
South Dakota	5.0	20.0	–	19.6	5.0	0.4	1.1	0.3	0.6	0.2	0.9	0.5
Tennessee	34.0	130.0	–	130.0	34.0	–	6.3	1.5	3.6	3.9	7.9	22.3
Texas	100.8	668.7	–	629.2	100.8	39.4	19.1	3.3	12.8	21.5	30.7	47.7
Utah	23.6	48.3	–	48.3	23.6	–	3.2	0.5	2.0	1.3	5.7	0.5
Vermont	4.7	19.9	–	19.9	4.7	–	1.2	–	0.7	0.1	0.2	–
Virginia	50.1	187.3	–	185.9	50.1	1.3	2.3	8.2	5.1	6.2	12.9	3.2
Washington	51.1	98.3	–	98.3	51.1	–	9.9	1.9	5.6	4.2	9.7	12.4
West Virginia	11.0	40.5	–	40.5	11.0	–	3.3	–	0.9	1.4	1.7	2.2
Wisconsin	34.7	133.2	–	123.2	34.7	10.0	1.3	13.5	1.7	6.6	3.6	0.8
Wyoming	3.2	18.1	–	16.2	3.2	1.9	0.8	–	0.7	0.4	0.8	5.1

See footnote at end of table.

Table. 451. **State and Local Government Full-Time Equivalent Employment by Selected Function and State: 2005**—Con.

[**In thousands (238.1 represents 238,100). For March.** Local government amounts are estimates subject to sampling variation; see Appendix III and source]

State	Highways		Police protection		Fire protection		Corrections		Parks and recreation		Government administration	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
United States	**238.1**	**308.2**	**102.7**	**799.7**	**(X)**	**322.4**	**464.7**	**242.7**	**34.6**	**229.7**	**309.1**	**448.0**
Alabama	4.4	7.2	1.4	11.9	(X)	4.8	4.9	3.0	0.6	3.4	4.4	6.4
Alaska	2.9	0.6	0.4	1.2	(X)	0.8	1.7	0.1	0.1	0.5	2.1	1.8
Arizona	2.9	5.7	2.0	17.7	(X)	7.0	10.3	5.0	0.4	6.5	4.8	12.1
Arkansas	3.6	3.7	1.1	7.0	(X)	2.8	4.5	1.8	0.8	1.1	3.6	4.5
California	20.2	21.4	12.7	86.9	(X)	33.4	49.4	30.6	3.4	35.9	45.1	51.7
Colorado	3.1	6.2	1.2	11.9	(X)	5.2	6.5	3.7	0.3	6.0	3.6	9.1
Connecticut	2.9	3.5	2.0	8.9	(X)	4.8	7.7	–	0.2	2.3	4.3	4.7
Delaware	1.6	0.6	0.9	1.6	(X)	0.2	2.7	–	0.3	0.3	1.3	1.3
District of Columbia	(X)	0.7	(X)	4.3	(X)	1.9	(X)	1.2	(X)	0.9	(X)	1.7
Florida	7.6	15.3	4.4	59.4	(X)	26.2	28.0	15.6	1.4	19.4	11.8	29.0
Georgia	5.8	8.4	2.0	24.2	(X)	10.7	19.5	8.3	2.9	6.2	7.5	12.2
Hawaii	0.9	0.8	–	3.6	(X)	1.8	2.3	–	0.2	2.0	1.6	2.0
Idaho	1.8	1.6	0.5	3.2	(X)	1.2	1.8	1.1	0.2	0.7	2.5	2.6
Illinois	7.6	12.5	3.9	44.3	(X)	16.1	14.0	10.1	0.6	14.8	9.8	17.1
Indiana	4.3	6.6	2.0	15.6	(X)	7.0	9.0	5.6	0.2	3.4	4.8	10.3
Iowa	2.5	7.1	0.9	6.8	(X)	2.0	3.1	1.2	0.1	2.1	2.8	5.3
Kansas	3.6	5.7	1.1	8.1	(X)	3.3	3.6	2.6	0.6	2.5	2.8	6.0
Kentucky	5.1	3.3	2.3	8.6	(X)	4.0	3.9	4.1	1.5	1.6	4.8	4.8
Louisiana	5.2	5.3	1.8	14.9	(X)	4.9	7.9	5.8	1.4	3.2	5.5	6.7
Maine	2.6	1.9	0.5	2.4	(X)	2.1	1.3	0.8	0.2	0.9	2.2	3.5
Maryland	4.7	4.6	2.5	14.1	(X)	6.0	12.0	3.2	0.5	6.2	6.0	5.3
Massachusetts	3.9	6.8	5.7	17.8	(X)	13.0	6.6	2.8	0.8	2.1	7.6	9.7
Michigan	2.9	9.7	2.7	21.2	(X)	8.1	17.4	5.7	0.3	5.3	7.0	16.6
Minnesota	4.7	7.3	0.9	9.8	(X)	2.3	3.8	4.9	0.6	4.4	5.1	10.1
Mississippi	3.4	4.9	1.2	7.5	(X)	3.5	3.7	1.8	0.4	1.2	2.7	4.6
Missouri	6.8	7.3	2.3	16.2	(X)	6.3	12.9	3.3	0.6	4.3	4.3	8.0
Montana	2.1	1.3	0.4	2.1	(X)	0.6	1.1	0.6	0.1	0.4	2.3	1.8
Nebraska	2.2	3.6	0.7	4.3	(X)	1.3	2.5	1.2	0.3	1.0	1.2	3.9
Nevada	1.7	1.3	0.8	6.3	(X)	2.4	3.4	2.5	0.2	3.3	3.1	3.2
New Hampshire	1.8	1.7	0.4	3.3	(X)	1.7	1.4	0.6	0.2	0.4	1.6	1.7
New Jersey	7.4	11.5	4.5	31.8	(X)	8.3	10.3	6.6	2.1	5.4	10.1	14.5
New Mexico	2.3	1.8	0.6	5.4	(X)	2.1	4.2	1.8	0.8	2.0	2.8	4.0
New York	12.4	28.4	6.5	78.9	(X)	23.8	33.5	24.8	2.5	11.5	25.7	27.2
North Carolina	11.6	4.2	3.4	21.4	(X)	7.7	20.5	4.9	1.0	5.0	7.5	12.7
North Dakota	1.0	1.2	0.2	1.2	(X)	0.3	0.7	0.3	0.1	0.8	1.4	1.0
Ohio	7.1	14.9	2.7	30.5	(X)	18.0	16.4	8.8	0.7	9.7	11.4	17.9
Oklahoma	2.9	5.8	1.9	9.0	(X)	4.1	5.6	1.0	0.7	2.1	4.1	5.2
Oregon	3.4	4.0	1.2	7.7	(X)	3.7	5.0	3.6	0.4	3.2	7.6	6.0
Pennsylvania	13.6	10.8	6.0	25.2	(X)	6.3	17.2	12.3	1.4	3.2	14.6	15.8
Rhode Island	0.9	0.8	0.3	2.8	(X)	2.0	1.7	–	0.1	0.6	2.2	1.1
South Carolina	4.9	2.6	1.9	10.9	(X)	4.7	7.4	2.8	0.6	3.1	5.2	5.3
South Dakota	1.0	1.6	0.3	1.6	(X)	0.4	0.8	0.5	0.1	0.4	1.0	1.6
Tennessee	4.4	6.9	2.0	15.6	(X)	6.7	7.1	6.7	1.1	3.4	5.5	8.1
Texas	14.8	21.8	4.1	57.4	(X)	23.9	45.5	22.9	1.1	16.0	16.8	27.5
Utah	1.7	1.7	0.8	4.9	(X)	1.8	3.4	1.8	0.3	2.5	2.7	3.8
Vermont	1.1	1.0	0.5	0.8	(X)	0.4	1.2	0.0	0.1	0.2	1.5	1.3
Virginia	9.5	3.7	2.7	17.9	(X)	8.5	14.2	6.9	0.9	7.7	6.5	13.1
Washington	7.0	7.3	2.2	12.0	(X)	8.0	9.1	4.6	0.7	6.1	6.8	11.1
West Virginia	5.2	1.0	1.0	3.0	(X)	1.0	3.3	0.2	0.6	0.7	3.6	2.9
Wisconsin	1.7	9.9	0.9	15.1	(X)	4.7	9.7	4.0	0.2	3.1	4.9	9.2
Wyoming	1.6	0.8	0.3	1.7	(X)	0.4	0.9	0.6	0.1	0.7	1.0	1.3

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

Source: U.S. Census Bureau; "Public Employment and Payroll Data." See also <http://www.census.gov/govs/www/apes>. (accessed May 2007).

Table 452. **State and Local Government Employment and Average Monthly Earnings by State: 1995 and 2005**

[**3,971 represents 3,971,000. 1995, as of October; 2005, 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 10,000 population [2]				Average monthly earnings [3] (dol.)			
	State		Local [1]		State		Local [1]		State		Local [1]	
	1995	2005	1995	2005	1995	2005	1995	2005	1995	2005	1995	2005
United States	**3,971**	**4,209**	**10,119**	**11,715**	**149**	**142**	**380**	**395**	**2,854**	**3,966**	**2,763**	**3,702**
Alabama	81	85	165	188	188	188	384	414	2,421	3,572	2,017	2,728
Alaska	22	25	24	27	365	370	390	410	3,727	4,234	4,051	4,141
Arizona	58	69	161	213	131	116	362	357	2,570	3,541	2,689	3,684
Arkansas	48	54	90	106	188	195	357	382	2,353	3,335	1,823	2,570
California	338	387	1,141	1,384	107	107	360	383	3,664	5,319	3,523	4,927
Colorado	57	66	148	184	150	142	386	395	3,234	4,562	2,612	3,727
Connecticut	63	60	102	125	190	171	306	358	3,321	4,927	3,491	4,504
Delaware	22	25	19	23	302	292	264	268	2,743	3,869	2,755	3,815
District of Columbia	(X)	(X)	47	46	(X)	(X)	806	790	(X)	(X)	3,425	4,775
Florida	175	186	534	657	120	105	367	370	2,488	3,407	2,485	3,476
Georgia	115	121	333	378	157	132	455	414	2,456	3,396	2,164	3,076
Hawaii	51	54	14	14	429	426	118	113	2,624	3,672	3,013	4,054
Idaho	21	23	46	54	177	160	393	380	2,476	3,454	2,165	2,954
Illinois	141	133	444	504	117	104	370	395	3,027	4,264	2,985	3,850
Indiana	89	93	217	240	151	148	371	383	2,583	3,512	2,375	3,209
Iowa	53	53	116	133	186	179	405	448	3,126	4,441	2,367	2,974
Kansas	48	44	118	137	184	161	454	500	2,325	3,622	2,315	2,950
Kentucky	73	79	133	159	189	190	341	381	2,488	3,421	2,523	2,786
Louisiana	93	91	171	192	212	202	390	427	2,359	3,455	1,860	2,638
Maine	21	21	45	55	172	160	363	416	2,618	3,608	2,349	2,931
Maryland	81	91	172	188	160	162	339	336	2,835	4,125	3,159	4,317
Massachusetts	82	89	220	234	133	138	358	363	3,068	4,420	2,961	4,097
Michigan	141	131	324	364	145	130	335	360	3,342	4,427	3,255	3,963
Minnesota	73	74	196	195	156	145	420	380	3,266	4,613	2,830	3,838
Mississippi	50	57	122	132	184	195	449	454	2,394	3,096	1,798	2,636
Missouri	79	92	192	227	147	158	357	391	2,232	3,087	2,297	2,971
Montana	18	20	38	36	206	209	436	384	2,534	3,309	2,347	2,821
Nebraska	30	32	76	79	179	185	460	450	2,290	3,263	2,413	3,368
Nevada	21	26	53	75	130	107	334	309	2,864	3,963	3,085	4,343
New Hampshire	17	19	38	50	146	149	332	380	2,669	3,630	2,641	3,199
New Jersey	125	154	312	348	155	177	386	399	3,563	4,855	3,553	4,640
New Mexico	42	50	68	78	247	261	397	404	2,390	3,160	2,119	2,785
New York	257	245	856	939	139	127	462	486	3,423	4,622	3,479	4,594
North Carolina	115	135	281	348	156	156	382	401	2,570	3,468	2,287	3,168
North Dakota	16	18	22	23	255	285	337	364	2,440	3,243	2,450	3,334
Ohio	143	136	425	484	127	119	379	422	3,083	3,909	2,696	3,532
Oklahoma	68	65	129	140	204	183	389	396	2,018	3,254	2,113	2,589
Oregon	52	58	114	124	164	159	358	342	2,848	3,725	2,896	3,748
Pennsylvania	152	160	369	417	125	129	303	336	3,025	3,923	2,911	3,791
Rhode Island	20	20	29	30	198	186	281	280	3,240	4,367	3,169	4,438
South Carolina	78	76	136	168	208	180	362	395	2,318	3,165	2,141	2,938
South Dakota	14	13	27	30	192	174	360	389	2,355	3,275	2,004	2,821
Tennessee	84	83	188	239	158	139	354	402	2,389	3,249	2,196	3,008
Texas	268	274	858	1,016	141	120	453	443	2,492	3,532	2,229	3,027
Utah	42	49	63	79	209	197	312	315	2,524	3,504	2,460	3,197
Vermont	13	14	21	25	214	231	361	403	2,471	3,896	2,455	2,976
Virginia	116	120	247	298	174	158	370	394	2,553	3,688	2,505	3,368
Washington	96	117	188	213	174	186	342	338	3,094	4,086	3,338	4,472
West Virginia	35	38	60	61	189	208	327	335	2,212	3,049	2,203	2,752
Wisconsin	64	70	201	224	124	127	388	404	3,153	4,321	2,900	3,771
Wyoming	11	12	27	32	224	231	558	629	2,203	3,389	2,309	3,182

X Not applicable. [1] Estimates subject to sampling variation; see Appendix III and source. [2] Based on estimated resident population as of July 1. See Table 12. [3] For full-time employees.

Source: U.S. Census Bureau; *Governments Division; 2005 Annual Survey of Government Employment, May 2006.* <http://www.census.gov/govs/www/apesstl.html> (accessed May 2007).

Table 453. **City Government Employment and Payroll—Largest Cities: 1995 and 2005**

[In thousands, (425.3 represents 425,300), except as noted. For 1995 as of October; 2005 as of March. See footnote 4, Table 443, for those areas representing city-county consolidated governments. See headnote, Table 452 for full-time equivalent employment definition]

Cities ranked by **2002** population [1]	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					
	1995	2005	1995	2005	1995	2005	1995	2005	1995	2005
New York, NY [2, 3]	425.3	443.4	388.1	410.8	529	508	1,306	1,958	3,454	4,919
Los Angeles, CA	47.9	53.5	46.9	51.7	136	136	191	304	4,133	5,894
Chicago, IL	41.5	42.6	41.5	42.1	152	146	156	171	3,757	4,100
Houston, TX	23.4	21.9	23.0	21.7	135	108	57	74	2,459	3,414
Philadelphia, PA	29.6	31.4	28.9	30.5	190	204	92	127	3,220	4,188
Phoenix, AZ	12.0	14.3	11.7	14.0	88	102	38	67	3,282	4,859
San Diego, CA	11.9	11.7	10.1	11.0	112	87	34	58	3,473	5,385
Dallas, TX	14.5	14.8	14.3	14.5	140	120	41	62	2,877	4,327
San Antonio, TX	15.7	17.3	14.8	16.4	148	138	37	62	2,539	3,826
Detroit, MI	17.8	37.4	17.2	33.5	173	363	50	143	2,909	4,294
San Jose, CA	6.5	9.4	6.0	8.6	105	95	27	52	4,700	6,319
Honolulu, HI	9.9	9.7	9.2	9.0	74	100	28	37	3,083	4,157
Indianapolis, IN	12.4	17.1	11.8	15.8	155	202	33	54	2,491	3,335
San Francisco, CA	26.5	29.2	26.5	29.2	361	383	98	191	3,711	6,541
Jacksonville, FL	9.8	11.4	9.3	11.3	132	148	28	46	3,064	4,201
Columbus, OH	8.3	8.4	8.0	8.1	391	112	26	35	3,325	4,369
Louisville, KY	5.3	8.4	4.4	7.7	125	111	9	26	2,224	3,390
Austin, TX	12.5	12.4	11.5	11.8	138	176	28	48	2,513	4,079
Memphis, TN [2]	21.8	28.9	20.6	26.3	336	406	54	90	2,679	3,522
Baltimore, MD [2]	28.0	27.2	27.5	25.7	102	402	81	103	3,011	4,093
Milwaukee, WI	8.8	8.0	8.5	7.9	679	134	23	32	2,794	4,031
Boston, MA [2]	22.0	22.4	21.5	20.8	393	353	49	97	2,279	4,696
Charlotte, NC	4.7	6.0	4.6	5.9	202	101	13	23	2,847	3,996
El Paso, TX	6.0	5.7	5.9	5.5	224	96	13	16	2,302	2,970
Washington, DC [2, 3]	39.7	37.6	38.5	36.0	386	631	124	165	3,269	4,713
Seattle, WA	11.4	12.8	10.5	11.5	292	201	40	57	3,985	5,132
Ft. Worth, TX	5.8	6.4	5.3	6.1	178	107	12	24	2,403	4,089
Denver, CO	16.3	12.4	14.4	11.7	178	209	45	53	3,127	4,552
Nashville-Davidson, TN [2]	20.9	22.2	19.5	21.0	106	385	41	76	2,136	3,699
Portland, OR	5.8	6.2	5.1	5.4	117	100	19	27	3,950	5,210
Oklahoma City, OK	5.1	4.9	4.9	4.5	113	86	14	19	3,084	4,560
Las Vegas, NV	2.1	3.0	2.1	2.8	147	55	7	17	3,570	6,077
Tucson, AZ	5.8	6.8	5.3	6.0	106	118	14	24	2,882	4,300
New Orleans, LA	9.0	10.0	8.6	9.7	121	204	19	25	2,227	2,624
Long Beach, CA	5.7	6.0	5.4	5.6	125	119	21	28	3,947	5,194
Cleveland, OH	10.1	7.9	8.8	7.8	354	166	24	30	2,806	3,867
Albuquerque, NM	7.9	6.9	6.2	6.5	150	139	15	21	2,432	3,453
Fresno, CA	2.7	4.0	2.7	3.9	151	87	10	18	3,652	4,802
Kansas, MO	6.8	6.6	6.5	6.6	199	148	17	25	2,685	3,834
Sacramento, CA	4.4	5.1	4.0	4.4	70	100	14	23	3,713	5,796
Virginia Beach, VA [2]	16.9	21.8	15.2	18.8	111	433	35	55	2,386	3,124
Mesa, AZ	2.7	4.3	2.7	4.1	107	95	9	20	3,308	4,981
Atlanta, GA	8.1	8.0	7.9	7.8	92	184	20	29	2,542	3,748
Baton Rouge, LA	6.4	7.1	6.0	6.3	209	152	14	19	2,550	3,123
Oakland, CA	5.1	5.5	4.7	5.5	128	138	19	41	4,483	7,397
Omaha, NE	3.1	3.0	2.9	2.8	145	69	10	13	3,533	4,745
Tulsa, OK	4.3	4.3	4.2	4.2	206	106	11	15	2,735	3,598
Minneapolis, MN	6.9	5.9	6.3	5.5	179	146	23	24	3,922	4,482
Miami, FL	3.5	3.7	3.4	3.6	83	97	12	17	3,503	4,899
Colorado Springs, CO	6.4	7.7	5.9	7.2	63	195	19	31	3,243	4,370
Wichita, KS	3.5	4.0	3.2	3.3	95	93	8	11	2,617	3,541
Arlington, TX	2.5	2.7	2.1	2.4	187	69	6	10	2,992	4,178
Santa Ana, CA	2.2	2.5	2.0	2.1	87	60	8	13	4,813	7,069
St. Louis, MO	7.9	6.9	7.7	6.9	370	204	20	24	2,606	3,442
Anaheim, CA	3.7	3.5	2.3	2.4	102	73	10	16	4,635	6,693
Pittsburgh, PA	5.6	3.6	5.2	3.5	68	107	16	15	3,222	4,466
Cincinnati, OH	8.2	6.3	7.4	6.0	74	185	23	26	3,480	4,512
Tampa, FL	4.2	4.7	4.2	4.6	146	145	13	18	3,177	4,017
Toledo, OH	3.1	2.9	3.1	2.9	81	95	10	13	3,192	4,315
Raleigh, NC	2.9	3.8	2.6	3.3	118	108	7	12	2,705	3,715
Buffalo, NY [2]	12.4	11.9	11.6	10.8	163	375	40	48	3,733	4,661
Aurora, CO	2.1	2.7	2.1	2.6	151	92	6	12	2,972	4,579
St. Paul, MN	3.6	3.2	3.3	2.9	126	102	11	14	3,601	4,827
Corpus Christi, TX	3.4	3.1	3.3	3.0	206	108	8	10	2,384	3,338
Newark, NJ	5.5	6.9	5.3	5.9	343	212	18	31	3,545	5,352
Riverside, CA	2.3	2.4	2.3	2.1	84	77	9	11	4,122	5,699
Anchorage, AK	10.8	10.9	8.7	9.8	93	364	39	42	4,683	4,395
Lexington, KY	3.8	4.3	3.5	4.0	441	150	8	13	2,159	3,399
Stockton, CA	2.0	2.2	1.8	1.8	140	69	6	9	3,330	5,101
Bakersfield, CA	1.3	1.3	1.2	1.3	148	51	4	7	3,843	5,136
St. Petersburg, FL	3.9	3.9	3.3	3.4	109	137	9	13	2,836	3,990
Jersey City, NJ	3.7	3.8	3.6	3.5	398	144	13	17	3,755	5,274
Birmingham, AL	4.2	4.6	4.0	4.5	158	187	9	16	2,354	3,503
Norfolk, VA [2]	12.2	14.0	10.6	12.1	79	506	27	41	2,583	3,506
Plano, TX	1.6	2.4	1.4	2.2	137	93	5	9	3,430	4,244
Lincoln, NE	3.6	3.0	3.4	2.7	125	118	9	11	2,724	4,252

[1] 2002 based on estimated resident population as of July 1. [2] Includes city-operated elementary and secondary schools. [3] Includes city-operated university or college.

Source: U.S. Census Bureau, *2005 Annual Survey of Government Employment;* see also <http://www.census.gov/govs/www/apesstl.html> (accessed May 2007).

Table 454. **County Government Employment and Payroll—Largest Counties: 1995 and 2005**

[In thousands, (93.2 represents 93,200), except as noted. For 1995 as of October; 2005 as of March. See text, this section. See headnote, Table 452, for full-time equivalent employment definition]

Counties ranked by **2002** population [1]	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					
	1995	2005	1995	2005	1995	2005	1995	2005	1995	2005
Los Angeles, CA	93.2	99.5	87.7	95.3	96	97	339.8	475.0	3,858	5,033
Cook, IL	27.5	27.8	27.5	27.7	53	52	84.7	126.3	3,085	4,564
Harris, TX	20.0	21.7	19.8	20.8	65	59	50.2	77.4	2,550	3,746
Maricopa, AZ	17.0	16.4	16.3	16.2	69	49	35.6	54.9	2,197	3,397
Orange, CA	15.3	25.0	14.7	23.2	58	79	48.5	104.9	3,368	4,559
San Diego, CA	18.3	19.7	17.4	18.6	66	64	51.2	83.9	2,977	4,524
Dade, FL	36.1	43.8	34.8	42.5	172	182	113.8	190.8	3,359	4,615
Dallas, TX	11.8	15.2	11.2	14.3	58	62	26.5	54.5	2,290	3,823
Wayne, MI	6.0	5.8	5.8	5.8	28	28	18.6	25.1	3,276	4,344
San Bernardino, CA	15.0	19.9	13.9	18.5	90	102	41.9	84.0	3,052	4,593
King, WA	14.2	14.5	13.0	13.8	82	79	45.1	64.6	3,477	4,878
Broward, FL	10.7	12.9	10.3	12.6	75	74	29.7	48.4	2,922	3,897
Riverside, CA	13.2	20.1	12.6	18.8	93	111	42.3	90.6	3,437	4,812
Santa Clara, CA	17.6	18.0	15.3	17.1	98	102	57.4	100.4	3,840	5,942
Tarrant, TX	3.8	9.4	3.7	9.2	30	60	8.5	34.4	2,288	3,740
Clark, NV	12.5	19.1	11.4	17.3	121	114	39.0	88.4	3,536	5,225
Alameda, CA	11.2	11.3	10.2	10.8	77	73	37.7	60.9	3,649	5,687
Suffolk, NY	13.1	14.2	12.1	12.7	90	87	44.0	68.2	3,774	5,372
Bexar, TX	8.2	10.1	8.3	9.6	65	66	17.0	27.9	2,156	2,856
Cuyahoga, OH	14.9	15.7	14.9	15.1	107	110	35.4	57.1	2,367	3,690
Nassau, NY	19.0	16.8	17.3	15.1	133	112	64.6	76.6	3,939	5,156
Sacramento, CA	12.1	14.9	11.7	14.1	107	108	37.0	71.0	3,195	5,046
Allegheny, PA	8.2	6.8	8.0	6.7	61	53	17.5	20.2	2,222	3,043
Oakland, MI	4.7	4.6	4.4	4.3	38	36	13.6	18.9	3,276	4,471
Palm Beach, FL	8.3	10.5	8.1	10.0	84	84	25.4	40.4	3,196	4,100
Hennepin, MN	12.4	11.4	10.4	10.7	99	95	33.0	49.3	3,199	4,586
Franklin, OH	6.5	6.7	6.4	6.4	63	59	14.2	21.7	2,292	3,426
Hillsborough, FL	13.3	13.9	12.6	11.4	144	108	31.6	39.1	2,565	3,690
St Louis, MO	4.0	3.9	4.0	3.8	39	37	10.7	14.0	2,766	3,706
Fairfax, VA	32.3	44.7	31.2	38.1	354	382	95.6	165.4	3,152	4,389
Contra Costa, CA	8.4	10.0	7.6	8.7	88	88	31.8	41.6	4,277	4,779
Orange, FL	9.2	10.5	8.3	9.7	113	103	21.7	35.7	2,631	3,735
Erie, NY	10.9	11.3	9.7	10.2	100	108	26.1	37.4	2,759	3,842
Westchester, NY	12.5	7.3	10.9	6.2	122	67	39.7	29.8	3,717	4,663
Milwaukee, WI	9.5	9.3	9.6	9.0	102	96	23.9	35.7	2,523	3,981
Pinellas, FL	5.7	6.6	5.6	6.4	65	69	14.0	25.7	2,500	3,998
Du Page, IL	3.2	3.6	3.0	3.4	35	37	8.1	14.1	2,801	4,155
Salt Lake, UT	4.9	5.9	3.9	4.3	49	46	10.1	13.9	2,920	3,576
Montgomery, MD	34.2	40.6	30.0	29.8	374	328	96.2	175.3	3,787	5,657
Shelby, TN	10.8	14.2	10.6	13.6	123	151	26.0	45.4	2,479	3,356
Bergen, NJ	7.5	5.7	7.0	4.9	83	54	20.6	23.7	3,207	4,959
Pima, AZ	7.4	7.2	6.7	6.7	92	76	16.7	22.5	2,585	3,505
Travis, TX	3.4	4.6	3.3	4.5	51	53	7.9	15.7	2,397	3,492
Fresno, CA	8.6	9.2	8.4	8.5	116	102	23.4	32.9	2,780	3,883
Hamilton, OH	5.8	6.1	5.6	5.9	65	71	14.4	20.5	2,570	3,460
Prince Georges, MD	24.3	32.2	22.4	28.4	295	341	69.6	112.1	3,251	4,201
Fulton, GA	6.1	7.6	5.9	7.4	85	89	14.5	29.2	2,511	4,147
Macomb, MI	2.9	3.2	2.6	3.0	36	38	7.1	12.0	2,825	4,104
Essex, NJ	6.9	5.0	7.2	4.7	94	59	18.9	21.0	3,055	4,638
Ventura, CA	9.4	8.6	7.9	8.0	113	103	51.9	43.2	6,738	5,476
Middlesex, NJ	5.3	4.3	4.7	3.8	68	49	14.6	16.6	3,260	4,687
Baltimore, MD	25.6	27.5	21.5	22.8	302	296	61.3	92.9	3,051	4,252
Montgomery, PA	3.3	4.1	3.2	3.7	46	48	6.5	12.4	2,108	3,266
Monroe, NY	7.1	6.9	6.3	5.9	87	80	18.8	22.8	3,112	3,910
Mecklenburg, NC	19.2	27.1	16.8	23.5	299	318	40.4	82.1	2,473	3,494
Pierce, WA	3.2	3.6	3.0	3.4	48	46	10.2	16.6	3,531	4,966
San Mateo, CA	5.9	7.2	5.4	6.9	80	98	20.5	35.5	3,941	5,820
El Paso, TX	3.5	4.7	3.4	4.4	51	64	7.5	15.3	2,277	3,484
Kern, CA	8.9	10.3	8.6	9.7	141	140	25.6	40.7	3,086	4,235
Multnomah, OR	4.5	5.0	4.0	4.5	65	67	10.0	16.6	2,559	3,659
Dekalb, GA	5.8	7.1	5.6	6.9	98	102	15.5	25.1	2,771	3,647
Wake, NC	14.7	21.0	13.2	18.8	267	278	30.8	65.3	2,352	3,436
Lake, IL	2.7	3.3	2.5	3.1	45	45	7.1	13.0	2,894	4,225
Oklahoma City, OK	1.8	2.3	1.7	2.2	27	32	3.1	5.7	1,928	2,687
Jefferson, AL	4.9	4.5	4.8	4.4	73	67	12.3	16.9	2,555	3,839
Jackson, MO	2.0	1.9	2.0	1.9	32	29	4.0	5.8	1,998	3,030
Norfolk, MA	0.9	0.5	0.9	0.5	14	7	2.3	2.0	2,540	4,227
Cobb, GA	4.1	4.7	3.6	4.3	72	66	9.5	16.2	2,674	3,891
Gwinnett, GA	3.4	4.5	3.2	4.3	74	66	8.1	16.7	2,599	3,966
Snohomish, WA	2.0	3.2	2.0	2.9	38	46	6.8	13.5	3,429	4,673
Monmouth, NJ	5.9	6.2	5.2	5.3	91	84	15.8	24.0	3,204	4,456
Hidalgo, TX	1.5	2.2	1.5	2.2	32	35	2.5	5.6	1,711	2,584
San Joaquin, CA	7.0	7.7	6.6	6.9	127	113	19.3	30.4	3,067	4,385

[1] 2002 based on estimated resident population as of July 1. See Table 12.

Source: U.S. Census Bureau, *Governments Division; 2005 Annual Survey of Government Employment;* see also <http://www.census.gov/govs/www/apesstl.html> (accessed May 2007).