

**Benefits Paid as a Percent of Local Government Direct Expenditure -
Local Government Employee Retirement Systems, FY 05-06**

State	Benefits Paid by Local Governments (\$ Thousands)	Local Government Direct Expenditure (\$ Thousands)	Benefits as a Percent of Direct Expenditures	Rank
United States	\$28,004,558	\$1,377,952,064	2.0%	-
Alabama	\$108,418	\$17,981,691	0.6%	24
Alaska	\$23,961	\$3,401,524	0.7%	22
Arizona	\$128,273	\$25,621,652	0.5%	27
Arkansas	\$30,921	\$7,985,195	0.4%	31
California	\$6,711,198	\$224,377,446	3.0%	6
Colorado	\$315,513	\$22,544,080	1.4%	16
Connecticut	\$382,561	\$14,210,620	2.7%	8
Delaware	\$35,648	\$2,895,674	1.2%	17
Florida	\$821,887	\$83,734,978	1.0%	19
Georgia	\$249,517	\$37,821,508	0.7%	23
Hawaii	\$0	\$2,258,163	-	-
Idaho	\$1,599	\$4,577,023	0.0%	39
Illinois	\$3,005,818	\$59,111,725	5.1%	2
Indiana	\$137,313	\$25,123,532	0.5%	25
Iowa	\$2,070	\$11,924,418	0.0%	42
Kansas	\$41,232	\$11,328,097	0.4%	33
Kentucky	\$32,755	\$11,889,519	0.3%	35
Louisiana	\$151,252	\$16,717,297	0.9%	20
Maine	\$0	\$4,053,567	-	-
Maryland	\$682,285	\$22,196,276	3.1%	5
Massachusetts	\$1,280,449	\$28,571,776	4.5%	3
Michigan	\$1,217,373	\$43,250,238	2.8%	7
Minnesota	\$437,571	\$24,663,283	1.8%	11
Mississippi	\$0	\$10,630,875	-	-
Missouri	\$397,873	\$20,535,105	1.9%	10
Montana	\$0	\$2,839,645	-	-
Nebraska	\$148,591	\$9,300,815	1.6%	13
Nevada	\$0	\$12,137,348	-	-
New Hampshire	\$6,850	\$4,418,736	0.2%	37
New Jersey	\$11,554	\$39,865,397	0.0%	40
New Mexico	\$0	\$6,743,119	-	-
New York	\$7,501,458	\$143,129,162	5.2%	1
North Carolina	\$22,392	\$34,390,790	0.1%	38
North Dakota	\$10,135	\$2,025,636	0.5%	28
Ohio	\$151,482	\$49,623,325	0.3%	34
Oklahoma	\$41,470	\$10,875,490	0.4%	32
Oregon	\$80,750	\$15,407,240	0.5%	26
Pennsylvania	\$1,169,353	\$52,700,496	2.2%	9
Rhode Island	\$129,198	\$3,671,110	3.5%	4
South Carolina	\$3,567	\$15,474,874	0.0%	41
South Dakota	\$11,512	\$2,369,782	0.5%	29

Tennessee	\$415,524	\$26,249,363	1.6%	14
Texas	\$990,332	\$94,146,813	1.1%	18
Utah	\$0	\$8,858,695	-	-
Vermont	\$5,752	\$2,092,913	0.3%	36
Virginia	\$549,781	\$31,047,535	1.8%	12
Washington	\$135,129	\$30,449,009	0.4%	30
West Virginia	\$34,539	\$4,653,970	0.7%	21
Wisconsin	\$350,362	\$24,725,784	1.4%	15
Wyoming	\$0	\$3,259,199	-	-
District of Columbia	\$39,340	\$10,090,556	0.4%	-

Source: U.S. Census Bureau Governments Division; 2007 Census of Governments, Survey of Public Employee-Retirement Systems; and Tax Foundation calculations.

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