

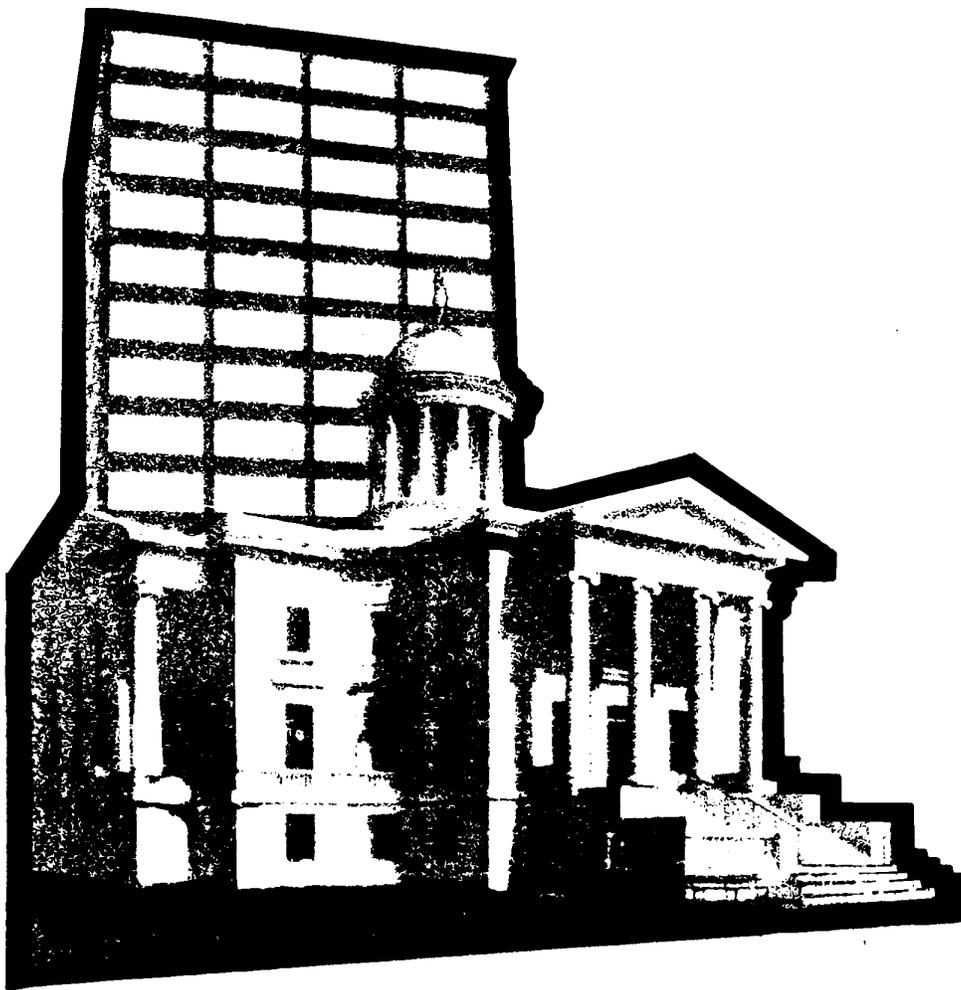
GF/92-4

---

GOVERNMENT FINANCES

---

# City Government Finances: 1991-92



---

U.S. Department of Commerce  
Economics and Statistics Administration  
BUREAU OF THE CENSUS

## Acknowledgments

This report was prepared in the Governments Division by the Census of Governments Branch, headed by **Henry Wulf**. **Donna Hirsch** reviewed tabulations and evaluated final publication copy. Publication development, data review, and final table examination were done by various staff members of Governments Division. The data assembly and processing were directed by **Russell Price**, Chief, Finance and Employment Branch (West) and **George Beaven**, Chief, Finance and Employment Branch (East).

**Timothy Antisdell** and **James Maier** directed data processing operations and **Robert Junghans** programmed the tables under the supervision of **Kathy Chamberlain**, Chief, Information Systems Branch.

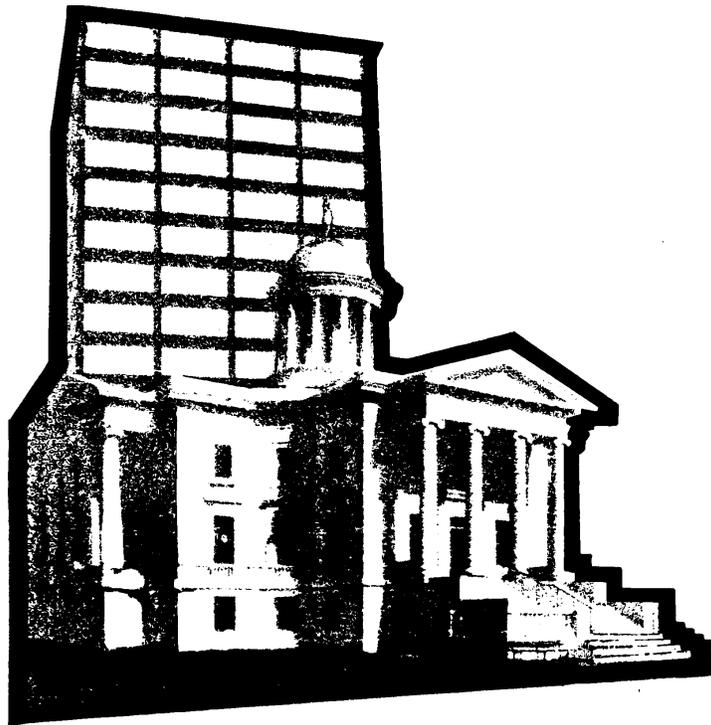
The staff of Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed publication planning, design, editorial review, composition, and printing planning and procurement. **Frances B. Scott** performed publication coordination and editing.

**Carma Hogue** of the Economic Statistical Methods and Programming Division supplied advice and assistance in sample selection and statistical methodologies.

Grateful acknowledgement is made to the numerous State and local government officials for their cooperation in kindly providing the information needed for this report.

For information regarding data in this report, contact **Henry Wulf**, Governments Division, Bureau of the Census, Washington, DC, 20233 (1-800-242-2184).

# City Government Finances: 1991-92



---

leef aV HTdub / AA9



**U.S. Department of Commerce**

Ronald H. Brown, Secretary

David J. Barram, Deputy Secretary

**Economics and Statistics Administration**

Everett M. Ehrlich, Under Secretary  
for Economic Affairs

**BUREAU OF THE CENSUS**

Martha Farnsworth Riche, Director



**Economics and Statistics  
Administration**

**Everett M. Ehrlich**, Under Secretary  
for Economic Affairs



**BUREAU OF THE CENSUS**

**Martha Farnsworth Riche**, Director  
**Bryant Benton**, Deputy Director

**Paula J. Schneider**, Principal Associate  
Director for Programs

**Frederick T. Knickerbocker**, Associate  
Director for Economic Programs

**Thomas L. Mesenbourg**, Assistant Director  
for Economic Programs

**GOVERNMENTS DIVISION**

**Gordon W. Green**, Chief

---

**SUGGESTED CITATION**

U.S. Bureau of the Census. *City Government Finances: 1991-92*, Series GF/92-4.  
U.S. Government Printing Office, Washington, DC 1996.

---

# Contents

---

	Page
Introduction .....	v

## Table

1. Summary of City Government Finances: 1991-92 and Prior Periods .....	1
2. Finances of City Governments by Population-Size Groups: 1991-92 .....	3
3. Per Capita Amounts of City Government Finance Items by Population-Size Groups: 1991-92 .....	4
4. Percent Distribution of City Government Finance Items by Population-Size Groups: 1991-92 .....	5
5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92 .....	6
6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92 .....	47
7. Finances of Individual City Governments Having 300,000 Population or More: 1991-92 .....	88
8. Finances of City Government-Operated Utilities, by State: 1991-92 .....	102

## Appendixes

A. Definitions of Selected Terms .....	A-1
B. Factors Affecting Municipal Finances .....	B-1

# Introduction

The United States Bureau of the Census conducts an Annual Survey of Government Finances as authorized by law under title 13, United States Code, Section 182. The 1992 survey, similar to other annual surveys and census of governments conducted for many years, covers the entire range of government finance activities—revenue, expenditure, debt, and assets.

The 1992 Government Finance Series (Series GF/92) contains 7 parts: No. 1, *State Government Tax Collections: 1992*; No. 2, *Finances of Employee-Retirement Systems of State and Local Governments: 1991-92*; No. 3, *State Government Finances: 1992*; No. 4, *City Government Finances: 1991-92*; No. 5, *Government Finances: 1991-92*; No. 8, *County Government Finances: 1991-92*; and No. 10, *Public Education Finances: 1991-92*. The 1992 reports will not include an edition for No. 6, *Local Government Finances in Major County Areas: (year)*; refer to tables in the 1992 Census of Government publication Volume 4, No. 5, *Compendium of Government Finances* for the latest available county area data.

This report (No. 4) provides a comprehensive summary of the annual survey findings for cities. The tables present the details of revenue by type; expenditure by object and function, indebtedness by term and function; and assets by purpose.

## ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's city government finance data collection activities. It also explains the intricacies of the types of data and notes the limitations of the data as well as their relationship to data in other reports.

The tabular section comes next and contains 8 tables divided roughly into 3 parts: tables 1, 2, 3, and 4 concentrate on summaries for cities, tables 5, 6, and 7 on individual governments, and table 8 shows utilities. Township data only appear in tables 5 and 6. The tables 1, 2, 3, 4, 7, and 8 only include data for city governments.

Table 1 displays national totals of city government finances for 1992 and prior years. Tables 2, 3, and 4 shows detailed national summaries of cities divided into population-size groups. Tables 5 and 6 display data for individual city and northeast township governments with population greater than 75,000 in 1990 or the largest city in the State. There are 326 city and northeast township governments shown. Table 7 displays those cities with population greater than 300,000.

## SCOPE

### Definition of City Government

As defined for census statistics on governments, city governments are political subdivisions within which a city corporation has been established to provide general local government for a specific population concentration in a defined area. This includes all active governmental units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, Minnesota, New York, and Wisconsin), and villages. In Alaska, the term "borough" corresponds to units classed as county governments. In New England, Minnesota, New York, and Wisconsin, the term "town" refers to an area subdivision which may be legally termed a city corporation and have a similar governmental organization, but has no necessary relationship to a concentration of population and thus corresponds to the term "townships" in other States.

The number of cities per State varies widely. Illinois, Texas, and Pennsylvania each has more than 1,000 while at the other extreme are seven States with fewer than 50 cities each—Connecticut, Hawaii, Maine, Massachusetts, Nevada, New Hampshire, and Rhode Island. Five of these seven States are in New England where a town government often provides urban services ordinarily provided by cities in other States.

In the United States, over 150 million people live in areas with city governments, and over 64 million of these city residents live in cities of at least 100,000. Slightly less than one-half of all cities have fewer than 1,000 inhabitants. However, these small cities account for less than 3 percent of the total population served by city governments.

### Definition of Township Government

Township governments exist to serve inhabitants of areas defined without regard to population concentrations, as distinguished from city governments which are created to serve specific population concentrations. The term is applied here to organized governments in 20 States. This category includes governmental units officially designated as "towns" in the six New England States, New York and Wisconsin; some "plantations" in Maine; some "locations" in New Hampshire; and governments called townships in other areas. In Minnesota the terms "town" and "township"

are used interchangeably with reference to township governments. Although townships in New Jersey and Pennsylvania are legally termed “city corporations”, they have no necessary relation to concentration of population and are thus treated for census purposes as township governments.

Excluded from this category of township governments are unorganized township areas, townships coextensive with cities where the city governments have absorbed the township functions, and townships known to have ceased performing governmental functions.

Township governments are restricted to the northeastern and north central States. Only Indiana has township governments covering all its area and population. In six States (Massachusetts, New Hampshire, New Jersey, Pennsylvania, Rhode Island and Wisconsin), operating townships comprise all territory other than that served by cities. The same is true for Maine, except for “unorganized territory” which lacks any local government. Of the remaining 12 township States, there are 10 where this type of government appears only in certain county areas as of early 1992: Illinois, in 85 of the 102 county areas; Kansas, in 97 of 105; Minnesota, in 85 of 87; Missouri, in 23 of 115; Nebraska, in 28 of 93; North Dakota, in 48 of 53; Pennsylvania, in 66 of 67; South Dakota, in 52 of 66; and Wisconsin, 71 of 72. In New York, town governments exist in each county outside New York City.

All city governments in Indiana and some, but not all, cities in 10 other township States (Connecticut, Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio and Vermont) operate within territory that is served also by township governments. In the remaining nine of the 20 township States, there is no geographic overlapping of these two kinds of units.

Of the nearly 17,000 township governments in the United States, about 9,100 had fewer than 1,000 inhabitants. Only slightly more than 1,000 townships had as many as 10,000 inhabitants.

Within this report, the geographic reference to Northeast region townships includes the six New England States (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont) and three Middle Atlantic States (New Jersey, New York and Pennsylvania). Township data appear only in tables 5 and 6. For summarized township totals by State refer to *Government Finances: 1991-92* (GF/92-5).

## GENERAL CONCEPTS

This report uses a number of terms that, in other contexts, might have different meanings. Further, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following—which is a limited attempt to explain some of these terms and ideas—does not provide sufficient information, please write to the Chief, Governments Division, U.S. Bureau of the Census.

## Current Dollars

The statistics in this report, as in the others issued by the Bureau of the Census on Federal, State, and local government finances, are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

## Fiscal Years

Data in this report pertain to government fiscal years that ended between July 1, 1991, and June 30, 1992. Tables 5 and 6 indicate the fiscal period being reported for each city and township government with a population of at least 75,000 or the largest city in the State.

About three-fourths of all city governments in the Nation had a fiscal year ending in either December (42 percent) or June (32 percent). September and April were the next most common months in which city governments ended their fiscal years. Three-fifths of all townships had a fiscal year corresponding directly with calendar year 1991 — i.e., they ended their fiscal year on December 31, 1991. March, February, and June had the next most common fiscal year ending dates for townships.

## Composition of Financial Amounts

Revenues and expenditures comprise actual receipts and payments of a government and its agencies (net of correcting transactions and recoveries or refunds), including government operated enterprises, utilities, and public trust funds. Transactions excluded as revenue or expenditure are debt issuance and retirement, loans and investments, agency and private trust transactions, and internal transfers between funds of a government. Aggregates for city governments exclude intergovernmental transactions between those city governments.

## Government Financial Sectors

City and township government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance trust transactions. Other commercial-type operations of city or township governments, such as port facilities, airports, toll highways, and housing projects are part of the general government sector. Utilities are water supply systems, electric power systems, gas supply systems, and transit facilities owned and operated by governments. Liquor stores consist of dispensaries operated by certain city governments only in Minnesota, North Carolina, South Dakota, and Wisconsin; there are no townships involved in this activity. Insurance trust activities consist of contributory retirement systems for public employees.

## REVENUE CONCEPTS

As noted above, revenue is reported net of recoveries and correcting transactions and excludes amounts from debt issuance, internal transfers, and private trust transactions. The following examples illustrate some applications of this summary definition:

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by county governments acting as an agent of other governments, are counted only as revenue of the final receipt units.
4. City and township governments act as agents of the Federal Government in withholding Federal income and Social Security taxes from their employees' pay; such amounts are excluded from city and township revenue and expenditure but are reported as Federal revenue.
5. Figures in this report include the gross transactions of business-type government corporations and agencies such as airports and utilities.

Taxes consist of compulsory contributions exacted by governments for public purposes. Normally this is the single largest revenue source for city and township governments.

Charges and miscellaneous general revenue comprise all nontax revenue of governments from their own sources (excluding amounts received from other governments). Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as current charges and are reported on a gross basis, without offset for the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under *utility revenue*.

Utility revenue and liquor stores revenue comprise amounts from sales of goods and services by such undertakings. These are the most common type of enterprise activities in city and township governments.

Insurance trust revenue encompasses only: (1) retirement contributions received from insured individuals and their employers and (2) earnings on investment assets of retirement system trust funds.

Employer contributions and other transfers made by administering governments to their insurance trust funds are treated as intragovernmental transactions rather than governmental revenue or expenditure. However, to the extent that particular governments make payments as employers to insurance trust systems administered by other governments—for example, employer contributions

by State and local governments to the Federal Social Security System (OASDHI) or city government payments to county-administered retirement systems—such amounts are included, without special treatment, in the “revenue from contributions” of the various systems affected.

## EXPENDITURE CONCEPTS

The expenditure reporting categories comprise all amounts of money paid by a government and its agencies, with the exceptions of amounts for debt retirement; and loan, investment, agency and private trust transactions. Included as expenditures, therefore, are outlays of business-type government corporations and agencies. Transactions not considered as expenditures include payments to the Federal Government of monies withheld for income tax or Social Security purposes.

The commonly used character and object (or use) categories this finance series employs are intergovernmental expenditure, current operation, capital outlay, assistance and subsidies, interest on debt, insurance benefits and repayments, and salaries and wages.

The major portion of city intergovernmental expenditures in national totals goes for transit subsidies, public welfare, sanitation and education. However, payments by cities in New York to the State government have a large influence in these U.S. summaries. The outlays by cities just to other local governments show that sewerage, transit subsidies, education and police protection are the leading functions.

Governmental expenditure for capital outlay is financed commonly by borrowing, especially for local governments, but governmental revenue does not include receipts from borrowing. This, among other things, means that the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of budgetary “balance.”

In addition to payments for goods, services, and capital items, total governmental expenditure includes payments for which no services or products are directly received in return. A major portion of such payments comprise items reported here as assistance and subsidies. These amounts include only cash grants and not gifts of supplies, materials, or other grants in kind. The cost of items to be distributed in kind is included in current operation expenditure as purchases of goods and services.

Insurance benefit and repayment amounts are limited to actual payments to insured persons and beneficiaries. These amounts, therefore, exclude as internal transfers contributions by governments to insurance trust funds they administer and costs of administering insurance trust programs (which are classified as general expenditure).

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes. They comprise only

cash payments and exclude the value of subsistence, quarters, or other payments-in-kind. Note that the salary and wage amounts were mainly for current operations, but also included payments for construction work performed on a force-account rather than contract basis.

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services not elsewhere classified. Transportation includes highways, airports, parking facilities, and water transport and terminals. The report does not provide totals for these larger categories because they are meant only as presentational guidelines.

Note that the functions cannot be equated specifically with a single Federal or State government program. Instead they represent broader activities of government that have remained virtually unchanged over many years so that as specific programs expand and contract they will remain useful for analytical purposes. Medicaid, for example, is a well-known program that is included in the larger public welfare function, specifically as a medical vendor payment, along with all other social welfare activities.

These functions, in addition, have utility beyond the limits of this specific report or other volumes in this series. Other phases of the survey, including the employment phase, use these same functions, making cross-analyses feasible.

Each functional expenditure includes amounts for all types of activities relating to that purpose. For example, police protection includes not only police officers but also any ancillary services, such as finance, personnel, or secretarial, that directly support that activity. However, centralized county government accounting, budgeting, purchasing, personnel, and other general staff services are included in functional categories under the heading governmental administration.

Understanding the specific functional categories requires close attention to the definitions in appendix A. The following discussion supplements, but does not supplant, that basic information.

## Education

The provision of this service at the elementary-secondary level is intermittent among both city and township governments. The city-operated dependent school systems, for example, existed in only 11 States and the District of Columbia. Among townships, the elementary-secondary dependent school systems are located in only four New England states: Connecticut, Maine, Massachusetts and Rhode Island. In other instances, however, the city or township governments do have an elementary-secondary education role, but it is often limited to financial support of

this activity by another government. Some city governments also operate colleges, junior colleges, and other schools beyond the high school level that are included in the education expenditures.

The education expenditures include all outlays other than for interest (reported under interest on general debt) and retirement benefits paid to former education employees (reported under employee-retirement expenditure of the appropriate government). At the elementary-secondary education level, this encompasses gross school system expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems. Similarly in higher education, the expenditures include gross amounts for auxiliary activities such as dormitories, dining halls, and bookstores operated by city-run institutions of higher education.

## Public Welfare

This activity includes institutional and noninstitutional assistance to the needy, plus the administration of such assistance. The cash assistance payment portion consists of old age assistance, aid to families with dependent children, aid to the blind, and aid to the disabled.

City and township government outlays include any payments for applicable cash benefits in excess of, or supplementary to, those financed with Federal or State participation. General relief, which is wholly financed from State and local sources, makes up most other cash assistance. Other public welfare spending includes vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid; institutional care for the needy; and administration of welfare activities.

## Hospitals

Expenditures for hospital facilities operated directly by city and township governments and payments to private medical facilities belong here. The classification of medical vendor payments varies somewhat between public welfare and hospitals according to the situation; private purveyor payments made under welfare programs are classed as public welfare, but any services provided directly by a government through its hospital agency is included under the hospitals heading.

## Highways

Highways include provision and maintenance of highway facilities, including toll turnpikes, bridges, tunnels, and ferries, as well as regular roads, highways, and streets. These figures exclude interest on debt issued for highway purposes (included in general expenditure for interest) and highway policing costs (classified under police protection).

## Natural Resources

For city and township governments, natural resources covers activities pertaining to soil conservation, flood control, irrigation, and drainage. However, local water supply and electric utilities are reported under utilities.

## Utilities and Liquor Stores

Utility expenditure and liquor stores expenditure comprise all spending involved in provision and conduct of such undertakings. Specifically that is the acquisition of facilities, current operation (including the purchase of goods and services for resale), and interest on utility debt.

## Insurance Trusts

Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure. Costs of administering insurance trust activities are classified as general expenditure. Among city and township governments, the only existing activity of this type is for public employee retirement systems with the exception of the District of Columbia which also operates an unemployment compensation trust fund. See the report *Employee Retirement Systems of State and Local Governments* (Vol. 4, No. 6, 1992 Census of Governments) for additional detailed information.

## INDEBTEDNESS CONCEPTS

City and township government long-term debt includes general obligation bonds, guaranteed by the taxing power of the governments, as well as nonguaranteed indebtedness that pledges only some nontax source related to the bond purpose—rents, charges, or tolls, for example—as credit. Public debt for private purposes, such as pollution control and industrial revenue issues, sometimes comprise a considerable portion of the nonguaranteed debt amounts.

## CASH AND SECURITY HOLDINGS CONCEPTS

This category is dominated generally by public employee retirement system assets. It includes only the cash or investment resources of governments, excluding any other type of assets such as real property or fixed assets. A portion of a government's investment portfolio, and something that can create sudden shifts in the offsets to debt, are mortgages held in conjunction with the issuance of mortgage revenue debt.

## INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS

### Intragovernmental Flows

These statistics ignore governmental fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its

various funds, payments between funds have been eliminated. Thus, for example, a government's contribution as employer to a retirement fund it administers is not counted as an expenditure, nor is the receipt of this contribution by the retirement fund considered as a revenue. For this survey's purposes, only the payment out of the fund for retirement benefits is classified as an expenditure—insurance trust expenditure in this example.

City and township governments sometimes pay some interest on debt that is held as investment securities by retirement funds they administer. However, because of the difficulty in identifying such transactions, this interest is counted as revenue in contravention of the rule about payments between funds.

### Intergovernmental Flows

Funds flowing between governments (subject to limited exceptions, mentioned below) are treated distinctively as intergovernmental revenue and intergovernmental expenditure. Mainly these represent grants-in-aid and the sharing of tax proceeds but also include payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis.

Total revenue and total expenditure for an individual government, of course, include any intergovernmental amounts. When measuring groups of governments, however, monies going from one government to another must be netted out to arrive at nonduplicative totals. These aggregations treat each government as if it were a "fund" under the intragovernmental flow described above.

The value of intergovernmental aid "in kind," such as commodities distributed by the Federal Government for school lunch purposes, is not treated as intergovernmental revenue or expenditure. Furthermore, the following transactions between governments have not been isolated for special treatment here as intergovernmental in nature:

1. In situations where a government-administered employee retirement system covers the employees of a second government, contributions by the latter are included, without distinction, as part of the current operation expenditure of the donor government, and as insurance trust revenue of the donee government.
2. No attempt at special treatment has been applied to interest on outstanding debt that is paid to other governments holding the securities involved.
3. No special handling has been attempted for transactions where governments deal as ordinary suppliers and customers—e.g., in purchasing property, utility services, or supplies from one another. Under this method, then, when one government buys water or electricity from a second, the entire transaction is classified as utility revenue or expenditure with no intergovernmental component.

## UTILITIES AND LIQUOR

In Census Bureau reporting on government finances, the term utilities pertains only to four types of enterprises operated by governments: water supply, electric power, gas supply, and transit systems. Other studies broaden this concept to include additional enterprise activities (e.g., sewerage) that the Census Bureau definition excludes.

Table 8 shows revenue and expenditure amounts for city-operated utility systems. Of the four types of utilities shown in this table, electric power is the most significant financially; but water supply is the most common.

Publicly operated liquor stores also retain a distinctive classification in the Census Bureau's data on government finances. Certain city governments in Minnesota, North Carolina and South Dakota are the only cities that operate liquor stores; this is comparable to the level of activity in other local governments. No townships have this activity and only certain county governments in Maryland and North Carolina operate liquor stores. Among State governments, by contrast, there are 17 that manage liquor store operations.

In reviewing the data in table 8 for utilities, the following technical and analytical points apply:

1. Utility revenue is defined as charges only. Taxes, intergovernmental, and miscellaneous general revenue are all classified under general revenue and, therefore, are excluded here.
2. Imbalances between total revenue and expenditure are common and might result from numerous factors such as the influence of general revenue described above, sporadic capital outlays from debt sources, or expenditures that are a draw down of assets.
3. Minor amounts may represent differences in the interpretation of financial classifications.

## PUBLIC EMPLOYEE RETIREMENT SYSTEMS IN CITY AND TOWNSHIP GOVERNMENTS

Though most city and township government employees are eligible for retirement coverage, the administration of that benefit varies considerably from State to State. In some instances, State-administered retirement systems cover local government employees, and this can take the form of general coverage for all employees or specialized coverage for a specific group of local employees such as police officers or firefighters. Where city or township governments administer their own retirement systems, the greatest effect on the data in this report will likely be in cash and security holdings.

## FINANCIAL DATA FOR POPULATION-SIZE GROUPS

Tables 2, 3, and 4 summarize selected financial items for various population-size classes of cities nationally. The percent distribution and per capita calculations of these

basic amounts, which are also provided, indicate the relative financial scale of governments of various sizes. However, the scope of government responsibility differs widely throughout the Nation. Intrastate analyses generally do not encounter this difficulty and can reveal substantial differences among size groups.

## INDIVIDUAL CITY AND NORTHEAST TOWNSHIP GOVERNMENTS

The presentations in tables 5 and 6 show financial statistics for 326 individual city and northeast township governments. Each government displayed in these tables had a 1990 population of 75,000 or more or was the largest city in the State. The tabulations also contain the 1990 populations and the fiscal year ending dates. Within each State, the governments are arranged alphabetically.

See the discussion in "Sources and Limitations of Data" below in this text for differing analytical uses of individual government and county area data.

The footnotes and symbols in tables 5 and 6 denote data that are not for the 1992 fiscal year. An "NA" indicates that the Census Bureau staff imputed information using the methods described under "Sources and Limitations of Data."

The tabular display does not reflect the full extent of data that are available for each of these governments. Contact the Data Users Service Division, U.S. Bureau of the Census, for documentation on File 92SAM, 1992 Survey of State and Local Government Finances (Finance Phase), which contains detailed information on the approximately 34,000 governments covered by the 1992 Survey.

## SOURCES AND LIMITATIONS OF DATA

### Local Government Finances

*The Local Government Sample.* The sample of local governments is drawn from the 1987 Census of Governments and consists of certain local governments taken with certainty plus a sample below the certainty level. Units in the certainty group are all county governments with a population greater than 50,000, all city and township governments with populations greater than 25,000, all school district governments with enrollments greater than 5,000, and certain specialized classes of governments such as school districts providing higher education and special districts providing transit services.

The remaining sampled units were selected with probability proportional to their financial activity. This criterion was applied first for each county area having 100,000 or more population and then for the balance of local governments in each State.

*General-purpose governments.* This annual survey assembled information for a sample of county, city, and township governments. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and central collection from State sources. Trained Census representatives compiled data for the 72 largest, most important county governments—generally those with a population of 500,000 or more—and the 49 largest city governments—those with a population of 300,000 or more. The balance of the county government data and city and township data was sought from cooperative Census Bureau-State arrangements or through mail canvass efforts.

The mail canvass involved the use of detailed census schedules with related reporting instructions. Census examiners reviewed the mail reports intensively and used extensive correspondence to supplement and verify incomplete and questionable information. In significant cases where returns of acceptable data could not be obtained by mail canvass or from available published sources, Census agents visited county and city government offices to obtain the basic statistics or important missing information. A central data collection system existed for city governments in 34 States and township governments in 15 States:

#### CITIES

Alaska	Kentucky	New Hampshire	Rhode Island
Arizona	Maryland	New Jersey	South Carolina
California	Massachusetts	New York	Tennessee
Florida	Michigan	North Carolina	Utah
Georgia	Minnesota	North Dakota	Washington
Illinois	Missouri	Oklahoma	West Virginia
Indiana	Montana	Oregon	Wisconsin
Iowa	Nebraska	Pennsylvania	Wyoming
Kansas	Nevada		

#### TOWNSHIPS

Illinois	Michigan	New Hampshire	Pennsylvania
Indiana	Minnesota	New Jersey	Rhode Island
Kansas	Missouri	New York	Wisconsin
Massachusetts	Nebraska	North Dakota	

The methodology used in each instance and the extent of the available data varied widely. As with mail canvass questionnaires, the basic financial data sometimes needed supplementation for such items as debt, assets, particular functional expenditures, or revenue items. Census staff obtained these supplementary data from special tabulations in other State offices, printed reports, secondary sources, or supplemental mailings directly to the local governments.

Through these efforts only a minor percentage of the city and township data file, representing nearly all quite small governments, remained incomplete. If data for the 1991 fiscal year data were available, they were made part of the 1992 survey data file.

Individuals desiring more detailed information about the precise application of this methodology should contact the Governments Division, U.S. Bureau of the Census.

## Review Procedures

All schedules—mail canvass, those compiled by Census-trained enumerators from official sources, field enumerated and centrally collected—were examined for evidence of completeness, internal consistency, and a reasonable relation to figures reported for earlier periods. In addition to the manual review, a computerized edit checked for impossible or improbable entries and identified in detail the differences with prior data.

These procedures were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the Governments Division, U.S. Bureau of the Census, if the tables or data tapes reveal potential problems.

## Population Data

The 1990 Decennial Census of Population and Housing, April 1990, provided all population data used in this report both as an exhibit and in calculating per capita amounts. The population in this volume may vary somewhat from published reports in the Population series because those documents exclude some data file corrections that were processed after their reports were printed.

## Derivative Statistics

This report shows computations that use financial data in combination with population. These statistics on “per capita” make excellent tools for comparative analyses. Before initiating this type of study, however, refer to the portions of this text that focus on some of the difficulties inherent in this type of comparability study—for example, the allocation of government responsibility.

The calculations themselves use population data for 1990. In doing the arithmetic computations for per capita data, all original finance amounts were rounded to the nearest thousand, and populations were in whole numbers.

## Statistical Nature of Data

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government’s total revenues and expenditures does not necessarily indicate a “budget” surplus or deficit. Large capital outlay expenditures, debt issuance or retirement, changes in cash and security holdings, or the existence of a retirement system are all factors that might have an important influence on the balance between revenues and expenditures.

## Statistical Reliability

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results. The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The sample estimate and the estimated standard error can be used to construct interval estimates with prescribed confidence that the interval includes the result from a complete enumeration of all government units. For example, a 90-percent confidence interval can be constructed by adding 1.6 times the estimated standard error to the estimate and subtracting 1.6 times the estimated standard error from the estimate. If intervals were constructed in such a manner for all possible samples of the same design and size, about 90 percent of them would include the complete enumeration statistic.

In this report, all comparisons (e.g., year-to-year, State-to State, etc.) are made at the 90-percent confidence level. In order to make such comparisons, a 90-percent confidence interval should be constructed around the difference in the two estimates. For example, an increase between two years can be tested by constructing a 90-percent confidence interval about the difference in the first year's estimate and the second year's estimate. The hypothesis that the two estimates are the same would be rejected if the confidence interval about the difference does not include zero. A statement could then be made about an increase or decrease.

State government finance data are not subject to sampling; consequently, State-local aggregates shown here for individual States are more reliable (on a relative standard error basis) than the local government estimates they include. Nationwide estimates of local government finance items and totals in this report are based upon summations of State-by-State data; consequently, these estimates are more reliable than the State area data. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1 percent and other local government totals are generally subject to sampling variability of less than 1 percent.

Estimates of major city government totals for each State are generally subject to sampling error of 3 percent or less. Relative standard errors of more detailed revenue and expenditure items may be considerably higher, but generally under 10 percent.

The estimates are also subject to the inaccuracies in classification, response, and processing which would occur

if a complete census had been conducted under the same conditions as the sample. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted by government officials.

Appendix E of *Government Finances: 1991-92* contains the relative standard errors of major financial variables for each State. Table E-1 contains relative standard errors for State and local government estimates; table E-2, relative standard errors for county government estimates; and table E-3, relative standard errors for municipal government estimates. The relative standard error is the estimated standard error expressed as a percent of the estimated total or proportion.

## Individual City or Township Governments and Geographic Area Data

Data in this report relate only to city and township governments and their dependent agencies and do not include amounts for other local governments in the same geographic location. For example, city or township government expenditure figures for education do not include spending by separate school districts that administer public schools within many areas. Variations in the assignment of governmental responsibility—especially important in the areas of public welfare, health, hospitals and public housing—also have an important effect upon reported amounts of individual government expenditure, revenue, and debt.

A number of cities differ from the overwhelming majority in that they operate, either specifically by law or in effect, as composite city-county governments. This group includes New York City, Philadelphia, and several other of the most populous cities in the Nation. One of these cities—Washington, DC—is unique in that it has no overlying state government and thus provides certain services commonly provided by States, as well as various county-type services.

## DATA IN ELECTRONIC FORMAT

The Census Bureau makes available on magnetic tape the data used for this publication. Providing much greater detail than is published, the two available formats are 92SAM (formerly File A), individual State and local government records; and 92EST (formerly File B), 416 summary records for State and local governments by State, level, and type of government. For further information, write to Customer Services Branch, Data User Services Division, U.S. Bureau of the Census, Washington, DC 20233 (telephone 301-457-4100).

## MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

- Represents zero or round to zero.
- NA Not available.
- X Not applicable.

Table 1. Summary of City Government Finances: 1991-92 and Prior Periods

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1991-92	1990-91	1989-90	1988-89	Percent change 1990-91 to 1991-92	Percent distribution 1991-92
	1	2	3	4	5	6
<b>REVENUE</b>						
<b>Revenue</b> -----	<b>220 048</b>	<b>210 498</b>	<b>202 393</b>	<b>184 770</b>	<b>4.5</b>	<b>(X)</b>
General revenue-----	171 618	164 319	158 301	143 496	4.4	100.0
Intergovernmental revenue-----	48 152	46 260	45 306	40 205	4.1	28.1
From State governments-----	36 222	34 901	34 243	29 547	3.8	21.1
General local government support-----	9 193	9 236	8 755	8 222	-5	5.4
From Federal Government-----	8 033	7 615	7 545	7 348	5.5	4.7
From local governments-----	3 896	3 744	3 518	3 310	4.1	2.3
General revenue from own sources-----	123 466	118 059	112 995	103 290	4.6	71.9
Taxes-----	75 486	72 213	68 788	63 930	4.5	44.0
Property-----	39 706	37 654	35 024	32 324	5.4	23.1
General sales-----	11 976	11 738	11 645	10 551	2.0	7.0
Selective sales-----	8 214	7 866	7 545	6 992	4.4	4.8
Income-----	10 146	9 595	9 131	9 033	5.7	5.9
Other-----	5 444	5 359	5 444	5 030	1.6	3.2
Charges and miscellaneous-----	47 980	45 846	44 207	39 360	4.7	28.0
Current charges-----	29 449	27 221	25 265	22 409	8.2	17.2
Sewerage-----	10 078	9 308	8 476	7 351	8.3	5.9
Hospitals-----	4 477	4 035	3 930	3 612	11.0	2.6
Interest earnings-----	11 015	11 355	11 741	10 424	-3.0	6.4
Special assessments-----	994	904	1 033	1 021	10.0	.6
Sale of property-----	296	528	769	631	-43.9	.2
Other and unallocable-----	6 226	5 838	5 398	4 876	6.6	3.6
Utility revenue-----	35 168	34 216	32 991	31 838	2.8	100.0
Electric power-----	18 232	17 926	17 312	16 599	1.7	51.8
Water supply-----	12 724	12 067	11 578	11 158	5.4	36.2
Transit system-----	1 892	1 924	1 766	1 782	-1.7	5.4
Gas supply-----	2 321	2 299	2 335	2 299	1.0	6.6
Liquor store revenue-----	292	270	275	276	8.1	(X)
Insurance trust revenue-----	12 969	11 693	10 827	9 161	10.9	100.0
Employee retirement-----	12 871	11 620	10 755	9 096	10.8	99.2
Unemployment compensation (Washington, DC)-----	98	74	71	64	32.4	.8
<b>EXPENDITURE</b>						
<b>Expenditure</b> -----	<b>219 293</b>	<b>211 506</b>	<b>198 822</b>	<b>182 763</b>	<b>3.7</b>	<b>100.0</b>
Expenditure by character and object:						
Intergovernmental expenditure-----	5 913	4 869	4 890	4 409	21.4	2.7
Direct expenditure-----	213 379	206 637	193 933	178 354	3.3	97.3
Current operation-----	153 501	147 644	138 818	128 032	4.0	70.0
Capital outlay-----	33 274	34 106	31 779	28 615	-2.4	15.2
Construction-----	23 929	23 977	22 842	21 178	-2	10.9
Other-----	9 345	10 129	8 937	7 437	-7.7	4.3
Interest on debt-----	15 944	14 786	14 455	13 552	7.8	7.3
Assistance and subsidies-----	2 788	2 549	2 212	2 099	9.4	1.3
Insurance benefits and repayments-----	7 873	7 552	6 669	6 057	4.3	3.6
Expenditure by function:						
General expenditure-----	170 680	164 226	153 717	140 271	3.9	100.0
Intergovernmental expenditure-----	5 913	4 869	4 890	4 409	21.4	3.5
Direct general expenditure-----	164 767	159 357	148 827	135 862	3.4	96.5
Capital outlay-----	25 819	26 842	24 476	21 768	-3.8	15.1
Other-----	138 948	132 515	124 351	114 094	4.9	81.4
General expenditure by function:						
Education services:						
Education-----	19 382	18 793	17 368	16 208	3.1	11.4
Capital outlay-----	1 431	1 450	955	840	-1.3	.8
Libraries-----	2 106	2 119	1 939	1 757	-6	1.2
Social services and income maintenance:						
Public welfare-----	9 528	8 941	7 890	7 129	6.6	5.6
Cash assistance payments-----	2 788	2 549	2 212	2 099	9.4	1.6
Medical vendor payments-----	569	386	384	361	47.4	.3
Other-----	6 171	6 006	5 294	4 669	2.7	3.6
Hospitals-----	7 483	7 049	6 581	6 097	6.2	4.4
Own-----	6 841	6 441	6 024	5 576	6.2	4.0
Capital outlay-----	386	387	338	301	-3	.2
Other-----	642	608	557	521	5.6	.4
Health-----	2 855	2 769	2 560	2 221	3.1	1.7
Transportation:						
Highways-----	12 961	12 627	12 106	11 003	2.6	7.6
Capital outlay-----	5 349	5 244	5 167	4 560	2.0	3.1
Air transportation-----	3 552	2 970	2 878	2 508	19.6	2.1
Parking facilities-----	676	622	582	601	8.7	.4
Water transport and terminals-----	435	485	541	424	-10.3	.3
Transit subsidies-----	1 047	973	1 090	1 098	7.6	.6
Public safety:						
Police protection-----	20 420	19 388	18 183	16 370	5.3	12.0
Fire protection-----	10 412	10 045	9 487	8 726	3.7	6.1
Correction-----	2 177	2 252	2 282	1 798	-3.3	1.3
Protective inspection and regulation-----	1 579	1 569	1 488	1 290	.6	.9
Environment and housing:						
Sewerage-----	11 805	11 316	10 650	9 895	4.3	6.9
Capital outlay-----	4 632	4 708	4 501	4 510	-1.6	2.7
Solid waste management-----	6 455	6 287	5 826	5 178	2.7	3.8
Parks and recreation-----	8 232	8 450	7 584	6 743	-2.6	4.8
Capital outlay-----	2 025	2 471	2 083	1 745	-18.0	1.2

See footnotes at end of table.

Table 1. Summary of City Government Finances: 1991-92 and Prior Periods—Con.

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1991-92	1990-91	1989-90	1988-89	Percent change 1990-91 to 1991-92	Percent distribution 1991-92
	1	2	3	4	5	6
<b>EXPENDITURE—Con.</b>						
Environment and housing—Con.						
Expenditure by function—Con.						
General expenditure—Con.						
Housing and community development .....	8 576	8 286	7 661	7 082	3.5	5.0
Capital outlay .....	2 880	3 019	2 751	2 460	-4.6	1.7
Natural resources .....	194	227	182	148	-14.5	.1
Government administration:						
Financial administration .....	4 172	3 907	3 895	3 775	6.8	2.4
Judicial and legal.....	2 369	2 291	2 141	1 825	3.4	1.4
General public buildings.....	1 884	1 947	1 767	1 682	-3.2	1.1
Other .....	3 686	3 904	3 133	2 867	-5.6	2.2
Interest on general debt .....	12 429	11 370	11 317	10 611	9.3	7.3
General expenditure, n.e.c. ....	16 263	15 639	14 587	13 236	4.0	9.5
Utility expenditure .....	40 474	39 478	38 186	36 186	2.5	100.0
Electric power .....	18 023	17 656	17 490	16 659	2.1	44.5
Water supply .....	14 661	14 229	13 579	12 598	3.0	36.2
Transit system.....	5 613	5 375	4 855	4 717	4.4	13.9
Gas supply .....	2 177	2 218	2 263	2 213	-1.8	5.4
Liquor store expenditure.....	266	250	250	249	6.4	(X)
Insurance trust expenditure .....	7 873	7 552	6 669	6 057	4.3	100.0
Employee retirement .....	7 746	7 433	6 592	5 986	4.2	98.4
Unemployment compensation (Washington, DC) .....	127	119	77	71	6.7	1.6
Exhibit—Salaries and wages.....	74 192	72 108	66 973	63 352	2.9	33.8
<b>INDEBTEDNESS AND DEBT TRANSACTIONS</b>						
Debt outstanding at end of fiscal year .....	<b>241 551</b>	<b>226 554</b>	<b>212 919</b>	<b>198 914</b>	<b>6.6</b>	<b>100.0</b>
Long-term debt outstanding .....	236 144	220 591	207 487	193 668	7.1	97.8
Full faith and credit .....	81 748	75 147	68 510	63 914	8.8	33.8
Nonguaranteed .....	154 396	145 444	138 977	129 753	6.2	63.9
Short-term debt outstanding .....	5 407	5 963	5 432	5 247	-9.3	2.2
Long-term debt for selected functions:						
Public debt for private purposes .....	52 833	52 933	53 375	51 471	-.2	21.9
Water supply .....	29 813	27 087	24 302	23 486	10.1	12.3
Education.....	6 102	4 968	4 128	3 705	22.8	2.5
Electric power .....	20 002	19 551	19 458	17 097	2.3	8.3
Transit system .....	3 438	3 208	2 745	2 208	7.2	1.4
Gas supply .....	1 071	1 057	931	858	1.3	.4
Long-term debt issued .....	35 795	30 166	27 991	25 957	18.7	100.0
General .....	27 179	24 071	21 771	20 830	12.9	75.9
Utility.....	8 616	6 094	6 219	5 128	41.4	24.1
Long-term debt retired .....	22 227	16 245	17 980	15 838	36.8	100.0
General .....	17 573	13 206	13 654	13 258	33.1	79.1
Utility.....	4 654	3 039	4 325	2 581	53.1	20.9
<b>CASH AND SECURITY HOLDINGS</b>						
Total, end of fiscal year .....	<b>265 655</b>	<b>259 725</b>	<b>248 144</b>	<b>227 251</b>	<b>2.3</b>	<b>100.0</b>
Employee retirement .....	105 622	104 395	98 880	86 134	1.2	39.8
Unemployment compensation (Washington, DC) .....	3	43	80	81	-93.0	—
Other .....	160 033	155 287	149 184	141 036	3.1	60.2
By purpose:						
Offsets to debt .....	68 814	67 711	68 378	64 356	1.6	25.9
Bond funds .....	24 527	22 737	21 523	22 204	7.9	9.2
Other .....	66 692	64 839	59 283	54 476	2.9	25.1

Note: These data are estimates subject to sampling variation. In particular, estimates here for components not appearing in tables 2 through 4 are based upon a limited sample and may be subject to relatively sizable sampling variations. Minor corrections of less than 1 percent are not reflected in this table.

Table 2. Finances of City Governments by Population-Size Groups: 1991-92

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Municipalities having a 1990 population of—							
	All municipalities	1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
	1	2	3	4	5	6	7	8
Number of municipalities, 1990 -----	19 279	8	16	28	24	119	98	18 986
Population, 1990 (in thousands) -----	153 827	19 953	10 954	11 088	5 975	16 390	8 455	81 012
<b>Revenue -----</b>	<b>220 048</b>	<b>65 546</b>	<b>24 407</b>	<b>17 026</b>	<b>8 868</b>	<b>20 773</b>	<b>10 067</b>	<b>73 361</b>
General revenue -----	171 618	52 027	18 737	13 884	7 184	16 398	8 056	55 332
Intergovernmental revenue -----	48 152	17 759	6 269	3 118	2 127	4 454	1 844	12 581
From Federal Government -----	8 033	2 005	2 147	732	411	788	322	1 628
From State governments -----	36 222	15 411	3 580	1 970	1 464	3 228	1 427	9 142
General local government support -----	9 193	1 389	1 080	485	433	887	515	4 404
From local governments -----	3 896	343	541	417	252	438	95	1 810
General revenue from own sources -----	123 466	34 268	12 468	10 766	5 057	11 944	6 212	42 751
Taxes -----	75 486	24 366	8 151	5 940	2 689	7 145	3 735	23 460
Property -----	39 706	10 666	4 313	2 593	1 395	4 419	2 429	13 891
General sales -----	11 976	3 332	1 005	1 442	1 403	1 255	652	3 887
Selective sales -----	8 214	2 583	828	871	382	784	344	2 422
Income -----	10 146	6 297	1 353	534	258	200	86	1 418
Other -----	5 444	1 487	651	500	251	487	224	1 844
Current charges -----	29 449	6 582	2 611	2 875	1 376	2 804	1 495	11 706
Miscellaneous revenue -----	18 531	3 321	1 706	1 951	992	1 995	981	7 585
Utility revenue -----	35 168	5 601	3 698	2 095	1 453	3 614	1 707	17 000
Liquor store revenue -----	292	—	—	—	27	—	—	265
Insurance trust revenue -----	12 969	7 919	1 971	1 047	231	734	303	764
Employee retirement -----	12 871	7 919	1 873	1 047	231	734	303	764
<b>Expenditure -----</b>	<b>219 293</b>	<b>63 507</b>	<b>24 198</b>	<b>17 616</b>	<b>9 416</b>	<b>21 041</b>	<b>10 423</b>	<b>73 092</b>
By character and object:								
Intergovernmental -----	5 913	3 223	546	346	249	251	148	1 150
To State governments -----	3 541	2 946	216	76	91	18	64	130
To local governments -----	2 373	277	330	270	158	234	85	1 019
Current operation -----	153 501	40 243	16 398	10 949	6 563	15 752	7 681	55 915
Capital outlay -----	33 274	8 486	3 871	3 559	1 547	3 117	1 637	11 057
Construction -----	23 929	6 903	2 841	2 945	955	2 058	1 048	7 179
Assistance and subsidies -----	2 788	2 275	314	59	33	72	11	24
Interest on debt -----	15 944	4 003	1 868	2 056	881	1 453	736	4 947
Insurance benefits and repayments -----	7 873	5 278	1 201	647	143	396	210	N.A.
Exhibit—Salaries and wages -----	74 192	22 156	8 508	5 522	3 314	7 663	3 699	23 330
General expenditure -----	170 680	49 454	18 472	14 629	7 658	16 810	8 226	55 431
Current expenditure -----	144 861	42 945	15 676	11 502	6 447	14 370	7 025	46 896
Intergovernmental expenditure -----	5 913	3 223	546	346	249	251	148	1 150
Capital outlay -----	25 819	6 509	2 796	3 127	1 211	2 439	1 201	8 536
General expenditure by function:								
Education services:								
Education -----	19 382	8 074	2 261	1 018	1 058	2 414	1 229	3 328
Elementary and secondary education -----	18 594	7 442	2 141	1 017	1 058	2 414	1 216	3 306
Higher education -----	788	632	120	—	—	—	14	22
Other -----	—	—	—	—	—	—	—	—
Libraries -----	2 106	494	201	150	130	237	125	769
Social services and income maintenance:								
Public welfare -----	9 528	7 162	1 319	183	146	283	68	367
Hospitals -----	7 483	3 221	1 084	319	128	244	252	2 235
Health -----	2 855	1 044	622	303	141	219	85	441
Other -----	14	—	14	—	—	—	—	—
Transportation:								
Highways -----	12 961	1 777	940	1 070	629	1 393	762	6 390
Capital outlay -----	5 349	864	530	540	350	558	318	2 189
Air transportation -----	3 552	1 333	446	1 046	77	220	71	359
Parking facilities -----	676	47	65	142	54	146	51	171
Other -----	1 483	815	283	171	14	28	36	136
Public safety:								
Police protection -----	20 420	4 390	1 951	1 702	917	2 144	1 085	8 231
Fire protection -----	10 412	1 709	1 041	996	550	1 370	647	4 099
Correction -----	2 177	1 213	513	205	46	68	19	113
Protective inspection and regulation -----	1 579	277	155	124	82	220	105	616
Environment and housing:								
Natural resources -----	194	9	44	28	11	22	19	61
Sewerage -----	11 805	2 167	1 201	1 186	472	1 133	490	5 156
Capital outlay -----	4 632	1 391	508	548	197	354	109	1 525
Solid waste management -----	6 455	1 376	590	460	310	679	277	2 763
Parks and recreation -----	8 232	1 023	899	1 060	494	999	469	3 288
Housing and community development -----	8 576	3 094	957	701	603	837	475	1 909
Government administration:								
Financial administration -----	4 172	591	384	323	136	422	224	2 092
Judicial and legal -----	2 369	762	448	230	85	178	80	586
General public buildings -----	1 884	445	226	188	70	164	83	708
Other -----	3 686	380	218	196	186	428	220	2 058
Interest on general debt -----	12 429	3 085	1 326	1 735	685	1 223	565	3 810
General expenditure, n.e.c. -----	16 249	4 965	1 281	1 093	633	1 740	787	5 750
Utility expenditure -----	40 474	8 775	4 526	2 340	1 615	3 811	1 987	17 420
Liquor store expenditure -----	266	—	—	—	—	24	—	242
Insurance trust expenditure -----	7 873	5 278	1 201	647	143	396	210	N.A.
Employee retirement -----	7 746	5 278	1 074	647	143	396	210	N.A.
<b>Debt outstanding -----</b>	<b>241 551</b>	<b>63 246</b>	<b>29 129</b>	<b>29 081</b>	<b>12 843</b>	<b>22 785</b>	<b>10 908</b>	<b>73 559</b>
Long-term -----	236 144	61 085	28 865	28 753	12 617	22 406	10 715	71 703
Full faith and credit -----	81 748	25 353	11 515	6 659	4 418	7 316	3 330	23 157
Nonguaranteed -----	154 396	35 732	17 350	22 094	8 199	15 091	7 385	48 545
Short-term -----	5 407	2 161	264	328	379	193	193	1 856
Utility debt only -----	54 323	14 580	8 343	4 335	2 886	3 827	2 682	17 670
Long-term debt issued -----	35 795	10 563	5 343	4 778	2 205	3 194	1 523	8 189
Long-term debt retired -----	22 227	5 068	2 841	2 327	1 284	2 192	1 089	7 426
<b>Cash and security holdings -----</b>	<b>265 655</b>	<b>93 770</b>	<b>30 297</b>	<b>30 365</b>	<b>10 831</b>	<b>24 124</b>	<b>10 906</b>	<b>65 362</b>
Exhibit—City contribution to own retirement systems -----	5 049	3 176	835	433	81	266	165	93

Note: See text on fiscal years covered. Municipalities distributed according to their 1990 estimated population.

Table 3. **Per Capita Amounts of City Government Finance Items by Population-Size Groups: 1991-92**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All municipalities	Municipalities having a 1990 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
		1	2	3	4	5	6	7
<b>Revenue</b> .....	<b>1 430.49</b>	<b>3 285.82</b>	<b>2 228.08</b>	<b>1 535.56</b>	<b>1 484.35</b>	<b>1 267.35</b>	<b>1 190.55</b>	<b>905.56</b>
General revenue .....	1 115.66	2 607.43	1 710.51	1 252.21	1 202.37	1 000.43	952.75	683.03
Intergovernmental revenue .....	313.03	890.02	572.27	281.25	355.94	271.74	218.05	155.31
From Federal Government .....	52.22	100.46	196.04	65.98	68.76	48.08	38.10	20.10
From State governments .....	235.47	772.37	326.82	177.65	244.96	196.92	168.72	112.87
General local government support .....	59.76	69.59	98.62	43.71	72.53	54.14	60.90	54.36
From local governments .....	25.33	17.19	49.41	37.62	42.22	26.73	11.22	22.34
General revenue from own sources .....	802.63	1 717.41	1 138.24	970.96	846.42	728.69	734.70	527.72
Taxes .....	490.72	1 221.14	744.13	535.71	450.11	435.92	441.78	289.59
Property .....	258.12	534.56	393.76	233.84	233.55	269.60	287.33	171.46
General sales .....	77.86	167.00	91.78	130.04	67.50	76.54	77.14	47.98
Selective sales .....	53.40	129.48	75.62	78.55	64.01	47.86	40.69	29.87
Income .....	65.96	315.57	123.54	48.18	43.11	12.19	10.18	17.51
Other .....	35.39	74.54	59.43	45.10	41.96	29.73	26.44	22.76
Current charges .....	191.44	329.85	238.36	259.27	230.34	171.07	176.85	144.50
Miscellaneous revenue .....	120.47	166.42	155.75	175.99	165.97	121.70	116.07	93.64
Utility revenue .....	228.62	280.68	337.62	188.95	243.25	220.49	201.92	209.84
Liquor store revenue .....	1.90	—	—	—	—	1.65	—	3.28
Insurance trust revenue .....	84.31	396.88	179.96	94.39	38.73	44.79	35.89	9.43
Employee retirement .....	83.67	396.88	171.02	94.39	38.73	44.79	35.89	9.43
<b>Expenditure</b> .....	<b>1 425.58</b>	<b>3 182.78</b>	<b>2 209.08</b>	<b>1 588.81</b>	<b>1 575.95</b>	<b>1 283.73</b>	<b>1 232.75</b>	<b>902.23</b>
By character and object:								
Intergovernmental .....	38.44	161.54	49.88	31.22	41.72	15.33	17.54	14.18
To State governments .....	23.02	147.66	19.72	6.87	15.30	1.08	7.53	1.60
To local governments .....	15.42	13.88	30.16	24.35	26.42	14.25	10.01	12.58
Current operation .....	997.88	2 016.87	1 496.97	987.47	1 098.40	961.03	908.46	690.22
Capital outlay .....	216.31	425.27	353.36	320.97	258.95	190.18	193.57	136.50
Construction .....	155.56	345.94	259.32	265.64	159.87	125.55	123.89	88.63
Assistance and subsidies .....	18.12	114.00	28.71	5.33	5.48	4.40	1.26	.30
Interest on debt .....	103.65	200.61	170.57	185.47	147.48	88.63	87.06	61.06
Insurance benefits and repayments .....	51.18	264.50	109.60	58.36	23.93	24.16	24.87	—
Exhibit—Salaries and wages .....	482.31	1 110.38	776.70	498.05	554.64	467.52	437.45	287.99
General expenditure .....	1 109.56	2 478.51	1 686.32	1 319.40	1 281.72	1 025.59	972.88	684.24
Current expenditure .....	941.71	2 152.28	1 431.07	1 037.42	1 079.08	876.76	830.82	578.87
Intergovernmental expenditure .....	38.44	161.54	49.88	31.22	41.72	15.33	17.54	14.18
Capital outlay .....	167.85	326.22	255.25	281.99	202.65	148.83	142.06	105.37
General expenditure by function:								
Education services:								
Education .....	126.00	404.66	206.40	91.78	177.02	147.27	145.38	41.09
Elementary and secondary education .....	126.52	402.01	199.83	93.87	177.50	150.78	152.66	41.83
Higher education .....	5.12	31.67	10.96	.04	.01	.01	1.60	.27
Other .....	—	—	—	—	—	—	—	—
Libraries .....	13.69	24.77	18.34	13.50	21.82	14.48	14.79	9.49
Social services and income maintenance:								
Public welfare .....	61.94	358.96	120.45	16.54	24.38	17.25	8.07	4.52
Hospitals .....	48.65	161.42	98.96	28.78	21.48	14.86	29.75	27.60
Health .....	18.56	52.34	56.81	27.34	23.52	13.39	10.02	5.44
Other .....	.09	—	1.32	—	—	—	—	—
Transportation:								
Highways .....	84.26	89.04	85.84	96.46	105.36	85.00	90.09	78.88
Capital outlay .....	34.77	43.31	48.39	48.71	58.52	34.05	37.57	47.02
Air transportation .....	23.09	66.82	40.74	94.33	12.86	13.40	8.42	4.43
Parking facilities .....	4.40	2.37	5.95	12.81	9.12	8.90	6.03	2.11
Other .....	9.64	40.85	25.85	15.46	2.41	1.69	4.28	1.66
Public safety:								
Police protection .....	132.74	220.00	178.14	153.46	153.50	130.84	128.38	101.59
Fire protection .....	67.69	85.65	94.99	89.83	92.12	83.61	76.57	50.59
Correction .....	14.15	60.78	46.86	18.52	7.72	4.16	2.29	1.38
Protective inspection and regulation .....	10.26	13.88	14.17	11.20	13.72	13.45	12.43	7.59
Environment and housing:								
Natural resources .....	1.26	.46	4.06	2.51	1.83	1.35	2.21	.75
Sewerage .....	76.74	108.62	109.67	106.98	78.99	69.10	57.98	63.63
Capital outlay .....	30.11	69.70	46.37	49.39	32.96	21.58	12.86	18.85
Solid waste management .....	41.97	68.94	53.85	41.50	51.95	41.42	32.71	34.12
Parks and recreation .....	53.52	51.26	82.03	95.58	82.67	60.93	55.49	40.60
Housing and community development .....	55.75	155.06	87.39	63.23	100.84	51.08	56.19	23.57
Government administration:								
Financial administration .....	27.12	29.64	35.08	29.16	22.76	25.74	26.53	25.81
Judicial and legal .....	15.40	38.18	40.94	20.77	14.24	10.84	9.45	7.23
General public buildings .....	12.25	22.33	20.64	16.97	11.68	10.00	9.87	8.73
Other .....	12.26	22.33	20.65	16.97	11.68	10.02	9.88	8.74
Interest on general debt .....	80.80	154.60	121.02	156.44	114.65	74.59	66.82	47.04
General expenditure, n.e.c. ....	105.63	248.81	116.94	98.61	105.87	106.15	93.04	70.99
Utility expenditure .....	263.11	439.78	413.16	211.06	270.30	232.53	235.00	215.03
Liquor store expenditure .....	1.73	—	—	—	—	1.44	—	2.99
Insurance trust expenditure .....	51.18	264.50	109.60	58.36	23.93	24.16	24.87	—
Employee retirement .....	50.36	264.50	98.03	58.36	23.93	24.16	24.87	—
<b>Debt outstanding</b> .....	<b>1 570.28</b>	<b>3 169.73</b>	<b>2 659.20</b>	<b>2 622.86</b>	<b>2 149.52</b>	<b>1 390.12</b>	<b>1 290.08</b>	<b>908.01</b>
Long-term .....	1 535.13	3 061.42	2 635.06	2 593.27	2 111.74	1 367.03	1 267.29	885.09
Full faith and credit .....	531.43	1 270.62	1 051.21	600.56	739.47	446.33	393.86	285.85
Nonguaranteed .....	1 003.70	1 790.80	1 583.84	1 992.71	1 372.27	920.70	873.43	599.24
Short-term .....	35.15	108.31	24.14	29.59	37.78	23.09	22.80	22.92
Utility debt only .....	353.15	730.73	761.66	390.97	482.99	233.47	317.22	218.12
Long-term debt issued .....	232.70	529.40	487.80	430.91	369.11	194.89	180.14	101.07
Long-term debt retired .....	144.49	253.98	259.34	209.85	214.94	133.71	128.85	91.67
<b>Cash and security holdings</b> .....	<b>1 726.97</b>	<b>4 699.51</b>	<b>2 765.80</b>	<b>2 738.63</b>	<b>1 812.76</b>	<b>1 471.86</b>	<b>1 289.79</b>	<b>806.82</b>
Exhibit—City contribution to own retirement systems .....	32.82	159.17	76.23	39.06	13.58	16.20	19.49	1.16

Note: See text on fiscal years covered. Municipalities distributed according to their 1990 estimated populations.

**Table 4. Percent Distribution of City Government Finance Items by Population-Size Groups: 1991-92**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All municipalities	Municipalities having a 1990 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	Less than 75,000
		1	2	3	4	5	6	7
<b>Revenue</b> .....	<b>100.0</b>	<b>29.8</b>	<b>11.1</b>	<b>7.7</b>	<b>4.0</b>	<b>9.4</b>	<b>4.6</b>	<b>33.3</b>
General revenue .....	100.0	30.3	10.9	8.1	4.2	9.6	4.7	32.2
Intergovernmental revenue .....	100.0	36.9	13.0	6.5	4.4	9.2	3.8	26.1
From Federal Government .....	100.0	25.0	26.7	9.1	5.1	9.8	4.0	20.3
From State governments .....	100.0	42.5	9.9	5.4	4.0	8.9	3.9	25.2
General local government support .....	100.0	15.1	11.8	5.3	4.7	9.7	5.6	47.9
From local governments .....	100.0	8.8	13.9	10.7	6.5	11.2	2.4	46.4
General revenue from own sources .....	100.0	27.8	10.1	8.7	4.1	9.7	5.0	34.6
Taxes .....	100.0	32.3	10.8	7.9	3.6	9.5	4.9	31.1
Property .....	100.0	26.9	10.9	6.5	3.5	11.1	6.1	35.0
General sales .....	100.0	27.8	8.4	12.0	3.4	10.5	5.4	32.5
Selective sales .....	100.0	31.5	10.1	10.6	4.7	9.5	4.2	29.5
Income .....	100.0	62.1	13.3	5.3	2.5	2.0	.8	14.0
Other .....	100.0	27.3	12.0	9.2	4.6	9.0	4.1	33.9
Current charges .....	100.0	22.3	8.9	9.8	4.7	9.5	5.1	39.8
Miscellaneous revenue .....	100.0	17.9	9.2	10.5	5.4	10.8	5.3	40.9
Utility revenue .....	100.0	15.9	10.5	6.0	4.1	10.3	4.9	48.3
Liquor store revenue .....	100.0	—	—	—	—	9.2	—	90.8
Insurance trust revenue .....	100.0	61.6	15.2	8.1	1.8	5.7	2.3	5.9
Employee retirement .....	100.0	61.5	14.6	8.1	1.8	5.7	2.4	5.9
<b>Expenditure</b> .....	<b>100.0</b>	<b>29.0</b>	<b>11.0</b>	<b>8.0</b>	<b>4.3</b>	<b>9.6</b>	<b>4.8</b>	<b>33.3</b>
By character and object:								
Intergovernmental .....	100.0	54.5	9.2	5.9	4.2	4.2	2.5	19.4
To State governments .....	100.0	83.2	6.1	2.1	2.6	.5	1.8	3.7
To local governments .....	100.0	11.7	13.9	11.4	6.7	9.8	3.6	43.0
Current operation .....	100.0	26.2	10.7	7.1	4.3	10.3	5.0	36.4
Capital outlay .....	100.0	25.5	11.6	10.7	4.6	9.4	4.9	33.2
Construction .....	100.0	28.8	11.9	12.3	4.0	8.6	4.4	30.0
Assistance and subsidies .....	100.0	81.6	11.3	2.1	1.2	2.6	.4	.9
Interest on debt .....	100.0	25.1	11.7	12.9	5.5	9.1	4.6	31.0
Insurance benefits and repayments .....	100.0	67.0	15.2	8.2	1.8	5.0	2.7	—
Exhibit—Salaries and wages .....	100.0	29.9	11.5	7.4	4.5	10.3	5.0	31.4
General expenditure .....	100.0	29.0	10.8	8.6	4.5	9.8	4.8	32.5
Current expenditure .....	100.0	29.6	10.8	7.9	4.5	9.9	4.8	32.4
Intergovernmental expenditure .....	100.0	54.5	9.2	5.9	4.2	4.2	2.5	19.4
Capital outlay .....	100.0	25.2	10.8	12.1	4.7	9.4	4.7	33.1
General expenditure by function:								
Education services:								
Education .....	100.0	41.7	11.7	5.3	5.5	12.5	6.3	17.2
Elementary and secondary education .....	100.0	41.2	11.2	5.3	5.4	12.7	6.6	17.4
Higher education .....	100.0	80.2	15.2	.1	—	—	1.7	2.7
Other .....	—	—	—	—	—	—	—	—
Libraries .....	100.0	23.5	9.5	7.1	6.2	11.3	5.9	36.5
Social services and income maintenance:								
Public welfare .....	100.0	75.2	13.8	1.9	1.5	3.0	.7	3.8
Hospitals .....	100.0	43.0	14.5	4.3	1.7	3.3	3.4	29.9
Health .....	100.0	36.6	21.8	10.6	4.9	7.7	3.0	15.4
Other .....	100.0	—	100.0	—	—	—	—	—
Transportation:								
Highways .....	100.0	13.7	7.3	8.3	4.9	10.7	5.9	49.3
Capital outlay .....	100.0	16.2	9.9	10.1	6.5	10.4	5.9	40.9
Air transportation .....	100.0	37.5	12.6	29.4	2.2	6.2	2.0	10.1
Parking facilities .....	100.0	7.0	9.6	21.0	8.1	21.6	7.5	25.2
Other .....	100.0	55.0	19.1	11.6	1.0	1.9	2.4	9.1
Public safety:								
Police protection .....	100.0	21.5	9.6	8.3	4.5	10.5	5.3	40.3
Fire protection .....	100.0	16.4	10.0	9.6	5.3	13.2	6.2	39.4
Correction .....	100.0	55.7	23.6	9.4	2.1	3.1	.9	5.1
Protective inspection and regulation .....	100.0	17.5	9.8	7.9	5.2	14.0	6.7	38.9
Environment and housing:								
Natural resources .....	100.0	4.7	23.0	14.3	5.7	11.4	9.7	31.2
Sewerage .....	100.0	18.0	10.2	10.0	4.0	9.6	4.2	43.7
Capital outlay .....	100.0	30.0	11.0	11.8	4.3	7.6	2.3	33.0
Solid waste management .....	100.0	21.3	9.1	7.1	4.8	10.5	4.3	42.8
Parks and recreation .....	100.0	12.4	10.9	12.9	6.0	12.1	5.7	40.0
Housing and community development .....	100.0	36.1	11.2	8.2	7.0	9.8	5.5	22.3
Government administration:								
Financial administration .....	100.0	14.2	9.2	7.8	3.3	10.1	5.4	50.1
Judicial and legal .....	100.0	32.2	18.9	9.7	3.6	7.5	3.4	24.7
General public buildings .....	100.0	23.6	12.0	10.0	3.7	8.7	4.4	37.5
Other .....	100.0	23.6	12.0	10.0	3.7	8.7	4.4	37.6
Interest on general debt .....	100.0	24.8	10.7	14.0	5.5	9.8	4.5	30.7
General expenditure, n.e.c. ....	100.0	30.6	7.9	6.7	3.9	10.7	4.8	35.4
Utility expenditure .....	100.0	21.7	11.2	5.8	4.0	9.4	4.9	43.0
Liquor store expenditure .....	100.0	—	—	—	—	8.9	—	91.1
Insurance trust expenditure .....	100.0	67.0	15.2	8.2	1.8	5.0	2.7	—
Employee retirement .....	100.0	68.1	13.9	8.4	1.8	5.1	2.7	—
<b>Debt outstanding</b> .....	<b>100.0</b>	<b>26.2</b>	<b>12.1</b>	<b>12.0</b>	<b>5.3</b>	<b>9.4</b>	<b>4.5</b>	<b>30.5</b>
Long-term .....	100.0	25.9	12.2	12.2	5.3	9.5	4.5	30.4
Full faith and credit .....	100.0	31.0	14.1	8.1	5.4	8.9	4.1	28.3
Nonguaranteed .....	100.0	23.1	11.2	14.3	5.3	9.8	4.8	31.4
Short-term .....	100.0	40.0	4.9	6.1	4.2	7.0	3.6	34.3
Utility debt only .....	100.0	26.8	15.4	8.0	5.3	7.0	4.9	32.5
Long-term debt issued .....	100.0	29.5	14.9	13.3	6.2	8.9	4.3	22.9
Long-term debt retired .....	100.0	22.8	12.8	10.5	5.8	9.9	4.9	33.4
<b>Cash and security holdings</b> .....	<b>100.0</b>	<b>35.3</b>	<b>11.4</b>	<b>11.4</b>	<b>4.1</b>	<b>9.1</b>	<b>4.1</b>	<b>24.6</b>
Exhibit—City contribution to own retirement systems .....	100.0	62.9	16.5	8.6	1.6	5.3	3.3	1.9

Note: See text on fiscal years covered. Municipalities distributed according to their 1988 estimated population.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama					Alaska—Anchorage	Arizona		
	Birmingham	Huntsville	Mobile	Montgomery	Tuscaloosa		Chandler	Glendale	Mesa
	1	2	3	4	5		6	7	8
Population, 1990 .....	265 968	159 789	196 278	187 106	77 759	226 338	90 533	148 134	288 091
Date of end of fiscal year .....	6/30	9/30	9/30	9/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>325 889</b>	<b>381 922</b>	<b>193 865</b>	<b>145 339</b>	<b>62 935</b>	<b>814 878</b>	<b>87 018</b>	<b>123 416</b>	<b>(NA)</b>
General revenue .....	277 172	162 963	177 791	107 505	50 490	695 829	75 191	107 037	(NA)
Intergovernmental revenue .....	29 532	13 124	9 738	10 787	16 877	269 559	26 892	37 175	(NA)
From Federal Government .....	13 446	2 150	—	5 221	1 850	5 511	8 051	7 046	(NA)
From State governments .....	8 091	5 228	7 260	2 200	2 114	264 048	17 345	29 920	(NA)
From local governments .....	7 995	5 746	2 478	3 366	12 913	—	1 496	209	(NA)
General revenue from own sources .....	247 640	149 839	168 053	96 718	33 613	426 270	48 299	69 862	(NA)
Taxes .....	158 379	88 142	107 238	75 001	20 555	179 249	22 089	31 559	(NA)
Property .....	27 650	15 956	6 699	11 212	3 774	165 368	7 781	13 320	(NA)
General sales .....	56 272	56 122	71 707	37 865	7 295	—	11 724	15 163	(NA)
Selective sales .....	65	7 067	10 440	6 771	1 972	6 597	559	932	(NA)
Income .....	38 491	—	—	—	—	—	—	—	(NA)
Other .....	35 898	—	—	—	—	—	—	—	(NA)
Current charges .....	28 709	41 031	27 944	11 125	10 642	152 418	17 423	19 516	(NA)
Miscellaneous revenue .....	60 552	20 666	32 871	10 592	2 416	94 603	8 787	18 787	(NA)
Utility and liquor store revenue .....	—	218 959	16 074	24 889	7 824	94 213	11 827	16 379	(NA)
Insurance trust revenue .....	48 717	—	—	12 945	4 621	24 836	—	—	(NA)
<b>Expenditure</b> .....	<b>329 042</b>	<b>413 992</b>	<b>178 626</b>	<b>146 679</b>	<b>61 560</b>	<b>868 330</b>	<b>86 514</b>	<b>127 636</b>	<b>(NA)</b>
By character and object:									
Intergovernmental .....	14 342	16 604	1 699	4 816	5 292	—	—	1 701	(NA)
To State governments .....	—	1 237	—	—	—	—	—	—	(NA)
To local governments .....	14 342	15 367	1 699	4 816	5 292	—	—	1 701	(NA)
Current operation .....	175 391	310 651	102 521	103 165	37 366	652 971	52 530	82 786	(NA)
Capital outlay .....	63 553	57 091	36 754	21 536	15 113	127 784	22 305	19 422	(NA)
Construction .....	36 521	54 521	28 455	7 017	10 076	90 941	15 942	13 972	(NA)
Assistance and subsidies .....	—	—	—	—	—	—	—	—	(NA)
Interest on debt .....	55 855	29 646	37 652	10 845	1 220	80 626	11 679	23 727	(NA)
Insurance benefits and repayments .....	19 901	—	—	6 317	2 569	6 949	—	—	(NA)
Exhibit—Salaries and wages .....	130 261	51 493	62 621	54 519	19 366	321 798	21 420	46 826	(NA)
General expenditure .....	309 141	185 608	155 257	109 457	51 807	698 887	74 700	113 365	(NA)
Current expenditure .....	245 588	144 694	122 148	97 353	41 080	622 116	55 071	94 602	(NA)
Intergovernmental expenditure .....	14 342	16 604	1 699	4 816	5 292	—	—	1 701	(NA)
Capital outlay .....	63 553	40 914	33 109	12 104	10 727	76 771	19 629	18 763	(NA)
General expenditure by function:									
Education services:									
Education .....	3 474	15 367	—	653	5 292	284 376	—	—	(NA)
Elementary and secondary education .....	3 474	15 367	—	653	5 292	284 376	—	—	(NA)
Higher education .....	—	—	—	—	—	—	—	—	(NA)
Other .....	—	—	—	—	—	—	—	—	(NA)
Libraries .....	9 978	2 200	2 518	1 880	265	7 369	1 617	3 711	(NA)
Social services and income maintenance:									
Public welfare .....	—	145	—	32	3	5 545	—	97	(NA)
Hospitals .....	—	—	—	396	—	—	—	—	(NA)
Health .....	3 445	4 242	2 255	2 057	187	26 655	—	—	(NA)
Other .....	—	—	—	—	—	—	—	—	(NA)
Transportation:									
Highways .....	24 878	31 117	6 497	15 595	6 037	43 338	10 399	12 954	(NA)
Capital outlay .....	8 258	20 724	3 868	771	1 216	17 588	7 257	6 277	(NA)
Air transportation .....	27 020	—	—	—	360	4 899	4 327	1 248	(NA)
Parking facilities .....	14 124	1 454	3 928	253	—	3 605	—	—	(NA)
Other .....	1 695	854	1 139	—	—	5 741	—	—	(NA)
Public safety:									
Police protection .....	35 757	16 346	22 181	18 347	12 753	39 631	8 915	17 748	(NA)
Fire protection .....	27 584	12 080	14 179	12 381	7 507	22 494	4 356	5 905	(NA)
Correction .....	2 992	1 525	1 680	—	373	—	—	—	(NA)
Protective inspection and regulation .....	5 845	1 070	1 120	1 023	457	1 800	638	643	(NA)
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	(NA)
Sewerage .....	14 218	15 050	14 756	1 911	3 339	21 291	6 995	3 873	(NA)
Capital outlay .....	4 611	8 130	3 029	—	—	38	743	226	(NA)
Solid waste management .....	9 570	16 565	6 190	9 192	4 589	15 692	2 959	7 115	(NA)
Parks and recreation .....	40 086	17 113	21 100	14 015	682	14 349	3 271	4 301	(NA)
Housing and community development .....	824	2 674	—	3 073	304	1 741	3 892	5 650	(NA)
Government administration:									
Financial administration .....	7 341	7 242	2 834	2 264	951	6 050	3 908	4 963	(NA)
Judicial and legal .....	9 004	1 991	1 054	1 933	476	709	1 267	164	(NA)
General public buildings .....	1 211	1 941	4 547	—	404	—	1 312	79	(NA)
Other .....	6 320	3 450	2 326	1 234	873	8 491	8 529	6 461	(NA)
Interest on general debt .....	55 855	26 034	29 495	6 763	840	59 238	8 150	17 984	(NA)
General expenditure, n.e.c. ....	7 920	7 148	17 458	16 455	6 115	125 873	4 165	20 469	(NA)
Utility and liquor store expenditure .....	—	228 384	23 369	30 905	7 184	162 494	11 814	14 271	(NA)
Insurance trust expenditure .....	19 901	—	—	6 317	2 569	6 949	—	—	(NA)
<b>Debt outstanding</b> .....	<b>807 341</b>	<b>422 515</b>	<b>628 132</b>	<b>144 925</b>	<b>55 815</b>	<b>1 055 083</b>	<b>210 205</b>	<b>286 806</b>	<b>(NA)</b>
Long-term .....	807 341	422 515	628 132	144 925	55 815	1 055 083	210 205	286 806	(NA)
Education .....	3 000	51 195	—	—	—	177 922	—	—	(NA)
Public debt for private purposes .....	301 591	45 957	353 434	47 340	—	106 041	20 775	104 163	(NA)
Utility .....	—	45 200	116 720	58 415	44 328	301 872	91 915	66 995	(NA)
Other and unallocable .....	502 750	280 163	157 978	39 170	11 487	469 248	97 515	115 648	(NA)
Long-term debt issued .....	84 077	27 600	85 220	764	38 493	50 374	13 177	5 071	(NA)
Long-term debt retired .....	73 830	10 564	37 278	8 595	32 732	82 949	10 870	33 569	(NA)
<b>Cash and security holdings</b> .....	<b>1 083 490</b>	<b>231 222</b>	<b>450 186</b>	<b>194 711</b>	<b>98 608</b>	<b>698 177</b>	<b>99 043</b>	<b>178 568</b>	<b>(NA)</b>
Exhibit—City contribution to own retirement systems .....	10 218	—	(NA)	3 407	1 028	2 878	—	—	(NA)

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona—Con.					Arkansas— Little Rock	California			
	Phoenix	Scottsdale	Tempe	Tucson	Alameda		Alhambra	Anaheim	Bakersfield	
	10	11	12	13	14		15	16	17	18
Population, 1990 .....	983 403	130 069	141 865	405 390	175 795	76 459	82 106	266 406	174 820	
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30	6/30	
<b>Revenue</b> .....	<b>1 152 391</b>	<b>164 792</b>	<b>119 092</b>	<b>455 490</b>	<b>159 689</b>	<b>97 008</b>	<b>57 637</b>	<b>510 165</b>	<b>125 470</b>	
General revenue .....	988 086	136 221	103 056	361 244	137 440	53 625	52 233	267 322	115 444	
Intergovernmental revenue .....	311 591	25 789	23 967	119 662	36 078	8 708	7 635	38 552	15 437	
From Federal Government .....	81 874	1 099	4 560	22 111	5 315	798	1 359	21 117	4 920	
From State governments .....	202 748	24 532	18 839	91 016	11 338	7 234	6 247	16 696	10 407	
From local governments .....	26 969	158	568	6 535	19 425	676	29	739	110	
General revenue from own sources .....	676 495	110 432	79 089	241 582	101 362	44 917	44 598	228 770	100 007	
Taxes .....	333 537	61 813	43 018	132 329	34 337	29 821	23 695	112 031	54 635	
Property .....	117 007	14 449	15 288	23 537	12 960	14 744	10 489	38 323	19 226	
General sales .....	129 766	35 372	24 503	89 412	—	4 480	7 559	30 878	26 467	
Selective sales .....	67 220	6 561	1 591	14 189	15 971	7 717	3 444	33 700	4 749	
Income .....	—	—	—	—	—	—	—	—	—	
Other .....	19 544	5 431	1 636	5 191	5 406	2 880	2 203	9 130	4 193	
Current charges .....	233 368	20 028	18 347	45 193	43 749	8 250	9 412	74 359	26 239	
Miscellaneous revenue .....	109 590	28 591	17 724	64 060	23 276	6 846	11 491	42 380	19 133	
Utility and liquor store revenue .....	103 125	28 571	16 036	76 443	16 377	42 970	5 404	242 843	9 816	
Insurance trust revenue .....	61 180	—	—	17 803	5 872	413	—	—	210	
<b>Expenditure</b> .....	<b>1 091 175</b>	<b>176 699</b>	<b>120 967</b>	<b>462 682</b>	<b>159 085</b>	<b>97 956</b>	<b>53 952</b>	<b>599 861</b>	<b>113 004</b>	
By character and object:										
Intergovernmental .....	7 624	—	1 353	—	1 263	—	—	—	—	
To State governments .....	1 337	—	—	—	—	—	—	—	—	
To local governments .....	6 287	—	1 353	—	1 263	—	—	—	—	
Current operation .....	681 019	101 480	86 060	285 813	106 082	83 536	47 284	487 445	89 653	
Capital outlay .....	220 077	42 172	18 582	99 773	28 460	4 349	3 185	75 929	13 688	
Construction .....	135 162	40 985	16 792	75 673	26 444	—	1 464	18 067	—	
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—	
Interest on debt .....	159 111	33 047	14 972	67 421	19 777	6 548	3 483	36 487	9 401	
Insurance benefits and repayments .....	23 344	—	—	9 675	3 503	3 523	—	—	262	
Exhibit—Salaries and wages .....	396 692	41 292	48 356	146 333	61 559	27 286	19 742	92 471	45 676	
General expenditure .....	924 386	159 802	101 510	342 694	142 720	56 298	48 738	333 447	104 867	
Current expenditure .....	737 567	117 630	88 103	288 333	121 534	53 529	45 732	309 182	92 923	
Intergovernmental expenditure .....	7 624	—	1 353	—	1 263	—	—	—	—	
Capital outlay .....	186 819	42 172	13 407	54 361	21 186	2 769	3 006	24 265	11 944	
General expenditure by function:										
Education services:										
Education .....	555	—	—	—	—	—	—	—	—	
Elementary and secondary education .....	555	—	—	—	—	—	—	—	—	
Higher education .....	—	—	—	—	—	—	—	—	—	
Other .....	—	—	—	—	—	—	—	—	—	
Libraries .....	14 998	4 033	2 922	10 127	3 820	1 484	1 519	5 547	—	
Social services and income maintenance:										
Public welfare .....	—	—	1 420	2 114	—	—	—	—	—	
Hospitals .....	—	—	—	—	—	—	—	—	—	
Health .....	909	—	—	758	4 462	646	1 322	1 151	—	
Other .....	—	—	—	—	—	—	—	—	—	
Transportation:										
Highways .....	67 605	15 385	11 839	46 691	15 703	3 123	4 890	21 733	13 012	
Capital outlay .....	41 330	5 793	6 633	32 338	4 291	46	18	1 408	6 682	
Air transportation .....	83 751	684	—	21 105	14 576	—	—	—	1 297	
Parking facilities .....	6 565	—	—	350	297	109	752	—	355	
Other .....	—	—	—	—	2 113	—	—	—	—	
Public safety:										
Police protection .....	154 816	18 399	19 401	50 507	17 867	12 613	11 425	46 992	24 857	
Fire protection .....	83 485	6 193	7 809	24 468	14 081	8 786	5 697	25 009	14 760	
Correction .....	6 050	—	—	148	1 038	—	—	—	—	
Protective inspection and regulation .....	5 735	2 858	3 149	2 943	1 108	5 581	724	7 923	4 810	
Environment and housing:										
Natural resources .....	—	—	—	2 729	—	—	—	—	—	
Sewerage .....	50 759	2 559	5 740	209	11 118	1 960	462	834	5 595	
Capital outlay .....	18 252	—	—	209	3 025	591	6	—	1 111	
Solid waste management .....	37 465	5 368	5 639	10 894	5 037	47	4 334	25 955	10 786	
Parks and recreation .....	63 051	9 464	13 304	34 433	8 098	5 936	4 389	55 007	5 565	
Housing and community development .....	56 523	1 128	5 969	32 592	3 362	3 049	5 287	96 685	5 461	
Government administration:										
Financial administration .....	16 761	3 550	4 820	11 416	2 286	2 720	984	4 671	2 103	
Judicial and legal .....	27 822	2 215	2 463	10 385	1 900	738	752	4 038	1 176	
General public buildings .....	16 304	2 231	1 754	4 236	1 026	—	—	—	—	
Other .....	19 216	9 795	2 223	9 503	3 696	2 299	1 829	16 174	4 501	
Interest on general debt .....	141 298	31 941	9 597	54 366	19 551	5 769	3 386	16 609	8 753	
General expenditure, n.e.c. ....	70 718	43 999	3 461	12 720	11 581	1 438	986	5 119	1 836	
Utility and liquor store expenditure .....	143 445	16 897	19 457	110 313	12 862	38 135	5 214	266 414	7 875	
Insurance trust expenditure .....	23 344	—	—	9 675	3 503	3 523	—	—	262	
<b>Debt outstanding</b> .....	<b>2 309 637</b>	<b>462 251</b>	<b>223 438</b>	<b>824 821</b>	<b>295 176</b>	<b>125 613</b>	<b>84 783</b>	<b>765 554</b>	<b>179 105</b>	
Long-term .....	2 309 637	462 251	223 438	824 821	295 176	125 613	84 783	718 604	179 105	
Education .....	—	—	—	—	—	—	—	—	—	
Public debt for private purposes .....	510 270	185 413	39 404	294 803	183 757	16 400	3 825	—	100 448	
Utility .....	267 770	18 190	69 523	189 230	4 725	10 935	1 260	316 499	11 539	
Other and unallocable .....	1 531 597	258 648	114 511	340 788	106 694	98 278	79 698	402 105	67 118	
Long-term debt issued .....	836 971	76 050	33 340	136 788	4 000	43 947	28 000	140 137	—	
Long-term debt retired .....	610 382	64 924	19 574	141 973	7 130	42 878	4 575	131 059	11 925	
<b>Cash and security holdings</b> .....	<b>1 607 033</b>	<b>339 225</b>	<b>150 303</b>	<b>686 182</b>	<b>337 306</b>	<b>97 430</b>	<b>50 116</b>	<b>480 357</b>	<b>170 810</b>	
Exhibit—City contribution to own retirement systems .....	19 583	—	—	6 381	2 720	2 621	—	—	—	

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	Berkeley	Burbank	Carson	Chula Vista	Compton	Concord	Corona	Costa Mesa
	19	20	21	22	23	24	25	26
Population, 1990 .....	102 724	93 643	83 995	135 163	90 454	111 348	76 095	96 357
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>150 075</b>	<b>222 401</b>	<b>71 006</b>	<b>85 498</b>	<b>78 572</b>	<b>81 709</b>	<b>98 171</b>	<b>79 185</b>
General revenue .....	149 921	123 710	70 819	85 458	73 871	81 709	85 452	69 573
Intergovernmental revenue .....	16 557	17 615	10 434	14 715	22 398	9 843	13 837	9 677
From Federal Government .....	3 112	6 980	2 913	3 750	14 106	2 012	756	2 221
From State governments .....	12 519	10 495	7 419	10 942	8 292	7 831	13 081	7 119
From local governments .....	926	140	102	23	—	—	—	337
General revenue from own sources .....	133 364	106 095	60 385	70 743	51 473	71 866	71 615	59 896
Taxes .....	67 577	58 028	32 261	40 701	39 001	40 758	31 806	43 737
Property .....	27 054	29 990	12 456	14 636	24 535	17 855	17 224	14 986
General sales .....	11 590	12 490	13 310	11 679	4 133	16 243	10 189	22 953
Selective sales .....	10 137	12 933	2 911	5 762	8 537	2 773	1 051	3 903
Income .....	—	—	—	—	—	—	—	—
Other .....	18 796	2 615	3 584	8 624	1 796	3 887	3 342	1 895
Current charges .....	45 692	24 259	2 498	17 046	5 304	22 135	16 367	4 758
Miscellaneous revenue .....	20 095	23 808	25 626	12 996	7 168	8 973	23 442	11 401
Utility and liquor store revenue .....	—	98 691	187	40	4 701	—	12 719	—
Insurance trust revenue .....	154	—	—	—	—	—	—	9 612
<b>Expenditure</b> .....	<b>149 003</b>	<b>261 668</b>	<b>47 994</b>	<b>86 219</b>	<b>71 339</b>	<b>82 282</b>	<b>108 076</b>	<b>69 762</b>
By character and object:								
Intergovernmental .....	—	—	6 878	—	—	—	—	—
To State governments .....	—	—	—	—	—	—	—	—
To local governments .....	—	—	6 878	—	—	—	—	—
Current operation .....	129 451	191 291	25 966	72 530	51 618	60 105	66 807	52 612
Capital outlay .....	9 823	62 541	9 525	4 555	8 330	15 207	23 452	13 258
Construction .....	227	25 030	4 319	216	827	1 787	1 512	—
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	7 112	7 836	5 625	9 134	11 391	6 970	17 817	1 878
Insurance benefits and repayments .....	2 617	—	—	—	—	—	—	2 014
Exhibit—Salaries and wages .....	74 138	71 590	21 196	31 992	25 170	25 787	19 216	32 285
General expenditure .....	146 226	151 941	46 518	85 938	65 631	82 282	92 498	67 748
Current expenditure .....	136 403	103 579	36 993	81 383	57 356	67 075	75 035	54 490
Intergovernmental expenditure .....	—	—	6 878	—	—	—	—	—
Capital outlay .....	9 823	48 362	9 525	4 555	8 275	15 207	17 463	13 258
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	7 412	3 425	—	3 571	—	—	5 634	—
Social services and income maintenance:								
Public welfare .....	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	16 348	3 114	78	574	1 746	549	664	4 295
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	7 689	10 181	7 623	12 933	12 057	12 729	14 993	13 034
Capital outlay .....	2 938	1 869	4 403	23	5 331	7 553	9 341	7 951
Air transportation .....	—	—	—	—	—	—	440	—
Parking facilities .....	2 273	1 716	—	428	—	—	92	7
Other .....	2 185	—	—	—	—	—	—	—
Public safety:								
Police protection .....	22 253	19 135	8 716	16 342	14 330	18 626	14 134	14 409
Fire protection .....	13 582	11 455	—	6 762	5 175	—	8 213	8 897
Correction .....	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	11 220	7 185	1 087	5 399	327	3 673	1 923	3 209
Environment and housing:								
Natural resources .....	—	—	—	—	—	—	—	—
Sewerage .....	11 679	13 359	—	5 551	1 603	6 607	4 343	457
Capital outlay .....	—	7 683	—	225	851	15	419	7
Solid waste management .....	10 572	10 516	—	133	170	—	2 082	465
Parks and recreation .....	3 915	7 680	7 074	8 491	1 646	17 695	4 424	8 652
Housing and community development .....	14 729	40 786	6 083	3 403	9 232	7 788	13 840	1 857
Government administration:								
Financial administration .....	5 258	4 531	4 646	9 928	2 792	3 704	3 427	1 357
Judicial and legal .....	3 797	1 491	671	1 322	196	514	298	890
General public buildings .....	—	—	—	—	—	—	—	—
Other .....	5 932	11 021	2 090	1 648	2 561	3 103	430	5 667
Interest on general debt .....	7 112	6 344	5 625	9 134	11 391	6 970	17 561	1 878
General expenditure, n.e.c. .....	270	2	2 825	319	2 405	324	—	2 674
Utility and liquor store expenditure .....	160	109 727	1 476	281	5 708	—	15 578	—
Insurance trust expenditure .....	2 617	—	—	—	—	—	—	2 014
<b>Debt outstanding</b> .....	<b>120 522</b>	<b>172 089</b>	<b>80 043</b>	<b>112 350</b>	<b>125 230</b>	<b>123 675</b>	<b>334 795</b>	<b>38 369</b>
Long-term .....	120 522	172 089	80 043	112 350	125 230	123 675	334 795	38 369
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	52 945	5 929	34 240	56 080	—	12 593	54 955	17 000
Utility .....	—	25 760	—	—	—	—	4 550	—
Other and unallocable .....	67 577	140 400	45 803	56 270	125 230	111 082	275 290	21 369
Long-term debt issued .....	118	31 333	—	750	—	9 387	—	—
Long-term debt retired .....	5 156	12 488	1 600	4 825	20 680	3 477	21 385	1 112
<b>Cash and security holdings</b> .....	<b>57 457</b>	<b>203 532</b>	<b>161 626</b>	<b>140 245</b>	<b>53 248</b>	<b>132 017</b>	<b>273 178</b>	<b>135 372</b>
Exhibit—City contribution to own retirement systems .....	2 481	—	—	—	—	—	—	3 352

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.								
	Daly City	Downey	El Cajon	El Monte	Escondido	Fairfield	Fontana	Fremont	Fresno
	27	28	29	30	31	32	33	34	35
Population, 1990 .....	92 311	91 444	88 693	106 209	108 635	77 211	87 535	173 339	354 202
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>54 797</b>	<b>52 181</b>	<b>38 734</b>	<b>45 448</b>	<b>102 602</b>	<b>76 905</b>	<b>86 504</b>	<b>90 530</b>	<b>319 915</b>
General revenue .....	48 269	45 740	38 630	44 190	88 307	66 364	86 504	90 434	241 683
Intergovernmental revenue .....	8 743	8 237	5 778	13 260	10 304	13 037	7 330	14 417	46 781
From Federal Government .....	2 265	1 528	8 461	2 759	786	6 271	949	2 127	12 572
From State governments .....	5 576	5 816	5 174	10 486	9 339	6 082	5 557	11 765	31 832
From local governments .....	902	893	143	15	179	684	824	525	2 377
General revenue from own sources .....	39 526	37 503	32 852	30 930	78 003	53 327	79 174	76 017	194 902
Taxes .....	20 084	23 657	23 563	24 627	32 692	31 019	36 089	58 061	108 532
Property .....	8 785	9 313	8 500	10 658	13 567	17 395	24 747	28 030	39 024
General sales .....	5 445	7 981	12 562	9 342	14 883	8 189	6 907	16 236	40 650
Selective sales .....	4 388	4 544	1 499	2 717	2 040	2 030	1 298	4 256	9 199
Income .....	1 466	1 819	1 002	2 202	3 405	3 137	9 539	19 659	19 659
Current charges .....	13 285	4 689	6 349	1 561	13 856	5 269	18 888	6 627	53 198
Miscellaneous revenue .....	6 157	9 157	2 940	4 742	31 455	17 039	24 197	11 329	33 172
Utility and liquor store revenue .....	6 528	6 441	104	1 258	14 295	10 541	—	96	23 344
Insurance trust revenue .....	—	—	—	—	—	—	—	—	54 888
<b>Expenditure</b> .....	<b>55 306</b>	<b>49 139</b>	<b>49 135</b>	<b>41 396</b>	<b>124 891</b>	<b>96 185</b>	<b>114 113</b>	<b>94 356</b>	<b>303 425</b>
By character and object:									
Intergovernmental .....	—	—	—	—	—	91	—	—	—
To State governments .....	—	—	—	—	—	—	—	—	—
To local governments .....	—	—	—	—	—	91	—	—	—
Current operation .....	43 644	44 386	37 719	35 882	59 056	51 103	54 202	68 760	184 010
Capital outlay .....	9 896	3 403	9 699	2 896	55 362	25 233	45 458	16 336	72 896
Construction .....	—	281	6 881	58	19 166	18 697	17 367	3 047	56 600
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	1 766	1 350	1 717	2 618	10 473	19 758	14 453	9 260	21 691
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	24 828
Exhibit—Salaries and wages .....	20 149	17 526	20 810	19 839	31 013	18 376	17 650	43 232	106 530
General expenditure .....	49 822	43 099	48 698	38 787	104 483	74 854	114 113	93 959	235 952
Current expenditure .....	41 513	40 625	38 999	36 117	58 493	60 153	68 655	77 623	175 661
Intergovernmental expenditure .....	—	—	—	—	—	91	—	—	—
Capital outlay .....	8 309	2 474	9 699	2 670	45 990	14 701	45 458	16 336	60 291
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	1 372	1 382	—	—	2 273	—	—	86	—
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	101	1 237	1 155	92	1 030	112	246	1 564	—
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	7 430	5 897	2 119	2 594	14 724	9 121	6 556	9 894	30 263
Capital outlay .....	5 287	1 399	167	1	10 990	—	1 161	6 350	20 181
Air transportation .....	—	—	—	—	—	—	—	—	9 372
Parking facilities .....	—	—	—	16	58	—	—	—	2 517
Other .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	10 126	14 717	12 365	11 797	12 696	9 757	14 436	22 155	40 578
Fire protection .....	6 004	6 794	5 238	6 285	6 990	3 339	1 372	12 231	20 587
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	2 308	1 744	927	3 407	3 154	2 447	1 579	5 823	4 062
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Sewerage .....	5 970	179	3 466	—	12 796	—	4 110	—	22 690
Capital outlay .....	12	14	677	—	6 760	—	—	—	11 229
Solid waste management .....	1 888	203	—	—	—	100	—	673	25 046
Parks and recreation .....	3 476	2 748	2 909	4 060	4 131	6 984	7 039	12 754	22 016
Housing and community development .....	1 484	1 937	9 338	4 222	23 899	21 968	29 822	7 634	8 753
Government administration:									
Financial administration .....	2 411	1 311	2 957	1 257	2 106	3 702	3 783	1 908	4 828
Judicial and legal .....	448	173	396	492	510	310	536	730	1 898
General public buildings .....	—	—	—	—	—	—	—	—	4 673
Other .....	3 547	648	5 834	1 612	4 416	617	2 799	9 034	4 936
Interest on general debt .....	1 766	1 350	1 717	2 618	9 779	15 936	14 453	9 260	20 360
General expenditure, n.e.c. .....	1 491	2 779	277	335	5 921	461	27 382	213	13 373
Utility and liquor store expenditure .....	5 484	6 040	437	2 609	20 408	21 331	—	397	42 645
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	24 828
<b>Debt outstanding</b> .....	<b>22 989</b>	<b>28 479</b>	<b>22 900</b>	<b>21 001</b>	<b>137 507</b>	<b>322 768</b>	<b>154 728</b>	<b>296 609</b>	<b>248 335</b>
Long-term .....	22 989	28 479	22 900	21 001	137 507	322 768	154 728	296 609	248 335
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	14 440	88 947	34 192	46 197	153 980	127 961
Utility .....	—	—	—	—	10 620	67 195	—	—	18 375
Other and unallocable .....	22 989	28 479	22 900	6 561	37 940	221 381	108 531	142 629	101 999
Long-term debt issued .....	2 051	5 589	4 741	1 075	—	25 225	65 855	21 505	29 365
Long-term debt retired .....	1 545	970	100	4 360	13 171	23 553	16 986	18 847	20 209
<b>Cash and security holdings</b> .....	<b>24 773</b>	<b>35 287</b>	<b>26 544</b>	<b>43 019</b>	<b>238 411</b>	<b>116 022</b>	<b>276 741</b>	<b>117 415</b>	<b>746 962</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	—	—	—	—	28 900

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach	Inglewood	Irvine
	36	37	38	39	40	41	42
Population, 1990 .....	114 144	143 050	180 038	111 498	181 519	109 602	110 330
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>75 410</b>	<b>79 603</b>	<b>260 226</b>	<b>85 727</b>	<b>144 229</b>	<b>116 443</b>	<b>80 762</b>
General revenue .....	66 348	70 126	157 053	76 792	129 525	106 415	80 328
Intergovernmental revenue .....	10 455	21 812	24 140	9 875	13 835	36 582	9 893
From Federal Government .....	2 684	11 130	10 198	1 584	2 140	26 639	1 093
From State governments .....	7 512	10 444	13 942	7 768	9 905	7 525	7 071
From local governments .....	259	238	—	523	1 790	2 418	1 729
General revenue from own sources .....	55 893	48 314	132 913	66 917	115 690	69 833	70 435
Taxes .....	35 788	37 423	72 574	44 083	72 033	49 566	45 302
Property .....	17 445	21 689	26 965	15 454	35 062	22 447	9 883
General sales .....	12 715	11 257	17 966	20 172	16 419	6 611	22 535
Selective sales .....	3 308	2 481	13 899	3 761	16 190	13 921	7 616
Income .....	—	—	—	—	—	—	—
Other .....	2 320	1 996	13 744	4 696	4 362	6 587	5 268
Current charges .....	12 693	2 939	39 786	11 231	19 948	6 687	9 520
Miscellaneous revenue .....	7 412	7 952	20 553	11 603	23 709	13 580	15 613
Utility and liquor store revenue .....	9 062	9 477	103 173	8 935	14 704	10 028	434
Insurance trust revenue .....	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>75 588</b>	<b>76 110</b>	<b>267 467</b>	<b>92 985</b>	<b>158 386</b>	<b>110 063</b>	<b>84 842</b>
By character and object:							
Intergovernmental .....	—	—	—	—	—	—	—
To State governments .....	—	—	—	—	—	—	—
To local governments .....	—	—	—	—	—	—	—
Current operation .....	61 579	68 639	196 667	72 655	115 624	104 606	60 563
Capital outlay .....	12 229	4 623	63 872	17 763	37 420	1 936	12 948
Construction .....	1 679	768	11 332	2	1 265	—	—
Assistance and subsidies .....	1 780	2 848	6 928	2 567	5 342	3 521	11 331
Interest on debt .....	—	—	—	—	—	—	—
Insurance benefits and repayments .....	33 798	31 648	76 619	42 612	58 172	44 725	33 984
Exhibit—Salaries and wages .....	—	—	—	—	—	—	—
General expenditure .....	66 272	66 626	155 455	82 395	145 822	97 602	84 149
Current expenditure .....	55 670	63 572	117 850	65 851	109 293	95 700	71 464
Intergovernmental expenditure .....	—	—	—	—	—	—	—
Capital outlay .....	10 602	3 054	37 605	16 544	36 529	1 902	12 685
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	2 869	11	5 270	2 268	3 565	2 499	—
Social services and income maintenance:							
Public welfare .....	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	865	2 217	980	679	1 343	2 197	817
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	10 932	9 049	18 727	18 257	21 802	6 340	20 556
Capital outlay .....	4 481	1 490	2 463	13 240	9 207	18	8 945
Air transportation .....	913	—	—	1 039	—	—	—
Parking facilities .....	9	19	1 080	238	20 741	477	—
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	17 994	19 571	24 760	20 333	33 829	27 755	15 078
Fire protection .....	7 655	7 488	18 137	12 070	19 767	6 592	2
Correction .....	—	—	—	—	—	—	—
Protective inspection and regulation .....	3 254	2 084	4 794	1 784	1 693	1 846	4 075
Environment and housing:							
Natural resources .....	—	—	—	—	—	—	—
Sewerage .....	502	—	19 840	5 031	—	1 772	—
Capital outlay .....	292	—	14 190	1 027	—	—	—
Solid waste management .....	4 773	—	9 823	—	5 703	246	3 527
Parks and recreation .....	4 235	2 432	8 491	170	10 772	4 591	13 099
Housing and community development .....	7 298	16 016	17 306	3 478	11 870	22 302	6 401
Government administration:							
Financial administration .....	978	1 367	8 966	2 742	727	9 688	5 957
Judicial and legal .....	188	412	1 137	1 567	1 565	1 063	1 489
General public buildings .....	—	—	—	—	—	—	—
Other .....	2 027	1 222	5 081	4 454	6 488	1 478	983
Interest on general debt .....	1 780	2 774	5 325	2 567	5 342	3 145	11 331
General expenditure, n.e.c. .....	—	1 964	5 738	5 718	615	5 611	834
Utility and liquor store expenditure .....	9 316	9 484	112 012	10 590	12 564	12 461	693
Insurance trust expenditure .....	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>25 309</b>	<b>39 452</b>	<b>113 450</b>	<b>50 375</b>	<b>42 319</b>	<b>69 213</b>	<b>223 490</b>
Long-term .....	25 309	39 452	113 450	50 375	42 319	69 213	223 490
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	13 405	36 742	—	14 255
Utility .....	25 309	1 420	23 090	36 970	5 577	10 175	209 235
Other and unallocable .....	—	38 032	90 360	—	—	59 038	—
Long-term debt issued .....	440	—	—	11 431	42 695	33 125	—
Long-term debt retired .....	688	2 725	3 725	3 846	5 835	20 795	3 130
<b>Cash and security holdings</b> .....	<b>56 019</b>	<b>58 786</b>	<b>210 668</b>	<b>87 152</b>	<b>127 148</b>	<b>88 174</b>	<b>220 896</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.								
	Lakewood	Lancaster	Long Beach	Los Angeles	Modesto	Moreno Valley	Norwalk	Oakland	Oceanside
	43	44	45	46	47	48	49	50	51
Population, 1990 .....	73 557	97 291	429 433	3 485 398	164 730	118 779	94 279	372 242	128 398
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>29 499</b>	<b>60 359</b>	<b>725 159</b>	<b>6 992 982</b>	<b>105 674</b>	<b>47 902</b>	<b>36 922</b>	<b>565 865</b>	<b>140 681</b>
General revenue .....	25 650	60 359	604 053	3 888 711	95 638	47 902	35 258	540 031	122 655
Intergovernmental revenue .....	5 744	12 080	114 866	521 961	17 281	10 143	13 540	101 860	24 599
From Federal Government .....	737	2 003	41 644	137 364	3 487	461	4 979	29 072	4 319
From State governments .....	4 770	9 589	51 245	296 745	13 725	9 661	8 497	67 586	18 415
From local governments .....	237	488	21 977	87 852	69	21	64	5 202	1 865
General revenue from own sources .....	19 906	48 279	489 187	3 366 750	78 357	37 759	21 718	438 171	98 056
Taxes .....	11 633	27 406	182 662	1 932 580	44 584	18 969	12 637	221 924	30 025
Property .....	2 932	11 690	71 963	774 409	8 575	9 215	3 601	112 760	19 152
General sales .....	6 522	8 275	26 669	270 383	16 602	4 668	6 424	30 440	6 978
Selective sales .....	954	2 706	64 103	487 209	11 550	2 485	1 484	37 347	1 763
Income .....	—	—	—	—	—	—	—	—	—
Other .....	1 225	4 735	19 927	400 579	7 857	2 601	1 128	41 377	2 132
Current charges .....	5 161	3 401	193 696	922 370	22 125	13 002	3 501	148 042	33 162
Miscellaneous revenue .....	3 112	17 472	112 829	511 800	11 648	5 788	5 580	68 205	34 869
Utility and liquor store revenue .....	3 849	—	120 257	2 141 337	10 036	—	1 664	—	18 026
Insurance trust revenue .....	—	—	849	962 934	—	—	—	25 834	—
<b>Expenditure</b> .....	<b>29 195</b>	<b>75 764</b>	<b>736 547</b>	<b>6 577 265</b>	<b>102 991</b>	<b>49 665</b>	<b>60 504</b>	<b>553 502</b>	<b>158 564</b>
By character and object:									
Intergovernmental .....	3 855	8 554	—	21 735	—	8 820	6 634	—	—
To State governments .....	—	—	—	—	—	—	—	—	—
To local governments .....	3 855	8 554	—	21 735	—	8 820	6 634	—	—
Current operation .....	23 008	29 082	580 370	4 245 446	82 652	29 994	37 616	370 614	103 258
Capital outlay .....	1 450	24 543	106 768	1 163 940	15 349	7 987	11 992	63 392	39 572
Construction .....	1 153	6 018	72 891	825 974	—	—	10 249	55 386	12 305
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	882	13 585	48 321	514 140	4 990	2 864	4 262	73 861	15 734
Insurance benefits and repayments .....	—	—	1 088	632 004	—	—	—	45 635	—
Exhibit—Salaries and wages .....	8 633	11 244	215 456	2 126 188	39 835	9 523	9 788	169 802	31 673
General expenditure .....	25 013	74 693	598 270	3 534 442	92 346	49 665	55 036	507 867	133 822
Current expenditure .....	23 661	50 150	497 339	3 008 974	79 033	41 678	43 044	444 475	105 166
Intergovernmental expenditure .....	3 855	8 554	—	21 735	—	8 820	6 634	—	—
Capital outlay .....	1 352	24 543	100 931	525 468	13 313	7 987	11 992	63 392	28 656
General expenditure by function:									
Education services:									
Education .....	—	—	—	8 571	—	—	—	4 073	—
Elementary and secondary education .....	—	—	—	8 571	—	—	—	4 073	—
Higher education .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	—	—	12 815	47 082	239	—	—	8 322	3 260
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	1 033	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	53	185	24 873	10 943	438	604	325	—	3 491
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	3 094	17 692	25 574	153 393	11 983	15 027	5 349	16 533	12 905
Capital outlay .....	20	13 821	7 212	65 688	5 708	5 355	355	4 698	583
Air transportation .....	—	—	12 269	223 418	1 123	—	—	29 983	291
Parking facilities .....	—	—	1 011	7 952	240	—	—	4 064	71
Other .....	—	—	81 151	199 938	—	—	—	21 954	—
Public safety:									
Police protection .....	4 947	8 554	94 743	650 386	22 745	10 477	7 679	74 531	18 445
Fire protection .....	—	—	55 554	265 371	13 913	4 233	—	39 667	6 045
Correction .....	—	—	4 486	1 136	—	—	—	5 447	—
Protective inspection and regulation .....	1 028	3 131	9 276	71 742	2 368	3 481	948	6 535	5 146
Environment and housing:									
Natural resources .....	—	—	—	8 663	—	—	—	—	—
Sewerage .....	—	—	10 927	249 789	10 937	—	142	11 687	17 116
Capital outlay .....	—	—	607	154 736	2 135	—	—	4 093	8 933
Solid waste management .....	2 755	—	20 902	179 015	309	—	2 658	4 191	10 545
Parks and recreation .....	5 094	6 799	39 673	165 547	10 097	4 554	8 023	47 763	4 979
Housing and community development .....	3 157	21 254	69 549	255 569	2 940	2 745	15 771	45 806	21 633
Government administration:									
Financial administration .....	2 210	1 540	18 189	101 972	1 920	1 616	3 922	10 577	3 208
Judicial and legal .....	152	234	9 822	49 665	783	—	211	4 789	1 108
General public buildings .....	—	—	1 121	69 705	—	—	—	6 435	—
Other .....	139	1 719	11 868	65 749	3 938	2 349	3 664	14 873	4 744
Interest on general debt .....	824	13 585	47 888	298 295	4 990	2 864	4 262	73 861	15 480
General expenditure, n.e.c. ....	1 560	—	46 579	450 541	3 383	1 715	2 082	75 743	5 355
Utility and liquor store expenditure .....	4 182	1 071	137 189	2 410 819	10 645	—	5 468	—	24 742
Insurance trust expenditure .....	—	—	1 088	632 004	—	—	—	45 635	—
<b>Debt outstanding</b> .....	<b>14 645</b>	<b>230 299</b>	<b>790 616</b>	<b>8 002 815</b>	<b>89 672</b>	<b>55 022</b>	<b>58 133</b>	<b>1 144 082</b>	<b>215 769</b>
Long-term .....	14 645	230 299	758 616	7 912 712	89 672	55 022	58 133	1 109 082	215 769
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	141 564	245 714	1 429 030	38 280	10 831	—	174 090	123 203
Utility .....	1 197	—	7 180	3 412 500	—	—	—	—	3 655
Other and unallocable .....	13 448	88 735	505 722	3 071 182	51 392	44 191	58 133	934 992	88 911
Long-term debt issued .....	—	57 590	25 729	1 408 628	983	13 883	3 383	205 338	17 482
Long-term debt retired .....	609	53 723	34 181	436 913	2 871	1 427	688	172 687	22 113
<b>Cash and security holdings</b> .....	<b>26 131</b>	<b>181 119</b>	<b>1 196 104</b>	<b>13 439 640</b>	<b>88 923</b>	<b>65 850</b>	<b>32 389</b>	<b>1 156 249</b>	<b>257 481</b>
Exhibit—City contribution to own retirement systems .....	—	—	1 784	623 645	—	—	—	30 536	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Richmond
	52	53	54	55	56	57	58
Population, 1990 .....	133 179	110 658	142 216	131 591	131 723	101 409	87 425
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>122 788</b>	<b>90 014</b>	<b>110 515</b>	<b>289 412</b>	<b>101 260</b>	<b>76 117</b>	<b>90 881</b>
General revenue .....	110 800	80 024	99 281	169 105	91 273	76 117	90 362
Intergovernmental revenue .....	13 859	9 190	11 598	36 181	23 882	7 843	11 724
From Federal Government .....	3 350	493	2 104	18 685	14 984	834	1 414
From State governments .....	9 627	8 207	9 494	16 033	8 398	6 522	9 480
From local governments .....	882	490	—	1 463	500	487	830
General revenue from own sources .....	96 941	70 834	87 683	132 924	67 391	68 274	78 638
Taxes .....	51 299	45 932	41 881	88 213	38 643	42 461	56 840
Property .....	29 574	21 637	19 854	32 893	10 709	27 909	32 187
General sales .....	15 100	18 383	12 238	19 619	7 881	6 351	8 377
Selective sales .....	4 409	2 763	2 861	21 141	15 502	3 049	12 140
Income .....	—	—	—	—	—	—	—
Other .....	2 216	3 149	6 928	14 560	4 551	5 152	4 136
Current charges .....	21 662	8 627	30 262	21 797	8 954	2 076	15 076
Miscellaneous revenue .....	23 980	16 275	15 540	22 914	19 794	23 737	6 722
Utility and liquor store revenue .....	11 988	9 990	11 234	113 879	9 987	—	105
Insurance trust revenue .....	—	—	—	6 428	—	—	414
<b>Expenditure</b> .....	<b>131 102</b>	<b>99 963</b>	<b>112 543</b>	<b>330 638</b>	<b>103 759</b>	<b>60 429</b>	<b>96 308</b>
By character and object:							
Intergovernmental .....	—	—	—	—	—	—	—
To State governments .....	—	—	—	—	—	—	—
To local governments .....	—	—	—	—	—	—	—
Current operation .....	99 030	81 688	92 947	234 585	73 726	41 537	79 799
Capital outlay .....	22 751	11 013	12 261	69 032	14 568	8 707	9 726
Construction .....	1 090	4 714	304	2 584	—	7 805	5 433
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	9 321	7 262	7 335	17 416	15 465	10 185	5 977
Insurance benefits and repayments .....	—	—	—	9 605	—	—	806
Exhibit—Salaries and wages .....	40 658	36 343	37 884	77 156	34 558	13 714	45 575
General expenditure .....	119 366	87 868	100 588	197 051	86 308	60 429	94 921
Current expenditure .....	97 864	78 183	89 890	147 526	79 583	51 722	85 195
Intergovernmental expenditure .....	—	—	—	—	—	—	—
Capital outlay .....	21 502	9 685	10 698	49 525	6 725	8 707	9 726
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	3 216	3 692	1 990	6 598	2 303	—	3 100
Social services and income maintenance:							
Public welfare .....	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	4 000	2 950	—	5 359	684	—	127
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	12 374	14 227	13 336	31 379	12 327	8 019	5 225
Capital outlay .....	6 464	3 807	4 792	22 518	5 489	—	173
Air transportation .....	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	2 647	109	—	—
Other .....	—	—	—	—	—	—	3 669
Public safety:							
Police protection .....	21 855	19 094	17 820	29 448	21 461	9 074	20 437
Fire protection .....	15 100	10 453	7 144	15 294	12 825	—	10 069
Correction .....	—	—	—	—	—	—	—
Protective inspection and regulation .....	3 290	2 216	1 747	1 617	436	8 800	8 896
Environment and housing:							
Natural resources .....	—	—	—	—	—	—	—
Sewerage .....	8 187	174	13 916	1 702	185	—	6 948
Capital outlay .....	2 380	—	3 690	84	—	—	2 014
Solid waste management .....	11 560	5 409	13 349	9 856	4 668	—	153
Parks and recreation .....	3 571	4 270	8 528	21 513	3 128	3 083	3 294
Housing and community development .....	16 148	10 408	4 214	18 278	6 728	13 801	12 121
Government administration:							
Financial administration .....	2 449	4 523	6 629	2 830	3 918	5 204	4 853
Judicial and legal .....	436	—	850	3 279	623	—	855
General public buildings .....	—	—	—	—	—	—	—
Other .....	3 503	2 264	1 376	16 954	1 367	357	3 362
Interest on general debt .....	9 230	7 262	7 298	12 956	15 465	10 185	5 977
General expenditure, n.e.c. .....	4 447	926	2 391	17 341	81	1 906	5 835
Utility and liquor store expenditure .....	11 736	12 095	11 955	123 982	17 451	—	581
Insurance trust expenditure .....	—	—	—	9 605	—	—	806
<b>Debt outstanding</b> .....	<b>219 610</b>	<b>91 590</b>	<b>101 808</b>	<b>383 096</b>	<b>181 144</b>	<b>169 332</b>	<b>96 060</b>
Long-term .....	219 610	91 590	101 808	383 096	181 144	169 332	96 060
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	79 527	13 300	—	59 605	129 140	45 954	19 983
Utility .....	580	—	205	63 865	—	—	—
Other and unallocable .....	139 503	78 290	101 603	259 626	52 004	123 378	76 077
Long-term debt issued .....	66 156	—	—	90 625	—	22 811	17 404
Long-term debt retired .....	67 699	540	3 097	15 069	76 614	42 700	5 431
<b>Cash and security holdings</b> .....	<b>306 143</b>	<b>110 779</b>	<b>71 887</b>	<b>273 320</b>	<b>257 307</b>	<b>171 103</b>	<b>76 039</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	8 633	—	—	338

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Riverside	Sacramento	Salinas	San Bernardino	San Buena-ventura	San Diego	San Francisco
	59	60	61	62	63	64	65
Population, 1990 .....	226 505	369 365	108 777	164 164	92 575	1 110 549	723 959
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue .....</b>	<b>413 680</b>	<b>385 725</b>	<b>54 601</b>	<b>187 008</b>	<b>81 511</b>	<b>1 427 264</b>	<b>3 416 701</b>
General revenue .....	216 204	330 719	54 601	171 482	73 010	1 174 030	2 640 255
Intergovernmental revenue .....	31 754	30 617	9 078	18 034	9 316	233 407	899 539
From Federal Government .....	4 100	906	2 460	3 612	1 943	91 791	121 575
From State governments .....	25 695	23 364	6 497	13 033	7 373	96 472	773 223
From local governments .....	1 959	6 347	121	1 389	—	45 144	4 741
General revenue from own sources .....	184 450	300 102	45 523	153 448	63 694	940 623	1 740 716
Taxes .....	73 706	154 059	31 006	73 204	34 174	382 649	976 884
Property .....	25 061	52 064	8 917	27 922	11 609	156 402	535 575
General sales .....	22 463	47 458	10 820	20 021	12 812	121 887	125 779
Selective sales .....	19 271	42 560	6 994	18 316	8 073	71 953	106 823
Income .....	—	—	—	—	—	—	—
Other .....	6 911	11 977	4 275	6 945	1 680	32 407	208 707
Current charges .....	40 201	92 480	7 300	35 439	14 687	222 063	467 729
Miscellaneous revenue .....	70 543	53 563	7 217	44 805	14 833	335 911	296 103
Utility and liquor store revenue .....	197 476	20 311	—	15 526	8 501	125 068	224 835
Insurance trust revenue .....	—	34 695	—	—	—	128 166	551 611
<b>Expenditure .....</b>	<b>398 434</b>	<b>399 168</b>	<b>56 577</b>	<b>190 608</b>	<b>83 621</b>	<b>1 311 311</b>	<b>3 094 003</b>
By character and object:							
Intergovernmental .....	—	4 736	—	—	—	8 760	72 771
To State governments .....	—	—	—	—	—	3 771	68 780
To local governments .....	—	4 736	—	—	—	4 989	3 991
Current operation .....	272 713	276 510	48 053	118 421	62 307	810 636	2 002 273
Capital outlay .....	80 213	74 378	4 040	41 089	14 033	313 292	456 955
Construction .....	5 608	66 292	381	14 068	—	258 911	394 569
Assistance and subsidies .....	—	—	—	—	—	—	137 687
Interest on debt .....	45 508	24 365	4 484	31 098	7 281	132 733	192 602
Insurance benefits and repayments .....	—	19 179	—	—	—	45 890	231 715
Exhibit—Salaries and wages .....	81 745	151 500	21 427	48 750	27 821	392 653	1 171 430
General expenditure .....	218 711	352 414	56 577	169 237	74 338	1 084 147	2 302 375
Current expenditure .....	159 833	284 970	52 537	136 797	62 445	806 312	1 994 751
Intergovernmental expenditure .....	—	4 736	—	—	—	8 760	72 771
Capital outlay .....	58 878	67 444	4 040	32 440	11 893	277 835	307 624
General expenditure by function:							
Education services:							
Education .....	—	172	—	—	—	—	57 512
Elementary and secondary education .....	—	172	—	—	—	—	57 512
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	11 730	8 941	2 453	2 968	—	20 714	27 047
Social services and income maintenance:							
Public welfare .....	—	—	—	—	—	153	313 313
Hospitals .....	—	—	—	—	—	—	308 732
Health .....	1 066	2 082	1 151	673	—	1 732	240 020
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	27 846	48 782	8 018	12 008	9 564	76 374	42 036
Capital outlay .....	17 470	22 453	164	6 225	4 319	34 879	29 247
Air transportation .....	718	82	417	—	—	1 719	126 215
Parking facilities .....	534	18 345	—	656	339	693	14 149
Other .....	—	1 045	—	—	2 170	—	25 736
Public safety:							
Police protection .....	37 118	73 201	14 147	26 495	14 115	168 469	164 092
Fire protection .....	16 668	39 570	6 952	14 385	6 787	74 907	101 188
Correction .....	—	3	—	—	—	1 357	50 388
Protective inspection and regulation .....	3 975	5 739	936	4 339	2 325	12 481	14 050
Environment and housing:							
Natural resources .....	—	—	—	—	—	493	560
Sewerage .....	22 852	10 069	1 275	19 992	7 102	189 717	157 455
Capital outlay .....	11 893	2 766	929	10 020	1 058	112 428	105 372
Solid waste management .....	9 800	24 705	750	11 548	1 661	50 677	14 665
Parks and recreation .....	17 268	53 346	6 311	6 677	8 559	117 088	120 599
Housing and community development .....	18 285	—	4 463	22 584	1 727	89 860	75 287
Government administration:							
Financial administration .....	3 647	9 248	2 308	2 862	6 345	20 199	43 039
Judicial and legal .....	—	2 109	285	1 573	1 520	14 546	91 151
General public buildings .....	—	35	—	—	—	20 545	33 160
Other .....	1 151	5 336	1 248	6 285	3 100	22 350	26 095
Interest on general debt .....	29 213	21 921	4 484	30 243	7 111	132 132	183 077
General expenditure, n.e.c. .....	16 840	27 683	1 379	5 949	1 913	67 941	72 809
Utility and liquor store expenditure .....	179 723	27 575	—	21 371	9 283	181 274	559 913
Insurance trust expenditure .....	—	19 179	—	—	—	45 890	231 715
<b>Debt outstanding .....</b>	<b>726 619</b>	<b>452 130</b>	<b>61 958</b>	<b>433 130</b>	<b>94 849</b>	<b>1 646 069</b>	<b>3 173 852</b>
Long-term .....	726 619	450 295	61 958	433 130	94 849	1 534 235	3 173 852
Education .....	—	—	—	—	—	—	90 245
Public debt for private purposes .....	250 525	—	2 555	226 235	71 731	1 066 240	723 658
Utility .....	240 976	42 020	—	11 398	2 645	—	293 693
Other and unallocable .....	235 118	408 275	59 403	195 497	20 473	467 995	2 066 256
Long-term debt issued .....	28 525	156 739	4 245	53 300	—	99 733	889 321
Long-term debt retired .....	17 364	18 813	6 346	26 545	4 125	51 811	373 883
<b>Cash and security holdings .....</b>	<b>603 626</b>	<b>629 194</b>	<b>67 870</b>	<b>437 982</b>	<b>157 089</b>	<b>3 025 079</b>	<b>7 598 751</b>
Exhibit—City contribution to own retirement systems .....	—	2 985	—	—	—	29 183	200 797

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.								
	San Jose	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Clarita	Santa Monica	Santa Rosa	Simi Valley
	66	67	68	69	70	71	72	73	74
Population, 1990 .....	782 248	85 486	293 742	85 571	93 613	110 642	86 905	113 313	100 217
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue .....</b>	<b>767 853</b>	<b>65 382</b>	<b>197 310</b>	<b>109 260</b>	<b>309 116</b>	<b>42 924</b>	<b>176 452</b>	<b>132 924</b>	<b>73 529</b>
General revenue .....	641 962	65 382	180 184	92 666	136 199	42 500	156 264	119 751	63 542
Intergovernmental revenue .....	95 107	9 524	39 317	11 186	7 141	17 512	17 243	18 828	14 214
From Federal Government .....	9 435	719	17 066	1 236	1 217	4 698	5 605	2 509	2 467
From State governments .....	57 316	8 805	21 054	9 109	5 921	12 814	11 082	16 319	11 073
From local governments .....	28 356	—	1 197	841	3	—	556	—	674
General revenue from own sources .....	546 855	55 858	140 867	81 480	129 058	24 988	139 021	100 923	49 328
Taxes .....	327 647	35 967	102 565	42 925	53 569	19 664	80 095	45 037	19 258
Property .....	129 154	15 406	48 064	15 208	23 552	4 327	17 488	13 538	9 055
General sales .....	72 022	11 794	28 417	11 870	24 094	10 525	15 460	18 355	6 297
Selective sales .....	73 723	2 183	18 412	13 096	4 596	2 175	24 688	9 040	1 670
Income .....	—	—	—	—	—	—	—	—	—
Other .....	52 748	6 584	7 672	2 751	1 327	2 637	22 459	4 104	2 236
Current charges .....	142 064	15 434	16 105	27 336	27 700	1 280	41 512	28 162	8 517
Miscellaneous revenue .....	77 144	4 457	22 197	11 219	47 789	4 044	17 414	27 724	21 553
Utility and liquor store revenue .....	8 278	—	17 126	16 121	172 917	424	20 188	13 173	9 987
Insurance trust revenue .....	117 613	—	—	473	—	—	—	—	—
<b>Expenditure .....</b>	<b>760 189</b>	<b>64 120</b>	<b>221 130</b>	<b>143 876</b>	<b>328 993</b>	<b>59 960</b>	<b>182 098</b>	<b>135 635</b>	<b>76 115</b>
By character and object:									
Intergovernmental .....	16 242	—	—	—	—	8 277	—	—	—
To State governments .....	—	—	—	—	—	—	—	—	—
To local governments .....	16 242	—	—	—	—	8 277	—	—	—
Current operation .....	438 981	52 063	169 386	82 003	261 394	27 856	148 559	94 522	49 247
Capital outlay .....	190 633	9 697	33 581	55 622	45 044	23 080	29 867	27 712	12 146
Construction .....	139 174	2 120	18 088	12 677	4 994	—	283	562	9 511
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	81 184	2 360	18 163	5 427	22 555	747	3 672	13 401	14 722
Insurance benefits and repayments .....	33 149	—	—	824	—	—	—	—	—
Exhibit—Salaries and wages .....	277 745	28 864	92 046	40 843	54 181	5 036	74 739	42 538	22 841
General expenditure .....	710 036	64 120	203 797	82 686	111 390	54 745	151 231	118 581	64 116
Current expenditure .....	522 267	54 423	173 406	76 011	99 174	31 665	129 700	94 053	53 298
Intergovernmental expenditure .....	16 242	—	—	—	—	8 277	—	—	—
Capital outlay .....	187 769	9 697	30 391	6 675	12 216	23 080	21 531	24 528	10 818
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	17 181	2 718	4 958	3 601	3 249	—	6 063	—	—
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	—	—	3 297	803	—	98	414	405	772
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	63 949	6 899	17 884	6 418	11 035	12 944	8 065	11 142	5 911
Capital outlay .....	42 361	2 905	5 977	1 003	3 207	8 835	1 803	5 343	2 324
Air transportation .....	38 348	—	—	5 281	—	—	2 210	—	—
Parking facilities .....	4 410	552	1 288	1 805	657	—	1 519	1 797	—
Other .....	—	—	—	4 298	—	—	—	—	—
Public safety:									
Police protection .....	110 401	12 695	51 709	15 323	17 225	8 592	26 694	15 472	11 519
Fire protection .....	54 781	8 224	22 250	9 821	15 950	32	10 953	8 055	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	6 828	2 068	7 606	1 693	1 417	1 254	1 110	1 341	5 131
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Sewerage .....	86 051	8 765	24	6 242	7 466	—	8 177	24 144	7 448
Capital outlay .....	23 943	2 277	—	1 158	166	—	1 301	10 738	145
Solid waste management .....	16 297	407	5 105	—	6 381	—	11 116	—	—
Parks and recreation .....	63 856	5 422	13 031	8 019	7 754	5 561	16 017	10 789	47
Housing and community development .....	110 439	6 505	46 908	5 710	7 217	1 274	16 914	6 592	12 742
Government administration:									
Financial administration .....	14 404	1 147	2 719	3 427	8 969	6 104	10 540	4 568	1 659
Judicial and legal .....	4 843	387	1 475	1 136	803	1 110	3 176	754	521
General public buildings .....	3 964	—	—	—	—	—	—	—	—
Other .....	16 092	5 615	3 798	3 333	9 937	15 287	4 851	14 243	1 578
Interest on general debt .....	81 179	2 360	18 067	3 300	9 655	747	2 603	13 400	14 702
General expenditure, n.e.c. .....	17 013	356	3 678	2 476	3 675	1 742	20 809	5 879	2 086
Utility and liquor store expenditure .....	17 004	—	17 333	60 366	217 603	5 215	30 867	17 054	11 999
Insurance trust expenditure .....	33 149	—	—	824	—	—	—	—	—
<b>Debt outstanding .....</b>	<b>1 249 308</b>	<b>53 580</b>	<b>304 105</b>	<b>108 490</b>	<b>338 131</b>	<b>22 940</b>	<b>75 439</b>	<b>218 731</b>	<b>224 686</b>
Long-term .....	1 231 308	53 580	304 105	108 490	338 131	22 940	75 439	218 731	224 686
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	218 786	—	130 105	—	—	—	—	69 721	163 327
Utility .....	116	—	1 410	40 525	159 430	—	34 200	10	378
Other and unallocable .....	1 012 406	53 580	172 590	67 965	178 701	22 940	41 239	149 000	60 981
Long-term debt issued .....	205 075	16 230	—	47 290	—	22 940	34 200	31 745	194
Long-term debt retired .....	49 705	1 182	2 220	35 471	4 484	—	764	7 291	12 006
<b>Cash and security holdings .....</b>	<b>1 925 142</b>	<b>67 071</b>	<b>223 367</b>	<b>106 886</b>	<b>352 748</b>	<b>30 821</b>	<b>118 871</b>	<b>245 163</b>	<b>238 709</b>
Exhibit—City contribution to own retirement systems .....	41 080	—	—	14	—	—	—	—	—

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.									
	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	Visalia	West Covina	West—minister	Whittier
	75	76	77	78	79	80	81	82	83	84
Population, 1990 .....	86 284	210 943	117 229	104 352	133 107	109 199	75 636	96 086	78 118	77 671
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue .....</b>	<b>37 034</b>	<b>152 373</b>	<b>127 053</b>	<b>75 931</b>	<b>139 601</b>	<b>95 826</b>	<b>60 161</b>	<b>56 815</b>	<b>38 600</b>	<b>54 700</b>
General revenue .....	31 493	146 187	115 616	70 082	127 264	75 364	59 729	52 217	32 659	50 062
Intergovernmental revenue .....	8 777	21 458	17 518	10 042	17 609	18 124	8 636	8 959	5 352	7 162
From Federal Government .....	2 346	4 535	1 463	896	—	8 804	797	1 486	676	1 235
From State governments .....	6 249	13 055	14 112	8 913	17 465	9 320	7 622	7 346	4 336	5 927
From local governments .....	182	3 868	1 943	233	144	—	217	127	340	—
General revenue from own sources .....	22 716	124 729	98 098	60 040	109 655	57 240	51 093	43 258	27 307	42 900
Taxes .....	13 063	67 920	53 059	29 557	82 131	35 349	18 341	26 429	21 486	17 682
Property .....	6 620	18 399	19 029	11 016	21 242	15 965	5 233	10 032	7 188	5 735
General sales .....	3 993	19 120	20 235	11 950	25 843	7 166	9 745	7 799	8 558	6 555
Selective sales .....	1 141	20 971	10 865	3 368	26 099	9 056	1 570	2 321	4 495	4 160
Income .....	—	—	—	—	—	—	—	—	—	—
Other .....	1 309	9 430	2 930	3 223	8 947	3 162	1 793	6 277	1 245	1 232
Current charges .....	6 479	34 316	32 532	15 885	16 358	9 625	22 543	2 984	2 782	19 631
Miscellaneous revenue .....	3 174	22 493	12 507	14 598	11 166	12 266	10 209	13 845	3 039	5 587
Utility and liquor store revenue .....	5 541	6 186	11 437	5 849	12 337	20 462	432	4 598	5 941	4 638
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>46 051</b>	<b>151 824</b>	<b>121 590</b>	<b>76 136</b>	<b>146 620</b>	<b>125 192</b>	<b>61 763</b>	<b>59 458</b>	<b>46 854</b>	<b>60 008</b>
By character and object:										
Intergovernmental .....	—	—	—	7 276	—	—	—	—	—	—
To State governments .....	—	—	—	—	—	—	—	—	—	—
To local governments .....	—	—	—	7 276	—	—	—	—	—	—
Current operation .....	36 021	121 045	98 823	47 754	124 301	78 770	44 462	49 385	38 445	37 659
Capital outlay .....	7 115	9 783	20 813	10 542	16 386	34 940	14 379	3 432	5 357	20 448
Construction .....	924	2 118	—	3 799	118	22 283	3 348	1 537	1 187	16 445
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—	—
Interest on debt .....	2 915	20 996	1 954	10 564	5 933	11 482	2 922	6 641	3 052	1 901
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	15 551	60 486	34 475	18 216	66 467	30 441	18 003	21 219	19 729	17 246
General expenditure .....	38 847	144 984	111 103	66 403	127 223	104 927	60 354	53 952	40 512	52 505
Current expenditure .....	32 628	136 126	90 987	58 811	112 455	72 882	45 979	50 605	35 881	34 256
Intergovernmental expenditure .....	—	—	—	7 276	—	—	—	—	—	—
Capital outlay .....	6 219	8 858	20 116	7 592	14 768	32 045	14 375	3 347	4 631	18 249
General expenditure by function:										
Education services:										
Education .....	—	—	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—	—
Libraries .....	—	8 320	4 018	4 312	4 321	661	—	—	—	2 205
Social services and income maintenance:										
Public welfare .....	—	—	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—	—
Health .....	241	646	247	170	3 176	531	43	1 470	1 737	82
Other .....	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways .....	4 470	8 638	13 459	10 698	15 426	11 646	8 162	9 091	4 830	4 863
Capital outlay .....	1 194	925	5 594	633	1 218	7 408	6 400	62	2 092	860
Air transportation .....	—	—	—	—	2 849	—	1 236	—	—	—
Parking facilities .....	—	1 308	310	—	—	—	20	—	—	305
Other .....	—	—	—	—	—	870	—	—	—	—
Public safety:										
Police protection .....	11 466	35 115	15 930	8 059	29 977	19 155	8 030	13 993	13 983	10 505
Fire protection .....	—	21 048	13 013	—	15 008	10 822	3 321	5 906	6 800	—
Correction .....	—	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	3 802	3 555	3 178	4 868	4 590	2 457	1 802	1 214	953	1 400
Environment and housing:										
Natural resources .....	—	—	—	—	—	—	—	—	—	—
Sewerage .....	686	18 725	9 028	5 823	769	—	4 363	—	—	341
Capital outlay .....	77	4 821	482	254	—	—	329	—	—	17
Solid waste management .....	1 607	3 504	13 423	696	4 032	—	7 195	—	—	4 405
Parks and recreation .....	2 831	8 614	13 766	1 704	12 142	662	6 750	4 034	1 152	4 222
Housing and community development .....	8 911	3 898	2 695	8 229	8 675	20 608	5 542	7 537	6 112	19 213
Government administration:										
Financial administration .....	1 426	5 771	5 294	5 923	2 085	869	821	1 306	720	2 267
Judicial and legal .....	489	1 085	986	281	1 646	604	17	542	112	177
General public buildings .....	—	—	—	—	—	—	—	—	—	—
Other .....	468	3 433	1 484	3 396	14 833	2 039	2 178	2 332	285	679
Interest on general debt .....	1 885	20 921	1 954	10 564	5 147	11 004	2 922	6 207	3 045	1 363
General expenditure, n.e.c. ....	565	403	12 318	1 680	2 547	22 999	7 952	320	783	478
Utility and liquor store expenditure .....	7 204	6 840	10 487	9 733	19 397	20 265	1 409	5 506	6 342	7 503
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—	—
<b>Debt outstanding .....</b>	<b>52 095</b>	<b>283 045</b>	<b>38 450</b>	<b>156 788</b>	<b>168 552</b>	<b>162 616</b>	<b>53 379</b>	<b>109 721</b>	<b>29 696</b>	<b>25 135</b>
Long-term .....	52 095	283 045	38 450	156 788	168 552	162 616	53 379	109 721	29 696	25 135
Education .....	—	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	84 047	—	89 147	9 470	47 475	31 400	—	201	—
Utility .....	14 700	1 185	—	—	8 925	10 154	—	6 650	570	7 320
Other and unallocable .....	37 395	197 813	38 450	67 641	150 157	104 987	21 979	103 071	28 925	17 815
Long-term debt issued .....	11 640	11 493	25 895	2 450	19 357	36 475	658	780	28 925	—
Long-term debt retired .....	238	5 810	31 060	21 731	3 530	14 027	2 387	1 347	28 068	345
<b>Cash and security holdings .....</b>	<b>44 978</b>	<b>236 631</b>	<b>103 677</b>	<b>192 654</b>	<b>111 028</b>	<b>110 262</b>	<b>47 241</b>	<b>103 242</b>	<b>17 231</b>	<b>37 588</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Colorado							
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins	Lakewood	Pueblo
	85	86	87	88	89	90	91	92
Population, 1990 .....	89 235	222 103	83 312	281 140	467 610	87 758	126 481	98 640
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>61 652</b>	<b>204 724</b>	<b>105 858</b>	<b>545 837</b>	<b>1 171 128</b>	<b>130 058</b>	<b>59 452</b>	<b>71 495</b>
General revenue .....	50 522	172 618	90 806	285 700	1 045 692	79 105	55 824	57 148
Intergovernmental revenue .....	8 236	16 360	12 111	27 052	248 589	6 976	9 332	8 573
From Federal Government .....	1 961	2 173	1 328	12 176	27 272	1 365	633	3 881
From State governments .....	2 486	9 126	10 423	7 773	220 732	4 494	4 582	4 046
From local governments .....	3 789	5 061	360	7 103	585	1 117	4 117	646
General revenue from own sources .....	42 286	156 258	78 695	258 648	797 103	72 129	46 492	48 575
Taxes .....	28 482	100 356	54 935	84 911	390 693	36 210	35 190	33 657
Property .....	3 237	15 558	11 901	17 949	99 485	6 972	4 334	7 050
General sales .....	20 347	63 940	35 986	62 186	209 574	26 968	25 385	23 259
Selective sales .....	1 972	16 231	3 678	3 703	36 912	1 174	3 848	2 705
Income .....	—	—	—	—	—	—	—	—
Other .....	2 926	4 627	3 370	1 073	44 722	1 096	1 623	643
Current charges .....	6 521	28 849	15 952	141 844	271 743	16 872	4 859	8 822
Miscellaneous revenue .....	7 283	27 053	7 808	31 893	134 667	19 047	6 443	6 096
Utility and liquor store revenue .....	9 143	25 044	11 893	260 137	85 275	50 656	623	14 347
Insurance trust revenue .....	1 987	7 062	3 159	—	40 161	297	3 005	—
<b>Expenditure</b> .....	<b>62 043</b>	<b>187 957</b>	<b>92 639</b>	<b>589 821</b>	<b>1 649 475</b>	<b>125 387</b>	<b>51 960</b>	<b>68 348</b>
By character and object:								
Intergovernmental .....	425	—	—	—	76 420	6 262	—	—
To State governments .....	425	—	—	—	55 936	—	—	—
To local governments .....	—	—	—	—	20 484	6 262	—	—
Current operation .....	41 856	129 109	64 294	417 239	695 804	89 141	37 111	50 030
Capital outlay .....	11 957	25 410	18 620	126 771	575 084	17 357	9 666	9 146
Construction .....	6 028	9 890	18 012	111 625	526 510	17 357	8 091	5 154
Assistance and subsidies .....	—	—	—	—	58 207	—	—	—
Interest on debt .....	7 624	30 913	8 952	45 811	220 327	12 441	4 579	9 172
Insurance benefits and repayments .....	181	2 525	773	—	23 633	—	186	—
Exhibit—Salaries and wages .....	23 843	81 127	35 005	185 956	369 490	28 949	25 970	25 311
General expenditure .....	47 687	156 915	88 017	305 633	1 513 329	66 704	50 465	52 554
Current expenditure .....	40 625	139 876	69 397	231 252	980 612	59 132	41 158	46 552
Intergovernmental expenditure .....	425	—	—	—	76 420	6 262	—	—
Capital outlay .....	7 062	17 039	18 620	74 381	532 717	7 572	9 307	6 002
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	1 801
Elementary and secondary education .....	—	—	—	—	—	—	—	1 801
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	3 513	10 091	—	21 970	1 873	—	—
Social services and income maintenance:								
Public welfare .....	345	—	2 216	—	133 074	—	—	500
Hospitals .....	—	—	—	108 072	86 940	—	—	—
Health .....	—	79	—	622	47 153	—	315	—
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	6 466	21 670	9 857	53 747	64 943	10 170	9 184	5 143
Capital outlay .....	1 237	3 933	—	37 903	43 519	5 704	3 448	499
Air transportation .....	—	—	879	3 087	468 718	47	—	5 821
Parking facilities .....	—	—	965	433	5 151	82	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	8 903	30 487	9 995	34 012	91 668	9 497	14 676	9 502
Fire protection .....	—	16 735	4 875	18 567	53 118	6 262	—	6 075
Correction .....	—	—	—	—	32 773	—	153	—
Protective inspection and regulation .....	470	3 196	1 694	354	5 311	637	1 068	—
Environment and housing:								
Natural resources .....	—	—	—	—	4 982	—	—	—
Sewerage .....	3 811	20 153	4 366	18 420	38 495	6 827	2 906	4 161
Capital outlay .....	180	8 981	—	6 247	1 184	—	—	26
Solid waste management .....	—	—	—	—	13 590	—	530	845
Parks and recreation .....	6 832	19 382	15 931	14 662	77 973	8 780	7 312	5 802
Housing and community development .....	3 013	1 513	1 966	4 048	10 638	861	714	1 191
Government administration:								
Financial administration .....	1 077	2 082	1 641	3 225	22 594	2 909	859	1 162
Judicial and legal .....	805	4 145	1 244	3 116	26 085	695	594	607
General public buildings .....	4 153	—	801	—	8 449	2 603	1 480	623
Other .....	1 417	11 097	3 692	4 119	11 403	1 888	2 953	1 714
Interest on general debt .....	5 498	21 414	8 385	9 687	202 929	9 268	4 579	6 982
General expenditure, n.e.c. ....	4 897	1 449	9 419	29 462	85 372	4 305	3 142	625
Utility and liquor store expenditure .....	14 175	28 517	3 849	284 188	112 513	58 497	891	15 794
Insurance trust expenditure .....	181	2 525	773	—	23 633	186	604	—
<b>Debt outstanding</b> .....	<b>105 631</b>	<b>429 015</b>	<b>94 569</b>	<b>730 034</b>	<b>3 344 088</b>	<b>166 574</b>	<b>51 088</b>	<b>98 519</b>
Long-term .....	105 631	429 015	94 569	728 857	3 344 088	166 574	51 088	98 519
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	174 320	—	8 381	68 105	26 042	40 048	14 814
Utility .....	23 015	172 845	9 925	605 310	250 617	44 016	—	24 170
Other and unallocable .....	82 616	81 850	84 644	115 166	3 025 366	96 516	11 040	59 535
Long-term debt issued .....	19 750	475	13 299	352 272	1 398 864	482	—	169
Long-term debt retired .....	8 055	20 248	3 946	58 284	81 658	12 219	3 235	4 502
<b>Cash and security holdings</b> .....	<b>93 924</b>	<b>359 243</b>	<b>103 624</b>	<b>491 808</b>	<b>3 050 975</b>	<b>112 277</b>	<b>84 155</b>	<b>67 389</b>
Exhibit—City contribution to own retirement systems .....	484	1 775	445	—	28 657	102	737	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Connecticut							Delaware— Wilmington
	Bridgeport	Hartford	New Britain	New Haven	Norwalk	Stamford	Waterbury	
	93	94	95	96	97	98	99	
Population, 1990 .....	141 686	139 739	75 491	130 474	78 331	108 056	108 961	71 529
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>345 733</b>	<b>581 935</b>	<b>151 721</b>	<b>396 406</b>	<b>210 188</b>	<b>303 469</b>	<b>239 456</b>	<b>131 318</b>
General revenue .....	345 733	533 968	145 448	372 324	177 959	276 230	218 842	106 006
Intergovernmental revenue .....	155 173	273 323	61 066	197 878	30 795	31 373	99 706	10 293
From Federal Government .....	5 764	36 743	—	21 135	1 460	—	8 740	5 866
From State governments .....	149 409	236 580	61 066	170 076	28 986	30 964	90 962	4 427
From local governments .....	—	—	—	6 667	349	409	4	—
General revenue from own sources .....	190 560	260 645	84 382	174 446	147 164	244 857	119 136	95 713
Taxes .....	142 073	212 728	69 238	131 199	136 917	221 937	102 154	45 636
Property .....	140 900	209 316	68 620	127 365	135 845	220 574	101 595	15 653
General sales .....	—	—	—	—	—	—	—	1 281
Selective sales .....	—	—	—	—	—	—	—	26 633
Income .....	—	—	—	—	—	—	—	2 069
Other .....	1 173	3 412	618	3 834	1 072	1 363	559	—
Current charges .....	26 971	20 859	10 226	36 131	6 553	17 338	5 555	33 118
Miscellaneous revenue .....	21 516	27 058	4 918	7 116	3 694	5 582	11 427	16 959
Utility and liquor store revenue .....	—	—	4 753	—	—	—	—	11 045
Insurance trust revenue .....	—	47 967	1 520	24 082	32 229	27 239	9 569	8 738
<b>Expenditure</b> .....	<b>369 769</b>	<b>575 821</b>	<b>174 984</b>	<b>425 035</b>	<b>176 909</b>	<b>285 206</b>	<b>243 955</b>	<b>160 213</b>
By character and object:								
Intergovernmental .....	6 831	17 336	3 903	8 537	1 733	2 775	2 444	9 335
To State governments .....	—	—	—	—	—	—	—	9 335
To local governments .....	6 831	17 336	3 903	8 537	1 733	2 775	2 444	—
Current operation .....	314 614	473 266	129 432	325 439	148 452	241 913	213 324	92 009
Capital outlay .....	13 489	33 942	30 578	58 812	10 829	15 502	6 711	31 949
Construction .....	12 025	29 152	29 493	48 295	8 474	14 352	5 995	12 223
Assistance and subsidies .....	17 158	18 626	2 799	—	4 352	5 063	365	—
Interest on debt .....	17 677	11 126	3 749	15 498	5 896	9 331	4 870	19 692
Insurance benefits and repayments .....	—	21 525	4 523	16 749	5 647	10 622	16 241	7 228
Exhibit—Salaries and wages .....	179 821	286 944	61 060	165 502	89 412	137 390	108 381	48 000
General expenditure .....	369 769	554 296	166 082	408 286	171 262	274 584	218 983	138 823
Current expenditure .....	356 280	520 354	136 093	349 474	160 433	259 082	212 484	106 874
Intergovernmental expenditure .....	6 831	17 336	3 903	8 537	1 733	2 775	2 444	9 335
Capital outlay .....	13 489	33 942	29 989	58 812	10 829	15 502	6 499	31 949
General expenditure by function:								
Education services:								
Education .....	143 891	224 561	77 217	164 832	84 966	121 374	107 008	—
Elementary and secondary education .....	143 891	224 561	77 217	164 832	84 966	121 374	107 008	—
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	2 853	4 768	2 337	94	2 246	4 297	1 274	14
Social services and income maintenance:								
Public welfare .....	33 845	56 445	6 087	31 065	9 779	15 824	12 155	73
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	4 629	6 778	3 180	3 235	3 432	3 474	4 193	—
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	979	13 193	3 000	14 411	7 224	8 439	4 361	3 061
Capital outlay .....	—	3 691	—	5 768	2 059	1 692	832	—
Air transportation .....	697	—	—	3 379	—	—	—	—
Parking facilities .....	432	2 671	439	8 088	793	3 482	894	1 969
Other .....	—	10	—	—	287	—	—	27 800
Public safety:								
Police protection .....	21 719	29 126	8 069	22 838	10 873	18 844	16 752	19 565
Fire protection .....	20 464	21 387	6 691	23 322	8 450	17 272	16 074	10 134
Correction .....	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	54	3 077	865	1 874	626	828	351	1 477
Environment and housing:								
Natural resources .....	—	—	—	—	—	—	—	—
Sewerage .....	12 904	8 086	5 821	27 185	7 495	2 939	3 335	26 274
Capital outlay .....	—	—	—	13 144	2 580	679	781	11 534
Solid waste management .....	12 976	12 000	5 455	1 900	7 022	12 023	3 818	6 100
Parks and recreation .....	2 113	16 145	4 291	7 037	3 234	6 472	3 740	7 604
Housing and community development .....	5 882	42 175	2 408	12 623	2 419	1 953	2 379	6 343
Government administration:								
Financial administration .....	3 935	5 418	1 429	4 229	3 365	3 860	3 192	3 417
Judicial and legal .....	3 277	513	714	1 489	499	904	2 119	1 328
General public buildings .....	1 570	3 157	1 062	2 079	1 313	2 840	1 233	1 240
Other .....	1 706	9 938	1 539	4 064	1 805	2 732	1 711	3 674
Interest on general debt .....	17 677	11 126	3 600	15 498	5 896	9 331	3 312	18 140
General expenditure, n.e.c. .....	78 166	83 722	31 878	59 044	9 538	37 696	31 082	610
Utility and liquor store expenditure .....	—	—	4 379	—	—	—	—	8 731
Insurance trust expenditure .....	—	21 525	4 523	16 749	5 647	10 622	16 241	7 228
<b>Debt outstanding</b> .....	<b>203 269</b>	<b>155 160</b>	<b>102 357</b>	<b>256 595</b>	<b>93 770</b>	<b>143 413</b>	<b>68 826</b>	<b>255 023</b>
Long-term .....	203 269	155 160	64 319	251 080	93 770	120 750	65 026	255 023
Education .....	24 068	37 985	34 089	43 336	7 874	11 777	13 491	—
Public debt for private purposes .....	4 580	51 570	—	9 855	—	—	—	48 448
Utility .....	—	—	—	—	—	—	—	22 565
Other and unallocable .....	174 621	65 605	27 430	197 889	85 896	108 973	28 970	178 306
Long-term debt issued .....	1 099	18 000	16 780	37 420	5 000	—	23 315	69 161
Long-term debt retired .....	14 909	11 775	6 205	19 354	12 508	16 430	8 328	64 766
<b>Cash and security holdings</b> .....	<b>61 537</b>	<b>605 487</b>	<b>40 583</b>	<b>251 451</b>	<b>144 276</b>	<b>239 752</b>	<b>75 775</b>	<b>122 286</b>
Exhibit—City contribution to own retirement systems .....	—	10 551	5 558	6 374	6 318	7 242	8 197	2 441

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	District of Columbia—Washington	Florida						
		Clearwater	Coral Spring	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville
		101	102	103	104	105	106	107
Population, 1990 .....	606 900	98 784	79 443	149 377	84 770	188 004	121 697	635 230
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>4 753 635</b>	<b>149 791</b>	<b>48 604</b>	<b>271 657</b>	<b>229 108</b>	<b>143 667</b>	<b>122 394</b>	<b>1 598 629</b>
General revenue .....	4 419 410	107 160	39 929	178 783	76 332	110 529	96 591	773 882
Intergovernmental revenue .....	1 508 140	21 386	5 043	37 377	14 074	27 089	13 824	145 297
From Federal Government .....	1 450 536	5 752	—	9 475	7 270	13 771	1 075	57 239
From State governments .....	—	6 669	4 956	22 201	6 732	12 636	8 757	87 801
From local governments .....	57 604	8 965	87	5 701	72	682	3 992	257
General revenue from own sources .....	2 911 270	85 774	34 886	141 406	62 258	83 440	82 767	628 585
Taxes .....	2 406 646	38 228	26 026	81 397	17 075	50 985	44 666	290 899
Property .....	903 319	20 712	12 800	44 418	7 565	26 357	23 258	197 834
General sales .....	442 496	—	—	—	—	—	—	36 199
Selective sales .....	229 336	15 321	11 697	32 808	8 483	21 044	18 641	47 435
Income .....	715 677	—	—	—	—	—	—	—
Other .....	115 818	2 195	1 529	4 171	1 027	3 584	2 767	9 431
Current charges .....	263 671	30 413	1 590	28 945	26 726	19 196	29 479	149 671
Miscellaneous revenue .....	240 953	17 133	7 270	31 064	18 457	13 259	8 622	188 015
Utility and liquor store revenue .....	53 587	24 884	8 675	39 592	142 234	10 658	10 384	728 716
Insurance trust revenue .....	280 638	17 747	—	53 282	10 542	22 480	15 419	96 031
<b>Expenditure</b> .....	<b>5 036 210</b>	<b>138 473</b>	<b>45 721</b>	<b>247 353</b>	<b>224 300</b>	<b>117 829</b>	<b>111 705</b>	<b>1 699 170</b>
By character and object:								
Intergovernmental .....	162 327	—	—	—	—	3 176	—	13 589
To State governments .....	—	—	—	—	—	3 176	—	13 397
To local governments .....	162 327	—	—	—	—	—	—	192
Current operation .....	3 632 442	102 417	38 473	167 480	147 193	97 373	97 476	955 938
Capital outlay .....	496 486	25 336	3 754	58 847	42 318	4 553	6 511	338 861
Construction .....	232 211	25 100	3 602	55 369	41 434	3 269	6 435	110 957
Assistance and subsidies .....	129 635	—	—	—	—	—	—	4 063
Interest on debt .....	242 987	6 876	3 494	8 081	30 983	5 841	2 471	346 719
Insurance benefits and repayments .....	372 333	3 844	—	12 945	3 806	6 886	5 247	40 000
Exhibit—Salaries and wages .....	1 929 128	44 943	24 067	100 855	52 509	74 532	61 299	263 223
General expenditure .....	4 585 654	89 635	35 923	193 349	74 659	100 235	92 187	792 228
Current expenditure .....	4 113 412	82 313	33 833	140 136	59 872	97 805	91 481	675 647
Intergovernmental expenditure .....	162 327	—	—	—	—	3 176	—	13 589
Capital outlay .....	472 242	7 322	2 090	53 213	14 787	2 430	706	116 581
General expenditure by function:								
Education services:								
Education .....	742 892	—	—	—	—	—	—	—
Elementary and secondary education .....	623 749	—	—	—	—	—	—	—
Higher education .....	119 143	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	21 846	2 743	—	—	—	839	—	10 878
Social services and income maintenance:								
Public welfare .....	872 042	—	—	—	59	—	195	16 544
Hospitals .....	367 468	—	—	—	—	—	—	17 772
Health .....	167 682	1 687	—	—	64	—	—	16 202
Other .....	14 405	—	—	—	—	—	—	—
Transportation:								
Highways .....	121 644	10 415	2 708	10 367	4 841	3 004	6 205	44 720
Capital outlay .....	108 802	3 993	121	7 266	322	877	11	12 862
Air transportation .....	—	664	—	3 369	2 812	—	—	40 698
Parking facilities .....	1 143	1 906	—	8 112	—	—	2 972	2 501
Other .....	162 327	321	—	228	—	—	—	39 847
Public safety:								
Police protection .....	272 749	16 523	10 084	43 075	14 330	24 203	25 709	78 187
Fire protection .....	96 841	6 828	685	15 419	7 303	13 206	14 860	55 505
Correction .....	318 316	—	—	—	—	—	454	40 412
Protective inspection and regulation .....	47 010	1 291	1 925	4 192	1 159	2	2 709	4 840
Environment and housing:								
Natural resources .....	—	476	—	—	—	—	—	867
Sewerage .....	123 000	8 265	—	51	19 350	13 546	10 225	46 203
Capital outlay .....	41 393	7	—	51	12 616	—	—	15 470
Solid waste management .....	45 802	11 034	—	11 352	5 896	9 930	8 305	60 597
Parks and recreation .....	59 896	11 619	7 582	56 421	2 859	5 914	8 003	32 409
Housing and community development .....	218 913	6 479	—	9 797	2 246	4 131	412	49 548
Government administration:								
Financial administration .....	55 601	2 704	6 826	7 785	3 101	1 956	3 126	16 422
Judicial and legal .....	127 975	600	675	1 176	620	576	639	17 784
General public buildings .....	48 298	—	—	—	—	—	—	7 583
Other .....	36 471	1 633	1 129	2 492	2 129	3 097	1 979	9 234
Interest on general debt .....	236 241	1 149	2 734	5 915	939	5 371	1 329	144 894
General expenditure, n.e.c. .....	427 092	3 298	1 575	13 598	6 951	14 460	5 065	38 581
Utility and liquor store expenditure .....	78 223	44 994	9 798	41 059	145 835	10 708	14 271	866 942
Insurance trust expenditure .....	372 333	3 844	—	12 945	3 806	6 886	5 247	40 000
<b>Debt outstanding</b> .....	<b>3 941 839</b>	<b>107 781</b>	<b>53 152</b>	<b>110 999</b>	<b>437 695</b>	<b>80 272</b>	<b>149 712</b>	<b>4 653 803</b>
Long-term .....	3 941 839	107 781	53 152	110 999	437 695	80 272	149 712	4 653 803
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	519 909	—	5 218	4 435	2 217	67 095	—	1 346 996
Utility .....	7 403	93 801	10 601	28 910	423 635	6 445	132 730	2 731 758
Other and unallocable .....	3 414 527	13 980	37 333	77 654	11 843	6 732	16 545	575 049
Long-term debt issued .....	556 580	7 680	24 000	2 848	—	—	132 730	601 073
Long-term debt retired .....	470 962	14 490	20 750	7 285	5 586	3 167	18 758	178 365
<b>Cash and security holdings</b> .....	<b>2 885 416</b>	<b>233 710</b>	<b>50 414</b>	<b>381 498</b>	<b>300 853</b>	<b>323 692</b>	<b>325 734</b>	<b>3 334 947</b>
Exhibit—City contribution to own retirement systems .....	224 715	3 937	—	11 949	2 382	5 130	5 287	40 347

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						Georgia	
	Miami	Miami Beach	Orlando	St. Petersburg	Tallahassee	Tampa	Albany	Atlanta
	109	110	111	112	113	114	115	116
Population, 1990 .....	358 548	92 639	164 693	238 629	124 773	280 015	78 122	394 017
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
<b>Revenue</b> .....	<b>380 926</b>	<b>159 820</b>	<b>344 245</b>	<b>296 199</b>	<b>331 022</b>	<b>382 821</b>	<b>123 015</b>	<b>810 963</b>
General revenue .....	306 183	151 325	329 529	237 050	132 703	306 375	44 236	694 655
Intergovernmental revenue .....	48 460	25 470	88 045	32 993	17 837	49 805	11 893	137 883
From Federal Government .....	13 931	14 159	36 530	2 798	4 291	12 098	3 284	55 486
From State governments .....	27 921	8 228	25 510	17 129	12 095	25 281	1 403	9 683
From local governments .....	6 608	3 083	26 005	13 066	1 451	12 446	7 206	72 714
General revenue from own sources .....	257 723	125 855	241 484	204 057	114 866	256 570	32 343	556 772
Taxes .....	170 560	84 489	84 067	90 908	32 326	125 627	15 350	222 877
Property .....	126 851	48 167	41 157	58 406	9 187	57 829	8 929	122 556
General sales .....	—	—	—	—	7 767	—	—	—
Selective sales .....	34 681	32 043	37 622	28 529	13 521	58 813	4 609	68 136
Income .....	—	—	—	—	—	—	—	—
Other .....	9 028	4 279	5 288	3 973	1 851	8 985	1 812	32 185
Current charges .....	56 342	22 006	98 752	50 955	52 895	96 723	12 349	209 484
Miscellaneous revenue .....	30 821	19 360	58 665	62 194	29 645	34 220	4 644	124 411
Utility and liquor store revenue .....	—	8 495	—	48 697	179 058	30 377	73 130	60 911
Insurance trust revenue .....	74 743	—	14 716	10 452	19 261	46 069	5 649	55 397
<b>Expenditure</b> .....	<b>358 865</b>	<b>153 556</b>	<b>294 755</b>	<b>284 936</b>	<b>304 121</b>	<b>407 824</b>	<b>119 350</b>	<b>766 514</b>
By character and object:								
Intergovernmental .....	1 921	—	—	—	—	—	311	34 656
To State governments .....	—	—	—	—	—	—	—	13 119
To local governments .....	1 921	—	—	—	—	—	311	21 537
Current operation .....	249 139	127 706	212 039	191 307	221 490	220 531	106 367	404 054
Capital outlay .....	39 605	14 902	53 290	49 185	56 030	99 853	6 103	163 627
Construction .....	32 088	14 417	48 979	47 741	55 378	97 118	3 233	107 162
Assistance and subsidies .....	7	—	—	—	—	—	—	—
Interest on debt .....	33 189	10 948	24 168	29 918	19 325	60 648	4 009	103 248
Insurance benefits and repayments .....	35 004	—	5 258	14 526	7 276	26 792	2 560	60 929
Exhibit—Salaries and wages .....	161 514	68 426	144 079	114 357	75 507	126 662	26 180	226 041
General expenditure .....	323 861	143 687	288 697	212 064	138 175	327 398	51 170	623 740
Current expenditure .....	284 256	130 074	235 407	176 211	113 093	240 415	46 498	490 195
Intergovernmental expenditure .....	1 921	—	—	—	—	—	311	34 656
Capital outlay .....	39 605	13 613	53 290	35 853	25 082	86 983	4 672	133 545
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	18 757
Elementary and secondary education .....	—	—	—	—	—	—	—	18 757
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	80	2 462	—	—	—	—
Social services and income maintenance:								
Public welfare .....	1 050	54	—	—	119	—	—	437
Hospitals .....	—	18	—	—	—	—	—	—
Health .....	75	5 471	—	4 619	385	3 873	—	—
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	9 087	1 617	19 434	32 589	17 533	26 230	2 293	25 147
Capital outlay .....	2 397	299	8 903	22 222	9 251	18 387	567	2 540
Air transportation .....	—	—	—	458	8 227	—	1 659	111 281
Parking facilities .....	7 030	3 826	18 242	2 222	—	5 071	—	—
Other .....	—	—	—	3 137	—	—	—	—
Public safety:								
Police protection .....	87 582	29 878	36 025	40 454	19 834	53 571	5 871	73 793
Fire protection .....	45 545	9 391	19 745	15 538	10 913	21 551	4 432	38 809
Correction .....	—	—	—	—	—	—	311	12 574
Protective inspection and regulation .....	3 606	2 136	2 717	3 249	1 444	4 201	401	4 265
Environment and housing:								
Natural resources .....	109	6	2 675	—	2 340	10 677	—	1 223
Sewerage .....	14 423	8 557	40 753	—	22 397	63 272	4 405	48 570
Capital outlay .....	12 962	31	18 078	—	8 407	40 777	12	19 844
Solid waste management .....	29 685	3 404	11 219	25 538	11 332	24 951	3 469	24 980
Parks and recreation .....	33 695	31 672	24 768	34 161	13 239	49 364	4 030	52 545
Housing and community development .....	17 276	6 507	13 401	3 206	1 574	5 453	2 613	14 677
Government administration:								
Financial administration .....	10 605	5 252	14 765	4 858	2 883	7 700	1 018	16 407
Judicial and legal .....	3 003	1 323	1 510	1 435	1 180	928	176	13 946
General public buildings .....	2 949	—	—	—	—	—	193	15 689
Other .....	8 053	2 739	3 863	2 947	3 623	1 994	3 355	8 642
Interest on general debt .....	33 189	10 948	24 168	26 726	9 717	38 694	3 947	96 468
General expenditure, n.e.c. ....	16 899	20 888	55 332	8 465	11 435	9 868	12 997	45 530
Utility and liquor store expenditure .....	—	9 869	800	58 346	158 670	53 634	65 620	81 845
Insurance trust expenditure .....	35 004	—	5 258	14 526	7 276	26 792	2 560	60 929
<b>Debt outstanding</b> .....	<b>564 770</b>	<b>147 405</b>	<b>513 908</b>	<b>574 009</b>	<b>258 389</b>	<b>682 771</b>	<b>56 646</b>	<b>1 433 054</b>
Long-term .....	564 770	147 405	513 908	574 009	258 389	681 875	51 846	1 433 054
Education .....	—	—	—	—	—	—	—	37 180
Public debt for private purposes .....	135 389	—	—	278 097	57 368	38 759	—	284 729
Utility .....	—	—	—	37 500	108 552	244 121	985	73 210
Other and unallocable .....	429 381	147 405	513 908	258 412	92 469	398 995	50 861	1 037 955
Long-term debt issued .....	96 500	—	13 635	207 398	52 275	186 163	10 825	372 333
Long-term debt retired .....	68 011	9 000	15 062	226 086	41 769	178 156	2 186	36 652
<b>Cash and security holdings</b> .....	<b>888 982</b>	<b>65 842</b>	<b>556 615</b>	<b>642 287</b>	<b>707 456</b>	<b>752 383</b>	<b>82 165</b>	<b>1 874 189</b>
Exhibit—City contribution to own retirement systems .....	21 570	—	4 076	13 698	6 859	8 792	2 100	23 787

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Con.				Hawaii— Honolulu	Idaho—Boise City	Illinois		
	Columbus	Macon	Savannah	Arlington Heights			Aurora	Chicago	
	117	118	119	122			123	124	
Population, 1990 .....	178 681	106 612	137 560	836 231	125 738	75 460	99 581	2 783 726	
Date of end of fiscal year .....	6/30	6/30	12/31	6/30	9/30	12/31	12/31	12/31	
<b>Revenue</b> .....	<b>144 705</b>	<b>70 158</b>	<b>152 467</b>	<b>962 062</b>	<b>73 997</b>	<b>53 596</b>	<b>75 649</b>	<b>4 514 395</b>	
General revenue .....	124 641	60 172	123 423	870 967	73 686	41 148	57 419	3 297 561	
Intergovernmental revenue .....	35 150	22 564	28 204	122 985	7 723	6 386	12 021	5 921 579	
From Federal Government .....	6 388	3 437	5 510	61 289	1 730	267	1 345	256 460	
From State governments .....	9 141	756	2 609	61 111	5 993	5 922	10 676	565 114	
From local governments .....	19 621	18 371	20 085	585	—	197	—	5	
General revenue from own sources .....	89 491	37 608	95 219	747 982	65 963	34 762	45 398	2 475 982	
Taxes .....	53 544	24 930	40 234	482 457	31 119	27 573	36 834	1 591 948	
Property .....	28 881	11 436	22 637	388 537	27 250	14 451	14 821	596 212	
General sales .....	—	—	—	—	—	9 256	14 002	298 282	
Selective sales .....	16 093	10 644	13 236	58 781	1 674	1 856	4 049	556 298	
Income .....	—	—	—	—	—	—	—	—	
Other .....	8 570	2 850	4 361	35 139	2 195	2 010	3 962	141 156	
Current charges .....	22 359	4 886	30 065	174 075	26 272	1 421	3 606	520 373	
Miscellaneous revenue .....	13 588	7 792	24 920	91 450	8 572	5 768	4 958	363 661	
Utility and liquor store revenue .....	11 776	—	16 865	91 095	311	9 287	10 986	228 370	
Insurance trust revenue .....	8 288	9 986	12 179	—	—	3 161	7 244	988 464	
<b>Expenditure</b> .....	<b>132 791</b>	<b>67 338</b>	<b>155 458</b>	<b>1 100 649</b>	<b>81 023</b>	<b>49 321</b>	<b>93 664</b>	<b>3 887 175</b>	
By character and object:									
Intergovernmental .....	1 651	2 813	2 134	—	30	—	—	77 516	
To State governments .....	124	256	—	—	—	—	—	22 437	
To local governments .....	1 527	2 557	2 134	—	30	—	—	55 079	
Current operation .....	103 026	49 376	108 963	763 121	59 791	38 225	51 964	2 342 815	
Capital outlay .....	15 768	10 172	27 356	275 204	18 340	5 003	31 664	690 785	
Construction .....	6 528	3 432	27 268	239 554	12 424	3 635	25 978	641 961	
Assistance and subsidies .....	—	—	—	—	—	—	—	—	
Interest on debt .....	8 990	2 308	14 177	62 324	2 862	5 063	6 970	367 737	
Insurance benefits and repayments .....	3 356	2 669	2 828	—	—	1 030	3 066	408 322	
Exhibit—Salaries and wages .....	56 175	29 493	42 002	304 346	37 752	21 442	25 848	1 574 689	
General expenditure .....	116 367	64 669	127 482	891 715	79 121	38 330	71 359	3 281 304	
Current expenditure .....	100 599	54 497	108 007	676 019	60 795	33 640	53 690	2 626 904	
Intergovernmental expenditure .....	1 651	2 813	2 134	—	30	—	—	77 516	
Capital outlay .....	15 768	10 172	19 475	215 696	18 326	4 690	17 669	654 400	
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	35 092	
Elementary and secondary education .....	—	—	—	—	—	—	—	35 092	
Higher education .....	—	—	—	—	—	—	—	—	
Other .....	—	—	—	—	—	—	—	—	
Libraries .....	—	—	—	473	2 351	5 121	2 047	99 308	
Social services and income maintenance:									
Public welfare .....	10 640	—	824	—	—	—	—	109 556	
Hospitals .....	—	—	—	—	—	—	—	—	
Health .....	2 797	—	—	8 817	331	611	680	97 037	
Other .....	—	—	—	—	—	—	—	—	
Transportation:									
Highways .....	6 607	4 016	6 973	43 925	771	5 581	11 390	364 677	
Capital outlay .....	2 822	733	2 339	12 894	313	3 266	5 144	221 576	
Air transportation .....	932	902	5 188	—	5 974	—	1 451	386 708	
Parking facilities .....	—	—	946	2 044	2 061	449	461	1 974	
Other .....	—	881	—	—	—	—	—	45 641	
Public safety:									
Police protection .....	18 748	12 693	17 820	114 062	11 355	7 529	11 635	627 396	
Fire protection .....	10 215	12 200	8 913	43 659	13 077	5 344	6 811	230 546	
Correction .....	6 563	338	1 598	—	—	—	—	—	
Protective inspection and regulation .....	537	681	2 111	5 387	1 789	620	1 029	23 439	
Environment and housing:									
Natural resources .....	—	—	—	4 530	—	—	—	—	
Sewerage .....	5 918	244	14 965	105 442	10 812	—	2 310	102 098	
Capital outlay .....	54	—	7 881	57 090	4 645	—	1 310	47 781	
Solid waste management .....	4 745	4 191	7 159	91 248	5 540	—	2 679	144 335	
Parks and recreation .....	5 134	3 792	6 696	80 335	5 905	—	1 608	44 082	
Housing and community development .....	2 837	3 364	4 438	101 892	3 705	379	939	127 844	
Government administration:									
Financial administration .....	3 419	559	3 513	39 970	3 728	698	1 206	61 526	
Judicial and legal .....	5 106	564	1 263	21 573	1 575	322	488	19 057	
General public buildings .....	1 734	3 725	—	39 002	3 450	851	206	23 270	
Other .....	4 349	4 962	1 355	18 623	1 606	1 193	5 110	37 757	
Interest on general debt .....	3 687	2 308	10 066	61 610	2 862	2 146	5 949	356 239	
General expenditure, n.e.c. .....	22 399	9 249	33 654	109 123	2 229	7 486	15 360	343 722	
Utility and liquor store expenditure .....	13 068	—	25 148	208 934	1 902	9 961	19 239	197 549	
Insurance trust expenditure .....	3 356	2 669	2 828	—	—	1 030	3 066	408 322	
<b>Debt outstanding</b> .....	<b>183 122</b>	<b>25 902</b>	<b>165 774</b>	<b>1 051 090</b>	<b>43 509</b>	<b>66 999</b>	<b>109 155</b>	<b>6 012 046</b>	
Long-term .....	183 122	25 902	165 774	1 051 090	23 359	66 999	109 155	6 012 046	
Education .....	—	5 090	—	—	—	—	—	8 750	
Public debt for private purposes .....	31 347	9 207	—	—	—	3 829	33 303	2 159 561	
Utility .....	117 185	—	61 309	49 895	—	37 902	16 625	225 145	
Other and unallocable .....	34 590	11 605	104 465	1 001 195	23 359	25 268	59 227	3 618 590	
Long-term debt issued .....	53 715	—	3 369	256 428	1 379	—	11 822	514 885	
Long-term debt retired .....	7 398	2 816	59 550	74 743	941	3 335	4 668	441 634	
<b>Cash and security holdings</b> .....	<b>179 331</b>	<b>115 069</b>	<b>191 804</b>	<b>732 136</b>	<b>29 657</b>	<b>89 033</b>	<b>125 791</b>	<b>8 893 177</b>	
Exhibit—City contribution to own retirement systems .....	2 303	2 721	1 950	—	—	1 945	2 911	252 678	

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.							Indiana	
	Decatur	Elgin	Joliet	Naperville	Peoria	Rockford	Springfield	Evansville	Fort Wayne
	125	126	127	128	129	130	131	132	133
Population, 1990 .....	83 885	77 010	76 836	85 351	113 504	139 426	105 227	126 272	173 072
Date of end of fiscal year .....	4/30	12/31	12/31	12/31	12/31	12/28	12/31	12/31	12/31
<b>Revenue</b> .....	<b>56 947</b>	<b>52 755</b>	<b>78 363</b>	<b>127 159</b>	<b>88 877</b>	<b>99 886</b>	<b>178 013</b>	<b>88 775</b>	<b>112 214</b>
General revenue .....	41 419	40 070	60 392	57 412	77 794	75 906	70 729	76 663	88 099
Intergovernmental revenue .....	17 897	15 988	9 812	17 917	18 130	32 390	12 290	27 640	19 690
From Federal Government .....	2 051	844	1 077	2 005	5 937	4 100	1 829	11 148	2 470
From State governments .....	15 738	12 790	8 735	17 158	12 193	27 438	10 364	13 965	16 001
From local governments .....	108	2 354	—	554	—	852	77	2 527	1 219
General revenue from own sources .....	23 522	24 082	50 580	39 495	59 664	43 516	58 439	49 023	68 409
Taxes .....	15 083	16 272	31 439	25 713	45 783	29 179	35 059	23 234	44 684
Property .....	7 053	13 013	9 938	17 207	15 882	22 277	7 093	22 450	39 478
General sales .....	5 038	—	14 869	—	22 840	695	24 625	—	—
Selective sales .....	2 159	1 172	2 697	7 725	4 429	3 032	2 521	—	4 655
Income .....	—	—	—	—	—	—	—	—	551
Other .....	833	2 837	3 935	781	2 632	3 175	820	784	—
Current charges .....	940	3 596	7 677	6 633	2 733	6 879	7 667	20 069	16 945
Miscellaneous revenue .....	7 499	4 214	11 464	7 149	11 148	7 458	15 713	5 720	6 780
Utility and liquor store revenue .....	10 828	8 032	12 429	67 170	—	11 988	100 812	8 892	19 482
Insurance trust revenue .....	4 700	4 653	5 542	2 577	11 083	11 992	6 472	3 220	4 633
<b>Expenditure</b> .....	<b>51 225</b>	<b>55 381</b>	<b>71 737</b>	<b>184 421</b>	<b>80 565</b>	<b>97 089</b>	<b>173 929</b>	<b>98 441</b>	<b>113 447</b>
By character and object:									
Intergovernmental .....	418	171	—	—	1 892	1 478	—	1 923	—
To State governments .....	—	171	—	—	—	297	—	71	—
To local governments .....	418	—	—	—	1 892	1 181	—	1 852	—
Current operation .....	34 232	38 536	47 177	92 020	53 141	66 809	130 496	66 340	89 229
Capital outlay .....	7 760	10 707	10 832	84 222	13 123	15 541	23 993	20 394	9 655
Construction .....	3 844	6 821	7 133	71 137	13 036	6 331	23 530	19 201	6 367
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	6 472	4 179	11 115	7 759	7 587	7 812	16 202	3 911	6 346
Insurance benefits and repayments .....	2 343	1 788	2 613	420	4 822	5 449	3 238	5 873	8 217
Exhibit—Salaries and wages .....	17 418	20 308	24 457	29 365	29 928	34 323	67 000	38 273	48 606
General expenditure .....	37 409	43 273	60 128	118 673	75 743	76 039	71 216	78 939	91 934
Current expenditure .....	31 097	34 297	49 296	48 528	62 620	67 265	67 111	59 528	82 279
Intergovernmental expenditure .....	418	171	—	—	1 892	1 478	—	1 923	—
Capital outlay .....	6 312	8 976	10 832	70 145	13 123	8 774	4 105	19 411	9 655
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	312	—	—	—
Elementary and secondary education .....	—	—	—	—	—	312	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	2 086	—	3 265	3 481	2 657	3 458	2 393	—	—
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	3 682	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	—	—	—	—	71	78	2 533	1 788	777
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	8 097	6 077	8 292	64 362	14 352	13 107	7 905	4 544	11 224
Capital outlay .....	3 844	3 500	1 509	57 121	3 118	6 867	225	4	2 798
Air transportation .....	—	—	—	—	—	—	—	—	—
Parking facilities .....	643	407	434	443	3 590	880	1 839	272	664
Other .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	6 018	9 873	9 425	10 387	12 247	17 484	10 384	10 434	13 807
Fire protection .....	4 917	7 265	5 818	6 891	8 574	13 578	8 702	10 139	9 600
Correction .....	418	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	1 090	1 248	259	785	876	1 072	813	9	—
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	82
Sewerage .....	391	2 136	2 178	3 469	1 261	964	4 253	25 759	9 249
Capital outlay .....	—	1 151	—	—	1 174	—	2 235	14 631	—
Solid waste management .....	270	2 274	2 199	3 796	90	5 980	173	—	3 407
Parks and recreation .....	64	4 807	156	1 127	2 622	—	2 700	6 624	7 509
Housing and community development .....	854	264	2 960	205	2 567	2 735	1 757	3 560	3 662
Government administration:									
Financial administration .....	1 005	1 425	7 094	1 665	1 127	1 805	4 242	92	220
Judicial and legal .....	234	331	405	592	279	853	628	407	297
General public buildings .....	104	1 187	295	11 152	1 581	—	483	383	—
Other .....	1 142	2 041	931	2 600	6 322	3 047	1 606	1 259	4 632
Interest on general debt .....	4 589	2 630	8 008	6 319	7 587	5 644	8 613	3 900	4 048
General expenditure, n.e.c. .....	5 487	1 308	8 409	1 399	9 940	1 260	12 192	7 174	22 756
Utility and liquor store expenditure .....	11 473	10 320	8 996	65 328	—	15 601	99 475	13 629	13 296
Insurance trust expenditure .....	2 343	1 788	2 613	420	4 822	5 449	3 238	5 873	8 217
<b>Debt outstanding</b> .....	<b>155 557</b>	<b>65 727</b>	<b>147 871</b>	<b>107 106</b>	<b>122 516</b>	<b>93 161</b>	<b>295 490</b>	<b>62 064</b>	<b>80 260</b>
Long-term .....	155 557	65 727	147 871	107 106	122 516	93 161	295 490	62 064	80 260
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	79 631	11 372	61 446	11 583	56 114	15 155	44 790	536	9 346
Utility .....	42 000	23 210	40 215	20 790	—	30 149	165 185	370	29 915
Other and unallocable .....	33 926	31 145	46 210	74 733	66 402	47 857	85 515	61 158	40 999
Long-term debt issued .....	57 956	17 480	15 835	20 285	11 130	9 150	60 455	—	10 100
Long-term debt retired .....	6 098	9 406	13 910	14 466	16 092	5 505	25 952	3 344	7 414
<b>Cash and security holdings</b> .....	<b>193 691</b>	<b>97 324</b>	<b>189 429</b>	<b>120 807</b>	<b>202 994</b>	<b>185 999</b>	<b>254 363</b>	<b>34 311</b>	<b>34 599</b>
Exhibit—City contribution to own retirement systems .....	1 019	724	1 977	1 028	2 542	3 238	2 797	3 023	3 588

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text ]

Item	Indiana—Con.				Iowa			
	Gary	Hammond	Indianapolis	South Bend	Cedar Rapids	Davenport	Des Moines	Sioux City
	134	135	136	137	138	139	140	141
Population, 1990 .....	116 646	84 236	731 327	105 511	108 751	95 333	193 187	80 505
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
<b>Revenue, total .....</b>	<b>97 732</b>	<b>68 369</b>	<b>964 779</b>	<b>91 442</b>	<b>109 826</b>	<b>87 831</b>	<b>214 189</b>	<b>89 881</b>
General revenue .....	95 656	59 204	932 989	67 343	101 416	87 494	192 738	82 272
Intergovernmental revenue .....	25 641	12 512	283 580	14 829	18 503	19 711	29 764	18 752
From Federal Government .....	8 141	2 521	35 088	2 141	6 013	6 024	12 202	5 812
From State governments .....	17 434	9 991	247 090	12 004	12 196	13 687	17 449	12 197
From local governments .....	66	—	1 402	684	294	—	113	743
General revenue from own sources .....	70 015	46 692	649 409	52 514	82 913	67 783	162 974	63 520
Taxes .....	38 270	25 333	419 476	30 245	39 428	36 506	85 597	27 941
Property .....	37 649	24 640	322 482	29 985	36 403	29 587	78 827	23 058
General sales .....	—	—	—	—	—	4 488	—	2 280
Selective sales .....	—	—	20 097	—	1 939	1 480	5 427	2 064
Income .....	—	—	63 659	—	—	—	—	—
Other .....	621	693	13 238	260	1 086	951	1 343	539
Current charges .....	21 313	12 422	186 481	17 773	22 350	13 242	42 098	13 423
Miscellaneous revenue .....	10 432	8 937	43 452	4 496	21 135	18 035	35 279	22 156
Utility and liquor store revenue .....	—	7 780	7 335	20 659	8 410	337	21 451	4 224
Insurance trust revenue .....	2 076	1 385	24 455	3 440	—	—	—	3 385
<b>Expenditure, total .....</b>	<b>109 795</b>	<b>83 606</b>	<b>938 444</b>	<b>101 003</b>	<b>119 547</b>	<b>83 008</b>	<b>241 536</b>	<b>78 762</b>
By character and object:								
Intergovernmental .....	—	—	4 789	—	64	—	13 450	—
To State governments .....	—	—	4 667	—	64	—	—	—
To local governments .....	—	—	122	—	—	—	13 450	—
Current operation .....	81 883	72 098	667 346	84 546	77 965	53 767	144 014	55 823
Capital outlay .....	14 800	4 949	135 699	7 782	31 924	11 767	58 846	13 529
Construction .....	1 691	3 025	88 604	2 195	27 313	8 537	56 538	11 258
Assistance and subsidies .....	—	—	41 420	—	—	—	—	—
Interest on debt .....	9 890	4 029	54 108	3 180	9 594	17 474	25 226	7 038
Insurance benefits and repayments .....	3 222	2 530	35 082	5 495	—	—	—	2 372
Exhibit—Salaries and wages .....	31 798	34 016	335 599	36 549	38 170	25 922	71 931	22 901
General expenditure .....	106 573	72 167	878 971	74 300	108 897	80 272	218 804	68 699
Current expenditure .....	91 773	70 086	743 939	67 489	78 535	68 505	167 661	57 126
Intergovernmental expenditure .....	—	—	4 789	—	64	—	13 450	—
Capital outlay .....	14 800	2 081	135 032	6 811	30 362	11 767	51 143	11 573
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	3 027	1 932	4 383	1 710
Social services and income maintenance:								
Public welfare .....	—	—	76 932	—	—	367	3 151	—
Hospitals .....	—	—	144 647	—	—	—	—	—
Health .....	5 776	785	31 619	637	870	126	1 995	159
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	8 890	4 844	49 199	4 135	23 728	13 098	24 582	10 479
Capital outlay .....	117	985	12 939	1 181	14 303	5 254	9 712	4 725
Air transportation .....	1 566	—	49 626	—	8 485	159	10 116	183
Parking facilities .....	—	—	5 293	758	2 493	895	7 119	673
Other .....	—	—	—	—	—	—	2 179	—
Public safety:								
Police protection .....	8 757	8 154	87 927	8 600	10 179	8 819	22 594	7 771
Fire protection .....	7 691	6 262	37 872	5 964	7 923	6 514	13 742	8 715
Correction .....	—	32	26 690	—	—	—	447	—
Protective inspection and regulation .....	—	—	5 544	609	159	825	1 458	—
Environment and housing:								
Natural resources .....	—	—	7 357	—	—	—	—	—
Sewerage .....	9 415	9 783	63 702	11 031	14 064	7 161	35 229	6 503
Capital outlay .....	—	66	13 749	3 098	6 658	1 197	12 983	2 640
Solid waste management .....	3 345	1 637	35 355	1 723	5 555	1 587	8 038	1 478
Parks and recreation .....	7 116	4 679	37 016	8 455	8 163	6 975	27 910	7 780
Housing and community development .....	1 085	4 154	30 039	4 601	5 212	4 455	8 932	6 658
Government administration:								
Financial administration .....	17 929	21	38 150	10 694	858	1 379	1 890	1 157
Judicial and legal .....	1 764	810	28 534	286	342	—	1 311	231
General public buildings .....	477	597	4 633	325	—	924	4 380	472
Other .....	2 532	1 657	17 262	986	1 318	1 768	3 170	1 004
Interest on general debt .....	9 890	3 958	53 215	3 180	9 594	17 474	24 319	6 876
General expenditure, n.e.c. .....	20 340	24 794	48 359	12 316	6 836	5 472	11 859	6 850
Utility and liquor store expenditure .....	—	8 909	24 391	21 208	10 650	2 736	22 732	7 691
Insurance trust expenditure .....	3 222	2 530	35 082	5 495	—	—	—	2 372
<b>Debt outstanding .....</b>	<b>116 774</b>	<b>48 198</b>	<b>1 232 421</b>	<b>43 120</b>	<b>132 463</b>	<b>221 827</b>	<b>308 724</b>	<b>104 047</b>
Long-term .....	116 774	48 198	1 202 250	43 120	132 463	221 827	308 724	102 947
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	84 707	7 432	52 238	—	64 648	161 397	203 073	49 752
Utility .....	—	1 245	8 192	—	—	—	11 575	2 248
Other and unallocable .....	32 067	39 521	1 141 820	43 120	67 815	60 430	274 076	50 947
Long-term debt issued .....	7 402	—	333 121	10 835	15 910	20 620	65 908	33 480
Long-term debt retired .....	17 108	5 890	122 210	6 120	11 302	21 110	66 804	20 236
<b>Cash and security holdings .....</b>	<b>100 813</b>	<b>24 040</b>	<b>845 101</b>	<b>31 348</b>	<b>164 400</b>	<b>206 906</b>	<b>166 123</b>	<b>139 305</b>
Exhibit—City contribution to own retirement systems .....	1 020	1 380	17 644	1 568	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Kansas				Kentucky		Louisiana	
	Kansas City	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Kenner
	142	143	144	145	146	147	148	149
Population, 1990 .....	149 767	111 790	119 883	304 011	225 366	269 063	380 105	72 033
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	6/30	6/30	12/31	6/30
<b>Revenue, total</b> .....	<b>209 981</b>	<b>62 174</b>	<b>104 868</b>	<b>313 227</b>	<b>221 415</b>	<b>316 963</b>	<b>455 482</b>	<b>36 829</b>
General revenue .....	209 981	62 174	93 203	246 717	196 702	254 649	413 860	36 087
Intergovernmental revenue .....	24 866	13 343	12 599	76 035	16 340	56 762	56 002	19 640
From Federal Government .....	2 291	1 539	2 884	10 137	10 538	20 553	24 188	990
From State governments .....	8 769	7 403	7 140	32 745	5 661	23 974	26 929	1 267
From local governments .....	13 806	4 401	2 575	33 153	141	12 235	4 885	17 383
General revenue from own sources .....	185 115	48 831	80 604	170 682	180 362	197 887	357 858	16 447
Taxes .....	50 684	37 837	44 881	79 794	101 305	147 150	202 523	8 716
Property .....	34 231	12 988	24 001	51 667	24 060	38 302	53 655	4 521
General sales .....	5 106	17 701	15 015	—	—	—	101 858	—
Selective sales .....	11 121	6 104	5 250	24 849	6 072	988	35 197	2 337
Income .....	—	—	—	—	59 819	88 543	—	—
Other .....	226	1 044	615	3 278	11 354	19 317	11 813	1 858
Current charges .....	16 535	2 868	17 229	37 125	59 224	21 336	91 130	5 641
Miscellaneous revenue .....	117 896	8 126	18 494	53 763	19 833	29 401	64 205	2 090
Utility and liquor store revenue .....	—	—	11 665	24 768	1 344	62 314	2 821	—
Insurance trust revenue .....	—	—	—	41 742	23 369	—	38 801	742
<b>Expenditure, total</b> .....	<b>215 920</b>	<b>62 546</b>	<b>112 975</b>	<b>308 912</b>	<b>203 486</b>	<b>291 317</b>	<b>422 767</b>	<b>40 467</b>
By character and object:								
Intergovernmental .....	249	395	—	—	—	—	2 361	—
To State governments .....	—	395	—	—	—	—	429	—
To local governments .....	249	—	—	—	—	—	1 932	—
Current operation .....	85 101	38 974	82 984	156 075	152 781	219 838	284 222	34 857
Capital outlay .....	8 840	20 235	10 816	104 785	14 317	28 074	55 815	2 237
Construction .....	6 602	16 888	5 440	67 122	14 242	26 162	37 952	2 219
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	121 730	2 942	19 175	31 444	27 660	43 405	58 931	2 905
Insurance benefits and repayments .....	—	—	—	16 608	8 728	—	21 438	468
Exhibit—Salaries and wages .....	48 787	19 475	43 914	81 557	83 339	109 553	125 973	16 601
General expenditure .....	215 920	62 546	98 516	260 488	189 868	254 714	395 362	39 999
Current expenditure .....	207 080	42 311	89 653	168 954	175 551	226 640	340 064	37 762
Intergovernmental expenditure .....	249	395	—	—	—	—	2 361	—
Capital outlay .....	8 840	20 235	8 863	91 534	14 317	28 074	55 298	2 237
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	4 759	7 683	8 053	8 146	—
Social services and income maintenance:								
Public welfare .....	—	587	—	2 161	4 937	10 587	1 046	550
Hospitals .....	—	—	—	—	—	2 983	24 570	—
Health .....	953	612	5 464	6 609	12 825	4 489	6 145	—
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	14 522	13 298	12 059	69 207	7 551	18 121	41 218	3 075
Capital outlay .....	6 290	3 277	4 118	54 225	—	1 543	1 613	—
Air transportation .....	—	—	—	11 014	5 950	—	11 388	—
Parking facilities .....	489	—	1 058	—	180	2 366	415	—
Other .....	808	—	—	—	—	—	—	447
Public safety:								
Police protection .....	21 801	11 580	16 224	26 950	21 640	33 221	39 178	5 613
Fire protection .....	19 910	5 930	10 750	17 093	18 576	22 191	20 274	3 001
Correction .....	—	—	—	551	5 581	—	12 924	350
Protective inspection and regulation .....	1 212	—	741	2 861	918	4 061	2 840	940
Environment and housing:								
Natural resources .....	—	—	—	—	—	—	—	—
Sewerage .....	10 418	—	8 203	35 382	9 698	—	43 374	5 127
Capital outlay .....	—	—	633	25 028	497	—	24 988	467
Solid waste management .....	2 423	—	14	1 631	7 808	13 553	21 083	1 667
Parks and recreation .....	4 094	5 913	6 544	15 608	10 257	15 834	19 844	5 740
Housing and community development .....	2 484	1 902	4 256	10 027	20 589	23 278	10 837	2 164
Government administration:								
Financial administration .....	1 548	2 225	922	2 519	2 853	6 780	10 061	724
Judicial and legal .....	1 197	1 669	1 348	2 623	1 427	2 349	20 477	801
General public buildings .....	2 825	934	2 732	1 697	5 474	2 468	6 842	3 667
Other .....	1 964	1 848	5 657	2 159	4 377	2 509	5 379	1 423
Interest on general debt .....	121 730	2 942	18 112	29 757	27 660	37 838	58 931	2 905
General expenditure, n.e.c. ....	7 542	13 106	4 432	17 880	13 884	44 033	30 390	1 805
Utility and liquor store expenditure .....	—	—	14 459	31 816	4 890	36 603	5 967	—
Insurance trust expenditure .....	—	—	—	16 608	8 728	—	21 438	468
<b>Debt outstanding</b> .....	<b>1 672 443</b>	<b>57 920</b>	<b>322 030</b>	<b>538 808</b>	<b>413 906</b>	<b>441 848</b>	<b>754 188</b>	<b>35 040</b>
Long-term .....	1 660 308	53 020	316 405	529 208	412 192	441 848	745 116	35 040
Education .....	—	—	—	—	8 110	—	—	—
Public debt for private purposes .....	1 544 133	23 370	190 900	191 958	214 239	242 559	514 476	—
Utility .....	—	—	17 365	26 059	—	51 975	96	—
Other and unallocable .....	116 175	29 650	108 140	311 191	189 843	147 314	230 544	35 040
Long-term debt issued .....	85 565	12 450	69 475	82 490	32 870	67 325	20 000	—
Long-term debt retired .....	105 753	5 900	25 171	82 246	15 816	27 459	50 293	1 935
<b>Cash and security holdings</b> .....	<b>1 593 535</b>	<b>54 573</b>	<b>227 578</b>	<b>680 919</b>	<b>430 175</b>	<b>358 679</b>	<b>1 053 018</b>	<b>12 441</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	10 944	4 982	—	11 350	264

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Louisiana—Con.				Maine— Portland	Maryland— Baltimore	Massachusetts	
	Lafayette	New Orleans	Shreveport	Terrebonne			Boston	Brockton
				Parish Consolidated Government				
	150	151	152	153	154	155	156	157
Population, 1990 .....	94 440	496 938	198 525	96 982	64 358	736 014	574 283	92 788
Date of end of fiscal year .....	10/31	12/31	12/31	6/30	12/31	6/30	6/30	6/30
<b>Revenue, total .....</b>	<b>183 792</b>	<b>746 656</b>	<b>194 300</b>	<b>191 043</b>	<b>130 212</b>	<b>1 997 098</b>	<b>1 829 833</b>	<b>146 783</b>
General revenue .....	75 822	657 674	168 260	154 704	130 212	1 759 692	1 595 277	133 081
Intergovernmental revenue .....	8 689	122 782	32 025	19 847	25 321	881 510	657 097	66 841
From Federal Government .....	7 766	77 804	23 805	5 772	5 427	53 142	23 432	8 824
From State governments .....	601	44 968	7 715	14 007	19 423	742 080	632 095	58 017
From local governments .....	322	10	505	68	471	86 288	1 570	—
General revenue from own sources .....	67 133	534 892	136 235	134 857	104 891	878 182	938 180	66 240
Taxes .....	37 692	300 706	93 329	41 347	75 124	664 387	641 357	54 501
Property .....	4 985	137 619	33 316	19 630	74 158	458 204	599 198	53 927
General sales .....	28 649	88 445	50 319	19 886	—	—	—	—
Selective sales .....	776	48 641	4 784	642	—	47 725	24 567	—
Income .....	—	—	—	—	—	119 842	—	—
Other .....	3 282	26 001	4 910	1 189	966	38 616	17 592	574
Current charges .....	15 675	147 538	24 489	82 128	24 010	101 085	199 973	10 180
Miscellaneous revenue .....	13 766	86 648	18 417	11 382	5 757	112 710	96 850	1 559
Utility and liquor store revenue .....	106 312	55 727	15 974	36 261	—	51 525	68 931	6 062
Insurance trust revenue .....	1 658	33 255	10 066	78	—	185 881	165 625	7 640
<b>Expenditure, total .....</b>	<b>181 554</b>	<b>772 877</b>	<b>190 368</b>	<b>173 006</b>	<b>142 290</b>	<b>1 687 491</b>	<b>1 781 046</b>	<b>160 395</b>
By character and object:								
Intergovernmental .....	43	1 582	—	10 242	7 307	1 463	124 683	3 405
To State governments .....	—	—	—	—	—	—	123 902	1 377
To local governments .....	43	1 582	—	10 242	7 307	1 463	781	2 028
Current operation .....	125 593	504 249	125 129	133 750	104 608	1 236 078	1 267 531	138 825
Capital outlay .....	23 628	135 137	40 208	20 356	24 193	265 935	170 171	3 422
Construction .....	18 582	117 318	33 835	18 690	22 925	234 342	140 581	—
Assistance and subsidies .....	—	—	—	—	—	—	1 679	—
Interest on debt .....	30 661	97 127	16 402	8 584	6 182	93 201	53 150	2 588
Insurance benefits and repayments .....	1 629	34 782	8 629	74	—	90 814	163 832	12 155
Exhibit—Salaries and wages .....	25 598	221 075	78 018	50 774	65 320	789 785	806 871	99 489
General expenditure .....	72 018	683 622	154 938	138 787	142 290	1 550 290	1 559 843	141 198
Current expenditure .....	62 347	564 963	120 646	118 431	118 097	1 289 145	1 404 188	140 286
Intergovernmental expenditure .....	43	1 582	—	10 242	7 307	1 463	124 683	3 405
Capital outlay .....	9 671	118 659	34 292	20 356	24 193	261 145	155 655	912
General expenditure by function:								
Education services:								
Education .....	—	—	—	10 242	56 981	537 372	478 827	67 091
Elementary and secondary education .....	—	—	—	10 242	56 981	537 372	478 827	67 091
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	7 520	—	1 030	2 211	14 433	28 308	896
Social services and income maintenance:								
Public welfare .....	48	5 689	—	612	6 641	1 829	26 453	930
Hospitals .....	—	—	—	54 606	7 069	—	236 176	—
Health .....	418	14 234	—	1 194	877	57 736	1 006	342
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	5 384	38 564	20 767	6 139	9 572	144 406	50 900	3 135
Capital outlay .....	4 296	20 354	13 007	1 127	3 527	92 036	15 860	—
Air transportation .....	—	43 505	5 920	506	5 301	—	—	—
Parking facilities .....	199	4 100	—	—	218	15 562	842	230
Other .....	—	4 223	—	—	1 900	405	50 244	1 255
Public safety:								
Police protection .....	8 526	77 291	18 175	9 312	5 360	153 896	137 225	9 203
Fire protection .....	6 468	37 388	17 258	4 146	6 749	83 634	86 289	8 346
Correction .....	—	44 173	—	7 219	—	4 919	42 216	—
Protective inspection and regulation .....	—	8 883	1 811	—	299	3 539	9 639	40
Environment and housing:								
Natural resources .....	—	—	3 401	11 139	—	—	14	2
Sewerage .....	7 077	69 256	19 013	5 716	9 982	113 871	82 902	5 342
Capital outlay .....	808	28 559	11 868	3 047	2 161	58 811	12 773	697
Solid waste management .....	2 600	19 961	6 203	4 361	1 135	37 323	30 940	4 499
Parks and recreation .....	6 768	27 578	5 805	3 123	2 672	48 930	23 427	827
Housing and community development .....	5 679	82 027	12 129	3 822	2 016	63 087	44 907	1 371
Government administration:								
Financial administration .....	3 565	21 710	10 764	776	1 756	42 146	24 883	1 907
Judicial and legal .....	1 453	28 713	2 364	1 549	354	27 769	12 080	333
General public buildings .....	448	16 235	2 331	1 125	1 620	16 911	7 020	1 394
Other .....	2 109	13 949	1 930	2 942	2 924	11 949	8 074	716
Interest on general debt .....	18 927	93 950	10 383	7 118	6 182	90 850	52 914	2 372
General expenditure, n.e.c. ....	2 349	24 673	16 684	2 110	10 471	79 723	124 557	30 967
Utility and liquor store expenditure .....	107 907	54 473	26 801	34 145	—	46 387	57 371	7 042
Insurance trust expenditure .....	1 629	34 782	8 629	74	—	90 814	163 832	12 155
<b>Debt outstanding .....</b>	<b>448 581</b>	<b>1 125 844</b>	<b>371 079</b>	<b>113 859</b>	<b>96 319</b>	<b>1 308 051</b>	<b>1 070 639</b>	<b>35 362</b>
Long-term .....	448 581	1 122 114	362 587	106 906	96 319	1 256 497	1 070 639	26 560
Education .....	—	—	—	—	23 544	61 586	85 524	4 057
Public debt for private purposes .....	53 921	331 743	50 867	15 920	—	618 054	—	—
Utility .....	185 820	20 645	142 332	28 075	—	96 495	5 920	2 630
Other and unallocable .....	208 840	769 726	169 388	62 911	72 775	480 362	979 195	19 873
Long-term debt issued .....	15 000	254 327	22 593	2 084	6 069	110 255	123 117	15 270
Long-term debt retired .....	22 998	194 280	54 101	6 558	6 183	70 153	57 388	2 985
<b>Cash and security holdings .....</b>	<b>224 603</b>	<b>1 107 565</b>	<b>382 566</b>	<b>119 445</b>	<b>43 178</b>	<b>2 150 861</b>	<b>1 780 555</b>	<b>81 522</b>
Exhibit—City contribution to own retirement systems .....	765	31 694	5 093	35	—	30 322	50 717	7 563

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.							
	Cambridge	Fall River	Lowell	Lynn	New Bedford	Newton	Quincy	Somerville
	158	159	160	161	162	163	164	165
Population, 1990 .....	95 802	92 703	103 439	81 245	99 922	82 585	84 985	76 210
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue, total</b> .....	<b>313 066</b>	<b>134 487</b>	<b>159 358</b>	<b>141 458</b>	<b>137 753</b>	<b>172 371</b>	<b>225 455</b>	<b>114 543</b>
General revenue .....	288 358	120 018	142 507	129 666	120 769	151 956	208 203	95 450
Intergovernmental revenue .....	52 320	77 554	75 887	59 561	64 241	13 190	43 420	49 222
From Federal Government .....	5 152	7 401	3 368	3 412	2 400	1 727	5 932	3 077
From State governments .....	47 168	70 132	72 519	56 149	61 534	11 398	37 461	46 133
From local governments .....	—	21	—	—	307	65	27	12
General revenue from own sources .....	236 038	42 464	66 620	70 105	56 528	138 766	164 783	46 228
Taxes .....	128 069	33 269	52 996	51 218	42 330	121 248	73 880	40 691
Property .....	121 600	32 755	52 057	50 406	41 679	118 711	72 922	39 993
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	3 145	—	135	37	—	710	—	110
Income .....	—	—	—	—	—	—	—	—
Other .....	3 324	514	804	775	651	1 827	958	588
Current charges .....	93 963	6 790	11 877	15 736	10 777	12 714	88 489	2 092
Miscellaneous revenue .....	14 006	2 405	1 747	3 151	3 421	4 804	2 414	3 445
Utility and liquor store revenue .....	8 237	2 944	5 879	7 700	6 603	6 041	5 478	8 405
Insurance trust revenue .....	16 471	11 525	10 972	4 092	10 381	14 374	11 774	10 688
<b>Expenditure, total</b> .....	<b>306 140</b>	<b>149 631</b>	<b>184 476</b>	<b>175 487</b>	<b>146 124</b>	<b>165 381</b>	<b>226 651</b>	<b>112 208</b>
By character and object:								
Intergovernmental .....	15 800	1 574	4 948	2 076	2 831	11 692	14 519	12 538
To State governments .....	15 663	704	626	1 694	652	11 631	13 025	12 474
To local governments .....	137	870	382	382	2 179	61	1 494	64
Current operation .....	249 074	121 376	130 700	138 052	124 788	134 563	184 827	86 941
Capital outlay .....	20 241	11 664	30 093	14 965	5 272	6 487	2 861	8 941
Construction .....	156	11 303	26 727	1 301	64	1 848	5 511	509
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	3 955	2 022	8 113	6 298	2 406	1 164	6 436	1 425
Insurance benefits and repayments .....	17 070	12 995	10 622	14 096	14 376	12 690	14 382	8 443
Exhibit—Salaries and wages .....	160 983	77 979	85 806	73 704	89 615	99 465	96 450	53 842
General expenditure .....	281 383	133 324	169 584	150 267	127 670	147 605	208 894	103 136
Current expenditure .....	263 554	121 660	141 009	135 302	126 249	142 712	202 407	100 442
Intergovernmental expenditure .....	15 800	1 574	4 948	2 076	2 831	11 692	14 519	12 538
Capital outlay .....	17 829	11 664	28 575	14 965	1 421	4 893	6 487	2 694
General expenditure by function:								
Education services:								
Education .....	76 777	67 591	98 325	69 185	69 650	70 219	61 796	42 525
Elementary and secondary education .....	76 777	67 591	98 325	69 185	69 650	70 219	48 230	42 525
Higher education .....	—	—	—	—	—	—	13 566	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	2 322	803	676	686	1 162	4 157	1 524	1 015
Social services and income maintenance:								
Public welfare .....	9 546	1 077	479	5 256	632	114	298	189
Hospitals .....	59 514	370	—	—	—	—	61 808	—
Health .....	2 727	2 302	830	793	1 846	900	415	538
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	4 632	3 696	7 048	4 724	3 173	10 147	3 548	2 708
Capital outlay .....	962	264	1 260	11	—	406	413	463
Air transportation .....	—	51	—	—	671	—	—	—
Parking facilities .....	3 291	—	1 116	442	—	—	447	—
Other .....	5 802	580	492	1 569	501	3 971	3 164	3 857
Public safety:								
Police protection .....	16 070	10 403	10 719	8 899	10 633	9 226	11 347	7 735
Fire protection .....	13 717	9 568	11 377	10 142	9 313	8 858	9 607	6 544
Correction .....	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	1 196	472	388	267	1 605	726	611	200
Environment and housing:								
Natural resources .....	48	83	—	1	164	302	—	1
Sewerage .....	1 256	4 717	4 503	6 747	5 050	2 170	5 102	294
Capital outlay .....	461	573	320	—	112	297	4 569	30
Solid waste management .....	5 046	1 472	—	14 339	3 407	4 979	5 988	2 497
Parks and recreation .....	3 600	818	1 286	473	932	3 096	1 126	379
Housing and community development .....	1 861	3 593	2 898	4 213	—	1 743	1 709	4 194
Government administration:								
Financial administration .....	3 145	1 286	1 845	1 722	1 339	1 937	1 723	1 481
Judicial and legal .....	2 445	229	1 116	359	461	638	367	369
General public buildings .....	10 437	758	206	1 317	740	2 605	816	1 949
Other .....	3 114	949	5 029	1 239	946	1 545	966	1 635
Interest on general debt .....	3 201	1 997	7 728	2 484	2 156	1 164	6 419	1 422
General expenditure, n.e.c. ....	51 636	20 509	13 523	15 410	13 289	19 108	30 113	23 604
Utility and liquor store expenditure .....	7 687	3 312	4 270	11 124	4 078	5 086	3 375	629
Insurance trust expenditure .....	17 070	12 995	10 622	14 096	14 376	12 690	14 382	8 443
<b>Debt outstanding</b> .....	<b>62 624</b>	<b>22 020</b>	<b>114 754</b>	<b>82 637</b>	<b>56 727</b>	<b>20 120</b>	<b>84 388</b>	<b>8 600</b>
Long-term .....	62 624	22 020	82 004	71 545	11 727	20 120	78 388	8 600
Education .....	11 990	20 770	59 334	26 499	6 844	—	5 360	—
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	11 725	300	5 416	43 710	3 015	—	2 735	—
Other and unallocable .....	38 909	950	17 254	1 336	1 868	20 120	70 293	8 600
Long-term debt issued .....	9 680	17 255	49 510	20 160	—	5 000	6 640	—
Long-term debt retired .....	11 041	2 515	5 841	6 680	1 905	3 480	7 889	3 090
<b>Cash and security holdings</b> .....	<b>183 010</b>	<b>89 200</b>	<b>35 217</b>	<b>136 701</b>	<b>85 366</b>	<b>140 286</b>	<b>111 648</b>	<b>73 142</b>
Exhibit—City contribution to own retirement systems .....	12 497	10 957	285	8 642	11 733	6 824	11 246	10 367

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.		Michigan				
	Springfield	Worcester	Ann Arbor	Dearborn	Detroit	Flint	Grand Rapids
	166	167	168	169	170	171	172
Population, 1990 .....	156 983	169 759	109 592	89 286	1 027 974	140 761	189 126
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue, total .....</b>	<b>314 431</b>	<b>273 042</b>	<b>134 280</b>	<b>116 200</b>	<b>2 042 675</b>	<b>325 964</b>	<b>222 109</b>
General revenue .....	281 585	260 444	106 565	90 958	1 566 596	288 095	164 708
Intergovernmental revenue .....	146 053	127 299	30 320	16 060	705 504	85 105	47 953
From Federal Government .....	14 045	21 468	8 252	2 455	129 605	5 534	14 665
From State governments .....	132 008	105 831	21 084	13 371	532 551	77 889	28 235
From local governments .....	—	—	984	234	43 348	1 682	5 053
General revenue from own sources .....	135 532	133 145	76 245	74 898	861 092	202 990	116 755
Taxes .....	81 799	105 535	43 039	47 016	550 548	47 914	57 358
Property .....	80 671	102 588	41 831	45 007	215 382	23 455	29 312
General sales .....	—	—	—	—	—	—	—
Selective sales .....	—	390	—	—	43 582	—	—
Income .....	—	—	—	—	278 174	23 074	26 525
Other .....	1 128	2 557	1 208	2 009	13 410	1 385	1 521
Current charges .....	51 190	23 361	20 592	18 167	218 769	145 058	42 878
Miscellaneous revenue .....	2 543	4 249	12 614	9 715	9 775	10 018	16 519
Utility and liquor store revenue .....	16 589	12 598	11 119	6 116	169 039	18 223	31 240
Insurance trust revenue .....	16 257	—	16 596	19 126	307 040	19 646	26 161
<b>Expenditure, total .....</b>	<b>296 146</b>	<b>304 876</b>	<b>135 573</b>	<b>103 459</b>	<b>2 131 026</b>	<b>336 251</b>	<b>247 324</b>
By character and object:							
Intergovernmental .....	7 542	3 648	—	1 061	73 613	—	1 900
To State governments .....	1 969	3 373	—	852	10 845	—	—
To local governments .....	5 573	275	—	209	62 768	—	1 900
Current operation .....	250 391	249 967	99 798	81 116	1 449 033	286 815	147 299
Capital outlay .....	11 546	42 158	20 922	10 465	263 256	14 384	73 170
Construction .....	6 736	13 956	14 973	8 024	186 035	14 384	2 363
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	5 790	9 103	5 030	1 047	95 647	9 299	13 344
Insurance benefits and repayments .....	20 877	—	9 823	9 770	249 477	25 753	11 611
Exhibit—Salaries and wages .....	153 558	151 611	34 103	47 407	611 942	180 907	56 774
General expenditure .....	264 140	286 687	100 562	87 348	1 576 539	293 573	164 059
Current expenditure .....	255 504	252 287	83 706	77 745	1 372 604	279 428	135 893
Intergovernmental expenditure .....	7 542	3 648	—	1 061	73 613	—	1 900
Capital outlay .....	8 636	34 400	16 856	9 603	203 935	14 145	28 166
General expenditure by function:							
Education services:							
Education .....	105 344	124 520	—	—	6 165	—	—
Elementary and secondary education .....	105 344	124 520	—	—	6 165	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	4 742	3 185	—	3 042	22 374	—	3 808
Social services and income maintenance:							
Public welfare .....	597	6 897	721	283	—	—	—
Hospitals .....	15 621	—	—	—	—	176 616	—
Health .....	1 161	3 702	—	302	97 504	—	—
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	3 695	5 874	6 399	7 907	100 167	8 441	13 623
Capital outlay .....	236	1 594	137	168	12 339	152	2 419
Air transportation .....	—	6 364	459	—	5 369	—	—
Parking facilities .....	641	650	7 030	—	9 399	88	7 455
Other .....	1 197	1 070	—	—	—	—	1 369
Public safety:							
Police protection .....	18 663	18 529	11 716	15 586	289 563	25 179	20 623
Fire protection .....	14 942	16 497	6 531	8 638	92 644	15 936	15 110
Correction .....	—	—	—	894	656	405	531
Protective inspection and regulation .....	897	950	1 381	1 519	18 364	1 652	—
Environment and housing:							
Natural resources .....	401	—	665	—	—	—	—
Sewerage .....	22 585	8 914	11 479	10 097	208 005	12 106	30 959
Capital outlay .....	2 659	2 187	1 340	1 951	88 173	562	18 280
Solid waste management .....	3 101	2 883	5 838	3 547	93 906	4 964	6 501
Parks and recreation .....	4 317	2 129	3 305	6 774	93 525	5 912	9 453
Housing and community development .....	4 374	3 931	—	3 134	51 402	5 454	17 236
Government administration:							
Financial administration .....	3 624	2 529	3 337	3 678	48 088	4 889	4 134
Judicial and legal .....	502	1 164	2 318	2 373	37 708	4 293	5 802
General public buildings .....	1 832	3 666	887	3 419	16 711	819	—
Other .....	4 345	2 608	2 173	1 629	29 823	3 180	4 949
Interest on general debt .....	5 547	7 196	4 120	1 047	81 185	9 268	5 232
General expenditure, n.e.c. ....	46 012	63 429	32 203	13 479	273 981	14 371	17 274
Utility and liquor store expenditure .....	11 129	18 189	25 188	6 341	305 010	16 925	71 654
Insurance trust expenditure .....	20 877	—	9 823	9 770	249 477	25 753	11 611
<b>Debt outstanding .....</b>	<b>69 070</b>	<b>160 029</b>	<b>96 769</b>	<b>17 179</b>	<b>1 685 475</b>	<b>146 262</b>	<b>278 306</b>
Long-term .....	69 070	103 104	96 769	17 179	1 609 078	146 262	276 306
Education .....	35 695	31 125	—	—	—	—	—
Public debt for private purposes .....	—	—	—	9 770	30 565	—	41 780
Utility .....	1 855	27 127	15 015	—	338 529	610	155 785
Other and unallocable .....	31 520	44 852	81 754	7 409	1 239 984	145 652	78 741
Long-term debt issued .....	—	34 450	14 464	—	389 227	14 617	109 845
Long-term debt retired .....	9 675	10 940	4 430	4 386	238 510	14 515	102 917
<b>Cash and security holdings .....</b>	<b>158 584</b>	<b>54 792</b>	<b>207 034</b>	<b>212 808</b>	<b>4 483 403</b>	<b>525 106</b>	<b>472 958</b>
Exhibit—City contribution to own retirement systems .....	15 127	—	3 932	6 833	131 799	20 223	7 061

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Michigan—Con.							Minnesota	
	Kalamazoo	Lansing	Livonia	Southfield	Sterling Heights	Warren	Westland	Bloomington	Duluth
	173	174	175	176	177	178	179	180	181
Population, 1990 .....	80 277	127 321	100 850	75 728	117 810	144 864	84 724	86 335	85 493
Date of end of fiscal year .....	12/31	6/30	11/30	6/30	6/30	6/30	12/31	12/31	12/31
<b>Revenue, total .....</b>	<b>102 930</b>	<b>310 981</b>	<b>88 100</b>	<b>94 405</b>	<b>80 542</b>	<b>101 955</b>	<b>51 404</b>	<b>NA</b>	<b>139 701</b>
General revenue .....	85 089	132 334	69 536	70 767	57 148	72 793	36 652	NA	104 360
Intergovernmental revenue .....	18 574	29 225	13 907	12 753	15 066	19 443	9 284	NA	33 581
From Federal Government .....	2 535	3 776	461	1 684	1 260	915	1 186	NA	4 602
From State governments .....	15 407	25 449	12 300	10 477	13 640	18 371	7 889	NA	28 498
From local governments .....	632	—	1 146	592	166	157	209	NA	481
General revenue from own sources .....	66 515	103 109	55 629	58 014	42 082	53 350	27 368	NA	70 779
Taxes .....	22 782	50 590	31 412	41 609	31 140	43 669	21 299	NA	24 741
Property .....	22 183	29 540	29 857	40 519	29 920	42 445	20 653	NA	14 740
General sales .....	—	—	—	—	—	—	—	NA	6 391
Selective sales .....	—	—	—	—	—	—	—	NA	3 241
Income .....	—	20 023	—	—	—	—	—	NA	—
Other .....	599	1 027	1 555	1 090	1 220	1 224	646	NA	369
Current charges .....	20 560	30 460	13 197	7 841	3 848	3 034	4 308	NA	33 315
Miscellaneous revenue .....	23 173	22 059	11 020	8 564	7 094	6 647	1 761	NA	12 723
Utility and liquor store revenue .....	7 380	139 321	6 911	12 561	12 066	14 424	8 556	NA	33 315
Insurance trust revenue .....	10 461	39 326	11 653	11 077	11 328	14 738	6 196	NA	2 026
<b>Expenditure, total .....</b>	<b>107 051</b>	<b>290 223</b>	<b>81 638</b>	<b>76 540</b>	<b>75 361</b>	<b>115 255</b>	<b>46 978</b>	<b>NA</b>	<b>146 518</b>
By character and object:									
Intergovernmental .....	410	211	6 150	1 232	197	—	—	NA	697
To State governments .....	349	184	—	384	20	—	—	NA	—
To local governments .....	61	27	6 150	848	177	—	—	NA	697
Current operation .....	66 871	225 605	58 364	65 317	59 154	93 882	38 986	NA	104 222
Capital outlay .....	17 900	47 399	8 985	4 060	11 439	9 186	6 053	NA	26 629
Construction .....	13 983	44 558	8 043	1 541	6 451	3 357	5 229	NA	23 358
Assistance and subsidies .....	—	—	—	—	—	—	—	NA	—
Interest on debt .....	17 011	6 892	3 061	2 569	1 582	107	141	NA	12 564
Insurance benefits and repayments .....	4 859	10 116	5 078	3 362	2 989	12 080	1 798	NA	2 406
Exhibit—Salaries and wages .....	29 197	116 763	24 557	28 484	33 075	43 244	12 903	NA	50 368
General expenditure .....	86 947	136 417	69 139	62 930	61 299	86 590	36 497	NA	104 924
Current expenditure .....	74 621	113 503	60 154	59 411	49 860	77 404	30 690	NA	83 675
Intergovernmental expenditure .....	410	211	6 150	1 232	197	—	—	NA	697
Capital outlay .....	12 326	22 914	8 985	3 519	11 439	9 186	5 807	NA	21 249
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	NA	—
Elementary and secondary education .....	—	—	—	—	—	—	—	NA	—
Higher education .....	—	—	—	—	—	—	—	NA	—
Other .....	—	—	—	—	—	—	—	NA	—
Libraries .....	—	—	3 603	2 656	1 651	2 101	230	NA	2 317
Social services and income maintenance:									
Public welfare .....	—	1 315	—	845	—	—	205	NA	—
Hospitals .....	—	—	—	—	—	—	—	NA	—
Health .....	—	—	—	—	—	11	—	NA	—
Other .....	—	—	—	—	—	—	—	NA	—
Transportation:									
Highways .....	8 550	7 800	7 781	7 222	6 182	15 322	6 784	NA	12 111
Capital outlay .....	3 326	1 554	1 505	2 152	826	4 342	3 360	NA	5 982
Air transportation .....	—	—	—	—	—	—	—	NA	3 492
Parking facilities .....	1 777	3 476	—	—	—	—	—	NA	87
Other .....	—	—	—	—	—	—	—	NA	1 147
Public safety:									
Police protection .....	20 768	14 409	13 065	14 340	14 681	21 731	7 114	NA	8 153
Fire protection .....	—	10 596	6 699	9 176	7 745	13 657	4 364	NA	8 243
Correction .....	32	287	632	748	—	—	39	NA	—
Protective inspection and regulation .....	1 438	1 241	752	919	1 935	1 335	607	NA	903
Environment and housing:									
Natural resources .....	—	—	38	—	—	—	—	NA	—
Sewerage .....	16 654	13 846	6 888	—	—	1 452	—	NA	7 261
Capital outlay .....	4 475	2 024	—	—	—	1 452	—	NA	171
Solid waste management .....	865	3 367	6 184	2 576	4 176	7 209	3 185	NA	—
Parks and recreation .....	1 775	5 193	3 149	7 854	1 485	3 517	1 473	NA	10 498
Housing and community development .....	2 699	217	380	—	285	—	1 315	NA	1 018
Government administration:									
Financial administration .....	2 202	3 918	1 410	2 604	2 951	3 078	966	NA	2 968
Judicial and legal .....	2 257	3 406	2 120	2 253	2 203	3 999	1 639	NA	709
General public buildings .....	306	778	5 128	—	2 165	1 189	441	NA	2 335
Other .....	1 247	2 321	2 107	1 956	1 190	3 345	970	NA	2 187
Interest on general debt .....	16 512	5 747	3 061	2 569	1 512	107	141	NA	11 985
General expenditure, n.e.c. .....	9 865	58 500	6 142	7 212	13 138	8 537	7 024	NA	29 510
Utility and liquor store expenditure .....	15 245	143 690	7 421	10 248	11 073	16 585	8 683	NA	39 188
Insurance trust expenditure .....	4 859	10 116	5 078	3 362	2 989	12 080	1 798	NA	2 406
<b>Debt outstanding .....</b>	<b>250 330</b>	<b>130 142</b>	<b>82 382</b>	<b>38 774</b>	<b>27 945</b>	<b>1 033</b>	<b>3 175</b>	<b>NA</b>	<b>158 258</b>
Long-term .....	241 330	130 142	82 382	38 774	27 945	1 033	3 175	NA	158 258
Education .....	—	—	—	—	—	—	—	NA	—
Public debt for private purposes .....	194 710	—	29 865	—	—	—	—	NA	50 200
Utility .....	6 260	13 855	—	—	877	—	—	NA	10 500
Other and unallocable .....	40 360	116 287	52 517	38 774	27 068	1 033	3 175	NA	97 558
Long-term debt issued .....	—	3 746	4 650	6 389	4 000	—	—	NA	12 594
Long-term debt retired .....	5 015	4 582	2 445	2 601	2 722	490	440	NA	9 958
<b>Cash and security holdings .....</b>	<b>367 835</b>	<b>449 121</b>	<b>172 986</b>	<b>185 619</b>	<b>176 350</b>	<b>238 167</b>	<b>71 363</b>	<b>NA</b>	<b>110 815</b>
Exhibit—City contribution to own retirement systems .....	2 977	11 990	6 017	3 871	3 692	10 591	1 542	NA	2 515

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

	Minnesota—Con.		Mississippi— Jackson	Missouri			
	Minneapolis	St. Paul		Independence	Kansas City	St. Louis	Springfield
	182	183		184	185	186	187
Population, 1990 .....	368 383	272 235	196 637	112 301	435 146	396 685	140 494
Date of end of fiscal year .....	12/31	12/31	9/30	6/30	4/30	4/30	6/30
<b>Revenue, total .....</b>	<b>750 435</b>	<b>373 320</b>	<b>154 406</b>	<b>111 064</b>	<b>670 837</b>	<b>604 356</b>	<b>280 916</b>
General revenue .....	619 694	337 695	136 548	42 243	541 363	494 486	113 836
Intergovernmental revenue .....	170 002	78 012	39 265	6 334	56 569	73 893	20 627
From Federal Government .....	26 097	31 118	10 884	1 293	27 663	32 477	5 152
From State governments .....	128 988	38 141	27 598	4 609	24 249	37 849	13 849
From local governments .....	14 917	8 753	783	432	4 657	3 567	1 626
General revenue from own sources .....	449 692	259 683	97 283	35 909	484 794	420 593	93 209
Taxes .....	192 192	92 300	49 756	19 848	329 992	277 009	40 754
Property .....	142 488	71 343	42 746	3 749	62 233	36 894	6 026
General sales .....	—	—	—	9 193	69 121	50 526	24 453
Selective sales .....	38 349	16 463	4 391	5 506	77 908	58 460	8 094
Income .....	—	—	—	—	103 750	113 908	—
Other .....	11 355	4 494	2 619	1 400	16 980	17 221	2 181
Current charges .....	95 360	76 863	29 718	8 120	83 447	93 024	26 986
Miscellaneous revenue .....	162 140	90 520	17 809	7 941	71 355	50 560	25 469
Utility and liquor store revenue .....	23 179	23 447	17 858	68 821	46 960	30 186	161 235
Insurance trust revenue .....	107 562	12 178	—	—	82 514	79 684	5 845
<b>Expenditure, total .....</b>	<b>795 166</b>	<b>483 910</b>	<b>162 921</b>	<b>100 937</b>	<b>662 313</b>	<b>603 267</b>	<b>257 462</b>
By character and object:							
Intergovernmental .....	24 487	18 143	500	2 498	44 786	22 925	—
To State governments .....	349	—	—	—	—	480	—
To local governments .....	24 138	18 143	500	2 498	44 786	22 445	—
Current operation .....	351 783	297 458	93 776	88 785	365 548	369 133	176 835
Capital outlay .....	224 840	64 826	53 228	3 158	171 658	86 313	61 873
Construction .....	170 579	59 452	51 082	3 158	154 804	75 772	55 521
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	164 367	88 654	15 417	6 496	50 011	66 843	15 894
Insurance benefits and repayments .....	29 689	14 829	—	—	30 310	58 053	2 860
Exhibit—Salaries and wages .....	193 776	130 095	46 814	39 843	219 416	207 822	82 377
General expenditure .....	736 166	425 066	133 169	50 383	569 973	516 991	114 872
Current expenditure .....	515 020	380 447	98 291	47 225	419 831	433 189	73 037
Intergovernmental expenditure .....	24 487	18 143	500	2 498	44 786	22 925	—
Capital outlay .....	221 146	44 619	34 878	3 158	150 142	83 802	41 835
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	23 559	3 359	—
Elementary and secondary education .....	—	—	—	—	23 559	3 176	—
Higher education .....	—	—	—	—	—	183	—
Other .....	—	—	—	—	—	—	—
Libraries .....	16 937	9 372	—	—	—	—	—
Social services and income maintenance:							
Public welfare .....	—	—	—	—	13	3 896	4 470
Hospitals .....	—	—	—	—	29 175	15 400	—
Health .....	9 948	9 159	—	1 166	12 024	15 306	3 537
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	49 071	44 849	16 160	6 739	50 693	20 869	16 431
Capital outlay .....	24 737	23 423	8 748	2 690	31 067	9 691	9 338
Air transportation .....	—	—	10 745	—	53 766	87 062	11 567
Parking facilities .....	64 687	1 788	—	—	6 678	3 661	—
Other .....	1 481	—	2 235	468	21 052	16 576	—
Public safety:							
Police protection .....	55 944	38 193	17 464	10 824	78 107	87 808	11 937
Fire protection .....	29 419	28 682	13 954	10 141	40 781	25 519	9 062
Correction .....	2 291	—	1 749	—	3 283	18 767	—
Protective inspection and regulation .....	10 009	4 120	636	347	3 743	7 682	1 241
Environment and housing:							
Natural resources .....	—	—	—	—	8 285	—	—
Sewerage .....	36 081	29 636	25 834	7 155	33 125	3 615	29 008
Capital outlay .....	8 167	6 838	15 010	196	15 091	—	19 186
Solid waste management .....	25 745	15 151	3 092	290	9 799	11 543	3 875
Parks and recreation .....	61 271	34 293	4 947	2 107	69 413	17 926	6 462
Housing and community development .....	130 628	63 825	2 531	857	7 900	27 433	1 731
Government administration:							
Financial administration .....	6 825	7 729	1 676	2 614	20 141	16 920	1 237
Judicial and legal .....	5 455	2 700	1 505	824	7 118	16 629	1 074
General public buildings .....	9 321	798	780	615	6 108	5 174	1 833
Other .....	8 550	9 597	1 544	1 928	7 117	5 464	1 857
Interest on general debt .....	163 903	87 544	11 225	1 525	45 672	66 304	7 594
General expenditure, n.e.c. ....	48 600	37 630	17 092	2 783	32 421	40 078	1 956
Utility and liquor store expenditure .....	29 311	44 015	29 752	50 554	62 030	28 223	139 730
Insurance trust expenditure .....	29 689	14 829	—	—	30 310	58 053	2 860
<b>Debt outstanding .....</b>	<b>2 289 852</b>	<b>935 997</b>	<b>326 600</b>	<b>103 998</b>	<b>905 332</b>	<b>766 899</b>	<b>296 583</b>
Long-term .....	2 289 852	918 213	326 600	103 998	905 332	766 899	296 583
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	1 156 654	663 069	30 217	19 188	273 808	229 009	22 972
Utility .....	15 540	15 767	87 460	82 670	77 575	5 810	180 788
Other and unallocable .....	1 117 658	239 377	208 923	2 140	553 949	532 080	92 823
Long-term debt issued .....	161 595	57 627	40 050	—	259 276	91 945	34 960
Long-term debt retired .....	170 837	99 387	13 893	3 083	75 810	82 103	19 604
<b>Cash and security holdings .....</b>	<b>2 801 340</b>	<b>1 021 013</b>	<b>213 934</b>	<b>90 300</b>	<b>1 542 753</b>	<b>1 446 300</b>	<b>286 736</b>
Exhibit—City contribution to own retirement systems .....	27 352	5 514	—	—	23 636	7 817	1 598

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Montana— Billings	Nebraska		Nevada		New Hampshire	
		Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua
	189	190	191	192	193	194	195
Population, 1990 .....	81 151	191 972	335 795	258 295	133 850	99 567	79 662
Date of end of fiscal year .....	6/30	7/31	12/31	6/30	6/30	12/31	6/30
<b>Revenue</b> .....	<b>67 348</b>	<b>311 198</b>	<b>259 373</b>	<b>235 480</b>	<b>112 074</b>	<b>160 145</b>	<b>133 851</b>
General revenue .....	59 316	179 391	227 702	235 480	112 074	150 175	132 556
Intergovernmental revenue .....	12 992	22 702	35 951	101 406	29 037	18 814	15 054
From Federal Government .....	6 888	5 122	4 075	3 001	1 516	6 093	3 630
From State governments .....	5 899	16 337	27 666	69 670	26 310	12 678	11 402
From local governments .....	205	1 243	4 210	28 735	1 211	43	22
General revenue from own sources .....	46 324	156 689	191 751	134 074	83 037	131 361	117 502
Taxes .....	14 550	57 105	144 214	64 456	41 432	107 315	99 819
Property .....	12 587	24 901	66 047	29 868	19 005	105 236	98 773
General sales .....	—	24 940	56 698	—	—	—	—
Selective sales .....	—	—	13 111	14 122	8 607	—	—
Income .....	—	—	—	—	—	—	—
Other .....	1 963	7 264	8 358	20 466	13 820	2 079	1 046
Current charges .....	14 517	76 297	39 311	48 252	22 182	19 635	13 561
Miscellaneous revenue .....	17 257	23 287	8 226	21 366	19 423	4 411	4 122
Utility and liquor store revenue .....	8 032	125 559	—	—	—	9 970	301
Insurance trust revenue .....	—	6 248	31 671	—	—	—	994
<b>Expenditure</b> .....	<b>70 768</b>	<b>307 448</b>	<b>222 291</b>	<b>245 705</b>	<b>112 287</b>	<b>176 700</b>	<b>119 099</b>
By character and object:							
Intergovernmental .....	—	—	2 994	44 272	8 646	1 737	—
To State governments .....	—	—	—	—	—	—	—
To local governments .....	—	—	2 994	44 272	8 646	1 737	—
Current operation .....	36 330	210 464	159 504	138 200	84 318	157 673	113 230
Capital outlay .....	28 484	65 143	31 564	57 491	11 917	9 792	3 483
Construction .....	28 022	64 137	28 154	56 530	10 980	8 361	2 101
Assistance and subsidies .....	—	—	—	—	—	1 090	251
Interest on debt .....	5 954	27 683	14 472	5 742	7 406	6 408	1 708
Insurance benefits and repayments .....	—	4 158	13 757	—	—	—	427
Exhibit—Salaries and wages .....	16 428	76 762	92 107	69 878	45 481	88 071	67 012
General expenditure .....	58 551	169 595	208 534	245 699	112 287	166 879	117 568
Current expenditure .....	36 154	129 685	176 970	188 214	100 370	157 087	114 085
Intergovernmental expenditure .....	—	—	2 994	44 272	8 646	1 737	—
Capital outlay .....	22 397	39 910	31 564	57 485	11 917	9 792	3 483
General expenditure by function:							
Education services:							
Education .....	—	—	294	—	—	69 755	61 535
Elementary and secondary education .....	—	—	—	—	—	69 755	61 535
Higher education .....	—	—	294	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	1 090	3 196	5 576	250	—	1 477	1 455
Social services and income maintenance:							
Public welfare .....	—	—	—	407	—	2 566	355
Hospitals .....	—	50 223	—	—	—	—	—
Health .....	27	4 429	909	1 986	503	2 491	993
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	7 004	16 524	29 968	54 261	13 352	13 688	6 085
Capital outlay .....	3 457	12 157	12 498	39 305	3 332	5 276	455
Air transportation .....	13 374	—	—	—	—	3 983	—
Parking facilities .....	304	864	766	956	—	1 826	1 365
Other .....	—	—	82	600	—	—	1 523
Public safety:							
Police protection .....	5 275	12 024	32 667	39 382	28 141	11 149	9 484
Fire protection .....	6 013	9 485	25 201	25 950	16 376	11 131	6 974
Correction .....	—	—	2 063	14 195	1 527	—	—
Protective inspection and regulation .....	—	1 725	1 847	4 208	2 302	775	286
Environment and housing:							
Natural resources .....	—	—	—	—	—	—	5
Sewerage .....	8 619	17 619	23 518	15 268	10 857	4 288	4 264
Capital outlay .....	5 766	11 859	7 958	—	—	—	—
Solid waste management .....	2 861	2 477	9 158	—	—	2 653	3 238
Parks and recreation .....	1 491	10 223	16 585	17 128	11 005	4 015	1 426
Housing and community development .....	848	4 752	10 335	3 514	1 263	—	2 537
Government administration:							
Financial administration .....	1 870	1 285	4 667	6 300	1 974	1 904	869
Judicial and legal .....	511	950	1 793	10 454	2 997	348	199
General public buildings .....	339	1 020	2 302	12 984	1 303	3 904	235
Other .....	683	2 379	2 780	7 846	4 105	2 422	2 549
Interest on general debt .....	5 087	6 776	14 472	5 742	7 406	6 066	1 708
General expenditure, n.e.c. .....	3 155	23 644	23 551	24 268	9 176	22 438	10 483
Utility and liquor store expenditure .....	12 217	133 695	—	6	—	9 821	1 104
Insurance trust expenditure .....	—	4 158	13 757	—	—	—	427
<b>Debt outstanding</b> .....	<b>91 763</b>	<b>436 000</b>	<b>194 849</b>	<b>133 726</b>	<b>178 891</b>	<b>87 520</b>	<b>34 755</b>
Long-term .....	91 763	434 937	190 649	133 726	178 891	87 520	34 755
Education .....	—	—	—	—	—	18 680	18 415
Public debt for private purposes .....	2 600	—	—	—	55 765	—	—
Utility .....	20 080	345 067	—	—	—	7 718	—
Other and unallocable .....	69 083	89 870	190 649	133 726	123 126	61 122	16 340
Long-term debt issued .....	18 818	50 545	48 740	72 967	31 839	18 875	10 000
Long-term debt retired .....	21 854	13 341	42 570	18 441	11 856	5 916	3 710
<b>Cash and security holdings</b> .....	<b>79 671</b>	<b>292 689</b>	<b>313 688</b>	<b>179 013</b>	<b>137 496</b>	<b>18 095</b>	<b>47 605</b>
Exhibit—City contribution to own retirement systems .....	—	822	8 280	—	—	—	436

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey							
	Camden	Clifton	Dover township (Ocean Co.)	East Orange	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Jersey City
	196	197	198	199	200	201	202	203
Population, 1990 .....	87 492	71 742	76 371	73 552	88 680	110 002	86 553	228 537
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>94 521</b>	<b>98 855</b>	<b>34 438</b>	<b>168 019</b>	<b>163 133</b>	<b>199 883</b>	<b>49 182</b>	<b>263 175</b>
General revenue .....	89 661	98 855	34 438	161 531	159 065	191 958	49 182	238 148
Intergovernmental revenue .....	58 877	25 396	11 946	107 156	46 935	107 666	18 419	107 347
From Federal Government .....	11 562	—	—	461	453	4 164	—	—
From State governments .....	44 983	25 396	11 941	106 695	46 482	103 502	18 419	107 187
From local governments .....	2 332	—	5	—	—	—	—	160
General revenue from own sources .....	30 784	73 459	22 492	54 375	112 130	84 292	30 763	130 801
Taxes .....	19 281	67 934	16 855	47 997	101 161	64 862	19 725	97 748
Property .....	18 320	67 087	15 824	47 847	99 282	62 679	18 182	94 405
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	961	847	1 031	150	1 879	2 183	1 543	3 343
Current charges .....	6 424	1 685	3 193	5 209	8 598	14 709	9 023	2 752
Miscellaneous revenue .....	5 079	3 840	2 444	1 169	2 371	4 721	2 015	30 301
Utility and liquor store revenue .....	4 860	—	—	6 488	4 068	7 925	—	21 133
Insurance trust revenue .....	—	—	—	—	—	—	—	3 894
<b>Expenditure</b> .....	<b>92 700</b>	<b>102 966</b>	<b>43 112</b>	<b>204 784</b>	<b>171 917</b>	<b>227 946</b>	<b>53 767</b>	<b>330 519</b>
By character and object:								
Intergovernmental .....	353	1 786	188	5 306	9 173	7 022	—	93 969
To State governments .....	353	130	135	1 086	261	1 538	—	72 744
To local governments .....	—	1 656	53	4 220	8 912	5 484	—	21 225
Current operation .....	81 657	86 808	35 719	156 782	147 456	202 973	42 507	192 106
Capital outlay .....	6 483	9 753	5 270	39 925	10 822	12 919	7 274	17 945
Construction .....	6 483	8 867	3 905	38 059	4 416	7 324	5 725	14 070
Assistance and subsidies .....	606	—	—	—	450	—	722	—
Interest on debt .....	3 601	4 619	1 935	2 771	4 016	5 032	3 264	22 211
Insurance benefits and repayments .....	—	—	—	—	—	—	—	4 288
Exhibit—Salaries and wages .....	39 278	51 644	17 750	75 105	82 173	76 937	22 126	101 418
General expenditure .....	89 257	102 966	43 112	198 489	168 060	218 302	53 767	304 727
Current expenditure .....	82 774	93 213	37 842	158 564	157 238	208 498	46 493	291 995
Intergovernmental expenditure .....	353	1 786	188	5 306	9 173	7 022	—	93 969
Capital outlay .....	6 483	9 753	5 270	39 925	10 822	9 804	7 274	12 732
General expenditure by function:								
Education services:								
Education .....	25	54 474	—	99 190	97 319	121 023	—	72 744
Elementary and secondary education .....	25	54 474	—	99 190	97 319	121 023	—	72 744
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	525	2 470	—	1 970	2 735	1 603	1 631	4 351
Social services and income maintenance:								
Public welfare .....	2 829	56	1 795	1 371	585	1 492	842	6 843
Hospitals .....	—	—	—	—	—	—	—	2 833
Health .....	309	715	232	3 396	756	2 630	1 387	6 975
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	1 554	3 963	3 542	1 765	2 763	2 247	5 397	6 568
Capital outlay .....	—	1 493	—	—	985	610	3 295	2 771
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	99	—	53	—	825
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	12 213	7 806	8 144	8 988	17 456	17 168	10 179	44 979
Fire protection .....	12 727	7 178	—	7 633	7 078	11 098	—	32 250
Correction .....	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	820	431	395	549	812	1 051	883	445
Environment and housing:								
Natural resources .....	—	—	—	—	—	—	—	—
Sewerage .....	2 363	9 172	—	2 458	4 751	4 678	6 868	1 052
Capital outlay .....	—	105	—	—	141	—	1 864	1 001
Solid waste management .....	6 292	211	6 414	5 209	11 921	9 069	6 421	22 801
Parks and recreation .....	435	934	3 383	1 114	927	4 005	2 322	2 662
Housing and community development .....	12 658	—	709	2 177	942	13 012	475	14 630
Government administration:								
Financial administration .....	2 995	936	1 121	1 736	839	1 451	1 274	6 715
Judicial and legal .....	1 490	712	838	2 355	402	1 173	989	4 702
General public buildings .....	468	118	236	959	2 217	6 756	3 231	3 889
Other .....	1 596	699	807	1 776	332	986	1 086	2 008
Interest on general debt .....	3 359	4 619	1 935	2 629	3 916	5 032	3 264	18 094
General expenditure, n.e.c. ....	26 599	8 472	13 561	53 115	12 309	13 775	7 518	49 361
Utility and liquor store expenditure .....	3 443	—	—	6 295	3 857	9 644	—	21 504
Insurance trust expenditure .....	—	—	—	—	—	—	—	4 288
<b>Debt outstanding</b> .....	<b>51 204</b>	<b>25 575</b>	<b>28 863</b>	<b>100 858</b>	<b>63 858</b>	<b>110 065</b>	<b>65 267</b>	<b>372 511</b>
Long-term .....	51 204	23 437	28 863	100 858	63 858	79 984	49 267	338 181
Education .....	—	4 386	—	38 336	33 032	16 159	—	92 651
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	3 023	—	—	598	1 225	—	—	50 237
Other and unallocable .....	48 181	19 051	28 863	61 924	29 601	63 825	49 267	195 293
Long-term debt issued .....	35 500	—	5 300	57 065	32 957	37 000	13 943	186 198
Long-term debt retired .....	1 862	3 367	2 765	3 785	9 516	6 290	9 365	14 403
<b>Cash and security holdings</b> .....	<b>8 517</b>	<b>18 634</b>	<b>9 664</b>	<b>20 836</b>	<b>32 381</b>	<b>43 622</b>	<b>15 834</b>	<b>120 587</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	—	—	—	1 164

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.				New Mexico— Albuquerque	New York	
	Newark	Paterson	Trenton	Woodbridge township		Albany	Amherst town
	204	205	206	207		208	209
Population, 1990 .....	275 221	140 891	88 675	93 086	384 736	101 082	111 711
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	6/30	12/31	12/31
<b>Revenue</b> .....	<b>491 030</b>	<b>121 730</b>	<b>238 717</b>	<b>66 217</b>	<b>513 596</b>	<b>114 790</b>	<b>82 785</b>
General revenue .....	452 880	121 730	221 287	66 217	470 152	107 221	82 785
Intergovernmental revenue .....	264 996	64 491	137 126	25 444	150 920	39 507	21 852
From Federal Government .....	61 593	10 400	3 895	1 274	29 372	3 424	9 767
From State governments .....	181 042	53 304	133 003	23 970	111 743	11 244	2 781
From local governments .....	22 361	787	228	200	9 805	24 839	9 304
General revenue from own sources .....	187 884	57 239	84 161	40 773	319 232	67 714	60 933
Taxes .....	97 186	42 652	56 701	29 632	132 368	30 460	49 015
Property .....	61 649	41 844	55 479	28 549	47 234	27 301	46 232
Selective sales .....	8 227	—	—	—	15 404	1 761	644
Income .....	—	—	—	—	—	—	—
Other .....	27 310	808	1 222	1 083	5 223	1 398	2 139
Current charges .....	47 544	8 364	19 134	9 492	100 417	17 109	2 061
Miscellaneous revenue .....	43 154	6 223	8 326	1 649	86 447	20 145	9 857
Utility and liquor store revenue .....	36 668	—	17 430	—	43 444	7 546	—
Insurance trust revenue .....	1 482	—	—	—	—	23	—
<b>Expenditure</b> .....	<b>490 815</b>	<b>115 983</b>	<b>258 417</b>	<b>58 228</b>	<b>546 297</b>	<b>118 167</b>	<b>83 521</b>
By character and object:							
Intergovernmental .....	42 970	9 130	8 849	65	950	1 195	110
To State governments .....	18 001	—	1 605	—	—	—	—
To local governments .....	24 969	9 130	7 244	65	950	1 195	110
Current operation .....	381 562	88 078	226 644	52 787	317 771	92 444	61 475
Capital outlay .....	26 036	2 151	14 981	1 200	122 223	9 211	10 936
Construction .....	22 939	1 366	13 159	—	103 513	8 180	8 884
Assistance and subsidies .....	17 711	8 384	397	—	—	—	—
Interest on debt .....	15 722	8 240	7 546	4 176	105 353	15 125	11 000
Insurance benefits and repayments .....	6 814	—	—	—	—	192	—
Exhibit—Salaries and wages .....	164 364	45 845	103 618	21 214	143 694	41 341	23 304
General expenditure .....	449 669	115 136	236 360	58 228	476 482	112 222	82 654
Current expenditure .....	435 094	112 985	227 797	57 028	366 991	103 011	71 842
Intergovernmental expenditure .....	42 970	9 130	8 849	65	950	1 195	110
Capital outlay .....	14 575	2 151	8 563	1 200	109 491	9 211	10 812
General expenditure by function:							
Education services:							
Education .....	207	—	120 336	—	—	—	—
Elementary and secondary education .....	177	—	120 336	—	—	—	—
Higher education .....	30	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	13 699	1 211	1 945	3 470	6 616	2 662	—
Social services and income maintenance:							
Public welfare .....	45 389	9 452	3 846	159	4 600	33	9 213
Hospitals .....	—	—	181	—	—	—	—
Health .....	12 721	1 613	1 489	896	7 066	127	2
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	5 780	5 610	3 356	3 811	37 738	6 018	7 664
Capital outlay .....	4 283	201	1 452	—	21 665	894	1 303
Air transportation .....	—	—	—	—	22 770	—	—
Parking facilities .....	—	—	560	—	1 617	749	—
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	65 865	21 301	23 839	9 375	55 453	21 809	8 808
Fire protection .....	44 166	13 033	15 607	—	28 611	17 892	2 138
Correction .....	—	—	—	—	15 416	—	—
Protective inspection and regulation .....	721	681	1 479	596	4 688	1 119	997
Environment and housing:							
Natural resources .....	—	—	—	—	—	47	1 281
Sewerage .....	27 677	10 676	7 648	7 259	59 550	4 629	15 725
Capital outlay .....	2	1 316	428	—	43 610	—	5 434
Solid waste management .....	30 680	11 334	10 318	7 872	21 725	8 888	7 108
Parks and recreation .....	9 066	983	2 598	1 952	38 637	8 055	5 557
Housing and community development .....	66 496	4 840	10 803	1 714	17 416	2 440	149
Government administration:							
Financial administration .....	8 786	2 396	2 715	1 140	11 724	2 867	1 121
Judicial and legal .....	5 339	1 345	2 225	851	2 783	675	723
General public buildings .....	11 172	2 042	1 141	391	5 730	1 658	669
Other .....	9 899	1 598	865	952	6 733	1 557	1 041
Interest on general debt .....	13 038	7 393	5 366	4 176	85 350	13 807	10 772
General expenditure, n.e.c. .....	78 968	19 628	20 043	13 614	42 259	17 190	9 686
Utility and liquor store expenditure .....	34 332	847	22 057	—	69 815	5 753	867
Insurance trust expenditure .....	6 814	—	—	—	—	192	—
<b>Debt outstanding</b> .....	<b>151 730</b>	<b>118 338</b>	<b>128 818</b>	<b>48 131</b>	<b>1 269 435</b>	<b>214 606</b>	<b>130 537</b>
Long-term .....	122 406	115 601	103 343	46 713	1 259 510	182 462	111 532
Education .....	41 553	24 347	4 600	—	—	—	—
Public debt for private purposes .....	—	—	—	—	556 606	98 954	66 051
Utility .....	27 006	16 033	26 190	—	300 367	16 412	2 973
Other and unallocable .....	53 847	75 221	72 553	46 713	402 537	67 096	42 508
Long-term debt issued .....	—	38 605	50 940	18	156 916	—	—
Long-term debt retired .....	12 730	8 638	11 650	3 924	139 242	13 294	12 215
<b>Cash and security holdings</b> .....	<b>109 872</b>	<b>18 463</b>	<b>32 169</b>	<b>18 672</b>	<b>827 797</b>	<b>165 067</b>	<b>77 237</b>
Exhibit—City contribution to own retirement systems .....	6 444	—	—	—	—	1 978	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.							
	Babylon town	Brookhaven town	Buffalo	Cheektowaga town	Clarkstown town	Colonietown	Greece town	Greenburgh town
	211	212	213	214	215	216	217	218
Population, 1990 .....	202 889	407 779	328 123	99 314	79 346	76 494	90 106	83 816
Date of end of fiscal year .....	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>104 732</b>	<b>159 538</b>	<b>709 073</b>	<b>39 519</b>	<b>60 682</b>	<b>52 814</b>	<b>30 028</b>	<b>41 834</b>
General revenue .....	103 889	159 332	689 540	39 514	60 591	48 931	26 218	37 506
Intergovernmental revenue .....	11 928	18 521	467 425	7 603	2 751	12 759	5 138	3 054
From Federal Government .....	7 183	5 387	45 033	954	—	1 162	2 197	588
From State governments .....	4 745	13 092	349 882	1 489	2 751	2 140	1 901	1 065
From local governments .....	—	42	72 510	5 160	—	9 457	1 040	1 401
General revenue from own sources .....	91 961	140 811	222 115	31 911	57 840	36 172	21 080	34 452
Taxes .....	34 386	104 429	142 920	26 390	39 945	16 093	18 852	28 260
Property .....	31 107	93 947	121 984	25 143	37 684	14 803	16 846	26 861
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	513	1 769	15 032	164	324	—	340	144
Income .....	—	—	—	—	—	—	—	—
Other .....	2 766	8 713	5 904	1 083	1 937	1 290	1 666	1 255
Current charges .....	8 802	26 604	56 518	2 756	10 802	12 639	538	2 558
Miscellaneous revenue .....	48 773	9 778	22 677	2 765	7 093	7 440	1 690	3 634
Utility and liquor store revenue .....	843	206	19 533	5	91	3 883	3 810	4 328
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>114 099</b>	<b>176 011</b>	<b>774 369</b>	<b>40 432</b>	<b>65 444</b>	<b>59 586</b>	<b>34 565</b>	<b>41 398</b>
By character and object:								
Intergovernmental .....	4	—	906	—	93	2	—	21
To State governments .....	—	—	350	—	—	—	—	—
To local governments .....	4	—	556	—	93	2	—	21
Current operation .....	74 304	120 092	694 834	34 737	56 150	37 785	27 151	36 058
Capital outlay .....	11 530	35 175	51 328	4 127	7 002	13 863	6 060	3 291
Construction .....	9 824	33 793	40 804	2 822	5 603	12 295	5 435	2 731
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	28 261	20 744	27 301	1 568	2 199	7 936	1 354	2 028
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	26 253	39 688	369 783	17 350	21 793	17 877	13 198	20 078
General expenditure .....	113 051	175 178	757 363	40 405	63 973	54 037	28 795	37 663
Current expenditure .....	101 550	140 003	709 872	36 278	57 081	40 952	24 364	36 009
Intergovernmental expenditure .....	4	—	906	—	93	2	—	21
Capital outlay .....	11 501	35 175	47 491	4 127	6 892	13 085	4 431	1 654
General expenditure by function:								
Education services:								
Education .....	—	—	362 439	—	—	—	—	—
Elementary and secondary education .....	—	—	362 439	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	71	42	12	1 395	863	1 522
Social services and income maintenance:								
Public welfare .....	5 769	3 800	—	—	—	690	—	147
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	1 248	1 891	1 876	17	1 377	1 418	—	158
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	13 595	32 960	20 524	6 497	7 254	5 283	6 875	2 881
Capital outlay .....	4 888	9 187	7 701	1 526	438	42	2 015	568
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	20	622	5 968	—	347	—	—	—
Other .....	—	—	350	—	—	—	—	—
Public safety:								
Police protection .....	561	1 894	55 102	7 641	10 457	4 743	6 664	6 496
Fire protection .....	7 618	354	41 405	213	1	1 950	115	886
Correction .....	1	—	—	—	—	—	—	—
Protective inspection and regulation .....	1 049	2 347	3 716	371	818	786	425	498
Environment and housing:								
Natural resources .....	664	674	—	—	821	25	243	—
Sewerage .....	236	—	30 484	6 452	574	3 488	1 492	250
Capital outlay .....	—	—	2 069	45	39	983	542	4
Solid waste management .....	20 651	33 404	21 347	5 269	22 215	2 687	2 761	2 181
Parks and recreation .....	7 088	14 446	21 870	2 967	4 520	2 606	1 985	5 143
Housing and community development .....	—	1 150	67 888	626	—	314	148	1 862
Government administration:								
Financial administration .....	2 557	4 628	9 411	718	1 401	989	1 008	1 389
Judicial and legal .....	1 064	4 358	2 846	464	1 333	787	693	761
General public buildings .....	2 429	2 835	6 488	704	554	433	341	685
Other .....	1 549	3 306	3 820	560	746	1 030	724	500
Interest on general debt .....	28 054	20 627	25 182	1 550	2 199	7 260	1 278	2 005
General expenditure, n.e.c. .....	18 898	45 505	76 576	6 314	9 344	18 153	3 180	10 299
Utility and liquor store expenditure .....	1 048	833	17 006	27	1 471	5 549	5 770	3 735
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>389 736</b>	<b>281 279</b>	<b>500 125</b>	<b>19 764</b>	<b>33 128</b>	<b>97 641</b>	<b>21 725</b>	<b>22 462</b>
Long-term .....	364 521	265 992	401 833	19 764	32 286	92 674	11 811	20 707
Education .....	—	—	30 685	—	—	—	—	—
Public debt for private purposes .....	324 491	79 862	—	—	—	54 887	—	—
Utility .....	3 102	1 719	26 780	242	—	9 554	967	403
Other and unallocable .....	36 928	184 411	344 368	19 522	32 286	28 233	10 844	20 304
Long-term debt issued .....	22 090	57 324	77 166	—	—	10 017	—	6 154
Long-term debt retired .....	25 081	22 523	84 973	2 756	2 614	6 128	1 542	2 546
<b>Cash and security holdings</b> .....	<b>340 240</b>	<b>135 844</b>	<b>195 617</b>	<b>18 227</b>	<b>11 334</b>	<b>69 148</b>	<b>4 184</b>	<b>17 605</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Hempstead town	Huntington town	Islip town	New York City	North Hempstead town	Oyster Bay town	Ramapo town
	219	220	221	222	223	224	225
Population, 1990 .....	725 639	191 474	299 587	7 322 564	211 393	292 657	93 861
Date of end of fiscal year .....	12/31	12/31	12/31	6/30	12/31	12/31	12/31
<b>Revenue .....</b>	<b>321 898</b>	<b>96 005</b>	<b>174 863</b>	<b>44 887 529</b>	<b>106 540</b>	<b>186 175</b>	<b>43 250</b>
General revenue .....	314 117	93 030	173 664	36 782 012	96 311	174 913	43 250
Intergovernmental revenue .....	53 896	9 418	32 440	14 480 178	13 247	18 139	4 613
From Federal Government .....	9 676	694	3 454	1 149 685	2 445	1 992	2 428
From State governments .....	10 400	7 017	6 183	13 249 463	2 717	6 720	1 344
From local governments .....	33 820	1 707	22 803	81 030	8 085	9 427	841
General revenue from own sources .....	260 221	83 612	141 224	22 301 834	83 064	156 774	38 637
Taxes .....	164 677	65 122	82 132	17 140 573	57 554	112 555	31 339
Property .....	153 558	59 370	75 626	7 898 700	53 696	106 682	30 341
Selective sales .....	1 565	659	1 398	1 154 332	160	868	122
Income .....	9 554	5 093	5 108	5 202 397	3 698	5 005	876
Other .....	42 738	13 061	38 762	3 575 377	20 682	27 695	4 916
Current charges .....	52 806	5 429	20 330	1 585 884	4 828	16 524	2 382
Miscellaneous revenue .....	7 781	2 975	1 199	1 993 472	10 229	11 262	—
Insurance trust revenue .....	—	—	—	6 112 045	—	—	—
<b>Expenditure .....</b>	<b>326 856</b>	<b>108 536</b>	<b>189 887</b>	<b>42 499 063</b>	<b>134 902</b>	<b>213 209</b>	<b>43 491</b>
By character and object:							
Intergovernmental .....	233	169	—	2 929 296	2	—	—
To State governments .....	—	—	—	2 906 192	—	—	—
To local governments .....	233	169	—	23 104	2	—	—
Current operation .....	264 829	82 286	142 783	26 869 075	85 158	156 226	35 536
Capital outlay .....	21 726	17 539	26 429	4 732 627	27 332	38 313	2 399
Construction .....	18 011	17 296	24 884	3 830 383	24 550	37 995	1 891
Assistance and subsidies .....	—	—	—	2 274 629	—	—	—
Interest on debt .....	40 068	8 542	20 675	2 214 406	22 410	18 670	5 556
Insurance benefits and repayments .....	—	—	—	3 479 030	—	—	—
Exhibit—Salaries and wages .....	122 477	36 126	44 953	15 276 602	34 527	55 485	14 921
General expenditure .....	315 361	97 520	186 861	34 330 524	115 177	196 517	42 872
Current expenditure .....	294 356	83 149	160 433	30 572 936	92 454	160 097	40 473
Intergovernmental expenditure .....	233	169	—	2 929 296	2	—	—
Capital outlay .....	21 005	14 371	26 428	3 757 588	22 723	36 420	2 399
General expenditure by function:							
Education services:							
Education .....	—	—	—	8 007 747	—	—	—
Elementary and secondary education .....	—	—	—	7 392 424	—	—	—
Higher education .....	—	—	—	615 323	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	1 405	—	17	227 712	—	—	12
Social services and income maintenance:							
Public welfare .....	1 998	11	328	6 840 102	30	—	—
Hospitals .....	—	—	37	3 172 256	—	—	—
Health .....	828	1 817	3 251	473 263	104	—	2 173
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	30 202	18 025	26 106	795 275	10 901	20 689	3 640
Capital outlay .....	8 052	4 478	11 086	403 888	1 725	6 027	520
Air transportation .....	—	—	4 012	—	—	—	—
Parking facilities .....	555	465	—	24 994	275	2 197	—
Other .....	—	—	632	519 206	—	—	—
Public safety:							
Police protection .....	5 324	1 514	1 998	1 872 326	7 287	1 398	311
Fire protection .....	2 594	214	990	699 223	3 034	2 617	87
Correction .....	—	—	—	1 053 535	—	—	—
Protective inspection and regulation .....	3 608	519	2 451	116 333	990	2 335	449
Environment and housing:							
Natural resources .....	—	659	470	—	272	3 045	—
Sewerage .....	1 602	2 033	—	932 961	6 325	1 339	1 331
Capital outlay .....	804	376	—	763 518	1 852	59	537
Solid waste management .....	115 114	25 350	73 953	709 946	35 782	76 914	6 621
Parks and recreation .....	44 376	9 309	12 599	364 775	14 477	18 749	2 695
Housing and community development .....	5 810	179	1 340	2 444 709	691	1 233	2 851
Government administration:							
Financial administration .....	6 469	2 001	3 021	255 473	1 945	3 595	1 323
Judicial and legal .....	1 919	2 233	1 434	438 970	711	1 126	682
General public buildings .....	—	4 745	2 021	180 228	856	4 877	177
Other .....	6 343	2 075	3 229	162 393	1 479	3 580	363
Interest on general debt .....	39 294	7 221	20 621	1 696 710	19 970	18 088	5 556
General expenditure, n.e.c. ....	47 920	19 150	28 351	3 342 387	10 048	34 735	14 601
Utility and liquor store expenditure .....	11 495	11 016	3 026	4 689 509	19 725	16 692	619
Insurance trust expenditure .....	—	—	—	3 479 030	—	—	—
<b>Debt outstanding .....</b>	<b>519 846</b>	<b>131 192</b>	<b>229 405</b>	<b>34 984 016</b>	<b>303 671</b>	<b>263 432</b>	<b>57 379</b>
Long-term .....	446 752	95 746	228 511	33 267 902	250 460	231 694	57 379
Education .....	—	—	—	3 127 455	—	—	—
Public debt for private purposes .....	269 751	—	129 382	2 828 161	—	—	—
Utility .....	10 797	19 361	749	8 393 637	29 518	8 885	—
Other and unallocable .....	166 204	76 385	98 380	18 918 649	220 942	222 809	57 379
Long-term debt issued .....	60 121	22 213	25 050	6 642 521	84 635	33 488	8 385
Long-term debt retired .....	34 958	7 738	17 929	2 767 348	10 533	18 057	3 559
<b>Cash and security holdings .....</b>	<b>382 705</b>	<b>24 237</b>	<b>177 880</b>	<b>54 380 986</b>	<b>83 607</b>	<b>86 591</b>	<b>19 575</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	1 645 840	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
	226	227	228	229	230	231	232
Population, 1990 .....	231 636	113 406	163 860	82 464	188 082	395 934	136 611
Date of end of fiscal year .....	6/30	12/31	12/31	12/31	6/30	6/30	6/30
<b>Revenue</b> .....	<b>641 243</b>	<b>46 088</b>	<b>365 299</b>	<b>48 709</b>	<b>409 629</b>	<b>472 749</b>	<b>128 992</b>
General revenue .....	615 254	44 297	357 580	43 879	399 761	427 577	111 402
Intergovernmental revenue .....	362 054	6 895	227 393	11 412	149 601	110 532	30 539
From Federal Government .....	53 965	1 463	33 075	2 309	35 376	21 692	3 664
From State governments .....	219 365	3 376	144 553	2 242	112 772	49 503	13 132
From local governments .....	88 724	2 056	49 765	6 861	1 453	39 337	13 743
General revenue from own sources .....	253 200	37 402	130 187	32 467	250 160	317 045	80 863
Taxes .....	139 504	31 410	70 634	19 207	213 321	164 610	40 543
Property .....	125 539	28 398	66 061	17 836	141 609	140 111	37 635
General sales .....	—	—	—	—	32 636	—	—
Selective sales .....	11 204	490	2 791	308	5 376	12 172	565
Income .....	—	—	—	—	25 880	—	—
Other .....	2 761	2 522	1 782	1 063	7 820	12 327	2 343
Current charges .....	65 537	3 031	29 083	4 338	15 364	103 874	29 401
Miscellaneous revenue .....	48 159	2 961	30 470	8 922	21 455	48 561	10 919
Utility and liquor store revenue .....	25 989	1 791	7 719	4 830	9 868	34 061	17 590
Insurance trust revenue .....	—	—	—	—	—	11 111	—
<b>Expenditure</b> .....	<b>645 441</b>	<b>50 311</b>	<b>392 595</b>	<b>50 456</b>	<b>394 293</b>	<b>566 347</b>	<b>122 160</b>
By character and object:							
Intergovernmental .....	8 202	10	2 483	88	5 847	1 441	587
To State governments .....	—	—	—	—	—	240	—
To local governments .....	8 202	10	2 483	88	5 847	1 441	347
Current operation .....	568 406	43 091	311 828	38 236	345 469	285 880	97 832
Capital outlay .....	49 341	4 533	59 181	10 525	30 739	209 980	13 589
Construction .....	39 775	3 841	55 981	6 144	22 492	178 142	3 268
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	19 492	2 677	18 459	1 607	12 238	63 909	10 152
Insurance benefits and repayments .....	—	—	644	—	—	5 137	—
Exhibit—Salaries and wages .....	316 533	23 949	176 020	18 882	209 065	144 200	64 528
General expenditure .....	628 222	48 534	382 991	45 128	389 451	500 070	105 261
Current expenditure .....	578 881	44 177	326 780	35 159	358 889	311 184	91 672
Intergovernmental expenditure .....	8 202	10	2 483	88	5 847	1 441	587
Capital outlay .....	49 341	4 357	56 211	9 969	30 562	188 886	13 589
General expenditure by function:							
Education services:							
Education .....	320 033	—	182 193	—	197 953	—	—
Elementary and secondary education .....	320 033	—	182 193	—	197 953	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	9 785	4 375	—	270	5 112	—	—
Social services and income maintenance:							
Public welfare .....	—	456	—	—	—	525	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	—	362	—	592	1 013	2 988	—
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	17 886	13 315	34 418	5 562	6 093	52 980	11 821
Capital outlay .....	9 973	756	25 547	588	2 272	34 323	4 953
Air transportation .....	—	—	6 714	—	—	44 048	12
Parking facilities .....	1 763	—	—	—	—	733	590
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	37 634	859	19 837	5 969	36 240	42 838	21 543
Fire protection .....	27 020	4	20 023	394	25 311	33 175	10 233
Correction .....	—	—	—	—	5	—	—
Protective inspection and regulation .....	2 499	1 837	—	430	1 379	993	1 382
Environment and housing:							
Natural resources .....	—	608	—	211	—	2 918	—
Sewerage .....	1 350	—	3 516	10 869	875	43 777	8 657
Capital outlay .....	1 187	—	1 374	4 782	25	22 309	—
Solid waste management .....	16 751	6 697	7 412	4 507	7 627	16 678	11 218
Parks and recreation .....	23 004	4 753	9 314	3 370	5 824	99 018	10 808
Housing and community development .....	53 946	170	36 697	1 024	8 794	12 320	4 796
Government administration:							
Financial administration .....	4 016	1 496	3 180	949	5 188	10 903	2 428
Judicial and legal .....	2 184	531	1 549	517	3 478	822	—
General public buildings .....	5 550	892	2 141	1 095	3 116	550	33
Other .....	6 000	1 123	2 060	543	3 523	7 503	5 803
Interest on general debt .....	16 687	2 640	18 379	1 324	11 813	59 676	5 804
General expenditure, n.e.c. .....	82 114	8 416	35 558	7 502	66 107	67 625	10 133
Utility and liquor store expenditure .....	17 219	1 777	8 960	5 328	4 842	61 140	16 899
Insurance trust expenditure .....	—	—	644	—	—	5 137	—
<b>Debt outstanding</b> .....	<b>284 426</b>	<b>40 861</b>	<b>284 166</b>	<b>28 035</b>	<b>178 582</b>	<b>999 281</b>	<b>139 364</b>
Long-term .....	206 375	32 853	252 794	17 735	177 842	999 281	122 904
Education .....	33 397	—	52 637	—	57 401	—	—
Public debt for private purposes .....	—	—	76 603	—	54 962	15 210	—
Utility .....	44 032	674	3 900	3 572	8 184	108 385	39 144
Other and unallocable .....	128 946	32 179	119 654	14 163	57 295	875 686	83 760
Long-term debt issued .....	83 316	—	56 403	9 000	26 880	267 089	61 740
Long-term debt retired .....	13 885	2 188	19 041	1 000	14 509	29 821	54 160
<b>Cash and security holdings</b> .....	<b>191 302</b>	<b>18 371</b>	<b>171 943</b>	<b>29 801</b>	<b>196 943</b>	<b>677 473</b>	<b>69 323</b>
Exhibit—City contribution to own retirement systems .....	—	—	642	—	—	3 140	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.				North Dakota— Fargo	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem		Akron	Canton
	233	234	235	236		237	238
Population, 1990 .....	75 695	183 521	207 951	143 485	74 111	223 019	84 161
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	12/31	12/31	12/31
<b>Revenue</b> .....	<b>180 734</b>	<b>176 995</b>	<b>187 923</b>	<b>181 958</b>	<b>60 553</b>	<b>225 593</b>	<b>65 364</b>
General revenue .....	58 433	151 344	169 939	146 113	51 748	200 179	58 817
Intergovernmental revenue .....	19 526	43 412	47 073	46 392	7 863	40 551	12 058
From Federal Government .....	4 950	4 058	3 011	6 824	1 584	22 076	4 140
From State governments .....	6 634	21 387	22 117	21 516	4 958	17 739	7 918
From local governments .....	7 942	17 967	21 945	18 052	1 321	736	—
General revenue from own sources .....	38 907	107 932	122 866	99 721	43 885	159 628	46 759
Taxes .....	17 886	65 849	79 055	54 144	13 250	94 909	31 621
Property .....	16 430	59 998	68 750	49 787	6 825	18 245	1 993
General sales .....	—	—	—	—	3 792	—	—
Selective sales .....	—	1 624	1 949	597	1 687	—	—
Income .....	—	—	—	—	—	70 715	27 639
Other .....	1 456	4 227	8 356	3 760	946	5 949	1 989
Current charges .....	14 607	26 089	27 908	31 463	10 181	46 276	11 682
Miscellaneous revenue .....	6 414	15 994	15 903	14 114	20 454	18 443	3 456
Utility and liquor store revenue .....	122 218	25 651	17 984	31 476	5 685	25 414	6 547
Insurance trust revenue .....	83	—	—	4 369	3 120	—	—
<b>Expenditure</b> .....	<b>193 877</b>	<b>187 686</b>	<b>196 961</b>	<b>168 838</b>	<b>81 995</b>	<b>231 949</b>	<b>66 609</b>
By character and object:							
Intergovernmental .....	592	1 060	775	992	—	640	701
To State governments .....	301	91	—	89	—	640	701
To local governments .....	291	969	775	903	—	—	—
Current operation .....	136 195	148 188	131 400	133 203	29 565	159 821	54 042
Capital outlay .....	48 866	32 968	56 980	23 474	42 911	60 492	9 990
Construction .....	30 514	23 797	45 576	17 905	42 353	53 061	7 188
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	8 173	5 470	7 806	9 202	7 721	10 996	1 876
Insurance benefits and repayments .....	51	—	—	1 967	1 798	—	—
Exhibit—Salaries and wages .....	35 026	67 850	72 979	62 363	17 315	113 604	26 939
General expenditure .....	53 792	159 294	163 761	127 057	74 823	199 551	60 158
Current expenditure .....	47 533	130 762	122 078	114 783	33 626	149 240	51 134
Intergovernmental expenditure .....	592	1 060	775	992	—	640	701
Capital outlay .....	6 259	28 532	41 683	12 274	41 197	50 311	9 024
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	—	4 568	—	—	939	—	—
Social services and income maintenance:							
Public welfare .....	—	—	793	—	187	—	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	—	357	200	84	2 031	7 309	2 286
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	6 652	25 911	20 363	16 313	2 623	22 439	6 819
Capital outlay .....	2 373	10 822	17 125	6 309	46	15 897	3 960
Air transportation .....	2 441	—	13	—	1 931	600	—
Parking facilities .....	121	1 412	4 432	1 388	205	1 942	—
Other .....	—	—	—	—	1 283	—	—
Public safety:							
Police protection .....	12 589	25 208	20 429	24 260	4 046	27 330	10 145
Fire protection .....	5 749	15 532	13 738	10 224	3 447	19 835	8 833
Correction .....	—	—	—	—	—	2 067	—
Protective inspection and regulation .....	794	1 500	3 116	1 958	332	3 215	—
Environment and housing:							
Natural resources .....	945	1 108	283	—	—	—	—
Sewerage .....	6 792	8 323	10 733	10 390	5 124	36 396	6 321
Capital outlay .....	—	—	—	—	4 140	18 727	989
Solid waste management .....	3 347	8 040	13 009	12 837	2 530	22 182	3 473
Parks and recreation .....	3 075	34 034	28 025	13 677	24 903	5 186	1 734
Housing and community development .....	1 388	6 101	5 762	7 845	417	10 436	3 287
Government administration:							
Financial administration .....	641	2 403	3 189	2 324	1 152	3 697	1 718
Judicial and legal .....	249	484	415	396	323	5 934	3 031
General public buildings .....	656	3 955	1 215	314	245	3 202	808
Other .....	1 371	5 254	4 654	4 980	512	4 462	1 818
Interest on general debt .....	4 369	5 333	6 204	7 170	7 339	9 606	1 876
General expenditure, n.e.c. .....	2 613	9 771	27 188	12 897	15 254	13 713	8 009
Utility and liquor store expenditure .....	140 034	28 392	33 200	39 814	5 374	32 398	6 451
Insurance trust expenditure .....	51	—	—	1 967	1 798	—	—
<b>Debt outstanding</b> .....	<b>130 104</b>	<b>178 095</b>	<b>154 545</b>	<b>173 915</b>	<b>114 855</b>	<b>152 321</b>	<b>27 432</b>
Long-term .....	130 104	178 095	154 545	173 915	114 855	136 836	27 432
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	4 700	—	—	6 710
Utility .....	57 186	3 425	23 552	46 117	3 815	34 660	—
Other and unallocable .....	72 918	174 670	130 993	123 098	111 040	102 176	20 722
Long-term debt issued .....	2 550	119 010	34 000	102 555	12 690	33 351	—
Long-term debt retired .....	3 880	24 710	9 570	61 526	11 816	14 560	3 879
<b>Cash and security holdings</b> .....	<b>78 228</b>	<b>148 371</b>	<b>165 666</b>	<b>211 955</b>	<b>78 583</b>	<b>66 180</b>	<b>24 753</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	1 592	1 064	—	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.						
	Cincinnati	Cleveland	Columbus	Dayton	Parma	Toledo	Youngstown
	240	241	242	243	244	245	246
Population, 1990 .....	364 040	505 616	632 910	182 044	87 876	332 943	95 732
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>675 058</b>	<b>702 602</b>	<b>646 601</b>	<b>273 641</b>	<b>34 841</b>	<b>255 471</b>	<b>66 701</b>
General revenue .....	523 095	535 138	557 909	239 139	34 841	234 812	54 853
Intergovernmental revenue .....	95 716	132 412	104 961	37 137	6 181	44 691	13 501
From Federal Government .....	28 948	63 270	47 364	15 176	467	13 415	5 563
From State governments .....	50 132	68 170	51 187	18 954	5 382	29 257	7 911
From local governments .....	18 636	972	6 410	3 007	332	2 019	27
General revenue from own sources .....	427 379	402 726	452 948	202 002	28 660	190 121	41 352
Taxes .....	237 577	272 756	286 749	107 246	22 648	127 708	28 558
Property .....	43 195	49 030	22 926	16 133	3 394	10 375	2 103
General sales .....	4 040	3 627	5 702	499	160	—	—
Income .....	175 002	209 391	244 664	89 224	17 673	104 870	24 893
Other .....	15 340	10 708	13 457	1 390	1 421	12 463	1 562
Current charges .....	116 948	68 688	123 483	53 272	940	47 773	10 335
Miscellaneous revenue .....	72 854	61 282	42 716	41 484	5 072	14 640	2 459
Utility and liquor store revenue .....	64 154	167 464	88 692	34 502	—	20 659	11 848
Insurance trust revenue .....	87 809	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>659 385</b>	<b>803 271</b>	<b>728 601</b>	<b>325 811</b>	<b>37 294</b>	<b>258 002</b>	<b>63 168</b>
By character and object:							
Intergovernmental .....	44 992	942	12 905	6 274	91	8 998	145
To State governments .....	2 498	—	1 707	3 622	41	2 958	145
To local governments .....	42 494	942	11 198	2 652	50	6 040	—
Current operation .....	375 144	588 831	466 744	215 146	28 873	188 078	56 928
Capital outlay .....	168 385	164 299	163 635	62 021	5 990	46 240	4 583
Construction .....	133 571	145 837	143 525	51 809	5 371	37 362	4 507
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	17 708	49 199	85 317	42 370	2 340	14 686	1 512
Insurance benefits and repayments .....	53 156	—	—	—	—	—	—
Exhibit—Salaries and wages .....	220 102	285 330	223 200	95 666	16 642	103 163	17 891
General expenditure .....	525 482	551 671	599 649	269 509	37 294	234 149	53 808
Current expenditure .....	396 543	478 076	462 115	233 195	31 304	192 433	49 630
Intergovernmental expenditure .....	44 992	942	12 905	6 274	91	8 998	145
Capital outlay .....	128 939	73 595	137 534	36 314	5 990	41 716	4 178
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—
Social services and income maintenance:							
Public welfare .....	—	36	—	345	—	—	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	32 368	10 448	22 543	—	621	5 486	1 660
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	44 316	48 181	52 943	20 794	4 275	27 833	7 056
Capital outlay .....	19 215	20 907	30 328	11 612	217	12 828	1 627
Air transportation .....	2 436	45 912	22 382	15 533	—	—	870
Parking facilities .....	5 614	3 869	470	583	—	728	153
Other .....	22 559	50	—	—	—	—	—
Public safety:							
Police protection .....	65 448	122 576	126 938	33 516	6 397	46 131	9 481
Fire protection .....	49 855	67 329	67 063	24 621	5 158	31 001	9 527
Correction .....	287	5 315	9 595	7 462	—	6 925	—
Protective inspection and regulation .....	5 562	271	6 096	4 630	—	1 930	215
Environment and housing:							
Natural resources .....	1 133	—	—	—	—	—	—
Sewerage .....	102 216	9 029	96 212	23 556	1 156	39 361	5 892
Capital outlay .....	34 832	1 644	57 922	4 598	1 156	15 532	47
Solid waste management .....	13 476	28 866	24 013	10 242	62	13 916	2 417
Parks and recreation .....	41 269	34 928	40 738	15 723	2 360	9 211	1 205
Housing and community development .....	53 568	68 231	4 307	5 074	875	9 572	7 226
Government administration:							
Financial administration .....	16 037	11 937	12 812	9 804	1 271	5 450	1 017
Judicial and legal .....	3 845	21 895	17 868	5 953	2 035	8 058	1 609
General public buildings .....	6 470	9 774	10 001	6 692	533	3 872	776
Other .....	5 714	7 507	7 923	6 695	655	2 181	837
Interest on general debt .....	12 526	21 735	58 155	32 799	2 340	13 228	1 426
General expenditure, n.e.c. .....	40 783	33 782	19 590	45 487	9 556	9 266	2 441
Utility and liquor store expenditure .....	80 747	251 600	128 952	56 302	—	23 853	9 360
Insurance trust expenditure .....	53 156	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>259 517</b>	<b>761 241</b>	<b>1 246 835</b>	<b>332 851</b>	<b>32 059</b>	<b>193 728</b>	<b>19 510</b>
Long-term .....	254 517	761 241	1 242 835	332 851	31 509	136 544	16 985
Education .....	4 565	—	—	—	—	390	—
Public debt for private purposes .....	—	—	—	167 610	21 616	9 073	455
Utility .....	68 855	412 615	424 341	67 800	—	15 582	2 355
Other and unallocable .....	181 097	348 626	818 494	97 441	9 893	111 499	14 175
Long-term debt issued .....	34 485	131 585	390 384	9 970	310	6 879	10 885
Long-term debt retired .....	26 714	105 427	188 828	25 366	1 426	9 312	3 315
<b>Cash and security holdings</b> .....	<b>1 358 049</b>	<b>430 631</b>	<b>332 189</b>	<b>323 941</b>	<b>26 068</b>	<b>65 679</b>	<b>8 419</b>
Exhibit—City contribution to own retirement systems .....	26 990	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma				Oregon		
	Lawton	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
	247	248	249	250	251	252	253
Population, 1990 .....	80 561	80 071	444 719	367 302	112 669	437 319	107 786
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>NA</b>	<b>121 666</b>	<b>407 225</b>	<b>472 633</b>	<b>298 657</b>	<b>454 657</b>	<b>76 821</b>
General revenue .....	NA	115 981	354 765	416 219	110 747	402 451	70 350
Intergovernmental revenue .....	NA	6 813	18 635	29 028	19 901	65 741	9 052
From Federal Government .....	NA	933	10 141	15 315	5 929	11 757	953
From State governments .....	NA	5 880	8 383	13 362	10 105	27 597	6 706
From local governments .....	NA	—	111	351	3 867	26 387	1 393
General revenue from own sources .....	NA	109 168	336 130	387 191	90 846	336 710	61 298
Taxes .....	NA	22 440	194 078	166 573	38 944	202 843	36 887
Property .....	NA	1 065	26 600	19 059	34 661	138 450	28 899
General sales .....	NA	18 274	136 863	130 040	—	—	—
Selective sales .....	NA	2 692	24 195	14 031	2 556	31 344	5 580
Income .....	NA	—	—	—	—	—	—
Other .....	NA	409	6 420	3 443	1 727	33 049	2 408
Current charges .....	NA	82 672	97 264	116 100	25 988	83 210	17 521
Miscellaneous revenue .....	NA	4 056	44 788	104 518	25 914	50 657	6 890
Utility and liquor store revenue .....	NA	4 184	38 170	44 153	187 910	51 527	6 471
Insurance trust revenue .....	NA	1 501	14 290	12 261	—	679	—
<b>Expenditure</b> .....	<b>NA</b>	<b>114 468</b>	<b>416 887</b>	<b>491 013</b>	<b>294 926</b>	<b>580 690</b>	<b>82 726</b>
By character and object:							
Intergovernmental .....	NA	—	1 170	3 919	3 749	100	1 560
To State governments .....	NA	—	—	—	—	—	—
To local governments .....	NA	—	1 170	3 919	3 749	100	1 560
Current operation .....	NA	97 517	258 158	273 664	225 726	386 288	60 436
Capital outlay .....	NA	13 403	118 423	106 816	54 083	107 210	16 274
Construction .....	NA	8 658	91 983	78 037	53 449	94 647	14 614
Assistance and subsidies .....	NA	—	—	—	—	—	—
Interest on debt .....	NA	1 640	33 137	102 488	11 368	51 473	4 456
Insurance benefits and repayments .....	NA	1 908	5 999	4 126	—	35 639	—
Exhibit—Salaries and wages .....	NA	48 689	135 148	156 159	43 035	180 763	43 577
General expenditure .....	NA	108 120	361 779	444 488	106 382	494 724	77 455
Current expenditure .....	NA	95 038	251 781	341 590	86 593	389 179	62 981
Intergovernmental expenditure .....	NA	—	1 170	3 919	3 749	100	1 560
Capital outlay .....	NA	13 082	109 998	102 898	19 789	105 545	14 474
General expenditure by function:							
Education services:							
Education .....	NA	—	—	—	1 017	—	—
Elementary and secondary education .....	NA	—	—	—	1 017	—	—
Higher education .....	NA	—	—	—	—	—	—
Other .....	NA	—	—	—	—	—	—
Libraries .....	NA	149	—	—	2 502	—	2 381
Social services and income maintenance:							
Public welfare .....	NA	39	—	—	—	—	—
Hospitals .....	NA	75 041	—	—	—	—	—
Health .....	NA	1 466	1 125	18 754	—	—	1 927
Other .....	NA	—	—	—	—	—	—
Transportation:							
Highways .....	NA	2 746	40 908	27 728	13 886	64 135	6 642
Capital outlay .....	NA	1 099	29 300	16 065	12 203	1 661	66
Air transportation .....	NA	—	34 479	38 138	6 653	—	490
Parking facilities .....	NA	—	2 151	1 551	1 497	4 171	1 109
Other .....	NA	—	—	—	—	—	—
Public safety:							
Police protection .....	NA	6 622	67 515	46 313	14 813	71 494	11 555
Fire protection .....	NA	4 231	47 982	34 361	8 886	47 663	8 650
Correction .....	NA	—	1 676	302	81	—	—
Protective inspection and regulation .....	NA	537	1 412	2 764	2 628	10 407	1 185
Environment and housing:							
Natural resources .....	NA	—	—	—	—	—	—
Sewerage .....	NA	3 581	50 205	60 751	10 896	108 520	11 065
Capital outlay .....	NA	1 447	27 877	36 835	1 957	60 259	3 904
Solid waste management .....	NA	4 701	10 190	28 906	—	6 942	244
Parks and recreation .....	NA	2 437	28 985	26 953	13 035	36 344	3 900
Housing and community development .....	NA	932	6 437	5 135	3 778	19 933	2 797
Government administration:							
Financial administration .....	NA	1 261	4 939	8 896	2 061	16 975	1 788
Judicial and legal .....	NA	720	6 363	3 159	1 599	2 577	896
General public buildings .....	NA	—	—	5 731	2 721	6 181	1 951
Other .....	NA	1 979	4 397	3 205	8 183	9 948	1 707
Interest on general debt .....	NA	1 362	26 096	99 436	1 741	42 735	4 143
General expenditure, n.e.c. .....	NA	316	26 919	32 405	10 405	46 699	15 025
Utility and liquor store expenditure .....	NA	4 440	49 109	42 399	188 544	50 327	5 271
Insurance trust expenditure .....	NA	1 908	5 999	4 126	—	35 639	—
<b>Debt outstanding</b> .....	<b>NA</b>	<b>48 697</b>	<b>571 114</b>	<b>1 584 973</b>	<b>218 482</b>	<b>758 688</b>	<b>59 403</b>
Long-term .....	NA	48 697	570 245	1 584 973	201 768	758 688	59 403
Education .....	NA	—	—	—	—	—	—
Public debt for private purposes .....	NA	—	61 365	1 129 571	—	291 501	—
Utility .....	NA	7 065	73 978	36 295	164 555	129 440	5 576
Other and unallocable .....	NA	41 632	434 902	419 107	37 213	337 747	53 827
Long-term debt issued .....	NA	35 000	148 926	195 455	17 773	125 278	3 355
Long-term debt retired .....	NA	7 730	61 741	199 241	11 540	148 841	10 867
<b>Cash and security holdings</b> .....	<b>NA</b>	<b>81 666</b>	<b>525 031</b>	<b>1 573 759</b>	<b>75 606</b>	<b>524 969</b>	<b>36 811</b>
Exhibit—City contribution to own retirement systems .....	NA	553	4 768	4 000	—	32 480	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania						
	Allentown	Erie	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township
	254	255	256	257	258	259	260
Population, 1990 .....	105 090	108 718	1 585 577	369 879	78 380	81 805	81 177
Date of end of fiscal year .....	12/31	12/31	6/30	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>81 981</b>	<b>79 074</b>	<b>3 470 794</b>	<b>406 994</b>	<b>57 304</b>	<b>39 404</b>	<b>37 025</b>
General revenue .....	60 585	63 428	2 817 666	373 202	45 209	35 203	32 788
Intergovernmental revenue .....	6 560	18 864	874 238	90 593	9 591	4 849	6 372
From Federal Government .....	—	2 994	156 801	20 818	4 504	—	—
From State governments .....	6 460	7 951	646 167	21 444	2 221	1 224	5 894
From local governments .....	100	7 919	71 270	48 331	2 866	3 625	478
General revenue from own sources .....	54 025	44 564	1 943 428	282 609	35 618	30 354	26 416
Taxes .....	32 071	27 441	1 482 875	236 715	17 185	27 248	15 749
Property .....	20 101	21 176	330 016	121 850	11 005	9 360	13 800
General sales .....	—	—	38 301	—	—	—	—
Selective sales .....	21	—	35 114	29 155	—	—	—
Income .....	5 453	5 033	816 101	36 625	2 775	13 108	—
Other .....	6 496	1 232	263 343	49 085	3 405	4 780	1 949
Current charges .....	13 540	13 682	334 681	12 361	9 500	2 270	9 001
Miscellaneous revenue .....	8 414	3 441	125 872	33 533	8 933	836	1 666
Utility and liquor store revenue .....	9 487	8 587	586 565	—	5 099	—	—
Insurance trust revenue .....	11 909	7 059	66 563	33 792	6 996	4 201	4 237
<b>Expenditure</b> .....	<b>72 152</b>	<b>71 572</b>	<b>3 723 305</b>	<b>428 721</b>	<b>55 529</b>	<b>34 821</b>	<b>33 332</b>
By character and object:							
Intergovernmental .....	92	696	84 810	11 449	—	2 410	5 332
To State governments .....	—	—	3 025	—	—	—	—
To local governments .....	92	696	81 785	11 449	—	2 410	5 332
Current operation .....	57 581	58 531	2 755 389	302 528	32 084	28 662	24 682
Capital outlay .....	4 051	6 169	359 858	36 262	13 763	—	762
Construction .....	—	5 077	332 564	31 921	10 981	—	—
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	4 840	744	229 395	44 618	5 420	594	1 042
Insurance benefits and repayments .....	5 588	5 432	293 853	33 864	4 262	3 155	1 514
Exhibit—Salaries and wages .....	39 027	34 714	1 180 521	157 273	20 728	15 167	12 928
General expenditure .....	58 642	56 939	2 822 682	378 625	45 332	31 666	31 818
Current expenditure .....	54 591	50 770	2 538 752	342 500	31 569	31 666	31 056
Intergovernmental expenditure .....	92	696	84 810	11 449	—	2 410	5 332
Capital outlay .....	4 051	6 169	283 930	36 125	13 763	—	762
General expenditure by function:							
Education services:							
Education .....	—	—	16 597	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	16 597	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	—	—	36 976	5 708	964	1 292	658
Social services and income maintenance:							
Public welfare .....	—	—	212 551	30	—	—	—
Hospitals .....	—	—	48 540	—	—	—	—
Health .....	2 951	92	286 544	7 117	—	5	272
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	5 030	6 322	95 194	21 694	3 766	2 760	2 668
Capital outlay .....	—	961	38 264	9 205	809	—	—
Air transportation .....	67	—	124 166	—	—	—	—
Parking facilities .....	—	—	—	—	—	—	274
Other .....	—	180	50 351	—	—	—	—
Public safety:							
Police protection .....	9 345	12 061	344 831	57 567	7 962	5 328	6 857
Fire protection .....	6 147	9 688	123 300	43 192	3 727	7 294	1 811
Correction .....	—	—	140 329	—	—	—	—
Protective inspection and regulation .....	614	293	17 457	2 051	611	312	—
Environment and housing:							
Natural resources .....	—	—	—	—	—	—	—
Sewerage .....	5 335	9 820	143 194	3 878	4 708	—	6 626
Capital outlay .....	—	—	49 809	34	972	—	—
Solid waste management .....	5 247	5 703	130 281	16 205	1 015	1 983	1 862
Parks and recreation .....	2 692	1 630	74 551	35 149	3 502	902	1 703
Housing and community development .....	4 846	2 605	89 476	9 300	5 564	39	1 517
Government administration:							
Financial administration .....	2 796	1 510	53 640	11 627	1 049	484	385
Judicial and legal .....	327	226	164 177	2 766	251	157	123
General public buildings .....	3 958	602	116 883	5 154	1 038	443	365
Other .....	1 864	821	32 496	10 274	4 218	3 034	1 304
Interest on general debt .....	3 118	744	147 977	44 618	3 740	594	1 042
General expenditure, n.e.c. .....	4 305	4 642	373 171	102 295	3 217	7 039	4 351
Utility and liquor store expenditure .....	7 922	9 201	606 770	16 232	5 935	—	—
Insurance trust expenditure .....	5 588	5 432	293 853	33 864	4 262	3 155	1 514
<b>Debt outstanding</b> .....	<b>82 039</b>	<b>8 860</b>	<b>3 834 710</b>	<b>660 819</b>	<b>43 500</b>	<b>6 030</b>	<b>11 052</b>
Long-term .....	82 039	8 860	3 738 510	660 819	43 500	6 030	11 052
Education .....	—	—	593	—	—	—	—
Public debt for private purposes .....	—	—	166 720	247 394	—	—	—
Utility .....	26 824	—	1 311 505	—	—	—	—
Other and unallocable .....	55 215	8 860	2 259 692	413 425	43 500	6 030	11 052
Long-term debt issued .....	15 079	1 440	10 875	78 015	60	—	—
Long-term debt retired .....	15 254	300	204 669	39 458	2 400	1 632	568
<b>Cash and security holdings</b> .....	<b>85 894</b>	<b>45 609</b>	<b>3 034 945</b>	<b>399 269</b>	<b>97 401</b>	<b>19 213</b>	<b>41 519</b>
Exhibit—City contribution to own retirement systems .....	1 418	5 422	363 430	13 554	1 844	1 183	—

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Rhode Island			South Carolina			South Dakota— Sioux Falls	Tennessee		
	Cranston	Providence	Warwick	Charleston	Columbia	North Charleston		Chattanooga	Clarksville	Knoxville
	261	262	263	264	265	266		268	269	270
Population, 1990 .....	76 060	160 728	85 427	80 414	98 052	70 218	100 814	152 466	75 494	165 121
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30
<b>Revenue</b> .....	<b>124 689</b>	<b>332 588</b>	<b>157 620</b>	<b>109 354</b>	<b>94 592</b>	<b>NA</b>	<b>98 274</b>	<b>514 831</b>	<b>91 917</b>	<b>513 661</b>
General revenue .....	122 655	295 217	150 323	84 221	76 292	NA	77 876	226 311	29 639	142 374
Intergovernmental revenue .....	24 994	99 462	29 805	10 236	9 470	NA	5 849	114 810	10 934	46 160
From Federal Government .....	858	10 012	627	5 804	2 897	NA	3 457	21 316	802	5 981
From State governments .....	24 136	88 027	29 098	4 399	3 537	NA	2 381	46 327	6 760	17 132
From local governments .....	1 423	1 423	80	33	3 036	NA	11	47 167	3 372	23 047
General revenue from own sources .....	97 661	195 755	120 518	73 985	66 822	NA	72 027	111 501	18 705	96 214
Taxes .....	76 735	167 231	110 633	38 780	30 252	NA	43 125	62 341	8 903	57 026
Property .....	75 639	165 821	109 381	25 817	20 489	NA	13 112	53 839	6 371	46 846
General sales .....	—	—	—	1 772	—	NA	28 270	—	—	—
Selective sales .....	—	—	547	3 182	3 429	NA	303	6 630	2 370	9 236
Income .....	—	—	—	—	—	NA	—	—	—	—
Other .....	1 096	1 410	705	8 009	6 334	NA	1 440	1 872	162	944
Current charges .....	16 066	18 714	8 156	25 041	28 944	NA	16 012	32 544	4 898	25 868
Miscellaneous revenue .....	4 860	9 810	1 729	10 164	7 626	NA	12 890	16 616	4 904	13 320
Utility and liquor store revenue .....	734	19 653	5 087	25 133	18 300	NA	12 368	279 483	62 278	323 431
Insurance trust revenue .....	1 300	17 718	2 210	—	—	NA	8 030	9 037	—	47 856
<b>Expenditure</b> .....	<b>132 739</b>	<b>324 579</b>	<b>138 445</b>	<b>114 572</b>	<b>117 614</b>	<b>NA</b>	<b>87 585</b>	<b>556 744</b>	<b>83 883</b>	<b>470 518</b>
By character and object:										
Intergovernmental .....	26	3 567	14	—	—	NA	—	32	640	4 464
To State governments .....	—	—	—	—	—	NA	—	—	—	—
To local governments .....	26	3 567	14	—	—	NA	—	32	640	4 464
Current operation .....	113 563	270 084	118 984	73 960	70 779	NA	57 681	461 876	75 190	393 621
Capital outlay .....	11 431	13 933	7 809	31 094	35 284	NA	23 949	78 269	3 248	38 582
Construction .....	10 138	8 341	6 158	21 790	32 037	NA	18 644	48 828	—	32 466
Assistance and subsidies .....	—	14 967	—	—	—	NA	—	—	—	—
Interest on debt .....	3 160	3 461	4 249	9 518	11 551	NA	2 976	12 076	4 805	17 723
Insurance benefits and repayments .....	4 559	18 567	7 389	—	—	NA	2 979	4 491	—	16 128
Exhibit—Salaries and wages .....	63 237	136 240	82 296	36 378	45 470	NA	24 388	114 789	14 603	96 378
General expenditure .....	126 747	292 354	127 087	83 087	76 388	NA	70 448	244 821	26 881	110 636
Current expenditure .....	115 714	278 421	119 278	64 536	62 575	NA	50 572	194 428	23 633	103 478
Intergovernmental expenditure .....	26	3 567	14	—	—	NA	—	32	640	4 464
Capital outlay .....	11 033	13 933	7 809	18 551	13 813	NA	19 876	50 393	3 248	7 158
General expenditure by function:										
Education services:										
Education .....	62 735	133 683	79 728	—	—	NA	—	87 044	—	4 464
Elementary and secondary education .....	62 735	133 683	79 728	—	—	NA	—	87 044	—	4 464
Higher education .....	—	—	—	—	—	NA	—	—	—	—
Other .....	—	—	—	—	—	NA	—	—	—	—
Libraries .....	1 655	1 749	1 233	—	—	NA	1 938	3 467	113	—
Social services and income maintenance:										
Public welfare .....	1 622	15 161	861	351	—	NA	—	7 921	23	—
Hospitals .....	—	—	—	—	—	NA	—	—	—	—
Health .....	67	128	—	—	425	NA	2 087	2 443	112	3 910
Other .....	—	—	—	—	—	NA	—	—	—	—
Transportation:										
Highways .....	6 708	3 035	1 881	3 543	5 117	NA	13 058	10 154	3 154	4 276
Capital outlay .....	1 447	—	—	1 364	448	NA	6 553	3 191	365	—
Air transportation .....	—	—	—	—	—	NA	2 633	—	—	—
Parking facilities .....	—	—	—	3 776	1 068	NA	811	—	100	330
Other .....	—	1 021	—	1 596	—	NA	2 683	—	—	—
Public safety:										
Police protection .....	11 066	22 885	9 250	11 790	11 760	NA	8 463	17 028	5 035	18 086
Fire protection .....	12 435	25 534	9 771	5 413	11 866	NA	8 744	12 007	3 983	18 819
Correction .....	—	—	—	—	—	NA	—	—	—	—
Protective inspection and regulation .....	470	1 900	502	623	762	NA	—	—	269	—
Environment and housing:										
Natural resources .....	—	—	—	209	154	NA	—	—	—	—
Sewerage .....	8 937	800	3 952	17 382	19 249	NA	5 079	25 921	2 806	19 665
Capital outlay .....	2 815	513	1 735	8 325	10 421	NA	609	16 239	—	5 497
Solid waste management .....	3 518	5 146	2 921	2 754	5 775	NA	1 014	5 248	202	2 202
Parks and recreation .....	3 139	13 563	1 669	7 954	5 465	NA	6 480	14 571	1 565	7 286
Housing and community development .....	1 264	8 669	944	1 293	2 471	NA	2 932	2 134	837	4 228
Government administration:										
Financial administration .....	2 341	4 639	2 152	1 493	1 057	NA	1 511	3 073	430	1 666
Judicial and legal .....	602	3 080	420	569	1 763	NA	283	712	—	706
General public buildings .....	1 801	3 200	751	329	748	NA	446	608	443	964
Other .....	1 629	4 176	1 544	1 359	3 251	NA	619	3 813	584	1 589
Interest on general debt .....	3 037	2 891	4 249	2 275	2 217	NA	1 886	12 009	1 132	11 240
General expenditure, n.e.c. .....	3 721	41 094	5 259	20 378	3 240	NA	9 781	36 668	6 093	11 225
Utility and liquor store expenditure .....	1 433	13 658	3 969	31 485	41 226	NA	14 158	307 432	57 002	343 754
Insurance trust expenditure .....	4 559	18 567	7 389	—	—	NA	2 979	4 491	—	16 128
<b>Debt outstanding</b> .....	<b>35 957</b>	<b>108 127</b>	<b>58 013</b>	<b>267 380</b>	<b>177 337</b>	<b>NA</b>	<b>69 415</b>	<b>194 194</b>	<b>62 698</b>	<b>297 959</b>
Long-term .....	35 957	108 127	58 013	255 630	177 337	NA	69 415	188 537	62 698	296 667
Education .....	148	26 906	4 749	—	—	NA	—	17 660	—	—
Public debt for private purposes .....	—	—	—	—	542	NA	10 338	31 203	—	—
Utility .....	324	13 807	—	200 071	144 000	NA	17 000	1 120	49 707	101 660
Other and unallocable .....	35 485	67 414	53 264	55 559	32 795	NA	42 077	138 554	12 991	195 007
Long-term debt issued .....	7 742	30 750	22 043	32 125	—	NA	51 163	30 306	12 015	38 050
Long-term debt retired .....	7 477	35 063	24 729	9 731	4 954	NA	41 119	11 688	22 376	29 942
<b>Cash and security holdings</b> .....	<b>14 322</b>	<b>130 551</b>	<b>61 454</b>	<b>31 793</b>	<b>104 099</b>	<b>NA</b>	<b>162 438</b>	<b>234 247</b>	<b>44 597</b>	<b>444 569</b>
Exhibit—City contribution to own retirement systems .....	3 961	11 494	10 736	—	—	NA	2 169	6 462	—	12 692

See footnotes at end of table.

Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Tennessee—Con.		Texas							
	Memphis	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Beaumont	Brownsville	Carrollton	Corpus Christi
	271	272	273	274	275	276	277	278	279	280
Population, 1990 .....	610 337	488 374	106 654	157 615	261 721	465 622	114 323	98 962	82 169	257 453
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	6/30	6/30	7/31	7/31
<b>Revenue</b> .....	<b>1 891 139</b>	<b>1 636 251</b>	<b>63 621</b>	<b>114 902</b>	<b>212 231</b>	<b>1 130 427</b>	<b>91 679</b>	<b>98 721</b>	<b>71 800</b>	<b>213 873</b>
General revenue .....	881 799	989 440	50 772	96 122	179 669	560 330	80 078	50 995	61 812	164 012
Intergovernmental revenue .....	572 893	258 143	3 473	9 495	11 002	34 256	4 304	8 184	3 296	15 150
From Federal Government .....	26 740	12 614	1 979	6 395	9 119	8 470	3 366	7 181	285	10 248
From State governments .....	270 273	244 750	1 358	2 141	1 883	22 018	848	772	3 008	3 811
From local governments .....	275 880	779	136	959	—	3 768	90	231	3	1 091
General revenue from own sources .....	308 906	731 297	47 299	86 627	168 667	526 074	75 774	42 811	58 516	148 862
Taxes .....	158 825	478 741	29 461	44 343	95 965	176 183	44 880	18 415	39 036	71 037
Property .....	117 976	263 324	12 575	11 734	57 002	98 147	15 193	9 607	26 109	36 325
General sales .....	—	145 263	12 264	25 263	24 003	55 401	18 415	6 402	8 885	20 690
Selective sales .....	30 472	27 793	4 340	6 670	12 521	18 466	10 784	2 057	3 543	13 171
Income .....	—	—	—	—	—	—	—	—	—	—
Other .....	10 377	42 361	282	676	2 439	4 169	488	349	499	851
Current charges .....	99 221	135 850	10 397	17 729	49 509	232 264	16 297	14 347	14 788	37 886
Miscellaneous revenue .....	50 860	116 706	7 441	24 555	23 193	117 627	14 597	10 049	4 692	39 939
Utility and liquor store revenue .....	843 888	604 657	11 101	16 111	32 562	500 130	10 796	47 726	9 988	49 861
Insurance trust revenue .....	165 452	42 154	1 748	2 669	—	69 967	805	—	—	—
<b>Expenditure</b> .....	<b>1 762 350</b>	<b>1 525 110</b>	<b>66 011</b>	<b>99 316</b>	<b>188 657</b>	<b>1 112 679</b>	<b>87 268</b>	<b>119 602</b>	<b>69 488</b>	<b>195 311</b>
By character and object:										
Intergovernmental .....	15 385	6 189	2 767	1 009	9 541	46 444	—	—	—	4 264
To State governments .....	87	4	—	—	—	—	—	—	—	—
To local governments .....	15 298	6 185	2 767	1 009	9 541	46 444	—	—	—	4 264
Current operation .....	1 436 242	1 197 938	56 455	71 214	127 493	616 146	65 889	69 980	49 378	126 229
Capital outlay .....	198 002	122 008	841	10 478	22 169	169 805	10 407	32 182	12 696	30 946
Construction .....	162 229	93 037	—	9 641	17 018	151 455	10 187	5 556	10 178	17 173
Assistance and subsidies .....	47 924	158 946	4 849	15 273	29 454	257 309	9 978	17 440	7 414	33 872
Interest on debt .....	64 797	39 648	1 099	1 342	29 051	22 975	994	—	—	—
Insurance benefits and repayments .....	563 361	463 975	25 202	44 254	60 031	279 459	31 177	28 964	28 601	84 565
Exhibit—Salaries and wages .....	—	—	—	—	—	—	—	—	—	—
General expenditure .....	878 561	856 958	55 210	86 800	154 268	611 379	72 760	45 393	49 952	153 508
Current expenditure .....	745 215	773 867	54 369	76 322	132 099	523 359	65 562	37 878	48 079	130 099
Intergovernmental expenditure .....	15 385	6 189	2 767	1 009	9 541	46 444	—	—	—	4 264
Capital outlay .....	133 346	83 091	841	10 478	22 169	88 020	7 198	7 515	1 873	23 409
General expenditure by function:										
Education services:										
Education .....	434 569	271 093	—	—	—	—	—	—	—	—
Elementary and secondary education .....	434 569	271 093	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—	—
Libraries .....	8 982	8 942	1 075	2 376	2 361	8 188	1 293	229	1 129	2 235
Social services and income maintenance:										
Public welfare .....	—	11 419	—	—	—	916	410	17	—	—
Hospitals .....	9 210	58 157	—	—	—	104 834	—	—	—	—
Health .....	6 967	21 589	1 579	2 275	1 266	37 211	2 296	1 211	894	5 389
Other .....	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways .....	36 547	35 156	4 998	6 504	20 654	21 950	15 205	7 727	4 877	13 884
Capital outlay .....	26 352	16 813	11	2 254	13 514	11 554	6 936	4 793	227	6 054
Air transportation .....	—	6 178	576	1 993	5 602	15 331	—	2 625	—	5 974
Parking facilities .....	55	338	—	—	—	—	—	1 063	—	128
Other .....	1 102	—	—	—	—	—	—	—	—	—
Public safety:										
Police protection .....	73 907	63 629	7 854	15 795	24 054	51 824	13 209	8 304	8 305	25 059
Fire protection .....	58 652	38 980	6 022	7 620	16 299	35 423	10 609	3 654	6 215	13 147
Correction .....	—	30 709	—	—	—	—	—	271	—	365
Protective inspection and regulation .....	2 777	3 979	399	1 105	2 794	1 320	2 456	413	646	1 214
Environment and housing:										
Natural resources .....	1 410	2 277	—	—	—	3 880	—	—	—	—
Sewerage .....	35 718	66 654	3 034	3 384	18 410	103 011	2 365	7 167	6 926	12 551
Capital outlay .....	13 775	37 902	—	—	—	22 439	—	—	96	3 502
Solid waste management .....	27 344	14 472	3 161	5 608	3 449	13 603	6 016	1 429	2 909	6 364
Parks and recreation .....	75 704	25 662	5 212	5 166	8 787	53 791	3 582	2 587	5 121	14 023
Housing and community development .....	19 542	5 277	1 288	4 872	13 267	4 756	1 583	3 022	—	632
Government administration:										
Financial administration .....	7 856	11 141	1 120	2 000	5 251	6 408	1 957	1 150	1 469	5 781
Judicial and legal .....	4 647	25 682	679	932	2 305	6 724	1 158	486	579	2 124
General public buildings .....	1 137	1 702	595	1 490	2 131	2 151	1 460	224	669	730
Other .....	4 224	6 010	1 384	1 025	2 475	5 346	1 057	775	2 607	4 227
Interest on general debt .....	23 344	115 288	4 808	14 893	21 972	99 995	7 946	2 030	5 264	30 528
General expenditure, n.e.c. ....	44 867	38 624	11 426	9 762	3 191	34 717	158	1 009	2 342	9 153
Utility and liquor store expenditure .....	818 992	628 504	9 702	11 174	34 389	478 325	13 514	74 209	19 536	41 803
Insurance trust expenditure .....	64 797	39 648	1 099	1 342	—	22 975	994	—	—	—
<b>Debt outstanding</b> .....	<b>810 817</b>	<b>2 215 909</b>	<b>65 160</b>	<b>183 825</b>	<b>378 495</b>	<b>3 189 676</b>	<b>144 785</b>	<b>241 921</b>	<b>117 695</b>	<b>429 337</b>
Long-term .....	810 817	2 190 499	65 160	183 825	378 495	3 189 676	144 785	239 106	117 695	429 337
Education .....	32 062	111 143	—	—	—	—	—	—	—	—
Public debt for private purposes .....	20 404	1 071 555	45 525	168 665	74 402	271 203	49 254	2 769	8 522	210 838
Utility .....	322 655	565 928	400	4 305	107 953	2 012 730	23 425	199 213	26 399	74 898
Other and unallocable .....	435 696	441 873	19 235	10 855	196 140	905 743	72 106	37 124	82 774	143 601
Long-term debt issued .....	152 776	24 921	—	6 500	9 000	160 306	12 015	83 316	29 352	83 301
Long-term debt retired .....	98 091	123 560	8 483	9 825	31 040	68 000	8 960	3 761	25 203	81 621
<b>Cash and security holdings</b> .....	<b>1 605 143</b>	<b>2 084 832</b>	<b>87 854</b>	<b>296 574</b>	<b>176 842</b>	<b>1 541 196</b>	<b>104 361</b>	<b>66 349</b>	<b>53 161</b>	<b>286 614</b>
Exhibit—City contribution to own retirement systems .....	34 428	50 560	493	609	—	16 395	604	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Dallas	El Paso	Fort Worth	Garland	Grand Prairie	Houston	Irving
	281	282	283	284	285	286	287
Population, 1990 .....	1 006 877	515 342	447 619	180 650	99 616	1 630 553	155 037
Date of end of fiscal year .....	9/30	8/31	9/30	9/30	9/30	6/30	9/30
<b>Revenue</b> .....	<b>1 370 536</b>	<b>359 143</b>	<b>500 619</b>	<b>243 317</b>	<b>88 748</b>	<b>1 801 795</b>	<b>129 148</b>
General revenue .....	1 083 447	270 827	380 720	96 733	76 015	1 416 573	109 390
Intergovernmental revenue .....	58 252	30 590	42 013	5 721	5 949	63 605	307
From Federal Government .....	41 774	22 435	19 343	4 085	5 573	41 036	—
From State governments .....	13 575	5 519	19 018	1 475	376	11 082	304
From local governments .....	2 903	2 636	3 652	161	—	11 487	3
General revenue from own sources .....	1 025 195	240 237	338 707	91 012	70 066	1 352 968	109 083
Taxes .....	505 253	128 876	195 733	47 670	36 791	779 309	75 841
Property .....	295 144	66 068	130 086	32 959	24 103	399 845	40 932
General sales .....	121 669	46 437	39 809	10 498	7 914	203 773	21 029
Selective sales .....	79 503	12 571	21 651	3 639	4 228	155 483	11 673
Income .....	—	—	—	—	—	—	—
Other .....	8 937	3 800	4 187	574	546	20 208	2 207
Current charges .....	383 312	60 460	69 168	30 594	13 603	404 566	19 746
Miscellaneous revenue .....	136 630	50 901	73 806	12 748	19 672	169 093	13 496
Utility and liquor store revenue .....	121 938	41 547	64 998	146 584	12 733	234 720	19 758
Insurance trust revenue .....	165 151	46 769	54 901	—	—	150 502	—
<b>Expenditure</b> .....	<b>1 619 597</b>	<b>358 855</b>	<b>522 690</b>	<b>232 514</b>	<b>99 484</b>	<b>1 758 002</b>	<b>115 303</b>
By character and object:							
Intergovernmental .....	24 167	4 264	1 145	149	4 721	3 344	387
To State governments .....	42	—	—	—	—	—	—
To local governments .....	24 125	4 264	1 145	149	4 721	3 344	387
Current operation .....	701 381	197 900	278 316	182 436	56 947	1 069 212	84 331
Capital outlay .....	563 782	106 287	154 731	33 986	19 043	398 058	22 715
Construction .....	480 059	85 859	148 278	33 873	12 543	346 649	16 083
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	228 948	33 524	66 629	15 943	18 773	219 741	7 870
Insurance benefits and repayments .....	101 319	16 880	21 869	—	—	67 647	—
Exhibit—Salaries and wages .....	431 139	146 158	139 352	46 811	26 340	562 000	44 090
General expenditure .....	1 372 621	268 143	436 262	108 212	85 869	1 451 983	99 423
Current expenditure .....	864 351	193 158	287 214	83 294	70 069	1 154 172	79 359
Intergovernmental expenditure .....	24 167	4 264	1 145	149	4 721	3 344	387
Capital outlay .....	508 270	74 985	149 048	24 918	15 800	297 811	20 064
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	14 783	6 235	7 530	3 125	840	25 320	2 846
Social services and income maintenance:							
Public welfare .....	—	222	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	18 616	14 721	10 583	957	1 213	58 721	1 258
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	63 404	23 622	52 089	17 795	14 680	128 175	10 849
Capital outlay .....	28 360	13 776	35 983	11 798	8 057	59 210	8 175
Air transportation .....	476 418	11 098	28 998	—	666	115 465	—
Parking facilities .....	2 297	101	182	—	—	—	—
Other .....	34	—	—	—	—	—	—
Public safety:							
Police protection .....	168 012	42 725	52 526	15 220	13 461	268 695	11 983
Fire protection .....	75 468	22 514	32 046	10 664	7 308	147 467	9 762
Correction .....	3 542	50	—	—	—	12 299	441
Protective inspection and regulation .....	6 117	3 451	3 269	860	423	11 079	899
Environment and housing:							
Natural resources .....	—	9 969	—	—	—	—	—
Sewerage .....	106 950	46 493	99 974	19 020	10 287	234 623	10 025
Capital outlay .....	49 471	31 859	74 434	8 888	2 661	124 850	3 055
Solid waste management .....	31 476	11 241	14 351	5 400	2 177	35 959	3 424
Parks and recreation .....	95 547	17 688	24 560	5 790	5 470	67 758	7 998
Housing and community development .....	14 011	6 212	5 702	4 367	5 528	21 062	—
Government administration:							
Financial administration .....	17 925	7 202	10 322	2 267	2 072	32 495	2 985
Judicial and legal .....	11 427	5 061	4 377	1 023	1 115	26 335	1 321
General public buildings .....	18 146	870	5 345	5 066	564	—	1 645
Other .....	9 505	3 460	3 944	1 848	2 039	20 373	4 626
Interest on general debt .....	201 619	27 372	54 655	11 986	16 390	170 640	6 087
General expenditure, n.e.c. .....	37 324	7 836	25 809	2 824	1 636	75 517	23 274
Utility and liquor store expenditure .....	145 657	73 832	64 559	124 302	13 615	238 372	15 880
Insurance trust expenditure .....	101 319	16 880	21 869	—	—	67 647	—
<b>Debt outstanding</b> .....	<b>3 586 357</b>	<b>448 393</b>	<b>934 606</b>	<b>240 576</b>	<b>222 917</b>	<b>3 494 830</b>	<b>109 760</b>
Long-term .....	3 515 957	448 393	898 606	240 576	222 917	3 494 830	109 760
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	224 164	239 203	295 413	17 417	126 788	550 375	—
Utility .....	274 187	102 580	174 070	56 714	33 200	624 932	25 760
Other and unallocable .....	3 017 606	106 610	429 123	166 445	62 929	2 319 523	84 000
Long-term debt issued .....	636 111	100 745	46 310	40 806	7 710	861 234	8 365
Long-term debt retired .....	145 430	103 026	51 672	18 426	22 624	781 464	6 965
<b>Cash and security holdings</b> .....	<b>2 827 233</b>	<b>782 737</b>	<b>1 028 431</b>	<b>126 519</b>	<b>179 786</b>	<b>3 685 891</b>	<b>106 220</b>
Exhibit—City contribution to own retirement systems .....	76 640	14 242	15 486	—	—	52 646	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Laredo	Lubbock	McAllen	Mesquite	Midland	Odessa	Pasadena
	288	289	290	291	292	293	294
Population, 1990 .....	122 899	186 206	84 021	101 484	89 443	89 699	119 363
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>65 763</b>	<b>183 889</b>	<b>78 179</b>	<b>66 211</b>	<b>77 100</b>	<b>53 967</b>	<b>58 875</b>
General revenue .....	55 736	109 331	72 637	57 612	62 250	41 453	48 510
Intergovernmental revenue .....	8 158	9 085	5 749	3 176	5 612	2 699	3 998
From Federal Government .....	4 934	4 770	4 197	3 019	5 122	1 106	3 594
From State governments .....	3 224	3 573	203	157	468	231	202
From local governments .....	—	742	1 349	—	22	1 362	202
General revenue from own sources .....	47 578	100 246	66 888	54 436	56 638	38 754	44 512
Taxes .....	23 250	52 177	27 869	30 773	29 942	19 813	27 418
Property .....	11 004	30 361	8 167	17 216	16 349	8 794	14 307
General sales .....	9 119	15 907	14 647	9 975	8 862	7 935	7 779
Selective sales .....	3 127	5 140	4 698	3 165	4 254	2 875	4 712
Income .....	—	—	—	—	—	—	—
Other .....	—	769	357	417	477	209	620
Current charges .....	22 477	23 121	14 904	14 252	14 582	10 170	13 192
Miscellaneous revenue .....	1 851	24 948	24 115	9 411	12 114	8 771	3 902
Utility and liquor store revenue .....	8 368	72 233	5 003	8 599	13 064	10 841	10 365
Insurance trust revenue .....	1 659	2 325	539	—	1 786	1 673	—
<b>Expenditure</b> .....	<b>65 389</b>	<b>191 174</b>	<b>78 255</b>	<b>74 546</b>	<b>75 454</b>	<b>52 497</b>	<b>55 920</b>
By character and object:							
Intergovernmental .....	—	1 769	1 387	—	289	—	—
To State governments .....	—	—	—	—	—	—	—
To local governments .....	—	1 769	1 387	—	289	—	—
Current operation .....	43 957	118 822	41 892	55 107	52 040	39 331	49 464
Capital outlay .....	19 669	44 691	13 467	11 107	14 609	6 895	2 927
Construction .....	1 760	27 176	8 694	8 887	10 888	4 769	2 057
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	1 029	23 131	21 330	8 332	7 528	5 275	3 529
Insurance benefits and repayments .....	734	2 761	179	—	988	996	—
Exhibit—Salaries and wages .....	26 664	62 055	18 143	29 766	30 572	20 366	22 096
General expenditure .....	53 447	114 351	72 765	66 201	57 920	40 938	49 239
Current expenditure .....	33 778	88 871	60 744	55 331	48 075	34 366	46 342
Intergovernmental expenditure .....	—	1 769	1 387	—	289	—	—
Capital outlay .....	19 669	25 480	12 021	10 870	9 845	6 572	2 897
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	830	1 560	983	1 052	—	—	1 784
Social services and income maintenance:							
Public welfare .....	119	—	162	3	437	475	525
Hospitals .....	—	—	—	—	—	—	—
Health .....	1 587	2 764	337	886	2 405	—	933
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	13 651	8 391	4 728	5 471	6 904	3 221	4 062
Capital outlay .....	11 948	2 140	1 248	2 449	2 173	399	56
Air transportation .....	6 964	11 302	6 778	1 348	2 738	—	—
Parking facilities .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	9 360	16 750	10 956	10 982	12 212	7 274	12 987
Fire protection .....	7 276	11 375	3 995	8 404	5 760	5 672	1 308
Correction .....	—	—	—	—	—	514	—
Protective inspection and regulation .....	401	444	208	454	503	445	456
Environment and housing:							
Natural resources .....	—	—	—	—	—	—	—
Sewerage .....	2 772	16 117	3 291	5 314	5 384	5 883	7 559
Capital outlay .....	—	11 979	874	2 362	1 780	2 224	964
Solid waste management .....	2 423	7 571	3 026	3 737	3 423	2 300	3 556
Parks and recreation .....	3 002	9 104	3 574	3 970	3 815	2 345	3 467
Housing and community development .....	661	3 221	321	2 688	816	1 213	3 814
Government administration:							
Financial administration .....	2 427	1 144	1 203	1 489	3 927	1 131	1 259
Judicial and legal .....	639	1 482	584	1 065	1 239	809	2 200
General public buildings .....	22	944	263	1 915	694	431	1 169
Other .....	1 313	4 072	1 695	1 327	1 260	956	989
Interest on general debt .....	—	14 438	20 912	7 382	5 014	3 704	2 489
General expenditure, n.e.c. .....	—	3 672	9 749	8 714	1 389	4 565	702
Utility and liquor store expenditure .....	11 208	74 062	5 311	8 345	16 546	10 563	6 681
Insurance trust expenditure .....	734	2 761	179	—	988	996	—
<b>Debt outstanding</b> .....	<b>75 650</b>	<b>342 732</b>	<b>293 919</b>	<b>109 997</b>	<b>103 248</b>	<b>68 265</b>	<b>73 507</b>
Long-term .....	75 650	342 732	293 919	109 997	103 248	68 265	73 507
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	—	118 543	265 596	52 663	41 373	41 940	1 232
Utility .....	11 870	162 587	4 925	11 590	48 115	20 585	26 600
Other and unallocable .....	63 780	61 602	23 398	45 744	13 760	5 740	45 675
Long-term debt issued .....	14 080	71 445	5 104	6 870	14 870	9 500	21 500
Long-term debt retired .....	2 239	29 978	16 041	9 248	24 260	3 305	6 945
<b>Cash and security holdings</b> .....	<b>102 610</b>	<b>284 082</b>	<b>312 280</b>	<b>75 157</b>	<b>113 461</b>	<b>80 304</b>	<b>33 336</b>
Exhibit—City contribution to own retirement systems .....	672	1 290	250	—	557	439	—

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Plano	Richardson	San Angelo	San Antonio	Tyler	Waco	Wichita Falls
	295	296	297	298	299	300	301
Population, 1990 .....	128 713	74 840	84 474	935 933	75 450	103 590	96 259
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>113 678</b>	<b>75 844</b>	<b>49 699</b>	<b>1 427 054</b>	<b>66 913</b>	<b>75 237</b>	<b>56 562</b>
General revenue .....	98 422	65 175	41 658	555 096	58 703	64 522	45 133
Intergovernmental revenue .....	710	2 588	7 091	117 808	4 855	4 182	4 185
From Federal Government .....	—	—	2 964	22 162	3 528	2 862	3 876
From State governments .....	159	858	4 103	53 163	1 289	1 007	—
From local governments .....	551	1 730	24	42 483	38	313	309
General revenue from own sources .....	97 712	62 587	34 567	437 288	53 848	60 340	40 948
Taxes .....	66 488	37 601	23 220	223 870	26 044	36 729	26 549
Property .....	39 949	19 854	14 332	123 604	12 176	14 819	15 521
General sales .....	16 775	12 162	6 129	69 860	9 614	14 172	6 860
Selective sales .....	7 063	5 102	2 503	23 906	3 937	6 719	3 621
Income .....	—	—	—	—	—	—	—
Other .....	2 701	483	256	6 500	317	1 019	547
Current charges .....	21 281	16 671	7 110	97 790	9 490	17 133	9 955
Miscellaneous revenue .....	9 943	8 315	4 237	115 628	18 314	6 478	4 444
Utility and liquor store revenue .....	15 256	10 669	8 041	838 663	6 906	10 715	9 887
Insurance trust revenue .....	—	—	—	33 295	1 304	—	1 542
<b>Expenditure</b> .....	<b>116 303</b>	<b>81 901</b>	<b>44 642</b>	<b>1 500 520</b>	<b>64 294</b>	<b>96 751</b>	<b>65 758</b>
By character and object:							
Intergovernmental .....	15 398	—	344	6 136	207	3 521	—
To State governments .....	—	—	—	1 682	—	—	—
To local governments .....	15 398	—	344	4 454	207	3 521	—
Current operation .....	50 539	54 940	37 878	839 941	39 585	52 822	49 763
Capital outlay .....	34 288	21 373	4 460	370 362	7 774	23 129	11 669
Construction .....	32 462	17 489	888	335 048	4 429	22 844	9 613
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	16 078	5 588	1 960	270 163	16 177	17 279	3 707
Insurance benefits and repayments .....	—	—	—	13 918	551	—	619
Exhibit—Salaries and wages .....	36 040	25 575	19 161	356 488	17 806	31 949	23 473
General expenditure .....	110 978	72 202	35 088	657 115	57 083	80 975	51 155
Current expenditure .....	76 690	51 344	32 036	523 604	49 540	63 750	44 369
Intergovernmental expenditure .....	15 398	—	344	6 136	207	3 521	—
Capital outlay .....	34 288	20 858	3 052	133 511	7 543	17 225	6 786
General expenditure by function:							
Education services:							
Education .....	—	153	—	9 229	—	—	—
Elementary and secondary education .....	—	153	—	8 366	—	—	—
Higher education .....	—	—	—	863	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	3 176	628	—	10 673	843	1 050	598
Social services and income maintenance:							
Public welfare .....	—	—	783	12 074	783	1 020	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	713	657	3 025	17 832	1 612	2 158	1 729
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	15 162	20 064	3 633	53 053	6 135	12 349	5 755
Capital outlay .....	12 343	18 726	1 325	30 466	2 201	9 763	15
Air transportation .....	—	—	1 375	28 212	2 426	799	161
Parking facilities .....	—	—	—	2 160	42	—	24
Other .....	—	—	—	—	207	—	—
Public safety:							
Police protection .....	11 992	10 904	7 470	99 049	6 959	10 498	8 122
Fire protection .....	9 286	5 352	4 844	65 622	5 108	7 543	5 392
Correction .....	—	—	—	1 188	—	—	—
Protective inspection and regulation .....	1 617	502	286	4 581	283	616	558
Environment and housing:							
Natural resources .....	—	—	—	9 789	—	—	—
Sewerage .....	9 964	6 044	2 108	53 765	2 721	6 059	7 000
Capital outlay .....	447	263	118	22 792	925	—	4 750
Solid waste management .....	5 325	3 281	—	26 501	3 726	4 612	5 194
Parks and recreation .....	11 757	6 152	2 286	76 071	3 368	4 590	2 812
Housing and community development .....	736	—	—	12 887	2 684	2 273	1 895
Government administration:							
Financial administration .....	1 694	1 225	855	9 655	1 009	779	1 074
Judicial and legal .....	780	321	717	7 589	674	648	705
General public buildings .....	15 469	1 123	972	6 596	196	551	471
Other .....	2 073	3 027	723	6 597	961	1 417	947
Interest on general debt .....	13 303	4 457	1 417	91 897	14 833	15 375	1 576
General expenditure, n.e.c. .....	7 931	8 312	4 594	52 095	2 513	8 638	7 142
Utility and liquor store expenditure .....	5 325	9 699	9 554	829 487	6 660	15 776	13 984
Insurance trust expenditure .....	—	—	—	13 918	551	—	619
<b>Debt outstanding</b> .....	<b>235 942</b>	<b>82 041</b>	<b>24 535</b>	<b>4 238 892</b>	<b>189 631</b>	<b>228 267</b>	<b>64 883</b>
Long-term .....	235 942	82 041	24 535	4 078 892	189 631	228 267	64 883
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	—	9 850	—	68 230	137 598	157 798	—
Utility .....	48 865	12 505	5 720	2 927 737	16 940	22 507	45 268
Other and unallocable .....	187 077	59 686	18 815	1 082 925	35 093	47 962	19 615
Long-term debt issued .....	49 633	13 920	—	434 604	5 855	9 800	21 122
Long-term debt retired .....	15 914	7 104	2 170	230 251	7 374	12 634	1 390
<b>Cash and security holdings</b> .....	<b>83 830</b>	<b>37 255</b>	<b>22 139</b>	<b>1 379 855</b>	<b>223 772</b>	<b>200 760</b>	<b>57 078</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	20 989	400	—	353

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Utah				Vermont— Burlington	Virginia			
	Provo	Salt Lake City	Sandy City	West Valley		Alexandria	Chesapeake	Hampton	Newport News
	302	303	304	305		306	307	308	309
Population, 1990 .....	86 835	159 936	75 058	86 976	39 127	111 183	151 976	133 793	170 045
Date of end of fiscal year .....	6/30	6/30	12/31	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue .....</b>	<b>71 939</b>	<b>212 925</b>	<b>35 981</b>	<b>24 980</b>	<b>85 600</b>	<b>320 528</b>	<b>323 124</b>	<b>227 235</b>	<b>377 555</b>
General revenue .....	36 191	189 188	28 708	24 980	37 715	319 470	307 838	227 235	314 344
Intergovernmental revenue .....	3 859	11 743	1 870	4 214	3 512	67 359	122 471	90 447	138 496
From Federal Government .....	2 353	4 483	336	2 187	1 761	5 403	2 761	17 025	16 010
From State governments .....	1 480	7 260	1 358	1 903	645	47 551	119 710	73 008	116 000
From local governments .....	26	—	176	124	1 106	14 405	—	414	1 486
General revenue from own sources .....	32 332	177 445	26 838	20 766	34 203	252 111	185 367	136 788	180 848
Taxes .....	14 844	86 730	13 317	15 880	15 227	201 874	154 740	99 262	138 591
Property .....	5 200	43 531	4 299	4 075	12 314	151 846	110 347	66 237	95 756
General sales .....	6 970	23 651	5 325	7 981	—	12 754	9 938	9 912	9 635
Selective sales .....	2 206	14 916	2 445	3 008	2 057	21 580	18 494	14 260	19 257
Income .....	—	—	—	—	—	—	—	—	—
Other .....	468	4 632	1 248	816	856	15 694	15 961	8 853	13 943
Current charges .....	6 666	73 532	3 442	2 059	14 586	30 211	16 949	30 168	27 988
Miscellaneous revenue .....	10 822	17 183	10 079	2 827	4 390	20 026	13 678	7 358	14 269
Utility and liquor store revenue .....	35 748	23 737	7 273	—	42 087	1 058	15 286	—	37 753
Insurance trust revenue .....	—	—	—	—	5 798	—	—	—	25 458
<b>Expenditure .....</b>	<b>73 221</b>	<b>244 611</b>	<b>35 549</b>	<b>23 792</b>	<b>84 686</b>	<b>347 485</b>	<b>341 587</b>	<b>217 914</b>	<b>352 877</b>
By character and object:									
Intergovernmental .....	—	—	357	703	713	4 548	1 554	1 142	2 590
To State governments .....	—	—	—	585	—	—	355	—	—
To local governments .....	—	—	357	118	713	4 548	1 199	1 142	2 590
Current operation .....	53 447	148 022	20 345	19 022	55 663	275 972	289 189	187 071	289 668
Capital outlay .....	11 070	75 651	5 696	1 387	15 889	45 554	34 950	19 866	21 700
Construction .....	9 177	43 119	4 563	—	15 887	40 762	22 823	13 459	8 031
Assistance and subsidies .....	—	—	—	—	—	1 372	533	423	2 497
Interest on debt .....	8 704	20 938	9 151	2 680	10 730	20 039	15 361	9 412	25 567
Insurance benefits and repayments .....	—	—	—	—	1 691	—	—	—	10 855
Exhibit—Salaries and wages .....	8 007	84 808	6 891	8 472	21 558	138 439	145 540	104 621	163 262
General expenditure .....	39 503	212 442	28 288	23 792	44 177	344 924	319 044	217 914	309 180
Current expenditure .....	32 153	150 449	24 261	22 405	28 288	299 415	287 764	198 048	295 559
Intergovernmental expenditure .....	—	—	357	703	713	4 548	1 554	1 142	2 590
Capital outlay .....	7 350	61 993	4 027	1 387	15 889	45 509	31 280	19 866	13 621
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	86 728	149 741	106 142	142 432
Elementary and secondary education .....	—	—	—	—	—	86 629	149 741	106 142	142 432
Higher education .....	—	—	—	—	—	99	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	1 069	6 338	—	—	702	3 552	9 933	1 443	1 856
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	18 712	9 733	3 810	13 997
Hospitals .....	—	—	—	—	—	700	—	—	—
Health .....	—	88	—	—	27	15 130	11 696	2 392	3 734
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	1 253	19 947	4 697	3 699	2 275	16 361	23 320	4 292	12 593
Capital outlay .....	13	6 162	2 249	96	1 010	3 576	5 214	1 617	56
Air transportation .....	502	53 367	—	—	2 876	—	—	—	—
Parking facilities .....	—	1 337	—	—	474	—	4 114	1 230	161
Other .....	—	—	—	—	618	2 886	366	728	780
Public safety:									
Police protection .....	5 666	22 369	4 500	5 971	5 022	23 124	16 557	9 703	17 163
Fire protection .....	3 766	20 332	2 110	2 764	2 841	17 178	14 465	8 178	13 373
Correction .....	—	—	—	—	—	9 897	8 637	3 380	9 050
Protective inspection and regulation .....	—	291	—	—	314	2 134	2 085	709	3 382
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Sewerage .....	2 085	12 559	—	—	15 781	21 834	2 447	2 100	5 510
Capital outlay .....	86	4 655	—	—	13 239	5 267	101	408	1 812
Solid waste management .....	1 400	4 856	1 261	914	2 147	3 818	8 223	6 953	5 006
Parks and recreation .....	3 441	14 817	2 008	887	1 933	12 914	3 973	16 260	8 379
Housing and community development .....	3 204	16 336	648	2 320	2 359	38 644	620	14 329	22 118
Government administration:									
Financial administration .....	752	4 623	653	991	799	5 476	7 194	3 757	7 539
Judicial and legal .....	469	1 224	543	1 020	369	7 045	2 482	3 393	4 003
General public buildings .....	—	1 642	940	345	231	3 896	5 445	2 124	3 476
Other .....	1 155	5 808	2 679	852	925	11 070	4 912	2 136	2 324
Interest on general debt .....	3 716	19 774	8 099	2 680	2 021	20 039	12 131	9 412	21 304
General expenditure, n.e.c. .....	11 025	6 734	150	1 349	2 463	23 786	20 970	15 443	11 000
Utility and liquor store expenditure .....	33 718	32 169	7 261	—	38 818	2 561	22 543	—	32 842
Insurance trust expenditure .....	—	—	—	—	1 691	—	—	—	10 855
<b>Debt outstanding .....</b>	<b>118 136</b>	<b>297 769</b>	<b>45 988</b>	<b>34 763</b>	<b>163 965</b>	<b>330 623</b>	<b>277 827</b>	<b>199 399</b>	<b>425 945</b>
Long-term .....	118 136	297 769	45 988	34 763	151 165	330 623	277 827	194 399	377 049
Education .....	—	—	—	—	—	5 225	53 966	3 875	51 015
Public debt for private purposes .....	45 819	11 379	20 884	2 420	—	139 810	55 644	57 935	92 913
Utility .....	55 060	24 169	13 040	—	105 989	—	58 800	—	91 910
Other and unallocable .....	17 257	262 221	12 064	32 343	45 176	185 588	109 417	132 589	141 211
Long-term debt issued .....	4 382	63 529	9 340	3 705	11 563	29 990	46 180	6 644	47 037
Long-term debt retired .....	8 060	68 052	87 783	4 564	4 699	34 720	13 655	9 542	28 493
<b>Cash and security holdings .....</b>	<b>70 402</b>	<b>133 460</b>	<b>57 490</b>	<b>16 535</b>	<b>69 622</b>	<b>262 641</b>	<b>217 846</b>	<b>110 795</b>	<b>416 427</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	1 401	—	—	—	10 358

See footnotes at end of table.

**Table 5. Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Virginia—Con.					Washington	
	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Seattle
	311	312	313	314	315	316	317
Population, 1990 .....	261 229	103 907	203 056	96 397	393 069	86 874	516 259
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	12/31	12/31
<b>Revenue</b> .....	<b>633 413</b>	<b>215 147</b>	<b>715 137</b>	<b>215 151</b>	<b>775 285</b>	<b>120 660</b>	<b>1 104 462</b>
General revenue .....	566 134	193 116	572 274	192 910	735 913	110 504	712 748
Intergovernmental revenue .....	210 893	94 655	197 940	69 652	270 725	13 646	97 665
From Federal Government .....	47 795	13 515	36 987	9 493	91 232	563	21 382
From State governments .....	151 719	80 340	159 005	58 830	175 842	7 783	71 596
From local governments .....	11 379	800	1 948	1 329	3 651	5 300	4 687
General revenue from own sources .....	355 241	98 461	374 334	123 258	465 188	96 858	615 083
Taxes .....	215 954	73 835	252 611	91 111	373 566	67 900	370 448
Property .....	126 735	48 445	165 944	52 534	233 446	18 287	127 570
General sales .....	19 068	5 137	20 321	11 944	59 072	22 517	82 842
Selective sales .....	49 800	14 096	40 968	15 956	54 026	14 242	71 249
Income .....	—	—	—	—	—	—	—
Other .....	20 351	6 157	25 378	10 677	27 022	12 854	88 787
Current charges .....	93 327	19 074	89 623	14 067	45 759	17 769	177 670
Miscellaneous revenue .....	45 960	5 552	32 100	18 080	45 863	11 189	66 965
Utility and liquor store revenue .....	33 117	12 669	123 694	6 108	39 372	10 156	332 192
Insurance trust revenue .....	34 162	9 362	19 169	16 133	—	—	59 522
<b>Expenditure</b> .....	<b>645 970</b>	<b>225 521</b>	<b>739 700</b>	<b>224 030</b>	<b>716 077</b>	<b>128 575</b>	<b>1 172 607</b>
By character and object:							
Intergovernmental .....	4 440	1 665	1 777	1 305	1 582	258	76 753
To State governments .....	—	—	—	—	—	—	433
To local governments .....	4 440	1 665	1 777	1 305	1 582	258	76 320
Current operation .....	458 507	186 545	585 622	161 705	537 031	78 700	756 241
Capital outlay .....	102 910	24 813	74 023	35 268	139 745	43 415	226 829
Construction .....	70 879	18 052	71 634	26 226	118 195	43 415	183 163
Assistance and subsidies .....	6 318	2 700	8 695	1 135	489	—	—
Interest on debt .....	58 491	5 707	47 268	18 098	37 230	6 202	61 148
Insurance benefits and repayments .....	15 304	4 091	22 315	6 519	—	—	51 636
Exhibit—Salaries and wages .....	266 568	109 815	350 351	97 240	340 745	41 665	389 800
General expenditure .....	586 290	215 997	575 213	206 288	681 905	110 319	737 177
Current expenditure .....	501 770	191 873	524 019	176 319	551 045	73 014	613 971
Intergovernmental expenditure .....	4 440	1 665	1 777	1 305	1 582	258	76 753
Capital outlay .....	84 520	24 124	51 194	29 969	130 860	37 305	123 206
General expenditure by function:							
Education services:							
Education .....	196 453	95 276	180 327	76 949	333 835	—	—
Elementary and secondary education .....	196 453	95 276	180 327	76 949	333 830	—	—
Higher education .....	—	—	—	—	5	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	4 679	1 315	3 721	1 960	7 531	—	21 678
Social services and income maintenance:							
Public welfare .....	31 703	14 313	39 215	13 415	15 409	181	—
Hospitals .....	14 436	—	—	—	—	—	—
Health .....	15 286	8 301	17 451	1 031	16 812	629	13 509
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	20 225	5 880	16 912	5 900	55 843	23 656	51 173
Capital outlay .....	5 459	—	5 429	1 219	34 288	14 788	20 212
Air transportation .....	16 090	—	—	—	—	—	—
Parking facilities .....	9 287	561	952	11 154	252	—	445
Other .....	2 250	899	984	—	956	—	—
Public safety:							
Police protection .....	34 472	11 458	48 671	11 066	41 138	12 320	94 670
Fire protection .....	20 506	8 184	30 742	11 580	19 329	5 602	62 356
Correction .....	9 817	5 657	10 006	7 602	10 571	607	8 169
Protective inspection and regulation .....	4 331	3 768	6 040	804	2 491	328	19 435
Environment and housing:							
Natural resources .....	—	—	—	—	244	—	178
Sewerage .....	12 670	2 854	28 000	6 256	16 391	10 681	78 660
Capital outlay .....	6 303	—	3 691	1 344	6 769	161	18 546
Solid waste management .....	9 589	3 925	15 626	4 224	15 435	663	63 916
Parks and recreation .....	23 173	5 824	19 500	4 430	28 669	20 994	111 677
Housing and community development .....	66 157	15 095	72 112	12 997	5 249	3 198	49 153
Government administration:							
Financial administration .....	7 486	4 091	9 637	5 751	12 800	4 536	23 778
Judicial and legal .....	6 943	3 189	7 940	2 445	5 398	1 699	24 748
General public buildings .....	8 930	3 604	6 995	3 844	47 476	—	6 744
Other .....	12 139	3 318	6 491	2 206	6 440	6 822	18 642
Interest on general debt .....	51 880	5 707	33 199	18 098	31 764	5 005	22 206
General expenditure, n.e.c. ....	7 788	12 778	20 692	4 576	7 872	13 220	66 218
Utility and liquor store expenditure .....	44 376	5 433	142 172	11 223	34 172	18 256	383 794
Insurance trust expenditure .....	15 304	4 091	22 315	6 519	—	—	51 636
<b>Debt outstanding</b> .....	<b>1 022 535</b>	<b>162 392</b>	<b>1 004 338</b>	<b>309 642</b>	<b>565 581</b>	<b>128 077</b>	<b>1 031 875</b>
Long-term .....	1 022 535	161 559	1 004 338	309 642	565 581	115 719	1 031 875
Education .....	44 513	4 905	48 614	18 188	146 664	—	—
Public debt for private purposes .....	583 397	9 577	107 406	200 071	82 581	—	—
Utility .....	102 979	—	218 859	29 505	96 157	22 729	692 145
Other and unallocable .....	291 646	147 077	629 459	61 878	240 179	92 990	339 730
Long-term debt issued .....	412 769	35 546	71 698	129 016	116 269	38 740	135 303
Long-term debt retired .....	62 422	26 006	39 332	28 793	71 819	10 046	52 081
<b>Cash and security holdings</b> .....	<b>1 151 712</b>	<b>159 304</b>	<b>685 531</b>	<b>414 193</b>	<b>388 226</b>	<b>95 224</b>	<b>918 687</b>
Exhibit—City contribution to own retirement systems .....	11 467	1 355	14 180	5 339	—	—	31 185

See footnotes at end of table.

Table 5. **Finances of Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington—Con.		West Virginia—Huntington	Wisconsin					Wyoming—Cheyenne
	Spokane	Tacoma		Green Bay	Kenosha	Madison	Milwaukee	Racine	
	318	319	320	321	322	323	324	325	326
Population, 1990 .....	177 196	176 664	54 844	96 466	80 352	191 262	628 088	84 298	50 008
Date of end of fiscal year .....	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31	6/30
<b>Revenue</b> .....	<b>194 264</b>	<b>517 992</b>	<b>42 124</b>	<b>91 804</b>	<b>63 049</b>	<b>169 564</b>	<b>832 601</b>	<b>80 431</b>	<b>76 464</b>
General revenue .....	166 597	204 362	40 302	85 105	57 506	155 182	600 973	73 565	68 681
Intergovernmental revenue .....	29 961	18 998	2 620	35 699	25 231	57 550	307 498	36 647	35 678
From Federal Government .....	2 938	3 213	2 264	990	1 840	7 581	50 432	2 815	6 396
From State governments .....	26 269	15 276	356	33 966	22 323	47 559	256 649	31 049	28 746
From local governments .....	754	509	—	743	1 068	2 410	417	2 783	536
General revenue from own sources .....	136 636	185 364	37 682	49 406	32 275	97 632	293 475	36 918	33 003
Taxes .....	57 554	90 391	15 819	19 932	16 963	59 760	166 391	23 397	3 256
Property .....	23 686	24 891	3 464	18 556	15 253	53 793	154 753	22 075	1 588
General sales .....	17 200	22 282	—	—	—	3	—	—	—
Selective sales .....	11 133	26 540	1 868	495	494	2 630	5 061	854	1 271
Income .....	—	—	—	—	—	—	—	—	—
Other .....	5 535	16 678	10 487	880	1 216	3 334	6 577	468	397
Current charges .....	45 453	59 188	10 968	18 244	7 953	19 659	65 559	7 522	25 831
Miscellaneous revenue .....	33 629	35 785	10 895	11 230	7 359	18 213	61 525	5 999	3 916
Utility and liquor store revenue .....	17 898	264 136	—	6 699	5 543	14 382	48 416	6 866	6 667
Insurance trust revenue .....	9 769	49 494	1 822	—	—	—	183 212	—	1 116
<b>Expenditure</b> .....	<b>213 023</b>	<b>497 476</b>	<b>52 414</b>	<b>100 814</b>	<b>64 250</b>	<b>177 805</b>	<b>683 894</b>	<b>90 350</b>	<b>77 215</b>
By character and object:									
Intergovernmental .....	—	4 371	817	—	527	6 411	26 505	—	749
To State governments .....	—	—	—	—	527	—	—	—	—
To local governments .....	—	4 371	817	—	—	6 411	26 505	—	749
Current operation .....	121 314	341 574	37 866	77 946	47 100	139 582	467 328	81 576	56 325
Capital outlay .....	59 728	101 563	4 979	12 116	9 980	23 086	91 318	4 613	12 957
Construction .....	59 728	101 563	—	11 867	9 391	22 086	69 754	4 613	11 741
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	24 561	34 675	6 222	10 752	6 643	8 726	35 729	4 161	6 654
Insurance benefits and repayments .....	7 420	15 293	2 530	—	—	—	63 014	—	530
Exhibit—Salaries and wages .....	64 150	150 761	12 605	33 015	23 737	74 055	268 871	51 435	14 398
General expenditure .....	185 753	217 110	49 884	91 327	57 815	146 743	584 319	80 945	66 367
Current expenditure .....	132 721	172 866	44 905	79 246	47 844	124 113	502 978	76 332	56 495
Intergovernmental expenditure .....	—	4 371	817	—	527	6 411	26 505	—	749
Capital outlay .....	53 032	44 244	4 979	12 081	9 971	22 630	81 341	4 613	9 872
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	6 233	7 242	—	—	2 857	5 754	18 204	3 739	—
Social services and income maintenance:									
Public welfare .....	—	1 027	—	—	2	—	—	—	846
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	1 578	3 315	123	1 502	3 067	6 339	12 321	1 915	1 960
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	6 061	10 096	2 429	18 607	9 777	17 418	46 419	11 617	12 464
Capital outlay .....	82	162	370	8 776	5 535	8 774	19 708	4 613	6 184
Air transportation .....	—	221	46	—	869	—	—	—	17
Parking facilities .....	265	835	1 289	1 913	24	3 017	5 541	720	282
Other .....	—	—	760	—	306	—	3 402	—	—
Public safety:									
Police protection .....	18 612	25 359	5 263	13 818	10 674	24 872	118 138	17 541	8 494
Fire protection .....	21 452	19 287	5 470	13 624	6 025	18 468	53 718	12 252	8 120
Correction .....	2 890	1 836	—	—	25	—	—	6	198
Protective inspection and regulation .....	1 706	243	255	906	450	1 912	16 090	504	522
Environment and housing:									
Natural resources .....	467	51	487	2 620	2 016	10 899	9 987	357	—
Sewerage .....	18 582	34 922	7 833	13 324	3 341	8 932	52 022	6 124	3 935
Capital outlay .....	8 171	9 716	329	1 060	26	—	14 525	—	459
Solid waste management .....	42 078	37 199	3 795	3 240	2 572	9 102	38 279	3 046	3 692
Parks and recreation .....	17 200	26 455	3 901	7 622	4 972	13 898	12 247	7 584	5 041
Housing and community development .....	3 211	2 719	4 296	130	995	8 425	46 349	5 360	8 071
Government administration:									
Financial administration .....	2 097	6 503	2 722	1 344	659	3 670	19 609	1 314	885
Judicial and legal .....	3 827	4 301	278	618	498	1 261	7 090	584	817
General public buildings .....	—	—	743	—	425	678	14 113	1 487	1 215
Other .....	3 284	7 641	943	1 226	1 232	2 600	6 497	1 284	2 529
Interest on general debt .....	23 157	13 471	6 222	10 594	6 309	7 409	35 729	4 161	2 635
General expenditure, n.e.c. .....	13 053	14 387	3 029	239	720	2 099	68 564	1 350	4 644
Utility and liquor store expenditure .....	19 850	265 073	—	9 487	6 435	31 062	36 561	9 405	10 318
Insurance trust expenditure .....	7 420	15 293	2 530	—	—	—	63 014	—	530
<b>Debt outstanding</b> .....	<b>257 654</b>	<b>568 488</b>	<b>62 040</b>	<b>141 791</b>	<b>90 448</b>	<b>136 760</b>	<b>600 382</b>	<b>70 918</b>	<b>71 861</b>
Long-term .....	251 323	564 688	62 040	141 791	83 947	136 760	599 666	70 918	71 861
Education .....	—	—	—	—	—	—	1 260	—	—
Public debt for private purposes .....	—	—	41 817	54 678	12 980	17 332	118 061	—	28 350
Utility .....	16 170	365 692	—	7 235	6 235	16 871	—	5 135	42 075
Other and unallocable .....	235 153	198 996	20 223	79 878	64 732	102 557	480 345	65 783	1 436
Long-term debt issued .....	48 048	135 900	—	16 790	29 745	25 850	86 083	16 030	2 456
Long-term debt retired .....	19 359	23 869	1 856	17 804	5 565	14 487	55 300	11 458	6 386
<b>Cash and security holdings</b> .....	<b>248 788</b>	<b>505 459</b>	<b>76 673</b>	<b>129 380</b>	<b>63 502</b>	<b>158 687</b>	<b>1 987 622</b>	<b>—</b>	<b>62 315</b>
Exhibit—City contribution to own retirement systems .....	2 065	9 461	691	—	—	—	34 911	—	598

Note: See text regarding fiscal years covered. See appendix B for factors that deserve special attention in interpreting this table.

**Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama					Alaska—Anchorage	Arizona		
	Birmingham	Huntsville	Mobile	Montgomery	Tuscaloosa		Chandler	Glendale	Mesa
	1	2	3	4	5		6	7	8
Population, 1990 .....	265 968	159 789	196 278	187 106	77 759	226 338	90 533	148 134	288 091
Date of end of fiscal year .....	6/30	9/30	9/30	9/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 225.29</b>	<b>2 390.16</b>	<b>987.71</b>	<b>776.77</b>	<b>809.36</b>	<b>3 600.27</b>	<b>961.17</b>	<b>833.14</b>	<b>NA</b>
General revenue .....	1 042.13	1 019.86	905.81	574.57	649.31	3 074.29	830.54	722.57	NA
Intergovernmental revenue .....	111.04	82.13	49.61	57.65	217.04	1 190.96	297.04	250.96	NA
From Federal Government .....	50.55	13.46	—	27.90	48.53	24.35	88.93	47.57	NA
From State governments .....	30.42	32.72	36.99	11.76	27.19	1 166.61	191.59	201.98	NA
From local governments .....	30.06	35.96	12.62	17.99	166.06	—	16.52	1.41	NA
General revenue from own sources .....	931.09	937.73	856.20	516.92	432.27	1 883.33	533.50	471.61	NA
Taxes .....	595.48	551.61	546.36	400.85	264.34	791.95	243.99	213.04	NA
Property .....	103.96	99.86	34.13	59.92	48.53	730.62	85.95	89.92	NA
General sales .....	211.57	351.23	365.33	202.37	93.82	—	129.50	102.36	NA
Selective sales .....	26	44.23	53.19	36.19	25.36	29.15	6.17	6.29	NA
Income .....	144.72	—	—	—	—	—	—	—	NA
Other .....	134.97	56.31	93.70	102.36	96.63	32.18	22.37	14.47	NA
Current charges .....	107.94	256.78	142.37	59.46	136.86	673.41	192.45	131.75	NA
Miscellaneous revenue .....	227.67	129.33	167.47	56.61	31.07	417.97	97.06	126.82	NA
Utility and liquor store revenue .....	—	1 370.30	81.89	133.02	100.62	416.25	130.64	110.57	NA
Insurance trust revenue .....	183.17	—	—	69.19	59.43	109.73	—	—	NA
<b>Expenditure</b> .....	<b>1 237.15</b>	<b>2 590.87</b>	<b>910.07</b>	<b>783.94</b>	<b>791.68</b>	<b>3 836.43</b>	<b>955.61</b>	<b>861.63</b>	<b>NA</b>
By character and object:									
Intergovernmental .....	53.92	103.91	8.66	25.74	68.06	—	—	11.48	NA
To State governments .....	—	7.74	—	—	—	—	—	—	NA
To local governments .....	53.92	96.17	8.66	25.74	68.06	—	—	11.48	NA
Current operation .....	659.44	1 944.13	522.33	551.37	480.54	2 884.94	580.23	558.86	NA
Capital outlay .....	238.95	357.29	187.25	115.10	194.36	564.57	246.37	131.11	NA
Construction .....	137.31	341.21	144.97	37.50	129.58	401.79	176.09	94.32	NA
Assistance and subsidies .....	—	—	—	—	—	—	—	—	NA
Interest on debt .....	210.01	185.53	191.83	57.96	15.69	356.22	129.00	160.17	NA
Insurance benefits and repayments .....	74.82	—	—	33.76	33.04	30.70	—	—	NA
Exhibit—Salaries and wages .....	489.76	322.26	319.04	291.38	249.05	1 421.76	236.60	316.11	NA
General expenditure .....	1 162.32	1 161.58	791.01	585.00	666.25	3 087.80	825.11	765.29	NA
Current expenditure .....	923.37	905.53	622.32	520.31	528.30	2 748.61	608.30	638.62	NA
Intergovernmental expenditure .....	53.92	103.91	8.66	25.74	68.06	—	—	11.48	NA
Capital outlay .....	238.95	256.05	168.68	64.69	137.95	339.19	216.82	126.66	NA
General expenditure by function:									
Education services:									
Education .....	13.06	96.17	—	3.49	68.06	1 256.42	—	—	NA
Elementary and secondary education .....	13.06	96.17	—	3.49	68.06	1 256.42	—	—	NA
Higher education .....	—	—	—	—	—	—	—	—	NA
Other .....	—	—	—	—	—	—	—	—	NA
Libraries .....	37.52	13.77	12.83	10.05	3.41	32.56	17.86	25.05	NA
Social services and income maintenance:									
Public welfare .....	—	.91	—	.17	.04	24.50	—	.65	NA
Hospitals .....	—	—	—	2.12	—	—	—	—	NA
Health .....	12.95	26.55	11.49	10.99	2.40	117.77	—	—	NA
Other .....	—	—	—	—	—	—	—	—	NA
Transportation:									
Highways .....	93.54	194.74	33.10	83.35	77.64	191.47	114.86	87.45	NA
Capital outlay .....	31.05	129.70	19.71	4.12	15.64	77.71	80.16	42.37	NA
Air transportation .....	101.59	—	—	—	4.63	21.64	47.79	8.42	NA
Parking facilities .....	53.10	9.10	20.01	1.35	—	15.93	—	—	NA
Other .....	6.37	5.34	5.80	—	—	25.36	—	—	NA
Public safety:									
Police protection .....	134.44	102.30	113.01	98.06	164.01	175.10	98.47	119.81	NA
Fire protection .....	103.71	75.60	72.24	66.17	96.54	99.38	48.12	39.86	NA
Correction .....	11.25	9.54	8.56	—	4.80	—	—	—	NA
Protective inspection and regulation .....	21.98	6.70	5.71	5.47	5.88	7.95	7.05	4.34	NA
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	NA
Sewerage .....	53.46	94.19	75.18	10.21	42.94	94.07	77.26	26.15	NA
Capital outlay .....	17.34	50.88	15.43	—	—	.17	8.21	1.53	NA
Solid waste management .....	35.98	103.67	31.54	49.13	59.02	69.33	32.68	48.03	NA
Parks and recreation .....	150.72	107.10	107.50	74.90	8.77	63.40	36.13	29.03	NA
Housing and community development .....	3.10	16.73	—	16.42	3.91	7.69	42.99	38.14	NA
Government administration:									
Financial administration .....	27.60	45.32	14.44	12.10	12.23	26.73	43.17	33.50	NA
Judicial and legal .....	33.85	12.46	5.37	10.33	6.12	3.13	13.99	1.11	NA
General public buildings .....	4.55	12.15	23.17	—	5.20	—	14.49	.53	NA
Other .....	23.76	21.59	11.85	6.60	11.23	37.51	94.21	43.62	NA
Interest on general debt .....	210.01	162.93	150.27	36.15	10.80	261.72	90.02	121.40	NA
General expenditure, n.e.c. ....	29.78	44.73	88.95	87.94	78.64	556.13	46.01	138.18	NA
Utility and liquor store expenditure .....	—	1 429.28	119.06	165.17	92.39	717.93	130.49	96.34	NA
Insurance trust expenditure .....	74.82	—	—	33.76	33.04	30.70	—	—	NA
<b>Debt outstanding</b> .....	<b>3 035.48</b>	<b>2 644.21</b>	<b>3 200.22</b>	<b>774.56</b>	<b>717.79</b>	<b>4 661.54</b>	<b>2 321.86</b>	<b>1 936.13</b>	<b>NA</b>
Long-term .....	3 035.48	2 644.21	3 200.22	774.56	717.79	4 661.54	2 321.86	1 936.13	NA
Education .....	11.28	320.39	—	—	—	786.09	—	—	NA
Public debt for private purposes .....	1 133.94	287.61	1 800.68	253.01	—	468.51	229.47	703.17	NA
Utility .....	—	282.87	594.67	312.20	570.07	1 333.72	1 015.27	452.26	NA
Other and unallocable .....	1 890.26	1 753.33	804.87	209.35	147.73	2 073.22	1 077.12	780.70	NA
Long-term debt issued .....	316.12	172.73	434.18	4.08	495.03	222.56	145.55	34.23	NA
Long-term debt retired .....	277.59	66.11	189.92	45.94	420.94	366.48	120.07	226.61	NA
<b>Cash and security holdings</b> .....	<b>4 073.76</b>	<b>1 447.05</b>	<b>2 293.61</b>	<b>1 040.65</b>	<b>1 268.12</b>	<b>3 084.67</b>	<b>1 094.00</b>	<b>1 205.45</b>	<b>NA</b>
Exhibit—City contribution to own retirement systems .....	38.42	—	—	18.21	13.22	12.72	—	—	NA

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona—Con.				Arkansas— Little Rock	California			
	Phoenix	Scottsdale	Tempe	Tucson		Alameda	Alhambra	Anaheim	Bakersfield
	10	11	12	13		14	15	16	17
Population, 1990 .....	983 403	130 069	141 865	405 390	175 795	76 459	82 106	266 406	174 820
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 171.84</b>	<b>1 266.96</b>	<b>839.47</b>	<b>1 123.58</b>	<b>908.38</b>	<b>1 268.76</b>	<b>701.98</b>	<b>1 914.99</b>	<b>717.71</b>
General revenue .....	1 004.76	1 047.30	726.44	891.10	781.82	701.36	636.17	1 003.44	660.36
Intergovernmental revenue .....	316.85	198.27	168.94	295.18	205.23	113.89	92.99	144.71	88.30
From State governments .....	83.26	8.45	32.14	54.54	30.23	10.44	16.55	79.27	28.14
From Federal governments .....	206.17	188.61	132.80	224.51	64.50	94.61	76.08	62.67	59.53
From local governments .....	27.42	1.21	4.00	16.12	110.50	8.84	.35	2.77	.63
General revenue from own sources .....	687.91	849.03	557.49	595.92	576.59	587.47	543.18	858.73	572.06
Taxes .....	339.17	475.23	303.23	326.42	195.32	390.03	288.59	420.53	312.52
Property .....	118.98	111.09	107.76	58.06	73.72	192.84	127.75	143.85	109.98
General sales .....	131.96	271.95	172.72	220.56	—	58.59	92.06	115.91	151.40
Selective sales .....	68.35	50.44	11.21	35.00	90.85	100.93	41.95	126.50	27.17
Income .....	—	—	—	—	—	—	—	—	—
Other .....	19.87	41.75	11.53	12.80	30.75	37.67	26.83	34.27	23.98
Current charges .....	237.31	153.98	129.33	111.48	248.86	107.90	114.63	279.12	150.09
Miscellaneous revenue .....	111.44	219.81	124.94	158.02	132.40	89.54	139.95	159.08	109.44
Utility and liquor store revenue .....	104.87	219.66	113.04	188.57	93.16	562.00	65.82	911.55	56.15
Insurance trust revenue .....	62.21	—	—	43.92	33.40	5.40	—	—	1.20
<b>Expenditure</b> .....	<b>1 109.59</b>	<b>1 358.50</b>	<b>852.69</b>	<b>1 141.33</b>	<b>904.95</b>	<b>1 281.16</b>	<b>657.10</b>	<b>2 251.68</b>	<b>646.40</b>
By character and object:									
Intergovernmental .....	7.75	—	9.54	—	7.18	—	—	—	—
To State governments .....	1.36	—	—	—	—	—	—	—	—
To local governments .....	6.39	—	9.54	—	7.18	—	—	—	—
Current operation .....	692.51	780.20	606.63	705.03	603.44	1 092.56	575.89	1 829.71	512.83
Capital outlay .....	223.79	324.23	130.98	246.12	161.89	56.88	38.79	285.01	78.30
Construction .....	137.44	315.10	118.37	186.67	150.43	—	17.83	67.82	—
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	161.80	254.07	105.54	166.31	112.50	85.64	42.42	136.96	53.78
Insurance benefits and repayments .....	23.74	—	—	23.87	19.93	46.08	—	—	1.50
Exhibit—Salaries and wages .....	403.39	317.46	340.86	360.97	350.17	356.87	240.45	347.11	261.27
General expenditure .....	939.99	1 228.59	715.54	845.34	811.85	736.32	593.60	1 251.65	599.86
Current expenditure .....	750.01	904.37	621.03	711.25	691.34	700.10	556.99	1 160.57	531.54
Intergovernmental expenditure .....	7.75	—	9.54	—	7.18	—	—	—	—
Capital outlay .....	189.97	324.23	94.51	134.10	120.52	36.22	36.61	91.08	68.32
General expenditure by function:									
Education services:									
Education .....	.56	—	—	—	—	—	—	—	—
Elementary and secondary education .....	.56	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	15.25	31.01	20.60	24.98	21.73	19.41	18.50	20.82	—
Social services and income maintenance:									
Public welfare .....	—	—	10.01	5.21	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	.92	—	—	1.87	25.38	8.45	16.10	4.32	—
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	68.75	118.28	83.45	115.18	89.33	40.85	59.56	81.58	74.43
Capital outlay .....	42.03	44.54	46.76	79.77	24.41	.60	.22	5.29	38.22
Air transportation .....	85.16	5.26	—	52.06	82.91	—	—	—	7.42
Parking facilities .....	6.68	—	—	.86	1.69	1.43	9.16	—	2.03
Other .....	—	—	—	—	12.02	—	—	—	—
Public safety:									
Police protection .....	157.43	141.46	136.76	124.59	101.64	164.96	139.15	176.39	142.19
Fire protection .....	84.89	47.61	55.05	60.36	80.10	114.91	69.39	93.88	84.43
Correction .....	6.15	—	—	.37	5.90	—	—	—	—
Protective inspection and regulation .....	5.83	21.97	22.20	7.26	6.30	72.99	8.82	29.74	27.51
Environment and housing:									
Natural resources .....	—	—	—	6.73	—	—	—	—	—
Sewerage .....	51.62	19.67	40.46	.52	63.24	25.63	5.63	3.13	32.00
Capital outlay .....	18.56	—	—	.52	17.21	7.73	.07	—	6.36
Solid waste management .....	38.10	41.27	39.75	26.87	28.65	.61	52.79	97.43	61.70
Parks and recreation .....	64.12	72.76	93.78	84.94	46.07	77.64	53.46	206.48	31.83
Housing and community development .....	57.48	8.67	42.08	80.40	19.12	39.88	64.39	362.92	31.24
Government administration:									
Financial administration .....	17.04	27.29	33.98	28.16	13.00	35.57	11.98	17.53	12.03
Judicial and legal .....	28.29	17.03	17.36	25.62	10.81	9.65	9.16	15.16	6.73
General public buildings .....	16.58	17.15	12.36	10.45	5.84	—	—	—	—
Other .....	19.54	75.31	15.67	23.44	21.02	30.07	22.28	60.71	25.75
Interest on general debt .....	143.68	245.57	67.65	134.11	111.21	75.45	41.24	62.34	50.07
General expenditure, n.e.c. .....	71.91	338.27	24.40	31.38	65.88	18.81	12.01	19.22	10.50
Utility and liquor store expenditure .....	145.87	129.91	137.15	272.12	73.16	498.76	63.50	1 000.03	45.05
Insurance trust expenditure .....	23.74	—	—	23.87	19.93	46.08	—	—	1.50
<b>Debt outstanding</b> .....	<b>2 348.62</b>	<b>3 553.89</b>	<b>1 575.00</b>	<b>2 034.64</b>	<b>1 679.09</b>	<b>1 642.88</b>	<b>1 032.60</b>	<b>2 873.64</b>	<b>1 024.51</b>
Long-term .....	2 348.62	3 553.89	1 575.00	2 034.64	1 679.09	1 642.88	1 032.60	2 697.40	1 024.51
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	518.88	1 425.50	277.76	727.21	1 045.29	214.49	46.59	—	574.58
Utility .....	272.29	139.85	490.06	466.79	26.88	143.02	15.35	1 188.03	66.01
Other and unallocable .....	1 557.45	1 988.54	807.18	840.64	606.92	1 285.37	970.67	1 509.37	383.93
Long-term debt issued .....	851.10	584.69	235.01	337.42	22.75	574.78	341.02	526.03	—
Long-term debt retired .....	620.68	499.15	137.98	350.21	40.56	560.80	55.72	491.95	68.21
<b>Cash and security holdings</b> .....	<b>1 634.16</b>	<b>2 608.04</b>	<b>1 059.48</b>	<b>1 692.65</b>	<b>1 918.75</b>	<b>1 274.28</b>	<b>610.38</b>	<b>1 803.10</b>	<b>977.06</b>
Exhibit—City contribution to own retirement systems .....	19.91	—	—	15.74	15.47	34.28	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	Berkeley	Burbank	Carson	Chula Vista	Compton	Concord	Corona	Costa Mesa
	19	20	21	22	23	24	25	26
Population, 1990 .....	102 724	93 643	83 995	135 163	90 454	111 348	76 095	96 357
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 460.95</b>	<b>2 374.99</b>	<b>845.36</b>	<b>632.55</b>	<b>868.64</b>	<b>733.82</b>	<b>1 290.11</b>	<b>821.79</b>
General revenue .....	1 459.45	1 321.08	843.13	632.26	816.67	733.82	1 122.96	722.03
Intergovernmental revenue .....	161.18	188.11	124.22	108.87	247.62	88.40	181.84	100.43
From State Government .....	30.29	74.54	34.68	27.74	155.95	18.07	9.93	23.05
From State governments .....	121.87	112.07	88.33	80.95	91.67	70.33	171.90	73.88
From local governments .....	9.01	1.50	1.21	.17	—	—	—	3.50
General revenue from own sources .....	1 298.27	1 132.97	718.91	523.39	569.05	645.42	941.13	621.61
Taxes .....	657.85	619.67	384.08	301.13	431.17	366.04	417.98	453.91
Property .....	263.37	320.26	148.29	108.28	271.24	160.35	226.35	155.53
General sales .....	112.83	133.38	158.46	86.41	45.69	145.88	133.90	238.21
Selective sales .....	98.68	138.11	34.66	42.63	94.38	24.90	13.81	40.51
Income .....	—	—	—	—	—	—	—	—
Other .....	182.98	27.93	42.67	63.80	19.86	34.91	43.92	19.67
Current charges .....	444.80	259.06	29.74	126.11	58.64	198.79	215.09	49.38
Miscellaneous revenue .....	195.62	254.24	305.09	96.15	79.24	80.59	308.06	118.32
Utility and liquor store revenue .....	—	1 053.91	2.23	.30	51.97	—	167.15	—
Insurance trust revenue .....	1.50	—	—	—	—	—	—	99.75
<b>Expenditure</b> .....	<b>1 450.52</b>	<b>2 794.31</b>	<b>571.39</b>	<b>637.89</b>	<b>788.68</b>	<b>738.96</b>	<b>1 420.28</b>	<b>724.00</b>
By character and object:								
Intergovernmental .....	—	—	81.89	—	—	—	—	—
To State governments .....	—	—	—	—	—	—	—	—
To local governments .....	—	—	81.89	—	—	—	—	—
Current operation .....	1 260.18	2 042.77	309.14	536.61	570.65	539.79	877.94	546.01
Capital outlay .....	95.63	667.87	113.40	33.70	92.09	136.57	308.19	137.59
Construction .....	2.21	267.29	51.42	1.60	9.14	16.05	19.87	—
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	69.23	83.68	66.97	67.58	125.93	62.60	234.14	19.49
Insurance benefits and repayments .....	25.48	—	—	—	—	—	—	20.90
Exhibit—Salaries and wages .....	721.72	764.50	252.35	236.69	278.26	231.59	252.53	335.06
General expenditure .....	1 423.48	1 622.56	553.82	635.81	725.57	738.96	1 215.56	703.09
Current expenditure .....	1 327.86	1 106.11	440.42	602.11	634.09	602.39	986.07	565.50
Intergovernmental expenditure .....	—	—	81.89	—	—	—	—	—
Capital outlay .....	95.63	516.45	113.40	33.70	91.48	136.57	229.49	137.59
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	72.15	36.58	—	26.42	—	—	74.04	—
Social services and income maintenance:								
Public welfare .....	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	159.14	33.25	.93	4.25	19.30	4.93	8.73	44.57
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	74.85	108.72	90.76	95.68	133.29	114.32	197.03	135.27
Capital outlay .....	28.60	19.96	52.42	.17	58.94	67.83	122.75	82.52
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	22.13	18.32	—	3.17	—	—	5.78	—
Other .....	21.27	—	—	—	—	—	1.21	.07
Public safety:								
Police protection .....	216.63	204.34	103.77	120.91	158.42	167.28	185.74	149.54
Fire protection .....	132.22	122.33	—	50.03	57.21	—	107.93	92.33
Correction .....	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	109.22	76.73	12.94	39.94	3.62	32.99	25.27	33.30
Environment and housing:								
Natural resources .....	—	—	—	—	—	—	—	—
Sewerage .....	113.69	142.66	—	41.07	17.72	59.34	57.07	4.74
Capital outlay .....	—	82.05	—	1.66	9.41	.13	5.51	.07
Solid waste management .....	102.92	112.30	—	.98	1.88	—	27.36	4.83
Parks and recreation .....	38.11	82.01	84.22	62.82	18.20	158.92	58.14	89.79
Housing and community development .....	143.38	435.55	72.42	25.18	102.06	69.94	181.88	19.27
Government administration:								
Financial administration .....	51.19	48.39	55.31	73.45	30.87	33.27	45.04	14.08
Judicial and legal .....	36.96	15.92	7.99	9.78	2.17	4.62	3.92	9.24
General public buildings .....	—	—	—	—	—	—	—	—
Other .....	57.75	117.69	24.88	12.19	28.31	27.87	5.65	58.81
Interest on general debt .....	69.23	67.75	66.97	67.58	125.93	62.60	230.78	19.49
General expenditure, n.e.c. .....	2.63	.02	33.63	2.36	26.59	2.91	—	27.75
Utility and liquor store expenditure .....	1.56	1 171.76	17.57	2.08	63.10	—	204.72	—
Insurance trust expenditure .....	25.48	—	—	—	—	—	—	20.90
<b>Debt outstanding</b> .....	<b>1 173.26</b>	<b>1 837.71</b>	<b>952.95</b>	<b>831.22</b>	<b>1 384.46</b>	<b>1 110.71</b>	<b>4 399.70</b>	<b>398.20</b>
Long-term .....	1 173.26	1 837.71	952.95	831.22	1 384.46	1 110.71	4 399.70	398.20
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	515.41	63.31	407.64	414.91	—	113.10	722.19	176.43
Utility .....	—	275.09	—	—	—	—	59.79	—
Other and unallocable .....	657.85	1 499.31	545.31	416.31	1 384.46	997.61	3 617.71	221.77
Long-term debt issued .....	1.15	334.60	—	5.55	—	84.30	—	—
Long-term debt retired .....	50.19	133.36	19.05	35.70	228.62	31.23	281.03	11.54
<b>Cash and security holdings</b> .....	<b>559.33</b>	<b>2 173.49</b>	<b>1 924.23</b>	<b>1 037.60</b>	<b>588.67</b>	<b>1 185.63</b>	<b>3 589.96</b>	<b>1 404.90</b>
Exhibit—City contribution to own retirement systems .....	24.15	—	—	—	—	—	—	34.79

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.									
	Daly City	Downey	El Cajon	El Monte	Escondido	Fairfield	Fontana	Fremont	Fresno	
	27	28	29	30	31	32	33	34	35	
Population, 1990 .....	92 311	91 444	88 693	106 209	108 635	77 211	87 535	173 339	354 202	
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	
<b>Revenue</b> .....	<b>593.61</b>	<b>570.63</b>	<b>436.72</b>	<b>427.91</b>	<b>944.47</b>	<b>996.04</b>	<b>988.22</b>	<b>522.27</b>	<b>903.20</b>	
General revenue .....	522.90	500.20	435.55	416.07	812.88	859.51	988.22	521.72	682.33	
Intergovernmental revenue .....	94.71	90.08	65.15	124.85	94.85	168.85	83.74	83.17	132.07	
From Federal Government .....	24.54	16.71	5.20	25.98	7.24	81.22	10.84	12.27	35.49	
From State governments .....	60.40	63.60	58.34	98.73	85.97	78.77	63.48	67.87	89.87	
From local governments .....	9.77	9.77	1.61	.14	1.65	8.86	9.41	3.03	6.71	
General revenue from own sources .....	428.18	410.12	370.40	291.22	718.03	690.67	904.48	438.55	550.26	
Taxes .....	217.57	258.70	265.67	231.87	300.93	401.74	412.28	334.96	306.41	
Property .....	95.17	101.84	95.84	100.35	124.89	225.29	282.71	161.71	110.17	
General sales .....	58.99	87.28	141.63	87.96	137.00	106.06	78.91	93.67	114.77	
Selective sales .....	47.53	49.69	16.90	25.58	18.78	26.29	14.83	24.55	25.97	
Income .....	—	—	—	—	—	—	—	—	—	
Other .....	15.88	19.89	11.30	17.98	20.27	44.10	35.84	55.03	55.50	
Current charges .....	143.92	51.28	71.58	14.70	127.55	68.24	215.78	38.23	150.19	
Miscellaneous revenue .....	66.70	100.14	33.15	44.65	289.55	220.68	276.43	65.36	93.65	
Utility and liquor store revenue .....	70.72	70.44	1.17	11.84	131.59	136.52	—	.55	65.91	
Insurance trust revenue .....	—	—	—	—	—	—	—	—	154.96	
<b>Expenditure</b> .....	<b>599.13</b>	<b>537.37</b>	<b>553.99</b>	<b>389.76</b>	<b>1 149.64</b>	<b>1 245.74</b>	<b>1 303.63</b>	<b>544.34</b>	<b>856.64</b>	
By character and object:										
Intergovernmental .....	—	—	—	—	—	1.18	—	—	—	
To State governments .....	—	—	—	—	—	1.18	—	—	—	
To local governments .....	—	—	—	—	—	—	—	—	—	
Current operation .....	472.79	485.39	425.28	337.84	543.62	661.86	619.20	396.68	519.51	
Capital outlay .....	107.20	37.21	109.35	27.27	509.61	326.81	519.31	94.24	205.80	
Construction .....	—	3.07	77.58	.55	176.43	242.15	198.40	17.58	159.80	
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—	
Interest on debt .....	19.13	14.76	19.36	24.65	96.41	255.90	165.11	53.42	61.24	
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	70.10	
Exhibit—Salaries and wages .....	218.27	191.66	234.63	186.79	285.48	238.00	201.63	249.41	300.76	
General expenditure .....	539.72	471.32	549.06	365.20	961.78	969.47	1 303.63	542.05	666.15	
Current expenditure .....	449.71	444.26	439.71	340.06	538.44	779.07	784.31	447.81	495.93	
Intergovernmental expenditure .....	—	—	—	—	—	1.18	—	—	—	
Capital outlay .....	90.01	27.05	109.35	25.14	423.34	190.40	519.31	94.24	170.22	
General expenditure by function:										
Education services:										
Education .....	—	—	—	—	—	—	—	—	—	
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—	
Higher education .....	—	—	—	—	—	—	—	—	—	
Other .....	—	—	—	—	—	—	—	—	—	
Libraries .....	14.86	15.11	—	—	20.92	—	—	.50	—	
Social services and income maintenance:										
Public welfare .....	—	—	—	—	—	—	—	—	—	
Hospitals .....	—	—	—	—	—	—	—	—	—	
Health .....	1.09	13.53	13.02	.87	9.48	1.45	2.81	9.02	—	
Other .....	—	—	—	—	—	—	—	—	—	
Transportation:										
Highways .....	80.49	64.49	23.89	24.42	135.54	118.13	74.90	57.08	85.44	
Capital outlay .....	57.27	15.30	1.88	.01	101.16	—	13.26	36.63	56.98	
Air transportation .....	—	—	—	—	—	—	—	—	26.46	
Parking facilities .....	—	—	—	.15	.53	—	—	—	7.11	
Other .....	—	—	—	—	—	—	—	—	—	
Public safety:										
Police protection .....	109.69	160.94	139.41	111.07	116.87	126.37	164.92	127.81	114.56	
Fire protection .....	65.04	74.30	59.06	59.18	64.34	43.25	15.67	70.56	58.12	
Correction .....	—	—	—	—	—	—	—	—	—	
Protective inspection and regulation .....	25.00	19.07	10.45	32.08	29.03	31.69	18.04	33.59	11.47	
Environment and housing:										
Natural resources .....	—	—	—	—	—	—	—	—	—	
Sewerage .....	64.67	1.96	39.08	—	117.79	—	46.95	—	64.06	
Capital outlay .....	.13	.15	7.63	—	62.23	—	—	—	31.70	
Solid waste management .....	20.45	2.22	—	—	—	1.30	—	3.88	70.71	
Parks and recreation .....	37.66	30.05	32.80	38.23	38.03	90.45	80.41	73.58	62.16	
Housing and community development .....	16.08	21.18	105.28	39.75	219.99	284.52	340.69	44.04	24.71	
Government administration:										
Financial administration .....	26.12	14.34	33.34	11.84	19.39	47.95	43.22	11.01	13.63	
Judicial and legal .....	4.85	1.89	4.46	4.63	4.69	4.01	6.12	4.21	5.36	
General public buildings .....	—	—	—	—	—	—	—	—	13.19	
Other .....	38.42	7.09	65.78	15.18	40.65	7.99	31.98	52.12	13.94	
Interest on general debt .....	19.13	14.76	19.36	24.65	90.02	206.40	165.11	53.42	57.48	
General expenditure, n.e.c. .....	16.15	30.39	3.12	3.15	54.50	5.97	312.81	1.23	37.76	
Utility and liquor store expenditure .....	59.41	66.05	4.93	24.56	187.86	276.27	—	2.29	120.40	
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	70.10	
<b>Debt outstanding</b> .....	<b>249.04</b>	<b>311.44</b>	<b>258.19</b>	<b>197.73</b>	<b>1 265.77</b>	<b>4 180.34</b>	<b>1 767.61</b>	<b>1 711.15</b>	<b>701.11</b>	
Long-term .....	249.04	311.44	258.19	197.73	1 265.77	4 180.34	1 767.61	1 711.15	701.11	
Education .....	—	—	—	—	—	—	—	—	—	
Public debt for private purposes .....	—	—	—	135.96	818.77	442.84	527.75	888.32	361.27	
Utility .....	—	—	—	—	97.76	870.28	—	—	51.88	
Other and unallocable .....	249.04	311.44	258.19	61.77	349.24	2 867.22	1 239.86	822.83	287.97	
Long-term debt issued .....	22.22	61.12	53.45	10.12	—	326.70	752.33	124.06	82.90	
Long-term debt retired .....	16.74	10.61	1.13	41.05	121.24	305.05	194.05	108.73	57.06	
<b>Cash and security holdings</b> .....	<b>268.36</b>	<b>385.89</b>	<b>299.28</b>	<b>405.04</b>	<b>2 194.61</b>	<b>1 502.66</b>	<b>3 161.49</b>	<b>677.37</b>	<b>2 108.86</b>	
Exhibit—City contribution to own retirement systems .....	—	—	—	—	—	—	—	—	81.59	

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach	Inglewood	Irvine
	36	37	38	39	40	41	42
Population, 1990 .....	114 144	143 050	180 038	111 498	181 519	109 602	110 330
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>660.66</b>	<b>556.47</b>	<b>1 445.39</b>	<b>768.87</b>	<b>794.57</b>	<b>1 062.42</b>	<b>732.00</b>
General revenue .....	581.27	490.22	872.33	688.73	713.56	970.92	728.07
Intergovernmental revenue .....	91.59	152.48	134.08	88.57	76.22	333.77	89.67
From Federal Government .....	23.51	77.80	56.64	14.21	11.79	243.05	9.91
From State governments .....	65.81	73.01	77.44	69.67	54.57	68.66	64.09
From local governments .....	2.27	1.66	—	4.69	9.86	22.06	15.67
General revenue from own sources .....	489.67	337.74	738.25	600.16	637.34	637.15	638.40
Taxes .....	313.53	261.61	403.10	395.37	396.83	452.24	410.60
Property .....	152.83	151.62	149.77	138.60	193.16	204.80	89.58
General sales .....	111.39	78.69	99.79	180.92	90.45	60.32	204.25
Selective sales .....	28.98	17.34	77.20	33.73	89.19	127.01	69.03
Income .....	—	—	—	—	—	—	—
Other .....	20.33	13.95	76.34	42.12	24.03	60.10	47.75
Current charges .....	111.20	20.55	220.99	100.73	109.89	61.01	86.29
Miscellaneous revenue .....	64.94	55.59	114.16	104.06	130.61	123.90	141.51
Utility and liquor store revenue .....	79.39	66.25	573.06	80.14	81.01	91.49	3.93
Insurance trust revenue .....	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>662.22</b>	<b>532.05</b>	<b>1 485.61</b>	<b>833.96</b>	<b>872.56</b>	<b>1 004.21</b>	<b>768.98</b>
By character and object:							
Intergovernmental .....	—	—	—	—	—	—	—
To State governments .....	—	—	—	—	—	—	—
To local governments .....	—	—	—	—	—	—	—
Current operation .....	539.49	479.83	1 092.36	651.63	636.98	954.42	548.93
Capital outlay .....	107.14	32.32	354.77	159.31	206.15	17.66	117.36
Construction .....	14.71	5.37	62.94	.02	6.97	—	—
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	15.59	19.91	38.48	23.02	29.43	32.13	102.70
Insurance benefits and repayments .....	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	296.10	221.24	425.57	382.18	320.47	408.07	308.02
General expenditure .....	580.60	465.75	863.46	738.98	803.34	890.51	762.70
Current expenditure .....	487.72	444.40	654.58	590.60	602.10	873.16	647.73
Intergovernmental expenditure .....	—	—	—	—	—	—	—
Capital outlay .....	92.88	21.35	208.87	148.38	201.24	17.35	114.97
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	25.13	.08	29.27	20.34	19.64	22.80	—
Social services and income maintenance:							
Public welfare .....	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	7.58	15.50	5.44	6.09	7.40	20.05	7.41
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	95.77	63.26	104.02	163.74	120.11	57.85	186.31
Capital outlay .....	39.26	10.42	13.68	118.75	50.72	.16	81.07
Air transportation .....	8.00	—	—	9.32	—	—	—
Parking facilities .....	.08	.13	6.00	2.13	114.26	4.35	—
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	157.64	136.81	137.53	182.36	186.37	253.23	136.66
Fire protection .....	67.06	52.35	100.74	108.25	108.90	60.14	.02
Correction .....	—	—	—	—	—	—	—
Protective inspection and regulation .....	28.51	14.57	26.63	16.00	9.33	16.84	36.93
Environment and housing:							
Natural resources .....	—	—	—	—	—	—	—
Sewerage .....	4.40	—	110.20	45.12	—	16.17	—
Capital outlay .....	2.56	—	78.82	9.21	—	—	—
Solid waste management .....	41.82	—	54.56	—	31.42	2.24	31.97
Parks and recreation .....	37.10	17.00	47.16	1.52	59.34	41.89	118.73
Housing and community development .....	63.94	111.96	96.12	31.19	65.39	203.48	58.02
Government administration:							
Financial administration .....	8.57	9.56	49.80	24.59	4.01	88.39	53.99
Judicial and legal .....	1.65	2.88	6.32	14.05	8.62	9.70	13.50
General public buildings .....	—	—	—	—	—	—	—
Other .....	17.76	8.54	28.22	39.95	35.74	13.49	8.91
Interest on general debt .....	15.59	19.39	29.58	23.02	29.43	28.69	102.70
General expenditure, n.e.c. .....	—	13.73	31.87	51.28	3.39	51.19	7.56
Utility and liquor store expenditure .....	81.62	66.30	622.16	94.98	69.22	113.69	6.28
Insurance trust expenditure .....	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>221.73</b>	<b>275.79</b>	<b>630.14</b>	<b>451.80</b>	<b>233.14</b>	<b>631.49</b>	<b>2 025.65</b>
Long-term .....	221.73	275.79	630.14	451.80	233.14	631.49	2 025.65
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—
Utility .....	—	9.93	128.25	120.23	202.41	92.84	129.20
Other and unallocable .....	221.73	265.87	501.89	331.58	30.72	538.66	1 896.45
Long-term debt issued .....	3.85	—	—	102.52	235.21	302.23	—
Long-term debt retired .....	6.03	19.05	20.69	34.49	32.15	189.73	28.37
<b>Cash and security holdings</b> .....	<b>490.77</b>	<b>410.95</b>	<b>1 170.13</b>	<b>781.65</b>	<b>700.47</b>	<b>804.49</b>	<b>2 002.14</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.								
	Lakewood	Lancaster	Long Beach	Los Angeles	Modesto	Moreno Valley	Norwalk	Oakland	Oceanside
	43	44	45	46	47	48	49	50	51
Population, 1990 .....	73 557	97 291	429 433	3 485 398	164 730	118 779	94 279	372 242	128 398
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue .....</b>	<b>401.04</b>	<b>620.40</b>	<b>1 688.64</b>	<b>2 006.37</b>	<b>641.50</b>	<b>403.29</b>	<b>391.62</b>	<b>1 520.15</b>	<b>1 095.66</b>
General revenue .....	348.71	620.40	1 406.63	1 115.72	580.57	403.29	373.98	1 450.75	955.27
Intergovernmental revenue .....	78.09	124.16	267.48	149.76	104.90	85.39	143.62	273.64	191.58
From Federal Government .....	10.02	20.59	96.97	39.41	21.17	3.88	52.81	78.10	33.64
From State governments .....	64.85	98.56	119.33	85.14	83.32	81.34	90.13	181.56	143.42
From local governments .....	3.22	5.02	51.18	25.21	.42	.18	.68	13.97	14.53
General revenue from own sources .....	270.62	496.23	1 139.15	965.96	475.67	317.89	230.36	1 177.11	763.69
Taxes .....	158.15	281.69	425.36	554.48	270.65	159.70	134.04	596.18	233.84
Property .....	39.86	120.15	167.58	222.19	52.05	77.58	38.20	302.92	149.16
General sales .....	88.67	85.05	62.10	77.58	100.78	39.30	68.14	81.77	54.35
Selective sales .....	12.97	27.81	149.27	139.79	70.11	20.92	15.74	100.33	13.73
Income .....	—	—	—	—	—	—	—	—	—
Other .....	16.65	48.67	46.40	114.93	47.70	21.90	11.96	111.16	16.60
Current charges .....	70.16	34.96	451.05	264.64	134.31	109.46	37.13	397.70	258.28
Miscellaneous revenue .....	42.31	179.58	262.74	146.84	70.71	48.73	59.19	183.23	271.57
Utility and liquor store revenue .....	52.33	—	280.04	614.37	60.92	—	17.65	—	140.39
Insurance trust revenue .....	—	—	1.98	276.28	—	—	—	69.40	—
<b>Expenditure .....</b>	<b>396.90</b>	<b>778.74</b>	<b>1 715.16</b>	<b>1 887.09</b>	<b>625.21</b>	<b>418.13</b>	<b>641.75</b>	<b>1 486.94</b>	<b>1 234.94</b>
By character and object:									
Intergovernmental .....	52.41	87.92	—	6.24	—	74.26	70.37	—	—
To State governments .....	—	—	—	—	—	—	—	—	—
To local governments .....	52.41	87.92	—	6.24	—	74.26	70.37	—	—
Current operation .....	312.79	298.92	1 351.48	1 218.07	501.74	252.52	398.99	995.63	804.20
Capital outlay .....	19.71	252.26	248.63	333.95	93.18	67.24	127.20	170.30	308.20
Construction .....	15.67	61.86	169.74	236.98	—	—	108.71	148.79	95.83
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	11.99	139.63	112.52	147.51	30.29	24.11	45.21	198.42	122.54
Insurance benefits and repayments .....	—	—	2.53	181.33	—	—	—	122.59	—
Exhibit—Salaries and wages .....	117.36	115.57	501.72	610.03	241.82	80.17	103.82	456.16	246.68
General expenditure .....	340.05	767.73	1 393.16	1 014.07	560.59	418.13	583.76	1 364.35	1 042.24
Current expenditure .....	321.67	515.46	1 158.13	863.31	479.77	350.89	456.56	1 194.05	819.06
Intergovernmental expenditure .....	52.41	87.92	—	6.24	—	74.26	70.37	—	—
Capital outlay .....	18.38	252.26	235.03	150.76	80.82	67.24	127.20	170.30	223.18
General expenditure by function:									
Education services:									
Education .....	—	—	—	2.46	—	—	—	10.94	—
Elementary and secondary education .....	—	—	—	2.46	—	—	—	10.94	—
Higher education .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	—	—	29.84	13.51	1.45	—	—	22.36	25.39
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	2.78	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	.72	1.90	57.92	3.14	2.66	5.09	3.45	—	27.19
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	42.06	181.85	59.55	44.01	72.74	126.51	56.74	44.41	100.51
Capital outlay .....	.27	142.06	16.79	18.85	34.65	45.08	3.77	12.62	4.54
Air transportation .....	—	—	28.57	64.10	6.82	—	—	80.55	2.27
Parking facilities .....	—	—	2.35	2.28	1.46	—	—	10.92	.55
Other .....	—	—	188.97	57.36	—	—	—	58.98	—
Public safety:									
Police protection .....	67.25	87.92	220.62	186.60	138.07	88.21	81.45	200.22	143.65
Fire protection .....	—	—	129.37	76.14	84.46	35.64	—	106.56	47.08
Correction .....	—	—	10.45	.33	—	—	—	14.63	—
Protective inspection and regulation .....	13.98	32.18	21.60	20.58	14.38	29.31	10.06	17.56	40.08
Environment and housing:									
Natural resources .....	—	—	—	2.49	—	—	—	—	—
Sewerage .....	—	—	25.45	71.67	66.39	—	1.51	31.40	133.30
Capital outlay .....	—	—	1.41	44.40	12.96	—	—	11.00	69.57
Solid waste management .....	37.45	—	48.67	51.36	1.88	—	28.19	11.26	82.13
Parks and recreation .....	69.25	69.88	92.38	47.50	61.29	38.34	85.10	128.31	38.78
Housing and community development .....	42.92	218.46	161.96	73.33	17.85	23.11	167.28	123.05	168.48
Government administration:									
Financial administration .....	30.04	15.83	42.36	29.26	11.66	13.61	41.60	28.41	24.98
Judicial and legal .....	2.07	2.41	22.87	14.25	4.75	—	2.24	12.87	8.63
General public buildings .....	—	—	2.61	20.00	—	—	—	17.29	—
Other .....	1.89	17.67	27.64	18.86	23.91	19.78	38.86	39.96	36.95
Interest on general debt .....	11.20	139.63	111.51	85.58	30.29	24.11	45.21	198.42	120.56
General expenditure, n.e.c. .....	21.21	—	108.47	129.27	20.54	14.44	22.08	203.48	41.71
Utility and liquor store expenditure .....	56.85	11.01	319.47	691.69	64.62	—	58.00	—	192.70
Insurance trust expenditure .....	—	—	2.53	181.33	—	—	—	122.59	—
<b>Debt outstanding .....</b>	<b>199.10</b>	<b>2 367.12</b>	<b>1 841.07</b>	<b>2 296.10</b>	<b>544.36</b>	<b>463.23</b>	<b>616.61</b>	<b>3 073.49</b>	<b>1 680.47</b>
Long-term .....	199.10	2 367.12	1 766.55	2 270.25	544.36	463.23	616.61	2 979.46	1 680.47
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	1 455.06	572.18	410.00	232.38	91.19	—	467.68	959.54
Utility .....	16.27	—	16.72	979.08	—	—	—	—	28.47
Other and unallocable .....	182.82	912.06	1 177.65	881.16	311.98	372.04	616.61	2 511.79	692.46
Long-term debt issued .....	—	591.94	59.10	404.15	5.97	116.88	35.88	551.63	136.15
Long-term debt retired .....	8.28	552.19	79.60	125.36	17.43	12.01	7.30	463.91	172.22
<b>Cash and security holdings .....</b>	<b>355.25</b>	<b>1 861.62</b>	<b>2 785.31</b>	<b>3 855.98</b>	<b>539.81</b>	<b>554.39</b>	<b>343.54</b>	<b>3 106.18</b>	<b>2 005.33</b>
Exhibit—City contribution to own retirement systems .....	—	—	4.15	178.93	—	—	—	82.03	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Richmond
	52	53	54	55	56	57	58
Population, 1990 .....	133 179	110 658	142 216	131 591	131 723	101 409	87 425
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>921.98</b>	<b>813.44</b>	<b>777.09</b>	<b>2 199.33</b>	<b>768.73</b>	<b>750.59</b>	<b>1 039.53</b>
General revenue .....	831.96	723.17	698.10	1 285.08	692.92	750.59	1 033.59
Intergovernmental revenue .....	104.06	83.05	81.55	274.95	181.30	77.34	134.10
From Federal Government .....	25.15	4.46	14.79	141.99	113.75	8.22	16.17
From State governments .....	72.29	74.17	66.76	121.84	63.76	64.31	108.44
From local governments .....	6.62	4.43	—	11.12	3.80	4.80	9.49
General revenue from own sources .....	727.90	640.12	616.55	1 010.13	511.61	673.25	899.49
Taxes .....	385.19	415.08	294.49	670.36	293.37	418.71	650.16
Property .....	222.06	195.53	139.60	249.96	81.30	275.21	368.17
General sales .....	113.38	166.12	86.05	149.09	59.83	62.63	95.82
Selective sales .....	33.11	24.97	20.12	160.66	117.69	30.07	138.86
Income .....	—	—	—	—	—	—	—
Other .....	16.64	28.46	48.71	110.65	34.55	50.80	47.31
Current charges .....	162.65	77.96	212.79	165.64	67.98	20.47	172.44
Miscellaneous revenue .....	180.06	147.07	109.27	174.13	150.27	234.07	76.89
Utility and liquor store revenue .....	90.01	90.28	78.99	865.40	75.82	—	1.20
Insurance trust revenue .....	—	—	—	48.85	—	—	4.74
<b>Expenditure</b> .....	<b>984.40</b>	<b>903.35</b>	<b>791.35</b>	<b>2 512.62</b>	<b>787.71</b>	<b>595.89</b>	<b>1 101.61</b>
By character and object:							
Intergovernmental .....	—	—	—	—	—	—	—
To State governments .....	—	—	—	—	—	—	—
To local governments .....	—	—	—	—	—	—	—
Current operation .....	743.59	738.20	653.56	1 782.68	559.70	409.60	912.77
Capital outlay .....	170.83	99.52	86.21	524.60	110.60	85.86	111.25
Construction .....	8.18	42.60	2.14	19.64	—	76.97	62.14
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	69.99	65.63	51.58	132.35	117.41	100.43	68.37
Insurance benefits and repayments .....	—	—	—	72.99	—	—	9.22
Exhibit—Salaries and wages .....	305.29	328.43	266.38	586.33	262.35	135.23	521.30
General expenditure .....	896.28	794.05	707.29	1 497.45	655.22	595.89	1 085.74
Current expenditure .....	734.83	706.53	632.07	1 121.09	604.17	510.03	974.49
Intergovernmental expenditure .....	—	—	—	—	—	—	—
Capital outlay .....	161.45	87.52	75.22	376.36	51.05	85.86	111.25
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	24.15	33.36	13.99	50.14	17.48	—	35.46
Social services and income maintenance:							
Public welfare .....	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	30.03	26.66	—	40.72	5.19	—	1.45
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	92.91	128.57	93.77	238.46	93.58	79.08	59.77
Capital outlay .....	48.54	34.40	33.70	171.12	41.67	—	1.98
Air transportation .....	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	20.12	.83	—	—
Other .....	—	—	—	—	—	—	41.97
Public safety:							
Police protection .....	164.10	172.55	125.30	223.78	162.93	89.48	233.77
Fire protection .....	113.38	94.46	50.23	116.22	97.36	—	115.17
Correction .....	—	—	—	—	—	—	—
Protective inspection and regulation .....	24.70	20.03	12.28	12.29	3.31	86.78	101.76
Environment and housing:							
Natural resources .....	—	—	—	—	—	—	—
Sewerage .....	61.47	1.57	97.85	12.93	1.40	—	79.47
Capital outlay .....	17.87	—	25.95	.64	—	—	23.04
Solid waste management .....	86.80	48.88	93.86	74.90	35.44	—	1.75
Parks and recreation .....	26.81	38.59	59.97	163.48	23.75	30.40	37.68
Housing and community development .....	121.25	94.06	29.63	138.90	51.08	136.09	138.64
Government administration:							
Financial administration .....	18.39	40.87	46.61	21.51	29.74	51.32	55.51
Judicial and legal .....	3.27	—	5.98	24.92	4.73	—	9.78
General public buildings .....	—	—	—	—	—	—	—
Other .....	26.30	20.46	9.68	128.84	10.38	3.52	38.46
Interest on general debt .....	69.31	65.63	51.32	98.46	117.41	100.43	68.37
General expenditure, n.e.c. .....	33.39	8.37	16.81	131.78	.61	18.80	66.74
Utility and liquor store expenditure .....	88.12	109.30	84.06	942.18	132.48	—	6.65
Insurance trust expenditure .....	—	—	—	72.99	—	—	9.22
<b>Debt outstanding</b> .....	<b>1 648.98</b>	<b>827.69</b>	<b>715.87</b>	<b>2 911.26</b>	<b>1 375.19</b>	<b>1 669.79</b>	<b>1 098.77</b>
Long-term .....	1 648.98	827.69	715.87	2 911.26	1 375.19	1 669.79	1 098.77
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	597.14	120.19	—	452.96	980.39	453.16	228.57
Utility .....	4.36	—	1.44	485.33	—	—	—
Other and unallocable .....	1 047.48	707.50	714.43	1 972.98	394.80	1 216.64	870.20
Long-term debt issued .....	496.74	—	—	688.69	—	224.94	199.07
Long-term debt retired .....	508.33	4.88	21.78	114.51	581.63	421.07	62.12
<b>Cash and security holdings</b> .....	<b>2 298.73</b>	<b>1 001.09</b>	<b>505.48</b>	<b>2 077.04</b>	<b>1 953.39</b>	<b>1 687.26</b>	<b>869.76</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	65.60	—	—	3.87

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Riverside	Sacramento	Salinas	San Bernardino	San Buena-ventura	San Diego	San Francisco
	59	60	61	62	63	64	65
Population, 1990 .....	226 505	369 365	108 777	164 164	92 575	1 110 549	723 959
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 826.36</b>	<b>1 044.29</b>	<b>501.95</b>	<b>1 139.15</b>	<b>880.49</b>	<b>1 285.19</b>	<b>4 719.47</b>
General revenue .....	954.52	895.37	501.95	1 044.58	788.66	1 057.16	3 646.97
Intergovernmental revenue .....	140.19	82.89	83.46	109.85	100.63	210.17	1 242.53
From Federal Government .....	18.10	2.45	22.62	22.00	20.99	82.65	167.93
From State governments .....	113.44	63.25	59.73	79.39	79.64	86.87	1 068.05
From local governments .....	8.65	17.18	1.11	8.46	—	40.65	6.55
General revenue from own sources .....	814.33	812.48	418.50	934.72	688.03	846.99	2 404.44
Taxes .....	325.41	417.09	285.04	445.92	369.15	344.56	1 349.36
Property .....	110.64	140.96	81.98	170.09	125.40	140.83	739.79
General sales .....	99.17	128.49	99.47	121.96	138.40	109.75	173.74
Selective sales .....	85.08	115.22	64.30	111.57	87.20	64.79	147.55
Income .....	—	—	—	—	—	—	—
Other .....	30.51	32.43	39.30	42.31	18.15	29.18	288.29
Current charges .....	177.48	250.38	67.11	215.88	158.65	199.96	646.07
Miscellaneous revenue .....	311.44	145.01	66.35	272.93	160.23	302.47	409.01
Utility and liquor store revenue .....	871.84	54.99	—	94.58	91.83	112.62	310.56
Insurance trust revenue .....	—	93.93	—	—	—	115.41	761.94
<b>Expenditure</b> .....	<b>1 759.05</b>	<b>1 080.69</b>	<b>520.12</b>	<b>1 161.08</b>	<b>903.28</b>	<b>1 180.78</b>	<b>4 273.73</b>
By character and object:							
Intergovernmental .....	—	12.82	—	—	—	7.89	100.52
To State governments .....	—	—	—	—	—	3.40	95.01
To local governments .....	—	12.82	—	—	—	4.49	5.51
Current operation .....	1 204.00	748.61	441.76	721.36	673.04	729.94	2 765.73
Capital outlay .....	354.13	201.37	37.14	250.29	151.59	282.11	631.19
Construction .....	24.76	179.48	3.50	85.69	—	233.14	545.02
Assistance and subsidies .....	—	—	—	—	—	—	190.19
Interest on debt .....	200.91	65.96	41.22	189.43	78.65	119.52	266.04
Insurance benefits and repayments .....	—	51.92	—	—	—	41.32	320.07
Exhibit—Salaries and wages .....	360.90	410.16	196.98	296.96	300.52	353.57	1 618.09
General expenditure .....	965.59	954.11	520.12	1 030.90	803.00	976.23	3 180.26
Current expenditure .....	705.65	771.51	482.98	833.29	674.53	726.05	2 755.34
Intergovernmental expenditure .....	—	12.82	—	—	—	7.89	100.52
Capital outlay .....	259.94	182.59	37.14	197.61	128.47	250.18	424.92
General expenditure by function:							
Education services:							
Education .....	—	.47	—	—	—	—	79.44
Elementary and secondary education .....	—	.47	—	—	—	—	79.44
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	51.79	24.21	22.55	18.08	—	18.65	37.36
Social services and income maintenance:							
Public welfare .....	—	—	—	—	—	.14	432.78
Hospitals .....	—	—	—	—	—	—	426.45
Health .....	4.71	5.64	10.58	4.10	—	1.56	331.54
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	122.94	132.07	73.71	73.15	103.31	68.77	58.06
Capital outlay .....	77.13	60.79	1.51	37.92	46.65	31.41	40.40
Air transportation .....	3.17	—	3.83	—	—	1.55	174.34
Parking facilities .....	2.36	49.67	—	4.00	3.66	.62	19.54
Other .....	—	2.83	—	—	23.44	—	35.55
Public safety:							
Police protection .....	163.87	198.18	130.06	161.39	152.47	151.70	226.66
Fire protection .....	73.59	107.13	63.91	87.63	73.31	67.45	139.77
Correction .....	—	.01	—	—	—	1.22	69.60
Protective inspection and regulation .....	17.55	15.54	8.60	26.43	25.11	11.24	19.41
Environment and housing:							
Natural resources .....	—	—	—	—	—	.44	.77
Sewerage .....	100.89	27.26	11.72	121.78	76.72	170.83	217.49
Capital outlay .....	52.51	7.49	8.54	61.04	11.43	101.24	145.55
Solid waste management .....	43.27	66.89	6.89	70.34	17.94	45.63	20.26
Parks and recreation .....	76.24	144.43	58.02	40.67	92.45	105.43	166.58
Housing and community development .....	80.73	—	41.03	137.57	18.66	80.91	103.99
Government administration:							
Financial administration .....	16.10	25.04	21.22	17.43	68.54	18.19	59.45
Judicial and legal .....	—	5.71	2.62	9.58	16.42	13.10	125.91
General public buildings .....	—	.09	—	—	—	18.50	45.80
Other .....	5.08	14.45	11.47	38.28	33.49	20.13	36.04
Interest on general debt .....	128.97	59.35	41.22	184.22	76.81	118.98	252.88
General expenditure, n.e.c. .....	74.35	74.95	12.68	36.24	20.66	61.18	100.57
Utility and liquor store expenditure .....	793.46	74.66	—	130.18	100.28	163.23	773.40
Insurance trust expenditure .....	—	51.92	—	—	—	41.32	320.07
<b>Debt outstanding</b> .....	<b>3 207.96</b>	<b>1 224.07</b>	<b>569.59</b>	<b>2 638.40</b>	<b>1 024.56</b>	<b>1 482.21</b>	<b>4 384.02</b>
Long-term .....	3 207.96	1 219.11	569.59	2 638.40	1 024.56	1 381.51	4 384.02
Education .....	—	—	—	—	—	—	124.65
Public debt for private purposes .....	1 106.05	—	23.49	1 378.10	774.84	960.10	999.58
Utility .....	1 063.89	113.76	—	69.43	28.57	—	405.68
Other and unallocable .....	1 038.03	1 105.34	546.10	1 190.86	221.15	421.41	2 854.11
Long-term debt issued .....	125.94	424.35	39.02	324.68	—	89.81	1 228.41
Long-term debt retired .....	76.66	50.93	58.34	161.70	44.56	46.65	516.44
<b>Cash and security holdings</b> .....	<b>2 664.96</b>	<b>1 703.45</b>	<b>623.94</b>	<b>2 667.95</b>	<b>1 696.88</b>	<b>2 723.95</b>	<b>10 496.11</b>
Exhibit—City contribution to own retirement systems .....	—	8.08	—	—	—	26.28	277.36

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.								
	San Jose	San Mateo	Santa Ana	Santa Barbara	Santa Clara	Santa Clarita	Santa Monica	Santa Rosa	Simi Valley
	66	67	68	69	70	71	72	73	74
Population, 1990 .....	782 248	85 486	293 742	85 571	93 613	110 642	86 905	113 313	100 217
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue .....</b>	<b>981.60</b>	<b>764.83</b>	<b>671.71</b>	<b>1 276.83</b>	<b>3 302.06</b>	<b>387.95</b>	<b>2 030.40</b>	<b>1 173.07</b>	<b>733.70</b>
General revenue .....	820.66	764.83	613.41	1 082.91	1 454.92	384.12	1 798.10	1 056.82	634.04
Intergovernmental revenue .....	121.58	111.41	133.85	130.72	76.28	158.28	198.41	166.16	141.83
From Federal Government .....	12.06	8.41	58.10	14.44	13.00	42.46	64.50	22.14	24.62
From State governments .....	73.27	103.00	71.68	106.45	63.25	115.81	127.52	144.02	110.49
From local governments .....	36.25	—	4.08	9.83	.03	—	6.40	—	6.73
General revenue from own sources .....	699.08	653.42	479.56	952.19	1 378.63	225.85	1 599.69	890.66	492.21
Taxes .....	418.85	420.74	349.17	501.63	572.24	177.73	921.64	397.46	192.16
Property .....	165.11	180.22	163.63	177.72	251.59	39.11	201.23	119.47	90.35
General sales .....	92.07	137.96	96.74	138.72	257.38	95.13	177.90	161.98	62.83
Selective sales .....	94.25	25.54	62.68	153.04	49.10	19.66	284.08	79.78	16.66
Income .....	—	—	—	—	—	—	—	—	—
Other .....	67.43	77.02	26.12	32.15	14.18	23.83	258.43	36.22	22.31
Current charges .....	181.61	180.54	54.83	319.45	295.90	11.57	477.67	248.53	84.99
Miscellaneous revenue .....	98.62	52.14	75.57	131.11	510.50	36.55	200.38	244.67	215.06
Utility and liquor store revenue .....	10.58	—	58.30	188.39	1 847.15	3.83	232.30	116.25	99.65
Insurance trust revenue .....	150.35	—	—	5.53	—	—	—	—	—
<b>Expenditure .....</b>	<b>971.80</b>	<b>750.06</b>	<b>752.80</b>	<b>1 681.36</b>	<b>3 514.39</b>	<b>541.93</b>	<b>2 095.37</b>	<b>1 196.99</b>	<b>759.50</b>
By character and object:									
Intergovernmental .....	20.76	—	—	—	—	74.81	—	—	—
To State governments .....	—	—	—	—	—	—	—	—	—
To local governments .....	20.76	—	—	—	—	74.81	—	—	—
Current operation .....	561.18	609.02	576.65	958.30	2 792.28	251.77	1 709.44	834.17	491.40
Capital outlay .....	243.70	113.43	114.32	650.01	481.17	208.60	343.67	244.56	121.20
Construction .....	177.92	24.80	61.58	148.15	53.35	—	3.26	4.96	94.90
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	103.78	27.61	61.83	63.42	240.94	6.75	42.25	118.27	146.90
Insurance benefits and repayments .....	42.38	—	—	9.63	—	—	—	—	—
Exhibit—Salaries and wages .....	355.06	337.65	313.36	477.30	578.78	45.52	860.01	375.40	227.92
General expenditure .....	907.69	750.06	693.80	966.29	1 899.90	494.79	1 740.19	1 046.49	639.77
Current expenditure .....	667.65	636.63	590.33	888.28	1 059.40	286.19	1 492.43	830.03	531.83
Intergovernmental expenditure .....	20.76	—	—	—	—	74.81	—	—	—
Capital outlay .....	240.04	113.43	103.46	78.01	130.49	208.60	247.75	216.46	107.95
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	21.96	31.79	16.88	42.08	34.71	—	69.77	—	—
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	—	—	11.22	9.38	—	.89	4.76	3.57	7.70
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	81.75	80.70	60.88	75.00	117.88	116.99	92.80	98.33	58.98
Capital outlay .....	54.15	33.98	20.35	11.72	34.26	79.85	20.75	47.15	23.19
Air transportation .....	49.02	—	—	61.71	—	—	25.43	—	—
Parking facilities .....	5.64	6.46	4.38	21.09	7.02	—	17.48	15.86	—
Other .....	—	—	—	50.23	—	—	—	—	—
Public safety:									
Police protection .....	141.13	148.50	176.04	179.07	184.00	77.66	307.16	136.54	114.94
Fire protection .....	70.03	96.20	75.75	114.77	170.38	.29	126.03	71.09	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	8.73	24.19	25.89	19.78	15.14	11.33	12.77	11.83	51.20
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Sewerage .....	110.00	102.53	.08	72.95	79.75	—	94.09	213.07	74.32
Capital outlay .....	30.61	26.84	—	13.53	1.77	—	14.97	94.76	1.45
Solid waste management .....	20.83	4.76	17.38	—	68.16	—	127.91	—	—
Parks and recreation .....	81.63	63.43	44.36	93.71	82.83	50.26	184.30	95.21	.47
Housing and community development .....	141.18	76.09	159.69	66.73	77.09	11.51	194.63	58.18	127.14
Government administration:									
Financial administration .....	18.41	13.42	9.26	40.05	95.81	55.17	121.28	40.31	16.55
Judicial and legal .....	6.19	4.53	5.02	13.28	8.58	10.03	36.55	6.65	5.20
General public buildings .....	5.07	—	—	—	—	—	—	—	—
Other .....	20.57	65.68	12.93	38.95	106.15	138.17	55.82	125.70	15.75
Interest on general debt .....	103.78	27.61	61.51	38.56	103.14	6.75	29.95	118.26	146.70
General expenditure, n.e.c. .....	21.75	4.16	12.52	28.94	39.26	15.74	239.45	51.88	20.81
Utility and liquor store expenditure .....	21.74	—	59.01	705.45	2 324.50	47.13	355.18	150.50	119.73
Insurance trust expenditure .....	42.38	—	—	9.63	—	—	—	—	—
<b>Debt outstanding .....</b>	<b>1 597.07</b>	<b>626.77</b>	<b>1 035.28</b>	<b>1 267.84</b>	<b>3 612.01</b>	<b>207.34</b>	<b>868.06</b>	<b>1 930.33</b>	<b>2 241.99</b>
Long-term .....	1 574.06	626.77	1 035.28	1 267.84	3 612.01	207.34	868.06	1 930.33	2 241.99
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	279.69	—	442.92	—	—	—	—	615.30	1 629.73
Utility .....	.15	—	4.80	473.58	1 703.08	—	393.53	.09	3.77
Other and unallocable .....	1 294.23	626.77	587.56	794.25	1 908.93	207.34	474.53	1 314.94	608.49
Long-term debt issued .....	262.16	189.86	—	552.64	—	207.34	393.53	280.15	1.94
Long-term debt retired .....	63.54	13.83	7.56	414.52	47.90	—	8.79	64.34	119.80
<b>Cash and security holdings .....</b>	<b>2 461.04</b>	<b>784.58</b>	<b>760.42</b>	<b>1 249.09</b>	<b>3 768.15</b>	<b>278.57</b>	<b>1 367.83</b>	<b>2 163.59</b>	<b>2 381.92</b>
Exhibit—City contribution to own retirement systems .....	52.52	—	—	.16	—	—	—	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.									
	South Gate	Stockton	Sunnyvale	Thousand Oaks	Torrance	Vallejo	Visalia	West Covina	West—minister	Whittier
	75	76	77	78	79	80	81	82	83	84
Population, 1990 .....	86 284	210 943	117 229	104 352	133 107	109 199	75 636	96 086	78 118	77 671
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue .....</b>	<b>429.21</b>	<b>722.34</b>	<b>1 083.80</b>	<b>727.64</b>	<b>1 048.79</b>	<b>877.54</b>	<b>795.40</b>	<b>591.29</b>	<b>494.12</b>	<b>704.25</b>
General revenue .....	364.99	693.02	986.24	671.59	956.10	690.15	789.69	543.44	418.07	644.54
Intergovernmental revenue .....	101.72	101.72	149.43	96.23	132.29	165.97	114.18	93.24	68.51	92.21
From Federal Government .....	27.19	21.50	12.48	8.59	—	80.62	10.54	15.47	8.65	15.90
From State governments .....	72.42	61.89	120.38	85.41	131.21	85.35	100.77	76.45	55.51	76.31
From local governments .....	2.11	18.34	16.57	2.23	1.08	—	2.87	1.32	4.35	—
General revenue from own sources .....	263.27	591.29	836.81	575.36	823.81	524.18	675.51	450.20	349.56	552.33
Taxes .....	151.40	321.98	452.61	283.24	617.03	323.71	242.49	275.06	275.05	227.65
Property .....	76.72	87.22	162.32	105.57	159.59	146.20	69.19	104.41	92.01	73.84
General sales .....	46.28	90.64	172.61	114.52	194.15	65.62	128.84	81.17	109.55	84.39
Selective sales .....	13.22	99.42	92.68	32.28	196.08	82.93	20.76	24.16	57.54	53.56
Income .....	—	—	—	—	—	—	—	—	—	—
Other .....	15.17	44.70	24.99	30.89	67.22	28.96	23.71	65.33	15.94	15.86
Current charges .....	75.09	162.68	277.51	152.23	122.89	88.14	298.05	31.06	35.61	252.75
Miscellaneous revenue .....	36.79	106.63	106.69	139.89	83.89	112.33	134.98	144.09	38.90	71.93
Utility and liquor store revenue .....	64.22	29.33	97.56	56.05	92.68	187.38	5.71	47.85	76.05	59.71
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>533.71</b>	<b>719.74</b>	<b>1 037.20</b>	<b>729.61</b>	<b>1 101.52</b>	<b>1 146.46</b>	<b>816.58</b>	<b>618.80</b>	<b>599.78</b>	<b>772.59</b>
By character and object:										
Intergovernmental .....	—	—	—	69.73	—	—	—	—	—	—
To State governments .....	—	—	—	—	—	—	—	—	—	—
To local governments .....	—	—	—	69.73	—	—	—	—	—	—
Current operation .....	417.47	573.83	842.99	457.62	933.84	721.34	587.84	513.97	492.14	484.85
Capital outlay .....	82.46	46.38	177.54	101.02	123.10	319.97	190.11	35.72	68.58	263.26
Construction .....	10.71	10.04	—	36.41	89	204.06	44.26	16.00	15.19	211.73
Assistance and subsidies .....	33.78	99.53	16.67	101.23	44.57	105.15	38.63	69.12	39.07	24.48
Interest on debt .....	—	—	—	—	—	—	—	—	—	—
Insurance benefits and repayments .....	180.23	286.74	294.08	174.56	499.35	278.77	238.02	220.83	252.55	222.04
Exhibit—Salaries and wages .....	—	—	—	—	—	—	—	—	—	—
General expenditure .....	450.22	687.31	947.74	636.34	955.79	960.88	797.95	561.50	518.60	675.99
Current expenditure .....	378.15	645.32	776.15	563.58	844.85	667.42	607.90	526.66	459.32	441.04
Intergovernmental expenditure .....	—	—	—	69.73	—	—	—	—	—	—
Capital outlay .....	72.08	41.99	171.60	72.75	110.95	293.46	190.06	34.83	59.28	234.95
General expenditure by function:										
Education services:										
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—	—
Libraries .....	—	39.44	34.27	41.32	32.46	6.05	—	—	—	28.39
Social services and income maintenance:										
Public welfare .....	—	—	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—	—
Health .....	2.79	3.06	2.11	1.63	23.86	4.86	57	15.30	22.24	1.06
Other .....	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways .....	51.81	40.95	114.81	102.52	115.89	106.65	107.91	94.61	61.83	62.61
Capital outlay .....	13.84	4.39	47.72	6.07	9.15	67.84	84.62	65	26.78	11.07
Air transportation .....	—	—	—	—	21.40	—	16.34	—	—	—
Parking facilities .....	—	6.20	2.64	—	—	—	26	—	—	3.93
Other .....	—	—	—	—	—	7.97	—	—	—	—
Public safety:										
Police protection .....	132.89	166.47	135.89	77.23	225.21	175.41	106.17	145.63	179.00	135.25
Fire protection .....	—	99.78	111.00	—	112.75	99.10	43.91	61.47	87.05	—
Correction .....	—	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	44.06	16.85	27.11	46.65	34.48	22.50	23.82	12.63	12.20	18.02
Environment and housing:										
Natural resources .....	—	—	—	—	—	—	—	—	—	—
Sewerage .....	7.95	88.77	77.01	55.80	5.78	—	57.68	—	—	4.39
Capital outlay .....	89	22.85	4.11	2.43	—	—	4.35	—	—	22
Solid waste management .....	18.62	16.61	114.50	6.67	30.29	—	95.13	—	—	56.71
Parks and recreation .....	32.81	40.84	117.43	16.33	91.22	6.06	89.24	41.98	14.75	54.36
Housing and community development .....	103.28	18.48	22.99	78.86	65.17	188.72	73.27	78.44	78.24	247.36
Government administration:										
Financial administration .....	16.53	27.36	45.16	56.76	15.66	7.96	10.85	13.59	9.22	29.19
Judicial and legal .....	5.67	5.14	8.41	2.69	12.37	5.53	22	5.64	1.43	2.28
General public buildings .....	—	—	—	—	—	—	—	—	—	—
Other .....	5.42	16.27	12.66	32.54	111.44	18.67	28.80	24.27	3.65	8.74
Interest on general debt .....	21.85	99.18	16.67	101.23	38.67	100.77	38.63	64.60	38.98	17.55
General expenditure, n.e.c. .....	6.55	1.91	105.08	16.10	19.13	210.62	105.14	3.33	10.02	6.15
Utility and liquor store expenditure .....	83.49	32.43	89.46	93.27	145.72	185.58	18.63	57.30	81.18	96.60
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—	—
<b>Debt outstanding .....</b>	<b>603.76</b>	<b>1 341.81</b>	<b>327.99</b>	<b>1 502.49</b>	<b>1 266.29</b>	<b>1 489.17</b>	<b>705.74</b>	<b>1 141.90</b>	<b>380.14</b>	<b>323.61</b>
Long-term .....	603.76	1 341.81	327.99	1 502.49	1 266.29	1 489.17	705.74	1 141.90	380.14	323.61
Education .....	—	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	398.43	—	854.29	71.15	434.76	415.15	—	—	2.57
Utility .....	170.37	5.62	—	—	67.05	92.99	—	69.21	7.30	94.24
Other and unallocable .....	433.39	937.76	327.99	648.20	1 128.09	961.43	290.59	1 072.70	370.27	229.36
Long-term debt issued .....	134.90	54.48	220.89	23.48	145.42	334.02	8.70	8.12	370.27	—
Long-term debt retired .....	2.76	27.54	264.95	208.25	26.52	128.45	31.56	14.02	359.30	4.44
<b>Cash and security holdings .....</b>	<b>521.28</b>	<b>1 121.78</b>	<b>884.40</b>	<b>1 846.19</b>	<b>834.13</b>	<b>1 009.73</b>	<b>624.58</b>	<b>1 074.47</b>	<b>220.58</b>	<b>483.94</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Colorado							
	Arvada	Aurora	Boulder	Colorado Springs	Denver	Fort Collins	Lakewood	Pueblo
	85	86	87	88	89	90	91	92
Population, 1990 .....	89 235	222 103	83 312	281 140	467 610	87 758	126 481	98 640
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue .....</b>	<b>690.89</b>	<b>921.75</b>	<b>1 270.62</b>	<b>1 941.51</b>	<b>2 504.50</b>	<b>1 482.01</b>	<b>470.05</b>	<b>724.81</b>
General revenue .....	566.17	777.20	1 089.95	1 016.22	2 236.25	901.40	441.36	579.36
Intergovernmental revenue .....	92.30	73.66	145.37	96.22	531.62	79.49	73.78	86.91
From Federal Government .....	21.98	9.78	15.94	43.31	58.32	15.55	5.00	39.35
From State governments .....	27.86	41.09	125.11	27.65	472.04	51.21	36.23	41.02
From local governments .....	42.46	22.79	4.32	25.26	1.25	12.73	32.55	6.55
General revenue from own sources .....	473.87	703.54	944.58	920.00	1 704.63	821.91	367.58	492.45
Taxes .....	319.18	451.84	659.39	302.02	835.51	412.61	278.22	341.21
Property .....	36.28	70.05	142.85	63.84	212.75	79.45	34.27	71.47
General sales .....	228.02	287.88	431.94	221.19	448.18	307.30	200.70	235.80
Selective sales .....	22.10	73.08	44.15	13.17	78.94	13.38	30.42	27.42
Income .....	—	—	—	—	—	—	—	—
Other .....	32.79	20.83	40.45	3.82	95.64	12.49	12.83	6.52
Current charges .....	73.08	129.89	191.47	504.53	581.13	192.26	38.42	89.44
Miscellaneous revenue .....	81.62	121.80	93.72	113.44	287.99	217.04	50.94	61.80
Utility and liquor store revenue .....	102.46	112.76	142.75	925.29	182.36	577.22	4.93	145.45
Insurance trust revenue .....	22.27	31.80	37.92	—	85.89	3.38	23.76	—
<b>Expenditure .....</b>	<b>695.28</b>	<b>846.26</b>	<b>1 111.95</b>	<b>2 097.96</b>	<b>3 527.46</b>	<b>1 428.78</b>	<b>410.81</b>	<b>692.90</b>
By character and object:								
Intergovernmental .....	4.76	—	—	—	163.43	71.36	—	—
To State governments .....	4.76	—	—	—	119.62	—	—	—
To local governments .....	—	—	—	—	43.81	71.36	—	—
Current operation .....	469.05	581.30	771.73	1 484.10	1 488.00	1 015.76	293.41	507.20
Capital outlay .....	133.99	114.41	223.50	450.92	1 229.84	197.78	76.42	92.72
Construction .....	67.55	44.53	216.20	397.04	1 125.96	197.78	63.97	52.25
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	85.44	139.18	107.45	162.95	471.18	141.76	36.20	92.98
Insurance benefits and repayments .....	2.03	11.37	9.28	—	50.54	2.12	4.78	—
Exhibit—Salaries and wages .....	267.19	365.27	420.17	661.44	790.17	329.87	205.33	256.60
General expenditure .....	534.40	706.50	1 056.47	1 087.12	3 236.31	760.09	398.99	532.79
Current expenditure .....	455.26	629.78	832.98	822.55	2 097.07	673.81	325.41	471.94
Intergovernmental expenditure .....	4.76	—	—	—	163.43	71.36	—	—
Capital outlay .....	79.14	76.72	223.50	264.57	1 139.23	86.28	73.58	60.85
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	18.26
Elementary and secondary education .....	—	—	—	—	—	—	—	18.26
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	15.82	121.12	—	46.98	21.34	—	—
Social services and income maintenance:								
Public welfare .....	3.87	—	26.60	—	284.58	—	—	5.07
Hospitals .....	—	—	—	384.41	185.92	—	—	—
Health .....	—	.36	—	2.21	100.84	—	2.49	—
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	72.46	97.57	118.31	191.18	138.88	115.89	72.61	52.14
Capital outlay .....	13.86	17.71	—	134.82	93.07	65.00	27.26	5.06
Air transportation .....	—	—	10.55	10.98	1 002.37	.54	—	59.01
Parking facilities .....	—	—	11.58	1.54	11.02	.93	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	99.77	137.27	119.97	120.98	196.04	108.22	116.03	96.33
Fire protection .....	—	75.35	58.51	66.04	113.59	71.36	—	61.59
Correction .....	—	—	—	—	70.09	—	1.21	—
Protective inspection and regulation .....	5.27	14.39	20.33	1.26	11.36	7.26	8.44	—
Environment and housing:								
Natural resources .....	—	—	—	—	10.65	—	—	—
Sewerage .....	42.71	90.74	52.41	65.52	82.32	77.79	22.98	42.18
Capital outlay .....	2.02	40.44	—	22.22	2.53	—	—	.26
Solid waste management .....	—	—	—	—	29.06	—	4.19	8.57
Parks and recreation .....	76.56	87.27	191.22	52.15	166.75	100.05	57.81	58.82
Housing and community development .....	33.76	6.81	23.60	14.40	22.75	9.81	5.65	12.07
Government administration:								
Financial administration .....	12.07	9.37	19.70	11.47	48.32	33.15	6.79	11.78
Judicial and legal .....	9.02	18.66	14.93	11.08	55.78	7.92	4.70	6.15
General public buildings .....	46.54	—	9.61	—	18.07	29.66	11.70	6.32
Other .....	15.88	49.96	44.32	14.65	24.39	21.51	23.35	17.38
Interest on general debt .....	61.61	96.41	100.65	34.46	433.97	105.61	36.20	70.78
General expenditure, n.e.c. ....	54.88	6.52	113.06	104.79	182.57	49.06	24.84	6.34
Utility and liquor store expenditure .....	158.85	128.40	46.20	1 010.84	240.61	666.57	7.04	160.12
Insurance trust expenditure .....	2.03	11.37	9.28	—	50.54	2.12	4.78	—
<b>Debt outstanding .....</b>	<b>1 183.74</b>	<b>1 931.60</b>	<b>1 135.12</b>	<b>2 596.69</b>	<b>7 151.45</b>	<b>1 898.11</b>	<b>403.92</b>	<b>998.77</b>
Long-term .....	1 183.74	1 931.60	1 135.12	2 592.51	7 151.45	1 898.11	403.92	998.77
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	784.86	—	29.81	145.64	296.75	316.63	150.18
Utility .....	257.91	778.22	119.13	2 153.06	535.95	501.56	—	245.03
Other and unallocable .....	925.83	368.52	1 015.99	409.64	6 469.85	1 099.80	87.29	603.56
Long-term debt issued .....	221.33	2.14	159.63	1 253.01	2 991.52	5.49	—	1.71
Long-term debt retired .....	90.27	91.16	47.36	207.31	174.63	139.24	25.58	45.64
<b>Cash and security holdings .....</b>	<b>1 052.55</b>	<b>1 617.46</b>	<b>1 243.81</b>	<b>1 749.33</b>	<b>6 524.61</b>	<b>1 279.39</b>	<b>665.36</b>	<b>683.18</b>
Exhibit—City contribution to own retirement systems .....	5.42	7.99	5.34	—	61.28	1.16	5.83	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Connecticut							Delaware— Wilmington
	Bridgeport	Hartford	New Britain	New Haven	Norwalk	Stamford	Waterbury	
	93	94	95	96	97	98	99	
Population, 1990 .....	141 686	139 739	75 491	130 474	78 331	108 056	108 961	71 529
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>2 440.14</b>	<b>4 164.44</b>	<b>2 009.79</b>	<b>3 038.20</b>	<b>2 683.33</b>	<b>2 808.44</b>	<b>2 197.63</b>	<b>1 835.87</b>
General revenue .....	2 440.14	3 821.18	1 926.69	2 853.63	2 271.88	2 556.36	2 008.44	1 482.00
Intergovernmental revenue .....	1 095.19	1 955.95	808.92	1 516.61	393.14	290.34	915.06	143.90
From Federal Government .....	40.68	262.94	—	161.99	18.64	—	80.21	82.01
From State governments .....	1 054.51	1 693.01	808.92	1 303.52	370.05	286.56	834.81	61.89
From local governments .....	—	—	—	51.10	4.46	3.79	.04	—
General revenue from own sources .....	1 344.95	1 865.23	1 117.78	1 337.02	1 878.75	2 266.02	1 093.38	1 338.10
Taxes .....	1 002.73	1 522.32	917.17	1 005.56	1 747.93	2 053.91	937.53	638.01
Property .....	994.45	1 497.91	908.98	976.17	1 734.24	2 041.29	932.40	218.83
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	17.91
Income .....	—	—	—	—	—	—	—	372.34
Other .....	8.28	24.42	8.19	29.39	13.69	12.61	5.13	28.93
Current charges .....	190.36	149.27	135.46	276.92	83.66	160.45	50.98	463.00
Miscellaneous revenue .....	151.86	193.63	65.15	54.54	47.16	51.66	104.87	237.09
Utility and liquor store revenue .....	—	—	62.96	—	—	—	101.37	231.71
Insurance trust revenue .....	—	343.26	20.13	184.57	411.45	252.08	87.82	122.16
<b>Expenditure</b> .....	<b>2 609.78</b>	<b>4 120.69</b>	<b>2 317.95</b>	<b>3 257.62</b>	<b>2 258.48</b>	<b>2 639.43</b>	<b>2 238.92</b>	<b>2 239.83</b>
By character and object:								
Intergovernmental .....	48.21	124.06	51.70	65.43	22.12	25.68	22.43	130.51
To State governments .....	—	—	—	—	—	—	—	130.51
To local governments .....	48.21	124.06	51.70	65.43	22.12	25.68	22.43	—
Current operation .....	2 220.50	3 386.79	1 714.54	2 494.28	1 895.19	2 238.77	1 957.80	1 286.32
Capital outlay .....	95.20	242.90	405.05	450.76	138.25	143.46	61.59	446.66
Construction .....	84.87	208.62	390.68	370.15	108.18	132.82	55.02	170.88
Assistance and subsidies .....	121.10	133.29	37.08	—	55.56	46.86	3.35	—
Interest on debt .....	124.76	79.62	49.66	118.78	75.27	86.35	44.69	275.30
Insurance benefits and repayments .....	—	154.04	59.91	128.37	72.09	98.30	149.05	101.05
Exhibit—Salaries and wages .....	1 269.15	2 053.43	808.84	1 268.47	1 141.46	1 271.47	994.68	671.06
General expenditure .....	2 609.78	3 966.65	2 200.02	3 129.25	2 186.39	2 541.13	2 009.74	1 940.79
Current expenditure .....	2 514.57	3 723.76	1 802.77	2 678.50	2 048.14	2 397.66	1 950.09	1 494.14
Intergovernmental expenditure .....	48.21	124.06	51.70	65.43	22.12	25.68	22.43	130.51
Capital outlay .....	95.20	242.90	397.25	450.76	138.25	143.46	59.65	446.66
General expenditure by function:								
Education services:								
Education .....	1 015.56	1 607.00	1 022.86	1 263.33	1 084.70	1 123.25	982.08	—
Elementary and secondary education .....	1 015.56	1 607.00	1 022.86	1 263.33	1 084.70	1 123.25	982.08	—
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	20.14	34.12	30.96	.72	28.67	39.77	11.69	.20
Social services and income maintenance:								
Public welfare .....	238.87	403.93	80.63	238.09	124.84	146.44	111.55	1.02
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	32.67	48.50	42.12	24.79	43.81	32.15	38.48	—
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	6.91	94.41	39.74	110.45	92.22	78.10	40.02	42.79
Capital outlay .....	—	26.41	—	44.21	26.29	15.66	7.64	—
Air transportation .....	4.92	—	—	25.90	—	—	—	—
Parking facilities .....	3.05	19.11	5.82	61.99	10.12	32.22	8.20	27.53
Other .....	—	.07	—	—	3.66	—	—	388.65
Public safety:								
Police protection .....	153.29	208.43	106.89	175.04	138.81	174.39	153.74	273.53
Fire protection .....	144.43	153.05	88.63	178.75	107.88	159.84	147.52	141.68
Correction .....	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	.38	22.02	11.46	14.36	7.99	7.66	3.22	20.65
Environment and housing:								
Natural resources .....	—	—	—	—	—	—	—	—
Sewerage .....	91.07	57.87	77.11	208.36	95.68	27.20	30.61	367.32
Capital outlay .....	—	—	—	100.74	32.94	6.28	7.17	161.25
Solid waste management .....	91.58	85.87	72.26	14.56	89.65	111.27	35.04	85.28
Parks and recreation .....	14.91	115.54	56.84	53.93	41.29	59.89	34.32	106.31
Housing and community development .....	41.51	301.81	31.90	96.75	30.88	18.07	21.83	88.68
Government administration:								
Financial administration .....	27.77	38.77	18.93	32.41	42.96	35.72	29.29	47.77
Judicial and legal .....	23.13	3.67	9.46	11.41	6.37	8.37	19.45	18.57
General public buildings .....	11.08	22.59	14.07	15.93	16.76	26.28	11.32	17.34
Other .....	12.04	71.12	20.39	31.15	23.04	25.28	15.70	51.36
Interest on general debt .....	124.76	79.62	47.69	118.78	75.27	86.35	30.40	253.60
General expenditure, n.e.c. .....	551.68	599.13	422.28	452.53	121.77	348.86	285.26	8.53
Utility and liquor store expenditure .....	—	—	58.01	—	—	—	80.13	197.99
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>—</b>							
Long-term .....	—	—	—	—	—	—	—	—
Education .....	169.87	271.83	451.56	332.14	100.52	108.99	123.81	—
Public debt for private purposes .....	32.33	369.05	—	75.53	—	—	—	677.32
Utility .....	—	—	37.09	—	—	—	207.09	395.21
Other and unallocable .....	1 232.45	469.48	363.35	1 516.69	1 096.58	1 008.49	265.87	2 492.78
Long-term debt issued .....	7.76	128.81	222.28	286.80	63.83	—	213.98	966.89
Long-term debt retired .....	105.23	84.26	82.20	148.34	159.68	152.05	76.43	905.45
<b>Cash and security holdings</b> .....	<b>434.32</b>	<b>4 332.99</b>	<b>537.59</b>	<b>1 927.21</b>	<b>1 841.88</b>	<b>2 218.78</b>	<b>695.43</b>	<b>1 709.60</b>
Exhibit—City contribution to own retirement systems .....	—	75.51	73.62	48.85	80.66	67.02	75.23	34.13

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	District of Columbia—Washington	Florida						
		Clearwater	Coral Spring	Fort Lauderdale	Gainesville	Hialeah	Hollywood	Jacksonville
		101	102	103	104	105	106	107
Population, 1990 .....	606 900	98 784	79 443	149 377	84 770	188 004	121 697	635 230
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>7 832.65</b>	<b>1 516.35</b>	<b>611.81</b>	<b>1 818.60</b>	<b>2 702.70</b>	<b>764.17</b>	<b>1 005.73</b>	<b>2 516.61</b>
General revenue .....	7 281.94	1 084.79	502.61	1 196.86	900.46	587.91	793.70	1 218.27
Intergovernmental revenue .....	2 484.99	216.49	63.48	250.22	166.03	144.09	113.59	228.73
From Federal Government .....	2 390.07	58.23	—	63.43	85.76	73.25	8.83	90.11
From State governments .....	—	67.51	62.38	148.62	79.41	67.21	71.96	138.22
From local governments .....	94.92	90.75	1.10	38.17	.85	3.63	32.80	.40
General revenue from own sources .....	4 796.95	868.30	439.13	946.64	734.43	443.82	680.11	989.54
Taxes .....	3 965.47	386.99	327.61	544.91	201.43	271.19	367.03	457.94
Property .....	1 488.41	209.67	161.12	297.36	89.24	140.19	191.11	311.44
General sales .....	729.11	—	—	—	—	—	—	56.99
Selective sales .....	377.88	155.10	147.24	219.63	100.07	111.93	153.18	74.67
Income .....	1 179.23	—	—	—	—	—	—	—
Other .....	190.84	22.22	19.25	27.92	12.12	19.06	22.74	14.85
Current charges .....	434.46	307.87	20.01	193.77	315.28	102.10	242.23	235.62
Miscellaneous revenue .....	397.02	173.44	91.51	207.96	217.73	70.53	70.85	295.98
Utility and liquor store revenue .....	88.30	251.90	109.20	265.05	1 677.88	56.69	85.33	1 147.17
Insurance trust revenue .....	462.41	179.65	—	356.69	124.36	119.57	126.70	151.18
<b>Expenditure</b> .....	<b>8 298.25</b>	<b>1 401.78</b>	<b>575.52</b>	<b>1 655.90</b>	<b>2 645.98</b>	<b>626.74</b>	<b>917.89</b>	<b>2 674.89</b>
By character and object:								
Intergovernmental .....	267.47	—	—	—	—	16.89	—	21.39
To State governments .....	—	—	—	—	—	16.89	—	21.09
To local governments .....	267.47	—	—	—	—	—	—	.30
Current operation .....	5 985.24	1 036.78	484.28	1 121.19	1 736.38	517.93	800.97	1 504.87
Capital outlay .....	818.07	256.48	47.25	393.95	499.21	24.22	53.50	533.45
Construction .....	382.62	254.09	45.34	370.67	488.78	17.39	52.88	174.67
Assistance and subsidies .....	213.60	—	—	—	—	—	—	6.40
Interest on debt .....	400.37	69.61	43.98	54.10	365.49	31.07	20.30	545.82
Insurance benefits and repayments .....	613.50	38.91	—	86.66	44.90	36.63	43.12	62.97
Exhibit—Salaries and wages .....	3 178.66	454.96	302.95	675.17	619.43	396.44	503.70	414.37
General expenditure .....	7 555.86	907.38	452.19	1 294.37	880.72	533.15	757.51	1 247.15
Current expenditure .....	6 777.74	833.26	425.88	938.14	706.29	520.23	751.71	1 063.63
Intergovernmental expenditure .....	267.47	—	—	—	—	16.89	—	21.39
Capital outlay .....	778.12	74.12	26.31	356.23	174.44	12.93	5.80	183.53
General expenditure by function:								
Education services:								
Education .....	1 224.08	—	—	—	—	—	—	—
Elementary and secondary education .....	1 027.76	—	—	—	—	—	—	—
Higher education .....	196.31	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	36.00	27.77	—	—	—	4.46	—	17.12
Social services and income maintenance:								
Public welfare .....	1 436.88	—	—	—	.70	—	1.60	26.04
Hospitals .....	605.48	—	—	—	—	—	—	27.98
Health .....	276.29	17.08	—	—	.75	—	—	25.51
Other .....	23.74	—	—	—	—	—	—	—
Transportation:								
Highways .....	200.43	105.43	34.09	69.40	57.11	15.98	50.99	70.40
Capital outlay .....	179.28	40.42	1.52	48.64	3.80	4.66	.09	20.25
Air transportation .....	—	6.72	—	22.55	33.17	—	—	64.07
Parking facilities .....	1.88	19.29	—	54.31	—	—	24.42	3.94
Other .....	267.47	3.25	—	1.53	—	—	—	62.73
Public safety:								
Police protection .....	449.41	167.26	126.93	288.36	169.05	128.74	211.25	123.08
Fire protection .....	159.57	69.12	8.62	103.22	86.15	70.24	122.11	87.38
Correction .....	524.49	—	—	—	—	—	3.73	63.62
Protective inspection and regulation .....	77.46	13.07	24.23	28.06	13.67	.01	22.26	7.62
Environment and housing:								
Natural resources .....	—	4.82	—	—	—	—	—	1.36
Sewerage .....	202.67	83.67	—	.34	228.26	72.05	84.02	72.73
Capital outlay .....	68.20	.07	—	.34	148.83	—	—	24.35
Solid waste management .....	75.47	111.70	—	76.00	69.55	52.82	68.24	95.39
Parks and recreation .....	98.69	117.62	95.44	377.71	33.73	31.46	65.76	51.02
Housing and community development .....	360.71	65.59	—	65.59	26.50	21.97	3.39	78.00
Government administration:								
Financial administration .....	91.61	27.37	85.92	52.12	36.58	10.40	25.69	25.85
Judicial and legal .....	210.87	6.07	8.50	7.87	7.31	3.06	5.25	28.00
General public buildings .....	79.58	—	—	—	—	—	—	11.94
Other .....	60.09	16.53	14.21	16.68	25.12	16.47	16.26	14.54
Interest on general debt .....	389.26	11.63	34.41	39.60	11.08	28.57	10.92	228.10
General expenditure, n.e.c. .....	703.73	33.39	19.83	91.03	82.00	76.91	41.62	60.74
Utility and liquor store expenditure .....	128.89	455.48	123.33	274.87	1 720.36	56.96	117.27	1 364.77
Insurance trust expenditure .....	613.50	38.91	—	86.66	44.90	36.63	43.12	62.97
<b>Debt outstanding</b> .....	<b>6 495.04</b>	<b>1 091.08</b>	<b>669.06</b>	<b>743.08</b>	<b>5 163.32</b>	<b>426.97</b>	<b>1 230.20</b>	<b>7 326.17</b>
Long-term .....	6 495.04	1 091.08	669.06	743.08	5 163.32	426.97	1 226.61	7 326.17
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	856.66	—	65.68	29.69	26.15	356.88	—	2 120.49
Utility .....	12.20	949.56	133.44	193.54	4 997.46	34.28	1 090.66	4 300.42
Other and unallocable .....	5 626.18	141.52	469.93	519.85	139.71	35.81	135.95	905.26
Long-term debt issued .....	917.09	77.75	302.10	19.07	—	—	1 090.66	946.23
Long-term debt retired .....	776.01	146.68	261.19	48.77	65.90	16.85	154.14	280.79
<b>Cash and security holdings</b> .....	<b>4 754.35</b>	<b>2 365.87</b>	<b>634.59</b>	<b>2 553.93</b>	<b>3 549.05</b>	<b>1 721.73</b>	<b>2 676.60</b>	<b>5 249.98</b>
Exhibit—City contribution to own retirement systems .....	370.27	39.85	—	79.99	28.10	27.29	43.44	63.52

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						Georgia	
	Miami	Miami Beach	Orlando	St. Petersburg	Tallahassee	Tampa	Albany	Atlanta
	109	110	111	112	113	114	115	116
Population, 1990 .....	358 548	92 639	164 693	238 629	124 773	280 015	78 122	394 017
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	6/30	12/31
<b>Revenue</b> .....	<b>1 062.41</b>	<b>1 725.19</b>	<b>2 090.22</b>	<b>1 241.25</b>	<b>2 652.99</b>	<b>1 367.14</b>	<b>1 574.65</b>	<b>2 058.19</b>
General revenue .....	853.95	1 633.49	2 000.87	993.38	1 063.56	1 094.14	566.24	1 763.01
Intergovernmental revenue .....	135.16	274.94	534.60	138.26	142.96	177.87	152.24	349.94
From Federal Government .....	38.85	152.84	221.81	11.73	34.39	43.20	42.04	140.82
From State governments .....	77.87	88.82	154.89	71.78	96.94	90.21	17.96	24.58
From local governments .....	18.43	33.28	157.90	54.75	11.63	44.45	92.24	184.55
General revenue from own sources .....	718.80	1 358.55	1 466.27	855.12	920.60	916.27	414.01	1 413.07
Taxes .....	475.70	912.02	510.45	380.96	259.08	448.64	196.49	565.65
Property .....	353.79	519.94	249.90	244.76	73.63	206.52	114.30	311.04
General sales .....	96.73	345.89	228.44	119.55	108.36	210.04	59.00	172.93
Selective sales .....	25.18	46.19	32.11	16.65	14.83	32.09	23.19	81.68
Income .....	157.14	237.55	599.61	213.53	423.93	345.42	158.07	531.66
Other .....	85.96	208.98	356.21	260.63	237.59	122.21	59.45	315.75
Current charges .....	—	—	—	—	—	—	—	—
Miscellaneous revenue .....	—	—	—	—	—	—	—	—
Utility and liquor store revenue .....	—	91.70	—	204.07	1 435.07	108.48	936.10	154.59
Insurance trust revenue .....	208.46	—	89.35	43.80	154.37	164.52	72.31	140.60
<b>Expenditure</b> .....	<b>1 000.88</b>	<b>1 657.57</b>	<b>1 789.72</b>	<b>1 194.05</b>	<b>2 437.39</b>	<b>1 456.44</b>	<b>1 527.74</b>	<b>1 945.38</b>
By character and object:								
Intergovernmental .....	5.36	—	—	—	—	—	3.98	87.96
To State governments .....	—	—	—	—	—	—	—	33.30
To local governments .....	5.36	—	—	—	—	—	3.98	54.66
Current operation .....	694.86	1 378.53	1 287.48	801.69	1 775.14	787.57	1 361.55	1 025.47
Capital outlay .....	110.46	160.86	323.57	206.11	449.06	356.60	78.12	415.28
Construction .....	89.49	155.63	297.40	200.06	443.83	346.83	41.38	271.97
Assistance and subsidies .....	02	—	—	—	—	—	—	—
Interest on debt .....	92.57	118.18	146.75	125.37	154.88	216.59	51.32	262.04
Insurance benefits and repayments .....	97.63	—	31.93	60.87	58.31	95.68	32.77	154.64
Exhibit—Salaries and wages .....	450.47	738.63	874.83	479.23	605.15	452.34	335.12	573.68
General expenditure .....	903.26	1 551.04	1 752.94	888.68	1 107.41	1 169.22	655.00	1 583.03
Current expenditure .....	792.80	1 404.10	1 429.37	738.43	906.39	858.58	595.20	1 244.10
Intergovernmental expenditure .....	5.36	—	—	—	—	—	3.98	87.96
Capital outlay .....	110.46	146.95	323.57	150.25	201.02	310.64	59.80	338.93
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	47.60
Elementary and secondary education .....	—	—	—	—	—	—	—	47.60
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	49	10.32	—	—	—	—
Social services and income maintenance:								
Public welfare .....	2.93	58	—	—	95	—	—	1.11
Hospitals .....	—	19	—	—	—	—	—	—
Health .....	.21	59.06	—	19.36	3.09	13.83	—	—
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	25.34	17.45	118.00	136.57	140.52	93.67	29.35	63.82
Capital outlay .....	6.69	3.23	54.06	93.12	74.14	65.66	7.26	6.45
Air transportation .....	—	—	—	1.92	65.94	—	21.24	282.43
Parking facilities .....	19.61	41.30	110.76	9.31	—	18.11	—	—
Other .....	—	—	—	13.15	—	—	—	—
Public safety:								
Police protection .....	244.27	322.52	218.74	169.53	158.96	191.31	75.15	187.28
Fire protection .....	127.03	101.37	119.89	65.11	87.46	76.96	56.73	98.50
Correction .....	—	—	—	—	—	—	3.98	31.91
Protective inspection and regulation .....	10.06	23.06	16.50	13.62	11.57	15.00	5.13	10.82
Environment and housing:								
Natural resources .....	30	06	16.24	—	18.75	38.13	—	3.10
Sewerage .....	40.23	92.37	247.45	—	179.50	225.96	56.39	123.27
Capital outlay .....	36.15	33	109.77	—	67.38	145.62	15	50.36
Solid waste management .....	82.79	36.74	68.12	107.02	90.82	89.11	44.40	63.40
Parks and recreation .....	93.98	341.89	150.39	143.16	106.10	176.29	51.59	133.36
Housing and community development .....	48.18	70.24	81.37	13.44	12.61	19.47	33.45	37.25
Government administration:								
Financial administration .....	29.58	56.69	89.65	20.36	23.11	27.50	13.03	41.64
Judicial and legal .....	8.38	14.28	9.17	6.01	9.46	3.31	2.25	35.39
General public buildings .....	8.22	—	—	—	—	—	2.47	39.82
Other .....	22.46	29.57	23.46	12.35	29.04	7.12	42.95	21.93
Interest on general debt .....	92.57	118.18	146.75	112.00	77.88	138.19	50.52	244.83
General expenditure, n.e.c. .....	47.13	225.48	335.97	35.47	91.65	35.24	166.37	115.55
Utility and liquor store expenditure .....	—	106.53	4.86	244.51	1 271.67	191.54	839.97	207.72
Insurance trust expenditure .....	97.63	—	31.93	60.87	58.31	95.68	32.77	154.64
<b>Debt outstanding</b> .....	<b>1 575.16</b>	<b>1 591.18</b>	<b>3 120.40</b>	<b>2 405.45</b>	<b>2 070.87</b>	<b>2 438.34</b>	<b>725.10</b>	<b>3 637.04</b>
Long-term .....	1 575.16	1 591.18	3 120.40	2 405.45	2 070.87	2 435.14	663.65	3 637.04
Education .....	—	—	—	—	—	—	—	94.31
Public debt for private purposes .....	377.60	—	—	1 165.39	459.78	138.42	—	722.63
Utility .....	—	—	—	157.15	870.00	871.81	12.61	185.80
Other and unallocable .....	1 197.56	1 591.18	3 120.40	1 082.90	741.10	1 424.91	651.05	2 634.29
Long-term debt issued .....	269.14	—	82.79	869.12	418.96	664.83	138.57	944.97
Long-term debt retired .....	189.68	97.15	91.46	947.44	334.76	636.24	27.98	93.02
<b>Cash and security holdings</b> .....	<b>2 479.39</b>	<b>710.74</b>	<b>3 379.71</b>	<b>2 691.57</b>	<b>5 669.94</b>	<b>2 686.94</b>	<b>1 051.75</b>	<b>4 756.62</b>
Exhibit—City contribution to own retirement systems .....	60.16	—	24.75	57.40	54.97	31.40	26.88	60.37

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Con.				Hawaii— Honolulu	Idaho—Boise City	Illinois		
	Columbus	Macon	Savannah	Arlington Heights			Aurora	Chicago	
	117	118	119	122			123	124	
Population, 1990 .....	178 681	106 612	137 560	836 231	125 738	75 460	99 581	2 783 726	
Date of end of fiscal year .....	6/30	6/30	12/31	6/30	9/30	12/31	12/31	12/31	
<b>Revenue</b> .....	<b>809.85</b>	<b>658.07</b>	<b>1 108.37</b>	<b>1 150.47</b>	<b>588.50</b>	<b>710.26</b>	<b>759.67</b>	<b>1 621.71</b>	
General revenue .....	697.56	564.40	897.23	1 041.54	586.03	545.30	576.61	1 184.59	
Intergovernmental revenue .....	196.72	211.65	205.03	147.07	61.42	84.63	120.72	295.14	
From Federal Government .....	35.75	32.24	40.06	73.29	13.76	3.54	13.51	92.13	
From State governments .....	51.16	7.09	18.97	73.08	47.66	78.48	107.21	203.01	
From local governments .....	109.81	172.32	146.01	.70	—	2.61	—	—	
General revenue from own sources .....	500.84	352.76	692.20	894.47	524.61	460.67	455.89	889.45	
Taxes .....	299.66	233.84	292.48	576.94	247.49	365.40	369.89	571.88	
Property .....	161.63	107.27	164.56	464.63	216.72	191.51	148.83	214.18	
Selective sales .....	90.07	99.84	96.22	70.29	13.31	24.60	40.66	199.84	
Income .....	—	—	—	—	—	—	—	—	
Other .....	47.96	26.73	31.70	42.02	17.46	26.64	39.79	50.71	
Current charges .....	125.13	45.83	218.56	208.17	208.94	18.83	36.21	186.93	
Miscellaneous revenue .....	76.05	73.09	181.16	109.36	68.17	76.44	49.79	130.64	
Utility and liquor store revenue .....	65.91	—	122.60	108.94	2.47	123.07	110.32	82.04	
Insurance trust revenue .....	46.38	93.67	88.54	—	—	41.89	72.74	355.09	
<b>Expenditure</b> .....	<b>743.17</b>	<b>631.62</b>	<b>1 130.11</b>	<b>1 316.20</b>	<b>644.38</b>	<b>653.60</b>	<b>940.58</b>	<b>1 396.39</b>	
By character and object:									
Intergovernmental .....	9.24	26.39	15.51	—	.24	—	—	27.85	
To State governments .....	.69	2.40	—	—	—	—	—	8.06	
To local governments .....	8.55	23.98	15.51	—	.24	—	—	19.79	
Current operation .....	576.59	463.14	792.11	912.57	475.52	506.56	521.83	841.61	
Capital outlay .....	88.25	95.41	198.87	329.10	145.86	66.30	317.97	248.15	
Construction .....	36.53	32.19	198.23	286.47	98.81	48.17	260.87	230.61	
Assistance and subsidies .....	—	—	—	—	—	—	—	—	
Interest on debt .....	50.31	21.65	103.06	74.53	22.76	67.10	69.99	132.10	
Insurance benefits and repayments .....	18.78	25.03	20.56	—	—	13.65	30.79	146.68	
Exhibit—Salaries and wages .....	314.39	276.64	305.34	363.95	300.24	284.15	259.57	565.68	
General expenditure .....	651.26	606.58	926.74	1 066.35	629.25	507.95	716.59	1 178.75	
Current expenditure .....	563.01	511.17	785.16	808.41	483.51	445.80	539.16	943.66	
Intergovernmental expenditure .....	9.24	26.39	15.51	—	.24	—	—	27.85	
Capital outlay .....	88.25	95.41	141.57	257.94	145.75	62.15	177.43	235.08	
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	12.61	
Elementary and secondary education .....	—	—	—	—	—	—	—	12.61	
Higher education .....	—	—	—	—	—	—	—	—	
Other .....	—	—	—	—	—	—	—	—	
Libraries .....	—	—	—	.57	18.70	67.86	20.56	35.67	
Social services and income maintenance:									
Public welfare .....	59.55	—	5.99	—	—	—	—	39.36	
Hospitals .....	—	—	—	—	—	—	—	—	
Health .....	15.65	—	—	10.54	2.63	8.10	6.83	34.86	
Other .....	—	—	—	—	—	—	—	—	
Transportation:									
Highways .....	36.98	37.67	50.69	52.53	6.13	73.96	114.38	131.00	
Capital outlay .....	15.79	6.88	17.00	15.42	2.49	43.28	51.66	79.60	
Air transportation .....	5.22	8.46	37.71	—	47.51	—	14.57	138.92	
Parking facilities .....	—	—	6.88	2.44	16.39	5.95	4.63	.71	
Other .....	—	8.26	—	—	—	—	—	16.40	
Public safety:									
Police protection .....	104.92	119.06	129.54	136.40	90.31	99.77	116.84	225.38	
Fire protection .....	57.17	114.43	64.79	52.21	104.00	70.82	68.40	82.82	
Correction .....	36.73	3.17	11.62	—	—	—	—	—	
Protective inspection and regulation .....	3.01	6.39	15.35	6.44	14.23	8.22	10.33	8.42	
Environment and housing:									
Natural resources .....	—	—	—	5.42	—	—	—	—	
Sewerage .....	33.12	2.29	108.79	126.09	85.99	—	23.20	36.68	
Capital outlay .....	.30	—	57.29	68.27	36.94	—	13.16	17.16	
Solid waste management .....	26.56	39.31	52.04	109.12	44.06	—	26.90	51.85	
Parks and recreation .....	28.73	35.57	48.68	96.07	46.96	—	16.15	15.84	
Housing and community development .....	15.88	31.55	32.26	121.85	29.47	5.02	9.43	45.93	
Government administration:									
Financial administration .....	19.13	5.24	25.54	47.80	29.65	9.25	12.11	22.10	
Judicial and legal .....	28.58	5.29	9.18	25.80	12.53	4.27	4.90	6.85	
General public buildings .....	9.70	34.94	—	46.64	27.44	11.28	2.07	8.36	
Other .....	24.34	46.54	9.85	22.27	12.77	15.81	51.32	13.56	
Interest on general debt .....	20.63	21.65	73.18	73.68	22.76	28.44	59.74	127.97	
General expenditure, n.e.c. ....	125.36	86.75	244.65	130.49	17.73	99.20	154.25	123.48	
Utility and liquor store expenditure .....	73.14	—	182.81	249.85	15.13	132.00	193.20	70.97	
Insurance trust expenditure .....	18.78	25.03	20.56	—	—	13.65	30.79	146.68	
<b>Debt outstanding</b> .....	<b>1 024.85</b>	<b>242.96</b>	<b>1 205.10</b>	<b>1 256.94</b>	<b>346.03</b>	<b>887.87</b>	<b>1 096.14</b>	<b>2 159.71</b>	
Long-term .....	1 024.85	242.96	1 205.10	1 256.94	185.78	887.87	1 096.14	2 159.71	
Education .....	—	47.74	—	—	—	—	—	3.14	
Public debt for private purposes .....	175.44	86.36	—	—	—	50.74	334.43	775.78	
Utility .....	655.83	—	445.69	59.67	—	502.28	166.95	80.88	
Other and unallocable .....	193.59	108.85	759.41	1 197.27	185.78	334.85	594.76	1 299.91	
Long-term debt issued .....	300.62	—	24.49	306.65	10.97	—	118.72	184.96	
Long-term debt retired .....	41.40	26.41	432.90	89.38	7.48	44.20	46.88	158.65	
<b>Cash and security holdings</b> .....	<b>1 003.64</b>	<b>1 079.33</b>	<b>1 394.33</b>	<b>875.52</b>	<b>235.86</b>	<b>1 179.87</b>	<b>1 263.20</b>	<b>3 194.70</b>	
Exhibit—City contribution to own retirement systems .....	12.89	25.52	14.18	—	—	25.78	29.23	90.77	

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.							Indiana	
	Decatur	Elgin	Joliet	Naperville	Peoria	Rockford	Springfield	Evansville	Fort Wayne
	125	126	127	128	129	130	131	132	133
Population, 1990 .....	83 885	77 010	76 836	85 351	113 504	139 426	105 227	126 272	173 072
Date of end of fiscal year .....	4/30	12/31	12/31	12/31	12/31	2/28	12/31	12/31	12/31
<b>Revenue</b> .....	<b>678.87</b>	<b>685.04</b>	<b>1 019.87</b>	<b>1 489.84</b>	<b>783.03</b>	<b>716.41</b>	<b>1 691.70</b>	<b>703.05</b>	<b>648.37</b>
General revenue .....	493.76	520.32	785.99	672.66	685.39	544.42	672.16	607.13	509.03
Intergovernmental revenue .....	213.35	207.61	127.70	209.92	159.73	232.31	116.80	218.89	113.77
From Federal Government .....	24.45	10.96	14.02	2.40	52.31	29.41	17.38	88.29	14.27
From State governments .....	187.61	166.08	113.68	201.03	107.42	196.79	98.68	110.59	92.45
From local governments .....	1.29	30.57	—	6.49	—	6.11	.73	20.01	7.04
General revenue from own sources .....	280.41	312.71	658.29	462.74	525.66	312.11	555.36	388.23	395.26
Taxes .....	179.81	211.30	409.17	301.26	403.36	209.28	333.17	184.00	258.18
Property .....	84.08	168.98	129.34	201.60	139.92	159.78	67.41	177.79	228.10
General sales .....	60.06	—	193.52	—	201.23	4.98	234.02	—	—
Selective sales .....	25.74	15.22	35.10	90.51	39.02	21.75	23.96	—	—
Income .....	—	—	—	—	—	—	—	—	26.90
Other .....	9.93	27.10	51.21	9.15	23.19	22.77	7.79	6.21	3.18
Current charges .....	11.21	46.70	99.91	77.71	24.08	49.34	72.86	158.93	97.91
Miscellaneous revenue .....	89.40	54.72	149.20	83.76	98.22	53.49	149.32	45.30	39.17
Utility and liquor store revenue .....	129.08	104.30	161.76	786.99	—	85.98	958.04	70.42	112.57
Insurance trust revenue .....	56.03	60.42	72.13	30.19	97.64	86.01	61.51	25.50	26.77
<b>Expenditure</b> .....	<b>610.66</b>	<b>719.14</b>	<b>933.64</b>	<b>2 160.74</b>	<b>709.80</b>	<b>696.35</b>	<b>1 652.89</b>	<b>779.59</b>	<b>655.49</b>
By character and object:									
Intergovernmental .....	4.98	2.22	—	—	16.67	10.60	—	15.23	—
To State governments .....	—	2.22	—	—	—	2.13	—	56	—
To local governments .....	4.98	—	—	—	16.67	8.47	—	14.67	—
Current operation .....	408.08	500.40	614.00	1 078.14	468.19	479.17	1 240.14	525.37	515.56
Capital outlay .....	92.51	139.03	140.98	986.77	115.62	111.46	228.01	161.51	55.79
Construction .....	45.82	88.57	92.83	833.46	114.85	45.41	223.61	152.06	36.79
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	77.15	54.27	144.66	90.91	66.84	56.03	153.97	30.97	36.67
Insurance benefits and repayments .....	27.93	23.22	34.01	4.92	42.48	39.08	30.77	46.51	47.48
Exhibit—Salaries and wages .....	207.64	263.71	318.30	344.05	263.67	246.17	636.72	303.10	280.84
General expenditure .....	445.96	561.91	782.55	1 390.41	667.32	545.37	676.78	625.15	531.19
Current expenditure .....	370.71	445.36	641.57	568.57	551.70	482.44	637.77	471.43	475.40
Intergovernmental expenditure .....	4.98	2.22	—	—	16.67	10.60	—	15.23	—
Capital outlay .....	75.25	116.56	140.98	821.84	115.62	62.93	39.01	153.72	55.79
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	2.24	—	—	—
Elementary and secondary education .....	—	—	—	—	—	2.24	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	24.87	—	42.49	40.78	23.41	24.80	22.74	—	—
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	26.41	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	—	—	—	—	.63	.56	24.07	14.16	4.49
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	96.53	78.91	107.92	754.09	126.44	94.01	75.12	35.99	64.85
Capital outlay .....	45.82	45.45	19.64	669.25	27.47	49.25	2.14	.03	16.17
Air transportation .....	—	—	—	—	—	—	—	—	—
Parking facilities .....	7.67	5.29	5.65	5.19	31.63	6.31	17.48	2.15	3.84
Other .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	71.74	128.20	122.66	121.70	107.90	125.40	98.68	82.63	79.78
Fire protection .....	58.62	94.34	75.72	80.74	75.54	97.38	82.70	80.29	55.47
Correction .....	4.98	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	12.99	16.21	3.37	9.20	7.72	7.69	7.73	.07	—
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	.47
Sewerage .....	4.66	27.74	28.35	40.64	11.11	6.91	40.42	204.00	53.44
Capital outlay .....	—	14.95	—	—	10.34	—	21.24	115.87	—
Solid waste management .....	3.22	29.53	28.62	44.48	.79	42.89	1.64	—	19.69
Parks and recreation .....	.76	62.42	2.03	13.20	23.10	—	25.66	52.46	43.39
Housing and community development .....	10.18	3.43	38.52	2.40	22.62	19.62	16.70	28.19	21.16
Government administration:									
Financial administration .....	11.98	18.50	92.33	19.51	9.93	12.95	40.31	.73	1.27
Judicial and legal .....	2.79	4.30	5.27	6.94	2.46	6.84	5.97	3.22	1.72
General public buildings .....	1.24	15.41	3.84	130.66	13.93	—	4.59	3.03	—
Other .....	13.61	26.50	12.12	30.46	55.70	21.85	15.26	9.97	26.76
Interest on general debt .....	54.71	34.15	104.22	74.04	66.84	40.48	81.85	30.89	23.39
General expenditure, n.e.c. .....	65.41	16.98	109.44	16.39	87.57	9.04	115.86	56.81	131.48
Utility and liquor store expenditure .....	136.77	134.01	117.08	765.40	—	111.89	945.34	107.93	76.82
Insurance trust expenditure .....	27.93	23.22	34.01	4.92	42.48	39.08	30.77	46.51	47.48
<b>Debt outstanding</b> .....	<b>1 854.41</b>	<b>853.49</b>	<b>1 924.50</b>	<b>1 254.89</b>	<b>1 079.40</b>	<b>668.18</b>	<b>2 808.12</b>	<b>491.51</b>	<b>463.74</b>
Long-term .....	1 854.41	853.49	1 924.50	1 254.89	1 079.40	668.18	2 808.12	491.51	463.74
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	949.29	147.67	799.70	135.71	494.38	108.70	425.65	4.24	54.00
Utility .....	500.69	301.39	523.39	243.58	216.24	1 569.80	2.93	172.85	—
Other and unallocable .....	404.43	404.43	601.41	875.60	585.02	343.24	812.67	484.34	236.89
Long-term debt issued .....	690.90	226.98	206.09	237.67	98.06	65.63	574.52	—	58.36
Long-term debt retired .....	72.69	122.14	181.03	169.49	141.77	39.48	246.63	26.48	42.84
<b>Cash and security holdings</b> .....	<b>2 309.01</b>	<b>1 263.78</b>	<b>2 465.37</b>	<b>1 415.41</b>	<b>1 788.43</b>	<b>1 334.03</b>	<b>2 417.28</b>	<b>271.72</b>	<b>199.91</b>
Exhibit—City contribution to own retirement systems .....	12.15	9.40	25.73	12.04	22.40	23.22	26.58	23.94	20.73

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Indiana—Con.				Iowa			
	Gary	Hammond	Indianapolis	South Bend	Cedar Rapids	Davenport	Des Moines	Sioux City
	134	135	136	137	138	139	140	141
Population, 1990 .....	116 646	84 236	731 327	105 511	108 751	95 333	193 187	80 505
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>837.85</b>	<b>811.64</b>	<b>1 319.22</b>	<b>866.66</b>	<b>1 009.88</b>	<b>921.31</b>	<b>1 108.71</b>	<b>1 116.46</b>
General revenue .....	820.05	702.83	1 275.75	638.26	932.55	917.77	997.68	1 021.95
Intergovernmental revenue .....	219.82	148.54	387.76	140.54	170.14	206.76	154.07	232.93
From Federal Government .....	69.79	29.93	47.98	20.29	55.29	63.19	63.16	72.19
From State governments .....	149.46	118.61	337.87	113.77	112.15	143.57	90.32	151.51
From local governments .....	.57	—	1.92	6.48	2.70	—	.58	9.23
General revenue from own sources .....	600.23	554.30	887.99	497.71	762.41	711.01	843.61	789.02
Taxes .....	328.09	300.74	573.58	286.65	362.55	382.93	443.08	347.07
Property .....	322.76	292.51	440.95	284.19	334.74	310.35	408.03	286.42
General sales .....	—	—	—	—	—	47.08	—	28.32
Selective sales .....	—	—	27.48	—	17.83	15.52	28.09	25.64
Income .....	—	—	87.05	—	—	—	—	—
Other .....	5.32	8.23	18.10	2.46	9.99	—	6.95	6.70
Current charges .....	182.72	147.47	254.99	168.45	205.52	138.90	217.91	166.73
Miscellaneous revenue .....	89.43	106.09	59.42	42.61	194.34	189.18	182.62	275.21
Utility and liquor store revenue .....	—	92.36	10.03	195.80	77.33	3.53	111.04	52.47
Insurance trust revenue .....	17.80	16.44	33.44	32.60	—	—	—	42.05
<b>Expenditure</b> .....	<b>941.27</b>	<b>992.52</b>	<b>1 283.21</b>	<b>957.27</b>	<b>1 099.27</b>	<b>870.72</b>	<b>1 250.27</b>	<b>978.35</b>
By character and object:								
Intergovernmental .....	—	—	6.55	—	.59	—	69.62	—
To State governments .....	—	—	6.38	—	.59	—	—	—
To local governments .....	—	—	.17	—	—	—	69.62	—
Current operation .....	701.98	855.90	912.51	801.30	716.91	563.99	745.46	693.41
Capital outlay .....	126.88	58.75	185.55	73.76	293.55	123.43	304.61	168.05
Construction .....	14.50	35.91	121.16	20.80	251.15	89.55	292.66	139.84
Assistance and subsidies .....	—	—	56.64	—	—	—	—	—
Interest on debt .....	84.79	47.83	73.99	30.14	88.22	183.29	130.58	87.42
Insurance benefits and repayments .....	27.62	30.03	47.97	52.08	—	—	—	29.46
Exhibit—Salaries and wages .....	272.60	403.82	458.89	346.40	350.99	271.91	372.34	284.47
General expenditure .....	913.64	856.72	1 201.89	704.19	1 001.34	842.02	1 132.60	853.35
Current expenditure .....	786.77	832.02	1 017.25	639.64	722.15	718.59	867.87	709.60
Intergovernmental expenditure .....	—	—	6.55	—	.59	—	69.62	—
Capital outlay .....	126.88	24.70	184.64	64.55	279.19	123.43	264.73	143.76
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	27.83	20.27	22.69	21.24
Social services and income maintenance:								
Public welfare .....	—	—	105.20	—	—	3.85	16.31	—
Hospitals .....	—	—	197.79	—	—	—	—	—
Health .....	49.52	9.32	43.24	6.04	8.00	1.32	10.33	1.98
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	76.21	57.51	67.27	39.19	218.19	137.39	127.24	130.17
Capital outlay .....	1.00	11.69	17.69	11.19	131.52	55.11	50.27	58.69
Air transportation .....	13.43	—	67.86	—	78.02	1.67	52.36	2.27
Parking facilities .....	—	—	7.24	7.18	22.92	9.39	36.85	8.36
Other .....	—	—	—	—	—	—	11.28	—
Public safety:								
Police protection .....	75.07	96.80	120.23	81.51	93.60	92.51	116.95	96.53
Fire protection .....	65.93	74.34	51.79	56.52	72.85	68.33	71.13	108.25
Correction .....	—	.38	36.50	—	—	—	2.31	—
Protective inspection and regulation .....	—	—	7.58	5.77	1.46	8.65	7.55	—
Environment and housing:								
Natural resources .....	—	—	10.06	—	—	—	—	—
Sewerage .....	80.71	116.14	87.10	104.55	129.32	75.12	182.36	80.78
Capital outlay .....	—	.78	—	29.36	61.22	12.56	67.20	32.79
Solid waste management .....	28.68	19.43	48.34	16.33	51.08	16.65	41.61	18.36
Parks and recreation .....	61.01	55.55	50.61	80.13	75.06	73.16	144.47	96.64
Housing and community development .....	9.30	49.31	41.07	43.61	47.93	46.73	46.23	82.70
Government administration:								
Financial administration .....	153.70	.25	52.17	101.35	7.89	14.47	9.78	14.37
Judicial and legal .....	15.12	9.62	39.02	2.71	3.98	—	6.79	2.87
General public buildings .....	4.09	7.09	6.34	3.08	—	9.69	22.67	5.86
Other .....	21.71	19.67	23.60	9.34	12.12	18.55	16.41	12.47
Interest on general debt .....	84.79	46.99	72.76	30.14	88.22	183.29	125.88	85.41
General expenditure, n.e.c. .....	174.37	294.34	66.13	116.73	62.86	57.40	61.39	85.09
Utility and liquor store expenditure .....	—	105.76	33.35	201.00	97.93	28.70	117.67	95.53
Insurance trust expenditure .....	27.62	30.03	47.97	52.08	—	—	—	29.46
<b>Debt outstanding</b> .....	<b>1 001.10</b>	<b>572.18</b>	<b>1 685.18</b>	<b>408.68</b>	<b>1 218.04</b>	<b>2 326.86</b>	<b>1 598.06</b>	<b>1 292.43</b>
Long-term .....	1 001.10	572.18	1 643.93	408.68	1 218.04	2 326.86	1 598.06	1 278.77
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	726.19	88.23	71.43	—	594.46	1 692.98	119.43	618.00
Utility .....	—	14.78	11.20	—	—	—	59.92	27.92
Other and unallocable .....	274.91	469.17	1 561.30	408.68	623.58	633.88	1 418.71	632.84
Long-term debt issued .....	63.46	—	455.50	102.69	146.30	216.29	341.16	415.87
Long-term debt retired .....	146.67	69.92	167.11	58.00	103.93	221.43	345.80	251.36
<b>Cash and security holdings</b> .....	<b>864.26</b>	<b>285.39</b>	<b>1 155.57</b>	<b>297.11</b>	<b>1 511.71</b>	<b>2 170.35</b>	<b>859.91</b>	<b>1 730.39</b>
Exhibit—City contribution to own retirement systems .....	8.74	16.38	24.13	14.86	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Kansas				Kentucky		Louisiana	
	Kansas City	Overland Park	Topeka	Wichita	Lexington-Fayette	Louisville	Baton Rouge	Kenner
	142	143	144	145	146	147	148	149
Population, 1990 .....	149 767	111 790	119 883	304 011	225 366	269 063	380 105	72 033
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	6/30	6/30	12/31	6/30
<b>Revenue</b> .....	<b>1 402.05</b>	<b>556.17</b>	<b>874.75</b>	<b>1 030.31</b>	<b>982.47</b>	<b>1 178.03</b>	<b>1 198.31</b>	<b>511.28</b>
General revenue .....	1 402.05	556.17	777.45	811.54	872.81	946.43	1 088.80	500.98
Intergovernmental revenue .....	166.03	119.36	105.09	250.11	72.50	210.96	147.33	272.65
From Federal Government .....	15.30	13.77	24.06	33.34	46.76	76.39	63.64	13.74
From State governments .....	58.55	66.22	59.56	107.71	25.12	89.10	70.85	17.59
From local governments .....	92.18	39.37	21.48	109.05	.63	45.47	12.85	241.32
General revenue from own sources .....	1 236.02	436.81	672.36	561.43	800.31	735.47	941.47	228.33
Taxes .....	338.42	338.46	374.37	262.47	449.51	546.90	532.81	121.00
Property .....	228.56	116.18	200.20	169.95	106.76	142.35	141.16	62.76
General sales .....	34.09	158.34	125.25	—	—	—	267.97	—
Selective sales .....	74.26	54.60	43.79	81.74	26.94	3.67	92.60	32.44
Income .....	—	—	—	—	265.43	329.08	—	—
Other .....	1.51	9.34	5.13	10.78	50.38	71.79	31.08	25.79
Current charges .....	110.40	25.66	143.72	122.12	262.79	79.30	239.75	78.31
Miscellaneous revenue .....	787.20	72.69	154.27	176.85	88.00	109.27	168.91	29.01
Utility and liquor store revenue .....	—	—	97.30	81.47	5.96	231.60	7.42	—
Insurance trust revenue .....	—	—	—	137.30	103.69	—	102.08	10.30
<b>Expenditure</b> .....	<b>1 441.71</b>	<b>559.50</b>	<b>942.38</b>	<b>1 016.12</b>	<b>902.91</b>	<b>1 082.71</b>	<b>1 112.24</b>	<b>561.78</b>
By character and object:								
Intergovernmental .....	1.66	3.53	—	—	—	—	6.21	—
To State governments .....	—	3.53	—	—	—	—	1.13	—
To local governments .....	1.66	—	—	—	—	—	5.08	—
Current operation .....	568.22	348.64	692.21	513.39	677.92	817.05	747.75	483.90
Capital outlay .....	59.03	181.01	90.22	344.68	63.53	104.34	146.84	31.06
Construction .....	44.08	151.07	45.38	220.79	63.19	97.23	99.85	30.81
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	812.80	26.32	159.95	103.43	122.73	161.32	155.04	40.33
Insurance benefits and repayments .....	—	—	—	54.63	38.73	—	56.40	6.50
Exhibit—Salaries and wages .....	325.75	174.21	366.31	268.27	369.79	407.16	331.42	230.46
General expenditure .....	1 441.71	559.50	821.77	856.84	842.49	946.67	1 040.14	555.29
Current expenditure .....	1 382.68	378.49	747.84	555.75	778.96	842.33	894.66	524.23
Intergovernmental expenditure .....	1.66	3.53	—	—	—	—	6.21	—
Capital outlay .....	59.03	181.01	73.93	301.09	63.53	104.34	145.48	31.06
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	15.65	34.09	29.93	21.43	—
Social services and income maintenance:								
Public welfare .....	—	5.25	—	7.11	21.91	39.35	2.75	7.64
Hospitals .....	—	—	—	—	—	11.09	64.64	—
Health .....	6.36	5.47	45.58	21.74	56.91	16.68	16.17	—
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	96.96	118.96	100.59	227.65	33.51	67.35	108.44	42.69
Capital outlay .....	42.00	29.31	34.35	178.37	—	5.73	4.24	—
Air transportation .....	—	—	—	36.23	26.40	—	29.96	—
Parking facilities .....	3.27	—	8.83	—	.80	8.79	1.09	—
Other .....	5.40	—	—	—	—	—	—	6.21
Public safety:								
Police protection .....	145.57	103.59	135.33	88.65	96.02	123.47	103.07	77.92
Fire protection .....	132.94	53.05	89.67	56.22	82.43	82.48	53.34	41.66
Correction .....	—	—	—	1.81	24.76	—	34.00	4.86
Protective inspection and regulation .....	8.09	—	6.18	9.41	4.07	15.09	7.47	13.05
Environment and housing:								
Natural resources .....	—	—	—	—	—	—	—	—
Sewerage .....	69.56	—	68.43	116.38	43.03	—	114.11	71.18
Capital outlay .....	—	—	5.28	82.33	2.21	—	65.74	6.48
Solid waste management .....	16.18	—	.12	5.36	34.65	50.37	55.47	23.14
Parks and recreation .....	27.34	52.89	54.59	51.34	45.51	58.85	52.21	79.69
Housing and community development .....	16.59	17.01	35.50	32.98	91.36	86.52	28.51	30.04
Government administration:								
Financial administration .....	10.34	19.90	7.69	8.29	12.66	25.20	26.47	10.05
Judicial and legal .....	7.99	14.93	11.24	8.63	6.33	8.73	53.87	11.12
General public buildings .....	18.86	8.35	22.79	5.58	24.29	9.17	18.00	50.91
Other .....	13.11	16.53	47.19	7.10	19.42	9.32	14.15	19.75
Interest on general debt .....	812.80	26.32	151.08	97.88	122.73	140.63	155.04	40.33
General expenditure, n.e.c. ....	50.36	117.24	36.97	58.81	61.61	163.65	79.95	25.06
Utility and liquor store expenditure .....	—	—	120.61	104.65	21.70	136.04	15.70	—
Insurance trust expenditure .....	—	—	—	54.63	38.73	—	56.40	6.50
<b>Debt outstanding</b> .....	<b>11 166.97</b>	<b>518.11</b>	<b>2 686.20</b>	<b>1 772.33</b>	<b>1 836.59</b>	<b>1 642.17</b>	<b>1 984.16</b>	<b>486.44</b>
Long-term .....	11 085.94	474.28	2 639.28	1 740.75	1 828.99	1 642.17	1 960.29	486.44
Education .....	—	—	—	—	35.99	—	—	—
Public debt for private purposes .....	10 310.24	209.05	1 592.39	631.42	950.63	901.50	1 353.51	—
Utility .....	—	—	144.85	85.72	—	193.17	.25	—
Other and unallocable .....	775.70	265.23	902.05	1 023.62	842.38	547.51	606.53	486.44
Long-term debt issued .....	571.32	111.37	579.52	271.34	145.85	250.22	52.62	—
Long-term debt retired .....	706.12	52.78	209.96	270.54	70.18	102.05	132.31	26.86
<b>Cash and security holdings</b> .....	<b>10 640.09</b>	<b>488.17</b>	<b>1 898.33</b>	<b>2 239.78</b>	<b>1 908.78</b>	<b>1 333.07</b>	<b>2 770.33</b>	<b>172.71</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	36.00	22.11	—	29.86	3.66

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Louisiana—Con.				Maine— Portland	Maryland— Baltimore	Massachusetts	
	Lafayette	New Orleans	Shreveport	Terrebonne Parish Consolidated Government			Boston	Brockton
	150	151	152	153			156	157
Population, 1990 .....	94 440	496 938	198 525	96 982	64 358	736 014	574 283	92 788
Date of end of fiscal year .....	10/31	12/31	12/31	6/30	12/31	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 946.12</b>	<b>1 502.51</b>	<b>978.72</b>	<b>1 969.88</b>	<b>2 023.24</b>	<b>2 713.40</b>	<b>3 186.29</b>	<b>1 581.92</b>
General revenue .....	802.86	1 323.45	847.55	1 595.18	2 023.24	2 390.84	2 777.86	1 434.25
Intergovernmental revenue .....	92.01	247.08	161.31	204.65	393.44	1 197.68	1 144.20	720.36
From Federal Government .....	82.23	156.57	119.91	59.52	84.33	72.20	40.80	95.10
From State governments .....	6.36	90.49	38.86	144.43	301.80	1 008.24	1 100.67	625.26
From local governments .....	3.41	.02	2.54	.70	7.32	117.24	2.73	—
General revenue from own sources .....	710.85	1 076.38	686.24	1 390.54	1 629.81	1 193.16	1 633.65	713.89
Taxes .....	399.11	605.12	470.11	426.34	1 167.28	902.68	1 116.80	587.37
Property .....	52.78	276.93	167.82	202.41	1 152.27	622.55	1 043.38	581.19
General sales .....	303.36	177.98	253.46	205.05	—	—	—	—
Selective sales .....	8.22	97.88	24.10	6.62	—	64.84	42.78	—
Income .....	—	—	—	—	—	162.83	—	—
Other .....	34.75	52.32	24.73	12.26	15.01	52.47	30.63	6.19
Current charges .....	165.98	296.89	123.35	846.84	373.07	137.34	348.21	109.71
Miscellaneous revenue .....	145.76	174.36	92.77	117.36	89.45	153.14	168.65	16.80
Utility and liquor store revenue .....	1 125.71	112.14	80.46	373.89	—	70.01	120.03	65.33
Insurance trust revenue .....	17.56	66.92	50.70	.80	—	252.55	288.40	82.34
<b>Expenditure</b> .....	<b>1 922.43</b>	<b>1 555.28</b>	<b>958.91</b>	<b>1 783.90</b>	<b>2 210.91</b>	<b>2 292.74</b>	<b>3 101.34</b>	<b>1 728.62</b>
By character and object:								
Intergovernmental .....	.46	3.18	—	105.61	113.54	1.99	217.11	36.70
To State governments .....	—	—	—	—	—	—	215.75	14.84
To local governments .....	.46	3.18	—	105.61	113.54	1.99	1.36	21.86
Current operation .....	1 329.87	1 014.71	630.29	1 379.12	1 625.41	1 679.42	2 207.15	1 496.15
Capital outlay .....	250.19	271.94	202.53	209.89	375.91	361.32	296.32	36.88
Construction .....	196.76	236.08	170.43	192.72	356.21	318.39	244.79	—
Assistance and subsidies .....	—	—	—	—	—	—	2.92	—
Interest on debt .....	324.66	195.45	82.62	88.51	96.06	126.63	92.55	27.89
Insurance benefits and repayments .....	17.25	69.99	43.47	.76	—	123.39	285.28	131.00
Exhibit—Salaries and wages .....	271.05	444.87	392.99	523.54	1 014.95	1 073.06	1 405.01	1 072.22
General expenditure .....	762.58	1 375.67	780.45	1 431.06	2 210.91	2 106.33	2 716.16	1 521.73
Current expenditure .....	660.18	1 136.89	607.71	1 221.16	1 835.00	1 751.52	2 445.12	1 511.90
Intergovernmental expenditure .....	.46	3.18	—	105.61	113.54	1.99	217.11	36.70
Capital outlay .....	102.40	238.78	172.73	209.89	375.91	354.81	271.04	9.83
General expenditure by function:								
Education services:								
Education .....	—	—	—	105.61	885.38	730.11	833.78	723.06
Elementary and secondary education .....	—	—	—	105.61	885.38	730.11	833.78	723.06
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	15.13	—	10.62	34.35	19.61	49.29	9.66
Social services and income maintenance:								
Public welfare .....	.51	11.45	—	6.31	103.19	2.49	46.06	10.02
Hospitals .....	—	—	—	563.05	109.84	—	411.25	—
Health .....	4.43	28.64	—	12.31	13.63	78.44	1.75	3.69
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	57.01	77.60	104.61	63.30	148.73	196.20	88.63	33.79
Capital outlay .....	45.49	40.96	65.52	11.62	54.80	125.05	27.62	—
Air transportation .....	—	87.55	29.82	5.22	82.37	—	—	—
Parking facilities .....	2.11	8.25	—	—	3.39	21.14	1.47	2.48
Other .....	—	8.50	—	—	29.52	.55	87.49	13.53
Public safety:								
Police protection .....	90.28	155.53	91.55	96.02	83.28	209.09	238.95	99.18
Fire protection .....	68.49	75.24	86.93	42.75	104.87	113.63	150.26	89.95
Correction .....	—	88.89	—	74.44	—	6.68	73.51	—
Protective inspection and regulation .....	—	17.88	9.12	—	4.65	4.81	16.78	.43
Environment and housing:								
Natural resources .....	—	—	17.13	114.86	—	—	.02	.02
Sewerage .....	74.94	139.37	95.77	58.94	155.10	154.71	144.36	57.57
Capital outlay .....	8.56	57.47	59.78	31.42	33.58	79.90	22.24	7.51
Solid waste management .....	27.53	40.17	31.25	44.97	17.64	50.71	53.88	48.49
Parks and recreation .....	71.66	55.50	29.24	32.20	41.52	66.48	40.79	8.91
Housing and community development .....	60.13	165.06	61.10	39.41	31.32	85.71	78.20	14.78
Government administration:								
Financial administration .....	37.75	43.69	54.22	8.00	27.28	57.26	43.33	20.55
Judicial and legal .....	15.39	57.78	11.91	15.97	5.50	37.73	21.03	3.59
General public buildings .....	4.74	32.67	11.74	11.60	25.17	22.98	12.22	15.02
Other .....	22.33	28.07	9.72	30.34	45.43	16.23	14.06	7.72
Interest on general debt .....	200.41	189.06	52.30	73.40	96.06	123.44	92.14	25.56
General expenditure, n.e.c. .....	24.87	49.65	84.04	21.76	162.70	108.32	216.89	333.74
Utility and liquor store expenditure .....	1 142.60	109.62	135.00	352.08	—	63.02	99.90	75.89
Insurance trust expenditure .....	17.25	69.99	43.47	.76	—	123.39	285.28	131.00
<b>Debt outstanding</b> .....	<b>4 749.90</b>	<b>2 265.56</b>	<b>1 869.18</b>	<b>1 174.02</b>	<b>1 496.61</b>	<b>1 777.21</b>	<b>1 864.31</b>	<b>381.11</b>
Long-term .....	4 749.90	2 258.06	1 826.40	1 102.33	1 496.61	1 707.16	1 864.31	286.24
Education .....	—	—	—	—	365.83	83.68	148.92	43.72
Public debt for private purposes .....	570.96	667.57	256.22	164.15	—	839.73	—	—
Utility .....	1 967.60	41.54	716.95	289.49	—	131.10	10.31	28.34
Other and unallocable .....	2 211.35	1 548.94	853.23	648.69	1 130.78	652.65	1 705.07	214.18
Long-term debt issued .....	158.83	511.79	113.80	21.49	94.30	149.80	214.38	164.57
Long-term debt retired .....	243.52	390.95	272.51	67.62	96.07	95.31	99.93	32.17
<b>Cash and security holdings</b> .....	<b>2 378.26</b>	<b>2 228.78</b>	<b>1 927.04</b>	<b>1 231.62</b>	<b>670.90</b>	<b>2 922.31</b>	<b>3 100.48</b>	<b>878.58</b>
Exhibit—City contribution to own retirement systems .....	8.10	63.78	25.65	.36	—	41.20	88.31	81.51

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.							
	Cambridge	Fall River	Lowell	Lynn	New Bedford	Newton	Quincy	Somerville
	158	159	160	161	162	163	164	165
Population, 1990 .....	95 802	92 703	103 439	81 245	99 922	82 585	84 985	76 210
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>3 267.84</b>	<b>1 450.73</b>	<b>1 540.60</b>	<b>1 741.13</b>	<b>1 378.61</b>	<b>2 087.20</b>	<b>2 652.88</b>	<b>1 502.99</b>
General revenue .....	3 009.94	1 294.65	1 377.69	1 595.99	1 208.63	1 840.00	2 449.88	1 252.46
Intergovernmental revenue .....	546.13	836.59	733.64	733.10	642.91	159.71	510.91	645.87
From Federal Government .....	53.78	79.84	32.56	42.00	24.02	20.91	69.80	40.38
From State governments .....	492.35	756.52	701.08	691.11	615.82	138.02	440.80	605.34
From local governments .....	—	.23	—	—	3.07	.79	.32	.16
General revenue from own sources .....	2 463.81	458.07	644.05	862.88	565.72	1 680.28	1 938.97	606.59
Taxes .....	1 336.81	358.88	512.34	630.41	423.63	1 468.16	869.33	533.93
Property .....	1 269.28	353.33	503.26	620.42	417.12	1 437.44	858.06	524.77
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	32.83	—	1.31	.46	—	8.60	—	1.44
Income .....	—	—	—	—	—	—	—	—
Other .....	34.70	5.54	7.77	9.54	6.52	22.12	11.27	7.72
Current charges .....	980.80	73.24	114.82	193.69	107.85	153.95	1 041.23	27.45
Miscellaneous revenue .....	146.20	25.94	16.89	38.78	34.24	58.17	28.41	45.20
Utility and liquor store revenue .....	85.98	31.76	56.84	94.78	66.08	73.15	64.46	110.29
Insurance trust revenue .....	171.93	124.32	106.07	50.37	103.89	174.05	138.54	140.24
<b>Expenditure</b> .....	<b>3 195.55</b>	<b>1 614.09</b>	<b>1 783.43</b>	<b>2 159.97</b>	<b>1 462.38</b>	<b>2 002.55</b>	<b>2 666.95</b>	<b>1 472.35</b>
By character and object:								
Intergovernmental .....	164.92	16.98	47.83	25.55	28.33	141.58	170.84	164.52
To State governments .....	163.49	7.59	6.05	20.85	6.53	140.84	153.26	163.68
To local governments .....	1.43	9.38	41.78	4.70	21.81	.74	17.58	.84
Current operation .....	2 599.88	1 309.30	1 263.55	1 699.21	1 248.85	1 629.39	2 174.82	1 140.81
Capital outlay .....	211.28	125.82	290.93	184.20	17.24	63.84	76.33	37.54
Construction .....	1.63	121.93	258.38	16.01	.64	22.38	64.85	6.68
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	41.28	21.81	78.43	77.52	24.08	14.09	75.73	18.70
Insurance benefits and repayments .....	178.18	140.18	102.69	173.50	143.87	153.66	169.23	110.79
Exhibit—Salaries and wages .....	1 680.37	841.17	829.53	907.18	896.85	1 204.40	1 134.91	706.50
General expenditure .....	2 937.13	1 438.18	1 639.46	1 849.55	1 277.70	1 787.31	2 458.01	1 353.31
Current expenditure .....	2 751.03	1 312.36	1 363.21	1 665.36	1 263.48	1 728.06	2 381.68	1 317.96
Intergovernmental expenditure .....	164.92	16.98	47.83	25.55	28.33	141.58	170.84	164.52
Capital outlay .....	186.10	125.82	276.25	184.20	14.22	59.25	76.33	35.35
General expenditure by function:								
Education services:								
Education .....	801.41	729.11	950.56	851.56	697.04	850.26	727.14	558.00
Elementary and secondary education .....	801.41	729.11	950.56	851.56	697.04	850.26	567.51	558.00
Higher education .....	—	—	—	—	—	—	159.63	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	24.24	8.66	6.54	8.44	11.63	50.34	17.93	13.32
Social services and income maintenance:								
Public welfare .....	99.64	11.62	4.63	64.69	6.32	1.38	3.51	2.48
Hospitals .....	621.22	3.99	—	—	—	—	727.28	—
Health .....	28.46	24.83	8.02	9.76	18.47	10.90	4.88	7.06
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	48.35	39.87	68.14	58.15	31.75	122.87	41.75	35.53
Capital outlay .....	10.04	2.85	12.18	.14	4.92	4.92	4.86	6.08
Air transportation .....	—	.55	—	—	6.72	—	—	—
Parking facilities .....	34.35	—	10.79	5.44	—	—	5.26	—
Other .....	60.56	6.26	4.76	19.31	5.01	48.08	37.23	50.61
Public safety:								
Police protection .....	167.74	112.22	103.63	109.53	106.41	111.72	133.52	101.50
Fire protection .....	143.18	103.21	109.99	124.83	93.20	107.26	113.04	85.87
Correction .....	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	12.48	5.09	3.75	3.29	16.06	8.79	7.19	2.62
Environment and housing:								
Natural resources .....	.50	.90	—	.01	1.64	3.66	—	.01
Sewerage .....	13.11	50.88	43.53	83.05	50.54	26.28	60.03	3.86
Capital outlay .....	4.81	6.18	3.09	—	1.12	3.60	53.76	.39
Solid waste management .....	52.67	15.88	—	176.49	34.10	60.29	70.46	32.76
Parks and recreation .....	37.58	8.82	12.43	5.82	9.33	37.49	13.25	4.97
Housing and community development .....	19.43	38.76	28.02	51.86	—	21.11	20.11	55.03
Government administration:								
Financial administration .....	32.83	13.87	17.84	21.20	13.40	23.45	20.27	19.43
Judicial and legal .....	25.52	2.47	10.79	4.42	4.61	7.73	4.32	4.84
General public buildings .....	108.94	8.18	1.99	16.21	7.41	31.54	9.60	25.57
Other .....	32.50	10.24	48.62	15.25	9.47	18.71	11.37	21.45
Interest on general debt .....	33.41	21.54	74.71	30.57	21.58	14.09	75.53	18.66
General expenditure, n.e.c. .....	538.99	221.23	130.73	189.67	132.99	231.37	354.33	309.72
Utility and liquor store expenditure .....	80.24	35.73	41.28	136.92	40.81	61.59	39.71	8.25
Insurance trust expenditure .....	178.18	140.18	102.69	173.50	143.87	153.66	169.23	110.79
<b>Debt outstanding</b> .....	<b>653.68</b>	<b>237.53</b>	<b>1 109.39</b>	<b>1 017.13</b>	<b>567.71</b>	<b>243.63</b>	<b>992.98</b>	<b>112.85</b>
Long-term .....	653.68	237.53	792.78	880.61	117.36	243.63	922.37	112.85
Education .....	125.15	224.05	573.61	326.16	68.49	—	63.07	—
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	122.39	3.24	52.36	538.00	30.17	—	32.18	—
Other and unallocable .....	406.14	10.25	166.80	16.44	18.69	243.63	827.12	112.85
Long-term debt issued .....	101.04	186.13	478.64	248.14	—	60.54	78.13	—
Long-term debt retired .....	115.25	27.13	56.47	82.22	19.06	42.14	92.83	40.55
<b>Cash and security holdings</b> .....	<b>1 910.29</b>	<b>962.21</b>	<b>340.46</b>	<b>1 682.58</b>	<b>854.33</b>	<b>1 698.69</b>	<b>1 313.74</b>	<b>959.74</b>
Exhibit—City contribution to own retirement systems .....	130.45	118.19	2.76	106.37	117.42	82.63	132.33	136.03

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.		Michigan				
	Springfield	Worcester	Ann Arbor	Dearborn	Detroit	Flint	Grand Rapids
	166	167	168	169	170	171	172
Population, 1990 .....	156 983	169 759	109 592	89 286	1 027 974	140 761	189 126
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>2 002.96</b>	<b>1 608.41</b>	<b>1 225.27</b>	<b>1 301.44</b>	<b>1 987.09</b>	<b>2 315.73</b>	<b>1 174.40</b>
General revenue .....	1 793.73	1 534.20	972.38	1 018.73	1 523.96	2 046.70	870.89
Intergovernmental revenue .....	930.37	749.88	276.66	179.87	686.31	604.61	253.55
From Federal Government .....	89.47	126.46	75.30	27.50	126.08	39.31	77.54
From State governments .....	840.91	623.42	192.39	149.75	518.06	553.34	149.29
From local governments .....	—	—	8.98	2.62	42.17	11.95	26.72
General revenue from own sources .....	863.35	784.32	695.72	838.85	837.66	1 442.09	617.34
Taxes .....	521.07	621.68	392.72	526.58	535.57	340.39	303.28
Property .....	513.88	604.32	381.70	504.08	209.52	166.63	154.99
General sales .....	—	—	—	—	—	—	—
Selective sales .....	—	2.30	—	—	42.40	—	—
Income .....	—	—	—	—	270.60	163.92	140.25
Other .....	7.19	15.06	11.02	22.50	13.05	9.84	8.04
Current charges .....	326.09	137.61	187.90	203.47	212.82	1 030.53	226.72
Miscellaneous revenue .....	16.20	25.03	115.10	108.81	89.28	71.17	87.34
Utility and liquor store revenue .....	105.67	74.21	101.46	68.50	164.44	129.46	165.18
Insurance trust revenue .....	103.56	—	151.43	214.21	298.68	139.57	138.33
<b>Expenditure</b> .....	<b>1 886.48</b>	<b>1 795.93</b>	<b>1 237.07</b>	<b>1 158.74</b>	<b>2 073.03</b>	<b>2 388.81</b>	<b>1 307.72</b>
By character and object:							
Intergovernmental .....	48.04	21.49	—	11.88	71.61	—	10.05
To State governments .....	12.54	19.87	—	9.54	10.55	—	—
To local governments .....	35.50	1.62	—	2.34	61.06	—	10.05
Current operation .....	1 595.02	1 472.48	910.63	908.50	1 409.60	2 037.60	778.84
Capital outlay .....	73.55	248.34	190.91	117.21	256.09	102.19	386.88
Construction .....	42.91	82.21	136.62	89.87	180.97	102.19	12.49
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	36.88	53.62	45.90	11.73	93.04	66.06	70.56
Insurance benefits and repayments .....	132.99	—	89.63	109.42	242.69	182.96	61.39
Exhibit—Salaries and wages .....	978.18	893.10	311.18	530.96	595.29	1 285.21	300.19
General expenditure .....	1 682.60	1 688.79	917.60	978.29	1 533.64	2 085.61	867.46
Current expenditure .....	1 627.59	1 486.15	763.80	870.74	1 335.25	1 985.12	718.53
Intergovernmental expenditure .....	48.04	21.49	—	11.88	71.61	—	10.05
Capital outlay .....	55.01	202.64	153.81	107.55	198.39	100.49	148.93
General expenditure by function:							
Education services:							
Education .....	671.05	733.51	—	—	6.00	—	—
Elementary and secondary education .....	671.05	733.51	—	—	6.00	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	30.21	18.76	—	34.07	21.77	—	20.13
Social services and income maintenance:							
Public welfare .....	3.80	40.63	6.58	3.17	—	—	—
Hospitals .....	99.51	—	—	—	—	1 254.72	—
Health .....	7.40	21.81	—	3.38	94.85	—	—
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	23.54	34.60	58.39	88.56	97.44	59.97	72.03
Capital outlay .....	1.50	9.39	1.25	1.88	12.00	1.08	12.79
Air transportation .....	—	37.49	4.19	—	5.22	—	—
Parking facilities .....	4.08	3.83	64.15	—	9.14	.63	39.42
Other .....	7.63	6.30	—	—	—	—	7.24
Public safety:							
Police protection .....	118.89	109.15	106.91	174.56	281.68	178.88	109.04
Fire protection .....	95.18	97.18	59.59	96.75	90.12	113.21	79.89
Correction .....	—	—	—	—	.64	2.88	2.81
Protective inspection and regulation .....	5.71	5.60	12.60	17.01	17.86	11.74	—
Environment and housing:							
Natural resources .....	2.55	—	6.07	—	—	—	—
Sewerage .....	143.87	52.51	104.74	113.09	202.34	86.00	163.70
Capital outlay .....	16.94	12.88	12.23	21.85	85.77	3.99	96.66
Solid waste management .....	19.75	16.98	53.27	39.73	91.35	35.27	34.37
Parks and recreation .....	27.50	12.54	30.16	75.87	90.98	42.00	49.98
Housing and community development .....	27.86	23.16	—	35.10	50.00	38.75	91.14
Government administration:							
Financial administration .....	23.09	14.90	30.45	41.19	46.78	34.73	21.86
Judicial and legal .....	3.20	6.86	21.15	26.58	36.68	30.50	30.68
General public buildings .....	11.67	21.60	8.09	38.29	16.26	5.82	—
Other .....	27.68	15.36	19.83	18.24	29.01	22.59	26.17
Interest on general debt .....	35.34	42.39	37.59	11.73	78.98	65.84	27.66
General expenditure, n.e.c. ....	293.10	373.64	293.84	150.96	266.53	102.10	91.34
Utility and liquor store expenditure .....	70.89	107.15	229.83	71.02	296.71	120.24	378.87
Insurance trust expenditure .....	132.99	—	89.63	109.42	242.69	182.96	61.39
<b>Debt outstanding</b> .....	<b>439.98</b>	<b>942.68</b>	<b>882.99</b>	<b>192.40</b>	<b>1 639.61</b>	<b>1 039.08</b>	<b>1 471.54</b>
Long-term .....	439.98	607.36	882.99	192.40	1 565.29	1 039.08	1 460.96
Education .....	227.38	183.35	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	29.73	—	220.91
Utility .....	11.82	159.80	137.01	—	329.32	4.33	823.71
Other and unallocable .....	200.79	264.21	745.99	82.98	1 206.24	1 034.75	416.34
Long-term debt issued .....	—	202.93	131.98	—	378.64	103.84	580.80
Long-term debt retired .....	61.63	64.44	40.42	49.12	232.02	103.12	544.17
<b>Cash and security holdings</b> .....	<b>1 010.20</b>	<b>322.76</b>	<b>1 889.13</b>	<b>2 383.44</b>	<b>4 361.40</b>	<b>3 730.48</b>	<b>2 500.76</b>
Exhibit—City contribution to own retirement systems .....	96.36	—	35.88	76.53	128.21	143.67	37.33

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Michigan—Con.							Minnesota	
	Kalamazoo	Lansing	Livonia	Southfield	Sterling Heights	Warren	Westland	Bloomington	Duluth
	173	174	175	176	177	178	179	180	181
Population, 1990 .....	80 277	127 321	100 850	75 728	117 810	144 864	84 724	86 335	85 493
Date of end of fiscal year .....	12/31	6/30	11/30	6/30	6/30	6/30	12/31	12/31	12/31
<b>Revenue</b> .....	<b>1 282.19</b>	<b>2 442.50</b>	<b>873.57</b>	<b>1 246.63</b>	<b>683.66</b>	<b>703.80</b>	<b>606.72</b>	<b>NA</b>	<b>1 634.06</b>
General revenue .....	1 059.94	1 039.37	689.50	934.49	485.09	502.49	432.60	NA	1 220.68
Intergovernmental revenue .....	231.37	229.54	137.90	168.41	127.88	134.22	109.58	NA	392.79
From Federal Government .....	31.58	29.66	4.57	22.24	10.70	6.32	14.00	NA	53.83
From State governments .....	191.92	199.88	121.96	138.35	115.78	126.82	93.11	NA	333.34
From local governments .....	7.87	—	11.36	7.82	1.41	1.08	2.47	NA	5.63
General revenue from own sources .....	828.57	809.83	551.60	766.08	357.20	368.28	323.03	NA	827.89
Taxes .....	283.79	397.34	311.47	549.45	264.32	301.45	251.39	NA	289.39
Property .....	276.33	232.01	296.05	535.06	253.97	293.00	243.77	NA	172.41
General sales .....	—	—	—	—	—	—	—	NA	74.75
Selective sales .....	—	—	—	—	—	—	—	NA	37.91
Income .....	—	157.26	—	—	—	—	—	NA	—
Other .....	7.46	8.07	15.42	14.39	10.36	8.45	7.62	NA	4.32
Current charges .....	256.11	239.24	130.86	103.54	32.66	20.94	50.85	NA	389.68
Miscellaneous revenue .....	288.66	173.26	109.27	113.09	60.22	45.88	20.79	NA	148.82
Utility and liquor store revenue .....	91.93	1 094.25	68.53	165.87	102.42	99.57	100.99	NA	389.68
Insurance trust revenue .....	130.31	308.87	115.55	146.27	96.15	101.74	73.13	NA	23.70
<b>Expenditure</b> .....	<b>1 333.52</b>	<b>2 279.46</b>	<b>809.50</b>	<b>1 010.72</b>	<b>639.68</b>	<b>795.61</b>	<b>554.48</b>	<b>NA</b>	<b>1 713.80</b>
By character and object:									
Intergovernmental .....	5.11	1.66	60.98	16.27	1.67	—	—	NA	8.15
To State governments .....	4.35	1.45	—	5.07	.17	—	—	NA	—
To local governments .....	.76	.21	60.98	11.20	1.50	—	—	NA	8.15
Current operation .....	833.00	1 771.94	578.72	862.52	502.11	648.07	460.15	NA	1 219.07
Capital outlay .....	222.98	372.28	89.09	53.61	97.10	63.41	71.44	NA	311.48
Construction .....	174.18	349.97	79.75	20.35	54.76	23.17	61.72	NA	273.22
Assistance and subsidies .....	—	—	—	—	—	—	—	NA	—
Interest on debt .....	211.90	54.13	30.35	33.92	13.43	.74	1.66	NA	146.96
Insurance benefits and repayments .....	60.53	79.45	50.35	44.40	25.37	83.39	21.22	NA	28.14
Exhibit—Salaries and wages .....	363.70	917.08	243.50	376.14	280.75	298.51	152.29	NA	589.15
General expenditure .....	1 083.09	1 071.44	685.56	831.00	520.32	597.73	430.78	NA	1 227.28
Current expenditure .....	929.54	891.47	596.47	784.53	423.22	534.32	362.24	NA	978.74
Intergovernmental expenditure .....	5.11	1.66	60.98	16.27	1.67	—	—	NA	8.15
Capital outlay .....	153.54	179.97	89.09	46.47	97.10	63.41	68.54	NA	248.55
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	NA	—
Elementary and secondary education .....	—	—	—	—	—	—	—	NA	—
Higher education .....	—	—	—	—	—	—	—	NA	—
Other .....	—	—	—	—	—	—	—	NA	—
Libraries .....	—	—	35.73	35.07	14.01	14.50	2.71	NA	27.10
Social services and income maintenance:									
Public welfare .....	—	10.33	—	11.16	—	—	2.42	NA	—
Hospitals .....	—	—	—	—	—	—	—	NA	—
Health .....	—	—	—	—	—	.08	—	NA	—
Other .....	—	—	—	—	—	—	—	NA	—
Transportation:									
Highways .....	106.51	61.26	77.15	95.37	52.47	105.77	80.07	NA	141.66
Capital outlay .....	41.43	12.21	14.92	28.42	7.01	29.97	39.66	NA	69.97
Air transportation .....	—	—	—	—	—	—	—	NA	40.85
Parking facilities .....	22.14	27.30	—	—	—	—	—	NA	1.02
Other .....	—	—	—	—	—	—	—	NA	13.42
Public safety:									
Police protection .....	258.70	113.17	129.55	189.36	124.62	150.01	83.97	NA	95.36
Fire protection .....	—	83.22	66.43	121.17	65.74	94.27	51.51	NA	96.42
Correction .....	.40	2.25	6.27	9.88	—	—	.46	NA	—
Protective inspection and regulation .....	17.91	9.75	7.46	12.14	16.42	9.22	7.16	NA	10.56
Environment and housing:									
Natural resources .....	—	—	.38	—	—	—	—	NA	—
Sewerage .....	207.46	108.75	68.30	—	—	10.02	—	NA	84.93
Capital outlay .....	55.74	15.90	—	—	—	10.02	—	NA	2.00
Solid waste management .....	10.78	26.44	61.32	34.02	35.45	49.76	37.59	NA	—
Parks and recreation .....	22.11	40.79	31.22	103.71	12.61	24.28	17.39	NA	122.79
Housing and community development .....	33.62	1.70	3.77	—	2.42	—	15.52	NA	11.91
Government administration:									
Financial administration .....	27.43	30.77	13.98	34.39	25.05	21.25	11.40	NA	34.72
Judicial and legal .....	28.12	26.75	21.02	29.75	18.70	27.61	19.35	NA	8.29
General public buildings .....	3.81	6.11	50.85	—	18.38	8.21	5.21	NA	27.31
Other .....	15.53	18.23	20.89	25.83	10.10	23.09	11.45	NA	25.58
Interest on general debt .....	205.69	45.14	30.35	33.92	12.83	.74	1.66	NA	140.19
General expenditure, n.e.c. .....	122.89	459.47	60.90	95.24	111.52	58.93	82.90	NA	345.17
Utility and liquor store expenditure .....	189.90	1 128.56	73.58	135.33	93.99	114.49	102.49	NA	458.38
Insurance trust expenditure .....	60.53	79.45	50.35	44.40	25.37	83.39	21.22	NA	28.14
<b>Debt outstanding</b> .....	<b>3 118.33</b>	<b>1 022.16</b>	<b>816.88</b>	<b>512.02</b>	<b>237.20</b>	<b>7.13</b>	<b>37.47</b>	<b>NA</b>	<b>1 851.12</b>
Long-term .....	3 006.22	1 022.16	816.88	512.02	237.20	7.13	37.47	NA	1 851.12
Education .....	—	—	—	—	—	—	—	NA	—
Public debt for private purposes .....	2 425.48	—	296.13	—	—	—	—	NA	587.18
Utility .....	77.98	108.82	—	—	7.44	—	—	NA	122.82
Other and unallocable .....	502.76	913.34	520.74	512.02	229.76	7.13	37.47	NA	1 141.12
Long-term debt issued .....	—	29.42	46.11	84.37	33.95	—	—	NA	147.31
Long-term debt retired .....	62.47	35.99	24.24	34.35	23.10	3.38	5.19	NA	116.48
<b>Cash and security holdings</b> .....	<b>4 582.07</b>	<b>3 527.47</b>	<b>1 715.28</b>	<b>2 451.13</b>	<b>1 496.90</b>	<b>1 644.07</b>	<b>842.30</b>	<b>NA</b>	<b>1 296.19</b>
Exhibit—City contribution to own retirement systems .....	37.08	94.17	59.66	51.12	31.34	73.11	18.20	NA	29.42

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Minnesota—Con.			Mississippi— Jackson	Missouri			
	Minneapolis	St. Paul	184		Independence	Kansas City	St. Louis	Springfield
	182	183			185	186	187	188
Population, 1990 .....	368 383	272 235	196 637	112 301	435 146	396 685	140 494	
Date of end of fiscal year .....	12/31	12/31	9/30	6/30	4/30	4/30	6/30	
<b>Revenue</b> .....	<b>2 037.11</b>	<b>1 371.32</b>	<b>785.23</b>	<b>988.98</b>	<b>1 541.64</b>	<b>1 523.52</b>	<b>1 999.49</b>	
General revenue .....	1 682.20	1 240.45	694.42	376.16	1 244.10	1 246.55	810.26	
Intergovernmental revenue .....	461.48	286.56	199.68	56.40	130.00	186.28	146.82	
From Federal Government .....	70.84	114.31	55.35	11.51	63.57	81.87	36.67	
From State governments .....	350.15	140.10	140.35	41.04	55.73	95.41	98.57	
From local governments .....	40.49	32.15	3.98	3.85	10.70	8.99	11.57	
General revenue from own sources .....	1 220.72	953.89	494.73	319.76	1 114.10	1 060.27	663.44	
Taxes .....	521.72	339.05	253.03	176.74	758.35	698.31	290.08	
Property .....	386.79	262.06	217.39	33.38	143.02	93.01	42.89	
General sales .....	—	—	—	81.86	158.85	127.37	174.05	
Selective sales .....	104.10	60.47	22.33	49.03	179.04	147.37	57.61	
Income .....	—	—	—	—	238.43	287.15	—	
Other .....	30.82	16.51	13.32	12.47	39.02	43.41	15.52	
Current charges .....	258.86	282.34	151.13	72.31	191.77	234.50	192.08	
Miscellaneous revenue .....	440.14	332.51	90.57	70.71	163.98	127.46	181.28	
Utility and liquor store revenue .....	62.92	86.13	90.82	612.83	107.92	76.10	1 147.63	
Insurance trust revenue .....	291.98	44.73	—	—	189.62	200.87	41.60	
<b>Expenditure</b> .....	<b>2 158.53</b>	<b>1 777.55</b>	<b>828.54</b>	<b>898.81</b>	<b>1 522.05</b>	<b>1 520.77</b>	<b>1 832.55</b>	
By character and object:								
Intergovernmental .....	66.47	66.64	2.54	22.24	102.92	57.79	—	
To State governments .....	.95	—	—	—	—	1.21	—	
To local governments .....	65.52	66.64	2.54	22.24	102.92	56.58	—	
Current operation .....	954.94	1 092.65	476.90	790.60	840.06	930.54	1 258.67	
Capital outlay .....	610.34	238.13	270.69	28.12	394.48	217.59	440.40	
Construction .....	463.05	218.38	259.78	28.12	355.75	191.01	395.18	
Assistance and subsidies .....	—	—	—	—	—	—	—	
Interest on debt .....	446.19	325.65	78.40	57.84	114.93	168.50	113.13	
Insurance benefits and repayments .....	80.59	54.47	—	—	69.65	146.35	20.36	
Exhibit—Salaries and wages .....	526.02	477.88	238.07	354.79	504.24	523.90	586.34	
General expenditure .....	1 998.37	1 561.39	677.23	448.64	1 309.84	1 303.28	817.63	
Current expenditure .....	1 398.06	1 397.49	499.86	420.52	964.80	1 092.02	519.86	
Intergovernmental expenditure .....	66.47	66.64	2.54	22.24	102.92	57.79	—	
Capital outlay .....	600.32	163.90	177.37	28.12	345.04	211.26	297.77	
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	54.14	8.47	—	
Elementary and secondary education .....	—	—	—	—	54.14	8.01	—	
Higher education .....	—	—	—	—	—	.46	—	
Other .....	—	—	—	—	—	—	—	
Libraries .....	45.98	34.43	—	—	—	—	—	
Social services and income maintenance:								
Public welfare .....	—	—	—	—	.03	9.82	31.82	
Hospitals .....	—	—	—	—	67.05	38.82	—	
Health .....	27.00	33.64	—	10.38	27.63	38.58	25.18	
Other .....	—	—	—	—	—	—	—	
Transportation:								
Highways .....	133.21	164.74	82.18	60.01	116.50	52.61	116.95	
Capital outlay .....	67.15	86.04	44.49	23.95	71.39	24.43	66.47	
Air transportation .....	—	—	54.64	—	123.56	219.47	82.33	
Parking facilities .....	175.60	6.57	—	—	15.35	9.23	—	
Other .....	4.02	—	11.37	4.17	48.38	41.79	—	
Public safety:								
Police protection .....	151.86	140.29	88.81	96.38	179.50	221.35	84.96	
Fire protection .....	79.86	105.36	70.96	90.30	93.72	64.33	64.50	
Correction .....	6.22	—	8.89	—	7.54	47.31	—	
Protective inspection and regulation .....	27.17	15.13	3.23	3.09	8.60	19.37	8.83	
Environment and housing:								
Natural resources .....	—	—	—	—	19.04	—	—	
Sewerage .....	97.94	108.86	131.38	63.71	76.12	9.11	206.47	
Capital outlay .....	22.17	25.12	76.33	1.75	34.68	—	136.56	
Solid waste management .....	69.89	55.65	15.72	2.58	22.52	29.10	27.58	
Parks and recreation .....	166.32	125.97	25.16	18.76	159.52	45.19	45.99	
Housing and community development .....	354.60	234.45	12.87	7.63	18.15	69.16	12.32	
Government administration:								
Financial administration .....	18.53	28.39	8.52	23.28	46.29	42.65	8.80	
Judicial and legal .....	14.81	9.92	7.65	7.34	16.36	41.92	7.64	
General public buildings .....	25.30	2.93	3.97	5.48	14.04	13.04	13.05	
Other .....	23.21	35.25	7.85	17.17	16.36	13.77	13.22	
Interest on general debt .....	444.93	321.58	57.08	13.58	104.96	167.15	54.05	
General expenditure, n.e.c. .....	131.93	138.23	86.92	24.78	74.51	101.03	13.92	
Utility and liquor store expenditure .....	79.57	161.68	151.30	450.17	142.55	71.15	994.56	
Insurance trust expenditure .....	80.59	54.47	—	—	69.65	146.35	20.36	
<b>Debt outstanding</b> .....	<b>6 215.95</b>	<b>3 438.19</b>	<b>1 660.93</b>	<b>926.06</b>	<b>2 080.52</b>	<b>1 933.27</b>	<b>2 111.00</b>	
Long-term .....	6 215.95	3 372.87	1 660.93	926.06	2 080.52	1 933.27	2 111.00	
Education .....	—	—	—	—	—	—	—	
Public debt for private purposes .....	3 139.81	2 435.65	153.67	170.86	629.23	577.31	163.51	
Utility .....	42.18	57.92	444.78	736.15	178.27	14.65	1 286.80	
Other and unallocable .....	3 033.96	879.30	1 062.48	19.06	1 273.02	1 341.32	660.69	
Long-term debt issued .....	438.66	211.68	203.67	—	595.84	231.78	248.84	
Long-term debt retired .....	463.75	365.08	70.65	27.45	174.22	206.97	139.54	
<b>Cash and security holdings</b> .....	<b>7 604.42</b>	<b>3 750.48</b>	<b>1 087.96</b>	<b>804.09</b>	<b>3 545.37</b>	<b>3 645.97</b>	<b>2 040.91</b>	
Exhibit—City contribution to own retirement systems .....	74.25	20.25	—	—	54.32	19.71	11.37	

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Montana— Billings	Nebraska		Nevada		New Hampshire	
		Lincoln	Omaha	Las Vegas	Reno	Manchester	Nashua
	189	190	191	192	193	194	195
Population, 1990 .....	81 151	191 972	335 795	258 295	133 850	99 567	79 662
Date of end of fiscal year .....	6/30	7/31	12/31	6/30	6/30	12/31	6/30
<b>Revenue</b> .....	<b>829.91</b>	<b>1 621.06</b>	<b>772.41</b>	<b>911.67</b>	<b>837.31</b>	<b>1 608.41</b>	<b>1 680.24</b>
General revenue .....	730.93	934.46	678.10	911.67	837.31	1 508.28	1 663.98
Intergovernmental revenue .....	160.10	118.26	107.06	392.60	216.94	188.96	188.97
From Federal Government .....	84.88	26.68	12.14	11.62	11.33	61.19	45.57
From State governments .....	72.69	85.10	82.39	269.73	196.56	127.33	143.13
From local governments .....	2.53	6.47	12.54	111.25	9.05	.43	.28
General revenue from own sources .....	570.84	816.21	571.04	519.07	620.37	1 319.32	1 475.01
Taxes .....	179.30	297.47	429.47	249.54	309.54	1 077.82	1 253.03
Property .....	155.11	129.71	196.69	115.64	141.99	1 056.94	1 239.90
General sales .....	—	129.91	168.85	—	—	—	—
Selective sales .....	—	—	39.04	54.67	64.30	—	—
Income .....	—	—	—	—	—	—	—
Other .....	24.19	37.84	24.89	79.23	103.25	20.88	13.13
Current charges .....	178.89	397.44	117.07	186.81	165.72	197.20	170.23
Miscellaneous revenue .....	212.65	121.30	24.50	82.72	145.11	44.30	51.74
Utility and liquor store revenue .....	98.98	654.05	—	—	—	100.13	3.78
Insurance trust revenue .....	—	32.55	94.32	—	—	—	12.48
<b>Expenditure</b> .....	<b>872.05</b>	<b>1 601.53</b>	<b>661.98</b>	<b>951.26</b>	<b>838.90</b>	<b>1 774.68</b>	<b>1 495.05</b>
By character and object:							
Intergovernmental .....	—	—	8.92	171.40	64.59	17.45	—
To State governments .....	—	—	—	—	—	—	—
To local governments .....	—	—	8.92	171.40	64.59	17.45	—
Current operation .....	447.68	1 096.33	475.00	535.05	629.94	1 583.59	1 421.38
Capital outlay .....	351.00	339.34	94.00	222.58	89.03	98.35	43.72
Construction .....	345.31	334.10	83.84	218.86	82.03	83.97	26.37
Assistance and subsidies .....	—	—	—	—	—	10.95	3.15
Interest on debt .....	73.37	144.20	43.10	22.23	55.33	64.36	21.44
Insurance benefits and repayments .....	—	21.66	40.97	—	—	—	5.36
Exhibit—Salaries and wages .....	202.44	399.86	274.30	270.54	339.79	884.54	841.20
General expenditure .....	721.51	883.44	621.02	951.23	838.90	1 676.05	1 475.84
Current expenditure .....	445.52	675.54	527.02	728.68	749.87	1 577.70	1 432.11
Intergovernmental expenditure .....	—	—	8.92	171.40	64.59	17.45	—
Capital outlay .....	275.99	207.89	94.00	222.56	89.03	98.35	43.72
General expenditure by function:							
Education services:							
Education .....	—	—	.88	—	—	700.58	772.45
Elementary and secondary education .....	—	—	—	—	—	700.58	772.45
Higher education .....	—	—	.88	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	13.43	16.65	16.61	.97	—	14.83	18.26
Social services and income maintenance:							
Public welfare .....	—	—	—	1.58	—	25.77	4.46
Hospitals .....	—	261.62	—	—	—	—	—
Health .....	.33	23.07	2.71	7.69	3.76	25.02	12.47
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	86.31	86.08	89.24	210.07	99.75	137.48	76.39
Capital outlay .....	42.60	63.33	37.22	152.17	24.89	52.99	5.71
Air transportation .....	164.80	—	—	—	—	40.00	—
Parking facilities .....	3.75	4.50	2.28	3.70	—	18.34	17.13
Other .....	—	—	.24	2.32	—	—	19.12
Public safety:							
Police protection .....	65.00	62.63	97.28	152.47	210.24	111.97	119.05
Fire protection .....	74.10	49.41	75.05	100.47	122.35	111.79	87.54
Correction .....	—	—	6.14	54.96	11.41	—	—
Protective inspection and regulation .....	—	8.99	5.50	16.29	17.20	7.78	3.59
Environment and housing:							
Natural resources .....	—	—	—	—	—	—	.06
Sewerage .....	106.21	91.78	70.04	59.11	81.11	43.07	53.53
Capital outlay .....	71.05	61.77	23.70	—	—	—	—
Solid waste management .....	35.26	12.90	27.27	—	—	26.65	40.65
Parks and recreation .....	18.37	53.25	49.39	66.31	82.22	40.32	17.90
Housing and community development .....	10.45	24.75	30.78	13.60	9.44	—	31.85
Government administration:							
Financial administration .....	23.04	6.69	13.90	24.39	14.75	19.12	10.91
Judicial and legal .....	6.30	4.95	5.34	40.47	22.39	3.50	2.50
General public buildings .....	4.18	5.31	6.86	50.27	9.73	39.21	2.95
Other .....	8.42	12.39	8.28	30.38	30.67	24.33	32.00
Interest on general debt .....	62.69	35.30	43.10	22.23	55.33	60.92	21.44
General expenditure, n.e.c. .....	38.88	123.16	70.14	93.95	68.55	225.36	131.59
Utility and liquor store expenditure .....	150.55	696.43	—	.02	—	98.64	13.86
Insurance trust expenditure .....	—	21.66	40.97	—	—	—	5.36
<b>Debt outstanding</b> .....	<b>1 130.77</b>	<b>2 271.16</b>	<b>580.26</b>	<b>517.73</b>	<b>1 336.50</b>	<b>879.01</b>	<b>436.28</b>
Long-term .....	1 130.77	2 265.63	567.75	517.73	1 336.50	879.01	436.28
Education .....	—	—	—	—	—	187.61	231.16
Public debt for private purposes .....	32.04	—	—	—	416.62	—	—
Utility .....	247.44	1 797.49	—	—	—	77.52	—
Other and unallocable .....	851.29	468.14	567.75	517.73	919.88	613.88	205.12
Long-term debt issued .....	231.89	263.29	145.15	282.49	237.87	189.57	125.53
Long-term debt retired .....	269.30	73.78	151.43	71.40	88.58	59.42	52.04
<b>Cash and security holdings</b> .....	<b>981.76</b>	<b>1 524.64</b>	<b>934.17</b>	<b>693.06</b>	<b>1 027.24</b>	<b>181.74</b>	<b>597.59</b>
Exhibit—City contribution to own retirement systems .....	—	4.28	24.66	—	—	—	5.47

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey							
	Camden	Clifton	Dover township (Ocean Co.)	East Orange	Edison township	Elizabeth	Hamilton township (Mercer Co.)	Jersey City
	196	197	198	199	200	201	202	203
Population, 1990 .....	87 492	71 742	76 371	73 552	88 680	110 002	86 553	228 537
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>1 080.34</b>	<b>1 377.92</b>	<b>450.93</b>	<b>2 284.36</b>	<b>1 839.57</b>	<b>1 817.09</b>	<b>568.23</b>	<b>1 151.56</b>
General revenue .....	1 024.79	1 377.92	450.93	2 196.15	1 793.70	1 745.04	568.23	1 042.05
Intergovernmental revenue .....	672.94	353.99	156.42	1 456.87	529.26	978.76	212.81	469.71
From Federal Government .....	132.15	—	—	6.27	5.11	37.85	—	—
From State governments .....	514.14	353.99	156.36	1 450.61	524.15	940.91	212.81	469.01
From local governments .....	26.65	—	.07	—	—	—	—	.70
General revenue from own sources .....	351.85	1 023.93	294.51	739.27	1 264.43	766.28	355.42	572.34
Taxes .....	220.37	946.92	220.70	652.56	1 140.74	589.64	227.90	427.71
Property .....	209.39	935.11	207.20	650.52	1 119.55	569.80	210.07	413.08
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	10.98	11.81	13.50	2.04	21.19	19.85	17.83	14.63
Current charges .....	73.42	23.49	41.81	70.82	96.96	133.72	104.25	12.04
Miscellaneous revenue .....	58.05	53.53	32.00	15.89	26.74	42.92	23.28	132.59
Utility and liquor store revenue .....	55.55	—	—	88.21	45.87	72.04	—	92.47
Insurance trust revenue .....	—	—	—	—	—	—	—	17.04
<b>Expenditure</b> .....	<b>1 059.53</b>	<b>1 435.23</b>	<b>564.51</b>	<b>2 784.21</b>	<b>1 938.62</b>	<b>2 072.20</b>	<b>621.20</b>	<b>1 446.24</b>
By character and object:								
Intergovernmental .....	4.03	24.89	2.46	72.14	103.44	63.84	—	411.18
To State governments .....	4.03	1.81	1.77	14.77	2.94	13.98	—	318.30
To local governments .....	—	23.08	.69	57.37	100.50	49.85	—	92.87
Current operation .....	933.31	1 210.00	467.70	2 131.58	1 662.79	1 845.18	491.11	840.59
Capital outlay .....	74.10	135.95	69.01	542.81	122.03	117.44	84.04	78.52
Construction .....	74.10	123.60	51.13	517.44	49.80	66.58	66.14	61.57
Assistance and subsidies .....	6.93	—	—	—	5.07	—	8.34	—
Interest on debt .....	41.16	64.38	25.34	37.67	45.29	45.74	37.71	97.19
Insurance benefits and repayments .....	—	—	—	—	—	—	—	18.76
Exhibit—Salaries and wages .....	448.93	719.86	232.42	1 021.11	926.62	699.41	255.64	443.77
General expenditure .....	1 020.17	1 435.23	564.51	2 698.62	1 895.13	1 984.53	621.20	1 333.38
Current expenditure .....	946.08	1 299.28	495.50	2 155.81	1 773.09	1 895.40	537.16	1 277.67
Intergovernmental expenditure .....	4.03	24.89	2.46	72.14	103.44	63.84	—	411.18
Capital outlay .....	74.10	135.95	69.01	542.81	122.03	89.13	84.04	55.71
General expenditure by function:								
Education services:								
Education .....	.29	759.30	—	1 348.57	1 097.42	1 100.19	—	318.30
Elementary and secondary education .....	.29	759.30	—	1 348.57	1 097.42	1 100.19	—	318.30
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	6.00	34.43	—	26.78	30.84	14.57	18.84	19.04
Social services and income maintenance:								
Public welfare .....	32.33	.78	23.50	18.64	6.60	13.56	9.73	29.94
Hospitals .....	—	—	—	—	—	—	—	12.40
Health .....	3.53	9.97	3.04	46.17	8.53	23.91	16.02	30.52
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	17.76	55.24	46.38	24.00	31.16	20.43	62.35	28.74
Capital outlay .....	—	20.81	—	—	11.11	5.55	38.07	12.12
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	1.35	—	.48	—	3.61
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	139.59	108.81	106.64	122.20	196.84	156.07	117.60	196.81
Fire protection .....	145.46	100.05	—	103.78	79.82	100.89	—	141.12
Correction .....	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	9.37	6.01	5.17	7.46	9.16	9.55	10.20	1.95
Environment and housing:								
Natural resources .....	—	—	—	—	—	—	—	—
Sewerage .....	27.01	127.85	—	33.42	53.57	42.53	79.35	4.60
Capital outlay .....	—	1.46	—	—	1.59	—	21.54	4.38
Solid waste management .....	71.92	2.94	83.98	70.82	134.43	82.44	74.19	99.77
Parks and recreation .....	4.97	13.02	44.30	15.15	10.45	36.41	26.83	11.65
Housing and community development .....	144.68	—	9.28	29.60	10.62	118.29	5.49	64.02
Government administration:								
Financial administration .....	34.23	13.05	14.68	23.60	9.46	13.19	14.72	29.38
Judicial and legal .....	17.03	9.92	10.97	32.02	4.53	10.66	11.43	20.57
General public buildings .....	5.35	1.64	3.09	13.04	25.00	61.42	37.33	17.02
Other .....	18.24	9.74	10.57	24.15	3.74	8.96	12.55	8.79
Interest on general debt .....	38.39	64.38	25.34	35.74	44.16	45.74	37.71	79.17
General expenditure, n.e.c. .....	304.02	118.09	177.57	722.14	138.80	125.22	86.86	215.99
Utility and liquor store expenditure .....	39.35	—	—	85.59	43.49	87.67	—	94.09
Insurance trust expenditure .....	—	—	—	—	—	—	—	18.76
<b>Debt outstanding</b> .....	<b>585.24</b>	<b>356.49</b>	<b>377.93</b>	<b>1 371.25</b>	<b>720.09</b>	<b>1 000.57</b>	<b>754.07</b>	<b>1 629.98</b>
Long-term .....	585.24	326.68	377.93	1 371.25	720.09	727.11	569.21	1 479.76
Education .....	—	61.14	—	521.21	372.49	146.90	—	405.41
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	34.55	—	—	8.13	13.81	—	—	219.82
Other and unallocable .....	550.69	265.55	377.93	841.91	333.80	580.22	569.21	854.54
Long-term debt issued .....	405.75	—	69.40	775.85	371.64	336.36	161.09	814.74
Long-term debt retired .....	21.28	46.93	36.20	51.46	107.31	57.18	108.20	63.02
<b>Cash and security holdings</b> .....	<b>97.35</b>	<b>259.74</b>	<b>126.54</b>	<b>283.28</b>	<b>365.14</b>	<b>396.56</b>	<b>182.94</b>	<b>527.65</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	—	—	—	5.09

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.				New Mexico— Albuquerque	New York	
	Newark	Paterson	Trenton	Woodbridge township		Albany	Amherst town
	204	205	206	207		208	209
Population, 1990 .....	275 221	140 891	88 675	93 086	384 736	101 082	111 711
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	6/30	12/31	12/31
<b>Revenue</b> .....	<b>1 784.13</b>	<b>864.00</b>	<b>2 692.04</b>	<b>711.35</b>	<b>1 334.93</b>	<b>1 135.61</b>	<b>741.06</b>
General revenue .....	1 645.51	864.00	2 495.48	711.35	1 222.01	1 060.73	741.06
Intergovernmental revenue .....	962.85	457.74	1 546.39	273.34	392.27	390.84	195.61
From Federal Government .....	223.79	73.82	43.92	13.69	76.34	33.87	87.43
From State governments .....	657.81	378.34	1 499.89	257.50	290.44	111.24	24.89
From local governments .....	81.25	5.59	2.57	2.15	25.49	245.73	83.29
General revenue from own sources .....	682.67	406.26	949.10	438.01	829.74	669.89	545.45
Taxes .....	353.12	302.73	639.42	318.33	344.05	301.34	438.77
Property .....	224.00	297.00	625.64	306.69	122.77	270.09	413.85
General sales .....	—	—	—	—	167.67	—	—
Selective sales .....	29.89	—	—	—	40.04	17.42	5.76
Income .....	—	—	—	—	—	—	—
Other .....	99.23	5.73	13.78	11.63	13.58	13.83	19.15
Current charges .....	172.75	59.37	215.78	101.97	261.00	169.26	18.45
Miscellaneous revenue .....	156.80	44.17	93.89	17.71	224.69	199.29	88.24
Utility and liquor store revenue .....	133.23	—	196.56	—	112.92	74.65	—
Insurance trust revenue .....	5.38	—	—	—	—	.23	—
<b>Expenditure</b> .....	<b>1 783.35</b>	<b>823.21</b>	<b>2 914.20</b>	<b>625.53</b>	<b>1 419.93</b>	<b>1 169.02</b>	<b>747.65</b>
By character and object:							
Intergovernmental .....	156.13	64.80	99.79	.70	2.47	11.82	.98
To State governments .....	65.41	—	18.10	—	—	—	—
To local governments .....	90.72	64.80	81.69	.70	2.47	11.82	.98
Current operation .....	1 386.38	625.15	2 555.90	567.08	825.95	914.54	550.30
Capital outlay .....	94.60	15.27	168.94	12.89	317.68	91.12	97.90
Construction .....	83.35	9.70	148.40	—	269.05	80.92	79.53
Assistance and subsidies .....	64.35	59.51	4.48	—	—	—	—
Interest on debt .....	57.13	58.48	85.10	44.86	273.83	149.63	98.47
Insurance benefits and repayments .....	24.76	—	—	—	—	1.90	—
Exhibit—Salaries and wages .....	597.21	325.39	1 168.51	227.90	373.49	408.98	208.61
General expenditure .....	1 633.85	817.20	2 665.46	625.53	1 238.46	1 110.21	739.89
Current expenditure .....	1 580.89	801.93	2 568.90	612.64	953.88	1 019.08	643.11
Intergovernmental expenditure .....	156.13	64.80	99.79	.70	2.47	11.82	.98
Capital outlay .....	52.96	15.27	96.57	12.89	284.59	91.12	96.79
General expenditure by function:							
Education services:							
Education .....	.75	—	1 357.05	—	—	—	—
Elementary and secondary education .....	.64	—	1 357.05	—	—	—	—
Higher education .....	.11	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	49.77	8.60	21.93	37.28	17.20	26.34	—
Social services and income maintenance:							
Public welfare .....	164.92	67.09	43.37	1.71	11.96	.33	82.47
Hospitals .....	—	—	2.04	—	—	—	—
Health .....	46.22	11.45	16.79	9.63	18.37	1.26	.02
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	21.00	39.82	37.85	40.94	98.09	59.54	68.61
Capital outlay .....	15.56	1.43	16.37	—	56.31	8.84	11.66
Air transportation .....	—	—	—	—	59.18	—	—
Parking facilities .....	—	—	6.32	—	4.20	7.41	—
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	239.32	151.19	268.84	100.71	144.13	215.76	78.85
Fire protection .....	160.47	92.50	176.00	—	74.37	177.00	19.14
Correction .....	—	—	—	—	40.07	—	—
Protective inspection and regulation .....	2.62	4.83	16.68	6.40	12.18	11.07	8.92
Environment and housing:							
Natural resources .....	—	—	—	—	—	.46	11.47
Sewerage .....	100.56	75.77	86.25	77.98	154.78	45.79	140.77
Capital outlay .....	.01	9.34	4.83	—	113.35	—	48.64
Solid waste management .....	111.47	80.45	116.36	84.57	56.47	87.93	63.63
Parks and recreation .....	32.94	6.98	29.30	20.97	100.42	79.69	49.74
Housing and community development .....	241.61	34.35	121.83	18.41	45.27	24.14	1.33
Government administration:							
Financial administration .....	31.92	17.01	30.62	12.25	30.47	28.36	10.03
Judicial and legal .....	19.40	9.55	25.09	9.14	7.23	6.68	6.47
General public buildings .....	40.59	14.49	12.87	4.20	14.89	16.40	5.99
Other .....	35.97	11.34	9.75	10.23	17.50	15.40	9.32
Interest on general debt .....	47.37	52.47	60.51	44.86	221.84	136.59	96.43
General expenditure, n.e.c. .....	286.93	139.31	226.03	146.25	109.84	170.06	86.71
Utility and liquor store expenditure .....	124.74	6.01	248.74	—	181.46	56.91	7.76
Insurance trust expenditure .....	24.76	—	—	—	—	1.90	—
<b>Debt outstanding</b> .....	<b>551.30</b>	<b>839.93</b>	<b>1 452.70</b>	<b>517.06</b>	<b>3 299.50</b>	<b>2 123.09</b>	<b>1 168.52</b>
Long-term .....	447.76	820.50	1 165.41	501.83	3 273.70	1 805.09	998.40
Education .....	150.98	172.81	51.87	—	—	—	—
Public debt for private purposes .....	—	—	—	—	1 446.72	978.95	591.27
Utility .....	98.12	113.80	295.35	—	780.71	162.36	26.61
Other and unallocable .....	195.65	533.89	818.19	501.83	1 046.27	663.78	380.52
Long-term debt issued .....	—	274.01	574.46	.19	407.85	—	—
Long-term debt retired .....	46.25	61.31	131.38	42.15	361.92	131.52	109.34
<b>Cash and security holdings</b> .....	<b>399.21</b>	<b>131.04</b>	<b>362.77</b>	<b>200.59</b>	<b>2 151.60</b>	<b>1 633.00</b>	<b>691.40</b>
Exhibit—City contribution to own retirement systems .....	23.41	—	—	—	—	19.57	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.							
	Babylon town	Brookhaven town	Buffalo	Cheektowaga town	Clarkstown town	Colonietaown	Greece town	Greenburgh town
	211	212	213	214	215	216	217	218
Population, 1990 .....	202 889	407 779	328 123	99 314	79 346	76 494	90 106	83 816
Date of end of fiscal year .....	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>516.20</b>	<b>391.24</b>	<b>2 161.00</b>	<b>397.92</b>	<b>764.78</b>	<b>690.43</b>	<b>333.25</b>	<b>499.12</b>
General revenue .....	512.05	390.73	2 101.47	397.87	763.63	639.67	290.97	447.48
Intergovernmental revenue .....	58.79	45.42	1 424.54	76.56	34.67	166.80	57.02	36.44
From Federal Government .....	35.40	13.21	1 377.24	9.61	—	15.19	24.38	7.02
From State governments .....	23.39	32.11	1 066.31	14.99	34.67	27.98	21.10	12.71
From local governments .....	—	.10	220.98	51.96	—	123.63	11.54	16.72
General revenue from own sources .....	453.26	345.31	676.93	321.31	728.96	472.87	233.95	411.04
Taxes .....	169.48	256.09	435.57	265.72	503.43	210.38	209.22	337.17
Property .....	153.32	230.39	371.76	253.17	474.93	193.52	186.96	320.48
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	2.53	4.34	45.81	1.65	4.08	—	3.77	1.72
Income .....	—	—	—	—	—	—	—	—
Other .....	13.63	21.37	17.99	10.90	24.41	16.86	18.49	14.97
Current charges .....	43.38	65.24	172.25	27.75	136.14	165.23	5.97	30.52
Miscellaneous revenue .....	240.39	23.98	69.11	27.84	89.39	97.26	18.76	43.36
Utility and liquor store revenue .....	4.15	.51	59.53	.05	1.15	50.76	42.28	51.64
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>562.37</b>	<b>431.63</b>	<b>2 360.00</b>	<b>407.11</b>	<b>824.79</b>	<b>778.96</b>	<b>383.60</b>	<b>493.92</b>
By character and object:								
Intergovernmental .....	.02	—	2.76	—	1.17	.03	—	.25
To State governments .....	—	—	1.07	—	—	—	—	—
To local governments .....	.02	—	1.69	—	1.17	.03	—	.25
Current operation .....	366.23	294.50	2 117.60	349.77	707.66	493.96	301.32	430.20
Capital outlay .....	56.83	86.26	156.43	41.56	88.25	181.23	67.25	39.26
Construction .....	48.42	82.87	124.36	28.41	70.61	160.73	60.32	32.58
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	139.29	50.87	83.20	15.79	27.71	103.75	15.03	24.20
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	129.40	97.33	1 126.96	174.70	274.66	233.70	146.47	239.55
General expenditure .....	557.21	429.59	2 308.17	406.84	806.25	706.42	319.57	449.35
Current expenditure .....	500.52	343.33	2 163.43	365.29	719.39	535.36	270.39	429.62
Intergovernmental expenditure .....	.02	—	2.76	—	1.17	.03	—	.25
Capital outlay .....	56.69	86.26	144.74	41.56	86.86	171.06	49.18	19.73
General expenditure by function:								
Education services:								
Education .....	—	—	1 104.58	—	—	—	—	—
Elementary and secondary education .....	—	—	1 104.58	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	.22	.42	.15	18.24	9.58	18.16
Social services and income maintenance:								
Public welfare .....	28.43	9.32	—	—	—	9.02	—	1.75
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	6.15	4.64	5.72	.17	17.35	18.54	—	1.89
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	67.01	80.83	62.55	65.42	91.42	69.06	76.30	34.37
Capital outlay .....	24.09	22.53	23.47	15.37	5.52	.55	22.36	6.78
Air transportation .....	—	.92	—	—	—	—	—	—
Parking facilities .....	.10	1.53	18.19	—	4.37	—	—	—
Other .....	—	—	1.07	—	—	—	—	—
Public safety:								
Police protection .....	2.77	4.64	167.93	76.94	131.79	62.00	73.96	77.50
Fire protection .....	37.55	.87	126.19	2.14	.01	25.49	1.28	10.57
Correction .....	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	5.17	5.76	11.33	3.74	10.31	10.28	4.72	5.94
Environment and housing:								
Natural resources .....	3.27	1.65	—	—	10.35	.33	2.70	—
Sewerage .....	1.16	—	92.90	64.97	7.23	45.60	16.56	2.98
Capital outlay .....	—	—	6.31	.45	.49	12.85	6.02	.05
Solid waste management .....	101.78	81.92	65.06	53.05	279.98	35.13	30.64	26.02
Parks and recreation .....	34.94	35.43	66.65	29.87	56.97	34.07	22.03	61.36
Housing and community development .....	—	2.82	206.90	6.30	—	4.10	1.64	22.22
Government administration:								
Financial administration .....	12.60	11.35	28.68	7.23	17.66	12.93	11.19	16.57
Judicial and legal .....	5.24	10.69	8.67	4.67	16.80	10.29	7.69	9.08
General public buildings .....	11.97	6.95	19.77	7.09	6.98	5.66	3.78	8.17
Other .....	7.63	8.11	11.64	5.64	9.40	13.47	8.03	5.97
Interest on general debt .....	138.27	50.58	76.75	15.61	27.71	94.91	14.18	23.92
General expenditure, n.e.c. .....	93.14	111.59	233.38	63.58	117.76	237.31	35.29	122.88
Utility and liquor store expenditure .....	5.17	2.04	51.83	.27	18.54	72.54	64.04	44.56
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>1 920.93</b>	<b>689.78</b>	<b>1 524.20</b>	<b>199.01</b>	<b>417.51</b>	<b>1 276.45</b>	<b>241.10</b>	<b>267.99</b>
Long-term .....	1 796.65	652.29	1 224.64	199.01	406.90	1 211.52	131.08	247.05
Education .....	—	—	93.52	—	—	—	—	—
Public debt for private purposes .....	1 599.35	195.85	—	—	—	717.53	—	—
Utility .....	15.29	4.22	81.62	2.44	—	124.90	10.73	4.81
Other and unallocable .....	182.01	452.23	1 049.51	196.57	406.90	369.09	120.35	242.24
Long-term debt issued .....	108.88	140.58	235.17	—	—	130.95	—	73.42
Long-term debt retired .....	123.62	55.23	258.97	27.75	32.94	80.11	17.11	30.38
<b>Cash and security holdings</b> .....	<b>1 676.98</b>	<b>333.13</b>	<b>596.17</b>	<b>183.53</b>	<b>142.84</b>	<b>903.97</b>	<b>46.43</b>	<b>210.04</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						
	Hempstead town	Huntington town	Islip town	New York City	North Hempstead town	Oyster Bay town	Ramapo town
	219	220	221	222	223	224	225
Population, 1990 .....	725 639	191 474	299 587	7 322 564	211 393	292 657	93 861
Date of end of fiscal year .....	12/31	12/31	12/31	6/30	12/31	12/31	12/31
<b>Revenue</b> .....	<b>443.61</b>	<b>501.40</b>	<b>583.68</b>	<b>6 130.03</b>	<b>503.99</b>	<b>636.15</b>	<b>460.79</b>
General revenue .....	432.88	485.86	579.68	5 023.11	455.60	597.67	460.79
Intergovernmental revenue .....	74.27	49.19	108.28	1 977.47	62.67	61.98	49.15
From Federal Government .....	13.33	3.62	11.53	157.01	11.57	6.81	25.87
From State governments .....	14.33	36.65	20.64	1 809.40	12.85	22.96	14.32
From local governments .....	46.61	8.92	76.11	11.07	38.25	32.21	8.96
General revenue from own sources .....	358.61	436.68	471.40	3 045.63	392.94	535.69	411.64
Taxes .....	226.94	340.11	274.15	2 340.79	272.26	384.60	333.89
Property .....	211.62	310.07	252.43	1 078.68	254.01	364.53	323.25
Selective sales .....	2.16	3.44	4.67	157.64	.76	2.97	1.30
Income .....	—	—	—	710.46	—	—	—
Other .....	13.17	26.60	17.05	82.94	17.49	17.10	9.33
Current charges .....	58.90	68.21	129.38	488.27	97.84	94.63	52.38
Miscellaneous revenue .....	72.77	28.35	67.86	216.57	22.84	56.46	25.38
Utility and liquor store revenue .....	10.72	15.54	4.00	272.24	48.39	38.48	—
Insurance trust revenue .....	—	—	—	834.69	—	—	—
<b>Expenditure</b> .....	<b>450.44</b>	<b>566.84</b>	<b>633.83</b>	<b>5 803.85</b>	<b>638.16</b>	<b>728.53</b>	<b>463.36</b>
By character and object:							
Intergovernmental .....	.32	.88	—	400.04	.01	—	—
To State governments .....	—	—	—	396.88	—	—	—
To local governments .....	.32	.88	—	3.16	.01	—	—
Current operation .....	364.96	429.75	476.60	3 669.35	402.84	533.82	378.60
Capital outlay .....	29.94	91.60	88.22	646.31	129.29	130.91	25.56
Construction .....	24.82	90.33	83.06	523.09	116.13	129.83	20.15
Assistance and subsidies .....	—	—	—	310.63	—	—	—
Interest on debt .....	55.22	44.61	69.01	302.41	106.01	63.79	59.19
Insurance benefits and repayments .....	—	—	—	475.11	—	—	—
Exhibit—Salaries and wages .....	168.79	188.67	150.05	2 086.24	163.33	189.59	158.97
General expenditure .....	434.60	509.31	623.73	4 688.32	544.85	671.49	456.76
Current expenditure .....	405.65	434.26	535.51	4 175.17	437.36	547.05	431.20
Intergovernmental expenditure .....	.32	.88	—	400.04	.01	—	—
Capital outlay .....	28.95	75.05	88.21	513.15	107.49	124.45	25.56
General expenditure by function:							
Education services:							
Education .....	—	—	—	1 093.57	—	—	—
Elementary and secondary education .....	—	—	—	1 009.54	—	—	—
Higher education .....	—	—	—	84.03	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	1.94	—	.06	31.10	—	—	.13
Social services and income maintenance:							
Public welfare .....	2.75	.06	1.09	934.11	.14	—	—
Hospitals .....	—	—	.12	433.22	—	—	—
Health .....	1.14	9.49	10.85	64.63	.49	—	23.15
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	41.62	94.14	87.14	108.61	51.57	70.69	38.78
Capital outlay .....	11.10	23.39	37.00	55.16	8.16	20.59	5.54
Air transportation .....	—	—	13.39	—	—	—	—
Parking facilities .....	.76	2.43	—	3.41	1.30	7.51	—
Other .....	—	—	2.11	70.90	—	—	—
Public safety:							
Police protection .....	7.34	7.91	6.67	255.69	34.47	4.78	3.31
Fire protection .....	3.57	1.12	3.30	95.49	14.35	8.94	.93
Correction .....	—	—	—	143.88	—	—	—
Protective inspection and regulation .....	4.97	2.71	8.18	15.89	4.68	7.98	4.78
Environment and housing:							
Natural resources .....	—	3.44	1.57	—	1.29	10.40	—
Sewerage .....	2.21	10.62	—	127.41	29.92	4.58	14.18
Capital outlay .....	1.11	1.96	—	104.27	8.76	20	5.72
Solid waste management .....	158.64	132.39	246.85	96.95	169.27	262.81	70.54
Parks and recreation .....	61.15	48.62	42.05	49.82	68.48	64.06	28.71
Housing and community development .....	8.01	.93	4.47	333.86	3.27	4.21	30.37
Government administration:							
Financial administration .....	8.91	10.45	10.08	34.89	9.20	12.28	14.10
Judicial and legal .....	2.64	11.66	4.79	59.95	3.36	3.85	7.27
General public buildings .....	—	24.78	6.75	24.61	4.05	16.66	1.89
Other .....	8.74	10.84	10.78	22.18	7.00	12.23	3.87
Interest on general debt .....	54.15	37.71	68.83	231.71	94.47	61.81	59.19
General expenditure, n.e.c. ....	66.04	100.01	94.63	456.45	47.53	118.69	155.56
Utility and liquor store expenditure .....	15.84	57.53	10.10	640.42	93.31	57.04	6.59
Insurance trust expenditure .....	—	—	—	475.11	—	—	—
<b>Debt outstanding</b> .....	<b>716.40</b>	<b>685.17</b>	<b>765.74</b>	<b>4 777.56</b>	<b>1 436.52</b>	<b>900.14</b>	<b>611.32</b>
Long-term .....	615.67	500.05	762.75	4 543.20	1 184.81	791.69	611.32
Education .....	—	—	—	427.10	—	—	—
Public debt for private purposes .....	371.74	—	431.87	386.23	—	—	—
Utility .....	14.88	101.12	2.50	1 146.27	139.64	30.36	—
Other and unallocable .....	229.05	398.93	328.39	2 583.61	1 045.17	761.33	611.32
Long-term debt issued .....	82.85	116.01	83.62	907.13	400.37	114.43	89.33
Long-term debt retired .....	48.18	40.41	59.85	377.92	49.83	61.70	37.92
<b>Cash and security holdings</b> .....	<b>527.40</b>	<b>126.58</b>	<b>593.75</b>	<b>7 426.50</b>	<b>395.51</b>	<b>295.88</b>	<b>208.55</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	224.76	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.					North Carolina	
	Rochester	Smithtown town	Syracuse	Tonawanda town	Yonkers	Charlotte	Durham
	226	227	228	229	230	231	232
Population, 1990 .....	231 636	113 406	163 860	82 464	188 082	395 934	136 611
Date of end of fiscal year .....	6/30	12/31	12/31	12/31	6/30	6/30	6/30
<b>Revenue</b> .....	<b>2 768.32</b>	<b>406.40</b>	<b>2 229.34</b>	<b>590.67</b>	<b>2 177.93</b>	<b>1 194.01</b>	<b>944.23</b>
General revenue .....	2 656.12	390.61	2 182.23	532.10	2 125.46	1 079.92	815.47
Intergovernmental revenue .....	1 563.03	60.80	1 387.73	138.39	795.40	279.17	223.55
From Federal Government .....	232.97	12.90	201.85	28.00	188.09	54.79	26.82
From State governments .....	947.02	29.77	882.17	27.19	599.59	125.03	96.13
From local governments .....	383.03	18.13	303.70	83.20	7.73	99.35	100.60
General revenue from own sources .....	1 093.09	329.81	794.50	393.71	1 330.06	800.75	591.92
Taxes .....	602.26	276.97	431.06	232.91	1 134.19	415.75	296.78
Property .....	541.97	250.41	403.16	216.29	752.91	353.87	275.49
General sales .....	—	—	—	—	173.52	—	—
Selective sales .....	48.37	4.32	17.03	3.73	28.58	30.74	4.14
Income .....	—	—	—	—	137.60	—	—
Other .....	11.92	22.24	10.88	12.89	41.58	31.13	17.15
Current charges .....	282.93	26.73	177.49	52.60	81.79	262.35	215.22
Miscellaneous revenue .....	207.91	26.11	185.95	108.19	114.07	122.65	79.93
Utility and liquor store revenue .....	112.20	15.79	47.11	58.57	52.47	86.03	128.76
Insurance trust revenue .....	—	—	—	—	—	28.06	—
<b>Expenditure</b> .....	<b>2 786.45</b>	<b>443.64</b>	<b>2 395.92</b>	<b>611.85</b>	<b>2 096.39</b>	<b>1 430.41</b>	<b>894.22</b>
By character and object:							
Intergovernmental .....	35.41	.09	15.15	1.07	31.09	3.64	4.30
To State governments .....	—	—	—	—	—	—	1.76
To local governments .....	35.41	.09	15.15	1.07	31.09	3.64	2.54
Current operation .....	2 453.88	379.97	1 903.01	463.67	1 836.80	722.04	716.14
Capital outlay .....	213.01	39.97	361.17	127.63	163.43	530.34	99.47
Construction .....	171.71	33.87	341.64	74.51	119.59	449.93	23.92
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	84.15	23.61	112.65	19.49	65.07	161.41	74.31
Insurance benefits and repayments .....	—	—	3.93	—	—	12.97	—
Exhibit—Salaries and wages .....	1 366.51	211.18	1 074.21	228.97	1 111.56	364.20	472.35
General expenditure .....	2 712.11	427.97	2 337.31	547.24	2 070.64	1 263.01	770.52
Current expenditure .....	2 499.10	389.55	1 994.26	426.36	1 908.15	785.95	671.04
Intergovernmental expenditure .....	35.41	.09	15.15	1.07	31.09	3.64	4.30
Capital outlay .....	213.01	38.42	343.04	120.89	162.49	477.06	99.47
General expenditure by function:							
Education services:							
Education .....	1 381.62	—	1 111.88	—	1 052.48	—	—
Elementary and secondary education .....	1 381.62	—	1 111.88	—	1 052.48	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	42.24	38.58	—	3.27	27.18	—	—
Social services and income maintenance:							
Public welfare .....	—	4.02	—	—	—	1.33	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	—	3.19	—	7.18	5.39	7.55	—
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	77.22	117.41	210.05	67.45	32.40	133.81	86.53
Capital outlay .....	43.05	6.67	155.91	7.13	12.08	86.69	36.26
Air transportation .....	—	—	40.97	—	—	111.25	.09
Parking facilities .....	7.61	—	—	—	—	1.85	4.32
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	162.47	7.57	121.06	72.38	192.68	108.19	157.70
Fire protection .....	116.65	.04	122.20	4.78	134.57	83.79	74.91
Correction .....	—	—	—	—	.03	—	—
Protective inspection and regulation .....	10.79	16.20	—	5.21	7.33	2.51	10.12
Environment and housing:							
Natural resources .....	—	5.36	—	2.56	—	7.37	—
Sewerage .....	5.83	—	21.46	131.80	4.65	110.57	63.37
Capital outlay .....	5.12	—	8.39	57.99	.13	56.35	—
Solid waste management .....	72.32	59.05	45.23	54.65	40.55	42.12	82.12
Parks and recreation .....	99.31	41.91	56.84	40.87	30.97	250.09	79.12
Housing and community development .....	232.89	1.50	223.95	12.42	46.76	31.12	35.11
Government administration:							
Financial administration .....	17.34	13.19	19.41	11.51	27.58	27.54	17.77
Judicial and legal .....	9.43	4.68	9.45	6.27	18.49	2.08	—
General public buildings .....	23.96	7.87	13.07	13.28	16.57	1.39	.24
Other .....	25.90	9.90	12.57	6.58	18.73	18.95	42.48
Interest on general debt .....	72.04	23.28	112.16	16.06	62.81	150.72	42.49
General expenditure, n.e.c. .....	354.50	74.21	217.00	90.97	351.48	170.80	74.17
Utility and liquor store expenditure .....	74.34	15.67	54.68	64.61	25.74	154.42	123.70
Insurance trust expenditure .....	—	—	3.93	—	—	12.97	—
<b>Debt outstanding</b> .....	<b>1 227.90</b>	<b>360.31</b>	<b>1 734.20</b>	<b>339.97</b>	<b>949.49</b>	<b>2 523.86</b>	<b>1 020.15</b>
Long-term .....	890.95	289.69	1 542.74	215.06	945.56	2 523.86	899.66
Education .....	144.18	—	321.23	—	305.19	—	—
Public debt for private purposes .....	—	—	467.49	—	292.22	—	—
Utility .....	190.09	5.94	23.80	43.32	43.51	273.75	286.54
Other and unallocable .....	556.68	283.75	730.22	171.75	304.63	2 211.70	613.13
Long-term debt issued .....	359.69	—	344.21	109.14	142.92	674.58	451.94
Long-term debt retired .....	59.94	19.29	116.20	12.13	77.14	75.32	396.45
<b>Cash and security holdings</b> .....	<b>825.87</b>	<b>161.99</b>	<b>1 049.33</b>	<b>361.38</b>	<b>1 047.11</b>	<b>1 711.08</b>	<b>507.45</b>
Exhibit—City contribution to own retirement systems .....	—	—	3.92	—	—	7.93	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.					North Dakota— Fargo	Ohio	
	Fayetteville	Greensboro	Raleigh	Winston-Salem	Akron		Canton	
	233	234	235	236	237		238	239
Population, 1990 .....	75 695	183 521	207 951	143 485	74 111	223 019	84 161	
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	12/31	12/31	12/31	
<b>Revenue</b> .....	<b>2 387.66</b>	<b>964.44</b>	<b>903.69</b>	<b>1 268.13</b>	<b>817.06</b>	<b>1 011.54</b>	<b>776.65</b>	
General revenue .....	771.95	824.67	817.21	1 018.32	698.25	897.59	698.86	
Intergovernmental revenue .....	257.96	236.55	226.37	323.32	106.10	181.83	143.27	
From Federal Government .....	65.39	22.11	14.48	47.56	21.37	98.99	49.19	
From State governments .....	87.64	116.54	106.36	149.95	66.90	79.54	94.08	
From local governments .....	104.92	97.90	105.53	125.81	17.82	3.30	—	
General revenue from own sources .....	514.00	588.12	590.84	694.99	592.15	715.76	555.59	
Taxes .....	236.29	358.81	380.16	377.35	178.79	425.56	375.72	
Property .....	217.06	326.93	330.61	346.98	92.09	81.81	23.68	
General sales .....	—	—	—	—	51.17	—	—	
Selective sales .....	—	8.85	9.37	4.16	22.76	—	—	
Income .....	—	—	—	—	—	—	—	
Other .....	19.24	23.03	40.18	26.20	—	317.08	328.41	
Current charges .....	192.97	142.16	134.20	219.28	137.38	207.50	138.81	
Miscellaneous revenue .....	84.73	87.15	76.47	98.37	275.99	82.70	41.06	
Utility and liquor store revenue .....	1 614.61	139.77	86.48	219.37	76.71	113.95	77.79	
Insurance trust revenue .....	1.10	—	—	30.45	42.10	—	—	
<b>Expenditure</b> .....	<b>2 561.29</b>	<b>1 022.69</b>	<b>947.15</b>	<b>1 176.69</b>	<b>1 106.38</b>	<b>1 040.04</b>	<b>791.45</b>	
By character and object:								
Intergovernmental .....	7.82	5.78	3.73	6.91	—	2.87	8.33	
To State governments .....	3.98	.50	—	.62	—	2.87	8.33	
To local governments .....	3.84	5.28	3.73	6.29	—	—	—	
Current operation .....	1 799.26	807.47	631.88	928.34	398.93	716.63	642.13	
Capital outlay .....	645.56	179.64	274.01	163.60	579.01	271.24	118.70	
Construction .....	403.12	129.67	219.17	124.79	571.48	237.92	85.41	
Assistance and subsidies .....	—	—	—	—	—	—	—	
Interest on debt .....	107.97	29.81	37.54	64.13	104.18	49.31	22.29	
Insurance benefits and repayments .....	.67	—	—	13.71	24.26	—	—	
Exhibit—Salaries and wages .....	462.73	369.71	350.94	434.63	233.64	509.39	320.09	
General expenditure .....	710.64	867.99	787.50	885.51	1 009.61	894.77	714.80	
Current expenditure .....	627.95	712.52	587.05	799.97	453.72	669.18	607.57	
Intergovernmental expenditure .....	7.82	5.78	3.73	6.91	—	2.87	8.33	
Capital outlay .....	82.69	155.47	200.45	85.54	555.88	225.59	107.22	
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	
Elementary and secondary education .....	—	—	—	—	—	—	—	
Higher education .....	—	—	—	—	—	—	—	
Other .....	—	—	—	—	—	—	—	
Libraries .....	—	24.89	—	—	12.67	—	—	
Social services and income maintenance:								
Public welfare .....	—	—	3.81	—	2.52	—	—	
Hospitals .....	—	—	—	—	—	—	—	
Health .....	—	1.95	.96	.59	27.40	32.77	27.16	
Other .....	—	—	—	—	—	—	—	
Transportation:								
Highways .....	87.88	141.19	97.92	113.69	35.39	100.61	81.02	
Capital outlay .....	31.35	58.97	82.35	43.97	62	71.28	47.05	
Air transportation .....	32.25	—	.06	—	26.06	2.69	—	
Parking facilities .....	1.60	7.69	21.31	9.67	2.77	8.71	—	
Other .....	—	—	—	—	17.31	—	—	
Public safety:								
Police protection .....	166.31	137.36	98.24	169.08	54.59	122.55	120.54	
Fire protection .....	75.95	84.63	66.06	71.25	46.51	88.94	104.95	
Correction .....	—	—	—	—	—	9.27	—	
Protective inspection and regulation .....	10.49	8.17	14.98	13.65	4.48	14.42	—	
Environment and housing:								
Natural resources .....	12.48	6.04	1.36	—	—	—	—	
Sewerage .....	89.73	45.35	51.61	72.41	69.14	163.20	75.11	
Capital outlay .....	—	—	—	—	55.86	83.97	11.75	
Solid waste management .....	44.22	43.81	62.56	89.47	34.14	99.46	41.27	
Parks and recreation .....	40.62	185.45	134.77	95.32	336.02	23.25	20.60	
Housing and community development .....	18.34	33.24	27.71	54.67	5.63	46.79	39.06	
Government administration:								
Financial administration .....	8.47	13.09	15.34	16.20	15.54	16.58	20.41	
Judicial and legal .....	3.29	2.64	2.00	2.76	4.36	26.61	36.01	
General public buildings .....	8.67	21.55	5.84	2.19	3.31	14.36	9.60	
Other .....	18.11	28.63	22.38	34.71	6.91	20.01	21.60	
Interest on general debt .....	57.72	29.06	29.83	49.97	99.03	43.07	22.29	
General expenditure, n.e.c. .....	34.52	53.24	130.74	89.88	205.83	61.49	95.16	
Utility and liquor store expenditure .....	1 849.98	154.71	159.65	277.48	72.51	145.27	76.65	
Insurance trust expenditure .....	.67	—	—	13.71	24.26	—	—	
<b>Debt outstanding</b> .....	<b>1 718.79</b>	<b>970.43</b>	<b>743.18</b>	<b>1 212.08</b>	<b>1 549.77</b>	<b>683.00</b>	<b>325.95</b>	
Long-term .....	1 718.79	970.43	743.18	1 212.08	1 549.77	613.56	325.95	
Education .....	—	—	—	—	—	—	—	
Public debt for private purposes .....	—	—	—	32.76	—	—	79.73	
Utility .....	755.48	18.66	113.26	321.41	51.48	155.41	—	
Other and unallocable .....	963.31	951.77	629.92	857.92	1 498.29	458.15	246.22	
Long-term debt issued .....	33.69	648.48	163.50	714.74	171.23	149.54	—	
Long-term debt retired .....	51.26	134.64	46.02	428.80	159.44	65.29	46.09	
<b>Cash and security holdings</b> .....	<b>1 033.46</b>	<b>808.47</b>	<b>796.66</b>	<b>1 477.19</b>	<b>1 060.34</b>	<b>296.75</b>	<b>294.11</b>	
Exhibit—City contribution to own retirement systems .....	—	—	—	11.10	14.36	—	—	

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.						
	Cincinnati	Cleveland	Columbus	Dayton	Parma	Toledo	Youngstown
	240	241	242	243	244	245	246
Population, 1990 .....	364 040	505 616	632 910	182 044	87 876	332 943	95 732
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>1 854.35</b>	<b>1 389.60</b>	<b>1 021.63</b>	<b>1 503.16</b>	<b>396.48</b>	<b>767.31</b>	<b>696.75</b>
General revenue .....	1 436.92	1 058.39	881.50	1 313.63	396.48	705.26	572.98
Intergovernmental revenue .....	262.93	261.88	165.84	204.00	70.34	134.23	141.03
From Federal Government .....	74.02	125.13	74.84	83.36	5.31	40.29	58.11
From State governments .....	137.71	134.83	80.88	104.12	61.25	87.87	82.64
From local governments .....	51.19	1.92	10.13	16.52	3.78	6.06	.28
General revenue from own sources .....	1 173.99	796.51	715.66	1 109.63	326.14	571.03	431.96
Taxes .....	652.61	539.45	453.06	589.12	257.73	383.57	298.31
Property .....	118.65	96.97	36.22	88.62	38.62	31.16	21.97
General sales .....	11.10	7.17	9.01	2.74	1.82	—	—
Selective sales .....	480.72	414.13	386.57	490.12	201.11	314.98	260.03
Income .....	42.14	21.18	21.26	7.64	16.17	37.43	16.32
Other .....	321.25	135.85	195.10	292.63	10.70	143.49	107.96
Current charges .....	200.13	121.20	67.49	227.88	57.72	43.97	25.69
Miscellaneous revenue .....	—	—	—	—	—	—	—
Utility and liquor store revenue .....	176.23	331.21	140.13	189.53	—	62.05	123.76
Insurance trust revenue .....	241.21	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>1 811.30</b>	<b>1 588.70</b>	<b>1 151.19</b>	<b>1 789.74</b>	<b>424.39</b>	<b>774.91</b>	<b>659.84</b>
By character and object:							
Intergovernmental .....	123.59	1.86	20.39	34.46	1.04	27.03	1.51
To State governments .....	6.86	—	2.70	19.90	.47	8.88	1.51
To local governments .....	116.73	1.86	17.69	14.57	.57	18.14	—
Current operation .....	1 030.50	1 164.58	737.46	1 181.84	328.57	564.90	594.66
Capital outlay .....	462.55	324.95	258.54	340.69	68.16	138.88	47.87
Construction .....	366.91	288.43	226.77	284.60	61.12	112.22	47.08
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	48.64	97.31	134.80	232.75	26.63	44.11	15.79
Insurance benefits and repayments .....	146.02	—	—	—	—	—	—
Exhibit—Salaries and wages .....	604.61	564.32	352.66	525.51	189.38	309.85	186.89
General expenditure .....	1 443.47	1 091.09	947.45	1 480.46	424.39	703.27	562.07
Current expenditure .....	1 089.28	945.53	730.14	1 280.98	356.23	577.98	518.43
Intergovernmental expenditure .....	123.59	1.86	20.39	34.46	1.04	27.03	1.51
Capital outlay .....	354.19	145.56	217.30	199.48	68.16	125.29	43.64
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—
Social services and income maintenance:							
Public welfare .....	—	.07	—	1.90	—	—	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	88.91	20.66	35.62	—	7.07	16.48	17.34
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	121.73	95.29	83.65	114.23	48.65	83.60	73.71
Capital outlay .....	52.78	41.35	47.92	63.79	2.47	38.53	17.00
Air transportation .....	6.69	90.80	35.36	85.33	—	—	9.09
Parking facilities .....	15.42	7.65	.74	3.20	—	2.19	1.60
Other .....	61.97	.10	—	—	—	—	—
Public safety:							
Police protection .....	179.78	242.43	200.56	184.11	72.80	138.56	99.04
Fire protection .....	136.95	133.16	105.96	135.25	58.70	93.11	99.52
Correction .....	.79	10.51	15.16	40.99	—	20.80	—
Protective inspection and regulation .....	15.28	.54	9.63	25.43	—	5.80	2.25
Environment and housing:							
Natural resources .....	3.11	—	—	—	—	—	—
Sewerage .....	280.78	17.86	152.02	129.40	13.15	118.22	61.55
Capital outlay .....	95.68	3.25	91.52	25.26	13.15	46.65	49
Solid waste management .....	37.02	57.09	37.94	56.26	.71	41.80	25.25
Parks and recreation .....	113.36	69.08	64.37	86.37	26.86	27.67	12.59
Housing and community development .....	147.15	134.95	6.81	27.87	9.96	28.75	75.48
Government administration:							
Financial administration .....	44.05	23.61	20.24	53.86	14.46	16.37	10.62
Judicial and legal .....	10.56	43.30	28.23	32.70	23.16	24.20	16.81
General public buildings .....	17.77	19.33	15.80	36.76	6.07	11.63	8.11
Other .....	15.70	14.85	12.52	36.78	7.45	6.55	8.74
Interest on general debt .....	34.41	42.99	91.89	180.17	26.63	39.73	14.90
General expenditure, n.e.c. ....	112.03	66.81	30.95	249.87	108.74	27.83	25.50
Utility and liquor store expenditure .....	221.81	497.61	203.74	309.28	—	71.64	97.77
Insurance trust expenditure .....	146.02	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>712.88</b>	<b>1 505.57</b>	<b>1 970.00</b>	<b>1 828.41</b>	<b>364.82</b>	<b>581.87</b>	<b>203.80</b>
Long-term .....	699.15	1 505.57	1 963.68	1 828.41	358.56	410.11	177.42
Education .....	12.54	—	—	—	—	1.17	—
Public debt for private purposes .....	—	—	—	920.71	245.98	27.25	4.75
Utility .....	189.14	816.06	670.46	372.44	—	46.80	24.60
Other and unallocable .....	497.46	689.51	1 293.22	535.26	112.58	334.89	148.07
Long-term debt issued .....	94.73	260.25	616.81	54.77	3.53	20.66	113.70
Long-term debt retired .....	73.38	208.51	298.35	139.34	16.23	27.97	34.63
<b>Cash and security holdings</b> .....	<b>3 730.49</b>	<b>851.70</b>	<b>524.86</b>	<b>1 779.47</b>	<b>296.65</b>	<b>197.27</b>	<b>87.94</b>
Exhibit—City contribution to own retirement systems .....	74.14	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma				Oregon		
	Lawton	Norman	Oklahoma City	Tulsa	Eugene	Portland	Salem
	247	248	249	250	251	252	253
Population, 1990 .....	80 561	80 071	444 719	367 302	112 669	437 319	107 786
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>NA</b>	<b>1 519.48</b>	<b>915.69</b>	<b>1 286.77</b>	<b>2 650.75</b>	<b>1 039.65</b>	<b>712.72</b>
General revenue .....	NA	1 448.48	797.73	1 133.18	982.94	920.27	652.68
Intergovernmental revenue .....	NA	85.09	41.90	79.03	176.63	150.33	83.98
From Federal Government .....	NA	11.65	22.80	41.70	52.62	26.88	8.84
From State governments .....	NA	73.43	18.85	36.38	89.69	63.10	62.22
From local governments .....	NA	—	.25	.96	34.32	60.34	12.92
General revenue from own sources .....	NA	1 363.39	755.83	1 054.15	806.31	769.94	568.70
Taxes .....	NA	280.25	436.41	453.50	345.65	463.83	342.22
Property .....	NA	13.30	59.81	51.89	307.64	316.59	268.11
General sales .....	NA	228.22	307.75	354.04	—	—	—
Selective sales .....	NA	33.62	54.41	38.20	22.69	71.67	51.77
Income .....	NA	—	—	—	—	—	—
Other .....	NA	5.11	14.44	9.37	15.33	75.57	22.34
Current charges .....	NA	1 032.48	218.71	316.09	230.66	190.27	162.55
Miscellaneous revenue .....	NA	50.66	100.71	284.56	230.00	115.84	63.92
Utility and liquor store revenue .....	NA	52.25	85.83	120.21	1 667.81	117.82	60.04
Insurance trust revenue .....	NA	18.75	32.13	33.38	—	1.55	—
<b>Expenditure</b> .....	<b>NA</b>	<b>1 429.58</b>	<b>937.42</b>	<b>1 336.81</b>	<b>2 617.63</b>	<b>1 327.84</b>	<b>767.50</b>
By character and object:							
Intergovernmental .....	NA	—	2.63	10.67	33.27	.23	14.47
To State governments .....	NA	—	—	—	—	—	—
To local governments .....	NA	—	2.63	10.67	33.27	.23	14.47
Current operation .....	NA	1 217.88	580.50	745.07	2 003.44	883.26	560.70
Capital outlay .....	NA	167.39	266.29	290.81	480.02	245.15	150.98
Construction .....	NA	108.13	206.83	212.46	474.39	216.43	135.58
Assistance and subsidies .....	NA	—	—	—	—	—	—
Interest on debt .....	NA	20.48	74.51	279.03	100.90	117.70	41.34
Insurance benefits and repayments .....	NA	23.83	13.49	11.23	—	81.49	—
Exhibit—Salaries and wages .....	NA	608.07	303.90	425.15	381.96	413.34	404.29
General expenditure .....	NA	1 350.30	813.50	1 210.14	944.20	1 131.27	718.60
Current expenditure .....	NA	1 186.92	566.16	930.00	768.56	889.92	584.32
Intergovernmental expenditure .....	NA	—	2.63	10.67	33.27	.23	14.47
Capital outlay .....	NA	163.38	247.34	280.15	175.64	241.35	134.28
General expenditure by function:							
Education services:							
Education .....	NA	—	—	—	9.03	—	—
Elementary and secondary education .....	NA	—	—	—	9.03	—	—
Higher education .....	NA	—	—	—	—	—	—
Other .....	NA	—	—	—	—	—	—
Libraries .....	NA	1.86	—	—	22.21	—	22.09
Social services and income maintenance:							
Public welfare .....	NA	.49	—	—	—	—	—
Hospitals .....	NA	937.18	—	—	—	—	—
Health .....	NA	18.31	2.53	51.06	—	—	17.88
Other .....	NA	—	—	—	—	—	—
Transportation:							
Highways .....	NA	34.29	91.99	75.49	123.25	146.65	61.62
Capital outlay .....	NA	13.73	65.88	43.74	108.31	3.80	.61
Air transportation .....	NA	—	77.53	103.83	59.05	—	4.55
Parking facilities .....	NA	—	4.84	4.22	13.29	9.54	10.29
Other .....	NA	—	—	—	—	—	—
Public safety:							
Police protection .....	NA	82.70	151.81	126.09	131.47	163.48	107.20
Fire protection .....	NA	52.84	107.89	93.55	78.87	108.99	80.25
Correction .....	NA	—	3.77	.82	.72	—	—
Protective inspection and regulation .....	NA	6.71	3.18	7.53	23.32	23.80	10.99
Environment and housing:							
Natural resources .....	NA	—	—	—	—	—	—
Sewerage .....	NA	44.72	112.89	165.40	96.71	248.15	102.66
Capital outlay .....	NA	18.07	62.68	100.29	17.37	137.79	36.22
Solid waste management .....	NA	58.71	22.91	78.70	—	15.87	2.26
Parks and recreation .....	NA	30.44	65.18	73.38	115.69	83.11	36.18
Housing and community development .....	NA	11.64	14.47	13.98	33.53	45.58	25.95
Government administration:							
Financial administration .....	NA	15.75	11.11	24.22	18.29	38.82	16.59
Judicial and legal .....	NA	8.99	14.31	8.60	14.19	5.89	8.31
General public buildings .....	NA	—	—	15.60	24.15	14.13	18.10
Other .....	NA	24.72	9.89	8.73	72.63	22.75	15.84
Interest on general debt .....	NA	17.01	58.68	270.72	15.45	97.72	38.44
General expenditure, n.e.c. .....	NA	3.95	60.53	88.22	92.35	106.78	139.40
Utility and liquor store expenditure .....	NA	55.45	110.43	115.43	1 673.43	115.08	48.90
Insurance trust expenditure .....	NA	23.83	13.49	11.23	—	81.49	—
<b>Debt outstanding</b> .....	<b>NA</b>	<b>608.17</b>	<b>1 284.21</b>	<b>4 315.18</b>	<b>1 939.15</b>	<b>1 734.86</b>	<b>551.12</b>
Long-term .....	NA	608.17	1 282.26	4 315.18	1 790.80	1 734.86	551.12
Education .....	NA	—	—	—	—	—	—
Public debt for private purposes .....	NA	—	137.99	3 075.32	—	666.56	—
Utility .....	NA	88.23	166.35	98.82	1 460.52	295.99	51.73
Other and unallocable .....	NA	519.94	977.93	1 141.04	330.29	772.31	499.39
Long-term debt issued .....	NA	437.11	334.88	532.14	157.75	286.47	31.13
Long-term debt retired .....	NA	96.54	138.83	542.44	102.42	340.35	100.82
<b>Cash and security holdings</b> .....	<b>NA</b>	<b>1 019.92</b>	<b>1 180.59</b>	<b>4 284.65</b>	<b>671.05</b>	<b>1 200.43</b>	<b>341.52</b>
Exhibit—City contribution to own retirement systems .....	NA	6.91	10.72	10.89	—	74.27	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania						
	Allentown	Erie	Philadelphia	Pittsburgh	Reading	Scranton	Upper Darby township
	254	255	256	257	258	259	260
Population, 1990 .....	105 090	108 718	1 585 577	369 879	78 380	81 805	81 177
Date of end of fiscal year .....	12/31	12/31	6/30	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>780.10</b>	<b>727.33</b>	<b>2 188.98</b>	<b>1 100.34</b>	<b>731.10</b>	<b>481.68</b>	<b>456.10</b>
General revenue .....	576.51	583.42	1 777.06	1 008.98	576.79	430.33	403.91
Intergovernmental revenue .....	62.42	173.51	551.37	244.93	122.37	59.28	78.50
From Federal Government .....	—	27.54	98.89	56.28	57.46	—	—
From State governments .....	61.47	73.13	407.53	57.98	28.34	14.96	72.61
From local governments .....	.95	72.84	44.95	130.67	36.57	44.31	5.89
General revenue from own sources .....	514.08	409.90	1 225.69	764.06	454.43	371.05	325.41
Taxes .....	305.18	252.41	935.23	639.98	219.25	333.08	194.01
Property .....	191.27	194.78	208.14	329.43	140.41	114.42	170.00
General sales .....	—	—	24.16	—	—	—	—
Selective sales .....	.20	—	22.15	78.82	—	—	—
Income .....	51.89	46.29	514.70	99.02	35.40	160.23	—
Other .....	61.81	11.33	166.09	132.71	43.44	58.43	24.01
Current charges .....	128.84	125.85	211.08	33.42	121.20	27.75	110.88
Miscellaneous revenue .....	80.06	31.65	79.39	90.66	113.97	10.22	20.52
Utility and liquor store revenue .....	90.28	78.98	369.94	—	65.05	—	—
Insurance trust revenue .....	113.32	64.93	41.98	91.36	89.26	51.35	52.19
<b>Expenditure</b> .....	<b>686.57</b>	<b>658.33</b>	<b>2 348.23</b>	<b>1 159.08</b>	<b>708.46</b>	<b>425.66</b>	<b>410.61</b>
By character and object:							
Intergovernmental .....	.88	6.40	53.49	30.95	—	29.46	65.68
To State governments .....	—	—	1.91	—	—	—	—
To local governments .....	.88	6.40	51.58	30.95	—	29.46	65.68
Current operation .....	547.92	538.37	1 737.78	817.91	409.34	350.37	304.05
Capital outlay .....	38.55	56.74	226.96	98.04	175.59	—	9.39
Construction .....	—	46.70	209.74	86.30	140.10	—	—
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	46.06	6.84	144.68	120.63	69.15	7.26	12.84
Insurance benefits and repayments .....	53.17	49.96	185.33	91.55	54.38	38.57	18.65
Exhibit—Salaries and wages .....	371.37	319.30	744.54	425.20	264.46	185.40	159.26
General expenditure .....	558.02	523.73	1 780.22	1 023.65	578.36	387.09	391.96
Current expenditure .....	519.47	466.99	1 601.15	925.98	402.77	387.09	382.57
Intergovernmental expenditure .....	.88	6.40	53.49	30.95	—	29.46	65.68
Capital outlay .....	38.55	56.74	179.07	97.67	175.59	—	9.39
General expenditure by function:							
Education services:							
Education .....	—	—	10.47	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	10.47	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	—	—	23.32	15.43	12.30	15.79	8.11
Social services and income maintenance:							
Public welfare .....	—	—	134.05	.08	—	—	—
Hospitals .....	—	—	30.61	—	—	—	—
Health .....	28.08	.85	180.72	19.24	—	.06	3.35
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	47.86	58.15	60.04	58.65	48.05	33.74	32.87
Capital outlay .....	—	8.84	24.13	24.89	10.32	—	—
Air transportation .....	.64	—	78.31	—	—	—	—
Parking facilities .....	—	—	—	—	—	—	3.38
Other .....	—	1.66	31.76	—	—	—	—
Public safety:							
Police protection .....	88.92	110.94	217.48	155.64	101.58	65.13	84.47
Fire protection .....	58.49	89.11	77.76	116.77	47.55	89.16	22.31
Correction .....	—	—	88.50	—	—	—	—
Protective inspection and regulation .....	5.84	2.70	11.01	5.55	7.80	3.81	—
Environment and housing:							
Natural resources .....	—	—	—	—	—	—	—
Sewerage .....	50.77	90.33	90.31	10.48	60.07	—	81.62
Capital outlay .....	—	—	31.41	.09	12.40	—	—
Solid waste management .....	49.93	52.46	82.17	43.81	12.95	24.24	22.94
Parks and recreation .....	25.62	14.99	47.02	95.03	44.68	11.03	20.98
Housing and community development .....	46.11	23.96	56.43	25.14	70.99	.48	18.69
Government administration:							
Financial administration .....	26.61	13.89	33.83	31.43	13.38	5.92	4.74
Judicial and legal .....	3.11	2.08	103.54	7.48	3.20	1.92	1.52
General public buildings .....	37.66	5.54	73.72	13.93	13.24	5.42	4.50
Other .....	17.74	7.55	20.49	27.78	53.81	37.09	16.06
Interest on general debt .....	29.67	6.84	93.33	120.63	47.72	7.26	12.84
General expenditure, n.e.c. .....	40.96	42.70	235.35	276.56	41.04	86.05	53.60
Utility and liquor store expenditure .....	75.38	84.63	382.68	43.88	75.72	—	—
Insurance trust expenditure .....	53.17	49.96	185.33	91.55	54.38	38.57	18.65
<b>Debt outstanding</b> .....	<b>780.65</b>	<b>81.50</b>	<b>2 418.49</b>	<b>1 786.58</b>	<b>554.99</b>	<b>73.71</b>	<b>136.15</b>
Long-term .....	780.65	81.50	2 357.82	1 786.58	554.99	73.71	136.15
Education .....	—	—	.37	—	—	—	—
Public debt for private purposes .....	—	—	105.15	668.85	—	—	—
Utility .....	255.25	—	827.15	—	—	—	—
Other and unallocable .....	525.41	81.50	1 425.15	1 117.73	554.99	73.71	136.15
Long-term debt issued .....	143.49	13.25	6.86	210.92	.77	—	—
Long-term debt retired .....	145.15	2.76	129.08	106.68	30.62	19.95	7.00
<b>Cash and security holdings</b> .....	<b>817.34</b>	<b>419.52</b>	<b>1 914.09</b>	<b>1 079.46</b>	<b>1 242.68</b>	<b>234.86</b>	<b>511.46</b>
Exhibit—City contribution to own retirement systems .....	13.49	49.87	229.21	36.64	23.53	14.46	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Rhode Island			South Carolina			South Dakota— Sioux Falls	Tennessee		
	Cranston	Providence	Warwick	Charleston	Columbia	North Charleston		Chattanooga	Clarksville	Knoxville
	261	262	263	264	265	266		268	269	270
Population, 1990 .....	76 060	160 728	85 427	80 414	98 052	70 218	100 814	152 466	75 494	165 121
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	12/31	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 639.35</b>	<b>2 069.26</b>	<b>1 845.08</b>	<b>1 359.89</b>	<b>964.71</b>	<b>NA</b>	<b>974.81</b>	<b>3 376.69</b>	<b>1 217.54</b>	<b>3 110.82</b>
General revenue .....	1 612.61	1 836.75	1 759.67	1 047.34	778.08	NA	772.47	1 484.34	392.60	862.24
Intergovernmental revenue .....	328.61	618.82	348.89	127.29	96.58	NA	58.02	753.02	144.83	279.55
From Federal Government .....	11.28	62.29	7.34	72.18	29.55	NA	34.29	139.81	10.62	36.22
From State governments .....	317.33	547.68	340.62	54.70	36.07	NA	23.62	303.85	89.54	103.75
From local governments .....	—	8.85	.94	.41	30.96	NA	.11	309.36	44.67	139.58
General revenue from own sources .....	1 284.00	1 217.93	1 410.77	920.05	681.50	NA	714.45	731.32	247.77	582.69
Taxes .....	1 008.87	1 040.46	1 295.06	482.25	308.53	NA	427.77	408.88	117.93	345.36
Property .....	994.46	1 031.69	1 280.40	321.05	208.96	NA	130.06	353.12	84.39	283.71
General sales .....	—	—	—	22.04	—	NA	280.42	—	—	—
Selective sales .....	—	—	6.40	39.57	34.97	NA	3.01	43.49	31.39	55.93
Income .....	—	—	—	—	—	NA	—	—	—	—
Other .....	14.41	8.77	8.25	99.60	64.60	NA	14.28	12.28	2.15	5.72
Current charges .....	211.23	116.43	95.47	311.40	295.19	NA	158.83	213.45	64.88	156.66
Miscellaneous revenue .....	63.90	61.03	20.24	126.40	77.78	NA	127.86	108.98	64.96	80.67
Utility and liquor store revenue .....	9.65	122.27	59.55	312.55	186.64	NA	122.68	1 833.08	824.94	1 958.75
Insurance trust revenue .....	17.09	110.24	25.87	—	—	NA	79.65	59.27	—	289.82
<b>Expenditure</b> .....	<b>1 745.19</b>	<b>2 019.43</b>	<b>1 620.62</b>	<b>1 424.78</b>	<b>1 199.51</b>	<b>NA</b>	<b>868.78</b>	<b>3 651.59</b>	<b>1 111.12</b>	<b>2 849.53</b>
By character and object:										
Intergovernmental .....	.34	22.19	.16	—	—	NA	—	.21	8.48	27.03
To State governments .....	—	—	—	—	—	NA	—	—	—	—
To local governments .....	.34	22.19	.16	—	—	NA	—	.21	8.48	27.03
Current operation .....	1 493.07	1 860.38	1 392.81	919.74	721.85	NA	572.15	3 029.37	995.97	2 383.83
Capital outlay .....	150.29	68.69	91.41	386.67	359.85	NA	237.56	513.35	43.02	233.66
Construction .....	133.29	51.90	72.08	270.97	326.73	NA	184.93	320.26	—	196.62
Assistance and subsidies .....	—	93.12	—	—	—	NA	—	—	—	—
Interest on debt .....	41.55	21.53	49.74	118.36	117.80	NA	29.52	79.20	63.65	107.33
Insurance benefits and repayments .....	59.94	115.52	86.49	—	—	NA	29.55	29.46	—	97.67
Exhibit—Salaries and wages .....	831.41	847.64	963.35	452.38	463.73	NA	241.91	752.88	193.43	583.68
General expenditure .....	1 666.41	1 818.94	1 487.67	1 033.24	779.06	NA	698.79	1 605.74	356.07	670.03
Current expenditure .....	1 521.35	1 732.25	1 396.26	802.55	638.18	NA	501.64	1 275.22	313.04	626.68
Intergovernmental expenditure .....	.34	22.19	.16	—	—	NA	—	.21	8.48	27.03
Capital outlay .....	145.06	86.69	91.41	230.69	140.87	NA	197.16	330.52	43.02	43.35
General expenditure by function:										
Education services:										
Education .....	824.81	831.73	933.29	—	—	NA	—	570.91	—	27.03
Elementary and secondary education .....	824.81	831.73	933.29	—	—	NA	—	570.91	—	27.03
Higher education .....	—	—	—	—	—	NA	—	—	—	—
Other .....	—	—	—	—	—	NA	—	—	—	—
Libraries .....	21.76	10.88	14.43	—	—	NA	19.22	22.74	1.50	—
Social services and income maintenance:										
Public welfare .....	21.33	94.33	10.08	4.36	—	NA	—	51.95	.30	—
Hospitals .....	—	—	—	—	—	NA	—	—	—	—
Health .....	.88	.80	—	—	4.33	NA	20.70	16.02	1.48	23.68
Other .....	—	—	—	—	—	NA	—	—	—	—
Transportation:										
Highways .....	88.19	18.88	22.02	44.06	52.19	NA	129.53	66.60	41.78	25.90
Capital outlay .....	19.02	—	—	16.96	4.57	NA	65.00	20.93	4.83	—
Air transportation .....	—	—	—	—	—	NA	26.12	—	—	—
Parking facilities .....	—	—	—	46.96	10.89	NA	8.04	—	1.32	2.00
Other .....	—	6.35	—	19.85	—	NA	26.61	—	—	—
Public safety:										
Police protection .....	145.49	142.38	108.28	146.62	119.94	NA	83.95	111.68	66.69	109.53
Fire protection .....	163.49	158.86	114.38	67.31	121.02	NA	86.73	78.75	52.76	113.97
Correction .....	—	—	—	—	—	NA	—	—	—	—
Protective inspection and regulation .....	6.18	11.82	5.88	7.75	7.77	NA	—	—	3.56	—
Environment and housing:										
Natural resources .....	—	—	—	2.60	1.57	NA	—	—	—	—
Sewerage .....	117.50	4.98	46.26	216.16	196.31	NA	50.38	170.01	37.17	119.09
Capital outlay .....	37.01	3.19	20.31	103.53	106.28	NA	6.04	106.51	—	33.29
Solid waste management .....	46.25	32.02	34.19	34.25	58.90	NA	10.06	34.42	2.68	13.34
Parks and recreation .....	41.27	84.38	19.54	98.91	55.74	NA	64.28	95.57	20.73	44.13
Housing and community development .....	16.62	53.94	11.05	16.08	25.20	NA	29.08	14.00	11.09	25.61
Government administration:										
Financial administration .....	30.78	28.86	25.19	18.57	10.78	NA	14.99	20.16	5.70	10.09
Judicial and legal .....	7.91	19.16	4.92	7.08	17.98	NA	2.81	4.67	—	4.28
General public buildings .....	23.68	19.91	8.79	4.09	7.63	NA	4.42	3.99	5.87	5.84
Other .....	21.42	25.98	18.07	16.90	33.16	NA	6.14	25.01	7.74	9.50
Interest on general debt .....	39.93	17.99	49.74	28.29	22.61	NA	18.71	78.77	14.99	68.07
General expenditure, n.e.c. .....	48.92	255.67	61.56	253.41	33.04	NA	97.02	240.50	80.71	67.98
Utility and liquor store expenditure .....	18.84	84.98	46.46	391.54	420.45	NA	140.44	2 016.40	755.05	2 081.83
Insurance trust expenditure .....	59.94	115.52	86.49	—	—	NA	29.55	29.46	—	97.67
<b>Debt outstanding</b> .....	<b>472.75</b>	<b>672.73</b>	<b>679.09</b>	<b>3 325.04</b>	<b>1 808.60</b>	<b>NA</b>	<b>688.55</b>	<b>1 273.69</b>	<b>830.50</b>	<b>1 804.49</b>
Long-term .....	472.75	672.73	679.09	3 178.92	1 808.60	NA	688.55	1 236.58	830.50	1 796.66
Education .....	1.95	167.40	55.59	—	—	NA	—	115.83	—	—
Public debt for private purposes .....	—	—	—	—	5.53	NA	102.55	204.66	—	—
Utility .....	4.26	85.90	—	2 488.01	1 468.61	NA	168.63	7.35	658.42	615.67
Other and unallocable .....	466.54	419.43	623.50	690.91	334.47	NA	417.37	908.75	172.08	1 180.99
Long-term debt issued .....	101.79	191.32	258.03	399.50	—	NA	507.50	198.77	159.15	230.44
Long-term debt retired .....	98.30	218.15	289.48	121.01	50.52	NA	407.87	76.66	296.39	181.33
<b>Cash and security holdings</b> .....	<b>188.30</b>	<b>812.25</b>	<b>719.37</b>	<b>395.37</b>	<b>1 061.67</b>	<b>NA</b>	<b>1 611.26</b>	<b>1 536.39</b>	<b>590.74</b>	<b>2 692.38</b>
Exhibit—City contribution to own retirement systems .....	52.08	71.51	125.67	—	—	NA	21.51	42.38	—	76.86

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Tennessee—Con.		Texas							
	Memphis	Nashville-Davidson	Abilene	Amarillo	Arlington	Austin	Beaumont	Brownsville	Carrollton	Corpus Christi
	271	272	273	274	275	276	277	278	279	280
Population, 1990 .....	610 337	488 374	106 654	157 615	261 721	465 622	114 323	98 962	82 169	257 453
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	6/30	6/30	7/31	6/30
<b>Revenue</b> .....	<b>3 098.52</b>	<b>3 350.41</b>	<b>596.52</b>	<b>729.00</b>	<b>810.91</b>	<b>2 427.78</b>	<b>801.93</b>	<b>997.56</b>	<b>873.81</b>	<b>830.73</b>
General revenue .....	1 444.77	2 025.99	476.04	609.85	686.49	1 203.40	700.45	515.30	752.25	637.06
Intergovernmental revenue .....	938.65	528.58	32.56	60.24	42.04	73.57	37.65	82.70	40.11	58.85
From Federal Government .....	43.81	25.83	18.56	40.57	34.84	18.19	29.44	72.56	3.47	39.81
From State governments .....	442.83	501.15	12.73	13.58	7.19	47.29	7.42	7.80	36.61	14.80
From local governments .....	452.01	1.60	1.28	6.08	—	8.09	.79	2.33	.04	4.24
General revenue from own sources .....	506.12	1 497.41	443.48	549.61	644.45	1 129.83	662.81	432.60	712.14	578.21
Taxes .....	260.23	980.28	276.23	281.34	366.67	378.38	392.57	186.08	475.07	275.92
Property .....	193.30	539.19	117.90	74.45	217.80	210.79	132.90	97.08	317.75	141.09
General sales .....	—	297.44	114.99	160.28	91.71	118.98	161.08	64.69	108.13	80.36
Selective sales .....	49.93	56.91	40.69	42.32	47.84	39.66	94.33	20.79	43.12	51.16
Income .....	—	—	—	—	—	—	—	—	—	—
Other .....	17.00	86.74	2.64	4.29	9.32	8.95	4.27	3.53	6.07	3.31
Current charges .....	162.57	278.17	97.48	112.48	189.17	498.83	142.55	144.97	179.97	147.16
Miscellaneous revenue .....	83.33	238.97	69.77	155.79	88.62	252.62	127.68	101.54	57.10	155.13
Utility and liquor store revenue .....	1 382.66	1 238.10	104.08	102.22	124.41	1 074.11	94.43	482.27	121.55	193.67
Insurance trust revenue .....	271.08	86.31	16.39	16.93	—	150.27	7.04	—	—	—
<b>Expenditure</b> .....	<b>2 887.50</b>	<b>3 122.83</b>	<b>618.93</b>	<b>630.12</b>	<b>720.83</b>	<b>2 389.66</b>	<b>763.35</b>	<b>1 208.56</b>	<b>845.67</b>	<b>758.63</b>
By character and object:										
Intergovernmental .....	25.21	12.67	25.94	6.40	36.45	99.75	—	—	—	16.56
To State governments .....	14	.01	—	—	—	—	—	—	—	—
To local governments .....	25.06	12.66	25.94	6.40	36.45	99.75	—	—	—	16.56
Current operation .....	2 353.20	2 452.91	529.33	451.82	487.13	1 323.28	576.34	707.14	600.93	490.30
Capital outlay .....	324.41	249.82	7.89	66.48	84.70	364.68	91.03	325.20	154.51	120.20
Construction .....	265.80	190.50	—	61.17	65.02	325.27	89.11	56.14	123.87	66.70
Assistance and subsidies .....	—	.78	—	—	—	—	—	—	—	—
Interest on debt .....	78.52	325.46	45.46	96.90	112.54	552.61	87.28	176.23	90.23	131.57
Insurance benefits and repayments .....	106.17	81.18	10.30	8.51	—	49.34	8.69	—	—	—
Exhibit—Salaries and wages .....	923.03	950.04	236.30	280.77	229.37	600.18	272.71	292.68	348.08	328.47
General expenditure .....	1 439.47	1 754.72	517.66	550.71	589.44	1 313.04	636.44	458.69	607.92	596.26
Current expenditure .....	1 220.99	1 584.58	509.77	484.23	504.73	1 124.00	573.48	382.75	585.12	505.33
Intergovernmental expenditure .....	25.21	12.67	25.94	6.40	36.45	99.75	—	—	—	16.56
Capital outlay .....	218.48	170.14	7.89	66.48	84.70	189.04	62.96	75.94	22.79	90.93
General expenditure by function:										
Education services:										
Education .....	712.01	555.09	—	—	—	—	—	—	—	—
Elementary and secondary education .....	712.01	555.09	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—	—
Libraries .....	14.72	18.31	10.08	15.07	9.02	17.59	11.31	2.31	13.74	8.68
Social services and income maintenance:										
Public welfare .....	—	23.38	—	—	—	1.97	3.59	.17	—	—
Hospitals .....	15.09	119.08	—	—	—	225.15	—	—	—	—
Health .....	11.42	44.21	14.80	14.43	4.84	79.92	20.08	12.24	10.88	20.93
Other .....	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways .....	59.88	71.99	46.86	41.27	78.92	47.14	133.00	78.08	59.35	53.93
Capital outlay .....	43.18	34.43	.10	14.30	51.64	24.81	60.67	48.43	2.76	23.51
Air transportation .....	—	.36	5.40	12.64	21.40	32.93	—	26.53	—	23.20
Parking facilities .....	.09	.69	—	—	—	—	—	10.74	—	.50
Other .....	1.81	—	—	—	—	—	—	—	—	—
Public safety:										
Police protection .....	121.09	130.29	73.64	100.21	91.91	111.30	115.54	83.91	101.07	97.33
Fire protection .....	96.10	79.82	56.46	48.35	62.28	76.08	92.80	36.92	75.64	51.07
Correction .....	—	62.88	—	—	—	—	—	2.74	—	1.42
Protective inspection and regulation .....	4.55	8.15	3.74	7.01	10.68	2.83	21.48	4.17	7.86	4.72
Environment and housing:										
Natural resources .....	2.31	4.66	—	—	—	8.33	—	—	—	—
Sewerage .....	58.52	136.48	28.45	21.47	70.34	221.23	20.69	72.42	84.29	48.75
Capital outlay .....	22.57	77.61	—	—	—	48.19	—	—	1.17	13.60
Solid waste management .....	44.80	29.63	29.64	35.58	13.18	29.21	52.62	14.44	35.40	24.72
Parks and recreation .....	124.04	52.55	48.87	32.78	33.57	115.53	31.33	26.14	62.32	54.47
Housing and community development .....	32.02	10.81	12.08	30.91	50.69	10.21	13.85	30.54	—	2.45
Government administration:										
Financial administration .....	12.87	22.81	10.50	12.69	20.06	13.76	17.12	11.62	17.88	22.45
Judicial and legal .....	7.61	52.59	6.37	5.91	8.81	14.44	10.13	4.91	7.05	8.25
General public buildings .....	1.86	3.49	5.58	9.45	8.14	4.62	12.77	2.26	8.14	2.84
Other .....	6.92	12.31	12.98	6.50	9.46	11.48	9.25	7.83	31.73	16.42
Interest on general debt .....	38.25	236.06	45.08	94.49	83.95	214.76	69.50	20.51	64.06	118.58
General expenditure, n.e.c. ....	73.51	79.09	107.13	61.94	12.19	74.56	1.38	10.20	28.50	35.55
Utility and liquor store expenditure .....	1 341.87	1 286.93	90.97	70.89	131.40	1 027.28	118.21	749.87	237.75	162.37
Insurance trust expenditure .....	106.17	81.18	10.30	8.51	—	49.34	8.69	—	—	—
<b>Debt outstanding</b> .....	<b>1 328.47</b>	<b>4 537.32</b>	<b>610.95</b>	<b>1 166.29</b>	<b>1 446.18</b>	<b>6 850.36</b>	<b>1 266.46</b>	<b>2 444.58</b>	<b>1 432.35</b>	<b>1 667.63</b>
Long-term .....	1 328.47	4 485.29	610.95	1 166.29	1 446.18	6 850.36	1 266.46	2 416.14	1 432.35	1 667.63
Education .....	52.53	227.58	—	—	—	—	—	—	—	—
Public debt for private purposes .....	33.43	2 194.13	426.85	1 070.11	284.28	582.45	430.83	27.98	103.71	818.94
Utility .....	528.65	1 158.80	3.75	27.31	412.47	4 322.67	204.90	2 013.03	321.28	290.92
Other and unallocable .....	713.86	904.78	180.35	68.87	749.42	1 945.23	630.72	375.13	1 007.36	557.78
Long-term debt issued .....	250.31	51.03	—	41.24	34.39	344.28	105.10	841.90	357.22	323.56
Long-term debt retired .....	160.72	253.00	79.54	62.34	118.60	146.04	78.37	38.00	306.72	317.03
<b>Cash and security holdings</b> .....	<b>2 629.93</b>	<b>4 268.93</b>	<b>823.73</b>	<b>1 881.64</b>	<b>675.69</b>	<b>3 309.97</b>	<b>912.86</b>	<b>670.45</b>	<b>646.97</b>	<b>1 113.27</b>
Exhibit—City contribution to own retirement systems .....	56.41	103.53	4.62	3.86	—	35.21	5.28	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Dallas	El Paso	Fort Worth	Garland	Grand Prairie	Houston	Irving
	281	282	283	284	285	286	287
Population, 1990 .....	1 006 877	515 342	447 619	180 650	99 616	1 630 553	155 037
Date of end of fiscal year .....	9/30	8/31	9/30	9/30	9/30	6/30	9/30
<b>Revenue</b> .....	<b>1 361.18</b>	<b>696.90</b>	<b>1 118.40</b>	<b>1 346.90</b>	<b>890.90</b>	<b>1 105.02</b>	<b>833.01</b>
General revenue .....	1 076.05	525.53	850.54	535.47	763.08	868.77	705.57
Intergovernmental revenue .....	57.85	59.36	93.86	31.67	59.72	39.01	1.98
From Federal Government .....	41.49	43.53	43.21	22.61	55.94	25.17	—
From State governments .....	13.48	10.71	42.49	8.16	3.77	6.80	1.96
From local governments .....	2.88	5.12	8.16	.89	—	7.04	.02
General revenue from own sources .....	1 018.19	466.17	756.69	503.80	703.36	829.76	703.59
Taxes .....	501.80	250.08	437.28	263.88	369.33	477.94	489.18
Property .....	293.13	128.20	290.62	182.45	241.96	245.22	264.01
General sales .....	120.84	90.11	88.94	58.11	79.45	124.97	135.64
Selective sales .....	78.96	24.39	48.37	20.14	42.44	95.36	75.29
Income .....	—	—	—	—	—	—	—
Other .....	8.88	7.37	9.35	3.18	5.48	12.39	14.24
Current charges .....	380.69	117.32	154.52	169.36	136.55	248.12	127.36
Miscellaneous revenue .....	135.70	98.77	164.89	70.57	197.48	103.70	87.05
Utility and liquor store revenue .....	121.11	80.62	145.21	811.43	127.82	143.95	127.44
Insurance trust revenue .....	164.02	90.75	122.65	—	—	92.30	—
<b>Expenditure</b> .....	<b>1 608.54</b>	<b>696.34</b>	<b>1 167.71</b>	<b>1 287.10</b>	<b>998.67</b>	<b>1 078.16</b>	<b>743.71</b>
By character and object:							
Intergovernmental .....	24.00	8.27	2.56	.82	47.39	2.05	2.50
To State governments .....	.04	—	—	—	—	—	—
To local governments .....	23.96	8.27	2.56	.82	47.39	2.05	2.50
Current operation .....	696.59	384.02	621.77	1 009.89	571.67	655.74	543.94
Capital outlay .....	559.93	206.25	345.68	188.13	191.16	244.12	146.51
Construction .....	476.78	166.61	331.26	187.51	125.91	212.60	103.74
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	227.38	65.05	148.85	88.25	188.45	134.76	50.76
Insurance benefits and repayments .....	100.63	32.75	48.86	—	—	41.49	—
Exhibit—Salaries and wages .....	428.19	283.61	311.32	259.13	264.42	344.67	284.38
General expenditure .....	1 363.25	520.32	974.63	599.01	862.00	890.49	641.29
Current expenditure .....	858.45	374.82	641.65	461.08	703.39	707.84	511.87
Intergovernmental expenditure .....	24.00	8.27	2.56	.82	47.39	2.05	2.50
Capital outlay .....	504.80	145.51	332.98	137.94	158.61	182.64	129.41
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	14.68	12.10	16.82	17.30	8.43	15.53	18.36
Social services and income maintenance:							
Public welfare .....	—	.43	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	18.49	28.57	23.64	5.30	12.18	36.01	8.11
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	62.97	45.84	116.37	98.51	147.37	78.61	69.98
Capital outlay .....	28.17	26.73	80.39	65.31	80.88	36.31	52.73
Air transportation .....	473.16	21.54	64.78	—	6.69	70.81	—
Parking facilities .....	2.28	.20	.41	—	—	—	—
Other .....	.03	—	—	—	—	—	—
Public safety:							
Police protection .....	166.86	82.91	117.35	84.25	135.13	164.79	77.29
Fire protection .....	74.95	43.69	71.59	59.03	73.36	90.44	62.97
Correction .....	3.52	.10	—	—	—	7.54	2.84
Protective inspection and regulation .....	6.08	6.70	7.30	4.76	4.25	6.79	5.80
Environment and housing:							
Natural resources .....	—	19.34	—	—	—	—	—
Sewerage .....	106.22	90.22	223.35	105.29	103.27	143.89	64.66
Capital outlay .....	49.13	61.82	166.29	49.20	26.71	76.57	19.70
Solid waste management .....	31.26	21.81	32.06	29.89	21.85	22.05	22.09
Parks and recreation .....	94.89	34.32	54.87	32.05	54.91	41.56	51.59
Housing and community development .....	13.92	12.05	12.74	24.17	55.49	12.92	—
Government administration:							
Financial administration .....	17.80	13.98	23.06	12.55	20.80	19.93	19.25
Judicial and legal .....	11.35	9.82	9.78	5.66	11.19	16.15	8.52
General public buildings .....	18.02	1.69	11.94	28.04	5.66	—	10.61
Other .....	9.44	6.71	8.81	10.23	20.47	12.49	29.84
Interest on general debt .....	200.24	53.11	122.10	66.35	164.53	104.65	39.26
General expenditure, n.e.c. .....	37.07	15.21	57.66	15.63	16.42	46.31	150.12
Utility and liquor store expenditure .....	144.66	143.27	144.23	688.08	136.67	146.19	102.43
Insurance trust expenditure .....	100.63	32.75	48.86	—	—	41.49	—
<b>Debt outstanding</b> .....	<b>3 561.86</b>	<b>870.09</b>	<b>2 087.95</b>	<b>1 331.72</b>	<b>2 237.76</b>	<b>2 143.34</b>	<b>707.96</b>
Long-term .....	3 491.94	870.09	2 007.52	1 331.72	2 237.76	2 143.34	707.96
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	222.63	464.16	659.97	96.41	1 272.77	337.54	—
Utility .....	273.31	199.05	388.88	313.94	333.28	383.26	166.15
Other and unallocable .....	2 997.00	206.87	958.68	921.37	631.72	1 422.54	541.81
Long-term debt issued .....	631.77	195.49	103.46	225.88	77.40	528.19	53.95
Long-term debt retired .....	144.44	199.92	115.44	102.00	227.11	479.26	44.92
<b>Cash and security holdings</b> .....	<b>2 807.92</b>	<b>1 518.87</b>	<b>2 297.56</b>	<b>700.35</b>	<b>1 804.79</b>	<b>2 260.52</b>	<b>685.13</b>
Exhibit—City contribution to own retirement systems .....	76.12	27.64	34.60	—	—	32.29	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Laredo	Lubbock	McAllen	Mesquite	Midland	Odessa	Pasadena
	288	289	290	291	292	293	294
Population, 1990 .....	122 899	186 206	84 021	101 484	89 443	89 699	119 363
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>535.10</b>	<b>987.56</b>	<b>930.47</b>	<b>652.43</b>	<b>862.00</b>	<b>601.65</b>	<b>493.24</b>
General revenue .....	453.51	587.15	864.51	567.70	695.97	462.13	406.41
Intergovernmental revenue .....	66.38	48.79	68.42	31.30	62.74	30.09	33.49
From Federal Government .....	40.15	25.62	49.95	29.75	57.27	12.33	30.11
From State governments .....	26.23	19.19	2.42	1.55	5.23	2.58	1.69
From local governments .....	—	3.98	16.06	—	.25	15.18	1.69
General revenue from own sources .....	387.13	538.36	796.09	536.40	633.23	432.04	372.91
Taxes .....	189.18	280.21	331.69	303.23	334.76	220.88	229.70
Property .....	89.54	163.05	97.20	169.64	182.79	98.04	119.86
General sales .....	74.20	85.43	174.33	98.29	99.08	88.46	65.17
Selective sales .....	25.44	27.60	55.91	31.19	47.56	32.05	39.48
Income .....	—	—	—	—	—	—	—
Other .....	—	4.13	4.25	4.11	5.33	2.33	5.19
Current charges .....	182.89	124.17	177.38	140.44	163.03	113.38	110.52
Miscellaneous revenue .....	15.06	133.98	287.01	92.73	135.44	97.78	32.69
Utility and liquor store revenue .....	68.09	387.92	59.54	84.73	146.06	120.86	86.84
Insurance trust revenue .....	13.50	12.49	6.42	—	19.97	18.65	—
<b>Expenditure</b> .....	<b>532.05</b>	<b>1 026.68</b>	<b>931.37</b>	<b>734.56</b>	<b>843.60</b>	<b>585.26</b>	<b>468.49</b>
By character and object:							
Intergovernmental .....	—	9.50	16.51	—	3.23	—	—
To State governments .....	—	—	—	—	—	—	—
To local governments .....	—	9.50	16.51	—	3.23	—	—
Current operation .....	357.67	638.12	498.59	543.01	581.82	438.48	414.40
Capital outlay .....	160.04	240.01	160.28	109.45	163.33	76.87	24.52
Construction .....	14.32	145.95	103.47	87.57	121.73	53.17	17.23
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	8.37	124.22	253.87	82.10	84.17	58.81	29.57
Insurance benefits and repayments .....	5.97	14.83	2.13	—	11.05	11.10	—
Exhibit—Salaries and wages .....	216.96	333.26	215.93	293.31	341.80	227.05	185.12
General expenditure .....	434.89	614.11	866.03	652.33	647.56	456.39	412.51
Current expenditure .....	274.84	477.27	722.96	545.22	537.49	383.13	388.24
Intergovernmental expenditure .....	—	9.50	16.51	—	3.23	—	—
Capital outlay .....	160.04	136.84	143.07	107.11	110.07	73.27	24.27
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	6.75	8.38	11.70	10.37	—	—	14.95
Social services and income maintenance:							
Public welfare .....	.97	—	1.93	.03	4.89	5.30	4.40
Hospitals .....	—	—	—	—	—	—	—
Health .....	12.91	14.84	4.01	8.73	26.89	—	7.82
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	111.07	45.06	56.27	53.91	77.19	35.91	34.03
Capital outlay .....	97.22	11.49	14.85	24.13	24.29	4.45	.47
Air transportation .....	56.66	60.70	80.67	13.28	30.61	—	—
Parking facilities .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	76.16	89.95	130.40	108.21	136.53	81.09	108.80
Fire protection .....	59.20	61.09	47.55	82.81	64.40	63.23	10.96
Correction .....	—	—	—	—	—	5.73	—
Protective inspection and regulation .....	3.26	2.38	2.48	4.47	5.62	4.96	3.82
Environment and housing:							
Natural resources .....	—	—	—	—	—	—	—
Sewerage .....	22.56	86.55	39.17	52.36	60.19	65.59	63.33
Capital outlay .....	—	64.33	10.40	23.27	19.90	24.79	8.08
Solid waste management .....	19.72	40.66	36.01	36.82	38.27	25.64	29.79
Parks and recreation .....	24.43	48.89	42.54	39.12	42.65	26.14	29.05
Housing and community development .....	5.38	17.30	3.82	26.49	9.12	13.52	31.95
Government administration:							
Financial administration .....	19.75	6.14	14.32	14.67	43.91	12.61	10.55
Judicial and legal .....	5.20	7.96	6.95	10.49	13.85	9.02	18.43
General public buildings .....	.18	5.07	3.13	18.87	7.76	4.80	9.79
Other .....	10.68	21.87	20.17	13.08	14.09	10.66	8.29
Interest on general debt .....	—	77.54	248.89	72.74	56.06	41.29	20.68
General expenditure, n.e.c. .....	—	19.72	116.03	85.87	15.53	50.89	5.88
Utility and liquor store expenditure .....	91.20	397.74	63.21	82.23	184.99	117.76	55.97
Insurance trust expenditure .....	5.97	14.83	2.13	—	11.05	11.10	—
<b>Debt outstanding</b> .....	<b>615.55</b>	<b>1 840.61</b>	<b>3 498.16</b>	<b>1 083.89</b>	<b>1 154.34</b>	<b>761.05</b>	<b>615.83</b>
Long-term .....	615.55	1 840.61	3 498.16	1 083.89	1 154.34	761.05	615.83
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	—	636.62	3 161.07	518.93	462.56	467.56	10.32
Utility .....	96.58	873.16	58.62	114.21	537.94	229.49	222.85
Other and unallocable .....	518.96	330.83	278.48	450.75	153.84	63.99	382.66
Long-term debt issued .....	114.57	383.69	60.75	67.70	166.25	105.91	180.12
Long-term debt retired .....	18.22	160.99	190.92	91.13	271.23	36.85	58.18
<b>Cash and security holdings</b> .....	<b>834.91</b>	<b>1 525.63</b>	<b>3 716.69</b>	<b>740.58</b>	<b>1 268.53</b>	<b>895.26</b>	<b>279.28</b>
Exhibit—City contribution to own retirement systems .....	5.47	6.93	2.98	—	6.23	4.89	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						
	Plano	Richardson	San Angelo	San Antonio	Tyler	Waco	Wichita Falls
	295	296	297	298	299	300	301
Population, 1990 .....	128 713	74 840	84 474	935 933	75 450	103 590	96 259
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>883.19</b>	<b>1 013.42</b>	<b>588.33</b>	<b>1 524.74</b>	<b>886.85</b>	<b>726.30</b>	<b>587.60</b>
General revenue .....	764.66	870.86	493.15	593.09	778.04	622.86	468.87
Intergovernmental revenue .....	5.52	34.58	83.94	125.87	64.35	40.37	43.48
From Federal Government .....	—	—	35.09	23.68	46.76	27.63	40.27
From State governments .....	1.24	11.46	48.57	56.80	17.08	9.72	—
From local governments .....	4.28	23.12	.28	45.39	.50	3.02	3.21
General revenue from own sources .....	759.15	836.28	409.20	467.22	713.69	582.49	425.39
Taxes .....	516.56	502.42	274.88	239.19	345.18	354.56	275.81
Property .....	310.37	265.29	169.66	132.07	161.38	143.05	161.24
General sales .....	130.33	162.51	72.55	74.64	127.42	136.81	71.27
Selective sales .....	54.87	68.17	29.63	25.54	52.18	64.86	37.62
Income .....	—	—	—	—	—	—	—
Other .....	20.98	6.45	3.03	6.94	4.20	9.84	5.68
Current charges .....	165.34	222.76	84.17	104.48	125.78	165.39	103.42
Miscellaneous revenue .....	77.25	111.10	50.16	123.54	242.73	62.53	46.17
Utility and liquor store revenue .....	118.53	142.56	95.19	896.07	91.53	103.44	102.71
Insurance trust revenue .....	—	—	—	35.57	17.28	—	16.02
<b>Expenditure</b> .....	<b>903.58</b>	<b>1 094.35</b>	<b>528.47</b>	<b>1 603.23</b>	<b>852.14</b>	<b>933.98</b>	<b>683.14</b>
By character and object:							
Intergovernmental .....	119.63	—	4.07	6.56	2.74	33.99	—
To State governments .....	—	—	—	1.80	—	—	—
To local governments .....	119.63	—	4.07	4.76	2.74	33.99	—
Current operation .....	392.65	734.10	448.40	897.44	524.65	509.91	516.97
Capital outlay .....	266.39	285.58	52.80	395.71	103.04	223.27	121.23
Construction .....	252.20	233.69	10.51	357.98	58.70	220.52	99.87
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	124.91	74.67	23.20	288.66	214.41	166.80	38.51
Insurance benefits and repayments .....	—	—	—	14.87	7.30	—	6.43
Exhibit—Salaries and wages .....	280.00	341.73	226.83	380.89	236.00	308.42	243.85
General expenditure .....	862.21	964.75	415.37	702.10	756.57	781.69	531.43
Current expenditure .....	595.82	686.05	379.24	559.45	656.59	615.41	460.93
Intergovernmental expenditure .....	119.63	—	4.07	6.56	2.74	33.99	—
Capital outlay .....	266.39	278.70	36.13	142.65	99.97	166.28	70.50
General expenditure by function:							
Education services:							
Education .....	—	2.04	—	9.86	—	—	—
Elementary and secondary education .....	—	2.04	—	8.94	—	—	—
Higher education .....	—	—	—	.92	—	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	24.68	8.39	—	11.40	11.17	10.14	6.21
Social services and income maintenance:							
Public welfare .....	—	—	9.27	12.90	10.38	9.85	—
Hospitals .....	—	—	—	—	—	—	—
Health .....	5.54	8.78	35.81	19.05	21.37	20.83	17.96
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	117.80	268.09	43.01	56.68	81.31	119.21	59.79
Capital outlay .....	95.90	250.21	15.69	32.55	29.17	94.25	.16
Air transportation .....	—	—	16.28	30.14	32.15	7.71	1.67
Parking facilities .....	—	—	—	2.31	.56	—	.25
Other .....	—	—	—	—	2.74	—	—
Public safety:							
Police protection .....	93.17	145.70	88.43	105.83	92.23	101.34	84.38
Fire protection .....	72.15	71.51	57.34	70.11	67.70	72.82	56.02
Correction .....	—	—	—	1.27	—	—	—
Protective inspection and regulation .....	12.56	6.71	3.39	4.89	3.75	5.95	5.80
Environment and housing:							
Natural resources .....	—	—	—	10.46	—	—	—
Sewerage .....	77.41	80.76	24.95	57.45	36.06	58.49	72.72
Capital outlay .....	3.47	3.51	1.40	24.35	12.26	—	49.35
Solid waste management .....	41.37	43.84	—	28.32	49.38	44.52	53.96
Parks and recreation .....	91.34	82.20	27.06	81.28	44.64	44.31	29.21
Housing and community development .....	5.72	—	—	13.77	35.57	21.94	19.69
Government administration:							
Financial administration .....	13.16	16.37	10.12	10.32	13.37	7.52	11.16
Judicial and legal .....	6.06	4.29	8.49	8.11	8.93	6.26	7.32
General public buildings .....	120.18	15.01	11.51	7.05	2.60	5.32	4.89
Other .....	16.11	40.45	8.56	7.05	12.74	13.68	9.84
Interest on general debt .....	103.35	59.55	16.77	98.19	196.59	148.42	16.37
General expenditure, n.e.c. .....	61.62	111.06	54.38	55.66	33.31	83.39	74.20
Utility and liquor store expenditure .....	41.37	129.60	113.10	886.27	88.27	152.29	145.27
Insurance trust expenditure .....	—	—	—	14.87	7.30	—	6.43
<b>Debt outstanding</b> .....	<b>1 833.09</b>	<b>1 096.22</b>	<b>290.44</b>	<b>4 529.05</b>	<b>2 513.33</b>	<b>2 203.56</b>	<b>674.05</b>
Long-term .....	1 833.09	1 096.22	290.44	4 358.10	2 513.33	2 203.56	674.05
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	—	131.61	—	72.90	1 823.70	1 523.29	—
Utility .....	379.64	167.09	67.71	3 128.15	224.52	217.27	470.27
Other and unallocable .....	1 453.44	797.51	222.73	1 157.05	465.12	463.00	203.77
Long-term debt issued .....	385.61	186.00	—	464.35	77.60	94.60	219.43
Long-term debt retired .....	123.64	94.92	25.69	246.01	97.73	121.96	14.44
<b>Cash and security holdings</b> .....	<b>651.29</b>	<b>497.80</b>	<b>262.08</b>	<b>1 474.31</b>	<b>2 965.83</b>	<b>1 938.02</b>	<b>592.96</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	22.43	5.30	—	3.67

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Utah				Vermont— Burlington	Virginia			
	Provo	Salt Lake City	Sandy City	West Valley		Alexandria	Chesapeake	Hampton	Newport News
	302	303	304	305		306	307	308	309
Population, 1990 .....	86 835	159 936	75 058	86 976	39 127	111 183	151 976	133 793	170 045
Date of end of fiscal year .....	6/30	6/30	12/31	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>828.46</b>	<b>1 331.31</b>	<b>479.38</b>	<b>287.21</b>	<b>2 187.75</b>	<b>2 882.89</b>	<b>2 126.15</b>	<b>1 698.41</b>	<b>2 220.32</b>
General revenue .....	416.78	1 182.90	382.48	287.21	963.91	2 873.37	2 025.57	1 698.41	1 848.59
Intergovernmental revenue .....	44.44	73.42	24.91	48.45	89.76	605.84	805.86	676.02	785.06
From Federal Government .....	27.10	28.03	4.48	25.14	45.01	48.60	18.17	127.25	94.15
From State governments .....	17.04	45.39	18.09	21.88	16.48	427.68	787.69	545.68	682.17
From local governments .....	.30	—	2.34	1.43	28.27	129.56	—	3.09	8.74
General revenue from own sources .....	372.34	1 109.48	357.56	238.76	874.15	2 267.53	1 219.71	1 022.39	1 063.53
Taxes .....	170.94	542.28	177.42	182.58	389.17	1 815.69	1 018.19	741.91	815.03
Property .....	59.88	272.18	57.28	46.85	314.72	1 365.73	726.08	495.07	563.12
General sales .....	80.27	147.88	70.95	91.76	—	114.71	65.39	74.08	56.66
Selective sales .....	25.40	93.26	32.57	34.58	52.57	194.09	121.69	106.58	113.25
Income .....	—	—	—	—	—	—	—	—	—
Other .....	5.39	28.96	16.63	9.38	21.88	141.15	105.02	66.17	82.00
Current charges .....	76.77	459.76	45.86	23.67	372.79	271.72	111.52	225.48	164.59
Miscellaneous revenue .....	124.63	107.44	134.28	32.50	112.20	180.12	90.00	55.00	83.91
Utility and liquor store revenue .....	411.68	148.42	96.90	—	1 075.65	9.52	100.58	—	222.02
Insurance trust revenue .....	—	—	—	—	148.18	—	—	—	149.71
<b>Expenditure</b> .....	<b>843.22</b>	<b>1 529.43</b>	<b>473.62</b>	<b>273.55</b>	<b>2 164.39</b>	<b>3 125.34</b>	<b>2 247.64</b>	<b>1 628.74</b>	<b>2 075.20</b>
By character and object:									
Intergovernmental .....	—	—	4.76	8.08	18.22	40.91	10.23	8.54	15.23
To State governments .....	—	—	—	6.73	—	—	2.34	—	—
To local governments .....	—	—	4.76	1.36	18.22	40.91	7.89	8.54	15.23
Current operation .....	615.50	925.51	271.06	218.70	1 422.62	2 482.14	1 902.86	1 398.21	1 703.48
Capital outlay .....	127.48	473.01	75.89	15.95	406.09	409.72	229.97	148.48	127.61
Construction .....	105.68	269.60	60.79	—	406.04	366.62	150.18	100.60	47.23
Assistance and subsidies .....	—	—	—	—	—	12.34	3.51	3.16	14.68
Interest on debt .....	100.24	130.91	121.92	30.81	274.24	180.23	101.08	70.35	150.35
Insurance benefits and repayments .....	—	—	—	—	43.22	—	—	—	63.84
Exhibit—Salaries and wages .....	92.21	530.26	91.81	97.41	550.98	1 245.15	957.65	781.96	960.11
General expenditure .....	454.92	1 328.29	376.88	273.55	1 129.07	3 102.31	2 099.31	1 628.74	1 818.22
Current expenditure .....	370.28	940.68	323.23	257.60	722.98	2 692.99	1 893.48	1 480.26	1 738.12
Intergovernmental expenditure .....	—	—	4.76	8.08	18.22	40.91	10.23	8.54	15.23
Capital outlay .....	84.64	387.61	53.65	15.95	406.09	409.32	205.82	148.48	80.10
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	780.05	985.29	793.33	837.61
Elementary and secondary education .....	—	—	—	—	—	779.16	985.29	793.33	837.61
Higher education .....	—	—	—	—	—	.89	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	12.31	39.63	—	—	17.94	31.95	65.36	10.79	10.91
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	168.30	64.04	28.48	82.31
Hospitals .....	—	—	—	—	—	6.30	—	—	—
Health .....	—	.55	—	—	.69	136.08	76.96	17.88	21.96
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	14.43	124.72	62.58	42.53	58.14	147.15	153.45	32.08	74.06
Capital outlay .....	.15	38.53	29.96	1.10	25.81	32.16	34.31	12.09	.33
Air transportation .....	5.78	333.68	—	—	73.50	—	—	—	—
Parking facilities .....	—	8.36	—	—	12.11	—	27.07	9.19	.95
Other .....	—	—	—	—	15.79	25.96	2.41	5.44	4.59
Public safety:									
Police protection .....	65.25	139.86	59.95	68.65	128.35	207.98	108.94	72.52	100.93
Fire protection .....	43.37	127.13	28.11	31.78	72.61	154.50	95.18	61.12	78.64
Correction .....	—	—	—	—	—	89.02	56.83	25.26	53.22
Protective inspection and regulation .....	—	1.82	—	—	8.03	19.19	13.72	5.30	19.89
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Sewerage .....	24.01	78.53	—	—	403.33	196.38	16.10	15.70	32.40
Capital outlay .....	.99	29.11	—	—	338.36	47.37	.66	3.05	10.66
Solid waste management .....	16.12	30.36	16.80	10.51	54.87	34.34	54.11	51.97	29.44
Parks and recreation .....	39.63	92.64	26.75	10.20	49.40	116.15	26.14	121.53	49.28
Housing and community development .....	36.90	102.14	8.63	26.67	60.29	347.57	4.08	107.10	130.07
Government administration:									
Financial administration .....	8.66	28.91	8.70	11.39	20.42	49.25	47.34	28.08	44.34
Judicial and legal .....	5.40	7.65	7.23	11.73	9.43	63.36	16.33	25.36	23.54
General public buildings .....	—	10.27	12.52	3.97	5.90	35.04	35.83	15.88	20.44
Other .....	13.30	36.31	35.69	9.80	23.64	99.57	32.32	15.96	13.67
Interest on general debt .....	42.79	123.64	107.90	30.81	51.65	180.23	79.82	70.35	125.28
General expenditure, n.e.c. .....	126.96	42.10	2.00	15.51	62.95	213.94	137.98	115.42	64.69
Utility and liquor store expenditure .....	388.30	201.14	96.74	—	992.10	23.03	148.33	—	193.14
Insurance trust expenditure .....	—	—	—	—	43.22	—	—	—	63.84
<b>Debt outstanding</b> .....	<b>1 360.47</b>	<b>1 861.80</b>	<b>612.70</b>	<b>399.68</b>	<b>4 190.58</b>	<b>2 973.68</b>	<b>1 828.10</b>	<b>1 490.35</b>	<b>2 504.90</b>
Long-term .....	1 360.47	1 861.80	612.70	399.68	3 863.44	2 973.68	1 828.10	1 452.98	2 217.35
Education .....	—	—	—	—	—	46.99	355.10	28.96	300.01
Public debt for private purposes .....	527.66	71.15	278.24	27.82	—	1 257.48	366.14	433.02	546.40
Utility .....	634.08	151.12	173.73	—	2 708.85	—	386.90	—	540.50
Other and unallocable .....	198.73	1 639.54	160.73	371.86	1 154.60	1 669.21	719.96	991.00	830.43
Long-term debt issued .....	50.46	397.22	124.44	42.60	295.52	269.74	303.86	49.66	276.62
Long-term debt retired .....	92.82	425.50	1 169.54	52.47	120.10	312.28	89.85	71.32	167.56
<b>Cash and security holdings</b> .....	<b>810.76</b>	<b>834.46</b>	<b>765.94</b>	<b>190.11</b>	<b>1 779.39</b>	<b>2 362.24</b>	<b>1 433.42</b>	<b>828.11</b>	<b>2 448.92</b>
Exhibit—City contribution to own retirement systems .....	—	—	—	—	35.81	—	—	—	60.91

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Virginia—Con.					Washington	
	Norfolk	Portsmouth	Richmond	Roanoke	Virginia Beach	Bellevue	Seattle
	311	312	313	314	315	316	317
Population, 1990 .....	261 229	103 907	203 056	96 397	393 069	86 874	516 259
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	12/31	12/31
<b>Revenue</b> .....	<b>2 424.74</b>	<b>2 070.57</b>	<b>3 521.87</b>	<b>2 231.93</b>	<b>1 972.39</b>	<b>1 388.91</b>	<b>2 139.36</b>
General revenue .....	2 167.19	1 858.55	2 818.31	2 001.20	1 872.22	1 272.00	1 380.60
Intergovernmental revenue .....	807.31	910.96	974.80	722.55	688.75	157.08	189.18
From Federal Government .....	182.96	130.07	182.15	98.48	232.10	6.48	41.42
From State governments .....	580.79	773.19	783.06	610.29	447.36	89.59	138.68
From local governments .....	43.56	7.70	9.59	13.79	9.29	61.01	9.08
General revenue from own sources .....	1 359.88	947.59	1 843.50	1 278.65	1 183.48	1 114.93	1 191.42
Taxes .....	826.68	710.59	1 244.05	945.16	950.38	781.59	717.56
Property .....	485.15	466.23	817.23	544.98	593.91	210.50	247.10
General sales .....	72.99	49.44	100.08	123.90	150.28	259.19	160.47
Selective sales .....	190.64	135.66	201.76	165.52	137.45	163.94	138.01
Income .....	—	—	—	—	—	—	—
Other .....	77.90	59.25	124.98	110.76	68.75	147.96	171.98
Current charges .....	357.26	183.57	441.37	145.93	116.41	204.54	344.15
Miscellaneous revenue .....	175.94	53.43	158.08	187.56	116.68	128.80	129.71
Utility and liquor store revenue .....	126.77	121.93	609.16	63.36	100.17	116.90	643.46
Insurance trust revenue .....	130.77	90.10	94.40	167.36	—	—	115.29
<b>Expenditure</b> .....	<b>2 472.81</b>	<b>2 170.41</b>	<b>3 642.84</b>	<b>2 324.03</b>	<b>1 821.76</b>	<b>1 480.02</b>	<b>2 271.35</b>
By character and object:							
Intergovernmental .....	17.00	16.02	8.75	13.54	4.02	2.97	148.67
To State governments .....	—	—	—	—	—	—	.84
To local governments .....	17.00	16.02	8.75	13.54	4.02	2.97	147.83
Current operation .....	1 755.19	1 795.31	2 884.04	1 677.49	1 366.25	905.91	1 464.85
Capital outlay .....	393.95	238.80	364.54	365.86	355.52	499.75	439.37
Construction .....	271.33	173.73	352.78	272.06	300.70	499.75	354.79
Assistance and subsidies .....	24.19	25.98	42.82	11.77	1.24	—	—
Interest on debt .....	223.91	54.92	232.78	187.74	94.72	71.39	118.44
Insurance benefits and repayments .....	58.58	39.37	109.90	67.63	—	—	100.02
Exhibit—Salaries and wages .....	1 020.44	1 056.86	1 725.39	1 008.75	866.88	479.60	755.05
General expenditure .....	2 244.35	2 078.75	2 832.78	2 139.98	1 734.82	1 269.87	1 427.92
Current expenditure .....	1 920.81	1 846.58	2 580.66	1 829.09	1 401.90	840.46	1 189.27
Intergovernmental expenditure .....	17.00	16.02	8.75	13.54	4.02	2.97	148.67
Capital outlay .....	323.55	232.17	252.12	310.89	332.92	429.42	238.65
General expenditure by function:							
Education services:							
Education .....	752.03	916.94	888.07	798.25	849.30	—	—
Elementary and secondary education .....	752.03	916.94	888.07	798.25	849.29	—	—
Higher education .....	—	—	—	—	.01	—	—
Other .....	—	—	—	—	—	—	—
Libraries .....	17.91	12.66	18.32	20.33	19.16	—	41.99
Social services and income maintenance:							
Public welfare .....	121.36	137.75	193.12	139.16	39.20	2.08	—
Hospitals .....	55.26	—	—	—	—	—	—
Health .....	58.52	79.89	85.94	10.70	42.77	7.24	26.17
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	77.42	56.59	83.29	61.21	142.07	272.30	99.12
Capital outlay .....	20.90	—	26.74	12.65	87.23	170.22	39.15
Air transportation .....	61.59	—	—	—	—	—	—
Parking facilities .....	35.55	5.40	4.69	115.71	.64	—	.86
Other .....	8.61	8.65	4.85	—	2.43	—	—
Public safety:							
Police protection .....	131.96	110.27	239.69	114.80	104.66	141.81	183.38
Fire protection .....	78.50	78.76	151.40	120.13	49.17	64.48	120.78
Correction .....	37.58	54.44	49.28	78.86	26.89	6.99	15.82
Protective inspection and regulation .....	16.58	36.26	29.75	8.34	6.34	3.78	37.65
Environment and housing:							
Natural resources .....	—	—	—	—	.62	2.05	—
Sewerage .....	48.50	27.47	137.89	64.90	41.70	122.95	152.37
Capital outlay .....	24.13	—	18.18	13.94	17.22	1.85	35.92
Solid waste management .....	36.71	37.77	76.95	43.82	39.27	7.63	123.81
Parks and recreation .....	88.71	56.05	96.03	45.96	72.94	241.66	216.32
Housing and community development .....	253.25	145.27	355.13	134.83	13.35	36.81	95.21
Government administration:							
Financial administration .....	28.66	39.37	47.46	59.66	32.56	52.21	46.06
Judicial and legal .....	26.58	30.69	39.10	25.36	13.73	19.56	47.94
General public buildings .....	34.18	34.68	34.45	39.88	120.78	—	13.06
Other .....	46.47	31.93	31.97	22.88	16.38	78.53	36.11
Interest on general debt .....	198.60	54.92	163.50	187.74	80.81	57.61	43.01
General expenditure, n.e.c. .....	29.81	122.98	101.90	47.47	20.03	152.17	128.27
Utility and liquor store expenditure .....	169.87	52.29	700.16	116.42	86.94	210.14	743.41
Insurance trust expenditure .....	58.58	39.37	109.90	67.63	—	—	100.02
<b>Debt outstanding</b> .....	<b>3 914.32</b>	<b>1 562.86</b>	<b>4 946.11</b>	<b>3 212.15</b>	<b>1 438.88</b>	<b>1 474.28</b>	<b>1 998.75</b>
Long-term .....	3 914.32	1 554.84	4 946.11	3 212.15	1 438.88	1 332.03	1 998.75
Education .....	170.40	47.21	239.41	188.68	373.13	—	—
Public debt for private purposes .....	2 233.28	92.17	528.95	2 075.49	210.09	—	—
Utility .....	394.21	—	1 077.83	306.08	244.63	261.63	1 340.69
Other and unallocable .....	1 116.44	1 415.47	3 099.93	641.91	611.04	1 070.40	658.06
Long-term debt issued .....	1 580.10	342.09	353.09	1 338.38	295.80	445.93	262.08
Long-term debt retired .....	238.96	250.28	193.70	298.69	182.71	115.64	100.88
<b>Cash and security holdings</b> .....	<b>4 408.82</b>	<b>1 533.14</b>	<b>3 376.07</b>	<b>4 296.74</b>	<b>987.68</b>	<b>1 096.12</b>	<b>1 779.51</b>
Exhibit—City contribution to own retirement systems .....	43.90	13.04	69.83	55.39	—	—	60.41

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual City and Selected Urban Town and Township Governments Having 75,000 Population or More: 1991-92—Con.**

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington—Con.		West Virginia—Huntington	Wisconsin					Wyoming—Cheyenne
	Spokane	Tacoma		Green Bay	Kenosha	Madison	Milwaukee	Racine	
	318	319	320	321	322	323	324	325	326
Population, 1990 .....	177 196	176 664	54 844	96 466	80 352	191 262	628 088	84 298	50 008
Date of end of fiscal year .....	12/31	12/31	6/30	12/31	12/31	12/31	12/31	12/31	6/30
<b>Revenue</b> .....	<b>1 096.32</b>	<b>2 932.07</b>	<b>768.07</b>	<b>951.67</b>	<b>784.66</b>	<b>886.55</b>	<b>1 325.61</b>	<b>954.13</b>	<b>1 529.04</b>
General revenue .....	940.18	1 156.78	734.85	882.23	715.68	811.36	956.83	872.68	1 373.40
Intergovernmental revenue .....	169.08	107.54	47.77	370.07	314.01	300.90	489.58	434.73	713.45
From Federal Government .....	16.58	18.19	41.28	10.26	22.90	39.64	80.29	33.39	127.90
From State governments .....	148.25	86.47	6.49	352.10	277.82	248.66	408.62	368.32	574.83
From local governments .....	4.26	2.88	—	7.70	13.29	12.60	.66	33.01	10.72
General revenue from own sources .....	771.10	1 049.25	687.08	512.16	401.67	510.46	467.25	437.95	659.95
Taxes .....	324.80	511.65	288.44	206.62	211.11	312.45	264.92	277.55	65.11
Property .....	133.67	140.89	63.16	192.36	189.83	281.25	246.39	261.87	31.75
General sales .....	97.07	126.13	—	—	—	.02	—	—	—
Selective sales .....	62.83	150.23	34.06	5.13	6.15	13.75	8.06	10.13	25.42
Income .....	—	—	—	—	—	—	—	—	—
Other .....	31.24	94.41	191.22	9.12	15.13	17.43	10.47	5.55	7.94
Current charges .....	256.51	335.03	199.99	189.12	98.98	102.79	104.38	89.23	516.54
Miscellaneous revenue .....	189.78	202.56	198.65	116.41	91.58	95.23	97.96	71.16	78.31
Utility and liquor store revenue .....	101.01	1 495.13	—	69.44	68.98	75.20	77.08	81.45	133.32
Insurance trust revenue .....	55.13	280.16	33.22	—	—	—	291.70	—	22.32
<b>Expenditure</b> .....	<b>1 202.19</b>	<b>2 815.94</b>	<b>955.69</b>	<b>1 045.07</b>	<b>799.61</b>	<b>929.64</b>	<b>1 088.85</b>	<b>1 071.79</b>	<b>1 544.05</b>
By character and object:									
Intergovernmental .....	—	24.74	14.90	—	6.56	33.52	42.20	—	14.98
To State governments .....	—	—	—	—	6.56	—	—	—	—
To local governments .....	—	24.74	14.90	—	—	33.52	42.20	—	14.98
Current operation .....	684.63	1 933.47	690.43	808.02	586.17	729.79	744.05	967.71	1 126.32
Capital outlay .....	337.07	574.89	90.78	125.60	124.20	120.70	145.39	54.72	259.10
Construction .....	337.07	574.89	—	123.02	116.87	115.48	111.06	54.72	234.78
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	138.61	196.28	113.45	111.46	82.67	45.62	56.89	49.36	133.06
Insurance benefits and repayments .....	41.87	86.57	46.13	—	—	—	100.33	—	10.60
Exhibit—Salaries and wages .....	362.03	853.38	229.83	342.24	295.41	387.19	428.08	610.16	287.91
General expenditure .....	1 048.29	1 228.94	909.56	946.73	719.52	767.24	930.31	960.22	1 327.13
Current expenditure .....	749.01	978.50	818.78	821.49	595.43	648.92	800.81	905.50	1 129.72
Intergovernmental expenditure .....	—	24.74	14.90	—	6.56	33.52	42.20	—	14.98
Capital outlay .....	299.28	250.44	90.78	125.24	124.09	118.32	129.51	54.72	197.41
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Libraries .....	35.18	40.99	—	—	35.56	30.08	28.98	44.35	—
Social services and income maintenance:									
Public welfare .....	—	5.81	—	—	.02	—	—	—	16.92
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	8.91	18.76	2.24	15.57	38.17	33.14	19.62	22.72	39.19
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	34.21	57.15	44.29	192.89	121.68	91.07	73.91	137.81	249.24
Capital outlay .....	.46	.92	6.75	90.98	68.88	45.87	31.38	54.72	123.66
Air transportation .....	—	1.25	.84	—	10.81	—	—	—	.34
Parking facilities .....	1.50	4.73	23.50	19.83	.30	15.77	8.82	8.54	5.64
Other .....	—	—	13.86	—	3.81	—	5.42	—	—
Public safety:									
Police protection .....	105.04	143.54	95.96	143.24	132.84	130.04	188.09	208.08	169.85
Fire protection .....	121.06	109.17	99.74	141.23	74.98	96.56	85.53	145.34	162.37
Correction .....	16.31	10.39	—	—	.31	—	—	.07	3.96
Protective inspection and regulation .....	9.63	1.38	4.65	9.39	5.60	10.00	25.62	5.98	10.44
Environment and housing:									
Natural resources .....	2.64	.29	8.88	27.16	25.09	56.93	15.90	4.23	—
Sewerage .....	104.87	197.67	142.82	138.12	41.58	46.70	82.83	72.65	78.69
Capital outlay .....	46.11	55.00	6.00	10.99	.32	—	23.13	—	9.18
Solid waste management .....	237.47	210.56	69.20	33.59	32.01	47.59	60.95	36.13	73.83
Parks and recreation .....	97.07	149.75	71.13	79.01	61.88	72.66	19.50	89.97	100.80
Housing and community development .....	18.12	15.39	78.33	1.35	12.38	44.05	73.79	63.58	161.39
Government administration:									
Financial administration .....	11.83	36.81	49.63	13.93	8.20	19.19	31.22	15.59	17.70
Judicial and legal .....	21.60	24.35	5.07	6.41	6.20	6.59	11.29	6.93	16.34
General public buildings .....	—	—	13.55	—	5.29	3.54	22.47	17.64	24.30
Other .....	18.53	43.25	17.19	12.71	15.33	13.59	10.34	15.23	50.57
Interest on general debt .....	130.69	76.25	113.45	109.82	78.52	38.74	56.89	49.36	52.69
General expenditure, n.e.c. ....	73.66	81.44	55.23	2.48	8.96	10.97	109.16	16.01	92.87
Utility and liquor store expenditure .....	112.02	1 500.44	—	98.35	80.09	162.41	58.21	111.57	206.33
Insurance trust expenditure .....	41.87	86.57	46.13	—	—	—	100.33	—	10.60
<b>Debt outstanding</b> .....	<b>1 454.06</b>	<b>3 217.91</b>	<b>1 131.21</b>	<b>1 469.85</b>	<b>1 125.65</b>	<b>715.04</b>	<b>955.89</b>	<b>841.28</b>	<b>1 436.99</b>
Long-term .....	1 418.33	3 196.40	1 131.21	1 469.85	1 044.74	715.04	954.75	841.28	1 436.99
Education .....	—	—	—	—	—	—	2.01	—	—
Public debt for private purposes .....	—	—	762.47	566.81	161.54	90.62	187.97	—	566.91
Utility .....	91.25	2 069.99	—	75.00	77.60	88.21	—	60.91	841.37
Other and unallocable .....	1 327.08	1 126.41	368.74	828.04	805.61	536.21	764.77	780.36	28.72
Long-term debt issued .....	271.16	769.26	—	174.05	370.18	135.15	137.06	190.16	49.11
Long-term debt retired .....	109.25	135.11	33.84	184.56	69.26	75.74	88.04	135.92	127.70
<b>Cash and security holdings</b> .....	<b>1 404.03</b>	<b>2 861.13</b>	<b>1 398.02</b>	<b>1 341.20</b>	<b>790.30</b>	<b>829.68</b>	<b>3 164.56</b>	<b>—</b>	<b>1 246.10</b>
Exhibit—City contribution to own retirement systems .....	11.65	53.55	12.60	—	—	—	55.58	—	11.96

Note: See text regarding fiscal years covered. See appendix B for factors that deserve special attention in interpreting this table.

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona		California			
	Phoenix	Tucson	Fresno	Long Beach	Los Angeles	Oakland
	1	2	3	4	5	6
Population, 1990 .....	983 403	405 390	354 202	429 433	3 485 398	372 242
<b>Revenue</b> .....	<b>1 152 391</b>	<b>455 490</b>	<b>319 915</b>	<b>725 159</b>	<b>6 992 982</b>	<b>565 865</b>
General revenue .....	988 086	361 244	241 683	604 053	3 888 711	540 031
Intergovernmental revenue .....	311 591	119 662	46 781	114 866	521 961	101 860
From State government .....	202 748	91 016	31 832	51 245	296 745	67 586
Education .....	—	—	—	—	—	209
Highways .....	70 752	34 612	8 931	9 639	70 676	6 481
Public welfare .....	204	1 016	—	—	—	265
Health and hospitals .....	162	—	—	5 653	63	—
Housing and community development .....	—	—	—	—	—	7 737
General local government support .....	—	—	—	—	—	14 982
Other and unallocable .....	119 985	49 601	13 017	18 222	141 006	37 912
From Federal Government .....	11 645	5 787	9 884	17 731	85 000	29 072
From local governments .....	81 874	22 111	12 572	41 644	137 364	5 202
From local governments .....	26 969	6 535	2 377	21 977	87 852	—
General revenue from own sources .....	676 495	241 582	194 902	489 187	3 366 750	438 171
Taxes .....	333 537	132 329	108 532	182 662	1 932 580	221 924
Property .....	117 007	23 537	39 024	71 963	774 409	112 760
General sales .....	129 766	89 412	40 650	26 669	270 383	30 440
Selective sales .....	67 220	14 189	9 199	64 103	487 209	37 347
Alcoholic beverages .....	—	—	—	—	—	—
Motor fuels .....	—	—	—	—	—	—
Public utilities .....	43 772	9 552	3 084	57 876	420 989	31 960
Tobacco products .....	—	—	—	—	—	—
Other .....	23 448	4 637	6 115	6 227	66 220	5 387
Income taxes .....	—	—	—	—	—	—
Motor vehicle licenses .....	—	—	—	—	—	—
Other .....	19 544	5 191	19 659	19 927	400 579	41 377
Charges and miscellaneous general revenue .....	342 958	109 253	86 370	306 525	1 434 170	216 247
Current charges .....	233 368	45 193	53 198	193 696	922 370	148 042
Education .....	—	—	—	—	—	2
School lunch sales (gross) .....	—	—	—	—	—	—
Other local school charges .....	—	—	—	—	—	2
Higher education .....	—	—	—	—	—	—
Highway .....	1 193	—	—	—	4 199	17
Hospital .....	—	—	—	—	—	—
Sewerage .....	51 893	—	15 134	5 162	299 315	15 811
Solid waste management .....	41 611	6 340	25 286	19 900	22 308	4 214
Parks and recreation .....	11 797	11 104	3 438	23 334	39 465	3 252
Housing and community development .....	3 753	2 049	37	3 079	27 056	3 001
Airport .....	108 785	24 253	6 226	11 099	244 830	52 946
Water transport and terminal .....	—	—	—	111 839	174 661	54 443
Parking facility .....	1 958	493	1 957	982	25 721	10 780
Miscellaneous commercial activity .....	—	—	—	—	—	—
Other .....	12 378	954	1 120	18 301	84 815	3 576
Special assessments .....	1 361	1 857	7 589	5 801	11 109	490
Sale of property .....	—	1 293	18	1 528	26 346	535
Housing and community development .....	—	1	—	717	3 053	—
Other .....	—	1 293	17	811	23 293	535
Interest earnings .....	74 523	48 286	24 293	80 223	338 763	58 935
Fines and forfeits .....	14 855	6 606	93	8 905	73 737	5 636
Other and unallocable .....	18 851	6 018	1 179	16 372	61 845	2 609
Utility and liquor store revenue .....	103 125	76 443	23 344	120 257	2 141 337	—
Employee-retirement revenue <sup>1</sup> .....	61 180	17 803	54 888	849	962 934	25 834
<b>Expenditure</b> .....	<b>1 091 175</b>	<b>462 682</b>	<b>303 425</b>	<b>736 547</b>	<b>6 577 265</b>	<b>553 502</b>
General expenditure .....	924 386	342 694	235 952	598 270	3 534 442	507 867
Intergovernmental expenditure .....	7 624	—	—	—	21 735	—
Direct general expenditure .....	916 762	342 694	235 952	598 270	3 512 707	507 867
Current operation .....	588 645	233 967	155 301	449 451	2 688 944	370 614
Capital outlay .....	186 819	54 361	60 291	100 931	525 468	63 392
Construction .....	108 221	34 232	47 393	69 156	425 771	55 386
Land and existing structures .....	17 130	13 152	4 539	25 152	37 334	4 914
Equipment .....	61 468	6 977	8 359	6 623	62 363	3 092
Assistance and subsidies .....	—	—	—	—	—	—
Interest on general debt .....	141 298	54 366	20 360	47 888	298 295	73 861
General expenditure by function:						
Education services:						
Education <sup>2</sup> .....	555	—	—	—	8 571	4 073
Elementary and secondary education .....	555	—	—	—	8 571	4 073
Higher education .....	—	—	—	—	—	—
Libraries .....	14 998	10 127	—	12 815	47 082	8 322
Social services and income maintenance:						
Public welfare .....	—	2 114	—	—	—	1 033
Categorical cash assistance .....	—	—	—	—	—	—
Other cash assistance .....	—	—	—	—	—	—
Vendor payments—medical .....	—	—	—	—	—	—
Vendor payments—other .....	—	—	—	—	—	—
Welfare institutions .....	—	—	—	—	—	—
Other .....	—	2 114	—	—	—	1 033
Hospitals .....	—	—	—	—	—	—
Own hospitals .....	—	—	—	—	—	—
Other hospitals .....	—	—	—	—	—	—
Health .....	909	758	—	24 873	10 943	—
Transportation:						
Highways .....	67 605	46 691	30 263	25 574	153 393	16 533
Air transportation .....	83 751	21 105	9 372	12 269	223 418	29 983
Water transport and terminals .....	—	—	—	81 151	117 769	21 954
Parking facilities .....	6 565	350	2 517	1 011	7 952	4 064
Transit subsidies .....	—	—	—	—	82 169	—

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona		California			
	Phoenix	Tucson	Fresno	Long Beach	Los Angeles	Oakland
	1	2	3	4	5	6
General expenditure—Con.						
General expenditure by function—Con.						
Public safety:						
Police protection .....	154 816	50 507	40 578	94 743	650 386	74 531
Fire protection .....	83 485	24 468	20 587	55 554	265 371	39 667
Correction .....	6 050	148	—	4 486	1 136	5 447
Protective inspection and regulation .....	5 735	2 943	4 062	9 276	71 742	6 535
Environment and housing:						
Sewerage .....	50 759	209	22 690	10 927	249 789	11 687
Capital outlay .....	18 252	209	11 229	607	154 736	4 093
Solid waste management .....	37 465	10 894	25 046	20 902	179 015	4 191
Parks and recreation .....	63 051	34 433	22 016	39 673	165 547	47 763
Housing and community development .....	56 523	32 592	8 753	69 549	255 569	45 806
Natural resources .....	—	2 729	—	—	8 663	—
Government administration:						
Financial administration .....	16 761	11 416	4 828	18 189	101 972	10 577
Judicial and legal .....	27 822	10 385	1 898	9 822	49 665	4 789
General public buildings .....	16 304	4 236	4 673	1 121	69 705	6 435
Other .....	19 216	9 503	4 936	11 868	65 749	14 873
Interest on general debt .....	141 298	54 366	20 360	47 888	298 295	73 861
General expenditure, n.e.c. ....	70 718	12 720	13 373	46 579	450 541	75 743
Utility and liquor store expenditure .....	143 445	110 313	42 645	137 189	2 410 819	—
Employee retirement expenditure <sup>3</sup> .....	23 344	9 675	24 828	1 088	632 004	45 635
Exhibit—Total expenditure for salaries and wages .....	396 692	146 333	106 530	215 456	2 126 188	169 802
<b>Debt outstanding .....</b>	<b>2 309 637</b>	<b>824 821</b>	<b>248 335</b>	<b>790 616</b>	<b>8 002 815</b>	<b>1 144 082</b>
Long-term debt outstanding .....	2 309 637	824 821	248 335	758 616	7 912 712	1 109 082
General debt .....	2 041 867	635 591	229 960	751 436	4 500 212	1 109 082
Education .....	—	—	—	—	—	—
Public debt for private purposes .....	510 270	294 803	127 961	245 714	1 429 030	174 090
Other and unallocable .....	1 531 597	340 788	101 999	505 722	3 071 182	934 992
Utility debt .....	267 770	189 230	18 375	7 180	3 412 500	—
Water supply systems .....	267 495	189 230	18 375	6 580	750 360	—
Electric power systems .....	—	—	—	—	2 662 140	—
Gas supply systems .....	—	—	—	600	—	—
Transit systems .....	275	—	—	—	—	—
Short-term debt outstanding .....	—	—	—	32 000	90 103	35 000
Long-term debt issued .....	836 971	136 788	29 365	25 379	1 408 628	205 338
Full faith and credit .....	546 781	36 555	—	—	38 850	—
General purpose .....	428 371	36 555	—	—	38 850	—
Utility .....	118 410	—	—	—	—	—
Nonguaranteed .....	290 190	100 233	29 365	25 379	1 369 778	205 338
General purpose .....	290 190	37 803	29 365	25 379	696 413	205 338
Utility .....	—	62 430	—	—	673 365	—
Long-term debt retired .....	610 382	141 973	20 209	34 181	436 913	172 687
General purpose .....	541 387	77 778	19 994	33 687	351 263	172 687
Utility .....	68 995	64 195	215	494	85 650	—
Total borrowing .....	318 961	65 833	20 800	32 379	1 185 263	60 540
Total debt redemption .....	120 211	77 323	11 644	34 181	213 558	25 467
Refunding issues of long-term debt .....	518 010	70 955	8 565	—	223 365	152 298
Long-term debt refunded .....	491 465	64 650	8 565	—	223 365	147 220
Net long-term debt outstanding .....	1 473 059	494 714	79 235	450 160	6 113 442	767 345
<b>Cash and security holdings .....</b>	<b>1 607 033</b>	<b>686 182</b>	<b>746 962</b>	<b>1 196 104</b>	<b>13 439 640</b>	<b>1 156 249</b>
Employee retirement .....	509 727	175 494	438 288	13 287	8 953 154	277 423
Other .....	1 097 306	510 688	308 674	1 182 817	4 486 486	878 826
By purpose:						
Offsets to debt .....	836 578	330 107	169 100	308 456	1 799 270	341 737
Bond funds .....	99 481	102 671	11 958	148 613	212 422	196 528
Other .....	161 247	77 910	127 616	725 748	2 474 794	340 561

See footnotes at end of table.

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.				Colorado— Denver	District of Columbia— Washington	Florida	
	Sacramento	San Diego	San Francisco	San Jose			Jacksonville	Miami
	7	8	9	10			11	12
Population, 1990 .....	369 365	1 110 549	723 959	782 248	467 610	606 900	635 230	358 548
<b>Revenue</b> .....	<b>385 725</b>	<b>1 427 264</b>	<b>3 416 701</b>	<b>767 853</b>	<b>1 171 128</b>	<b>4 753 635</b>	<b>1 598 629</b>	<b>380 926</b>
General revenue .....	330 719	1 174 030	2 640 255	641 962	1 045 692	4 419 410	773 882	306 183
Intergovernmental revenue .....	30 617	233 407	899 539	95 107	248 589	1 508 140	145 297	48 460
From State government .....	23 364	96 472	773 223	57 316	220 732	—	87 801	27 921
Education .....	—	—	50 345	—	—	—	—	—
Highways .....	6 814	20 240	18 614	18 650	18 582	—	6 833	—
Public welfare .....	—	—	309 645	—	167 000	—	—	—
Health and hospitals .....	—	—	224 198	—	5 305	—	37	—
Housing and community development .....	—	1 674	2 830	1 000	—	—	—	—
General local government support .....	15 095	42 902	66 074	28 961	3 129	—	68 556	24 330
Other and unallocable .....	1 455	31 656	101 517	8 705	26 716	—	12 375	3 591
From Federal Government .....	906	91 791	121 575	9 435	27 272	1 450 536	57 239	13 931
From local governments .....	6 347	45 144	4 741	28 356	585	57 604	257	6 608
General revenue from own sources .....	300 102	940 623	1 740 716	546 855	797 103	2 911 270	628 585	257 723
Taxes .....	154 059	382 649	976 884	327 647	390 693	2 406 646	290 899	170 560
Property .....	52 064	156 402	535 575	129 154	99 485	903 319	197 834	126 851
General sales .....	47 458	121 887	125 779	72 022	209 574	442 496	36 199	—
Selective sales .....	42 560	71 953	106 823	73 723	36 912	229 336	47 435	34 681
Alcoholic beverages .....	—	—	—	—	—	5 835	—	—
Motor fuels .....	—	—	—	—	—	28 586	—	4 745
Public utilities .....	31 346	27 237	33 755	66 503	16 664	115 297	40 835	29 936
Tobacco products .....	—	—	—	—	—	17 065	—	—
Other .....	11 214	44 716	73 068	7 220	20 248	62 553	6 600	—
Income taxes .....	—	—	—	—	—	715 677	—	—
Motor vehicle licenses .....	—	—	—	—	2 604	18 494	402	—
Other .....	11 977	32 407	208 707	52 748	42 118	97 324	9 029	9 028
Charges and miscellaneous general revenue .....	146 043	557 974	763 832	219 208	406 410	504 624	337 686	87 163
Current charges .....	92 480	222 063	467 729	142 064	271 743	283 671	149 671	56 342
Education .....	—	—	—	—	—	13 804	—	—
School lunch sales (gross) .....	—	—	—	—	—	1 818	—	—
Other local school charges .....	—	—	—	—	—	1 283	—	—
Higher education .....	—	—	—	—	—	11 703	—	—
Highway .....	22	—	725	2 470	178	—	45	—
Hospital .....	—	—	92 536	—	40 198	69 822	—	—
Sewerage .....	30 139	125 210	85 998	63 388	43 472	70 777	50 196	5 757
Solid waste management .....	27 170	29 663	1 880	8 603	—	6 044	34 254	17 504
Parks and recreation .....	10 385	33 473	32 685	10 471	22 613	15 844	3 966	13 939
Housing and community development .....	—	7 678	4 512	871	2 159	19 579	3 490	28
Airport .....	—	1 680	162 274	49 215	135 823	—	17 065	—
Water transport and terminal .....	—	—	33 982	—	—	—	22 355	—
Parking facilities .....	11 003	4 811	13 763	4 193	4 087	14 080	3 149	10 493
Miscellaneous commercial activity .....	—	507	210	—	—	814	—	3
Other .....	13 761	19 041	39 164	2 853	23 213	52 907	15 151	8 618
Special assessments .....	12 013	18 139	—	15 886	10 377	4 802	268	6 294
Sale of property .....	245	15 593	1 893	—	722	3 874	191	278
Housing and community development .....	—	—	998	—	—	—	171	61
Other .....	245	15 593	895	—	722	3 874	20	217
Interest earnings .....	19 301	178 059	161 026	49 102	89 488	67 838	175 562	18 431
Fines and forfeits .....	2 513	15 370	47 753	3 383	14 340	51 860	6 014	1 175
Other and unallocable .....	19 491	108 750	85 431	8 773	19 740	112 579	5 980	4 643
Utility and liquor store revenue .....	20 311	125 068	224 835	8 278	85 275	53 587	728 716	—
Employee-retirement revenue <sup>1</sup> .....	34 695	128 166	551 611	117 613	40 161	280 638	96 031	74 743
<b>Expenditure</b> .....	<b>399 168</b>	<b>1 311 311</b>	<b>3 094 003</b>	<b>760 189</b>	<b>1 649 475</b>	<b>5 036 210</b>	<b>1 699 170</b>	<b>358 865</b>
General expenditure .....	352 414	1 084 147	2 302 375	710 036	1 513 329	4 585 654	792 228	323 861
Intergovernmental expenditure .....	4 736	8 760	72 771	16 242	76 420	162 327	13 589	1 921
Direct general expenditure .....	347 678	1 075 387	2 229 604	693 794	1 436 909	4 423 327	778 639	321 940
Current operation .....	258 313	665 420	1 601 216	424 846	643 056	3 585 209	513 101	249 139
Capital outlay .....	67 444	277 835	307 624	187 769	532 717	472 242	116 581	39 605
Construction .....	59 780	244 324	260 328	137 799	487 591	219 530	66 286	32 088
Land and existing structures .....	1 398	14 840	18 879	31 737	25 073	180 834	31 369	849
Equipment .....	6 266	18 671	28 417	18 233	20 053	71 878	18 926	6 668
Assistance and subsidies .....	—	—	137 687	—	58 207	129 635	4 063	7
Interest on general debt .....	21 921	132 132	183 077	81 179	202 929	236 241	144 894	33 189
General expenditure by function:								
Education services:								
Education <sup>2</sup> .....	172	—	57 512	—	—	742 892	—	—
Elementary and secondary education .....	172	—	57 512	—	—	623 749	—	—
Higher education .....	—	—	—	—	—	119 143	—	—
Libraries .....	8 941	20 714	27 047	17 181	21 970	21 846	10 878	—
Social services and income maintenance:								
Public welfare .....	—	153	313 313	—	133 074	872 042	16 544	1 050
Categorical cash assistance .....	—	—	128 549	—	80 189	110 765	—	—
Other cash assistance .....	—	—	47 148	—	549	18 870	4 063	7
Vendor payments—medical .....	—	—	—	—	19	514 987	—	—
Vendor payments—other .....	—	—	—	—	—	6 660	—	—
Welfare institutions .....	—	—	—	—	—	28 874	—	—
Other .....	—	153	137 616	—	52 317	191 886	12 481	1 043
Hospitals .....	—	—	308 732	—	86 940	367 468	17 772	—
Own hospitals .....	—	—	277 796	—	86 940	357 317	—	—
Other hospitals .....	—	—	30 936	—	—	10 151	17 772	—
Health .....	2 082	1 732	240 020	—	47 153	167 682	16 202	75
Transportation:								
Highways .....	48 782	76 374	42 036	63 949	64 943	121 644	44 720	9 087
Air transportation .....	82	1 719	126 215	38 348	468 718	—	40 698	—
Water transport and terminals .....	395	—	25 736	—	—	—	29 434	—
Parking facilities .....	18 345	693	14 149	4 410	5 151	1 143	2 501	7 030
Transit subsidies .....	650	—	—	—	—	162 327	10 413	—

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.				Colorado— Denver	District of Columbia— Washington	Florida	
	Sacramento	San Diego	San Francisco	San Jose			Jacksonville	Miami
	7	8	9	10			11	12
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection .....	73 201	168 469	164 092	110 401	91 668	272 749	78 187	87 582
Fire protection .....	39 570	74 907	101 188	54 781	53 118	96 841	55 505	45 545
Correction .....	3	1 357	50 388	—	32 773	318 316	40 412	—
Protective inspection and regulation .....	5 739	12 481	14 050	6 828	5 311	47 010	4 840	3 606
Environment and housing:								
Sewerage .....	10 069	189 717	157 455	86 051	38 495	123 000	46 203	14 423
Capital outlay .....	2 766	112 428	105 372	23 943	1 184	41 393	15 470	12 962
Solid waste management .....	24 705	50 677	14 665	16 297	13 590	45 802	60 597	29 685
Parks and recreation .....	53 346	117 088	120 599	63 856	77 973	59 896	32 409	33 695
Housing and community development .....	—	89 860	75 287	110 439	10 638	218 913	49 548	17 276
Natural resources .....	—	493	560	—	4 982	—	867	109
Government administration:								
Financial administration .....	9 248	20 199	43 039	14 404	22 594	55 601	16 422	10 605
Judicial and legal .....	2 109	14 546	91 151	4 843	26 085	127 975	17 784	3 003
General public buildings .....	35	20 545	33 160	3 964	8 449	48 298	7 583	2 949
Other .....	5 336	22 350	26 095	16 092	11 403	36 471	9 234	8 053
Interest on general debt .....	21 921	132 132	183 077	81 179	202 929	236 241	144 894	33 189
General expenditure, n.e.c. ....	27 683	67 941	72 809	17 013	85 372	441 497	38 581	16 899
Utility and liquor store expenditure .....	27 575	181 274	559 913	17 004	112 513	78 223	866 942	—
Employee retirement expenditure <sup>3</sup> .....	19 179	45 890	231 715	33 149	23 633	372 333	40 000	35 004
Exhibit—Total expenditure for salaries and wages .....	151 500	392 653	1 171 430	277 745	369 490	1 929 128	263 223	161 514
<b>Debt outstanding .....</b>	<b>452 130</b>	<b>1 646 069</b>	<b>3 173 852</b>	<b>1 249 308</b>	<b>3 344 088</b>	<b>3 941 839</b>	<b>4 653 803</b>	<b>564 770</b>
Long-term debt outstanding .....	450 295	1 534 235	3 173 852	1 231 308	3 344 088	3 941 839	4 653 803	564 770
General debt .....	408 275	1 534 235	2 880 159	1 231 192	3 093 471	3 934 436	1 922 045	564 770
Education .....	—	—	90 245	—	—	—	—	—
Public debt for private purposes .....	—	1 066 240	723 658	218 786	68 105	519 909	1 346 996	135 389
Other and unallocable .....	408 275	467 995	2 066 256	1 012 406	3 025 366	3 414 527	575 049	429 381
Utility debt .....	42 020	—	293 693	116	250 617	7 403	2 731 758	—
Water supply systems .....	10 905	—	293 671	116	250 617	7 403	—	—
Electric power systems .....	—	—	22	—	—	—	2 731 758	—
Gas supply systems .....	—	—	—	—	—	—	—	—
Transit systems .....	31 115	—	—	—	—	—	—	—
Short-term debt outstanding .....	1 835	111 834	—	18 000	—	—	—	—
Long-term debt issued .....	156 739	99 733	889 321	205 075	1 398 864	556 580	601 073	96 500
Full faith and credit .....	—	22 335	155 560	173 865	106 260	556 580	25 070	56 285
General purpose .....	—	22 335	155 560	173 865	84 460	556 580	25 070	56 285
Utility .....	—	—	—	—	21 800	—	—	—
Nonguaranteed .....	156 739	77 398	733 761	31 210	1 292 604	—	576 003	40 215
General purpose .....	156 739	77 398	626 581	31 210	1 292 604	—	406 918	40 215
Utility .....	—	—	128 549	—	—	—	169 085	—
Long-term debt retired .....	18 813	51 811	373 883	49 705	81 658	470 962	178 365	68 011
General purpose .....	16 938	51 811	372 303	49 698	65 238	462 095	145 872	68 011
Utility .....	1 875	—	1 580	7	16 420	8 867	32 493	—
Total borrowing .....	156 740	99 733	889 321	205 075	1 398 864	556 580	601 073	96 500
Total debt redemption .....	18 813	85 883	158 423	28 615	81 658	470 962	178 365	15 836
Refunding issues of long-term debt .....	—	—	222 620	21 090	—	—	—	54 135
Long-term debt refunded .....	—	—	215 460	21 090	—	—	—	52 175
Net long-term debt outstanding .....	287 289	417 389	2 199 715	882 630	3 144 497	3 393 385	2 853 823	405 009
<b>Cash and security holdings .....</b>	<b>629 194</b>	<b>3 025 079</b>	<b>7 598 751</b>	<b>1 925 142</b>	<b>3 050 975</b>	<b>2 885 416</b>	<b>3 334 947</b>	<b>888 982</b>
Employee retirement .....	281 868	998 192	4 836 236	1 037 478	568 275	1 814 043	792 013	639 287
Other .....	347 326	2 026 887	2 762 515	887 664	2 482 700	1 071 373	2 542 934	249 695
By purpose:								
Offsets to debt .....	163 006	1 116 846	974 137	348 678	199 591	548 454	1 799 980	159 761
Bond funds .....	43 228	34 146	1 068 603	206 054	2 014 702	137 635	456 637	69 786
Other .....	141 092	875 895	719 775	332 932	268 407	385 284	286 317	20 148

See footnotes at end of table.

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Louisiana						
	Georgia—Atlanta	Hawaii—Honolulu	Illinois—Chicago	Indiana—Indianapolis	Baton Rouge	New Orleans	Maryland—Baltimore
	15	16	17	18	19	20	21
Population, 1990 .....	394 017	836 231	2 783 726	731 327	380 105	496 938	736 014
<b>Revenue</b> .....	<b>810 963</b>	<b>962 062</b>	<b>4 514 395</b>	<b>964 779</b>	<b>455 482</b>	<b>746 656</b>	<b>1 997 098</b>
General revenue .....	694 655	870 967	3 297 561	932 989	413 860	657 674	1 759 692
Intergovernmental revenue .....	137 883	122 985	821 579	283 580	56 002	122 782	881 510
From State government .....	9 683	61 111	565 114	247 090	26 929	44 968	742 080
Education .....	—	—	147	—	—	—	356 293
Highways .....	363	—	116 335	26 937	3 819	3 038	171 435
Public welfare .....	—	—	29 598	89 755	1 591	2 117	—
Health and hospitals .....	—	—	36 083	9 971	322	2 967	104 797
Housing and community development .....	—	—	38 869	—	—	—	1 653
General local government support .....	—	33 833	225 222	102 493	6 971	7 930	38 413
Other and unallocable .....	9 320	27 278	118 860	17 934	14 226	28 916	69 489
From Federal Government .....	55 486	61 289	256 460	35 088	24 188	77 804	53 142
From local governments .....	72 714	585	5	1 402	4 885	10	86 288
General revenue from own sources .....	556 772	747 982	2 475 982	649 409	357 858	534 892	878 182
Taxes .....	222 877	482 457	1 591 948	419 476	202 523	300 706	664 387
Property .....	122 556	388 537	596 212	322 482	53 655	137 619	458 204
General sales .....	—	—	298 282	—	101 858	88 445	—
Selective sales .....	68 136	58 781	556 298	20 097	35 197	48 641	47 725
Alcoholic beverages .....	12 434	—	12 541	—	381	868	—
Motor fuels .....	—	44 165	61 675	—	—	—	—
Public utilities .....	24 212	14 616	292 101	—	34 816	26 291	27 841
Tobacco products .....	—	—	28 452	—	—	—	—
Other .....	31 490	—	161 529	20 097	—	21 482	19 884
Income taxes .....	—	—	—	63 659	—	—	119 842
Motor vehicle licenses .....	—	26 294	52 157	43	—	3 223	—
Other .....	32 185	8 845	88 999	13 195	11 813	22 778	38 616
Charges and miscellaneous general revenue .....	333 895	265 525	884 034	229 933	155 335	234 186	213 795
Current charges .....	209 484	174 075	520 373	186 481	91 130	147 538	101 085
Education .....	—	—	—	—	—	—	5 492
School lunch sales (gross) .....	—	—	—	—	—	—	4 687
Other local school charges .....	—	—	—	—	—	—	805
Higher education .....	—	—	—	—	—	—	—
Highway .....	—	884	22 754	86	—	1 777	847
Hospital .....	—	—	—	47 597	28 548	—	—
Sewerage .....	32 149	78 867	111 258	45 981	21 139	39 161	43 126
Solid waste management .....	28 367	63 090	1 860	18 581	14 397	16 900	13 228
Parks and recreation .....	17 767	13 274	—	13 601	5 923	2 268	9 155
Housing and community development .....	1 850	9 555	—	3 083	1 433	10 364	—
Airport .....	126 032	—	328 036	41 109	5 748	39 327	—
Water transport and terminal .....	—	—	—	—	—	898	572
Parking facilities .....	180	5 729	12 331	2 836	828	2 590	17 254
Miscellaneous commercial activity .....	46	—	—	—	—	8 396	6 046
Other .....	3 093	2 676	44 134	13 607	13 114	25 857	5 365
Special assessments .....	359	27 919	2 993	2 248	265	25	—
Sale of property .....	1 193	2 674	2 181	77	112	225	—
Housing and community development .....	38	1 680	—	—	—	—	—
Other .....	1 155	994	2 181	77	112	225	—
Interest earnings .....	92 403	47 451	272 399	31 357	54 591	63 471	76 298
Fines and forfeits .....	13 078	612	83 257	2 551	2 851	10 471	16 062
Other and unallocable .....	17 378	12 794	2 831	7 219	6 386	12 456	20 350
Utility and liquor store revenue .....	60 911	91 095	228 370	7 335	2 821	55 727	51 525
Employee-retirement revenue <sup>1</sup> .....	55 397	—	988 464	24 455	38 801	33 255	185 881
<b>Expenditure</b> .....	<b>766 514</b>	<b>1 100 649</b>	<b>3 887 175</b>	<b>938 444</b>	<b>422 767</b>	<b>772 877</b>	<b>1 687 491</b>
General expenditure .....	623 740	891 715	3 281 304	878 971	395 362	683 622	1 550 290
Intergovernmental expenditure .....	34 656	—	77 516	4 789	2 361	1 582	1 463
Direct general expenditure .....	589 084	891 715	3 203 788	874 182	393 001	682 040	1 548 827
Current operation .....	359 071	614 409	2 193 149	644 515	278 772	469 431	1 196 832
Capital outlay .....	133 545	215 696	654 400	135 032	55 296	118 659	261 145
Construction .....	80 740	183 123	609 332	88 146	37 733	100 840	229 626
Land and existing structures .....	30 960	8 614	5 652	7 775	6 734	5 684	5 174
Equipment .....	21 845	23 959	39 416	39 111	10 831	12 135	26 345
Assistance and subsidies .....	—	—	—	41 420	—	—	—
Interest on general debt .....	96 468	61 610	356 239	53 215	58 931	93 950	90 850
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	18 757	—	35 092	—	—	—	537 372
Elementary and secondary education .....	18 757	—	35 092	—	—	—	537 372
Higher education .....	—	—	—	—	—	—	—
Libraries .....	—	473	99 308	—	8 146	7 520	14 433
Social services and income maintenance:							
Public welfare .....	437	—	109 556	76 932	1 046	5 689	1 829
Categorical cash assistance .....	—	—	—	41 420	—	—	—
Other cash assistance .....	—	—	—	—	—	—	—
Vendor payments—medical .....	—	—	—	—	—	—	—
Vendor payments—other .....	15	—	—	1 523	—	—	—
Welfare institutions .....	—	—	—	8 510	—	—	—
Other .....	422	—	109 556	25 479	1 046	3 655	1 829
Hospitals .....	—	—	—	144 647	24 570	—	—
Own hospitals .....	—	—	—	142 013	24 570	—	—
Other hospitals .....	—	—	—	2 634	—	—	—
Health .....	—	8 817	97 037	31 619	6 145	14 234	57 736
Transportation:							
Highways .....	25 147	43 925	364 677	49 199	41 218	38 564	144 406
Air transportation .....	111 281	—	386 708	49 626	11 388	43 505	—
Water transport and terminals .....	—	—	—	—	—	623	405
Parking facilities .....	—	2 044	1 974	5 293	415	4 100	15 562
Transit subsidies .....	—	—	45 641	—	—	3 600	—

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia— Atlanta	Hawaii— Honolulu	Illinois—Chicago	Indiana— Indianapolis	Louisiana		Maryland— Baltimore
	15	16	17	18	Baton Rouge	New Orleans	21
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	73 793	114 062	627 396	87 927	39 178	77 291	153 896
Fire protection .....	38 809	43 659	230 546	37 872	20 274	37 388	83 634
Correction .....	12 574	—	—	26 690	12 924	44 173	4 919
Protective inspection and regulation .....	4 265	5 387	23 439	5 544	2 840	8 883	3 539
Environment and housing:							
Sewerage .....	48 570	105 442	102 098	63 702	43 374	69 256	113 871
Capital outlay .....	19 844	57 090	47 781	13 749	24 988	28 559	58 811
Solid waste management .....	24 980	91 248	144 335	35 355	21 083	19 961	37 323
Parks and recreation .....	52 545	80 335	44 082	37 016	19 844	27 578	48 930
Housing and community development .....	14 677	101 892	127 844	30 039	10 837	82 027	63 087
Natural resources .....	1 223	4 530	—	7 357	—	—	—
Government administration:							
Financial administration .....	16 407	39 970	61 526	38 150	10 061	21 710	42 146
Judicial and legal .....	13 946	21 573	19 057	28 534	20 477	28 713	27 769
General public buildings .....	15 689	39 002	23 270	4 633	6 842	16 235	16 911
Other .....	8 642	18 623	37 757	17 262	5 379	13 949	11 949
Interest on general debt .....	96 468	61 610	356 239	53 215	58 931	93 950	90 850
General expenditure, n.e.c. ....	45 530	109 123	343 722	48 359	30 390	24 673	79 723
Utility and liquor store expenditure	81 845	208 934	197 549	24 391	5 967	54 473	46 387
Employee retirement expenditure <sup>3</sup> .....	60 929	—	408 322	35 082	21 438	34 782	90 814
Exhibit—Total expenditure for salaries and wages .....	226 041	304 346	1 574 689	335 599	125 973	221 075	789 785
<b>Debt outstanding .....</b>	<b>1 433 054</b>	<b>1 051 090</b>	<b>6 012 046</b>	<b>1 232 421</b>	<b>754 188</b>	<b>1 125 844</b>	<b>1 308 051</b>
Long-term debt outstanding .....	1 433 054	1 051 090	6 012 046	1 202 250	745 116	1 122 114	1 256 497
General debt .....	1 359 844	1 001 195	5 786 901	1 194 058	745 020	1 101 469	1 160 002
Education .....	37 160	—	8 750	—	—	—	61 586
Public debt for private purposes .....	284 729	—	2 159 561	52 238	514 476	331 743	618 054
Other and unallocable .....	1 037 955	1 001 195	3 618 590	1 141 820	230 544	769 726	480 362
Utility debt .....	73 210	49 895	225 145	8 192	96	20 645	96 495
Water supply systems .....	73 210	49 895	225 145	—	—	20 645	96 495
Electric power systems .....	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	96	—	—
Transit systems .....	—	—	—	8 192	—	—	—
Short-term debt outstanding .....	—	—	—	30 171	9 072	3 730	51 554
Long-term debt issued .....	372 333	256 428	514 885	333 121	20 000	254 327	110 255
Full faith and credit .....	8 000	256 428	405 585	56 586	—	179 881	37 285
General purpose .....	8 000	256 428	405 585	56 586	—	179 881	37 285
Utility .....	—	—	—	—	—	—	—
Nonguaranteed .....	364 333	—	109 300	276 535	20 000	74 446	72 970
General purpose .....	364 333	—	109 300	276 535	20 000	74 446	48 810
Utility .....	—	—	—	—	—	—	24 160
Long-term debt retired .....	36 652	74 743	441 634	122 210	50 293	194 280	70 153
General purpose .....	34 792	72 468	429 304	120 897	50 293	192 420	66 768
Utility .....	1 860	2 275	12 330	1 313	—	1 860	3 385
Total borrowing .....	372 333	256 428	469 380	273 221	20 000	74 929	110 255
Total debt redemption .....	36 652	74 743	396 129	62 310	50 688	45 885	452 621
Refunding issues of long-term debt .....	—	—	45 505	59 900	—	179 881	—
Long-term debt refunded .....	—	—	45 505	59 900	—	148 395	—
Net long-term debt outstanding .....	856 542	1 048 817	3 673 306	981 885	222 432	673 705	558 797
<b>Cash and security holdings .....</b>	<b>1 874 189</b>	<b>732 136</b>	<b>8 893 177</b>	<b>845 101</b>	<b>1 053 018</b>	<b>1 107 565</b>	<b>2 150 861</b>
Employee retirement .....	598 999	—	4 811 212	66 386	386 178	308 426	1 084 610
Other .....	1 275 190	732 136	4 081 965	778 715	666 840	799 139	1 066 251
By purpose:							
Offsets to debt .....	576 512	2 273	2 338 740	220 365	522 684	448 409	697 700
Bond funds .....	317 411	91 686	1 024 104	372 124	50 724	135 476	111 743
Other .....	381 267	638 177	719 121	186 226	93 432	215 254	256 808

See footnotes at end of table.

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Massachu- setts—Boston	Michigan— Detroit	Minnesota— Minneapolis	Missouri		Nebraska— Omaha	New Jersey— Newark	New Mexico— Albuquerque
				Kansas City	St. Louis			
				22	23			
Population, 1990 .....	574 283	1 027 974	368 383	435 146	396 685	335 795	275 221	384 736
<b>Revenue</b> .....	<b>1 829 833</b>	<b>2 042 675</b>	<b>750 435</b>	<b>670 837</b>	<b>604 356</b>	<b>259 373</b>	<b>491 030</b>	<b>513 596</b>
General revenue .....	1 595 277	1 566 596	619 694	541 363	494 486	227 702	452 880	470 152
Intergovernmental revenue .....	657 097	705 504	170 002	56 569	73 893	35 951	264 996	150 920
From State government .....	632 095	532 551	128 988	24 249	37 849	27 666	181 042	111 743
Education .....	165 657	—	—	—	—	294	9 890	—
Highways .....	16 469	37 445	13 669	10 333	11 990	14 569	3 222	7 645
Public welfare .....	111 001	—	—	—	2 296	—	34 365	—
Health and hospitals .....	—	36 230	—	4 725	8 349	218	2 144	4 469
Housing and community development .....	219	1	3 005	—	—	—	—	—
General local government support .....	285 003	298 164	83 667	—	570	7 974	70 552	95 129
Other and unallocable .....	53 746	160 711	25 732	9 191	14 644	4 611	60 869	4 500
From Federal Government .....	23 432	129 605	26 097	27 663	32 477	4 075	61 593	29 372
From local governments .....	1 570	43 348	14 917	4 657	3 567	4 210	22 361	9 805
General revenue from own sources .....	938 180	861 092	449 692	484 794	420 593	191 751	187 884	319 232
Taxes .....	641 357	550 548	192 192	329 992	277 009	144 214	97 186	132 368
Property .....	599 198	215 382	142 488	62 233	36 894	66 047	61 649	47 234
General sales .....	—	—	—	69 121	50 526	56 698	—	64 507
Selective sales .....	24 567	43 582	38 349	77 908	58 460	13 111	8 227	15 404
Alcoholic beverages .....	—	—	—	—	—	—	—	—
Motor fuels .....	—	—	—	—	—	—	—	—
Public utilities .....	—	43 582	14 245	59 230	47 063	11 090	—	9 771
Tobacco products .....	—	—	—	3 216	2 849	—	—	—
Other .....	24 567	—	24 104	15 462	8 548	2 021	8 227	5 633
Income taxes .....	—	278 174	—	103 750	113 908	—	—	—
Motor vehicle licenses .....	—	494	—	1 550	1 648	4 886	—	—
Other .....	17 592	12 916	11 355	15 430	15 573	3 472	27 310	5 223
Charges and miscellaneous general revenue .....	296 823	310 544	257 500	154 802	143 584	47 537	90 698	186 864
Current charges .....	199 973	218 769	95 360	83 447	93 024	39 311	47 544	100 417
Education .....	3 337	—	—	—	—	—	—	—
School lunch sales (gross) .....	2 720	—	—	—	—	—	—	—
Other local school charges .....	617	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Highway .....	—	1 079	1 792	—	709	798	61	1 619
Hospital .....	82 915	—	—	—	—	—	—	—
Sewerage .....	76 187	159 161	32 094	21 258	—	27 947	31 541	28 857
Solid waste management .....	3	667	17 521	—	56	—	—	23 568
Parks and recreation .....	61	14 689	12 930	10 305	8 459	5 941	—	7 178
Housing and community development .....	10 430	7 978	2 534	—	572	854	14 884	1 309
Airport .....	—	2 137	—	43 520	67 073	—	—	28 700
Water transport and terminal .....	—	—	2 529	—	817	31	—	—
Parking facility .....	13 345	13 007	18 063	1 950	5 997	1 887	709	2 109
Miscellaneous commercial activity .....	—	727	34	—	195	—	—	—
Other .....	13 695	19 324	7 863	6 414	9 146	1 853	349	7 077
Special assessments .....	—	1 327	6 918	2 370	566	1 522	—	5 725
Sale of property .....	21 421	1 486	1 118	568	2 157	1	2 711	196
Housing and community development .....	8 905	1 417	663	568	789	—	—	—
Other .....	12 516	69	455	—	1 368	—	2 711	196
Interest earnings .....	18 509	47 883	136 970	46 983	38 642	6 237	4 545	76 757
Fines and forfeits .....	46 855	20 215	7 264	13 380	6 895	157	9 845	1 744
Other and unallocable .....	10 065	20 864	9 870	8 054	2 300	309	26 053	2 025
Utility and liquor store revenue .....	68 931	169 039	23 179	46 960	30 186	—	36 668	43 444
Employee-retirement revenue <sup>1</sup> .....	165 625	307 040	107 562	82 514	79 684	31 671	1 482	—
<b>Expenditure</b> .....	<b>1 781 046</b>	<b>2 131 026</b>	<b>795 166</b>	<b>662 313</b>	<b>603 267</b>	<b>222 291</b>	<b>490 815</b>	<b>546 297</b>
General expenditure .....	1 559 843	1 576 539	736 166	569 973	516 991	208 534	449 669	476 482
Intergovernmental expenditure .....	124 683	73 613	24 487	44 786	22 925	2 994	42 970	950
Direct general expenditure .....	1 435 160	1 502 926	711 679	525 187	494 066	205 540	406 699	475 532
Current operation .....	1 224 912	1 217 806	326 630	329 373	343 960	159 504	361 375	280 691
Capital outlay .....	155 655	203 935	221 146	150 142	83 802	31 564	14 575	109 491
Construction .....	127 322	147 248	167 043	135 401	74 448	28 154	11 735	91 323
Land and existing structures .....	315	26 653	44 519	4 149	6 022	353	414	9 626
Equipment .....	28 018	30 034	9 584	10 592	3 332	3 057	2 426	8 542
Assistance and subsidies .....	1 679	—	—	—	—	—	17 711	—
Interest on general debt .....	52 914	81 185	163 903	45 672	66 304	14 472	13 038	85 350
General expenditure by function:								
Education services:								
Education <sup>2</sup> .....	478 827	6 165	—	23 559	3 359	294	207	—
Elementary and secondary education .....	478 827	6 165	—	23 559	3 176	—	177	—
Higher education .....	—	—	—	—	183	294	30	—
Libraries .....	28 308	22 374	16 937	—	—	5 576	13 699	6 616
Social services and income maintenance:								
Public welfare .....	26 453	—	—	13	3 896	—	45 389	4 600
Categorical cash assistance .....	24 000	—	—	—	—	—	—	—
Other cash assistance .....	1 679	—	—	—	—	—	17 711	—
Vendor payments—medical .....	—	—	—	—	1 435	—	11 123	—
Vendor payments—other .....	—	—	—	—	—	—	1 647	—
Welfare institutions .....	—	—	—	—	—	—	—	—
Other .....	774	—	—	13	2 461	—	14 908	4 600
Hospitals .....	236 176	—	—	29 175	15 400	—	—	—
Own hospitals .....	236 176	—	—	—	—	—	—	—
Other hospitals .....	—	—	—	29 175	15 400	—	—	—
Health .....	1 006	97 504	9 948	12 024	15 306	909	12 721	7 066
Transportation:								
Highways .....	50 900	100 167	49 071	50 693	20 869	29 968	5 780	37 738
Air transportation .....	—	5 369	—	53 766	87 062	—	—	22 770
Water transport and terminals .....	—	—	1 481	—	813	82	—	—
Parking facilities .....	842	9 399	64 687	6 678	3 661	766	—	1 617
Transit subsidies .....	50 244	—	—	21 052	15 763	—	—	—

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Boston	Michigan—Detroit	Minnesota—Minneapolis	Missouri		Nebraska—Omaha	New Jersey—Newark	New Mexico—Albuquerque
				Kansas City	St. Louis			
				22	23			
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection .....	137 225	289 563	55 944	78 107	87 808	32 667	65 865	55 453
Fire protection .....	86 289	92 644	29 419	40 781	25 519	25 201	44 166	28 611
Correction .....	42 216	656	2 291	3 283	18 767	2 063	—	15 416
Protective inspection and regulation .....	9 639	18 364	10 009	3 743	7 682	1 847	721	4 688
Environment and housing:								
Sewerage .....	82 902	208 005	36 081	33 125	3 615	23 518	27 677	59 550
Capital outlay .....	12 773	88 173	8 167	15 091	—	7 958	2	43 610
Solid waste management .....	30 940	93 906	25 745	9 799	11 543	9 158	30 680	21 725
Parks and recreation .....	23 427	93 525	61 271	69 413	17 926	16 585	9 066	38 637
Housing and community development .....	44 907	51 402	130 628	7 900	27 433	10 335	66 496	17 416
Natural resources .....	14	—	—	8 285	—	—	—	—
Government administration:								
Financial administration .....	24 883	48 088	6 825	20 141	16 920	4 667	8 786	11 724
Judicial and legal .....	12 080	37 708	5 455	7 118	16 629	1 793	5 339	2 783
General public buildings .....	7 020	16 711	9 321	6 108	5 174	2 302	11 172	5 730
Other .....	8 074	29 823	8 550	7 117	5 464	2 780	9 899	6 733
Interest on general debt .....	52 914	81 185	163 903	45 672	66 304	14 472	13 038	85 350
General expenditure, n.e.c. ....	124 557	273 981	48 600	32 421	40 078	23 551	78 968	42 259
Utility and liquor store expenditure .....	57 371	305 010	29 311	62 030	28 223	—	34 332	69 815
Employee retirement expenditure <sup>3</sup> .....	163 832	249 477	29 689	30 310	58 053	13 757	6 814	—
Exhibit—Total expenditure for salaries and wages .....	806 871	611 942	193 776	219 416	207 822	92 107	164 364	143 694
<b>Debt outstanding .....</b>	<b>1 070 639</b>	<b>1 685 475</b>	<b>2 289 852</b>	<b>905 332</b>	<b>766 899</b>	<b>194 849</b>	<b>151 730</b>	<b>1 269 435</b>
Long-term debt outstanding .....	1 070 639	1 609 078	2 289 852	905 332	766 899	190 649	122 406	1 259 510
General debt .....	1 064 719	1 270 549	2 274 312	827 757	761 089	190 649	95 400	959 143
Education .....	85 524	—	—	—	—	—	41 553	—
Public debt for private purposes .....	—	30 565	1 156 654	273 808	—	—	—	556 606
Other and unallocable .....	979 195	1 239 984	1 117 658	553 949	532 080	190 649	53 847	402 537
Utility debt .....	5 920	338 529	15 540	77 575	5 810	—	27 006	300 367
Water supply systems .....	400	338 454	15 540	77 575	5 810	—	27 006	300 367
Electric power systems .....	—	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—	—
Transit systems .....	5 520	75	—	—	—	—	—	—
Short-term debt outstanding .....	—	76 397	—	—	—	4 200	29 324	9 925
Long-term debt issued .....	123 117	389 227	161 595	259 276	91 945	48 740	—	156 916
Full faith and credit .....	70 715	39 565	61 830	—	—	48 740	—	95 596
General purpose .....	70 715	39 565	51 200	—	—	48 740	—	95 596
Utility .....	—	—	10 630	—	—	—	—	—
Nonguaranteed .....	52 402	349 662	99 765	259 276	91 945	—	—	61 320
General purpose .....	52 402	80 222	99 765	239 276	91 945	—	—	1 790
Utility .....	—	269 440	—	20 000	—	—	—	59 530
Long-term debt retired .....	57 388	238 510	170 837	75 810	82 103	42 570	12 730	139 242
General purpose .....	55 363	47 441	169 372	72 155	81 183	42 570	11 775	131 061
Utility .....	2 025	191 069	1 465	3 655	920	—	955	8 181
Total borrowing .....	123 117	335 703	136 005	217 511	91 945	48 740	—	156 916
Total debt redemption .....	57 388	186 639	147 977	34 045	82 103	43 070	12 730	146 117
Refunding issues of long-term debt .....	—	53 524	25 590	41 765	—	—	—	—
Long-term debt refunded .....	—	53 524	22 860	41 765	—	—	—	—
Net long-term debt outstanding .....	1 037 547	1 349 768	923 329	575 988	480 627	164 660	122 406	602 221
<b>Cash and security holdings .....</b>	<b>1 780 555</b>	<b>4 483 403</b>	<b>2 801 340</b>	<b>1 542 753</b>	<b>1 446 300</b>	<b>313 688</b>	<b>109 872</b>	<b>827 797</b>
Employee retirement .....	1 079 636	3 655 583	1 127 109	655 294	852 953	245 924	11 986	—
Other .....	700 919	827 820	1 674 231	887 459	593 347	67 764	97 886	827 797
By purpose:								
Offsets to debt .....	33 092	259 310	1 366 523	329 344	286 272	25 989	—	657 289
Bond funds .....	126 075	425 268	173 428	271 768	188 185	16 460	5 187	117 391
Other .....	541 752	143 242	134 280	286 347	118 890	25 315	92 699	53 117

See footnotes at end of table.

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	New York		North Carolina— Charlotte	Ohio			
	Buffalo	New York City		Cincinnati	Cleveland	Columbus	Toledo
	30	31		32	33	34	35
Population, 1990 .....	328 123	7 322 564	395 934	364 040	505 616	632 910	332 943
<b>Revenue</b> .....	<b>709 073</b>	<b>44 887 529</b>	<b>472 749</b>	<b>675 058</b>	<b>702 602</b>	<b>646 601</b>	<b>255 471</b>
General revenue .....	689 540	36 782 012	427 577	523 095	535 138	557 909	234 812
Intergovernmental revenue .....	467 425	14 480 178	110 532	95 716	132 412	104 961	44 691
From State government .....	349 882	13 249 463	49 503	50 132	68 170	51 187	29 257
Education .....	291 041	4 078 689	—	—	—	—	—
Highways .....	—	134 416	10 291	14 571	18 256	14 426	6 907
Public welfare .....	—	6 011 379	—	—	1 629	—	—
Health and hospitals .....	1 265	283 287	—	7 555	638	709	1 547
Housing and community development .....	2 721	60 690	—	—	—	—	—
General local government support .....	27 543	647 997	29 725	27 120	45 946	29 419	15 142
Other and unallocable .....	27 312	2 033 005	9 487	886	1 701	6 633	5 661
From Federal Government .....	45 033	1 149 685	21 692	26 948	63 270	47 364	13 415
From local governments .....	72 510	81 030	39 337	18 636	972	6 410	2 019
General revenue from own sources .....	222 115	22 301 834	317 045	427 379	402 726	452 948	190 121
Taxes .....	142 920	17 140 573	164 610	237 577	272 756	286 749	127 708
Property .....	121 984	7 898 700	140 111	43 195	49 030	22 926	10 375
General sales .....	—	2 277 822	—	—	—	—	—
Selective sales .....	15 032	1 154 332	12 172	4 040	3 627	5 702	—
Alcoholic beverages .....	—	22 418	—	—	—	—	—
Motor fuels .....	—	8	—	—	—	—	—
Public utilities .....	14 427	231 571	2 086	1 237	—	—	—
Tobacco products .....	—	44 270	—	—	—	—	—
Other .....	605	856 065	10 086	2 803	3 627	5 702	—
Income taxes .....	—	5 202 397	—	175 002	209 391	244 664	104 870
Motor vehicle licenses .....	100	81 052	4 841	1 284	770	43	1 860
Other .....	5 804	526 270	7 486	14 056	9 938	13 414	10 603
Charges and miscellaneous general revenue .....	79 195	5 161 261	152 435	189 802	129 970	166 199	62 413
Current charges .....	56 518	3 575 377	103 874	116 948	68 688	123 483	47 773
Education .....	1 596	165 042	—	—	—	—	—
School lunch sales (gross) .....	1 355	22 206	—	—	—	—	—
Other local school charges .....	241	6 994	—	—	—	—	—
Higher education .....	—	135 842	—	—	—	—	—
Highway .....	—	696 235	—	4 204	1 265	4 078	5 820
Hospital .....	—	1 123 841	—	—	—	—	—
Sewerage .....	26 672	601 982	35 745	77 939	14 329	79 432	25 705
Solid waste management .....	439	14 159	—	—	211	—	9 293
Parks and recreation .....	4 647	21 738	15 851	20 824	6 264	4 307	1 905
Housing and community development .....	15 994	665 403	327	334	—	—	39
Airport .....	—	—	49 149	1 093	33 846	21 540	—
Water transport and terminal .....	—	8 792	—	—	—	—	—
Parking facility .....	5 302	58 996	718	7 577	2 864	2 614	1 854
Miscellaneous commercial activity .....	—	61 494	244	155	2 326	—	205
Other .....	1 868	157 695	1 840	4 822	7 583	11 512	2 952
Special assessments .....	575	—	—	1 668	96	248	1 057
Sale of property .....	460	8 441	352	1 817	—	54	—
Housing and community development .....	—	—	352	—	—	—	—
Other .....	460	8 441	—	1 817	—	54	—
Interest earnings .....	8 595	678 092	35 099	36 565	41 542	27 329	8 522
Fines and forfeits .....	5 236	408 274	1 024	2 609	9 916	7 995	1 782
Other and unallocable .....	7 811	491 077	12 086	30 195	9 728	7 090	3 279
Utility and liquor store revenue .....	19 533	1 993 472	34 061	64 154	167 464	88 692	20 659
Employee-retirement revenue <sup>1</sup> .....	—	6 112 045	11 111	87 809	—	—	—
<b>Expenditure</b> .....	<b>774 369</b>	<b>42 499 063</b>	<b>566 347</b>	<b>659 385</b>	<b>803 271</b>	<b>728 601</b>	<b>258 002</b>
General expenditure .....	757 363	34 330 524	500 070	525 482	551 671	599 649	234 149
Intergovernmental expenditure .....	906	2 929 296	1 441	44 992	942	12 905	8 998
Direct general expenditure .....	756 457	31 401 228	498 629	480 490	550 729	586 744	225 151
Current operation .....	683 784	23 672 301	250 067	339 025	455 399	391 055	170 207
Capital outlay .....	47 491	3 757 588	188 886	128 939	73 595	137 534	41 716
Construction .....	37 156	3 378 091	164 356	95 383	58 465	120 024	33 265
Land and existing structures .....	300	30 685	8 659	17 963	1 094	2 731	415
Equipment .....	10 035	348 812	15 871	15 593	14 036	14 779	8 036
Assistance and subsidies .....	—	2 274 629	—	—	—	—	—
Interest on general debt .....	25 182	1 696 710	59 676	12 526	21 735	58 155	13 228
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	362 439	8 007 747	—	—	—	—	—
Elementary and secondary education .....	362 439	7 392 424	—	—	—	—	—
Higher education .....	—	615 323	—	—	—	—	—
Libraries .....	71	227 712	—	—	—	—	—
Social services and income maintenance:							
Public welfare .....	—	6 840 102	525	—	36	—	—
Categorical cash assistance .....	—	3 138 179	—	—	—	—	—
Other cash assistance .....	—	642 087	—	—	—	—	—
Vendor payments—medical .....	—	—	—	—	—	—	—
Vendor payments—other .....	—	243 727	—	—	—	—	—
Welfare institutions .....	—	—	—	—	36	—	—
Other .....	—	2 816 109	525	—	—	—	—
Hospitals .....	—	3 172 256	—	—	—	—	—
Own hospitals .....	—	2 708 953	—	—	—	—	—
Other hospitals .....	—	463 303	—	—	—	—	—
Health .....	1 876	473 263	2 988	32 368	10 448	22 543	5 486
Transportation:							
Highways .....	20 524	795 275	52 980	44 316	48 181	52 943	27 833
Air transportation .....	—	—	44 048	2 436	45 912	22 382	—
Water transport and terminals .....	—	14 290	—	—	50	—	—
Parking facilities .....	5 968	24 994	733	5 614	3 869	470	728
Transit subsidies .....	350	504 916	—	22 559	—	—	—

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	New York		North Carolina— Charlotte	Ohio			
	Buffalo	New York City		Cincinnati	Cleveland	Columbus	Toledo
	30	31		32	33	34	35
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	55 102	1 872 326	42 838	65 448	122 576	126 938	46 131
Fire protection .....	41 405	699 223	33 175	49 855	67 329	67 063	31 001
Correction .....	—	1 053 535	—	287	5 315	9 595	6 925
Protective inspection and regulation .....	3 716	116 333	993	5 562	271	6 096	1 930
Environment and housing:							
Sewerage .....	30 484	932 961	43 777	102 216	9 029	96 212	39 361
Capital outlay .....	2 069	763 518	22 309	34 832	1 644	57 922	15 532
Solid waste management .....	21 347	709 946	16 678	13 476	28 866	24 013	13 916
Parks and recreation .....	21 870	364 775	99 018	41 269	34 928	40 738	9 211
Housing and community development .....	67 888	2 444 709	12 320	53 568	68 231	4 307	9 572
Natural resources .....	—	—	2 918	1 133	—	—	—
Government administration:							
Financial administration .....	9 411	255 473	10 903	16 037	11 937	12 812	5 450
Judicial and legal .....	2 846	438 970	822	3 845	21 895	17 868	8 058
General public buildings .....	6 488	180 228	550	6 470	9 774	10 001	3 872
Other .....	3 820	162 393	7 503	5 714	7 507	7 923	2 181
Interest on general debt .....	25 182	1 696 710	59 676	12 526	21 735	58 155	13 228
General expenditure, n.e.c. ....	76 576	3 342 387	67 625	40 783	33 782	19 590	9 266
Utility and liquor store expenditure .....	17 006	4 689 509	61 140	80 747	251 600	128 952	23 853
Employee retirement expenditure <sup>3</sup> .....	—	3 479 030	5 137	53 156	—	—	—
Exhibit—Total expenditure for salaries and wages .....	369 783	15 276 602	144 200	220 102	285 330	223 200	103 163
<b>Debt outstanding .....</b>	<b>500 125</b>	<b>34 984 016</b>	<b>999 281</b>	<b>259 517</b>	<b>761 241</b>	<b>1 246 835</b>	<b>193 728</b>
Long-term debt outstanding .....	401 833	33 267 902	999 281	254 517	761 241	1 242 835	136 544
General debt .....	375 053	24 874 265	890 896	185 862	348 626	818 494	120 962
Education .....	30 685	3 127 455	—	4 565	—	—	390
Public debt for private purposes .....	—	2 828 161	15 210	—	—	—	9 073
Other and unallocable .....	344 368	18 918 649	875 686	181 097	348 626	818 494	111 499
Utility debt .....	26 780	8 393 637	108 385	68 855	412 615	424 341	15 582
Water supply systems .....	26 780	5 137 017	104 962	68 855	344 965	217 485	15 582
Electric power systems .....	—	—	—	—	67 650	206 856	—
Gas supply systems .....	—	—	—	—	—	—	—
Transit systems .....	—	3 256 620	3 423	—	—	—	—
Short-term debt outstanding .....	98 292	1 716 114	—	5 000	—	4 000	57 184
Long-term debt issued .....	77 166	6 642 521	267 089	34 485	131 585	390 384	6 879
Full faith and credit .....	52 890	4 312 695	99 445	34 485	64 655	317 689	190
General purpose .....	51 985	3 401 164	76 445	34 485	64 655	266 391	190
Utility .....	905	911 531	23 000	—	—	51 298	—
Nonguaranteed .....	24 276	2 329 826	167 644	—	66 930	72 695	6 689
General purpose .....	24 276	1 214 530	167 644	—	—	—	6 689
Utility .....	—	1 115 296	—	—	66 930	72 695	—
Long-term debt retired .....	84 973	2 767 348	29 821	26 714	105 427	188 828	9 312
General purpose .....	82 608	1 776 862	24 642	20 674	50 250	85 577	9 109
Utility .....	2 365	990 486	5 179	6 040	55 177	103 251	203
Total borrowing .....	80 153	5 126 366	267 089	39 485	51 517	258 809	7 776
Total debt redemption .....	39 796	1 372 427	29 821	26 714	25 359	169 134	9 312
Refunding issues of long-term debt .....	49 305	1 516 155	—	—	80 068	131 575	—
Long-term debt refunded .....	45 177	1 446 615	—	—	80 068	131 575	—
Net long-term debt outstanding .....	387 209	28 913 224	936 553	232 438	534 875	1 173 355	124 361
<b>Cash and security holdings .....</b>	<b>195 617</b>	<b>54 380 986</b>	<b>677 473</b>	<b>1 358 049</b>	<b>430 631</b>	<b>332 189</b>	<b>65 679</b>
Employee retirement .....	—	45 049 578	94 488	912 067	—	—	—
Other .....	195 617	9 331 408	582 985	445 982	430 631	332 189	65 679
By purpose:							
Offsets to debt .....	14 624	4 354 678	62 728	22 079	226 366	69 480	12 183
Bond funds .....	73 543	891 038	238 749	101 591	77 621	131 732	27 831
Other .....	107 450	4 085 692	281 508	322 312	126 644	130 977	25 665

See footnotes at end of table.

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma		Oregon— Portland	Pennsylvania		Tennessee	
	Oklahoma City	Tulsa		Philadelphia	Pittsburgh	Memphis	Nashville- Davidson
	37	38		40	41	42	43
Population, 1990 .....	444 719	367 302	437 319	1 585 577	369 879	610 337	488 374
<b>Revenue</b> .....	<b>407 225</b>	<b>472 633</b>	<b>454 657</b>	<b>3 470 794</b>	<b>406 994</b>	<b>1 891 139</b>	<b>1 636 251</b>
General revenue .....	354 765	416 219	402 451	2 817 666	373 202	881 799	989 440
Intergovernmental revenue .....	18 635	29 028	65 741	874 238	90 593	572 893	258 143
From State government .....	8 383	13 362	27 597	646 167	21 444	270 273	244 750
Education .....	—	—	—	2 465	—	198 017	109 481
Highways .....	—	2 608	20 793	21 960	4 246	19 134	16 425
Public welfare .....	—	—	—	120 012	—	—	43 883
Health and hospitals .....	—	—	—	207 485	—	—	6 283
Housing and community development .....	—	—	—	10 903	—	180	—
General local government support .....	605	460	4 772	25 068	4 131	36 828	24 945
Other and unallocable .....	7 778	10 294	2 032	258 274	13 067	16 114	43 733
From Federal Government .....	10 141	15 315	11 757	156 801	20 818	26 740	12 614
From local governments .....	111	351	26 387	71 270	48 331	275 880	779
General revenue from own sources .....	336 130	387 191	336 710	1 943 428	282 609	308 906	731 297
Taxes .....	194 078	166 573	202 843	1 482 875	236 715	158 825	478 741
Property .....	26 600	19 059	138 450	330 016	121 850	117 976	263 324
General sales .....	136 863	130 040	—	38 301	—	—	145 263
Selective sales .....	24 195	14 031	31 344	35 114	29 155	30 472	27 793
Alcoholic beverages .....	—	—	—	—	—	13 328	9 736
Motor fuels .....	906	—	—	—	—	—	—
Public utilities .....	21 812	10 979	24 077	—	—	10 224	8 129
Tobacco products .....	—	—	—	—	—	206	—
Other .....	1 477	3 052	7 267	35 114	29 155	6 714	9 928
Income taxes .....	2 243	—	—	816 101	36 625	—	—
Motor vehicle licenses .....	4 177	3 443	33 049	263 323	49 085	1 024	32 127
Other .....	—	—	—	—	—	—	—
Charges and miscellaneous general revenue .....	142 052	220 618	133 867	460 553	45 894	150 081	252 556
Current charges .....	97 264	116 100	83 210	334 681	12 361	99 221	135 850
Education .....	—	—	—	—	—	8 492	8 278
School lunch sales (gross) .....	—	—	—	—	—	7 120	7 229
Other local school charges .....	—	—	—	—	—	1 372	1 049
Higher education .....	—	—	—	—	—	—	—
Highway .....	152	3 053	26	—	311	—	—
Hospital .....	—	—	—	—	—	—	16 180
Sewerage .....	39 428	32 816	50 378	181 707	—	33 983	57 210
Solid waste management .....	11 534	31 993	1 546	76	—	18 573	25 561
Parks and recreation .....	12 160	4 445	8 868	10 840	3 571	27 340	9 616
Housing and community development .....	402	943	8 165	1 182	225	849	—
Airport .....	24 195	18 482	—	105 502	—	—	—
Water transport and terminal .....	—	—	—	—	—	998	—
Parking facility .....	4 944	3 703	10 890	1 590	907	790	2 718
Miscellaneous commercial activity .....	—	—	—	—	—	—	444
Other .....	4 449	20 665	3 337	33 784	7 347	8 196	15 843
Special assessments .....	46	881	7 810	24	—	—	—
Sale of property .....	518	62	822	1 970	—	1 521	166
Housing and community development .....	501	62	395	1 970	—	33	—
Other .....	17	—	427	—	—	1 488	166
Interest earnings .....	24 196	96 405	33 062	88 024	23 569	24 710	105 102
Fines and forfeits .....	9 478	5 351	3 813	8 813	5 307	6 440	5 164
Other and unallocable .....	10 550	1 819	5 150	27 041	4 657	18 189	6 274
Utility and liquor store revenue .....	38 170	44 153	51 527	586 565	—	843 888	604 657
Employee-retirement revenue <sup>1</sup> .....	14 290	12 261	679	66 563	33 792	165 452	42 154
<b>Expenditure</b> .....	<b>416 887</b>	<b>491 013</b>	<b>580 690</b>	<b>3 723 305</b>	<b>428 721</b>	<b>1 762 350</b>	<b>1 525 110</b>
General expenditure .....	361 779	444 488	494 724	2 822 682	378 625	878 561	856 958
Intergovernmental expenditure .....	1 170	3 919	100	84 810	11 449	15 385	6 189
Direct general expenditure .....	360 609	440 569	494 624	2 737 872	367 176	863 176	850 769
Current operation .....	224 515	238 235	346 344	2 305 965	286 433	706 486	652 009
Capital outlay .....	109 998	102 898	105 545	283 930	36 125	133 346	83 091
Construction .....	85 306	75 887	93 645	257 888	31 921	110 271	63 886
Land and existing structures .....	3 760	4 809	1 487	4 831	1 238	3 007	5 233
Equipment .....	20 932	22 202	10 413	21 211	2 966	20 068	13 972
Assistance and subsidies .....	—	—	—	—	—	—	381
Interest on general debt .....	26 096	99 436	42 735	147 977	44 618	23 344	115 288
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	—	—	—	16 597	—	434 569	271 093
Elementary and secondary education .....	—	—	—	—	—	434 569	271 093
Higher education .....	—	—	—	16 597	—	—	—
Libraries .....	—	—	—	36 976	5 708	8 982	8 942
Social services and income maintenance:							
Public welfare .....	—	—	—	212 551	30	—	11 419
Categorical cash assistance .....	—	—	—	—	—	—	381
Other cash assistance .....	—	—	—	—	—	—	—
Vendor payments—medical .....	—	—	—	—	—	—	594
Vendor payments—other .....	—	—	—	212	—	—	837
Welfare institutions .....	—	—	—	4 185	—	—	—
Other .....	—	—	—	208 154	30	—	9 607
Hospitals .....	—	—	—	48 540	—	9 210	58 157
Own hospitals .....	—	—	—	—	—	—	58 157
Other hospitals .....	—	—	—	48 540	—	9 210	—
Health .....	1 125	18 754	—	286 544	7 117	6 967	21 589
Transportation:							
Highways .....	40 908	27 728	64 135	95 194	21 694	36 547	35 156
Air transportation .....	34 479	38 138	—	124 166	—	—	178
Water transport and terminals .....	—	—	—	4	—	1 102	—
Parking facilities .....	2 151	1 551	4 171	—	—	55	338
Transit subsidies .....	—	—	—	50 347	—	—	—

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma		Oregon— Portland	Pennsylvania		Tennessee	
	Oklahoma City	Tulsa		Philadelphia	Pittsburgh	Memphis	Nashville- Davidson
	37	38		39	40	41	42
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	67 515	46 313	71 494	344 831	57 567	73 907	63 629
Fire protection .....	47 982	34 361	47 663	123 300	43 192	58 652	38 980
Correction .....	1 676	302	—	140 329	—	—	30 709
Protective inspection and regulation .....	1 412	2 764	10 407	17 457	2 051	2 777	3 979
Environment and housing:							
Sewerage .....	50 205	60 751	108 520	143 194	3 878	35 718	66 654
Capital outlay .....	27 877	36 835	60 259	49 809	34	13 775	37 902
Solid waste management .....	10 190	28 906	6 942	130 281	16 205	27 344	14 472
Parks and recreation .....	28 985	26 953	36 344	74 551	35 149	75 704	25 662
Housing and community development .....	6 437	5 135	19 933	89 476	9 300	19 542	5 277
Natural resources .....	—	—	—	—	—	1 410	2 277
Government administration:							
Financial administration .....	4 939	8 896	16 975	53 640	11 627	7 856	11 141
Judicial and legal .....	6 363	3 159	2 577	164 177	2 766	4 647	25 682
General public buildings .....	—	5 731	6 181	116 883	5 154	1 137	1 702
Other .....	4 397	3 205	9 948	32 496	10 274	4 224	6 010
Interest on general debt .....	26 096	99 436	42 735	147 977	44 618	23 344	115 288
General expenditure, n.e.c. ....	26 919	32 405	46 699	373 171	102 295	44 867	38 624
Utility and liquor store expenditure .....	49 109	42 399	50 327	606 770	16 232	818 992	628 504
Employee retirement expenditure <sup>3</sup> .....	5 999	4 126	35 639	293 853	33 864	64 797	39 648
Exhibit—Total expenditure for salaries and wages .....	135 148	156 159	180 763	1 180 521	157 273	563 361	463 975
<b>Debt outstanding .....</b>	<b>571 114</b>	<b>1 584 973</b>	<b>758 688</b>	<b>3 834 710</b>	<b>660 819</b>	<b>810 817</b>	<b>2 215 909</b>
Long-term debt outstanding .....	570 245	1 584 973	758 688	3 738 510	660 819	810 817	2 190 499
General debt .....	496 267	1 548 678	629 248	2 427 005	660 819	488 162	1 624 571
Education .....	—	—	—	593	—	32 062	111 143
Public debt for private purposes .....	61 365	1 129 571	291 501	166 720	247 394	20 404	1 071 555
Other and unallocable .....	434 902	419 107	337 747	2 259 692	413 425	435 696	441 873
Utility debt .....	73 978	36 295	129 440	1 311 505	—	322 655	565 928
Water supply systems .....	73 978	36 295	85 520	483 011	—	63 985	401 909
Electric power systems .....	—	—	43 920	—	—	254 675	164 019
Gas supply systems .....	—	—	—	700 638	—	3 995	—
Transit systems .....	—	—	—	127 856	—	—	—
Short-term debt outstanding .....	869	—	—	96 200	—	—	25 410
Long-term debt issued .....	148 926	195 455	125 278	10 875	78 015	152 776	24 921
Full faith and credit .....	19 250	114 085	73 162	—	45 000	82 776	1 381
General purpose .....	19 250	114 085	62 656	—	45 000	82 776	1 381
Utility .....	—	—	10 506	—	—	—	—
Nonguaranteed .....	129 676	81 370	52 116	10 875	33 015	70 000	23 540
General purpose .....	99 550	81 370	52 116	10 875	33 015	—	23 540
Utility .....	30 126	—	—	—	—	70 000	—
Long-term debt retired .....	61 741	199 241	148 841	204 669	39 458	98 091	123 560
General purpose .....	52 888	197 446	131 650	149 220	39 458	80 891	53 940
Utility .....	8 853	1 795	17 191	55 449	—	17 200	69 620
Total borrowing .....	148 926	124 800	125 278	10 875	78 015	152 776	29 903
Total debt redemption .....	61 970	128 586	148 916	204 669	39 458	98 091	123 560
Refunding issues of long-term debt .....	—	70 655	—	—	—	—	—
Long-term debt refunded .....	—	70 655	—	—	—	—	—
Net long-term debt outstanding .....	439 384	426 661	414 216	3 168 504	412 015	750 422	950 095
<b>Cash and security holdings .....</b>	<b>525 031</b>	<b>1 573 759</b>	<b>524 969</b>	<b>3 034 945</b>	<b>399 269</b>	<b>1 605 143</b>	<b>2 084 832</b>
Employee retirement .....	106 782	104 347	7 260	1 833 022	60 324	1 260 003	522 146
Other .....	418 249	1 469 412	517 709	1 201 923	338 945	345 140	1 562 686
By purpose:							
Offsets to debt .....	130 861	1 158 312	344 472	570 006	248 804	60 395	1 240 404
Bond funds .....	122 613	188 368	50 268	327 463	43 308	77 876	137 897
Other .....	164 775	122 732	122 969	304 454	46 833	206 869	184 385

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						Virginia— Virginia Beach	Washington— Seattle	Wisconsin— Milwaukee
	Austin	Dallas	El Paso	Fort Worth	Houston	San Antonio			
	44	45	46	47	48	49	50	51	52
Population, 1990 .....	465 622	1 006 877	515 342	447 619	1 630 553	935 933	393 069	516 259	628 088
<b>Revenue</b> .....	<b>1 130 427</b>	<b>1 370 536</b>	<b>359 143</b>	<b>500 619</b>	<b>1 801 795</b>	<b>1 427 054</b>	<b>775 285</b>	<b>1 104 462</b>	<b>832 601</b>
General revenue .....	560 330	1 083 447	270 827	380 720	1 416 573	555 096	735 913	712 748	600 973
Intergovernmental revenue .....	34 256	58 252	30 590	42 013	63 605	117 808	270 725	97 665	307 498
From State government .....	22 018	13 575	5 519	19 018	11 082	53 163	175 842	71 596	256 649
Education .....	—	—	—	—	—	8 405	115 673	—	—
Highways .....	1 845	79	—	—	458	12	17 507	18 372	33 627
Public welfare .....	10 673	—	—	—	—	7 207	11 152	—	—
Health and hospitals .....	3 116	3 325	3 435	2 561	3 935	4 544	6 020	—	1 201
Housing and community development .....	—	—	—	953	—	—	9	—	118
General local government support .....	1 555	3 129	798	903	5 100	1 694	1 750	7 136	215 127
Other and unallocable .....	4 829	7 042	1 286	14 601	1 589	31 301	23 731	44 679	6 576
From Federal Government .....	8 470	41 774	22 435	19 343	41 036	22 162	91 232	21 382	50 432
From local governments .....	3 768	2 903	2 636	3 652	11 487	42 483	3 651	4 687	417
General revenue from own sources .....	526 074	1 025 195	240 237	338 707	1 352 968	437 288	465 188	615 083	293 475
Taxes .....	176 183	505 253	128 876	195 733	779 309	223 870	373 566	370 448	166 391
Property .....	98 147	295 144	66 068	130 086	399 845	123 604	233 446	127 570	154 753
General sales .....	55 401	121 669	46 437	39 809	203 773	69 860	59 072	82 842	—
Selective sales .....	18 466	79 503	12 571	21 651	155 483	23 906	54 026	71 249	5 061
Alcoholic beverages .....	—	—	—	—	—	—	—	—	—
Motor fuels .....	—	—	—	—	—	—	—	—	—
Public utilities .....	9 228	60 675	9 436	18 451	129 035	7 028	24 854	59 022	—
Tobacco products .....	—	—	—	—	—	—	5 318	—	—
Other .....	9 238	18 828	3 135	3 200	26 448	16 878	23 854	12 227	5 061
Income taxes .....	—	—	—	—	—	—	—	—	—
Motor vehicle licenses .....	—	—	—	5	—	—	5 672	—	—
Other .....	4 169	8 937	3 800	4 182	20 208	6 500	21 350	88 787	6 577
Charges and miscellaneous general revenue .....	349 891	519 942	111 361	142 974	573 659	213 418	91 622	244 635	127 084
Current charges .....	232 264	383 312	60 460	69 168	404 566	97 790	45 759	177 670	65 559
Education .....	—	—	—	—	—	—	10 954	—	—
School lunch sales (gross) .....	—	—	—	—	—	—	8 188	—	—
Other local school charges .....	—	—	—	—	—	—	2 786	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Highway .....	192	1 289	6 134	9	355	137	—	870	314
Hospital .....	100 870	—	—	—	—	—	—	—	—
Sewerage .....	84 672	105 252	22 130	42 655	237 172	15 085	22 269	78 505	28 800
Solid waste management .....	17 131	29 913	12 919	13 446	—	28 256	2 200	52 858	309
Parks and recreation .....	6 701	20 633	3 089	6 325	14 132	13 112	5 517	19 238	4 196
Housing and community development .....	30	110	—	82	90	493	18	37	14 777
Airport .....	15 393	204 612	12 162	1 104	128 912	27 114	—	—	—
Water transport and terminal .....	—	—	—	—	—	—	—	—	2 907
Parking facility .....	1 262	2 725	727	1 179	2 281	3 877	600	11 110	7 524
Miscellaneous commercial activity .....	—	6 166	—	—	—	694	—	—	—
Other .....	6 013	12 612	3 299	4 368	21 624	9 022	4 201	15 052	6 732
Special assessments .....	1 601	3 825	—	1 627	1 092	5 129	5	1 040	5 662
Sale of property .....	90	1 760	15	412	683	1 979	6 639	386	1 300
Housing and community development .....	—	—	—	—	—	164	—	—	—
Other .....	90	1 760	15	412	683	1 815	6 639	386	1 300
Interest earnings .....	102 568	87 299	39 457	53 495	119 865	91 333	33 324	28 653	44 956
Fines and forfeits .....	7 142	18 906	8 214	4 258	34 862	7 493	2 704	11 697	9 120
Other and unallocable .....	6 226	24 840	3 215	14 014	12 591	9 694	3 191	25 189	487
Utility and liquor store revenue .....	500 130	121 938	41 547	64 998	234 720	838 663	39 372	332 192	48 416
Employee-retirement revenue <sup>1</sup> .....	69 967	165 151	46 769	54 901	150 502	33 295	—	59 522	183 212
<b>Expenditure</b> .....	<b>1 112 679</b>	<b>1 619 597</b>	<b>358 855</b>	<b>522 690</b>	<b>1 758 002</b>	<b>1 500 520</b>	<b>716 077</b>	<b>1 172 607</b>	<b>683 894</b>
General expenditure .....	611 379	1 372 621	268 143	436 262	1 451 983	657 115	681 905	737 177	584 319
Intergovernmental expenditure .....	46 444	24 167	4 264	1 145	3 344	6 136	1 582	76 753	26 505
Direct general expenditure .....	564 935	1 348 454	263 879	435 117	1 448 639	650 979	680 323	660 424	557 814
Current operation .....	376 920	638 565	161 522	231 414	980 188	425 571	517 210	515 012	440 744
Capital outlay .....	88 020	508 270	74 985	149 048	297 811	133 511	130 860	123 206	81 341
Construction .....	75 901	430 475	67 455	143 857	253 111	116 349	109 981	87 964	63 149
Land and existing structures .....	1 881	10 672	81	—	4 785	974	—	11 908	357
Equipment .....	10 238	67 123	7 449	5 191	39 915	16 188	20 879	23 334	17 835
Assistance and subsidies .....	—	—	—	—	—	—	489	—	—
Interest on general debt .....	99 995	201 619	27 372	54 655	170 640	91 897	31 764	22 206	35 729
General expenditure by function:									
Education services:									
Education <sup>2</sup> .....	—	—	—	—	—	9 229	333 835	—	—
Elementary and secondary education .....	—	—	—	—	—	8 366	333 830	—	—
Higher education .....	—	—	—	—	—	863	5	—	—
Libraries .....	8 188	14 783	6 235	7 530	25 320	10 673	7 531	21 678	18 204
Social services and income maintenance:									
Public welfare .....	916	—	222	—	—	12 074	15 409	—	—
Categorical cash assistance .....	—	—	—	—	—	—	13	—	—
Other cash assistance .....	—	—	—	—	—	—	476	—	—
Vendor payments—medical .....	—	—	—	—	—	—	96	—	—
Vendor payments—other .....	—	—	—	—	—	—	5 213	—	—
Welfare institutions .....	—	—	—	—	—	—	—	—	—
Other .....	916	—	222	—	—	12 074	9 611	—	—
Hospitals .....	104 834	—	—	—	—	—	—	—	—
Own hospitals .....	104 834	—	—	—	—	—	—	—	—
Other hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	37 211	18 616	14 721	10 583	58 721	17 832	16 812	13 509	12 321
Transportation:									
Highways .....	21 950	63 404	23 622	52 089	128 175	53 053	55 843	51 173	46 419
Air transportation .....	15 331	476 418	11 098	28 998	115 465	28 212	—	—	—
Water transport and terminals .....	—	34	—	—	—	—	—	—	3 402
Parking facilities .....	—	2 297	101	182	—	2 160	252	445	5 541
Transit subsidies .....	—	—	—	—	—	—	956	—	—

Table 7. **Finances of Individual City Governments Having 300,000 Population or More: 1991-92—Con.**

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						Virginia— Virginia Beach	Washington— Seattle	Wisconsin— Milwaukee
	Austin	Dallas	El Paso	Fort Worth	Houston	San Antonio			
	44	45	46	47	48	49			
General expenditure—Con.									
General expenditure by function—Con.									
Public safety:									
Police protection .....	51 824	168 012	42 725	52 526	268 695	99 049	41 138	94 670	118 138
Fire protection .....	35 423	75 468	22 514	32 046	147 467	65 622	19 329	62 356	53 718
Correction .....	—	3 542	50	—	12 299	1 188	10 571	8 189	—
Protective inspection and regulation .....	1 320	6 117	3 451	3 269	11 079	4 581	2 491	19 435	16 090
Environment and housing:									
Sewerage .....	103 011	106 950	46 493	99 974	234 623	53 765	16 391	78 660	52 022
Capital outlay .....	22 439	49 471	31 859	74 434	124 850	22 792	6 769	18 546	14 525
Solid waste management .....	13 603	31 476	11 241	14 351	35 959	26 501	15 435	63 916	38 279
Parks and recreation .....	53 791	95 547	17 688	24 560	67 758	76 071	28 669	111 677	12 247
Housing and community development .....	4 756	14 011	6 212	5 702	21 062	12 887	5 249	49 153	46 349
Natural resources .....	3 880	—	9 969	—	—	9 789	244	—	9 987
Government administration:									
Financial administration .....	6 408	17 925	7 202	10 322	32 495	9 655	12 800	23 778	19 609
Judicial and legal .....	6 724	11 427	5 061	4 377	26 335	7 589	5 398	24 748	7 090
General public buildings .....	2 151	18 146	870	5 345	—	6 596	47 476	6 744	14 113
Other .....	5 346	9 505	3 460	3 944	20 373	6 597	6 440	18 642	6 497
Interest on general debt .....	99 995	201 619	27 372	54 655	170 640	91 897	31 764	22 206	35 729
General expenditure, n.e.c. ....	34 717	37 324	7 836	25 809	75 517	52 095	7 872	66 218	68 564
Utility and liquor store expenditure .....	478 325	145 657	73 832	64 559	238 372	829 487	34 172	383 794	36 561
Employee retirement expenditure <sup>3</sup> .....	22 975	101 319	16 880	21 869	67 647	13 918	—	51 636	63 014
Exhibit—Total expenditure for salaries and wages .....	279 459	431 139	146 158	139 352	562 000	356 488	340 745	389 800	268 871
<b>Debt outstanding .....</b>	<b>3 189 676</b>	<b>3 586 357</b>	<b>448 393</b>	<b>934 606</b>	<b>3 494 830</b>	<b>4 238 892</b>	<b>565 581</b>	<b>1 031 875</b>	<b>600 382</b>
Long-term debt outstanding .....	3 189 676	3 515 957	448 393	898 606	3 494 830	4 078 892	565 581	1 031 875	599 666
General debt .....	1 176 946	3 241 770	345 813	724 536	2 869 898	1 151 155	469 424	339 730	599 666
Education .....	—	—	—	—	—	—	146 664	—	1 260
Public debt for private purposes .....	271 203	224 164	239 203	295 413	550 375	68 230	82 581	—	118 061
Other and unallocable .....	905 743	3 017 606	106 610	429 123	2 319 523	1 082 925	240 179	339 730	480 345
Utility debt .....	2 012 730	274 187	102 580	174 070	624 932	2 927 737	96 157	692 145	—
Water supply systems .....	356 687	274 187	102 580	174 070	624 932	2 762 632	96 157	177 100	—
Electric power systems .....	1 656 043	—	—	—	—	2 655 105	—	515 045	—
Gas supply systems .....	—	—	—	—	—	—	—	—	—
Transit systems .....	—	—	—	—	—	—	—	—	—
Short-term debt outstanding .....	—	70 400	—	36 000	—	160 000	—	—	716
Long-term debt issued .....	160 306	636 111	100 745	46 310	861 234	434 604	116 269	135 303	86 083
Full faith and credit .....	28 000	10 470	24 240	29 950	115 300	70 720	114 524	31 303	76 596
General purpose .....	28 000	10 470	24 240	29 950	115 300	70 720	89 019	31 303	76 596
Utility .....	—	—	—	—	—	—	25 505	—	—
Nonguaranteed .....	132 306	625 641	76 505	16 360	745 934	363 884	1 745	104 000	9 487
General purpose .....	32 005	599 443	75 740	—	521 527	1 086	1 745	—	9 487
Utility .....	100 301	26 198	765	16 360	224 407	362 798	—	104 000	—
Long-term debt retired .....	68 000	145 430	103 026	51 672	781 464	230 251	71 819	52 081	55 300
General purpose .....	43 846	135 313	100 416	43 947	529 762	26 697	58 908	29 496	55 300
Utility .....	24 154	10 117	2 610	7 725	251 702	203 554	12 911	22 585	—
Total borrowing .....	160 306	663 311	30 505	71 310	861 234	310 959	78 679	135 303	86 083
Total debt redemption .....	212 250	145 430	95 986	51 672	781 464	221 606	37 915	52 081	55 577
Refunding issues of long-term debt .....	—	—	70 240	—	—	123 645	37 590	—	—
Long-term debt refunded .....	—	—	7 040	—	—	123 645	33 904	—	—
Net long-term debt outstanding .....	2 644 018	2 896 666	189 282	558 304	2 215 524	3 619 184	475 064	940 248	320 843
<b>Cash and security holdings .....</b>	<b>1 541 196</b>	<b>2 827 233</b>	<b>782 737</b>	<b>1 028 431</b>	<b>3 685 891</b>	<b>1 379 855</b>	<b>388 226</b>	<b>918 687</b>	<b>1 987 622</b>
Employee retirement .....	519 242	1 404 891	294 213	464 502	1 849 781	314 469	—	543 260	1 536 010
Other .....	1 021 954	1 422 342	488 524	563 929	1 836 110	1 065 386	388 226	375 427	451 612
By purpose:									
Offsets to debt .....	545 658	619 291	259 111	340 302	1 279 306	459 708	90 517	91 627	278 823
Bond funds .....	318 064	656 552	25 915	124 140	391 880	390 693	168 375	123 592	25 705
Other .....	158 232	146 499	203 498	99 487	164 924	214 985	129 334	160 208	147 084

Note: See appendix B for factors that deserve special attention in interpreting this table.

<sup>1</sup>Excludes "city contributions," classified as "nonrevenue," intragovernmental transfers.

<sup>2</sup>Includes items not included in detail.

<sup>3</sup>Payments to beneficiaries including withdrawal of contributions.

**Table 8. Finances of City Government-Operated Utilities, by State: 1991-92**

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State	Total <sup>1</sup>				Electric power <sup>1</sup>			
	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		Long-term debt outstanding
		Total	Capital outlay only			Total	Capital outlay only	
<b>United States ----</b>	<b>35 167 878</b>	<b>40 473 743</b>	<b>7 453 825</b>	<b>54 323 405</b>	<b>18 231 762</b>	<b>18 023 328</b>	<b>2 167 846</b>	<b>20 001 751</b>
Alabama -----	958 939	992 363	105 122	639 892	639 400	631 931	27 904	78 881
Alaska -----	163 681	251 968	77 894	414 691	124 966	153 117	32 486	292 256
Arizona -----	394 648	477 519	120 988	1 016 349	32 402	26 673	4 520	14 353
Arkansas -----	305 862	284 451	30 414	503 350	175 530	142 401	2 682	264 823
California -----	4 877 070	5 762 654	1 311 636	5 295 335	3 061 188	3 261 312	642 590	3 579 368
Colorado -----	669 419	744 133	163 080	1 564 029	266 911	269 795	35 300	417 494
Connecticut -----	124 493	118 164	10 362	85 527	69 052	65 102	904	7 326
Delaware -----	105 462	97 936	10 637	84 652	78 899	74 309	8 860	34 652
District of Columbia -----	53 587	78 223	24 244	7 403	-	-	-	-
Florida -----	2 528 225	2 863 874	715 635	6 008 224	1 600 780	1 659 613	334 371	4 014 837
Georgia -----	980 348	991 253	130 996	1 092 256	486 891	429 022	11 379	105 019
Hawaii -----	91 095	208 934	59 508	49 895	-	-	-	-
Idaho -----	78 922	83 522	12 199	118 733	47 103	45 257	3 199	87 346
Illinois -----	1 240 151	1 168 295	183 130	1 186 567	286 719	258 840	30 434	180 533
Indiana -----	524 089	589 945	60 370	240 446	325 042	327 065	15 174	25 923
Iowa -----	443 485	470 778	76 115	547 654	257 945	257 722	26 471	410 552
Kansas -----	362 038	343 932	42 195	357 890	190 006	172 431	13 671	150 033
Kentucky -----	507 388	548 458	97 809	829 077	273 544	280 850	18 764	365 669
Louisiana -----	469 934	444 704	50 016	570 428	260 259	235 939	16 872	308 390
Maine -----	3 434	5 095	1 425	13 159	-	-	-	-
Maryland -----	126 689	117 303	8 211	191 449	34 642	30 114	-	19 379
Massachusetts -----	432 532	379 272	49 735	226 279	169 459	166 660	5 984	69 285
Michigan -----	925 880	1 153 441	214 165	995 608	341 416	344 146	48 336	237 433
Minnesota -----	608 714	685 051	106 927	293 037	377 028	373 807	27 910	89 858
Mississippi -----	350 124	362 986	45 009	315 244	201 037	199 385	7 204	9 604
Missouri -----	746 268	734 314	103 324	812 663	455 413	397 676	24 750	401 839
Montana -----	37 919	38 068	7 383	81 249	6 441	5 949	-	3 245
Nebraska -----	364 630	370 339	50 730	568 032	287 767	280 995	27 389	460 729
Nevada -----	43 662	42 107	10 230	44 454	9 760	6 236	797	-
New Hampshire -----	27 341	25 709	409	123 734	-	-	-	-
New Jersey -----	295 394	295 197	47 480	294 249	73 770	68 447	3 932	7 656
New Mexico -----	174 300	191 970	25 544	512 879	62 030	51 665	272	133 263
New York -----	2 384 702	5 106 133	1 075 166	8 860 792	105 878	91 259	-	72 605
North Carolina -----	1 253 457	1 418 398	344 674	619 149	864 058	779 776	48 785	74 557
North Dakota -----	47 956	49 764	5 153	54 403	10 285	8 172	204	637
Ohio -----	1 048 422	1 256 657	303 197	1 640 949	403 153	478 249	80 458	538 886
Oklahoma -----	427 323	414 732	42 048	591 769	191 160	158 075	7 774	7 586
Oregon -----	409 177	443 417	78 792	746 658	251 469	275 423	37 576	458 012
Pennsylvania -----	807 071	834 372	81 412	1 849 419	90 409	98 509	346	405 514
Rhode Island -----	43 243	34 050	541	47 565	412	585	6	2 034
South Carolina -----	445 090	490 518	125 989	725 110	183 390	167 130	18 060	-
South Dakota -----	80 337	80 597	16 621	56 675	40 782	33 443	3 936	5 208
Tennessee -----	3 475 641	3 476 450	279 335	1 642 517	2 857 886	2 774 797	130 893	547 663
Texas -----	3 360 733	3 355 768	693 536	8 911 424	1 767 412	1 667 440	302 175	4 840 177
Utah -----	240 285	229 174	45 775	302 376	142 137	124 175	13 741	124 086
Vermont -----	76 517	73 541	3 135	138 466	64 607	60 228	814	110 301
Virginia -----	605 830	612 296	97 668	830 986	182 716	165 008	10 082	49 266
Washington -----	863 815	983 659	243 493	1 501 941	593 807	624 120	126 529	877 492
West Virginia -----	59 020	70 972	8 030	183 161	4 600	4 676	1 047	176
Wisconsin -----	471 993	562 704	45 989	451 194	260 752	275 933	13 096	117 289
Wyoming -----	51 543	58 583	10 349	84 417	21 449	19 871	169	916

See footnotes at end of table.

Table 8. **Finances of City Government-Operated Utilities, by State: 1991-92—Con.**

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State	Water supply <sup>1</sup>				Transit system <sup>1</sup>				Gas supply <sup>1</sup>			
	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		Long-term debt outstanding
		Total	Capital outlay only			Total	Capital outlay only			Total	Capital outlay only	
<b>United States ----</b>	<b>12 723 519</b>	<b>14 660 625</b>	<b>4 097 592</b>	<b>29 812 513</b>	<b>1 891 624</b>	<b>5 613 127</b>	<b>990 315</b>	<b>3 438 223</b>	<b>2 320 973</b>	<b>2 176 663</b>	<b>198 072</b>	<b>1 070 918</b>
Alabama -----	189 145	230 211	66 455	527 841	1 163	8 728	1 927	—	129 231	121 493	8 836	33 170
Alaska -----	36 353	86 470	45 335	122 435	2 362	12 138	73	—	—	243	—	—
Arizona -----	323 582	365 292	112 149	1 001 721	6 266	59 292	3 649	275	32 398	26 262	670	—
Arkansas -----	127 504	137 745	26 695	238 527	322	2 495	1 037	—	2 506	1 810	—	—
California -----	1 559 569	1 758 086	549 543	1 684 252	164 062	657 157	116 625	31 115	92 251	86 099	2 878	600
Colorado -----	313 585	384 263	121 119	1 108 783	4 034	12 664	701	—	84 889	77 411	5 960	37 752
Connecticut -----	45 693	45 464	9 458	78 201	—	—	—	—	9 748	7 598	—	—
Delaware -----	26 563	23 627	1 777	50 000	—	—	—	—	—	—	—	—
District of Columbia -----	53 587	78 223	24 244	7 403	—	—	—	—	—	—	—	—
Florida -----	840 420	1 111 449	369 688	1 951 259	4 152	17 193	2 680	—	82 873	75 619	8 896	42 128
Georgia -----	311 162	409 410	114 749	984 457	3 997	10 306	—	—	178 298	142 515	4 868	2 780
Hawaii -----	71 027	97 616	54 530	49 895	20 068	111 318	4 978	—	—	—	—	—
Idaho -----	31 355	35 874	8 971	31 387	464	2 391	29	—	—	—	—	—
Illinois -----	911 367	864 482	151 749	1 006 034	2 149	10 196	927	—	39 916	34 777	20	—
Indiana -----	173 796	208 420	42 695	203 834	9 977	38 083	1 486	8 192	15 274	16 377	1 015	2 497
Iowa -----	152 567	166 470	46 656	131 639	3 464	17 630	534	—	29 509	28 956	2 454	5 463
Kansas -----	150 082	143 802	27 037	206 836	1 758	8 662	1 195	90	20 192	19 037	292	931
Kentucky -----	181 735	212 102	73 041	461 324	1 679	6 975	70	—	50 430	48 531	5 934	2 084
Louisiana -----	151 390	145 327	28 291	248 936	4 502	17 243	2 263	—	53 783	46 195	2 590	13 102
Maine -----	3 265	4 056	1 415	12 646	169	1 039	10	513	—	—	—	—
Maryland -----	88 523	81 002	8 211	171 873	2 089	4 994	—	197	1 435	1 193	—	—
Massachusetts -----	231 558	183 605	43 751	151 474	—	201	—	5 520	31 515	28 806	—	—
Michigan -----	546 895	644 021	164 181	758 100	37 569	165 274	1 648	75	—	—	—	—
Minnesota -----	166 180	240 838	72 807	194 577	3 168	11 499	2 020	—	62 338	58 907	4 190	8 602
Mississippi -----	103 063	123 028	35 946	295 714	54	430	—	—	45 970	40 143	1 859	9 926
Missouri -----	220 007	262 662	74 155	404 574	1 097	6 724	62	—	69 751	67 252	4 357	6 250
Montana -----	31 005	27 018	4 110	78 004	331	4 982	3 273	—	142	119	—	—
Nebraska -----	51 830	60 293	19 799	104 453	899	5 853	1 341	—	24 134	23 198	2 201	2 850
Nevada -----	33 902	35 865	9 427	44 454	—	6	6	—	—	—	—	—
New Hampshire -----	25 131	21 400	409	123 734	2 210	4 309	—	—	—	—	—	—
New Jersey -----	221 596	226 688	43 548	286 593	28	62	—	—	—	—	—	—
New Mexico -----	90 565	110 022	24 112	373 277	2 804	12 997	38	—	18 901	17 286	1 122	6 339
New York -----	752 402	950 595	275 722	5 531 567	1 526 422	4 063 194	799 444	3 256 620	—	1 085	—	—
North Carolina -----	316 028	526 187	282 636	534 217	14 699	61 165	10 639	3 450	58 672	51 270	2 614	6 925
North Dakota -----	37 216	40 039	4 713	53 766	455	1 553	236	—	—	—	—	—
Ohio -----	613 214	732 606	217 226	1 102 063	2 472	9 802	749	—	29 583	36 000	4 764	—
Oklahoma -----	220 047	225 284	34 088	572 982	3 448	19 769	129	—	12 668	11 604	57	11 201
Oregon -----	157 551	166 506	40 822	288 646	157	1 488	394	—	—	—	—	—
Pennsylvania -----	220 713	235 908	35 986	615 811	410	13 218	—	127 856	495 539	486 737	45 080	700 638
Rhode Island -----	42 831	33 465	535	45 531	—	—	—	—	—	—	—	—
South Carolina -----	212 384	284 952	103 188	723 232	44	391	2	—	49 272	38 045	4 739	1 878
South Dakota -----	34 157	43 257	12 434	51 467	—	—	—	—	5 398	3 897	251	—
Tennessee -----	285 395	323 918	91 768	1 033 930	20 878	64 181	11 194	620	311 482	313 554	45 480	60 304
Texas -----	1 421 914	1 498 806	361 814	4 071 177	11 345	51 720	12 419	70	160 062	137 802	17 128	—
Utah -----	98 117	103 720	32 034	174 120	31	1 279	—	—	—	—	—	4 170
Vermont -----	11 910	13 313	2 321	28 165	—	—	—	—	—	—	—	—
Virginia -----	290 554	290 436	69 976	669 820	15 792	41 629	4 076	572	116 768	115 223	13 534	111 328
Washington -----	260 684	332 657	107 666	624 321	4 183	16 114	3 015	128	5 141	10 768	6 283	—
West Virginia -----	54 413	65 822	6 983	182 985	7	474	—	—	—	—	—	—
Wisconsin -----	199 893	229 611	31 447	330 975	10 444	56 309	1 446	2 930	904	851	—	—
Wyoming -----	30 094	38 712	10 180	83 501	—	—	—	—	—	—	—	—

Note: Data partially based on estimates subject to sampling variation; see text.

<sup>1</sup>Utility revenue does not include certain receipts, such as permits, special assessments, intergovernmental aid (primarily transit subsidies), and interest income, classified in other general revenue categories, or subsidies from parent governments. Utility expenditure includes interest on debt.

## Appendix A.

# Definitions of Selected Terms

---

**Agency and Private Trust Transactions**—Transactions excluded from census data on city finances because they involve receipt, holding, and disbursement of monies by city governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security “taxes,” receipt and return of guarantee deposits, and the like.

**Air Transportation**—Construction, maintenance, operation, and support of publicly operated airport facilities.

**Assistance and Subsidies**—For local governments, this category is limited to direct cash assistance payments to public welfare recipients. See Public Welfare.

**Bond Funds**—Funds established to account for the proceeds of bond issues pending their disbursement.

**Borrowing**—Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

**Capital Outlay**—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure. See Construction and Equipment.

**Cash and Security Holdings**—Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

**Cash Assistance**— See Public Welfare.

**Construction**— Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes construction, undertaken on a contract basis by private contractors, and force account construction, under taken with direct use of materials and labor by the city.

**Correction**— Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

**Current Charges**— Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by city utilities and liquor stores. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

**Current Operation**—Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

**Debt**—All long-term credit obligations of the city and its agencies whether backed by the city’s full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individual’s to benefits from city employee retirement funds. Refunding of Long-Term Debt is the issuance of long-term obligations in exchange for, or to finance the retirement of, outstanding long-term debt, generally to obtain more favorable interest rates.

**Debt Issued**—See Long-Term Debt Issued.

**Debt Offsets**—See Long-Term Debt Offsets.

**Debt Outstanding**—All debt obligations remaining unpaid on the date specified.

**Debt Redemption**—Long-term debt redeemed—i.e., amounts retired other than by refunding—plus any net decrease in short-term debt outstanding.

**Debt Retired**—See Long-Term Debt Retired.

**Direct Expenditure**—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than Intergovernmental Expenditure.

**Education**—Schools and other educational facilities and services. Elementary and Secondary Education includes mainly city-operated elementary and secondary schools and other educational institutions (other than higher education), and intergovernmental expenditures for education, payments to private institutions, and special educational programs. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education include universities, colleges, and junior and/or community colleges operated by the city.

**Elementary and Secondary Education**—See under Education.

**Employee-Retirement Expenditure**—Cash payments to beneficiaries (including withdrawals of contributions) of city-administered employee-retirement programs. Excludes cost of administering retirement systems, city contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under General Expenditure.

**Employee-Retirement Revenue**—Revenue from contributions required of employees for financing city-administered employee-retirement systems, earnings on investments held for such systems, and receipts of State payments for employees covered by municipal systems. Excludes any contributions by a city, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

**Equipment**—Apparatus, furnishings, motor vehicles, office machines, and the like, having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

**Expenditure**—All amounts of money paid out by a government—net of recoveries and other correcting

transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions such as the provision of perquisites or other payments in kind.

**Financial Administration**—Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of city government finances; tax administration; assessment, collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; purchasing and the like.

**Fire Protection**—City firefighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of firefighting facilities such as fire hydrants and water, furnished by other agencies of the city.

**Full-Faith and Credit Debt**—Long-term debt for which the credit of the city, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but represents a liability payable from any other available resources if the pledged sources are insufficient.

**General Debt**—All debt other than that identified as having been issued specifically for utility purposes. See Utility Debt.

**General Expenditure**—All city expenditure other than the specifically enumerated kinds of expenditure classified as Utility Expenditure, Liquor Stores Expenditure, and Employee-Retirement or other Insurance Trust Expenditure.

**General Public Building**—Provision and maintenance of public buildings not allocated to particular functions.

**General Revenue**—All city revenue except Utility Revenue, Liquor Stores Revenue, and Employee-Retirement and other Insurance Trust Revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designed for employee-retirement or local utility purposes.

**General Sales or Gross Receipts Taxes**—See under Sales and Gross Receipts Taxes.

**Government Administration**—Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings; and activities of the governing

body, office of the chief executive, central staff services, and agencies concerned with personnel administration, recording, planning, zoning, and the like.

**Health**—Out-patient health services, other than hospital care, including public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewerage treatment operations are classified under Sewerage.

**Highways**—Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal. However, highway policing and traffic control are classed under Police Protection.

**Hospitals**—Financing, construction acquisition, maintenance or operation of hospital facilities, provision of hospital care, and support of public or private hospitals. Own Hospitals are facilities administered directly by the government concerned; Other Hospitals refers to support for hospital services in private hospitals or other governments. However, see *Public Welfare* concerning vendor payments under welfare programs. Nursing homes are included under Public Welfare unless they are directly associated with a government hospital.

**Housing and Community Development**—City housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities. For cities in Arizona, Kentucky, Michigan, New Mexico, New York, and Virginia, generally includes data for municipal housing authorities. Housing authorities for other cities are usually classified as independent governments and data for them are included in Government Finances, Series GF, No. 5.

**Interest Earnings**—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

**Interest Expenditure**—Amounts paid for the use of borrowed money. Interest on utility debt is included in Utility Expenditures.

**Intergovernmental Expenditure**—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance

of general government activities and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors, Disability, and Health Insurance for city employees.

**Intergovernmental Revenue**—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

**Intergovernmental Revenue for General Local Government Support**—Fiscal aid revenue that allows the receiving government unrestricted use as to function or purpose.

**Intergovernmental Revenue From Federal Government**—Intergovernmental revenue received by the city government directly from the Federal Government. Excludes Federal aid channeled through State governments.

**Intergovernmental Revenue From State Government**—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

**Judicial and Legal**—Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

**Libraries**—Public libraries operated by the city (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

**License Taxes**—Taxes enacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

**Liquor Stores Expenditure**—Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

**Liquor Stores Revenue**— Amounts received from sale of liquor by city liquor stores and other revenues from city liquor store operations. Excludes any taxes collected by city liquor monopoly systems.

**Long-Term Debt**—Debt payable more than 1 year after date of issue.

**Long-Term Debt Issued**—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. Refunding Issues of Long-Term Debt represents the par value of refunding bonds issued during the fiscal year. Excludes any amounts authorized but not actually issued.

**Long-Term Debt Offsets**—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

**Long-Term Debt Refunded**—See under Long-Term Debt Retired.

**Long-Term Debt Retired**—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. Long-Term Debt Refunded is the par value of long-term debt retired during the year as a result of refunding transactions.

**Natural Resources**—Flood control, soil and water conservation, irrigation, drainage, forestry and forest fire protection, agricultural fairs, and other activities for promotion of agriculture and conservation of natural resources.

**N.E.C.**—Not elsewhere classified.

**Net Long-Term Debt**—Long-term debt outstanding minus long-term debt offsets.

**Nonguaranteed Debt**—Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or

from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the city if the pledged sources are insufficient.

**Other Government Administration**—The governing body, courts, office of the chief executive, and central staff and services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also Financial Administration.

**Own Hospitals**—See under Hospitals. **Parking Facilities**—Municipal public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on- and offstreet parking meters.

**Parks and Recreation**—Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and playfields, swimming pools and bathing beaches; municipal parks, and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

**Police Protection**—Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

**Property Taxes**—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed as a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

**Protective Inspection and Regulation**—Regulation of private enterprise for the protection of the public and inspection of hazardous activities except where done incident to major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under Financial Administration.

**Public Safety**—Comprises the functions of Police Protection, Fire Protection, Correction, and Protective Inspection and Regulation.

**Public Welfare**—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to

the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the city of Welfare Institutions. Other-Public Welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies and other public welfare services. Health and Hospital services provided directly by the city through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

**Purchase of Land and Existing Structures**—Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

**Refunding Issues of Long-Term Debt**—See under Long-Term Debt Issued.

**Refunding of Long-Term Debt**—See under Debt.

**Revenue**—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other “receipts in kind.”

**Salaries and Wages**—Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage.

**Sale of Property**—Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property. **Sales and Gross Receipts Taxes**—Taxes, including “licenses” at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or “commissions” allowed to merchants for collection of taxes from consumers are excluded.

**General Sales or Gross Receipts Taxes**—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under category listed below.

**Selective Sales and Gross Receipts Taxes**—Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

**Sanitation**—Comprises Sewerage and Sanitation Other Than Sewerage (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

**Securities**—Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

**Selective Sales and Gross Receipts Taxes**—See under Sales and Gross Receipts Taxes.

**Sewerage**—Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

**Short-Term Debt**—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

**Solid Waste Management**—Street cleaning, and collection and disposal of garbage and other waste.

**Special Assessments**—Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt services on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

**Taxes**—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that city tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are classified as intergovernmental revenue.

**Transit Subsidies**—Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems, including public support of a

private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. Also see under Utilities.

**Transportation**—Comprises the function of Highways, Air Transportation, Parking Facilities, Water Transport and Terminals, and Transit Subsidies.

**Utility**—A municipally owned and operated water supply, electric light and power, gas supply, or transit system. City revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of city governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities. Also see Transit Subsidies.

**Utility Debt**—Debt originally issued specifically to finance city-owned and operated water, electric, gas, or transit utility facilities.

**Utility Expenditure**—Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent city), and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent city government (such costs, when identifiable, are treated as expenditure for the function served).

**Utility Revenue**—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent city. Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any revenue from Taxes, Special Assessments, and Intergovernmental Revenue is classified as General Revenue, not Utility Revenue.

**Vendor Payments**—See under Public Welfare.

**Water Transport and Terminals**—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.

# Appendix B.

## Factors Affecting Municipal Finances

Listed below are some factors which deserve special attention in interpreting data shown in tables 5, 6, and 7.

### PHOENIX, AZ

The long-term debt outstanding includes \$749,314,000 municipal corporation revenue bonds, \$510,270,000 industrial revenue bonds, and \$782,283,000 community redevelopment bonds for various purposes.

### LOS ANGELES, CA

The long-term debt issued includes \$300,000,000 electric power and \$491,890,000 waste water revenue bonds. Long-term debt outstanding includes \$1,331,196,000 waste water revenue bonds and \$713,107,000 community redevelopment bonds and notes.

### DENVER, CO

The long-term debt issued includes \$1,251,520,000 airport revenue bonds. The long-term debt outstanding includes \$2,572,795,000 airport and \$175,750,000 excise tax revenue bonds.

### WASHINGTON, DC

Due to its unique status as a composite city-county-State government, the Nation's capital is the only municipality to participate directly in the Federal-State cooperative unemployment compensation system. Its financial activity during fiscal year 1992 (included in the employee-retirement figures on tables 5 and 7) is shown below (in thousands of dollars);

Item	1991-92 Amount
Revenue, total .....	97,868
Unemployment compensation payroll tax.....	76,063
Federal contributions and advances .....	19,436
Interest.....	2,369
Expenditure, total.....	205,519
Regular benefits.....	126,674
Extended and special benefits .....	78,845
Assets, total .....	3,132
Trust fund account in U.S. Treasury .....	7,504
Clearing and benefit accounts (minus sign indicates negative balance).....	-4,372

### ORLANDO, FL

Effective with fiscal year 1992 data, the Orlando Utilities Commission and the Orlando Airport Authority are reclassified as independent special districts rather than city dependent agencies.

### CHICAGO, IL

The long-term debt outstanding includes \$2,031,190,000 airport and \$1,275,805,000 general obligation bonds.

### JERSEY CITY & PATTERSON, NJ

During fiscal year 1992, elementary and secondary school operations were under State control.

### NEW YORK CITY, NY

The long term debt issued includes \$949,300,000 Triborough Bridge and Tunnel Authority revenue bonds, \$1,053,053,000 school bonds, and \$2,344,413,000 miscellaneous general obligation bonds. The long term debt outstanding includes \$2,700,950,000 obligations of the Triborough Bridge and Tunnel Authority, \$1,393,524,000 debt to the Municipal Assistance Corporation, \$2,974,859,000 school bonds, and \$13,425,732,000 miscellaneous general obligation bonds.

### NORTH CAROLINA MUNICIPAL LIQUOR STORES

In the following cities in North Carolina, utility data include city liquor store operations in the indicated amounts.

	Revenue (dollars)	Expenditure (dollars)
Greensboro, NC	13,824,000	11,458,000
Winston-Salem, NC	13,150,000	11,236,000

### PHILADELPHIA, PA

The long-term debt outstanding includes \$930,008,000 sewer revenue bonds, \$317,041,000 recreation general obligation bonds, and \$288,695,000 aviation revenue bonds.

**DALLAS, TX**

Effective with fiscal year 1992 data, Dallas-Fort Worth International Airport is classified as a city-dependent agency.

**HOUSTON, TX**

The long-term debt outstanding includes \$888,353,000 sewer bonds, and \$849,550,000 public improvement general obligation bonds.