

# 1992

## Census of Governments

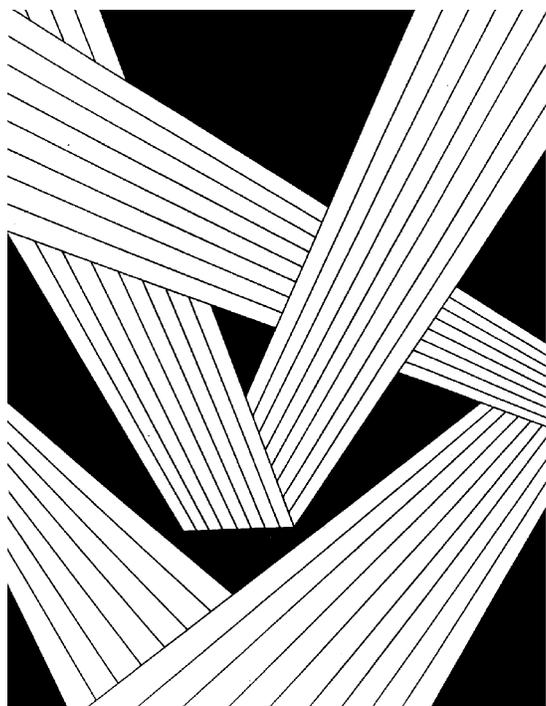
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Volume 4  
GOVERNMENT FINANCES

Number 5  
**Compendium of Government  
Finances**

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

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For information regarding data in this report, contact the Chief, Governments Division, Bureau of the Census, Washington, DC 20233-6800 or phone toll free 1-800-642-2184

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Issued February 1997



**U.S. Department of Commerce**  
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**Economics and Statistics Administration**  
Everett M. Ehrlich, Under Secretary  
for Economic Affairs

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# Census of Governments

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## INTRODUCTION

A census of governments is taken at 5-year intervals as required by law under Title 13, United States Code, Section 161. This 1992 census, similar to those taken since 1957, covers four major subject fields—government organization, taxable property values, public employment, and government finances.

Volume 4, Government Finances, contains six parts that encompass the entire range of State and local government financial activity in fiscal year 1991-92. They are: No. 1, *Finances of Public School Systems*; No. 2, *Finances of Special Districts*; No. 3, *Finances of County Governments*; No. 4, *Finances of Municipal and Township Governments*; No. 5, *Compendium of Government Finances*; and No. 6, *Employee Retirement Systems of State and Local Governments*.

This report, No. 5, provides a comprehensive summary of the census findings on governmental finances for fiscal year 1991-92. It shows data for the Federal Government, individual State governments, and local governments by type of government. Separate tables supply aggregations for State areas, county areas, per capita calculations, percentage distributions, and State rankings.

## ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's 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 report is divided generally into four sections: tables 1 through 17, 18 through 47, 48 through 51, and 52 through 53. Tables 1 through 17 contain National summaries for various financial items. Tables 18 through 47 provide the same financial items for State and local governments, but the summaries are for each State area. In tables 48 through 51, the concentration is on local government data only for State areas first and then for county areas. Tables 52 and 53 organize the financial items into rank order for analytical purposes.

Table 1 displays National totals of Federal, State, and local government finances for 1986-87 and other census years to provide a historical perspective.

National totals of revenue, expenditure, indebtedness, and financial holdings by type of government appear in tables 2 through 17. Finances by level and type of government are provided in table 2 and are related to population and personal income in table 3. Revenue data appear in tables 4 through 6 and expenditure data in tables 7 through 11. Table 12 includes data on government-operated utilities. Government indebtedness and debt transactions are provided in tables 13 and 14, cash and security holdings are detailed in table 15, and governmental insurance trust finances are summarized in tables 16 and 17.

Statewide aggregates appear in tables 18 through 47. Revenue data are shown in tables 18 through 29, including detailed presentations on tax revenue, current charges, and intergovernmental revenue. This revenue section also contains tables displaying percent distributions of revenue by source, per capita revenue, and origin and allocation of State and local government revenue.

Tables 30 through 38 exhibit State area totals for expenditure by character and object, with special displays for capital outlay, and function. These presentations also provide data on per capita expenditure, percent distribution of outlays, and allocations of State and local government direct general expenditure.

More specialized displays are shown for governmentally operated utilities (table 39), debt transactions and long-term debt by function (tables 40 and 41), cash and security holdings (table 42), and insurance trust finances (tables 43 and 44). The complete summations of the finances in each State area that appear in table 45 are followed in tables 46 and 47 by calculations of these same data in terms of per capita and per \$1,000 personal income.

## SCOPE

### Governmental Units

There were 85,006 governmental units canvassed in the finance phase of the 1992 Census of Governments. In addition to the Federal Government and 50 States governments, there were 84,955 units of local government. Of these 38,978 are general-purpose local governments—3,043 county governments, 19,279 municipal governments, and 16,656 township governments. The remainder, more than one-half of the total number, are limited-purpose local governments, including 14,422 school district governments and 31,555 special district governments.

The following paragraphs summarize the characteristics for each of the five major types of local governments. See the report *Government Organization* (Volume 1, No. 1, 1992 Census of Governments) for further information on governmental structure.

## County Governments

Organized county governments are found throughout the Nation except for Connecticut, Rhode Island, the District of Columbia, and limited portions of other States where certain county areas lack a distinct county government (See appendix C for a listing of county-type areas without county government.) In Louisiana, the county governments are officially designated as “parish” governments, and in Alaska the “borough” governments resemble county governments in other States. Both are classified as county governments for Census statistics on governments.

Not all geographic areas known as counties have county governments. Where municipal and county governments have been consolidated, or substantially merged, the composite units are classed as municipalities for the Bureau of the Census reporting of governmental statistics. Moreover, the cities of Baltimore and St. Louis are outside the areas of the adjacent counties of Baltimore and St. Louis, and a similar situation exist among 41 independent cities in Virginia. Since these exceptional areas also include New York City, Philadelphia, and several other of the most populous cities (or composite city-counties) in the Nation, almost 10 percent of the total United States population is not served by a county government.

The number of county governments per State ranges widely. Texas has the highest total at 254 and several States have fewer than 20.

There are 174 county governments, located in 38 States, which serve populations of at least 250,000. These 174 county governments, constituting 6.0 percent of all county governments, account for almost 54 percent of the population served by all county governments in the Nation. The overwhelming majority of county governments (74 percent) each serve fewer than 50,000 persons, and the 728 counties that have fewer than 10,000 inhabitants each serve altogether only 4 million persons.

The average population served by a county government is about 71,000. But Loving County, TX, had only 107 inhabitants in 1990, while Los Angeles County, CA had more than 8 million.

## Municipal Governments

As defined for census statistics on governments, municipal governments are political subdivisions within which a municipal 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 municipal corporation and have a similar governmental organization but has no necessary relationship to a concentration of population, and thus corresponds to the term “township” in other States.

The number of municipalities per State ranges widely. Illinois, Texas, and Pennsylvania each has more than 1,000 while at the other extreme are seven States with fewer than 50 municipalities 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 municipalities in other States.

In the United States, nearly 150 million people live in areas with municipal governments, and about 62 million of these municipal residents live in cities of at least 100,000 population. Slightly less than one-half of all municipalities have fewer than 1,000 inhabitants. However, these small municipalities account for less than 3 percent of the total population served by municipal governments.

## Township Governments

Township governments exist to serve inhabitants of areas defined without regard to population concentrations, as distinguished from municipal governments which are created to serve specific population concentrations. The term is applied here to organized governments in 20 States. This category includes government 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 “municipal 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 municipalities. The same is true for Maine, except for “unorganized territory” which lacks any local government. Of the remaining 12 township States, there are 9 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; 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 municipal governments in Indiana and some, but not all municipalities 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 9 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.

### Special District Governments

Special district governments are independent, limited-purpose local governmental units that exist as separate legal entities with substantial administrative and fiscal independence from general purpose governments. As defined for census purposes, the term “special district government” excludes school district governments, counties, municipalities, and townships.

Special district governments provide specific services that are not being supplied by existing governments. Most perform a single function, but in some instances their enabling legislation allows them to provide several, usually related, types of services. The services provided by these districts range from such basic social needs as hospitals and fire protection to the less conspicuous tasks of mosquito abatement and upkeep of cemeteries.

The Census Bureau classification of special districts covers a wide variety of entities, most of which are officially called districts or authorities. Not all public agencies so termed, however, represent separate governmental units. Many organizations that carry the designation district or authority are by law so closely related to county, municipal, township, or State governments that they are regarded for Census Bureau reporting purposes as subordinate or component agencies of those governments rather than as distinct special district governments.

In order to be classified as a special district government rather than a subordinate agency, an entity must possess three attributes—existence as an organized entity, governmental character, and substantial autonomy. Volume 1, No. 1 *Government Organization* of the 1992 Census of Governments provides an explanation of how these criteria were applied, as well as a summary description in each State of legally authorized special district governments. That report also lists in each State various statutory authorities, commissions, corporations, and other forms or organizations that have certain governmental characteristics but are subject by law to administrative or financial control by the State or by independent local governments and are, therefore, classified as subordinate agencies of such governments.

As a group, special districts are by far the most rapidly growing type of government, rising to a total of 31,555, an increase of about 2,000 or 7 percent since the previous Census of Governments in 1986-87. This growth over the past 5 years—on top of a more than 10 percent rise between 1977 and 1982 and a nearly 9 percent increase from 1972 to 1977—reflects the increased public demand for the provision of specialized services either not offered or not performed on a satisfactory scale by existing governments. Since most special districts perform only one function, or a very limited number of functions, their establishment allows a greater degree of concentrated effort in providing services.

The increasing number of special districts also reflects financial considerations. As new programs are initiated, or new services required, the establishment of special districts may eliminate the need to increase the burden on general purpose governments, which may be unable to meet the fiscal requirements necessary to implement these new programs. Debt and tax limitations are further stimulants to creating special districts for raising both capital construction and operation expenditure funds.

The number of special districts varies considerably among the States and has only a weak relationship with population. The following nine States, each having more than 1,000 special districts, in total accounted for more than one-half of all special districts:

State	Number of special districts
Illinois . . . . .	2,920
California . . . . .	2,797
Texas . . . . .	2,266
Pennsylvania . . . . .	2,006
Kansas . . . . .	1,482
Missouri . . . . .	1,386
Colorado . . . . .	1,252
Washington . . . . .	1,157
Nebraska . . . . .	1,047

Four State areas contained fewer than 50 special districts each: Alaska (14), District of Columbia (1), Hawaii (16), and Louisiana (30).

Information contained in the 1992 Census of Governments Volume 1, No. 1 *Government Organization*, concerning the area served by special district governments shows that about one-fourth of all special district governments serve an area with the same boundaries as those of some other local government—county, municipal, or township government. The number of these special districts with boundaries coterminous with a single city or township comprised nearly one-half of all coterminous special districts. Although the vast majority of special district governments are located in a single county area, about 9 percent have territory extending into two or more county areas. See the discussion below on “INTERCOUNTY LOCAL GOVERNMENTS” for further explanation of this.

## School District Governments and Public School Systems

Of the 15,834 public school systems in the United States, only the 14,423 that are independent school districts are included in the count of governments. The other 1,412 “dependent” public school systems are classified as agencies of other governments—State, county, municipal, or township—and are not counted as separate governments.

California and Texas—each of which had more than 1,000 school district governments—accounted for 14 percent of all school district governments in the Nation. The number of States having at least 1,000 school district governments decreased from 25 in 1942 to 20 in 1952, 15 in 1962, 4 in 1972, 3 in 1989, and 2 in 1992.

The total of independent school districts includes some units of government that do not provide elementary-secondary education services. In 26 States, there are 482 school districts that provide for vocational, special, or college grade education only. An additional 181 systems in 17 States pay tuition for resident pupils attending schools operated by another system but do not directly render education services.

Because of the variety of State legislative provisions for the administration and operation of public schools, marked diversity is found in school organization throughout the United States. The number of States providing for public schools solely through independent school districts numbered 32 in 1992. This independent district arrangement, which prevails in most parts of the country, is practically universal in the West.

A “mixed” situation is found in 13 States, with the public schools that provide elementary and secondary education operated in some areas by independent school districts and elsewhere by a county, municipal, township, or State government. In the District of Columbia and in five States (Alaska, Hawaii, Maryland, North Carolina, and Virginia) there are no independent school districts; all public schools are administered by systems that are agencies of the county, municipal, or State government.

Alaska, Hawaii, Maine and New Jersey have State-dependent school systems. All public schools in Hawaii are administrated directly as part of the State government, but in Maine the arrangement applies only to two sparsely populated areas. Alaska operates 21 State-dependent school systems.

Public school systems operating as dependent agencies of county governments appear mostly in Tennessee, Virginia, and North Carolina, which contain two-thirds of all county-dependent systems. However, California has 5 county-dependent systems and New Jersey 41. Other States containing school systems operating as dependent agencies of county governments are: Alaska (11), Arizona (12), Maryland (39), Massachusetts (3), Mississippi (4), New York (27), and Wisconsin (6). Systems associated with township (or “town”) governments are found only in New England or New Jersey. There are public school

systems operated by municipal governments in each of 11 States and the District of Columbia, but in most of these States some other pattern predominates, and only in the District of Columbia are all public schools operated by a municipally dependent system.

## 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, United States 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. The following governments are exceptions, and are included though they were part of the June 30 group: ending September 30, the Federal Government, the State governments of Alabama and Michigan, the District of Columbia and Alabama school districts; and ending August 31, the State government of Texas and Texas school districts. New York State ends its fiscal year on March 31 and beside those already mentioned, is the only other exception to the June 30 ending for State governments.

Not all agencies of a government necessarily have a fiscal period that coincides with the central organization. Totals for an individual government, in those instances, are the summation of finances for all agencies with a fiscal period ending between July 1, 1991, and June 30, 1992.

Slightly more than one-half of all county governments in the Nation had a fiscal year corresponding directly with calendar year 1991—i.e., they ended their fiscal year on December 31, 1991. September and November were other common months in which county governments ended their fiscal years.

About three-fourths of all municipal 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 municipal 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.

For special district governments there is a wide variety in fiscal year ending dates, with June 30 and December 31 being the most common. There is, however, no predominant pattern. By contrast, for school districts, June 30 predominates overwhelmingly, with the only exceptions being in Alabama and Texas as noted previously.

## 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 groups of governments exclude intergovernmental transactions between the governments involved.

## Government Financial Sectors

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 governments, such as port facilities, airports, toll highways, and housing projects—as well as all such agencies and activities of the Federal Government including its corporations—are part of the general government sector. Major insurance programs administered by the Federal Government, including crop and farm mortgage insurance, investment guarantee activities, and home mortgage insurance are reported in general government. Utilities are water supply, electric power, gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm whenever the government maintains day-to-day financial oversight. Liquor stores comprise dispensaries operated by 17 State governments and by local governments in 5 States. Insurance trust activities consist of publicly funded contributory retirement systems for public employees, and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, Federal Social Security (Old Age, Survivors, Disability, and Health Insurance), and State medical and disability funds.

## 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 as revenue of the final receiving units only.
4. State and local 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 State and local government revenue and expenditure, but are reported here as Federal revenue.
5. The Federal Treasury handles unemployment compensation accounts for the States and the District of Columbia government; Federal agency transactions in connection with these funds are omitted from the Federal figures and included with the State and local government data.
6. Figures in this report include the gross transactions of business-type government corporations and agencies.

Taxes consist of compulsory contributions exacted by governments for public purposes. However, this reporting category excludes employer and employee payments for retirement and social insurance purposes (classed as insurance trust revenue) and special assessments, which are classed as nontax general revenue.

Charges and miscellaneous general revenue comprises all nontax revenue of governments from their own sources excluding nongeneral revenues from utilities, liquor stores, and insurance trusts. 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 of 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.

Insurance trust revenue comprises only: (1) retirement and insurance contributions (including social insurance "taxes" and veterans' insurance "premiums") received from insured individuals and their government employers; and (2) for State and local systems, earnings on investment assets of insurance trust funds.

Employer contributions and other transfers made by the administering governments to their insurance trust funds are treated as intragovernmental transactions rather than government 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 local government payments to State administered retirement systems—such amounts are included here without special treatment, in the "revenue from contributions" of

the various systems affected. In addition, Federal advances and contributions to State unemployment compensation funds have been included with unemployment compensation revenue.

Several major “insurance programs” administered by the Federal Government—crop and farm mortgage insurance, investment guarantee activities, and the like—are not classed here as insurance trust activities but, like numerous other commercial type activities, as general government functions. Insurance premium receipts of such activities are classified as general revenue from charges for services and their payments of losses as general expenditure.

## **Expenditure Concepts**

The expenditure reporting categories comprise all amounts of money paid out by a government and its agencies, with the exception of amounts for debt retirement, and for loan, investment, agency, and private trust transactions. Note that expenditures include payments from all sources and funds, including amounts spent from borrowing and from previous period balances, as well as from current revenues. Included in this category are expenditures of business-type government corporations and agencies. Transactions not considered as expenditures include payments for debt retirement, extension of loans, purchase of securities, and payments to the Federal Government of monies withheld for income tax or Social Security (OASDHI) 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.

Government expenditure for capital outlay is commonly financed by borrowing, but government 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 the degree of budgetary “balance.”

In addition to payments for goods, services, and capital items, total government expenditure includes sizable amounts of payments for which no services or products are directly received in return. A major portion of such payments comprises 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 and, 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 made to military personnel or other public employees. Salaries and wages are mainly for current operation but also include some amounts for force-account construction.

Detailed statistics on civilian public employment and payrolls as of October 1992 appear in the 1992 Census of Governments, Volume 3, No. 1, *Employment of Major Local Governments*, and No. 2, *Compendium of Public Employment*. The primary difference between the finance and employment information is that the information in this volume is for an annual period while the data in Volume 3 are for 1 month.

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. 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 and, except in a few instances, have no data precedents.

Expenditures for specific functions do not include any amounts for debt service costs. Interest payments on debt are not classified under particular functions for which debt may have been incurred, but rather are shown in the single interest category.

Note that the functions cannot be equated specifically with one Federal or State Government program. Medicaid, for example, is included in the larger public welfare function. Instead the functional categories 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.

Further, these functions have utility beyond the limits of this specific report or other Volume 4 publications on government finances. Other phases of the census of governments, including the organization and employment, use these same functions, making cross-analyses feasible.

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.

**Unique Federal Programs.** There are several types of programs that are, for the most part, unique to the Federal Government and are grouped as such—National defense and international relations, postal service, and space research and technology.

Expenditure of the Federal Government for defense and international relations as presented in this report comprises most of the items classified in the Budget of the United States under two closely related headings—“National Defense” and “International Affairs” Defense-related activities of the State and local governments (including National Guard,

civil defense, and armory activities) have been classified under the residual "Other" functional class, so that in this report defense expenditure is entirely that of the Federal Government.

Expenditure by the Federal Government for the postal service is included on a gross basis in the development of Federal expenditure totals. Although the status of the postal service changed in 1971 from a cabinet department to an independent Federal commission, Census Bureau statistics have continued to include these data under Federal Government activities for purposes of continuity. As classified here, expenditure for postal services does not include subsidies to airlines, which are classified as subsidy payments for air transportation.

**Education.** The education function, perhaps more than any other, emphasizes the intergovernmental flow of funds. Besides the direct expenditures made at the Federal, State, and local government level, there are large intergovernmental education transfers that include: direct Federal grants-in-aid to schools as provided under the various "title" programs; State "foundation" aid; Federal aid channeled through the State government to local schools; and interlocal payments for education services.

Elementary and secondary expenditure for education includes all expenditures of school systems other than for interest (reported under interest on general debt), duplicative intergovernmental payments, and retirement benefits paid to former education employees (reported under employee-retirement expenditure). It thus includes 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.

Higher education pertains to publicly operated universities, colleges, junior colleges, and other schools beyond the high school level. Expenditures shown under this heading includes gross payments for auxiliary activities, such as dormitories, dining halls, and bookstores operated by public institutions of higher education. However, expenditure of such institutions for hospitals serving the public and for agricultural experiment stations and extension services is reported under hospitals and natural resources, respectively.

**Public Welfare.** This activity includes institutional and noninstitutional assistance to the needy, plus the administration of such assistance. The degree to which States assume direct responsibility for public welfare services or delegate this to local governments varies. There is a significant Federal participation in this activity, primarily the financing of public welfare services by other governments. State and local expenditures include any applicable cash benefits in excess of, or supplementary to, those finances with Federal monies.

Categorical cash assistance payments to State governments and the District of Columbia in this report include mainly maintenance assistance under the Federal program, "Aid to Families with Dependent Children, Maintenance Assistance—State Aid (AFDC)." All States participate in AFDC and the matching requirements vary from about one-fifth to one-half of the Federal payments.

The Federal Government administers directly those categorical welfare assistance programs for old age assistance, aid to the blind, and aid to the disabled that are now incorporated into the Supplemental Security Income program. State and local government cash benefits supplementing these direct Federal welfare outlays are relatively small, occurring in only a few States.

General relief, which is wholly financed from State and local sources, makes up most of 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.** The Federal portion of this category includes, among other things, the operation and construction of Federal veterans hospitals. Expenditures for hospitals facilities directly operated by State and local governments and payments to private medical facilities belong here. Medical vendor payments provide some variation in classification; private purveyor payments made under welfare programs are classed as public welfare, but any services provided directly by a government through its hospital agency are included under this heading.

**Transportation.** Highways include provision and maintenance of highway facilities, including toll turnpikes, bridges, tunnels, and ferries, as well as regular roads, highways, and city streets. These figures exclude interest on debt issued for highway purposes (included in interest on general debt) and highway policing costs (classified under police protection). Most State funds in this function go for regular highway facilities with the remainder for toll roads and bridges, which are generally administered by semiautonomous agencies of the State governments.

The Federal Government accounts for a major portion of all direct general expenditure for water transport and terminal facilities and for air transportation. These categories include subsidy payments and the provision of other aids to transportation by such agencies as the Federal Aviation Administration, Civil Aeronautics Board, Coast Guard, National Oceanic and Atmospheric Administration, and Maritime Administration, as well as gross expenditure of the St. Lawrence Seaway Development Corporation.

**Natural Resources.** Natural resources include expenditures for conservation and development of agricultural, forest, fish and game, mineral, and similar resources. Federal Government payments are mainly for gross amounts of commodity purchases in the form of price stabilization programs. No exclusion is made for commodities resold during the year or transfer to Federal aid programs. Other Federal natural resource activities pertain to multipurpose power and reclamation projects (including the Tennessee Valley Authority), soil conservation and reclamation, forestry and mineral resources, agricultural research, and farm crop and mortgage insurance.

For State and local governments, natural resources covers activities pertaining to agriculture including extension services and experiment stations, soil conservation, flood control, irrigation, and drainage. However, water supply, electric utilities, and hydroelectric power activities are reported under utilities.

**Police Protection.** Local government payments for police and traffic safety activities amount to the most significant part of police protection. Federal agencies included in this category are the Federal Bureau of Investigation, Customs Service, Drug Enforcement Administration, Bureau of Alcohol, Tobacco, and Firearms, and Secret Service. State expenditure is mainly for highway police activities.

## Indebtedness

Federal gross debt outstanding includes public debt (subject to statutory limitations), as well other obligations not subject to restrictions and representing Federal agency debt. All nonguaranteed obligations of Federal agencies are excluded from debt outstanding balances<sup>1</sup>

State and local 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—rents, charges, or tolls for example-related to the bond purpose as credit. Governments have become very active in providing financial assistance to private and nonprofit organizations through the issuance of tax exempt bonds. This financial intermediation by State and local governments covers a variety of activities including industrial development aid, assistance to commercial and retail developers, single-family and multifamily housing development, hospital and health care facilities, and pollution abatement plant and equipment expenditures.

A significant classification change in the reporting of statistics on indebtedness took place effective with the 1978-79 Annual Survey of Government Finances. Prior to that time both original issues and related advance refunding issues were included as debt outstanding of the government. Amounts reported for debt outstanding, debt retired, and debt offsets now reflect the “redemption” of original issues of bonds when no longer carried in the official accounts of governments.

The calculation of the change in total debt shown in some tables requires information not published separately in this report. It is, however, available in detailed records from the Bureau of the Census.

## Utilities and Liquor Stores

Utility expenditure and liquor stores expenditure comprise all spending involved in provision and conduct of such

<sup>1</sup>Detailed statistics on Federal indebtedness appear in the United States Government Annual Report (appendix), and on a current basis in the Daily Statement of the United States Treasury, the Monthly Statement of the United States Treasury, and the Quarterly Treasury Bulletin.

undertakings—i.e., acquisition of facilities, current operation (including the purchase of goods and services for resale), and interest on utility debt.

State and local government utility revenue means only charges received for services. Other revenues received by utilities—for example, interest earnings—are counted as general revenues of a government (see definitions in appendix A).

Liquor stores are operated by certain municipalities in States (Minnesota, North Carolina, South Dakota, and Wisconsin), counties in 2 States (Maryland and North Carolina), and by 17 State governments. Amounts reported in this financial category do not include revenue from State or local taxes which are collected through liquor monopoly systems, nor distinguishable expenditure for licensing and law enforcement activities in connection with these systems. Such amounts are treated as general revenue and general expenditure, respectively.

## Insurance Trusts

Every State and the District of Columbia operates a system of unemployment insurance and one or more public employee-retirement systems. Most of the States also administer workers' compensation systems, and a few have other social insurance systems involving the payment of cash benefits from accumulated fund reserves. Among local governments, the primary financial activity in insurance trusts relates to publicly administered employee-retirement systems. Social Security (OASDHI) dominates the Federal insurance trust area.

Transactions of these various systems—exclusive of administrative cost (treated as general expenditure) and of government contributions (classified as intragovernmental transactions)—are reported as insurance trust revenue and insurance trust expenditure. Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure.

The coverage in a number of State-administered employee retirement systems includes local government employees exclusively or in combination with State employees. The local government contributions to State systems to pay the local employee portion are included under insurance trust revenue of the State government and as direct expenditure of the local government. Although there is a flow of funds from one government to another, the census classification system does not count this as intergovernmental revenue because intergovernmental revenues are general revenues by definition. See the annual GC92(4)-6 *Employee-Retirement Systems of State and Local Governments* for additional specific information about employee-retirement systems.

## Lotteries

There were 34 State and local government lotteries in operation during fiscal year 1991-92. In this report, the amounts available for distribution from lottery proceeds to various government funds are included in the miscellaneous revenue total. Please refer to table 35 in the

publication *State Government Finances in 1992 (GF/92-3)* for detailed information on the income and apportionment of funds in individual lottery systems.

## **Intragovernmental and Intergovernmental Transactions**

**Intragovernmental flows.** Census statistics ignore government 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 employer contribution to a retirement fund it administers is not counted as expenditure, nor is the receipt of this contribution by the retirement fund considered as revenue. For census purposes, only the retirement benefits are classified as a government expenditure—insurance trust expenditure in this example.

The substantial amount of interest paid by the Federal Treasury to the Federal insurance trust funds, which have all their reserves invested in Federal securities, is excluded from Federal interest expenditure and insurance trust revenue to avoid duplication of data in financial aggregates. State and local governments also pay some interest on debt that is held as investment securities by insurance funds they administer. However, because of 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 they 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—a State area, a county area, a type of local government—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 flows described above. For example, the aggregate amounts for all local governments within the Maricopa (AZ) county area, shown in table 50, exclude any financial transactions between Phoenix and other local governments in the Maricopa county area. Similarly in table 45, providing State area totals by level of government, the local government data exclude transactions between Phoenix and any other local government, and the State area totals exclude both the interlocal and State-local financial exchanges.

The value of intergovernmental aid "in-kind" such as commodities distributed by the Federal Government for school lunch purposes, is not treated as an intergovernmental revenue or expenditure. Furthermore, there are

some kinds of transactions between governments that 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, where one government buys water or electricity from a second, the entire transaction is classified as utility with no intergovernmental component.

## **INTERCOUNTY LOCAL GOVERNMENTS**

Most local governments in the United States operate entirely within a single county area, but there are some units whose territory extends into two or more county areas. Each of these intercounty governments is counted only once in this report and has been assigned for purposes of enumeration to the county area where its headquarters is located, or in the case of municipal governments to the county area having the largest share of its population.

The organization phase of the 1992 Census of Governments counted 9,018 intercounty governments: 873 municipalities, 3,767 special districts, and 4,378 school districts.<sup>2</sup> About 63 percent involved only two county areas, but 404 involved governments that provided services in five or more county areas.

Knowledge about intercounty governments and the assignment of data is very important in making interarea comparisons from tables 50 and 51. For example, the Washington Metropolitan Area Transit Authority (WMATA) is a special district government operating in eight county areas in the proximity of Washington, D.C. Its revenue, expenditure, debt outstanding, and fund balances are assigned to the District of Columbia area, site of its principal offices. The Washington, D.C. per capita data in table 51, therefore, are increased in their revenue, expenditure, and debt outstanding totals by WMATA totals. In fact, however, a portion of these data belongs in the seven other county areas served by this special district.

Though the Census Bureau acknowledges the advisability of allocating these intercounty governments, we have made no attempt to do this because there was no standard

<sup>2</sup>See Volume 1, No. 1, *Government Organization* (1992 Census of Governments), table 27 for compilation of intercounty governments by State.

criterion or methodology available that could be applied practically in the majority of cases. The listings in appendices F and G provide some details in those cases where there might be the most severe data dislocations. Further information regarding intercounty governments may be requested from the Chief, Governments Division, U.S. Bureau of the Census, Washington, D.C. 20233.

## COUNTY AREA DATA

All county area information pertains only to local government data—that is counties, municipalities, townships, special districts, and school districts. Tables 49 through 51 provide information about county areas. Table 49 summarizes the county area information by population-size group of county areas within States and shows additional percent distribution and per capita calculations, individual local government county area data is presented in table 50, and the corresponding per capita figures are in table 51.

When comparing county areas, remember that the data are unadjusted for any differences in cost of living. Further, these data can be influenced heavily by the presence of intercounty governments, large amounts of debt issued for capital projects, and unique local circumstances such as difficult geography or very small populations.

## RELATION TO OTHER CENSUS REPORTS

Findings from the 1992 Census of Governments shown in this report supplant the fiscal year 1991-92 data that appeared in the Bureau of the Census annual publication, Government Finances in 1991-92 (GF-92-5 published in March 1996).

Numbers 1, 2, 3, and 4 in Volume 4 of the 1992 Census of Governments supply detailed information on the finances of school systems, special districts, county governments, municipalities, and townships. Except in a very few instances, where limited revisions may have applied, amounts appearing in those reports agree with corresponding items shown here. Note, however, that expenditure amounts shown in this report sometimes pertain to direct expenditure, excluding intergovernmental amounts. Related presentations in separate reports deal with expenditure in total, including any applicable intergovernmental amounts for particular functions.

## RELATION TO NATIONAL INCOME STATISTICS

Figures on State and local government “receipts” and “expenditures” which appear in the national income and product statistics issued by the U.S. Department of Commerce, Bureau of Economic Analysis, are based primarily on Census Bureau data on “revenue” and “expenditure.” However, there are differences in the totals and some of the components of the two sets of statistics owing to differences in concepts and timing. The principal areas of differences are:

1. Census statistics on government finances include, on a gross basis, revenue from sales and charges of publicly operated utilities, liquor stores, toll facilities, and the like, and all expenditures of these undertakings. In the national income accounts, such commercial-type government activities are treated, in effect, as a part of the business sector of the economy. Accordingly, their charge revenue is excluded from “government receipts” and is applied as an offset to current government expenditures.
2. Census statistics on revenue and expenditure, respectively, include interest received on investments and interest paid on debt by State and local governments. In national income accounts, interest received is deducted from interest paid and only the net interest paid is included in government expenditures.
3. In census statistics, revenues and benefit payments of unemployment compensation systems are classed as insurance trust amounts of State and local governments, while in national income accounts they are treated in the Federal Government sector.
4. Census figures include as revenue amounts from sale of real property, and as expenditure capital outlay amounts for purchase of land and existing structures. In national income accounts, such amounts are excluded.
5. In census data, employer contributions by State and local governments to self-administered employee-retirement systems are classed as intragovernmental transactions and excluded from revenue and expenditure totals. In national income accounts, however, such “government contributions to self-administered social insurance funds” are included in revenue and also in expenditure as supplements to wage and salary payments.

A statistical reconciliation entitled “Relation of State and Local Government Receipts and Expenditures in the National Income and Product Accounts to Bureau of the Census Data” appears annually in the July issue (National Income Issue) of the U.S. Department of Commerce’s Survey of Current Business.

## SOURCES OF DATA

### Federal Finance Statistics

Most of the Federal Government statistics here are based on figures for 1992 that appear in the Budget of the United States Government, Fiscal Year 1994. For certain kinds of transactions, Census Bureau analysts also used the 1992 annual reports of the Secretary of the Treasury and of the Commissioner of Internal Revenue. Some supplementary details on Federal payments to State and local governments were obtained directly from the Federal agencies making the payments.

The classification used by the Bureau of the Census for reporting State and local government finance statistics differs in a number of important respects from the classification used in the United States Budget. Accordingly, it was necessary to recast Federal data as presented in the United States Budget in order to develop the government finance statistics presented in this report. This involved: (1) grouping individual Federal receipt items and expenditure amounts for various agencies and appropriation items according to the functional framework used for reporting of State and local government finances; and (2) applying certain adjustments to many of these items in order to arrive at revenue and expenditure amounts as reported here. These adjustments took account of the following major differences between these series:

1. The financial transactions of government enterprises are included in Federal budget figures to the extent of their net effect (plus or minus) upon budget expenditures; Census figures include gross revenue and expenditures of government enterprises (other than loan and investment transactions).
2. Certain receipts are treated in the Federal budget as offsets against expenditures and result in reducing Federal expenditure totals of related activities. These are: (1) receipts from various enterprises or market-oriented Federal activities; (2) receipts from interest on loans the government has made; (3) receipts from sales of property or products; and (4) certain other reimbursements from non-Federal sources, as well as receipts from charges for quarters and subsistence furnished to employees. For Census purposes, these amounts are counted as revenue and added back to expenditure.
3. Federal budget receipts and expenditures include various financial transactions of trust funds which before fiscal year 1967 were excluded. Such transactions are included in census reporting of Federal revenue and expenditure, except for trust funds handled on an agency basis for State and local governments (e.g., the State accounts in the unemployment compensation fund, the District of Columbia funds).
4. Although interfund and intragovernmental transactions are netted out of Federal budget totals, such transfer amounts are included in Federal figures for various receipt and expenditure categories. Census figures exclude all such transfers.
5. Federal budget expenditures include interest accrued but not paid during the fiscal year; census data on interest are on a disbursement basis.
6. The net excess of loan disbursements or loan repayments of Federal loan accounts is added to expenditures or to receipts in developing budget totals. Such loan transactions are excluded from Census reporting of Federal data.

## State Government Finances

The statistics on State government finances shown in this report are based primarily on the annual Census Bureau survey of State finances for fiscal year 1992. Findings from that survey have been issued in various publications, with the most detailed figures appearing in *State Government Finances in 1992* (GF/92-3).

Trained representatives of the U.S. Bureau of the Census compiled figures in detail from official records and reports of the various States for most of the State financial data. Data for tax revenue, some debt figures, and the finances of State administered retirement and miscellaneous insurance trust systems came from mail canvasses. As with local school systems, the Integrated Postsecondary Education Data Survey, conducted by the National Center for Education Statistics in agreement with the Census Bureau, was the main source of State college and university data. The figures assembled by these various efforts were classified according to standard Census Bureau categories. Because of the collection methods and their relative importance, the State financial data received an intensive review.

Data on the finances of unemployment compensation systems were obtained from the Employment and Training Administration of the U.S. Department of Labor.

## Local Government Finances

**General-purpose governments** This survey assembled information for all of the 3,043 county, 19,279 municipal, and 16,656 township governments which were in existence in fiscal 1991-92. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and centralized collection from State sources.

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 enumerators visited local government offices to obtain the basic statistics or important missing information.

There were two aspects of field compilations. Initial plans entailed the use of trained census representatives to compile data for the largest and most important county and municipal governments—generally those counties with a population of 500,000 or more and municipalities with a population of 300,000 or more. A considerable portion of this work required on-site access to records. The second part of field compilation was an attempt to resolve important questions that arose during the course of the survey by having the trained agents review source material in the local government offices.

A central data collection system existed for county, municipal, or township governments in the following States:

**COUNTIES**

Arizona	Kansas	New Mexico	Utah
California	Kentucky	New York	Washington
Colorado	Michigan	North Carolina	West Virginia
Florida	Montana	Ohio	Wisconsin
Georgia	Nebraska	Oregon	Wyoming
Illinois	Nevada	Pennsylvania	
Indiana	New Hampshire	South Carolina	

**MUNICIPALITIES**

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

**TOWNSHIPS**

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

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.

**School systems and education data** The education portion of the 1992 census obtained data for all of the 14,422 independent school districts and 1,492 dependent school systems that were in existence in fiscal 1991-92.

The research conducted as part of the 1992 census organization phase identified the universe of public school systems.<sup>3</sup>

The education data came from four sources:

1. Field Compilation. For the largest county and municipal governments, trained census representatives compiled education data from official documents on-site as part of a general compilation of financial data. This applied only to education data for municipal governments with a population of 300,000 or more and county governments with a population of 500,000 or more.
2. Higher Education. Through an agreement with the National Center for Education Statistics, the Census Bureau obtained financial data for higher education institutions from the Integrated Postsecondary Education Data System (IPEDS). From this joint survey, the census data were constructed using the IPEDS forms F-1 and F-3.
3. Mail Canvass. Statistics for elementary and secondary school systems in Alaska and the District of Columbia were based on information received in response to a mail canvass of individual systems. In addition, supplementary data on asset information were derived from mailed requests.
4. Central Collection. State education agencies conduct surveys of elementary and secondary education systems that obtain finance data as part of a larger data collection effort. A high percentage of this information is compatible with Census Bureau categories. In an effort to reduce respondent burden, the Census Bureau concluded a series of unique agreements with all States, except Alaska, to share their data for this survey.<sup>4</sup>

These central collection arrangements did not always provide sufficient information to meet all the needs of the Census Bureau survey. In those instances, other sources—most often different State offices—supplied information to supplement the basic data. There were four types of data that regularly needed this type of supplementation: school lunch finances, indebtedness, cash and security holdings, and capital fund transactions. The procedures for incorporating these additional data with the core information required careful planning to avoid duplication or under reporting.

**Special district governments** This census survey attempted to assemble information for all of the special district governments which were in existence in fiscal 1991-92. The initial collection phase used two methods to obtain data:

<sup>3</sup>Consult the report *Government Organization* (Volume 1, No. 1, 1992 Census of Governments) for a description of the methodology and findings of this survey. That report includes extensive tabular presentations on number of school systems, schools, and enrollments.

<sup>4</sup>See the report *Finances of Public School Systems* (Volume 4, No. 1, 1992 Census of Governments) for a more detailed explanation of this central collection methodology.

mail canvass and centralized collection from State sources. Mail questionnaires went directly to 22,547 special district governments. The balance of the special district data was sought from cooperative Census Bureau-State arrangements in four States.

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 enumerators visited local government offices to obtain the basic statistics or important missing information.

A central data collection system for special district governments was used to obtain data in four States—California, Florida, Illinois, and New York. As with mail canvass questionnaires, census personnel examined these centrally collected data thoroughly and verified data either with State officials or directly with local respondents. The following describes what each State central source supplied:

*California*—supplied data for 2,681 special districts. That was all special district governments except for 93 in the housing and community development function that received a mail canvass questionnaire.

*Florida*—provided data for all 417 special districts.

*Illinois*—initially agreed to supply data for 2,606 special districts. There were 181 districts that the State could not provide and which were mail canvassed—113 housing districts and 68 districts, most of them with significant financial activity, in miscellaneous functions. In a number of instances, the central data collection material was late or inadequate and a supplementary mail request was sent on an ad hoc basis.

*New York*—supplied data for 971 special districts, all in the health and fire protection functions. The nine remaining New York special districts were canvassed by mail.

## LIMITATIONS OF DATA NONRESPONSE

Because of an initial lower response to the mail canvass than for general purpose governments, the special district government portion of the 1992 Census of Governments employed secondary sources and follow-ups more extensively. These efforts included using: 1991 fiscal year data if they were available; summary financial data obtained during the organization phase of the 1992 Census of Governments; and secondary data compilations from the Bureau of Reclamation (U.S. Department of the Interior), the U.S. Department of Housing and Urban Development,

the U.S. Environmental Protection Agency, the American Hospital Association, Moody's Investors Services, and various State agencies and departments.

Through these extensive efforts, we obtained finance data for 86 percent of the special district governments in the 1992 Census of Governments. The Census Bureau imputed zeroes for the remaining 4,050 nonrespondents since there was no reasonable independent criterion upon which to estimate financial activity. Budgetary constraints precluded any attempt to conduct a follow-up study of the nonrespondents. A number of factors indicate that the financial activity of these respondents is minimal and likely would affect the results of this survey only marginally. These factors are: the results of the organization phase of the 1992 Census of Governments; the results of the employment phase of the 1992 Census of Governments; discussions with State officials; and an additional review of secondary data sources.

For counties, municipalities, and townships for which we had no data, we used the following imputation procedure: We searched through past data (the 1987 Census of Governments and the 1988-1991 Annual Surveys of Local Governments) to find the most recent response from the nonresponding government. The prior year response was updated to 1992 using average growth rates established from responding units that were from the same state, type of government, and similar size stratum as the nonresponding government. For governments for which we had no prior year data, we randomly selected a government in the same state, type of government, and size class and multiplied its per capita data by the nonrespondent's population to get data for the nonrespondent. The response rate for counties was 80 percent; for municipalities and townships, 90 percent; for special districts, 80 percent; and for schools, 100 percent.

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

## Mail Canvass Forms and Data Classification for Municipalities and Townships

The survey employed a variety of mail canvass forms that yielded two different levels of detail for municipalities and townships. The most detailed form (F-21A) applied to municipalities and townships with a population of 5,000 or more—approximately 1,100 municipalities and 300 townships. These types of governments with less than 5,000 population received form (F-22), a less detailed form.

The abridged questionnaire for smaller units produced some limits on the exactness of certain data items. The following explains generally some of the consolidation of data items that occurred:

## Population Data

The 1990 Census of Population and Housing (April 1, 1990) provided all population data used in this report both as an exhibit and in calculating per capita amounts.

## Derivative Statistics

This report shows computations that use financial data in combination with population or personal income. These statistics on “per capita” or “per \$1,000 of personal income” make excellent tools for comparative analyses, especially for State area or county area statistics. 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 existence of multi-county governments or the allocation of government responsibility.

The calculations themselves use 1990 population data and calendar year 1991 personal income data from the U.S. Department of Commerce, Survey of Current Business (August 1989). Appendix E contains a State listing of this information. 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. For the personal income calculations, finance amounts were rounded to the nearest thousand and income amounts were rounded to the nearest million.

## 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.

## Interarea Comparisons

Use caution in attempting to draw conclusions from direct interstate or intergovernmental comparisons of financial amounts. Such comparisons should take into account the diversity of responsibilities for various functions among different governments. Some State governments, for example, directly administer certain activities which elsewhere are undertaken by local governments, with or without State fiscal aid.

Even within individual States, one may observe marked diversity in the scope of functions performed by individual governments or governments of a particular type. It is not unusual, for example, for one or a few large county governments to provide services that are normally handled by municipalities. As an example, showing a different

Item	Possible data entries in units with population of—	
	5,000 or more	1,000 to 4,999
Revenue:		
Current charges .....	12	1
Miscellaneous revenue .....	5	1
Expenditure:		
Capital outlay .....	2	1
Functions .....	28	18
Indebtedness:		
Functions and short-term .....	9	3
Assets:		
Type and fund .....	15	2

\* Consolidated with “Miscellaneous Revenue.”

These methods of handling data for relatively minor units have little effect upon nationwide municipal government aggregates since the grouping with a population below 5,000 comprises only about 6 percent on average of the national amounts. However, there is more loss of precision in two instances: (1) in township totals, small-size units make up a sizeable fraction and this affects some detailed items; and (2) in individual States, the small units might comprise a much larger proportion of the total than at the national level.

A major mitigating effect on the reduction of detail in small mail units is the central data collection effort. Almost all the central data collection systems have information at the level of the most detailed mail collection form regardless of the size of the governmental unit. In Wisconsin, for example, more than 97 percent of the 1,266 townships have populations below 5,000. However, the central data collection system provides data for the smallest Wisconsin townships at the same level of detail as any municipality township that received form F-21A.

## 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 applied to the 1992 Census of Governments 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 electronic data reveal potential problems.

perspective, there are certain sizable “contract cities” in California that operate mainly through county agencies rather than by direct employment of personnel for the entire range of common city functions.

Some individual governments reported here as municipalities operate in effect as composite city-county units. See appendix B for a listing of the largest of these city-county governments classed as municipalities..

One variable that affects the scope and scale of government finances significantly is the placement of responsibility for administration of local public schools. In most States, this function is assigned to independent school districts. In many instances, however, including several of the largest cities, the school system is part of the municipal, county, or township governments. Of similar nature are differences in State versus city, county or township administration of public assistance programs, or of public hospital facilities and services.

Similarly, certain potential limitations to be recognized with regard to direct interarea comparisons based upon the local government aggregates for individual county areas in tables 50 and 51. These data represent a summation of amounts for all local governments located entirely or mainly within each particular county. Refer to the previous discussion on intercounty governments for an explanation of how data for these units were assigned. Appendices F and G provide a listing of the largest intercounty municipalities and special districts.

Beyond this, the residents of a particular governmental jurisdiction or even an entire county might not be the only beneficiaries of local government operations in the area. One might find, for example, that a scattered minority of individual county areas exhibit a relatively high level of expenditure for health and hospitals. This phenomenon, which occurs most frequently in sparsely populated States, is due to arrangements by which public hospitals in one county actually serve a group of counties. Another circumstance occurring with increasing frequency in urban areas is the establishment of solid waste processing facilities, operated by a single county or municipality but providing service to a wide area.

## Relation to Historic Data

In general, the statistics presented here closely parallel in concepts, coverage, and classification the data in corresponding reports (Vol. 4, No. 5) in other quinquennial canvasses. For a detailed comparative analysis, however, take into account changes such as legal shifts in responsibility for certain activities and economic fluctuations. An especially important factor to consider is the recent rapid growth of special districts:

Census year	Number of special districts
1962 .....	18,323
1967 .....	21,264
1972 .....	23,885
1977 .....	25,962
1982 .....	28,078
1987 .....	29,427
1992 .....	31,555

## AVAILABILITY OF DATA

Copies of Volume 4, No. 5. *Compendium of Government Finances*, and other reports of the 1992 Census of Governments are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 and U.S. Department of Commerce District Offices. This report will also be available in electronic form. For details, contact the Governments Division, Bureau of the Census, Washington, D.C. 20233, or telephone 301-457-1523.

## 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 Federal, State, and Local Government Finances: 1976-77 to 1991-92**

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

Item	Amount (million dollars)				Per capita			
	1991-92	1986-87	1981-82	1976-77	1991-92	1986-87	1981-82	1976-77
	1	2	3	4	5	6	7	8
<b>REVENUE</b>								
<b>Revenue</b> .....	<b>2 266 765</b>	<b>1 679 165</b>	<b>1 146 271</b>	<b>657 206</b>	<b>9 114.09</b>	<b>7 237.91</b>	<b>5 216.01</b>	<b>3 140.26</b>
General revenue .....	1 651 352	1 236 520	866 392	506 324	6 639.67	5 329.92	3 942.45	2 419.32
Taxes .....	1 218 900	944 203	671 515	419 778	4 900.89	4 069.91	3 055.67	2 005.78
Property .....	180 337	121 203	82 067	62 527	725.09	522.43	373.44	298.77
Sales, gross receipts, and customs .....	262 013	192 514	139 288	83 821	1 053.49	829.81	633.82	400.51
Individual income .....	592 103	476 492	348 849	185 971	2 380.70	2 053.88	1 587.41	888.61
Corporation net income .....	124 150	106 351	64 235	64 066	499.18	458.42	292.30	306.12
Other taxes .....	60 297	47 644	37 075	23 393	242.44	205.37	168.71	111.78
Charges and miscellaneous general revenue .....	432 452	292 317	194 878	86 546	1 738.78	1 260.01	886.77	413.53
Utility and liquor store revenue .....	63 240	50 168	34 040	17 541	254.27	216.24	154.90	83.81
Insurance trust revenue .....	552 172	392 477	245 838	133 340	2 220.14	1 691.74	1 118.67	637.13
Federal social security (OASDHI) .....	394 268	275 874	181 598	92 495	1 585.25	1 189.13	826.35	441.96
Unemployment compensation .....	27 153	19 129	17 103	15 465	109.18	82.45	77.83	73.89
Employee retirement .....	110 511	83 977	38 245	20 072	444.34	361.98	174.03	95.91
Other insurance trust revenue .....	20 240	13 497	8 892	5 309	81.38	58.18	40.46	25.37
<b>EXPENDITURE</b>								
<b>Expenditure</b> .....	<b>2 494 424</b>	<b>1 811 733</b>	<b>1 233 263</b>	<b>682 492</b>	<b>10 029.45</b>	<b>7 809.33</b>	<b>5 611.87</b>	<b>3 261.08</b>
By character and object:								
Current operation .....	1 325 539	963 217	640 948	367 996	5 329.66	4 151.87	2 916.58	1 758.36
Capital outlay .....	229 615	195 713	129 474	75 160	923.22	843.60	589.16	359.13
Construction .....	113 214	86 565	61 682	43 763	455.20	373.13	280.68	209.11
Equipment, land, and existing structures .....	116 401	109 147	67 792	31 397	468.02	470.47	308.48	150.02
Assistance and subsidies .....	129 598	89 003	69 152	48 837	521.08	383.64	314.67	233.35
Interest on debt .....	264 727	196 542	126 137	46 413	1 064.40	847.18	573.98	221.77
Insurance benefits and repayments .....	544 945	367 258	267 553	144 085	2 191.09	1 583.03	1 217.48	688.47
Exhibit: Expenditure for salaries and wages .....	544 874	403 996	295 855	193 182	2 190.80	1 741.39	1 346.27	923.06
By function:								
General expenditure .....	1 864 166	1 375 367	917 299	514 217	7 495.34	5 928.41	4 174.09	2 457.03
Current expenditure .....	1 652 415	1 195 306	800 319	446 017	6 643.94	5 152.27	3 641.79	2 131.16
Capital outlay .....	211 751	180 061	116 980	68 200	851.40	776.14	532.31	325.87
Selected Federal programs:								
National defense and international relations .....	351 684	319 084	204 285	105 596	1 414.03	1 375.39	929.58	504.56
Postal service .....	44 890	32 243	21 761	14 641	180.49	138.98	99.02	69.96
Space research and technology .....	13 550	7 450	6 181	4 008	54.48	32.11	28.13	19.15
Education services:								
Education .....	346 788	240 647	165 766	111 794	1 394.35	1 037.29	754.31	534.17
Libraries .....	5 191	3 663	2 198	1 407	20.87	15.79	10.00	6.72
Social services and income maintenance:								
Public welfare .....	202 875	106 407	78 780	49 434	815.71	458.66	358.48	236.20
Hospitals .....	69 576	47 970	36 243	21 275	279.75	206.77	164.92	101.65
Health .....	39 051	24 635	16 982	9 272	157.01	106.19	77.28	44.30
Social insurance administration .....	9 172	6 775	5 409	3 691	36.88	29.20	24.61	17.64
Veterans' services .....	20 490	17 217	15 023	10 219	82.39	74.21	68.36	48.83
Transportation:								
Highways .....	68 164	52 978	35 096	23 323	274.07	228.36	159.70	111.44
Air transportation .....	14 147	8 737	5 442	3 369	56.88	37.66	24.76	16.10
Water transport and terminals .....	4 620	3 722	3 495	2 332	18.58	16.04	15.90	11.14
Other transportation .....	1 305	1 002	706	483	5.25	4.32	3.21	2.31
Public safety:								
Police protection .....	42 135	28 778	18 511	11 788	169.41	124.05	84.23	56.33
Fire protection .....	14 751	10 453	7 026	4 412	59.31	45.06	31.97	21.08
Correction .....	31 230	17 562	8 892	4 604	125.57	75.70	40.46	22.00
Protective inspection and regulation .....	6 272	4 517	2 787	(NA)	25.22	19.47	12.68	(NA)
Environment and housing:								
Natural resources .....	64 359	93 006	46 541	22 384	258.77	400.89	211.78	106.95
Parks and recreation .....	17 985	12 521	8 876	5 698	72.31	53.97	40.39	27.23
Housing and community development .....	32 941	21 308	16 494	5 599	132.45	91.85	75.05	26.76
Sewerage .....	21 009	15 148	10 806	7 052	84.47	65.29	49.17	33.69
Sanitation other than sewerage .....	15 043	6 509	4 134	2 374	60.48	28.06	18.81	11.34
Government administration:								
Financial administration .....	29 093	18 698	11 981	7 258	116.98	80.60	54.52	34.68
Judicial and legal .....	20 879	12 374	5 481	(NA)	83.95	53.34	24.94	(NA)
General public buildings .....	6 056	4 848	3 286	2 442	24.35	20.90	14.95	11.67
Other government administration .....	11 973	8 216	7 419	(NA)	48.14	35.41	33.76	(NA)
Interest on general debt .....	255 077	188 046	121 976	44 510	1 025.60	810.56	555.04	212.68
General expenditure, n.e.c. ....	103 860	60 965	46 731	26 087	417.59	262.78	212.65	124.65
Utility and liquor store expenditure .....	85 314	69 108	48 412	24 190	343.03	297.88	220.30	115.58
Insurance trust expenditure .....	544 945	367 258	267 553	144 085	2 191.09	1 583.04	1 217.48	688.47
Federal social security (OASDHI) .....	410 855	282 212	201 204	103 177	1 651.94	1 216.45	915.56	493.00
Unemployment compensation .....	32 973	15 412	18 472	14 877	132.58	66.43	84.06	71.08
Employee retirement .....	80 345	55 594	37 486	19 220	323.05	239.63	170.58	91.84
Other insurance trust expenditure .....	20 771	14 040	10 391	6 811	83.51	60.52	47.28	32.54
Indebtedness—total debt outstanding at end of fiscal year .....	5 058 481	3 081 205	1 551 565	968 794	20 338.87	13 281.28	7 060.27	4 629.09

**Table 2. Summary of Government Finances by Level and Type of Government: 1991-92**

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

Item	All govern-ments <sup>1</sup>	Federal Government	State and local govern-ments <sup>1</sup>	State govern-ments	Local governments					
					Total <sup>1</sup>	County <sup>1</sup>	Municipal <sup>1</sup>	Township <sup>1</sup>	School district <sup>1</sup>	Special district <sup>1</sup>
					1	2	3	4	5	6
<b>REVENUE</b>										
Revenue, total <sup>1</sup> -----	2 266 765	1 259 383	1 189 987	743 520	655 216	154 419	225 025	21 858	199 142	68 548
General revenue <sup>1</sup> -----	1 651 352	854 821	979 137	608 804	579 083	148 367	175 116	20 624	198 320	50 431
Intergovernmental revenue <sup>1</sup> -----	( <sup>1</sup> )	3 431	179 174	169 928	217 996	55 292	49 474	5 002	107 160	14 843
From Federal Government -----	( <sup>1</sup> )	—	179 174	159 068	20 107	3 243	8 103	240	1 354	7 166
General revenue sharing -----	( <sup>1</sup> )	—	—	—	—	—	—	—	—	—
From State government -----	( <sup>1</sup> )	3 431	( <sup>1</sup> )	—	197 890	49 663	37 380	4 322	103 084	3 442
From local governments <sup>1</sup> -----	( <sup>1</sup> )	—	( <sup>1</sup> )	10 861	( <sup>1</sup> )	2 386	3 992	4 400	2 722	4 236
General revenue from own sources -----	1 651 352	851 390	799 962	438 876	361 086	93 075	125 642	15 621	91 160	35 589
Taxes -----	1 218 900	659 041	559 859	331 180	228 679	55 463	76 385	12 416	76 328	8 087
Property -----	180 337	—	180 337	7 364	172 973	41 239	40 440	11 547	74 346	5 402
Sales, gross receipts, and customs -----	262 013	64 282	197 731	164 135	33 596	10 248	20 254	52	648	2 394
Individual income -----	592 103	476 465	115 638	104 995	10 643	1 544	8 190	303	607	—
Corporation net income -----	124 150	100 270	23 880	21 851	2 029	—	2 029	—	—	—
Other taxes -----	60 297	18 024	42 273	32 835	9 438	2 433	5 473	514	727	291
Charges and miscellaneous general revenue -----	432 452	192 349	240 103	107 696	132 407	37 612	49 257	3 205	14 832	27 502
Utility and liquor store revenue -----	63 240	—	63 240	6 567	56 673	2 025	35 936	1 086	—	17 626
Insurance trust revenue -----	552 172	404 562	147 610	128 150	19 460	4 027	13 973	148	822	490
Federal social security (OASDHI) -----	394 268	394 268	—	—	—	—	—	—	—	—
Unemployment compensation -----	27 153	134	27 019	26 921	98	—	98	—	—	—
Employee retirement -----	110 511	4 658	105 853	86 490	19 363	4 027	13 875	148	822	490
Other insurance trust revenue -----	20 240	5 502	14 738	14 738	—	—	—	—	—	—
<b>EXPENDITURE</b>										
Expenditure <sup>1</sup> -----	2 494 424	1 527 311	1 156 781	701 601	661 744	155 314	224 289	22 386	198 889	70 931
By character and object:										
Intergovernmental expenditure <sup>1</sup> -----	( <sup>1</sup> )	186 036	3 632	202 827	7 370	7 440	5 866	1 080	542	2 506
Current operation -----	1 325 539	497 115	828 424	323 297	505 127	110 913	156 938	17 852	176 139	43 285
Capital outlay -----	229 615	93 095	136 520	50 126	86 395	16 405	34 190	2 458	18 149	15 194
Construction -----	113 214	10 920	102 294	39 001	63 294	11 801	24 460	1 805	12 223	13 005
Equipment, land, and existing structures -----	116 401	82 175	34 226	11 125	23 101	4 604	9 730	652	5 925	2 189
Assistance and subsidies -----	129 598	96 622	32 976	20 511	12 465	9 660	2 789	15	—	—
Interest on debt -----	264 727	199 713	65 014	25 482	39 532	9 057	16 240	850	3 700	9 686
Insurance benefits and repayments -----	544 945	454 730	90 215	79 359	10 856	1 838	8 266	131	361	261
Exhibit: Expenditure for salaries and wages -----	544 874	161 551	383 323	112 685	270 638	53 728	74 507	8 385	117 328	16 690
By function:										
General expenditure <sup>1</sup> -----	1 864 166	1 072 581	981 253	612 629	575 188	150 188	174 610	21 051	198 529	40 875
Current expenditure <sup>1</sup> -----	1 652 415	979 486	862 597	564 723	504 438	134 789	147 898	18 802	180 380	32 633
Capital outlay -----	211 751	93 095	118 656	47 906	70 750	15 399	26 712	2 249	18 149	8 241
Selected Federal programs:										
National defense and international relations -----	351 684	351 684	—	—	—	—	—	—	—	—
Postal service -----	44 890	—	—	—	—	—	—	—	—	—
Space research and technology -----	13 550	13 550	—	—	—	—	—	—	—	—
Education services:										
Education -----	346 788	48 957	324 652	211 316	238 929	20 399	19 581	6 110	194 829	358
Libraries -----	5 191	665	4 713	684	4 426	1 373	2 167	288	—	710
Social services and income maintenance:										
Public welfare -----	202 875	142 482	158 723	155 420	33 072	23 249	9 574	238	—	—
Hospitals -----	69 576	10 749	59 141	26 125	33 761	15 543	7 581	67	—	10 749
Health -----	39 051	16 930	29 432	23 502	13 957	10 378	2 909	191	—	607
Social insurance administration -----	9 172	9 020	3 717	3 702	14	—	14	—	—	—
Veterans' services -----	20 490	20 320	170	170	—	—	—	—	—	—
Transportation:										
Highways -----	68 164	16 303	67 351	48 959	26 950	10 337	13 350	2 822	—	658
Air transportation -----	14 147	7 523	8 276	1 387	7 314	1 713	3 590	17	—	2 054
Water transport and terminals -----	4 620	2 728	1 899	533	1 395	137	444	5	—	816
Other transportation -----	1 305	—	1 305	3 783	1 115	626	1 734	55	—	1 616
Public safety:										
Police protection -----	42 135	7 400	35 432	5 494	30 572	8 155	20 946	1 781	—	—
Fire protection -----	14 751	—	14 751	—	14 773	1 910	10 622	1 007	—	1 350
Correction -----	31 230	2 646	28 819	20 090	10 521	8 389	2 191	14	—	—
Protective inspection and regulation -----	6 272	—	6 272	4 173	2 189	458	1 590	141	—	—
Environment and housing:										
Natural resources -----	64 359	53 938	12 858	10 521	2 942	1 562	196	31	—	1 169
Parks and recreation -----	17 985	2 801	16 001	3 016	13 327	2 810	8 418	614	—	1 624
Housing and community development -----	32 941	31 887	17 459	2 668	15 880	1 269	8 632	114	—	6 025
Sewerage -----	21 009	—	21 009	1 617	20 219	2 406	12 425	1 014	—	5 375
Sanitation other than sewerage -----	15 043	5 361	12 394	—	11 083	2 711	6 605	1 203	—	724
Government administration:										
Financial administration -----	29 093	10 843	18 331	9 751	8 691	3 861	4 259	613	—	—
Judicial and legal -----	20 879	7 377	16 464	7 501	10 169	7 598	2 403	182	—	—
General public buildings -----	6 056	—	6 056	1 369	4 687	2 435	1 941	311	—	—
Other government administration -----	11 973	1 668	10 305	7 292	7 774	3 116	3 937	726	—	—
Interest on general debt -----	255 077	199 713	55 364	24 621	30 743	8 735	12 699	781	3 700	4 828
General expenditure, n.e.c. -----	103 860	63 883	50 359	42 205	29 919	11 020	16 802	2 726	—	2 179
Utility and liquor store expenditure -----	85 314	—	85 314	9 613	75 701	3 288	41 414	1 204	—	29 795
Insurance trust expenditure -----	544 945	454 730	90 215	79 359	10 856	1 838	8 266	131	361	261
Federal social security (OASDHI) -----	410 855	410 855	—	—	—	—	—	—	—	—
Unemployment compensation -----	32 973	86	32 887	32 761	127	—	127	—	—	—
Employee retirement -----	80 345	33 987	46 358	35 628	10 729	1 838	8 139	131	361	261
Other insurance trust expenditure -----	20 771	9 802	10 969	10 969	—	—	—	—	—	—
Indebtedness—total debt outstanding at end of fiscal year -----	5 058 481	4 082 871	975 610	372 319	603 290	132 485	245 234	11 995	60 930	152 647

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.

**2 SUMMARY**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 3. Summary of Government Finances in Relation to Population and Personal Income by Level of Government: 1991-92**

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

Item	Amount per capita					Amount per \$1,000 personal income				
	All governments	Federal	State and local			All governments	Federal	State and local		
			Total	State	Local			Total	State	Local
	1	2	3	4	5	6	7	8	9	10
<b>REVENUE</b>										
Revenue <sup>1</sup> .....	9 114.09	5 063.66	4 784.64	2 996.82	2 634.46	426.67	237.05	223.99	140.82	123.33
General revenue <sup>1</sup> .....	6 639.67	3 437.02	3 936.86	2 453.84	2 328.35	310.83	160.90	184.30	114.96	109.00
Intergovernmental revenue <sup>1</sup> .....	( <sup>1</sup> )	13.80	720.41	684.91	876.51	( <sup>1</sup> )	.65	33.73	32.09	41.03
From Federal Government .....	( <sup>1</sup> )	—	720.41	641.14	80.84	( <sup>1</sup> )	—	33.73	30.04	3.78
General revenue sharing .....	( <sup>1</sup> )	—	—	—	—	( <sup>1</sup> )	—	—	—	—
From State government .....	( <sup>1</sup> )	13.80	( <sup>1</sup> )	—	795.66	( <sup>1</sup> )	.65	( <sup>1</sup> )	—	37.25
From local governments <sup>1</sup> .....	( <sup>1</sup> )	—	( <sup>1</sup> )	43.77	( <sup>1</sup> )	( <sup>1</sup> )	—	( <sup>1</sup> )	2.05	( <sup>1</sup> )
General revenue from own sources .....	6 639.67	3 423.22	3 216.45	1 768.93	1 451.84	310.83	160.26	150.58	82.87	67.97
Taxes .....	4 900.89	2 649.84	2 251.05	1 334.85	919.46	229.43	124.05	105.38	62.54	43.04
Property .....	725.09	—	725.09	29.68	695.48	33.94	—	33.94	1.39	32.56
Sales, gross receipts, and customs .....	1 053.49	258.46	795.03	661.56	135.08	49.32	12.10	37.22	30.99	6.32
Individual income .....	2 380.70	1 915.75	464.95	423.19	42.79	111.45	89.68	21.77	19.83	2.00
Corporation net income .....	499.18	403.16	96.02	88.07	8.16	23.37	18.87	4.49	4.13	.38
Other taxes .....	242.44	72.47	169.97	132.34	37.95	11.35	3.39	7.96	6.20	1.78
Charges and miscellaneous general revenue .....	1 738.78	773.39	965.40	434.08	532.38	81.40	36.21	45.19	20.34	24.92
Utility and liquor store revenue .....	254.27	—	254.27	26.47	227.87	11.90	—	11.90	1.24	10.67
Insurance trust revenue .....	2 220.15	1 626.64	593.50	516.52	78.25	104.35	76.15	28.20	24.62	3.66
Federal social security (OASDHI) .....	1 585.25	1 585.25	—	—	—	74.21	74.21	—	—	—
Unemployment compensation .....	109.18	.54	108.64	108.51	.39	5.11	.03	5.09	5.08	.02
Employee retirement .....	444.34	18.73	425.61	348.61	77.85	21.22	.88	20.34	16.75	3.64
Other insurance trust revenue .....	81.38	22.12	59.26	59.40	—	3.81	1.04	2.77	2.78	—
<b>EXPENDITURE</b>										
Expenditure <sup>1</sup> .....	10 029.45	6 140.93	4 651.13	2 827.86	2 660.71	469.52	287.48	217.74	132.48	124.56
By character and object:										
Intergovernmental expenditure <sup>1</sup> .....	( <sup>1</sup> )	748.00	14.60	817.51	29.63	( <sup>1</sup> )	35.02	.68	38.30	1.39
Current operation .....	5 329.66	1 998.77	3 330.88	1 303.08	2 030.99	249.50	93.57	155.93	61.05	95.08
Capital outlay .....	923.22	374.31	548.91	202.04	347.37	43.22	17.52	25.70	9.47	16.26
Construction .....	455.21	43.91	411.30	157.19	254.49	21.31	2.06	19.25	7.36	11.91
Equipment, land, and existing structures .....	468.02	330.40	137.61	44.84	92.88	21.91	15.47	6.44	2.10	4.35
Assistance and subsidies .....	521.08	388.49	132.59	82.67	50.12	24.39	18.19	6.21	3.87	2.35
Interest on debt .....	1 064.40	803.00	261.41	102.71	158.95	49.83	37.59	12.24	4.81	7.44
Insurance benefits and repayments .....	2 191.08	1 828.35	362.73	319.86	43.65	102.57	85.59	16.98	14.98	2.04
Exhibit: Expenditure for salaries and wages .....	2 190.80	649.56	1 541.25	454.19	1 088.17	102.56	30.41	72.15	21.28	50.94
By function:										
General expenditure <sup>1</sup> .....	7 495.34	4 312.58	3 945.37	2 469.25	2 312.68	350.89	201.89	184.70	115.68	108.27
Current expenditure <sup>1</sup> .....	6 643.94	3 938.27	3 468.28	2 276.16	2 028.22	311.03	184.37	162.37	106.63	94.95
Capital outlay .....	851.40	374.31	477.08	193.09	284.47	39.86	17.52	22.33	9.05	13.32
Selected Federal programs:										
National defense and international relations .....	1 414.03	1 414.03	—	—	—	66.20	66.20	—	—	—
Postal service .....	180.49	180.49	—	—	—	8.45	8.45	—	—	—
Space research and technology .....	54.48	54.48	—	—	—	2.55	2.55	—	—	—
Education services:										
Education .....	1 394.35	196.84	1 305.34	851.73	960.67	65.28	9.22	61.11	39.90	44.97
Libraries .....	20.87	2.67	18.95	2.76	17.79	.98	.13	.89	.13	.83
Social services and income maintenance:										
Public welfare .....	815.71	572.88	638.19	626.43	132.97	38.19	26.82	29.88	29.35	6.23
Hospitals .....	279.75	43.22	237.79	105.30	17.98	13.10	2.02	11.13	4.93	.84
Health .....	157.01	77.35	118.34	94.73	56.12	7.35	3.62	5.54	4.44	2.63
Social insurance administration .....	36.88	36.27	14.94	14.92	.06	1.73	1.70	.70	.70	—
Veterans services .....	82.39	81.70	.68	.69	—	3.86	3.82	.03	.03	—
Transportation:										
Highways .....	274.07	65.55	270.80	197.33	108.05	12.83	3.07	12.68	9.24	5.06
Air transportation .....	56.88	30.25	33.27	5.59	29.41	2.66	1.42	1.56	.26	1.38
Water transport and terminals .....	18.57	10.97	7.63	2.15	5.61	.87	.51	.36	.10	.26
Other transportation .....	5.25	—	5.25	15.25	4.48	.25	—	.25	.71	.21
Public safety:										
Police protection .....	169.41	29.75	142.46	22.15	122.92	7.93	1.39	6.67	1.04	5.75
Fire protection .....	59.31	—	59.31	—	59.40	2.78	—	2.78	—	2.78
Correction .....	125.57	10.64	115.87	80.97	42.30	5.88	.50	5.42	3.79	1.98
Protective inspection and regulation .....	25.22	—	25.22	16.82	8.80	1.18	—	1.18	.79	.41
Environment and housing:										
Natural resources .....	258.77	216.87	51.70	42.40	11.83	12.11	10.15	2.42	1.99	.55
Parks and recreation .....	72.31	8.30	64.34	12.16	53.58	3.39	.39	3.01	.57	2.51
Housing and community development .....	132.45	128.21	70.20	10.75	63.85	6.20	6.00	3.29	.50	2.99
Sewerage .....	84.47	—	84.47	6.52	81.30	3.95	—	3.95	.31	3.81
Sanitation other than sewerage .....	60.48	21.56	49.83	—	44.56	2.83	1.01	2.33	—	2.09
Government administration:										
Financial administration .....	116.98	43.60	73.71	39.30	34.94	5.48	2.04	3.45	1.84	1.64
Judicial and legal .....	83.95	29.66	66.20	30.23	40.89	3.93	1.39	3.10	1.42	1.91
General public buildings .....	24.35	—	24.35	5.52	18.85	1.14	—	1.14	.26	.88
Other government administration .....	48.14	6.71	41.43	10.27	31.26	2.25	.31	1.94	.48	1.46
Interest on general debt .....	1 025.60	803.00	222.60	99.24	123.61	48.01	37.59	10.42	4.65	5.79
General expenditure, n.e.c. .....	417.59	256.86	202.48	170.11	120.29	21.50	12.02	9.48	7.97	5.63
Utility and liquor store expenditure .....	343.03	—	343.03	38.75	304.37	16.06	—	16.06	1.82	14.25
Insurance trust expenditure .....	2 191.08	1 828.35	362.73	319.86	43.65	102.57	85.59	16.98	14.98	2.04
Federal social security (OASDHI) .....	1 651.94	1 651.94	—	—	—	77.33	77.33	—	—	—
Unemployment compensation .....	132.58	.35	132.23	132.04	.51	6.21	.02	6.19	6.19	.02
Employee retirement .....	323.05	136.65	186.39	143.60	43.14	15.12	6.40	8.73	6.73	2.02
Other insurance trust expenditure .....	83.52	39.41	44.11	44.21	—	3.91	1.85	2.06	2.07	—
Indebtedness—total debt outstanding at end of fiscal year .....	20 338.87	16 416.19	3 922.68	1 500.66	2 425.68	952.15	768.51	183.64	70.30	113.56

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.

**Table 4. Summary of Government Revenue by Level and Type of Government: 1991-92**

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

Item	All govern-ments <sup>1</sup>	Federal Government	State and local govern-ments <sup>1</sup>	State govern-ments	Local governments					
					Total <sup>1</sup>	County <sup>1</sup>	Municipal <sup>1</sup>	Township <sup>1</sup>	School district <sup>1</sup>	Special district <sup>1</sup>
					1	2	3	4	5	6
<b>Revenue<sup>1</sup></b> .....	<b>2 266 765</b>	<b>1 259 383</b>	<b>1 189 987</b>	<b>743 521</b>	<b>655 216</b>	<b>154 419</b>	<b>225 025</b>	<b>21 858</b>	<b>199 142</b>	<b>68 548</b>
General revenue <sup>1</sup> .....	1 651 352	854 821	979 137	608 804	579 083	148 367	175 116	20 624	198 320	50 431
Intergovernmental revenue <sup>1</sup> .....	( <sup>1</sup> )	3 431	179 174	169 928	217 996	55 292	49 474	5 002	107 160	14 843
From Federal Government .....	( <sup>1</sup> )	—	179 174	159 068	20 107	3 243	8 103	240	1 354	7 166
Education .....	( <sup>1</sup> )	—	27 791	25 867	1 924	202	333	35	1 354	1
Public welfare .....	( <sup>1</sup> )	—	91 818	91 091	727	253	443	30	—	—
Health and hospitals .....	( <sup>1</sup> )	—	7 298	6 825	473	201	174	—	—	98
Highways .....	( <sup>1</sup> )	—	14 800	14 367	433	133	291	8	—	1
Housing and community development .....	( <sup>1</sup> )	—	10 870	1 500	9 369	889	3 938	50	—	4 492
General revenue sharing .....	( <sup>1</sup> )	—	—	—	—	—	—	—	—	—
Other and unallocable .....	( <sup>1</sup> )	—	26 598	19 417	7 181	1 565	2 924	118	—	2 574
From State government .....	( <sup>1</sup> )	3 431	( <sup>1</sup> )	—	197 890	49 663	37 380	4 322	103 084	3 442
Education .....	( <sup>1</sup> )	—	( <sup>1</sup> )	—	123 565	9 611	9 265	1 576	103 084	29
Public welfare .....	( <sup>1</sup> )	3 431	( <sup>1</sup> )	—	25 894	18 474	7 368	40	—	—
Health and hospitals .....	( <sup>1</sup> )	—	( <sup>1</sup> )	—	7 872	6 318	1 129	16	—	408
Highways .....	( <sup>1</sup> )	—	( <sup>1</sup> )	—	8 514	4 536	3 448	499	—	31
General local government support .....	( <sup>1</sup> )	—	( <sup>1</sup> )	—	16 734	5 236	9 796	1 701	—	—
Other and unallocable .....	( <sup>1</sup> )	—	( <sup>1</sup> )	—	15 311	5 488	6 372	489	—	2 974
From local governments <sup>1</sup> .....	( <sup>1</sup> )	—	( <sup>1</sup> )	10 861	( <sup>1</sup> )	2 386	3 992	440	2 722	4 236
Education .....	( <sup>1</sup> )	—	( <sup>1</sup> )	820	( <sup>1</sup> )	133	375	11	2 722	281
Public welfare .....	( <sup>1</sup> )	—	( <sup>1</sup> )	5 899	( <sup>1</sup> )	52	4	1	—	—
Health and hospitals .....	( <sup>1</sup> )	—	( <sup>1</sup> )	460	( <sup>1</sup> )	143	25	2	—	164
Highways .....	( <sup>1</sup> )	—	( <sup>1</sup> )	929	( <sup>1</sup> )	310	179	59	—	49
Other and unallocable .....	( <sup>1</sup> )	—	( <sup>1</sup> )	2 752	( <sup>1</sup> )	1 749	3 409	368	—	3 742
General revenue from own sources .....	1 651 352	851 390	799 962	438 876	361 086	93 075	125 642	15 621	91 160	35 589
Taxes .....	1 218 900	659 041	559 859	331 180	228 679	55 463	76 385	12 416	76 328	8 087
Property .....	180 337	—	180 337	7 364	172 973	41 239	40 440	11 547	74 346	5 402
Sales, gross receipts, and customs .....	262 013	64 282	197 731	164 135	33 596	10 248	20 254	52	648	2 394
Custom duties .....	17 480	—	—	—	—	—	—	—	—	—
General sales and gross receipts .....	131 979	—	131 979	108 712	23 267	8 284	12 042	4	543	2 394
Selective sales and gross receipts .....	112 554	46 802	65 752	55 423	10 329	1 964	8 212	48	105	—
Motor fuel .....	42 823	19 865	22 958	22 253	705	434	268	3	—	—
Alcoholic beverages .....	11 789	7 907	3 882	3 591	292	104	188	—	—	—
Tobacco products .....	11 502	5 190	6 312	6 119	193	58	136	—	—	—
Public utilities .....	21 326	7 851	13 475	7 765	5 710	641	4 946	18	105	—
Other and unallocable .....	25 114	5 989	19 125	15 696	3 428	728	2 674	27	—	—
Income .....	716 253	576 735	139 518	126 846	12 672	1 544	10 219	303	607	—
Individual .....	592 103	476 465	115 638	104 995	10 643	1 544	8 190	303	607	—
Corporation <sup>2</sup> .....	124 150	100 270	23 880	21 851	2 029	—	2 029	—	—	—
Death and gift <sup>3</sup> .....	15 629	11 143	4 486	4 456	30	—	30	—	—	—
Severance .....	4 647	—	4 647	4 647	—	—	—	—	—	—
License .....	22 466	—	22 466	21 593	873	484	375	14	—	—
Motor vehicle .....	11 497	—	11 497	10 653	844	484	346	14	—	—
Motor vehicle operators .....	1 008	—	1 008	1 006	2	—	2	—	—	—
Corporations in general .....	4 110	—	4 110	4 104	6	—	6	—	—	—
Other license .....	5 852	—	5 852	5 830	22	—	22	—	—	—
Other taxes .....	17 554	6 881	10 673	2 138	8 535	1 948	5 068	500	727	291
Charges and miscellaneous general revenue .....	432 452	192 349	240 103	107 696	132 407	37 612	49 257	3 205	14 832	27 502
Current charges .....	227 787	89 482	138 305	52 941	85 364	24 237	30 128	1 813	8 297	20 889
National defense .....	8 677	8 677	—	—	—	—	—	—	—	—
Postal service .....	45 158	45 158	—	—	—	—	—	—	—	—
Education <sup>4</sup> .....	39 029	—	39 029	28 901	10 128	1 268	411	139	8 297	13
Institutions of higher education <sup>5</sup> .....	32 018	—	32 018	28 473	3 545	713	169	—	2 664	—
School lunch sales (gross) .....	3 764	—	3 764	14	3 750	375	159	99	3 117	—
Hospitals .....	38 154	124	38 030	12 729	25 301	10 539	4 606	66	—	10 091
Highways .....	4 762	—	4 762	3 004	1 759	215	832	10	—	702
Airports .....	5 975	21	5 954	650	5 304	1 104	2 548	10	—	1 641
Parking facilities .....	983	—	983	—	983	65	775	17	—	125
Water transport and terminals .....	2 896	1 265	1 631	393	1 237	65	514	2	—	656
Natural resources .....	16 961	15 148	1 813	1 396	417	—	—	—	—	417
Parks and recreation .....	4 031	110	3 921	788	3 134	588	1 870	160	—	517
Housing and community development .....	5 710	2 708	3 002	213	2 789	103	1 254	17	—	1 415
Sewerage .....	15 574	—	15 574	24	15 550	1 373	10 312	717	—	3 147
Sanitation other than sewerage .....	6 307	—	6 307	—	6 307	2 086	3 289	333	—	599
Other charges .....	33 306	16 271	17 035	4 580	12 455	6 830	3 717	343	—	1 565
Miscellaneous general revenue .....	204 666	102 867	101 799	54 755	47 043	13 375	19 129	1 393	6 534	6 613
Interest earnings .....	65 954	10 397	55 557	26 602	28 955	8 626	11 416	702	3 017	5 194
Special assessments .....	2 568	—	2 568	127	2 441	845	1 014	164	—	419
Sale of property .....	4 468	3 723	745	183	562	174	309	23	—	57
Other general revenue .....	131 676	88 747	42 929	27 843	15 086	3 730	6 390	504	3 518	944
Other than general revenue .....	615 412	404 562	210 850	134 717	76 133	6 052	49 908	1 234	822	18 116
Utility and liquor store revenue .....	63 240	—	63 240	6 567	56 673	2 025	35 936	1 086	—	17 626
Insurance trust revenue .....	552 172	404 562	147 610	128 150	19 460	4 027	13 973	148	822	490
Federal social security (OASDHI) .....	394 268	394 268	—	—	—	—	—	—	—	—
Unemployment compensation .....	27 153	134	27 019	26 921	98	—	98	—	—	—
Employee retirement .....	110 511	4 658	105 853	86 490	19 363	4 027	13 875	148	822	490
Other insurance trust revenue .....	20 240	5 502	14 738	14 738	—	—	—	—	—	—

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.  
<sup>2</sup>Minor amounts included with "Individual income taxes" for local governments.  
<sup>3</sup>Minor amounts included with "Other taxes" for some local governments.  
<sup>4</sup>Includes amounts not shown in detail.  
<sup>5</sup>Charges for State institutions of higher education includes \$8,703,233,000 for auxiliary enterprises.

**4 SUMMARY**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 5. Percent Distribution of Government Revenue by Type of Revenue: 1991-92**

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

Item	All govern-ments <sup>1</sup>	Federal Government	State and local govern-ments <sup>1</sup>	State govern-ments	Local governments					
					Total <sup>1</sup>	County <sup>1</sup>	Municipal <sup>1</sup>	Township <sup>1</sup>	School district <sup>1</sup>	Special district <sup>1</sup>
					1	2	3	4	5	6
<b>Revenue<sup>1</sup></b> -----	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
General revenue <sup>1</sup> -----	72.9	67.9	82.3	81.9	88.4	96.1	77.8	94.4	99.6	73.6
Intergovernmental revenue <sup>1</sup> -----	( <sup>1</sup> )	.3	15.1	22.9	33.3	35.8	22.0	22.9	53.8	21.7
From Federal Government-----	( <sup>1</sup> )	—	15.1	21.4	3.1	2.1	3.6	1.1	.7	10.5
Education-----	( <sup>1</sup> )	—	2.3	3.5	.3	.1	.1	.2	.7	—
Public welfare-----	( <sup>1</sup> )	—	7.7	12.3	.1	.2	.2	.1	—	—
Health and hospitals-----	( <sup>1</sup> )	—	.6	.9	.1	.1	.1	—	—	.1
Highways-----	( <sup>1</sup> )	—	1.2	1.9	.1	.1	.1	—	—	—
Housing and community development-----	( <sup>1</sup> )	—	.9	.2	1.4	.6	1.8	.2	—	6.6
General revenue sharing-----	( <sup>1</sup> )	—	—	—	—	—	—	—	—	—
Other and unallocable-----	( <sup>1</sup> )	—	2.2	2.6	1.1	1.0	1.3	.5	—	3.8
From State government-----	( <sup>1</sup> )	.3	( <sup>1</sup> )	—	30.2	32.2	16.6	19.8	51.8	5.0
Education-----	( <sup>1</sup> )	—	( <sup>1</sup> )	—	18.9	6.2	4.1	7.2	51.8	—
Public welfare-----	( <sup>1</sup> )	.3	( <sup>1</sup> )	—	4.0	12.0	3.3	.2	—	—
Health and hospitals-----	( <sup>1</sup> )	—	( <sup>1</sup> )	—	1.2	4.1	.5	.1	—	.6
Highways-----	( <sup>1</sup> )	—	( <sup>1</sup> )	—	1.3	2.9	1.5	2.3	—	—
General local government support-----	( <sup>1</sup> )	—	( <sup>1</sup> )	—	2.6	3.4	4.4	7.8	—	—
Other and unallocable-----	( <sup>1</sup> )	—	( <sup>1</sup> )	—	2.3	3.6	2.8	2.2	—	4.3
From local governments <sup>1</sup> -----	( <sup>1</sup> )	—	( <sup>1</sup> )	1.5	( <sup>1</sup> )	1.5	1.8	2.0	1.4	6.2
Education-----	( <sup>1</sup> )	—	( <sup>1</sup> )	.1	( <sup>1</sup> )	.1	.2	—	1.4	.4
Public welfare-----	( <sup>1</sup> )	—	( <sup>1</sup> )	.8	( <sup>1</sup> )	—	—	—	—	—
Health and hospitals-----	( <sup>1</sup> )	—	( <sup>1</sup> )	.1	( <sup>1</sup> )	.1	—	—	—	.2
Highways-----	( <sup>1</sup> )	—	( <sup>1</sup> )	.1	( <sup>1</sup> )	.2	.1	.3	—	.1
Other and unallocable-----	( <sup>1</sup> )	—	( <sup>1</sup> )	.4	( <sup>1</sup> )	1.1	1.5	1.7	—	5.5
General revenue from own sources-----	72.9	67.6	67.2	59.0	55.1	60.3	55.8	71.5	45.8	51.9
Taxes-----	53.8	52.3	47.0	44.5	34.9	35.9	33.9	56.8	38.3	11.8
Property-----	8.0	—	15.2	1.0	26.4	26.7	18.0	52.8	37.3	7.9
Sales, gross receipts, and customs-----	11.6	5.1	16.6	22.1	5.1	6.6	9.0	.2	.3	3.5
Custom duties-----	.8	1.4	—	—	—	—	—	—	—	—
General sales and gross receipts-----	5.8	—	11.1	14.6	3.6	5.4	5.4	—	.3	3.5
Selective sales and gross receipts-----	5.0	3.7	5.5	7.5	1.6	1.3	3.6	.2	.1	—
Motor fuel-----	1.9	1.6	1.9	3.0	.1	.3	.1	—	—	—
Alcoholic beverages-----	.5	.6	.3	.5	—	.1	.1	—	—	—
Tobacco products-----	.5	.4	.5	.8	—	—	.1	—	—	—
Public utilities-----	.9	.6	1.1	1.0	.9	.4	2.2	.1	.1	—
Other and unallocable-----	1.1	.5	1.6	2.1	.5	.5	1.2	.1	—	—
Income-----	31.6	45.8	11.7	17.1	1.9	1.0	4.5	1.4	.3	—
Individual-----	26.1	37.8	9.7	14.1	1.6	1.0	3.6	1.4	.3	—
Corporation-----	5.5	8.0	2.0	2.9	.3	—	.9	—	—	—
Death and gift-----	.7	.9	.4	.6	—	—	—	—	—	—
Severance-----	.2	—	.4	.6	—	—	—	—	—	—
License-----	1.0	—	1.9	2.9	.1	.3	.2	.1	—	—
Motor vehicle-----	.5	—	1.0	1.4	.1	.3	.2	.1	—	—
Motor vehicle operators-----	—	—	.1	.1	—	—	—	—	—	—
Corporations in general-----	.2	—	.3	.6	—	—	—	—	—	—
Other license-----	.3	—	.5	.8	—	—	—	—	—	—
Other taxes-----	.8	.5	.9	.3	1.3	1.3	2.3	2.3	.4	.4
Charges and miscellaneous general revenue-----	19.1	15.3	20.2	14.5	20.2	24.4	21.9	14.7	7.4	40.1
Current charges-----	10.0	7.1	11.6	7.1	13.0	15.7	13.4	8.3	4.2	30.5
National defense-----	.4	.7	—	—	—	—	—	—	—	—
Postal service-----	2.0	3.6	—	—	—	—	—	—	—	—
Education-----	1.7	—	3.3	3.9	1.5	.8	.2	.6	4.2	—
Institutions of higher education-----	1.4	—	2.7	3.8	.5	.5	.1	—	1.3	—
School lunch sales (gross)-----	.2	—	.3	—	.6	.2	.1	.5	1.6	—
Hospitals-----	1.7	—	3.2	1.7	3.9	6.8	2.0	.3	—	14.7
Highways-----	.2	—	.4	.4	.3	.1	.4	—	—	1.0
Airports-----	.3	—	.5	.1	.8	.7	1.1	—	—	2.4
Parking facilities-----	—	—	.1	—	.1	—	.3	.1	—	.2
Water transport and terminals-----	.1	.1	.1	.1	.2	—	.2	—	—	1.0
Natural resources-----	.7	1.2	.2	.2	.1	—	—	—	—	.6
Parks and recreation-----	.2	—	.3	.1	.5	.4	.8	.7	—	.8
Housing and community development-----	.3	.2	.3	—	.4	.1	.6	.1	—	2.1
Sewerage-----	.7	—	1.3	—	2.4	.9	4.6	3.3	—	4.6
Sanitation other than sewerage-----	.3	—	.5	—	1.0	1.4	1.5	1.5	—	.9
Other charges-----	1.5	1.3	1.4	.6	1.9	4.4	1.7	1.6	—	2.3
Miscellaneous general revenue-----	9.0	8.2	8.6	7.4	7.2	8.7	8.5	6.4	3.3	9.6
Interest earnings-----	2.9	.8	4.7	3.6	4.4	5.6	5.1	3.2	1.5	7.6
Special assessments-----	.1	—	.2	—	.4	.5	.5	.7	—	.6
Sale of property-----	.2	.3	.1	—	.1	.1	.1	.1	—	.1
Other general revenue-----	5.8	7.0	3.6	3.7	2.3	2.4	2.8	2.3	1.8	1.4
Other than general revenue-----	27.1	32.1	17.7	18.1	11.6	3.9	22.2	5.6	.4	26.4
Utility and liquor store revenue-----	2.8	—	5.3	.9	8.6	1.3	16.0	5.0	—	25.7
Insurance trust revenue-----	24.4	32.1	12.4	17.2	3.0	2.6	6.2	.7	.4	.7
Federal social security (OASDHI)-----	17.4	31.3	—	—	—	—	—	—	—	—
Unemployment compensation-----	1.2	—	2.3	3.6	—	—	—	—	—	—
Employee retirement-----	4.9	.4	8.9	11.6	3.0	2.6	6.2	.7	.4	.7
Other insurance trust revenue-----	.9	.4	1.2	2.0	—	—	—	—	—	—

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.

**Table 6. Percent Distribution of Government Revenue by Level and Type of Government: 1991-92**

[For meaning of abbreviations and symbols, see introductory text]

Item	All governments	Federal Government <sup>1</sup>	State and local governments	State governments <sup>1</sup>	Local governments						
					Total	County	Municipal	Township	School district	Special district	
					1	2	3	4	5	6	7
<b>Revenue</b> .....	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>
General revenue .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Intergovernmental revenue .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
From Federal Government .....	(NA)	(NA)	100.0	88.8	11.2	1.8	4.5	.1	.8	4.0	—
Education .....	(NA)	(NA)	100.0	93.1	6.9	.7	1.2	.1	4.9	—	—
Public welfare .....	(NA)	(NA)	100.0	99.2	.8	.3	.5	—	—	—	—
Health and hospitals .....	(NA)	(NA)	100.0	93.5	6.5	2.7	2.4	—	—	—	1.3
Highways .....	(NA)	(NA)	100.0	97.1	2.9	.9	2.0	.1	—	—	—
Housing and community development .....	(NA)	(NA)	100.0	13.8	86.2	8.2	36.2	.5	—	—	41.3
General revenue sharing .....	(NA)	(NA)	—	—	—	—	—	—	—	—	—
Other and unallocable .....	(NA)	(NA)	100.0	73.0	27.0	5.9	11.0	.4	—	—	9.7
From State government .....	(NA)	(NA)	(NA)	(NA)	100.0	25.1	18.9	2.2	52.1	1.7	—
Education .....	(NA)	(NA)	(NA)	(NA)	100.0	7.8	7.5	1.3	83.4	—	—
Public welfare .....	(NA)	(NA)	(NA)	(NA)	100.0	71.3	28.5	.2	—	—	—
Health and hospitals .....	(NA)	(NA)	(NA)	(NA)	100.0	80.3	14.3	.2	—	—	5.2
Highways .....	(NA)	(NA)	(NA)	(NA)	100.0	53.3	40.5	5.9	—	—	.4
General local government support .....	(NA)	(NA)	(NA)	(NA)	100.0	31.3	58.5	10.2	—	—	—
Other and unallocable .....	(NA)	(NA)	(NA)	(NA)	100.0	35.8	41.6	3.2	—	—	19.4
From local governments .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Education .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Public welfare .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Health and hospitals .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Highways .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other and unallocable .....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
General revenue from own sources .....	100.0	51.6	48.4	26.6	21.9	5.6	7.6	.9	5.5	2.2	
Taxes .....	100.0	54.1	45.9	27.2	18.8	4.6	6.3	1.0	6.3	.7	
Property .....	100.0	—	100.0	4.1	95.9	22.9	22.4	6.4	41.2	3.0	
Sales, gross receipts, and customs .....	100.0	24.5	75.5	62.6	12.8	3.9	7.7	—	.2	.9	
Custom duties .....	100.0	100.0	—	—	—	—	—	—	—	—	
General sales and gross receipts .....	100.0	—	100.0	82.4	17.6	6.3	9.1	—	.4	1.8	
Selective sales and gross receipts .....	100.0	41.6	58.4	49.2	9.2	1.7	7.3	—	.1	—	
Motor fuel .....	100.0	46.4	53.6	52.0	1.6	1.0	.6	—	—	—	
Alcoholic beverages .....	100.0	67.1	32.9	30.5	2.5	.9	1.6	—	—	—	
Tobacco products .....	100.0	45.1	54.9	53.2	1.7	.5	1.2	—	—	—	
Public utilities .....	100.0	36.8	63.2	36.4	26.8	3.0	23.2	.1	.5	—	
Other and unallocable .....	100.0	23.9	76.1	62.6	13.5	2.9	10.5	.1	—	—	
Income .....	100.0	80.5	19.5	17.7	1.8	.2	1.4	—	.1	—	
Individual .....	100.0	80.7	19.3	17.8	1.5	—	1.4	.1	.1	—	
Corporation .....	100.0	80.8	19.2	17.6	1.6	—	1.6	—	—	—	
Death and gift .....	100.0	71.3	28.7	28.5	.2	—	.2	—	—	—	
Severance .....	100.0	—	100.0	100.0	—	—	—	—	—	—	
License .....	100.0	—	100.0	96.1	3.9	2.2	1.7	.1	—	—	
Motor vehicle .....	100.0	—	100.0	92.7	7.3	4.2	3.0	.1	—	—	
Motor vehicle operators .....	100.0	—	100.0	100.0	—	—	—	—	—	—	
Corporations in general .....	100.0	—	100.0	100.0	—	—	—	—	—	—	
Other license .....	100.0	—	100.0	99.5	.5	—	.5	—	—	—	
Other taxes .....	100.0	39.2	60.8	12.2	48.6	11.1	28.9	2.8	4.1	1.7	
Charges and miscellaneous general revenue .....	100.0	44.5	55.5	24.9	30.6	8.7	11.4	.7	3.4	6.4	
Current charges .....	100.0	39.3	60.7	23.2	37.5	10.6	13.2	.8	3.6	9.2	
National defense .....	100.0	100.0	—	—	—	—	—	—	—	—	
Postal service .....	100.0	100.0	—	—	—	—	—	—	—	—	
Education .....	100.0	—	100.0	74.0	26.0	3.2	1.1	.4	21.3	—	
Institutions of higher education .....	100.0	—	100.0	88.9	11.1	2.2	.5	—	8.3	—	
School lunch sales (gross) .....	100.0	—	100.0	.4	99.6	10.0	4.2	2.6	82.8	—	
Hospitals .....	100.0	.3	99.7	33.4	66.3	27.6	12.1	.2	—	26.4	
Highways .....	100.0	—	100.0	63.1	36.9	4.5	17.5	.2	—	14.7	
Airports .....	100.0	.4	99.6	10.9	88.8	18.5	42.6	.2	—	27.5	
Parking facilities .....	100.0	—	100.0	—	100.0	6.6	78.9	1.7	—	12.7	
Water transport and terminals .....	100.0	43.7	56.3	13.6	42.7	2.3	17.8	.1	—	22.6	
Natural resources .....	100.0	89.3	10.7	8.2	2.5	—	—	—	—	2.5	
Parks and recreation .....	100.0	2.7	97.3	19.5	77.7	14.6	46.4	4.0	—	12.8	
Housing and community development .....	100.0	47.4	52.6	3.7	48.8	1.8	22.0	.3	—	24.8	
Sewerage .....	100.0	—	100.0	.2	99.8	8.8	66.2	4.6	—	20.2	
Sanitation other than sewerage .....	100.0	—	100.0	—	100.0	33.1	52.1	5.3	—	9.5	
Other charges .....	100.0	48.9	51.1	13.8	37.4	20.5	11.2	1.0	—	4.7	
Miscellaneous general revenue .....	100.0	50.3	49.7	26.8	23.0	6.5	9.3	.7	3.2	3.2	
Interest earnings .....	100.0	15.8	84.2	40.3	43.9	13.1	17.3	1.1	4.6	7.9	
Special assessments .....	100.0	—	100.0	5.0	95.0	32.9	39.5	6.4	—	16.3	
Sale of property .....	100.0	83.3	16.7	4.1	12.6	3.9	6.9	.5	—	1.3	
Other general revenue .....	100.0	67.4	32.6	21.1	11.5	2.8	4.9	.4	2.7	.7	
Other than general revenue .....	100.0	65.7	34.3	21.9	12.4	1.0	8.1	.2	.1	2.9	
Utility and liquor store revenue .....	100.0	—	100.0	10.4	89.6	3.2	56.8	1.7	—	27.9	
Insurance trust revenue .....	100.0	73.3	26.7	23.2	3.5	.7	2.5	—	.1	.1	
Federal social security (OASDHI) .....	100.0	100.0	—	—	—	—	—	—	—	—	
Unemployment compensation .....	100.0	.5	99.5	99.1	.4	—	.4	—	—	—	
Employee retirement .....	100.0	4.2	95.8	78.3	17.5	3.6	12.6	.1	.7	.4	
Other insurance trust revenue .....	100.0	27.2	72.8	72.8	—	—	—	—	—	—	

<sup>1</sup>Percentages for minor amounts of revenue from State or local governments were not calculated.

**6 SUMMARY**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 7. Summary of Government Expenditure by Character and Object, Level, and Type of Government: 1991-92**

[For meaning of abbreviations and symbols, see introductory text]

Function	All governments <sup>1</sup>	Federal Government <sup>2</sup>	State and local governments <sup>1</sup>	State governments	Local governments					
					Total <sup>1</sup>	County <sup>1</sup>	Municipal <sup>1</sup>	Township <sup>1</sup>	School district <sup>1</sup>	Special district <sup>1</sup>
					1	2	3	4	5	6
<b>AMOUNT (MILLION DOLLARS)</b>										
<b>Expenditure<sup>1</sup></b> .....	<b>2 494 424</b>	<b>1 527 311</b>	<b>1 156 781</b>	<b>701 601</b>	<b>661 744</b>	<b>155 314</b>	<b>224 289</b>	<b>22 386</b>	<b>198 889</b>	<b>70 931</b>
Intergovernmental expenditure <sup>1</sup> .....	( <sup>1</sup> )	186 036	3 632	202 827	7 370	7 440	5 866	1 080	542	2 506
Direct expenditure .....	2 494 424	1 341 275	1 153 149	498 774	654 375	147 874	218 423	21 305	198 347	68 425
Current operation .....	1 325 539	497 115	828 424	323 297	505 127	110 913	156 938	17 852	176 139	43 285
Capital outlay .....	229 615	93 095	136 520	50 126	86 395	16 405	34 190	2 458	18 149	15 194
Construction .....	113 214	10 920	102 294	39 001	63 294	11 801	24 460	1 805	12 223	13 005
Other .....	116 401	82 175	34 226	11 125	23 101	4 604	9 730	652	5 925	2 189
Assistance and subsidies .....	129 598	96 622	32 976	20 511	12 465	9 660	2 789	15	—	—
Interest on debt .....	264 727	199 713	65 014	25 482	39 532	9 057	16 240	850	3 700	9 686
Insurance benefits and repayments .....	544 945	454 730	90 215	79 359	10 856	1 838	8 266	131	361	261
Exhibit: Salaries and wages <sup>2</sup> .....	544 874	161 551	383 323	112 685	270 638	53 728	74 507	8 385	117 328	16 690
<b>PERCENT OF TOTAL EXPENDITURE</b>										
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Intergovernmental expenditure <sup>1</sup> .....	( <sup>1</sup> )	12.2	.3	28.9	1.1	4.8	2.6	4.8	.3	3.5
Direct expenditure .....	100.0	87.8	99.7	71.1	98.9	95.2	97.4	95.2	99.7	96.5
Current operation .....	53.1	32.5	71.6	46.1	76.3	71.4	70.0	79.7	88.6	61.0
Capital outlay .....	9.2	6.1	11.8	7.1	13.1	10.6	15.2	11.0	9.1	21.4
Construction .....	4.5	.7	8.8	5.6	9.6	7.6	10.9	8.1	6.1	18.3
Other .....	4.7	5.4	3.0	1.6	3.5	3.0	4.3	2.9	3.0	3.1
Assistance and subsidies .....	5.2	6.3	2.9	2.9	1.9	6.2	1.2	.1	—	—
Interest on debt .....	10.6	13.1	5.6	3.6	6.0	5.8	7.2	3.8	1.9	13.7
Insurance benefits and repayments .....	21.8	29.8	7.8	11.3	1.6	1.2	3.7	.6	.2	1.4
Exhibit: Salaries and wages <sup>2</sup> .....	21.8	10.6	33.1	16.1	40.9	34.6	33.2	37.5	59.0	23.5
<b>PERCENT BY LEVEL AND TYPE OF GOVERNMENT</b>										
<b>Direct expenditure</b> .....	<b>100.0</b>	<b>53.8</b>	<b>46.2</b>	<b>20.0</b>	<b>26.2</b>	<b>5.9</b>	<b>8.8</b>	<b>.9</b>	<b>8.0</b>	<b>2.7</b>
Current operation .....	100.0	37.5	62.5	24.4	38.1	8.4	11.8	1.3	13.3	3.3
Capital outlay .....	100.0	40.5	59.5	21.8	37.6	7.1	14.9	1.1	7.9	6.6
Construction .....	100.0	9.6	90.4	34.4	55.9	10.4	21.6	1.6	10.8	11.5
Other .....	100.0	70.6	29.4	9.6	19.8	4.0	8.4	.6	5.1	1.9
Assistance and subsidies .....	100.0	74.6	25.4	15.8	9.6	7.5	2.2	—	—	—
Interest on debt .....	100.0	75.4	24.6	9.6	14.9	3.4	6.1	.3	1.4	3.7
Insurance benefits and repayments .....	100.0	83.4	16.6	14.6	2.0	.3	1.5	—	.1	—
Exhibit: Salaries and wages <sup>2</sup> .....	100.0	29.6	70.4	20.7	49.7	9.9	13.7	1.5	21.5	3.1

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.  
<sup>2</sup>Includes pay and allowances for military personnel.

**Table 8. Summary of Government Expenditure by Character and Object, Function, and Level of Government: 1991-92**

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

Level and Function	Total	Intergovernmental	Direct					Assistance and subsidies, insurance trust, and interest on debt
			Total	Current operation	Capital outlay			
					Total	Construction	Other	
1	2	3	4	5	6	7	8	
<b>ALL GOVERNMENTS</b>								
<b>Expenditure</b> .....	<b>2 494 424</b>	<b>(<sup>1</sup>)</b>	<b>2 494 424</b>	<b>1 325 539</b>	<b>229 615</b>	<b>113 214</b>	<b>116 401</b>	<b>939 270</b>
General expenditure .....	1 864 166	( <sup>1</sup> )	1 864 166	1 267 740	211 751	99 871	111 879	384 675
Selected Federal programs:								
National defense and international relations .....	351 684	—	351 684	250 669	69 061	4 565	64 496	31 954
Postal service .....	44 890	—	44 890	43 123	1 767	876	891	—
Space research and technology .....	13 550	—	13 550	8 786	4 764	428	4 336	—
Education services:								
Education <sup>2</sup> .....	346 788	( <sup>1</sup> )	346 788	305 331	30 988	19 864	11 124	10 440
Libraries .....	5 191	( <sup>1</sup> )	5 191	4 492	696	455	241	3
Social services and income maintenance:								
Public welfare .....	202 875	( <sup>1</sup> )	202 875	149 785	521	221	300	52 343
Hospitals .....	69 576	( <sup>1</sup> )	69 576	57 016	4 541	2 839	1 702	304
Health .....	39 051	( <sup>1</sup> )	39 051	35 493	1 527	715	813	2 030
Social insurance administration .....	9 172	( <sup>1</sup> )	9 172	8 983	160	37	123	29
Veterans' services .....	20 490	( <sup>1</sup> )	20 490	2 148	1 864	74	1 790	16 478
Transportation:								
Highways .....	68 164	( <sup>1</sup> )	68 164	30 534	37 472	32 877	4 595	158
Air transportation (airports) .....	14 147	( <sup>1</sup> )	14 147	8 520	5 568	4 098	1 470	59
Parking facilities .....	874	( <sup>1</sup> )	874	543	331	241	90	—
Water transport and terminals .....	4 620	( <sup>1</sup> )	4 620	3 103	1 300	852	447	217
Transit subsidies .....	430	( <sup>1</sup> )	430	430	—	—	—	—
Public safety:								
Police protection .....	42 135	( <sup>1</sup> )	42 135	40 183	1 940	499	1 440	12
Fire protection .....	14 751	( <sup>1</sup> )	14 751	13 736	1 015	418	597	—
Correction .....	31 230	( <sup>1</sup> )	31 230	26 900	3 988	3 486	502	—
Protective inspection and regulation .....	6 272	( <sup>1</sup> )	6 272	6 047	225	75	151	—
Environment and housing:								
Natural resources .....	64 359	( <sup>1</sup> )	64 359	55 348	7 730	4 151	3 580	1 281
Parks and recreation .....	17 985	( <sup>1</sup> )	17 985	13 531	4 452	3 151	1 302	2
Housing and community development .....	32 941	( <sup>1</sup> )	32 941	23 908	8 574	3 844	4 730	459
Sewerage .....	21 009	( <sup>1</sup> )	21 009	11 750	9 259	8 225	1 033	—
Sanitation other than sewerage .....	15 043	( <sup>1</sup> )	15 043	13 424	1 568	1 026	542	51
Government administration:								
Financial administration .....	29 093	( <sup>1</sup> )	29 093	28 212	881	78	803	—
Judicial and legal .....	20 879	( <sup>1</sup> )	20 879	19 990	865	461	405	—
General public buildings .....	6 056	—	6 056	3 813	2 243	1 834	410	—
Other government administration .....	11 973	—	11 973	11 322	651	144	507	—
Interest on general debt .....	255 077	—	255 077	—	—	—	—	255 077
General expenditure, n.e.c.:								
Miscellaneous commercial activities .....	325	—	325	283	42	18	24	—
Other and unallocable .....	103 535	( <sup>1</sup> )	103 535	82 284	7 722	4 320	3 402	13 528
Utility expenditure .....	82 224	—	82 224	54 722	17 851	13 343	4 508	9 650
Liquor store expenditure .....	3 090	—	3 090	3 077	13	—	13	—
Insurance trust expenditure .....	544 945	—	544 945	—	—	—	—	544 945
<b>FEDERAL GOVERNMENT</b>								
<b>Expenditure</b> .....	<b>1 527 311</b>	<b>186 036</b>	<b>1 341 275</b>	<b>497 115</b>	<b>93 095</b>	<b>10 920</b>	<b>82 175</b>	<b>751 065</b>
General expenditure .....	1 072 581	186 036	886 545	497 115	93 095	10 920	82 175	296 335
Selected Federal programs:								
National defense and international relations .....	351 684	—	351 684	250 669	69 061	4 565	64 496	31 954
Postal service .....	44 890	—	44 890	43 123	1 767	876	891	—
Space research and technology .....	13 550	—	13 550	8 786	4 764	428	4 336	—
Education services:								
Education <sup>2</sup> .....	48 957	26 821	22 136	17 333	90	22	68	4 713
Libraries .....	665	187	478	421	54	—	54	3
Social services and income maintenance:								
Public welfare .....	142 482	94 760	47 722	22 347	53	34	19	25 322
Hospitals .....	10 749	314	10 435	9 025	1 106	719	387	304
Health .....	16 930	7 311	9 619	7 101	488	48	440	2 030
Social insurance administration .....	9 020	3 565	5 455	5 426	—	—	—	29
Veterans' services .....	20 320	—	20 320	2 009	1 835	54	1 781	16 476
Transportation:								
Highways .....	16 303	15 490	813	345	310	291	19	158
Air transportation (airports) .....	7 523	1 652	5 871	4 933	879	144	735	59
Parking facilities .....	—	—	—	—	—	—	—	—
Water transport and terminals .....	2 728	7	2 721	1 998	506	307	199	217
Transit subsidies .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	7 400	697	6 703	6 227	464	101	363	12
Correction .....	2 646	235	2 411	1 981	89	38	51	—
Environment and housing:								
Natural resources .....	53 938	2 437	51 501	44 754	5 466	2 757	2 709	1 281
Stabilization of farm prices and income .....	19 628	—	19 628	18 395	—	—	—	1 233
Parks and recreation .....	2 064	80	1 984	1 521	461	227	234	2
Housing and community development .....	31 887	16 405	15 482	11 006	4 017	—	4 017	459
Sewerage .....	—	—	—	—	—	—	—	—
Sanitation other than sewerage .....	5 361	2 712	2 649	2 579	19	—	19	51

See footnotes at end of table.

**8 SUMMARY**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 8. Summary of Government Expenditure by Character and Object, Function, and Level of Government: 1991-92—Con.**

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

Level and Function	Total	Intergovernmental	Direct					Assistance and subsidies, insurance trust, and interest on debt
			Total	Current operation	Capital outlay			
					Total	Construction	Other	
1	2	3	4	5	6	7	8	
<b>FEDERAL GOVERNMENT—Con.</b>								
General expenditure—Con.								
Government administration:								
Financial administration .....	10 843	81	10 762	10 461	301	—	301	—
Judicial and legal .....	7 377	2 962	4 415	4 153	238	63	175	24
General public buildings .....	—	—	—	—	—	—	—	—
Other government administration .....	1 668	—	1 668	1 649	19	—	19	—
Interest on general debt .....	199 713	—	199 713	—	—	—	—	199 713
General expenditure, n.e.c.:								
General revenue sharing .....	—	—	—	—	—	—	—	—
Other and unallocable .....	63 883	10 320	53 563	38 933	1 102	246	856	13 528
Insurance trust expenditure .....	454 730	—	454 730	—	—	—	—	454 730
Federal social security (OASDHI) .....	410 855	—	410 855	—	—	—	—	410 855
Other .....	43 875	—	43 875	—	—	—	—	43 875
<b>STATE AND LOCAL GOVERNMENTS</b>								
<b>Expenditure .....</b>	<b>1 156 781</b>	<b>3 632</b>	<b>1 153 149</b>	<b>828 424</b>	<b>136 520</b>	<b>102 294</b>	<b>34 226</b>	<b>188 205</b>
General expenditure .....	981 253	3 632	977 621	770 625	118 656	88 951	29 704	88 340
Education services:								
Education .....	324 652	—	324 652	287 998	30 927	19 842	11 085	5 727
Libraries .....	4 713	—	4 713	4 071	642	455	187	—
Social services and income maintenance:								
Public welfare .....	158 723	3 570	155 153	127 438	468	187	281	27 247
Hospitals .....	59 141	—	59 141	55 706	3 435	2 120	1 315	—
Health .....	29 432	—	29 432	28 392	1 039	667	373	—
Social insurance administration .....	3 717	—	3 717	3 557	160	37	123	—
Veterans' services .....	170	—	170	139	29	20	9	2
Transportation:								
Highways .....	67 351	—	67 351	30 189	37 162	32 586	4 576	—
Air transportation (airports) .....	8 276	—	8 276	3 587	4 689	3 954	735	—
Parking facilities .....	874	—	874	543	331	241	90	—
Water transport and terminals .....	1 899	—	1 899	1 105	794	545	248	—
Transit subsidies .....	430	—	430	430	—	—	—	—
Public safety:								
Police protection .....	35 432	—	35 432	33 956	1 476	398	1 077	—
Fire protection .....	14 751	—	14 751	13 736	1 015	418	597	—
Correction .....	28 819	—	28 819	24 919	3 899	3 448	451	—
Protective inspection and regulation .....	6 272	—	6 272	6 047	225	75	151	—
Environment and housing:								
Natural resources .....	12 858	—	12 858	10 594	2 264	1 394	871	—
Parks and recreation .....	16 001	—	16 001	12 010	3 991	2 924	1 068	—
Housing and community development .....	17 459	—	17 459	12 902	4 557	3 844	713	—
Sewerage .....	21 009	—	21 009	11 750	9 259	8 225	1 033	—
Sanitation other than sewerage .....	12 394	—	12 394	10 845	1 549	1 026	523	—
Government administration:								
Financial administration .....	18 331	—	18 331	17 751	580	78	502	—
Judicial and legal .....	16 464	—	16 464	15 837	627	398	230	—
General public buildings .....	6 056	—	6 056	3 813	2 243	1 834	410	—
Other government administration .....	10 305	—	10 305	9 673	289	144	144	—
Interest on general debt .....	55 364	—	55 364	—	—	—	—	55 364
General expenditure, n.e.c.:								
Miscellaneous commercial activities .....	325	—	325	283	42	18	24	—
Other and unallocable .....	50 034	62	49 972	43 351	6 620	4 074	2 546	—
Utility expenditure .....	82 224	—	82 224	54 722	17 851	13 343	4 508	9 650
Liquor store expenditure .....	3 090	—	3 090	3 077	13	—	13	—
Insurance trust expenditure .....	90 215	—	90 215	—	—	—	—	90 215
<b>STATE GOVERNMENTS</b>								
<b>Expenditure .....</b>	<b>701 601</b>	<b>202 827</b>	<b>498 774</b>	<b>323 297</b>	<b>50 126</b>	<b>39 001</b>	<b>11 125</b>	<b>125 352</b>
General expenditure .....	612 629	202 827	409 803	316 765	47 906	37 617	10 289	45 132
Education services:								
Education .....	211 316	124 939	86 377	71 685	8 965	4 869	4 096	5 727
Libraries .....	684	396	288	246	42	29	13	—
Social services and income maintenance:								
Public welfare .....	155 420	—	125 908	17 664	255	49	206	14 782
Hospitals .....	26 125	120	26 005	24 808	1 197	678	520	—
Health .....	23 502	7 864	15 638	15 122	516	361	155	—
Social insurance administration .....	3 702	—	3 702	3 543	159	37	122	—
Veterans' services .....	170	—	170	139	29	20	9	2
Transportation:								
Highways .....	48 959	8 481	40 478	12 720	27 757	25 286	2 471	—
Air transportation (airports) .....	1 387	424	963	349	615	541	73	—
Water transport and terminals .....	533	29	504	312	192	153	39	—
Transit subsidies .....	3 783	3 593	189	189	—	—	—	—

See footnotes at end of table.

**GOVERNMENTS—GOVERNMENT FINANCES**

**SUMMARY 9**

**Table 8. Summary of Government Expenditure by Character and Object, Function, and Level of Government: 1991-92—Con.**

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

Level and Function	Total	Intergovernmental	Direct					Assistance and subsidies, insurance trust, and interest on debt
			Total	Current operation	Capital outlay			
					Total	Construction	Other	
1	2	3	4	5	6	7	8	
<b>STATE GOVERNMENTS—Con.</b>								
General expenditure—Con.								
Public safety:								
Police protection .....	5 494	631	4 863	4 581	282	38	244	—
Correction .....	20 090	1 689	18 401	16 125	2 276	1 982	294	—
Protective inspection and regulation .....	4 173	90	4 083	3 926	157	69	88	—
Environment and housing:								
Natural resources .....	10 521	599	9 922	8 426	1 496	810	686	—
Parks and recreation .....	3 016	329	2 688	1 946	742	592	150	—
Housing and community development .....	2 668	1 062	1 606	1 522	83	68	16	—
Sewerage .....	1 617	709	908	375	533	526	8	—
Government administration:								
Financial administration .....	9 751	102	9 649	9 384	265	38	228	—
Judicial and legal .....	7 501	1 174	6 326	6 107	219	124	95	—
General public buildings .....	1 369	—	1 369	750	619	529	90	—
Other government administration .....	2 548	17	2 531	2 450	81	20	61	—
Interest on general debt .....	24 621	—	24 621	—	—	—	—	24 621
General expenditure, n.e.c.:								
General local government support .....	16 368	16 368	—	—	—	—	—	—
Miscellaneous commercial activities .....	200	—	200	173	27	8	19	—
Other and unallocable .....	25 636	4 547	21 090	19 851	1 239	650	589	—
Utility expenditure .....	7 036	—	7 036	3 966	2 209	1 384	825	861
Liquor store expenditure .....	2 577	—	2 577	2 567	10	—	10	—
Insurance trust expenditure .....	79 359	—	79 359	—	—	—	—	79 359
<b>LOCAL GOVERNMENTS</b>								
<b>Expenditure .....</b>	<b>661 744</b>	<b>7 370</b>	<b>654 375</b>	<b>505 127</b>	<b>86 395</b>	<b>63 294</b>	<b>23 101</b>	<b>62 853</b>
General expenditure .....	575 188	7 370	567 818	453 860	70 750	51 335	19 415	43 208
Education services:								
Education .....	238 929	654	238 275	216 313	21 962	14 973	6 990	—
Libraries .....	4 426	1	4 425	3 825	600	426	174	—
Social services and income maintenance:								
Public welfare .....	33 072	3 827	29 245	16 567	213	138	75	12 465
Hospitals .....	33 761	625	33 136	30 898	2 238	1 442	795	—
Health .....	13 957	164	13 793	13 270	523	306	217	—
Social insurance administration .....	14	—	14	14	—	—	—	—
Transportation:								
Highways .....	26 950	77	26 874	17 469	9 405	7 300	2 105	—
Air transportation (airports) .....	7 314	1	7 312	3 238	4 074	3 413	661	—
Parking facilities .....	874	—	874	543	331	241	90	—
Water transport and terminals .....	1 395	1	1 395	794	601	392	209	—
Transit subsidies .....	241	—	241	241	—	—	—	—
Public safety:								
Police protection .....	30 572	3	30 568	29 375	1 194	360	833	—
Fire protection .....	14 773	22	14 751	13 736	1 015	418	597	—
Correction .....	10 521	103	10 417	8 795	1 623	1 466	157	—
Protective inspection and regulation .....	2 189	—	2 189	2 121	68	5	63	—
Environment and housing:								
Natural resources .....	2 942	6	2 936	2 168	768	584	184	—
Parks and recreation .....	13 327	13	13 314	10 064	3 249	2 332	917	—
Housing and community development .....	15 880	26	15 854	11 380	4 474	3 777	697	—
Sewerage .....	20 219	119	20 101	11 375	8 725	7 700	1 026	—
Sanitation other than sewerage .....	11 083	9	11 073	9 681	1 393	887	505	—
Government administration:								
Financial administration .....	8 691	8	8 682	8 368	314	40	274	—
Judicial and legal .....	10 169	31	10 138	9 730	408	274	135	—
General public buildings .....	4 687	—	4 687	3 063	1 624	1 304	320	—
Other government administration .....	7 774	—	7 774	7 223	551	124	427	—
Interest on general debt .....	30 743	—	30 743	—	—	—	—	30 743
General expenditure, n.e.c.:								
Miscellaneous commercial activities .....	125	—	125	110	15	10	5	—
Other and unallocable .....	29 817	935	28 882	23 501	5 381	3 424	1 957	—
Utility expenditure .....	75 188	—	75 188	50 756	15 642	11 959	3 683	8 790
Liquor store expenditure .....	513	—	513	510	3	—	3	—
Insurance trust expenditure .....	10 856	—	10 856	—	—	—	—	10 856

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.

<sup>2</sup>For the Federal Government, service academies are included under "National defense and international relations."

**Table 9. Summary of Direct and Intergovernmental Expenditure by Function and Level of Government: 1991-92**

[For meaning of abbreviations and symbols, see introductory text]

Function	Amount (million dollars)				Percent			
	All governments	Federal Government	State governments	Local governments	All governments	Federal Government	State governments	Local governments
	1	2	3	4	5	6	7	8
<b>Expenditure</b> .....	<b>2 494 424</b>	<b>1 527 311</b>	<b>701 601</b>	<b>661 744</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Direct</b> .....	<b>2 494 424</b>	<b>1 341 275</b>	<b>498 774</b>	<b>654 375</b>	<b>100.0</b>	<b>87.8</b>	<b>71.1</b>	<b>98.9</b>
<b>Intergovernmental</b> .....	—	<b>186 036</b>	<b>202 827</b>	<b>7 370</b>	—	<b>12.2</b>	<b>28.9</b>	<b>1.1</b>
General expenditure .....	1 864 166	1 072 581	612 629	575 188	74.7	70.2	87.3	86.9
Direct .....	1 864 166	886 545	409 803	567 818	74.7	58.0	58.4	85.8
Intergovernmental .....	( <sup>1</sup> )	186 036	202 827	7 370	(NA)	12.2	28.9	1.1
Selected Federal programs (all direct):								
National defense and international relations .....	351 684	351 684	—	—	733.1	23.0	—	—
Postal service .....	44 890	44 890	—	—	93.6	2.9	—	—
Space research and technology .....	13 550	13 550	—	—	28.2	.9	—	—
Education services:								
Education .....	346 788	48 957	211 316	238 929	13.9	3.2	30.1	36.1
Direct .....	346 788	22 136	86 377	238 275	13.9	1.4	12.3	36.0
Intergovernmental .....	( <sup>1</sup> )	26 821	124 939	654	(NA)	1.8	17.8	.1
Libraries .....	5 191	665	684	4 426	.2	—	.1	.7
Direct .....	5 191	478	288	4 425	.2	—	—	.7
Intergovernmental .....	( <sup>1</sup> )	187	396	1	(NA)	—	.1	—
Social services and income maintenance:								
Public welfare .....	202 875	142 482	155 420	33 072	8.1	9.3	22.2	5.0
Direct .....	202 875	47 722	125 908	29 245	8.1	3.1	17.9	4.4
Intergovernmental .....	( <sup>1</sup> )	94 760	29 512	3 827	(NA)	6.2	4.2	.6
Hospitals .....	69 576	10 749	26 125	33 761	2.8	.7	3.7	5.1
Direct .....	69 576	10 435	26 005	33 136	2.8	.7	3.7	5.0
Intergovernmental .....	( <sup>1</sup> )	314	120	625	(NA)	—	—	.1
Health .....	39 051	16 930	23 502	13 957	1.6	1.1	3.3	2.1
Direct .....	39 051	9 619	15 638	13 793	1.6	.6	3.3	2.1
Intergovernmental .....	( <sup>1</sup> )	7 311	7 864	164	(NA)	.5	1.1	—
Social insurance administration .....	9 172	9 020	3 702	14	.4	.6	.5	—
Direct .....	9 172	5 455	3 702	14	.4	.4	.5	—
Intergovernmental .....	( <sup>1</sup> )	3 565	—	—	(NA)	.2	—	—
Veterans' services (all direct) .....	20 490	20 320	170	—	.8	1.3	—	—
Transportation:								
Highways .....	68 164	16 303	48 959	26 950	2.7	1.1	7.0	4.1
Direct .....	68 164	813	40 478	26 874	2.7	.1	5.8	4.1
Intergovernmental .....	( <sup>1</sup> )	15 490	8 481	77	(NA)	1.0	1.2	—
Air transportation (airports) .....	14 147	7 523	1 387	7 314	.6	.5	.2	1.1
Direct .....	14 147	5 871	963	7 312	.6	.4	.1	1.1
Intergovernmental .....	( <sup>1</sup> )	1 652	424	1	(NA)	.1	—	—
Other transportation .....	5 925	2 728	4 316	2 510	.2	.2	.6	.4
Direct .....	5 925	2 721	694	2 510	.2	.2	.1	.4
Intergovernmental .....	( <sup>1</sup> )	7	3 622	1	(NA)	—	.5	—
Public safety:								
Police protection .....	42 135	7 400	5 494	30 572	1.7	.5	.8	4.6
Direct .....	42 135	6 703	4 863	30 568	1.7	.4	.7	4.6
Intergovernmental .....	( <sup>1</sup> )	697	631	3	(NA)	—	.1	—
Fire protection .....	14 751	—	—	14 773	.6	—	—	2.2
Direct .....	14 751	—	—	14 751	.6	—	—	2.2
Intergovernmental .....	( <sup>1</sup> )	—	—	22	(NA)	—	—	—
Correction .....	31 230	2 646	20 090	10 521	1.3	.2	2.9	1.6
Direct .....	31 230	2 411	18 401	10 417	1.3	.2	2.6	1.6
Intergovernmental .....	( <sup>1</sup> )	235	1 689	103	(NA)	—	2.6	—
Protective inspection and regulation .....	6 272	—	4 173	2 189	.3	—	.6	.3
Direct .....	6 272	—	4 083	2 189	.3	—	.6	.3
Intergovernmental .....	( <sup>1</sup> )	—	90	—	(NA)	—	—	—
Environment and housing:								
Natural resources .....	64 359	53 938	10 521	2 942	2.6	3.5	1.5	.4
Direct .....	64 359	51 501	9 922	2 936	2.6	3.4	1.4	.4
Intergovernmental .....	( <sup>1</sup> )	2 437	599	6	(NA)	.2	.1	—
Parks and recreation .....	17 985	2 064	3 016	13 327	.7	.1	.4	2.0
Direct .....	17 985	1 984	2 688	13 314	.7	.1	.4	2.0
Intergovernmental .....	( <sup>1</sup> )	80	329	13	(NA)	—	—	—
Housing and community development .....	32 941	31 887	2 668	15 880	1.3	2.1	.4	2.4
Direct .....	32 941	15 482	1 606	15 854	1.3	1.0	.2	2.4
Intergovernmental .....	( <sup>1</sup> )	16 405	1 062	26	(NA)	1.1	.2	—
Sewerage .....	21 009	—	1 617	20 219	.8	—	.2	3.1
Direct .....	21 009	—	908	20 101	.8	—	.1	3.0
Intergovernmental .....	( <sup>1</sup> )	—	709	119	(NA)	—	.1	—
Sanitation other than sewerage .....	15 043	5 361	—	11 083	.6	.4	—	1.7
Direct .....	15 043	2 649	—	11 073	.6	.2	—	1.7
Intergovernmental .....	( <sup>1</sup> )	2 712	—	9	(NA)	.2	—	—
Government administration:								
Financial administration .....	29 093	10 843	9 751	8 691	1.2	.7	1.4	1.3
Direct .....	29 093	10 843	9 649	8 682	1.2	.7	1.4	1.3
Intergovernmental .....	( <sup>1</sup> )	81	102	8	(NA)	—	—	—
Judicial and legal .....	20 879	7 377	7 501	10 169	.8	.5	.9	1.5
Direct .....	20 879	4 415	6 326	10 138	.8	.2	1.1	1.5
Intergovernmental .....	( <sup>1</sup> )	2 962	1 174	31	(NA)	.3	.2	—
General public buildings (all direct) .....	6 056	—	1 369	4 687	.2	—	.2	.7
Other government administration .....	11 973	1 668	2 548	7 774	.4	.1	.4	1.2
Direct .....	11 973	1 668	2 531	7 774	.5	.1	.4	1.2
Intergovernmental .....	( <sup>1</sup> )	—	17	—	(NA)	—	—	—
Interest on general debt (all direct) .....	255 077	199 713	24 621	30 743	10.2	—	3.5	4.6
General expenditure, n.e.c.:								
General local government support (all intergovernmental) .....	( <sup>1</sup> )	—	16 368	—	(NA)	—	2.3	—
Other and unallocable .....	103 860	63 883	25 837	29 919	4.2	4.2	3.7	4.5
Direct .....	103 860	53 563	21 290	29 006	4.2	3.5	3.0	4.4
Intergovernmental .....	( <sup>1</sup> )	10 320	4 547	912	(NA)	.7	.6	.1
Utilities (all direct) .....	82 224	—	7 036	75 188	3.3	—	1.0	11.4
Liquor stores (all direct) .....	3 090	—	2 577	513	.1	—	.4	.1
Insurance trust (all direct) .....	544 945	454 730	79 359	10 856	21.8	29.8	11.3	1.6

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.

**Table 10. Summary of Direct Government Expenditure by Function, Level, and Type of Government: 1991-92**

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

Function	Amount (million dollars)									
	All govern-ments	Federal Government	State and local governments							
			Total	State govern-ments	Local governments					
					Total	County	Municipal	Township	School district	Special district
1	2	3	4	5	6	7	8	9	10	
<b>Direct expenditure</b> .....	<b>2 494 424</b>	<b>1 341 275</b>	<b>1 153 149</b>	<b>498 774</b>	<b>654 375</b>	<b>147 874</b>	<b>218 423</b>	<b>21 305</b>	<b>198 347</b>	<b>68 425</b>
Direct general expenditure .....	1 864 166	886 545	977 621	409 803	567 818	142 748	168 744	19 970	197 987	38 369
Selected Federal programs:										
National defense and international relations .....	351 684	351 684	-	-	-	-	-	-	-	-
Postal service .....	44 890	44 890	-	-	-	-	-	-	-	-
Space research and technology .....	13 550	13 550	-	-	-	-	-	-	-	-
Education services:										
Education .....	346 788	22 136	324 652	86 377	238 275	19 467	18 788	5 455	194 287	278
Higher education .....	84 128	(1)	84 128	70 904	13 223	2 150	529	-	10 544	-
Elementary and secondary education .....	227 273	(1)	227 273	2 222	225 052	17 317	18 259	5 455	183 743	278
Assistance and subsidies .....	10 440	4 713	5 727	5 727	-	-	-	-	-	-
Other education .....	24 947	17 423	7 524	7 524	-	-	-	-	-	-
Libraries .....	5 191	478	4 713	288	4 425	1 280	2 152	285	-	708
Social services and income maintenance:										
Public welfare .....	202 875	47 722	155 153	125 908	29 245	21 035	7 941	238	-	31
Cash assistance payments .....	50 525	23 278	27 247	14 782	12 465	9 660	2 789	15	-	-
Categorical assistance programs .....	47 145	23 278	23 867	13 513	10 354	8 393	1 957	3	-	-
Other cash assistance payments .....	3 380	-	3 380	1 269	2 111	1 267	832	12	-	-
Vendor payments .....	95 633	-	95 633	93 603	2 029	1 155	866	9	-	-
For medical care .....	94 138	-	94 138	92 637	1 500	928	570	2	-	-
Other vendor payments .....	1 495	-	1 495	966	529	227	296	6	-	-
Welfare institutions .....	900	-	900	617	283	239	44	-	-	-
Other public welfare .....	55 818	24 444	31 374	16 906	14 468	9 981	4 243	214	-	-
Hospitals .....	69 576	10 435	59 141	26 005	33 136	14 828	7 497	67	-	10 744
Health .....	39 051	9 619	29 432	15 638	13 793	10 147	2 858	182	-	606
Social insurance administration .....	9 172	5 455	3 717	3 702	14	-	14	-	-	-
Veterans' services .....	20 490	20 320	170	170	-	-	-	-	-	-
Transportation:										
Highways .....	68 164	813	67 351	40 478	26 874	10 180	13 318	2 756	-	619
Air transportation (airports) .....	14 147	5 871	8 276	963	7 312	1 698	3 588	17	-	2 011
Parking facilities .....	874	-	874	-	874	73	675	16	-	110
Water transport and terminals .....	4 620	2 721	1 899	504	1 395	137	443	5	-	809
Transit subsidies .....	430	-	430	189	241	30	210	1	-	-
Public safety:										
Police protection .....	42 135	6 703	35 432	4 863	30 568	8 118	20 687	1 764	-	-
Fire protection .....	14 751	-	14 751	-	14 751	1 860	10 576	990	-	1 325
Correction .....	31 230	2 411	28 819	18 401	10 417	8 304	2 100	14	-	-
Protective inspection and regulation .....	6 272	-	6 272	4 083	2 189	458	1 590	141	-	-
Environment and housing:										
Natural resources .....	64 359	51 501	12 858	9 922	2 936	1 547	194	31	-	1 164
Parks and recreation .....	17 985	1 984	16 001	2 688	13 314	2 734	8 370	614	-	1 595
Housing and community development .....	32 941	15 482	17 459	1 606	15 854	1 184	8 594	113	-	5 963
Sewerage .....	21 009	-	21 009	908	20 101	2 299	11 732	919	-	5 151
Sanitation other than sewerage .....	15 043	2 649	12 394	1 321	11 073	2 673	6 498	1 191	-	711
Government administration:										
Financial administration .....	29 093	10 762	18 331	9 649	8 682	3 852	4 221	610	-	-
Judicial and legal .....	20 879	4 415	16 464	6 326	10 138	7 574	2 382	182	-	-
General public buildings .....	6 056	-	6 056	1 369	4 687	2 435	1 941	311	-	-
Other government administration .....	11 973	1 668	10 305	2 531	7 774	3 112	3 936	725	-	-
Interest on general debt .....	255 077	199 713	55 364	24 621	30 743	8 735	12 699	781	3 700	4 828
General expenditure, n.e.c.:										
Miscellaneous commercial activities .....	325	-	325	200	125	13	103	8	-	-
Other and unallocable .....	103 535	53 563	49 972	21 090	28 882	8 977	15 635	2 553	-	1 716
Utilities .....	82 224	-	82 224	7 036	75 188	3 039	41 150	1 204	-	29 795
Water supply .....	24 834	-	24 834	209	24 625	2 072	14 999	701	-	6 852
Electric power .....	32 519	-	32 519	2 532	29 987	144	18 352	488	-	11 002
Gas supply .....	3 078	-	3 078	3	3 075	31	2 172	9	-	863
Transit .....	21 794	-	21 794	4 292	17 502	792	5 626	6	-	11 078
Liquor stores .....	3 090	-	3 090	2 577	513	249	264	-	-	-
Insurance trust .....	544 945	454 730	90 215	79 359	10 856	1 838	8 266	131	361	261

See footnotes at end of table.

**Table 10. Summary of Direct Government Expenditure by Function, Level, and Type of Government: 1991-92—Con.**

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

Function	Percent distribution									
	All govern-ments	Federal Government	State and local governments							
			Total	State govern-ments	Local governments					
					Total	County	Municipal	Township	School district	Special district
11	12	13	14	15	16	17	18	19	20	
<b>Direct expenditure</b> -----	<b>100.0</b>	<b>53.8</b>	<b>46.2</b>	<b>20.0</b>	<b>26.2</b>	<b>5.9</b>	<b>8.8</b>	<b>.9</b>	<b>8.0</b>	<b>2.7</b>
Direct general expenditure -----	100.0	47.6	52.4	22.0	30.5	7.7	9.1	1.1	10.6	2.1
Selected Federal programs:										
National defense and international relations -----	100.0	100.0	—	—	—	—	—	—	—	—
Postal service -----	100.0	100.0	—	—	—	—	—	—	—	—
Space research and technology -----	100.0	100.0	—	—	—	—	—	—	—	—
Education services:										
Education -----	100.0	6.4	93.6	24.9	68.7	5.6	5.4	1.6	56.0	.1
Higher education -----	100.0	(1)	100.0	84.3	15.7	2.6	.6	—	12.5	—
Elementary and secondary education -----	100.0	(1)	100.0	1.0	99.0	7.6	8.0	2.4	80.8	.1
Assistance and subsidies -----	100.0	45.1	54.9	54.9	—	—	—	—	—	—
Other education -----	100.0	69.8	30.2	30.2	—	—	—	—	—	—
Libraries -----	100.0	9.2	90.8	5.6	85.2	24.7	41.4	5.5	—	13.6
Social services and income maintenance:										
Public welfare -----	100.0	23.5	76.5	62.1	14.4	10.4	3.9	.1	—	—
Cash assistance payments -----	100.0	46.1	53.9	29.3	24.7	19.1	5.5	—	—	—
Categorical assistance programs -----	100.0	49.4	50.6	28.7	22.0	17.8	4.2	—	—	—
Other cash assistance payments -----	100.0	—	100.0	37.5	62.5	37.5	24.6	.4	—	—
Vendor payments -----	100.0	—	100.0	97.9	2.1	1.2	.9	—	—	—
For medical care -----	100.0	—	100.0	98.4	1.6	1.0	.6	—	—	—
Other vendor payments -----	100.0	—	100.0	64.6	35.4	15.2	19.8	.4	—	—
Welfare institutions -----	100.0	—	100.0	68.6	31.4	26.6	4.9	—	—	—
Other public welfare -----	100.0	43.8	56.2	30.3	25.9	17.9	7.6	.4	—	.1
Hospitals -----	100.0	15.0	85.0	37.4	47.6	21.3	10.8	.1	—	15.4
Health -----	100.0	24.6	75.4	40.0	35.3	26.0	7.3	.5	—	1.6
Social insurance administration -----	100.0	59.5	40.5	40.4	.2	—	.2	—	—	—
Veterans' services -----	100.0	99.2	.8	.8	—	—	—	—	—	—
Transportation:										
Highways -----	100.0	1.2	98.8	59.4	39.4	14.9	19.5	4.0	—	.9
Air transportation (airports) -----	100.0	41.5	58.5	6.8	51.7	12.0	25.4	.1	—	14.2
Parking facilities -----	100.0	—	100.0	—	100.0	8.4	77.2	1.9	—	12.6
Water transport and terminals -----	100.0	58.9	41.1	10.9	30.2	3.0	9.6	.1	—	17.5
Transit subsidies -----	100.0	—	100.0	44.0	56.0	7.0	48.8	.1	—	—
Public safety:										
Police protection -----	100.0	15.9	84.1	11.5	72.5	19.3	49.1	4.2	—	—
Fire protection -----	100.0	—	100.0	—	100.0	12.6	71.7	6.7	—	9.0
Correction -----	100.0	7.7	92.3	58.9	33.4	26.6	6.7	—	—	—
Protective inspection and regulation -----	100.0	—	100.0	65.1	34.9	7.3	25.4	2.2	—	—
Environment and housing:										
Natural resources -----	100.0	80.0	20.0	15.4	4.6	2.4	.3	—	—	1.8
Parks and recreation -----	100.0	11.0	89.0	14.9	74.0	15.2	46.5	3.4	—	8.9
Housing and community development -----	100.0	47.0	53.0	4.9	48.1	3.6	26.1	.3	—	18.1
Sewerage -----	100.0	—	100.0	4.3	95.7	10.9	55.8	4.4	—	24.5
Sanitation other than sewerage -----	100.0	17.6	82.4	8.8	73.6	17.8	43.2	7.9	—	4.7
Government administration:										
Financial administration -----	100.0	37.0	63.0	33.2	29.8	13.2	14.5	2.1	—	—
Judicial and legal -----	100.0	21.1	78.9	30.3	48.6	36.3	11.4	.9	—	—
General public buildings -----	100.0	—	100.0	22.6	77.4	40.2	32.0	5.1	—	—
Other government administration -----	100.0	13.9	86.1	21.1	64.9	26.0	32.9	6.1	—	—
Interest on general debt -----	100.0	78.3	21.7	9.7	12.1	3.4	5.0	.3	1.5	1.9
General expenditure, n.e.c.:										
Miscellaneous commercial activities -----	100.0	—	100.0	61.7	38.3	6.6	31.7	2.5	—	—
Other and unallocable -----	100.0	51.7	48.3	20.4	27.9	8.7	15.1	2.5	—	1.7
Utilities -----	100.0	—	100.0	8.6	91.4	3.7	50.0	1.5	—	36.2
Water supply -----	100.0	—	100.0	.8	99.2	8.3	60.4	2.8	—	27.6
Electric power -----	100.0	—	100.0	7.8	92.2	.4	56.4	1.5	—	33.8
Gas supply -----	100.0	—	100.0	.1	99.9	1.0	70.6	.3	—	28.0
Transit -----	100.0	—	100.0	19.7	80.3	3.6	25.8	—	—	50.8
Liquor stores -----	100.0	—	100.0	83.4	16.6	8.0	8.6	—	—	—
Insurance trust -----	100.0	83.4	16.6	14.6	2.0	.3	1.5	—	.1	—

<sup>1</sup>Service academies are included under "National defense and international relations," and other Federal amounts are included under "Other education."

**Table 11. Summary of Government Expenditure for Capital Outlay by Function, Level, and Type of Government: 1991-92**

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

Function	All governments	Federal Government	State and local governments							
			Total	State governments	Local governments					
					Total	County	Municipal	Township	School district	Special district
<b>All capital outlay</b>	<b>229 615</b>	<b>93 095</b>	<b>136 520</b>	<b>50 126</b>	<b>86 395</b>	<b>16 405</b>	<b>34 190</b>	<b>2 458</b>	<b>18 149</b>	<b>15 194</b>
Selected Federal programs:										
National defense and international relations	69 061	69 061	—	—	—	—	—	—	—	—
Postal service	1 767	1 767	—	—	—	—	—	—	—	—
Space research and technology	4 764	4 764	—	—	—	—	—	—	—	—
Education services:										
Education	31 017	90	30 927	8 965	21 962	1 919	1 429	344	18 149	123
Higher education	9 161	(1)	9 161	8 208	952	139	22	—	791	—
Elementary and secondary education	21 421	(1)	21 421	411	21 010	1 779	1 407	344	17 357	123
Other education	436	90	346	346	—	—	—	—	—	—
Libraries	696	54	642	42	600	159	294	25	—	121
Social services and income maintenance:										
Public welfare	521	53	468	255	213	143	66	3	—	—
Hospitals	4 541	1 106	3 435	1 197	2 238	679	392	1	—	1 166
Health	1 527	488	1 039	516	523	363	83	6	—	71
Other social services and income maintenance	2 024	1 835	189	188	—	—	—	—	—	—
Transportation:										
Highways	37 472	310	37 162	27 757	9 405	3 161	5 443	587	—	214
Air transportation (airports)	5 568	879	4 689	615	4 074	960	2 171	7	—	936
Parking facilities	331	—	331	—	331	40	255	3	—	33
Water transport and terminals	1 300	506	794	192	601	91	181	1	—	328
Public safety:										
Police protection	1 940	464	1 476	282	1 194	421	708	64	—	—
Fire protection	1 015	—	1 015	—	1 015	132	522	93	—	267
Correction	3 988	89	3 899	2 276	1 623	1 346	265	12	—	—
Protective inspection and regulation	225	—	225	157	68	9	57	2	—	—
Environment and housing:										
Natural resources	7 730	5 466	2 264	1 496	768	389	92	3	—	284
Parks and recreation	4 452	461	3 991	742	3 249	713	2 057	117	—	363
Housing and community development	8 574	4 017	4 557	83	4 474	183	2 900	29	—	1 362
Sewerage	9 259	—	9 259	533	8 725	1 007	4 987	322	—	2 409
Sanitation other than sewerage	1 568	19	1 549	—	1 393	507	618	107	—	160
Government administration:										
Financial administration	881	301	580	265	314	143	158	14	—	—
Judicial and legal	865	238	627	219	408	316	89	3	—	—
General public buildings	2 243	—	2 243	619	1 624	891	650	82	—	—
Other government administration	651	19	632	81	551	171	339	41	—	—
General expenditure, n.e.c.:										
Miscellaneous commercial activities	42	—	42	27	15	—	14	1	—	—
Other and unallocable	7 722	1 102	6 620	1 239	5 381	1 656	2 940	381	—	404
Utilities	17 851	—	17 851	2 209	15 642	1 006	7 475	208	—	6 952
Water supply	7 628	—	7 628	88	7 540	799	4 085	197	—	2 459
Electric power	3 987	—	3 987	408	3 579	27	2 198	11	—	1 342
Gas supply	438	—	438	—	438	15	199	—	—	223
Transit	5 798	—	5 798	1 713	4 085	164	993	—	—	2 927
Liquor stores	13	—	13	10	3	—	3	—	—	—
<b>Construction capital outlay only</b>	<b>113 214</b>	<b>10 920</b>	<b>102 294</b>	<b>39 001</b>	<b>63 294</b>	<b>11 801</b>	<b>24 460</b>	<b>1 805</b>	<b>12 223</b>	<b>13 005</b>
Selected Federal programs:										
National defense and international relations	4 565	4 565	—	—	—	—	—	—	—	—
Postal service	876	876	—	—	—	—	—	—	—	—
Space research and technology	428	428	—	—	—	—	—	—	—	—
Education services:										
Education	19 864	22	19 842	4 869	14 973	1 222	1 131	281	12 223	116
Higher education	4 832	—	4 832	4 314	518	88	1	—	428	—
Elementary and secondary education	14 827	—	14 827	372	14 455	1 134	1 130	281	11 795	116
Other education	205	22	183	183	—	—	—	—	—	—
Libraries	455	—	455	29	426	111	199	19	—	97
Social services and income maintenance:										
Public welfare	221	34	187	49	138	84	51	2	—	—
Hospitals	2 839	719	2 120	678	1 442	350	219	1	—	872
Health	715	48	667	361	306	212	41	3	—	50
Other social services and income maintenance	111	54	57	57	—	—	—	—	—	—
Transportation:										
Highways	32 877	291	32 586	25 286	7 300	2 491	4 220	422	—	166
Air transportation (airports)	4 098	144	3 954	541	3 413	787	1 848	6	—	772
Parking facilities	241	—	241	—	418	39	185	2	—	14
Water transport and terminals	852	307	545	153	392	74	106	—	—	212
Public safety:										
Police protection	499	101	398	38	360	119	214	27	—	—
Fire protection	418	—	418	—	418	49	158	30	—	180
Correction	3 486	38	3 448	1 982	1 466	1 208	247	12	—	—
Protective inspection and regulation	75	—	75	69	5	1	4	—	—	—
Environment and housing:										
Natural resources	4 151	2 757	1 394	810	584	255	87	2	—	239
Parks and recreation	3 151	227	2 924	592	2 332	499	1 463	88	—	283
Housing and community development	3 844	—	3 844	68	3 777	126	2 371	18	—	1 261
Sewerage	8 225	—	8 225	526	7 700	928	4 180	297	—	2 295
Sanitation other than sewerage	1 026	—	1 026	—	887	351	329	89	—	118
Government administration:										
Financial administration	78	—	78	38	40	7	30	4	—	—
Judicial and legal	461	63	398	124	274	207	65	2	—	—
General public buildings	1 834	—	1 834	529	1 304	732	517	55	—	—
Other government administration	144	—	144	20	124	71	51	3	—	—
General expenditure, n.e.c.:										
Miscellaneous commercial activities	18	—	18	8	10	—	10	—	—	—
Other and unallocable	4 320	246	4 074	650	3 424	1 013	1 784	279	—	349
Utilities	13 343	—	13 343	1 384	11 959	865	4 951	163	—	5 979
Water supply	6 422	—	6 422	86	6 336	715	3 105	158	—	2 359
Electric power	3 027	—	3 027	385	2 642	25	1 326	6	—	1 285
Gas supply	246	—	246	—	246	15	155	—	—	76
Transit	3 648	—	3 648	913	2 735	111	366	—	—	2 258
Liquor stores	—	—	—	—	—	—	—	—	—	—

<sup>1</sup>Service academies are included under "National defense and international relations," and other Federal amounts are included under "Other education."

**14 SUMMARY**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 12. Summary of Finances for State and Local Government-Operated Utilities by Type of Utility and Government: 1991-92**

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

Item	Revenue	Expenditure					Long-term debt outstanding at end of fiscal year			Long-term debt issued	Long-term debt retired
		Total	Current operation	Capital outlay		Interest on debt	Total	Full faith and credit	Nonguaranteed		
				Total	Construction only						
1	2	3	4	5	6	7	8	9	10	11	
<b>All utilities</b> .....	<b>59 608</b>	<b>82 224</b>	<b>54 722</b>	<b>17 851</b>	<b>13 343</b>	<b>9 650</b>	<b>148 763</b>	<b>17 295</b>	<b>131 468</b>	<b>22 051</b>	<b>14 088</b>
State governments .....	59 608	82 224	54 722	17 851	13 343	9 650	148 763	17 295	131 468	22 051	14 088
Local governments .....	-	-	-	-	-	-	-	-	-	-	-
County .....	1 733	3 039	1 711	1 006	865	322	5 341	1 227	4 114	820	650
Municipal .....	35 651	41 150	30 133	7 475	4 951	3 541	54 310	10 025	44 286	8 947	4 744
Township .....	1 086	1 204	927	208	163	69	1 010	834	176	229	100
Special district .....	17 626	29 795	17 985	6 952	5 979	4 858	74 414	4 126	70 287	9 274	6 536
Water supply .....	19 464	24 834	13 927	7 628	6 422	3 278	52 459	12 177	40 282	9 821	5 250
State governments .....	19 464	24 834	13 927	7 628	6 422	3 278	52 459	12 177	40 282	9 821	5 250
Local governments .....	-	-	-	-	-	-	-	-	-	-	-
County .....	1 420	2 072	975	799	715	298	4 930	1 181	3 749	787	641
Municipal .....	12 978	14 999	9 023	4 085	3 105	1 891	29 715	6 183	23 532	5 672	3 121
Township .....	565	701	439	197	158	66	968	795	173	226	95
Special district .....	4 378	6 852	3 402	2 459	2 359	990	15 928	3 458	12 469	2 906	1 286
Electric power .....	31 422	32 519	23 216	3 987	3 027	5 315	78 637	597	78 040	8 178	6 372
State governments .....	31 422	32 519	23 216	3 987	3 027	5 315	78 637	597	78 040	8 178	6 372
Local governments .....	-	-	-	-	-	-	-	-	-	-	-
County .....	132	144	104	27	25	13	217	-	217	-	4
Municipal .....	18 464	18 352	14 807	2 198	1 326	1 347	20 064	510	19 554	2 287	872
Township .....	511	488	474	11	6	3	42	39	3	3	5
Special district .....	10 058	11 002	6 279	1 342	1 285	3 381	50 278	48	50 230	4 158	3 977
Gas supply .....	3 056	3 078	2 546	438	246	95	1 565	120	1 445	228	81
State governments .....	3 056	3 078	2 546	438	246	95	1 565	120	1 445	228	81
Local governments .....	-	-	-	-	-	-	-	-	-	-	-
County .....	16	31	15	15	15	1	6	-	6	-	1
Municipal .....	2 318	2 172	1 901	199	155	72	1 093	119	974	76	68
Township .....	10	9	9	-	-	-	-	-	-	-	-
Special district .....	707	863	618	223	76	22	464	-	464	152	12
Transit .....	5 666	21 794	15 034	5 798	3 648	962	16 102	4 401	11 701	3 824	2 386
State governments .....	5 666	21 794	15 034	5 798	3 648	962	16 102	4 401	11 701	3 824	2 386
Local governments .....	-	-	-	-	-	-	-	-	-	-	-
County .....	165	792	617	164	111	10	188	46	142	33	5
Municipal .....	1 892	5 626	4 402	993	366	230	3 439	3 213	226	912	683
Township .....	1	6	5	-	-	-	-	-	-	-	-
Special district .....	2 483	11 078	7 686	2 927	2 258	465	7 743	619	7 124	2 058	1 262

**Table 13. Summary of Government Indebtedness and Debt Transactions by Level and Type of Government: 1991-92**

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

Function	All governments	Federal Government	Total State and local governments	State governments	Total local governments	County governments	Municipal governments	Township governments	School district governments	Special district governments
	1	2	3	4	5	6	7	8	9	10
<b>AMOUNT (MILLION DOLLARS)</b>										
<b>Debt outstanding</b> .....	<b>5 058 481</b>	<b>4 082 871</b>	<b>975 610</b>	<b>372 319</b>	<b>603 290</b>	<b>132 485</b>	<b>245 234</b>	<b>11 995</b>	<b>60 930</b>	<b>152 647</b>
Long-term .....	(NA)	(NA)	954 144	369 370	584 774	126 511	239 700	10 310	57 958	150 295
Full faith and credit .....	(NA)	(NA)	295 879	96 598	199 281	37 570	82 674	8 189	56 550	14 298
Nonguaranteed .....	(NA)	(NA)	658 265	272 772	385 493	88 941	157 026	2 121	1 408	135 997
Short-term .....	(NA)	(NA)	21 465	2 949	18 516	5 974	5 534	1 685	2 971	2 352
Long-term debt by purpose:										
Education .....	(NA)	(NA)	116 482	43 978	72 504	4 987	6 120	1 306	57 958	2 133
Utilities .....	(NA)	(NA)	148 763	13 687	135 076	5 341	54 310	1 010	-	74 414
Other .....	(NA)	(NA)	688 899	311 704	377 195	116 183	179 270	7 994	-	73 748
Long-term debt issued .....	(NA)	(NA)	157 947	70 081	87 866	17 515	37 849	2 090	12 492	17 921
Long-term debt retired .....	(NA)	(NA)	100 544	44 966	55 578	11 333	23 252	1 090	6 781	13 123
Exhibit:										
Net long-term debt outstanding .....	(NA)	(NA)	568 829	158 897	409 932	61 455	168 294	8 563	54 415	117 204
Offsets to long-term debt .....	(NA)	(NA)	385 315	210 473	174 842	65 056	71 407	1 747	3 543	33 090
<b>PERCENT DISTRIBUTION BY LEVEL AND TYPE OF GOVERNMENT</b>										
<b>Debt outstanding</b> .....	<b>(NA)</b>	<b>(NA)</b>	<b>100.0</b>	<b>38.2</b>	<b>61.8</b>	<b>13.6</b>	<b>25.1</b>	<b>1.2</b>	<b>6.2</b>	<b>15.6</b>
Long-term .....	(NA)	(NA)	100.0	38.7	61.3	13.3	25.1	1.1	6.1	15.8
Full faith and credit .....	(NA)	(NA)	100.0	32.6	67.4	12.7	27.9	2.8	19.1	4.8
Nonguaranteed .....	(NA)	(NA)	100.0	41.4	58.6	13.5	23.9	.3	.2	20.7
Short-term .....	(NA)	(NA)	100.0	13.7	86.3	27.8	25.8	7.9	13.8	11.0
Long-term debt by purpose:										
Education .....	(NA)	(NA)	100.0	37.8	62.2	4.3	5.3	1.1	49.8	1.8
Utilities .....	(NA)	(NA)	100.0	9.2	90.8	3.6	36.5	.7	-	50.0
Other .....	(NA)	(NA)	100.0	45.2	54.8	16.9	26.0	1.2	-	10.7
Long-term debt issued .....	(NA)	(NA)	100.0	44.4	55.6	11.1	24.0	1.3	7.9	11.3
Long-term debt retired .....	(NA)	(NA)	100.0	44.7	55.3	11.3	23.1	1.1	6.7	13.1
Exhibit:										
Change in total debt during year .....	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Offsets to long-term debt .....	(NA)	(NA)	100.0	54.6	45.4	16.9	18.5	.5	.9	8.6

**Table 14. Summary of Long-Term State and Local Government Debt Outstanding at End of Fiscal Year by Purpose of Debt and Type of Government: 1991-92**

[For meaning of abbreviations and symbols, see introductory text]

Function	State and local governments	State governments	Local governments					School district	Special district
			Total	County	Municipal	Township			
			1	2	3	4	5		
<b>AMOUNT (MILLION DOLLARS)</b>									
<b>Long-term debt outstanding</b> .....	<b>954 144</b>	<b>369 370</b>	<b>584 774</b>	<b>126 511</b>	<b>239 700</b>	<b>10 310</b>	<b>57 958</b>	<b>150 295</b>	
By purpose:									
Education .....	116 482	43 978	72 504	4 987	6 120	1 306	57 958	2 133	
Higher education .....	38 344	36 518	1 825	189	160	-	1 414	62	
Elementary and secondary education .....	78 138	7 460	70 679	4 797	5 960	1 306	56 544	2 071	
Other education .....	-	-	-	-	-	-	-	-	
Hospitals .....	-	-	-	-	-	-	-	-	
Highways .....	-	-	-	-	-	-	-	-	
Toll highway facilities .....	-	-	-	-	-	-	-	-	
Other highways .....	-	-	-	-	-	-	-	-	
Air transportation .....	-	-	-	-	-	-	-	-	
Water transport and terminals .....	-	-	-	-	-	-	-	-	
Parks and recreation .....	-	-	-	-	-	-	-	-	
Housing and community development .....	-	-	-	-	-	-	-	-	
Sewerage .....	-	-	-	-	-	-	-	-	
Utilities .....	148 763	13 687	135 076	5 341	54 310	1 010	-	74 414	
Water supply .....	52 459	918	51 541	4 930	29 715	968	-	15 928	
Electric power .....	78 637	8 036	70 601	217	20 064	42	-	50 278	
Gas supply .....	1 565	2	1 563	6	1 093	-	-	464	
Transit .....	16 102	4 732	11 370	188	3 439	-	-	7 743	
Other and unallocable .....	688 899	311 704	377 195	116 183	179 270	7 994	-	73 748	
<b>PERCENT DISTRIBUTION BY PURPOSE OF DEBT</b>									
<b>Long-term debt outstanding</b> .....	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	
By purpose:									
Education .....	12.2	11.9	12.4	3.9	2.6	12.7	100.0	1.4	
Higher education .....	4.0	9.9	.3	.1	.1	-	2.4	-	
Elementary and secondary education .....	8.2	2.0	12.1	3.8	2.5	12.7	97.6	1.4	
Other education .....	-	-	-	-	-	-	-	-	
Hospitals .....	-	-	-	-	-	-	-	-	
Highways .....	-	-	-	-	-	-	-	-	
Toll highway facilities .....	-	-	-	-	-	-	-	-	
Other highways .....	-	-	-	-	-	-	-	-	
Air transportation .....	-	-	-	-	-	-	-	-	
Water transport and terminals .....	-	-	-	-	-	-	-	-	
Parks and recreation .....	-	-	-	-	-	-	-	-	
Housing and community development .....	-	-	-	-	-	-	-	-	
Sewerage .....	-	-	-	-	-	-	-	-	
Utilities .....	15.6	3.7	23.1	4.2	22.7	9.8	-	49.5	
Water supply .....	5.5	.2	8.8	3.9	12.4	9.4	-	10.6	
Electric power .....	8.2	2.2	12.1	.2	8.4	.4	-	33.5	
Gas supply .....	.2	-	.3	-	.5	-	-	.3	
Transit .....	1.7	1.3	1.9	.1	1.4	-	-	5.2	
Other and unallocable .....	72.2	84.4	64.5	91.8	74.8	77.5	-	49.1	
<b>PERCENT DISTRIBUTION BY TYPE OF GOVERNMENT</b>									
<b>Long-term debt outstanding</b> .....	<b>100.0</b>	<b>38.7</b>	<b>61.3</b>	<b>13.3</b>	<b>25.1</b>	<b>1.1</b>	<b>6.1</b>	<b>15.8</b>	
By purpose:									
Education .....	100.0	37.8	62.2	4.3	5.3	1.1	49.8	1.8	
Higher education .....	100.0	95.2	4.8	.5	.4	-	3.7	.2	
Elementary and secondary education .....	100.0	9.5	90.5	6.1	7.6	1.7	72.4	2.7	
Other education .....	-	-	-	-	-	-	-	-	
Hospitals .....	-	-	-	-	-	-	-	-	
Highways .....	-	-	-	-	-	-	-	-	
Toll highway facilities .....	-	-	-	-	-	-	-	-	
Other highways .....	-	-	-	-	-	-	-	-	
Air transportation .....	-	-	-	-	-	-	-	-	
Water transport and terminals .....	-	-	-	-	-	-	-	-	
Parks and recreation .....	-	-	-	-	-	-	-	-	
Housing and community development .....	-	-	-	-	-	-	-	-	
Sewerage .....	-	-	-	-	-	-	-	-	
Utilities .....	100.0	9.2	90.8	3.6	36.5	.7	-	50.0	
Water supply .....	100.0	1.7	98.3	9.4	56.6	1.8	-	30.4	
Electric power .....	100.0	10.2	89.8	.3	25.5	.1	-	63.9	
Gas supply .....	100.0	.1	99.9	.4	69.8	-	-	29.7	
Transit .....	100.0	29.4	70.6	1.2	21.4	-	-	48.1	
Other and unallocable .....	100.0	45.2	54.8	16.9	26.0	1.2	-	10.7	

**Table 15. Summary of Cash and Security Holdings of State and Local Governments by Type and Purpose of Holdings and Level and Type of Government: 1991-92**

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

Item	Total cash and security holdings	Deposits with U.S. Treasury	Other deposits and cash	Securities				
				Total	Federal		State and local government	Nongovernmental
					Total	Federal agency		
1	2	3	4	5	6	7	8	
<b>AMOUNT (MILLION DOLLARS)</b>								
<b>STATE AND LOCAL GOVERNMENT</b>								
<b>Total</b> .....	<b>1 653 783</b>	<b>27 677</b>	<b>758 848</b>	<b>762 135</b>	<b>201 273</b>	<b>(X)</b>	<b>(X)</b>	<b>560 862</b>
Insurance trust funds .....	873 136	27 677	-21 799	762 135	201 273	(X)	(X)	560 862
Unemployment compensation .....	27 390	27 677	-286	(X)	(X)	(X)	(X)	(X)
Employee retirement .....	814 697	(X)	52 562	762 135	201 273	(X)	(X)	560 862
Workers' compensation .....	30 314	(X)	30 314	(X)	(X)	(X)	(X)	(X)
Other .....	735	(X)	735	(X)	(X)	(X)	(X)	(X)
Other than insurance trust funds .....	780 647	(X)	780 647	(X)	(X)	(X)	(X)	(X)
Offsets to debt .....	385 315	(X)	385 315	(X)	(X)	(X)	(X)	(X)
Bond funds .....	80 494	(X)	80 494	(X)	(X)	(X)	(X)	(X)
Other .....	314 838	(X)	314 838	(X)	(X)	(X)	(X)	(X)
<b>STATE GOVERNMENTS</b>								
<b>Total</b> .....	<b>1 077 829</b>	<b>27 677</b>	<b>432 574</b>	<b>617 579</b>	<b>167 561</b>	<b>(X)</b>	<b>(X)</b>	<b>450 018</b>
Insurance trust funds .....	715 201	27 677	69 945	617 579	167 561	(X)	(X)	450 018
Unemployment compensation .....	27 390	27 677	-286	(X)	(X)	(X)	(X)	(X)
Employee retirement .....	656 761	(X)	39 183	617 579	167 561	(X)	(X)	450 018
Workers' compensation .....	30 314	(X)	30 314	(X)	(X)	(X)	(X)	(X)
Other .....	735	(X)	735	(X)	(X)	(X)	(X)	(X)
Other than insurance trust funds .....	362 629	(X)	362 629	(X)	(X)	(X)	(X)	(X)
Offsets to debt .....	210 473	(X)	210 473	(X)	(X)	(X)	(X)	(X)
Bond funds .....	20 490	(X)	20 490	(X)	(X)	(X)	(X)	(X)
Other .....	131 666	(X)	131 666	(X)	(X)	(X)	(X)	(X)
<b>LOCAL GOVERNMENTS</b>								
<b>Total</b> .....	<b>575 954</b>	<b>(X)</b>	<b>431 398</b>	<b>144 556</b>	<b>33 713</b>	<b>(X)</b>	<b>(X)</b>	<b>110 844</b>
Insurance trust funds .....	157 935	(X)	-131 178	-131 178	33 713	(X)	(X)	110 844
Unemployment compensation .....	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Employee retirement .....	157 935	(X)	13 379	144 556	33 713	(X)	(X)	110 844
Other than insurance trust funds .....	418 019	(X)	418 019	(X)	(X)	(X)	(X)	(X)
By purpose:								
Offsets to debt .....	174 842	(X)	174 842	(X)	(X)	(X)	(X)	(X)
Bond funds .....	60 004	(X)	60 004	(X)	(X)	(X)	(X)	(X)
Other .....	183 173	(X)	183 173	(X)	(X)	(X)	(X)	(X)
By type of government:								
County .....	150 010	(X)	150 010	(X)	(X)	(X)	(X)	(X)
Municipal .....	276 816	(X)	276 816	(X)	(X)	(X)	(X)	(X)
Township .....	11 838	-	11 838	(X)	(X)	(X)	(X)	(X)
School district .....	55 502	-	55 502	(X)	(X)	(X)	(X)	(X)
Special district .....	81 789	-	81 789	(X)	(X)	(X)	(X)	(X)
<b>PERCENT DISTRIBUTION BY TYPE OF HOLDING</b>								
<b>STATE AND LOCAL GOVERNMENT</b>								
<b>Total</b> .....	<b>100.0</b>	<b>1.7</b>	<b>52.2</b>	<b>46.1</b>	<b>12.2</b>	<b>(X)</b>	<b>(X)</b>	<b>33.9</b>
Insurance trust funds .....	100.0	3.2	-2.5	87.3	23.1	(X)	(X)	64.2
Unemployment compensation .....	100.0	101.0	-1.0	(X)	(X)	(X)	(X)	(X)
Employee retirement .....	100.0	-	6.5	93.5	24.7	(X)	(X)	68.8
Workers' compensation .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Other .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Other than insurance trust funds .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Offsets to debt .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Bond funds .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Other .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
<b>STATE GOVERNMENTS</b>								
<b>Total</b> .....	<b>100.0</b>	<b>2.6</b>	<b>40.1</b>	<b>57.3</b>	<b>15.5</b>	<b>(X)</b>	<b>(X)</b>	<b>41.8</b>
Insurance trust funds .....	100.0	3.9	9.8	86.4	23.4	(X)	(X)	62.9
Unemployment compensation .....	100.0	101.0	-1.0	(X)	-	(X)	(X)	(X)
Employee retirement .....	100.0	-	6.0	94.0	25.5	(X)	(X)	68.5
Workers' compensation .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Other .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Other than insurance trust funds .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Offsets to debt .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Bond funds .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Other .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
<b>LOCAL GOVERNMENTS</b>								
<b>Total</b> .....	<b>100.0</b>	<b>-</b>	<b>70.3</b>	<b>19.2</b>	<b>5.9</b>	<b>(X)</b>	<b>(X)</b>	<b>19.2</b>
Insurance trust funds .....	100.0	-	8.5	70.2	21.3	(X)	(X)	70.2
Unemployment compensation .....	(X)	-	(X)	(X)	-	(X)	(X)	(X)
Employee retirement .....	100.0	-	8.5	91.5	21.3	(X)	(X)	70.2
Other than insurance trust funds .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
By purpose:								
Offsets to debt .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Bond funds .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Other .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
By type of government:								
County .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Municipal .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Township .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
School district .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)
Special district .....	100.0	-	100.0	(X)	-	(X)	(X)	(X)

**Table 16. Summary of Government Insurance Trust Finances by Level of Government and Type of Insurance Trust: 1991-92**

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

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments <sup>1</sup>	
	1	2	3	
<b>AMOUNT (MILLION DOLLARS)</b>				
<b>All governments<sup>1</sup></b> .....	<b>552 172</b>	<b>469 664</b>	<b>82 508</b>	<b>544 945</b>
<b>Unemployment compensation</b> .....	<b>27 153</b>	<b>24 955</b>	<b>2 198</b>	<b>32 973</b>
<b>Employee retirement</b> .....	<b>110 511</b>	<b>33 073</b>	<b>77 437</b>	<b>80 345</b>
<b>Workers' compensation</b> .....	<b>11 750</b>	<b>8 941</b>	<b>2 809</b>	<b>7 844</b>
<b>Other insurance trust</b> .....	<b>402 758</b>	<b>402 695</b>	<b>64</b>	<b>423 782</b>
Federal Government .....	404 562	404 562	64 258	454 730
Unemployment compensation .....	134	134	3 649	86
Employee retirement .....	4 658	4 658	22 897	33 987
Other insurance trust .....	399 770	399 770	37 712	420 657
Railroad retirement .....	4 608	4 608	1 251	7 401
Federal social security (OASDHI) .....	394 268	394 268	35 369	410 855
Veterans' life insurance .....	894	894	1 092	2 401
State and local governments .....	147 610	65 102	82 508	90 215
Unemployment compensation .....	27 019	24 821	2 198	32 887
Employee retirement .....	105 853	28 415	77 437	46 358
Workers' compensation .....	11 750	8 941	2 809	7 844
Other insurance trust .....	2 988	2 925	64	3 125
State governments .....	128 150	60 979	67 171	79 359
Unemployment compensation .....	26 921	24 725	2 196	32 761
Employee retirement .....	86 490	24 388	62 102	35 628
Workers' compensation .....	11 750	8 941	2 809	7 844
Other insurance trust .....	2 988	2 925	64	3 125
Local governments .....	19 460	4 123	15 337	10 856
Unemployment compensation <sup>2</sup> .....	98	95	2	127
Employee retirement .....	19 363	4 027	15 335	10 729
<b>PERCENT DISTRIBUTION</b>				
<b>All governments<sup>1</sup></b> .....	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
<b>Unemployment compensation</b> .....	<b>4.9</b>	<b>5.3</b>	<b>2.7</b>	<b>6.1</b>
<b>Employee retirement</b> .....	<b>20.0</b>	<b>7.0</b>	<b>93.9</b>	<b>14.7</b>
<b>Workers' compensation</b> .....	<b>2.1</b>	<b>1.9</b>	<b>3.4</b>	<b>1.4</b>
<b>Other insurance trust</b> .....	<b>72.9</b>	<b>85.7</b>	<b>.1</b>	<b>77.8</b>
Federal Government .....	100.0	100.0	170.4	100.0
Unemployment compensation .....	—	—	9.7	—
Employee retirement .....	1.2	1.2	60.7	7.5
Other insurance trust .....	98.8	98.8	100.0	92.5
Railroad retirement .....	1.1	1.1	3.3	1.6
Federal social security (OASDHI) .....	97.5	97.5	93.8	90.4
Veterans' life insurance .....	.2	.2	2.9	.5
State and local governments .....	100.0	100.0	100.0	100.0
Unemployment compensation .....	18.3	38.1	2.7	36.5
Employee retirement .....	71.7	43.6	93.9	51.4
Workers' compensation .....	8.0	13.7	3.4	8.7
Other insurance trust .....	2.0	4.5	.1	3.5
State governments .....	100.0	100.0	100.0	100.0
Unemployment compensation .....	21.0	40.5	3.3	41.3
Employee retirement .....	67.5	40.0	92.5	44.9
Workers' compensation .....	9.2	14.7	4.2	9.9
Other insurance trust .....	2.3	4.8	.1	3.9
Local governments .....	100.0	100.0	100.0	100.0
Unemployment compensation <sup>2</sup> .....	.5	2.3	—	1.2
Employee retirement .....	99.5	97.7	100.0	98.8

<sup>1</sup>Earnings on investments of Federal insurance trust systems consist entirely of interest on holdings of Federal securities. These amounts, as intragovernmental transactions, are excluded from revenue totals here and are shown only as exhibit data.

<sup>2</sup>Washington, DC, only.

**Table 17. Summary of State and Local Government Employee-Retirement System Finances by Level of Government: 1991-92**

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

Item	Amount (million dollars)			Percent		
	Total	State-administered systems	Locally administered systems	Total	State-administered systems	Locally administered systems
	1	2	3	4	5	6
<b>Receipts<sup>1</sup></b> .....	<b>126 250</b>	<b>99 863</b>	<b>26 387</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Employee contributions .....	15 895	13 242	2 653	13.8	14.9	10.1
Government contributions .....	32 918	24 519	8 399	18.9	15.1	31.8
From State governments .....	13 375	13 373	2	1.2	—	5.2
From local governments .....	19 543	11 146	8 397	17.7	15.1	26.6
Earnings on investments .....	77 437	62 102	15 335	67.3	70.0	58.1
<b>Payments<sup>2</sup></b> .....	<b>46 358</b>	<b>35 628</b>	<b>10 729</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Benefits .....	43 874	33 574	10 300	94.6	94.2	96.0
Withdrawals .....	2 484	2 055	429	5.4	5.8	4.0
Other .....	—	—	—	—	—	—
<b>Cash and security holdings at end of fiscal year</b> .....	<b>814 697</b>	<b>656 761</b>	<b>157 935</b>	<b>100.0</b>	<b>100.0</b>	<b>100.0</b>
Cash and deposits .....	52 562	39 183	13 379	6.5	6.0	8.5
Securities .....	762 135	617 579	144 556	93.5	94.0	91.5
Government .....	201 273	167 561	33 713	24.7	25.5	21.3
Federal Government .....	201 273	167 561	33 713	24.7	25.5	21.3
United States Treasury .....	193 308	167 561	25 748	23.7	25.5	16.3
Federal agency .....	—	—	—	—	—	—
State and local government .....	—	—	—	—	—	—
Nongovernment .....	560 862	450 018	110 844	68.8	68.5	70.2
Corporate bonds .....	165 615	134 778	30 838	20.3	20.5	19.5
Corporate stocks .....	262 989	203 274	59 715	32.3	31.0	37.8
Mortgages .....	23 214	22 224	989	2.8	3.4	6
Other .....	109 044	89 743	19 301	13.4	13.7	12.2

<sup>1</sup>Exceeds employee retirement system revenue, shown in table 16, by amount of government contributions to own system.

<sup>2</sup>Exceeds employee retirement system expenditures, shown in table 16, by amount of "Other payments," included with "Financial administration" as shown in table 8.

**Table 18. Summary of State and Local Government Revenue by State: 1991-92**

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

Geographic area	Total revenue	From Federal Government	From own sources							
			General revenue				Other than general revenue			
			Total	Taxes	Charges and miscellaneous	Total	Utility	Liquor store	Insurance trust	
			1	2	3	4	5	6	7	8
<b>United States .....</b>	<b>1 189 987 099</b>	<b>179 174 330</b>	<b>1 010 812 769</b>	<b>799 962 462</b>	<b>559 859 016</b>	<b>240 103 446</b>	<b>210 850 307</b>	<b>59 608 105</b>	<b>3 631 806</b>	<b>147 610 396</b>
Alabama .....	16 013 044	2 898 352	13 114 692	10 081 976	5 973 761	4 108 215	3 032 716	1 306 015	152 634	1 574 067
Alaska .....	8 000 102	853 088	7 147 014	5 958 524	2 284 801	3 673 723	1 188 490	205 336	-	983 154
Arizona .....	16 240 099	2 154 738	14 085 361	10 763 136	7 764 418	2 998 718	3 322 225	1 645 601	-	1 676 624
Arkansas .....	7 970 851	1 719 361	6 251 490	5 233 156	3 650 886	1 582 270	1 018 334	327 532	-	690 802
California .....	164 081 460	24 047 677	140 033 783	105 492 234	73 768 531	31 723 703	34 541 549	9 408 207	-	25 133 342
Colorado .....	16 146 569	2 091 600	14 054 969	10 836 812	7 072 239	3 764 573	3 218 157	956 931	-	2 261 226
Connecticut .....	17 509 231	2 469 768	15 039 463	12 847 190	10 226 972	2 620 218	2 192 273	382 239	-	1 810 034
Delaware .....	3 518 853	438 307	3 080 546	2 581 765	1 618 279	963 486	498 781	111 024	-	387 757
District of Columbia .....	5 353 687	1 776 195	3 577 492	2 935 616	2 406 646	528 270	641 876	361 238	-	280 638
Florida .....	54 565 808	6 363 324	48 202 484	39 593 767	25 924 502	13 669 265	8 608 717	3 419 616	-	5 189 101
Georgia .....	26 935 804	4 240 047	22 695 757	18 197 816	12 446 168	5 751 648	4 497 941	1 936 181	-	2 561 760
Hawaii .....	6 522 009	939 362	5 582 647	4 727 187	3 324 340	1 334 847	855 460	124 760	-	730 700
Idaho .....	3 932 232	667 577	3 264 655	2 805 954	1 899 936	906 018	458 701	83 566	32 701	342 434
Illinois .....	49 609 297	6 741 870	42 867 427	34 209 415	25 669 436	8 539 979	8 658 012	1 883 032	-	6 774 980
Indiana .....	21 426 971	3 345 195	18 081 776	15 780 819	10 665 113	5 115 706	2 300 957	980 773	-	1 320 184
Iowa .....	11 749 147	1 742 368	10 006 779	8 559 219	5 757 071	2 802 148	1 447 560	443 474	84 197	919 889
Kansas .....	10 131 362	1 423 857	8 707 505	7 134 000	4 734 414	2 160 586	1 573 505	710 781	-	862 724
Kentucky .....	14 268 936	2 776 526	11 492 410	9 456 542	6 599 607	2 856 935	2 035 868	593 361	-	1 442 507
Louisiana .....	17 438 796	3 998 311	13 440 485	11 592 208	7 073 964	4 518 244	1 848 277	609 464	-	1 238 813
Maine .....	5 227 204	998 426	4 228 778	3 719 502	2 707 735	1 011 767	509 276	66 898	73 049	369 329
Maryland .....	21 556 621	2 993 281	18 563 340	15 364 166	11 472 517	3 891 649	3 199 174	369 560	112 867	2 716 747
Massachusetts .....	30 094 496	4 850 002	25 244 494	20 838 216	15 311 689	5 526 527	4 406 278	1 603 689	-	2 802 589
Michigan .....	42 074 495	6 432 205	35 642 290	29 244 991	20 182 864	9 062 127	6 397 299	1 218 456	444 441	4 734 402
Minnesota .....	23 780 955	3 120 987	20 659 968	16 663 294	11 126 783	5 536 511	3 996 674	869 124	148 857	2 978 693
Mississippi .....	9 197 326	2 188 698	7 008 628	5 743 156	3 483 264	2 259 892	1 265 472	377 854	122 830	764 788
Missouri .....	18 433 997	3 191 347	15 242 650	12 387 847	8 629 763	3 758 084	2 854 803	826 368	-	2 028 435
Montana .....	3 918 087	781 711	3 136 376	2 556 708	1 598 041	958 667	579 668	39 197	36 406	504 065
Nebraska .....	7 713 356	976 693	6 736 663	4 762 317	3 226 841	1 535 476	1 974 346	1 614 257	-	360 089
Nevada .....	6 064 687	657 247	5 407 440	4 020 313	2 702 822	1 317 491	1 387 127	218 370	-	1 168 757
New Hampshire .....	4 638 519	784 305	3 854 214	3 371 606	2 493 670	877 936	482 608	57 519	206 017	219 072
New Jersey .....	43 233 887	5 380 470	37 853 417	31 800 775	23 443 592	8 357 183	6 052 642	889 996	-	5 162 646
New Mexico .....	7 119 828	1 235 271	5 884 557	4 835 613	2 839 853	1 995 760	1 048 944	209 915	-	839 029
New York .....	126 643 888	19 182 300	107 461 588	84 070 052	64 022 903	20 047 149	23 391 536	4 675 416	-	18 716 120
North Carolina .....	27 268 160	4 149 723	23 118 437	17 898 668	12 709 452	5 189 216	5 219 769	2 224 426	296 724	2 698 619
North Dakota .....	2 727 393	605 261	2 122 132	1 808 807	1 059 710	749 097	313 325	43 609	-	269 716
Ohio .....	49 843 711	7 206 417	42 637 294	30 601 117	21 520 340	9 080 777	12 036 177	1 225 751	373 930	10 436 496
Oklahoma .....	11 837 600	1 894 162	9 943 438	8 008 589	5 226 001	2 782 588	1 934 849	674 257	-	1 260 592
Oregon .....	15 363 908	2 425 770	12 938 138	9 606 577	6 208 946	3 397 631	3 331 561	602 911	168 854	2 559 796
Pennsylvania .....	54 123 215	8 767 036	45 356 179	36 639 041	26 282 781	10 356 260	8 717 138	1 508 083	667 257	6 541 798
Rhode Island .....	5 102 693	1 044 742	4 057 951	3 201 714	2 320 643	881 071	856 237	81 062	-	775 175
South Carolina .....	14 030 287	2 529 483	11 500 804	8 740 230	5 679 123	3 061 107	2 760 574	1 284 084	-	1 476 490
South Dakota .....	2 687 695	603 451	2 084 244	1 725 306	1 104 167	621 139	358 938	95 280	17 398	246 260
Tennessee .....	21 261 121	3 687 060	17 574 061	11 977 655	7 756 832	4 220 823	5 596 406	3 794 199	-	1 802 207
Texas .....	67 083 516	9 401 845	57 681 671	47 368 172	32 916 544	14 451 628	10 313 499	4 341 478	-	5 972 021
Utah .....	7 712 897	1 193 725	6 519 172	4 772 377	3 086 137	1 686 240	1 746 795	890 229	69 345	787 221
Vermont .....	2 682 054	517 278	2 164 776	1 859 571	1 323 525	536 046	305 205	102 233	28 866	174 106
Virginia .....	24 846 325	2 952 090	21 894 235	18 472 086	12 726 225	5 745 861	3 422 149	828 051	258 211	2 335 887
Washington .....	27 376 116	3 320 747	24 055 369	16 894 229	11 905 221	4 989 008	7 161 140	2 599 146	259 666	4 302 328
West Virginia .....	7 046 028	1 554 465	5 491 563	4 498 053	3 007 655	1 490 398	993 510	85 951	45 591	861 968
Wisconsin .....	24 924 576	3 184 474	21 740 102	15 806 455	11 532 142	4 274 313	5 933 647	639 839	187	5 293 621
Wyoming .....	2 958 200	676 135	2 282 065	1 917 923	1 083 151	834 772	364 142	61 766	31 778	270 598

**20 SUMMARY BY STATE AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**



**Table 20. Percent Distribution of Sources of State and Local Government General Revenue by State: 1991-92**

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total	From Federal Government	General revenue from own sources									
			Total	Taxes				Charges and miscellaneous				
				Total <sup>1</sup>	Property	Sales and gross receipts	Income	Total	Current charges	Interest earnings	Special assessments	Other
1	2	3	4	5	6	7	8	9	10	11	12	
<b>United States -----</b>	<b>100.0</b>	<b>18.3</b>	<b>81.7</b>	<b>57.2</b>	<b>18.4</b>	<b>20.2</b>	<b>14.2</b>	<b>24.5</b>	<b>14.1</b>	<b>5.7</b>	<b>.3</b>	<b>4.5</b>
Alabama -----	100.0	22.3	77.7	46.0	5.6	23.4	11.2	31.6	23.2	5.6	—	2.8
Alaska -----	100.0	12.5	87.5	33.5	9.5	2.9	2.9	53.9	8.6	29.7	.1	15.5
Arizona -----	100.0	16.7	83.3	60.1	20.0	26.0	11.2	23.2	11.8	6.5	.4	4.5
Arkansas -----	100.0	24.7	75.3	52.5	9.1	25.7	14.0	22.8	15.4	5.0	.1	2.2
California -----	100.0	18.6	81.4	56.9	16.3	20.4	16.6	24.5	14.6	5.5	.5	4.0
Colorado -----	100.0	16.2	83.8	54.7	18.2	19.8	13.4	29.1	16.1	7.3	.4	5.3
Connecticut -----	100.0	16.1	83.9	66.8	26.9	20.1	16.1	17.1	7.8	4.1	.2	5.0
Delaware -----	100.0	14.5	85.5	53.6	7.6	6.5	21.6	31.9	17.8	9.4	.1	4.6
District of Columbia -----	100.0	37.7	62.3	51.1	19.2	14.3	15.2	11.2	5.6	1.9	.1	3.6
Florida -----	100.0	13.8	86.2	56.4	21.6	28.4	1.5	29.7	16.5	7.2	1.0	5.0
Georgia -----	100.0	18.9	81.1	55.5	16.6	21.4	15.4	25.6	18.7	4.3	.1	2.6
Hawaii -----	100.0	16.6	83.4	59.9	9.8	30.6	17.2	23.6	15.3	5.5	.8	2.0
Idaho -----	100.0	19.2	80.8	54.7	13.9	19.0	17.4	26.1	15.9	6.0	.2	3.9
Illinois -----	100.0	16.5	83.5	62.7	24.2	21.9	13.6	20.9	10.5	5.6	—	4.8
Indiana -----	100.0	17.5	82.5	55.8	17.1	18.0	18.9	26.7	18.0	4.6	.1	4.1
Iowa -----	100.0	16.9	83.1	55.9	19.8	15.9	15.6	27.2	18.4	4.6	.2	4.0
Kansas -----	100.0	16.6	83.4	58.1	21.8	20.2	12.1	25.2	15.0	6.3	.8	3.2
Kentucky -----	100.0	22.7	77.3	53.9	9.1	19.2	19.0	23.4	12.9	7.7	—	2.8
Louisiana -----	100.0	25.6	74.4	45.4	7.5	24.1	7.1	29.0	15.8	7.3	—	5.9
Maine -----	100.0	21.2	78.8	57.4	22.5	18.1	14.0	21.4	9.7	5.0	—	6.8
Maryland -----	100.0	16.3	83.7	62.5	17.5	16.1	24.6	21.2	10.9	4.1	.6	5.6
Massachusetts -----	100.0	18.9	81.1	59.6	20.5	12.3	23.7	21.5	11.1	4.3	.1	6.1
Michigan -----	100.0	18.0	82.0	56.6	24.2	14.1	15.1	25.4	15.0	4.2	.3	5.9
Minnesota -----	100.0	15.8	84.2	56.2	17.8	17.4	17.3	28.0	16.1	6.9	1.1	3.9
Mississippi -----	100.0	27.6	72.4	43.9	12.0	21.6	7.4	28.5	21.4	4.3	—	2.8
Missouri -----	100.0	20.5	79.5	55.4	13.2	23.2	14.7	24.1	14.0	5.2	.1	4.9
Montana -----	100.0	23.4	76.6	47.9	21.7	6.1	11.4	28.7	11.0	11.7	.9	5.2
Nebraska -----	100.0	17.0	83.0	56.2	20.2	19.8	13.2	26.8	17.3	6.6	.3	2.5
Nevada -----	100.0	14.1	85.9	57.8	13.7	36.0	—	28.2	18.0	6.5	.7	3.0
New Hampshire -----	100.0	18.9	81.1	60.0	36.0	16.5	3.1	21.1	11.0	7.2	—	2.8
New Jersey -----	100.0	14.5	85.5	63.1	28.1	18.9	13.3	22.5	11.1	4.6	.1	6.7
New Mexico -----	100.0	20.3	79.7	46.8	5.7	25.7	8.6	32.9	14.4	12.7	.4	5.4
New York -----	100.0	18.6	81.4	62.0	20.7	16.5	21.9	19.4	10.9	4.3	.1	4.1
North Carolina -----	100.0	18.8	81.2	57.6	12.7	22.1	19.2	23.5	16.2	3.9	.1	3.3
North Dakota -----	100.0	25.1	74.9	43.9	14.2	16.9	6.6	31.0	18.3	7.3	1.9	3.5
Ohio -----	100.0	19.1	80.9	56.9	16.9	17.8	18.7	24.0	14.3	4.4	.2	5.1
Oklahoma -----	100.0	19.1	80.9	52.8	7.9	22.5	13.8	28.1	18.6	6.7	—	2.8
Oregon -----	100.0	20.2	79.8	51.6	21.2	4.6	19.7	28.2	14.3	10.1	.5	3.3
Pennsylvania -----	100.0	19.3	80.7	57.9	16.1	16.3	18.0	22.8	12.1	5.2	.1	5.4
Rhode Island -----	100.0	24.6	75.4	54.6	24.0	15.7	12.4	20.7	7.8	7.7	.1	5.1
South Carolina -----	100.0	22.4	77.6	50.4	14.1	18.8	13.8	27.2	20.0	4.8	—	2.3
South Dakota -----	100.0	25.9	74.1	47.4	18.5	23.2	1.5	26.7	11.6	10.8	.3	3.9
Tennessee -----	100.0	23.5	76.5	49.5	11.3	30.8	2.5	26.9	18.4	4.0	—	4.5
Texas -----	100.0	16.6	83.4	58.0	22.9	28.5	—	25.5	14.1	7.4	.1	3.9
Utah -----	100.0	20.0	80.0	51.7	14.0	21.0	14.4	28.3	16.8	7.6	.1	3.8
Vermont -----	100.0	21.8	78.2	55.7	23.6	15.6	12.7	22.6	12.3	5.2	—	5.0
Virginia -----	100.0	13.8	86.2	59.4	19.5	18.1	16.8	26.8	16.9	5.2	.1	4.6
Washington -----	100.0	16.4	83.6	58.9	17.1	36.4	—	24.7	16.5	4.2	.3	3.7
West Virginia -----	100.0	25.7	74.3	49.7	8.8	20.6	13.1	24.6	14.4	7.1	—	3.1
Wisconsin -----	100.0	16.8	83.2	60.7	21.2	17.6	18.9	22.5	14.1	4.6	.4	3.4
Wyoming -----	100.0	26.1	73.9	41.8	17.6	11.5	—	32.2	14.6	14.3	.2	3.0

<sup>1</sup>Includes amounts for categories not shown separately.

**Table 21. Per Capita General Revenue of State and Local Governments by Source and State: 1991-92**

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

Geographic area	General revenue from own sources											
	Total	From Federal Government	Taxes					Charges and miscellaneous				
			Total	Total <sup>1</sup>	Property	Sales and gross receipts	Income	Total	Current charges	Interest earnings	Special assessments	Other
<b>United States -----</b>	<b>3 936.86</b>	<b>720.41</b>	<b>3 216.45</b>	<b>2 251.05</b>	<b>725.09</b>	<b>795.03</b>	<b>560.97</b>	<b>965.40</b>	<b>556.09</b>	<b>223.38</b>	<b>10.33</b>	<b>175.60</b>
Alabama -----	3 174.45	708.82	2 465.63	1 460.93	178.38	744.11	356.28	1 004.70	734.97	178.34	.95	90.44
Alaska -----	11 950.20	1 496.65	10 453.55	4 008.42	1 133.91	342.49	350.92	6 445.13	1 032.12	3 552.67	8.84	1 851.49
Arizona -----	3 444.77	574.60	2 870.17	2 070.51	688.54	894.58	386.99	799.66	406.11	14.24	14.24	155.12
Arkansas -----	2 931.08	724.86	2 206.22	1 539.16	265.41	752.91	411.48	667.06	451.82	146.63	3.70	64.91
California -----	4 263.99	791.56	3 472.42	2 428.19	696.40	869.72	709.28	1 044.23	620.61	233.30	19.54	170.78
Colorado -----	3 828.37	619.37	3 209.01	2 094.24	695.84	759.72	513.94	1 114.77	616.57	278.70	17.09	202.41
Connecticut -----	4 654.20	750.46	3 903.73	3 107.56	1 250.81	933.90	747.32	796.18	365.19	189.62	10.62	230.75
Delaware -----	4 441.28	644.57	3 796.71	2 379.82	336.15	289.55	960.35	1 416.89	790.26	417.53	3.08	206.02
District of Columbia -----	7 762.46	2 926.19	4 836.27	3 964.82	1 488.17	1 106.81	1 179.04	871.45	434.38	148.57	7.91	280.58
Florida -----	3 461.41	479.27	2 982.13	1 952.59	748.97	981.52	52.35	1 029.54	572.24	230.39	33.09	173.82
Georgia -----	3 387.87	640.20	2 747.67	1 879.23	563.81	725.19	521.97	868.44	632.39	145.70	1.99	88.35
Hawaii -----	4 992.55	827.63	4 164.92	2 988.85	490.27	1 530.06	858.81	1 176.08	766.00	275.00	37.49	97.59
Idaho -----	3 343.15	642.52	2 700.63	1 828.62	463.79	634.71	581.08	872.01	531.94	202.19	7.83	130.05
Illinois -----	3 547.72	584.07	2 963.65	2 223.81	857.56	775.81	481.39	739.84	371.84	197.19	1.26	169.55
Indiana -----	3 409.27	596.29	2 812.98	1 901.09	584.49	612.50	644.59	911.89	613.39	155.53	2.67	140.30
Iowa -----	3 685.72	623.39	3 062.33	2 059.77	729.42	584.66	575.97	1 002.56	678.38	170.98	6.66	146.54
Kansas -----	3 430.00	570.68	2 859.32	1 993.35	746.79	691.87	413.93	865.97	513.92	216.53	26.91	108.60
Kentucky -----	3 294.66	747.79	2 546.87	1 777.43	299.86	633.08	624.85	769.44	424.12	252.64	1.13	91.55
Louisiana -----	3 666.63	940.34	2 726.30	1 663.68	276.15	882.77	259.00	1 062.62	579.92	266.50	1.53	214.66
Maine -----	3 801.18	808.44	3 011.74	2 192.50	861.20	692.00	535.68	819.24	369.16	189.62	1.11	259.36
Maryland -----	3 777.25	615.90	3 161.35	2 360.60	661.26	609.23	927.86	800.75	413.14	153.85	21.33	212.43
Massachusetts -----	4 284.23	808.87	3 475.35	2 553.65	876.53	525.19	1 016.30	921.70	474.21	182.11	2.57	262.81
Michigan -----	3 808.41	686.61	3 121.80	2 154.45	920.41	537.30	574.04	967.35	571.52	159.81	10.73	225.29
Minnesota -----	4 463.96	704.19	3 759.77	2 510.56	792.85	778.38	772.09	1 249.21	717.21	308.90	47.17	175.93
Mississippi -----	3 060.13	844.41	2 215.72	1 343.85	368.38	660.09	226.05	871.87	653.76	132.29	.92	84.91
Missouri -----	3 020.39	618.72	2 401.68	1 673.08	399.56	699.23	444.24	728.59	422.34	156.77	2.50	146.98
Montana -----	4 131.71	967.46	3 164.24	1 977.77	897.98	250.38	469.33	1 186.47	452.48	483.01	37.91	213.07
Nebraska -----	3 602.64	613.12	2 989.53	2 025.64	725.99	711.65	474.74	963.89	621.91	239.53	11.20	91.25
Nevada -----	3 642.96	511.87	3 131.08	2 105.00	499.27	1 313.02	-	1 026.08	654.46	237.00	26.27	108.36
New Hampshire -----	3 761.01	709.78	3 051.23	2 256.71	1 354.74	621.48	118.18	794.51	415.21	272.19	.61	106.50
New Jersey -----	4 791.40	693.36	4 098.04	3 021.08	1 347.68	904.53	637.66	1 076.96	530.61	221.54	3.89	320.92
New Mexico -----	3 921.76	797.98	3 123.78	1 834.53	222.42	1 009.82	338.05	1 289.25	564.92	497.57	13.86	212.91
New York -----	5 717.82	1 062.26	4 655.56	3 545.40	1 183.58	942.80	1 254.87	1 110.15	623.77	245.48	6.32	234.59
North Carolina -----	3 272.73	615.96	2 656.77	1 886.52	416.51	723.34	627.41	770.26	530.79	128.86	2.40	108.20
North Dakota -----	3 801.68	953.17	2 848.51	1 668.83	538.30	643.01	249.01	1 179.68	695.86	278.77	71.81	133.24
Ohio -----	3 456.21	658.78	2 797.43	1 967.30	584.53	616.09	647.68	830.13	492.65	153.46	8.24	175.79
Oklahoma -----	3 118.98	596.59	2 522.39	1 645.98	244.86	701.86	430.65	876.41	579.82	207.91	.88	87.79
Oregon -----	4 117.85	830.17	3 287.67	2 124.90	873.15	188.10	812.27	1 162.78	589.66	416.30	21.28	135.53
Pennsylvania -----	3 796.18	732.97	3 063.21	2 197.37	610.19	617.43	683.12	865.84	460.34	196.65	2.51	206.33
Rhode Island -----	4 229.54	1 040.58	3 188.96	2 311.40	1 014.37	665.45	524.86	877.56	331.39	326.80	2.46	216.90
South Carolina -----	3 165.65	710.53	2 455.12	1 595.26	447.72	593.60	436.18	859.86	634.65	151.91	1.49	71.82
South Dakota -----	3 312.60	858.39	2 454.20	1 570.65	611.78	767.70	50.27	883.55	385.73	358.40	8.65	130.78
Tennessee -----	3 162.67	744.41	2 418.26	1 566.09	356.46	973.70	78.47	852.18	582.13	127.36	.80	141.88
Texas -----	3 272.24	541.92	2 730.31	1 897.32	749.61	932.53	.06	832.99	460.20	243.38	2.30	127.12
Utah -----	3 370.68	674.42	2 696.26	1 743.58	472.05	706.79	484.61	952.68	565.31	255.13	4.90	127.33
Vermont -----	4 191.97	912.31	3 279.67	2 334.26	990.71	652.92	533.32	945.41	517.15	216.32	1.46	210.48
Virginia -----	3 408.24	469.63	2 938.61	2 024.53	664.06	617.63	571.88	914.07	577.59	177.55	2.59	156.34
Washington -----	4 028.49	661.77	3 366.73	2 372.50	689.65	1 464.84	-	994.22	664.08	168.58	13.39	148.17
West Virginia -----	3 360.64	863.11	2 497.53	1 669.99	296.66	692.83	441.25	827.54	484.07	238.66	1.67	103.14
Wisconsin -----	3 832.68	642.68	3 190.00	2 327.37	812.43	675.97	722.48	862.63	540.23	177.98	15.35	129.06
Wyoming -----	5 639.26	1 469.86	4 169.40	2 354.68	991.25	646.07	-	1 814.72	825.50	808.68	9.54	171.01

<sup>1</sup>Includes amounts for categories not shown separately.

**Table 22. Origin and Allocations of State and Local Government General Revenue by Level**

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

Geographic area	Originating level of government (before transfers among governments)						
	Total general revenue	Amount			Percent		
		Revenue from the Federal Government	State government own source revenue	Local government own source revenue	Revenue from the Federal Government	State government own source revenue	Local government own source revenue
1	2	3	4	5	6	7	
<b>United States .....</b>	<b>979 136 792</b>	<b>179 174 330</b>	<b>438 876 145</b>	<b>361 086 317</b>	<b>18.3</b>	<b>44.8</b>	<b>36.9</b>
Alabama .....	12 980 328	2 898 352	6 173 135	3 908 841	22.3	47.6	30.1
Alaska .....	6 811 612	853 088	4 569 401	1 389 123	12.5	67.1	20.4
Arizona .....	12 917 874	2 154 738	5 865 128	4 898 008	16.7	45.4	37.9
Arkansas .....	6 952 517	1 719 361	3 554 426	1 678 730	24.7	51.1	24.1
California .....	129 539 911	24 047 677	57 814 609	47 677 625	18.6	44.6	36.8
Colorado .....	12 928 412	2 091 600	5 095 907	5 740 905	16.2	39.4	44.4
Connecticut .....	15 316 958	2 469 768	7 862 418	4 984 772	16.1	51.3	32.5
Delaware .....	3 020 072	438 307	2 045 380	536 385	14.5	67.7	17.8
District of Columbia .....	4 711 811	1 776 195	-	2 935 616	37.7	-	62.3
Florida .....	45 957 091	6 363 324	18 032 907	21 560 860	13.8	39.2	46.9
Georgia .....	22 437 863	4 240 047	8 606 601	9 591 215	18.9	38.4	42.7
Hawaii .....	5 666 549	939 362	3 719 289	1 007 898	16.6	65.6	17.8
Idaho .....	3 473 531	667 577	1 808 983	996 971	19.2	52.1	28.7
Illinois .....	40 951 285	6 741 870	17 362 569	16 846 846	16.5	42.4	41.1
Indiana .....	19 126 014	3 345 195	9 548 210	6 232 609	17.5	49.9	32.6
Iowa .....	10 301 587	1 742 368	4 882 780	3 676 439	16.9	47.4	35.7
Kansas .....	8 557 857	1 423 857	3 608 413	3 525 587	16.6	42.2	41.2
Kentucky .....	12 233 068	2 776 526	6 612 686	2 843 856	22.7	54.1	23.2
Louisiana .....	15 590 519	3 998 311	6 666 707	4 925 501	25.6	42.8	31.6
Maine .....	4 717 928	998 426	2 386 756	1 332 746	21.2	50.6	28.2
Maryland .....	18 357 447	2 993 281	8 657 476	6 706 690	16.3	47.2	36.5
Massachusetts .....	25 688 218	4 850 002	13 607 279	7 230 937	18.9	53.0	28.1
Michigan .....	35 677 196	6 432 205	15 944 739	13 300 252	18.0	44.7	37.3
Minnesota .....	19 784 281	3 120 987	9 437 095	7 226 199	15.8	47.7	36.5
Mississippi .....	7 931 854	2 188 698	3 212 490	2 530 666	27.6	40.5	31.9
Missouri .....	15 579 194	3 191 347	6 915 908	5 471 939	20.5	44.4	35.1
Montana .....	3 338 419	781 711	1 519 436	1 037 272	23.4	45.5	31.1
Nebraska .....	5 739 010	976 693	2 628 607	2 133 710	17.0	45.8	37.2
Nevada .....	4 677 560	657 247	2 173 525	1 846 788	14.1	46.5	39.5
New Hampshire .....	4 155 911	784 305	1 632 674	1 738 932	18.9	39.3	41.8
New Jersey .....	37 181 245	5 380 470	18 062 430	13 738 345	14.5	48.6	36.9
New Mexico .....	6 070 884	1 235 271	3 540 445	1 295 168	20.3	58.3	21.3
New York .....	103 252 352	19 182 300	38 273 065	45 796 987	18.6	37.1	44.4
North Carolina .....	22 048 391	4 149 723	10 963 289	6 935 379	18.8	49.7	31.5
North Dakota .....	2 414 068	605 261	1 167 948	640 859	25.1	48.4	26.5
Ohio .....	37 807 534	7 206 417	16 520 954	14 080 163	19.1	43.7	37.2
Oklahoma .....	9 902 751	1 894 162	5 052 477	2 956 112	19.1	51.0	29.9
Oregon .....	12 032 347	2 425 770	5 243 492	4 363 085	20.2	43.6	36.3
Pennsylvania .....	45 406 077	8 767 036	21 842 585	14 796 456	19.3	48.1	32.6
Rhode Island .....	4 246 456	1 044 742	2 036 282	1 165 432	24.6	48.0	27.4
South Carolina .....	11 269 713	2 529 483	5 417 899	3 322 331	22.4	48.1	29.5
South Dakota .....	2 328 757	603 451	969 194	756 112	25.9	41.6	32.5
Tennessee .....	15 664 715	3 687 060	6 529 453	5 448 202	23.5	41.7	34.8
Texas .....	56 770 017	9 401 845	22 703 789	24 664 383	16.6	40.0	43.4
Utah .....	5 966 102	1 193 725	2 909 720	1 862 657	20.0	48.8	31.2
Vermont .....	2 376 849	517 278	1 194 054	665 517	21.8	50.2	28.0
Virginia .....	21 424 176	2 952 090	10 360 681	8 111 405	13.8	48.4	37.9
Washington .....	20 214 976	3 320 747	10 448 595	6 445 634	16.4	51.7	31.9
West Virginia .....	6 052 518	1 554 465	3 068 535	1 429 518	25.7	50.7	23.6
Wisconsin .....	18 990 929	3 184 474	9 569 634	6 236 821	16.8	50.4	32.8
Wyoming .....	2 594 058	676 135	1 056 090	861 833	26.1	40.7	33.2

Note: This table shows the source of State and local government general revenue before and after funds have been transferred among the levels of government. Appendix D provides a guide for tracing these funds. Minor amounts for the Federal Government were not calculated.

of Government and State: 1991-92

Intergovernmental transfer of revenues				Final recipient level of government (after intergovernmental transfers)				Geographic area
State government intergovernmental revenue from—		Local government intergovernmental revenue from—		Amount		Percent		
Federal Government	Local governments	Federal Government	State governments	State governments	Local governments	State governments	Local governments	
8	9	10	11	12	13	14	15	
<b>159 067 541</b>	<b>10 860 625</b>	<b>20 106 789</b>	<b>197 889 659</b>	<b>410 914 652</b>	<b>568 222 140</b>	<b>42.0</b>	<b>58.0</b>	<b>United States</b>
2 707 431	29 749	190 921	2 167 794	6 742 521	6 237 807	51.9	48.1	Alabama
761 779	11 327	91 309	907 962	4 434 545	2 377 067	65.1	34.9	Alaska
1 851 938	258 418	302 800	3 045 996	4 929 488	7 988 386	38.2	61.8	Arizona
1 629 989	5 973	89 372	1 343 967	3 846 421	3 106 096	55.3	44.7	Arkansas
21 562 045	1 867 159	2 485 632	40 006 746	41 237 067	88 302 844	31.8	68.2	California
1 843 382	75 192	248 218	2 228 559	4 785 922	8 142 490	37.0	63.0	Colorado
2 270 404	4 524	199 364	2 295 739	7 841 607	7 475 351	51.2	48.8	Connecticut
396 930	15 281	41 377	478 790	1 978 801	1 041 271	65.5	34.5	Delaware
5 406 514	304 938	1 776 195	8 905 778	14 838 581	4 711 811	—	100.0	District of Columbia
3 723 847	46 829	956 810	3 766 110	8 611 167	31 118 510	32.3	67.7	Florida
845 455	3 104	516 200	1 366 907	4 430 941	13 826 696	38.4	61.6	Georgia
616 146	27 592	93 907	136 907	4 430 941	1 235 608	78.2	21.8	Hawaii
5 559 369	181 348	1 182 501	6 929 267	16 174 019	1 779 518	51.2	48.8	Idaho
3 098 394	105 417	246 801	3 714 548	9 037 473	24 777 266	39.5	60.5	Illinois
1 578 926	72 395	163 442	1 959 313	4 574 788	10 088 541	47.3	52.7	Indiana
1 341 483	17 942	82 374	1 331 112	3 636 726	5 726 799	44.4	55.6	Iowa
2 593 515	15 771	183 011	2 258 739	6 963 233	4 921 131	42.5	57.5	Kansas
3 676 223	19 032	322 088	2 493 078	7 868 884	5 269 835	56.9	43.1	Kentucky
928 391	3 465	70 035	850 602	2 468 010	7 721 635	50.5	49.5	Louisiana
2 588 468	73 974	404 813	2 506 083	8 813 835	2 249 918	52.3	47.7	Maine
4 226 446	400 533	623 556	3 886 730	14 347 528	9 543 612	48.0	52.0	Maryland
5 903 243	231 210	528 962	6 274 683	15 804 509	11 340 690	55.9	44.1	Massachusetts
2 686 951	222 799	434 036	4 758 576	7 588 269	19 872 687	44.3	55.7	Michigan
2 011 434	65 847	177 264	1 722 111	3 567 660	12 196 012	38.4	61.6	Minnesota
2 945 026	11 350	246 321	2 552 762	7 319 522	4 364 194	45.0	55.0	Mississippi
670 470	15 103	111 241	457 207	1 747 802	8 259 672	47.0	53.0	Missouri
877 464	19 687	99 229	839 117	2 686 641	1 590 617	52.4	47.6	Montana
523 759	23 643	133 488	1 288 512	1 432 415	3 052 369	46.8	53.2	Nebraska
732 951	66 858	51 354	257 175	2 175 308	3 245 145	30.6	69.4	Nevada
5 130 058	207 786	250 412	7 259 432	16 140 842	1 980 603	52.3	47.7	New Hampshire
1 116 316	86 581	118 955	1 493 649	3 249 693	21 040 403	43.4	56.6	New Jersey
17 347 330	4 794 673	1 834 970	23 233 775	37 181 293	2 821 191	53.5	46.5	New Mexico
3 695 376	322 220	454 347	5 185 981	9 794 904	66 071 059	36.0	64.0	New York
557 510	22 685	47 751	379 206	1 368 937	12 253 487	44.4	55.6	North Carolina
6 267 841	201 023	938 576	7 493 246	15 496 572	1 045 131	56.7	43.3	North Dakota
1 736 419	43 039	157 743	1 911 636	4 920 299	22 310 962	41.0	59.0	Ohio
2 035 792	26 857	389 978	1 737 070	5 569 071	4 982 452	49.7	50.3	Oklahoma
7 724 509	291 945	1 042 527	7 710 059	22 148 980	6 463 276	46.3	53.7	Oregon
943 046	45 216	101 696	403 901	2 620 643	23 257 097	48.8	51.2	Pennsylvania
2 347 127	96 714	182 356	1 883 472	5 978 268	1 625 813	61.7	38.3	Rhode Island
544 933	4 310	58 518	239 780	1 278 657	5 291 445	53.0	47.0	South Carolina
3 384 884	42 273	302 176	2 261 119	7 695 491	1 050 100	54.9	45.1	South Dakota
8 531 304	72 704	870 541	10 601 203	20 706 594	7 969 224	49.1	50.9	Tennessee
1 105 748	44 562	87 977	1 104 536	2 955 494	36 063 423	36.5	63.5	Texas
504 489	5 255	12 789	264 484	1 439 314	3 010 608	49.5	50.5	Utah
2 563 170	162 730	388 920	3 356 761	9 729 820	937 535	60.6	39.4	Vermont
2 929 999	64 705	390 748	4 557 963	8 885 336	11 694 356	45.4	54.6	Virginia
1 475 928	14 159	78 537	1 200 299	3 358 323	11 329 640	44.0	56.0	Washington
2 921 070	94 268	263 404	4 916 717	7 668 255	2 694 195	55.5	44.5	West Virginia
646 319	20 460	29 816	572 699	1 150 170	11 322 674	40.4	59.6	Wisconsin
					1 443 888	44.3	55.7	Wyoming

**Table 23. Tax Revenue of State and Local Governments by Level of Government and State: 1991-92**

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

Geographic area	Total			Property			Nonproperty		
	Total	State	Local	Total	State	Local	Total <sup>1</sup>	State	Local
	1	2	3	4	5	6	7	8	9
<b>United States .....</b>	<b>559 859 016</b>	<b>331 179 823</b>	<b>228 679 193</b>	<b>180 336 841</b>	<b>7 363 812</b>	<b>172 973 029</b>	<b>379 522 175</b>	<b>323 816 011</b>	<b>55 706 164</b>
Alabama .....	5 973 761	4 217 916	1 755 845	729 401	98 027	631 374	5 244 360	4 119 889	1 124 471
Alaska .....	2 284 801	1 602 937	681 864	646 329	69 048	577 281	1 638 472	1 533 889	104 583
Arizona .....	7 764 418	4 826 755	2 937 663	2 582 024	288 356	2 293 668	5 182 394	4 538 399	643 995
Arkansas .....	3 650 886	2 748 292	902 594	629 556	11 089	618 467	3 021 330	2 737 203	284 127
California .....	73 768 531	47 972 949	25 795 582	21 156 691	2 946 074	18 210 617	52 611 840	45 026 875	7 584 965
Colorado .....	7 072 239	3 531 698	3 540 541	2 349 839	7 382	2 342 457	4 722 400	3 524 316	1 198 084
Connecticut .....	10 226 972	6 059 339	4 167 633	4 116 427	12	4 116 415	6 110 545	6 059 327	51 218
Delaware .....	1 618 279	1 341 005	277 274	228 583	—	228 583	1 389 696	1 341 005	48 691
District of Columbia .....	2 406 646	—	2 406 646	903 319	—	903 319	1 503 327	—	1 503 327
Florida .....	25 924 502	14 504 207	11 420 295	9 944 017	490 073	9 453 944	15 980 485	14 014 134	1 966 351
Georgia .....	12 446 168	7 266 981	5 179 187	3 734 111	27 758	3 706 353	8 712 057	7 239 223	1 472 834
Hawaii .....	3 392 340	2 709 518	682 822	556 461	—	556 461	3 835 879	2 709 518	1 126 361
Idaho .....	1 899 936	1 396 013	503 923	481 876	12	481 864	1 418 060	1 396 001	22 059
Illinois .....	25 669 436	13 463 435	12 206 001	9 898 779	223 973	9 674 806	15 770 657	13 239 462	2 531 195
Indiana .....	10 665 113	6 963 139	3 701 974	3 279 003	4 431	3 274 572	7 386 110	6 958 708	427 402
Iowa .....	5 757 071	3 616 444	2 140 627	2 038 727	—	2 038 727	3 718 344	3 616 444	101 900
Kansas .....	4 973 414	2 801 692	2 171 722	1 863 247	34 043	1 829 204	3 110 167	2 767 649	342 518
Kentucky .....	6 599 607	5 080 971	1 518 636	1 113 390	338 548	774 842	5 486 217	4 742 423	743 794
Louisiana .....	7 073 964	4 250 245	2 823 719	1 174 180	42 584	1 131 596	5 899 784	4 207 661	1 692 123
Maine .....	2 707 735	1 670 488	1 037 247	1 063 578	41 453	1 022 125	1 644 157	1 629 035	15 122
Maryland .....	11 472 517	6 502 494	4 970 023	3 213 717	193 770	3 019 947	8 258 800	6 308 724	1 950 076
Massachusetts .....	15 311 689	9 903 246	5 408 443	5 255 671	195	5 255 476	10 056 018	9 903 051	152 967
Michigan .....	20 182 864	11 279 170	8 903 694	8 622 384	321 346	8 301 038	11 560 480	10 957 824	602 656
Minnesota .....	11 126 783	7 449 787	3 676 996	3 513 897	7 961	3 505 936	7 612 886	7 441 826	171 060
Mississippi .....	3 483 264	2 494 392	988 872	954 847	22 617	932 230	2 528 417	2 471 775	56 642
Missouri .....	8 629 763	5 131 360	3 498 403	2 060 938	12 896	2 048 042	6 568 825	5 118 464	1 450 361
Montana .....	1 598 041	1 034 876	563 165	725 570	182 204	543 366	872 471	852 672	19 799
Nebraska .....	3 226 841	1 889 877	1 336 964	1 156 501	207	1 156 294	2 070 340	1 889 670	180 670
Nevada .....	2 702 822	1 823 376	879 446	641 063	41 099	599 964	2 061 759	1 782 277	279 482
New Hampshire .....	2 493 670	985 415	1 508 255	1 496 986	319	1 496 667	996 684	985 096	11 588
New Jersey .....	23 443 592	12 802 662	10 640 930	10 458 008	14 158	10 443 850	12 985 584	12 788 504	197 080
New Mexico .....	2 839 853	2 237 656	602 197	344 304	21 400	322 904	2 495 549	2 216 256	279 293
New York .....	64 022 903	30 113 133	33 909 770	21 373 124	—	21 373 124	42 649 779	30 113 133	12 536 646
North Carolina .....	12 709 452	9 009 742	3 699 710	2 806 010	112 183	2 693 827	9 903 442	8 897 559	1 005 883
North Dakota .....	1 059 710	693 007	366 703	341 819	1 908	339 911	717 891	691 099	26 792
Ohio .....	21 520 340	12 114 788	9 405 552	6 394 228	11 581	6 382 647	15 126 112	12 103 207	3 022 905
Oklahoma .....	5 226 001	3 765 272	1 460 729	777 429	—	777 429	4 448 572	3 765 272	683 300
Oregon .....	6 208 946	3 322 287	2 886 659	2 551 346	136	2 551 210	3 657 600	3 322 151	335 449
Pennsylvania .....	26 282 781	16 269 988	10 012 793	7 298 494	210 818	7 087 676	18 984 287	16 059 170	2 925 117
Rhode Island .....	2 320 643	1 307 111	1 013 532	1 018 425	17 858	1 000 567	1 302 218	1 289 253	12 965
South Carolina .....	5 679 123	3 935 500	1 743 623	1 593 884	12 585	1 581 299	4 085 239	3 922 915	162 324
South Dakota .....	1 104 167	565 032	539 135	430 084	—	430 084	674 083	565 032	109 051
Tennessee .....	7 756 832	4 858 098	2 898 734	1 765 531	—	1 765 531	5 991 301	4 858 098	1 133 203
Texas .....	32 916 544	17 024 494	15 892 050	13 004 943	—	13 004 943	19 911 601	17 024 494	2 887 107
Utah .....	3 086 137	1 987 793	1 098 344	835 532	271	835 261	2 250 605	1 987 522	263 083
Vermont .....	1 323 525	765 972	557 553	561 733	9 754	551 979	761 792	756 218	5 574
Virginia .....	12 726 225	7 025 345	5 700 880	4 174 308	15 351	4 158 957	8 551 917	7 009 994	1 541 923
Washington .....	11 905 221	8 476 932	3 428 289	3 460 678	1 386 622	2 074 056	8 444 543	7 090 310	1 354 233
West Virginia .....	3 007 655	2 351 858	655 797	534 292	2 053	532 239	2 473 363	2 349 805	123 558
Wisconsin .....	11 532 142	7 389 207	4 142 935	4 025 582	53 960	3 971 622	7 506 560	7 335 247	171 313
Wyoming .....	1 083 151	645 929	437 222	455 975	87 697	368 278	627 176	558 232	68 944

See footnotes at end of table.

**Table 23. Tax Revenue of State and Local Governments by Level of Government and State: 1991-92—Con.**

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

Geographic area	Nonproperty—Con.								
	General sales			Selective sales			Income		
	Total	State	Local	Total	State	Local	Total	State	Local
	10	11	12	13	14	15	16	17	18
<b>United States -----</b>	<b>131 979 152</b>	<b>108 712 128</b>	<b>23 267 024</b>	<b>65 751 991</b>	<b>55 423 156</b>	<b>10 328 835</b>	<b>139 518 089</b>	<b>126 846 128</b>	<b>12 671 961</b>
Alabama -----	1 818 433	1 115 516	702 917	1 224 222	1 103 368	120 854	1 456 834	1 398 603	58 231
Alaska -----	76 057	—	76 057	119 163	101 286	17 877	200 025	200 025	—
Arizona -----	2 549 859	2 088 288	461 571	804 810	693 563	111 247	1 451 196	1 451 196	—
Arkansas -----	1 235 544	1 032 536	203 008	550 355	485 252	65 103	976 025	975 636	389
California -----	19 896 075	16 089 973	3 806 102	6 525 123	4 623 892	1 902 231	21 547 993	21 547 993	—
Colorado -----	1 884 964	913 599	971 365	680 605	570 121	110 484	1 735 581	1 735 412	169
Connecticut -----	2 090 154	2 090 143	11	983 321	983 212	109	2 459 431	2 459 431	—
Delaware -----	—	—	—	196 895	195 341	1 554	653 036	626 326	26 710
District of Columbia -----	442 496	—	442 496	229 336	—	229 336	715 677	—	715 677
Florida -----	8 506 380	8 325 978	180 402	4 525 256	3 051 282	1 473 974	695 114	695 114	—
Georgia -----	3 562 410	2 687 346	875 064	1 240 530	815 737	424 793	3 456 994	3 456 994	—
Hawaii -----	1 294 723	1 294 723	—	441 900	364 770	77 130	974 750	974 750	—
Idaho -----	442 470	441 601	869	216 992	211 197	5 795	603 744	603 653	91
Illinois -----	5 495 861	4 241 572	1 254 289	3 459 343	2 497 832	961 511	5 556 706	5 552 918	3 788
Indiana -----	2 590 600	2 590 600	—	455 333	813 285	32 248	3 615 655	3 261 016	354 639
Iowa -----	1 052 209	1 010 228	41 981	581 914	560 396	21 518	1 609 823	1 603 744	6 079
Kansas -----	1 176 671	958 165	218 506	549 544	460 426	89 118	1 032 755	1 032 754	1
Kentucky -----	1 366 872	1 366 872	—	983 757	861 114	122 643	2 320 060	1 949 553	370 507
Louisiana -----	2 738 305	1 268 695	1 469 610	1 015 235	892 957	122 278	1 101 256	1 099 539	1 717
Maine -----	573 418	573 418	—	281 203	279 933	1 270	661 563	661 508	155
Maryland -----	1 579 785	1 579 785	—	1 381 087	1 159 900	221 187	4 509 376	3 124 396	1 384 980
Massachusetts -----	1 978 654	1 978 654	—	1 170 403	1 121 714	48 689	6 093 738	6 093 738	—
Michigan -----	3 665 541	3 665 541	—	1 367 842	1 323 038	44 804	5 377 572	4 971 098	406 474
Minnesota -----	2 206 192	2 190 676	15 516	1 243 586	1 168 162	75 424	3 421 903	3 421 903	—
Mississippi -----	1 183 801	1 182 356	1 445	527 150	494 777	32 373	585 255	585 885	40
Missouri -----	2 609 538	1 916 680	692 858	997 102	671 959	325 143	2 291 404	2 073 734	217 670
Montana -----	—	—	—	202 305	202 157	148	379 221	379 221	—
Nebraska -----	772 008	663 159	108 849	361 655	335 754	25 901	756 255	756 255	—
Nevada -----	900 283	892 721	7 562	785 639	645 907	139 732	—	—	—
New Hampshire -----	—	—	—	686 740	686 740	—	130 593	130 593	—
New Jersey -----	4 049 282	4 049 282	—	2 969 904	2 958 268	11 636	4 948 271	4 947 718	553
New Mexico -----	1 201 437	982 572	218 865	361 770	324 192	37 578	523 297	523 089	208
New York -----	11 056 640	6 005 503	5 051 137	5 968 438	4 653 348	1 315 090	22 660 447	17 432 170	5 228 277
North Carolina -----	3 026 509	2 171 041	855 468	1 846 616	1 801 940	44 676	4 226 883	4 226 883	—
North Dakota -----	248 748	232 720	16 028	159 563	155 370	4 193	158 122	158 107	15
Ohio -----	4 370 650	3 751 523	619 127	2 368 793	2 317 995	50 798	7 084 984	5 048 737	2 036 247
Oklahoma -----	1 549 333	971 331	578 002	679 060	604 885	74 175	1 367 323	1 367 323	—
Oregon -----	—	—	—	549 626	438 629	110 997	2 373 458	2 373 458	—
Pennsylvania -----	4 538 035	4 499 734	38 301	2 847 065	2 766 161	80 904	8 170 743	6 312 913	1 857 830
Rhode Island -----	388 987	388 987	—	279 123	278 182	941	526 963	526 963	—
South Carolina -----	1 476 646	1 452 014	24 632	636 555	599 816	36 739	1 552 788	1 552 788	—
South Dakota -----	378 326	289 325	89 001	161 366	159 912	1 454	35 343	35 222	121
Tennessee -----	3 313 141	2 514 798	798 343	1 509 575	1 333 280	176 295	388 641	388 626	15
Texas -----	10 484 568	8 575 890	1 908 678	5 693 931	5 027 706	666 225	1 031	—	1 031
Utah -----	977 569	802 439	175 130	273 455	215 520	57 935	857 758	857 758	—
Vermont -----	157 035	157 030	5	213 168	210 693	2 475	302 393	302 384	9
Virginia -----	2 075 780	1 570 789	504 991	1 806 626	1 286 863	519 763	3 594 839	3 594 501	338
Washington -----	5 756 207	5 031 574	724 633	1 594 362	1 317 358	277 004	—	—	—
West Virginia -----	796 889	796 889	—	450 896	425 259	25 637	794 700	794 700	—
Wisconsin -----	2 208 108	2 127 315	80 793	1 141 321	1 116 359	24 962	3 579 900	3 579 900	—
Wyoming -----	235 959	182 547	53 412	61 232	56 348	4 884	—	—	—

<sup>1</sup>Includes amounts for categories not shown separately.

**Table 24. Tax Revenue of State and Local Governments by Type of Tax and State: 1991-92**

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

Geographic area	Sales and gross receipts							
	Total	Property	Selective sales and gross receipts					
			Total	General sales and gross receipts	Total	Motor fuel	Alcoholic beverages	Tobacco products
1	2	3	4	5	6	7	8	
<b>United States -----</b>	<b>559 859 016</b>	<b>180 336 841</b>	<b>197 731 143</b>	<b>131 979 152</b>	<b>65 751 991</b>	<b>22 958 092</b>	<b>3 882 309</b>	<b>6 311 867</b>
Alabama -----	5 973 761	729 401	3 042 655	1 818 433	1 224 222	365 108	146 697	82 299
Alaska -----	2 284 801	646 329	195 220	76 057	119 163	43 247	13 441	16 972
Arizona -----	7 764 418	2 582 024	3 354 669	2 549 859	804 810	369 946	41 091	52 548
Arkansas -----	3 650 886	629 556	1 785 899	1 235 544	550 355	307 638	28 800	65 948
California -----	73 768 531	21 156 691	26 422 198	19 896 075	6 526 123	2 248 089	296 811	717 624
Colorado -----	7 072 239	2 349 839	2 565 569	1 884 964	680 605	360 502	21 581	61 767
Connecticut -----	10 226 972	4 116 427	3 073 475	2 090 154	983 321	361 770	43 443	118 713
Delaware -----	1 618 279	228 583	196 895	—	196 895	72 874	10 875	19 662
District of Columbia -----	2 406 646	903 319	671 832	442 962	229 336	28 586	5 835	17 065
Florida -----	25 924 502	9 944 017	13 031 636	8 506 380	4 525 256	1 445 285	525 717	435 947
Georgia -----	12 446 168	3 734 111	4 802 940	3 562 410	1 240 530	449 782	201 045	84 261
Hawaii -----	3 392 340	1 863 461	1 736 623	1 294 723	441 900	128 298	41 492	27 384
Idaho -----	1 899 936	481 876	659 462	442 470	216 992	132 019	5 459	22 995
Illinois -----	25 669 436	9 898 779	8 955 204	5 495 861	3 459 343	1 201 607	104 507	378 382
Indiana -----	10 665 113	3 279 003	3 436 133	2 590 600	845 533	542 470	33 419	111 196
Iowa -----	5 757 071	2 038 727	1 634 123	1 052 209	581 914	333 425	12 631	97 433
Kansas -----	4 973 414	1 863 247	1 726 215	1 176 671	549 544	250 999	54 791	55 549
Kentucky -----	6 599 607	1 113 390	2 350 629	1 366 872	983 757	360 058	56 413	14 045
Louisiana -----	7 073 964	1 174 180	3 753 540	2 738 305	1 015 235	470 116	65 798	86 879
Maine -----	2 707 735	1 063 578	854 621	573 418	281 203	143 483	36 400	52 127
Maryland -----	11 472 517	3 213 717	2 960 872	1 579 785	1 381 087	462 777	25 277	91 867
Massachusetts -----	15 311 689	5 255 671	3 149 057	1 978 654	1 170 403	541 069	64 675	139 856
Michigan -----	20 182 864	8 622 384	5 033 383	3 665 541	1 367 842	745 000	122 309	245 937
Minnesota -----	11 126 783	3 513 897	3 449 778	2 206 192	1 243 586	464 916	53 368	164 767
Mississippi -----	3 483 264	954 847	1 710 951	1 183 801	527 150	323 390	34 207	51 778
Missouri -----	8 629 763	2 060 938	3 606 640	2 609 538	997 102	386 668	23 584	101 873
Montana -----	1 598 041	725 570	202 305	—	202 305	121 493	14 853	13 397
Nebraska -----	3 226 841	1 156 501	1 133 663	772 008	361 655	222 145	15 744	38 751
Nevada -----	2 702 822	641 063	1 685 922	900 283	785 639	169 721	14 854	48 292
New Hampshire -----	2 493 670	1 496 986	686 740	—	686 740	92 534	11 181	38 140
New Jersey -----	23 443 592	10 458 008	7 019 186	4 049 282	2 969 904	410 625	80 551	269 465
New Mexico -----	2 839 853	344 304	1 563 207	1 201 437	361 770	183 008	17 429	18 412
New York -----	64 022 903	21 373 124	17 025 078	11 056 640	5 968 438	495 216	257 422	637 850
North Carolina -----	12 709 452	2 806 010	4 873 125	3 026 509	1 846 616	861 487	159 486	40 363
North Dakota -----	1 059 710	341 819	408 311	248 748	159 563	75 252	4 905	13 770
Ohio -----	21 520 340	6 394 228	6 739 443	4 370 650	2 368 793	1 132 635	64 672	224 221
Oklahoma -----	5 226 001	777 429	2 228 393	1 549 333	679 060	342 186	56 963	68 897
Oregon -----	6 208 946	2 551 346	549 626	—	549 626	280 153	10 741	87 528
Pennsylvania -----	26 282 781	7 298 494	7 385 100	4 538 035	2 847 065	694 408	144 665	336 244
Rhode Island -----	2 320 643	1 018 425	668 110	388 987	279 123	94 074	9 131	36 545
South Carolina -----	5 679 123	1 593 884	2 113 201	1 476 646	636 555	287 393	109 870	28 461
South Dakota -----	1 104 167	430 084	539 692	378 326	161 366	82 853	9 420	13 953
Tennessee -----	7 756 832	1 765 531	4 822 716	3 313 141	1 509 575	656 573	142 653	80 326
Texas -----	32 916 544	13 004 943	16 178 499	10 484 568	5 693 931	1 953 521	387 260	582 942
Utah -----	3 086 137	835 532	1 251 024	977 569	273 455	136 352	17 090	26 100
Vermont -----	1 323 525	561 733	370 203	157 035	213 168	55 854	13 961	13 996
Virginia -----	12 726 225	4 174 308	3 882 406	2 075 780	1 806 626	629 104	97 158	41 126
Washington -----	11 905 221	3 460 678	7 350 569	5 756 207	1 594 362	627 136	119 885	146 930
West Virginia -----	3 007 655	534 292	1 247 785	796 889	450 896	207 992	11 843	32 088
Wisconsin -----	11 532 142	4 025 582	3 349 429	2 208 108	1 141 321	568 929	39 664	153 564
Wyoming -----	1 083 151	455 975	297 191	235 959	61 232	38 326	1 242	5 632

**Table 24. Tax Revenue of State and Local Governments by Type of Tax and State: 1991-92—Con.**

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

Geographic area	Sales and gross receipts—Con.		Individual income	Corporation net income	License			Severance	Other taxes
	Selective sales and gross receipts—Con.				Total	Motor vehicle and operators' license	Other license		
	Public utilities	Other and unallocable							
	9	10							
<b>United States .....</b>	<b>13 475 193</b>	<b>19 124 530</b>	<b>115 637 837</b>	<b>23 880 252</b>	<b>22 466 429</b>	<b>12 504 716</b>	<b>9 961 713</b>	<b>4 647 479</b>	<b>15 159 035</b>
Alabama .....	307 913	322 205	1 292 055	164 779	411 353	176 062	235 291	61 864	271 654
Alaska .....	7 329	38 174	—	200 025	84 341	28 536	55 805	1 150 605	8 281
Arizona .....	173 104	168 121	1 240 372	210 824	283 115	205 632	77 483	—	93 414
Arkansas .....	55 167	92 802	850 500	125 525	195 636	123 977	71 659	14 996	48 774
California .....	1 410 423	1 853 176	17 029 575	4 518 418	2 287 864	1 456 142	831 722	29 309	2 324 476
Colorado .....	66 024	170 731	1 612 123	123 458	257 123	133 124	123 999	16 046	148 081
Connecticut .....	159 640	299 755	1 865 711	593 720	284 763	197 024	87 739	—	292 876
Delaware .....	22 525	70 959	524 299	128 737	448 896	19 941	428 955	—	90 869
District of Columbia .....	115 297	62 553	627 800	87 877	47 864	20 413	27 451	—	67 954
Florida .....	1 331 887	786 420	—	695 114	1 025 853	658 995	366 858	67 000	1 160 882
Georgia .....	112 475	392 967	3 081 708	375 286	211 584	104 049	107 535	—	240 539
Hawaii .....	103 193	141 533	906 982	67 768	88 117	72 826	15 291	—	36 389
Idaho .....	6 087	50 432	535 573	68 171	118 114	55 972	62 142	792	35 948
Illinois .....	1 171 047	603 800	4 586 175	970 531	893 853	749 725	144 128	—	364 894
Indiana .....	3 412	155 036	2 943 555	672 100	206 119	155 685	50 434	762	127 441
Iowa .....	7 812	130 613	1 417 005	192 818	368 005	252 916	115 089	—	106 393
Kansas .....	80 947	107 258	833 757	198 998	177 865	122 094	55 771	88 789	84 543
Kentucky .....	100 773	452 468	2 049 033	271 027	297 472	170 204	127 268	203 329	314 727
Louisiana .....	113 790	278 652	869 195	232 061	415 774	96 233	319 541	487 887	141 327
Maine .....	553	48 640	591 642	69 921	103 051	62 310	40 741	—	24 922
Maryland .....	279 043	522 123	4 292 430	216 946	266 302	168 853	97 449	—	522 250
Massachusetts .....	—	424 803	5 336 957	756 781	412 046	314 563	97 483	—	401 177
Michigan .....	43 582	211 014	3 648 023	1 729 549	731 098	552 321	178 777	41 331	377 096
Minnesota .....	56 206	504 329	2 999 091	422 812	579 061	419 235	159 826	2 045	160 099
Mississippi .....	24 319	93 456	439 617	146 308	156 615	72 451	84 164	41 994	32 932
Missouri .....	258 877	226 100	2 061 674	229 730	413 838	223 763	190 075	109	256 834
Montana .....	14 131	38 431	321 538	57 683	130 248	54 200	76 048	123 795	36 902
Nebraska .....	21 772	63 243	652 638	103 617	131 527	68 427	63 100	2 631	46 264
Nevada .....	34 536	518 236	—	—	217 369	74 644	142 725	17 847	140 621
New Hampshire .....	27 376	517 509	34 958	95 635	106 976	59 192	47 784	40	72 335
New Jersey .....	1 701 688	507 575	4 102 448	845 823	573 138	340 690	232 448	—	444 989
New Mexico .....	28 969	113 952	445 511	77 786	136 133	111 791	24 342	239 170	33 742
New York .....	1 921 608	2 656 342	18 200 518	4 459 929	1 039 235	712 560	326 675	—	1 925 019
North Carolina .....	251 028	534 252	3 583 018	643 865	612 684	346 652	266 032	1 621	189 129
North Dakota .....	15 277	50 359	119 512	38 610	59 203	28 608	30 595	83 305	8 950
Ohio .....	607 449	339 816	6 443 283	641 701	968 878	571 770	397 108	9 143	323 664
Oklahoma .....	79 891	131 123	1 218 181	149 142	401 486	308 774	92 712	354 988	96 382
Oregon .....	76 987	94 217	2 221 297	152 161	414 992	264 247	150 745	63 788	255 736
Pennsylvania .....	660 163	1 011 585	6 546 969	1 623 774	1 769 622	502 677	1 266 945	—	1 658 822
Rhode Island .....	60 673	78 700	478 461	48 502	73 857	52 031	21 826	—	33 288
South Carolina .....	74 157	136 674	1 410 893	141 895	281 942	96 313	185 629	—	137 308
South Dakota .....	1 175	53 965	121	35 222	65 046	36 575	28 471	5 768	28 234
Tennessee .....	30 860	599 163	93 375	295 266	565 726	250 660	315 066	1 199	213 019
Texas .....	698 386	2 071 822	1 031	—	2 451 779	949 846	1 501 933	1 013 811	266 481
Utah .....	47 946	45 867	781 383	76 375	82 054	54 463	27 591	25 776	33 993
Vermont .....	16 110	113 247	271 439	30 954	58 664	42 750	15 914	—	30 532
Virginia .....	419 297	619 941	3 321 581	273 258	480 246	369 765	110 481	1 426	593 000
Washington .....	385 924	314 487	—	—	447 355	240 111	207 244	64 768	581 851
West Virginia .....	28 617	170 356	612 619	182 081	141 637	84 426	57 211	180 833	108 408
Wisconsin .....	255 160	124 004	3 142 211	437 689	422 982	229 774	193 208	1 275	152 974
Wyoming .....	4 588	11 444	—	—	67 928	40 724	27 204	249 437	12 620

**Table 25. Percent Distribution of Tax Revenue of State and Local Governments by Type of Tax and State: 1991-92**

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

Geographic area	Total	Property	Sales and gross receipts					
			Total	General sales and gross receipts	Selective sales and gross receipts			
					Total	Motor fuel	Alcoholic beverages	Tobacco products
1	2	3	4	5	6	7	8	
<b>United States -----</b>	<b>100.0</b>	<b>32.2</b>	<b>35.3</b>	<b>23.6</b>	<b>11.7</b>	<b>4.1</b>	<b>.7</b>	<b>1.1</b>
Alabama -----	100.0	12.2	50.9	30.4	20.5	6.1	2.5	1.4
Alaska -----	100.0	28.3	8.5	3.3	5.2	1.9	.6	.7
Arizona -----	100.0	33.3	43.2	32.8	10.4	4.8	.5	.7
Arkansas -----	100.0	17.2	48.9	33.8	15.1	8.4	.8	1.8
California -----	100.0	28.7	35.8	27.0	8.8	3.0	.4	1.0
Colorado -----	100.0	33.2	36.3	26.7	9.6	5.1	.3	.9
Connecticut -----	100.0	40.3	30.1	20.4	9.6	3.5	.4	1.2
Delaware -----	100.0	14.1	12.2	—	12.2	4.5	.7	1.2
District of Columbia -----	100.0	37.5	27.9	18.4	9.5	1.2	.2	.7
Florida -----	100.0	38.4	50.3	32.8	17.5	5.6	2.0	1.7
Georgia -----	100.0	30.0	38.6	28.6	10.0	3.6	1.6	.7
Hawaii -----	100.0	16.4	51.2	38.2	13.0	3.8	1.2	.8
Idaho -----	100.0	25.4	34.7	23.3	11.4	6.9	.3	1.2
Illinois -----	100.0	38.6	34.9	21.4	13.5	4.7	.4	1.5
Indiana -----	100.0	30.7	32.2	24.3	7.9	5.1	.3	1.0
Iowa -----	100.0	35.4	28.4	18.3	10.1	5.8	.2	1.7
Kansas -----	100.0	37.5	34.7	23.7	11.0	5.0	1.1	1.1
Kentucky -----	100.0	16.9	35.6	20.7	14.9	5.5	.9	.2
Louisiana -----	100.0	16.6	53.1	38.7	14.4	6.6	.9	1.2
Maine -----	100.0	39.3	31.6	21.2	10.4	5.3	1.3	1.9
Maryland -----	100.0	28.0	25.8	13.8	12.0	4.0	.2	.8
Massachusetts -----	100.0	34.3	20.6	12.9	7.6	3.5	.4	.9
Michigan -----	100.0	42.7	24.9	18.2	6.8	3.7	.6	1.2
Minnesota -----	100.0	31.6	31.0	19.8	11.2	4.2	.5	1.5
Mississippi -----	100.0	27.4	49.1	34.0	15.1	9.3	1.0	1.5
Missouri -----	100.0	23.9	41.8	30.2	11.6	4.5	.3	1.2
Montana -----	100.0	45.4	12.7	—	12.7	7.6	.9	.8
Nebraska -----	100.0	35.8	35.1	23.9	11.2	6.9	.5	1.2
Nevada -----	100.0	23.7	62.4	33.3	29.1	6.3	.5	1.8
New Hampshire -----	100.0	60.0	27.5	—	27.5	3.7	.4	1.5
New Jersey -----	100.0	44.6	29.9	17.3	12.7	1.8	.3	1.1
New Mexico -----	100.0	12.1	55.0	42.3	12.7	6.4	.6	.6
New York -----	100.0	33.4	26.6	17.3	9.3	.8	.4	1.0
North Carolina -----	100.0	22.1	38.3	23.8	14.5	6.8	1.3	.3
North Dakota -----	100.0	32.3	38.5	23.5	15.1	7.1	.5	1.3
Ohio -----	100.0	29.7	31.3	20.3	11.0	5.3	.3	1.0
Oklahoma -----	100.0	14.9	42.6	29.6	13.0	6.5	1.1	1.3
Oregon -----	100.0	41.1	8.9	—	8.9	4.5	.2	1.4
Pennsylvania -----	100.0	27.8	28.1	17.3	10.8	2.6	.6	1.3
Rhode Island -----	100.0	43.9	28.8	16.8	12.0	4.1	.4	1.6
South Carolina -----	100.0	28.1	37.2	26.0	11.2	5.1	1.9	.5
South Dakota -----	100.0	39.0	48.9	34.3	14.6	7.5	.9	1.3
Tennessee -----	100.0	22.8	62.2	42.7	19.5	8.5	1.8	1.0
Texas -----	100.0	39.5	49.2	31.9	17.3	5.9	1.2	1.8
Utah -----	100.0	27.1	40.5	31.7	8.9	4.4	.6	.8
Vermont -----	100.0	42.4	28.0	11.9	16.1	4.2	1.1	1.1
Virginia -----	100.0	32.8	30.5	16.3	14.2	4.9	.8	.3
Washington -----	100.0	29.1	61.7	48.4	13.4	5.3	1.0	1.2
West Virginia -----	100.0	17.8	41.5	26.5	15.0	6.9	.4	1.1
Wisconsin -----	100.0	34.9	29.0	19.1	9.9	4.9	.3	1.3
Wyoming -----	100.0	42.1	27.4	21.8	5.7	3.5	.1	.5

**Table 25. Percent Distribution of Tax Revenue of State and Local Governments by Type of Tax and State: 1991-92—Con.**

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

Geographic area	Sales and gross receipts—Con.		Individual income	Corporation net income	License			Severance	Other taxes
	Selective sales and gross receipts—Con.				Total	Motor vehicle and operators' license	Other license		
	Public utilities	Other and unallocable							
	9	10							
<b>United States -----</b>	<b>2.4</b>	<b>3.4</b>	<b>20.7</b>	<b>4.3</b>	<b>4.0</b>	<b>2.2</b>	<b>1.8</b>	<b>.8</b>	<b>2.7</b>
Alabama -----	5.2	5.4	21.6	2.8	6.9	2.9	3.9	1.0	4.5
Alaska -----	.3	1.7	—	8.8	3.7	1.2	2.4	50.4	.4
Arizona -----	2.2	2.2	16.0	2.7	3.6	2.6	1.0	—	1.2
Arkansas -----	1.5	2.5	23.3	3.4	5.4	3.4	2.0	.4	1.3
California -----	1.9	2.5	23.1	6.1	3.1	2.0	1.1	—	3.2
Colorado -----	.9	2.4	22.8	1.7	3.6	1.9	1.8	.2	2.1
Connecticut -----	1.6	2.9	18.2	5.8	2.8	1.9	.9	—	2.9
Delaware -----	1.4	4.4	32.4	8.0	27.7	1.2	26.5	—	5.6
District of Columbia -----	4.8	2.6	26.1	3.7	2.0	.8	1.1	—	2.8
Florida -----	5.1	3.0	—	2.7	4.0	2.5	1.4	.3	4.5
Georgia -----	.9	3.2	24.8	3.0	1.7	.8	.9	—	1.9
Hawaii -----	3.0	4.2	26.7	2.0	2.6	2.1	.5	—	1.1
Idaho -----	.3	2.7	28.2	3.6	6.2	2.9	3.3	—	1.9
Illinois -----	4.6	2.4	17.9	3.8	3.5	2.9	.6	—	1.4
Indiana -----	—	1.5	27.6	6.3	1.9	1.5	.5	—	1.2
Iowa -----	.1	2.3	24.6	3.3	6.4	4.4	2.0	—	1.8
Kansas -----	1.6	2.2	16.8	4.0	3.6	2.5	1.1	1.8	1.7
Kentucky -----	1.5	6.9	31.0	4.1	4.5	2.6	1.9	3.1	4.8
Louisiana -----	1.6	3.9	12.3	3.3	5.9	1.4	4.5	6.9	2.0
Maine -----	—	1.8	21.9	2.6	3.8	2.3	1.5	—	.9
Maryland -----	2.4	4.6	37.4	1.9	2.3	1.5	.8	—	4.6
Massachusetts -----	—	2.8	34.9	4.9	2.7	2.1	.6	—	2.6
Michigan -----	.2	1.0	18.1	8.6	3.6	2.7	.9	.2	1.9
Minnesota -----	.5	4.5	27.0	3.8	5.2	3.8	1.4	—	1.4
Mississippi -----	.7	2.7	12.6	4.2	4.5	2.1	2.4	1.2	.9
Missouri -----	3.0	2.6	23.9	2.7	4.8	2.6	2.2	—	3.0
Montana -----	.9	2.4	20.1	3.6	8.2	3.4	4.8	7.7	2.3
Nebraska -----	.7	2.0	20.2	3.2	4.1	2.1	2.0	.1	1.4
Nevada -----	1.3	19.2	—	—	8.0	2.8	5.3	.7	5.2
New Hampshire -----	1.1	20.8	1.4	3.8	4.3	2.4	1.9	—	2.9
New Jersey -----	7.3	2.2	17.5	3.6	2.4	1.5	1.0	—	1.9
New Mexico -----	1.0	4.0	15.7	2.7	4.8	3.9	.9	8.4	1.2
New York -----	3.0	4.1	28.4	7.0	1.6	1.1	.5	—	3.0
North Carolina -----	2.0	4.2	28.2	5.1	4.8	2.7	2.1	—	1.5
North Dakota -----	1.4	4.8	11.3	3.6	5.6	2.7	2.9	7.9	.8
Ohio -----	2.8	1.6	29.9	3.0	4.5	2.7	1.8	—	1.5
Oklahoma -----	1.5	2.5	23.3	2.9	7.7	5.9	1.8	6.8	1.8
Oregon -----	1.2	1.5	35.8	2.5	6.7	4.3	2.4	1.0	4.1
Pennsylvania -----	2.5	3.8	24.9	6.2	6.7	1.9	4.8	—	6.3
Rhode Island -----	2.6	3.4	20.6	2.1	3.2	2.2	.9	—	1.4
South Carolina -----	1.3	2.4	24.8	2.5	5.0	1.7	3.3	—	2.4
South Dakota -----	.1	4.9	—	3.2	5.9	3.3	2.6	.5	2.6
Tennessee -----	.4	7.7	1.2	3.8	7.3	3.2	4.1	—	2.7
Texas -----	2.1	6.3	—	—	7.4	2.9	4.6	3.1	.8
Utah -----	1.6	1.5	25.3	2.5	2.7	1.8	.9	.8	1.1
Vermont -----	1.2	8.6	20.5	2.3	4.4	3.2	1.2	—	2.3
Virginia -----	3.3	4.9	26.1	2.1	3.8	2.9	.9	—	4.7
Washington -----	3.2	2.6	—	—	3.8	2.0	1.7	.5	4.9
West Virginia -----	1.0	5.7	20.4	6.1	4.7	2.8	1.9	6.0	3.6
Wisconsin -----	2.2	1.1	27.2	3.8	3.7	2.0	1.7	—	1.3
Wyoming -----	.4	1.1	—	—	6.3	3.8	2.5	23.0	1.2

**Table 26. Per Capita Tax Revenue of State and Local Governments by Type of Tax and State: 1991-92**

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

Geographic area	Sales and gross receipts							
	Total	Property	Selective sales and gross receipts					
			Total	General sales and gross receipts	Total	Motor fuel	Alcoholic beverages	Tobacco products
1	2	3	4	5	6	7	8	
<b>United States -----</b>	<b>2 322.71</b>	<b>748.17</b>	<b>820.34</b>	<b>547.55</b>	<b>272.79</b>	<b>95.25</b>	<b>16.11</b>	<b>26.19</b>
Alabama -----	1 460.93	178.38	744.11	444.71	299.39	89.29	35.88	20.13
Alaska -----	4 008.42	1 133.91	342.49	133.43	209.06	75.87	23.58	29.78
Arizona -----	2 070.51	688.54	894.58	679.96	214.62	98.65	10.96	14.01
Arkansas -----	1 539.16	265.41	752.91	520.89	232.02	129.70	12.14	27.80
California -----	2 428.19	696.40	869.72	654.91	214.82	74.00	9.77	23.62
Colorado -----	2 094.24	695.84	759.72	558.18	201.54	106.75	6.39	18.29
Connecticut -----	3 107.56	1 250.81	933.90	635.11	298.79	109.93	13.20	36.07
Delaware -----	2 379.82	336.15	289.55	—	289.55	107.17	15.99	28.91
District of Columbia -----	3 964.82	1 488.17	1 106.81	728.99	377.82	47.09	9.61	28.11
Florida -----	1 952.59	748.97	981.52	640.69	340.83	108.86	39.60	32.83
Georgia -----	1 879.23	563.81	725.19	537.88	187.31	67.91	30.36	12.72
Hawaii -----	2 988.85	490.27	1 530.06	1 140.73	389.34	113.04	36.56	24.13
Idaho -----	1 828.62	463.79	634.71	425.86	208.85	127.06	5.25	22.13
Illinois -----	2 223.81	857.56	775.81	476.12	299.69	104.10	9.05	32.78
Indiana -----	1 901.09	584.49	612.50	461.78	150.72	96.70	5.96	19.82
Iowa -----	2 059.77	729.42	584.66	376.46	208.20	119.29	4.52	34.86
Kansas -----	1 993.35	746.79	691.87	471.61	220.26	100.60	21.96	22.26
Kentucky -----	1 777.43	299.86	633.08	368.13	264.95	96.97	15.19	3.78
Louisiana -----	1 663.68	276.15	882.77	644.00	238.77	110.56	15.47	20.43
Maine -----	2 192.50	861.20	692.00	464.31	227.69	116.18	29.47	42.21
Maryland -----	2 360.60	661.26	609.23	325.06	284.17	95.22	5.20	18.90
Massachusetts -----	2 553.65	876.53	525.19	330.00	195.20	90.24	10.79	23.32
Michigan -----	2 154.45	920.41	537.30	391.28	146.01	79.53	13.06	26.25
Minnesota -----	2 510.56	792.85	778.38	497.79	280.59	104.90	12.04	37.18
Mississippi -----	1 343.85	368.38	660.09	456.71	203.38	124.76	13.20	19.98
Missouri -----	1 673.08	399.56	699.23	505.92	193.31	74.96	4.57	19.75
Montana -----	1 977.77	897.98	250.38	—	250.38	150.36	18.38	16.58
Nebraska -----	2 025.64	725.99	711.65	484.63	227.03	139.45	9.88	24.33
Nevada -----	2 105.00	499.27	1 313.02	701.15	611.87	132.18	11.57	37.61
New Hampshire -----	2 256.71	1 354.74	621.48	—	621.48	83.74	10.12	34.52
New Jersey -----	3 021.08	1 347.68	904.53	521.81	382.72	52.92	10.38	34.72
New Mexico -----	1 834.53	222.42	1 009.82	776.12	233.70	118.22	11.26	11.89
New York -----	3 545.40	1 183.58	942.80	612.28	330.51	27.42	14.26	35.32
North Carolina -----	1 886.52	416.51	723.34	449.24	274.10	127.87	23.67	5.99
North Dakota -----	1 668.83	538.30	643.01	391.73	251.28	118.51	7.72	21.69
Ohio -----	1 967.30	584.53	616.09	399.55	216.55	103.54	5.91	20.50
Oklahoma -----	1 645.98	244.86	701.86	487.98	213.88	107.78	17.94	21.70
Oregon -----	2 124.90	873.15	188.10	—	188.10	95.88	3.68	29.95
Pennsylvania -----	2 197.37	610.19	617.43	379.40	238.03	58.06	12.09	28.11
Rhode Island -----	2 311.40	1 014.37	665.45	387.44	278.01	93.70	9.09	36.40
South Carolina -----	1 595.26	447.72	593.60	414.79	178.81	80.73	30.86	7.99
South Dakota -----	1 570.65	611.78	767.70	538.16	229.54	117.86	13.40	19.85
Tennessee -----	1 566.09	356.46	973.70	668.92	304.78	132.56	28.80	16.22
Texas -----	1 897.32	749.61	932.53	604.33	328.20	112.60	22.32	33.60
Utah -----	1 743.58	472.05	706.79	552.30	154.49	77.04	9.66	14.75
Vermont -----	2 334.26	990.71	652.92	276.96	375.96	98.51	24.62	24.68
Virginia -----	2 024.53	664.06	617.63	330.22	287.40	100.08	15.46	6.54
Washington -----	2 372.50	689.65	1 464.84	1 147.11	317.73	124.98	23.89	29.28
West Virginia -----	1 669.99	296.66	692.83	442.47	250.36	115.49	6.58	17.82
Wisconsin -----	2 327.37	812.43	675.97	445.63	230.34	114.82	8.00	30.99
Wyoming -----	2 354.68	991.25	646.07	512.95	133.11	83.32	2.70	12.24

**Table 26. Per Capita Tax Revenue of State and Local Governments by Type of Tax and State: 1991-92—Con.**

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

Geographic area	Sales and gross receipts—Con.		Individual income	Corporation net income	License			Severance	Other taxes
	Selective sales and gross receipts—Con.				Total	Motor vehicle and operators' license	Other license		
	Public utilities	Other and unallocable							
	9	10							
<b>United States -----</b>	<b>54.18</b>	<b>76.89</b>	<b>464.95</b>	<b>96.02</b>	<b>90.33</b>	<b>50.28</b>	<b>40.05</b>	<b>18.69</b>	<b>60.95</b>
Alabama -----	75.30	78.80	315.98	40.30	100.60	43.06	57.54	15.13	66.44
Alaska -----	12.86	66.97	—	350.92	147.97	50.06	97.90	2 018.61	14.53
Arizona -----	46.16	44.83	330.77	56.22	75.50	54.84	20.66	—	24.91
Arkansas -----	23.26	39.12	358.56	52.92	82.48	52.27	30.21	6.32	20.56
California -----	46.43	61.00	560.55	148.73	75.31	47.93	27.38	.96	76.51
Colorado -----	19.55	50.56	477.38	36.56	76.14	39.42	36.72	4.75	43.85
Connecticut -----	48.51	91.08	566.91	180.41	86.53	59.87	26.66	—	88.99
Delaware -----	33.13	104.35	771.03	189.32	660.14	29.33	630.82	—	133.63
District of Columbia -----	189.95	103.05	1 034.27	144.77	78.85	33.63	45.22	—	111.95
Florida -----	100.32	59.23	—	52.35	77.27	49.63	27.63	5.05	87.44
Georgia -----	16.98	59.33	465.30	56.66	31.95	15.71	16.24	—	36.32
Hawaii -----	90.92	124.70	799.10	59.71	77.64	64.16	13.47	—	32.06
Idaho -----	5.86	48.54	515.47	65.61	113.68	53.87	59.81	.76	34.60
Illinois -----	101.45	52.31	397.31	84.08	77.44	64.95	12.49	—	31.61
Indiana -----	.61	27.64	524.70	119.80	36.74	27.75	8.99	.14	22.72
Iowa -----	2.79	46.73	506.98	68.99	131.67	90.49	41.18	—	38.07
Kansas -----	32.44	42.99	334.17	79.76	71.29	48.94	22.35	35.59	33.88
Kentucky -----	27.14	121.86	551.85	72.99	80.12	45.84	34.28	54.76	84.76
Louisiana -----	26.76	65.53	204.42	54.58	97.78	22.63	75.15	114.74	33.24
Maine -----	.45	39.38	479.06	56.62	83.44	50.45	32.99	—	20.18
Maryland -----	57.42	107.43	883.22	44.64	54.79	34.74	20.05	—	107.46
Massachusetts -----	—	70.85	890.09	126.21	68.72	52.46	16.26	—	66.91
Michigan -----	4.65	22.52	389.41	184.62	78.04	58.96	19.08	4.41	40.25
Minnesota -----	12.68	113.79	676.69	95.40	130.65	94.59	36.06	.46	36.12
Mississippi -----	9.38	36.06	169.61	56.45	60.42	27.95	32.47	16.20	12.71
Missouri -----	50.19	43.83	399.70	44.54	80.23	43.38	36.85	.02	49.79
Montana -----	17.49	47.56	397.94	71.39	161.20	67.08	94.12	153.21	45.67
Nebraska -----	13.67	39.70	409.69	65.05	82.57	42.95	39.61	1.65	29.04
Nevada -----	26.90	403.61	—	—	169.29	58.13	111.16	13.90	109.52
New Hampshire -----	24.77	468.33	31.64	86.55	96.81	53.57	43.24	.04	65.46
New Jersey -----	219.29	65.41	528.67	109.00	73.86	43.90	29.95	—	57.34
New Mexico -----	18.71	73.61	287.80	50.25	87.94	72.22	15.72	154.50	21.80
New York -----	106.41	147.10	1 007.89	246.98	57.55	39.46	18.09	—	106.60
North Carolina -----	37.26	79.30	531.84	95.57	90.94	51.45	39.49	.24	28.07
North Dakota -----	24.06	79.31	188.21	60.80	93.23	45.05	48.18	131.19	14.09
Ohio -----	55.53	31.06	589.02	58.66	88.57	52.27	36.30	.84	29.59
Oklahoma -----	25.16	41.30	383.68	46.97	126.45	97.25	29.20	111.81	30.36
Oregon -----	26.35	32.24	760.20	52.07	142.02	90.43	51.59	21.83	87.52
Pennsylvania -----	55.19	84.57	547.36	135.76	147.95	42.03	105.92	—	138.69
Rhode Island -----	60.43	78.39	476.55	48.31	73.56	51.82	21.74	—	33.16
South Carolina -----	20.83	38.39	396.32	39.86	79.20	27.05	52.14	—	38.57
South Dakota -----	1.67	76.76	.17	50.10	92.53	52.03	40.50	8.20	40.16
Tennessee -----	6.23	120.97	18.85	59.61	114.22	50.61	63.61	.24	43.01
Texas -----	40.26	119.42	.06	—	141.32	54.75	86.57	58.44	15.36
Utah -----	27.09	25.97	441.46	43.15	46.36	30.77	15.59	14.56	19.21
Vermont -----	28.41	199.73	478.73	54.59	103.46	75.40	28.07	—	53.85
Virginia -----	66.70	98.62	528.41	43.47	76.40	58.82	17.58	.23	94.34
Washington -----	76.91	62.67	—	—	89.15	47.85	41.30	12.91	115.95
West Virginia -----	15.89	94.59	340.15	101.10	78.64	46.88	31.77	100.41	60.19
Wisconsin -----	51.50	25.03	634.15	88.33	85.36	46.37	38.99	.26	30.87
Wyoming -----	9.97	24.88	—	—	147.67	88.53	59.14	542.25	27.43

**Table 27. General Revenue of State and Local Governments From Current Charges by Function and State: 1991-92**

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

Geographic area	Education							Transportation		
	Total	Total	Elementary and secondary education		Higher education		Other education	Hospitals	Highways	Airports
			School lunch sales (gross)	Other	Auxiliary enterprises <sup>1</sup>	Other				
			1	2	3	4				
<b>United States .....</b>	<b>138 304 683</b>	<b>39 029 101</b>	<b>3 764 412</b>	<b>2 840 819</b>	<b>8 703 233</b>	<b>23 315 168</b>	<b>405 469</b>	<b>38 030 282</b>	<b>4 762 448</b>	<b>5 953 910</b>
Alabama .....	3 005 307	719 384	80 047	8 947	171 429	401 853	57 108	1 648 819	2 278	71 606
Alaska .....	588 310	89 629	9 215	6 825	16 851	56 458	280	26 397	47 009	56 033
Arizona .....	1 522 895	652 381	53 030	30 066	184 353	382 183	2 749	152 510	2 709	139 273
Arkansas .....	1 071 716	446 310	33 223	53 543	86 726	264 697	8 121	328 913	18 940	15 581
California .....	18 854 257	3 835 215	318 263	479 782	633 826	2 399 856	3 488	5 039 565	226 672	735 382
Colorado .....	2 082 154	859 228	48 069	68 881	192 081	539 300	10 897	396 049	13 386	156 152
Connecticut .....	1 201 832	370 097	59 114	4 107	97 715	206 849	2 312	237 498	1 912	21 229
Delaware .....	537 377	228 451	10 231	800	54 091	162 548	781	29 237	73 913	1 931
District of Columbia .....	263 671	13 804	1 818	283	-	11 703	-	69 822	-	-
Florida .....	7 597 651	1 346 174	180 907	315 790	227 313	615 819	6 345	2 260 699	316 770	572 519
Georgia .....	4 188 288	647 298	112 071	16 274	168 758	318 291	31 904	2 411 798	12 461	149 606
Hawaii .....	869 406	122 428	12 071	8 284	45 103	53 974	2 996	90 975	884	327 219
Idaho .....	552 690	138 044	15 993	1 425	37 775	81 603	1 248	196 311	7 138	6 916
Illinois .....	4 292 193	1 511 391	143 588	82 592	324 056	960 679	4 476	608 989	284 776	350 194
Indiana .....	3 441 126	1 314 334	121 307	77 528	422 309	684 848	8 310	1 279 336	68 572	46 535
Iowa .....	1 896 062	720 220	57 860	106 956	151 857	403 490	57	750 043	5 614	17 793
Kansas .....	1 282 228	469 273	49 249	14 125	111 765	292 758	1 376	404 753	47 557	17 525
Kentucky .....	1 574 756	562 664	45 452	4 767	131 496	367 026	13 923	425 217	23 701	61 599
Louisiana .....	2 465 830	692 006	41 595	15 293	190 317	433 195	11 606	1 049 391	33 354	54 943
Maine .....	455 914	177 712	11 342	9 576	52 498	104 296	-	46 442	38 469	19 695
Maryland .....	2 007 854	854 709	69 854	76 364	192 922	511 061	4 508	30 695	136 009	54 190
Massachusetts .....	2 843 362	845 256	98 814	48 907	137 384	559 960	191	565 084	155 456	166 743
Michigan .....	5 353 996	2 053 758	131 832	85 451	479 751	1 355 389	1 335	1 450 098	42 928	107 593
Minnesota .....	3 178 684	843 112	91 050	75 100	184 468	491 258	1 236	947 426	28 953	81 186
Mississippi .....	1 694 537	430 540	31 949	34 789	114 360	248 088	1 354	882 103	4 232	7 801
Missouri .....	2 178 437	810 683	81 716	96 546	144 600	486 830	991	631 109	18 472	124 316
Montana .....	365 603	129 648	11 022	3 569	43 440	66 633	4 984	32 978	2 054	9 732
Nebraska .....	990 698	351 457	29 031	78 787	85 671	155 549	2 419	348 648	5 407	25 254
Nevada .....	840 329	125 259	14 651	970	29 306	79 239	1 093	239 862	14 630	141 475
New Hampshire .....	458 803	224 711	20 189	6 185	57 879	140 379	79	2 945	54 324	5 251
New Jersey .....	4 117 498	991 639	121 041	20 832	181 689	661 763	6 314	349 070	603 340	4 892
New Mexico .....	874 492	301 918	18 572	13 879	72 419	180 574	16 474	289 335	7 295	33 086
New York .....	11 263 969	1 682 711	190 835	51 736	322 888	1 069 310	47 942	2 679 641	1 502 002	876 585
North Carolina .....	3 575 958	1 074 241	139 863	23 033	345 892	558 323	7 130	1 400 584	3 371	101 099
North Dakota .....	441 870	205 936	11 568	19 529	68 568	105 669	602	15 049	2 098	9 171
Ohio .....	5 389 058	2 217 127	192 605	266 699	389 658	1 365 263	2 902	1 204 701	109 187	86 298
Oklahoma .....	1 840 923	531 236	43 825	27 628	186 242	270 262	3 279	702 344	78 105	46 592
Oregon .....	1 722 989	504 455	40 872	36 445	111 345	302 855	12 938	383 951	7 676	52 221
Pennsylvania .....	5 506 166	1 981 847	191 188	33 537	394 591	1 303 745	58 786	801 657	305 303	191 289
Rhode Island .....	332 717	169 406	358	4 568	43 126	108 312	13 042	7 267	8 970	9 176
South Carolina .....	2 259 337	637 713	51 332	78 921	167 267	326 359	13 834	1 046 807	22 750	26 505
South Dakota .....	271 170	105 145	13 326	3 545	24 729	63 496	49	24 060	323	4 291
Tennessee .....	2 883 305	564 970	85 832	20 490	158 815	294 953	4 880	1 321 166	3 555	92 585
Texas .....	7 983 965	2 432 472	336 941	211 947	429 008	1 447 640	6 936	2 227 194	147 343	429 215
Utah .....	1 000 598	440 180	32 354	11 956	94 103	293 691	8 076	217 847	1 547	49 833
Vermont .....	293 225	200 916	8 806	4 346	38 018	149 633	113	2 482	602	3 192
Virginia .....	3 630 734	1 272 204	132 831	77 029	403 331	643 467	15 546	937 186	124 899	175 543
Washington .....	3 332 363	858 264	65 022	88 485	219 526	484 332	899	760 078	78 482	120 219
West Virginia .....	871 803	280 212	20 727	5 142	82 837	170 544	962	206 354	42 900	53 411
Wisconsin .....	2 676 848	903 286	72 526	27 938	169 323	631 341	2 158	607 169	22 597	41 729
Wyoming .....	379 729	88 047	9 403	622	29 758	47 824	440	162 628	1 523	1 706

See footnotes at end of table.

**Table 27. General Revenue of State and Local Governments From Current Charges by Function and State: 1991-92—Con.**

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

Geographic area	Transportation—Con.		Environment and housing					Miscellaneous commercial activity	Other
	Parking facilities <sup>2</sup>	Water transport and terminals	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage <sup>2</sup>		
	11	12	13	14	15	16	17		
<b>United States .....</b>	<b>982 742</b>	<b>1 630 588</b>	<b>1 812 979</b>	<b>3 921 372</b>	<b>3 001 605</b>	<b>15 574 293</b>	<b>6 570 138</b>	<b>359 371</b>	<b>16 675 854</b>
Alabama .....	12 497	46 999	9 153	56 714	45 450	136 573	96 353	—	159 481
Alaska .....	4 048	19 823	22 459	7 624	15 370	35 644	29 411	64 028	170 835
Arizona .....	2 719	—	54 718	47 391	8 579	177 945	114 988	—	169 682
Arkansas .....	2 614	815	7 227	19 879	18 253	83 260	50 105	—	79 819
California .....	164 869	509 117	724 834	626 318	328 806	2 416 109	971 865	14 728	3 260 777
Colorado .....	7 492	—	20 120	114 705	36 263	220 599	20 150	37	237 973
Connecticut .....	24 267	221	407	50 464	62 262	115 137	163 079	690	154 569
Delaware .....	4 026	13 897	1 061	5 313	4 132	80 001	37 138	—	58 277
District of Columbia .....	14 080	—	—	15 844	19 579	70 777	6 044	—	52 907
Florida .....	57 958	137 224	15 656	237 870	116 512	628 906	921 998	8 051	977 314
Georgia .....	4 294	66 055	19 150	131 240	64 713	298 236	190 681	46	192 710
Hawaii .....	5 873	44 742	7 432	27 332	47 075	90 774	66 644	—	38 028
Idaho .....	2 712	211	44 216	8 738	3 788	41 354	34 573	91	68 598
Illinois .....	37 542	6 965	14 668	289 971	109 757	521 777	75 455	—	480 708
Indiana .....	6 297	2 846	22 834	58 879	28 614	330 606	59 348	2 353	220 572
Iowa .....	10 877	431	11 690	34 798	6 991	148 618	74 590	7 568	106 829
Kansas .....	3 015	1 003	19 041	29 223	14 955	95 168	46 073	—	134 642
Kentucky .....	10 571	3 382	24 235	57 126	18 948	160 424	54 401	—	172 488
Louisiana .....	4 449	54 565	14 512	49 258	23 447	144 239	71 251	8 396	266 019
Maine .....	3 162	2 122	9 053	11 574	13 247	62 954	24 540	—	46 944
Maryland .....	38 177	38 019	11 473	71 065	70 289	351 641	157 988	9 235	184 364
Massachusetts .....	30 513	57 345	8 915	54 657	185 293	408 504	56 884	—	308 712
Michigan .....	40 121	2 250	25 106	117 261	30 011	690 026	117 309	1 993	675 542
Minnesota .....	27 883	4 213	34 935	117 175	46 273	268 275	161 079	34	618 140
Mississippi .....	417	10 281	17 338	9 537	24 367	89 511	31 965	—	86 445
Missouri .....	11 593	1 412	24 455	54 942	29 729	245 156	40 513	195	185 862
Montana .....	1 595	—	14 789	7 175	4 693	27 395	17 196	2 060	116 288
Nebraska .....	5 523	31	19 735	19 958	17 777	67 077	20 439	—	109 392
Nevada .....	1 915	—	3 684	38 132	9 425	103 167	10 833	501	151 446
New Hampshire .....	5 019	493	1 097	11 307	12 285	53 090	17 131	—	71 150
New Jersey .....	32 844	10 778	35 608	253 698	73 147	807 351	294 294	—	660 837
New Mexico .....	4 394	—	22 281	16 470	4 797	62 284	79 905	—	52 727
New York .....	109 651	111 605	13 156	248 897	787 048	939 633	393 047	63 131	1 856 862
North Carolina .....	12 055	25 330	23 395	62 381	60 692	293 868	152 225	244	366 473
North Dakota .....	1 269	—	8 268	11 157	6 709	16 478	18 476	116 549	30 710
Ohio .....	28 337	8 862	25 430	129 370	72 987	877 376	143 871	5 967	479 545
Oklahoma .....	9 737	1 879	7 394	57 497	29 077	131 196	108 943	4 336	132 587
Oregon .....	14 928	78 912	58 357	68 378	21 592	213 798	81 870	—	236 851
Pennsylvania .....	121 665	5 726	43 518	89 782	133 172	972 956	325 852	—	533 399
Rhode Island .....	285	4 264	1 448	11 438	23 617	43 227	6 986	1 240	45 393
South Carolina .....	12 241	46 821	7 442	31 241	24 027	139 625	62 041	—	202 124
South Dakota .....	1 430	—	11 863	10 140	4 130	27 048	10 122	32 654	39 964
Tennessee .....	6 343	2 351	57 811	78 404	51 318	307 069	96 347	444	300 942
Texas .....	17 115	120 040	33 729	148 244	81 338	1 128 071	367 669	6 860	844 675
Utah .....	1 256	—	6 390	42 095	2 774	82 841	55 283	1 771	98 781
Vermont .....	2 382	—	971	6 129	5 149	23 389	12 502	—	35 511
Virginia .....	19 781	9 583	5 855	61 691	69 639	452 943	219 931	—	281 499
Washington .....	13 958	176 420	184 656	97 455	54 701	473 054	268 403	2 994	243 679
West Virginia .....	6 712	—	5 806	24 169	15 418	77 259	34 046	—	125 516
Wisconsin .....	19 094	3 555	48 083	79 849	60 560	306 695	66 497	2 361	515 373
Wyoming .....	1 167	—	7 525	11 417	2 830	35 189	31 804	—	35 893

<sup>1</sup>Applies only to State governments.

<sup>2</sup>Applies only to local governments.

**Table 28. State Government Intergovernmental Revenue From Federal and Local Governments by State: 1991-92**

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

Geographic area	Total, from Federal and local Governments	From Federal Government						
		Total	Education	Public welfare	Health and hospitals	Highways	Natural resources	Housing and community development
		1	2	3	4	5	6	7
<b>United States .....</b>	<b>169 928 166</b>	<b>159 067 541</b>	<b>25 866 723</b>	<b>91 090 998</b>	<b>6 825 210</b>	<b>14 367 184</b>	<b>1 824 272</b>	<b>1 500 361</b>
Alabama .....	2 737 180	2 707 431	650 440	1 389 303	79 294	236 403	34 193	-
Alaska .....	773 106	761 779	114 280	225 249	20 608	185 889	53 880	22 335
Arizona .....	2 110 356	1 851 938	437 100	1 000 589	106 275	154 805	14 219	-
Arkansas .....	1 635 962	1 629 989	232 713	1 002 354	45 384	174 522	32 147	-
California .....	23 429 204	21 562 045	3 457 270	11 953 680	541 647	1 468 509	58 087	74 207
Colorado .....	1 918 574	1 843 382	403 833	854 771	121 693	245 274	18 103	17 331
Connecticut .....	2 274 928	2 270 404	218 135	1 196 713	158 735	455 240	20 510	34 797
Delaware .....	412 211	396 930	60 274	151 752	29 417	68 685	6 333	24 462
Florida .....	5 711 452	5 406 514	1 086 840	2 795 277	395 658	488 673	54 725	60 624
Georgia .....	3 770 676	3 723 847	739 790	2 025 079	199 712	354 309	89 949	70 113
Hawaii .....	848 559	845 455	160 820	312 214	51 753	185 995	8 388	46 031
Idaho .....	643 738	616 146	103 202	232 561	45 776	110 019	20 911	-
Illinois .....	5 740 717	5 559 369	1 106 680	2 921 284	337 150	493 784	43 209	43 773
Indiana .....	3 203 811	3 098 394	508 332	1 761 486	157 727	392 472	32 505	47 264
Iowa .....	1 651 321	1 578 926	326 249	709 170	153 829	191 894	31 100	24 901
Kansas .....	1 359 425	1 341 483	272 158	640 474	74 064	139 017	16 695	13 709
Kentucky .....	2 609 286	2 593 515	395 780	1 649 944	95 683	186 912	72 164	28 505
Louisiana .....	3 695 255	3 676 223	516 512	2 574 078	166 572	125 250	29 324	16 869
Maine .....	931 856	928 391	106 752	625 083	32 555	72 599	10 545	10 280
Maryland .....	2 662 442	2 588 468	485 601	1 350 351	162 910	239 127	33 687	48 474
Massachusetts .....	4 626 979	4 226 446	471 634	2 589 019	118 004	479 068	26 124	136 950
Michigan .....	6 134 453	5 903 243	1 025 977	3 451 226	251 514	418 535	56 275	24 407
Minnesota .....	2 909 750	2 686 951	495 988	1 461 224	130 849	242 456	38 621	10 281
Mississippi .....	2 077 281	2 011 434	408 168	1 106 993	81 820	182 134	32 171	31 006
Missouri .....	2 956 376	2 945 026	374 151	1 784 114	160 420	319 325	77 370	47 629
Montana .....	685 573	670 470	85 688	294 493	39 852	130 229	14 549	13 324
Nebraska .....	897 151	877 464	161 450	444 721	49 109	111 615	21 390	-
Nevada .....	547 402	523 759	93 627	237 795	25 848	61 714	9 452	2 582
New Hampshire .....	799 809	732 951	89 762	449 123	9 769	58 674	9 936	6 574
New Jersey .....	5 337 844	5 130 058	622 143	2 816 970	211 766	649 704	23 889	204 475
New Mexico .....	1 202 897	1 116 316	258 658	565 703	65 169	117 601	28 382	-
New York .....	22 142 003	17 347 330	1 607 355	12 789 907	395 301	731 819	22 453	69 421
North Carolina .....	4 017 596	3 695 376	701 072	1 970 554	168 970	449 450	70 744	56 154
North Dakota .....	580 195	557 510	105 464	216 794	20 250	118 699	23 711	16 628
Ohio .....	6 468 864	6 267 841	855 395	3 946 006	256 202	531 948	74 002	39 684
Oklahoma .....	1 779 458	1 736 419	296 708	1 021 779	68 244	199 127	42 073	8 980
Oregon .....	2 062 649	2 035 792	352 504	785 479	192 643	176 249	38 095	47 879
Pennsylvania .....	8 016 454	7 724 509	1 121 958	4 941 337	374 588	590 863	92 268	45 511
Rhode Island .....	988 262	943 046	101 985	589 282	27 887	104 675	12 041	14 936
South Carolina .....	2 443 841	2 347 127	390 499	1 396 027	111 358	190 021	33 144	13 700
South Dakota .....	549 243	544 933	75 958	239 828	35 794	90 667	18 310	27 107
Tennessee .....	3 427 157	3 384 884	473 522	2 022 888	121 582	307 093	34 782	24 975
Texas .....	8 604 008	8 531 304	1 778 422	4 653 902	351 361	810 994	97 499	-
Utah .....	1 150 310	1 105 748	310 844	480 047	46 691	110 217	20 131	5 437
Vermont .....	509 744	504 489	76 780	242 282	35 616	54 184	9 541	26 052
Virginia .....	2 725 900	2 563 170	681 747	1 166 248	74 250	298 361	44 773	26 259
Washington .....	2 994 704	2 929 999	648 812	1 385 268	259 827	331 293	49 460	-
West Virginia .....	1 490 087	1 475 928	223 851	839 771	52 676	194 490	41 203	12 473
Wisconsin .....	3 015 338	2 921 070	536 486	1 696 201	99 528	241 155	42 902	-
Wyoming .....	666 779	646 319	57 354	134 605	11 880	95 446	38 307	4 262

**Table 28. State Government Intergovernmental Revenue From Federal and Local Governments 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]

Geographic area	From Federal Government—Con.		From local governments					
	Employment security administration	Other	Total	Education	Public welfare	Health and hospitals	Highways	Other
	9	10	11	12	13	14	15	16
<b>United States .....</b>	<b>3 746 532</b>	<b>13 846 261</b>	<b>10 860 625</b>	<b>820 184</b>	<b>5 898 597</b>	<b>460 428</b>	<b>928 997</b>	<b>2 752 419</b>
Alabama .....	62 015	255 783	29 749	7 613	713	317	6 923	14 183
Alaska .....	26 048	113 490	11 327	4 015	—	168	—	7 144
Arizona .....	36 268	102 682	258 418	6 001	153 222	58 457	19 720	21 018
Arkansas .....	36 108	106 761	5 973	1 037	—	693	2 632	1 611
California .....	419 421	3 589 224	1 867 159	61 097	1 214 224	239	484 731	106 868
Colorado .....	52 901	129 476	75 192	18 481	5 027	242	8 637	42 805
Connecticut .....	75 905	110 369	4 524	262	—	—	—	4 262
Delaware .....	9 534	46 473	15 281	3 600	—	15	—	11 666
Florida .....	63 168	461 549	304 938	3 152	186 102	52 390	12 420	50 874
Georgia .....	112 916	131 979	46 829	13 274	—	2	17 281	16 272
Hawaii .....	16 927	63 327	3 104	394	—	—	—	2 710
Idaho .....	17 419	86 258	27 592	33	758	24 344	1 724	7 733
Illinois .....	204 559	408 930	181 348	16 773	101 608	—	36 560	26 407
Indiana .....	70 126	128 482	105 417	1 797	65 737	5 272	17 406	15 205
Iowa .....	35 884	105 899	72 395	198	28 214	41 401	1 907	675
Kansas .....	26 607	158 759	17 942	3 464	—	—	14 478	—
Kentucky .....	46 060	118 467	15 771	7 137	—	43	1 272	7 319
Louisiana .....	64 063	183 555	19 032	2 452	—	5 800	46	10 734
Maine .....	23 313	47 264	3 465	297	—	—	2 637	531
Maryland .....	31 156	237 162	73 974	22 143	7 477	1 425	11 374	31 555
Massachusetts .....	121 526	284 121	400 533	4 461	53 730	3 616	255	338 471
Michigan .....	180 996	494 313	231 210	10 860	6 835	98 699	44 408	70 408
Minnesota .....	82 653	224 879	222 799	5 098	183 096	10 821	18 179	5 605
Mississippi .....	47 666	121 476	65 847	4 621	52 986	1 482	2 218	4 540
Missouri .....	76 667	105 350	11 350	88	15	230	9 589	1 428
Montana .....	6 064	86 271	15 103	930	13 124	—	490	559
Nebraska .....	22 651	66 528	19 687	3 490	3 066	1 544	9 978	1 609
Nevada .....	27 412	65 329	23 643	758	10 881	492	6 203	5 309
New Hampshire .....	18 898	90 215	66 858	3 086	53 867	—	2 867	7 038
New Jersey .....	114 474	486 637	207 786	139 165	7 961	1 165	12 217	47 278
New Mexico .....	47 665	33 138	86 581	57 205	411	28 508	—	457
New York .....	337 096	1 393 978	4 794 673	130 084	3 131 843	—	—	1 532 746
North Carolina .....	67 669	210 763	322 220	4 245	290 164	2 970	3 526	21 315
North Dakota .....	6 871	49 093	22 685	662	8 857	—	10 218	2 948
Ohio .....	158 252	406 352	201 023	23 753	10 263	51 616	17 533	97 858
Oklahoma .....	48 834	50 674	43 039	14 627	—	555	4 283	23 574
Oregon .....	42 715	400 228	26 857	7 211	14 288	—	3 714	1 644
Pennsylvania .....	194 546	363 438	291 945	56 390	221 400	—	7 051	7 104
Rhode Island .....	28 095	64 145	45 216	123	—	—	151	44 942
South Carolina .....	81 942	130 436	96 714	21 220	39 999	7 082	671	27 742
South Dakota .....	13 004	44 265	4 310	129	—	2 661	638	882
Tennessee .....	67 581	332 461	42 273	10 869	224	5 062	16 494	9 624
Texas .....	212 503	626 623	72 704	33 230	29 303	4 259	17	5 895
Utah .....	30 714	101 667	44 562	35 003	3 202	12	—	6 345
Vermont .....	9 038	50 996	5 255	837	—	24	4 394	—
Virginia .....	66 559	204 973	162 730	16 129	—	47 680	73 486	25 435
Washington .....	91 195	164 144	64 705	38 825	—	—	3 671	22 209
West Virginia .....	26 201	85 263	14 159	3 173	—	—	—	10 986
Wisconsin .....	75 435	229 363	94 268	7 063	—	251	32 460	54 494
Wyoming .....	11 212	293 253	20 460	13 629	—	891	4 538	1 402

**Table 29. Local Government Intergovernmental Revenue From Federal and State Governments by State: 1991-92**

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

Geographic area	Total, from Federal and State Governments	From Federal Government						
		Total	Education	Public welfare	Health and hospitals	Highways	Housing and community development	Sewerage
		1	3	4	5	6	7	8
<b>United States</b> .....	<b>217 996 448</b>	<b>20 106 789</b>	<b>1 924 259</b>	<b>726 867</b>	<b>472 920</b>	<b>432 841</b>	<b>9 369 240</b>	<b>263 614</b>
<b>Counties</b> .....	<b>52 906 031</b>	<b>3 243 205</b>	<b>201 905</b>	<b>252 946</b>	<b>200 682</b>	<b>132 984</b>	<b>889 370</b>	<b>81 563</b>
<b>Municipalities</b> .....	<b>45 482 801</b>	<b>8 103 273</b>	<b>332 657</b>	<b>443 459</b>	<b>173 978</b>	<b>291 076</b>	<b>3 938 357</b>	<b>80 169</b>
<b>Townships</b> .....	<b>4 561 906</b>	<b>240 397</b>	<b>34 564</b>	<b>30 212</b>	<b>91</b>	<b>7 931</b>	<b>49 917</b>	<b>-</b>
<b>School districts</b> .....	<b>104 438 545</b>	<b>1 354 366</b>	<b>1 354 366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Special districts</b> .....	<b>10 607 165</b>	<b>7 165 548</b>	<b>767</b>	<b>250</b>	<b>98 169</b>	<b>850</b>	<b>4 491 596</b>	<b>101 882</b>
Alabama .....	2 358 715	190 921	11 764	83	13 216	350	110 134	-
Alaska .....	999 271	91 309	27 744	34	6 228	74	35 857	-
Arizona .....	3 348 796	302 800	100 139	1	8 321	742	113 293	2 993
Arkansas .....	1 433 339	89 372	6 063	2	391	37	63 691	-
California .....	42 492 378	2 485 632	261 982	10 306	46 295	55 415	1 288 026	22 871
Colorado .....	2 476 777	248 218	24 431	5 875	15 204	4 003	110 961	-
Connecticut .....	2 495 103	199 364	29 626	47	345	-	157 262	1 263
Delaware .....	520 167	41 377	6 290	-	-	-	30 807	-
District of Columbia .....	1 776 195	1 776 195	73 304	406 869	63 107	65 337	82 562	-
Florida .....	9 862 588	956 810	97 790	44 613	8 133	334	417 894	5 366
Georgia .....	4 282 310	516 200	20 876	931	34 029	62	281 422	2 965
Hawaii .....	230 814	93 907	-	-	-	3 256	46 017	-
Idaho .....	810 139	51 431	10 273	24	266	4 401	12 427	-
Illinois .....	8 111 768	1 182 501	121 251	2 423	10 996	105 378	497 026	513
Indiana .....	3 961 349	246 801	11 008	2 247	757	13 751	113 721	1 277
Iowa .....	2 122 755	163 442	25 767	1 232	5 418	17 945	68 889	359
Kansas .....	1 413 486	82 374	22 632	-	1 410	14	45 634	-
Kentucky .....	2 441 750	183 011	18 708	-	21 593	-	44 092	494
Louisiana .....	2 815 166	322 088	30 691	5 508	1 114	6 245	171 420	-
Maine .....	920 637	70 035	7 636	5	508	211	46 639	967
Maryland .....	2 910 896	404 813	38 541	649	3 377	3 686	280 208	16 306
Massachusetts .....	4 510 286	623 556	48 147	2 574	795	807	365 871	2 635
Michigan .....	6 803 645	528 962	61 109	2 171	28 469	34 208	140 164	9 926
Minnesota .....	5 192 612	434 036	22 585	106 768	7 222	12 541	191 077	321
Mississippi .....	1 899 375	177 264	30 260	54	4 790	832	95 894	3 343
Missouri .....	2 799 083	246 321	13 778	471	2 877	7 568	115 869	269
Montana .....	568 448	111 241	28 613	13	3 343	3 553	28 816	592
Nebraska .....	938 346	99 229	24 237	20	3	21	50 401	-
Nevada .....	1 422 000	133 488	5 116	-	1 038	-	48 407	-
New Hampshire .....	308 529	51 354	3 569	-	-	-	24 672	-
New Jersey .....	7 509 844	250 412	29 294	638	5 443	-	171 033	15 410
New Mexico .....	1 612 604	118 955	53 384	238	17	407	33 712	-
New York .....	25 068 745	1 834 970	28 308	58 839	299	22 305	1 175 124	62 779
North Carolina .....	5 640 328	454 347	59 247	14 024	37 098	445	226 008	2 029
North Dakota .....	426 957	47 751	11 075	-	205	929	15 261	-
Ohio .....	8 431 822	938 576	10 824	5 854	28 033	2 958	554 433	40 647
Oklahoma .....	2 069 379	157 743	31 255	92	635	2 101	74 882	-
Oregon .....	2 127 048	389 978	65 780	-	9 244	4 457	112 527	409
Pennsylvania .....	8 752 586	1 042 527	35 535	3 951	20 535	11 392	550 984	25 452
Rhode Island .....	505 597	101 696	18 914	-	-	-	78 639	-
South Carolina .....	2 065 828	182 356	9 495	-	8 565	-	110 251	26
South Dakota .....	298 298	58 518	21 553	13	5 640	295	18 835	103
Tennessee .....	2 563 295	302 176	35 046	11	1 332	17	181 208	-
Texas .....	11 471 744	870 541	111 019	33 009	43 075	5 112	432 327	465
Utah .....	1 192 513	87 977	10 446	-	33	-	37 006	298
Vermont .....	277 273	12 789	477	-	-	272	10 079	-
Virginia .....	3 745 681	388 920	107 674	1 016	9 382	36 031	164 147	282
Washington .....	4 948 711	390 748	59 036	-	10 394	1 754	151 824	-
West Virginia .....	1 278 836	78 537	2 895	-	226	93	51 923	5 227
Wisconsin .....	5 180 121	263 404	29 766	15 964	3 927	3 470	135 455	38 027
Wyoming .....	602 515	29 816	9 306	298	91	32	4 429	-

**Table 29. Local Government Intergovernmental Revenue From Federal and State Governments 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]

Geographic area	From Federal Government— Con.		From State governments							General local government support		Other
	General revenue sharing	Other	Total	Education	Public welfare	Health and hospitals	Highways	Total	Property tax relief			
										9	10	
<b>United States</b> .....	—	<b>4 532 152</b>	<b>197 889 659</b>	<b>123 564 748</b>	<b>25 893 802</b>	<b>7 871 929</b>	<b>8 514 223</b>	<b>16 733 677</b>	<b>(NA)</b>	<b>11 300 687</b>		
<b>Counties</b> .....	—	<b>1 369 361</b>	<b>49 662 826</b>	<b>9 610 649</b>	<b>18 474 155</b>	<b>6 318 169</b>	<b>4 535 785</b>	<b>5 236 347</b>	<b>(NA)</b>	<b>5 289 333</b>		
<b>Municipalities</b> .....	—	<b>2 500 757</b>	<b>37 379 528</b>	<b>9 265 008</b>	<b>7 368 480</b>	<b>1 129 271</b>	<b>3 448 420</b>	<b>9 796 446</b>	<b>(NA)</b>	<b>4 637 708</b>		
<b>Townships</b> .....	—	<b>113 878</b>	<b>4 321 509</b>	<b>1 575 961</b>	<b>39 656</b>	<b>16 477</b>	<b>499 182</b>	<b>1 700 884</b>	<b>(NA)</b>	<b>477 176</b>		
<b>School districts</b> .....	—	—	<b>103 084 179</b>	<b>103 084 179</b>	—	—	—	—	<b>(NA)</b>	—		
<b>Special districts</b> .....	—	<b>548 156</b>	<b>3 441 617</b>	<b>28 951</b>	<b>11 511</b>	<b>408 012</b>	<b>30 836</b>	—	<b>(NA)</b>	<b>896 470</b>		
Alabama .....	—	46 699	2 167 794	1 722 796	46 021	68 629	165 071	95 569	(NA)	66 304		
Alaska .....	—	20 350	907 962	685 578	4 565	26 325	5 405	117 353	(NA)	67 159		
Arizona .....	—	57 713	3 045 996	1 661 027	287 682	17 540	342 740	598 318	(NA)	126 321		
Arkansas .....	—	15 085	1 343 967	1 109 274	1 231	47 251	110 647	52 575	(NA)	20 613		
California .....	—	362 900	40 006 746	20 423 643	10 873 411	2 564 626	966 924	2 528 727	(NA)	2 119 740		
Colorado .....	—	48 507	2 228 559	1 440 999	443 269	25 920	191 559	22 350	(NA)	102 751		
Connecticut .....	—	4 573	2 295 739	1 560 975	147 742	27 570	49 627	213 400	(NA)	280 425		
Delaware .....	—	4 280	478 790	460 688	25	33	4 381	689	(NA)	12 956		
District of Columbia .....	—	759 357	—	—	—	—	—	—	(NA)	—		
Florida .....	—	290 619	8 905 778	7 015 873	81 857	23 959	213 511	1 228 598	(NA)	284 673		
Georgia .....	—	102 474	3 766 110	3 213 703	9 616	385 797	40 871	3 488	(NA)	105 405		
Hawaii .....	—	24 875	136 907	—	—	5 404	1 419	76 616	(NA)	51 159		
Idaho .....	—	19 382	758 708	567 672	3 869	16 035	85 223	61 088	(NA)	23 420		
Illinois .....	—	88 585	6 929 267	3 921 149	165 901	84 657	491 460	1 328 788	(NA)	495 501		
Indiana .....	—	79 033	3 714 548	2 630 168	244 686	18 335	295 921	410 333	(NA)	105 486		
Iowa .....	—	35 616	1 959 313	1 380 002	32 588	29 346	343 132	118 326	(NA)	52 456		
Kansas .....	—	11 602	1 331 112	1 072 971	5 729	19 528	114 427	75 117	(NA)	38 624		
Kentucky .....	—	84 491	2 258 739	1 915 579	1 601	35 557	104 802	898	(NA)	187 952		
Louisiana .....	—	94 400	2 493 078	2 143 362	21 636	5 467	55 657	90 468	(NA)	172 584		
Maine .....	—	12 247	850 602	690 364	9 181	392	26 204	91 675	(NA)	32 120		
Maryland .....	—	54 764	2 506 083	1 598 402	7 431	142 092	318 383	119 451	(NA)	247 943		
Massachusetts .....	—	70 682	3 886 730	1 701 269	147 382	1 159	109 394	868 572	(NA)	437 508		
Michigan .....	—	227 823	6 274 683	2 977 563	246 356	732 004	679 509	1 093 182	(NA)	413 151		
Minnesota .....	—	79 750	4 758 576	2 590 753	751 331	85 543	334 023	651 410	(NA)	299 180		
Mississippi .....	—	37 242	1 722 111	1 266 334	8 317	34 613	90 096	286 969	(NA)	34 550		
Missouri .....	—	59 233	2 552 762	2 232 948	26 073	36 743	144 927	20 042	(NA)	88 203		
Montana .....	—	42 864	457 207	374 342	518	4 680	20 450	11 363	(NA)	45 340		
Nebraska .....	—	19 276	839 117	603 318	10 418	16 589	114 735	39 529	(NA)	54 152		
Nevada .....	—	77 207	1 288 512	763 934	228	3 123	54 605	431 206	(NA)	35 364		
New Hampshire .....	—	21 550	257 175	116 327	49 739	—	16 491	47 630	(NA)	20 732		
New Jersey .....	—	28 594	7 259 432	3 665 291	872 532	279 134	22 060	1 694 497	(NA)	723 781		
New Mexico .....	—	30 480	1 493 649	1 133 851	7 794	5 083	44 057	250 737	(NA)	51 638		
New York .....	—	411 130	23 233 775	10 540 041	8 163 713	623 848	318 860	937 525	(NA)	1 312 523		
North Carolina .....	—	90 648	5 185 981	3 956 651	281 310	290 533	89 632	470 501	(NA)	92 002		
North Dakota .....	—	12 109	379 206	269 565	15 188	1 307	48 940	32 023	(NA)	11 700		
Ohio .....	—	226 068	7 493 246	4 355 877	1 004 511	440 921	608 794	634 775	(NA)	407 012		
Oklahoma .....	—	43 807	1 911 636	1 650 996	7 210	15 136	176 614	13 021	(NA)	47 705		
Oregon .....	—	168 384	1 737 070	1 015 482	24 173	177 164	354 821	57 962	(NA)	101 019		
Pennsylvania .....	—	83 043	7 710 059	4 736 838	780 592	728 835	233 400	73 211	(NA)	709 642		
Rhode Island .....	—	4 143	403 901	332 482	30 098	97	739	23 826	(NA)	16 260		
South Carolina .....	—	48 011	1 883 472	1 586 078	10 856	50 480	10 157	190 186	(NA)	31 961		
South Dakota .....	—	9 758	239 780	186 778	910	1 654	16 198	23 628	(NA)	8 851		
Tennessee .....	—	75 318	2 261 119	1 447 807	58 320	21 836	255 555	244 486	(NA)	224 824		
Texas .....	—	180 005	10 601 203	9 636 967	211 724	332 460	38 780	56 819	(NA)	304 343		
Utah .....	—	31 204	1 104 536	954 518	15 351	23 511	56 300	—	(NA)	53 349		
Vermont .....	—	1 498	264 484	212 598	—	—	26 080	7 422	(NA)	16 909		
Virginia .....	—	50 961	3 356 761	2 354 619	285 692	61 253	151 027	84 467	(NA)	399 228		
Washington .....	—	125 948	4 557 963	3 672 542	2 302	106 252	218 066	18 547	(NA)	461 860		
West Virginia .....	—	14 124	1 200 299	1 149 246	—	17 094	1	17 582	(NA)	13 406		
Wisconsin .....	—	31 649	4 916 717	2 481 572	492 351	234 444	340 143	1 083 245	(NA)	257 009		
Wyoming .....	—	12 091	572 699	383 936	772	1 970	12 405	135 487	(NA)	33 097		

**Table 30. Summary of State and Local Government Expenditure by State: 1991-92**

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

Geographic area	Total <sup>1</sup>	General <sup>1</sup>	Utility	Liquor store	Insurance trust			
					Total	Unemployment compensation	Employee retirement	Other
					1	2	3	4
<b>United States -----</b>	<b>1 156 781 435</b>	<b>981 252 765</b>	<b>82 224 046</b>	<b>3 089 976</b>	<b>90 214 648</b>	<b>32 887 355</b>	<b>46 357 844</b>	<b>10 969 449</b>
Alabama -----	15 586 574	13 313 372	1 369 812	137 370	766 020	266 704	499 238	78
Alaska -----	6 815 271	6 021 335	396 436	—	397 500	143 721	251 730	2 049
Arizona -----	16 245 434	13 779 632	1 587 636	—	878 166	260 759	456 820	160 587
Arkansas -----	7 362 802	6 630 506	308 138	—	424 158	228 058	194 701	1 399
California -----	162 215 287	131 997 211	14 318 971	—	15 899 105	4 491 896	7 462 517	3 944 692
Colorado -----	15 370 531	13 052 287	1 225 025	—	1 093 219	213 832	617 636	261 751
Connecticut -----	17 673 687	15 514 577	525 278	—	1 633 832	844 423	725 859	63 550
Delaware -----	3 274 550	2 930 654	113 545	—	230 351	85 474	137 434	7 443
District of Columbia -----	5 823 000	4 423 327	1 027 340	—	372 333	126 674	245 659	—
Florida -----	54 364 570	47 284 240	4 652 921	—	2 427 409	1 221 195	1 128 835	77 379
Georgia -----	26 157 060	22 374 408	2 394 112	—	1 388 540	563 932	824 608	—
Hawaii -----	6 684 493	6 046 326	239 457	—	398 710	114 516	284 194	—
Idaho -----	3 375 913	3 337 335	89 317	35 129	254 132	98 546	112 414	43 172
Illinois -----	47 576 041	40 456 313	3 101 786	—	4 017 942	1 710 764	2 299 960	7 218
Indiana -----	20 331 762	18 490 754	1 115 119	—	725 889	189 065	536 057	767
Iowa -----	11 195 696	10 201 645	476 208	58 323	459 520	225 328	233 515	677
Kansas -----	9 846 060	8 650 113	742 665	—	453 282	228 296	194 297	30 689
Kentucky -----	13 522 783	11 943 557	652 647	120	926 459	312 404	512 516	101 539
Louisiana -----	17 653 533	15 849 183	662 119	—	1 142 231	236 770	888 683	16 778
Maine -----	5 288 982	4 706 222	92 903	50 551	439 306	224 906	214 340	60
Maryland -----	20 636 671	17 963 102	747 521	94 965	1 831 083	631 101	878 858	321 124
Massachusetts -----	30 605 683	24 834 674	2 652 808	970	3 117 231	1 589 891	1 496 345	30 995
Michigan -----	41 207 333	35 435 458	1 556 458	380 628	3 834 789	1 804 609	1 915 642	114 538
Minnesota -----	23 084 080	20 518 494	1 114 497	143 512	1 307 577	472 436	728 818	106 323
Mississippi -----	8 939 951	7 977 888	416 865	98 885	446 313	166 496	279 817	—
Missouri -----	17 163 222	15 142 717	953 239	—	1 067 266	492 597	541 868	32 801
Montana -----	3 424 744	3 032 681	40 520	33 872	317 671	55 914	146 576	115 181
Nebraska -----	7 379 176	5 502 068	1 739 856	—	137 252	52 148	84 751	353
Nevada -----	6 388 580	5 289 187	295 187	—	804 206	198 760	170 180	435 266
New Hampshire -----	5 011 927	4 524 645	68 761	161 042	257 479	86 993	72 715	97 771
New Jersey -----	42 573 018	36 755 379	1 607 811	—	4 209 828	2 254 230	1 583 637	371 961
New Mexico -----	6 738 095	6 133 338	226 422	—	378 335	89 888	286 024	2 423
New York -----	124 317 459	102 619 859	10 126 595	—	11 571 005	3 789 508	6 820 632	960 865
North Carolina -----	25 910 592	21 702 686	2 569 529	256 849	1 381 528	534 146	847 382	—
North Dakota -----	2 715 749	2 498 323	47 397	—	170 029	36 326	50 071	83 632
Ohio -----	45 988 379	37 889 280	1 727 447	296 087	6 075 565	1 252 595	3 107 431	1 715 539
Oklahoma -----	11 697 309	10 113 402	683 179	—	900 728	189 040	567 656	144 032
Oregon -----	13 785 100	11 831 604	781 221	103 881	1 068 394	464 519	530 533	73 342
Pennsylvania -----	52 302 289	44 586 735	2 502 407	638 441	4 574 706	2 235 018	2 144 497	195 191
Rhode Island -----	5 511 068	4 775 517	105 364	—	630 187	310 849	244 400	74 938
South Carolina -----	14 088 506	11 792 863	1 465 221	—	830 422	287 866	479 964	62 592
South Dakota -----	2 513 129	2 319 541	98 853	16 254	78 481	13 324	63 482	1 675
Tennessee -----	20 193 856	15 431 931	3 848 521	—	913 404	417 126	496 278	—
Texas -----	64 795 797	56 038 783	5 344 830	—	3 412 184	1 491 302	1 920 405	477
Utah -----	7 289 204	5 818 956	1 046 957	52 460	370 831	98 955	182 747	89 129
Vermont -----	2 569 868	2 308 382	109 678	27 668	124 140	82 901	41 239	—
Virginia -----	23 747 665	21 429 550	933 662	212 249	1 172 204	381 829	790 375	—
Washington -----	27 778 131	21 768 640	3 340 821	223 350	2 445 320	850 087	808 943	786 290
West Virginia -----	6 936 040	5 942 869	117 101	40 244	835 826	198 871	274 844	362 111
Wisconsin -----	21 960 014	19 719 280	790 923	183	1 449 628	537 532	904 224	7 872
Wyoming -----	2 824 771	2 551 936	72 960	26 943	172 932	33 235	76 497	63 200

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.

**Table 31. State and Local Government Expenditure by Character and Object and State: 1991-92**

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

Geographic area	Total <sup>1</sup>	Current operation <sup>2</sup>	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
			3	4	5				
1	2	3	4	5	6	7	8	9	
<b>United States .....</b>	<b>1 156 781 435</b>	<b>832 056 344</b>	<b>136 520 101</b>	<b>102 294 182</b>	<b>34 225 919</b>	<b>32 976 049</b>	<b>65 014 293</b>	<b>90 214 648</b>	<b>383 323 239</b>
Alabama .....	15 586 574	11 968 331	1 845 561	1 348 976	496 585	273 176	733 486	766 020	5 374 453
Alaska .....	6 815 271	4 625 121	842 408	684 384	158 024	106 839	843 403	397 500	1 773 223
Arizona .....	16 245 434	11 069 257	2 579 461	1 774 368	805 093	347 934	1 370 616	878 166	5 246 217
Arkansas .....	7 362 802	5 695 967	766 405	566 899	199 506	125 273	350 999	424 158	2 730 982
California .....	162 215 287	114 773 053	16 741 354	10 976 325	5 765 029	7 671 707	7 130 068	15 899 105	51 634 039
Colorado .....	15 370 531	10 429 517	2 435 295	1 865 040	570 255	263 385	1 149 115	1 093 219	5 303 004
Connecticut .....	17 673 687	12 565 677	1 933 816	1 689 443	244 373	555 780	984 582	1 633 832	5 697 330
Delaware .....	3 274 550	2 265 428	422 357	334 420	87 937	61 562	294 852	230 351	1 087 962
District of Columbia .....	5 823 000	4 373 967	626 730	324 897	301 833	129 635	320 335	232 333	2 253 311
Florida .....	54 364 570	38 739 849	8 449 838	6 371 779	2 078 059	1 064 548	3 682 926	2 427 409	19 370 219
Georgia .....	26 157 060	19 421 997	3 563 975	2 593 109	970 866	467 982	1 314 566	1 388 540	8 929 113
Hawaii .....	6 684 493	4 168 651	1 610 986	1 243 908	367 078	149 441	356 705	398 710	1 951 688
Idaho .....	3 715 913	2 734 179	542 172	410 519	131 653	42 674	142 756	254 132	1 336 522
Illinois .....	47 576 041	33 615 802	5 809 063	4 752 021	1 057 042	1 550 173	2 583 061	4 017 942	16 174 904
Indiana .....	20 331 762	16 017 251	2 430 300	1 615 192	815 108	378 608	779 714	725 889	7 348 018
Iowa .....	11 195 696	8 581 489	1 476 673	1 051 864	424 809	269 972	408 042	459 520	4 285 538
Kansas .....	9 846 060	7 381 880	1 328 227	889 839	438 388	189 200	493 471	453 282	3 682 974
Kentucky .....	13 522 783	9 666 151	1 551 993	1 137 593	414 400	297 600	1 080 580	926 459	4 764 054
Louisiana .....	17 653 533	13 180 461	1 664 631	1 235 980	428 651	278 029	1 388 181	1 142 231	5 947 075
Maine .....	5 288 982	3 909 000	479 459	339 573	139 886	169 121	292 096	439 306	1 603 023
Maryland .....	20 636 671	14 879 209	2 281 767	1 803 580	478 187	528 406	1 116 206	1 831 083	7 427 137
Massachusetts .....	30 605 683	21 489 028	2 993 209	2 318 649	674 560	950 682	2 055 533	3 117 231	9 462 733
Michigan .....	41 207 333	30 847 517	3 606 691	2 398 889	1 207 802	1 436 021	1 482 315	3 834 789	14 422 524
Minnesota .....	23 084 080	16 606 218	2 860 756	1 917 776	942 980	940 722	1 368 807	1 307 577	7 465 152
Mississippi .....	8 939 951	6 901 809	1 132 014	919 346	212 668	105 531	354 284	446 313	3 002 973
Missouri .....	17 163 222	12 884 214	2 095 276	1 639 007	456 269	321 321	795 145	1 067 266	6 228 010
Montana .....	3 424 744	2 331 323	433 025	355 251	77 774	59 340	283 385	317 671	1 131 776
Nebraska .....	7 379 176	5 691 864	1 044 968	857 317	187 651	93 550	411 542	137 252	2 550 638
Nevada .....	6 388 580	3 962 969	1 141 516	923 028	218 488	50 128	429 761	804 206	1 967 593
New Hampshire .....	5 011 927	3 961 198	325 042	261 385	63 657	94 525	373 683	257 479	1 410 440
New Jersey .....	42 573 018	31 137 311	4 095 778	3 263 611	832 167	791 882	2 338 219	4 209 828	13 795 288
New Mexico .....	6 738 095	5 102 619	785 175	595 641	189 534	135 660	336 306	378 335	2 248 824
New York .....	124 317 459	87 447 668	13 372 259	10 749 145	2 623 114	4 278 599	7 647 928	11 571 005	40 574 174
North Carolina .....	25 910 592	19 427 775	3 254 739	2 351 461	903 278	644 956	1 201 594	1 381 528	9 057 761
North Dakota .....	2 715 749	1 995 340	368 237	290 984	77 253	40 165	141 978	170 029	883 674
Ohio .....	45 988 379	31 359 136	5 022 854	3 996 419	1 026 435	1 713 027	1 817 797	6 075 565	14 964 982
Oklahoma .....	11 697 309	8 638 904	1 317 471	954 091	363 380	233 878	606 328	900 728	4 337 848
Oregon .....	13 785 100	9 868 352	1 530 510	1 051 790	478 720	255 422	1 062 422	1 068 394	4 517 521
Pennsylvania .....	52 302 289	37 283 381	5 593 219	4 181 232	1 411 987	1 567 486	3 283 497	4 574 706	15 009 296
Rhode Island .....	5 511 068	3 893 908	452 686	378 681	74 005	178 643	355 644	630 187	1 428 921
South Carolina .....	14 088 506	10 415 259	1 815 853	1 356 395	459 458	221 927	805 045	830 422	4 999 685
South Dakota .....	2 513 129	1 844 372	383 317	221 360	161 957	33 159	173 800	78 481	843 200
Tennessee .....	20 193 856	15 494 770	2 641 623	1 971 776	669 847	290 678	853 381	913 404	5 801 610
Texas .....	64 795 797	46 973 636	8 530 481	6 689 900	1 840 581	1 221 572	4 657 924	3 412 184	22 635 969
Utah .....	7 289 204	5 194 741	841 837	547 387	294 450	136 887	744 908	370 831	2 300 447
Vermont .....	2 569 868	2 010 410	190 522	135 508	55 014	102 239	142 557	124 140	825 095
Virginia .....	23 747 665	17 736 418	2 915 181	2 283 547	631 634	621 811	1 302 051	1 172 204	8 975 777
Washington .....	27 778 131	18 423 720	4 594 917	3 635 561	959 356	733 438	1 580 736	2 445 320	8 570 645
West Virginia .....	6 936 040	4 870 716	646 249	437 077	209 172	147 077	436 172	835 826	2 116 377
Wisconsin .....	21 960 014	16 234 088	2 671 026	2 214 515	456 511	609 235	996 037	1 449 628	7 232 035
Wyoming .....	2 824 771	1 965 443	481 199	387 744	93 455	45 443	159 754	172 932	941 485

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.  
<sup>2</sup>Includes intergovernmental expenditure to the Federal Government.

**Table 32. Percent Distribution of State and Local Government Expenditure by Character and Object and State: 1991-92**

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total	Current operation	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
			1	2	3				
<b>United States .....</b>	<b>100.0</b>	<b>71.9</b>	<b>11.8</b>	<b>8.8</b>	<b>3.0</b>	<b>2.9</b>	<b>5.6</b>	<b>7.8</b>	<b>33.1</b>
Alabama .....	100.0	76.8	11.8	8.7	3.2	1.8	4.7	4.9	34.5
Alaska .....	100.0	67.9	12.4	10.0	2.3	1.6	12.4	5.8	26.0
Arizona .....	100.0	68.1	15.9	10.9	5.0	2.1	8.4	5.4	32.3
Arkansas .....	100.0	77.4	10.4	7.7	2.7	1.7	4.8	5.8	37.1
California .....	100.0	70.8	10.3	6.8	3.6	4.7	4.4	9.8	31.8
Colorado .....	100.0	67.9	15.8	12.1	3.7	1.7	7.5	7.1	34.5
Connecticut .....	100.0	71.1	10.9	9.6	1.4	3.1	5.6	9.2	32.2
Delaware .....	100.0	69.2	12.9	10.2	2.7	1.9	9.0	7.0	33.2
District of Columbia .....	100.0	75.1	10.8	5.6	5.2	2.2	5.5	6.4	38.7
Florida .....	100.0	71.3	15.5	11.7	3.8	2.0	6.8	4.5	35.6
Georgia .....	100.0	74.3	13.6	9.9	3.7	1.8	5.0	5.3	34.1
Hawaii .....	100.0	62.4	24.1	18.6	5.5	2.2	5.3	6.0	29.2
Idaho .....	100.0	73.6	14.6	11.0	3.5	1.1	3.8	6.8	36.0
Illinois .....	100.0	70.7	12.2	10.0	2.2	3.3	5.4	8.4	34.0
Indiana .....	100.0	78.8	12.0	7.9	4.0	1.9	3.8	3.6	36.1
Iowa .....	100.0	76.6	13.2	9.4	3.8	2.4	3.6	4.1	38.3
Kansas .....	100.0	75.0	13.5	9.0	4.5	1.9	5.0	4.6	37.4
Kentucky .....	100.0	71.5	11.5	8.4	3.1	2.2	8.0	6.9	35.2
Louisiana .....	100.0	74.7	9.4	7.0	2.4	1.6	7.9	6.5	33.7
Maine .....	100.0	73.9	9.1	6.4	2.6	3.2	5.5	8.3	30.3
Maryland .....	100.0	72.1	11.1	8.7	2.3	2.6	5.4	8.9	36.0
Massachusetts .....	100.0	70.2	9.8	7.6	2.2	3.1	6.7	10.2	29.9
Michigan .....	100.0	74.9	8.8	5.8	2.9	3.5	3.6	9.3	35.0
Minnesota .....	100.0	71.9	12.4	8.3	4.1	4.1	5.9	5.7	32.3
Mississippi .....	100.0	77.2	12.7	10.3	2.4	1.2	4.0	5.0	33.6
Missouri .....	100.0	75.1	12.2	9.5	2.7	1.9	4.6	6.2	36.3
Montana .....	100.0	68.1	12.6	10.4	2.3	1.7	8.3	9.3	33.0
Nebraska .....	100.0	77.1	14.2	11.6	2.5	1.3	5.6	1.9	34.6
Nevada .....	100.0	62.0	17.9	14.4	3.4	.8	6.7	12.6	30.8
New Hampshire .....	100.0	79.0	6.5	5.2	1.3	1.9	7.5	5.1	28.1
New Jersey .....	100.0	73.1	9.6	7.7	2.0	1.9	5.5	9.9	32.4
New Mexico .....	100.0	75.7	11.7	8.8	2.8	2.0	5.0	5.6	33.4
New York .....	100.0	70.3	10.8	8.6	2.1	3.4	6.2	9.3	32.6
North Carolina .....	100.0	75.0	12.6	9.1	3.5	2.5	4.6	5.3	35.0
North Dakota .....	100.0	73.5	13.6	10.7	2.8	1.5	5.2	6.3	32.5
Ohio .....	100.0	68.2	10.9	8.7	2.2	3.7	4.0	13.2	32.5
Oklahoma .....	100.0	73.9	11.3	8.2	3.1	2.0	5.2	7.7	37.1
Oregon .....	100.0	71.6	11.1	7.6	3.5	1.9	7.7	7.8	32.8
Pennsylvania .....	100.0	71.3	10.7	8.0	2.7	3.0	6.3	8.7	28.7
Rhode Island .....	100.0	70.7	8.2	6.9	1.3	3.2	6.5	11.4	25.9
South Carolina .....	100.0	73.9	12.9	9.6	3.3	1.6	5.7	5.9	35.5
South Dakota .....	100.0	73.4	15.3	8.8	6.4	1.3	6.9	3.1	33.6
Tennessee .....	100.0	76.7	13.1	9.8	3.3	1.4	4.2	4.5	28.7
Texas .....	100.0	72.5	13.2	10.3	2.8	1.9	7.2	5.3	34.9
Utah .....	100.0	71.3	11.5	7.5	4.0	1.9	10.2	5.1	31.6
Vermont .....	100.0	78.2	7.4	5.3	2.1	4.0	5.5	4.8	32.1
Virginia .....	100.0	74.7	12.3	9.6	2.7	2.6	5.5	4.9	37.8
Washington .....	100.0	66.3	16.5	13.1	3.5	2.6	5.7	8.8	30.9
West Virginia .....	100.0	70.2	9.3	6.3	3.0	2.1	6.3	12.1	30.5
Wisconsin .....	100.0	73.9	12.2	10.1	2.1	2.8	4.5	6.6	32.9
Wyoming .....	100.0	69.6	17.0	13.7	3.3	1.6	5.7	6.1	33.3

**Table 33. Per Capita State and Local Government Expenditure by Character and Object and State: 1991-92**

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

Geographic area	Total	Current operation	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
			1	2	3				
<b>United States .....</b>	<b>4 651.13</b>	<b>3 345.49</b>	<b>548.91</b>	<b>411.30</b>	<b>137.61</b>	<b>132.59</b>	<b>261.41</b>	<b>362.73</b>	<b>1 541.25</b>
Alabama .....	3 811.83	2 926.96	451.35	329.90	121.44	66.81	179.38	187.34	1 314.37
Alaska .....	11 956.62	8 114.25	1 477.91	1 200.67	277.24	187.44	1 479.65	697.37	3 110.92
Arizona .....	4 332.12	2 951.80	687.86	473.16	214.69	92.78	365.50	234.18	1 398.99
Arkansas .....	3 104.05	2 401.34	323.10	239.00	84.11	52.81	147.98	178.82	1 151.34
California .....	5 339.54	3 777.91	551.06	361.30	189.76	252.52	234.70	523.34	1 699.61
Colorado .....	4 551.53	3 088.40	721.14	552.28	168.86	77.99	340.28	323.72	1 570.33
Connecticut .....	5 370.31	3 818.19	587.61	513.35	74.25	168.88	299.17	496.45	1 731.19
Delaware .....	4 815.51	3 331.51	621.11	491.79	129.32	90.53	433.61	338.75	1 599.94
District of Columbia .....	9 593.08	7 205.88	1 032.50	535.25	497.25	213.57	527.73	613.40	3 712.21
Florida .....	4 094.64	2 917.82	636.43	479.91	156.52	80.18	277.39	182.83	1 458.93
Georgia .....	3 949.43	2 932.51	538.12	391.53	146.59	70.66	198.48	209.65	1 348.20
Hawaii .....	5 889.42	3 672.82	1 419.37	1 095.95	323.42	131.67	314.28	351.29	1 719.55
Idaho .....	3 576.43	2 631.55	521.82	395.11	126.71	41.07	137.40	244.59	1 286.35
Illinois .....	4 121.64	2 912.22	503.25	411.68	91.57	134.30	223.78	348.08	1 401.27
Indiana .....	3 624.20	2 855.12	433.21	287.91	145.30	67.49	138.99	129.39	1 309.81
Iowa .....	4 005.62	3 070.30	528.33	376.34	151.99	96.59	145.99	164.41	1 533.29
Kansas .....	3 946.32	2 958.67	532.36	356.65	175.71	75.83	176.78	181.68	1 476.14
Kentucky .....	3 642.01	2 603.33	417.99	306.38	111.61	80.15	291.03	249.52	1 283.07
Louisiana .....	4 151.82	3 099.83	391.49	290.68	100.81	65.39	326.48	268.63	1 398.65
Maine .....	4 282.58	3 165.18	388.23	274.96	113.27	136.94	236.51	355.71	1 297.99
Maryland .....	4 246.23	3 061.57	469.50	371.11	98.39	108.73	229.67	376.77	1 528.22
Massachusetts .....	5 104.35	3 583.89	499.20	386.70	112.50	158.55	342.82	519.89	1 528.14
Michigan .....	4 398.73	3 292.86	385.00	256.07	128.93	153.29	158.23	409.35	1 539.55
Minnesota .....	5 208.50	3 746.89	645.48	432.71	212.77	212.26	308.85	295.03	1 684.38
Mississippi .....	3 449.06	2 662.73	436.73	354.69	82.05	40.71	136.68	172.19	1 158.55
Missouri .....	3 327.50	2 497.91	406.22	317.76	88.46	62.30	154.16	206.91	1 207.45
Montana .....	4 238.54	2 885.30	535.92	439.67	96.25	73.44	350.72	393.16	1 400.71
Nebraska .....	4 632.25	3 573.05	655.97	538.18	117.80	58.73	258.34	86.16	1 601.15
Nevada .....	4 975.53	3 086.42	889.03	718.87	170.16	39.04	334.70	626.33	1 532.39
New Hampshire .....	4 535.68	3 584.79	294.16	236.55	57.61	85.54	338.17	233.01	1 276.42
New Jersey .....	5 486.21	4 012.54	527.81	420.57	107.24	102.05	301.32	542.50	1 777.74
New Mexico .....	4 352.77	3 296.27	507.22	384.78	122.44	87.64	217.25	244.40	1 452.73
New York .....	6 884.34	4 842.60	740.52	595.26	145.26	236.94	423.52	640.77	2 246.88
North Carolina .....	3 846.01	2 883.74	483.11	349.04	134.08	95.73	178.36	205.07	1 344.48
North Dakota .....	4 276.77	3 142.27	579.90	458.24	121.66	63.25	223.59	267.76	1 391.61
Ohio .....	4 204.08	2 866.73	459.17	365.34	93.83	156.60	166.18	555.40	1 368.04
Oklahoma .....	3 684.19	2 720.91	414.95	300.50	114.45	73.66	190.97	283.69	1 366.25
Oregon .....	4 717.69	3 377.26	523.79	359.96	163.83	87.41	363.59	365.64	1 546.04
Pennsylvania .....	4 372.74	3 117.08	467.62	349.57	118.05	131.05	274.52	382.47	1 254.85
Rhode Island .....	5 489.11	3 878.39	450.88	377.17	73.71	177.93	354.23	627.68	1 423.23
South Carolina .....	3 957.45	2 925.63	510.07	381.01	129.06	62.34	226.14	233.26	1 404.41
South Dakota .....	3 574.86	2 623.57	545.26	314.88	230.38	47.17	247.23	111.64	1 199.43
Tennessee .....	4 077.10	3 128.36	533.34	398.10	135.24	58.69	172.30	184.41	1 171.33
Texas .....	3 734.84	2 707.57	491.70	385.61	106.09	70.41	268.48	196.68	1 304.74
Utah .....	4 118.19	2 934.88	475.61	309.26	166.36	77.34	420.85	209.51	1 299.69
Vermont .....	4 532.40	3 545.70	336.02	238.99	97.03	180.32	251.42	218.94	1 455.19
Virginia .....	3 777.87	2 821.57	463.76	363.28	100.48	98.92	207.14	186.48	1 427.90
Washington .....	5 535.70	3 671.53	915.69	724.50	191.18	146.16	315.01	487.31	1 707.98
West Virginia .....	3 851.22	2 704.45	358.83	242.69	116.14	81.66	242.18	464.09	1 175.11
Wisconsin .....	4 431.89	3 276.30	539.06	446.93	92.13	122.95	201.02	292.56	1 459.54
Wyoming .....	6 140.81	4 272.70	1 046.08	842.92	203.16	98.79	347.29	375.94	2 046.71

**Table 34. Expenditure of State and Local Governments by Function and State: 1991-92**

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

Geographic area	General expenditure <sup>1</sup>							
	Total expenditure <sup>1</sup>	Total general expenditure	Education services					Libraries
			Education					
			Total	Higher education	Elementary and secondary education	Assistance and subsidies	Other education	
1	2	3	4	5	6	7	8	
<b>United States -----</b>	<b>1 156 781 435</b>	<b>981 252 765</b>	<b>324 651 916</b>	<b>84 127 578</b>	<b>227 273 362</b>	<b>5 727 060</b>	<b>7 523 916</b>	<b>4 713 062</b>
Alabama -----	15 586 574	13 313 372	4 269 055	1 437 777	2 422 354	64 703	344 221	34 919
Alaska -----	6 815 271	6 021 335	1 385 104	296 194	1 026 536	3 239	59 135	20 717
Arizona -----	16 245 434	13 779 632	4 825 292	1 476 923	3 202 389	74 828	71 152	76 470
Arkansas -----	7 362 802	6 630 506	2 627 419	766 433	1 665 068	36 316	159 602	18 554
California -----	162 215 287	131 997 211	39 261 328	11 066 561	26 719 566	758 994	716 207	631 133
Colorado -----	15 370 531	13 052 287	4 636 505	1 457 300	3 085 477	56 857	36 871	91 182
Connecticut -----	17 673 687	15 514 577	4 826 761	765 691	3 887 479	48 312	125 279	90 763
Delaware -----	3 274 550	2 930 654	1 091 593	389 319	629 017	22 987	55 270	7 570
District of Columbia -----	5 823 000	4 423 327	742 892	119 143	623 749	-	-	21 846
Florida -----	54 364 570	47 284 240	14 703 713	3 070 761	11 050 677	220 848	361 427	227 428
Georgia -----	26 157 060	22 374 408	7 280 507	1 569 866	5 401 949	40 720	267 972	72 416
Hawaii -----	6 684 493	6 046 326	1 344 415	511 473	814 549	4 179	14 214	37 257
Idaho -----	3 715 913	3 337 335	1 248 941	364 119	829 773	10 361	44 688	15 009
Illinois -----	47 576 041	40 456 313	13 346 178	3 350 096	9 322 836	361 791	311 455	322 825
Indiana -----	20 331 762	18 490 754	7 439 227	2 186 764	4 977 147	160 599	114 717	137 028
Iowa -----	11 195 696	10 201 645	3 813 094	1 251 000	2 402 689	101 753	57 652	59 278
Kansas -----	9 846 060	8 650 113	3 500 132	1 223 224	2 160 814	44 655	71 439	41 733
Kentucky -----	13 522 783	11 943 557	4 012 275	1 191 749	2 458 158	72 775	289 593	44 153
Louisiana -----	17 653 533	15 849 183	4 744 256	1 240 036	3 244 974	69 819	189 427	66 575
Maine -----	5 288 982	4 706 222	1 617 347	356 489	1 204 284	20 054	36 520	15 587
Maryland -----	20 636 671	17 963 102	6 257 290	1 704 009	4 306 716	112 422	134 143	121 114
Massachusetts -----	30 605 683	24 834 674	6 423 012	1 297 082	4 877 343	89 480	159 107	140 793
Michigan -----	41 207 333	35 435 458	13 337 279	3 935 126	9 039 244	262 729	100 180	169 567
Minnesota -----	23 084 080	20 518 494	6 557 207	1 650 472	4 624 738	151 302	130 695	108 160
Mississippi -----	8 939 951	7 977 888	2 665 597	851 873	1 672 457	40 764	100 503	16 600
Missouri -----	17 163 222	15 142 717	5 531 999	1 289 465	4 060 315	72 481	109 738	78 895
Montana -----	3 424 744	3 032 681	1 080 034	247 328	762 049	14 417	56 240	11 276
Nebraska -----	7 379 176	5 502 068	2 250 582	690 948	1 485 257	25 725	48 652	22 376
Nevada -----	6 388 580	5 289 187	1 601 017	377 052	1 190 558	8 143	25 264	44 310
New Hampshire -----	5 011 927	4 524 645	1 306 301	274 113	988 309	20 693	23 186	18 124
New Jersey -----	42 573 018	36 755 379	11 616 451	2 179 094	9 118 875	210 140	108 342	201 608
New Mexico -----	6 738 095	6 133 338	2 150 916	751 025	1 321 689	26 207	51 995	22 811
New York -----	124 317 459	102 619 859	28 439 133	5 080 801	22 181 154	774 309	402 869	381 781
North Carolina -----	25 910 592	21 702 686	8 281 110	2 555 980	5 465 771	76 853	182 506	96 906
North Dakota -----	2 715 749	2 498 323	922 231	370 252	508 709	14 927	28 343	7 550
Ohio -----	45 988 379	37 889 280	13 461 142	3 555 905	9 384 000	315 543	205 694	211 038
Oklahoma -----	11 697 309	10 113 402	3 732 026	1 085 060	2 501 609	57 802	87 555	31 141
Oregon -----	13 785 100	11 831 604	4 160 730	1 174 281	2 867 239	53 309	65 901	65 767
Pennsylvania -----	52 302 289	44 586 735	15 355 448	3 992 643	10 389 511	354 595	618 699	107 663
Rhode Island -----	5 511 068	4 775 517	1 336 162	288 397	943 792	26 566	77 407	19 896
South Carolina -----	14 088 506	11 792 863	4 289 763	1 257 832	2 857 343	46 146	128 442	55 909
South Dakota -----	2 513 129	2 319 541	802 127	183 681	581 992	5 212	31 242	12 293
Tennessee -----	20 193 856	15 431 931	4 824 480	1 507 955	3 035 939	53 643	226 943	45 482
Texas -----	64 795 797	56 038 783	21 903 551	5 733 321	15 667 999	209 038	293 193	184 377
Utah -----	7 289 204	5 818 956	2 470 762	880 025	1 506 455	25 907	58 375	33 016
Vermont -----	2 569 868	2 308 382	909 302	268 608	582 651	30 286	27 757	7 351
Virginia -----	23 747 665	21 429 550	8 056 643	2 086 107	5 592 486	135 282	242 768	155 051
Washington -----	27 778 131	21 768 640	7 764 721	2 023 231	5 371 494	152 184	217 812	165 225
West Virginia -----	6 936 040	5 942 869	2 236 054	551 272	1 568 837	25 916	90 029	15 943
Wisconsin -----	21 960 014	19 719 280	7 328 217	1 949 368	5 086 934	143 636	148 279	117 387
Wyoming -----	2 824 771	2 551 936	884 595	244 354	607 412	17 613	15 216	10 737

See footnotes at end of table.

**Table 34. Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

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

Geographic area	General expenditure—Con.							
	Social services and income maintenance							
	Public welfare							
	Total	Cash assistance payments		Vendor payments		Welfare institutions	Other public welfare	Hospitals
		Categorical assistance programs	Other cash assistance payments	For medical care	Other vendor payments			
9	10	11	12	13	14	15	16	
<b>United States .....</b>	<b>158 723 201</b>	<b>23 866 656</b>	<b>3 380 401</b>	<b>94 137 782</b>	<b>1 495 040</b>	<b>899 747</b>	<b>34 943 575</b>	<b>59 141 282</b>
Alabama .....	1 891 641	208 470	3	1 446 186	152	13 286	223 544	1 860 227
Alaska .....	522 811	100 358	3 242	208 641	7 672	32 981	169 917	69 138
Arizona .....	1 883 991	254 672	18 434	1 266 257	88	8 153	336 387	308 575
Arkansas .....	1 178 684	64 384	24 573	882 602	1 034	—	206 091	372 584
California .....	22 573 319	6 379 170	533 543	9 191 070	330	61 752	6 407 454	7 989 417
Colorado .....	1 534 468	197 102	9 426	948 807	54 440	18 853	305 840	562 305
Connecticut .....	2 482 481	443 731	63 737	1 534 289	30 408	19 816	390 500	779 329
Delaware .....	293 201	36 010	2 565	152 536	188	30 923	70 979	43 470
District of Columbia .....	872 042	110 765	18 870	514 987	6 660	28 874	191 886	367 468
Florida .....	5 509 708	839 630	4 070	3 721 755	137 090	34 778	772 385	3 027 613
Georgia .....	3 367 117	427 262	—	2 427 200	15	—	512 640	3 102 064
Hawaii .....	609 430	116 824	28 438	334 797	1 000	—	128 371	183 888
Idaho .....	384 475	32 210	103	245 517	1 518	7 482	97 645	211 183
Illinois .....	6 213 793	999 855	188 508	3 481 734	58 989	30 947	1 453 760	1 477 248
Indiana .....	2 718 991	217 997	12	2 034 886	45 750	38 587	381 759	1 573 307
Iowa .....	1 424 804	164 991	3 228	788 756	33 436	26 351	408 042	910 466
Kansas .....	907 403	144 545	—	569 022	1 511	3 690	188 635	539 816
Kentucky .....	2 405 775	224 825	—	1 540 407	26 963	—	613 580	532 925
Louisiana .....	2 541 472	208 210	—	2 001 189	1 069	2 034	328 970	1 650 775
Maine .....	1 011 926	146 463	2 604	686 012	32 384	564	143 899	99 735
Maryland .....	2 715 572	415 984	—	1 887 503	24 619	3 023	434 443	336 775
Massachusetts .....	5 215 310	741 426	119 757	3 305 723	28 393	26 128	993 883	1 297 256
Michigan .....	5 684 446	1 090 703	82 589	2 934 637	92 606	29 314	1 454 597	1 803 486
Minnesota .....	3 611 996	734 416	55 004	1 964 524	5 020	25 052	827 980	1 340 418
Mississippi .....	1 171 504	64 615	152	898 284	734	—	207 719	1 057 226
Missouri .....	2 568 883	248 159	681	1 887 503	25 781	12 044	394 715	883 218
Montana .....	362 022	44 923	—	229 693	—	5 911	81 495	69 274
Nebraska .....	740 711	66 798	1 027	415 337	32 701	25 069	199 779	407 592
Nevada .....	488 462	39 372	2 613	339 093	28	—	107 356	311 370
New Hampshire .....	1 315 275	65 865	7 967	720 070	7 431	9 264	504 678	37 597
New Jersey .....	5 943 152	557 248	24 494	4 314 252	27 262	54 829	965 067	1 111 696
New Mexico .....	741 085	106 063	3 390	407 716	37 856	15 806	170 254	363 776
New York .....	21 294 705	2 559 847	944 443	12 397 651	319 651	85 372	4 987 741	7 395 709
North Carolina .....	3 064 399	354 537	213 566	2 010 758	14 488	—	471 050	1 799 929
North Dakota .....	366 895	25 048	190	204 165	9 908	3 003	124 581	55 750
Ohio .....	6 982 335	1 198 282	199 202	4 185 794	88 733	35 105	1 275 219	1 750 644
Oklahoma .....	1 540 875	171 811	4 265	987 590	530	38 744	337 935	870 262
Oregon .....	1 355 536	201 740	373	754 369	2 606	—	396 448	522 766
Pennsylvania .....	9 335 375	879 642	331 356	5 004 254	104 688	104 517	2 910 918	1 528 039
Rhode Island .....	768 417	131 055	21 021	461 728	8 385	9 954	136 274	104 803
South Carolina .....	1 898 011	122 251	53 530	1 422 848	13 454	—	285 928	1 253 782
South Dakota .....	303 567	27 890	57	191 261	6 284	2 363	75 712	67 360
Tennessee .....	2 650 802	203 437	33 598	1 938 333	39 651	—	435 783	1 427 819
Texas .....	7 361 058	805 468	207 066	5 011 769	53 702	1 444	1 281 609	3 984 535
Utah .....	680 209	92 765	18 215	411 507	16 787	—	140 935	254 428
Vermont .....	381 409	67 354	4 599	212 986	212	7 133	89 125	22 348
Virginia .....	2 337 648	454 198	32 331	1 356 073	25 808	—	469 238	1 156 386
Washington .....	2 801 989	528 483	52 771	1 465 637	3 397	17 524	734 177	1 062 609
West Virginia .....	1 094 801	118 922	2 239	825 823	—	1 668	146 149	258 260
Wisconsin .....	3 423 977	403 669	61 930	1 950 408	53 290	25 673	929 007	715 693
Wyoming .....	195 243	27 211	619	113 843	10 338	1 736	41 496	228 943

See footnotes at end of table.

**Table 34. Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

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

Geographic area	General expenditure—Con.							
	Social services and income maintenance—Con.			Transportation				
	Health	Employment security administration	Veterans' services (State only)	Highways	Air transportation (airports)	Parking facilities	Water transport and terminals	Transit subsidies
	17	18	19	20	21	22	23	24
<b>United States .....</b>	<b>29 431 600</b>	<b>3 716 776</b>	<b>170 014</b>	<b>67 351 483</b>	<b>8 275 649</b>	<b>874 455</b>	<b>1 898 741</b>	<b>430 304</b>
Alabama .....	551 915	63 001	5 874	960 382	110 199	15 579	46 294	1 702
Alaska .....	154 173	27 800	400	614 293	111 254	3 684	37 839	—
Arizona .....	427 245	39 638	1 228	1 129 722	141 355	8 291	—	—
Arkansas .....	180 911	35 618	2 380	635 759	29 852	1 963	850	—
California .....	4 988 682	413 145	21 087	6 175 602	660 237	132 695	381 277	96 423
Colorado .....	302 642	54 358	—	1 056 749	516 740	8 478	—	338
Connecticut .....	366 358	78 031	—	1 106 473	32 087	30 547	1 138	60 707
Delaware .....	114 373	8 528	162	272 696	2 657	2 136	27 800	1
District of Columbia .....	167 682	14 405	—	121 644	—	1 143	—	—
Florida .....	1 567 859	46 874	5 793	3 374 963	705 198	67 558	215 639	848
Georgia .....	536 144	100 635	4 331	1 380 225	149 890	11 838	52 106	—
Hawaii .....	222 636	11 884	8 527	432 689	442 618	2 179	39 624	—
Idaho .....	86 911	13 620	875	345 018	14 452	2 205	3 804	30
Illinois .....	1 151 039	212 024	7 992	3 591 631	447 724	34 108	7 902	17 013
Indiana .....	381 284	86 357	449	1 217 166	68 532	10 232	8 928	20 272
Iowa .....	199 015	46 741	—	1 262 674	39 018	14 789	135	9 805
Kansas .....	194 094	20 482	1 519	956 546	28 806	2 729	938	—
Kentucky .....	260 131	42 236	1 374	1 061 615	146 133	3 104	4 179	—
Louisiana .....	388 133	63 955	5 646	1 236 464	81 702	4 870	110 247	8 642
Maine .....	107 870	26 737	1 054	395 182	17 755	2 776	5 716	140
Maryland .....	559 868	30 555	2 440	1 116 146	60 338	35 721	45 955	9 964
Massachusetts .....	852 681	98 769	3 662	1 319 623	161 687	13 892	69 757	—
Michigan .....	1 760 087	183 048	609	1 919 408	208 002	41 055	1 794	43 155
Minnesota .....	570 937	82 643	2 223	1 759 345	120 089	70 584	3 827	5 837
Mississippi .....	183 686	41 358	3 371	750 776	19 275	302	12 347	2 384
Missouri .....	456 594	71 451	1 699	1 295 423	172 169	12 316	2 156	3 744
Montana .....	102 437	8 841	562	358 598	34 426	1 289	—	—
Nebraska .....	78 292	23 123	1 317	562 051	41 442	1 854	82	—
Nevada .....	90 953	25 346	676	438 215	136 896	1 531	—	—
New Hampshire .....	116 203	19 201	189	281 431	4 891	4 907	1 820	—
New Jersey .....	627 615	93 981	3 360	2 583 940	10 589	36 497	11 987	2 080
New Mexico .....	196 059	45 679	1 097	746 707	37 052	3 637	—	—
New York .....	2 521 830	363 645	7 871	5 103 437	888 926	56 412	165 586	107 561
North Carolina .....	894 544	66 693	2 663	1 587 350	120 226	14 531	21 924	97
North Dakota .....	30 498	7 029	353	286 630	19 187	1 174	—	1 307
Ohio .....	1 432 059	166 990	609	2 701 530	109 354	26 527	9 034	1 180
Oklahoma .....	259 938	45 358	—	953 047	85 820	6 584	1 767	—
Oregon .....	381 414	43 918	31 353	789 857	101 171	7 733	75 814	1 763
Pennsylvania .....	1 116 892	156 024	1 893	2 684 192	476 775	95 987	19 198	110
Rhode Island .....	148 483	28 236	1	234 885	17 930	67	3 337	25 154
South Carolina .....	459 147	54 757	630	625 861	55 425	6 018	54 931	1 596
South Dakota .....	52 892	14 174	705	309 962	12 535	1 171	—	2 695
Tennessee .....	445 977	69 206	1 861	1 333 262	144 216	1 112	3 217	—
Texas .....	1 187 792	238 138	9 758	4 001 349	766 524	9 501	162 043	518
Utah .....	153 399	33 748	78	422 052	61 852	1 337	—	—
Vermont .....	45 252	9 365	81	248 334	3 047	1 407	—	1 541
Virginia .....	704 395	78 057	9 960	1 767 809	295 467	32 087	30 692	3 511
Washington .....	910 475	106 624	3 430	1 421 621	210 557	3 517	251 084	—
West Virginia .....	154 598	24 510	867	545 275	62 419	7 298	—	186
Wisconsin .....	537 697	68 484	8 005	1 518 158	82 930	16 960	5 973	—
Wyoming .....	49 809	11 756	—	357 716	8 223	543	—	—

See footnotes at end of table.

**Table 34. Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

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

Geographic area	General expenditure—Con.							
	Public safety				Environment and housing			
	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources		Parks and recreation	Housing and community development
					Total	Agriculture		
25	26	27	28	29	30	31	32	
<b>United States .....</b>	<b>35 431 625</b>	<b>14 751 172</b>	<b>28 818 627</b>	<b>6 272 041</b>	<b>12 858 150</b>	<b>4 157 121</b>	<b>16 001 330</b>	<b>17 459 165</b>
Alabama .....	404 212	165 036	248 933	46 942	156 689	90 732	194 371	175 130
Alaska .....	125 640	46 758	131 727	36 032	236 258	14 496	57 793	92 179
Arizona .....	619 166	227 373	502 326	96 034	310 120	97 136	233 234	147 803
Arkansas .....	173 001	66 169	129 257	39 748	119 768	68 817	65 846	79 512
California .....	5 924 735	2 479 566	4 953 217	1 628 807	2 391 065	560 688	2 435 798	3 403 923
Colorado .....	484 001	206 478	389 894	61 945	170 786	37 925	384 893	202 419
Connecticut .....	499 251	296 599	420 815	69 836	62 629	17 494	172 904	326 389
Delaware .....	97 831	13 515	109 140	26 725	32 493	3 836	39 843	63 741
District of Columbia .....	272 749	96 841	318 316	47 010	—	—	59 896	218 913
Florida .....	2 291 745	899 181	1 885 662	389 398	1 119 239	301 623	1 120 410	614 017
Georgia .....	711 323	317 823	800 834	79 870	260 068	140 988	449 516	350 228
Hawaii .....	166 251	66 205	104 655	31 367	130 160	55 803	221 432	215 427
Idaho .....	122 564	45 703	72 699	34 239	126 873	36 178	44 739	23 597
Illinois .....	1 774 735	714 089	936 909	209 378	278 573	133 988	1 202 283	607 689
Indiana .....	462 584	247 766	399 934	38 524	173 449	74 049	196 352	234 127
Iowa .....	273 015	100 453	139 963	35 118	186 668	99 758	168 230	88 044
Kansas .....	285 584	115 047	211 752	38 696	165 408	87 570	113 287	53 609
Kentucky .....	298 827	129 002	257 548	52 181	264 571	110 466	166 189	116 416
Louisiana .....	576 637	197 969	357 212	41 899	314 806	108 507	219 102	187 370
Maine .....	102 157	60 681	100 158	28 401	81 285	34 476	39 764	79 245
Maryland .....	709 062	336 605	664 262	106 367	265 135	77 324	377 824	435 550
Massachusetts .....	787 807	545 531	647 697	87 178	128 791	15 240	179 625	896 936
Michigan .....	1 303 791	443 653	1 126 338	175 163	298 644	96 331	443 527	165 879
Minnesota .....	587 862	199 868	301 620	127 874	312 885	107 236	451 869	459 137
Mississippi .....	205 005	92 181	103 563	50 032	146 960	73 499	63 262	302 355
Missouri .....	545 489	251 124	283 537	70 607	221 426	80 821	267 237	166 944
Montana .....	76 872	25 021	45 750	11 509	112 782	25 568	25 102	44 753
Nebraska .....	143 360	56 904	106 539	30 104	137 684	79 379	77 146	79 298
Nevada .....	256 502	123 731	233 643	60 964	107 965	14 803	172 509	57 534
New Hampshire .....	137 534	66 791	116 675	23 278	51 012	5 037	40 558	40 012
New Jersey .....	1 548 027	465 284	924 873	285 672	199 395	56 107	517 716	425 337
New Mexico .....	228 822	86 313	166 056	43 249	102 109	41 451	120 771	42 755
New York .....	3 711 724	1 404 731	3 449 195	510 849	355 582	84 689	1 218 916	2 974 582
North Carolina .....	725 412	264 110	667 946	94 413	313 435	162 016	369 004	303 466
North Dakota .....	47 548	17 622	27 148	15 494	84 670	47 762	64 603	36 202
Ohio .....	1 335 215	695 350	900 341	175 396	262 760	111 439	510 444	629 932
Oklahoma .....	294 292	151 361	217 575	54 893	110 225	69 192	149 409	121 817
Oregon .....	360 492	208 333	308 617	106 802	246 571	73 101	201 261	208 627
Pennsylvania .....	1 242 694	340 258	1 040 802	152 774	362 318	103 425	439 588	689 521
Rhode Island .....	143 640	117 689	101 022	30 065	23 177	4 924	118 058	100 333
South Carolina .....	325 977	119 808	415 030	49 595	135 167	55 694	157 234	115 454
South Dakota .....	59 898	21 059	37 893	7 649	76 669	32 495	40 375	27 219
Tennessee .....	481 129	232 779	456 102	64 001	167 185	88 243	263 218	242 577
Texas .....	2 006 203	790 466	1 843 611	277 864	607 384	207 728	758 671	477 600
Utah .....	178 162	71 098	133 692	20 845	101 150	35 194	120 847	90 235
Vermont .....	54 443	19 350	33 731	14 424	43 348	16 220	19 066	45 223
Virginia .....	753 076	387 880	680 478	151 892	194 158	78 973	325 619	403 882
Washington .....	636 416	349 650	728 942	311 399	585 573	97 409	483 986	287 326
West Virginia .....	95 255	36 375	56 062	22 038	110 495	33 384	64 956	70 340
Wisconsin .....	696 144	306 394	484 630	95 533	322 168	90 476	317 917	217 699
Wyoming .....	87 764	31 599	44 306	11 968	90 419	17 431	55 200	20 862

See footnotes at end of table.

**Table 34. Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

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

Geographic area	General expenditure—Con.								
	Environment and housing—Con.		Government administration				Interest on general debt	Miscellaneous commercial activities	Other and unallocable
	Sewerage	Sanitation other than sewerage	Financial administration	Judicial and legal	General public buildings	Other government administration			
	33	34	35	36	37	38	39	40	41
<b>United States</b> .....	<b>21 008 588</b>	<b>12 394 110</b>	<b>18 331 292</b>	<b>16 464 085</b>	<b>6 056 315</b>	<b>10 304 654</b>	<b>55 364 047</b>	<b>325 006</b>	<b>50 034 075</b>
Alabama .....	287 610	136 490	255 299	190 990	48 766	93 615	662 415	—	436 086
Alaska .....	75 451	42 483	157 587	106 065	34 288	97 561	792 316	56 135	985 849
Arizona .....	271 895	121 722	320 733	321 734	71 951	216 271	1 028 088	—	449 375
Arkansas .....	85 824	62 606	122 121	67 580	17 154	60 710	314 052	—	142 584
California .....	2 968 169	1 546 202	2 880 236	3 176 078	378 191	1 424 944	5 870 873	14 879	7 196 183
Colorado .....	220 686	45 966	301 422	205 262	75 375	185 806	931 763	390	421 436
Connecticut .....	267 573	332 765	307 237	205 907	101 379	148 668	946 867	1 184	1 499 899
Delaware .....	86 850	57 237	77 281	52 080	25 912	27 477	289 514	—	66 828
District of Columbia .....	123 000	45 802	55 601	127 975	48 298	36 471	236 241	784	426 308
Florida .....	768 938	1 078 914	1 096 367	980 133	174 399	492 261	3 091 561	51	1 828 770
Georgia .....	373 805	235 232	274 570	294 198	187 179	322 137	848 654	158	811 540
Hawaii .....	170 507	100 761	130 676	135 888	104 189	70 847	354 575	—	708 239
Idaho .....	60 988	40 652	81 520	53 203	19 510	28 672	133 023	4 385	118 445
Illinois .....	937 675	322 613	716 578	598 851	245 414	595 465	2 434 783	—	2 051 801
Indiana .....	446 257	121 083	332 832	199 026	130 196	301 092	722 470	6 993	816 262
Iowa .....	192 169	88 869	176 241	150 542	49 940	91 981	364 025	6 672	309 896
Kansas .....	124 075	50 515	215 160	127 177	63 319	96 115	442 406	—	353 765
Kentucky .....	175 967	93 044	188 068	155 464	40 048	125 315	1 021 830	—	345 187
Louisiana .....	309 007	182 128	262 067	218 169	80 652	187 262	1 332 318	9 067	470 781
Maine .....	102 173	78 218	111 480	44 999	22 652	44 905	281 385	—	226 894
Maryland .....	462 477	287 017	335 005	339 259	222 026	147 977	1 060 992	6 707	915 099
Massachusetts .....	770 708	251 057	575 272	346 142	122 225	185 749	1 731 351	1 855	1 980 308
Michigan .....	929 310	356 269	602 715	613 555	210 221	435 023	1 359 376	19 551	1 800 577
Minnesota .....	403 216	233 300	391 272	277 601	141 039	242 364	1 253 255	13	902 053
Mississippi .....	102 736	55 746	122 896	69 792	73 119	87 860	332 224	—	245 653
Missouri .....	373 071	71 697	263 893	212 297	84 933	156 201	725 328	1 571	368 815
Montana .....	47 330	23 149	87 318	55 307	10 866	31 158	278 371	1 123	127 511
Nebraska .....	74 395	24 948	112 650	61 816	16 415	46 940	215 205	—	189 242
Nevada .....	98 722	8 002	145 695	121 811	43 440	78 014	403 995	809	237 075
New Hampshire .....	65 935	53 509	61 435	75 594	26 622	69 667	363 123	—	226 961
New Jersey .....	1 045 305	866 869	573 696	649 279	286 866	341 597	2 256 401	—	4 126 106
New Mexico .....	109 695	82 787	141 883	85 465	55 685	79 432	287 795	—	191 702
New York .....	1 779 504	1 837 751	1 419 977	1 819 920	588 206	744 252	6 527 010	43 663	7 507 401
North Carolina .....	240 072	300 951	299 457	265 132	149 722	265 292	732 247	375	761 280
North Dakota .....	27 772	20 122	44 152	30 872	11 608	15 398	136 514	92 369	127 625
Ohio .....	1 030 554	305 984	879 783	655 074	375 808	300 133	1 692 702	5 494	1 281 868
Oklahoma .....	166 980	92 479	231 624	113 560	62 518	103 438	477 446	3 311	235 656
Oregon .....	325 648	110 584	334 068	187 652	87 810	153 966	1 001 468	—	451 883
Pennsylvania .....	1 011 028	550 188	648 245	673 815	314 993	504 463	3 063 409	—	2 675 043
Rhode Island .....	101 573	55 029	66 010	72 844	28 185	53 973	349 734	2 540	724 274
South Carolina .....	152 167	128 830	189 565	119 874	84 667	156 304	508 563	—	378 798
South Dakota .....	29 753	11 955	56 179	26 115	23 884	23 264	164 925	28 083	105 140
Tennessee .....	329 161	170 691	217 262	211 661	94 360	118 736	720 147	314	715 174
Texas .....	1 224 539	598 425	941 021	850 025	360 916	464 444	3 550 130	5 420	1 472 560
Utah .....	88 486	46 844	128 722	86 775	51 445	68 291	313 094	4 781	203 608
Vermont .....	39 055	30 333	57 520	29 721	31 846	16 943	128 612	—	115 330
Virginia .....	521 933	332 338	491 459	295 831	298 090	203 399	1 195 524	182	566 103
Washington .....	571 016	378 480	411 641	319 759	90 340	248 177	915 683	—	748 400
West Virginia .....	98 513	46 638	127 858	61 221	43 338	62 730	422 126	—	224 713
Wisconsin .....	710 774	226 900	254 647	285 698	126 910	206 300	946 806	6 147	691 132
Wyoming .....	28 541	51 936	55 296	39 297	19 400	45 594	151 332	—	70 857

See footnotes at end of table.

**Table 34. Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

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

Geographic area	Utilities					Liquor stores	Insurance trust
	Total	Water supply	Electric power	Gas supply	Transit		
	42	43	44	45	46		
<b>United States -----</b>	<b>82 224 046</b>	<b>24 833 879</b>	<b>32 518 602</b>	<b>3 077 733</b>	<b>21 793 832</b>	<b>3 089 976</b>	<b>90 214 648</b>
Alabama -----	1 369 812	328 681	782 742	232 454	25 935	137 370	766 020
Alaska -----	396 436	98 649	263 428	17 760	16 599	—	397 500
Arizona -----	1 587 636	431 773	1 062 351	25 807	67 705	—	878 166
Arkansas -----	308 138	151 177	148 110	1 698	7 153	—	424 158
California -----	14 318 971	5 397 762	5 147 676	86 099	3 687 434	—	15 899 105
Colorado -----	1 225 025	533 318	427 513	77 510	186 684	—	1 093 219
Connecticut -----	525 278	168 826	184 287	7 598	164 567	—	1 633 832
Delaware -----	113 545	24 623	73 524	—	15 398	—	230 351
District of Columbia -----	1 027 340	78 223	—	—	949 117	—	372 333
Florida -----	4 652 921	2 140 574	1 995 416	103 406	413 525	—	2 427 409
Georgia -----	2 394 112	707 623	1 048 742	320 593	317 154	—	1 388 540
Hawaii -----	239 457	127 481	—	—	111 976	—	398 710
Idaho -----	89 317	41 568	45 358	—	2 391	35 129	254 132
Illinois -----	3 101 786	1 148 255	322 556	19 055	1 611 920	—	4 017 942
Indiana -----	1 115 119	229 783	508 661	301 188	75 487	—	725 889
Iowa -----	476 208	176 524	238 205	25 890	35 589	58 323	459 520
Kansas -----	742 665	258 101	449 180	26 788	8 596	—	453 282
Kentucky -----	652 647	260 883	283 438	47 345	60 981	120	926 459
Louisiana -----	662 119	220 455	285 187	56 116	100 361	—	1 142 231
Maine -----	92 903	74 074	14 699	—	4 130	50 551	439 306
Maryland -----	747 521	308 440	35 712	1 875	401 494	94 965	1 831 083
Massachusetts -----	2 652 808	493 865	875 103	37 462	1 246 378	970	3 117 231
Michigan -----	1 556 458	785 408	496 887	4	274 159	380 628	3 834 789
Minnesota -----	1 114 497	302 172	594 561	61 277	156 487	143 512	1 307 577
Mississippi -----	416 865	149 461	224 816	40 948	1 640	98 885	446 313
Missouri -----	953 239	353 754	384 778	58 394	156 313	—	1 067 266
Montana -----	40 520	30 846	1 559	331	7 784	33 872	317 671
Nebraska -----	1 739 856	120 081	1 460 072	140 295	19 408	—	137 252
Nevada -----	295 187	240 588	39 640	—	14 959	—	804 206
New Hampshire -----	68 761	52 050	10 987	—	5 724	161 042	257 479
New Jersey -----	1 607 811	537 235	71 501	33	999 042	—	4 209 828
New Mexico -----	226 422	117 085	75 144	21 109	13 084	—	378 335
New York -----	10 126 958	1 347 145	1 554 555	2 317	7 222 578	—	11 571 005
North Carolina -----	2 569 529	676 952	1 776 130	51 663	64 784	256 849	1 381 528
North Dakota -----	47 397	39 150	6 512	76	1 659	—	170 029
Ohio -----	1 727 447	844 817	458 644	40 597	383 389	296 087	6 075 565
Oklahoma -----	683 179	259 999	392 283	11 128	19 769	—	900 728
Oregon -----	781 221	210 760	410 864	—	159 597	103 881	1 068 394
Pennsylvania -----	2 502 407	722 786	97 054	486 719	1 195 848	638 441	4 574 706
Rhode Island -----	105 364	60 906	4 462	—	39 996	—	630 187
South Carolina -----	1 465 221	384 612	986 748	79 610	14 251	—	830 422
South Dakota -----	98 853	49 770	45 186	3 897	—	16 254	78 481
Tennessee -----	3 848 521	428 817	2 938 385	416 995	64 324	—	913 404
Texas -----	5 344 830	2 152 896	2 332 991	148 139	710 804	—	3 412 184
Utah -----	1 046 957	168 526	829 876	725	47 830	52 460	370 831
Vermont -----	109 678	33 736	71 397	—	4 545	27 668	124 140
Virginia -----	933 662	547 726	169 754	115 310	100 872	212 249	1 172 204
Washington -----	3 340 821	438 906	2 434 432	8 671	458 812	223 350	2 445 320
West Virginia -----	117 101	96 742	4 676	—	15 683	40 244	835 826
Wisconsin -----	790 923	233 495	426 660	851	129 917	183	1 449 628
Wyoming -----	72 960	46 800	26 160	—	—	26 943	172 932

<sup>1</sup>Duplicative intergovernmental transactions are excluded where applicable; see text.

**Table 35. Percent Distribution of State and Local Government Expenditure by Function and State: 1991-92**

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total expenditure	General expenditure						
		Total, general expenditure	Education services					Libraries
			Education					
			Total	Higher education	Elementary and secondary education	Assistance and subsidies	Other education	
1	2	3	4	5	6	7	8	
<b>United States .....</b>	<b>100.0</b>	<b>84.8</b>	<b>28.1</b>	<b>7.3</b>	<b>19.6</b>	<b>.5</b>	<b>.7</b>	<b>.4</b>
Alabama .....	100.0	85.4	27.4	9.2	15.5	.4	2.2	.2
Alaska .....	100.0	88.4	20.3	4.3	15.1	—	.9	.3
Arizona .....	100.0	84.8	29.7	9.1	19.7	.5	.4	.5
Arkansas .....	100.0	90.1	35.7	10.4	22.6	.5	2.2	.3
California .....	100.0	81.4	24.2	6.8	16.5	.5	.4	.4
Colorado .....	100.0	84.9	30.2	9.5	20.1	.4	.2	.6
Connecticut .....	100.0	87.8	27.3	4.3	22.0	.3	.7	.5
Delaware .....	100.0	89.5	33.3	11.9	19.1	.7	1.7	.2
District of Columbia .....	100.0	76.0	12.8	2.0	10.7	—	—	.4
Florida .....	100.0	87.0	27.0	5.6	20.3	.4	.7	.4
Georgia .....	100.0	85.5	27.8	6.0	20.7	.2	1.0	.3
Hawaii .....	100.0	90.5	20.1	7.7	12.2	.1	.2	.6
Idaho .....	100.0	89.8	33.6	9.8	22.3	.3	1.2	.4
Illinois .....	100.0	85.0	28.1	7.0	19.6	.8	.7	.7
Indiana .....	100.0	90.9	36.6	10.8	24.5	.8	.6	.7
Iowa .....	100.0	91.1	34.1	11.2	21.5	.9	.5	.5
Kansas .....	100.0	87.9	35.5	12.4	21.9	.5	.7	.4
Kentucky .....	100.0	88.3	29.7	8.8	18.2	.5	2.1	.3
Louisiana .....	100.0	89.8	26.9	7.0	18.4	.4	1.1	.4
Maine .....	100.0	89.0	30.6	6.7	22.8	.4	.7	.3
Maryland .....	100.0	87.0	30.3	8.3	20.9	.5	.7	.6
Massachusetts .....	100.0	81.1	21.0	4.2	15.9	.3	.5	.5
Michigan .....	100.0	86.0	32.4	9.5	21.9	.6	.2	.4
Minnesota .....	100.0	88.9	28.4	7.1	20.0	.7	.6	.5
Mississippi .....	100.0	89.2	29.8	9.5	18.7	.5	1.1	.2
Missouri .....	100.0	88.2	32.2	7.5	23.7	.4	.6	.5
Montana .....	100.0	88.6	31.5	7.2	22.3	.4	1.6	.3
Nebraska .....	100.0	74.6	30.5	9.4	20.1	.3	.7	.3
Nevada .....	100.0	82.8	25.1	5.9	18.6	.1	.4	.7
New Hampshire .....	100.0	90.3	26.1	5.5	19.7	.4	.5	.4
New Jersey .....	100.0	86.3	27.3	5.1	21.4	.5	.3	.5
New Mexico .....	100.0	91.0	31.9	11.1	19.6	.4	.8	.3
New York .....	100.0	82.5	22.9	4.1	17.8	.6	.3	.3
North Carolina .....	100.0	83.8	32.0	9.9	21.1	.3	.7	.4
North Dakota .....	100.0	92.0	34.0	13.6	18.7	.5	1.0	.3
Ohio .....	100.0	82.4	29.3	7.7	20.4	.7	.4	.5
Oklahoma .....	100.0	86.5	31.9	9.3	21.4	.5	.7	.3
Oregon .....	100.0	85.8	30.2	8.5	20.8	.4	.5	.5
Pennsylvania .....	100.0	85.2	29.4	7.6	19.9	.7	1.2	.2
Rhode Island .....	100.0	86.7	24.2	5.2	17.1	.5	1.4	.4
South Carolina .....	100.0	83.7	30.4	8.9	20.3	.3	.9	.4
South Dakota .....	100.0	92.3	31.9	7.3	23.2	.2	1.2	.5
Tennessee .....	100.0	76.4	23.9	7.5	15.0	.3	1.1	.2
Texas .....	100.0	86.5	33.8	8.8	24.2	.3	.5	.3
Utah .....	100.0	79.8	33.9	12.1	20.7	.4	.8	.5
Vermont .....	100.0	89.8	35.4	10.5	22.7	1.2	1.1	.3
Virginia .....	100.0	90.2	33.9	8.8	23.5	.6	1.0	.7
Washington .....	100.0	78.4	28.0	7.3	19.3	.5	.8	.6
West Virginia .....	100.0	85.7	32.2	7.9	22.6	.4	1.3	.2
Wisconsin .....	100.0	89.8	33.4	8.9	23.2	.7	.7	.5
Wyoming .....	100.0	90.3	31.3	8.7	21.5	.6	.5	.4

**Table 35. Percent Distribution of State and Local Government Expenditure by Function and State: 1991-92—Con.**

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure—Con.										
	Social services and income maintenance										
	Public welfare					Welfare institutions	Other public welfare	Hospitals	Health	Employment security administration	Veterans' services
	Total	Cash assistance payments		Vendor payments							
		Categorical assistance programs	Other cash assistance payments	For medical care	Other vendor payments						
9	10	11	12	13	14	15	16	17	18	19	
<b>United States .....</b>	<b>13.7</b>	<b>2.1</b>	<b>.3</b>	<b>8.1</b>	<b>.1</b>	<b>.1</b>	<b>3.0</b>	<b>5.1</b>	<b>2.5</b>	<b>.3</b>	<b>—</b>
Alabama .....	12.1	1.3	—	9.3	—	.1	1.4	11.9	3.5	.4	—
Alaska .....	7.7	1.5	—	3.1	.1	.5	2.5	1.0	2.3	.4	—
Arizona .....	11.6	1.6	.1	7.8	—	.1	2.1	1.9	2.6	.2	—
Arkansas .....	16.0	.9	.3	12.0	—	—	2.8	5.1	2.5	.5	—
California .....	13.9	3.9	.3	5.7	—	—	3.9	4.9	3.1	.3	—
Colorado .....	10.0	1.3	.1	6.2	.4	.1	2.0	3.7	2.0	.4	—
Connecticut .....	14.0	2.5	.4	8.7	.2	.1	2.2	4.4	2.1	.4	—
Delaware .....	9.0	1.1	.1	4.7	—	—	2.2	1.3	3.5	.3	—
District of Columbia .....	15.0	1.9	.3	8.8	.1	.5	3.3	6.3	2.9	.2	—
Florida .....	10.1	1.5	—	6.8	.3	.1	1.4	5.6	2.9	.1	—
Georgia .....	12.9	1.6	—	9.3	—	—	2.0	11.9	2.0	.4	—
Hawaii .....	9.1	1.7	.4	5.0	—	—	1.9	2.8	3.3	.2	.1
Idaho .....	10.3	.9	—	6.6	—	.2	2.6	5.7	2.3	.4	—
Illinois .....	13.1	2.1	.4	7.3	.1	.1	3.1	3.1	2.4	.4	—
Indiana .....	13.4	1.1	—	10.0	.2	.2	1.9	7.7	1.9	.4	—
Iowa .....	12.7	1.5	—	7.0	.3	.2	3.6	8.1	1.8	.4	—
Kansas .....	9.2	1.5	—	5.8	—	—	1.9	5.5	2.0	.2	—
Kentucky .....	17.8	1.7	—	11.4	.2	—	4.5	3.9	1.9	.3	—
Louisiana .....	14.4	1.2	—	11.3	—	—	1.9	9.4	2.2	.4	—
Maine .....	19.1	2.8	—	13.0	.6	—	2.7	1.9	2.0	.5	—
Maryland .....	13.2	2.0	—	8.9	.1	—	2.1	1.6	2.7	.1	—
Massachusetts .....	17.0	2.4	.4	10.8	.1	.1	3.2	4.2	2.8	.3	—
Michigan .....	13.8	2.6	.2	7.1	.2	.1	3.5	4.4	4.3	.4	—
Minnesota .....	15.6	3.2	.2	8.5	—	.1	3.6	5.8	2.5	.4	—
Mississippi .....	13.1	.7	—	10.0	—	—	2.3	11.8	2.1	.5	—
Missouri .....	15.0	1.4	—	11.0	.2	.1	2.3	5.1	2.7	.4	—
Montana .....	10.6	1.3	—	6.7	—	.2	2.4	2.0	3.0	.3	—
Nebraska .....	10.0	.9	—	5.6	.4	.3	2.7	5.5	1.1	.3	—
Nevada .....	7.6	.6	—	5.3	—	—	1.7	4.9	1.4	.4	—
New Hampshire .....	26.2	1.3	.2	14.4	.1	.2	10.1	.8	2.3	.4	—
New Jersey .....	14.0	1.3	.1	10.1	.1	.1	2.3	2.6	1.5	.2	—
New Mexico .....	11.0	1.6	.1	6.1	.6	.2	2.5	5.4	2.9	.7	—
New York .....	17.1	2.1	.8	10.0	.3	.1	4.0	5.9	2.0	.3	—
North Carolina .....	11.8	1.4	.8	7.8	.1	—	1.8	6.9	3.5	.3	—
North Dakota .....	13.5	.9	—	7.5	.4	.1	4.6	2.1	1.1	.3	—
Ohio .....	15.2	2.6	.4	9.1	.2	.1	2.8	3.8	3.1	.4	—
Oklahoma .....	13.2	1.5	—	8.4	—	.3	2.9	7.4	2.2	.4	—
Oregon .....	9.8	1.5	—	5.5	—	—	2.9	3.8	2.8	.3	.2
Pennsylvania .....	17.8	1.7	.6	9.6	.2	.2	5.6	2.9	2.1	.3	—
Rhode Island .....	13.9	2.4	.4	8.4	.2	.2	2.5	1.9	2.7	.5	—
South Carolina .....	13.5	.9	.4	10.1	.1	—	2.0	8.9	3.3	.4	—
South Dakota .....	12.1	1.1	—	7.6	.3	.1	3.0	2.7	2.1	.6	—
Tennessee .....	13.1	1.0	.2	9.6	.2	—	2.2	7.1	2.2	.3	—
Texas .....	11.4	1.2	.3	7.7	.1	—	2.0	6.1	1.8	.4	—
Utah .....	9.3	1.3	.2	5.6	.2	—	1.9	3.5	2.1	.5	—
Vermont .....	14.8	2.6	.2	8.3	—	.3	3.5	.9	1.8	.4	—
Virginia .....	9.8	1.9	.1	5.7	.1	—	2.0	4.9	3.0	.3	—
Washington .....	10.1	1.9	.2	5.3	—	.1	2.6	3.8	3.3	.4	—
West Virginia .....	15.8	1.7	—	11.9	—	—	2.1	3.7	2.2	.4	—
Wisconsin .....	15.6	1.8	.3	8.9	.2	.1	4.2	3.3	2.4	.3	—
Wyoming .....	6.9	1.0	—	4.0	.4	.1	1.5	8.1	1.8	.4	—

**Table 35. Percent Distribution of State and Local Government Expenditure by Function and State: 1991-92—Con.**

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure—Con.								
	Transportation					Public safety			
	Highways	Air transportation (airports)	Parking facilities	Water transport and terminals	Transit subsidies	Police protection	Fire protection	Correction	Protective inspection and regulation
	20	21	22	23	24	25	26	27	28
<b>United States .....</b>	<b>5.8</b>	<b>.7</b>	<b>.1</b>	<b>.2</b>	<b>—</b>	<b>3.1</b>	<b>1.3</b>	<b>2.5</b>	<b>.5</b>
Alabama .....	6.2	.7	.1	.3	—	2.6	1.1	1.6	.3
Alaska .....	9.0	1.6	.1	.6	—	1.8	.7	1.9	.5
Arizona .....	7.0	.9	.1	—	—	3.8	1.4	3.1	.6
Arkansas .....	8.6	.4	—	—	—	2.3	.9	1.8	.5
California .....	3.8	.4	.1	.2	.1	3.7	1.5	3.1	1.0
Colorado .....	6.9	3.4	.1	—	—	3.1	1.3	2.5	.4
Connecticut .....	6.3	.2	.2	—	.3	2.8	1.7	2.4	.4
Delaware .....	8.3	.1	.1	.8	—	3.0	.4	3.3	.8
District of Columbia .....	2.1	—	—	—	—	4.7	1.7	5.5	.8
Florida .....	6.2	1.3	.1	.4	—	4.2	1.7	3.5	.7
Georgia .....	5.3	.6	—	.2	—	2.7	1.2	3.1	.3
Hawaii .....	6.5	6.6	—	.6	—	2.5	1.0	1.6	.5
Idaho .....	9.3	.4	.1	.1	—	3.3	1.2	2.0	.9
Illinois .....	7.5	.9	.1	—	—	3.7	1.5	2.0	.4
Indiana .....	6.0	.3	.1	—	.1	2.3	1.2	2.0	.2
Iowa .....	11.3	.3	.1	—	.1	2.4	.9	1.3	.3
Kansas .....	9.7	.3	—	—	—	2.9	1.2	2.2	.4
Kentucky .....	7.9	1.1	—	—	—	2.2	1.0	1.9	.4
Louisiana .....	7.0	.5	—	.6	—	3.3	1.1	2.0	.2
Maine .....	7.5	.3	.1	.1	—	1.9	1.1	1.9	.5
Maryland .....	5.4	.3	.2	.2	—	3.4	1.6	3.2	.5
Massachusetts .....	4.3	.5	—	.2	—	2.6	1.8	2.1	.3
Michigan .....	4.7	.5	.1	—	.1	3.2	1.1	2.7	.4
Minnesota .....	7.6	.5	.3	—	—	2.5	.9	1.3	.6
Mississippi .....	8.4	.2	—	.1	—	2.3	1.0	1.2	.6
Missouri .....	7.5	1.0	.1	—	—	3.2	1.5	1.7	.4
Montana .....	10.5	1.0	—	—	—	2.2	.7	1.3	.3
Nebraska .....	7.6	.6	—	—	—	1.9	.8	1.4	.4
Nevada .....	6.9	2.1	—	—	—	4.0	1.9	3.7	1.0
New Hampshire .....	5.6	.1	.1	—	—	2.7	1.3	2.3	.5
New Jersey .....	6.1	—	.1	—	—	3.6	1.1	2.2	.7
New Mexico .....	11.1	.5	.1	—	—	3.4	1.3	2.5	.6
New York .....	4.1	.7	—	.1	.1	3.0	1.1	2.8	.4
North Carolina .....	6.1	.5	.1	.1	—	2.8	1.0	2.6	.4
North Dakota .....	10.6	.7	—	—	—	1.8	.6	1.0	.6
Ohio .....	5.9	.2	.1	—	—	2.9	1.5	2.0	.4
Oklahoma .....	8.1	.7	.1	—	—	2.5	1.3	1.9	.5
Oregon .....	5.7	.7	.1	.5	—	2.6	1.5	2.2	.8
Pennsylvania .....	5.1	.9	.2	—	—	2.4	.7	2.0	.3
Rhode Island .....	4.3	.3	—	.1	.5	2.6	2.1	1.8	.5
South Carolina .....	4.4	.4	—	.4	—	2.3	.9	2.9	.4
South Dakota .....	12.3	.5	—	—	.1	2.4	.8	1.5	.3
Tennessee .....	6.6	.7	—	—	—	2.4	1.2	2.3	.3
Texas .....	6.2	1.2	—	.3	—	3.1	1.2	2.8	.4
Utah .....	5.8	.8	—	—	—	2.4	1.0	1.8	.3
Vermont .....	9.7	.1	.1	—	.1	2.1	.8	1.3	.6
Virginia .....	7.4	1.2	.1	.1	—	3.2	1.6	2.9	.6
Washington .....	5.1	.8	—	.9	—	2.3	1.3	2.6	1.1
West Virginia .....	7.9	.9	.1	—	—	1.4	.5	.8	.3
Wisconsin .....	6.9	.4	.1	—	—	3.2	1.4	2.2	.4
Wyoming .....	12.7	.3	—	—	—	3.1	1.1	1.6	.4

**Table 35. Percent Distribution of State and Local Government Expenditure by Function and State: 1991-92—Con.**

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure—Con.									
	Environment and housing					Government administration				
	Natural resources		Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage	Financial administration	Judicial and legal	General public buildings	Other government administration
	Total	Agriculture								
29	30	31	32	33	34	35	36	37	38	
<b>United States</b> .....	<b>1.1</b>	<b>.4</b>	<b>1.4</b>	<b>1.5</b>	<b>1.8</b>	<b>1.1</b>	<b>1.6</b>	<b>1.4</b>	<b>.5</b>	<b>.9</b>
Alabama .....	1.0	.6	1.2	1.1	1.8	.9	1.6	1.2	.3	.6
Alaska .....	3.5	.2	.8	1.4	1.1	.6	2.3	1.6	.5	1.4
Arizona .....	1.9	.6	1.4	.9	1.7	.7	2.0	2.0	.4	1.3
Arkansas .....	1.6	.9	.9	1.1	1.2	.9	1.7	.9	.2	.8
California .....	1.5	.3	1.5	2.1	1.8	1.0	1.8	2.0	.2	.9
Colorado .....	1.1	.2	2.5	1.3	1.4	.3	2.0	1.3	.5	1.2
Connecticut .....	.4	.1	1.0	1.8	1.5	1.9	1.7	1.2	.6	.8
Delaware .....	1.0	.1	1.2	1.9	2.7	1.7	2.4	1.6	.8	.8
District of Columbia .....	—	—	1.0	3.8	2.1	.8	1.0	2.2	.8	.6
Florida .....	2.1	.6	2.1	1.1	1.4	2.0	2.0	1.8	.3	.9
Georgia .....	1.0	.5	1.7	1.3	1.4	.9	1.0	1.1	.7	1.2
Hawaii .....	1.9	.8	3.3	3.2	2.6	1.5	2.0	2.0	1.6	1.1
Idaho .....	3.4	1.0	1.2	.6	1.6	1.1	2.2	1.4	.5	.8
Illinois .....	.6	.3	2.5	1.3	2.0	.7	1.5	1.3	.5	1.3
Indiana .....	.9	.4	1.0	1.2	2.2	.6	1.6	1.0	.6	1.5
Iowa .....	1.7	.9	1.5	.8	1.7	.8	1.6	1.3	.4	.8
Kansas .....	1.7	.9	1.2	.5	1.3	.5	2.2	1.3	.6	1.0
Kentucky .....	2.0	.8	1.2	.9	1.3	.7	1.4	1.1	.3	.9
Louisiana .....	1.8	.6	1.2	1.1	1.8	1.0	1.5	1.2	.5	1.1
Maine .....	1.5	.7	.8	1.5	1.9	1.5	2.1	.9	.4	.8
Maryland .....	1.3	.4	1.8	2.1	2.2	1.4	1.6	1.6	1.1	.7
Massachusetts .....	.4	—	.6	2.9	2.5	.8	1.9	1.1	.4	.6
Michigan .....	.7	.2	1.1	.4	2.3	.9	1.5	1.5	.5	1.1
Minnesota .....	1.4	.5	2.0	2.0	1.7	1.0	1.7	1.2	.6	1.0
Mississippi .....	1.6	.8	.7	3.4	1.1	.6	1.4	.8	.8	1.0
Missouri .....	1.3	.5	1.6	1.0	2.2	.4	1.5	1.2	.5	.9
Montana .....	3.3	.7	.7	1.3	1.4	.7	2.5	1.6	.3	.9
Nebraska .....	1.9	1.1	1.0	1.1	1.0	.3	1.5	.8	.2	.6
Nevada .....	1.7	.2	2.7	.9	1.5	.1	2.3	1.9	.7	1.2
New Hampshire .....	1.0	.1	.8	.8	1.3	1.1	1.2	1.5	.5	1.4
New Jersey .....	.5	.1	1.2	1.0	2.5	2.0	1.3	1.5	.7	.8
New Mexico .....	1.5	.6	1.8	.6	1.6	1.2	2.1	1.3	.8	1.2
New York .....	.3	.1	1.0	2.4	1.4	1.5	1.1	1.5	.5	.6
North Carolina .....	1.2	.6	1.4	1.2	.9	1.2	1.2	1.0	.6	1.0
North Dakota .....	3.1	1.8	2.4	1.3	1.0	.7	1.6	1.1	.4	.6
Ohio .....	.6	.2	1.1	1.4	2.2	.7	1.9	1.4	.8	.7
Oklahoma .....	.9	.6	1.3	1.0	1.4	.8	2.0	1.0	.5	.9
Oregon .....	1.8	.5	1.5	1.5	2.4	.8	2.4	1.4	.6	1.1
Pennsylvania .....	.7	.2	.8	1.3	1.9	1.1	1.2	1.3	.6	1.0
Rhode Island .....	.4	.1	2.1	1.8	1.8	1.0	1.2	1.3	.5	1.0
South Carolina .....	1.0	.4	1.1	.8	1.1	.9	1.3	.9	.6	1.1
South Dakota .....	3.1	1.3	1.6	1.1	1.2	.5	2.2	1.0	1.0	.9
Tennessee .....	.8	.4	1.3	1.2	1.6	.8	1.1	1.0	.5	.6
Texas .....	.9	.3	1.2	.7	1.9	.9	1.5	1.3	.6	.7
Utah .....	1.4	.5	1.7	1.2	1.2	.6	1.8	1.2	.7	.9
Vermont .....	1.7	.6	.7	1.8	1.5	1.2	2.2	1.2	1.2	.7
Virginia .....	.8	.3	1.4	1.7	2.2	1.4	2.1	1.2	1.3	.9
Washington .....	2.1	.4	1.7	1.0	2.1	1.4	1.5	1.2	.3	.9
West Virginia .....	1.6	.5	.9	1.0	1.4	.7	1.8	.9	.6	.9
Wisconsin .....	1.5	.4	1.4	1.0	3.2	1.0	1.2	1.3	.6	.9
Wyoming .....	3.2	.6	2.0	.7	1.0	1.8	2.0	1.4	.7	1.6

**Table 35. Percent Distribution of State and Local Government Expenditure by Function and State: 1991-92—Con.**

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure—Con.			Utilities					Liquor stores	Insurance trust
	Interest on general debt	Miscellaneous commercial activities	Other and unallocable	Total	Water supply	Electric power	Gas supply	Transit		
	39	40	41	42	43	44	45	46		
<b>United States</b> .....	<b>4.8</b>	—	<b>4.3</b>	<b>7.1</b>	<b>2.1</b>	<b>2.8</b>	<b>.3</b>	<b>1.9</b>	<b>.3</b>	<b>7.8</b>
Alabama .....	4.2	—	2.8	8.8	2.1	5.0	1.5	.2	.9	4.9
Alaska .....	11.6	.8	14.5	5.8	1.4	3.9	.3	.2	—	5.8
Arizona .....	6.3	—	2.8	9.8	2.7	6.5	.2	.4	—	5.4
Arkansas .....	4.3	—	1.9	4.2	2.1	2.0	—	.1	—	5.8
California .....	3.6	—	4.4	8.8	3.3	3.2	.1	2.3	—	9.8
Colorado .....	6.1	—	2.6	8.0	3.5	2.8	.5	1.2	—	7.1
Connecticut .....	5.4	—	8.5	3.0	1.0	1.0	—	.9	—	9.2
Delaware .....	8.8	—	2.0	3.5	.8	2.2	—	.5	—	7.0
District of Columbia .....	4.1	—	7.3	17.6	1.3	—	—	16.3	—	6.4
Florida .....	5.7	—	3.4	8.6	3.9	3.7	.2	.8	—	4.5
Georgia .....	3.2	—	3.1	9.2	2.7	4.0	1.2	1.2	—	5.3
Hawaii .....	5.3	—	10.6	3.6	1.9	—	—	1.7	—	6.0
Idaho .....	3.6	.1	3.2	2.4	1.1	1.2	—	.1	.9	6.8
Illinois .....	5.1	—	4.3	6.5	2.4	.7	—	3.4	—	8.4
Indiana .....	3.6	—	4.0	5.5	1.1	2.5	1.5	.4	—	3.6
Iowa .....	3.3	.1	2.8	4.3	1.6	2.1	.2	.3	.5	4.1
Kansas .....	4.5	—	3.6	7.5	2.6	4.6	.3	.1	—	4.6
Kentucky .....	7.6	—	2.6	4.8	1.9	2.1	.4	.5	—	6.9
Louisiana .....	7.5	.1	2.7	3.8	1.2	1.6	.3	.6	—	6.5
Maine .....	5.3	—	4.3	1.8	1.4	.3	—	.1	1.0	8.3
Maryland .....	5.1	—	4.4	3.6	1.5	.2	—	1.9	.5	8.9
Massachusetts .....	5.7	—	6.5	8.7	1.6	2.9	.1	4.1	—	10.2
Michigan .....	3.3	—	4.4	3.8	1.9	1.2	—	.7	.9	9.3
Minnesota .....	5.4	—	3.9	4.8	1.3	2.6	.3	.7	.6	5.7
Mississippi .....	3.7	—	2.7	4.7	1.7	2.5	.5	—	1.1	5.0
Missouri .....	4.2	—	2.1	5.6	2.1	2.2	.3	.9	—	6.2
Montana .....	8.1	—	3.7	1.2	.9	—	—	.2	1.0	9.3
Nebraska .....	2.9	—	2.6	23.6	1.6	19.8	1.9	.3	—	1.9
Nevada .....	6.3	—	3.7	4.6	3.8	.6	—	.2	—	12.6
New Hampshire .....	7.2	—	4.5	1.4	1.0	.2	—	.1	3.2	5.1
New Jersey .....	5.3	—	9.7	3.8	1.3	.2	—	2.3	—	9.9
New Mexico .....	4.3	—	2.8	3.4	1.7	1.1	.3	.2	—	5.6
New York .....	5.3	—	6.0	8.1	1.1	1.3	—	5.8	—	9.3
North Carolina .....	2.8	—	2.9	9.9	2.6	6.9	.2	.3	1.0	5.3
North Dakota .....	5.0	3.4	4.7	1.7	1.4	.2	—	.1	—	6.3
Ohio .....	3.7	—	2.8	3.8	1.8	1.0	.1	.8	.6	13.2
Oklahoma .....	4.1	—	2.0	5.8	2.2	3.4	.1	.2	—	7.7
Oregon .....	7.3	—	3.3	5.7	1.5	3.0	—	1.2	.8	7.8
Pennsylvania .....	5.9	—	5.1	4.8	1.4	.2	.9	2.3	1.2	8.7
Rhode Island .....	6.3	—	13.1	1.9	1.1	.1	—	.7	—	11.4
South Carolina .....	3.6	—	2.7	10.4	2.7	7.0	.6	.1	—	5.9
South Dakota .....	6.6	1.1	4.2	3.9	2.0	1.8	.2	—	.6	3.1
Tennessee .....	3.6	—	3.5	19.1	2.1	14.6	2.1	.3	—	4.5
Texas .....	5.5	—	2.3	8.2	3.3	3.6	.2	1.1	—	5.3
Utah .....	4.3	.1	2.8	14.4	2.3	11.4	—	.7	.7	5.1
Vermont .....	5.0	—	4.5	4.3	1.3	2.8	—	.2	1.1	4.8
Virginia .....	5.0	—	2.4	3.9	2.3	.7	.5	.4	.9	4.9
Washington .....	3.3	—	2.7	12.0	1.6	8.8	—	1.7	.8	8.8
West Virginia .....	6.1	—	3.2	1.7	1.4	.1	—	.2	.6	12.1
Wisconsin .....	4.3	—	3.1	3.6	1.1	1.9	—	.6	—	6.6
Wyoming .....	5.4	—	2.5	2.6	1.7	.9	—	—	1.0	6.1

**Table 36. Per Capita Expenditure of State and Local Governments by Function and State: 1991-92**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure							
	Total expenditure	Total, general expenditure	Education services					Libraries
			Education					
			Total	Higher education	Elementary and secondary education	Assistance and subsidies	Other education	
1	2	3	4	5	6	7	8	
<b>United States -----</b>	<b>4 651.13</b>	<b>3 945.37</b>	<b>1 305.34</b>	<b>338.26</b>	<b>913.81</b>	<b>23.03</b>	<b>30.25</b>	<b>18.95</b>
Alabama -----	3 811.83	3 255.90	1 044.03	351.62	592.41	15.82	84.18	8.54
Alaska -----	11 956.62	10 563.75	2 430.01	519.64	1 800.94	5.68	103.75	36.35
Arizona -----	4 332.12	3 674.57	1 286.74	393.85	853.97	19.95	18.97	20.39
Arkansas -----	3 104.05	2 795.32	1 107.68	323.12	701.97	15.31	67.29	7.82
California -----	5 339.54	4 344.87	1 292.34	364.27	879.51	24.98	23.57	20.77
Colorado -----	4 551.53	3 865.05	1 372.97	431.54	913.67	16.84	10.92	27.00
Connecticut -----	5 370.31	4 714.24	1 466.65	232.66	1 181.25	14.68	38.07	27.58
Delaware -----	4 815.51	4 309.79	1 605.28	572.53	917.67	33.80	81.28	11.13
District of Columbia -----	9 593.08	7 287.19	1 223.87	196.28	1 027.59	—	—	35.99
Florida -----	4 094.64	3 561.36	1 107.46	231.28	832.32	16.63	27.22	17.13
Georgia -----	3 949.43	3 378.29	1 099.28	237.03	815.63	6.15	40.46	10.93
Hawaii -----	5 889.42	5 327.16	1 184.51	450.64	717.66	3.68	12.52	32.83
Idaho -----	3 576.43	3 212.06	1 202.06	350.45	798.63	9.97	43.01	14.45
Illinois -----	4 121.64	3 504.84	1 156.21	290.23	807.66	31.34	26.98	27.97
Indiana -----	3 624.20	3 296.03	1 326.07	389.80	887.19	28.63	20.45	24.43
Iowa -----	4 005.62	3 649.96	1 364.26	447.58	859.64	36.41	20.63	21.21
Kansas -----	3 946.32	3 466.98	1 402.86	490.27	866.06	17.90	28.63	16.73
Kentucky -----	3 642.01	3 216.69	1 080.60	320.97	662.04	19.60	77.99	11.89
Louisiana -----	4 151.82	3 727.47	1 115.77	291.64	763.16	16.42	44.55	15.66
Maine -----	4 282.58	3 810.71	1 309.59	288.66	975.13	16.24	29.57	12.62
Maryland -----	4 246.23	3 696.11	1 287.51	350.62	886.16	23.13	27.60	24.92
Massachusetts -----	5 104.35	4 141.87	1 071.22	216.32	813.43	14.92	26.54	23.48
Michigan -----	4 398.73	3 782.61	1 423.71	420.06	964.91	28.05	10.69	18.10
Minnesota -----	5 208.50	4 629.62	1 479.51	372.40	1 043.49	34.14	29.49	24.40
Mississippi -----	3 449.06	3 077.89	1 028.39	328.65	645.24	15.73	38.77	6.43
Missouri -----	3 327.50	2 935.77	1 072.51	249.99	787.19	14.05	21.28	15.30
Montana -----	4 238.54	3 753.32	1 336.68	306.10	943.13	17.84	69.60	13.96
Nebraska -----	4 632.25	3 453.90	1 412.79	433.74	932.36	16.15	30.54	14.05
Nevada -----	4 975.53	4 119.30	1 246.90	293.65	927.23	6.34	19.68	34.51
New Hampshire -----	4 535.68	4 094.70	1 182.17	248.07	894.40	18.73	20.98	16.40
New Jersey -----	5 486.21	4 736.52	1 496.97	280.81	1 175.11	27.08	13.96	25.98
New Mexico -----	4 352.77	3 962.10	1 389.48	485.16	853.80	16.93	33.59	14.74
New York -----	6 884.34	5 682.79	1 574.88	281.36	1 228.33	42.88	22.31	21.14
North Carolina -----	3 846.01	3 221.42	1 229.20	379.39	811.31	11.41	27.09	14.38
North Dakota -----	4 276.77	3 934.37	1 452.33	583.07	801.12	23.51	44.63	11.89
Ohio -----	4 204.08	3 463.69	1 230.56	325.07	857.85	28.85	18.80	19.29
Oklahoma -----	3 684.19	3 185.32	1 175.44	341.75	787.91	18.21	27.58	9.81
Oregon -----	4 717.69	4 049.15	1 423.93	401.88	981.26	18.24	22.55	22.51
Pennsylvania -----	4 372.74	3 727.68	1 283.79	333.81	868.62	29.65	51.73	9.00
Rhode Island -----	5 489.11	4 756.49	1 330.84	287.25	940.03	26.46	77.10	19.82
South Carolina -----	3 957.45	3 312.60	1 204.99	353.32	802.62	12.96	36.08	15.70
South Dakota -----	3 574.86	3 299.49	1 141.01	261.28	827.87	7.41	44.44	17.49
Tennessee -----	4 077.10	3 115.67	974.05	304.45	612.95	10.83	45.82	9.18
Texas -----	3 734.84	3 230.09	1 262.53	330.47	903.11	12.05	16.90	10.65
Utah -----	4 118.19	3 287.55	1 395.91	497.19	851.10	14.64	32.98	18.65
Vermont -----	4 532.40	4 071.22	1 603.71	473.74	1 027.60	53.41	48.95	12.96
Virginia -----	3 777.87	3 409.09	1 281.68	331.87	889.67	21.52	38.62	24.67
Washington -----	5 535.70	4 338.11	1 547.37	403.19	1 070.45	30.33	43.41	32.93
West Virginia -----	3 851.22	3 299.76	1 241.56	306.09	871.09	14.39	49.99	8.85
Wisconsin -----	4 431.89	3 979.67	1 478.95	393.41	1 026.63	28.99	29.93	23.69
Wyoming -----	6 140.81	5 547.69	1 923.03	531.20	1 320.46	38.29	33.08	23.34

**Table 36. Per Capita Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure—Con.										
	Social services and income maintenance										
	Public welfare					Welfare institutions	Other public welfare	Hospitals	Health	Employment security administration	Veterans' services
	Total	Cash assistance payments		Vendor payments							
		Categorical assistance programs	Other cash assistance payments	For medical care	Other vendor payments						
9	10	11	12	13	14	15	16	17	18	19	
<b>United States .....</b>	<b>638.19</b>	<b>95.96</b>	<b>13.59</b>	<b>378.50</b>	<b>6.01</b>	<b>3.62</b>	<b>140.50</b>	<b>237.79</b>	<b>118.34</b>	<b>14.94</b>	<b>.68</b>
Alabama .....	462.62	50.98	—	353.68	.04	3.25	54.67	454.93	134.98	15.41	1.44
Alaska .....	917.21	176.07	5.69	366.04	13.46	57.86	298.10	121.29	270.48	48.77	.70
Arizona .....	502.40	67.91	4.92	337.67	.02	2.17	89.70	82.29	113.93	10.57	.33
Arkansas .....	496.92	27.14	10.36	372.09	.44	—	86.88	157.08	76.27	15.02	1.00
California .....	743.03	209.98	17.56	302.54	.01	2.03	210.91	262.98	164.21	13.60	.69
Colorado .....	454.39	58.37	2.79	280.96	16.12	5.58	90.57	166.51	89.62	16.10	—
Connecticut .....	754.32	134.83	19.37	466.21	9.24	6.02	118.66	236.81	111.32	23.71	—
Delaware .....	431.18	52.96	3.77	224.32	.28	45.48	104.38	63.93	168.20	12.54	.24
District of Columbia .....	1 436.64	182.48	31.09	848.41	10.97	47.57	316.12	605.38	276.25	23.73	—
Florida .....	414.98	63.24	.31	280.32	10.33	2.62	58.17	228.03	118.09	3.53	.44
Georgia .....	508.40	64.51	—	366.48	—	—	77.40	468.38	80.95	15.19	.65
Hawaii .....	536.94	102.93	25.06	294.98	.88	—	113.10	162.02	196.16	10.47	7.51
Idaho .....	370.04	31.00	.10	236.30	1.46	7.20	93.98	203.26	83.65	13.11	.84
Illinois .....	538.32	86.62	16.33	301.63	5.11	2.68	125.94	127.98	99.72	18.37	.69
Indiana .....	484.67	38.86	—	362.72	8.16	6.88	68.05	280.45	67.97	15.39	.08
Iowa .....	509.77	59.03	1.15	282.20	11.96	9.43	145.99	325.75	71.20	16.72	—
Kansas .....	363.69	57.93	—	228.06	.61	1.48	75.61	216.36	77.79	8.21	.61
Kentucky .....	647.93	60.55	—	414.87	7.26	—	165.25	143.53	70.06	11.38	.37
Louisiana .....	597.71	48.97	—	470.65	.25	.48	77.37	388.23	91.28	15.04	1.33
Maine .....	819.37	118.59	2.11	555.48	26.22	.46	116.52	80.76	87.34	21.65	.85
Maryland .....	558.76	85.59	—	378.09	5.07	.62	89.39	60.30	115.20	6.29	.50
Massachusetts .....	869.80	123.65	19.97	551.32	4.74	4.36	165.76	216.35	142.21	16.47	.61
Michigan .....	606.79	116.43	8.82	313.26	9.89	3.13	155.27	192.52	187.88	19.54	.07
Minnesota .....	814.98	165.71	12.41	443.26	1.13	5.65	186.82	302.44	128.82	18.65	.50
Mississippi .....	451.97	24.93	.06	346.56	.28	—	80.14	407.88	70.87	15.96	1.30
Missouri .....	498.04	48.11	.13	365.94	5.00	2.34	76.52	171.23	88.52	13.85	.33
Montana .....	448.05	55.60	—	284.27	—	7.32	100.86	85.74	126.78	10.94	.70
Nebraska .....	464.98	41.93	.64	260.73	20.53	15.74	125.41	255.86	49.15	14.52	.83
Nevada .....	380.42	30.66	2.04	264.09	.02	—	83.61	242.50	70.84	19.74	.53
New Hampshire .....	1 190.29	59.61	7.21	651.65	6.72	8.38	456.72	34.02	105.16	17.38	.17
New Jersey .....	765.87	71.81	3.16	555.96	3.51	7.07	124.36	143.26	80.88	12.11	.43
New Mexico .....	478.74	68.52	2.19	263.38	24.45	10.21	109.98	235.00	126.65	29.51	.71
New York .....	1 179.24	141.76	52.30	686.55	17.70	4.73	276.21	409.55	139.65	20.14	.44
North Carolina .....	454.86	52.63	31.70	298.46	2.15	—	69.92	267.17	132.78	9.90	.40
North Dakota .....	577.79	39.45	.30	321.52	15.60	4.73	196.19	87.80	48.03	11.07	.56
Ohio .....	638.30	109.54	18.21	382.65	8.11	3.21	116.58	160.04	130.91	15.27	.06
Oklahoma .....	485.31	54.11	1.34	311.05	.17	12.20	106.44	274.10	81.87	14.29	—
Oregon .....	463.91	69.04	.13	258.17	.89	—	135.68	178.91	130.53	15.03	10.73
Pennsylvania .....	780.48	73.54	27.70	418.38	8.75	8.74	243.37	127.75	93.38	13.04	.16
Rhode Island .....	765.36	130.53	20.94	459.89	8.35	9.91	135.73	104.39	147.89	28.12	—
South Carolina .....	533.15	34.34	15.04	399.68	3.78	—	80.32	352.19	128.97	15.38	.18
South Dakota .....	431.82	39.67	.08	272.06	8.94	3.36	107.70	95.82	75.24	20.16	1.00
Tennessee .....	535.19	41.07	6.78	391.35	8.01	—	87.98	288.27	90.04	13.97	.38
Texas .....	424.29	46.43	11.94	288.88	3.10	.08	73.87	229.67	68.46	13.73	.56
Utah .....	384.30	52.41	10.29	232.49	9.48	—	79.62	143.74	86.67	19.07	.04
Vermont .....	672.68	118.79	8.11	375.64	.37	12.58	157.19	39.41	79.81	16.52	.14
Virginia .....	371.88	72.26	5.14	215.73	4.11	—	74.65	183.96	112.06	12.42	1.58
Washington .....	558.39	105.32	10.52	292.08	.68	3.49	146.31	211.76	181.44	21.25	.68
West Virginia .....	607.89	66.03	1.24	458.54	—	.93	81.15	143.40	85.84	13.61	.48
Wisconsin .....	691.01	81.47	12.50	393.62	10.75	5.18	187.49	144.44	108.52	13.82	1.62
Wyoming .....	424.44	59.15	1.35	247.48	22.47	3.77	90.21	497.70	108.28	25.56	—

**Table 36. Per Capita Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure—Con.								
	Transportation					Public safety			
	Highways	Air transportation (airports)	Parking facilities	Water transport and terminals	Transit subsidies	Police protection	Fire protection	Correction	Protective inspection and regulation
	20	21	22	23	24	25	26	27	28
<b>United States</b> .....	<b>270.80</b>	<b>33.27</b>	<b>3.52</b>	<b>7.63</b>	<b>1.73</b>	<b>142.46</b>	<b>59.31</b>	<b>115.87</b>	<b>25.22</b>
Alabama .....	234.87	26.95	3.81	11.32	.42	98.85	40.36	60.88	11.48
Alaska .....	1 077.71	195.18	6.46	66.38	—	220.42	82.03	231.10	63.21
Arizona .....	301.26	37.69	2.21	—	—	165.11	60.63	133.95	25.61
Arkansas .....	268.03	12.59	.83	.36	—	72.93	27.90	54.49	16.76
California .....	203.28	21.73	4.37	12.55	3.17	195.02	81.62	163.04	53.61
Colorado .....	312.93	153.02	2.51	—	.10	143.32	61.14	115.46	18.34
Connecticut .....	336.21	9.75	9.28	.35	18.45	151.70	90.12	127.87	21.22
Delaware .....	401.02	3.91	3.14	40.88	—	143.87	19.88	160.50	39.30
District of Columbia .....	200.40	—	1.88	—	—	449.34	159.54	524.41	77.45
Florida .....	254.20	53.11	5.09	16.24	.06	172.61	67.72	142.02	29.33
Georgia .....	208.40	22.63	1.79	7.87	—	107.40	47.99	120.92	12.06
Hawaii .....	381.22	389.97	1.92	34.91	—	146.48	58.33	92.21	27.64
Idaho .....	332.07	13.91	2.12	3.66	.03	117.96	43.99	69.97	32.95
Illinois .....	311.15	38.79	2.95	.68	1.47	153.75	61.86	81.17	18.14
Indiana .....	216.96	12.22	1.82	1.59	3.61	82.46	44.17	71.29	6.87
Iowa .....	451.76	13.96	5.29	.05	3.51	97.68	35.94	50.08	12.56
Kansas .....	383.39	11.55	1.09	.38	—	114.46	46.11	84.87	15.51
Kentucky .....	285.92	39.36	.84	1.13	—	80.48	34.74	69.36	14.05
Louisiana .....	290.80	19.21	1.15	25.93	2.03	135.62	46.56	84.01	9.85
Maine .....	319.99	14.38	2.25	4.63	.11	82.72	49.13	81.10	23.00
Maryland .....	229.66	12.42	7.35	9.46	2.05	145.90	69.26	136.68	21.89
Massachusetts .....	220.08	26.97	2.32	11.63	—	131.39	90.98	108.02	14.54
Michigan .....	204.89	22.20	4.38	.19	4.61	139.17	47.36	120.23	18.70
Minnesota .....	396.96	27.10	15.93	.86	1.32	132.64	45.10	68.06	28.85
Mississippi .....	289.65	7.44	.12	4.76	.92	79.09	35.56	39.95	19.30
Missouri .....	251.15	33.38	2.39	.42	.73	105.76	48.69	54.97	13.69
Montana .....	443.81	42.61	1.60	—	—	95.14	30.97	56.62	14.24
Nebraska .....	352.83	26.02	1.16	.05	—	89.99	35.72	66.88	18.90
Nevada .....	341.29	106.62	1.19	—	—	199.77	96.36	181.96	47.48
New Hampshire .....	254.69	4.43	4.44	1.65	—	124.47	60.44	105.59	21.07
New Jersey .....	332.98	1.36	4.70	1.54	.27	199.49	59.96	119.18	36.81
New Mexico .....	482.37	23.94	2.35	—	—	147.82	55.76	107.27	27.94
New York .....	282.61	49.23	3.12	9.17	5.96	205.54	77.79	191.01	28.29
North Carolina .....	235.62	17.85	2.16	3.25	.01	107.68	39.20	99.15	14.01
North Dakota .....	451.39	30.22	1.85	—	2.06	74.88	27.75	42.75	24.40
Ohio .....	246.96	10.00	2.42	.83	.11	122.06	63.57	82.31	16.03
Oklahoma .....	300.17	27.03	2.07	.56	—	92.69	47.67	68.53	17.29
Oregon .....	270.31	34.62	2.65	25.95	.60	123.37	71.30	105.62	36.55
Pennsylvania .....	224.41	39.86	8.02	1.61	.01	103.90	28.45	87.02	12.77
Rhode Island .....	233.95	17.86	.07	3.32	25.05	143.07	117.22	100.62	29.95
South Carolina .....	175.80	15.57	1.69	15.43	.45	91.57	33.65	116.58	13.93
South Dakota .....	440.91	17.83	1.67	—	3.83	85.20	29.96	53.90	10.88
Tennessee .....	269.18	29.12	.22	.65	—	97.14	47.00	92.09	12.92
Texas .....	230.64	44.18	.55	9.34	.03	115.64	45.56	106.27	16.02
Utah .....	238.45	34.94	.76	—	—	100.66	40.17	75.53	11.78
Vermont .....	437.98	5.37	2.48	—	2.72	96.02	34.13	59.49	25.44
Virginia .....	281.23	47.00	5.10	4.88	.56	119.80	61.71	108.25	24.16
Washington .....	283.30	41.96	.70	50.04	—	126.83	69.68	145.27	62.06
West Virginia .....	302.76	34.66	4.05	—	.10	52.89	20.20	31.13	12.24
Wisconsin .....	306.39	16.74	3.42	1.21	—	140.49	61.84	97.81	19.28
Wyoming .....	777.64	17.88	1.18	—	—	190.79	68.69	96.32	26.02

**Table 36. Per Capita Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure—Con.									
	Environment and housing					Government administration				
	Natural resources		Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage	Financial administration	Judicial and legal	General public buildings	Other government administration
	Total	Agriculture								
	29	30	31	32	33	34	35	36	37	38
<b>United States .....</b>	<b>51.70</b>	<b>16.71</b>	<b>64.34</b>	<b>70.20</b>	<b>84.47</b>	<b>49.83</b>	<b>73.71</b>	<b>66.20</b>	<b>24.35</b>	<b>41.43</b>
Alabama .....	38.32	22.19	47.54	42.83	70.34	33.38	62.44	46.71	11.93	22.89
Alaska .....	414.49	25.43	101.39	161.72	132.37	74.53	276.47	186.08	60.15	171.16
Arizona .....	82.70	25.90	62.20	39.41	72.51	32.46	85.53	85.80	19.19	57.67
Arkansas .....	50.49	29.01	27.76	33.52	36.18	26.39	51.48	28.49	7.23	25.59
California .....	78.71	18.46	80.18	112.04	97.70	50.90	94.81	104.55	12.45	46.90
Colorado .....	50.57	11.23	113.97	59.94	65.35	13.61	89.26	60.78	22.32	55.02
Connecticut .....	19.03	5.32	52.54	99.18	81.30	101.11	93.36	62.57	30.80	45.17
Delaware .....	47.78	5.64	58.59	93.74	127.72	84.17	113.65	76.59	38.11	40.41
District of Columbia .....	—	—	98.68	360.65	202.64	75.46	91.60	210.83	79.57	60.08
Florida .....	84.30	22.72	84.39	46.25	57.92	81.26	82.58	73.82	13.14	37.08
Georgia .....	39.27	21.29	67.87	52.88	56.44	35.52	41.46	44.42	28.26	48.64
Hawaii .....	114.68	49.17	195.09	88.78	150.23	88.78	115.13	119.73	91.80	62.42
Idaho .....	122.11	34.82	43.06	22.71	58.70	39.13	78.46	51.21	18.78	27.60
Illinois .....	24.13	11.61	104.16	52.65	81.23	27.95	62.08	51.88	51.88	51.59
Indiana .....	30.92	13.20	35.00	41.73	79.55	21.58	59.33	35.48	23.21	53.67
Iowa .....	66.79	35.69	60.19	31.50	68.75	31.80	63.06	53.86	17.87	32.91
Kansas .....	66.30	35.10	45.41	21.49	49.73	20.25	86.24	50.97	25.38	38.52
Kentucky .....	71.26	29.75	44.76	31.35	47.39	25.06	50.65	41.87	10.79	33.75
Louisiana .....	74.04	25.52	51.53	44.07	72.67	42.83	61.31	51.31	18.97	44.04
Maine .....	65.82	27.92	32.20	64.17	82.73	63.33	90.27	36.44	18.34	36.36
Maryland .....	54.55	15.91	77.74	89.62	95.16	59.06	68.93	69.81	45.68	30.45
Massachusetts .....	21.48	2.54	29.96	149.59	128.54	41.87	95.94	57.73	20.38	30.98
Michigan .....	31.88	10.28	47.34	17.71	99.20	38.03	64.34	65.49	22.44	46.44
Minnesota .....	70.60	24.20	101.96	103.60	90.98	52.64	88.28	62.64	31.82	54.69
Mississippi .....	56.70	28.36	24.41	116.65	39.64	21.51	47.41	26.93	28.21	33.90
Missouri .....	42.93	15.67	51.81	32.37	72.33	13.90	51.16	41.16	16.47	30.28
Montana .....	139.58	31.64	31.07	55.39	58.58	28.65	108.07	68.45	13.45	38.56
Nebraska .....	86.43	49.83	48.43	49.78	46.70	15.66	70.72	38.80	10.30	29.47
Nevada .....	84.08	11.53	134.35	44.81	76.89	6.23	113.47	94.87	33.83	60.76
New Hampshire .....	46.16	4.56	36.70	36.21	59.67	48.42	55.60	68.41	24.09	63.05
New Jersey .....	25.70	7.23	66.72	54.81	134.70	111.71	73.93	83.67	36.97	44.02
New Mexico .....	65.96	26.78	78.02	27.62	70.86	53.48	91.66	55.21	35.97	51.31
New York .....	19.69	4.69	67.50	164.72	98.54	101.77	78.63	100.78	32.57	41.21
North Carolina .....	46.52	24.05	54.77	45.04	35.63	44.67	44.45	39.35	22.22	39.38
North Dakota .....	133.34	75.22	101.74	57.01	43.74	31.69	69.53	48.62	18.28	24.25
Ohio .....	24.02	10.19	46.66	57.59	94.21	27.97	80.43	59.88	34.35	27.44
Oklahoma .....	34.72	21.79	47.06	38.37	52.59	29.13	72.95	35.77	19.69	32.58
Oregon .....	84.38	25.02	68.88	71.40	111.45	37.85	114.33	64.22	30.05	52.69
Pennsylvania .....	30.29	8.65	36.75	57.65	84.53	46.00	54.20	56.33	26.34	42.18
Rhode Island .....	23.08	4.90	117.59	99.93	101.17	54.81	65.75	72.55	28.07	53.76
South Carolina .....	37.97	15.64	44.17	32.43	42.74	36.19	53.25	33.67	23.78	43.91
South Dakota .....	109.06	46.22	57.43	38.72	42.32	17.01	79.91	37.15	33.97	33.09
Tennessee .....	33.75	17.82	53.14	48.98	66.46	34.46	43.86	42.73	19.05	23.97
Texas .....	35.01	11.97	43.73	27.53	70.58	34.49	54.24	49.00	20.80	26.77
Utah .....	57.15	19.88	68.28	50.98	49.99	26.47	72.72	49.03	29.06	38.58
Vermont .....	76.45	28.61	33.63	79.76	68.88	53.50	101.45	52.42	56.17	29.88
Virginia .....	30.89	12.56	51.80	64.25	83.03	52.87	78.18	47.06	47.42	32.36
Washington .....	116.69	19.41	96.45	57.26	113.79	75.42	82.03	63.72	18.00	49.46
West Virginia .....	61.35	18.54	36.07	39.06	54.70	25.90	70.99	33.99	24.06	34.83
Wisconsin .....	65.02	18.26	64.16	43.94	143.45	45.79	51.39	57.66	25.61	41.63
Wyoming .....	196.56	37.89	120.00	45.35	62.05	112.90	120.21	85.43	42.17	99.12

**Table 36. Per Capita Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	General expenditure—Con.				Utilities				Liquor stores	Insurance trust
	Interest on general debt	Miscellaneous commercial activities	Other and unallocable	Total	Water supply	Electric power	Gas supply	Transit		
	39	40	41	42	43	44	45	46		
<b>United States -----</b>	<b>222.60</b>	<b>1.31</b>	<b>201.17</b>	<b>330.60</b>	<b>99.85</b>	<b>130.75</b>	<b>12.37</b>	<b>87.63</b>	<b>12.42</b>	<b>362.73</b>
Alabama -----	162.00	—	106.65	335.00	80.38	191.43	56.85	6.34	33.60	187.34
Alaska -----	1 390.03	98.48	1 729.56	695.50	173.07	462.15	31.16	29.12	—	697.37
Arizona -----	274.16	—	119.83	423.37	115.14	283.29	6.88	18.05	—	234.18
Arkansas -----	132.40	—	60.11	129.91	63.73	62.44	.72	3.02	—	178.82
California -----	193.25	.49	236.87	471.33	177.67	169.44	2.83	121.38	—	523.34
Colorado -----	275.91	.12	124.80	362.76	157.93	126.60	22.95	55.28	—	323.72
Connecticut -----	287.71	.36	455.76	159.61	51.30	56.00	2.31	50.01	—	496.45
Delaware -----	425.76	—	98.28	166.98	36.21	108.12	—	22.64	—	338.75
District of Columbia -----	389.19	1.29	702.32	1 692.49	128.87	—	—	1 563.62	—	613.40
Florida -----	232.85	—	137.74	350.45	161.22	150.29	7.79	31.15	—	182.83
Georgia -----	128.14	.02	122.53	361.48	106.84	158.35	48.41	47.89	—	209.65
Hawaii -----	312.40	—	624.00	210.98	112.32	—	—	98.66	—	351.29
Idaho -----	128.03	4.22	114.00	85.96	40.01	43.66	—	2.30	33.81	244.59
Illinois -----	210.93	—	177.75	268.72	99.48	27.94	1.65	139.64	—	348.08
Indiana -----	128.78	1.25	145.50	198.77	40.96	90.67	53.69	13.46	—	129.39
Iowa -----	130.24	2.39	110.88	170.38	63.16	85.23	9.26	12.73	20.87	164.41
Kansas -----	177.32	—	141.79	297.66	103.45	180.03	10.74	3.45	—	181.68
Kentucky -----	275.20	—	92.97	175.77	70.26	76.34	12.75	16.42	.03	249.52
Louisiana -----	313.34	2.13	110.72	155.72	51.85	67.07	13.20	23.60	—	268.63
Maine -----	227.84	—	183.72	75.23	59.98	11.90	—	3.34	40.93	355.71
Maryland -----	218.31	1.38	188.29	153.81	63.47	7.35	.39	82.61	19.54	376.77
Massachusetts -----	288.75	.31	330.27	442.43	82.37	145.95	6.25	207.87	.16	519.89
Michigan -----	145.11	2.09	192.21	166.15	83.84	53.04	—	29.27	40.63	409.35
Minnesota -----	282.77	—	203.53	251.47	68.18	134.15	13.83	35.31	32.38	295.03
Mississippi -----	128.17	—	94.77	160.83	57.66	86.73	15.80	.63	38.15	172.19
Missouri -----	140.62	.30	71.50	184.81	68.58	74.60	11.32	30.30	—	206.91
Montana -----	344.52	1.39	157.81	50.15	38.18	1.93	.41	9.63	41.92	393.16
Nebraska -----	135.09	—	118.80	1 092.19	75.38	916.55	88.07	12.18	—	86.16
Nevada -----	314.64	.63	184.64	229.90	187.37	30.87	—	11.65	—	626.33
New Hampshire -----	328.62	—	205.39	62.23	47.10	9.94	—	5.18	145.74	233.01
New Jersey -----	290.77	—	531.71	207.19	69.23	9.21	—	128.74	—	542.50
New Mexico -----	185.91	—	123.84	146.27	75.64	48.54	13.64	8.45	—	244.40
New York -----	361.45	2.42	415.74	560.78	74.60	86.09	.13	399.97	—	640.77
North Carolina -----	108.69	.06	113.00	381.41	100.48	263.64	7.67	9.62	38.13	205.07
North Dakota -----	214.98	145.46	200.98	74.64	61.65	10.26	.12	2.61	—	267.76
Ohio -----	154.74	.50	117.18	157.92	77.23	41.93	3.71	35.05	27.07	555.40
Oklahoma -----	150.38	1.04	74.22	215.17	81.89	123.55	3.50	6.23	—	283.69
Oregon -----	342.73	—	154.65	267.36	72.13	140.61	—	54.62	35.55	365.64
Pennsylvania -----	256.12	—	223.65	209.21	60.43	8.11	40.69	99.98	53.38	382.47
Rhode Island -----	348.34	2.53	721.39	104.94	60.66	4.44	—	39.84	—	627.68
South Carolina -----	142.85	—	106.40	411.58	108.04	277.18	22.36	4.00	—	233.26
South Dakota -----	234.60	39.95	149.56	140.62	70.80	64.28	5.54	—	23.12	111.64
Tennessee -----	145.40	.06	144.39	777.01	86.58	593.25	84.19	12.99	—	184.41
Texas -----	204.63	.31	84.88	308.08	124.09	134.47	8.54	40.97	—	196.68
Utah -----	176.89	2.70	115.03	591.50	95.21	468.86	.41	27.02	29.64	209.51
Vermont -----	226.83	—	203.40	193.44	59.50	125.92	—	8.02	48.80	218.94
Virginia -----	190.19	.03	90.06	148.53	87.13	27.01	18.34	16.05	33.77	186.48
Washington -----	182.48	—	149.14	665.77	87.47	485.14	1.73	91.43	44.51	487.31
West Virginia -----	234.38	—	124.77	65.02	53.72	2.60	—	8.71	22.35	464.09
Wisconsin -----	191.08	1.24	139.48	159.62	47.12	86.11	.17	26.22	.04	292.56
Wyoming -----	328.98	—	154.04	158.61	101.74	56.87	—	—	58.57	375.94

**Table 37. Allocation of State and Local Government Direct General Expenditure by Level of**

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

Geographic area	Total, direct general expenditure	Funding level of government (before transfers among governments)					
		Amount			Percent		
		Federal Government	State government	Local government	Federal Government	State government	Local government
		1	2	3	4	5	6
<b>United States .....</b>	<b>977 620 586</b>	<b>179 174 330</b>	<b>437 764 102</b>	<b>360 682 154</b>	<b>18.3</b>	<b>44.8</b>	<b>36.9</b>
Alabama .....	13 313 372	2 898 352	6 075 595	4 339 425	21.8	45.6	32.6
Alaska .....	5 920 700	853 088	3 874 123	1 193 489	14.4	65.4	20.2
Arizona .....	13 779 632	2 154 738	6 174 602	5 450 292	15.6	44.8	39.6
Arkansas .....	6 629 220	1 719 361	3 304 599	1 605 260	25.9	49.8	24.2
California .....	129 588 111	24 047 677	59 183 625	46 356 809	18.6	45.7	35.8
Colorado .....	13 036 419	2 091 600	4 834 388	6 110 431	16.0	37.1	46.9
Connecticut .....	15 514 577	2 469 768	7 887 318	5 157 491	15.9	50.8	33.2
Delaware .....	2 929 866	438 307	1 917 425	574 134	15.0	65.4	19.6
District of Columbia .....	4 423 327	1 776 195	-	2 647 132	40.2	-	59.8
Florida .....	47 282 029	6 363 324	19 787 825	21 130 880	13.5	41.9	44.7
Georgia .....	22 374 408	4 240 047	9 052 978	9 081 383	19.0	40.5	40.6
Hawaii .....	6 035 813	939 362	4 063 334	1 033 117	15.6	67.3	17.1
Idaho .....	3 336 791	667 577	1 649 940	1 019 274	20.0	49.4	30.5
Illinois .....	40 454 252	6 741 870	18 121 249	15 591 133	16.7	44.8	38.5
Indiana .....	18 476 442	3 345 195	8 524 214	6 607 033	18.1	46.1	35.8
Iowa .....	10 180 499	1 742 368	4 828 790	3 609 341	17.1	47.4	35.5
Kansas .....	8 650 095	1 423 857	3 582 602	3 643 636	16.5	41.4	42.1
Kentucky .....	11 943 557	2 776 526	6 492 382	2 674 649	23.2	54.4	22.4
Louisiana .....	15 849 183	3 998 311	6 845 555	5 005 317	25.2	43.2	31.6
Maine .....	4 698 777	998 426	2 438 603	1 261 748	21.2	51.9	26.9
Maryland .....	17 963 000	2 993 281	8 296 817	6 672 902	16.7	46.2	37.1
Massachusetts .....	24 686 717	4 850 002	13 023 340	6 813 375	19.6	52.8	27.6
Michigan .....	35 380 053	6 432 205	15 008 897	13 938 951	18.2	42.4	39.4
Minnesota .....	20 518 494	3 120 987	9 436 982	7 960 525	15.2	46.0	38.8
Mississippi .....	7 977 888	2 188 698	3 096 628	2 692 562	27.4	38.8	33.8
Missouri .....	15 142 717	3 191 347	6 336 416	5 614 954	21.1	41.8	37.1
Montana .....	3 032 681	781 711	1 269 348	981 622	25.8	41.9	32.4
Nebraska .....	5 497 167	976 693	2 429 714	2 090 760	17.8	44.2	38.0
Nevada .....	5 285 568	657 247	2 586 490	2 041 831	12.4	48.9	38.6
New Hampshire .....	4 524 645	784 305	1 616 506	2 123 834	17.3	35.7	46.9
New Jersey .....	36 665 415	5 380 470	18 171 753	13 113 192	14.7	49.6	35.8
New Mexico .....	6 133 338	1 235 271	3 476 905	1 421 162	20.1	56.7	23.2
New York .....	102 179 359	19 182 300	37 249 441	45 747 618	18.8	36.5	44.8
North Carolina .....	21 702 686	4 149 723	10 316 310	7 236 653	19.1	47.5	33.3
North Dakota .....	2 498 323	605 261	1 229 958	663 104	24.2	49.2	26.5
Ohio .....	37 887 144	7 206 417	17 131 101	13 549 626	19.0	45.2	35.8
Oklahoma .....	10 074 740	1 894 162	5 028 824	3 151 754	18.8	49.9	31.3
Oregon .....	11 831 604	2 425 770	4 902 983	4 502 851	20.5	41.4	38.1
Pennsylvania .....	44 493 094	8 767 036	21 142 696	14 583 362	19.7	47.5	32.8
Rhode Island .....	4 760 923	1 044 742	2 453 039	1 263 142	21.9	51.5	26.5
South Carolina .....	11 792 863	2 529 483	5 658 667	3 604 713	21.4	48.0	30.6
South Dakota .....	2 319 529	603 451	899 625	816 453	26.0	38.8	35.2
Tennessee .....	15 426 580	3 687 060	6 177 982	5 561 538	23.9	40.0	36.1
Texas .....	56 038 780	9 401 845	23 375 576	23 261 359	16.8	41.7	41.5
Utah .....	5 817 736	1 193 725	2 871 510	1 752 501	20.5	49.4	30.1
Vermont .....	2 297 380	517 278	1 141 922	638 180	22.5	49.7	27.8
Virginia .....	21 429 550	2 952 090	9 835 025	8 642 435	13.8	45.9	40.3
Washington .....	21 741 508	3 320 747	11 709 051	6 711 710	15.3	53.9	30.9
West Virginia .....	5 942 869	1 554 465	2 956 390	1 432 014	26.2	49.7	24.1
Wisconsin .....	19 609 414	3 184 474	9 314 129	7 110 811	16.2	47.5	36.3
Wyoming .....	2 551 751	676 135	980 930	894 686	26.5	38.4	35.1

Note: This table shows the original source and disbursing source of State and local government direct general expenditures before and after funds have been transferred among the levels of government. Appendix D provides a guide for tracing these funds. Minor amounts to the Federal Government were not calculated.

# Government and State: 1991-92

Intergovernmental transfers received by—				Final disbursing level (after transfers among governments)				Geographic area
State government from—		Local government from—		Amount		Percent		
Federal Government	Local governments	Federal Government	State governments	State governments	Local governments	State governments	Local governments	
8	9	10	11	12	13	14	15	
<b>159 067 541</b>	<b>10 860 625</b>	<b>20 106 789</b>	<b>197 889 659</b>	<b>409 802 609</b>	<b>567 817 977</b>	<b>41.9</b>	<b>58.1</b>	<b>United States</b>
2 707 431	29 749	190 921	2 167 794	6 644 981	6 668 391	49.9	50.1	Alabama
761 779	11 327	91 309	907 962	3 739 267	2 181 433	63.2	36.8	Alaska
1 851 938	258 418	302 800	3 045 996	5 238 962	8 540 670	38.0	62.0	Arizona
1 629 989	5 973	89 372	1 343 967	3 596 594	3 032 626	54.3	45.7	Arkansas
21 562 045	1 867 159	2 485 632	40 006 746	42 606 083	86 982 028	32.9	67.1	California
1 843 382	75 192	248 218	2 228 559	4 524 403	8 512 016	34.7	65.3	Colorado
2 270 404	4 524	199 364	2 295 739	7 866 507	7 648 070	50.7	49.3	Connecticut
396 930	15 281	41 377	478 790	1 850 846	1 079 020	63.2	36.8	Delaware
5 406 514	304 938	1 776 195	8 905 778	16 593 499	4 423 327	—	100.0	District of Columbia
3 723 847	46 829	956 810	3 766 110	9 057 544	30 688 530	35.1	64.9	Florida
845 455	3 104	516 200	1 366 907	4 774 986	13 316 864	40.5	59.5	Georgia
616 146	27 592	93 907	758 708	1 534 970	1 260 827	79.1	20.9	Hawaii
5 559 369	181 348	1 182 501	6 929 267	16 932 699	1 801 821	46.0	54.0	Idaho
3 098 394	105 417	246 801	3 714 548	8 013 477	23 521 553	41.9	58.1	Illinois
1 578 926	72 395	163 442	1 959 313	4 520 798	10 462 965	43.4	56.6	Indiana
1 341 483	17 942	82 374	1 331 112	3 610 915	5 659 701	44.4	55.6	Iowa
2 593 515	15 771	183 011	2 258 739	6 842 929	5 039 180	41.7	58.3	Kansas
3 676 223	19 032	322 088	2 493 078	8 047 732	5 100 628	42.7	57.3	Kentucky
928 391	3 465	70 035	850 602	2 519 857	7 801 451	50.8	49.2	Louisiana
2 588 468	73 974	404 813	2 506 083	8 453 176	2 178 920	53.6	46.4	Maine
4 226 446	400 533	623 556	3 886 730	13 763 589	9 509 824	47.1	52.9	Maryland
5 903 243	231 210	528 962	6 274 683	14 868 667	10 923 128	55.8	44.2	Massachusetts
2 686 951	222 799	434 036	4 758 576	7 588 156	20 511 386	42.0	58.0	Michigan
2 011 434	65 847	177 264	1 722 111	3 451 798	12 930 338	37.0	63.0	Minnesota
2 945 026	11 350	246 321	2 552 762	6 740 030	4 526 090	43.3	56.7	Mississippi
670 470	15 103	111 241	457 207	1 497 714	8 402 687	44.5	55.5	Missouri
877 464	19 687	99 229	839 117	2 487 748	1 534 967	49.4	50.6	Montana
523 759	23 643	133 488	1 288 512	1 845 380	3 009 419	45.3	54.7	Nebraska
732 951	66 858	51 354	257 175	2 159 140	3 440 188	34.9	65.1	Nevada
5 130 058	207 786	250 412	7 259 432	16 250 165	2 365 505	47.7	52.3	New Hampshire
1 116 316	86 581	118 955	1 493 649	3 186 153	20 415 250	44.3	55.7	New Jersey
17 347 330	4 794 673	1 834 970	23 233 775	36 157 669	2 947 185	51.9	48.1	New Mexico
3 695 376	322 220	454 347	5 185 981	9 147 925	66 021 690	35.4	64.6	New York
557 510	22 685	47 751	379 206	1 430 947	12 554 761	42.2	57.8	North Carolina
6 267 841	201 023	938 576	7 493 246	16 106 719	1 067 376	57.3	42.7	North Dakota
1 736 419	43 039	157 743	1 911 636	4 896 646	21 780 425	42.5	57.5	Ohio
2 035 792	26 857	389 978	1 737 070	5 228 562	5 178 094	48.6	51.4	Oklahoma
7 724 509	291 945	1 042 527	7 710 059	21 449 091	6 603 042	44.2	55.8	Oregon
943 046	45 216	101 696	403 901	3 037 400	23 044 003	48.2	51.8	Pennsylvania
2 347 127	96 714	182 356	1 883 472	6 219 036	1 723 523	63.8	36.2	Rhode Island
544 933	4 310	58 518	239 780	1 209 088	5 573 827	52.7	47.3	South Carolina
3 384 884	42 273	302 176	2 261 119	7 344 020	1 110 441	52.1	47.9	South Dakota
8 531 304	72 704	870 541	10 601 203	21 378 381	8 082 560	47.6	52.4	Tennessee
1 105 748	44 562	87 977	1 104 536	2 917 284	34 660 399	38.1	61.9	Texas
504 489	5 255	12 789	264 484	1 387 182	2 900 452	50.1	49.9	Utah
2 563 170	162 730	388 920	3 356 761	9 204 164	910 198	60.4	39.6	Vermont
2 929 999	64 705	390 748	4 557 963	10 145 792	12 225 386	43.0	57.0	Virginia
1 475 928	14 159	78 537	1 200 299	3 246 175	11 595 716	46.7	53.3	Washington
2 921 070	94 268	263 404	4 916 717	7 412 750	2 696 691	54.6	45.4	West Virginia
646 319	20 460	29 816	572 699	1 075 010	12 196 664	37.8	62.2	Wisconsin
					1 476 741	42.1	57.9	Wyoming

**Table 38. Capital Outlay of State and Local Governments for Selected Functions by State: 1991-92**

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

Geographic area	All capital outlay										
	Total, all functions	Total, general expenditure <sup>1</sup>	General expenditure								
			Education			Elementary and secondary education <sup>2</sup>	Public welfare	Hospitals	Health	Highways	Police protection
			Total education	Higher education							
1	2	3	4	5	6	7	8	9	10		
<b>United States -----</b>	<b>136 520 101</b>	<b>118 655 632</b>	<b>30 927 079</b>	<b>9 160 567</b>	<b>21 766 512</b>	<b>467 963</b>	<b>3 434 866</b>	<b>1 039 165</b>	<b>37 162 096</b>	<b>1 475 500</b>	
Alabama -----	1 845 561	1 706 605	309 662	127 045	182 617	4 307	158 837	19 813	487 380	23 614	
Alaska -----	842 408	685 289	125 824	32 818	93 006	2 970	1 837	6 864	232 399	1 971	
Arizona -----	2 579 461	2 281 202	727 628	117 115	610 513	10 694	9 090	11 043	750 853	35 228	
Arkansas -----	766 405	733 772	247 868	98 962	148 906	1 825	18 204	3 386	335 739	8 347	
California -----	16 741 354	12 742 332	2 994 619	950 423	2 044 196	57 864	497 118	156 298	2 797 268	246 262	
Colorado -----	2 435 295	2 165 482	507 782	142 350	365 432	11 365	49 555	5 943	574 177	18 702	
Connecticut -----	1 933 816	1 794 411	328 343	15 877	312 466	3 000	26 407	11 139	714 270	27 805	
Delaware -----	422 357	410 988	58 758	27 543	31 215	1 730	785	7 050	199 944	5 661	
District of Columbia -----	626 730	472 242	67 091	20 050	47 041	1 016	11 334	6 380	108 802	6 519	
Florida -----	8 449 838	7 049 228	2 186 210	510 544	1 675 666	5 883	253 111	50 713	2 012 090	38 391	
Georgia -----	3 563 975	3 055 590	720 687	179 883	540 804	3 028	300 123	8 842	947 674	38 528	
Hawaii -----	1 610 986	1 547 512	160 942	55 301	114 641	3 359	15 082	6 055	301 445	6 464	
Idaho -----	542 172	527 902	150 801	37 220	113 581	5 963	8 496	4 586	211 824	13 724	
Illinois -----	5 809 063	5 116 705	1 140 422	390 746	749 676	7 089	67 036	16 597	2 082 487	54 735	
Indiana -----	2 430 300	2 286 163	900 976	249 146	651 830	4 496	109 921	7 428	603 243	27 228	
Iowa -----	1 476 673	1 406 175	317 623	104 482	213 141	2 528	74 176	4 186	722 895	13 118	
Kansas -----	1 328 227	1 222 423	346 713	278 089	158 624	10 402	20 168	7 530	473 960	15 602	
Kentucky -----	1 551 993	1 462 631	280 685	118 047	162 638	4 669	22 596	7 139	681 172	12 563	
Louisiana -----	1 664 631	1 604 690	233 466	96 116	137 350	15 196	76 714	8 517	720 665	22 835	
Maine -----	479 459	450 905	161 622	38 898	122 724	2 120	1 596	618	145 934	3 281	
Maryland -----	2 281 767	2 016 270	530 798	176 390	354 408	3 170	1 736	23 796	576 796	26 992	
Massachusetts -----	2 993 209	2 412 685	345 225	110 831	234 394	2 840	68 467	14 861	795 686	27 935	
Michigan -----	3 606 691	3 323 621	1 110 879	312 117	798 762	13 028	86 468	48 330	802 741	32 367	
Minnesota -----	2 860 756	2 680 995	612 307	128 462	483 845	13 486	53 910	9 167	1 060 414	29 917	
Mississippi -----	1 132 014	1 072 470	205 166	70 616	134 550	3 137	39 190	6 174	411 282	8 419	
Missouri -----	2 095 276	1 941 680	578 698	100 182	478 516	6 418	26 346	15 588	684 218	26 525	
Montana -----	433 025	425 297	78 725	12 089	66 636	6 664	614	1 597	216 535	3 039	
Nebraska -----	1 044 968	734 291	204 621	69 104	135 517	2 049	15 408	1 195	353 737	8 770	
Nevada -----	1 141 516	1 042 268	309 635	60 269	249 366	4 233	9 185	5 511	299 599	17 199	
New Hampshire -----	325 042	316 009	74 839	1 021	73 818	1 198	44	666	104 041	3 610	
New Jersey -----	4 095 778	3 714 061	707 554	229 804	477 750	9 292	21 750	12 407	1 686 838	40 183	
New Mexico -----	785 175	755 710	204 741	63 485	141 256	698	20 665	2 473	294 613	14 287	
New York -----	13 372 259	10 684 775	2 228 253	573 381	1 654 872	88 740	317 196	268 153	2 793 772	148 522	
North Carolina -----	3 254 739	2 827 865	1 044 547	217 227	827 320	15 590	98 524	47 713	816 098	46 918	
North Dakota -----	368 237	364 068	76 813	41 842	34 971	2 017	819	764	152 757	1 433	
Ohio -----	5 022 854	4 653 131	1 354 504	557 885	796 619	26 332	147 365	47 423	1 562 939	71 935	
Oklahoma -----	1 317 471	1 251 576	271 886	74 473	197 413	5 129	72 420	11 348	565 667	25 011	
Oregon -----	1 530 510	1 385 095	367 300	134 789	232 511	3 522	26 502	5 156	434 248	11 887	
Pennsylvania -----	5 593 219	5 034 118	1 975 258	932 502	1 042 756	24 576	65 580	5 633	1 237 212	32 054	
Rhode Island -----	452 686	435 908	52 385	18 302	34 083	2 753	6 084	9 034	165 278	1 576	
South Carolina -----	1 815 853	1 487 754	450 471	176 812	273 659	1 688	96 915	11 702	377 727	23 132	
South Dakota -----	383 317	363 598	81 709	15 017	66 692	1 438	3 586	1 337	159 275	3 957	
Tennessee -----	2 641 623	2 305 372	577 542	313 258	264 284	8 371	58 573	12 693	902 595	25 481	
Texas -----	8 530 481	7 412 300	2 294 781	451 999	1 842 782	26 835	218 588	46 006	2 265 053	97 281	
Utah -----	841 837	751 237	239 889	85 659	154 230	1 895	10 952	5 709	234 931	8 868	
Vermont -----	190 522	180 448	42 371	16 808	25 563	647	153	676	78 501	3 063	
Virginia -----	2 915 181	2 726 047	675 050	179 784	495 266	6 483	57 396	17 098	916 955	37 284	
Washington -----	4 594 917	3 947 487	1 260 212	200 572	1 059 640	13 609	117 134	37 877	776 225	32 975	
West Virginia -----	646 249	627 336	201 624	32 064	169 560	780	13 479	3 033	284 157	4 889	
Wisconsin -----	2 671 026	2 592 427	619 344	191 198	428 146	11 498	31 119	13 352	801 921	34 062	
Wyoming -----	481 199	467 486	83 230	21 970	61 260	343	26 514	2 566	246 064	5 351	

See footnotes at end of table.

**Table 38. Capital Outlay of State and Local Governments for Selected Functions 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]

Geographic area	All capital outlay—Con.									
	General expenditure—Con.					Utilities and liquor stores				
	Fire protection	Natural resources and parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage	Utilities				Liquor stores
						Water supply	Electric power	Gas supply	Transit	
11	12	13	14	15	16	17	18	19	20	
<b>United States .....</b>	<b>1 014 890</b>	<b>6 255 808</b>	<b>4 557 340</b>	<b>9 258 643</b>	<b>1 549 089</b>	<b>7 628 399</b>	<b>3 987 386</b>	<b>437 522</b>	<b>5 797 997</b>	<b>13 165</b>
Alabama .....	9 679	68 832	57 973	190 546	11 898	84 869	32 042	18 336	2 668	1 041
Alaska .....	1 907	20 592	42 588	36 619	11 121	51 137	90 961	14 861	160	—
Arizona .....	22 868	121 876	29 134	161 668	14 356	115 521	178 220	599	3 919	—
Arkansas .....	3 669	19 067	14 313	23 159	4 728	28 751	2 845	—	1 037	—
California .....	129 965	1 049 815	1 029 766	1 287 822	115 036	1 952 071	943 891	2 878	1 100 182	—
Colorado .....	20 748	161 068	44 876	53 020	4 584	168 132	42 514	5 915	53 252	—
Connecticut .....	18 343	37 724	60 847	128 704	31 227	45 079	3 876	—	90 450	—
Delaware .....	770	17 966	6 580	35 978	5 483	1 774	8 804	—	791	—
District of Columbia .....	2 959	3 000	36 515	41 393	69	24 244	—	—	130 244	—
Florida .....	14 108	691 785	96 364	331 135	180 209	904 322	415 551	12 800	67 937	—
Georgia .....	20 382	209 307	65 488	173 241	31 010	204 428	88 894	141 122	73 941	—
Hawaii .....	7 531	164 038	111 395	111 462	9 203	58 487	—	—	4 987	—
Idaho .....	6 195	21 873	6 575	23 629	9 563	10 742	3 199	—	29	300
Illinois .....	26 206	282 124	126 467	368 610	20 421	217 372	31 197	210	443 579	—
Indiana .....	17 287	51 329	39 680	146 346	10 919	45 104	38 073	40 756	20 204	—
Iowa .....	10 852	56 238	15 409	83 018	10 433	43 950	21 107	524	4 917	—
Kansas .....	7 334	27 461	9 084	42 402	4 224	70 034	32 734	1 841	1 195	—
Kentucky .....	14 245	74 298	20 374	55 786	6 869	59 434	18 976	3 831	7 121	—
Louisiana .....	12 545	124 568	24 446	148 610	17 633	38 104	17 079	2 495	2 263	—
Maine .....	4 372	6 326	8 491	46 565	8 298	28 525	17	—	13	—
Maryland .....	21 699	94 819	106 467	174 000	41 527	83 046	—	—	182 297	154
Massachusetts .....	19 827	77 281	148 551	455 159	18 429	157 672	19 414	—	402 468	970
Michigan .....	23 973	115 489	22 099	313 863	24 785	188 426	81 988	—	12 633	23
Minnesota .....	20 046	105 912	207 792	121 745	20 401	109 492	42 659	5 456	20 534	1 620
Mississippi .....	7 894	23 213	223 285	36 426	2 462	48 076	9 176	2 204	88	—
Missouri .....	28 114	114 733	21 519	199 857	4 954	106 682	24 980	4 693	17 241	—
Montana .....	1 800	14 698	13 449	29 007	1 918	4 493	—	—	3 235	—
Nebraska .....	5 028	26 854	13 260	30 165	3 497	54 302	243 526	11 052	1 797	—
Nevada .....	5 345	97 244	12 962	39 482	270	95 324	2 725	—	1 199	—
New Hampshire .....	1 239	10 861	5 995	15 354	3 050	8 883	—	—	—	150
New Jersey .....	40 793	125 330	68 168	373 627	72 173	127 660	4 019	—	250 038	—
New Mexico .....	13 801	42 145	5 807	55 706	10 449	26 832	1 298	1 297	38	—
New York .....	156 447	313 244	933 975	1 084 110	386 062	363 856	222 915	—	2 100 713	—
North Carolina .....	17 180	182 576	58 244	41 887	42 693	327 560	85 693	2 614	11 007	—
North Dakota .....	1 402	44 689	5 064	17 983	2 407	3 882	42	—	245	—
Ohio .....	57 134	179 269	132 981	439 821	16 861	238 484	67 487	4 764	58 550	438
Oklahoma .....	11 082	34 625	36 642	83 894	5 349	49 982	15 475	309	129	—
Oregon .....	25 790	49 681	24 434	171 884	5 404	58 390	54 896	—	31 514	615
Pennsylvania .....	20 393	187 999	224 691	295 546	83 723	204 261	461	45 080	303 105	6 194
Rhode Island .....	3 649	89 517	17 156	46 870	4 514	8 076	6	—	13 696	—
South Carolina .....	17 118	68 406	15 941	62 156	18 505	147 562	167 021	10 755	2 761	—
South Dakota .....	2 084	11 816	4 987	12 138	1 759	15 513	3 938	251	—	17
Tennessee .....	13 012	88 920	46 200	149 802	16 222	121 325	136 647	67 044	11 235	—
Texas .....	30 476	300 921	100 437	549 562	54 168	511 519	406 566	16 245	183 851	—
Utah .....	7 831	37 644	24 524	27 562	3 030	49 540	35 348	381	4 707	624
Vermont .....	1 821	4 847	2 264	18 928	3 637	9 094	542	—	381	57
Virginia .....	29 325	69 634	125 655	139 092	35 749	152 060	11 534	13 536	11 453	551
Washington .....	48 098	344 346	43 406	319 527	105 359	147 795	355 069	5 673	138 500	393
West Virginia .....	1 164	34 872	12 602	33 668	6 783	16 792	1 047	—	1 074	—
Wisconsin .....	25 682	128 424	48 146	424 848	19 417	32 004	21 976	—	24 619	—
Wyoming .....	3 678	26 512	4 272	5 261	26 248	12 736	959	—	—	18

See footnotes at end of table.

**Table 38. Capital Outlay of State and Local Governments for Selected Functions 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]

Geographic area	Construction expenditure only										
	Total, all functions	General expenditure									
		Total, general expenditure <sup>1</sup>	Education			Elementary and secondary education <sup>2</sup>	Public welfare	Hospitals	Health	Highways	Police protection
			Total education	Higher education							
21	22	23	24	25	26	27	28	29	30		
<b>United States</b> .....	<b>102 294 182</b>	<b>88 951 287</b>	<b>19 841 609</b>	<b>4 832 414</b>	<b>15 009 195</b>	<b>187 283</b>	<b>2 119 959</b>	<b>666 503</b>	<b>32 586 069</b>	<b>398 035</b>	
Alabama .....	1 348 976	1 252 652	192 024	62 722	129 302	149	70 761	10 776	401 712	7 651	
Alaska .....	684 384	570 770	95 487	23 859	71 628	811	1 418	3 343	214 739	177	
Arizona .....	1 774 368	1 511 301	552 577	71 780	480 797	1 856	5 197	7 477	572 026	9 403	
Arkansas .....	566 899	540 885	171 251	75 217	96 034	52	8 060	166	285 673	326	
California .....	10 976 325	7 720 818	1 608 939	383 902	1 225 037	33 148	347 005	107 646	1 692 690	48 067	
Colorado .....	1 865 040	1 652 823	360 118	87 820	272 298	895	29 247	1 659	507 034	4 176	
Connecticut .....	1 689 443	1 580 324	273 872	4 613	269 259	2 177	22 824	8 198	670 899	13 974	
Delaware .....	334 420	332 214	44 398	20 418	23 980	948	611	3 899	183 538	2 518	
District of Columbia .....	324 897	219 530	31 498	887	30 611	—	4 152	4 444	105 796	71	
Florida .....	6 371 779	5 217 773	1 532 076	293 247	1 238 829	1 048	234 518	22 110	1 593 230	11 059	
Georgia .....	2 593 109	2 285 712	484 752	105 211	379 541	1 774	187 412	4 429	804 025	9 396	
Hawaii .....	1 243 908	1 120 604	29 590	29 590	91 014	24	12 404	1 884	281 484	514	
Idaho .....	410 519	399 031	108 775	17 012	91 763	3 981	4 336	495	197 175	455	
Illinois .....	4 752 021	4 138 079	686 426	174 720	511 706	260	46 745	6 189	1 941 506	15 084	
Indiana .....	1 615 192	1 508 938	530 189	136 266	393 923	882	67 435	3 805	512 885	2 259	
Iowa .....	1 051 864	1 003 457	86 754	52 051	34 703	1 802	49 385	1 500	660 087	3 475	
Kansas .....	889 839	816 788	271 909	218 610	53 299	354	7 675	565	2 069 232	2 069	
Kentucky .....	1 137 593	1 097 176	113 598	58 671	54 927	1 913	5 434	3 935	624 746	650	
Louisiana .....	1 235 980	1 184 929	96 786	28 535	68 251	290	15 555	2 001	672 118	4 891	
Maine .....	339 573	316 125	89 222	24 929	64 293	25	1 164	5	135 398	745	
Maryland .....	1 803 580	1 561 213	370 012	127 652	242 360	166	203	20 096	508 825	1 385	
Massachusetts .....	2 318 649	1 951 558	264 050	71 281	192 769	769	52 749	9 065	671 808	19 185	
Michigan .....	2 398 889	2 236 709	607 496	168 126	439 370	408	66 134	35 379	701 506	2 371	
Minnesota .....	1 917 776	1 835 801	258 122	51 976	206 146	6 452	10 757	2 429	980 918	12 019	
Mississippi .....	919 346	871 930	129 594	43 374	86 220	62	11 492	2 339	376 274	568	
Missouri .....	1 639 007	1 510 457	404 253	64 249	340 004	2 734	7 979	4 375	593 287	5 045	
Montana .....	355 251	347 832	43 240	2 671	40 569	5 758	96	212	206 152	205	
Nebraska .....	857 317	563 691	117 966	31 136	86 830	393	8 641	357	319 488	3 212	
Nevada .....	923 028	841 010	252 136	47 946	204 190	3 479	2 240	4 313	271 282	8 163	
New Hampshire .....	261 385	252 625	58 421	—	58 421	367	3	81	90 363	2 011	
New Jersey .....	3 263 611	2 960 493	352 815	138 285	214 530	7 184	7 597	7 773	1 594 054	5 835	
New Mexico .....	595 641	574 046	156 452	26 656	129 796	—	10 551	1 032	252 150	2 265	
New York .....	10 749 145	9 297 694	1 838 908	450 025	1 388 883	46 045	211 871	245 018	2 605 986	75 373	
North Carolina .....	2 351 461	2 014 313	596 973	112 629	484 344	10 505	58 496	26 696	782 431	10 380	
North Dakota .....	290 984	287 501	35 486	26 449	9 037	1 124	502	367	143 466	35	
Ohio .....	3 996 419	3 697 216	966 949	405 830	561 119	12 989	108 425	22 573	1 455 283	27 172	
Oklahoma .....	954 091	907 009	140 670	26 205	114 465	1 327	52 210	4 675	513 286	2 294	
Oregon .....	1 051 790	935 966	105 169	79 072	26 097	3	10 052	475	402 782	69	
Pennsylvania .....	4 181 232	3 732 849	1 109 985	189 739	920 246	11 371	41 030	1 336	1 143 832	8 209	
Rhode Island .....	378 681	370 556	27 810	8 812	18 998	669	5 250	7 578	156 804	591	
South Carolina .....	1 356 395	1 083 451	310 888	114 847	196 041	10	45 056	2 704	331 707	1 839	
South Dakota .....	221 360	208 761	7 335	4 555	2 780	7	1 853	186	146 177	80	
Tennessee .....	1 971 776	1 751 650	445 586	257 017	188 569	7 161	22 407	8 409	788 940	4 355	
Texas .....	6 689 900	5 823 261	1 820 797	202 089	1 618 708	633	111 831	13 571	1 893 527	19 970	
Utah .....	547 387	479 349	120 550	37 780	82 770	189	3 771	2 749	207 347	3 187	
Vermont .....	135 508	126 941	17 181	4 099	13 082	90	—	—	66 620	1 140	
Virginia .....	2 283 547	2 124 407	398 889	93 121	305 768	1 444	18 465	9 064	903 159	15 466	
Washington .....	3 635 561	3 105 097	886 067	70 531	815 536	3 457	91 053	28 638	736 522	23 496	
West Virginia .....	437 077	426 016	77 407	3 611	73 796	—	4 742	—	265 124	—	
Wisconsin .....	2 214 515	2 162 522	416 971	89 478	327 493	10 057	15 406	9 014	768 888	4 160	
Wyoming .....	387 744	376 518	52 176	13 113	39 063	41	17 759	1 473	231 586	995	

See footnotes at end of table.

**Table 38. Capital Outlay of State and Local Governments for Selected Functions 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]

Geographic area	Construction expenditure only—Con.									
	General expenditure—Con.					Utilities and liquor stores				
	Fire protection	Natural resources and parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage	Utilities				Liquor stores
						Water supply	Electric power	Gas supply	Transit	
31	32	33	34	35	36	37	38	39	40	
<b>United States</b> .....	<b>417 645</b>	<b>4 317 510</b>	<b>3 844 285</b>	<b>8 225 416</b>	<b>1 025 899</b>	<b>6 422 127</b>	<b>3 026 788</b>	<b>246 382</b>	<b>3 647 511</b>	<b>87</b>
Alabama .....	1 175	32 147	53 963	184 039	1 226	64 787	17 247	14 003	287	—
Alaska .....	990	13 078	40 648	35 472	10 374	38 596	60 095	14 861	62	—
Arizona .....	6 007	100 635	8 062	73 647	4 239	90 730	171 210	231	896	—
Arkansas .....	795	12 278	11 258	18 981	246	23 672	1 533	—	809	—
California .....	51 057	623 293	810 045	1 015 320	31 795	1 640 682	582 045	—	1 032 780	—
Colorado .....	15 787	117 117	36 507	35 962	925	138 463	37 607	5 662	30 485	—
Connecticut .....	9 645	19 752	55 839	120 979	25 468	40 458	2 633	—	66 028	—
Delaware .....	46	9 890	6 125	31 226	4 073	1 342	864	—	—	—
District of Columbia .....	123	1 520	14 010	29 513	—	12 681	—	—	92 686	—
Florida .....	5 975	414 098	79 853	315 265	159 408	855 597	238 428	12 800	47 181	—
Georgia .....	2 115	185 142	54 459	161 578	11 427	167 656	81 481	1 946	56 314	—
Hawaii .....	3 572	123 844	101 957	108 415	4 365	56 661	—	—	3 727	—
Idaho .....	3 958	9 475	5 350	19 464	7 078	8 622	2 865	—	—	—
Illinois .....	10 794	210 015	115 740	340 538	10 514	182 622	26 769	101	404 450	—
Indiana .....	2 471	23 296	23 536	132 979	690	38 572	31 223	35 891	568	—
Iowa .....	3 409	39 508	12 647	75 935	3 300	35 258	12 896	120	133	—
Kansas .....	375	12 001	8 684	11 873	513	47 367	24 879	805	—	—
Kentucky .....	7 556	57 003	17 975	28 982	1 269	33 722	4 688	805	1 202	—
Louisiana .....	4 419	94 412	21 888	125 840	12 608	32 347	16 206	2 101	397	—
Maine .....	1 101	2 399	3 273	36 004	6 264	23 448	—	—	—	—
Maryland .....	8 428	57 143	102 953	163 175	14 992	78 013	—	—	164 354	—
Massachusetts .....	15 562	47 403	136 163	426 509	4 721	112 668	9 739	—	244 684	—
Michigan .....	1 751	69 532	16 233	246 625	10 260	98 542	62 863	—	775	—
Minnesota .....	1 415	39 228	135 313	103 972	4 637	54 990	15 411	3 065	8 509	—
Mississippi .....	646	13 644	219 136	35 190	385	41 521	4 703	1 152	40	—
Missouri .....	20 183	79 522	12 783	190 402	951	98 958	21 928	4 693	2 971	—
Montana .....	461	9 208	13 121	28 714	973	4 184	—	—	3 235	—
Nebraska .....	3 027	18 001	12 027	28 635	2 424	49 800	234 481	8 004	1 341	—
Nevada .....	3 507	81 361	8 000	29 736	189	79 654	2 364	—	—	—
New Hampshire .....	259	8 828	5 637	15 223	2 799	8 760	—	—	—	—
New Jersey .....	21 424	73 246	65 160	352 119	59 401	112 577	446	—	190 095	—
New Mexico .....	3 947	27 150	4 924	44 524	4 414	20 653	—	925	17	—
New York .....	61 744	260 221	848 790	1 062 723	320 039	350 842	222 886	—	877 723	—
North Carolina .....	5 083	147 368	52 474	39 725	22 813	271 807	58 714	1 525	5 102	—
North Dakota .....	462	39 364	2 226	17 664	1 377	3 218	34	—	231	—
Ohio .....	18 513	143 021	106 123	401 110	6 302	199 895	55 337	1 248	42 723	—
Oklahoma .....	2 295	13 319	33 025	78 850	948	39 198	7 639	245	—	—
Oregon .....	17 649	31 671	15 291	160 949	1 343	49 457	52 232	—	14 112	23
Pennsylvania .....	12 169	127 947	212 998	267 532	62 185	190 389	202	45 080	212 712	—
Rhode Island .....	2 530	83 494	16 748	45 783	3 459	2 508	6	—	5 611	—
South Carolina .....	8 235	53 168	12 989	55 457	6 317	125 544	137 542	9 795	63	—
South Dakota .....	245	5 878	3 545	10 040	416	10 704	1 670	216	—	9
Tennessee .....	4 131	67 307	34 579	103 320	6 817	85 971	85 572	48 583	—	—
Texas .....	10 229	219 315	90 212	486 888	32 390	435 143	362 928	14 107	54 461	—
Utah .....	2 270	28 785	7 907	18 240	696	36 675	30 550	381	424	8
Vermont .....	368	2 666	2 072	18 419	3 091	8 355	212	—	—	—
Virginia .....	12 288	49 728	98 732	121 430	16 168	130 337	9 271	12 364	7 167	1
Washington .....	44 385	282 546	34 757	316 331	96 240	140 346	317 465	5 673	66 934	46
West Virginia .....	4	25 571	11 581	28 032	4 187	11 021	—	—	40	—
Wisconsin .....	1 144	95 896	44 626	421 405	15 634	26 311	19 501	—	6 181	—
Wyoming .....	1 921	15 076	2 341	4 682	23 549	10 803	423	—	—	—

<sup>1</sup>Includes amounts for categories not shown separately.  
<sup>2</sup>Includes amounts for "Other education."



















**Table 39. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1991-92—Con.**

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

Item	Revenue	Expenditure					Long-term debt				
		Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total	Construction		Total	Full faith and credit	Nonguaranteed		
<b>Wisconsin</b> .....	<b>639 839</b>	<b>790 923</b>	<b>663 093</b>	<b>78 599</b>	<b>51 993</b>	<b>49 231</b>	<b>615 092</b>	<b>106 152</b>	<b>508 940</b>	<b>174 366</b>	<b>93 914</b>
Water supply .....	201 724	233 495	179 991	32 004	26 311	21 500	339 984	97 605	242 379	88 001	62 087
Municipalities .....	200 295	230 728	178 606	31 447	25 827	20 675	330 978	95 679	235 299	84 816	59 683
Townships .....	1 421	2 760	1 378	557	484	825	9 006	1 926	7 080	3 185	2 404
Special districts .....	8	7	7	—	—	—	—	—	—	—	—
Electric power .....	395 593	426 660	377 276	21 976	19 501	27 408	272 178	5 617	266 561	85 687	31 021
Municipalities .....	260 752	275 939	254 918	13 096	11 605	7 925	117 289	5 218	112 071	43 127	29 578
Townships .....	775	851	687	139	—	25	399	399	—	—	23
Special districts .....	134 066	149 870	121 671	8 741	7 896	19 458	154 490	—	154 490	42 560	1 420
Gas supply .....	904	851	851	—	—	—	—	—	—	—	—
Municipalities .....	904	851	851	—	—	—	—	—	—	—	—
Transit system .....	41 618	129 917	104 975	24 619	6 181	323	2 930	2 930	—	678	806
Counties .....	31 174	73 286	50 113	23 173	4 741	—	—	—	—	—	—
Municipalities .....	10 444	56 309	54 540	1 446	1 440	323	2 930	2 930	—	678	806
Townships .....	—	322	322	—	—	—	—	—	—	—	—
<b>Wyoming</b> .....	<b>61 766</b>	<b>72 960</b>	<b>50 843</b>	<b>13 695</b>	<b>11 226</b>	<b>8 422</b>	<b>118 808</b>	<b>48 021</b>	<b>70 787</b>	<b>4 422</b>	<b>6 922</b>
Water supply .....	35 280	46 800	26 831	12 736	10 803	7 233	98 649	48 021	50 628	4 367	6 524
Municipalities .....	30 536	39 561	22 722	10 524	8 640	6 315	80 996	47 944	33 052	4 031	5 705
Special districts .....	4 744	7 239	4 109	2 212	2 163	918	17 653	77	17 576	336	819
Electric power .....	26 486	26 160	24 012	959	423	1 189	20 159	—	20 159	55	398
Municipalities .....	21 339	20 482	19 836	593	423	53	534	—	534	55	113
Special districts .....	5 147	5 678	4 176	366	—	1 136	19 625	—	19 625	—	285

**Table 40. Indebtedness and Debt Transactions of State and Local Governments by State: 1991-92**

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

Geographic area	Debt outstanding at end of fiscal year									
	Total	By term			By level and type of government					
		Long	Short	State	Local					
					Total	County	Municipal	Township	School district	Special district
1	2	3	4	5	6	7	8	9	10	
<b>United States .....</b>	<b>975 610</b>	<b>954 144</b>	<b>21 465</b>	<b>372 319</b>	<b>603 290</b>	<b>132 485</b>	<b>245 234</b>	<b>11 995</b>	<b>60 930</b>	<b>152 647</b>
Alabama .....	10 976	10 959	16	4 129	6 847	517	4 321	-	534	1 476
Alaska .....	9 911	9 903	8	4 942	4 969	1 047	3 692	-	-	230
Arizona .....	19 110	19 105	5	2 849	16 261	3 371	5 742	-	2 531	4 617
Arkansas .....	5 312	5 286	26	1 942	3 369	989	1 515	-	644	222
California .....	114 176	110 419	3 756	37 824	76 352	15 289	36 660	-	1 519	22 885
Colorado .....	16 295	16 289	6	2 977	13 318	2 384	6 469	-	1 547	2 918
Connecticut .....	15 756	15 333	423	11 957	3 800	-	1 581	1 526	25	668
Delaware .....	4 558	4 510	48	3 542	1 016	523	331	-	45	117
District of Columbia .....	4 939	4 939	-	-	4 939	-	3 942	-	-	997
Florida .....	55 278	55 206	72	12 295	42 982	20 203	13 172	-	3 696	5 912
Georgia .....	20 718	20 602	116	4 471	16 247	3 794	3 052	-	1 624	7 777
Hawaii .....	6 048	6 003	45	4 687	1 361	311	1 051	-	-	-
Idaho .....	1 943	1 911	32	1 292	651	128	206	-	217	100
Illinois .....	40 621	40 099	522	18 742	21 880	1 548	11 267	38	3 159	5 468
Indiana .....	12 724	11 905	819	5 172	7 552	694	3 256	42	1 034	2 526
Iowa .....	5 516	5 365	151	1 884	3 632	494	2 486	-	608	43
Kansas .....	7 807	7 725	82	4 866	7 321	1 743	4 408	-	635	535
Kentucky .....	15 894	15 877	17	6 619	9 275	4 359	3 506	-	1 035	375
Louisiana .....	18 854	18 745	109	9 994	8 860	3 365	3 590	-	1 294	611
Maine .....	4 113	4 075	38	2 637	1 476	67	304	458	216	431
Maryland .....	19 055	18 934	121	8 335	10 721	6 664	1 736	-	-	2 321
Massachusetts .....	32 898	31 408	1 490	24 008	8 890	41	2 473	2 117	43	4 216
Michigan .....	24 339	24 161	178	10 357	13 983	3 453	4 610	412	4 148	1 360
Minnesota .....	19 972	19 034	938	4 143	15 829	1 549	8 747	42	2 158	3 333
Mississippi .....	5 206	5 192	14	1 626	3 580	1 815	1 096	-	435	235
Missouri .....	12 041	11 929	112	6 301	5 740	796	3 220	1	1 205	518
Montana .....	3 736	3 720	17	1 868	1 869	150	1 452	-	174	93
Nebraska .....	5 352	5 324	28	1 754	3 598	152	1 040	-	337	2 068
Nevada .....	5 789	5 779	11	1 934	3 855	2 263	5 531	-	822	239
New Hampshire .....	5 808	5 758	50	4 732	1 076	62	411	224	286	93
New Jersey .....	34 944	33 349	1 595	19 786	15 157	3 515	3 075	2 219	1 155	5 193
New Mexico .....	4 735	4 714	21	1 605	3 130	249	2 476	-	349	56
New York .....	116 086	109 932	6 154	55 868	60 217	9 542	38 504	3 831	3 453	4 887
North Carolina .....	17 863	17 669	194	3 819	14 044	4 691	2 583	-	-	6 770
North Dakota .....	1 977	1 969	8	1 027	950	316	507	1	79	47
Ohio .....	25 984	24 966	1 018	12 193	13 791	4 804	5 888	31	1 873	1 194
Oklahoma .....	8 977	8 973	4	3 657	5 320	1 616	2 980	-	397	326
Oregon .....	10 545	10 424	121	6 295	4 250	438	1 979	-	640	1 193
Pennsylvania .....	48 080	47 120	960	12 962	35 118	3 111	5 721	481	6 607	19 196
Rhode Island .....	5 954	5 823	131	5 151	803	-	328	298	26	152
South Carolina .....	11 323	11 121	203	4 685	6 639	2 184	1 079	-	1 252	2 123
South Dakota .....	2 428	2 427	1	1 889	539	41	234	-	121	142
Tennessee .....	12 430	12 153	277	2 806	9 624	3 242	4 950	-	31	1 400
Texas .....	65 364	64 695	669	8 001	57 363	9 270	24 505	-	9 067	14 521
Utah .....	10 433	10 413	20	2 153	8 279	806	951	-	469	6 053
Vermont .....	2 022	1 967	55	1 543	479	-	225	59	113	83
Virginia .....	20 233	20 155	78	7 403	12 830	5 406	5 704	-	-	1 721
Washington .....	28 022	27 899	123	7 192	20 830	999	3 069	-	3 011	13 751
West Virginia .....	6 352	6 347	5	2 594	3 757	2 550	7 117	-	252	239
Wisconsin .....	15 037	14 461	576	7 299	7 738	931	3 595	215	1 887	1 109
Wyoming .....	2 077	2 074	3	895	1 182	603	297	-	174	107

**76 SUMMARY BY STATE AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 40. Indebtedness and Debt Transactions of State and Local Governments by State: 1991-92—Con.**

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

Geographic area	Type of long-term debt outstanding at end of fiscal year		Long-term debt issued	Long-term debt retired	Change in total debt during year		Per capita amounts of debt outstanding at end of fiscal year				
	Full faith and credit	Nonguaranteed			Amount	Percent	Total	Long-term			Short-term
								Total	Full faith and credit	Nonguaranteed	
	11	12			13	14	15	16	17	18	19
<b>United States -----</b>	<b>295 879</b>	<b>658 265</b>	<b>157 947</b>	<b>100 544</b>	<b>56 524</b>	<b>6.2</b>	<b>3 922.68</b>	<b>3 836.37</b>	<b>1 189.66</b>	<b>2 646.72</b>	<b>86.31</b>
Alabama -----	3 548	7 412	1 124	891	226	2.1	2 684.16	2 680.22	867.57	1 812.64	3.94
Alaska -----	2 361	7 541	589	1 318	-725	-6.8	17 386.91	17 373.11	4 142.77	13 230.34	13.80
Arizona -----	5 061	14 044	3 600	3 123	476	2.6	5 096.01	5 094.58	1 349.52	3 745.06	1.43
Arkansas -----	944	4 342	562	374	195	3.8	2 239.27	2 228.37	397.82	1 830.54	10.90
California -----	22 524	87 895	21 116	11 463	10 943	10.6	3 758.25	3 634.60	741.42	2 893.18	123.65
Colorado -----	3 978	12 311	3 310	1 337	1 972	13.8	4 825.29	4 823.65	1 177.98	3 645.67	1.64
Connecticut -----	9 143	6 190	2 838	3 042	-809	-4.9	4 787.67	4 659.19	2 778.19	2 881.00	128.48
Delaware -----	883	3 627	771	389	359	8.5	6 702.66	6 631.90	1 298.24	5 333.66	70.76
District of Columbia -----	3 315	1 623	557	471	86	1.8	8 136.47	8 136.47	5 461.93	2 674.54	-
Florida -----	8 345	46 861	7 242	4 173	3 100	5.9	4 163.44	4 158.04	628.53	3 529.50	5.40
Georgia -----	5 633	14 969	4 124	2 040	2 060	11.0	3 128.13	3 110.61	850.47	2 260.14	17.53
Hawaii -----	3 513	2 490	1 173	462	711	13.3	5 328.96	5 289.13	3 094.98	2 194.14	39.83
Idaho -----	348	1 563	347	139	212	12.2	1 870.02	1 839.67	335.25	1 504.43	30.35
Illinois -----	16 695	23 405	7 043	4 926	2 190	5.7	3 519.11	3 473.92	1 446.32	2 027.60	45.20
Indiana -----	1 924	9 981	1 863	1 008	1 423	12.6	2 268.07	2 122.06	342.90	1 779.16	146.01
Iowa -----	1 450	3 915	882	487	446	8.8	1 973.54	1 919.65	518.83	1 400.82	53.89
Kansas -----	1 977	5 748	1 500	892	519	7.1	3 129.13	3 096.33	792.54	2 303.79	32.80
Kentucky -----	1 197	14 680	2 069	1 081	991	6.6	4 280.59	4 276.01	322.41	3 953.60	4.58
Louisiana -----	6 527	12 218	2 038	2 815	-813	-4.1	4 434.15	4 408.61	1 535.13	2 873.48	25.53
Maine -----	1 304	2 772	539	333	116	2.9	3 330.41	3 299.84	1 055.53	2 244.30	30.57
Maryland -----	8 485	10 449	3 223	1 773	1 079	6.0	3 920.83	3 895.90	1 745.84	2 150.06	24.93
Massachusetts -----	14 770	16 638	6 267	2 891	3 364	11.4	5 486.70	5 283.12	2 463.25	2 774.86	248.58
Michigan -----	8 460	15 701	5 042	3 203	1 859	8.3	2 598.12	2 579.07	903.03	1 676.04	19.05
Minnesota -----	6 681	12 353	2 482	2 027	783	4.1	4 506.34	4 294.63	1 507.34	2 787.28	211.72
Mississippi -----	1 787	3 405	545	592	-45	-9	2 008.54	2 002.97	689.29	1 313.68	5.57
Missouri -----	2 556	9 373	1 985	1 162	848	7.6	2 334.41	2 312.74	495.53	1 817.21	21.67
Montana -----	451	3 269	634	749	-121	-3.1	4 624.06	4 603.45	557.97	4 045.48	20.61
Nebraska -----	736	4 588	589	431	156	3.0	3 359.90	3 342.05	462.06	2 879.99	17.84
Nevada -----	2 724	3 055	1 227	540	677	13.2	4 508.96	4 500.68	2 121.55	2 379.14	8.27
New Hampshire -----	1 611	4 147	588	354	175	3.1	5 256.03	5 211.08	1 458.34	3 752.74	44.95
New Jersey -----	10 462	22 886	7 520	5 966	1 341	4.0	4 503.05	4 297.52	1 348.25	2 949.27	205.53
New Mexico -----	817	3 896	922	1 041	-128	-2.6	3 058.96	3 045.10	528.10	2 517.00	13.86
New York -----	40 414	69 518	18 837	8 839	8 962	8.4	6 428.49	6 087.72	2 238.03	3 849.68	340.77
North Carolina -----	4 796	12 873	2 637	1 638	947	5.6	2 651.54	2 622.70	711.88	1 910.82	28.85
North Dakota -----	319	1 650	292	289	7	.3	3 113.43	3 101.29	502.95	2 598.34	12.15
Ohio -----	7 870	17 096	3 835	2 405	1 153	4.6	2 375.36	2 282.30	719.49	1 562.81	93.06
Oklahoma -----	963	8 010	1 155	939	215	2.5	2 827.27	2 825.99	303.15	2 522.84	1.27
Oregon -----	7 007	3 418	1 277	1 201	-17	-2	3 608.87	3 567.56	2 397.86	1 169.70	41.31
Pennsylvania -----	15 879	31 241	7 547	5 094	2 459	5.4	4 019.73	3 939.45	1 327.56	2 611.89	80.28
Rhode Island -----	1 804	4 019	1 619	728	707	13.5	5 930.37	5 799.76	1 796.39	4 003.37	130.61
South Carolina -----	2 778	8 342	2 239	1 302	953	9.2	3 180.72	3 123.77	780.46	2 343.31	56.95
South Dakota -----	174	2 253	504	364	140	6.1	3 453.76	3 452.42	247.78	3 204.64	1.34
Tennessee -----	4 452	7 701	1 521	1 362	257	2.1	2 509.60	2 453.68	898.93	1 554.75	55.93
Texas -----	22 741	41 955	8 325	6 605	1 514	2.4	3 767.60	3 729.06	1 310.78	2 418.27	38.54
Utah -----	1 132	9 281	878	779	100	1.0	5 894.12	5 882.82	639.56	5 243.27	11.29
Vermont -----	608	1 359	237	188	69	3.5	3 565.64	3 468.39	1 071.58	2 396.80	97.25
Virginia -----	6 241	13 914	4 215	2 028	2 183	12.1	3 218.76	3 206.32	992.77	2 213.54	12.44
Washington -----	9 686	18 213	4 698	2 732	1 959	7.5	5 584.25	5 559.75	1 930.24	3 629.51	24.50
West Virginia -----	660	5 687	376	561	-233	-3.5	3 526.70	3 523.88	366.19	3 157.69	2.83
Wisconsin -----	7 887	6 574	3 206	1 682	1 559	11.6	3 034.71	2 918.40	1 591.75	1 326.64	116.32
Wyoming -----	260	1 814	241	314	-74	-3.4	4 514.26	4 508.14	564.44	3 943.70	6.12

**Table 41. Purpose of State and Local Government Long-Term Debt Outstanding at End of Fiscal Year by State: 1991-92**

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

Geographic area	Amount (million dollars)											
	Long-term debt <sup>1</sup>	By purpose										
		Education				Hospitals	Highways	Housing and community development	Sewerage	Utilities		
		Total	Higher education	Elementary and secondary education	Other education					Total <sup>1</sup>	Water supply	Electric power
1	2	3	4	5	6	7	8	9	10	11	12	
<b>United States -----</b>	<b>954 144</b>	<b>116 482</b>	<b>38 344</b>	<b>78 138</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>148 763</b>	<b>52 459</b>	<b>78 637</b>
Alabama -----	10 959	1 774	999	775	(NA)	(NA)	(NA)	(NA)	(NA)	1 069	709	294
Alaska -----	9 903	634	32	601	(NA)	(NA)	(NA)	(NA)	(NA)	781	121	660
Arizona -----	19 105	3 201	701	2 501	(NA)	(NA)	(NA)	(NA)	(NA)	5 365	1 957	3 406
Arkansas -----	5 286	891	268	623	(NA)	(NA)	(NA)	(NA)	(NA)	572	306	266
California -----	110 419	8 986	3 820	5 166	(NA)	(NA)	(NA)	(NA)	(NA)	21 704	6 699	12 045
Colorado -----	16 289	2 116	580	1 537	(NA)	(NA)	(NA)	(NA)	(NA)	3 189	1 705	1 328
Connecticut -----	15 333	1 237	77	1 160	(NA)	(NA)	(NA)	(NA)	(NA)	532	409	123
Delaware -----	4 510	238	126	112	(NA)	(NA)	(NA)	(NA)	(NA)	91	56	35
District of Columbia -----	4 939	—	—	—	(NA)	(NA)	(NA)	(NA)	(NA)	1 004	7	—
Florida -----	55 206	8 799	5 144	3 655	(NA)	(NA)	(NA)	(NA)	(NA)	8 928	4 110	4 761
Georgia -----	20 602	1 785	—	1 785	(NA)	(NA)	(NA)	(NA)	(NA)	7 351	1 907	4 386
Hawaii -----	6 003	4	—	—	(NA)	(NA)	(NA)	(NA)	(NA)	106	106	—
Idaho -----	1 911	277	66	210	(NA)	(NA)	(NA)	(NA)	(NA)	124	36	87
Illinois -----	40 099	4 083	636	3 447	(NA)	(NA)	(NA)	(NA)	(NA)	2 178	1 629	309
Indiana -----	11 905	2 846	1 504	1 342	(NA)	(NA)	(NA)	(NA)	(NA)	837	257	321
Iowa -----	5 365	1 002	557	446	(NA)	(NA)	(NA)	(NA)	(NA)	559	148	405
Kansas -----	7 725	685	96	589	(NA)	(NA)	(NA)	(NA)	(NA)	666	383	280
Kentucky -----	15 877	3 237	1 332	1 906	(NA)	(NA)	(NA)	(NA)	(NA)	954	586	366
Louisiana -----	18 745	1 402	107	1 294	(NA)	(NA)	(NA)	(NA)	(NA)	807	344	417
Maine -----	4 075	386	28	358	(NA)	(NA)	(NA)	(NA)	(NA)	165	158	5
Maryland -----	18 934	1 612	554	1 058	(NA)	(NA)	(NA)	(NA)	(NA)	952	933	19
Massachusetts -----	31 408	1 394	279	1 115	(NA)	(NA)	(NA)	(NA)	(NA)	3 828	616	1 496
Michigan -----	24 161	5 454	1 555	3 898	(NA)	(NA)	(NA)	(NA)	(NA)	1 972	1 096	875
Minnesota -----	19 034	2 440	556	1 884	(NA)	(NA)	(NA)	(NA)	(NA)	1 715	227	1 474
Mississippi -----	5 192	544	105	438	(NA)	(NA)	(NA)	(NA)	(NA)	344	325	11
Missouri -----	11 929	1 663	527	1 136	(NA)	(NA)	(NA)	(NA)	(NA)	1 040	603	433
Montana -----	3 720	247	74	173	(NA)	(NA)	(NA)	(NA)	(NA)	88	87	1
Nebraska -----	5 324	444	123	321	(NA)	(NA)	(NA)	(NA)	(NA)	2 264	119	2 142
Nevada -----	5 779	962	136	827	(NA)	(NA)	(NA)	(NA)	(NA)	563	551	12
New Hampshire -----	5 758	434	65	369	(NA)	(NA)	(NA)	(NA)	(NA)	221	220	1
New Jersey -----	33 349	2 819	1 295	1 524	(NA)	(NA)	(NA)	(NA)	(NA)	1 342	1 334	8
New Mexico -----	4 714	606	275	331	(NA)	(NA)	(NA)	(NA)	(NA)	634	387	236
New York -----	109 932	13 230	7 054	6 177	(NA)	(NA)	(NA)	(NA)	(NA)	18 348	6 206	3 662
North Carolina -----	17 669	1 782	450	1 333	(NA)	(NA)	(NA)	(NA)	(NA)	6 554	788	5 756
North Dakota -----	1 969	132	61	71	(NA)	(NA)	(NA)	(NA)	(NA)	58	57	1
Ohio -----	24 966	4 115	2 438	1 677	(NA)	(NA)	(NA)	(NA)	(NA)	1 861	1 308	526
Oklahoma -----	8 973	482	84	397	(NA)	(NA)	(NA)	(NA)	(NA)	2 031	635	1 387
Oregon -----	10 424	955	334	620	(NA)	(NA)	(NA)	(NA)	(NA)	1 087	343	708
Pennsylvania -----	47 120	8 241	964	7 277	(NA)	(NA)	(NA)	(NA)	(NA)	3 237	1 914	403
Rhode Island -----	5 823	317	179	138	(NA)	(NA)	(NA)	(NA)	(NA)	86	84	2
South Carolina -----	11 121	1 520	268	1 252	(NA)	(NA)	(NA)	(NA)	(NA)	4 522	903	3 604
South Dakota -----	2 427	181	10	171	(NA)	(NA)	(NA)	(NA)	(NA)	132	66	66
Tennessee -----	12 153	1 630	517	1 113	(NA)	(NA)	(NA)	(NA)	(NA)	1 919	1 280	558
Texas -----	64 695	11 185	2 697	8 489	(NA)	(NA)	(NA)	(NA)	(NA)	14 833	7 237	7 575
Utah -----	10 413	570	102	469	(NA)	(NA)	(NA)	(NA)	(NA)	6 088	483	5 583
Vermont -----	1 967	151	62	88	(NA)	(NA)	(NA)	(NA)	(NA)	204	55	149
Virginia -----	20 155	3 697	672	3 026	(NA)	(NA)	(NA)	(NA)	(NA)	1 824	1 520	55
Washington -----	27 899	3 648	491	3 157	(NA)	(NA)	(NA)	(NA)	(NA)	13 033	738	12 109
West Virginia -----	6 347	850	193	657	(NA)	(NA)	(NA)	(NA)	(NA)	267	266	—
Wisconsin -----	14 461	1 371	75	1 295	(NA)	(NA)	(NA)	(NA)	(NA)	615	340	272
Wyoming -----	2 074	221	69	151	(NA)	(NA)	(NA)	(NA)	(NA)	119	99	20

See footnotes at end of table.

**Table 41. Purpose of State and Local Government Long-Term Debt Outstanding at End of Fiscal Year by State: 1991-92—Con.**

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

Geographic area	Percent distribution											
	Long-term debt <sup>1</sup>	By purpose										
		Education				Hospitals	Highways	Housing and community development	Sewerage	Utilities		
		Total	Higher education	Elementary and secondary education	Other education					Total <sup>1</sup>	Water supply	Electric power
13	14	15	16	17	18	19	20	21	22	23	24	
<b>United States -----</b>	<b>100.0</b>	<b>12.2</b>	<b>4.0</b>	<b>8.2</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>15.6</b>	<b>5.5</b>	<b>8.2</b>
Alabama -----	100.0	16.2	9.1	7.1	(NA)	(NA)	(NA)	(NA)	(NA)	9.8	6.5	2.7
Alaska -----	100.0	6.4	.3	6.1	(NA)	(NA)	(NA)	(NA)	(NA)	7.9	1.2	6.7
Arizona -----	100.0	16.8	3.7	13.1	(NA)	(NA)	(NA)	(NA)	(NA)	28.1	10.2	17.8
Arkansas -----	100.0	16.9	5.1	11.8	(NA)	(NA)	(NA)	(NA)	(NA)	10.8	5.8	5.0
California -----	100.0	8.1	3.5	4.7	(NA)	(NA)	(NA)	(NA)	(NA)	19.7	6.1	10.9
Colorado -----	100.0	13.0	3.6	9.4	(NA)	(NA)	(NA)	(NA)	(NA)	19.6	10.5	8.2
Connecticut -----	100.0	8.1	.5	7.6	(NA)	(NA)	(NA)	(NA)	(NA)	3.5	2.7	.8
Delaware -----	100.0	5.3	2.8	2.5	(NA)	(NA)	(NA)	(NA)	(NA)	2.0	1.2	.8
District of Columbia -----	100.0	—	—	—	(NA)	(NA)	(NA)	(NA)	(NA)	20.3	.1	—
Florida -----	100.0	15.9	9.3	6.6	(NA)	(NA)	(NA)	(NA)	(NA)	16.2	7.4	8.6
Georgia -----	100.0	8.7	—	8.7	(NA)	(NA)	(NA)	(NA)	(NA)	35.7	9.3	21.3
Hawaii -----	100.0	.1	.1	—	(NA)	(NA)	(NA)	(NA)	(NA)	1.8	1.8	—
Idaho -----	100.0	14.5	3.5	11.0	(NA)	(NA)	(NA)	(NA)	(NA)	6.5	1.9	4.6
Illinois -----	100.0	10.2	1.6	8.6	(NA)	(NA)	(NA)	(NA)	(NA)	5.4	4.1	.8
Indiana -----	100.0	23.9	12.6	11.3	(NA)	(NA)	(NA)	(NA)	(NA)	7.0	2.2	2.7
Iowa -----	100.0	18.7	10.4	8.3	(NA)	(NA)	(NA)	(NA)	(NA)	10.4	2.8	7.5
Kansas -----	100.0	8.9	1.2	7.6	(NA)	(NA)	(NA)	(NA)	(NA)	8.6	5.0	3.6
Kentucky -----	100.0	20.4	8.4	12.0	(NA)	(NA)	(NA)	(NA)	(NA)	6.0	3.7	2.3
Louisiana -----	100.0	7.5	.6	6.9	(NA)	(NA)	(NA)	(NA)	(NA)	4.3	1.8	2.2
Maine -----	100.0	9.5	.7	8.8	(NA)	(NA)	(NA)	(NA)	(NA)	4.0	3.9	.1
Maryland -----	100.0	8.5	2.9	5.6	(NA)	(NA)	(NA)	(NA)	(NA)	5.0	4.9	.1
Massachusetts -----	100.0	4.4	.9	3.6	(NA)	(NA)	(NA)	(NA)	(NA)	12.2	2.0	4.8
Michigan -----	100.0	22.6	6.4	16.1	(NA)	(NA)	(NA)	(NA)	(NA)	8.2	4.5	3.6
Minnesota -----	100.0	12.8	2.9	9.9	(NA)	(NA)	(NA)	(NA)	(NA)	9.0	1.2	7.7
Mississippi -----	100.0	10.5	2.0	8.4	(NA)	(NA)	(NA)	(NA)	(NA)	6.6	6.3	.2
Missouri -----	100.0	13.9	4.4	9.5	(NA)	(NA)	(NA)	(NA)	(NA)	8.7	5.1	3.6
Montana -----	100.0	6.6	2.0	4.7	(NA)	(NA)	(NA)	(NA)	(NA)	2.4	2.4	—
Nebraska -----	100.0	8.3	2.3	6.0	(NA)	(NA)	(NA)	(NA)	(NA)	42.5	2.2	40.2
Nevada -----	100.0	16.7	2.4	14.3	(NA)	(NA)	(NA)	(NA)	(NA)	9.7	9.5	.2
New Hampshire -----	100.0	7.5	1.1	6.4	(NA)	(NA)	(NA)	(NA)	(NA)	3.8	3.8	—
New Jersey -----	100.0	8.5	3.9	4.6	(NA)	(NA)	(NA)	(NA)	(NA)	4.0	4.0	—
New Mexico -----	100.0	12.9	5.8	7.0	(NA)	(NA)	(NA)	(NA)	(NA)	13.5	8.2	5.0
New York -----	100.0	12.0	6.4	5.6	(NA)	(NA)	(NA)	(NA)	(NA)	16.7	5.6	3.3
North Carolina -----	100.0	10.1	2.5	7.5	(NA)	(NA)	(NA)	(NA)	(NA)	37.1	4.5	32.6
North Dakota -----	100.0	6.7	3.1	3.6	(NA)	(NA)	(NA)	(NA)	(NA)	2.9	2.9	—
Ohio -----	100.0	16.5	9.8	6.7	(NA)	(NA)	(NA)	(NA)	(NA)	7.5	5.2	2.1
Oklahoma -----	100.0	5.4	.9	4.4	(NA)	(NA)	(NA)	(NA)	(NA)	22.6	7.1	15.5
Oregon -----	100.0	9.2	3.2	6.0	(NA)	(NA)	(NA)	(NA)	(NA)	10.4	3.3	6.8
Pennsylvania -----	100.0	17.5	2.0	15.4	(NA)	(NA)	(NA)	(NA)	(NA)	6.9	4.1	.9
Rhode Island -----	100.0	5.4	3.1	2.4	(NA)	(NA)	(NA)	(NA)	(NA)	1.5	1.4	—
South Carolina -----	100.0	13.7	2.4	11.3	(NA)	(NA)	(NA)	(NA)	(NA)	40.7	8.1	32.4
South Dakota -----	100.0	7.5	.4	7.0	(NA)	(NA)	(NA)	(NA)	(NA)	5.4	2.7	2.7
Tennessee -----	100.0	13.4	4.3	9.2	(NA)	(NA)	(NA)	(NA)	(NA)	15.8	10.5	4.6
Texas -----	100.0	17.3	4.2	13.1	(NA)	(NA)	(NA)	(NA)	(NA)	22.9	11.2	11.7
Utah -----	100.0	5.5	1.0	4.5	(NA)	(NA)	(NA)	(NA)	(NA)	58.5	4.6	53.6
Vermont -----	100.0	7.7	3.2	4.5	(NA)	(NA)	(NA)	(NA)	(NA)	10.4	2.8	7.6
Virginia -----	100.0	18.3	3.3	15.0	(NA)	(NA)	(NA)	(NA)	(NA)	9.0	7.5	.3
Washington -----	100.0	13.1	1.8	11.3	(NA)	(NA)	(NA)	(NA)	(NA)	46.7	2.6	43.4
West Virginia -----	100.0	13.4	3.0	10.4	(NA)	(NA)	(NA)	(NA)	(NA)	4.2	4.2	—
Wisconsin -----	100.0	9.5	.5	9.0	(NA)	(NA)	(NA)	(NA)	(NA)	4.3	2.4	1.9
Wyoming -----	100.0	10.6	3.3	7.3	(NA)	(NA)	(NA)	(NA)	(NA)	5.7	4.8	1.0

See footnotes at end of table.

**Table 41. Purpose of State and Local Government Long-Term Debt Outstanding at End of Fiscal Year by State: 1991-92—Con.**

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

Geographic area	Per capita (dollars)											
	Long-term debt <sup>1</sup>	By purpose										
		Education				Hospitals	Highways	Housing and community development	Sewerage	Utilities		
		Total	Higher education	Elementary and secondary education	Other education					Total <sup>1</sup>	Water supply	Electric power
25	26	27	28	29	30	31	32	33	34	35	36	
<b>United States -----</b>	<b>3 836.37</b>	<b>468.34</b>	<b>154.17</b>	<b>314.17</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>(NA)</b>	<b>598.14</b>	<b>210.92</b>	<b>316.18</b>
Alabama -----	2 680.22	433.73	244.21	189.51	(NA)	(NA)	(NA)	(NA)	(NA)	261.42	173.50	71.84
Alaska -----	17 373.11	1 111.66	56.90	1 054.76	(NA)	(NA)	(NA)	(NA)	(NA)	1 369.55	212.16	1 157.39
Arizona -----	5 094.58	853.71	186.83	666.88	(NA)	(NA)	(NA)	(NA)	(NA)	1 430.63	521.96	908.36
Arkansas -----	2 228.37	375.73	113.03	262.70	(NA)	(NA)	(NA)	(NA)	(NA)	241.24	129.09	112.15
California -----	3 634.60	295.78	125.75	170.04	(NA)	(NA)	(NA)	(NA)	(NA)	714.42	220.49	396.48
Colorado -----	4 823.65	626.63	171.61	455.02	(NA)	(NA)	(NA)	(NA)	(NA)	944.45	504.96	393.35
Connecticut -----	4 659.19	375.79	23.46	352.34	(NA)	(NA)	(NA)	(NA)	(NA)	161.79	124.19	37.46
Delaware -----	6 631.90	350.40	185.62	164.78	(NA)	(NA)	(NA)	(NA)	(NA)	133.50	82.55	50.96
District of Columbia -----	8 136.47	—	—	—	(NA)	(NA)	(NA)	(NA)	(NA)	1 654.70	12.20	—
Florida -----	4 158.04	662.74	387.47	275.26	(NA)	(NA)	(NA)	(NA)	(NA)	672.42	309.53	358.56
Georgia -----	3 110.61	269.57	—	269.57	(NA)	(NA)	(NA)	(NA)	(NA)	1 109.95	287.91	662.25
Hawaii -----	5 289.13	3.78	3.78	—	(NA)	(NA)	(NA)	(NA)	(NA)	93.73	93.73	—
Idaho -----	1 839.67	266.36	63.89	202.47	(NA)	(NA)	(NA)	(NA)	(NA)	118.99	34.81	84.18
Illinois -----	3 473.92	353.71	55.10	298.61	(NA)	(NA)	(NA)	(NA)	(NA)	188.68	141.14	26.75
Indiana -----	2 122.06	507.35	268.06	239.29	(NA)	(NA)	(NA)	(NA)	(NA)	149.11	45.86	57.25
Iowa -----	1 919.65	358.58	199.12	159.45	(NA)	(NA)	(NA)	(NA)	(NA)	199.99	53.09	144.78
Kansas -----	3 096.33	274.66	38.55	236.11	(NA)	(NA)	(NA)	(NA)	(NA)	266.77	153.69	112.03
Kentucky -----	4 276.01	871.93	358.68	513.24	(NA)	(NA)	(NA)	(NA)	(NA)	256.94	157.91	98.55
Louisiana -----	4 408.61	329.65	25.23	304.41	(NA)	(NA)	(NA)	(NA)	(NA)	189.76	80.95	98.04
Maine -----	3 299.84	312.93	23.01	289.93	(NA)	(NA)	(NA)	(NA)	(NA)	133.35	127.99	3.97
Maryland -----	3 895.90	331.71	114.01	217.70	(NA)	(NA)	(NA)	(NA)	(NA)	195.85	191.98	3.82
Massachusetts -----	5 238.12	232.51	46.49	186.02	(NA)	(NA)	(NA)	(NA)	(NA)	638.39	102.78	249.57
Michigan -----	2 579.07	582.17	166.02	416.15	(NA)	(NA)	(NA)	(NA)	(NA)	210.53	117.03	93.45
Minnesota -----	4 294.63	550.59	125.56	425.04	(NA)	(NA)	(NA)	(NA)	(NA)	387.03	51.27	332.49
Mississippi -----	2 002.97	209.72	40.67	169.05	(NA)	(NA)	(NA)	(NA)	(NA)	132.62	125.54	4.10
Missouri -----	2 312.74	322.40	102.21	220.19	(NA)	(NA)	(NA)	(NA)	(NA)	201.66	116.96	83.97
Montana -----	4 603.45	305.92	91.21	214.71	(NA)	(NA)	(NA)	(NA)	(NA)	109.34	108.28	1.05
Nebraska -----	3 342.05	278.64	77.43	201.21	(NA)	(NA)	(NA)	(NA)	(NA)	1 421.48	74.85	1 344.84
Nevada -----	4 500.68	749.59	105.80	643.79	(NA)	(NA)	(NA)	(NA)	(NA)	438.57	429.39	9.18
New Hampshire -----	5 211.08	392.72	59.02	333.70	(NA)	(NA)	(NA)	(NA)	(NA)	200.04	199.48	.57
New Jersey -----	4 297.52	363.29	166.91	196.38	(NA)	(NA)	(NA)	(NA)	(NA)	172.92	171.86	1.05
New Mexico -----	3 045.10	391.46	177.89	213.56	(NA)	(NA)	(NA)	(NA)	(NA)	409.82	249.72	152.50
New York -----	6 087.72	732.67	390.61	342.06	(NA)	(NA)	(NA)	(NA)	(NA)	1 016.08	343.67	202.78
North Carolina -----	2 622.70	264.55	66.73	197.82	(NA)	(NA)	(NA)	(NA)	(NA)	972.91	116.96	854.41
North Dakota -----	3 101.29	207.86	95.54	112.32	(NA)	(NA)	(NA)	(NA)	(NA)	90.84	89.78	1.07
Ohio -----	2 282.30	376.16	222.87	153.29	(NA)	(NA)	(NA)	(NA)	(NA)	170.15	119.62	48.11
Oklahoma -----	2 825.99	151.65	26.53	125.12	(NA)	(NA)	(NA)	(NA)	(NA)	639.57	199.87	436.71
Oregon -----	3 567.56	326.71	114.39	212.32	(NA)	(NA)	(NA)	(NA)	(NA)	372.13	117.23	242.32
Pennsylvania -----	3 939.45	688.98	80.61	608.37	(NA)	(NA)	(NA)	(NA)	(NA)	270.65	160.01	33.70
Rhode Island -----	5 799.76	315.53	178.43	137.10	(NA)	(NA)	(NA)	(NA)	(NA)	86.03	83.98	2.06
South Carolina -----	3 123.77	426.92	75.28	351.64	(NA)	(NA)	(NA)	(NA)	(NA)	1 270.11	253.76	1 012.45
South Dakota -----	3 452.42	257.90	14.78	243.12	(NA)	(NA)	(NA)	(NA)	(NA)	187.41	93.69	93.72
Tennessee -----	2 453.68	329.16	104.39	224.77	(NA)	(NA)	(NA)	(NA)	(NA)	387.41	258.47	112.70
Texas -----	3 729.06	644.73	155.43	489.30	(NA)	(NA)	(NA)	(NA)	(NA)	854.96	417.14	436.61
Utah -----	5 882.82	322.21	57.46	264.75	(NA)	(NA)	(NA)	(NA)	(NA)	3 439.58	272.82	3 154.41
Vermont -----	3 468.39	265.92	109.84	156.07	(NA)	(NA)	(NA)	(NA)	(NA)	359.79	97.48	262.13
Virginia -----	3 206.32	588.21	106.85	481.36	(NA)	(NA)	(NA)	(NA)	(NA)	290.10	241.87	8.78
Washington -----	5 559.75	726.95	97.90	629.05	(NA)	(NA)	(NA)	(NA)	(NA)	2 597.27	147.12	2 413.07
West Virginia -----	3 523.88	472.13	107.19	364.94	(NA)	(NA)	(NA)	(NA)	(NA)	148.04	147.95	.10
Wisconsin -----	2 918.40	276.60	15.17	261.43	(NA)	(NA)	(NA)	(NA)	(NA)	124.14	68.61	54.93
Wyoming -----	4 508.14	479.39	150.52	328.87	(NA)	(NA)	(NA)	(NA)	(NA)	258.28	214.45	43.82

<sup>1</sup>Includes amounts for items not shown in detail.



**Table 43. State and Local Government Insurance Trust Finances by State: 1991-92**

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

Geographic area	Insurance trust				Unemployment compensation <sup>1</sup>			
	Revenue			Expenditure	Revenue			Expenditure
	Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments	
	1	2	3	4	5	6	7	8
<b>United States -----</b>	<b>147 610 396</b>	<b>65 102 361</b>	<b>82 508 035</b>	<b>90 214 648</b>	<b>27 019 195</b>	<b>24 820 914</b>	<b>2 198 281</b>	<b>32 887 355</b>
Alabama -----	1 574 067	477 755	1 096 312	766 020	221 015	183 176	37 839	266 704
Alaska -----	983 154	353 409	629 745	397 500	144 082	129 767	14 315	143 721
Arizona -----	1 676 624	610 971	1 065 653	878 166	200 685	162 477	38 208	260 759
Arkansas -----	690 802	247 784	443 018	424 158	190 223	181 061	9 162	228 058
California -----	25 133 342	10 842 813	14 290 529	15 899 105	3 055 007	2 755 224	299 783	4 491 896
Colorado -----	2 261 226	1 071 448	1 189 778	1 093 219	231 004	211 519	19 485	213 832
Connecticut -----	1 810 034	1 134 712	675 322	1 633 832	847 409	847 409	—	844 423
Delaware -----	387 757	155 714	232 043	230 351	139 915	121 252	18 663	85 474
District of Columbia -----	280 638	132 836	147 802	372 333	97 868	95 499	2 369	126 674
Florida -----	5 189 101	2 671 307	2 517 794	2 427 409	898 783	783 245	115 538	1 221 195
Georgia -----	2 561 760	924 676	1 637 084	1 388 540	513 137	450 779	62 358	563 932
Hawaii -----	730 700	163 272	567 428	398 710	80 655	54 092	26 563	114 516
Idaho -----	342 434	209 111	133 323	254 132	83 785	68 581	15 204	98 546
Illinois -----	6 774 980	2 831 554	3 943 426	4 017 942	1 407 181	1 305 675	101 506	1 710 764
Indiana -----	1 320 184	519 829	800 355	725 889	257 909	184 048	73 861	189 065
Iowa -----	919 889	437 806	482 083	459 520	238 011	189 816	48 195	225 328
Kansas -----	862 724	386 704	476 020	453 282	251 198	215 824	35 374	228 296
Kentucky -----	1 442 507	762 410	680 097	926 459	293 073	269 689	23 384	312 404
Louisiana -----	1 238 813	651 277	587 536	1 142 231	302 055	257 085	44 970	236 770
Maine -----	369 329	225 009	144 320	439 306	152 886	146 354	6 532	224 906
Maryland -----	2 716 747	954 973	1 761 774	1 831 083	485 886	465 589	20 297	631 101
Massachusetts -----	2 802 589	2 171 095	631 494	3 117 231	1 499 662	1 496 276	3 386	1 589 891
Michigan -----	4 734 402	2 563 845	2 170 557	3 834 789	1 543 775	1 541 715	2 060	1 804 609
Minnesota -----	2 978 693	1 138 831	1 839 862	1 307 577	392 739	372 386	20 353	472 436
Mississippi -----	764 788	418 704	346 084	446 313	139 121	125 020	14 101	166 496
Missouri -----	2 028 435	794 860	1 233 575	1 067 266	363 211	351 858	11 353	492 597
Montana -----	504 065	311 690	192 375	317 671	59 025	51 780	7 245	55 914
Nebraska -----	360 089	164 432	195 657	137 252	60 386	51 226	9 160	52 148
Nevada -----	1 168 757	691 263	477 494	804 206	134 229	114 454	19 775	198 760
New Hampshire -----	219 072	130 383	88 689	257 479	70 307	61 267	9 040	86 993
New Jersey -----	5 162 646	2 916 856	2 245 790	4 209 828	1 799 562	1 580 148	219 414	2 254 230
New Mexico -----	839 029	385 677	453 352	378 335	99 537	85 949	13 588	89 888
New York -----	18 716 120	6 798 896	11 917 224	11 571 005	2 622 470	2 524 173	98 297	3 789 508
North Carolina -----	2 698 619	927 227	1 771 392	1 381 528	426 115	338 475	87 640	534 146
North Dakota -----	269 716	154 903	114 813	170 029	33 967	30 856	3 111	36 326
Ohio -----	10 436 496	5 445 142	4 991 354	6 075 565	1 247 943	1 202 255	45 688	1 252 595
Oklahoma -----	1 260 592	553 267	707 325	900 728	191 623	156 291	35 332	189 040
Oregon -----	2 559 796	1 020 068	1 539 728	1 068 394	457 814	394 030	63 784	464 519
Pennsylvania -----	6 541 798	3 203 542	3 338 256	4 574 706	1 688 540	1 688 540	—	2 235 018
Rhode Island -----	775 175	441 176	333 999	630 187	219 466	205 875	13 591	310 849
South Carolina -----	1 476 490	611 595	864 895	830 422	251 188	221 417	29 771	287 866
South Dakota -----	246 260	74 192	172 068	78 481	13 852	10 794	3 058	13 324
Tennessee -----	1 802 207	500 597	1 301 610	913 404	384 213	332 298	51 915	417 126
Texas -----	5 972 021	2 499 227	3 472 794	3 412 184	1 163 917	1 095 095	68 822	1 491 302
Utah -----	787 221	375 582	411 639	370 831	120 174	93 940	26 234	98 955
Vermont -----	174 106	68 972	105 134	124 140	64 742	52 478	12 264	82 901
Virginia -----	2 335 887	813 172	1 522 715	1 172 204	296 210	256 811	39 399	381 829
Washington -----	4 302 328	2 443 250	1 859 078	2 445 320	810 376	671 840	138 536	850 087
West Virginia -----	861 968	600 561	261 407	835 826	171 544	159 611	11 933	198 871
Wisconsin -----	5 293 621	1 022 660	4 270 961	1 449 628	557 276	439 273	118 003	537 532
Wyoming -----	270 598	95 326	175 272	172 932	44 444	36 622	7 822	33 235

See footnotes at end of table.

**Table 43. State and Local Government Insurance Trust Finances 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]

Geographic area	Employee retirement				Workers' compensation <sup>2</sup>				Other insurance trust <sup>2</sup>			
	Revenue			Expenditure	Revenue			Expenditure	Revenue			Expenditure
	Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments	
	9	10	11	12	13	14	15	16	17	18	19	20
<b>United States .....</b>	<b>105 852 752</b>	<b>28 415 731</b>	<b>77 437 021</b>	<b>46 357 844</b>	<b>11 749 994</b>	<b>8 941 184</b>	<b>2 808 810</b>	<b>7 844 385</b>	<b>2 988 455</b>	<b>2 924 532</b>	<b>63 923</b>	<b>3 125 064</b>
Alabama .....	1 353 038	294 565	1 058 473	499 238	14	14	—	78	—	—	—	—
Alaska .....	837 623	222 193	615 430	251 730	1 449	1 449	—	2 049	—	—	—	—
Arizona .....	1 137 626	199 864	937 762	456 820	338 313	248 630	89 683	160 587	—	—	—	—
Arkansas .....	499 705	66 723	432 982	194 701	—	—	874	1 399	—	—	—	—
California .....	17 639 818	4 139 792	13 500 026	7 462 517	2 076 012	1 607 308	468 704	1 333 018	2 362 505	2 340 489	22 016	2 611 674
Colorado .....	1 666 129	548 720	1 117 409	617 636	332 772	281 980	50 792	243 098	31 321	29 229	2 092	18 653
Connecticut .....	889 583	215 155	674 428	725 859	73 042	72 148	894	63 550	—	—	—	—
Delaware .....	239 127	25 754	213 373	137 434	8 715	8 708	7	7 443	—	—	—	—
District of Columbia .....	182 770	37 337	145 433	245 659	—	—	—	—	—	—	—	—
Florida .....	4 282 213	1 888 062	2 394 151	1 128 835	8 105	—	8 105	77 379	—	—	—	—
Georgia .....	2 048 623	473 897	1 574 726	824 608	—	—	—	—	—	—	—	—
Hawaii .....	650 045	109 180	540 865	284 194	—	—	—	—	—	—	—	—
Idaho .....	164 341	60 210	104 131	112 414	94 308	80 320	13 988	43 172	—	—	—	—
Illinois .....	5 360 748	1 518 878	3 841 870	2 299 960	7 051	7 001	50	7 218	—	—	—	—
Indiana .....	1 062 275	335 781	726 494	536 057	—	—	—	767	—	—	—	—
Iowa .....	681 043	247 175	433 868	233 515	835	815	20	677	—	—	—	—
Kansas .....	575 565	134 919	440 646	194 297	35 961	35 961	—	30 689	—	—	—	—
Kentucky .....	1 036 593	379 880	656 713	512 516	112 841	112 841	—	101 539	—	—	—	—
Louisiana .....	936 758	394 192	542 566	888 683	—	—	—	16 778	—	—	—	—
Maine .....	216 249	78 479	137 770	214 340	194	176	18	60	—	—	—	—
Maryland .....	1 827 507	169 355	1 658 152	878 858	196 314	138 097	58 217	191 262	207 040	181 932	25 108	129 862
Massachusetts .....	1 270 773	643 417	627 356	1 496 345	32 154	31 402	752	30 995	—	—	—	—
Michigan .....	2 897 823	788 592	2 109 231	1 915 642	292 804	233 538	59 266	114 538	—	—	—	—
Minnesota .....	2 451 277	633 637	1 817 640	728 818	134 677	132 808	1 869	106 323	—	—	—	—
Mississippi .....	625 667	293 684	331 983	279 817	—	—	—	—	—	—	—	—
Missouri .....	1 661 184	439 102	1 222 082	541 868	4 040	3 900	140	32 801	—	—	—	—
Montana .....	305 413	133 120	172 293	146 576	139 627	126 790	12 837	115 181	—	—	—	—
Nebraska .....	299 635	113 206	186 429	84 751	68	68	68	353	—	—	—	—
Nevada .....	659 216	256 824	402 392	170 180	375 312	319 985	55 327	435 266	—	—	—	—
New Hampshire .....	138 041	69 116	68 925	72 715	10 724	—	10 724	97 771	—	—	—	—
New Jersey .....	2 954 048	940 792	2 013 256	1 583 637	112 759	108 860	3 899	84 725	296 277	287 056	9 221	287 236
New Mexico .....	738 933	299 728	439 205	286 024	559	—	559	2 423	—	—	—	—
New York .....	14 155 113	2 689 825	11 465 288	6 820 632	1 938 537	1 584 898	353 639	960 865	—	—	—	—
North Carolina .....	2 272 504	588 752	1 683 752	847 382	—	—	—	—	—	—	—	—
North Dakota .....	146 740	50 889	95 851	50 071	89 009	73 158	15 851	83 632	—	—	—	—
Ohio .....	6 448 772	2 420 759	4 028 013	3 107 431	2 739 781	1 822 128	917 653	1 715 539	—	—	—	—
Oklahoma .....	895 292	259 313	635 979	567 656	173 677	137 663	36 014	144 032	—	—	—	—
Oregon .....	1 977 310	517 920	1 459 390	530 533	124 672	108 118	16 554	73 342	—	—	—	—
Pennsylvania .....	4 491 899	1 234 448	3 257 451	2 144 497	361 359	280 554	80 805	195 191	—	—	—	—
Rhode Island .....	456 760	137 871	318 889	244 400	15 266	14 686	580	3 329	83 683	82 744	939	71 609
South Carolina .....	1 175 277	343 511	831 766	479 964	50 025	46 667	3 358	62 592	—	—	—	—
South Dakota .....	231 999	62 989	169 010	63 482	409	409	—	1 675	—	—	—	—
Tennessee .....	1 417 994	168 299	1 249 695	496 278	—	—	—	—	—	—	—	—
Texas .....	4 807 396	1 403 724	3 403 672	1 920 405	708	408	300	477	—	—	—	—
Utah .....	530 249	166 399	363 850	182 747	136 798	115 243	21 555	89 129	—	—	—	—
Vermont .....	109 364	16 494	92 870	41 239	—	—	—	—	—	—	—	—
Virginia .....	2 039 677	556 361	1 483 316	790 375	—	—	—	—	—	—	—	—
Washington .....	2 187 238	902 738	1 284 500	808 943	1 304 714	868 672	436 042	786 290	—	—	—	—
West Virginia .....	271 650	109 568	162 082	274 844	418 774	331 382	87 392	362 111	—	—	—	—
Wisconsin .....	4 725 887	577 926	4 147 961	904 224	2 829	2 379	450	1 842	7 629	3 082	4 547	6 030
Wyoming .....	222 242	56 616	165 626	76 497	3 912	2 088	1 824	63 200	—	—	—	—

<sup>1</sup>States and District of Columbia only.

<sup>2</sup>States only.

**Table 44. State and Local Government Employee-Retirement System Finances by State: 1991-92**

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

Geographic area and level of government	Receipts						Payments		
	Total <sup>1</sup>	Employee contributions	Government contributions			Earnings on investments	Total	Benefits	Withdrawals
			Total <sup>1</sup>	From State governments	From local governments				
			1	2	3				
<b>United States -----</b>	<b>115 103 976</b>	<b>15 895 125</b>	<b>21 771 830</b>	<b>1 376 610</b>	<b>20 395 220</b>	<b>77 437 021</b>	<b>46 357 844</b>	<b>43 874 178</b>	<b>2 483 666</b>
<b>State -----</b>	<b>88 717 750</b>	<b>13 242 550</b>	<b>13 373 263</b>	<b>-</b>	<b>13 373 263</b>	<b>62 101 937</b>	<b>35 628 389</b>	<b>33 573 711</b>	<b>2 054 678</b>
<b>Local -----</b>	<b>26 384 519</b>	<b>2 652 575</b>	<b>8 396 860</b>	<b>1 374 903</b>	<b>7 021 957</b>	<b>15 335 084</b>	<b>10 729 455</b>	<b>10 300 467</b>	<b>428 988</b>
Alabama -----	1 631 614	238 397	334 744	40	334 704	1 058 473	499 238	466 218	33 020
State -----	1 506 644	217 974	310 584	-	310 584	978 086	458 070	428 806	29 264
Local -----	124 970	20 423	24 160	40	24 120	80 387	41 168	37 412	3 756
Alaska -----	855 773	122 905	117 438	-	117 438	615 430	251 730	237 067	14 663
State -----	828 059	121 735	114 560	-	114 560	591 764	244 781	230 239	14 542
Local -----	27 714	1 170	2 878	-	2 878	23 666	6 949	6 828	121
Arizona -----	1 103 168	116 150	49 256	12	49 244	937 762	456 820	416 291	40 529
State -----	959 821	99 859	23 280	-	23 280	836 682	409 839	371 483	38 356
Local -----	143 347	16 291	25 976	12	25 964	101 080	46 981	44 808	2 173
Arkansas -----	641 859	39 900	168 977	3 814	165 163	432 982	194 701	189 739	4 962
State -----	618 037	38 076	158 236	-	158 236	421 725	187 382	182 520	4 862
Local -----	23 822	1 824	10 741	3 814	6 927	11 257	7 319	7 219	100
California -----	19 296 115	2 969 193	2 826 896	44 871	2 782 025	13 500 026	7 462 517	7 134 500	328 017
State -----	12 768 335	2 411 256	811 509	-	811 509	9 545 570	5 194 035	4 927 049	266 986
Local -----	6 527 780	557 937	2 015 387	44 871	1 970 516	3 954 456	2 268 482	2 207 451	61 031
Colorado -----	1 640 075	278 793	243 873	263	243 610	1 117 409	617 636	579 730	37 906
State -----	1 376 968	256 088	179 192	-	179 192	941 688	519 098	487 288	31 810
Local -----	263 092	22 705	64 666	248	64 418	175 721	98 538	92 442	6 096
Connecticut -----	1 325 629	192 343	458 858	171	458 687	674 428	725 859	712 185	13 674
State -----	1 079 475	166 197	393 359	-	393 359	519 919	627 370	615 458	11 912
Local -----	246 154	26 146	65 499	171	65 328	154 509	98 489	96 727	1 762
Delaware -----	312 086	20 850	77 863	4 037	73 826	213 373	137 434	135 949	1 485
State -----	280 801	18 107	67 063	-	67 063	195 631	125 183	123 739	1 444
Local -----	31 285	2 743	10 800	4 037	6 763	17 742	12 251	12 210	41
District of Columbia—Local -----	407 485	37 337	224 715	-	224 715	145 433	245 659	244 205	1 454
Florida -----	3 294 268	106 705	793 412	29 333	764 079	2 394 151	1 128 835	1 113 386	15 449
State -----	2 579 155	20 978	584 087	-	584 087	1 974 090	912 638	909 970	2 668
Local -----	715 113	85 727	209 325	29 333	179 992	420 061	216 197	203 416	12 781
Georgia -----	2 577 856	327 099	676 031	1 568	674 463	1 574 726	824 608	757 528	67 080
State -----	2 320 858	294 765	595 412	-	595 412	1 430 681	708 602	648 408	60 194
Local -----	256 998	32 334	80 619	1 568	79 051	144 045	116 006	109 120	6 886
Hawaii—State -----	684 006	65 947	77 194	-	77 194	540 865	284 194	249 240	34 954
Idaho -----	278 183	60 210	113 842	-	113 842	104 131	112 414	112 412	2
State -----	276 545	60 170	112 826	-	112 826	103 549	111 548	111 548	-
Local -----	1 638	40	1 016	-	1 016	582	864	864	2
Illinois -----	5 905 429	1 121 550	942 009	68 997	873 012	3 841 870	2 299 960	2 182 426	117 534
State -----	3 493 076	769 646	474 284	-	474 284	2 249 146	1 474 315	1 395 479	78 836
Local -----	2 412 353	351 904	467 725	68 997	398 728	1 592 724	825 645	786 947	38 698
Indiana -----	1 313 851	176 298	411 059	36 097	374 962	726 494	536 057	504 554	31 503
State -----	1 148 573	161 869	304 885	-	304 885	681 819	459 520	433 015	26 505
Local -----	165 278	14 429	106 174	36 097	70 077	44 675	76 537	71 539	4 998
Iowa -----	591 420	114 714	42 838	237	42 601	433 868	233 515	209 292	24 223
State -----	588 035	114 340	42 601	-	42 601	431 094	231 143	206 920	24 223
Local -----	3 385	374	237	237	-	2 774	2 372	2 372	-
Kansas -----	654 351	121 656	92 049	-	92 049	440 646	194 297	170 942	23 355
State -----	586 135	115 408	78 284	-	78 284	392 443	173 386	150 809	22 577
Local -----	68 216	6 248	13 765	-	13 765	48 203	20 911	20 133	778
Kentucky -----	1 325 324	291 039	377 572	-	377 572	656 713	512 516	493 592	18 924
State -----	1 293 126	287 927	370 103	-	370 103	635 096	501 034	482 189	18 845
Local -----	32 198	3 112	7 469	-	7 469	21 617	11 482	11 403	79
Louisiana -----	1 191 156	344 951	303 639	575	303 064	542 566	888 683	814 614	74 069
State -----	1 043 825	328 068	247 174	-	247 174	468 583	813 336	743 214	70 122
Local -----	147 331	16 883	56 465	575	55 890	73 983	75 347	71 400	3 947
Maine—State -----	388 339	78 479	172 090	-	172 090	137 770	214 340	201 825	12 515
Maryland -----	2 502 098	144 750	699 196	-	699 196	1 658 152	878 858	814 629	64 229
State -----	2 048 729	109 041	622 477	-	622 477	1 317 211	688 019	638 240	49 779
Local -----	453 369	35 709	76 719	-	76 719	340 941	190 839	176 389	14 450
Massachusetts -----	2 473 431	567 099	1 278 976	61 918	1 217 058	627 356	1 496 345	1 323 726	172 619
State -----	1 309 705	351 094	694 358	-	694 358	264 253	817 441	695 369	122 072
Local -----	1 163 726	216 005	584 618	61 918	522 700	363 103	678 904	628 357	50 547
Michigan -----	3 466 316	297 995	1 059 090	93 018	966 072	2 109 231	1 915 642	1 853 982	61 660
State -----	2 176 828	230 307	636 470	-	636 470	1 310 051	1 382 252	1 375 905	6 347
Local -----	1 289 488	67 688	422 620	93 018	329 602	799 180	533 390	478 077	55 313
Minnesota -----	2 304 420	316 190	170 590	20 242	150 348	1 817 640	728 818	691 584	37 234
State -----	2 011 210	284 448	92 232	-	92 232	1 634 530	625 877	590 842	35 035
Local -----	293 198	31 742	78 346	20 242	58 116	183 110	102 941	100 742	2 199
Mississippi -----	750 506	166 209	252 314	-	252 314	331 983	279 817	243 869	35 948
State -----	750 506	166 209	252 314	-	252 314	331 983	279 817	243 869	35 948
Local -----	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

**Table 44. State and Local Government Employee-Retirement System Finances 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]

Geographic area and level of government	Receipts						Payments		
	Total <sup>1</sup>	Employee contributions	Government contributions			Earnings on investments	Total	Benefits	Withdrawals
			Total <sup>1</sup>	From State governments	From local governments				
			1	2	3				
Missouri -----	1 688 650	227 612	238 956	34	238 922	1 222 082	541 868	504 065	37 803
State -----	1 349 394	187 701	181 139	—	181 139	980 554	407 408	381 698	25 710
Local -----	339 256	39 911	57 817	34	57 783	241 528	134 460	122 367	12 093
Montana -----	272 621	74 458	25 870	—	25 870	172 293	146 576	134 508	12 068
State -----	272 621	74 458	25 870	—	25 870	172 293	146 576	134 508	12 068
Local -----	—	—	—	—	—	—	—	—	—
Nebraska -----	337 512	66 215	84 868	1 673	83 195	186 429	84 751	71 750	13 001
State -----	181 008	44 877	59 931	—	59 931	76 200	35 975	30 026	5 949
Local -----	156 504	21 338	24 937	1 673	23 264	110 229	48 776	41 724	7 052
Nevada—State -----	511 438	18 191	90 855	—	90 855	402 392	170 180	164 304	5 876
New Hampshire -----	153 460	54 948	29 587	—	29 587	68 925	72 715	60 077	12 638
State -----	152 030	54 512	29 151	—	29 151	68 367	72 288	59 650	12 638
Local -----	1 430	436	436	—	436	558	427	427	—
New Jersey -----	3 143 907	647 836	482 815	—	482 815	2 013 256	1 583 637	1 522 677	60 960
State -----	3 127 679	645 190	473 507	—	473 507	2 008 982	1 569 656	1 509 285	60 371
Local -----	16 228	2 646	9 308	—	9 308	4 274	13 981	13 392	589
New Mexico—State -----	671 183	163 971	68 007	—	68 007	439 205	286 024	252 178	33 846
New York -----	15 058 323	990 228	2 602 807	932 201	1 670 606	11 465 288	6 820 632	6 638 826	181 806
State -----	7 297 041	346 702	21 396	—	21 396	6 928 943	3 340 004	3 235 050	104 954
Local -----	7 761 282	643 526	2 581 411	932 201	1 649 210	4 536 345	3 480 628	3 403 776	76 852
North Carolina -----	2 587 936	478 218	425 966	33	425 933	1 683 752	847 382	778 461	68 921
State -----	2 567 638	474 270	421 198	—	421 198	1 672 170	840 224	771 679	68 545
Local -----	20 298	3 948	4 768	33	4 735	11 582	7 158	6 782	376
North Dakota -----	137 263	29 678	11 734	247	11 487	95 851	50 071	43 820	6 251
State -----	127 261	28 272	9 336	—	9 336	89 653	46 983	40 927	6 056
Local -----	10 002	1 406	2 398	247	2 151	6 198	3 088	2 893	195
Ohio -----	6 341 602	1 326 367	987 222	—	987 222	4 028 013	3 107 431	2 988 404	119 027
State -----	6 226 803	1 314 659	960 232	—	960 232	3 951 912	3 054 275	2 935 248	119 027
Local -----	114 799	11 708	26 990	—	26 990	76 101	53 156	53 156	—
Oklahoma -----	1 115 431	195 285	284 167	—	284 167	635 979	567 656	540 257	27 399
State -----	1 061 037	188 081	271 026	—	271 026	601 930	549 659	525 281	24 378
Local -----	54 394	7 204	13 141	—	13 141	34 049	17 997	14 976	3 021
Oregon -----	1 868 611	233 855	175 366	—	175 366	1 459 390	530 533	501 092	29 441
State -----	1 835 452	233 822	142 886	—	142 886	1 458 744	494 894	465 488	29 406
Local -----	33 159	33	32 480	—	32 480	646	35 639	35 604	35
Pennsylvania -----	4 921 322	684 372	979 499	59 374	920 125	3 257 451	2 144 497	2 089 803	54 694
State -----	4 122 740	551 860	492 171	—	492 171	3 078 709	1 687 828	1 660 931	26 897
Local -----	797 113	132 512	485 859	59 374	427 954	178 742	456 669	428 872	27 797
Rhode Island -----	453 537	83 635	51 013	—	51 013	318 889	244 400	238 873	5 527
State -----	400 777	77 134	20 791	—	20 791	302 852	210 867	205 369	5 498
Local -----	52 760	6 501	30 222	—	30 222	16 037	33 533	33 504	29
South Carolina -----	1 379 893	276 848	271 279	85	271 194	831 766	479 964	439 492	40 472
State -----	1 375 439	276 365	270 054	—	270 054	829 020	477 837	437 382	40 455
Local -----	4 454	483	1 225	85	1 140	2 746	2 127	2 110	17
South Dakota -----	227 020	40 621	17 389	138	17 251	169 010	63 482	57 732	5 750
State -----	216 119	39 125	15 032	—	15 032	161 962	60 350	54 688	5 662
Local -----	10 901	1 496	2 357	138	2 219	7 048	3 132	3 044	88
Tennessee -----	1 755 241	126 248	379 298	9 556	369 742	1 249 695	496 278	469 499	26 779
State -----	1 339 954	99 240	254 494	—	254 494	986 220	355 473	331 777	23 696
Local -----	415 287	27 008	124 804	9 556	115 248	263 475	140 805	137 722	3 083
Texas -----	5 895 493	1 151 934	1 339 887	—	1 339 887	3 403 672	1 920 405	1 649 445	270 960
State -----	5 130 457	1 044 880	1 132 862	—	1 132 862	2 952 715	1 658 222	1 403 862	254 360
Local -----	765 036	107 054	207 025	—	207 025	450 957	262 183	245 583	16 600
Utah—State -----	462 562	32 135	66 577	—	66 577	363 850	182 747	168 281	14 466
Vermont -----	140 239	13 809	33 560	—	33 560	92 870	41 239	40 530	709
State -----	133 040	13 444	32 159	—	32 159	87 437	39 548	38 878	670
Local -----	7 199	365	1 401	—	1 401	5 433	1 691	1 652	39
Virginia -----	1 952 484	99 830	369 338	587	368 751	1 483 316	790 375	749 120	41 255
State -----	1 433 833	58 604	239 262	—	239 262	1 135 967	632 493	597 148	35 345
Local -----	518 651	41 226	130 076	587	129 489	347 349	157 882	151 972	5 910
Washington -----	2 025 753	430 979	310 274	3 194	307 080	1 284 500	808 943	714 217	94 726
State -----	1 860 829	399 528	262 438	—	262 438	1 198 863	732 252	642 933	89 319
Local -----	164 923	31 451	47 835	3 193	44 642	85 637	76 691	71 284	5 407
West Virginia -----	419 812	86 728	171 002	4 213	166 789	162 082	274 844	261 971	12 873
State -----	401 544	83 670	162 721	—	162 721	155 153	264 895	252 296	12 599
Local -----	18 058	3 058	8 071	4 003	4 068	6 929	9 949	9 675	274
Wisconsin -----	4 459 063	35 333	275 769	—	275 769	4 147 961	904 224	874 369	29 855
State -----	4 134 906	14 910	221 591	—	221 591	3 898 405	792 136	764 600	27 536
Local -----	324 157	20 423	54 178	—	54 178	249 556	112 088	109 769	2 319
Wyoming -----	208 862	9 032	34 204	82	34 122	165 626	76 497	66 942	9 555
State -----	208 174	8 961	34 003	—	34 003	165 210	76 375	66 820	9 555
Local -----	688	71	201	82	119	416	122	122	—

See footnotes at end of table.



**Table 44. State and Local Government Employee-Retirement System Finances 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]

Geographic area and level of government	Total cash and securities	Cash and demand deposits	Securities							
			Total	United States Treasury	Federal agency	State and local government	Corporate bonds	Corporate stocks	Mortgages	Other
			12	13	14	15	16	17	18	19
Missouri	13 610 020	1 305 869	12 304 151	4 049 335	(NA)	(NA)	3 872 832	3 966 634	31 381	383 969
State	11 096 830	1 113 279	9 983 551	3 479 784	(NA)	(NA)	3 265 165	2 991 598	21 059	225 945
Local	2 513 190	192 590	2 320 600	569 551	(NA)	(NA)	607 667	975 036	10 322	158 024
Montana	1 915 530	50 087	1 865 443	37 930	(NA)	(NA)	1 180 507	371 764	118 604	156 638
State	1 915 530	50 087	1 865 443	37 930	(NA)	(NA)	1 180 507	371 764	118 604	156 638
Local	—	—	—	—	(NA)	(NA)	—	—	—	—
Nebraska	1 996 744	133 293	1 863 451	573 992	(NA)	(NA)	328 889	783 426	—	177 144
State	1 011 656	68 148	943 508	312 792	(NA)	(NA)	147 457	404 969	—	78 290
Local	985 088	65 145	919 943	261 200	(NA)	(NA)	181 432	378 457	—	98 854
Nevada—State	4 230 119	250 637	3 979 482	1 434 783	(NA)	(NA)	401 957	833 185	—	1 309 557
New Hampshire	1 310 759	120 359	1 190 400	160 877	—	—	162 853	598 191	88 994	179 485
State	1 303 637	119 903	1 183 734	156 887	—	—	160 956	598 103	88 994	178 794
Local	7 122	456	6 666	3 990	—	—	1 897	88	—	691
New Jersey	26 308 696	23 029	26 285 667	874 430	—	—	13 994 206	10 364 276	—	1 052 755
State	26 243 516	31	26 243 485	861 824	—	—	13 985 859	10 348 144	—	1 047 658
Local	65 180	22 998	42 182	12 606	—	—	8 347	16 132	—	5 097
New Mexico—State	4 839 088	247 653	4 591 435	1 590 061	—	—	1 647 927	1 350 884	2 563	—
New York	113 021 856	4 079 409	108 942 447	27 523 479	(NA)	(NA)	19 619 947	49 900 267	4 322 858	7 575 896
State	67 971 294	1 537 935	66 433 359	17 169 183	(NA)	(NA)	12 169 325	28 590 087	4 283 239	4 221 525
Local	45 050 562	2 541 474	42 509 088	10 354 296	(NA)	(NA)	7 450 622	21 310 180	39 619	3 354 371
North Carolina	19 399 543	5 458 375	13 941 168	5 531 684	(NA)	(NA)	5 265 789	2 736 978	—	406 717
State	19 277 649	5 453 109	13 824 540	5 523 715	(NA)	(NA)	5 254 355	2 694 517	—	351 953
Local	121 894	5 266	116 628	7 969	(NA)	(NA)	11 434	42 461	—	54 764
North Dakota	1 065 978	40 701	1 025 277	4 962	(NA)	(NA)	253 033	252 063	—	515 219
State	989 388	12 647	976 741	322	(NA)	(NA)	247 298	250 101	—	479 020
Local	76 590	28 054	48 536	4 640	(NA)	(NA)	5 735	1 962	—	36 199
Ohio	56 700 048	1 914 150	54 785 898	30 487 458	(NA)	(NA)	5 801 373	14 956 592	35 544	3 504 931
State	55 787 981	1 829 930	53 958 051	30 279 284	(NA)	(NA)	5 786 423	14 375 436	31 580	3 485 328
Local	912 067	84 220	827 847	208 174	(NA)	(NA)	14 950	581 156	3 964	19 603
Oklahoma	5 792 614	479 632	5 312 982	1 614 327	(NA)	(NA)	896 437	2 520 160	—	282 058
State	5 473 016	456 383	5 016 633	1 560 926	(NA)	(NA)	788 161	2 435 265	—	232 281
Local	319 598	23 249	296 349	53 401	(NA)	(NA)	108 276	84 895	—	49 777
Oregon	7 823 087	832 079	6 991 008	1 291 703	(NA)	(NA)	1 261 620	1 203 972	600 536	2 633 177
State	7 815 827	824 819	6 991 008	1 291 703	(NA)	(NA)	1 261 620	1 203 972	600 536	2 633 177
Local	7 260	7 260	—	—	(NA)	(NA)	—	—	—	—
Pennsylvania	31 858 189	1 770 291	30 087 898	9 540 860	(NA)	(NA)	2 885 601	13 162 164	905 800	3 593 473
State	27 905 193	1 230 386	26 674 807	8 545 341	(NA)	(NA)	2 552 524	11 703 342	905 296	2 968 304
Local	3 952 996	539 905	3 413 091	995 519	(NA)	(NA)	333 077	1 458 822	504	625 169
Rhode Island	2 622 399	48 743	2 573 656	1 549 004	(NA)	(NA)	25 615	955 218	—	43 819
State	2 448 905	36 283	2 412 622	1 502 514	(NA)	(NA)	—	910 108	—	—
Local	173 494	12 460	161 034	46 490	(NA)	(NA)	25 615	45 110	—	43 819
South Carolina	12 711 340	1 544 100	11 167 240	8 639 893	(NA)	(NA)	2 515 740	5 999	—	5 608
State	12 681 888	1 539 906	11 141 982	8 629 122	(NA)	(NA)	2 512 860	—	—	—
Local	29 452	4 194	25 258	10 771	(NA)	(NA)	2 880	5 999	—	5 608
South Dakota	1 743 038	253 608	1 489 430	383 621	(NA)	(NA)	244 799	745 229	—	115 781
State	1 662 367	249 824	1 412 543	366 860	(NA)	(NA)	236 273	725 746	—	83 664
Local	80 671	3 784	76 887	16 761	(NA)	(NA)	8 526	19 483	—	32 117
Tennessee	12 280 371	779 063	11 501 308	3 040 908	(NA)	(NA)	3 231 397	3 778 976	6 079	1 443 948
State	9 708 683	620 054	9 088 629	2 707 898	(NA)	(NA)	2 813 317	2 762 060	—	805 354
Local	2 571 688	159 009	2 412 679	333 010	(NA)	(NA)	418 080	1 016 916	6 079	638 594
Texas	37 422 221	890 088	36 532 133	13 147 979	(NA)	(NA)	7 861 010	11 125 112	2 128 505	2 269 527
State	32 245 311	443 758	31 801 553	12 448 033	(NA)	(NA)	7 167 150	9 022 257	2 116 849	1 047 264
Local	5 176 910	446 330	4 730 580	699 946	(NA)	(NA)	693 860	2 102 855	11 656	1 222 263
Utah—State	3 934 621	274 146	3 660 475	1 102 232	(NA)	(NA)	548 880	1 845 106	14 448	149 809
Vermont	780 311	91 859	688 452	86 636	(NA)	(NA)	159 021	353 511	3 494	85 790
State	740 717	89 035	651 682	79 528	(NA)	(NA)	149 267	334 879	2 468	85 540
Local	39 594	2 824	36 770	7 108	(NA)	(NA)	9 754	18 632	1 026	250
Virginia	15 755 517	1 462 487	14 293 030	2 001 480	(NA)	(NA)	3 150 792	4 292 112	18 441	4 830 205
State	12 561 445	1 207 626	11 353 819	1 359 184	(NA)	(NA)	2 495 996	3 061 974	18 213	4 418 452
Local	3 194 072	254 861	2 939 211	642 296	(NA)	(NA)	654 796	1 230 138	228	411 753
Washington	14 745 599	2 159 184	12 586 415	2 854 835	(NA)	(NA)	1 370 762	1 119 367	907 115	6 334 336
State	13 870 169	2 022 202	11 847 967	2 745 019	(NA)	(NA)	1 099 923	877 850	907 112	6 218 063
Local	875 430	136 982	738 448	109 816	(NA)	(NA)	270 839	241 517	3	116 273
West Virginia	1 902 815	57 183	1 845 632	1 617 290	(NA)	(NA)	150 496	—	5 120	72 726
State	1 817 538	45 435	1 772 103	1 591 559	(NA)	(NA)	123 370	—	5 120	52 054
Local	85 277	11 748	73 529	25 731	(NA)	(NA)	27 126	—	—	20 672
Wisconsin	24 573 779	267 442	24 306 337	4 102 400	(NA)	(NA)	8 791 170	10 715 788	307 251	389 728
State	22 266 392	118 173	22 148 219	4 017 893	(NA)	(NA)	7 799 440	10 000 000	307 251	23 635
Local	2 307 387	149 269	2 158 118	84 507	(NA)	(NA)	991 730	715 788	—	366 093
Wyoming	1 770 928	17 966	1 752 962	302 822	(NA)	(NA)	905 196	421 534	—	123 410
State	1 766 223	17 140	1 749 083	299 292	(NA)	(NA)	904 847	421 534	—	123 410
Local	4 705	826	3 879	3 530	(NA)	(NA)	349	—	—	—

<sup>1</sup>Exceeds employee retirement system receipts shown in other tables by amount of government contributions to its own system.



**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>ALABAMA</b>				<b>ALABAMA—Con.</b>			
Revenue <sup>1</sup> .....	<b>16 013 044</b>	<b>10 790 622</b>	<b>7 674 421</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>12 980 328</b>	<b>8 910 315</b>	<b>6 267 556</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	2 898 352	2 737 180	2 358 715	Social services and income maintenance:			
From Federal Government .....	2 898 352	2 707 431	190 921	Public welfare .....	1 891 641	1 843 357	48 284
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	208 473	208 347	126
From State governments .....	( <sup>1</sup> )	(X)	2 167 794	Vendor payments .....	1 446 338	1 423 708	22 630
From local governments <sup>1</sup> .....	(X)	29 749	(X)	Other public welfare .....	236 830	211 302	25 528
General revenue from own sources .....	10 081 976	6 173 135	3 908 841	Hospitals .....	1 860 227	780 815	1 079 412
Taxes .....	5 973 761	4 217 916	1 755 845	Health .....	551 915	382 895	169 020
Property .....	729 401	98 027	631 374	Social insurance administration .....	63 001	63 001	—
Sales and gross receipts .....	3 042 655	2 218 884	823 771	Veterans' services .....	5 874	5 874	(X)
General .....	1 818 433	1 115 516	702 917	Transportation:			
Selective .....	1 224 222	1 103 368	120 854	Highways .....	960 382	546 584	413 798
Motor fuel .....	365 108	330 895	34 213	Air transportation (airports) .....	110 199	469	109 730
Alcoholic beverages .....	146 697	110 997	35 700	Parking facilities .....	15 579	(X)	15 579
Tobacco products .....	82 299	67 346	14 953	Water transport and terminals .....	46 294	43 961	2 333
Public utilities .....	307 913	299 164	8 749	Transit subsidies .....	1 702	—	1 702
Other .....	322 205	294 966	27 239	Public safety:			
Individual income .....	1 292 055	1 233 824	58 231	Police protection .....	404 212	66 322	337 890
Motor vehicle license .....	161 920	145 769	16 151	Fire protection .....	165 036	(X)	165 036
Other taxes .....	747 730	521 412	226 318	Correction .....	248 933	178 595	70 338
Charges and miscellaneous general revenue .....	4 108 215	1 955 219	2 152 996	Protective inspection and regulation .....	46 942	28 507	18 435
Current charges .....	3 005 307	1 347 766	1 657 541	Environment and housing:			
Education .....	719 384	630 390	88 994	Natural resources .....	156 689	151 432	5 257
Institutions of higher education .....	573 282	573 282	—	Parks and recreation .....	194 371	9 728	184 643
School lunch sales (gross) .....	80 047	—	80 047	Housing and community development .....	175 130	3 658	171 472
Hospitals .....	1 648 819	586 247	1 062 572	Sewerage .....	287 610	(X)	287 610
Highways .....	2 278	1 101	1 177	Sanitation other than sewerage .....	136 490	—	136 490
Airports .....	71 606	—	71 606	Government administration:			
Parking facilities .....	12 497	(X)	12 497	Financial administration .....	255 299	111 858	143 441
Water transport and terminals .....	46 999	46 103	896	Judicial and legal .....	190 990	129 789	61 201
Natural resources .....	9 153	8 044	1 109	General public buildings .....	48 766	7 085	41 681
Parks and recreation .....	56 714	23 199	33 515	Other government administration .....	93 615	25 356	68 259
Housing and community development .....	45 450	1 565	43 885	Interest on general debt .....	662 415	280 179	382 236
Sewerage .....	136 573	—	136 573	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	96 353	(X)	96 353	Miscellaneous commercial activities .....	—	—	—
Other charges .....	159 481	51 117	108 364	Other and unallocable .....	436 086	111 862	324 224
Miscellaneous general revenue .....	1 102 908	607 453	495 455	Utilities .....	1 369 812	—	1 369 812
Interest earnings .....	729 245	398 721	330 524	Capital outlay .....	137 915	—	137 915
Special assessments .....	3 869	—	3 869	Water supply .....	328 681	—	328 681
Sale of property .....	12 035	5 211	6 824	Electric power .....	782 742	—	782 742
Other general revenue .....	357 759	203 521	154 238	Gas supply .....	232 454	—	232 454
Other than general revenue .....	3 032 716	1 880 307	1 406 865	Transit .....	25 935	—	25 935
Utility revenue .....	1 306 015	—	1 306 015	Liquor store expenditure .....	137 370	137 370	—
Water supply .....	289 198	—	289 198	Insurance trust .....	766 020	724 852	41 168
Electric power .....	770 602	—	770 602	Unemployment compensation .....	266 704	266 704	—
Gas supply .....	240 042	—	240 042	Employee retirement .....	499 238	458 070	41 168
Transit .....	6 173	—	6 173	Other insurance trust .....	78	78	(X)
Liquor store revenue .....	152 634	152 634	—	<b>Debt outstanding</b> .....	<b>10 975 536</b>	<b>4 128 724</b>	<b>6 846 812</b>
Insurance trust revenue .....	1 574 067	1 727 673	100 850	Long-term .....	10 959 406	4 128 697	6 830 709
Unemployment compensation .....	221 015	221 015	—	Full faith and credit .....	3 547 503	1 026 439	2 521 064
Employee retirement .....	1 353 038	1 506 644	100 850	Nonguaranteed .....	7 411 903	3 102 258	4 309 645
Other insurance trust revenue .....	14	14	(X)	Short-term .....	16 130	27	16 103
<b>Expenditure<sup>1</sup></b> .....	<b>15 586 574</b>	<b>9 650 515</b>	<b>8 084 806</b>	Long-term debt by purpose:			
By character and object:				Education .....	1 773 509	998 590	774 919
Intergovernmental expenditure <sup>1</sup> .....	—	2 143 312	5 435	Utilities .....	1 068 952	—	1 068 952
Direct expenditure .....	15 586 574	7 507 203	8 079 371	Other .....	8 116 945	3 130 107	4 986 838
Current operation .....	11 968 331	5 564 374	6 403 957	Long-term debt issued .....	1 124 024	296 202	827 822
Capital outlay .....	1 845 561	664 748	1 180 813	Long-term debt retired .....	891 036	381 200	509 836
Construction .....	1 348 976	464 013	884 963	Exhibit: Change in total debt during year .....	225 701	-85 119	310 820
Other .....	496 585	200 735	295 850	<b>Cash and security holdings</b> .....	<b>20 748 949</b>	<b>14 594 322</b>	<b>6 154 627</b>
Assistance and subsidies .....	273 176	273 050	126	Insurance trust funds .....	11 201 496	10 387 368	814 128
Interest on debt .....	733 486	280 179	453 307	By purpose:			
Insurance benefits and repayments .....	766 020	724 852	41 168	Unemployment compensation .....	542 292	542 292	—
Exhibit: Salaries and wages .....	5 374 453	2 097 747	3 276 706	Employee retirement .....	10 659 204	9 845 076	814 128
Direct expenditure by function .....	15 586 574	7 507 203	8 079 371	Workers' compensation .....	—	—	(X)
Direct general expenditure .....	13 313 372	6 644 981	6 668 391	Miscellaneous .....	—	—	(X)
Capital outlay .....	1 706 605	663 707	1 042 898	By type:			
Other direct general expenditure .....	11 606 767	5 981 274	5 625 493	Cash and deposits .....	1 783 185	1 668 806	114 379
Education services:				Securities .....	9 418 311	8 718 562	699 749
Education .....	4 269 055	1 871 394	2 397 661	Federal .....	483 642	160 565	323 077
Higher education .....	1 437 777	1 437 777	—	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	2 422 354	24 693	2 397 661	Nongovernment .....	8 934 669	8 557 997	376 672
Other education .....	408 924	408 924	(X)	Other than insurance trust funds .....	9 547 453	4 206 954	5 340 499
Libraries .....	34 919	2 260	32 659	By purpose:			
See footnotes at end of table.				Offsets to debt .....	5 359 852	2 419 643	2 940 209
				Bond funds .....	1 112 964	379 370	733 594
				Other .....	3 074 637	1 407 941	1 666 696
				By type:			
				Cash and deposits .....	9 547 453	4 206 954	5 340 499
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>ALASKA</b>				<b>ALASKA—Con.</b>			
Revenue <sup>1</sup> .....	8 000 102	6 342 590	2 592 073	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	6 811 612	5 342 507	2 388 394	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	853 088	773 106	999 271	Social services and income maintenance:			
From Federal Government .....	853 088	761 779	91 309	Public welfare .....	422 176	407 020	15 156
From State governments .....	( <sup>1</sup> )	(X)	907 962	Cash assistance payments .....	103 600	103 600	—
From local governments <sup>1</sup> .....	(X)	11 327	(X)	Vendor payments .....	216 313	216 313	—
General revenue from own sources .....	5 958 524	4 569 401	1 389 123	Other public welfare .....	102 263	87 107	15 156
Taxes .....	2 284 801	1 602 937	681 864	Hospitals .....	69 138	34 141	34 997
Property .....	646 329	69 048	577 281	Health .....	154 173	100 575	53 598
Sales and gross receipts .....	195 220	101 286	93 934	Social insurance administration .....	27 800	27 800	—
General .....	76 057	—	76 057	Veterans' services .....	400	400	(X)
Selective .....	119 163	101 286	17 877	Transportation:			
Motor fuel .....	43 247	43 247	—	Highways .....	614 293	513 917	100 376
Alcoholic beverages .....	13 441	12 034	1 407	Air transportation (airports) .....	111 254	89 337	21 917
Tobacco products .....	16 972	16 972	—	Parking facilities .....	3 684	(X)	3 684
Public utilities .....	7 329	2 101	5 228	Water transport and terminals .....	37 839	—	37 839
Other .....	38 174	26 932	11 242	Transit subsidies .....	—	—	—
Individual income .....	—	—	—	Public safety:			
Motor vehicle license .....	27 856	24 219	3 637	Police protection .....	125 640	46 393	79 247
Other taxes .....	1 415 396	1 408 384	7 012	Fire protection .....	46 758	(X)	46 758
Charges and miscellaneous general revenue .....	3 673 723	2 966 464	707 259	Correction .....	131 727	130 904	823
Current charges .....	588 310	277 428	310 882	Protective inspection and regulation .....	36 032	31 102	4 930
Education .....	89 629	73 589	16 040	Environment and housing:			
Institutions of higher education .....	73 309	73 309	—	Natural resources .....	236 258	233 342	2 916
School lunch sales (gross) .....	9 215	—	9 215	Parks and recreation .....	57 793	11 776	46 017
Hospitals .....	26 397	—	26 397	Housing and community development .....	92 179	34 694	57 485
Highways .....	47 009	47 009	—	Sewerage .....	75 451	(X)	75 451
Airports .....	56 033	49 261	6 772	Sanitation other than sewerage .....	42 483	(X)	42 483
Parking facilities .....	4 048	(X)	4 048	Government administration:			
Water transport and terminals .....	19 823	—	19 823	Financial administration .....	157 587	109 367	48 220
Natural resources .....	22 459	22 459	—	Judicial and legal .....	106 065	98 185	7 880
Parks and recreation .....	7 624	16	7 608	General public buildings .....	34 288	30 227	4 061
Housing and community development .....	15 370	7 031	8 339	Other government administration .....	97 561	37 917	59 644
Sewerage .....	35 644	—	35 644	Interest on general debt .....	792 316	449 430	342 886
Sanitation other than sewerage .....	29 411	(X)	29 411	General expenditure, n.e.c.:			
Other charges .....	234 863	78 063	156 800	Miscellaneous commercial activities .....	56 135	56 135	—
Miscellaneous general revenue .....	3 085 413	2 689 036	396 377	Other and unallocable .....	985 849	716 954	268 895
Interest earnings .....	2 025 023	1 675 147	349 876	Utilities .....	396 436	76 247	320 189
Special assessments .....	5 041	—	5 041	Capital outlay .....	157 119	34 223	122 896
Sale of property .....	10 915	4 446	6 469	Water supply .....	98 649	—	98 649
Other general revenue .....	1 044 434	1 009 443	34 991	Electric power .....	263 428	76 247	187 181
Other than general revenue .....	1 188 490	1 000 083	203 679	Gas supply .....	17 760	—	17 760
Utility revenue .....	205 336	26 493	178 843	Transit .....	16 599	—	16 599
Water supply .....	42 164	—	42 164	Liquor store expenditure .....	—	—	—
Electric power .....	159 528	26 493	133 035	Insurance trust .....	397 500	390 551	6 949
Gas supply .....	459	—	459	Unemployment compensation .....	143 721	143 721	—
Transit .....	3 185	—	3 185	Employee retirement .....	251 730	244 781	6 949
Liquor store revenue .....	—	—	—	Other insurance trust .....	2 049	2 049	(X)
Insurance trust revenue .....	983 154	973 590	24 836	<b>Debt outstanding</b> .....	<b>9 910 539</b>	<b>4 941 602</b>	<b>4 968 937</b>
Unemployment compensation .....	144 082	144 082	—	Long-term .....	9 902 673	4 935 602	4 967 071
Employee retirement .....	837 623	828 059	24 836	Full faith and credit .....	2 361 379	595 495	1 765 884
Other insurance trust revenue .....	1 449	1 449	(X)	Nonguaranteed .....	7 541 294	4 340 107	3 201 187
<b>Expenditure<sup>1</sup></b> .....	<b>6 815 271</b>	<b>5 254 925</b>	<b>2 508 571</b>	Short-term .....	7 866	6 000	1 866
By character and object:				Long-term debt by purpose:			
Intergovernmental expenditure <sup>1</sup> .....	100 635	1 048 860	—	Education .....	633 648	32 434	601 214
Direct expenditure .....	6 714 636	4 206 065	2 508 571	Utilities .....	780 643	377 307	403 336
Current operation .....	4 524 486	2 846 879	1 677 607	Other .....	8 488 382	4 525 861	3 962 521
Capital outlay .....	842 408	389 682	452 726	Long-term debt issued .....	589 351	492 254	97 097
Construction .....	684 384	308 641	375 743	Long-term debt retired .....	1 317 892	844 624	473 268
Other .....	158 024	81 041	76 983	Exhibit: Change in total debt during year .....	-724 775	-349 370	-375 405
Assistance and subsidies .....	106 839	106 839	—	<b>Cash and security holdings</b> .....	<b>28 870 967</b>	<b>24 529 002</b>	<b>4 341 965</b>
Interest on debt .....	843 403	472 114	371 289	Insurance trust funds .....	5 348 684	5 090 249	258 435
Insurance benefits and repayments .....	397 500	390 551	6 949	By purpose:			
Exhibit: Salaries and wages .....	1 773 223	880 018	893 205	Unemployment compensation .....	220 156	220 156	—
Direct expenditure by function .....	6 714 636	4 206 065	2 508 571	Employee retirement .....	5 127 571	4 869 136	258 435
Direct general expenditure .....	5 920 700	3 739 267	2 181 433	Workers' compensation .....	957	957	(X)
Capital outlay .....	685 289	355 459	329 830	Miscellaneous .....	—	—	(X)
Other direct general expenditure .....	5 235 411	3 383 808	1 851 603	By type:			
Education services:				Cash and deposits .....	262 142	243 859	18 283
Education .....	1 385 104	575 109	809 995	Securities .....	5 086 542	4 846 390	240 152
Higher education .....	296 194	296 194	—	Federal .....	1 368 487	1 315 238	53 249
Elementary and secondary education .....	1 026 536	216 541	809 995	State and local government .....	(X)	(X)	(X)
Other education .....	62 374	62 374	(X)	Nongovernment .....	3 718 055	3 531 152	186 903
Libraries .....	20 717	4 542	16 175	Other than insurance trust funds .....	23 522 283	19 438 753	4 083 530
See footnotes at end of table.				By purpose:			
				Offsets to debt .....	6 932 862	4 298 190	2 634 672
				Bond funds .....	261 178	53 766	207 412
				Other .....	16 328 243	15 086 797	1 241 446
				By type:			
				Cash and deposits .....	23 522 283	19 438 753	4 083 530
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

**90 STATE AND LOCAL FINANCES**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>ARIZONA</b>				<b>ARIZONA—Con.</b>			
Revenue <sup>1</sup> .....	16 240 099	9 490 972	9 993 119	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	12 917 874	7 975 484	8 246 804	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	2 154 738	2 110 356	3 348 796	Social services and income maintenance:			
From Federal Government .....	2 154 738	1 851 938	302 800	Public welfare .....	1 883 991	1 583 949	300 042
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	273 106	273 106	—
From State governments .....	( <sup>1</sup> )	(X)	3 045 996	Vendor payments .....	1 266 345	1 019 329	247 016
From local governments <sup>1</sup> .....	(X)	258 418	(X)	Other public welfare .....	344 540	291 514	53 026
General revenue from own sources .....	10 763 136	5 865 128	4 898 008	Hospitals .....	308 575	70 853	237 722
Taxes .....	7 764 418	4 826 755	2 937 663	Health .....	427 245	311 303	115 942
Property .....	2 582 024	288 356	2 293 668	Social insurance administration .....	39 638	39 638	—
Sales and gross receipts .....	3 354 669	2 781 851	572 818	Veterans' services .....	1 228	1 228	(X)
General .....	2 549 859	2 088 288	461 571	Transportation:			
Selective .....	804 810	693 563	111 247	Highways .....	1 129 722	631 396	498 326
Motor fuel .....	369 946	369 946	—	Air transportation (airports) .....	141 355	8 529	132 826
Alcoholic beverages .....	41 091	41 091	—	Parking facilities .....	8 291	(X)	8 291
Tobacco products .....	52 548	52 548	—	Water transport and terminals .....	—	—	—
Public utilities .....	173 104	105 152	67 952	Transit subsidies .....	—	—	—
Other .....	168 121	124 826	43 295	Public safety:			
Individual income .....	1 240 372	1 240 372	—	Police protection .....	619 166	100 441	518 725
Motor vehicle license .....	196 804	193 389	3 415	Fire protection .....	227 373	(X)	227 373
Other taxes .....	390 549	322 787	67 762	Correction .....	502 326	314 497	187 829
Charges and miscellaneous general revenue .....	2 998 718	1 038 373	1 960 345	Protective inspection and regulation .....	96 034	65 686	30 348
Current charges .....	1 522 895	554 367	968 528	Environment and housing:			
Education .....	652 381	488 001	164 380	Natural resources .....	310 120	148 222	161 898
Institutions of higher education .....	566 536	485 252	81 284	Parks and recreation .....	233 234	15 604	217 630
School lunch sales (gross) .....	53 030	—	53 030	Housing and community development .....	147 803	3 417	144 386
Hospitals .....	152 510	—	152 510	Sewerage .....	271 895	—	271 895
Highways .....	2 709	261	2 448	Sanitation other than sewerage .....	121 722	(X)	118 978
Airports .....	139 273	—	139 273	Government administration:			
Parking facilities .....	2 719	(X)	2 719	Financial administration .....	320 733	181 200	139 533
Water transport and terminals .....	—	—	—	Judicial and legal .....	321 734	65 293	256 441
Natural resources .....	54 718	14 087	40 631	General public buildings .....	71 951	13 187	58 764
Parks and recreation .....	47 391	2 292	45 099	Other government administration .....	216 271	33 054	183 217
Housing and community development .....	8 579	—	8 579	Interest on general debt .....	1 028 088	186 950	841 138
Sewerage .....	177 945	(X)	177 945	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	114 988	(X)	114 988	Miscellaneous commercial activities .....	—	—	—
Other charges .....	169 682	49 726	119 956	Other and unallocable .....	449 375	190 925	258 450
Miscellaneous general revenue .....	1 475 823	484 006	991 817	Utilities .....	1 587 636	28 755	1 558 881
Interest earnings .....	840 716	168 336	672 380	Capital outlay .....	298 259	4 775	293 484
Special assessments .....	53 391	—	53 391	Water supply .....	431 773	—	431 773
Sale of property .....	29 645	15 323	14 322	Electric power .....	1 062 351	28 755	1 033 596
Other general revenue .....	552 071	300 347	251 724	Gas supply .....	25 807	—	25 807
Other than general revenue .....	3 322 225	1 515 488	1 746 315	Transit .....	67 705	—	67 705
Utility revenue .....	1 645 601	16 669	1 628 932	Liquor store expenditure .....	—	—	—
Water supply .....	359 906	—	359 906	Insurance trust .....	878 166	831 185	46 981
Electric power .....	1 246 219	16 669	1 229 550	Unemployment compensation .....	260 759	260 759	—
Gas supply .....	33 249	—	33 249	Employee retirement .....	456 820	409 839	46 981
Transit .....	6 227	—	6 227	Other insurance trust .....	160 587	160 587	(X)
Liquor store revenue .....	—	—	—	Debt outstanding .....	19 110 038	2 848 842	16 261 196
Insurance trust revenue .....	1 676 624	1 498 819	117 383	Long-term .....	19 104 687	2 848 842	16 255 845
Unemployment compensation .....	200 685	200 685	—	Full faith and credit .....	5 060 705	—	5 060 705
Employee retirement .....	1 137 626	959 821	117 383	Nonguaranteed .....	14 043 982	2 848 842	11 195 140
Other insurance trust revenue .....	338 313	338 313	(X)	Short-term .....	5 351	—	5 351
Exhibit: Salaries and wages .....	5 246 217	1 282 892	3 963 325	Long-term debt by purpose:			
Expenditure <sup>1</sup> .....	16 245 434	9 095 781	10 358 736	Education .....	3 201 395	670 678	2 530 717
By character and object:				Utilities .....	5 364 846	40 403	5 324 443
Intergovernmental expenditure <sup>1</sup> .....	—	2 996 879	212 204	Other .....	10 538 446	2 137 761	8 400 685
Direct expenditure .....	16 245 434	6 098 902	10 146 532	Long-term debt issued .....	3 600 137	713 742	2 886 395
Current operation .....	11 069 257	4 027 781	7 041 476	Long-term debt retired .....	3 123 259	404 585	2 718 674
Capital outlay .....	2 579 461	698 704	1 880 757	Exhibit: Change in total debt during year .....	475 658	309 157	166 501
Construction .....	1 774 368	509 405	1 264 963	Cash and security holdings .....	22 759 003	13 309 589	9 449 414
Other .....	805 093	189 299	615 794	Insurance trust funds .....	12 286 525	11 315 710	970 815
Assistance and subsidies .....	347 934	347 934	—	By purpose:			
Interest on debt .....	1 370 616	193 298	1 177 318	Unemployment compensation .....	406 936	406 936	—
Insurance benefits and repayments .....	878 166	831 185	46 981	Employee retirement .....	10 898 927	9 928 112	970 815
Exhibit: Salaries and wages .....	5 246 217	1 282 892	3 963 325	Workers' compensation .....	980 662	980 662	(X)
Direct expenditure by function .....	16 245 434	6 098 902	10 146 532	Miscellaneous .....	—	—	(X)
Direct general expenditure .....	13 779 632	5 238 962	8 540 670	By type:			
Capital outlay .....	2 281 202	693 929	1 587 273	Cash and deposits .....	2 367 233	2 309 979	57 254
Other direct general expenditure .....	11 498 430	4 545 033	6 953 397	Securities .....	9 883 598	9 005 731	877 867
Education services:				Federal .....	4 560 076	4 256 544	303 532
Education .....	4 825 292	1 265 910	3 559 382	State and local government .....	(X)	(X)	(X)
Higher education .....	1 476 923	1 119 930	356 993	Nongovernment .....	5 323 522	4 749 187	574 335
Elementary and secondary education .....	3 202 389	—	3 202 389	Other than insurance trust funds .....	10 472 478	1 993 879	8 478 599
Other education .....	145 980	145 980	(X)	By purpose:			
Libraries .....	76 470	4 936	71 534	Offsets to debt .....	6 150 640	520 134	5 630 506
				Bond funds .....	1 114 427	294 641	819 786
				Other .....	3 207 411	1 179 104	2 028 307
				By type:			
				Cash and deposits .....	10 472 478	1 993 879	8 478 599
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**GOVERNMENTS—GOVERNMENT FINANCES**

**STATE AND LOCAL FINANCES 91**

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>ARKANSAS</b>				<b>ARKANSAS—Con.</b>			
Revenue <sup>1</sup> .....	7 970 851	5 999 522	3 456 496	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	6 952 517	5 190 388	3 112 069	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	1 719 361	1 635 962	1 433 339	Social services and income maintenance:			
From Federal Government .....	1 719 361	1 629 989	89 372	Public welfare .....	1 178 684	1 175 985	2 699
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	88 957	88 957	—
From State governments .....	( <sup>1</sup> )	(X)	1 343 967	Vendor payments .....	883 636	883 606	30
From local governments <sup>1</sup> .....	(X)	5 973	(X)	Other public welfare .....	206 091	203 422	2 669
General revenue from own sources .....	5 233 156	3 554 426	1 678 730	Hospitals .....	372 584	180 485	192 099
Taxes .....	3 650 886	2 748 292	902 594	Health .....	180 911	124 276	56 635
Property .....	629 556	11 089	618 467	Social insurance administration .....	35 618	35 618	—
Sales and gross receipts .....	1 785 899	1 517 788	268 111	Veterans' services .....	2 380	2 380	(X)
General .....	1 235 544	1 032 536	203 008	Transportation:			
Selective .....	550 355	485 252	65 103	Highways .....	635 759	454 652	181 107
Motor fuel .....	307 638	307 534	104	Air transportation (airports) .....	29 852	382	29 470
Alcoholic beverages .....	28 800	27 441	1 359	Parking facilities .....	1 963	(X)	1 963
Tobacco products .....	65 948	65 948	—	Water transport and terminals .....	850	—	850
Public utilities .....	55 167	—	55 167	Transit subsidies .....	—	—	—
Other .....	92 802	84 329	8 473	Public safety:			
Individual income .....	850 500	850 111	389	Police protection .....	173 001	36 939	136 062
Motor vehicle license .....	115 318	115 316	2	Fire protection .....	66 169	(X)	66 169
Other taxes .....	269 613	253 988	15 625	Correction .....	129 257	103 169	26 088
Charges and miscellaneous general revenue .....	1 582 270	806 134	776 136	Protective inspection and regulation .....	39 748	35 855	3 893
Current charges .....	1 071 716	552 610	519 106	Environment and housing:			
Education .....	446 310	359 544	86 766	Natural resources .....	119 768	111 291	8 477
Institutions of higher education .....	351 423	351 423	—	Parks and recreation .....	65 846	30 874	34 972
School lunch sales (gross) .....	33 223	—	33 223	Housing and community development .....	79 512	2 415	77 097
Hospitals .....	328 913	130 032	198 881	Sewerage .....	85 824	2 685	83 139
Highways .....	18 940	18 065	875	Sanitation other than sewerage .....	62 606	(X)	62 606
Airports .....	15 581	—	15 581	Government administration:			
Parking facilities .....	2 614	(X)	2 614	Financial administration .....	122 121	73 361	48 760
Water transport and terminals .....	815	—	815	Judicial and legal .....	67 580	27 503	40 077
Natural resources .....	7 227	5 806	1 421	General public buildings .....	17 154	3 201	13 953
Parks and recreation .....	19 879	11 445	8 434	Other government administration .....	60 710	19 812	40 898
Housing and community development .....	18 253	747	17 506	Interest on general debt .....	314 052	130 387	183 665
Sewerage .....	83 260	—	83 260	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	50 105	(X)	50 105	Miscellaneous commercial activities .....	—	—	—
Other charges .....	79 819	26 971	52 848	Other and unallocable .....	141 298	80 011	61 287
Miscellaneous general revenue .....	510 554	253 524	257 030	Utilities .....	308 138	—	308 138
Interest earnings .....	347 815	174 163	173 652	Capital outlay .....	32 633	—	32 633
Special assessments .....	8 765	—	8 765	Water supply .....	151 177	—	151 177
Sale of property .....	421	16	405	Electric power .....	148 110	—	148 110
Other general revenue .....	153 553	79 345	74 208	Gas supply .....	1 698	—	1 698
Other than general revenue .....	1 018 334	809 134	344 427	Transit .....	7 153	—	7 153
Utility revenue .....	327 532	—	327 532	Liquor store expenditure .....	—	—	—
Water supply .....	140 795	—	140 795	Insurance trust .....	424 158	416 839	7 319
Electric power .....	183 128	—	183 128	Unemployment compensation .....	228 058	228 058	—
Gas supply .....	1 959	—	1 959	Employee retirement .....	194 701	187 382	7 319
Transit .....	1 650	—	1 650	Other insurance trust .....	1 399	1 399	(X)
Liquor store revenue .....	—	—	—	<b>Debt outstanding</b> .....	<b>5 311 537</b>	<b>1 942 169</b>	<b>3 369 368</b>
Insurance trust revenue .....	690 802	809 134	16 895	Long-term .....	5 285 685	1 938 018	3 347 667
Unemployment compensation .....	190 223	190 223	—	Full faith and credit .....	943 638	155 370	788 268
Employee retirement .....	499 705	618 037	16 895	Nonguaranteed .....	4 342 047	1 782 648	2 559 399
Other insurance trust revenue .....	874	874	(X)	Short-term .....	25 852	4 151	21 701
<b>Expenditure<sup>1</sup></b> .....	<b>7 362 802</b>	<b>5 478 493</b>	<b>3 348 446</b>	Long-term debt by purpose:			
By character and object:				Education .....	891 228	268 100	623 128
Intergovernmental expenditure <sup>1</sup> .....	1 286	1 465 060	363	Utilities .....	572 224	—	572 224
Direct expenditure .....	7 361 516	4 013 433	3 348 083	Other .....	3 822 233	1 669 918	2 152 315
Current operation .....	5 694 681	2 896 061	2 798 620	Long-term debt issued .....	561 745	325 878	235 867
Capital outlay .....	766 405	444 873	321 532	Long-term debt retired .....	374 273	150 873	223 400
Construction .....	566 899	353 890	213 009	Exhibit: Change in total debt during year .....	194 907	177 719	17 188
Other .....	199 506	90 983	108 523	<b>Cash and security holdings</b> .....	<b>10 391 299</b>	<b>7 516 889</b>	<b>2 874 410</b>
Assistance and subsidies .....	125 273	125 273	—	Insurance trust funds .....	4 930 575	4 805 863	124 712
Interest on debt .....	350 999	130 387	220 612	By purpose:			
Insurance benefits and repayments .....	424 158	416 839	7 319	Unemployment compensation .....	78 918	78 918	—
Exhibit: Salaries and wages .....	2 730 982	1 084 056	1 646 926	Employee retirement .....	4 839 517	4 714 805	124 712
Direct expenditure by function .....	7 361 516	4 013 433	3 348 083	Workers' compensation .....	12 140	12 140	(X)
Direct general expenditure .....	6 629 220	3 596 594	3 032 626	Miscellaneous .....	—	—	(X)
Capital outlay .....	733 772	444 873	288 899	By type:			
Other direct general expenditure .....	5 895 448	3 151 721	2 743 727	Cash and deposits .....	512 572	485 276	27 296
Education services:				Securities .....	4 417 061	4 319 645	97 416
Education .....	2 627 419	962 351	1 665 068	Federal .....	1 195 611	1 164 879	30 732
Higher education .....	766 433	766 433	—	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	1 665 068	—	1 665 068	Nongovernment .....	3 221 450	3 154 766	66 684
Other education .....	195 918	195 918	(X)	Other than insurance trust funds .....	5 460 724	2 711 026	2 749 698
Libraries .....	18 554	2 962	15 592	By purpose:			

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>CALIFORNIA</b>				<b>CALIFORNIA—Con.</b>			
<b>Revenue<sup>1</sup></b>	<b>164 081 460</b>	<b>101 684 449</b>	<b>103 956 697</b>	<b>Direct expenditure by function—Con.</b>			
<b>General revenue<sup>1</sup></b>	<b>129 539 911</b>	<b>81 243 813</b>	<b>90 170 003</b>	<b>Direct general expenditure—Con.</b>			
Intergovernmental revenue <sup>1</sup>	24 047 677	23 429 204	42 492 378	<b>Social services and income maintenance:</b>			
From Federal Government	24 047 677	21 562 045	2 485 632	Public welfare	20 194 256	10 298 053	9 896 203
From State governments	( <sup>1</sup> )	(X)	40 006 746	Cash assistance payments	6 912 713	—	6 912 713
From local governments <sup>1</sup>	(X)	1 867 159	(X)	Vendor payments	9 191 400	9 041 462	149 938
General revenue from own sources	105 492 234	57 814 609	47 677 625	Other public welfare	4 090 143	1 256 591	2 833 552
Taxes	73 768 531	47 972 949	25 795 582	Hospitals	7 989 417	2 609 358	5 380 059
Property	21 156 691	2 946 074	18 210 617	Health	4 988 682	1 599 984	3 388 698
Sales and gross receipts	26 422 198	20 713 865	5 708 333	Social insurance administration	4 113 145	4 113 145	—
General	19 896 075	16 089 973	3 806 102	Veterans' services	21 087	21 087	(X)
Selective	6 526 123	4 623 892	1 902 231	Transportation:			
Motor fuel	2 248 089	2 248 089	—	Highways	6 175 602	3 187 277	2 988 325
Alcoholic beverages	296 811	—	—	Air transportation (airports)	660 237	2 991	657 246
Tobacco products	717 624	717 624	—	Parking facilities	132 695	(X)	132 695
Public utilities	1 410 423	40 222	1 370 201	Water transport and terminals	381 277	—	381 277
Other	1 853 176	1 321 146	532 030	Transit subsidies	96 423	77	96 346
Individual income	17 029 575	17 029 575	—	Public safety:			
Motor vehicle license	1 358 935	1 358 935	—	Police protection	5 924 735	760 957	5 163 778
Other taxes	7 801 132	5 924 500	1 876 632	Fire protection	2 479 566	(X)	2 479 566
Charges and miscellaneous general revenue	31 723 703	9 841 660	21 882 043	Correction	4 953 217	2 900 302	2 052 915
Current charges	18 854 257	5 471 427	13 382 830	Protective inspection and regulation	1 628 807	925 459	703 348
Education	3 835 215	2 537 219	1 297 996	Environment and housing:			
Institutions of higher education	3 033 682	2 533 731	499 951	Natural resources	2 391 065	1 469 141	921 924
School lunch sales (gross)	318 263	—	318 263	Parks and recreation	2 435 796	166 756	2 269 042
Hospitals	5 039 565	1 696 862	3 342 703	Housing and community development	3 403 923	70 941	3 332 982
Highways	226 672	170 037	56 635	Sewerage	2 968 169	77 289	2 890 880
Airports	735 382	—	735 382	Sanitation other than sewerage	1 546 202	(X)	1 149 988
Parking facilities	164 869	(X)	164 869	Government administration:			
Water transport and terminals	509 117	—	509 117	Financial administration	2 880 236	1 528 837	1 351 399
Natural resources	724 834	544 375	180 459	Judicial and legal	3 176 078	303 651	2 872 427
Parks and recreation	626 318	62 865	563 453	General public buildings	378 191	22 922	355 269
Housing and community development	328 806	14 015	314 791	Other government administration	1 424 944	219 824	1 205 120
Sewerage	2 416 109	460	2 415 649	Interest on general debt	5 870 873	2 457 151	3 413 722
Sanitation other than sewerage	971 865	(X)	971 865	General expenditure, n.e.c.:			
Other charges	3 275 505	445 594	2 829 911	Miscellaneous commercial activities	14 879	—	14 879
Miscellaneous general revenue	12 869 446	4 370 233	8 499 213	Other and unallocable	7 166 146	3 919 962	3 246 184
Interest earnings	7 087 734	2 326 507	4 761 227	Utilities	14 318 971	88 389	14 230 582
Special assessments	593 559	58 125	535 434	Capital outlay	3 999 022	—	3 999 022
Sale of property	123 060	18 144	104 916	Water supply	5 397 762	—	5 397 762
Other general revenue	5 065 093	1 967 457	3 097 636	Electric power	5 147 676	88 389	5 059 287
Other than general revenue	34 541 549	20 440 636	13 786 694	Gas supply	86 099	—	86 099
Utility revenue	9 408 207	178 777	9 229 430	Transit	3 687 434	—	3 687 434
Water supply	3 789 413	—	3 789 413	Liquor store expenditure	—	—	—
Electric power	4 801 835	178 777	4 623 058	Insurance trust	15 899 105	13 630 623	2 268 482
Gas supply	92 251	—	92 251	Unemployment compensation	4 491 896	4 491 896	—
Transit	724 708	—	724 708	Employee retirement	7 462 517	5 194 035	2 268 482
Liquor store revenue	—	—	—	Other insurance trust	3 944 692	3 944 692	(X)
Insurance trust revenue	25 133 342	20 261 859	4 557 264	<b>Debt outstanding</b>	<b>114 175 508</b>	<b>37 823 709</b>	<b>76 351 799</b>
Unemployment compensation	3 055 007	3 055 007	—	Long-term	110 419 054	37 342 433	73 076 621
Employee retirement	17 639 818	12 768 335	4 557 264	Full faith and credit	22 524 385	11 516 745	11 007 640
Other insurance trust revenue	4 438 517	4 438 517	(X)	Nonguaranteed	87 894 689	25 825 688	62 068 981
<b>Expenditure<sup>1</sup></b>	<b>162 215 287</b>	<b>97 231 185</b>	<b>104 503 343</b>	Short-term	3 756 454	481 276	3 275 178
By character and object:				Long-term debt by purpose:			
Intergovernmental expenditure <sup>1</sup>	2 409 100	40 906 090	1 022 251	Education	8 985 911	7 372 594	1 613 317
Direct expenditure	159 806 187	56 325 095	103 481 092	Utilities	21 704 015	435 260	21 268 755
Current operation	112 363 953	35 940 527	76 423 426	Other	79 729 128	29 534 579	50 194 549
Capital outlay	16 741 354	3 501 400	13 239 954	Long-term debt issued	21 115 870	8 455 505	12 660 365
Construction	10 976 325	2 223 144	8 753 181	Long-term debt retired	11 462 562	4 335 015	7 127 547
Other	5 765 029	1 278 256	4 486 773	Exhibit: Change in total debt during year	10 942 695	4 595 554	6 347 141
Assistance and subsidies	7 671 707	758 994	6 912 713	<b>Cash and security holdings</b>	<b>250 457 174</b>	<b>138 560 741</b>	<b>111 896 433</b>
Interest on debt	7 130 068	2 493 551	4 636 517	Insurance trust funds	144 328 183	104 647 164	39 681 019
Insurance benefits and repayments	15 899 105	13 630 623	2 268 482	By purpose:			
Exhibit: Salaries and wages	51 634 039	12 003 701	39 630 338	Unemployment compensation	3 440 917	3 440 917	—
Direct expenditure by function	159 806 187	56 325 095	103 481 092	Employee retirement	135 580 807	95 899 788	39 681 019
Direct general expenditure	129 588 111	42 606 083	86 982 028	Workers' compensation	5 161 095	5 161 095	(X)
Capital outlay	12 742 332	3 501 400	9 240 932	Miscellaneous	145 364	145 364	(X)
Other direct general expenditure	116 845 779	39 104 683	77 741 096	By type:			
Education services:				Cash and deposits	17 205 732	13 416 712	3 789 020
Education	39 261 328	9 242 251	30 019 077	Securities	124 850 317	90 655 350	34 194 967
Higher education	11 066 561	7 630 889	3 435 672	Federal	28 365 662	19 756 356	8 609 306
Elementary and secondary education	26 719 566	136 161	26 583 405	State and local government	(X)	(X)	(X)
Other education	1 475 201	1 475 201	(X)	Nongovernment	96 484 655	70 898 994	25 585 661
Libraries	631 133	12 454	618 679	Other than insurance trust funds	106 128 991	33 913 577	72 215 414

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>COLORADO</b>				<b>COLORADO—Con.</b>			
Revenue <sup>1</sup> .....	16 146 569	8 986 546	9 373 287	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	12 928 412	7 014 481	8 217 682	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	2 091 600	1 918 574	2 476 777	Social services and income maintenance:			
From Federal Government .....	2 091 600	1 843 382	248 218	Public welfare .....	1 534 465	1 087 619	446 846
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	206 528	—	206 528
From State governments .....	( <sup>1</sup> )	(X)	2 228 559	Vendor payments .....	1 003 247	989 513	13 734
From local governments <sup>1</sup> .....	(X)	75 192	(X)	Other public welfare .....	324 690	98 106	226 584
General revenue from own sources .....	10 836 812	5 095 907	5 740 905	Hospitals .....	562 305	148 724	413 581
Taxes .....	7 072 239	3 531 698	3 540 541	Health .....	302 642	179 533	123 109
Property .....	2 349 839	7 382	2 342 457	Social insurance administration .....	54 358	54 358	—
Sales and gross receipts .....	2 565 569	1 483 720	1 081 849	Veterans' services .....	—	—	(X)
General .....	1 884 964	913 599	971 365	Transportation:			
Selective .....	680 605	570 121	110 484	Highways .....	1 056 749	463 593	593 156
Motor fuel .....	360 502	360 498	4	Air transportation (airports) .....	516 740	—	516 740
Alcoholic beverages .....	21 581	21 520	61	Parking facilities .....	8 478	(X)	8 478
Tobacco products .....	61 767	61 599	168	Water transport and terminals .....	—	—	—
Public utilities .....	66 024	5 260	60 764	Transit subsidies .....	338	—	338
Other .....	170 731	121 244	49 487	Public safety:			
Individual income .....	1 612 123	1 611 954	169	Police protection .....	484 001	47 853	436 148
Motor vehicle license .....	119 929	103 328	16 601	Fire protection .....	206 478	(X)	206 478
Other taxes .....	424 779	325 314	99 465	Correction .....	389 894	261 678	128 216
Charges and miscellaneous general revenue .....	3 764 573	1 564 209	2 200 364	Protective inspection and regulation .....	61 945	38 038	23 907
Current charges .....	2 082 154	866 418	1 215 736	Environment and housing:			
Education .....	859 228	725 825	133 403	Natural resources .....	170 786	119 072	51 714
Institutions of higher education .....	731 381	714 928	16 453	Parks and recreation .....	384 893	21 862	363 031
School lunch sales (gross) .....	48 069	—	48 069	Housing and community development .....	202 419	27 444	174 975
Hospitals .....	396 049	39 027	357 022	Sewerage .....	220 686	—	220 686
Highways .....	13 386	6 568	6 818	Sanitation other than sewerage .....	45 966	(X)	41 165
Airports .....	156 152	—	156 152	Government administration:			
Parking facilities .....	7 492	(X)	7 492	Financial administration .....	301 422	130 702	170 720
Water transport and terminals .....	—	—	—	Judicial and legal .....	205 262	109 771	95 491
Natural resources .....	20 120	12 160	7 960	General public buildings .....	75 375	6 972	68 403
Parks and recreation .....	114 705	1 586	113 119	Other government administration .....	185 806	34 271	151 535
Housing and community development .....	36 263	4 382	31 881	Interest on general debt .....	931 763	225 113	706 650
Sewerage .....	220 599	—	220 599	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	20 150	(X)	20 150	Miscellaneous commercial activities .....	390	—	390
Other charges .....	238 010	76 870	161 140	Other and unallocable .....	405 571	68 269	337 302
Miscellaneous general revenue .....	1 682 419	697 791	984 628	Utilities .....	1 225 025	3 474	1 221 551
Interest earnings .....	941 171	323 360	617 811	Capital outlay .....	269 813	1 696	268 117
Special assessments .....	57 698	—	57 698	Water supply .....	533 318	3 474	529 844
Sale of property .....	10 048	1 198	8 850	Electric power .....	427 513	—	427 513
Other general revenue .....	673 502	373 233	300 269	Gas supply .....	77 510	—	77 510
Other than general revenue .....	3 218 157	1 972 065	1 155 605	Transit .....	186 684	—	186 684
Utility revenue .....	956 931	—	956 931	Liquor store expenditure .....	—	—	—
Water supply .....	409 543	—	409 543	Insurance trust .....	1 093 219	994 681	98 538
Electric power .....	429 700	—	429 700	Unemployment compensation .....	213 832	213 832	—
Gas supply .....	84 048	—	84 048	Employee retirement .....	619 636	519 098	98 538
Transit .....	33 640	—	33 640	Other insurance trust .....	261 751	261 751	(X)
Liquor store revenue .....	—	—	—	Debt outstanding .....	16 295 018	2 977 116	13 317 902
Insurance trust revenue .....	2 261 226	1 972 065	198 674	Long-term .....	16 289 474	2 977 116	13 312 358
Unemployment compensation .....	231 004	231 004	—	Full faith and credit .....	3 978 039	25 527	3 952 512
Employee retirement .....	1 666 129	1 376 968	198 674	Nonguaranteed .....	12 311 435	2 951 589	9 359 846
Other insurance trust revenue .....	364 093	364 093	(X)	Short-term .....	5 544	—	5 544
Expenditure <sup>1</sup> .....	15 370 531	7 491 923	9 889 511	Long-term debt by purpose:			
By character and object:				Education .....	2 116 142	569 205	1 546 937
Intergovernmental expenditure <sup>1</sup> .....	15 868	1 969 365	57 406	Utilities .....	3 189 414	16 350	3 173 064
Direct expenditure .....	15 354 663	5 522 558	9 832 105	Other .....	10 983 918	2 391 561	8 592 357
Current operation .....	10 413 649	3 659 108	6 754 541	Long-term debt issued .....	3 310 263	757 245	2 553 018
Capital outlay .....	2 435 295	585 807	1 849 488	Long-term debt retired .....	1 337 382	441 918	895 464
Construction .....	1 865 040	441 273	1 423 767	Exhibit: Change in total debt during year .....	1 972 044	315 327	1 656 717
Other .....	570 255	144 534	425 721	Cash and security holdings .....	27 553 695	15 943 360	11 610 335
Assistance and subsidies .....	263 385	56 857	206 528	Insurance trust funds .....	13 477 901	11 604 913	1 872 988
Interest on debt .....	1 149 115	226 105	923 010	By purpose:			
Insurance benefits and repayments .....	1 093 219	994 681	98 538	Unemployment compensation .....	314 192	314 192	—
Exhibit: Salaries and wages .....	5 303 004	1 618 721	3 684 283	Employee retirement .....	12 554 676	10 681 688	1 872 988
Direct expenditure by function .....	15 354 663	5 522 558	9 832 105	Workers' compensation .....	567 047	567 047	(X)
Direct general expenditure .....	13 036 419	4 524 403	8 512 016	Miscellaneous .....	41 986	41 986	(X)
Capital outlay .....	2 165 482	584 111	1 581 371	By type:			
Other direct general expenditure .....	10 870 937	3 940 292	6 930 645	Cash and deposits .....	1 501 858	1 264 149	237 709
Education services:				Securities .....	11 576 527	10 026 040	1 550 487
Education .....	4 636 505	1 489 249	3 147 256	Federal .....	1 324 950	928 865	396 085
Higher education .....	1 457 300	1 395 521	61 779	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	3 085 477	—	3 085 477	Nongovernment .....	10 251 577	9 097 175	1 154 402
Other education .....	93 728	93 728	(X)	Other than insurance trust funds .....	14 075 794	4 338 447	9 737 347
Libraries .....	91 182	5 481	85 701	By purpose:			
See footnotes at end of table.				Offsets to debt .....	5 585 674	2 724 090	2 861 584
				Bond funds .....	3 458 670	126 858	3 331 812
				Other .....	5 031 450	1 487 499	3 543 951
				By type:			
				Cash and deposits .....	14 075 794	4 338 447	9 737 347
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>CONNECTICUT</b>				<b>CONNECTICUT—Con.</b>			
Revenue <sup>1</sup> .....	17 509 231	12 154 780	8 025 432	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	15 316 958	10 137 346	7 479 875	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	2 469 768	2 274 928	2 495 103	Social services and income maintenance:			
From Federal Government .....	2 469 768	2 270 404	199 364	Public welfare .....	2 482 481	2 239 112	243 369
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	507 468	445 818	61 650
From State governments .....	( <sup>1</sup> )	(X)	2 295 739	Vendor payments .....	1 564 697	1 515 904	48 793
From local governments <sup>1</sup> .....	(X)	4 524	(X)	Other public welfare .....	410 316	277 390	132 926
General revenue from own sources .....	12 847 190	7 862 418	4 984 772	Hospitals .....	779 329	755 195	24 134
Taxes .....	10 226 972	6 059 339	4 167 633	Health .....	366 358	286 592	79 766
Property .....	4 116 427	12	4 116 415	Social insurance administration .....	78 031	78 031	—
Sales and gross receipts .....	3 073 475	3 073 355	120	Veterans' services .....	—	—	(X)
General .....	2 090 154	2 090 143	11	Transportation:			
Selective .....	983 321	983 212	109	Highways .....	1 106 473	792 437	314 036
Motor fuel .....	361 770	361 770	—	Air transportation (airports) .....	32 087	25 571	6 516
Alcoholic beverages .....	43 443	43 443	—	Parking facilities .....	30 547	(X)	30 547
Tobacco products .....	118 713	118 713	—	Water transport and terminals .....	1 138	986	152
Public utilities .....	159 640	159 639	1	Transit subsidies .....	60 707	60 222	485
Other .....	299 755	299 647	108	Public safety:			
Individual income .....	1 865 711	1 865 711	—	Police protection .....	499 251	79 484	419 767
Motor vehicle license .....	173 429	173 429	—	Fire protection .....	296 599	(X)	296 599
Other taxes .....	997 930	946 832	51 098	Correction .....	420 815	420 815	—
Charges and miscellaneous general revenue .....	2 620 218	1 803 079	817 139	Protective inspection and regulation .....	69 836	46 323	23 513
Current charges .....	1 201 832	701 498	500 334	Environment and housing:			
Education .....	370 097	306 876	63 221	Natural resources .....	62 629	62 132	497
Institutions of higher education .....	304 564	304 564	—	Parks and recreation .....	172 904	22 604	150 300
School lunch sales (gross) .....	59 114	—	59 114	Housing and community development .....	326 389	77 612	248 777
Hospitals .....	237 498	207 625	29 873	Sewerage .....	267 573	366	267 207
Highways .....	1 912	1 130	782	Sanitation other than sewerage .....	332 765	(X)	197 160
Airports .....	21 229	19 315	1 914	Government administration:			
Parking facilities .....	24 267	(X)	24 267	Financial administration .....	307 237	186 577	120 660
Water transport and terminals .....	221	182	39	Judicial and legal .....	205 907	180 547	25 360
Natural resources .....	407	399	8	General public buildings .....	101 379	27 278	74 101
Parks and recreation .....	50 464	3 097	47 367	Other government administration .....	148 668	48 435	100 233
Housing and community development .....	62 262	3 567	58 695	Interest on general debt .....	946 867	724 969	221 898
Sewerage .....	115 137	—	115 137	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	163 079	(X)	42 277	Miscellaneous commercial activities .....	1 184	1 184	—
Other charges .....	155 259	38 505	116 754	Other and unallocable .....	1 499 899	665 733	834 166
Miscellaneous general revenue .....	1 418 386	1 101 581	316 805	Utilities .....	525 278	134 419	390 859
Interest earnings .....	624 053	471 805	152 248	Capital outlay .....	139 405	85 849	53 556
Special assessments .....	34 949	—	34 949	Water supply .....	168 826	—	168 826
Sale of property .....	8 104	2 223	5 881	Electric power .....	184 287	—	184 287
Other general revenue .....	751 280	627 553	123 727	Gas supply .....	7 598	—	7 598
Other than general revenue .....	2 192 273	2 017 434	545 557	Transit .....	164 567	134 419	30 148
Utility revenue .....	382 239	17 508	364 731	Liquor store expenditure .....	—	—	—
Water supply .....	159 075	—	159 075	Insurance trust .....	1 633 832	1 535 343	98 489
Electric power .....	188 566	—	188 566	Unemployment compensation .....	844 423	844 423	—
Gas supply .....	9 748	—	9 748	Employee retirement .....	725 859	627 370	98 489
Transit .....	24 850	17 508	7 342	Other insurance trust .....	63 550	63 550	(X)
Liquor store revenue .....	—	—	—	Debt outstanding .....	15 756 216	11 956 502	3 799 714
Insurance trust revenue .....	1 810 034	1 999 926	180 826	Long-term .....	15 333 382	11 951 202	3 382 180
Unemployment compensation .....	847 409	847 409	—	Full faith and credit .....	9 143 010	6 566 526	2 576 484
Employee retirement .....	889 583	1 079 475	180 826	Nonguaranteed .....	6 190 372	5 384 676	805 696
Other insurance trust revenue .....	73 042	73 042	(X)	Short-term .....	422 834	5 300	417 534
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Long-term debt by purpose:			
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Education .....	1 236 734	409 309	827 425
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Utilities .....	532 445	—	532 445
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Other .....	13 564 203	11 541 893	2 022 310
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Long-term debt issued .....	2 837 511	2 262 289	575 222
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Long-term debt retired .....	3 042 185	2 741 938	300 247
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Exhibit: Change in total debt during year .....	-809 190	-1 049 649	240 459
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Cash and security holdings .....	19 109 711	15 550 585	3 559 126
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Insurance trust funds .....	9 960 414	8 276 605	1 683 809
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	By purpose:			
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Unemployment compensation .....	-13 390	-13 390	—
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Employee retirement .....	9 959 790	8 275 981	1 683 809
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Workers' compensation .....	14 014	14 014	(X)
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Miscellaneous .....	—	—	(X)
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	By type:			
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Cash and deposits .....	675 493	549 932	125 561
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Securities .....	9 054 338	7 507 194	1 547 144
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Federal .....	994 945	760 053	234 892
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Nongovernment .....	8 059 393	6 747 141	1 312 252
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Other than insurance trust funds .....	9 149 297	7 273 980	1 875 317
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	By purpose:			
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Offsets to debt .....	5 886 613	5 743 411	143 202
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Bond funds .....	939 398	585 557	353 841
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Other .....	2 323 286	945 012	1 378 274
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	By type:			
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Cash and deposits .....	9 149 297	7 273 980	1 875 317
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Securities .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Federal .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	5 697 330	2 096 748	3 600 582	Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>DELAWARE</b>				<b>DELAWARE—Con.</b>			
Revenue <sup>1</sup> .....	3 518 853	2 891 414	1 187 706	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	3 020 072	2 457 591	1 056 552	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	438 307	412 211	520 167	Social services and income maintenance:			
From Federal Government .....	438 307	396 930	41 377	Public welfare .....	292 413	290 950	1 463
From State governments .....	( <sup>1</sup> )	(X)	478 790	Cash assistance payments .....	38 575	38 575	—
From local governments <sup>1</sup> .....	(X)	15 281	(X)	Vendor payments .....	152 724	152 724	—
General revenue from own sources .....	2 581 765	2 045 380	536 385	Other public welfare .....	101 114	99 651	1 463
Taxes .....	1 618 279	1 341 005	277 274	Hospitals .....	43 470	43 470	—
Property .....	228 583	—	228 583	Health .....	114 373	107 683	6 690
Sales and gross receipts .....	196 895	195 341	1 554	Social insurance administration .....	8 528	8 528	—
General .....	—	—	—	Veterans' services .....	162	162	(X)
Selective .....	196 895	195 341	1 554	Transportation:			
Motor fuel .....	72 874	72 874	—	Highways .....	272 696	229 012	43 684
Alcoholic beverages .....	10 875	10 875	—	Air transportation (airports) .....	2 657	—	2 657
Tobacco products .....	19 662	19 662	—	Parking facilities .....	2 136	(X)	2 136
Public utilities .....	22 525	21 057	1 468	Water transport and terminals .....	27 800	—	27 800
Other .....	70 959	70 873	86	Transit subsidies .....	1	—	1
Individual income .....	524 299	497 589	26 710	Public safety:			
Motor vehicle license .....	18 441	18 441	—	Police protection .....	97 831	35 884	61 947
Other taxes .....	650 061	629 634	20 427	Fire protection .....	13 515	(X)	13 515
Charges and miscellaneous general revenue .....	963 486	704 375	259 111	Correction .....	109 140	109 140	—
Current charges .....	537 377	365 027	172 350	Protective inspection and regulation .....	26 725	21 605	5 120
Education .....	228 451	217 420	11 031	Environment and housing:			
Institutions of higher education .....	216 639	216 639	—	Natural resources .....	32 493	24 807	7 686
School lunch sales (gross) .....	10 231	—	10 231	Parks and recreation .....	39 843	18 556	21 287
Hospitals .....	29 237	29 237	—	Housing and community development .....	63 741	29 667	34 074
Highways .....	73 913	34 393	39 520	Sewerage .....	86 850	(X)	86 850
Airports .....	1 931	—	1 931	Sanitation other than sewerage .....	57 237	(X)	14 431
Parking facilities .....	4 026	(X)	4 026	Government administration:			
Water transport and terminals .....	13 897	—	13 897	Financial administration .....	77 281	58 555	18 726
Natural resources .....	1 061	964	97	Judicial and legal .....	52 080	44 825	7 255
Parks and recreation .....	5 313	3 568	1 745	General public buildings .....	25 912	20 705	5 207
Housing and community development .....	4 132	420	3 712	Other government administration .....	27 477	12 534	14 943
Sewerage .....	80 001	—	80 001	Interest on general debt .....	289 514	227 957	61 557
Sanitation other than sewerage .....	37 138	(X)	2 092	General expenditure, n.e.c.:			
Other charges .....	58 277	43 979	14 298	Miscellaneous commercial activities .....	—	—	—
Miscellaneous general revenue .....	426 109	339 348	86 761	Other and unallocable .....	66 828	55 155	11 673
Interest earnings .....	283 923	228 377	55 546	Utilities .....	113 545	15 398	98 147
Special assessments .....	2 092	—	2 092	Capital outlay .....	11 369	791	10 578
Sale of property .....	21 721	20 935	786	Water supply .....	24 623	—	24 623
Other general revenue .....	118 373	90 036	28 337	Electric power .....	73 524	—	73 524
Other than general revenue .....	498 781	433 823	131 154	Gas supply .....	—	—	—
Utility revenue .....	111 024	4 392	106 632	Transit .....	15 398	15 398	—
Water supply .....	27 792	—	27 792	Liquor store expenditure .....	—	—	—
Electric power .....	78 840	—	78 840	Insurance trust .....	230 351	218 100	12 251
Gas supply .....	—	—	—	Unemployment compensation .....	85 474	85 474	—
Transit .....	4 392	4 392	—	Employee retirement .....	137 434	125 183	12 251
Liquor store revenue .....	—	—	—	Other insurance trust .....	7 443	7 443	(X)
Insurance trust revenue .....	387 757	429 431	24 522	<b>Debt outstanding</b> .....	<b>4 557 811</b>	<b>3 541 920</b>	<b>1 015 891</b>
Unemployment compensation .....	139 915	139 915	—	Long-term .....	4 509 691	3 535 869	973 822
Employee retirement .....	239 127	280 801	24 522	Full faith and credit .....	882 804	511 736	371 068
Other insurance trust revenue .....	8 715	8 715	(X)	Nonguaranteed .....	3 626 887	3 024 133	602 754
<b>Expenditure<sup>1</sup></b> .....	<b>3 274 550</b>	<b>2 474 886</b>	<b>1 198 763</b>	Short-term .....	48 120	6 051	42 069
By character and object:				Long-term debt by purpose:			
Intergovernmental expenditure <sup>1</sup> .....	788	390 542	9 345	Education .....	238 275	192 835	45 440
Direct expenditure .....	3 273 762	2 084 344	1 189 418	Utilities .....	90 783	—	90 783
Current operation .....	2 264 640	1 277 082	987 558	Other .....	4 180 633	3 343 034	837 599
Capital outlay .....	422 357	299 643	122 714	Long-term debt issued .....	771 318	626 896	144 422
Construction .....	334 420	254 280	80 140	Long-term debt retired .....	388 559	294 287	94 272
Other .....	87 937	45 363	42 574	Exhibit: Change in total debt during year .....	358 698	326 553	32 145
Assistance and subsidies .....	61 562	61 562	—	<b>Cash and security holdings</b> .....	<b>6 364 797</b>	<b>5 590 650</b>	<b>774 147</b>
Interest on debt .....	294 852	227 957	66 895	Insurance trust funds .....	2 265 954	2 125 083	140 871
Insurance benefits and repayments .....	230 351	218 100	12 251	By purpose:			
Exhibit: Salaries and wages .....	1 087 962	573 586	514 376	Unemployment compensation .....	217 064	217 064	—
Direct expenditure by function .....	3 273 762	2 084 344	1 189 418	Employee retirement .....	2 046 888	1 906 017	140 871
Direct general expenditure .....	2 929 866	1 850 846	1 079 020	Workers' compensation .....	2 002	2 002	(X)
Capital outlay .....	410 988	298 852	112 136	Miscellaneous .....	—	—	(X)
Other direct general expenditure .....	2 518 878	1 551 994	966 884	By type:			
Education services:				Cash and deposits .....	388 680	373 635	15 045
Education .....	1 091 593	467 576	624 017	Securities .....	960 240	838 914	121 326
Higher education .....	389 319	389 319	—	Federal .....	201 806	191 688	10 118
Elementary and secondary education .....	624 017	—	624 017	State and local government .....	(X)	(X)	(X)
Other education .....	78 257	78 257	(X)	Nongovernment .....	758 434	647 226	111 208
Libraries .....	7 570	1 269	6 301	Other than insurance trust funds .....	4 098 843	3 465 567	633 276
See footnotes at end of table.				By purpose:			
				Offsets to debt .....	2 928 693	2 538 211	390 482
				Bond funds .....	134 350	84 899	49 451
				Other .....	1 035 800	842 457	193 343
				By type:			
				Cash and deposits .....	4 098 843	3 465 567	633 276
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>DISTRICT OF COLUMBIA</b>				<b>DISTRICT OF COLUMBIA—Con.</b>			
Revenue <sup>1</sup> .....	5 353 687	—	5 353 687	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	4 711 811	—	4 711 811	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	1 776 195	—	1 776 195	Social services and income maintenance:			
From Federal Government .....	1 776 195	—	1 776 195	Public welfare .....	872 042	—	872 042
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	129 635	—	129 635
From State governments .....	( <sup>1</sup> )	(X)	—	Vendor payments .....	521 647	—	521 647
From local governments <sup>1</sup> .....	(X)	—	(X)	Other public welfare .....	220 760	—	220 760
General revenue from own sources .....	2 935 616	—	2 935 616	Hospitals .....	367 468	—	367 468
Taxes .....	2 406 646	—	2 406 646	Health .....	167 682	—	167 682
Property .....	903 319	—	903 319	Social insurance administration .....	14 405	—	14 405
Sales and gross receipts .....	671 832	—	671 832	Veterans' services .....	—	—	(X)
General .....	442 496	—	442 496	Transportation:			
Selective .....	229 336	—	229 336	Highways .....	121 644	—	121 644
Motor fuel .....	28 586	—	28 586	Air transportation (airports) .....	—	—	—
Alcoholic beverages .....	5 835	—	5 835	Parking facilities .....	1 143	(X)	1 143
Tobacco products .....	17 065	—	17 065	Water transport and terminals .....	—	—	—
Public utilities .....	115 297	—	115 297	Transit subsidies .....	—	—	—
Other .....	62 553	—	62 553	Public safety:			
Individual income .....	627 800	—	627 800	Police protection .....	272 749	—	272 749
Motor vehicle license .....	18 494	—	18 494	Fire protection .....	96 841	(X)	96 841
Other taxes .....	185 201	—	87 877	Correction .....	318 316	—	318 316
Charges and miscellaneous general revenue .....	528 970	—	528 970	Protective inspection and regulation .....	47 010	—	47 010
Current charges .....	263 671	—	263 671	Environment and housing:			
Education .....	13 804	—	13 804	Natural resources .....	—	—	—
Institutions of higher education .....	11 703	—	11 703	Parks and recreation .....	59 896	—	59 896
School lunch sales (gross) .....	1 818	—	1 818	Housing and community development .....	218 913	—	218 913
Hospitals .....	69 822	—	69 822	Sewerage .....	123 000	—	123 000
Highways .....	—	—	—	Sanitation other than sewerage .....	45 802	(X)	45 802
Airports .....	—	—	—	Government administration:			
Parking facilities .....	14 080	(X)	14 080	Financial administration .....	55 601	—	55 601
Water transport and terminals .....	—	—	—	Judicial and legal .....	127 975	—	127 975
Natural resources .....	—	—	—	General public buildings .....	48 298	—	48 298
Parks and recreation .....	15 844	—	15 844	Other government administration .....	36 471	—	36 471
Housing and community development .....	19 579	—	19 579	Interest on general debt .....	236 241	—	236 241
Sewerage .....	70 777	—	70 777	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	6 044	(X)	6 044	Miscellaneous commercial activities .....	784	—	784
Other charges .....	53 721	—	53 721	Other and unallocable .....	426 308	—	426 308
Miscellaneous general revenue .....	265 299	—	265 299	Utilities .....	1 027 340	—	1 027 340
Interest earnings .....	90 182	—	90 182	Capital outlay .....	154 488	—	154 488
Special assessments .....	4 802	—	4 802	Water supply .....	78 223	—	78 223
Sale of property .....	5 041	—	5 041	Electric power .....	—	—	—
Other general revenue .....	165 274	—	165 274	Gas supply .....	—	—	—
Other than general revenue .....	641 876	—	641 876	Transit .....	949 117	—	949 117
Utility revenue .....	361 238	—	361 238	Liquor store expenditure .....	—	—	—
Water supply .....	53 587	—	53 587	Insurance trust .....	372 333	—	372 333
Electric power .....	—	—	—	Unemployment compensation .....	126 674	—	126 674
Gas supply .....	—	—	—	Employee retirement .....	245 659	—	245 659
Transit .....	307 651	—	307 651	Other insurance trust .....	—	—	(X)
Liquor store revenue .....	—	—	—	<b>Debt outstanding</b> .....	<b>4 938 839</b>	—	<b>4 938 839</b>
Insurance trust revenue .....	280 638	—	280 638	Long-term .....	4 938 839	—	4 938 839
Unemployment compensation .....	97 868	—	97 868	Full faith and credit .....	3 315 392	—	3 315 392
Employee retirement .....	182 770	—	182 770	Nonguaranteed .....	1 623 447	—	1 623 447
Other insurance trust revenue .....	—	—	(X)	Short-term .....	—	—	—
<b>Expenditure<sup>1</sup></b> .....	<b>5 823 000</b>	—	<b>5 823 000</b>	Long-term debt by purpose:			
By character and object:				Education .....	—	—	—
Intergovernmental expenditure <sup>1</sup> .....	—	—	—	Utilities .....	1 004 403	—	1 004 403
Direct expenditure .....	5 823 000	—	5 823 000	Other .....	3 934 436	—	3 934 436
Current operation .....	4 373 967	—	4 373 967	Long-term debt issued .....	556 580	—	556 580
Capital outlay .....	626 730	—	626 730	Long-term debt retired .....	470 962	—	470 962
Construction .....	324 897	—	324 897	Exhibit: Change in total debt during year .....	85 618	—	85 618
Other .....	301 833	—	301 833	<b>Cash and security holdings</b> .....	<b>3 195 946</b>	—	<b>3 195 946</b>
Assistance and subsidies .....	129 635	—	129 635	Insurance trust funds .....	1 814 043	—	1 814 043
Interest on debt .....	320 335	—	320 335	By purpose:			
Insurance benefits and repayments .....	372 333	—	372 333	Unemployment compensation .....	—	—	—
Exhibit: Salaries and wages .....	2 253 311	—	2 253 311	Employee retirement .....	1 814 043	—	1 814 043
Direct expenditure by function .....	5 823 000	—	5 823 000	Workers' compensation .....	—	—	(X)
Direct general expenditure .....	4 423 327	—	4 423 327	Miscellaneous .....	—	—	(X)
Capital outlay .....	472 242	—	472 242	By type:			
Other direct general expenditure .....	3 951 085	—	3 951 085	Cash and deposits .....	—	—	—
Education services:				Securities .....	1 814 043	—	1 814 043
Education .....	742 892	—	742 892	Federal .....	—	—	—
Higher education .....	119 143	—	119 143	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	623 749	—	623 749	Nongovernment .....	1 814 043	—	1 814 043
Other education .....	—	—	(X)	Other than insurance trust funds .....	1 381 903	—	1 381 903
Libraries .....	21 846	—	21 846	By purpose:			
				Offsets to debt .....	581 043	—	581 043
				Bond funds .....	137 635	—	137 635
				Other .....	663 225	—	663 225
				By type:			
				Cash and deposits .....	1 381 903	—	1 381 903
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>FLORIDA</b>				<b>FLORIDA—Con.</b>			
Revenue <sup>1</sup> .....	<b>54 565 808</b>	<b>27 235 236</b>	<b>35 373 351</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>45 957 091</b>	<b>23 744 359</b>	<b>31 423 448</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	6 363 324	5 711 452	9 862 588	Social services and income maintenance:			
From Federal Government .....	6 363 324	5 406 514	956 810	Public welfare .....	5 509 708	5 274 635	235 073
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	843 700	839 630	4 070
From State governments .....	( <sup>1</sup> )	(X)	8 905 778	Vendor payments .....	3 858 845	3 824 071	34 774
From local governments <sup>1</sup> .....	(X)	304 938	(X)	Other public welfare .....	807 163	610 934	196 229
General revenue from own sources .....	39 593 767	18 032 907	21 560 860	Hospitals .....	3 027 613	507 275	2 520 338
Taxes .....	25 924 502	14 504 207	11 420 295	Health .....	1 567 859	1 324 556	243 303
Property .....	9 944 017	490 073	9 453 944	Social insurance administration .....	46 874	46 874	—
Sales and gross receipts .....	13 031 636	11 377 260	1 654 376	Veterans' services .....	5 793	5 793	(X)
General .....	8 506 380	8 325 978	180 402	Transportation:			
Selective .....	4 525 256	3 051 282	1 473 974	Highways .....	3 374 963	2 009 744	1 365 219
Motor fuel .....	1 445 285	1 084 611	360 674	Air transportation (airports) .....	705 198	—	705 198
Alcoholic beverages .....	525 717	525 717	—	Parking facilities .....	67 558	(X)	67 558
Tobacco products .....	435 947	435 947	—	Water transport and terminals .....	215 639	3 143	212 496
Public utilities .....	1 331 887	391 380	940 507	Transit subsidies .....	848	—	848
Other .....	786 420	613 627	172 793	Public safety:			
Individual income .....	—	—	—	Police protection .....	2 291 745	222 411	2 069 334
Motor vehicle license .....	561 745	533 357	28 388	Fire protection .....	899 181	(X)	899 181
Other taxes .....	2 387 104	2 103 517	283 587	Correction .....	1 885 662	1 036 611	849 051
Charges and miscellaneous general revenue .....	13 669 265	3 528 700	10 140 565	Protective inspection and regulation .....	389 398	213 850	175 548
Current charges .....	7 597 651	1 281 046	6 316 605	Environment and housing:			
Education .....	1 346 174	572 772	773 402	Natural resources .....	1 119 239	739 132	380 107
Institutions of higher education .....	843 132	566 427	276 705	Parks and recreation .....	1 120 410	94 638	1 025 772
School lunch sales (gross) .....	180 907	—	180 907	Housing and community development .....	614 017	45 026	568 991
Hospitals .....	2 260 699	95 006	2 165 693	Sewerage .....	768 938	66 942	701 996
Highways .....	316 770	285 571	31 199	Sanitation other than sewerage .....	1 078 914	(X)	1 068 909
Airports .....	572 519	—	572 519	Government administration:			
Parking facilities .....	57 958	(X)	57 958	Financial administration .....	1 096 367	429 991	666 376
Water transport and terminals .....	137 224	—	137 224	Judicial and legal .....	980 133	449 588	530 545
Natural resources .....	15 656	13 059	2 597	General public buildings .....	174 399	60 758	113 641
Parks and recreation .....	237 870	18 146	219 724	Other government administration .....	492 261	152 948	339 313
Housing and community development .....	116 512	4 119	112 393	Interest on general debt .....	3 091 561	740 022	2 351 539
Sewerage .....	628 906	—	628 906	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	921 998	(X)	898 506	Miscellaneous commercial activities .....	826 559	513 766	312 793
Other charges .....	985 365	268 881	716 484	Other and unallocable .....	51	—	51
Miscellaneous general revenue .....	6 071 614	2 247 654	3 823 960	Utilities .....	4 652 921	27 024	4 625 897
Interest earnings .....	3 324 380	882 050	2 442 330	Capital outlay .....	1 400 610	7 144	1 393 466
Special assessments .....	439 390	1 180	438 210	Water supply .....	2 140 574	—	2 140 574
Sale of property .....	35 134	7 884	27 250	Electric power .....	1 995 416	—	1 995 416
Other general revenue .....	2 272 710	1 356 540	916 170	Gas supply .....	103 406	—	103 406
Other than general revenue .....	8 608 717	3 490 877	3 949 903	Transit .....	413 525	27 024	386 501
Utility revenue .....	3 419 616	4 834	3 414 782	Liquor store expenditure .....	—	—	—
Water supply .....	1 359 376	—	1 359 376	Insurance trust .....	2 427 409	2 211 212	216 197
Electric power .....	1 855 863	—	1 855 863	Unemployment compensation .....	1 221 195	1 221 195	—
Gas supply .....	107 855	—	107 855	Employee retirement .....	1 128 835	912 638	216 197
Transit .....	96 522	4 834	91 688	Other insurance trust .....	77 379	77 379	(X)
Liquor store revenue .....	—	—	—	<b>Debt outstanding</b> .....	<b>55 277 985</b>	<b>12 295 486</b>	<b>42 982 499</b>
Insurance trust revenue .....	5 189 101	3 486 043	535 121	Long-term .....	55 206 236	12 294 744	42 911 492
Unemployment compensation .....	898 783	898 783	—	Full faith and credit .....	8 345 023	1 415 095	6 929 928
Employee retirement .....	4 282 213	2 579 155	535 121	Nonguaranteed .....	46 861 213	10 879 649	35 981 564
Other insurance trust revenue .....	8 105	8 105	(X)	Short-term .....	71 749	742	71 007
<b>Expenditure<sup>1</sup></b> .....	<b>54 364 570</b>	<b>27 237 535</b>	<b>35 599 262</b>	Long-term debt by purpose:			
By character and object:				Education .....	8 799 176	5 095 487	3 703 689
Intergovernmental expenditure <sup>1</sup> .....	2 211	8 405 800	68 638	Utilities .....	8 927 740	—	8 927 740
Direct expenditure .....	54 362 359	18 831 735	35 530 624	Other .....	37 479 320	7 199 257	30 280 063
Current operation .....	38 737 638	12 553 222	26 184 416	Long-term debt issued .....	7 242 167	1 680 885	5 561 282
Capital outlay .....	8 449 838	2 286 801	6 183 037	Long-term debt retired .....	4 173 201	873 762	3 299 439
Construction .....	6 371 779	1 572 318	4 799 461	Exhibit: Change in total debt during year .....	3 099 999	798 523	2 301 476
Other .....	2 078 059	694 483	1 383 576	<b>Cash and security holdings</b> .....	<b>74 791 425</b>	<b>36 762 018</b>	<b>38 029 407</b>
Assistance and subsidies .....	1 064 548	1 060 478	4 070	Insurance trust funds .....	28 213 134	23 547 617	4 665 517
Interest on debt .....	3 682 926	740 022	2 942 904	By purpose:			
Insurance benefits and repayments .....	2 427 409	2 211 212	216 197	Unemployment compensation .....	1 529 117	1 529 117	—
Exhibit: Salaries and wages .....	19 370 219	5 270 941	14 099 278	Employee retirement .....	26 585 829	21 920 312	4 665 517
Direct expenditure by function .....	54 362 359	18 831 735	35 530 624	Workers' compensation .....	98 188	98 188	(X)
Direct general expenditure .....	47 282 029	16 593 499	30 688 530	Miscellaneous .....	—	—	(X)
Capital outlay .....	7 049 228	2 259 657	4 789 571	By type:			
Other direct general expenditure .....	40 232 801	14 333 842	25 898 959	Cash and deposits .....	2 828 560	2 358 883	469 677
Education services:				Securities .....	25 374 280	21 188 734	4 185 546
Education .....	14 703 713	2 637 569	12 066 144	Federal .....	6 936 843	5 783 014	1 153 829
Higher education .....	3 070 761	2 055 294	1 015 467	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	11 050 677	—	11 050 677	Nongovernment .....	18 437 437	15 405 720	3 031 717
Other education .....	582 275	582 275	(X)	Other than insurance trust funds .....	46 578 291	13 214 401	33 363 890
Libraries .....	227 428	8 222	219 206	By purpose:			
				Offsets to debt .....	23 016 273	5 642 362	17 373 911
				Bond funds .....	4 982 586	996 881	3 985 705
				Other .....	18 579 432	6 575 158	12 004 274
				By type:			
				Cash and deposits .....	46 578 291	13 214 401	33 363 890
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>GEORGIA</b>				<b>GEORGIA—Con.</b>			
Revenue <sup>1</sup> .....	26 935 804	15 211 272	15 987 653	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	22 437 863	12 377 277	13 873 525	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	4 240 047	3 770 676	4 282 310	Social services and income maintenance:			
From Federal Government .....	4 240 047	3 723 847	516 200	Public welfare .....	3 367 117	3 313 204	53 913
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	427 262	427 262	—
From State governments .....	( <sup>1</sup> )	(X)	3 766 110	Vendor payments .....	2 427 215	2 427 200	15
From local governments <sup>1</sup> .....	(X)	46 829	(X)	Other public welfare .....	512 640	458 742	53 898
General revenue from own sources .....	18 197 816	8 606 601	9 591 215	Hospitals .....	3 102 064	520 846	2 581 218
Taxes .....	12 446 168	7 266 981	5 179 187	Health .....	536 144	216 350	319 794
Property .....	3 734 111	27 758	3 706 353	Social insurance administration .....	100 635	100 635	—
Sales and gross receipts .....	4 802 940	3 503 083	1 299 857	Veterans' services .....	4 331	4 331	(X)
General .....	3 562 410	2 687 346	875 064	Transportation:			
Selective .....	1 240 530	815 737	424 793	Highways .....	1 380 225	863 709	516 516
Motor fuel .....	449 782	449 782	—	Air transportation (airports) .....	149 890	3 782	146 108
Alcoholic beverages .....	201 045	114 867	—	Parking facilities .....	11 838	(X)	11 838
Tobacco products .....	84 261	84 261	—	Water transport and terminals .....	52 106	52 106	—
Public utilities .....	112 475	—	112 475	Transit subsidies .....	—	—	—
Other .....	392 967	166 827	226 140	Public safety:			
Individual income .....	3 081 708	3 081 708	—	Police protection .....	711 323	99 188	612 135
Motor vehicle license .....	84 276	84 135	141	Fire protection .....	317 823	(X)	317 823
Other taxes .....	743 133	570 297	172 836	Correction .....	800 834	579 334	221 500
Charges and miscellaneous general revenue .....	5 751 648	1 339 620	4 412 028	Protective inspection and regulation .....	79 870	50 236	29 634
Current charges .....	4 188 288	947 088	3 241 200	Environment and housing:			
Education .....	647 298	516 582	130 716	Natural resources .....	260 068	243 868	16 200
Institutions of higher education .....	487 049	484 678	2 371	Parks and recreation .....	449 516	242 360	207 156
School lunch sales (gross) .....	112 071	—	112 071	Housing and community development .....	350 228	39 381	310 847
Hospitals .....	2 411 798	183 985	2 227 813	Sewerage .....	373 805	—	373 805
Highways .....	12 461	12 461	—	Sanitation other than sewerage .....	235 232	(X)	226 685
Airports .....	149 606	1 166	148 440	Government administration:			
Parking facilities .....	4 294	(X)	4 294	Financial administration .....	274 570	112 590	161 980
Water transport and terminals .....	66 055	66 055	—	Judicial and legal .....	294 198	49 301	244 897
Natural resources .....	19 150	19 088	62	General public buildings .....	187 179	32 819	154 360
Parks and recreation .....	131 240	84 046	47 194	Other government administration .....	322 137	39 363	282 774
Housing and community development .....	64 713	192	64 521	Interest on general debt .....	848 654	280 715	567 939
Sewerage .....	298 236	—	298 236	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	190 681	(X)	187 439	Miscellaneous commercial activities .....	158	—	158
Other charges .....	192 756	60 271	132 485	Other and unallocable .....	811 540	340 309	471 231
Miscellaneous general revenue .....	1 563 360	392 532	1 170 828	Utilities .....	2 394 112	—	2 394 112
Interest earnings .....	964 982	229 648	735 334	Capital outlay .....	508 385	—	508 385
Special assessments .....	13 211	—	13 211	Water supply .....	707 623	—	707 623
Sale of property .....	15 976	—	15 976	Electric power .....	1 048 742	—	1 048 742
Other general revenue .....	569 191	162 884	406 307	Gas supply .....	320 593	—	320 593
Other than general revenue .....	4 497 941	2 833 995	2 114 128	Transit .....	317 154	—	317 154
Utility revenue .....	1 936 181	—	1 936 181	Liquor store expenditure .....	—	—	—
Water supply .....	567 477	—	567 477	Insurance trust .....	1 388 540	1 272 534	116 006
Electric power .....	1 072 181	—	1 072 181	Unemployment compensation .....	563 932	563 932	—
Gas supply .....	226 218	—	226 218	Employee retirement .....	824 608	708 602	116 006
Transit .....	70 305	—	70 305	Other insurance trust .....	—	—	(X)
Liquor store revenue .....	—	—	—	Debt outstanding .....	20 717 632	4 470 781	16 246 851
Insurance trust revenue .....	2 561 760	2 833 995	177 947	Long-term .....	20 601 549	4 470 781	16 130 768
Unemployment compensation .....	513 137	513 137	—	Full faith and credit .....	5 632 638	2 885 970	2 746 668
Employee retirement .....	2 048 623	2 320 858	177 947	Nonguaranteed .....	14 968 911	1 584 811	13 384 100
Other insurance trust revenue .....	—	—	(X)	Short-term .....	116 083	—	116 083
Expenditure <sup>1</sup> .....	26 157 060	14 053 580	15 849 157	Long-term debt by purpose:			
By character and object:				Education .....	1 785 382	25 195	1 760 187
Intergovernmental expenditure <sup>1</sup> .....	—	3 723 502	22 175	Utilities .....	7 351 179	—	7 351 179
Direct expenditure .....	26 157 060	10 330 078	15 826 982	Other .....	11 464 988	4 445 586	7 019 402
Current operation .....	19 421 997	7 019 185	12 402 812	Long-term debt issued .....	4 124 039	1 283 794	2 840 245
Capital outlay .....	3 563 975	1 289 662	2 274 313	Long-term debt retired .....	2 039 749	477 544	1 562 205
Construction .....	2 593 109	1 057 336	1 535 773	Exhibit: Change in total debt during year .....	2 060 078	806 250	1 253 828
Other .....	970 866	232 326	738 540	Cash and security holdings .....	33 277 118	20 598 747	12 678 371
Assistance and subsidies .....	467 982	467 982	—	Insurance trust funds .....	18 562 940	16 789 417	1 773 523
Interest on debt .....	1 314 566	280 715	1 033 851	By purpose:			
Insurance benefits and repayments .....	1 388 540	1 272 534	116 006	Unemployment compensation .....	929 632	929 632	—
Exhibit: Salaries and wages .....	8 929 113	2 387 790	6 541 323	Employee retirement .....	17 633 308	15 859 785	1 773 523
Direct expenditure by function .....	26 157 060	10 330 078	15 826 982	Workers' compensation .....	—	—	(X)
Direct general expenditure .....	22 374 408	9 057 544	13 316 864	Miscellaneous .....	—	—	(X)
Capital outlay .....	3 055 590	1 289 662	1 765 928	By type:			
Other direct general expenditure .....	19 318 818	7 767 882	11 550 936	Cash and deposits .....	1 542 273	1 328 243	214 030
Education services:				Securities .....	16 998 963	15 439 470	1 559 493
Education .....	7 280 507	1 864 529	5 415 978	Federal .....	6 528 318	5 607 326	920 992
Higher education .....	1 569 866	1 555 837	14 029	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	5 401 949	—	5 401 949	Nongovernment .....	10 470 645	9 832 144	638 501
Other education .....	308 692	308 692	(X)	Other than insurance trust funds .....	14 714 178	3 809 330	10 904 848
Libraries .....	72 416	41	72 375	By purpose:			
				Offsets to debt .....	5 745 453	1 466 309	4 279 144
				Bond funds .....	2 402 921	1 018 841	1 384 080
				Other .....	6 565 804	1 324 180	5 241 624
				By type:			
				Cash and deposits .....	14 714 178	3 809 330	10 904 848
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>HAWAII</b>				<b>HAWAII—Con.</b>			
Revenue <sup>1</sup> .....	6 522 009	5 332 509	1 363 472	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	5 666 549	4 567 848	1 238 712	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	939 362	848 559	230 814	Social services and income maintenance:			
From Federal Government .....	939 362	845 455	93 907	Public welfare .....	598 917	587 412	11 505
From State governments .....	( <sup>1</sup> )	(X)	136 907	Cash assistance payments .....	145 262	145 262	—
From local governments <sup>1</sup> .....	(X)	3 104	(X)	Vendor payments .....	335 797	335 797	—
General revenue from own sources .....	4 727 187	3 719 289	1 007 898	Other public welfare .....	117 858	106 353	11 505
Taxes .....	3 392 340	2 709 518	682 822	Hospitals .....	183 888	183 888	—
Property .....	556 461	—	556 461	Health .....	222 636	209 161	13 475
Sales and gross receipts .....	1 736 623	1 659 493	77 130	Social insurance administration .....	11 884	11 884	—
General .....	1 294 723	1 294 723	—	Veterans' services .....	8 527	8 527	(X)
Selective .....	441 900	364 770	77 130	Transportation:			
Motor fuel .....	128 298	72 106	56 192	Highways .....	432 689	359 249	73 440
Alcoholic beverages .....	41 492	41 492	—	Air transportation (airports) .....	442 618	442 618	—
Tobacco products .....	27 384	27 384	—	Parking facilities .....	2 179	(X)	2 179
Public utilities .....	103 193	82 255	20 938	Water transport and terminals .....	39 624	39 624	—
Other .....	141 533	141 533	—	Transit subsidies .....	—	—	—
Individual income .....	906 982	906 982	—	Public safety:			
Motor vehicle license .....	72 826	39 540	33 286	Police protection .....	166 251	3 616	162 635
Other taxes .....	119 448	103 503	15 945	Fire protection .....	66 205	(X)	66 205
Charges and miscellaneous general revenue .....	1 334 847	1 009 771	325 076	Correction .....	104 655	104 655	—
Current charges .....	869 406	673 379	196 027	Protective inspection and regulation .....	31 367	21 184	10 183
Education .....	122 428	122 428	—	Environment and housing:			
Institutions of higher education .....	99 077	99 077	—	Natural resources .....	130 160	121 579	8 581
School lunch sales (gross) .....	12 071	12 071	—	Parks and recreation .....	221 432	101 893	119 539
Hospitals .....	90 975	90 975	—	Housing and community development .....	215 427	88 648	126 779
Highways .....	884	—	884	Sewerage .....	170 507	4 043	166 464
Airports .....	327 219	327 219	—	Sanitation other than sewerage .....	100 761	(X)	100 759
Parking facilities .....	5 873	(X)	5 873	Government administration:			
Water transport and terminals .....	44 742	44 742	—	Financial administration .....	130 676	78 360	52 316
Natural resources .....	7 432	7 407	25	Judicial and legal .....	135 888	104 877	31 011
Parks and recreation .....	27 332	11 247	16 085	General public buildings .....	104 189	55 349	48 840
Housing and community development .....	47 075	36 291	10 784	Other government administration .....	70 847	38 410	32 437
Sewerage .....	90 774	—	90 774	Interest on general debt .....	354 575	276 544	78 031
Sanitation other than sewerage .....	66 644	(X)	66 644	General expenditure, n.e.c.:			
Other charges .....	38 028	33 070	4 958	Miscellaneous commercial activities .....	—	—	—
Miscellaneous general revenue .....	465 441	336 392	129 049	Other and unallocable .....	708 239	552 664	155 575
Interest earnings .....	312 120	246 854	65 266	Utilities .....	239 457	—	239 457
Special assessments .....	42 551	3 878	38 673	Capital outlay .....	63 474	—	63 474
Sale of property .....	11 493	7 481	4 012	Water supply .....	127 481	—	127 481
Other general revenue .....	99 277	78 179	21 098	Electric power .....	—	—	—
Other than general revenue .....	855 460	764 661	124 760	Gas supply .....	—	—	—
Utility revenue .....	124 760	—	124 760	Transit .....	111 976	—	111 976
Water supply .....	104 418	—	104 418	Liquor store expenditure .....	—	—	—
Electric power .....	—	—	—	Insurance trust .....	398 710	398 710	—
Gas supply .....	—	—	—	Unemployment compensation .....	114 516	114 516	—
Transit .....	20 342	—	20 342	Employee retirement .....	284 194	284 194	—
Liquor store revenue .....	—	—	—	Other insurance trust .....	—	—	(X)
Insurance trust revenue .....	730 700	764 661	—	<b>Debt outstanding</b> .....	<b>6 048 364</b>	<b>4 686 763</b>	<b>1 361 601</b>
Unemployment compensation .....	80 655	80 655	—	Long-term .....	6 003 161	4 641 560	1 361 601
Employee retirement .....	650 045	684 006	(X)	Full faith and credit .....	3 512 807	2 328 546	1 184 261
Other insurance trust revenue .....	—	—	(X)	Nonguaranteed .....	2 490 354	2 313 014	177 340
<b>Expenditure<sup>1</sup></b> .....	<b>6 684 493</b>	<b>5 301 336</b>	<b>1 500 288</b>	Short-term .....	45 203	45 203	—
By character and object:				Long-term debt by purpose:			
Intergovernmental expenditure <sup>1</sup> .....	10 513	127 640	4	Education .....	4 285	4 285	—
Direct expenditure .....	6 673 980	5 173 696	1 500 284	Utilities .....	106 389	—	106 389
Current operation .....	4 158 138	3 123 408	1 034 730	Other .....	5 892 487	4 637 275	1 255 212
Capital outlay .....	1 610 986	1 225 593	385 393	Long-term debt issued .....	1 172 743	861 840	310 903
Construction .....	1 243 908	909 219	334 689	Long-term debt retired .....	462 278	377 086	85 192
Other .....	367 078	316 374	50 704	Exhibit: Change in total debt during year .....	710 846	485 135	225 711
Assistance and subsidies .....	149 441	149 441	—	<b>Cash and security holdings</b> .....	<b>10 025 019</b>	<b>8 915 265</b>	<b>1 109 754</b>
Interest on debt .....	356 705	276 544	80 161	Insurance trust funds .....	4 844 726	4 844 726	—
Insurance benefits and repayments .....	398 710	398 710	—	By purpose:			
Exhibit: Salaries and wages .....	1 951 688	1 518 237	433 451	Unemployment compensation .....	383 715	383 715	—
Direct expenditure by function .....	6 673 980	5 173 696	1 500 284	Employee retirement .....	4 461 011	4 461 011	—
Direct general expenditure .....	6 035 813	4 774 986	1 260 827	Workers' compensation .....	—	—	(X)
Capital outlay .....	1 547 512	1 225 593	321 919	Miscellaneous .....	—	—	(X)
Other direct general expenditure .....	4 488 301	3 549 393	938 908	By type:			
Education services:				Cash and deposits .....	772 990	772 990	—
Education .....	1 344 415	1 344 015	400	Securities .....	3 721 084	3 721 084	—
Higher education .....	511 473	511 473	—	Federal .....	663 862	663 862	—
Elementary and secondary education .....	814 549	814 149	400	State and local government .....	(X)	(X)	(X)
Other education .....	18 393	18 393	(X)	Nongovernment .....	3 057 222	3 057 222	—
Libraries .....	37 257	36 784	473	Other than insurance trust funds .....	5 180 293	4 070 539	1 109 754
				By purpose:			
				Offsets to debt .....	1 424 214	1 401 529	22 685
				Bond funds .....	925 270	664 007	261 263
				Other .....	2 830 809	2 005 003	825 806
				By type:			
				Cash and deposits .....	5 180 293	4 070 539	1 109 754
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>IDAHO</b>				<b>IDAHO—Con.</b>			
Revenue <sup>1</sup> .....	<b>3 932 232</b>	<b>2 940 060</b>	<b>1 891 298</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>3 473 531</b>	<b>2 452 721</b>	<b>1 807 110</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	667 577	643 738	810 139	Social services and income maintenance:			
From Federal Government .....	667 577	616 146	51 431	Public welfare .....	384 475	352 315	32 160
From State governments .....	( <sup>1</sup> )	(X)	758 708	Cash assistance payments .....	32 313	32 204	109
From local governments <sup>1</sup> .....	(X)	27 592	(X)	Vendor payments .....	247 035	235 881	11 154
General revenue from own sources .....	2 805 954	1 808 983	996 971	Other public welfare .....	105 127	84 230	20 897
Taxes .....	1 899 936	1 396 013	503 923	Hospitals .....	211 183	32 677	178 506
Property .....	481 876	12	481 864	Health .....	86 911	55 796	31 115
Sales and gross receipts .....	659 462	652 798	6 664	Social insurance administration .....	13 620	13 620	—
General .....	442 470	441 601	869	Veterans' services .....	875	875	(X)
Selective .....	216 992	211 197	5 795	Transportation:			
Motor fuel .....	132 019	132 019	—	Highways .....	345 018	215 737	129 281
Alcoholic beverages .....	5 459	5 459	—	Air transportation (airports) .....	14 452	1 068	13 384
Tobacco products .....	22 995	22 995	—	Parking facilities .....	2 205	(X)	2 205
Public utilities .....	6 087	1 616	4 471	Water transport and terminals .....	3 804	—	3 804
Other .....	50 432	49 108	1 324	Transit subsidies .....	30	—	30
Individual income .....	535 573	535 482	91	Public safety:			
Motor vehicle license .....	51 640	48 878	2 762	Police protection .....	122 564	26 978	95 586
Other taxes .....	171 385	158 843	12 542	Fire protection .....	45 703	(X)	45 703
Charges and miscellaneous general revenue .....	906 018	412 970	493 048	Correction .....	72 699	52 764	19 935
Current charges .....	552 690	169 766	382 924	Protective inspection and regulation .....	34 239	29 603	4 636
Education .....	138 044	108 251	29 793	Environment and housing:			
Institutions of higher education .....	119 378	107 003	12 375	Natural resources .....	126 873	99 406	27 467
School lunch sales (gross) .....	15 993	—	15 993	Parks and recreation .....	44 739	14 605	30 134
Hospitals .....	196 311	1 121	195 190	Housing and community development .....	23 597	4 216	19 381
Highways .....	7 138	3 860	3 278	Sewerage .....	60 988	6 468	54 520
Airports .....	6 916	165	6 751	Sanitation other than sewerage .....	40 652	(X)	40 092
Parking facilities .....	2 712	(X)	2 712	Government administration:			
Water transport and terminals .....	211	—	211	Financial administration .....	81 520	38 338	43 182
Natural resources .....	44 216	31 143	13 073	Judicial and legal .....	53 203	25 488	27 715
Parks and recreation .....	8 738	1 376	7 362	General public buildings .....	19 510	4 839	14 671
Housing and community development .....	3 788	1 902	1 886	Other government administration .....	28 672	8 955	19 717
Sewerage .....	41 354	—	41 354	Interest on general debt .....	133 023	98 592	34 431
Sanitation other than sewerage .....	34 573	(X)	32 700	General expenditure, n.e.c.:			
Other charges .....	68 689	20 075	48 614	Miscellaneous commercial activities .....	4 385	4 385	—
Miscellaneous general revenue .....	353 328	243 204	110 124	Other and unallocable .....	117 901	64 534	53 367
Interest earnings .....	210 073	154 250	55 823	Utilities .....	89 317	—	89 317
Special assessments .....	8 131	—	8 131	Capital outlay .....	13 970	—	13 970
Sale of property .....	6 240	4 684	1 556	Water supply .....	41 568	—	41 568
Other general revenue .....	128 884	84 270	44 614	Electric power .....	45 358	—	45 358
Other than general revenue .....	458 701	487 339	84 188	Gas supply .....	—	—	—
Utility revenue .....	83 566	—	83 566	Transit .....	2 391	—	2 391
Water supply .....	35 924	—	35 924	Liquor store expenditure .....	35 129	35 129	—
Electric power .....	47 178	—	47 178	Insurance trust .....	254 132	253 266	866
Gas supply .....	—	—	—	Unemployment compensation .....	98 546	98 546	—
Transit .....	464	—	464	Employee retirement .....	112 414	111 548	866
Liquor store revenue .....	32 701	32 701	—	Other insurance trust .....	43 172	43 172	(X)
Insurance trust revenue .....	342 434	454 638	622	<b>Debt outstanding</b> .....	<b>1 942 951</b>	<b>1 292 022</b>	<b>650 929</b>
Unemployment compensation .....	83 785	83 785	—	Long-term .....	1 911 420	1 291 987	619 433
Employee retirement .....	164 341	276 545	622	Full faith and credit .....	348 320	—	348 320
Other insurance trust revenue .....	94 308	94 308	(X)	Nonguaranteed .....	1 563 100	1 291 987	271 113
<b>Expenditure<sup>1</sup></b> .....	<b>3 715 913</b>	<b>2 604 107</b>	<b>1 903 626</b>	Short-term .....	31 531	35	31 496
By character and object:				Long-term debt by purpose:			
Intergovernmental expenditure <sup>1</sup> .....	544	780 742	11 622	Education .....	276 749	64 716	212 033
Direct expenditure .....	3 715 369	1 823 365	1 892 004	Utilities .....	123 630	—	123 630
Current operation .....	2 733 635	1 170 495	1 563 140	Other .....	1 511 041	1 227 271	283 770
Capital outlay .....	542 172	258 447	283 725	Long-term debt issued .....	346 906	273 000	73 906
Construction .....	410 519	210 694	199 825	Long-term debt retired .....	139 063	103 435	35 628
Other .....	131 653	47 753	83 900	Exhibit: Change in total debt during year .....	211 907	169 600	42 307
Assistance and subsidies .....	42 674	42 565	109	<b>Cash and security holdings</b> .....	<b>4 562 850</b>	<b>3 905 672</b>	<b>657 178</b>
Interest on debt .....	142 756	98 592	44 164	Insurance trust funds .....	1 944 397	1 936 262	8 135
Insurance benefits and repayments .....	254 132	253 266	866	By purpose:			
Exhibit: Salaries and wages .....	1 336 522	467 534	868 988	Unemployment compensation .....	219 273	219 273	—
Direct expenditure by function .....	3 715 369	1 823 365	1 892 004	Employee retirement .....	1 549 053	1 540 918	8 135
Direct general expenditure .....	3 336 791	1 534 970	1 801 821	Workers' compensation .....	176 071	176 071	(X)
Capital outlay .....	527 902	258 147	269 755	Miscellaneous .....	—	—	(X)
Other direct general expenditure .....	2 808 889	1 276 823	1 532 066	By type:			
Education services:				Cash and deposits .....	465 526	461 324	4 202
Education .....	1 248 941	380 714	868 227	Securities .....	1 478 871	1 474 938	3 933
Higher education .....	364 119	325 665	38 454	Federal .....	623 297	623 432	865
Elementary and secondary education .....	829 773	—	829 773	State and local government .....	(X)	(X)	(X)
Other education .....	55 049	55 049	(X)	Nongovernment .....	855 574	852 506	3 068
Libraries .....	15 009	2 437	12 572	Other than insurance trust funds .....	2 618 453	1 969 410	649 043
				By purpose:			
				Offsets to debt .....	1 269 519	1 127 811	141 708
				Bond funds .....	73 242	4 494	68 748
				Other .....	1 275 692	837 105	438 587
				By type:			
				Cash and deposits .....	2 618 453	1 969 410	649 043
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>ILLINOIS</b>				<b>ILLINOIS—Con.</b>			
Revenue <sup>1</sup> .....	49 609 297	28 010 594	28 855 271	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	40 951 285	23 103 286	24 958 614	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	6 741 870	5 740 717	8 111 768	Social services and income maintenance:			
From Federal Government .....	6 741 870	5 559 369	1 182 501	Public welfare .....	6 213 793	5 906 755	307 038
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	1 188 363	1 187 419	944
From State governments .....	( <sup>1</sup> )	(X)	6 929 267	Vendor payments .....	3 540 723	3 537 677	3 046
From local governments <sup>1</sup> .....	(X)	181 348	(X)	Other public welfare .....	1 484 707	1 181 659	303 048
General revenue from own sources .....	34 209 415	17 362 569	16 846 846	Hospitals .....	1 477 248	667 429	809 819
Taxes .....	25 669 436	13 463 435	12 206 001	Health .....	1 151 039	869 774	281 265
Property .....	9 898 779	223 973	9 674 806	Social insurance administration .....	212 024	212 024	—
Sales and gross receipts .....	8 955 204	6 739 404	2 215 800	Veterans' services .....	7 992	7 992	(X)
General .....	5 495 861	4 241 572	1 254 289	Transportation:			
Selective .....	3 459 343	2 497 832	961 511	Highways .....	3 591 631	2 022 803	1 568 828
Motor fuel .....	1 201 607	1 030 266	171 341	Air transportation (airports) .....	447 724	4 660	443 064
Alcoholic beverages .....	104 507	59 434	68 195	Parking facilities .....	34 108	(X)	34 108
Tobacco products .....	378 382	310 187	453 387	Water transport and terminals .....	7 902	—	7 902
Public utilities .....	1 171 047	717 660	223 515	Transit subsidies .....	17 013	14 831	2 182
Other .....	603 800	380 285	223 515	Public safety:			
Individual income .....	4 586 175	4 582 387	3 788	Police protection .....	1 774 735	213 878	1 560 857
Motor vehicle license .....	705 218	612 073	93 145	Fire protection .....	714 089	(X)	714 089
Other taxes .....	1 524 060	1 305 598	218 462	Correction .....	936 909	592 882	344 027
Charges and miscellaneous general revenue .....	8 539 979	3 899 134	4 640 845	Protective inspection and regulation .....	209 378	144 519	64 859
Current charges .....	4 292 193	1 436 860	2 855 333	Environment and housing:			
Education .....	1 511 391	979 639	531 752	Natural resources .....	278 573	256 080	22 493
Institutions of higher education .....	1 284 735	979 163	305 572	Parks and recreation .....	1 202 283	88 951	1 113 332
School lunch sales (gross) .....	143 588	—	143 588	Housing and community development .....	607 689	26 006	581 683
Hospitals .....	608 989	155 020	453 969	Sewerage .....	937 675	16 287	921 388
Highways .....	284 776	255 196	29 580	Sanitation other than sewerage .....	322 613	(X)	298 032
Airports .....	350 194	—	350 194	Government administration:			
Parking facilities .....	37 542	(X)	37 542	Financial administration .....	716 578	409 502	307 076
Water transport and terminals .....	6 965	—	6 965	Judicial and legal .....	598 851	183 757	415 094
Natural resources .....	14 668	7 705	6 963	General public buildings .....	245 414	43 461	201 953
Parks and recreation .....	289 971	4 718	285 253	Other government administration .....	595 465	71 114	524 351
Housing and community development .....	109 757	11 958	97 799	Interest on general debt .....	2 434 783	1 260 329	1 174 454
Sewerage .....	521 777	(X)	75 455	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	75 455	(X)	75 455	Miscellaneous commercial activities .....	—	—	—
Other charges .....	480 708	22 624	458 084	Other and unallocable .....	2 049 740	838 487	1 211 253
Miscellaneous general revenue .....	4 247 786	2 462 274	1 785 512	Utilities .....	3 101 786	—	3 101 786
Interest earnings .....	2 276 108	1 096 136	1 179 972	Capital outlay .....	692 358	—	692 358
Special assessments .....	14 569	—	14 569	Water supply .....	1 148 255	—	1 148 255
Sale of property .....	13 567	937	12 630	Electric power .....	322 556	—	322 556
Other general revenue .....	1 943 542	1 365 201	578 341	Gas supply .....	19 055	—	19 055
Other than general revenue .....	8 658 012	4 907 308	3 896 657	Transit .....	1 611 920	—	1 611 920
Utility revenue .....	1 883 032	—	1 883 032	Liquor store expenditure .....	—	—	—
Water supply .....	1 063 863	—	1 063 863	Insurance trust .....	4 017 942	3 192 297	825 645
Electric power .....	347 827	—	347 827	Unemployment compensation .....	1 710 764	1 710 764	—
Gas supply .....	20 750	—	20 750	Employee retirement .....	2 299 960	1 474 315	825 645
Transit .....	450 592	—	450 592	Other insurance trust .....	7 218	7 218	(X)
Liquor store revenue .....	—	—	—	Debt outstanding .....	40 621 141	18 741 630	21 879 511
Insurance trust revenue .....	6 774 980	4 907 308	2 013 625	Long-term .....	40 099 451	18 733 734	21 365 717
Unemployment compensation .....	1 407 181	1 407 181	—	Full faith and credit .....	16 694 878	5 701 790	10 993 088
Employee retirement .....	5 360 748	3 493 076	2 013 625	Nonguaranteed .....	23 404 573	13 031 944	10 372 629
Other insurance trust revenue .....	7 051	7 051	(X)	Short-term .....	521 690	7 896	513 794
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Long-term debt by purpose:			
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Education .....	4 082 881	555 357	3 527 524
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Utilities .....	2 177 942	—	2 177 942
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Other .....	33 838 628	18 178 377	15 660 251
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Long-term debt issued .....	7 042 747	3 203 988	3 838 759
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Long-term debt retired .....	4 926 491	2 715 152	2 211 339
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Exhibit: Change in total debt during year .....	2 190 051	491 806	1 698 245
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Cash and security holdings .....	69 497 481	36 832 098	32 665 383
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Insurance trust funds .....	35 719 810	21 377 859	14 341 951
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	By purpose:			
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Unemployment compensation .....	988 629	988 629	—
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Employee retirement .....	34 729 908	20 387 957	14 341 951
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Workers' compensation .....	1 273	1 273	(X)
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Miscellaneous .....	—	—	(X)
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	By type:			
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Cash and deposits .....	4 090 276	2 426 744	1 663 532
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Securities .....	29 572 997	17 424 839	12 148 158
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Federal .....	5 448 406	1 968 335	3 480 071
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Nongovernment .....	24 124 591	15 456 504	8 668 087
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Other than insurance trust funds .....	33 777 671	15 454 239	18 323 432
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	By purpose:			
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Offsets to debt .....	17 314 382	12 365 284	4 949 098
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Bond funds .....	3 946 482	292 205	3 654 277
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Other .....	12 516 807	2 796 750	9 720 057
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	By type:			
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Cash and deposits .....	33 777 671	15 454 239	18 323 432
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Securities .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Federal .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	16 174 904	3 532 678	12 642 226	Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>INDIANA</b>				<b>INDIANA—Con.</b>			
Revenue <sup>1</sup> .....	<b>21 426 971</b>	<b>14 158 503</b>	<b>11 269 932</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>19 126 014</b>	<b>12 752 021</b>	<b>10 193 958</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	3 345 195	3 203 811	3 961 349	Social services and income maintenance:			
From Federal Government .....	3 345 195	3 098 394	246 801	Public welfare .....	2 704 679	2 320 654	384 025
From State governments .....	( <sup>1</sup> )	(X)	3 714 548	Cash assistance payments .....	218 009	3 882	214 127
From local governments <sup>1</sup> .....	(X)	105 417	(X)	Vendor payments .....	2 080 636	2 058 876	21 760
General revenue from own sources .....	15 780 819	9 548 210	6 232 609	Other public welfare .....	406 034	257 896	148 138
Taxes .....	10 665 113	6 963 139	3 701 974	Hospitals .....	1 573 307	519 914	1 053 393
Property .....	3 279 003	4 431	3 274 572	Health .....	381 284	289 554	91 730
Sales and gross receipts .....	3 436 133	3 403 885	32 248	Social insurance administration .....	86 357	86 357	—
General .....	2 590 600	2 590 600	—	Veterans' services .....	449	449	(X)
Selective .....	845 533	813 285	32 248	Transportation:			
Motor fuel .....	542 470	542 470	—	Highways .....	1 217 166	736 724	480 442
Alcoholic beverages .....	33 419	33 419	—	Air transportation (airports) .....	68 532	—	68 532
Tobacco products .....	111 196	111 196	—	Parking facilities .....	10 232	(X)	10 232
Public utilities .....	3 412	3 412	—	Water transport and terminals .....	8 928	5 036	3 892
Other .....	155 036	122 788	32 248	Transit subsidies .....	20 272	20 272	—
Individual income .....	2 943 555	2 588 916	354 639	Public safety:			
Motor vehicle license .....	155 685	155 642	43	Police protection .....	462 584	88 348	374 236
Other taxes .....	850 737	810 265	40 472	Fire protection .....	247 766	(X)	247 766
Charges and miscellaneous general revenue .....	5 115 706	2 585 071	2 530 635	Correction .....	399 934	301 275	98 659
Current charges .....	3 441 126	1 662 442	1 778 684	Protective inspection and regulation .....	38 524	31 740	6 784
Education .....	1 314 334	1 115 467	198 867	Environment and housing:			
Institutions of higher education .....	1 107 157	1 107 157	—	Natural resources .....	173 449	132 380	41 069
School lunch sales (gross) .....	121 339	—	121 339	Parks and recreation .....	196 352	24 061	172 291
Hospitals .....	1 279 336	337 443	941 893	Housing and community development .....	234 127	43 658	190 469
Highways .....	68 572	68 323	249	Sewerage .....	446 257	5 228	441 029
Airports .....	46 535	—	46 535	Sanitation other than sewerage .....	121 083	(X)	113 175
Parking facilities .....	6 297	(X)	6 297	Government administration:			
Water transport and terminals .....	2 846	2 846	—	Financial administration .....	332 832	180 005	152 827
Natural resources .....	22 834	22 133	701	Judicial and legal .....	199 026	50 112	148 914
Parks and recreation .....	58 879	12 947	45 932	General public buildings .....	130 196	78 649	51 547
Housing and community development .....	28 614	1 053	27 561	Other government administration .....	301 092	30 362	270 730
Sewerage .....	330 606	—	330 606	Interest on general debt .....	722 470	354 703	367 767
Sanitation other than sewerage .....	59 348	(X)	59 348	General expenditure, n.e.c.:			
Other charges .....	222 925	102 230	120 695	Miscellaneous commercial activities .....	6 993	—	6 993
Miscellaneous general revenue .....	1 674 580	922 629	751 951	Other and unallocable .....	816 262	239 461	576 801
Interest earnings .....	872 546	499 516	373 030	Utilities .....	1 115 119	—	1 115 119
Special assessments .....	14 975	—	14 975	Capital outlay .....	144 137	—	144 137
Sale of property .....	8 011	3 505	4 506	Water supply .....	229 783	—	229 783
Other general revenue .....	779 048	419 608	359 440	Electric power .....	508 661	—	508 661
Other than general revenue .....	2 300 957	1 406 482	1 075 974	Gas supply .....	301 188	—	301 188
Utility revenue .....	980 773	—	980 773	Transit .....	75 487	—	75 487
Water supply .....	198 163	—	198 163	Liquor store expenditure .....	—	—	—
Electric power .....	481 083	—	481 083	Insurance trust .....	725 889	649 352	76 537
Gas supply .....	280 526	—	280 526	Unemployment compensation .....	189 065	189 065	—
Transit .....	21 001	—	21 001	Employee retirement .....	536 057	459 520	76 537
Liquor store revenue .....	—	—	—	Other insurance trust .....	767	767	(X)
Insurance trust revenue .....	1 320 184	1 406 482	95 201	<b>Debt outstanding</b> .....	<b>12 723 851</b>	<b>5 171 670</b>	<b>7 552 181</b>
Unemployment compensation .....	257 909	257 909	—	Long-term .....	11 904 761	5 158 423	6 746 338
Employee retirement .....	1 062 275	1 148 573	95 201	Full faith and credit .....	1 923 659	—	1 923 659
Other insurance trust revenue .....	—	—	(X)	Nonguaranteed .....	9 981 102	5 158 423	4 822 679
<b>Expenditure<sup>1</sup></b> .....	<b>20 331 762</b>	<b>12 340 722</b>	<b>11 713 821</b>	Short-term .....	819 090	13 247	805 843
By character and object:				Long-term debt by purpose:			
Intergovernmental expenditure <sup>1</sup> .....	14 312	3 677 893	59 200	Education .....	2 846 252	1 449 856	1 396 396
Direct expenditure .....	20 317 450	8 662 829	11 654 621	Utilities .....	836 518	—	836 518
Current operation .....	16 002 939	6 523 585	9 479 354	Other .....	8 221 991	3 708 567	4 513 424
Capital outlay .....	2 430 300	970 708	1 459 592	Long-term debt issued .....	1 863 164	996 123	867 041
Construction .....	1 615 192	741 540	873 652	Long-term debt retired .....	1 007 510	455 438	552 072
Other .....	815 108	229 168	585 940	Exhibit: Change in total debt during year .....	1 423 165	547 677	875 488
Assistance and subsidies .....	378 608	164 481	214 127	<b>Cash and security holdings</b> .....	<b>21 928 626</b>	<b>15 619 533</b>	<b>6 309 093</b>
Interest on debt .....	779 714	354 703	425 011	Insurance trust funds .....	8 407 409	7 899 570	507 839
Insurance benefits and repayments .....	725 889	649 352	76 537	By purpose:			
Exhibit: Salaries and wages .....	7 348 018	2 154 978	5 193 040	Unemployment compensation .....	908 336	908 336	—
Direct expenditure by function .....	20 317 450	8 662 829	11 654 621	Employee retirement .....	7 498 564	6 990 725	507 839
Direct general expenditure .....	18 476 442	8 013 477	10 462 965	Workers' compensation .....	509	509	(X)
Capital outlay .....	2 286 163	970 708	1 315 455	Miscellaneous .....	—	—	(X)
Other direct general expenditure .....	16 190 279	7 042 769	9 147 510	By type:			
Education services:				Cash and deposits .....	1 703 751	1 667 214	36 537
Education .....	7 439 227	2 462 080	4 977 147	Securities .....	6 703 658	6 232 356	471 302
Higher education .....	2 186 764	2 186 764	—	Federal .....	3 882 503	3 672 612	209 891
Elementary and secondary education .....	4 977 147	—	4 977 147	State and local government .....	(X)	(X)	(X)
Other education .....	275 316	275 316	(X)	Nongovernment .....	2 821 155	2 559 744	261 411
Libraries .....	137 062	4 547	132 515	Other than insurance trust funds .....	13 521 217	7 719 963	5 801 254
See footnotes at end of table.				By purpose:			
				Offsets to debt .....	5 891 274	3 526 284	2 364 990
				Bond funds .....	821 060	196 674	624 386
				Other .....	6 808 883	3 997 005	2 811 878
				By type:			
				Cash and deposits .....	13 521 217	7 719 963	5 801 254
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>IOWA</b>				<b>IOWA—Con.</b>			
Revenue <sup>1</sup> .....	<b>11 749 147</b>	<b>7 445 179</b>	<b>6 246 053</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>10 301 587</b>	<b>6 534 101</b>	<b>5 799 194</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	1 742 368	1 651 321	2 122 755	Social services and income maintenance:			
From Federal Government .....	1 742 368	1 578 926	163 442	Public welfare .....	1 404 023	1 265 128	138 895
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	168 219	166 528	1 691
From State governments .....	( <sup>1</sup> )	(X)	1 959 313	Vendor payments .....	822 192	800 584	21 608
From local governments <sup>1</sup> .....	(X)	72 395	(X)	Other public welfare .....	413 612	298 016	115 596
General revenue from own sources .....	8 559 219	4 882 780	3 676 439	Hospitals .....	910 466	473 312	437 154
Taxes .....	5 757 071	3 616 444	2 140 627	Health .....	199 015	73 326	125 689
Property .....	2 038 727	—	2 038 727	Social insurance administration .....	46 741	46 741	—
Sales and gross receipts .....	1 634 123	1 570 624	63 499	Veterans' services .....	—	—	(X)
General .....	1 052 209	1 010 228	41 981	Transportation:			
Selective .....	581 914	560 396	21 518	Highways .....	1 262 674	683 221	579 453
Motor fuel .....	333 425	333 425	—	Air transportation (airports) .....	39 018	847	38 171
Alcoholic beverages .....	12 631	12 631	—	Parking facilities .....	14 789	(X)	14 789
Tobacco products .....	97 433	97 433	—	Water transport and terminals .....	135	—	135
Public utilities .....	7 812	—	7 812	Transit subsidies .....	9 805	8 808	997
Other .....	130 613	116 907	13 706	Public safety:			
Individual income .....	1 417 005	1 410 926	6 079	Police protection .....	273 015	44 233	228 782
Motor vehicle license .....	236 445	226 548	9 897	Fire protection .....	100 453	(X)	100 453
Other taxes .....	430 771	408 346	22 425	Correction .....	139 963	105 020	34 943
Charges and miscellaneous general revenue .....	2 802 148	1 266 336	1 535 812	Protective inspection and regulation .....	35 118	25 508	9 610
Current charges .....	1 896 062	812 182	1 083 880	Environment and housing:			
Education .....	720 220	425 403	294 817	Natural resources .....	186 668	167 142	19 526
Institutions of higher education .....	555 347	425 346	130 001	Parks and recreation .....	168 230	15 810	152 420
School lunch sales (gross) .....	57 860	—	57 860	Housing and community development .....	88 044	2 319	85 725
Hospitals .....	750 043	334 984	415 059	Sewerage .....	192 169	—	192 169
Highways .....	5 614	1 778	3 836	Sanitation other than sewerage .....	88 869	(X)	86 375
Airports .....	17 793	180	17 613	Government administration:			
Parking facilities .....	10 877	(X)	10 877	Financial administration .....	176 241	83 222	93 019
Water transport and terminals .....	431	—	431	Judicial and legal .....	150 542	106 851	43 691
Natural resources .....	11 690	10 291	1 399	General public buildings .....	49 940	3 946	45 994
Parks and recreation .....	34 798	1 581	33 217	Other government administration .....	91 981	26 557	65 424
Housing and community development .....	6 991	60	6 931	Interest on general debt .....	364 025	132 253	231 772
Sewerage .....	148 618	—	148 618	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	74 590	(X)	68 758	Miscellaneous commercial activities .....	6 672	6 672	—
Other charges .....	114 397	32 073	82 324	Other and unallocable .....	309 531	139 264	170 267
Miscellaneous general revenue .....	906 086	454 154	451 932	Utilities .....	476 208	—	476 208
Interest earnings .....	477 886	178 324	299 562	Capital outlay .....	70 498	—	70 498
Special assessments .....	18 612	—	18 612	Water supply .....	176 524	—	176 524
Sale of property .....	8 576	1 478	7 098	Electric power .....	238 205	—	238 205
Other general revenue .....	401 012	274 352	126 660	Gas supply .....	25 890	—	25 890
Other than general revenue .....	1 447 560	911 078	446 859	Transit .....	35 589	—	35 589
Utility revenue .....	443 474	—	443 474	Liquor store expenditure .....	58 323	58 323	—
Water supply .....	163 510	—	163 510	Insurance trust .....	459 520	457 148	2 372
Electric power .....	245 157	—	245 157	Unemployment compensation .....	225 328	225 328	—
Gas supply .....	27 760	—	27 760	Employee retirement .....	233 515	231 143	2 372
Transit .....	7 047	—	7 047	Other insurance trust .....	677	677	(X)
Liquor store revenue .....	84 197	84 197	—	<b>Debt outstanding</b> .....	<b>5 516 052</b>	<b>1 883 987</b>	<b>3 632 065</b>
Insurance trust revenue .....	919 889	826 881	3 385	Long-term .....	5 365 421	1 872 632	3 492 789
Unemployment compensation .....	238 011	238 011	—	Full faith and credit .....	1 450 143	—	1 450 143
Employee retirement .....	681 043	588 035	3 385	Nonguaranteed .....	3 915 278	1 872 632	2 042 646
Other insurance trust revenue .....	835	835	(X)	Short-term .....	150 631	11 355	139 276
<b>Expenditure<sup>1</sup></b> .....	<b>11 195 696</b>	<b>7 196 808</b>	<b>6 212 510</b>	Long-term debt by purpose:			
By character and object:				Education .....	1 002 221	512 630	489 591
Intergovernmental expenditure <sup>1</sup> .....	21 146	2 160 539	74 229	Utilities .....	558 962	—	558 962
Direct expenditure .....	11 174 550	5 036 269	6 138 281	Other .....	3 804 238	1 360 002	2 444 236
Current operation .....	8 560 343	3 466 682	5 093 661	Long-term debt issued .....	881 648	417 766	463 882
Capital outlay .....	1 476 673	711 905	764 768	Long-term debt retired .....	487 016	121 371	365 645
Construction .....	1 051 864	604 448	447 416	Exhibit: Change in total debt during year .....	445 651	298 729	146 922
Other .....	424 809	107 457	317 352	<b>Cash and security holdings</b> .....	<b>12 226 225</b>	<b>8 689 155</b>	<b>3 537 070</b>
Assistance and subsidies .....	269 972	268 281	1 691	Insurance trust funds .....	6 473 766	6 433 618	40 148
Interest on debt .....	408 042	132 253	275 789	By purpose:			
Insurance benefits and repayments .....	459 520	457 148	2 372	Unemployment compensation .....	566 333	566 333	—
Exhibit: Salaries and wages .....	4 285 538	1 638 938	2 646 600	Employee retirement .....	5 906 914	5 866 766	40 148
Direct expenditure by function .....	11 174 550	5 036 269	6 138 281	Workers' compensation .....	519	519	(X)
Direct general expenditure .....	10 180 499	4 520 798	5 659 701	Miscellaneous .....	—	—	(X)
Capital outlay .....	1 406 175	711 905	694 270	By type:			
Other direct general expenditure .....	8 774 324	3 808 893	4 965 431	Cash and deposits .....	662 141	657 554	4 587
Education services:				Securities .....	4 844 545	4 808 984	35 561
Education .....	3 813 094	1 105 383	2 707 711	Federal .....	42 629	18 630	23 999
Higher education .....	1 251 000	945 978	305 022	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	2 402 689	—	2 402 689	Nongovernment .....	4 801 916	4 790 354	11 562
Other education .....	159 405	159 405	(X)	Other than insurance trust funds .....	5 752 459	2 255 537	3 496 922
Libraries .....	59 278	2 741	56 537	By purpose:			

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>KANSAS</b>				<b>KANSAS—Con.</b>			
Revenue <sup>1</sup> .....	<b>10 131 362</b>	<b>5 841 132</b>	<b>5 704 305</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>8 557 857</b>	<b>4 967 838</b>	<b>4 939 073</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	1 423 857	1 359 425	1 413 486	Social services and income maintenance:			
From Federal Government .....	1 423 857	1 341 483	82 374	Public welfare .....	907 403	875 250	32 153
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	144 545	144 545	—
From State governments .....	( <sup>1</sup> )	(X)	1 331 112	Vendor payments .....	570 533	569 022	1 511
From local governments <sup>1</sup> .....	(X)	17 942	(X)	Other public welfare .....	192 325	161 683	30 642
General revenue from own sources .....	7 134 000	3 608 413	3 525 587	Hospitals .....	539 816	290 204	249 612
Taxes .....	4 973 414	2 801 692	2 171 722	Health .....	194 094	84 030	110 064
Property .....	1 863 247	34 043	1 829 204	Social insurance administration .....	20 482	20 482	—
Sales and gross receipts .....	1 726 215	1 418 591	307 624	Veterans' services .....	1 519	1 519	(X)
General .....	1 176 671	958 165	218 506	Transportation:			
Selective .....	549 544	460 426	89 118	Highways .....	956 546	535 977	420 569
Motor fuel .....	250 999	250 999	—	Air transportation (airports) .....	28 806	—	28 806
Alcoholic beverages .....	54 791	54 791	—	Parking facilities .....	2 729	(X)	2 729
Tobacco products .....	55 549	55 549	—	Water transport and terminals .....	938	—	938
Public utilities .....	80 947	355	80 592	Transit subsidies .....	—	—	—
Other .....	107 258	98 732	8 526	Public safety:			
Individual income .....	833 757	833 756	1	Police protection .....	285 584	34 108	251 476
Motor vehicle license .....	112 629	109 739	2 890	Fire protection .....	115 047	(X)	115 047
Other taxes .....	437 566	405 563	32 003	Correction .....	211 752	179 103	32 649
Charges and miscellaneous general revenue .....	2 160 586	806 721	1 353 865	Protective inspection and regulation .....	38 696	30 481	8 215
Current charges .....	1 282 228	582 536	699 692	Environment and housing:			
Education .....	469 273	328 655	140 618	Natural resources .....	165 408	122 644	42 764
Institutions of higher education .....	404 523	327 279	77 244	Parks and recreation .....	113 287	7 998	105 289
School lunch sales (gross) .....	49 249	—	49 249	Housing and community development .....	53 609	1 241	52 368
Hospitals .....	404 753	158 254	246 499	Sewerage .....	124 075	—	124 075
Highways .....	47 557	41 504	6 053	Sanitation other than sewerage .....	50 515	(X)	50 515
Airports .....	17 525	—	17 525	Government administration:			
Parking facilities .....	3 015	(X)	3 015	Financial administration .....	215 160	97 030	118 130
Water transport and terminals .....	1 003	—	1 003	Judicial and legal .....	127 177	81 567	45 610
Natural resources .....	19 041	13 816	5 225	General public buildings .....	63 319	3 545	59 774
Parks and recreation .....	29 223	2 084	27 139	Other government administration .....	96 115	25 309	70 806
Housing and community development .....	14 955	—	14 955	Interest on general debt .....	442 406	40 908	401 498
Sewerage .....	95 168	—	95 168	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	46 073	(X)	46 073	Miscellaneous commercial activities .....	—	—	—
Other charges .....	134 642	38 223	96 419	Other and unallocable .....	353 747	83 955	269 792
Miscellaneous general revenue .....	878 358	224 185	654 173	Utilities .....	742 665	—	742 665
Interest earnings .....	540 249	113 468	426 781	Capital outlay .....	105 804	—	105 804
Special assessments .....	67 141	5 343	61 798	Water supply .....	258 101	—	258 101
Sale of property .....	2 233	686	1 547	Electric power .....	449 180	—	449 180
Other general revenue .....	268 735	104 688	164 047	Gas supply .....	26 788	—	26 788
Other than general revenue .....	1 573 505	873 294	765 232	Transit .....	8 596	—	8 596
Utility revenue .....	710 781	—	710 781	Liquor store expenditure .....	—	—	—
Water supply .....	234 526	—	234 526	Insurance trust .....	453 282	432 371	20 911
Electric power .....	445 633	—	445 633	Unemployment compensation .....	228 296	228 296	—
Gas supply .....	28 864	—	28 864	Employee retirement .....	194 297	173 386	20 911
Transit .....	1 758	—	1 758	Other insurance trust .....	30 689	30 689	(X)
Liquor store revenue .....	—	—	—	<b>Debt outstanding</b> .....	<b>7 807 183</b>	<b>485 787</b>	<b>7 321 396</b>
Insurance trust revenue .....	862 724	873 294	54 451	Long-term .....	7 725 343	485 787	7 239 556
Unemployment compensation .....	251 198	251 198	—	Full faith and credit .....	1 977 380	—	1 977 380
Employee retirement .....	575 565	586 135	54 451	Nonguaranteed .....	5 747 963	485 787	5 262 176
Other insurance trust revenue .....	35 961	35 961	(X)	Short-term .....	81 840	—	81 840
<b>Expenditure<sup>1</sup></b> .....	<b>9 846 060</b>	<b>5 484 122</b>	<b>5 803 224</b>	Long-term debt by purpose:			
By character and object:				Education .....	685 276	55 650	629 626
Intergovernmental expenditure <sup>1</sup> .....	18	1 440 836	468	Utilities .....	665 598	—	665 598
Direct expenditure .....	9 846 042	4 043 286	5 802 756	Other .....	6 374 469	430 137	5 944 332
Current operation .....	7 381 862	2 706 654	4 675 208	Long-term debt issued .....	1 500 281	255 466	1 244 815
Capital outlay .....	1 328 227	674 153	654 074	Long-term debt retired .....	892 312	123 029	769 283
Construction .....	889 839	560 699	329 140	Exhibit: Change in total debt during year .....	519 104	132 437	386 667
Other .....	438 388	113 454	324 934	<b>Cash and security holdings</b> .....	<b>11 549 870</b>	<b>5 411 863</b>	<b>6 138 007</b>
Assistance and subsidies .....	189 200	189 200	—	Insurance trust funds .....	4 486 368	4 037 139	449 229
Interest on debt .....	493 471	40 908	452 563	By purpose:			
Insurance benefits and repayments .....	453 282	432 371	20 911	Unemployment compensation .....	576 198	576 198	—
Exhibit: Salaries and wages .....	3 682 974	1 187 891	2 495 083	Employee retirement .....	3 908 582	3 459 353	449 229
Direct expenditure by function .....	9 846 042	4 043 286	5 802 756	Workers' compensation .....	1 588	1 588	(X)
Direct general expenditure .....	8 650 095	3 610 915	5 039 180	Miscellaneous .....	—	—	(X)
Capital outlay .....	1 222 423	674 153	548 270	By type:			
Other direct general expenditure .....	7 427 672	2 936 762	4 490 910	Cash and deposits .....	668 812	629 555	39 257
Education services:				Securities .....	3 650 932	3 243 429	407 503
Education .....	3 500 132	1 094 167	2 405 965	Federal .....	660 615	547 774	112 841
Higher education .....	1 223 224	978 073	245 151	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	2 160 814	—	2 160 814	Nongovernment .....	2 990 317	2 695 655	294 662
Other education .....	116 094	116 094	(X)	Other than insurance trust funds .....	7 063 502	1 374 724	5 688 778
Libraries .....	41 733	1 397	40 336	By purpose:			
See footnotes at end of table.				Offsets to debt .....	3 794 244	74 786	3 719 458
				Bond funds .....	304 867	146 570	158 297
				Other .....	2 964 391	1 153 368	1 811 023
				By type:			
				Cash and deposits .....	7 063 502	1 374 724	5 688 778
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>KENTUCKY</b>				<b>KENTUCKY—Con.</b>			
Revenue <sup>1</sup> .....	<b>14 268 936</b>	<b>10 921 012</b>	<b>5 903 696</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>12 233 068</b>	<b>9 221 972</b>	<b>5 285 606</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	2 776 526	2 609 286	2 441 750	Social services and income maintenance:			
From Federal Government .....	2 776 526	2 593 515	183 011	Public welfare .....	2 405 775	2 375 750	30 025
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	224 825	224 582	243
From State governments .....	( <sup>1</sup> )	(X)	2 258 739	Vendor payments .....	1 567 370	1 564 056	3 314
From local governments <sup>1</sup> .....	(X)	15 771	(X)	Other public welfare .....	613 580	587 112	26 468
General revenue from own sources .....	9 456 542	6 612 686	2 843 856	Hospitals .....	532 925	290 593	242 332
Taxes .....	6 599 607	5 080 971	1 518 636	Health .....	260 131	110 271	149 860
Property .....	1 113 390	338 548	774 842	Social insurance administration .....	42 236	42 236	—
Sales and gross receipts .....	2 350 629	2 227 986	122 643	Veterans' services .....	1 374	1 374	(X)
General .....	1 366 872	1 366 872	—	Transportation:			
Selective .....	983 757	861 114	122 643	Highways .....	1 061 615	843 233	218 382
Motor fuel .....	360 058	360 058	—	Air transportation (airports) .....	146 133	44 784	101 349
Alcoholic beverages .....	56 413	54 163	2 250	Parking facilities .....	3 104	(X)	3 104
Tobacco products .....	14 045	14 045	—	Water transport and terminals .....	4 179	—	4 179
Public utilities .....	100 773	—	100 773	Transit subsidies .....	—	—	—
Other .....	452 468	432 848	19 620	Public safety:			
Individual income .....	2 049 033	1 678 526	370 507	Police protection .....	298 827	90 850	207 977
Motor vehicle license .....	164 983	148 517	16 466	Fire protection .....	129 002	(X)	129 002
Other taxes .....	921 572	687 394	234 178	Correction .....	257 548	181 074	76 474
Charges and miscellaneous general revenue .....	2 856 935	1 531 715	1 325 220	Protective inspection and regulation .....	52 181	45 177	7 004
Current charges .....	1 574 756	846 268	728 488	Environment and housing:			
Education .....	562 664	512 445	50 219	Natural resources .....	264 571	235 405	29 166
Institutions of higher education .....	498 522	498 522	—	Parks and recreation .....	166 189	105 625	60 564
School lunch sales (gross) .....	45 452	—	45 452	Housing and community development .....	116 416	6 055	110 361
Hospitals .....	425 217	196 021	229 196	Sewerage .....	175 967	—	175 967
Highways .....	23 701	23 188	513	Sanitation other than sewerage .....	93 044	(X)	84 658
Airports .....	61 599	—	61 599	Government administration:			
Parking facilities .....	10 571	(X)	10 571	Financial administration .....	188 068	141 026	47 042
Water transport and terminals .....	3 382	—	3 382	Judicial and legal .....	155 464	131 610	23 854
Natural resources .....	24 235	22 898	1 337	General public buildings .....	40 048	408	39 640
Parks and recreation .....	57 126	36 526	20 600	Other government administration .....	125 315	36 175	89 140
Housing and community development .....	18 948	645	18 303	Interest on general debt .....	1 021 830	434 180	587 650
Sewerage .....	160 424	—	160 424	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	54 401	(X)	54 109	Miscellaneous commercial activities .....	—	—	—
Other charges .....	172 488	54 253	118 235	Other and unallocable .....	345 187	156 890	188 297
Miscellaneous general revenue .....	1 282 179	685 447	596 732	Utilities .....	652 647	4 004	648 643
Interest earnings .....	938 054	433 417	504 637	Capital outlay .....	89 362	1 021	88 341
Special assessments .....	4 186	—	4 186	Water supply .....	260 883	—	260 883
Sale of property .....	5 619	2 073	3 546	Electric power .....	283 438	—	283 438
Other general revenue .....	334 320	249 957	84 363	Gas supply .....	47 345	—	47 345
Other than general revenue .....	2 035 868	1 699 040	618 090	Transit .....	60 981	4 004	56 977
Utility revenue .....	593 361	—	593 361	Liquor store expenditure .....	120	—	120
Water supply .....	252 429	—	252 429	Insurance trust .....	926 459	914 977	11 482
Electric power .....	277 605	—	277 605	Unemployment compensation .....	312 404	312 404	—
Gas supply .....	53 587	—	53 587	Employee retirement .....	512 516	501 034	11 482
Transit .....	9 740	—	9 740	Other insurance trust .....	101 539	101 539	(X)
Liquor store revenue .....	—	—	—	<b>Debt outstanding</b> .....	<b>15 893 833</b>	<b>6 618 526</b>	<b>9 275 307</b>
Insurance trust revenue .....	1 442 507	1 699 040	24 729	Long-term .....	15 876 812	6 618 526	9 258 286
Unemployment compensation .....	293 073	293 073	—	Full faith and credit .....	1 197 091	44 155	1 152 936
Employee retirement .....	1 036 593	1 293 126	24 729	Nonguaranteed .....	14 679 721	6 574 371	8 105 350
Other insurance trust revenue .....	112 841	112 841	(X)	Short-term .....	17 021	—	17 021
<b>Expenditure<sup>1</sup></b> .....	<b>13 522 783</b>	<b>10 154 199</b>	<b>5 762 941</b>	Long-term debt by purpose:			
By character and object:				Education .....	3 237 468	2 182 901	1 054 567
Intergovernmental expenditure <sup>1</sup> .....	—	2 392 289	2 068	Utilities .....	954 000	—	954 000
Direct expenditure .....	13 522 783	7 761 910	5 760 873	Other .....	11 685 344	4 435 625	7 249 719
Current operation .....	9 666 151	5 118 942	4 547 209	Long-term debt issued .....	2 069 324	839 181	1 230 143
Capital outlay .....	1 551 993	996 454	555 639	Long-term debt retired .....	1 081 451	565 738	515 713
Construction .....	1 137 593	822 516	315 077	Exhibit: Change in total debt during year .....	990 810	273 443	717 367
Other .....	414 400	173 938	240 462	<b>Cash and security holdings</b> .....	<b>21 483 563</b>	<b>13 710 190</b>	<b>7 773 373</b>
Assistance and subsidies .....	297 600	297 357	243	Insurance trust funds .....	8 601 428	8 439 123	162 305
Interest on debt .....	1 080 580	434 180	646 400	By purpose:			
Insurance benefits and repayments .....	926 459	914 977	11 482	Unemployment compensation .....	345 705	345 705	—
Exhibit: Salaries and wages .....	4 764 054	2 009 040	2 755 014	Employee retirement .....	8 248 422	8 086 117	162 305
Direct expenditure by function .....	13 522 783	7 761 910	5 760 873	Workers' compensation .....	7 301	7 301	(X)
Direct general expenditure .....	11 943 557	6 842 929	5 100 628	Miscellaneous .....	—	—	(X)
Capital outlay .....	1 462 631	995 433	467 198	By type:			
Other direct general expenditure .....	10 480 926	5 847 496	4 633 430	Cash and deposits .....	1 483 685	1 474 883	8 802
Education services:				Securities .....	7 117 743	6 964 240	153 503
Education .....	4 012 275	1 554 117	2 458 158	Federal .....	1 878 934	1 819 114	59 820
Higher education .....	1 191 749	1 191 749	—	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	2 458 158	—	2 458 158	Nongovernment .....	5 238 809	5 145 126	93 683
Other education .....	362 368	362 368	(X)	Other than insurance trust funds .....	12 882 135	5 271 067	7 611 068
Libraries .....	44 153	7 710	36 443	By purpose:			
See footnotes at end of table.				Offsets to debt .....	8 807 953	2 772 304	6 035 649
				Bond funds .....	1 185 867	785 830	400 037
				Other .....	2 888 315	1 712 933	1 175 382
				By type:			
				Cash and deposits .....	12 882 135	5 271 067	7 611 068
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>LOUISIANA</b>				<b>LOUISIANA—Con.</b>			
Revenue <sup>1</sup> .....	<b>17 438 796</b>	<b>11 707 842</b>	<b>8 441 572</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>15 590 519</b>	<b>10 361 962</b>	<b>7 740 667</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	3 998 311	3 695 255	2 815 166	Social services and income maintenance:			
From Federal Government .....	3 998 311	3 676 223	322 088	Public welfare .....	2 541 472	2 495 085	46 387
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	208 210	207 817	393
From State governments .....	( <sup>1</sup> )	(X)	2 493 078	Vendor payments .....	2 002 258	2 000 986	1 272
From local governments <sup>1</sup> .....	(X)	19 032	(X)	Other public welfare .....	331 004	286 282	44 722
General revenue from own sources .....	11 592 208	6 666 707	4 925 501	Hospitals .....	1 650 775	729 533	921 242
Taxes .....	7 073 964	4 250 245	2 823 719	Health .....	388 133	340 244	47 889
Property .....	1 174 180	42 584	1 131 596	Social insurance administration .....	63 955	63 955	—
Sales and gross receipts .....	3 753 540	2 161 652	1 591 888	Veterans' services .....	5 646	5 646	(X)
General .....	2 738 305	1 268 695	1 469 610	Transportation:			
Selective .....	1 015 235	892 957	122 278	Highways .....	1 236 464	838 429	398 035
Motor fuel .....	470 116	470 116	—	Air transportation (airports) .....	81 702	2 746	78 956
Alcoholic beverages .....	65 798	62 112	3 686	Parking facilities .....	4 870	(X)	4 870
Tobacco products .....	86 879	86 783	96	Water transport and terminals .....	110 247	90 879	19 368
Public utilities .....	113 790	21 826	91 964	Transit subsidies .....	8 642	—	8 642
Other .....	278 652	252 120	26 532	Public safety:			
Individual income .....	869 195	867 478	1 717	Police protection .....	576 637	94 276	482 361
Motor vehicle license .....	89 918	86 569	3 349	Fire protection .....	197 969	(X)	197 969
Other taxes .....	1 187 131	1 091 962	95 169	Correction .....	357 212	234 446	122 766
Charges and miscellaneous general revenue .....	4 518 244	2 416 462	2 101 782	Protective inspection and regulation .....	41 899	22 869	19 030
Current charges .....	2 465 830	1 093 446	1 372 384	Environment and housing:			
Education .....	692 006	631 702	60 304	Natural resources .....	314 806	237 258	77 548
Institutions of higher education .....	623 512	620 096	3 416	Parks and recreation .....	219 102	90 418	128 684
School lunch sales (gross) .....	41 595	—	41 595	Housing and community development .....	187 370	889	186 481
Hospitals .....	1 049 391	225 435	823 956	Sewerage .....	309 007	—	309 007
Highways .....	33 354	30 664	2 690	Sanitation other than sewerage .....	182 128	(X)	172 006
Airports .....	54 943	—	54 943	Government administration:			
Parking facilities .....	4 449	(X)	4 449	Financial administration .....	262 067	114 116	147 951
Water transport and terminals .....	54 565	37 812	16 753	Judicial and legal .....	118 169	85 859	132 310
Natural resources .....	14 512	14 512	—	General public buildings .....	80 652	16 676	63 976
Parks and recreation .....	49 258	24 164	25 094	Other government administration .....	187 262	76 768	110 494
Housing and community development .....	23 447	266	23 181	Interest on general debt .....	1 332 318	733 312	599 006
Sewerage .....	144 239	—	144 239	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	71 251	(X)	71 251	Miscellaneous commercial activities .....	9 067	—	9 067
Other charges .....	274 415	128 891	145 524	Other and unallocable .....	470 781	249 299	221 482
Miscellaneous general revenue .....	2 052 414	1 323 016	729 398	Utilities .....	662 119	—	662 119
Interest earnings .....	1 133 175	600 896	532 279	Capital outlay .....	59 941	—	59 941
Special assessments .....	6 520	—	6 520	Water supply .....	220 455	—	220 455
Sale of property .....	12 821	9 567	3 254	Electric power .....	285 187	—	285 187
Other general revenue .....	899 898	712 553	187 345	Gas supply .....	56 116	—	56 116
Other than general revenue .....	1 848 277	1 345 880	700 905	Transit .....	100 361	—	100 361
Utility revenue .....	609 464	—	609 464	Liquor store expenditure .....	—	—	—
Water supply .....	202 062	—	202 062	Insurance trust .....	1 142 231	1 066 884	75 347
Electric power .....	307 955	—	307 955	Unemployment compensation .....	236 770	236 770	—
Gas supply .....	66 065	—	66 065	Employee retirement .....	888 683	813 336	75 347
Transit .....	33 382	—	33 382	Other insurance trust .....	16 778	16 778	(X)
Liquor store revenue .....	—	—	—	<b>Debt outstanding</b> .....	<b>18 853 993</b>	<b>9 994 058</b>	<b>8 859 935</b>
Insurance trust revenue .....	1 238 813	1 345 880	91 441	Long-term .....	18 745 422	9 921 756	8 823 666
Unemployment compensation .....	302 055	302 055	—	Full faith and credit .....	6 527 389	3 527 356	3 000 033
Employee retirement .....	936 758	1 043 825	91 441	Nonguaranteed .....	12 218 033	6 394 400	5 823 633
Other insurance trust revenue .....	—	—	(X)	Short-term .....	108 571	72 302	36 269
<b>Expenditure<sup>1</sup></b> .....	<b>17 653 533</b>	<b>11 749 590</b>	<b>8 554 774</b>	Long-term debt by purpose:			
By character and object:				Education .....	1 401 655	107 293	1 294 362
Intergovernmental expenditure <sup>1</sup> .....	—	2 634 974	15 857	Utilities .....	806 857	—	806 857
Direct expenditure .....	17 653 533	9 114 616	8 538 917	Other .....	16 536 910	9 814 463	6 722 447
Current operation .....	13 180 461	6 124 989	7 055 472	Long-term debt issued .....	2 037 868	1 085 132	952 736
Capital outlay .....	1 664 631	911 795	752 836	Long-term debt retired .....	2 814 544	1 786 385	1 028 159
Construction .....	1 235 980	718 991	516 989	Exhibit: Change in total debt during year .....	-812 724	-727 553	-85 171
Other .....	428 651	192 804	235 847	<b>Cash and security holdings</b> .....	<b>25 313 687</b>	<b>16 744 546</b>	<b>8 569 141</b>
Assistance and subsidies .....	278 029	277 636	393	Insurance trust funds .....	10 330 726	9 396 229	934 497
Interest on debt .....	1 388 181	733 312	654 869	By purpose:			
Insurance benefits and repayments .....	1 142 231	1 066 884	75 347	Unemployment compensation .....	577 513	577 513	—
Exhibit: Salaries and wages .....	5 947 075	2 438 250	3 508 825	Employee retirement .....	9 747 193	8 812 696	934 497
Direct expenditure by function .....	17 653 533	9 114 616	8 538 917	Workers' compensation .....	6 020	6 020	(X)
Direct general expenditure .....	15 849 183	8 047 732	7 801 451	Miscellaneous .....	—	—	(X)
Capital outlay .....	1 604 690	911 795	692 895	By type:			
Other direct general expenditure .....	14 244 493	7 135 937	7 108 556	Cash and deposits .....	1 497 220	1 369 410	127 810
Education services:				Securities .....	8 721 804	7 915 117	806 687
Education .....	4 744 256	1 511 386	3 232 870	Federal .....	3 442 666	3 083 367	359 299
Higher education .....	1 240 036	1 230 884	9 152	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	3 244 974	21 256	3 223 718	Nongovernment .....	5 279 138	4 831 750	447 388
Other education .....	259 246	259 246	(X)	Other than insurance trust funds .....	14 982 961	7 348 317	7 634 644
Libraries .....	66 575	3 521	63 054	By purpose:			
				Offsets to debt .....	10 532 028	5 620 894	4 911 134
				Bond funds .....	475 094	49 360	425 734
				Other .....	3 975 839	1 678 063	2 297 776
				By type:			
				Cash and deposits .....	14 982 961	7 348 317	7 634 644
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>MAINE</b>				<b>MAINE—Con.</b>			
Revenue <sup>1</sup> .....	<b>5 227 204</b>	<b>3 933 080</b>	<b>2 320 281</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>4 717 928</b>	<b>3 318 612</b>	<b>2 253 383</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	998 426	931 856	920 637	Social services and income maintenance:			
From Federal Government .....	998 426	928 391	70 035	Public welfare .....	1 004 541	978 946	25 595
From Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	149 067	148 939	128
From State governments .....	( <sup>1</sup> )	(X)	850 602	Vendor payments .....	718 396	713 270	5 126
From local governments <sup>1</sup> .....	(X)	3 465	(X)	Other public welfare .....	137 078	116 737	20 341
General revenue from own sources .....	3 719 502	2 386 756	1 332 746	Hospitals .....	99 735	63 164	36 571
Taxes .....	2 707 735	1 670 488	1 037 247	Health .....	107 870	98 563	9 307
Property .....	1 063 578	41 453	1 022 125	Social insurance administration .....	26 737	26 737	—
Sales and gross receipts .....	854 621	853 351	1 270	Veterans' services .....	1 054	1 054	(X)
General .....	573 418	573 418	—	Transportation:			
Selective .....	281 203	279 933	1 270	Highways .....	395 182	252 915	142 267
Motor fuel .....	143 483	143 483	—	Air transportation (airports) .....	17 755	738	17 017
Alcoholic beverages .....	36 400	36 400	—	Parking facilities .....	2 776	(X)	2 776
Tobacco products .....	52 127	52 127	—	Water transport and terminals .....	5 716	3 170	2 546
Public utilities .....	553	477	76	Transit subsidies .....	140	—	140
Other .....	48 640	47 446	1 194	Public safety:			
Individual income .....	591 642	591 487	155	Police protection .....	102 157	25 720	76 437
Motor vehicle license .....	55 668	50 845	4 823	Fire protection .....	60 681	(X)	60 681
Other taxes .....	142 226	133 352	8 874	Correction .....	100 158	67 339	32 819
Charges and miscellaneous general revenue .....	1 011 767	716 268	295 499	Protective inspection and regulation .....	28 401	24 398	4 003
Current charges .....	455 914	236 837	219 077	Environment and housing:			
Education .....	177 712	156 794	20 918	Natural resources .....	81 285	79 694	1 591
Institutions of higher education .....	156 794	156 794	—	Parks and recreation .....	39 764	11 432	28 332
School lunch sales (gross) .....	11 342	—	11 342	Housing and community development .....	79 245	24 798	54 447
Hospitals .....	46 442	7 764	38 678	Sewerage .....	102 173	286	101 887
Highways .....	38 469	38 469	—	Sanitation other than sewerage .....	78 218	(X)	59 396
Airports .....	19 695	162	19 533	Government administration:			
Parking facilities .....	3 162	(X)	3 162	Financial administration .....	111 480	53 456	58 024
Water transport and terminals .....	2 122	—	2 122	Judicial and legal .....	44 999	36 545	8 454
Natural resources .....	9 053	8 792	261	General public buildings .....	22 652	10 791	11 861
Parks and recreation .....	11 574	2 242	9 332	Other government administration .....	44 905	21 331	23 574
Housing and community development .....	13 247	1 946	11 301	Interest on general debt .....	281 385	185 569	95 816
Sewerage .....	62 954	—	62 954	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	24 540	(X)	19 140	Miscellaneous commercial activities .....	—	—	—
Other charges .....	46 944	15 268	31 676	Other and unallocable .....	226 834	109 619	117 215
Miscellaneous general revenue .....	555 853	479 431	76 422	Utilities .....	92 903	—	92 903
Interest earnings .....	234 176	189 284	44 892	Capital outlay .....	28 554	—	28 554
Special assessments .....	1 371	—	1 371	Water supply .....	74 074	—	74 074
Sale of property .....	1 263	209	1 054	Electric power .....	14 699	—	14 699
Other general revenue .....	319 043	289 938	29 105	Gas supply .....	—	—	—
Other than general revenue .....	509 276	614 468	66 898	Transit .....	4 130	—	4 130
Utility revenue .....	66 898	—	66 898	Liquor store expenditure .....	50 551	50 551	—
Water supply .....	50 111	—	50 111	Insurance trust .....	439 306	439 306	—
Electric power .....	15 747	—	15 747	Unemployment compensation .....	224 906	224 906	—
Gas supply .....	—	—	—	Employee retirement .....	214 340	214 340	—
Transit .....	1 040	—	1 040	Other insurance trust .....	60	60	(X)
Liquor store revenue .....	73 049	73 049	—	<b>Debt outstanding</b> .....	<b>4 113 057</b>	<b>2 637 052</b>	<b>1 476 005</b>
Insurance trust revenue .....	369 329	541 419	—	Long-term .....	4 075 300	2 637 052	1 438 248
Unemployment compensation .....	152 886	152 886	—	Full faith and credit .....	1 303 584	429 680	873 904
Employee retirement .....	216 249	388 339	—	Nonguaranteed .....	2 771 716	2 207 372	564 344
Other insurance trust revenue .....	194	194	(X)	Short-term .....	37 757	—	37 757
<b>Expenditure<sup>1</sup></b> .....	<b>5 288 982</b>	<b>3 721 512</b>	<b>2 271 986</b>	Long-term debt by purpose:			
By character and object:				Education .....	386 474	29 449	357 025
Intergovernmental expenditure <sup>1</sup> .....	7 445	711 798	163	Utilities .....	164 693	—	164 693
Direct expenditure .....	5 281 537	3 009 714	2 271 823	Other .....	3 524 133	2 607 603	916 530
Current operation .....	3 901 555	2 016 805	1 884 750	Long-term debt issued .....	539 323	378 398	160 925
Capital outlay .....	479 459	199 041	280 418	Long-term debt retired .....	332 749	230 003	102 746
Construction .....	339 573	163 478	176 095	Exhibit: Change in total debt during year .....	116 282	52 406	63 876
Other .....	139 886	35 563	104 323	<b>Cash and security holdings</b> .....	<b>5 336 652</b>	<b>4 480 397</b>	<b>856 255</b>
Assistance and subsidies .....	169 121	168 993	128	Insurance trust funds .....	2 085 875	2 085 875	—
Interest on debt .....	292 096	185 569	106 527	By purpose:			
Insurance benefits and repayments .....	439 306	439 306	—	Unemployment compensation .....	36 681	36 681	—
Exhibit: Salaries and wages .....	1 603 023	603 582	999 441	Employee retirement .....	2 049 194	2 049 194	—
Direct expenditure by function .....	5 281 537	3 009 714	2 271 823	Workers' compensation .....	—	—	(X)
Direct general expenditure .....	4 698 777	2 519 857	2 178 920	Miscellaneous .....	—	—	(X)
Capital outlay .....	450 905	199 041	251 864	By type:			
Other direct general expenditure .....	4 247 872	2 320 816	1 927 056	Cash and deposits .....	189 031	189 031	—
Education services:				Securities .....	1 884 035	1 884 035	—
Education .....	1 617 347	421 697	1 195 650	Federal .....	124 434	—	—
Higher education .....	356 489	356 489	—	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	1 204 284	8 634	1 195 650	Nongovernment .....	1 759 601	1 759 601	—
Other education .....	56 574	56 574	(X)	Other than insurance trust funds .....	3 250 777	2 394 522	856 255
Libraries .....	15 587	3 073	12 514	By purpose:			
See footnotes at end of table.				Offsets to debt .....	2 371 152	2 180 757	190 395
				Bond funds .....	205 026	49 288	155 738
				Other .....	674 599	164 477	510 122
				By type:			
				Cash and deposits .....	3 250 777	2 394 522	856 255
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>MARYLAND</b>				<b>MARYLAND—Con.</b>			
Revenue <sup>1</sup> .....	<b>21 556 621</b>	<b>14 328 071</b>	<b>10 406 479</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>18 357 447</b>	<b>11 319 918</b>	<b>9 617 586</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	2 993 281	2 662 442	2 910 896	Social services and income maintenance:			
From Federal Government .....	2 993 281	2 588 468	404 813	Public welfare .....	2 715 470	2 677 116	38 354
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	415 984	415 984	—
From State governments .....	( <sup>1</sup> )	(X)	2 506 083	Vendor payments .....	1 862 122	1 860 648	1 474
From local governments <sup>1</sup> .....	(X)	73 974	(X)	Other public welfare .....	437 364	400 484	36 880
General revenue from own sources .....	15 364 166	8 657 476	6 706 690	Hospitals .....	336 775	336 625	150
Taxes .....	11 472 517	6 502 494	4 970 023	Health .....	559 868	339 614	220 254
Property .....	3 213 717	193 770	3 019 947	Social insurance administration .....	30 555	30 555	—
Sales and gross receipts .....	2 960 872	2 739 685	221 187	Veterans' services .....	2 440	2 440	(X)
General .....	1 579 785	1 579 785	—	Transportation:			
Selective .....	1 381 087	1 159 900	221 187	Highways .....	1 116 146	690 608	425 538
Motor fuel .....	462 777	462 777	—	Air transportation (airports) .....	60 338	51 567	8 771
Alcoholic beverages .....	25 277	25 277	—	Parking facilities .....	35 721	(X)	35 721
Tobacco products .....	91 867	91 867	—	Water transport and terminals .....	45 955	45 550	405
Public utilities .....	279 043	122 240	156 803	Transit subsidies .....	9 964	9 964	—
Other .....	522 123	457 739	64 384	Public safety:			
Individual income .....	4 292 430	2 907 450	1 384 980	Police protection .....	709 062	143 488	565 574
Motor vehicle license .....	151 855	151 855	—	Fire protection .....	336 605	(X)	336 605
Other taxes .....	853 643	509 734	343 909	Correction .....	664 262	545 585	118 677
Charges and miscellaneous general revenue .....	3 891 649	2 154 982	1 736 667	Protective inspection and regulation .....	106 367	66 271	40 096
Current charges .....	2 007 854	921 606	1 086 248	Environment and housing:			
Education .....	854 709	563 399	291 310	Natural resources .....	265 135	246 831	18 304
Institutions of higher education .....	703 983	558 891	145 092	Parks and recreation .....	377 824	42 836	334 988
School lunch sales (gross) .....	69 854	—	69 854	Housing and community development .....	435 550	60 695	374 855
Hospitals .....	30 695	30 695	—	Sewerage .....	462 477	31 374	431 103
Highways .....	136 009	129 637	6 372	Sanitation other than sewerage .....	287 017	(X)	274 585
Airports .....	54 190	51 784	2 406	Government administration:			
Parking facilities .....	38 177	(X)	38 177	Financial administration .....	335 005	220 158	114 847
Water transport and terminals .....	38 019	37 447	572	Judicial and legal .....	339 259	206 282	132 977
Natural resources .....	11 473	10 519	954	General public buildings .....	222 026	30 708	191 318
Parks and recreation .....	71 065	3 034	68 031	Other government administration .....	147 977	48 825	99 152
Housing and community development .....	70 289	12 504	57 785	Interest on general debt .....	1 060 992	471 998	588 994
Sewerage .....	351 641	—	351 641	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	157 988	(X)	157 988	Miscellaneous commercial activities .....	6 707	2 368	4 339
Other charges .....	193 599	82 587	111 012	Other and unallocable .....	915 099	423 351	491 748
Miscellaneous general revenue .....	1 883 795	1 233 376	650 419	Utilities .....	747 521	352 339	395 182
Interest earnings .....	747 724	389 314	358 410	Capital outlay .....	265 343	176 404	88 939
Special assessments .....	103 657	—	103 657	Water supply .....	308 440	—	308 440
Sale of property .....	21 363	2 054	19 309	Electric power .....	35 712	—	35 712
Other general revenue .....	1 011 051	842 008	169 043	Gas supply .....	1 875	—	1 875
Other than general revenue .....	3 199 174	3 008 153	788 893	Transit .....	401 494	352 339	49 155
Utility revenue .....	369 560	70 184	299 376	Liquor store expenditure .....	94 965	—	94 965
Water supply .....	241 440	—	241 440	Insurance trust .....	1 831 083	1 640 244	190 839
Electric power .....	41 672	—	41 672	Unemployment compensation .....	631 101	631 101	—
Gas supply .....	2 256	—	2 256	Employee retirement .....	878 858	688 019	190 839
Transit .....	84 192	70 184	14 008	Other insurance trust .....	321 124	321 124	(X)
Liquor store revenue .....	112 867	—	112 867	<b>Debt outstanding</b> .....	<b>19 055 256</b>	<b>8 334 681</b>	<b>10 720 575</b>
Insurance trust revenue .....	2 716 747	2 937 969	376 650	Long-term .....	18 934 081	8 334 681	10 599 400
Unemployment compensation .....	485 886	485 886	—	Full faith and credit .....	8 484 790	2 182 620	6 302 170
Employee retirement .....	1 827 507	2 048 729	376 650	Nonguaranteed .....	10 449 291	6 152 061	4 297 230
Other insurance trust revenue .....	403 354	403 354	(X)	Short-term .....	121 175	—	121 175
<b>Expenditure<sup>1</sup></b> .....	<b>20 636 671</b>	<b>13 004 350</b>	<b>10 267 132</b>	Long-term debt by purpose:			
By character and object:				Education .....	1 612 112	1 046 194	565 918
Intergovernmental expenditure <sup>1</sup> .....	102	2 558 591	76 322	Utilities .....	951 813	—	951 813
Direct expenditure .....	20 636 569	10 445 759	10 190 810	Other .....	16 370 156	7 288 487	9 081 669
Current operation .....	14 879 107	6 882 619	7 996 488	Long-term debt issued .....	3 222 588	1 401 002	1 821 586
Capital outlay .....	2 281 767	922 492	1 359 275	Long-term debt retired .....	1 772 595	596 409	1 176 186
Construction .....	1 803 580	743 935	1 059 645	Exhibit: Change in total debt during year .....	1 078 742	804 593	274 149
Other .....	478 187	178 557	299 630	<b>Cash and security holdings</b> .....	<b>27 236 388</b>	<b>18 922 397</b>	<b>8 313 991</b>
Assistance and subsidies .....	528 406	528 406	—	Insurance trust funds .....	16 267 478	13 557 282	2 710 196
Interest on debt .....	1 116 206	471 998	644 208	By purpose:			
Insurance benefits and repayments .....	1 831 083	1 640 244	190 839	Unemployment compensation .....	187 779	187 779	—
Exhibit: Salaries and wages .....	7 427 137	2 330 900	5 096 237	Employee retirement .....	15 202 343	12 492 147	2 710 196
Direct expenditure by function .....	20 636 569	10 445 759	10 190 810	Workers' compensation .....	541 904	541 904	(X)
Direct general expenditure .....	17 963 000	8 453 176	9 509 824	Miscellaneous .....	335 452	335 452	(X)
Capital outlay .....	2 016 270	746 088	1 270 182	By type:			
Other direct general expenditure .....	15 946 730	7 707 088	8 239 642	Cash and deposits .....	1 292 847	1 229 415	63 432
Education services:				Securities .....	2 642 000	103 448	2 538 552
Education .....	6 257 290	1 705 008	4 552 282	Federal .....	83 955	—	83 955
Higher education .....	1 704 009	1 328 315	375 694	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	4 306 716	130 128	4 176 588	Nongovernment .....	2 558 045	103 448	2 454 597
Other education .....	246 565	246 565	(X)	Other than insurance trust funds .....	10 968 910	5 365 115	5 603 795
Libraries .....	121 114	10 927	110 187	By purpose:			
				Offsets to debt .....	7 775 933	4 262 389	3 513 544
				Bond funds .....	770 962	120 545	650 417
				Other .....	2 422 015	982 181	1 439 834
				By type:			
				Cash and deposits .....	10 968 910	5 365 115	5 603 795
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.



**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>MICHIGAN</b>				<b>MICHIGAN—Con.</b>			
Revenue <sup>1</sup> .....	<b>42 074 495</b>	<b>26 537 040</b>	<b>22 282 239</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>35 677 196</b>	<b>22 079 192</b>	<b>20 103 897</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	6 432 205	6 134 453	6 803 645	Social services and income maintenance:			
From Federal Government .....	6 432 205	5 903 243	528 962	Public welfare .....	5 629 058	5 274 991	354 067
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	1 173 292	1 164 015	9 277
From State governments .....	( <sup>1</sup> )	(X)	6 274 683	Vendor payments .....	3 027 243	2 968 791	58 452
From local governments <sup>1</sup> .....	(X)	231 210	(X)	Other public welfare .....	1 428 523	1 142 185	286 338
General revenue from own sources .....	29 244 991	15 944 739	13 300 252	Hospitals .....	1 803 486	1 104 211	699 275
Taxes .....	20 182 864	11 279 170	8 903 694	Health .....	1 760 087	759 631	1 000 456
Property .....	8 622 384	321 346	8 301 038	Social insurance administration .....	183 048	183 048	—
Sales and gross receipts .....	5 033 383	4 988 579	44 804	Veterans' services .....	609	609	(X)
General .....	3 665 541	3 665 541	—	Transportation:			
Selective .....	1 367 842	1 323 038	44 804	Highways .....	1 919 408	755 065	1 164 343
Motor fuel .....	745 000	745 000	—	Air transportation (airports) .....	208 002	6 042	201 960
Alcoholic beverages .....	122 309	122 309	—	Parking facilities .....	41 055	(X)	41 055
Tobacco products .....	245 937	245 937	—	Water transport and terminals .....	1 794	1 133	661
Public utilities .....	43 582	—	43 582	Transit subsidies .....	43 155	41 878	1 277
Other .....	211 014	209 792	1 222	Public safety:			
Individual income .....	3 648 023	3 241 549	406 474	Police protection .....	1 303 791	197 408	1 106 383
Motor vehicle license .....	514 835	514 341	494	Fire protection .....	443 653	(X)	443 653
Other taxes .....	2 364 239	2 213 355	150 884	Correction .....	1 126 338	847 008	279 330
Charges and miscellaneous general revenue .....	9 062 127	4 665 569	4 396 558	Protective inspection and regulation .....	175 163	102 625	72 538
Current charges .....	5 353 996	2 525 320	2 828 676	Environment and housing:			
Education .....	2 053 758	1 558 125	495 633	Natural resources .....	298 644	216 350	82 294
Institutions of higher education .....	1 835 140	1 556 790	278 350	Parks and recreation .....	443 457	81 805	361 652
School lunch sales (gross) .....	131 832	—	131 832	Housing and community development .....	165 879	39 124	126 755
Hospitals .....	1 450 098	813 000	637 098	Sewerage .....	929 310	—	929 310
Highways .....	42 928	15 881	27 047	Sanitation other than sewerage .....	356 269	(X)	330 874
Airports .....	107 593	344	107 249	Government administration:			
Parking facilities .....	40 121	(X)	40 121	Financial administration .....	602 715	306 209	296 506
Water transport and terminals .....	2 250	2 131	119	Judicial and legal .....	613 555	149 159	464 396
Natural resources .....	25 106	21 500	3 606	General public buildings .....	210 221	22 683	187 538
Parks and recreation .....	117 261	15 060	102 201	Other government administration .....	435 023	151 912	283 111
Housing and community development .....	30 011	7 126	22 885	Interest on general debt .....	1 359 376	637 860	721 516
Sewerage .....	690 026	—	690 026	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	117 309	(X)	117 281	Miscellaneous commercial activities .....	19 551	—	19 551
Other charges .....	677 535	92 125	585 410	Other and unallocable .....	1 800 560	386 134	1 414 426
Miscellaneous general revenue .....	3 708 131	2 140 249	1 567 882	Utilities .....	1 556 458	—	1 556 458
Interest earnings .....	1 497 101	762 452	734 649	Capital outlay .....	283 047	—	283 047
Special assessments .....	100 534	5 560	94 974	Water supply .....	785 408	—	785 408
Sale of property .....	12 916	5 269	7 647	Electric power .....	496 887	—	496 887
Other general revenue .....	2 097 580	1 366 968	730 612	Gas supply .....	4	—	4
Other than general revenue .....	6 397 299	4 457 848	2 178 342	Transit .....	274 159	—	274 159
Utility revenue .....	1 218 456	—	1 218 456	Liquor store expenditure .....	380 628	380 628	—
Water supply .....	668 480	—	668 480	Insurance trust .....	3 834 789	3 301 399	533 390
Electric power .....	489 404	—	489 404	Unemployment compensation .....	1 804 609	1 804 609	—
Gas supply .....	—	—	—	Employee retirement .....	1 915 642	1 382 252	533 390
Transit .....	60 572	—	60 572	Other insurance trust .....	114 538	114 538	(X)
Liquor store revenue .....	444 441	444 441	—	<b>Debt outstanding</b> .....	<b>24 339 180</b>	<b>10 356 583</b>	<b>13 982 597</b>
Insurance trust revenue .....	4 734 402	4 013 407	959 886	Long-term .....	24 160 744	10 353 207	13 807 537
Unemployment compensation .....	1 543 775	1 543 775	—	Full faith and credit .....	8 459 559	1 185 200	7 274 359
Employee retirement .....	2 897 823	2 176 828	959 886	Nonguaranteed .....	15 701 185	9 168 007	6 533 178
Other insurance trust revenue .....	292 804	292 804	(X)	Short-term .....	178 436	3 376	175 060
<b>Expenditure<sup>1</sup></b> .....	<b>41 207 333</b>	<b>25 527 211</b>	<b>22 795 117</b>	Long-term debt by purpose:			
By character and object:				Education .....	5 453 762	1 381 917	4 071 845
Intergovernmental expenditure <sup>1</sup> .....	55 405	6 976 517	193 883	Utilities .....	1 972 206	—	1 972 206
Direct expenditure .....	41 151 928	18 550 694	22 601 234	Other .....	16 734 776	8 971 290	7 763 486
Current operation .....	30 792 112	12 130 839	18 661 273	Long-term debt issued .....	5 041 659	2 650 390	2 391 269
Capital outlay .....	3 606 691	1 053 852	2 552 839	Long-term debt retired .....	3 202 698	1 582 065	1 620 633
Construction .....	2 398 889	814 807	1 584 082	Exhibit: Change in total debt during year .....	1 859 109	1 070 674	788 435
Other .....	1 207 802	239 045	968 757	<b>Cash and security holdings</b> .....	<b>51 187 377</b>	<b>31 201 931</b>	<b>19 985 446</b>
Assistance and subsidies .....	1 436 021	1 426 744	9 277	Insurance trust funds .....	29 955 717	20 542 555	9 413 162
Interest on debt .....	1 482 315	637 860	844 455	By purpose:			
Insurance benefits and repayments .....	3 834 789	3 301 399	533 390	Unemployment compensation .....	186 919	186 919	—
Exhibit: Salaries and wages .....	14 422 524	4 498 828	9 923 696	Employee retirement .....	29 087 644	19 674 482	9 413 162
Direct expenditure by function .....	41 151 928	18 550 694	22 601 234	Workers' compensation .....	681 154	681 154	(X)
Direct general expenditure .....	35 380 053	14 868 667	20 511 386	Miscellaneous .....	—	—	(X)
Capital outlay .....	3 323 621	1 053 829	2 269 792	By type:			
Other direct general expenditure .....	32 056 432	13 814 838	18 241 594	Cash and deposits .....	5 808 163	4 872 401	935 762
Education services:				Securities .....	23 364 151	14 997 555	8 366 596
Education .....	13 337 279	3 559 987	9 777 292	Federal .....	5 305 986	3 480 571	1 825 415
Higher education .....	3 935 126	3 197 078	738 048	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	9 039 244	—	9 039 244	Nongovernment .....	18 058 165	11 516 984	6 541 181
Other education .....	362 909	362 909	(X)	Other than insurance trust funds .....	21 231 660	10 659 376	10 572 284
Libraries .....	169 567	18 400	151 167	By purpose:			
				Offsets to debt .....	9 620 828	7 131 948	2 488 880
				Bond funds .....	2 552 570	111 191	2 441 379
				Other .....	9 058 262	3 416 237	5 642 025
				By type:			
				Cash and deposits .....	21 231 660	10 659 376	10 572 284
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**GOVERNMENTS—GOVERNMENT FINANCES**

**STATE AND LOCAL FINANCES 111**

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>MINNESOTA</b>				<b>MINNESOTA—Con.</b>			
Revenue <sup>1</sup> .....	<b>23 780 955</b>	<b>14 885 471</b>	<b>13 671 874</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>19 784 281</b>	<b>12 346 845</b>	<b>12 418 811</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	3 120 987	2 909 750	5 192 612	Social services and income maintenance:			
From Federal Government .....	3 120 987	2 686 951	434 036	Public welfare .....	3 611 996	2 490 728	1 121 268
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	789 420	476 071	313 349
From State governments .....	( <sup>1</sup> )	(X)	4 758 576	Vendor payments .....	1 969 544	1 930 700	38 844
From local governments <sup>1</sup> .....	(X)	222 799	(X)	Other public welfare .....	853 032	83 957	769 075
General revenue from own sources .....	16 663 294	9 437 095	7 226 199	Hospitals .....	1 340 418	542 849	797 569
Taxes .....	11 126 783	7 449 787	3 676 996	Health .....	570 937	262 520	308 417
Property .....	3 513 897	7 961	3 505 936	Social insurance administration .....	82 643	82 643	—
Sales and gross receipts .....	3 449 778	3 358 838	90 940	Veterans' services .....	2 223	2 223	(X)
General .....	2 206 192	2 190 676	15 516	Transportation:			
Selective .....	1 243 586	1 168 162	75 424	Highways .....	1 759 345	719 481	1 039 864
Motor fuel .....	464 916	464 916	—	Air transportation (airports) .....	120 089	1 158	118 931
Alcoholic beverages .....	53 368	53 368	—	Parking facilities .....	70 584	(X)	70 584
Tobacco products .....	164 767	164 767	—	Water transport and terminals .....	3 827	—	3 827
Public utilities .....	56 206	17 941	38 265	Transit subsidies .....	5 837	2 915	2 922
Other .....	504 329	467 170	37 159	Public safety:			
Individual income .....	2 999 091	2 999 091	—	Police protection .....	587 862	59 459	528 403
Motor vehicle license .....	399 237	393 416	5 821	Fire protection .....	199 868	(X)	199 868
Other taxes .....	764 780	690 481	74 299	Correction .....	301 620	163 206	138 414
Charges and miscellaneous general revenue .....	5 536 511	1 987 308	3 549 203	Protective inspection and regulation .....	127 874	94 360	33 514
Current charges .....	3 178 684	1 180 502	1 998 182	Environment and housing:			
Education .....	843 112	639 797	203 315	Natural resources .....	312 885	258 883	54 002
Institutions of higher education .....	675 726	638 561	37 165	Parks and recreation .....	451 869	60 570	391 299
School lunch sales (gross) .....	91 050	—	91 050	Housing and community development .....	459 137	9 881	449 256
Hospitals .....	947 426	318 542	628 884	Sewerage .....	403 216	3 156	400 060
Highways .....	28 953	20 260	8 693	Sanitation other than sewerage .....	233 300	(X)	227 693
Airports .....	81 186	1 602	79 584	Government administration:			
Parking facilities .....	27 883	(X)	27 883	Financial administration .....	391 272	180 157	211 115
Water transport and terminals .....	4 213	—	4 213	Judicial and legal .....	277 601	88 026	189 575
Natural resources .....	34 935	29 694	5 241	General public buildings .....	141 039	11 420	129 619
Parks and recreation .....	117 175	8 379	108 796	Other government administration .....	242 364	71 637	170 727
Housing and community development .....	46 273	1 048	45 225	Interest on general debt .....	1 253 255	294 517	958 738
Sewerage .....	268 275	—	268 275	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	161 079	(X)	161 079	Miscellaneous commercial activities .....	902 053	366 199	535 854
Other charges .....	618 174	161 180	456 994	Other and unallocable .....	—	—	13
Miscellaneous general revenue .....	2 357 827	806 806	1 551 021	Utilities .....	1 114 497	—	1 114 497
Interest earnings .....	1 369 061	431 971	937 090	Capital outlay .....	178 141	—	178 141
Special assessments .....	209 053	—	209 053	Water supply .....	302 172	—	302 172
Sale of property .....	10 405	2 954	7 451	Electric power .....	594 561	—	594 561
Other general revenue .....	769 308	371 881	397 427	Gas supply .....	61 277	—	61 277
Other than general revenue .....	3 996 674	2 538 626	1 253 063	Transit .....	156 487	—	156 487
Utility revenue .....	869 124	—	869 124	Liquor store expenditure .....	143 512	—	143 512
Water supply .....	185 801	—	185 801	Insurance trust .....	1 307 577	1 204 636	102 941
Electric power .....	576 086	—	576 086	Unemployment compensation .....	472 436	472 436	—
Gas supply .....	62 445	—	62 445	Employee retirement .....	728 818	625 877	102 941
Transit .....	44 792	—	44 792	Other insurance trust .....	106 323	106 323	(X)
Liquor store revenue .....	148 857	—	148 857	<b>Debt outstanding .....</b>	<b>19 972 119</b>	<b>4 143 203</b>	<b>15 828 916</b>
Insurance trust revenue .....	2 978 693	2 538 626	235 082	Long-term .....	19 033 780	4 143 203	14 890 577
Unemployment compensation .....	392 739	392 739	—	Full faith and credit .....	6 680 536	1 634 327	5 046 209
Employee retirement .....	2 451 277	2 011 210	235 082	Nonguaranteed .....	12 353 244	2 508 876	9 844 368
Other insurance trust revenue .....	134 677	134 677	(X)	Short-term .....	938 339	—	938 339
<b>Expenditure<sup>1</sup> .....</b>	<b>23 084 080</b>	<b>13 526 177</b>	<b>14 367 718</b>	Long-term debt by purpose:			
By character and object:				Education .....	2 440 233	611 346	1 828 887
Intergovernmental expenditure <sup>1</sup> .....	—	4 733 385	76 430	Utilities .....	1 715 313	—	1 715 313
Direct expenditure .....	23 084 080	8 792 792	14 291 288	Other .....	14 878 234	3 531 857	11 346 377
Current operation .....	16 606 218	5 876 867	10 729 351	Long-term debt issued .....	2 481 881	657 611	1 824 270
Capital outlay .....	2 860 756	789 399	2 071 357	Long-term debt retired .....	2 027 184	455 121	1 572 063
Construction .....	1 917 776	603 183	1 314 593	Exhibit: Change in total debt during year .....	782 690	202 490	580 200
Other .....	942 980	186 216	756 764	<b>Cash and security holdings .....</b>	<b>37 522 410</b>	<b>20 880 565</b>	<b>16 641 845</b>
Assistance and subsidies .....	940 722	627 373	313 349	Insurance trust funds .....	16 692 469	14 638 765	2 053 704
Interest on debt .....	1 368 807	294 517	1 074 290	By purpose:			
Insurance benefits and repayments .....	1 307 577	1 204 636	102 941	Unemployment compensation .....	220 886	220 886	—
Exhibit: Salaries and wages .....	7 465 152	2 503 110	4 962 042	Employee retirement .....	16 455 170	14 401 466	2 053 704
Direct expenditure by function .....	23 084 080	8 792 792	14 291 288	Workers' compensation .....	16 413	16 413	(X)
Direct general expenditure .....	20 518 494	7 588 156	12 930 338	Miscellaneous .....	—	—	(X)
Capital outlay .....	2 680 995	789 399	1 891 596	By type:			
Other direct general expenditure .....	17 837 499	6 798 757	11 038 742	Cash and deposits .....	546 035	353 952	192 083
Education services:				Securities .....	13 421 937	11 604 001	1 817 936
Education .....	6 557 207	1 816 561	4 740 646	Federal .....	693 949	264 950	428 999
Higher education .....	1 650 472	1 534 564	115 908	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	4 624 738	—	4 624 738	Nongovernment .....	12 727 988	11 339 051	1 388 937
Other education .....	281 997	281 997	(X)	Other than insurance trust funds .....	20 829 941	6 241 800	14 588 141
Libraries .....	108 160	—	108 160	By purpose:			
Direct expenditure by function .....	23 084 080	8 792 792	14 291 288	Offsets to debt .....	9 040 110	2 438 314	6 601 796
Direct general expenditure .....	20 518 494	7 588 156	12 930 338	Bond funds .....	1 270 661	110 931	1 159 730
Capital outlay .....	2 680 995	789 399	1 891 596	Other .....	10 519 170	3 692 555	6 826 615
Other direct general expenditure .....	17 837 499	6 798 757	11 038 742	By type:			
Education services:				Cash and deposits .....	20 829 941	6 241 800	14 588 141
Education .....	6 557 207	1 816 561	4 740 646	Securities .....	(X)	(X)	(X)
Higher education .....	1 650 472	1 534 564	115 908	Federal .....	(X)	(X)	(X)
Elementary and secondary education .....	4 624 738	—	4 624 738	State and local government .....	(X)	(X)	(X)
Other education .....	281 997	281 997	(X)	Nongovernment .....	(X)	(X)	(X)
Libraries .....	108 160	—	108 160				

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>MISSISSIPPI</b>				<b>MISSISSIPPI—Con.</b>			
Revenue <sup>1</sup> .....	9 197 326	6 302 228	4 807 895	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	7 931 854	5 289 771	4 430 041	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	2 188 698	2 077 281	1 899 375	Social services and income maintenance:			
From Federal Government .....	2 188 698	2 011 434	177 264	Public welfare .....	1 171 504	1 147 393	24 111
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	64 767	64 561	206
From State governments .....	( <sup>1</sup> )	(X)	1 722 111	Vendor payments .....	899 018	898 192	826
From local governments <sup>1</sup> .....	(X)	65 847	(X)	Other public welfare .....	207 719	184 640	23 079
General revenue from own sources .....	5 743 156	3 212 490	2 530 666	Hospitals .....	1 057 226	241 776	815 450
Taxes .....	3 483 264	2 494 392	988 872	Health .....	183 686	125 082	58 604
Property .....	954 847	22 617	932 230	Social insurance administration .....	41 358	41 358	—
Sales and gross receipts .....	1 710 951	1 677 133	33 818	Veterans' services .....	3 371	3 371	(X)
General .....	1 183 801	1 182 356	1 445	Transportation:			
Selective .....	527 150	494 777	32 373	Highways .....	750 776	458 147	292 629
Motor fuel .....	323 390	317 098	6 292	Air transportation (airports) .....	19 275	—	19 275
Alcoholic beverages .....	34 207	34 207	—	Parking facilities .....	302	(X)	302
Tobacco products .....	51 778	51 778	—	Water transport and terminals .....	12 347	4 111	8 236
Public utilities .....	24 319	—	24 319	Transit subsidies .....	2 384	—	2 384
Other .....	93 456	91 694	1 762	Public safety:			
Individual income .....	439 617	439 577	40	Police protection .....	205 005	36 393	168 612
Motor vehicle license .....	63 394	62 691	703	Fire protection .....	92 181	(X)	92 181
Other taxes .....	314 455	292 374	22 081	Correction .....	103 563	85 149	18 414
Charges and miscellaneous general revenue .....	2 259 892	718 098	1 541 794	Protective inspection and regulation .....	50 032	45 815	4 217
Current charges .....	1 694 537	494 515	1 200 022	Environment and housing:			
Education .....	430 540	289 677	140 863	Natural resources .....	146 960	124 061	22 899
Institutions of higher education .....	362 448	288 323	74 125	Parks and recreation .....	63 262	23 244	40 018
School lunch sales (gross) .....	31 949	—	31 949	Housing and community development .....	302 355	1 365	300 990
Hospitals .....	982 103	122 014	860 089	Sewerage .....	102 736	—	102 736
Highways .....	4 232	3 592	640	Sanitation other than sewerage .....	55 746	(X)	55 746
Airports .....	7 801	—	7 801	Government administration:			
Parking facilities .....	417	(X)	417	Financial administration .....	122 896	41 567	81 329
Water transport and terminals .....	10 281	5 065	5 216	Judicial and legal .....	69 792	22 269	47 523
Natural resources .....	17 338	13 957	3 381	General public buildings .....	73 119	41 982	31 137
Parks and recreation .....	9 537	5 461	4 076	Other government administration .....	87 860	24 714	63 146
Housing and community development .....	24 367	—	24 367	Interest on general debt .....	332 224	115 741	216 483
Sewerage .....	89 511	(X)	31 965	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	31 965	(X)	31 965	Miscellaneous commercial activities .....	—	—	—
Other charges .....	86 445	54 749	31 696	Other and unallocable .....	245 653	117 023	128 630
Miscellaneous general revenue .....	565 355	223 583	341 772	Utilities .....	416 865	—	416 865
Interest earnings .....	342 907	127 330	215 577	Capital outlay .....	59 544	—	59 544
Special assessments .....	2 372	—	2 372	Water supply .....	149 461	—	149 461
Sale of property .....	5 413	243	5 170	Electric power .....	224 816	—	224 816
Other general revenue .....	214 663	96 010	118 653	Gas supply .....	40 948	—	40 948
Other than general revenue .....	1 265 472	1 012 457	377 854	Transit .....	1 640	—	1 640
Utility revenue .....	377 854	—	377 854	Liquor store expenditure .....	98 885	98 885	—
Water supply .....	115 213	—	115 213	Insurance trust .....	446 313	446 313	—
Electric power .....	217 159	—	217 159	Unemployment compensation .....	166 496	166 496	—
Gas supply .....	44 975	—	44 975	Employee retirement .....	279 817	279 817	—
Transit .....	507	—	507	Other insurance trust .....	—	—	(X)
Liquor store revenue .....	122 830	122 830	—	Debt outstanding .....	5 206 146	1 625 737	3 580 409
Insurance trust revenue .....	764 788	889 627	—	Long-term .....	5 191 709	1 625 737	3 565 972
Unemployment compensation .....	139 121	139 121	—	Full faith and credit .....	1 786 645	676 152	1 110 493
Employee retirement .....	625 667	750 506	—	Nonguaranteed .....	3 405 064	949 585	2 455 479
Other insurance trust revenue .....	—	—	(X)	Short-term .....	14 437	—	14 437
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Long-term debt by purpose:			
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Education .....	543 587	107 660	435 927
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Utilities .....	343 739	—	343 739
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Other .....	4 304 383	1 518 077	2 786 306
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Long-term debt issued .....	545 315	249 469	295 846
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Long-term debt retired .....	591 509	272 065	319 444
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Exhibit: Change in total debt during year .....	-45 465	-22 596	-22 869
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Cash and security holdings .....	10 820 761	7 473 451	3 347 310
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Insurance trust funds .....	5 518 617	5 518 617	—
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	By purpose:			
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Unemployment compensation .....	335 956	335 956	—
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Employee retirement .....	5 182 661	5 182 661	—
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Workers' compensation .....	—	—	(X)
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Miscellaneous .....	—	—	(X)
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	By type:			
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Cash and deposits .....	1 125 015	1 125 015	—
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Securities .....	4 393 602	4 393 602	—
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Federal .....	2 220 723	2 220 723	—
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Nongovernment .....	2 172 879	2 172 879	—
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Other than insurance trust funds .....	5 302 144	1 954 834	3 347 310
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	By purpose:			
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Offsets to debt .....	2 877 783	1 029 703	1 848 080
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Bond funds .....	338 562	79 917	258 645
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Other .....	2 085 799	845 214	1 240 585
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	By type:			
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Cash and deposits .....	5 302 144	1 954 834	3 347 310
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Securities .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Federal .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	3 002 973	986 032	2 016 941	Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>MISSOURI</b>				<b>MISSOURI—Con.</b>			
Revenue <sup>1</sup> .....	18 433 997	11 588 929	9 378 863	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	15 579 194	9 872 284	8 271 022	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	3 191 347	2 956 376	2 799 083	Social services and income maintenance:			
From Federal Government .....	3 191 347	2 945 026	246 321	Public welfare .....	2 568 883	2 500 973	67 910
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	248 840	248 831	9
From State governments .....	( <sup>1</sup> )	(X)	2 552 762	Vendor payments .....	1 913 284	1 911 098	2 186
From local governments <sup>1</sup> .....	(X)	11 350	(X)	Other public welfare .....	406 759	341 044	65 715
General revenue from own sources .....	12 387 847	6 915 908	5 471 939	Hospitals .....	883 218	386 626	496 592
Taxes .....	8 629 763	5 131 360	3 498 403	Health .....	456 594	324 749	131 845
Property .....	2 060 938	12 896	2 048 042	Social insurance administration .....	71 451	71 451	—
Sales and gross receipts .....	3 606 640	2 588 639	1 018 001	Veterans' services .....	1 699	1 699	(X)
General .....	2 609 538	1 916 680	692 858	Transportation:			
Selective .....	997 102	671 959	325 143	Highways .....	1 295 423	787 913	507 510
Motor fuel .....	386 668	384 342	2 326	Air transportation (airports) .....	172 169	277	171 892
Alcoholic beverages .....	23 584	23 570	14	Parking facilities .....	12 316	(X)	12 316
Tobacco products .....	101 873	79 683	22 190	Water transport and terminals .....	2 156	280	1 876
Public utilities .....	258 877	1 395	257 482	Transit subsidies .....	3 744	3 570	174
Other .....	226 100	182 969	43 131	Public safety:			
Individual income .....	2 061 674	1 844 004	217 670	Police protection .....	545 489	72 974	472 515
Motor vehicle license .....	207 282	200 840	6 442	Fire protection .....	251 124	(X)	251 124
Other taxes .....	693 229	484 981	208 248	Correction .....	283 537	201 052	82 485
Charges and miscellaneous general revenue .....	3 758 084	1 784 548	1 973 536	Protective inspection and regulation .....	70 607	44 139	26 468
Current charges .....	2 178 437	816 448	1 361 989	Environment and housing:			
Education .....	810 683	549 842	260 841	Natural resources .....	221 426	206 560	14 866
Institutions of higher education .....	631 430	548 851	82 579	Parks and recreation .....	267 237	32 012	235 225
School lunch sales (gross) .....	81 716	—	81 716	Housing and community development .....	166 944	38 864	128 080
Hospitals .....	631 109	184 131	446 978	Sewerage .....	373 071	7 871	365 200
Highways .....	18 472	7 626	10 846	Sanitation other than sewerage .....	71 697	(X)	67 602
Airports .....	124 316	—	124 316	Government administration:			
Parking facilities .....	11 593	(X)	11 593	Financial administration .....	263 893	121 644	142 249
Water transport and terminals .....	1 412	—	1 412	Judicial and legal .....	212 297	114 037	98 260
Natural resources .....	24 455	22 535	1 920	General public buildings .....	84 933	25 621	59 312
Parks and recreation .....	54 942	1 147	53 795	Other government administration .....	156 201	29 042	127 159
Housing and community development .....	29 729	1 209	28 520	Interest on general debt .....	725 328	394 592	330 736
Sewerage .....	245 156	—	245 156	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	40 513	(X)	40 513	Miscellaneous commercial activities .....	1 571	—	1 571
Other charges .....	186 057	49 958	136 099	Other and unallocable .....	368 815	132 936	235 879
Miscellaneous general revenue .....	1 579 647	968 100	611 547	Utilities .....	953 239	—	953 239
Interest earnings .....	808 636	437 445	371 191	Capital outlay .....	153 596	—	153 596
Special assessments .....	12 910	—	12 910	Water supply .....	353 754	—	353 754
Sale of property .....	6 122	1 158	4 964	Electric power .....	384 778	—	384 778
Other general revenue .....	751 979	529 497	222 482	Gas supply .....	58 394	—	58 394
Other than general revenue .....	2 854 803	1 716 645	1 107 841	Transit .....	156 313	—	156 313
Utility revenue .....	826 368	—	826 368	Liquor store expenditure .....	—	—	—
Water supply .....	281 032	—	281 032	Insurance trust .....	1 067 266	932 806	134 460
Electric power .....	448 391	—	448 391	Unemployment compensation .....	492 597	492 597	—
Gas supply .....	63 430	—	63 430	Employee retirement .....	541 868	407 408	134 460
Transit .....	33 515	—	33 515	Other insurance trust .....	32 801	32 801	(X)
Liquor store revenue .....	—	—	—	Debt outstanding .....	12 040 868	6 301 143	5 739 725
Insurance trust revenue .....	2 028 435	1 716 645	281 473	Long-term .....	11 929 103	6 230 943	5 698 160
Unemployment compensation .....	363 211	363 211	—	Full faith and credit .....	2 555 932	804 225	1 751 707
Employee retirement .....	1 661 184	1 349 394	281 473	Nonguaranteed .....	9 373 171	5 426 718	3 946 453
Other insurance trust revenue .....	4 040	4 040	(X)	Short-term .....	111 765	70 200	41 565
Expenditure <sup>1</sup> .....	17 163 222	10 445 849	9 491 577	Long-term debt by purpose:			
By character and object:				Education .....	1 662 964	491 734	1 171 230
Intergovernmental expenditure <sup>1</sup> .....	—	2 773 013	1 191	Utilities .....	1 040 176	—	1 040 176
Direct expenditure .....	17 163 222	7 672 836	9 490 386	Other .....	9 225 963	5 739 209	3 486 754
Current operation .....	12 884 214	5 311 631	7 572 583	Long-term debt issued .....	1 984 920	1 160 456	824 464
Capital outlay .....	2 095 276	712 495	1 382 781	Long-term debt retired .....	1 162 127	648 445	513 682
Construction .....	1 639 007	535 845	1 103 162	Exhibit: Change in total debt during year .....	848 178	525 801	322 377
Other .....	456 269	176 650	279 619	Cash and security holdings .....	25 608 590	17 773 841	7 834 749
Assistance and subsidies .....	321 321	321 312	9	Insurance trust funds .....	13 665 204	11 152 014	2 513 190
Interest on debt .....	795 145	394 592	400 553	By purpose:			
Insurance benefits and repayments .....	1 067 266	932 806	134 460	Unemployment compensation .....	51 101	51 101	—
Exhibit: Salaries and wages .....	6 228 010	1 914 685	4 313 325	Employee retirement .....	13 610 020	11 096 830	2 513 190
Direct expenditure by function .....	17 163 222	7 672 836	9 490 386	Workers' compensation .....	4 083	4 083	(X)
Direct general expenditure .....	15 142 717	6 740 030	8 402 687	Miscellaneous .....	—	—	(X)
Capital outlay .....	1 941 680	712 495	1 229 185	By type:			
Other direct general expenditure .....	13 201 037	6 027 535	7 173 502	Cash and deposits .....	1 361 053	1 168 463	192 590
Education services:				Securities .....	12 106 600	9 841 805	2 264 795
Education .....	5 531 999	1 235 778	4 296 221	Federal .....	4 049 335	3 479 784	569 551
Higher education .....	1 289 465	1 053 559	235 906	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	4 060 315	—	4 060 315	Nongovernment .....	8 057 265	6 362 021	1 695 244
Other education .....	182 219	182 219	(X)	Other than insurance trust funds .....	11 943 386	6 621 827	5 321 559
Libraries .....	78 895	1 275	77 620	By purpose:			
See footnotes at end of table.				Offsets to debt .....	6 888 546	5 194 138	1 694 408
				Bond funds .....	1 014 272	53 487	960 785
				Other .....	4 040 568	1 374 202	2 666 366
				By type:			
				Cash and deposits .....	11 943 386	6 621 827	5 321 559
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

Table 45. **State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>MONTANA</b>				<b>MONTANA—Con.</b>			
<b>Revenue<sup>1</sup> -----</b>	<b>3 918 087</b>	<b>2 712 688</b>	<b>1 644 917</b>	Direct expenditure by function—Con.			
<b>General revenue<sup>1</sup> -----</b>	<b>3 338 419</b>	<b>2 205 009</b>	<b>1 605 720</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> -----	781 711	685 573	568 448	Social services and income maintenance:			
From Federal Government -----	781 711	670 470	111 241	Public welfare -----	362 022	328 918	33 104
From State governments -----	( <sup>1</sup> )	(X)	457 207	Cash assistance payments -----	44 923	44 923	—
From local governments <sup>1</sup> -----	(X)	15 103	(X)	Vendor payments -----	229 693	229 693	—
General revenue from own sources -----	2 556 708	1 519 436	1 037 272	Other public welfare -----	87 406	54 302	33 104
Taxes -----	1 598 041	1 034 876	563 165	Hospitals -----	69 274	38 447	30 827
Property -----	725 570	182 204	543 366	Health -----	102 437	73 021	29 416
Sales and gross receipts -----	202 305	202 157	148	Social insurance administration -----	8 841	8 841	—
General -----	—	—	—	Veterans' services -----	562	562	(X)
Selective -----	202 305	202 157	148	Transportation:			
Motor fuel -----	121 493	121 493	—	Highways -----	358 598	269 256	89 342
Alcoholic beverages -----	14 853	14 853	—	Air transportation (airports) -----	34 426	1 015	33 411
Tobacco products -----	13 397	13 397	—	Parking facilities -----	1 289	(X)	1 289
Public utilities -----	14 131	13 983	148	Water transport and terminals -----	—	—	—
Other -----	38 431	38 431	—	Transit subsidies -----	—	—	—
Individual income -----	321 538	321 538	—	Public safety:			
Motor vehicle license -----	51 108	40 943	10 165	Police protection -----	76 872	16 849	60 023
Other taxes -----	297 520	288 034	9 486	Fire protection -----	25 021	(X)	25 021
Charges and miscellaneous general revenue -----	958 667	484 560	474 107	Correction -----	45 750	37 479	8 271
Current charges -----	365 603	172 058	193 545	Protective inspection and regulation -----	11 509	10 494	1 015
Education -----	129 648	113 702	15 946	Environment and housing:			
Institutions of higher education -----	110 073	108 718	1 355	Natural resources -----	112 782	93 531	19 251
School lunch sales (gross) -----	11 022	—	11 022	Parks and recreation -----	25 102	4 641	20 461
Hospitals -----	32 978	2 654	30 324	Housing and community development -----	44 753	14 698	30 055
Highways -----	2 054	715	1 339	Sewerage -----	47 330	—	47 330
Airports -----	9 732	71	9 661	Sanitation other than sewerage -----	23 149	(X)	23 149
Parking facilities -----	1 595	(X)	1 595	Government administration:			
Water transport and terminals -----	—	—	—	Financial administration -----	87 318	65 112	22 206
Natural resources -----	14 789	9 998	4 791	Judicial and legal -----	55 307	27 246	28 061
Parks and recreation -----	7 175	1 227	5 948	General public buildings -----	10 866	1 920	8 946
Housing and community development -----	4 693	86	4 607	Other government administration -----	31 158	11 911	19 247
Sewerage -----	27 395	—	27 395	Interest on general debt -----	278 371	113 806	164 565
Sanitation other than sewerage -----	17 196	(X)	17 196	General expenditure, n.e.c.:			
Other charges -----	118 348	43 605	74 743	Miscellaneous commercial activities -----	1 123	1 123	—
Miscellaneous general revenue -----	593 064	312 502	280 562	Other and unallocable -----	127 511	64 017	63 494
Interest earnings -----	390 275	209 398	180 877	Utilities -----	40 520	—	40 520
Special assessments -----	30 628	—	30 628	Capital outlay -----	7 728	—	7 728
Sale of property -----	1 722	678	1 044	Water supply -----	30 846	—	30 846
Other general revenue -----	170 439	102 426	68 013	Electric power -----	1 559	—	1 559
Other than general revenue -----	579 668	507 679	39 197	Gas supply -----	331	—	331
Utility revenue -----	39 197	—	39 197	Transit -----	7 784	—	7 784
Water supply -----	36 576	—	36 576	Liquor store expenditure -----	33 872	33 872	—
Electric power -----	1 689	—	1 689	Insurance trust -----	317 671	317 671	—
Gas supply -----	392	—	392	Unemployment compensation -----	55 914	55 914	—
Transit -----	540	—	540	Employee retirement -----	146 576	146 576	—
Liquor store revenue -----	36 406	36 406	—	Other insurance trust -----	115 181	115 181	(X)
Insurance trust revenue -----	504 065	471 273	—	<b>Debt outstanding -----</b>	<b>3 736 237</b>	<b>1 867 677</b>	<b>1 868 560</b>
Unemployment compensation -----	59 025	59 025	—	Long-term -----	3 719 585	1 855 308	1 864 277
Employee retirement -----	305 413	272 621	—	Full faith and credit -----	450 841	205 066	245 775
Other insurance trust revenue -----	139 627	139 627	(X)	Nonguaranteed -----	3 268 744	1 650 242	1 618 502
<b>Expenditure<sup>1</sup> -----</b>	<b>3 424 744</b>	<b>2 459 779</b>	<b>1 584 191</b>	Short-term -----	16 652	12 369	4 283
By character and object:				Long-term debt by purpose:			
Intergovernmental expenditure <sup>1</sup> -----	—	610 522	8 704	Education -----	247 185	72 687	174 498
Direct expenditure -----	3 424 744	1 849 257	1 575 487	Utilities -----	88 344	—	88 344
Current operation -----	2 331 323	1 124 492	1 206 831	Other -----	3 384 056	1 782 621	1 601 435
Capital outlay -----	433 025	233 948	199 077	Long-term debt issued -----	633 569	564 393	69 176
Construction -----	355 251	209 397	145 854	Long-term debt retired -----	749 133	310 421	438 712
Other -----	77 774	24 551	53 223	Exhibit: Change in total debt during year -----	-121 001	249 423	-370 424
Assistance and subsidies -----	59 340	59 340	—	<b>Cash and security holdings -----</b>	<b>6 830 718</b>	<b>4 767 113</b>	<b>2 063 605</b>
Interest on debt -----	283 385	113 806	169 579	Insurance trust funds -----	2 189 910	2 189 910	—
Insurance benefits and repayments -----	317 671	317 671	—	By purpose:			
Exhibit: Salaries and wages -----	1 131 776	427 380	704 396	Unemployment compensation -----	85 092	85 092	—
Direct expenditure by function -----	3 424 744	1 849 257	1 575 487	Employee retirement -----	1 915 530	1 915 530	—
Direct general expenditure -----	3 032 681	1 497 714	1 534 967	Workers' compensation -----	189 288	189 288	(X)
Capital outlay -----	425 297	233 948	191 349	Miscellaneous -----	—	—	(X)
Other direct general expenditure -----	2 607 384	1 263 766	1 343 618	By type:			
Education services:				Cash and deposits -----	324 467	324 467	—
Education -----	1 080 034	312 795	767 239	Securities -----	1 795 766	1 795 766	—
Higher education -----	247 328	242 138	5 190	Federal -----	37 930	37 930	—
Elementary and secondary education -----	762 049	—	762 049	State and local government -----	(X)	(X)	(X)
Other education -----	70 657	70 657	(X)	Nongovernment -----	1 757 836	1 757 836	—
Libraries -----	11 276	2 032	9 244	Other than insurance trust funds -----	4 640 808	2 577 203	2 063 605
				By purpose:			
				Offsets to debt -----	2 787 754	1 425 441	1 362 313
				Bond funds -----	94 278	21 873	72 405
				Other -----	1 758 776	1 129 889	628 887
				By type:			
				Cash and deposits -----	4 640 808	2 577 203	2 063 605
				Securities -----	(X)	(X)	(X)
				Federal -----	(X)	(X)	(X)
				State and local government -----	(X)	(X)	(X)
				Nongovernment -----	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>NEBRASKA</b>				<b>NEBRASKA—Con.</b>			
Revenue <sup>1</sup> .....	7 713 356	3 767 220	4 819 553	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	5 739 010	3 525 758	3 072 056	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	976 693	897 151	938 346	Social services and income maintenance:			
From Federal Government .....	976 693	877 464	99 229	Public welfare .....	735 810	698 875	36 935
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	67 825	67 508	317
From State governments .....	( <sup>1</sup> )	(X)	839 117	Vendor payments .....	448 038	445 817	2 221
From local governments <sup>1</sup> .....	(X)	19 687	(X)	Other public welfare .....	219 947	185 550	34 397
General revenue from own sources .....	4 762 317	2 628 607	2 133 710	Hospitals .....	407 592	235 982	171 610
Taxes .....	3 226 841	1 889 877	1 336 964	Health .....	78 292	45 050	33 242
Property .....	1 156 501	207	1 156 294	Social insurance administration .....	23 123	23 123	—
Sales and gross receipts .....	1 133 663	998 913	134 750	Veterans' services .....	1 317	1 317	(X)
General .....	772 008	663 159	108 849	Transportation:			
Selective .....	361 655	335 754	25 901	Highways .....	562 051	333 008	229 043
Motor fuel .....	222 145	222 145	—	Air transportation (airports) .....	41 442	3 007	38 435
Alcoholic beverages .....	15 744	15 725	19	Parking facilities .....	1 854	(X)	1 854
Tobacco products .....	38 751	38 751	—	Water transport and terminals .....	82	—	82
Public utilities .....	21 772	1 855	19 917	Transit subsidies .....	—	—	—
Other .....	63 243	57 278	5 965	Public safety:			
Individual income .....	652 638	652 638	—	Police protection .....	143 360	30 136	113 224
Motor vehicle license .....	63 791	54 631	9 160	Fire protection .....	56 904	(X)	56 904
Other taxes .....	220 248	183 488	36 760	Correction .....	106 539	73 336	33 203
Charges and miscellaneous general revenue .....	1 535 476	738 730	796 746	Protective inspection and regulation .....	30 104	25 539	4 565
Current charges .....	990 698	452 315	538 383	Environment and housing:			
Education .....	351 457	209 501	141 956	Natural resources .....	137 684	100 557	37 127
Institutions of higher education .....	241 220	207 082	34 138	Parks and recreation .....	77 146	18 044	59 102
School lunch sales (gross) .....	29 031	—	29 031	Housing and community development .....	79 298	2 037	77 261
Hospitals .....	348 648	182 113	166 535	Sewerage .....	74 395	—	74 395
Highways .....	5 407	2 842	2 565	Sanitation other than sewerage .....	24 948	(X)	24 948
Airports .....	25 254	773	24 481	Government administration:			
Parking facilities .....	5 523	(X)	5 523	Financial administration .....	112 650	43 475	69 175
Water transport and terminals .....	31	—	31	Judicial and legal .....	61 816	27 338	34 478
Natural resources .....	19 735	13 688	6 047	General public buildings .....	16 415	3 219	13 196
Parks and recreation .....	19 958	4 467	15 491	Other government administration .....	46 940	17 699	29 241
Housing and community development .....	17 777	568	17 209	Interest on general debt .....	215 205	127 914	87 291
Sewerage .....	67 077	—	67 077	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	20 439	(X)	20 439	Miscellaneous commercial activities .....	—	—	—
Other charges .....	109 392	38 363	71 029	Other and unallocable .....	189 242	39 945	149 297
Miscellaneous general revenue .....	544 778	286 415	258 363	Utilities .....	1 739 856	—	1 739 856
Interest earnings .....	381 570	198 501	183 069	Capital outlay .....	310 677	—	310 677
Special assessments .....	17 847	—	17 847	Water supply .....	120 081	—	120 081
Sale of property .....	2 949	1 121	1 828	Electric power .....	1 460 072	—	1 460 072
Other general revenue .....	142 412	86 793	55 619	Gas supply .....	140 295	—	140 295
Other than general revenue .....	1 974 346	241 462	1 747 497	Transit .....	19 408	—	19 408
Utility revenue .....	1 614 257	—	1 614 257	Liquor store expenditure .....	—	—	—
Water supply .....	84 428	—	84 428	Insurance trust .....	137 252	88 476	48 776
Electric power .....	1 387 953	—	1 387 953	Unemployment compensation .....	52 148	52 148	—
Gas supply .....	136 541	—	136 541	Employee retirement .....	84 751	35 975	48 776
Transit .....	5 335	—	5 335	Other insurance trust .....	353	353	(X)
Liquor store revenue .....	—	—	—	<b>Debt outstanding</b> .....	<b>5 352 318</b>	<b>1 754 223</b>	<b>3 598 095</b>
Insurance trust revenue .....	360 089	241 462	133 240	Long-term .....	5 323 893	1 754 059	3 569 834
Unemployment compensation .....	60 386	60 386	—	Full faith and credit .....	736 063	—	736 063
Employee retirement .....	299 635	181 008	133 240	Nonguaranteed .....	4 587 830	1 754 059	2 833 771
Other insurance trust revenue .....	68	68	(X)	Short-term .....	28 425	164	28 261
<b>Expenditure<sup>1</sup></b> .....	<b>7 379 176</b>	<b>3 623 768</b>	<b>4 805 089</b>	Long-term debt by purpose:			
By character and object:				Education .....	443 871	117 128	326 743
Intergovernmental expenditure <sup>1</sup> .....	4 901	1 047 544	7 038	Utilities .....	2 264 410	—	2 264 410
Direct expenditure .....	7 374 275	2 576 224	4 798 051	Other .....	2 615 612	1 636 931	978 681
Current operation .....	5 686 963	1 901 333	3 785 630	Long-term debt issued .....	588 702	317 770	270 932
Capital outlay .....	1 044 968	365 268	679 700	Long-term debt retired .....	430 616	159 261	271 355
Construction .....	857 317	297 154	560 163	Exhibit: Change in total debt during year .....	155 888	158 485	-2 597
Other .....	187 651	68 114	119 537	<b>Cash and security holdings</b> .....	<b>7 411 034</b>	<b>3 848 450</b>	<b>3 562 584</b>
Assistance and subsidies .....	93 550	93 233	317	Insurance trust funds .....	2 146 290	1 161 202	985 088
Interest on debt .....	411 542	127 914	283 628	By purpose:			
Insurance benefits and repayments .....	137 252	88 476	48 776	Unemployment compensation .....	148 722	148 722	—
Exhibit: Salaries and wages .....	2 550 638	836 290	1 714 348	Employee retirement .....	1 996 744	1 011 656	985 088
Direct expenditure by function .....	7 374 275	2 576 224	4 798 051	Workers' compensation .....	824	824	(X)
Direct general expenditure .....	5 497 167	2 487 748	3 009 419	Miscellaneous .....	—	—	(X)
Capital outlay .....	734 291	365 268	369 023	By type:			
Other direct general expenditure .....	4 762 876	2 122 480	2 640 396	Cash and deposits .....	282 839	217 694	65 145
Education services:				Securities .....	1 859 167	943 508	915 659
Education .....	2 250 582	636 050	1 614 532	Federal .....	573 992	312 792	261 200
Higher education .....	690 948	561 673	129 275	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	1 485 257	—	1 485 257	Nongovernment .....	1 285 175	630 716	654 459
Other education .....	74 377	74 377	(X)	Other than insurance trust funds .....	5 264 744	2 687 248	2 577 496
Libraries .....	22 376	2 097	20 279	By purpose:			

See footnotes at end of table.













**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>NORTH DAKOTA</b>				<b>NORTH DAKOTA—Con.</b>			
Revenue <sup>1</sup> .....	2 727 393	1 998 380	1 119 276	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	2 414 068	1 748 143	1 067 816	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	605 261	580 195	426 957	Social services and income maintenance:			
From Federal Government .....	605 261	557 510	47 751	Public welfare .....	366 895	337 301	29 594
From State governments .....	( <sup>1</sup> )	(X)	379 206	Cash assistance payments .....	25 238	24 917	321
From local governments <sup>1</sup> .....	(X)	22 685	(X)	Vendor payments .....	214 073	210 624	3 449
General revenue from own sources .....	1 808 807	1 167 948	640 859	Other public welfare .....	127 584	101 760	25 824
Taxes .....	1 059 710	693 007	366 703	Hospitals .....	55 750	55 509	241
Property .....	341 819	1 908	339 911	Health .....	30 498	22 209	8 289
Sales and gross receipts .....	408 311	388 090	20 221	Social insurance administration .....	7 029	7 029	—
General .....	248 748	232 720	16 028	Veterans' services .....	353	353	(X)
Selective .....	159 563	155 370	4 193	Transportation:			
Motor fuel .....	75 252	75 245	7	Highways .....	286 630	186 005	100 625
Alcoholic beverages .....	4 905	4 905	—	Air transportation (airports) .....	19 187	23	19 164
Tobacco products .....	13 770	13 770	—	Parking facilities .....	1 174	(X)	1 174
Public utilities .....	15 277	12 824	2 453	Water transport and terminals .....	—	—	—
Other .....	50 359	48 626	1 733	Transit subsidies .....	1 307	—	1 307
Individual income .....	119 512	119 497	15	Public safety:			
Motor vehicle license .....	25 226	25 226	—	Police protection .....	47 548	8 018	39 530
Other taxes .....	164 842	158 286	6 556	Fire protection .....	17 622	(X)	17 622
Charges and miscellaneous general revenue .....	749 097	474 941	274 156	Correction .....	27 148	16 081	11 067
Current charges .....	441 870	329 536	112 334	Protective inspection and regulation .....	15 494	14 081	1 413
Education .....	205 936	174 839	31 097	Environment and housing:			
Institutions of higher education .....	174 237	174 237	—	Natural resources .....	84 670	67 487	17 183
School lunch sales (gross) .....	11 568	—	11 568	Parks and recreation .....	64 603	9 429	55 174
Hospitals .....	15 049	15 049	—	Housing and community development .....	36 202	19 058	17 144
Highways .....	2 098	1 911	187	Sewerage .....	27 772	—	27 772
Airports .....	9 171	—	9 171	Sanitation other than sewerage .....	20 122	(X)	20 122
Parking facilities .....	1 269	(X)	1 269	Government administration:			
Water transport and terminals .....	—	—	—	Financial administration .....	44 152	21 678	22 474
Natural resources .....	8 268	5 582	2 686	Judicial and legal .....	30 872	16 542	14 330
Parks and recreation .....	11 157	1 007	10 150	General public buildings .....	11 608	2 575	9 033
Housing and community development .....	6 709	1 777	4 932	Other government administration .....	15 398	7 456	7 942
Sewerage .....	16 478	—	16 478	Interest on general debt .....	136 514	74 478	62 036
Sanitation other than sewerage .....	18 476	(X)	18 476	General expenditure, n.e.c.:			
Other charges .....	147 259	129 371	17 888	Miscellaneous commercial activities .....	92 369	92 369	—
Miscellaneous general revenue .....	307 227	145 405	161 822	Other and unallocable .....	127 625	58 539	69 086
Interest earnings .....	177 020	99 458	77 562	Utilities .....	47 397	—	47 397
Special assessments .....	45 600	—	45 600	Capital outlay .....	4 169	—	4 169
Sale of property .....	2 313	1 631	682	Water supply .....	39 150	—	39 150
Other general revenue .....	82 294	44 316	37 978	Electric power .....	6 512	—	6 512
Other than general revenue .....	313 325	250 237	51 460	Gas supply .....	76	—	76
Utility revenue .....	43 609	—	43 609	Transit .....	1 659	—	1 659
Water supply .....	35 574	—	35 574	Liquor store expenditure .....	—	—	—
Electric power .....	7 506	—	7 506	Insurance trust .....	170 029	166 941	3 088
Gas supply .....	76	—	76	Unemployment compensation .....	36 326	36 326	—
Transit .....	453	—	453	Employee retirement .....	50 071	46 983	3 088
Liquor store revenue .....	—	—	—	Other insurance trust .....	83 632	83 632	(X)
Insurance trust revenue .....	269 716	250 237	7 851	<b>Debt outstanding</b> .....	<b>1 977 031</b>	<b>1 027 158</b>	<b>949 873</b>
Unemployment compensation .....	33 967	33 967	—	Long-term .....	1 969 316	1 027 158	942 158
Employee retirement .....	146 740	127 261	7 851	Full faith and credit .....	319 373	—	319 373
Other insurance trust revenue .....	89 009	89 009	(X)	Nonguaranteed .....	1 649 943	1 027 158	622 785
<b>Expenditure<sup>1</sup></b> .....	<b>2 715 749</b>	<b>2 000 615</b>	<b>1 128 978</b>	Short-term .....	7 715	—	7 715
By character and object:				Long-term debt by purpose:			
Intergovernmental expenditure <sup>1</sup> .....	—	402 727	11 117	Education .....	131 988	60 667	71 321
Direct expenditure .....	2 715 749	1 597 888	1 117 861	Utilities .....	57 686	—	57 686
Current operation .....	1 995 340	1 112 798	882 542	Other .....	1 779 642	966 491	813 151
Capital outlay .....	368 237	203 827	164 410	Long-term debt issued .....	291 630	173 023	118 607
Construction .....	290 984	170 739	120 245	Long-term debt retired .....	289 196	106 302	182 894
Other .....	77 253	33 088	44 165	Exhibit: Change in total debt during year .....	6 634	63 401	-56 767
Assistance and subsidies .....	40 165	39 844	321	<b>Cash and security holdings</b> .....	<b>3 967 660</b>	<b>2 879 213</b>	<b>1 088 447</b>
Interest on debt .....	141 978	74 478	67 500	Insurance trust funds .....	1 282 850	1 206 260	76 590
Insurance benefits and repayments .....	170 029	166 941	3 088	By purpose:			
Exhibit: Salaries and wages .....	883 674	434 720	448 954	Unemployment compensation .....	41 504	41 504	—
Direct expenditure by function .....	2 715 749	1 597 888	1 117 861	Employee retirement .....	1 065 978	989 388	76 590
Direct general expenditure .....	2 498 323	1 430 947	1 067 376	Workers' compensation .....	175 368	175 368	(X)
Capital outlay .....	364 068	203 827	160 241	Miscellaneous .....	—	—	(X)
Other direct general expenditure .....	2 134 255	1 227 120	907 135	By type:			
Education services:				Cash and deposits .....	257 573	229 519	28 054
Education .....	922 231	413 522	508 709	Securities .....	1 011 897	963 361	48 536
Higher education .....	370 252	370 252	—	Federal .....	4 962	322	4 640
Elementary and secondary education .....	508 709	—	508 709	State and local government .....	(X)	(X)	(X)
Other education .....	43 270	43 270	(X)	Nongovernment .....	1 006 935	963 039	43 896
Libraries .....	7 550	1 205	6 345	Other than insurance trust funds .....	2 684 810	1 672 953	1 011 857
				By purpose:			
				Offsets to debt .....	1 482 236	989 953	492 283
				Bond funds .....	41 424	3 206	38 218
				Other .....	1 161 150	679 794	481 356
				By type:			
				Cash and deposits .....	2 684 810	1 672 953	1 011 857
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.





**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>OREGON</b>				<b>OREGON—Con.</b>			
Revenue <sup>1</sup>	15 363 908	9 892 981	7 093 675	Direct expenditure by function—Con.			
General revenue <sup>1</sup>	12 032 347	7 306 141	6 490 133	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup>	2 425 770	2 062 649	2 127 048	Social services and income maintenance:			
From Federal Government	2 425 770	2 035 792	389 978	Public welfare	1 355 536	1 326 612	28 924
Federal general revenue sharing	—	—	—	Cash assistance payments	202 113	202 113	—
From State governments	(1)	(X)	1 737 070	Vendor payments	756 975	754 272	2 703
From local governments <sup>1</sup>	(X)	26 857	(X)	Other public welfare	396 448	370 227	26 221
General revenue from own sources	9 606 577	5 243 492	4 363 085	Hospitals	522 766	382 678	140 088
Taxes	6 208 946	3 322 287	2 886 659	Health	381 414	126 047	255 367
Property	2 551 346	136	2 551 210	Social insurance administration	43 918	43 918	—
Sales and gross receipts	549 626	438 629	110 997	Veterans' services	31 353	31 353	(X)
General	—	—	—	Transportation:			
Selective	549 626	438 629	110 997	Highways	789 857	383 248	406 609
Motor fuel	280 153	271 561	8 592	Air transportation (airports)	101 171	—	101 171
Alcoholic beverages	10 741	10 741	—	Parking facilities	7 733	(X)	7 733
Tobacco products	87 528	87 528	—	Water transport and terminals	75 814	—	75 814
Public utilities	76 987	4 859	72 128	Transit subsidies	1 763	252	1 511
Other	94 217	63 940	30 277	Public safety:			
Individual income	2 221 297	2 221 297	—	Police protection	360 492	71 087	289 405
Motor vehicle license	249 898	244 920	4 978	Fire protection	208 333	(X)	208 333
Other taxes	636 779	417 305	219 474	Correction	308 617	175 066	133 551
Charges and miscellaneous general revenue	3 397 631	1 921 205	1 476 426	Protective inspection and regulation	106 802	77 238	29 564
Current charges	1 722 989	725 829	997 160	Environment and housing:			
Education	504 455	330 370	174 085	Natural resources	246 571	214 393	32 178
Institutions of higher education	414 200	317 432	96 768	Parks and recreation	201 261	20 440	180 821
School lunch sales (gross)	40 872	—	40 872	Housing and community development	208 627	57 916	150 711
Hospitals	383 951	249 035	134 916	Sewerage	325 648	254	325 394
Highways	7 676	3 629	4 047	Sanitation other than sewerage	110 584	(X)	103 922
Airports	52 221	47	52 174	Government administration:			
Parking facilities	14 928	(X)	14 928	Financial administration	334 068	224 712	109 356
Water transport and terminals	78 912	—	78 912	Judicial and legal	187 652	131 868	55 784
Natural resources	58 357	38 727	19 630	General public buildings	87 810	27 801	60 009
Parks and recreation	68 378	9 430	58 948	Other government administration	153 966	23 880	130 086
Housing and community development	21 592	1 784	19 808	Interest on general debt	1 001 468	804 793	196 675
Sewerage	213 798	—	213 798	General expenditure, n.e.c.:			
Sanitation other than sewerage	81 870	(X)	81 870	Miscellaneous commercial activities	—	—	—
Other charges	236 851	92 807	144 044	Other and unallocable	451 883	143 158	308 725
Miscellaneous general revenue	1 674 642	1 195 376	479 266	Utilities	781 221	—	781 221
Interest earnings	1 216 421	933 430	282 991	Capital outlay	144 800	—	144 800
Special assessments	62 188	—	62 188	Water supply	210 760	—	210 760
Sale of property	15 868	2 413	13 455	Electric power	410 864	—	410 864
Other general revenue	380 165	259 533	120 632	Gas supply	—	—	—
Other than general revenue	3 331 561	2 586 840	603 542	Transit	159 597	—	159 597
Utility revenue	602 911	48	602 863	Liquor store expenditure	103 881	103 881	—
Water supply	192 755	—	192 755	Insurance trust	1 068 394	1 032 755	35 639
Electric power	377 573	—	377 573	Unemployment compensation	464 519	464 519	—
Gas supply	—	—	—	Employee retirement	530 533	494 894	35 639
Transit	32 583	48	32 535	Other insurance trust	73 342	73 342	(X)
Liquor store revenue	168 854	168 854	—	Debt outstanding	10 545 123	6 295 080	4 250 043
Insurance trust revenue	2 559 796	2 417 938	679	Long-term	10 424 419	6 295 080	4 129 339
Unemployment compensation	457 814	457 814	—	Full faith and credit	7 006 543	5 245 590	1 760 953
Employee retirement	1 977 310	1 835 452	679	Nonguaranteed	3 417 876	1 049 490	2 368 386
Other insurance trust revenue	124 672	124 672	(X)	Short-term	120 704	—	120 704
Exhibit: Salaries and wages	4 517 521	1 558 880	2 958 641	Long-term debt by purpose:			
Expenditure <sup>1</sup>	13 785 100	7 978 532	7 427 635	Education	954 650	314 759	639 891
By character and object:				Utilities	1 087 357	—	1 087 357
Intergovernmental expenditure <sup>1</sup>	—	1 613 334	7 733	Other	8 382 412	5 980 321	2 402 091
Direct expenditure	13 785 100	6 365 198	7 419 902	Long-term debt issued	1 277 222	511 510	765 712
Current operation	9 868 352	3 725 052	6 143 300	Long-term debt retired	1 201 437	587 295	614 142
Capital outlay	1 530 510	547 176	983 334	Exhibit: Change in total debt during year	-16 899	-165 785	148 886
Construction	1 051 790	439 863	611 927	Cash and security holdings	19 717 266	16 157 893	3 559 373
Other	478 720	107 313	371 407	Insurance trust funds	9 017 010	9 009 750	7 260
Assistance and subsidies	255 422	255 422	—	By purpose:			
Interest on debt	1 062 422	804 793	257 629	Unemployment compensation	979 169	979 169	—
Insurance benefits and repayments	1 068 394	1 032 755	35 639	Employee retirement	7 823 087	7 815 827	7 260
Exhibit: Salaries and wages	4 517 521	1 558 880	2 958 641	Workers' compensation	214 754	214 754	(X)
Direct expenditure by function	13 785 100	6 365 198	7 419 902	Miscellaneous	—	—	(X)
Direct general expenditure	11 831 604	5 228 562	6 603 042	By type:			
Capital outlay	1 385 095	546 561	838 534	Cash and deposits	2 026 002	2 018 742	7 260
Other direct general expenditure	10 446 509	4 682 001	5 764 508	Securities	5 672 581	5 672 581	—
Education services:				Federal	1 291 703	1 291 703	—
Education	4 160 730	952 392	3 208 338	State and local government	(X)	(X)	(X)
Higher education	1 174 281	833 182	341 099	Nongovernment	4 380 878	4 380 878	—
Elementary and secondary education	2 867 239	—	2 867 239	Other than insurance trust funds	10 700 256	7 148 143	3 552 113
Other education	119 210	119 210	(X)	By purpose:			
Libraries	65 767	2 794	62 973	Offsets to debt	5 126 384	4 139 408	986 976
				Bond funds	334 211	71 673	262 538
				Other	5 239 661	2 937 062	2 302 599
				By type:			
				Cash and deposits	10 700 256	7 148 143	3 552 113
				Securities	(X)	(X)	(X)
				Federal	(X)	(X)	(X)
				State and local government	(X)	(X)	(X)
				Nongovernment	(X)	(X)	(X)

See footnotes at end of table.

**126 STATE AND LOCAL FINANCES**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>PENNSYLVANIA</b>				<b>PENNSYLVANIA—Con.</b>			
<b>Revenue<sup>1</sup></b> .....	<b>54 123 215</b>	<b>36 698 935</b>	<b>25 426 284</b>	<b>Direct expenditure by function—Con.</b>			
<b>General revenue<sup>1</sup></b> .....	<b>45 406 077</b>	<b>29 859 039</b>	<b>23 549 042</b>	<b>Direct general expenditure—Con.</b>			
Intergovernmental revenue <sup>1</sup> .....	8 767 036	8 016 454	8 752 586	<b>Social services and income maintenance:</b>			
From Federal Government .....	8 767 036	7 724 509	1 042 527	Public welfare .....	9 241 734	8 207 516	1 034 218
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	1 210 998	1 210 998	—
From State governments .....	( <sup>1</sup> )	(X)	7 710 059	Vendor payments .....	5 108 942	5 108 045	897
From local governments <sup>1</sup> .....	(X)	291 945	(X)	Other public welfare .....	2 921 794	1 888 473	1 033 321
General revenue from own sources .....	36 639 041	21 842 585	14 796 456	Hospitals .....	1 528 039	1 401 935	126 104
Taxes .....	26 282 781	16 269 988	10 012 793	Health .....	1 116 892	310 031	806 861
Property .....	7 298 494	210 818	7 087 676	Social insurance administration .....	156 024	156 024	—
Sales and gross receipts .....	7 385 100	7 265 895	119 205	Veterans' services .....	1 893	1 893	(X)
General .....	4 538 035	4 499 734	38 301	Transportation:			
Selective .....	2 847 065	2 766 161	80 904	Highways .....	2 684 192	1 880 285	803 907
Motor fuel .....	694 408	694 408	—	Air transportation (airports) .....	476 775	12 765	464 010
Alcoholic beverages .....	144 665	144 665	—	Parking facilities .....	95 987	(X)	95 987
Tobacco products .....	336 244	336 244	—	Water transport and terminals .....	19 198	5 663	13 535
Public utilities .....	660 163	660 117	46	Transit subsidies .....	110	—	110
Other .....	1 011 585	930 727	80 858	Public safety:			
Individual income .....	6 546 969	4 689 139	1 857 830	Police protection .....	1 242 694	300 102	942 592
Motor vehicle license .....	447 193	447 173	20	Fire protection .....	340 258	(X)	340 258
Other taxes .....	4 605 025	3 656 963	948 062	Correction .....	1 040 802	552 462	488 340
Charges and miscellaneous general revenue .....	10 356 260	5 572 597	4 783 663	Protective inspection and regulation .....	152 774	110 411	42 363
Current charges .....	5 506 166	2 806 423	2 699 743	Environment and housing:			
Education .....	1 981 847	1 609 741	372 106	Natural resources .....	362 318	340 047	22 271
Institutions of higher education .....	1 698 336	1 550 955	147 381	Parks and recreation .....	439 588	105 854	333 734
School lunch sales (gross) .....	191 188	—	191 188	Housing and community development .....	689 521	10 960	678 561
Hospitals .....	801 657	785 170	16 487	Sewerage .....	1 011 028	—	1 011 028
Highways .....	305 303	271 292	34 011	Sanitation other than sewerage .....	550 188	(X)	522 360
Airports .....	191 289	7 798	183 491	Government administration:			
Parking facilities .....	121 665	(X)	121 665	Financial administration .....	648 245	400 247	247 998
Water transport and terminals .....	5 726	—	5 726	Judicial and legal .....	673 815	173 405	500 410
Natural resources .....	43 518	33 735	9 783	General public buildings .....	314 993	38 372	276 621
Parks and recreation .....	89 782	10 807	78 975	Other government administration .....	504 463	171 411	333 052
Housing and community development .....	133 172	8 205	124 967	Interest on general debt .....	3 063 409	1 074 788	1 988 621
Sewerage .....	972 956	461	972 495	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	325 852	(X)	325 852	Miscellaneous commercial activities .....	—	—	—
Other charges .....	533 399	79 214	454 185	Other and unallocable .....	2 675 043	1 499 246	1 175 797
Miscellaneous general revenue .....	4 850 094	2 766 174	2 083 920	Utilities .....	2 502 407	—	2 502 407
Interest earnings .....	2 352 127	725 127	1 627 000	Capital outlay .....	552 907	—	552 907
Special assessments .....	30 048	—	30 048	Water supply .....	722 786	—	722 786
Sale of property .....	11 851	3 086	8 765	Electric power .....	97 054	—	97 054
Other general revenue .....	2 456 068	2 037 961	418 107	Gas supply .....	486 719	—	486 719
Other than general revenue .....	8 717 138	6 839 896	1 877 242	Transit .....	1 195 848	—	1 195 848
Utility revenue .....	1 508 083	—	1 508 083	Liquor store expenditure .....	638 441	638 441	—
Water supply .....	577 981	—	577 981	Insurance trust .....	4 574 706	4 118 037	456 669
Electric power .....	87 846	—	87 846	Unemployment compensation .....	2 235 018	2 235 018	—
Gas supply .....	495 539	—	495 539	Employee retirement .....	2 144 497	1 687 828	456 669
Transit .....	346 717	—	346 717	Other insurance trust .....	195 191	195 191	(X)
Liquor store revenue .....	667 257	667 257	—	<b>Debt outstanding</b> .....	<b>48 080 008</b>	<b>12 962 120</b>	<b>35 117 888</b>
Insurance trust revenue .....	6 541 798	6 172 639	369 159	Long-term .....	47 119 764	12 448 794	34 670 970
Unemployment compensation .....	1 688 540	1 688 540	—	Full faith and credit .....	15 878 962	4 840 163	11 038 799
Employee retirement .....	4 491 899	4 122 740	369 159	Nonguaranteed .....	31 240 802	7 608 631	23 632 171
Other insurance trust revenue .....	361 359	361 359	(X)	Short-term .....	960 244	513 326	446 918
<b>Expenditure<sup>1</sup></b> .....	<b>52 302 289</b>	<b>34 821 691</b>	<b>26 117 717</b>	Long-term debt by purpose:			
By character and object:				Education .....	8 240 880	1 093 279	7 147 601
Intergovernmental expenditure <sup>1</sup> .....	93 641	8 616 122	114 638	Utilities .....	3 237 211	—	3 237 211
Direct expenditure .....	52 208 648	26 205 569	26 003 079	Other .....	35 641 673	11 355 515	24 286 158
Current operation .....	37 189 740	17 065 820	20 123 920	Long-term debt issued .....	7 547 325	2 557 795	4 989 530
Capital outlay .....	5 593 219	2 379 438	3 213 781	Long-term debt retired .....	5 094 120	1 531 576	3 562 544
Construction .....	4 181 232	1 460 351	2 720 881	Exhibit: Change in total debt during year .....	2 458 862	1 145 785	1 313 077
Other .....	1 411 987	919 087	492 900	<b>Cash and security holdings</b> .....	<b>71 364 386</b>	<b>42 919 927</b>	<b>28 444 459</b>
Assistance and subsidies .....	1 567 486	1 567 486	—	Insurance trust funds .....	33 855 322	29 902 326	3 952 996
Interest on debt .....	3 283 497	1 074 788	2 208 709	By purpose:			
Insurance benefits and repayments .....	4 574 706	4 118 037	456 669	Unemployment compensation .....	991 135	991 135	—
Exhibit: Salaries and wages .....	15 009 296	4 576 908	10 432 388	Employee retirement .....	31 858 189	27 905 193	3 952 996
Direct expenditure by function .....	52 208 648	26 205 569	26 003 079	Workers' compensation .....	1 005 998	1 005 998	(X)
Direct general expenditure .....	44 493 094	21 449 091	23 044 003	Miscellaneous .....	—	—	(X)
Capital outlay .....	5 034 118	2 373 244	2 660 874	By type:			
Other direct general expenditure .....	39 458 976	19 075 847	20 383 129	Cash and deposits .....	3 767 424	3 227 519	539 905
Education services:				Securities .....	28 765 839	25 540 708	3 225 131
Education .....	15 355 448	4 658 956	10 696 492	Federal .....	9 540 860	8 545 341	995 519
Higher education .....	3 992 643	3 615 934	376 709	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	10 389 511	69 728	10 319 783	Nongovernment .....	19 224 979	16 995 367	2 229 612
Other education .....	973 294	973 294	(X)	Other than insurance trust funds .....	37 509 064	13 017 601	24 491 463
Libraries .....	107 663	8 890	98 773	By purpose:			
				Offsets to debt .....	21 804 008	7 175 575	14 628 433
				Bond funds .....	5 005 782	624 151	4 381 631
				Other .....	10 699 274	5 217 875	5 481 399
				By type:			
				Cash and deposits .....	37 509 064	13 017 601	24 491 463
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**GOVERNMENTS—GOVERNMENT FINANCES**

**STATE AND LOCAL FINANCES 127**

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>RHODE ISLAND</b>				<b>RHODE ISLAND—Con.</b>			
Revenue <sup>1</sup> .....	5 102 693	3 750 394	1 767 971	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	4 246 456	3 024 544	1 671 029	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	1 044 742	988 262	505 597	Social services and income maintenance:			
From Federal Government .....	1 044 742	943 046	101 696	Public welfare .....	753 823	723 797	30 026
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	152 076	131 055	21 021
From State governments .....	( <sup>1</sup> )	(X)	403 901	Vendor payments .....	470 113	469 453	660
From local governments <sup>1</sup> .....	(X)	45 216	(X)	Other public welfare .....	131 634	123 289	8 345
General revenue from own sources .....	3 201 714	2 036 282	1 165 432	Hospitals .....	104 803	104 803	—
Taxes .....	2 320 643	1 307 111	1 013 532	Health .....	148 483	146 268	2 215
Property .....	1 018 425	17 858	1 000 567	Social insurance administration .....	28 236	28 236	—
Sales and gross receipts .....	668 110	667 169	941	Veterans' services .....	1	1	(X)
General .....	388 987	388 987	—	Transportation:			
Selective .....	279 123	278 182	941	Highways .....	234 885	181 412	53 473
Motor fuel .....	94 074	94 074	—	Air transportation (airports) .....	17 930	17 930	—
Alcoholic beverages .....	9 131	9 131	—	Parking facilities .....	67	(X)	67
Tobacco products .....	36 545	36 545	—	Water transport and terminals .....	3 337	2 124	1 213
Public utilities .....	60 673	60 673	—	Transit subsidies .....	25 154	25 154	—
Other .....	78 700	77 759	941	Public safety:			
Individual income .....	478 461	478 461	—	Police protection .....	143 640	21 637	122 003
Motor vehicle license .....	50 787	50 787	—	Fire protection .....	117 689	(X)	117 689
Other taxes .....	104 860	92 836	12 024	Correction .....	101 022	101 022	—
Charges and miscellaneous general revenue .....	881 071	729 171	151 900	Protective inspection and regulation .....	30 065	20 508	9 557
Current charges .....	332 717	224 652	108 065	Environment and housing:			
Education .....	169 406	164 487	4 919	Natural resources .....	23 177	23 109	68
Institutions of higher education .....	151 438	151 438	—	Parks and recreation .....	118 058	79 267	38 791
School lunch sales (gross) .....	358	—	358	Housing and community development .....	100 333	19 494	80 839
Hospitals .....	7 267	7 267	—	Sewerage .....	101 573	48 994	52 579
Highways .....	8 970	8 970	—	Sanitation other than sewerage .....	55 029	(X)	31 055
Airports .....	9 176	9 176	—	Government administration:			
Parking facilities .....	285	(X)	285	Financial administration .....	66 010	41 826	24 184
Water transport and terminals .....	4 264	232	4 032	Judicial and legal .....	72 844	65 649	7 195
Natural resources .....	1 448	1 400	48	General public buildings .....	28 185	14 644	13 541
Parks and recreation .....	11 438	2 917	8 521	Other government administration .....	53 973	27 507	26 466
Housing and community development .....	23 617	1 824	21 793	Interest on general debt .....	349 734	305 880	43 854
Sewerage .....	43 227	5 883	37 344	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	6 986	(X)	4 921	Miscellaneous commercial activities .....	2 540	2 540	—
Other charges .....	46 633	20 431	26 202	Other and unallocable .....	724 274	615 356	108 918
Miscellaneous general revenue .....	548 354	504 519	43 835	Utilities .....	105 364	39 996	65 368
Interest earnings .....	328 112	307 157	20 955	Capital outlay .....	16 778	13 696	3 082
Special assessments .....	2 471	—	2 471	Water supply .....	60 906	—	60 906
Sale of property .....	1 157	419	738	Electric power .....	4 462	—	4 462
Other general revenue .....	216 614	196 943	19 671	Gas supply .....	39 996	39 996	—
Transit .....	—	—	—	Transit .....	—	—	—
Other than general revenue .....	856 237	725 850	96 942	Liquor store expenditure .....	—	—	—
Utility revenue .....	81 062	6 658	74 404	Insurance trust .....	630 187	596 654	33 533
Water supply .....	69 949	—	69 949	Unemployment compensation .....	310 849	310 849	—
Electric power .....	4 455	—	4 455	Employee retirement .....	244 400	210 867	33 533
Gas supply .....	—	—	—	Other insurance trust .....	74 938	74 938	(X)
Transit .....	6 658	6 658	—	<b>Debt outstanding</b> .....	<b>5 954 090</b>	<b>5 150 733</b>	<b>803 357</b>
Liquor store revenue .....	—	—	—	Long-term .....	5 822 955	5 067 269	755 686
Insurance trust revenue .....	775 175	719 192	22 538	Full faith and credit .....	1 803 575	1 182 504	621 071
Unemployment compensation .....	219 466	219 466	—	Nonguaranteed .....	4 019 380	3 884 765	134 615
Employee retirement .....	456 760	400 777	22 538	Short-term .....	131 135	83 464	47 671
Other insurance trust revenue .....	98 949	98 949	(X)	Long-term debt by purpose:			
<b>Expenditure<sup>1</sup></b> .....	<b>5 511 068</b>	<b>4 174 717</b>	<b>1 822 541</b>	Education .....	316 788	179 811	136 977
By character and object:				Utilities .....	86 376	—	86 376
Intergovernmental expenditure <sup>1</sup> .....	14 594	500 667	117	Other .....	5 419 791	4 887 458	532 333
Direct expenditure .....	5 496 474	3 674 050	1 822 424	Long-term debt issued .....	1 619 149	1 430 553	188 596
Current operation .....	3 879 314	2 261 533	1 617 781	Long-term debt retired .....	727 893	579 867	148 026
Capital outlay .....	452 686	352 347	100 339	Exhibit: Change in total debt during year .....	707 050	683 997	23 053
Construction .....	378 681	304 278	74 403	<b>Cash and security holdings</b> .....	<b>6 745 949</b>	<b>6 279 401</b>	<b>466 548</b>
Other .....	74 005	48 069	25 936	Insurance trust funds .....	2 756 136	2 582 642	173 494
Assistance and subsidies .....	178 643	157 622	21 021	By purpose:			
Interest on debt .....	355 644	305 894	49 750	Unemployment compensation .....	98 177	98 177	—
Insurance benefits and repayments .....	630 187	596 654	33 533	Employee retirement .....	2 622 399	2 448 905	173 494
Exhibit: Salaries and wages .....	1 428 921	586 047	842 874	Workers' compensation .....	11 614	11 614	(X)
Direct expenditure by function .....	5 496 474	3 674 050	1 822 424	Miscellaneous .....	23 946	23 946	(X)
Direct general expenditure .....	4 760 923	3 037 400	1 723 523	By type:			
Capital outlay .....	435 908	338 651	97 257	Cash and deposits .....	182 480	170 020	12 460
Other direct general expenditure .....	4 325 015	2 698 749	1 626 266	Securities .....	2 567 219	2 412 622	154 597
Education services:				Federal .....	1 549 004	1 502 514	46 490
Education .....	1 336 162	392 370	943 792	State and local government .....	(X)	(X)	(X)
Higher education .....	288 397	288 397	—	Nongovernment .....	1 018 215	910 108	108 107
Elementary and secondary education .....	943 792	—	943 792	Other than insurance trust funds .....	3 989 813	3 696 759	293 054
Other education .....	103 973	103 973	(X)	By purpose:			
Libraries .....	19 896	3 898	15 998	Offsets to debt .....	3 167 502	3 143 568	23 934
				Bond funds .....	257 624	191 680	65 944
				Other .....	564 687	361 511	203 176
				By type:			
				Cash and deposits .....	3 989 813	3 696 759	293 054
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>SOUTH CAROLINA</b>				<b>SOUTH CAROLINA—Con.</b>			
Revenue <sup>1</sup> .....	<b>14 030 287</b>	<b>10 100 970</b>	<b>6 112 979</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>11 269 713</b>	<b>7 861 740</b>	<b>5 388 159</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	2 529 483	2 443 841	2 065 828	Social services and income maintenance:			
From Federal Government .....	2 529 483	2 347 127	182 356	Public welfare .....	1 898 011	1 890 298	7 713
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	175 781	175 781	—
From State governments .....	( <sup>1</sup> )	(X)	1 883 472	Vendor payments .....	1 436 302	1 435 912	390
From local governments <sup>1</sup> .....	(X)	96 714	(X)	Other public welfare .....	285 928	278 605	7 323
General revenue from own sources .....	8 740 230	5 417 899	3 322 331	Hospitals .....	1 253 782	564 637	689 145
Taxes .....	5 679 123	3 935 500	1 743 623	Health .....	459 147	383 275	75 872
Property .....	1 593 884	12 585	1 581 299	Social insurance administration .....	54 757	54 757	—
Sales and gross receipts .....	2 113 201	2 051 830	61 371	Veterans' services .....	630	630	(X)
General .....	1 476 646	1 452 014	24 632	Transportation:			
Selective .....	636 555	599 816	36 739	Highways .....	625 861	528 884	96 977
Motor fuel .....	287 393	287 393	—	Air transportation (airports) .....	56 425	3 221	52 204
Alcoholic beverages .....	109 870	109 870	—	Parking facilities .....	6 018	(X)	6 018
Tobacco products .....	28 461	28 461	—	Water transport and terminals .....	54 931	54 931	—
Public utilities .....	74 157	37 418	36 739	Transit subsidies .....	1 596	—	1 596
Other .....	136 674	136 674	—	Public safety:			
Individual income .....	1 410 893	1 410 893	—	Police protection .....	325 977	81 519	244 458
Motor vehicle license .....	81 610	79 127	2 483	Fire protection .....	119 808	(X)	119 808
Other taxes .....	479 535	381 065	98 470	Correction .....	415 030	297 225	117 805
Charges and miscellaneous general revenue .....	3 061 107	1 482 399	1 578 708	Protective inspection and regulation .....	49 595	37 861	11 734
Current charges .....	2 259 337	1 044 255	1 215 082	Environment and housing:			
Education .....	637 713	507 460	130 253	Natural resources .....	135 167	132 943	2 224
Institutions of higher education .....	493 626	493 626	—	Parks and recreation .....	157 234	33 996	123 238
School lunch sales (gross) .....	51 332	—	51 332	Housing and community development .....	115 454	18 952	96 502
Hospitals .....	1 046 807	369 254	677 553	Sewerage .....	152 167	—	152 167
Highways .....	22 750	22 750	—	Sanitation other than sewerage .....	128 830	(X)	123 751
Airports .....	26 505	188	26 317	Government administration:			
Parking facilities .....	12 241	(X)	12 241	Financial administration .....	189 565	120 167	69 398
Water transport and terminals .....	46 821	46 821	—	Judicial and legal .....	119 874	40 855	79 019
Natural resources .....	7 442	7 379	63	General public buildings .....	84 667	22 152	62 515
Parks and recreation .....	31 241	13 681	17 560	Other government administration .....	156 304	29 416	126 888
Housing and community development .....	24 027	2 097	21 930	Interest on general debt .....	508 563	241 042	267 521
Sewerage .....	139 625	—	139 625	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	62 041	(X)	58 849	Miscellaneous commercial activities .....	—	—	—
Other charges .....	202 124	71 433	130 691	Other and unallocable .....	378 798	191 317	187 481
Miscellaneous general revenue .....	801 770	438 144	363 626	Utilities .....	1 465 221	636 196	829 025
Interest earnings .....	540 785	289 458	251 327	Capital outlay .....	328 099	139 427	188 672
Special assessments .....	5 309	—	5 309	Water supply .....	384 612	—	384 612
Sale of property .....	6 814	—	6 814	Electric power .....	986 748	636 196	350 552
Other general revenue .....	248 862	148 686	100 176	Gas supply .....	79 610	—	79 610
Other than general revenue .....	2 760 574	2 239 230	724 820	Transit .....	14 251	—	14 251
Utility revenue .....	1 284 084	562 578	721 506	Liquor store expenditure .....	—	—	—
Water supply .....	281 336	—	281 336	Insurance trust .....	830 422	828 295	2 127
Electric power .....	904 894	562 578	342 316	Unemployment compensation .....	287 866	287 866	—
Gas supply .....	91 412	—	91 412	Employee retirement .....	479 964	477 837	2 127
Transit .....	6 442	—	6 442	Other insurance trust .....	62 592	62 592	(X)
Liquor store revenue .....	—	—	—	Debt outstanding .....	<b>11 323 368</b>	<b>4 684 627</b>	<b>6 638 741</b>
Insurance trust revenue .....	1 476 490	1 676 652	3 314	Long-term .....	11 120 610	4 529 277	6 591 333
Unemployment compensation .....	251 188	251 188	—	Full faith and credit .....	2 778 441	845 143	1 933 298
Employee retirement .....	1 175 277	1 375 439	3 314	Nonguaranteed .....	8 342 169	3 684 134	4 658 035
Other insurance trust revenue .....	50 025	50 025	(X)	Short-term .....	202 758	155 350	47 408
Exhibit: Salaries and wages .....	—	—	—	Long-term debt by purpose:			
Exhibit: Salaries and wages .....	—	—	—	Education .....	1 519 848	268 009	1 251 839
Exhibit: Salaries and wages .....	—	—	—	Utilities .....	4 521 575	2 237 206	2 284 369
Exhibit: Salaries and wages .....	—	—	—	Other .....	5 079 187	2 024 062	3 055 125
Exhibit: Salaries and wages .....	—	—	—	Long-term debt issued .....	2 239 083	905 671	1 333 412
Exhibit: Salaries and wages .....	—	—	—	Long-term debt retired .....	1 301 829	414 140	887 689
Exhibit: Salaries and wages .....	—	—	—	Exhibit: Change in total debt during year .....	952 663	495 531	457 132
Exhibit: Salaries and wages .....	—	—	—	Cash and security holdings .....	<b>20 499 326</b>	<b>16 667 021</b>	<b>3 832 305</b>
Exhibit: Salaries and wages .....	—	—	—	Insurance trust funds .....	13 206 277	13 176 825	29 452
Exhibit: Salaries and wages .....	—	—	—	By purpose:			
Exhibit: Salaries and wages .....	—	—	—	Unemployment compensation .....	426 883	426 883	—
Exhibit: Salaries and wages .....	—	—	—	Employee retirement .....	12 711 340	12 681 888	29 452
Exhibit: Salaries and wages .....	—	—	—	Workers' compensation .....	68 054	68 054	(X)
Exhibit: Salaries and wages .....	—	—	—	Miscellaneous .....	—	—	(X)
Exhibit: Salaries and wages .....	—	—	—	By type:			
Exhibit: Salaries and wages .....	—	—	—	Cash and deposits .....	2 039 037	2 034 843	4 194
Exhibit: Salaries and wages .....	—	—	—	Securities .....	11 161 632	11 141 982	19 650
Exhibit: Salaries and wages .....	—	—	—	Federal .....	8 639 893	8 629 122	10 771
Exhibit: Salaries and wages .....	—	—	—	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	—	—	—	Nongovernment .....	2 521 739	2 512 860	8 879
Exhibit: Salaries and wages .....	—	—	—	Other than insurance trust funds .....	7 293 049	3 490 196	3 802 853
Exhibit: Salaries and wages .....	—	—	—	By purpose:			
Exhibit: Salaries and wages .....	—	—	—	Offsets to debt .....	3 329 303	1 696 431	1 632 872
Exhibit: Salaries and wages .....	—	—	—	Bond funds .....	711 354	280 251	431 103
Exhibit: Salaries and wages .....	—	—	—	Other .....	3 252 392	1 513 514	1 738 878
Exhibit: Salaries and wages .....	—	—	—	By type:			
Exhibit: Salaries and wages .....	—	—	—	Cash and deposits .....	7 293 049	3 490 196	3 802 853
Exhibit: Salaries and wages .....	—	—	—	Securities .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	—	—	—	Federal .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	—	—	—	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	—	—	—	Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>SOUTH DAKOTA</b>				<b>SOUTH DAKOTA—Con.</b>			
Revenue <sup>1</sup> .....	<b>2 687 695</b>	<b>1 748 817</b>	<b>1 175 770</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>2 328 757</b>	<b>1 518 437</b>	<b>1 054 410</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	603 451	549 243	298 298	Social services and income maintenance:			
From Federal Government .....	603 451	544 933	58 518	Public welfare .....	303 555	289 827	13 728
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	27 947	27 869	78
From State governments .....	( <sup>1</sup> )	(X)	239 780	Vendor payments .....	197 545	192 586	4 959
From local governments <sup>1</sup> .....	(X)	4 310	(X)	Other public welfare .....	78 063	69 372	8 691
General revenue from own sources .....	1 725 306	969 194	756 112	Hospitals .....	67 360	42 331	25 029
Taxes .....	1 104 167	565 032	539 135	Health .....	52 892	44 332	8 560
Property .....	430 084	—	430 084	Social insurance administration .....	14 174	14 174	—
Sales and gross receipts .....	539 692	449 237	90 455	Veterans' services .....	705	705	(X)
General .....	378 326	289 325	89 001	Transportation:			
Selective .....	161 366	159 912	1 454	Highways .....	309 962	195 427	114 535
Motor fuel .....	82 853	82 685	168	Air transportation (airports) .....	12 535	642	11 893
Alcoholic beverages .....	9 420	9 381	39	Parking facilities .....	1 171	(X)	1 171
Tobacco products .....	13 953	13 952	1	Water transport and terminals .....	—	—	—
Public utilities .....	1 175	694	481	Transit subsidies .....	2 695	—	2 695
Other .....	53 965	53 200	765	Public safety:			
Individual income .....	121	—	121	Police protection .....	59 898	13 474	46 424
Motor vehicle license .....	34 512	25 176	9 336	Fire protection .....	21 059	(X)	21 059
Other taxes .....	99 758	90 619	9 139	Correction .....	37 893	29 893	8 000
Charges and miscellaneous general revenue .....	621 139	404 162	216 977	Protective inspection and regulation .....	7 649	6 473	1 176
Current charges .....	271 170	146 506	124 664	Environment and housing:			
Education .....	105 145	88 274	16 871	Natural resources .....	76 669	64 972	11 697
Institutions of higher education .....	88 225	88 225	—	Parks and recreation .....	40 375	11 893	28 482
School lunch sales (gross) .....	13 326	—	13 326	Housing and community development .....	27 219	6 485	20 734
Hospitals .....	24 060	3 978	20 082	Sewerage .....	29 753	—	29 753
Highways .....	323	175	148	Sanitation other than sewerage .....	11 955	(X)	11 955
Airports .....	4 291	—	4 291	Government administration:			
Parking facilities .....	1 430	(X)	1 430	Financial administration .....	56 179	23 658	32 521
Water transport and terminals .....	—	—	—	Judicial and legal .....	26 115	15 148	10 967
Natural resources .....	11 863	6 207	5 656	General public buildings .....	23 884	16 307	7 577
Parks and recreation .....	10 140	3 954	6 186	Other government administration .....	23 264	11 015	12 249
Housing and community development .....	4 130	—	4 130	Interest on general debt .....	164 925	139 731	25 194
Sewerage .....	27 048	(X)	27 048	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	10 122	(X)	10 122	Miscellaneous commercial activities .....	28 083	28 083	—
Other charges .....	72 618	43 918	28 700	Other and unallocable .....	105 140	31 631	73 509
Miscellaneous general revenue .....	349 969	257 656	92 313	Utilities .....	98 853	—	98 853
Interest earnings .....	251 952	191 563	60 389	Capital outlay .....	19 702	—	19 702
Special assessments .....	6 080	—	6 080	Water supply .....	49 770	—	49 770
Sale of property .....	2 059	708	1 351	Electric power .....	45 186	—	45 186
Other general revenue .....	89 878	65 385	24 493	Gas supply .....	3 897	—	3 897
Transit .....	—	—	—	Transit .....	—	—	—
Other than general revenue .....	358 938	230 380	121 360	Liquor store expenditure .....	16 254	—	16 254
Utility revenue .....	95 280	—	95 280	Insurance trust .....	78 481	75 349	3 132
Water supply .....	38 158	—	38 158	Unemployment compensation .....	13 324	13 324	—
Electric power .....	51 724	—	51 724	Employee retirement .....	63 482	60 350	3 132
Gas supply .....	5 398	—	5 398	Other insurance trust .....	1 675	1 675	(X)
Transit .....	—	—	—	Debt outstanding .....	<b>2 427 995</b>	<b>1 889 222</b>	<b>538 773</b>
Liquor store revenue .....	17 398	—	17 398	Long-term .....	2 427 050	1 888 622	538 428
Insurance trust revenue .....	246 260	230 380	8 682	Full faith and credit .....	174 187	—	174 187
Unemployment compensation .....	13 852	13 852	—	Nonguaranteed .....	2 252 863	1 888 622	364 241
Employee retirement .....	231 999	216 119	8 682	Short-term .....	945	600	345
Other insurance trust revenue .....	409	409	(X)	Long-term debt by purpose:			
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Education .....	181 304	59 954	121 350
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Utilities .....	131 751	—	131 751
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Other .....	2 113 995	1 828 668	285 327
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Long-term debt issued .....	504 017	405 957	98 060
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Long-term debt retired .....	364 460	289 319	75 141
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Exhibit: Change in total debt during year .....	140 214	117 072	23 142
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Cash and security holdings .....	<b>4 714 193</b>	<b>3 933 218</b>	<b>780 975</b>
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Insurance trust funds .....	1 790 292	1 709 621	80 671
Exhibit: Salaries and wages .....	843 200	337 902	505 298	By purpose:			
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Unemployment compensation .....	46 783	46 783	—
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Employee retirement .....	1 743 038	1 662 367	80 671
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Workers' compensation .....	471	471	(X)
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Miscellaneous .....	—	—	(X)
Exhibit: Salaries and wages .....	843 200	337 902	505 298	By type:			
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Cash and deposits .....	300 862	297 078	3 784
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Securities .....	1 468 213	1 391 326	76 887
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Federal .....	383 621	366 860	16 761
Exhibit: Salaries and wages .....	843 200	337 902	505 298	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Nongovernment .....	1 084 592	1 024 466	60 126
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Other than insurance trust funds .....	2 923 901	2 223 597	700 304
Exhibit: Salaries and wages .....	843 200	337 902	505 298	By purpose:			
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Offsets to debt .....	1 813 780	1 688 223	125 557
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Bond funds .....	33 569	6 588	26 981
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Other .....	1 076 552	528 786	547 766
Exhibit: Salaries and wages .....	843 200	337 902	505 298	By type:			
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Cash and deposits .....	2 923 901	2 223 597	700 304
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Securities .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Federal .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	843 200	337 902	505 298	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	843 200	337 902	505 298	Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**130 STATE AND LOCAL FINANCES**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>TENNESSEE</b>				<b>TENNESSEE—Con.</b>			
Revenue <sup>1</sup> .....	21 261 121	11 680 777	12 105 735	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	15 664 715	9 956 610	8 011 497	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	3 687 060	3 427 157	2 563 295	Social services and income maintenance:			
From Federal Government .....	3 687 060	3 384 884	302 176	Public welfare .....	2 650 802	2 545 297	105 505
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	237 035	236 379	656
From State governments .....	( <sup>1</sup> )	(X)	2 261 119	Vendor payments .....	1 977 984	1 970 151	7 833
From local governments <sup>1</sup> .....	(X)	42 273	(X)	Other public welfare .....	435 783	338 767	97 016
General revenue from own sources .....	11 977 655	6 529 453	5 448 202	Hospitals .....	1 427 819	417 108	1 010 711
Taxes .....	7 756 832	4 858 098	2 898 734	Health .....	445 977	317 892	128 085
Property .....	1 765 531	—	1 765 531	Social insurance administration .....	69 206	69 206	—
Sales and gross receipts .....	4 822 716	3 848 078	974 638	Veterans' services .....	1 861	1 861	(X)
General .....	3 313 141	2 514 798	798 343	Transportation:			
Selective .....	1 509 575	1 333 280	176 295	Highways .....	1 333 262	883 695	449 567
Motor fuel .....	656 573	656 573	—	Air transportation (airports) .....	144 216	—	144 216
Alcoholic beverages .....	142 653	63 234	79 419	Parking facilities .....	1 112	(X)	1 112
Tobacco products .....	80 326	80 105	221	Water transport and terminals .....	3 217	—	3 217
Public utilities .....	30 860	5 587	25 273	Transit subsidies .....	—	—	—
Other .....	599 163	527 781	71 382	Public safety:			
Individual income .....	93 375	93 360	15	Police protection .....	481 129	61 529	419 600
Motor vehicle license .....	223 543	158 693	64 850	Fire protection .....	232 779	(X)	232 779
Other taxes .....	851 667	757 967	93 700	Correction .....	456 102	317 298	138 804
Charges and miscellaneous general revenue .....	4 220 823	1 671 355	2 549 468	Protective inspection and regulation .....	64 001	46 099	17 902
Current charges .....	2 883 305	939 489	1 943 816	Environment and housing:			
Education .....	564 970	458 648	106 322	Natural resources .....	167 185	153 244	13 941
Institutions of higher education .....	453 768	453 768	—	Parks and recreation .....	263 218	51 138	212 080
School lunch sales (gross) .....	85 832	—	85 832	Housing and community development .....	242 577	13 630	228 947
Hospitals .....	1 321 166	304 555	1 016 611	Sewerage .....	329 161	1 593	327 568
Highways .....	3 555	2 573	982	Sanitation other than sewerage .....	170 691	(X)	162 765
Airports .....	92 585	—	92 585	Government administration:			
Parking facilities .....	6 343	(X)	6 343	Financial administration .....	217 262	97 380	119 882
Water transport and terminals .....	2 351	—	2 351	Judicial and legal .....	211 661	82 944	128 717
Natural resources .....	57 811	56 926	885	General public buildings .....	94 360	29 387	64 973
Parks and recreation .....	78 404	20 030	58 374	Other government administration .....	118 736	29 675	89 061
Housing and community development .....	51 318	1 329	49 989	Interest on general debt .....	720 147	202 680	517 467
Sewerage .....	307 069	—	307 069	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	96 347	(X)	96 347	Miscellaneous commercial activities .....	314	—	314
Other charges .....	301 386	95 428	205 958	Other and unallocable .....	709 823	222 489	487 334
Miscellaneous general revenue .....	1 337 518	731 866	605 652	Utilities .....	3 848 521	—	3 848 521
Interest earnings .....	630 795	238 051	392 744	Capital outlay .....	336 251	—	336 251
Special assessments .....	3 978	—	3 978	Water supply .....	428 817	—	428 817
Sale of property .....	20 561	—	20 561	Electric power .....	2 938 385	—	2 938 385
Other general revenue .....	682 184	493 815	188 369	Gas supply .....	416 995	—	416 995
Other than general revenue .....	5 596 406	1 724 167	4 094 238	Transit .....	64 324	—	64 324
Utility revenue .....	3 794 199	—	3 794 199	Liquor store expenditure .....	—	—	—
Water supply .....	372 182	—	372 182	Insurance trust .....	913 404	772 599	140 805
Electric power .....	2 990 852	—	2 990 852	Unemployment compensation .....	417 126	417 126	—
Gas supply .....	410 297	—	410 297	Employee retirement .....	496 278	355 473	140 805
Transit .....	20 868	—	20 868	Other insurance trust .....	—	—	(X)
Liquor store revenue .....	—	—	—	Debt outstanding .....	12 430 068	2 806 366	9 623 702
Insurance trust revenue .....	1 802 207	1 724 167	300 039	Long-term .....	12 153 068	2 653 939	9 499 129
Unemployment compensation .....	384 213	384 213	—	Full faith and credit .....	4 452 381	3 624 390	3 827 991
Employee retirement .....	1 417 994	1 339 954	300 039	Nonguaranteed .....	7 700 687	2 029 549	5 671 138
Other insurance trust revenue .....	—	—	(X)	Short-term .....	277 000	152 427	124 573
Expenditure <sup>1</sup> .....	20 193 856	10 405 568	12 102 547	Long-term debt by purpose:			
By character and object:				Education .....	1 630 318	407 429	1 222 889
Intergovernmental expenditure <sup>1</sup> .....	5 351	2 288 949	30 661	Utilities .....	1 918 820	—	1 918 820
Direct expenditure .....	20 188 505	8 116 619	12 071 886	Other .....	8 603 930	2 246 510	6 357 420
Current operation .....	15 489 419	5 658 680	9 830 739	Long-term debt issued .....	1 520 626	238 422	1 282 204
Capital outlay .....	2 641 623	1 192 638	1 448 985	Long-term debt retired .....	1 362 338	307 127	1 055 211
Construction .....	1 971 776	1 023 325	948 451	Exhibit: Change in total debt during year .....	256 700	16 429	240 271
Other .....	669 847	169 313	500 534	Cash and security holdings .....	21 915 540	13 266 410	8 649 130
Assistance and subsidies .....	290 678	290 022	656	Insurance trust funds .....	12 867 391	10 295 703	2 571 688
Interest on debt .....	853 381	202 680	650 701	By purpose:			
Insurance benefits and repayments .....	913 404	772 599	140 805	Unemployment compensation .....	587 020	587 020	—
Exhibit: Salaries and wages .....	5 801 610	1 829 908	3 971 702	Employee retirement .....	12 280 371	9 708 683	2 571 688
Direct expenditure by function .....	20 188 505	8 116 619	12 071 886	Workers' compensation .....	—	—	(X)
Direct general expenditure .....	15 426 580	7 344 020	8 082 560	Miscellaneous .....	—	—	(X)
Capital outlay .....	2 305 372	1 192 638	1 112 734	By type:			
Other direct general expenditure .....	13 121 208	6 151 382	6 969 826	Cash and deposits .....	1 366 083	1 207 074	159 009
Education services:				Securities .....	11 468 664	9 088 629	2 380 035
Education .....	4 824 480	1 788 541	3 035 939	Federal .....	3 040 908	2 707 898	333 010
Higher education .....	1 507 955	1 507 955	—	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	3 035 939	—	3 035 939	Nongovernment .....	8 427 756	6 380 731	2 047 025
Other education .....	280 586	280 586	(X)	Other than insurance trust funds .....	9 048 149	2 970 707	6 077 442
Libraries .....	45 482	3 408	42 074	By purpose:			
See footnotes at end of table.				Offsets to debt .....	4 837 589	1 840 932	2 996 657
				Bond funds .....	817 538	12 662	804 876
				Other .....	3 393 022	1 117 113	2 275 909
				By type:			
				Cash and deposits .....	9 048 149	2 970 707	6 077 442
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>TEXAS</b>				<b>TEXAS—Con.</b>			
Revenue <sup>1</sup> .....	<b>67 083 516</b>	<b>37 602 879</b>	<b>41 035 616</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>56 770 017</b>	<b>31 307 797</b>	<b>36 136 127</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	9 401 845	8 604 008	11 471 744	Social services and income maintenance:			
From Federal Government .....	9 401 845	8 531 304	870 541	Public welfare .....	7 361 058	7 190 680	170 378
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	1 012 534	1 005 274	7 260
From State governments .....	( <sup>1</sup> )	(X)	10 601 203	Vendor payments .....	5 065 471	5 022 694	42 777
From local governments <sup>1</sup> .....	(X)	72 704	(X)	Other public welfare .....	1 283 053	1 162 712	120 341
General revenue from own sources .....	47 368 172	22 703 789	24 664 383	Hospitals .....	3 984 535	1 577 841	2 406 694
Taxes .....	32 916 544	17 024 494	15 892 050	Health .....	1 187 792	513 427	674 365
Property .....	13 004 943	—	13 004 943	Social insurance administration .....	238 138	238 138	—
Sales and gross receipts .....	16 178 499	13 603 586	2 574 903	Veterans' services .....	9 758	9 758	(X)
General .....	10 484 568	8 575 890	1 908 678	Transportation:			
Selective .....	5 693 931	5 027 706	666 225	Highways .....	4 001 349	2 464 499	1 536 850
Motor fuel .....	1 953 521	1 953 453	68	Air transportation (airports) .....	766 524	—	766 524
Alcoholic beverages .....	387 260	386 848	412	Parking facilities .....	9 501	(X)	9 501
Tobacco products .....	582 942	582 793	149	Water transport and terminals .....	162 043	—	162 043
Public utilities .....	698 386	217 599	480 787	Transit subsidies .....	518	—	518
Other .....	2 071 822	1 887 013	184 809	Public safety:			
Individual income .....	1 031	—	1 031	Police protection .....	2 006 203	215 192	1 791 011
Motor vehicle license .....	878 587	692 888	185 699	Fire protection .....	790 466	(X)	790 466
Other taxes .....	2 853 484	2 728 010	125 474	Correction .....	1 843 611	1 162 612	680 999
Charges and miscellaneous general				Protective inspection and regulation .....	277 864	205 281	72 583
revenue .....	14 451 628	5 679 295	8 772 333	Environment and housing:			
Current charges .....	7 983 965	2 517 415	5 466 550	Natural resources .....	607 384	398 107	209 277
Education .....	2 432 472	1 560 144	872 328	Parks and recreation .....	758 671	53 370	705 301
Institutions of higher education .....	1 876 648	1 553 208	323 440	Housing and community development .....	477 600	5 978	471 622
School lunch sales (gross) .....	336 941	—	336 941	Sewerage .....	1 224 539	(X)	1 224 539
Hospitals .....	2 227 194	582 917	1 644 277	Sanitation other than sewerage .....	598 425	(X)	420 693
Highways .....	147 343	49 625	97 718	Government administration:			
Airports .....	429 215	—	429 215	Financial administration .....	941 021	330 010	611 011
Parking facilities .....	17 115	(X)	17 115	Judicial and legal .....	850 025	227 320	622 705
Water transport and terminals .....	120 040	—	120 040	General public buildings .....	360 916	63 592	297 324
Natural resources .....	33 729	13 125	20 604	Other government administration .....	464 444	91 693	372 751
Parks and recreation .....	148 244	12 465	135 779	Interest on general debt .....	3 550 130	615 624	2 934 506
Housing and community development .....	81 338	2 989	78 349	General expenditure, n.e.c.:			
Sewerage .....	1 128 071	—	1 128 071	Miscellaneous commercial activities .....	5 420	—	5 420
Sanitation other than sewerage .....	367 669	(X)	367 669	Other and unallocable .....	1 472 557	721 471	751 086
Other charges .....	851 535	296 150	555 385	Utilities .....	5 344 830	—	5 344 830
Miscellaneous general revenue .....	6 467 663	3 161 880	3 305 783	Capital outlay .....	1 118 181	—	1 118 181
Interest earnings .....	4 222 340	1 573 652	2 648 688	Water supply .....	2 152 896	—	2 152 896
Special assessments .....	39 890	—	39 890	Electric power .....	2 332 991	—	2 332 991
Sale of property .....	41 602	29 131	12 471	Gas supply .....	148 139	—	148 139
Other general revenue .....	2 163 831	1 559 097	604 734	Transit .....	710 804	—	710 804
Other than general revenue .....	10 313 499	6 295 082	4 899 489	Liquor store expenditure .....	—	—	—
Utility revenue .....	4 341 478	—	4 341 478	Insurance trust .....	3 412 184	3 150 001	262 183
Water supply .....	1 751 642	—	1 751 642	Unemployment compensation .....	1 491 302	1 491 302	—
Electric power .....	2 311 613	—	2 311 613	Employee retirement .....	1 920 405	1 658 222	262 183
Gas supply .....	171 518	—	171 518	Other insurance trust .....	477	477	(X)
Transit .....	106 705	—	106 705	<b>Debt outstanding</b> .....	<b>65 364 097</b>	<b>8 001 178</b>	<b>57 362 919</b>
Liquor store revenue .....	—	—	—	Long-term .....	64 695 434	8 001 146	56 694 288
Insurance trust revenue .....	5 972 021	6 295 082	558 011	Full faith and credit .....	22 740 796	3 417 302	19 323 494
Unemployment compensation .....	1 163 917	1 163 917	—	Nonguaranteed .....	41 954 638	4 583 844	37 370 794
Employee retirement .....	4 807 396	5 130 457	558 011	Short-term .....	668 663	32	668 631
Other insurance trust revenue .....	708	708	(X)	Long-term debt by purpose:			
<b>Expenditure<sup>1</sup> .....</b>	<b>64 795 797</b>	<b>33 893 797</b>	<b>40 283 326</b>	Education .....	11 185 417	2 260 423	8 924 994
By character and object:				Utilities .....	14 832 751	—	14 832 751
Intergovernmental expenditure <sup>1</sup> .....	3	9 365 415	15 914	Other .....	38 677 266	5 740 723	32 936 543
Direct expenditure .....	64 795 794	24 528 382	40 267 412	Long-term debt issued .....	8 325 042	1 447 741	6 877 301
Current operation .....	46 973 633	16 947 642	30 025 991	Long-term debt retired .....	6 604 848	1 136 490	5 468 358
Capital outlay .....	8 530 481	2 600 803	5 929 678	Exhibit: Change in total debt during year .....	1 514 059	311 174	1 202 885
Construction .....	6 689 900	1 921 125	4 768 775	<b>Cash and security holdings</b> .....	<b>93 446 152</b>	<b>53 434 667</b>	<b>40 011 485</b>
Other .....	1 840 581	679 678	1 160 903	Insurance trust funds .....	38 188 201	33 011 291	5 176 910
Assistance and subsidies .....	1 221 572	1 214 312	7 260	By purpose:			
Interest on debt .....	4 657 924	615 624	4 042 300	Unemployment compensation .....	761 202	761 202	—
Insurance benefits and repayments .....	3 412 184	3 150 001	262 183	Employee retirement .....	37 422 221	32 245 311	5 176 910
Exhibit: Salaries and wages .....	22 635 969	4 994 814	17 641 155	Workers' compensation .....	4 778	4 778	(X)
Direct expenditure by function .....	64 795 794	24 528 382	40 267 412	Miscellaneous .....	—	—	(X)
Direct general expenditure .....	56 038 780	21 378 381	34 660 399	By type:			
Capital outlay .....	7 412 300	2 600 803	4 811 497	Cash and deposits .....	1 656 068	1 209 738	446 330
Other direct general expenditure .....	48 626 480	18 777 578	29 848 902	Securities .....	36 227 094	31 769 841	4 457 253
Education services:				Federal .....	13 147 979	12 448 033	699 946
Education .....	21 903 551	5 109 226	16 794 325	State and local government .....	(X)	(X)	(X)
Higher education .....	5 733 321	4 515 000	1 218 321	Nongovernment .....	23 079 115	19 321 808	3 757 307
Elementary and secondary				Other than insurance trust funds .....	55 257 951	20 423 376	34 834 575
education .....	15 667 999	91 995	15 576 004	By purpose:			
Other education .....	502 231	502 231	(X)	Offsets to debt .....	22 283 989	3 268 349	19 015 640
Libraries .....	184 737	6 830	177 907	Bond funds .....	6 877 475	974 606	5 902 869
				Other .....	26 096 487	16 180 421	9 916 066
				By type:			
				Cash and deposits .....	55 257 951	20 423 376	34 834 575
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>UTAH</b>				<b>UTAH—Con.</b>			
Revenue <sup>1</sup> .....	<b>7 712 897</b>	<b>4 848 909</b>	<b>3 945 399</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>5 966 102</b>	<b>4 060 030</b>	<b>3 055 170</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	1 193 725	1 150 310	1 192 513	Social services and income maintenance:			
From Federal Government .....	1 193 725	1 105 748	87 977	Public welfare .....	679 277	664 299	14 978
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	110 980	110 980	—
From State governments .....	( <sup>1</sup> )	(X)	1 104 536	Vendor payments .....	428 294	428 273	21
From local governments <sup>1</sup> .....	(X)	44 562	(X)	Other public welfare .....	140 003	125 046	14 957
General revenue from own sources .....	4 772 377	2 909 720	1 862 657	Hospitals .....	254 428	232 405	22 023
Taxes .....	3 086 137	1 987 793	1 098 344	Health .....	153 399	61 562	91 837
Property .....	835 532	271	835 261	Social insurance administration .....	33 748	33 748	—
Sales and gross receipts .....	1 251 024	1 017 959	233 065	Veterans' services .....	78	78	(X)
General .....	977 569	802 439	175 130	Transportation:			
Selective .....	273 455	215 520	57 935	Highways .....	422 052	274 749	147 303
Motor fuel .....	136 352	136 352	—	Air transportation (airports) .....	61 852	3 564	58 288
Alcoholic beverages .....	17 090	17 090	—	Parking facilities .....	1 337	(X)	1 337
Tobacco products .....	26 100	26 100	—	Water transport and terminals .....	—	—	—
Public utilities .....	47 946	4 893	43 053	Transit subsidies .....	—	—	—
Other .....	45 967	31 085	14 882	Public safety:			
Individual income .....	781 383	781 383	—	Police protection .....	178 162	31 485	146 677
Motor vehicle license .....	45 472	45 472	—	Fire protection .....	71 098	(X)	71 098
Other taxes .....	172 726	142 708	30 018	Correction .....	133 692	96 951	36 741
Charges and miscellaneous general revenue .....	1 686 240	921 927	764 313	Protective inspection and regulation .....	20 845	18 200	2 645
Current charges .....	1 000 598	626 474	374 124	Environment and housing:			
Education .....	440 180	395 870	44 310	Natural resources .....	101 150	81 977	19 173
Institutions of higher education .....	387 794	387 794	—	Parks and recreation .....	120 847	22 331	98 516
School lunch sales (gross) .....	32 354	—	32 354	Housing and community development .....	90 235	26 140	64 095
Hospitals .....	217 847	197 627	20 220	Sewerage .....	88 486	(X)	88 486
Highways .....	1 547	917	630	Sanitation other than sewerage .....	46 844	(X)	42 908
Airports .....	49 833	499	49 334	Government administration:			
Parking facilities .....	1 256	(X)	1 256	Financial administration .....	128 722	71 752	56 970
Water transport and terminals .....	—	—	—	Judicial and legal .....	86 775	55 395	31 380
Natural resources .....	6 390	4 529	1 861	General public buildings .....	51 445	28 816	22 629
Parks and recreation .....	42 095	3 512	38 583	Other government administration .....	68 291	14 865	53 426
Housing and community development .....	2 774	265	2 509	Interest on general debt .....	313 094	150 072	163 022
Sewerage .....	82 841	—	82 841	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	55 283	(X)	54 073	Miscellaneous commercial activities .....	4 781	—	4 781
Other charges .....	100 552	22 045	78 507	Other and unallocable .....	203 320	76 284	127 036
Miscellaneous general revenue .....	685 642	295 453	390 189	Utilities .....	1 046 957	—	1 046 957
Interest earnings .....	451 582	201 398	250 184	Capital outlay .....	89 976	—	89 976
Special assessments .....	8 681	—	8 681	Water supply .....	168 526	—	168 526
Sale of property .....	7 805	2 172	5 633	Electric power .....	829 876	—	829 876
Other general revenue .....	217 574	91 883	125 691	Gas supply .....	725	—	725
Other than general revenue .....	1 746 795	788 879	890 229	Transit .....	47 830	—	47 830
Utility revenue .....	890 229	—	890 229	Liquor store expenditure .....	52 460	52 460	—
Water supply .....	137 350	—	137 350	Insurance trust .....	370 831	370 831	—
Electric power .....	743 847	—	743 847	Unemployment compensation .....	98 955	98 955	—
Gas supply .....	388	—	388	Employee retirement .....	182 747	182 747	—
Transit .....	8 644	—	8 644	Other insurance trust .....	89 129	89 129	(X)
Liquor store revenue .....	69 345	69 345	—	<b>Debt outstanding</b> .....	<b>10 432 585</b>	<b>2 153 233</b>	<b>8 279 352</b>
Insurance trust revenue .....	787 221	719 534	—	Long-term .....	10 412 600	2 139 812	8 272 788
Unemployment compensation .....	120 174	120 174	—	Full faith and credit .....	1 132 016	330 900	801 116
Employee retirement .....	530 249	462 562	—	Nonguaranteed .....	9 280 584	1 808 912	7 471 672
Other insurance trust revenue .....	136 798	136 798	(X)	Short-term .....	19 985	13 421	6 564
<b>Expenditure<sup>1</sup></b> .....	<b>7 289 204</b>	<b>4 480 789</b>	<b>3 953 608</b>	Long-term debt by purpose:			
By character and object:				Education .....	570 319	101 704	468 615
Intergovernmental expenditure <sup>1</sup> .....	1 220	1 140 214	6 199	Utilities .....	6 088 053	—	6 088 053
Direct expenditure .....	7 287 984	3 340 575	3 947 409	Other .....	3 754 228	2 038 108	1 716 120
Current operation .....	5 193 521	2 333 785	2 859 736	Long-term debt issued .....	878 030	556 844	321 186
Capital outlay .....	841 837	349 000	492 837	Long-term debt retired .....	779 190	317 650	461 540
Construction .....	547 387	237 292	310 095	Exhibit: Change in total debt during year .....	100 091	241 738	-141 647
Other .....	294 450	111 708	182 742	<b>Cash and security holdings</b> .....	<b>10 576 479</b>	<b>7 440 260</b>	<b>3 136 219</b>
Assistance and subsidies .....	136 887	136 887	—	Insurance trust funds .....	4 537 652	4 537 652	—
Interest on debt .....	744 908	150 072	594 836	By purpose:			
Insurance benefits and repayments .....	370 831	370 831	—	Unemployment compensation .....	320 710	320 710	—
Exhibit: Salaries and wages .....	2 300 447	944 010	1 356 437	Employee retirement .....	3 934 621	3 934 621	—
Direct expenditure by function .....	7 287 984	3 340 575	3 947 409	Workers' compensation .....	282 321	282 321	(X)
Direct general expenditure .....	5 817 736	2 917 284	2 900 452	Miscellaneous .....	—	—	(X)
Capital outlay .....	751 237	348 376	402 861	By type:			
Other direct general expenditure .....	5 066 499	2 568 908	2 497 591	Cash and deposits .....	877 177	877 177	—
Education services:				Securities .....	3 510 666	3 510 666	—
Education .....	2 470 762	964 307	1 506 455	Federal .....	1 102 232	1 102 232	—
Higher education .....	880 025	880 025	—	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	1 506 455	—	1 506 455	Nongovernment .....	2 408 434	2 408 434	—
Other education .....	84 282	84 282	(X)	Other than insurance trust funds .....	6 038 827	2 902 608	3 136 219
Libraries .....	33 016	4 368	28 648	By purpose:			

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>VERMONT</b>				<b>VERMONT—Con.</b>			
Revenue <sup>1</sup> .....	<b>2 682 054</b>	<b>1 930 446</b>	<b>1 050 821</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>2 376 849</b>	<b>1 703 798</b>	<b>942 790</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	517 278	509 744	277 273	Social services and income maintenance:			
From Federal Government .....	517 278	504 489	12 789	Public welfare .....	370 407	369 717	690
From State governments .....	( <sup>1</sup> )	(X)	264 484	Cash assistance payments .....	71 953	71 953	—
From local governments <sup>1</sup> .....	(X)	5 255	(X)	Vendor payments .....	213 198	213 198	—
General revenue from own sources .....	1 859 571	1 194 054	665 517	Other public welfare .....	85 256	84 566	690
Taxes .....	1 323 525	765 972	557 553	Hospitals .....	22 348	22 337	11
Property .....	561 733	9 754	551 979	Health .....	45 252	42 225	3 027
Sales and gross receipts .....	370 203	367 723	2 480	Social insurance administration .....	9 365	9 365	—
General .....	157 035	157 030	5	Veterans' services .....	81	81	(X)
Selective .....	213 168	210 693	2 475	Transportation:			
Motor fuel .....	55 854	55 854	—	Highways .....	248 334	154 808	93 526
Alcoholic beverages .....	13 961	13 961	—	Air transportation (airports) .....	3 047	110	2 937
Tobacco products .....	13 996	13 996	—	Parking facilities .....	1 407	(X)	1 407
Public utilities .....	16 110	14 614	1 496	Water transport and terminals .....	—	—	—
Other .....	113 247	112 268	979	Transit subsidies .....	1 541	1 541	—
Individual income .....	271 439	271 430	9	Public safety:			
Motor vehicle license .....	38 218	38 218	—	Police protection .....	54 443	26 848	27 595
Other taxes .....	81 932	78 847	3 085	Fire protection .....	19 350	(X)	19 350
Charges and miscellaneous general revenue .....	536 046	428 082	107 964	Correction .....	33 731	33 644	87
Current charges .....	293 225	220 191	73 034	Protective inspection and regulation .....	14 424	14 009	415
Education .....	200 916	187 764	13 152	Environment and housing:			
Institutions of higher education .....	187 651	187 651	—	Natural resources .....	43 348	43 129	219
School lunch sales (gross) .....	8 806	—	8 806	Parks and recreation .....	19 066	8 679	10 387
Hospitals .....	2 482	2 482	—	Housing and community development .....	45 223	29 550	15 673
Highways .....	602	89	513	Sewerage .....	39 055	10	39 045
Airports .....	3 192	—	3 192	Sanitation other than sewerage .....	30 333	(X)	22 971
Parking facilities .....	2 382	(X)	2 382	Government administration:			
Water transport and terminals .....	—	—	—	Financial administration .....	57 520	29 953	27 567
Natural resources .....	971	831	140	Judicial and legal .....	29 721	28 014	1 707
Parks and recreation .....	6 129	4 830	1 299	General public buildings .....	31 846	29 608	2 238
Housing and community development .....	5 149	934	4 215	Other government administration .....	16 943	9 343	7 600
Sewerage .....	23 389	—	23 389	Interest on general debt .....	128 612	113 052	15 560
Sanitation other than sewerage .....	12 502	(X)	12 502	General expenditure, n.e.c.:			
Other charges .....	35 511	23 261	12 250	Miscellaneous commercial activities .....	—	—	—
Miscellaneous general revenue .....	242 821	207 891	34 930	Other and unallocable .....	115 330	85 019	30 311
Interest earnings .....	122 654	105 124	17 530	Utilities .....	109 678	886	108 792
Special assessments .....	827	—	827	Capital outlay .....	10 017	194	9 823
Sale of property .....	176	—	176	Water supply .....	33 736	—	33 736
Other general revenue .....	119 164	102 767	16 397	Electric power .....	17 397	—	17 397
Other than general revenue .....	305 205	226 648	108 031	Gas supply .....	—	—	—
Utility revenue .....	102 233	—	102 233	Transit .....	4 545	886	3 659
Water supply .....	27 220	—	27 220	Liquor store expenditure .....	—	—	—
Electric power .....	73 624	—	73 624	Insurance trust .....	124 140	122 449	1 691
Gas supply .....	—	—	—	Unemployment compensation .....	82 901	82 901	—
Transit .....	1 389	—	1 389	Employee retirement .....	41 239	39 548	1 691
Liquor store revenue .....	28 866	28 866	—	Other insurance trust .....	—	—	(X)
Insurance trust revenue .....	174 106	197 782	5 798	<b>Debt outstanding</b> .....	<b>2 021 718</b>	<b>1 542 571</b>	<b>479 147</b>
Unemployment compensation .....	64 742	64 742	—	Long-term .....	1 966 576	1 539 321	427 255
Employee retirement .....	109 364	133 040	5 798	Full faith and credit .....	607 588	426 195	181 393
Other insurance trust revenue .....	—	—	(X)	Nonguaranteed .....	1 358 988	1 113 126	245 862
<b>Expenditure<sup>1</sup></b> .....	<b>2 569 868</b>	<b>1 844 978</b>	<b>1 020 773</b>	Short-term .....	55 142	3 250	51 892
By character and object:				Long-term debt by purpose:			
Intergovernmental expenditure <sup>1</sup> .....	11 002	306 793	92	Education .....	150 774	62 282	88 492
Direct expenditure .....	2 558 866	1 538 185	1 020 681	Utilities .....	204 000	—	204 000
Current operation .....	1 999 408	1 092 944	906 464	Other .....	1 611 802	1 477 039	134 763
Capital outlay .....	190 522	107 501	83 021	Long-term debt issued .....	236 633	186 682	49 951
Construction .....	135 508	75 310	60 198	Long-term debt retired .....	187 636	161 559	26 077
Other .....	55 014	32 191	22 823	Exhibit: Change in total debt during year .....	69 283	25 855	43 428
Assistance and subsidies .....	102 239	102 239	—	<b>Cash and security holdings</b> .....	<b>2 534 232</b>	<b>2 261 029</b>	<b>273 203</b>
Interest on debt .....	142 557	113 052	29 505	Insurance trust funds .....	954 665	915 071	39 594
Insurance benefits and repayments .....	124 140	122 449	1 691	By purpose:			
Exhibit: Salaries and wages .....	825 095	362 453	462 642	Unemployment compensation .....	174 334	174 334	—
Direct expenditure by function .....	2 558 866	1 538 185	1 020 681	Employee retirement .....	780 311	740 717	39 594
Direct general expenditure .....	2 297 380	1 387 182	910 198	Workers' compensation .....	20	20	(X)
Capital outlay .....	180 448	107 250	73 198	Miscellaneous .....	—	—	(X)
Other direct general expenditure .....	2 116 932	1 279 932	837 000	By type:			
Education services:				Cash and deposits .....	266 213	263 389	2 824
Education .....	909 302	326 651	582 651	Securities .....	639 587	603 067	36 520
Higher education .....	268 608	268 608	—	Federal .....	86 636	79 528	7 108
Elementary and secondary education .....	582 651	—	582 651	State and local government .....	(X)	(X)	(X)
Other education .....	58 043	58 043	(X)	Nongovernment .....	552 951	523 539	29 412
Libraries .....	7 351	2 127	5 224	Other than insurance trust funds .....	1 579 567	1 345 958	233 609
See footnotes at end of table.				By purpose:			
				Offsets to debt .....	1 053 592	1 041 506	12 086
				Bond funds .....	94 079	82 516	11 563
				Other .....	431 896	221 936	209 960
				By type:			
				Cash and deposits .....	1 579 567	1 345 958	233 609
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>VIRGINIA</b>				<b>VIRGINIA—Con.</b>			
Revenue <sup>1</sup> .....	<b>24 846 325</b>	<b>15 074 835</b>	<b>13 074 299</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>21 424 176</b>	<b>13 086 581</b>	<b>11 857 086</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	2 952 090	2 725 900	3 745 681	Social services and income maintenance:			
From Federal Government .....	2 952 090	2 563 170	388 920	Public welfare .....	2 337 648	1 822 499	515 149
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	486 529	421 096	65 433
From State governments .....	( <sup>1</sup> )	(X)	3 356 761	Vendor payments .....	1 381 881	1 343 396	38 485
From local governments <sup>1</sup> .....	(X)	162 730	(X)	Other public welfare .....	469 238	58 007	411 231
General revenue from own sources .....	18 472 086	10 360 681	8 111 405	Hospitals .....	1 156 386	959 474	196 912
Taxes .....	12 726 225	7 025 345	5 700 880	Health .....	704 395	448 297	256 098
Property .....	4 174 308	15 351	4 158 957	Social insurance administration .....	78 057	78 057	—
Sales and gross receipts .....	3 882 406	2 857 652	1 024 754	Veterans' services .....	9 960	9 960	(X)
General .....	2 075 780	1 570 789	504 991	Transportation:			
Selective .....	1 806 626	1 286 863	519 763	Highways .....	1 767 809	1 367 063	400 746
Motor fuel .....	629 104	629 104	—	Air transportation (airports) .....	295 467	14 952	280 515
Alcoholic beverages .....	97 158	97 155	3	Parking facilities .....	32 087	(X)	32 087
Tobacco products .....	41 126	15 315	25 811	Water transport and terminals .....	30 692	29 590	1 102
Public utilities .....	419 297	100 917	318 380	Transit subsidies .....	3 511	—	3 511
Other .....	619 941	444 372	175 569	Public safety:			
Individual income .....	3 321 581	3 321 243	338	Police protection .....	753 076	130 112	622 964
Motor vehicle license .....	345 809	255 805	90 004	Fire protection .....	387 880	(X)	387 880
Other taxes .....	1 002 121	575 294	426 827	Correction .....	680 478	413 269	267 209
Charges and miscellaneous general revenue .....	5 745 861	3 335 336	2 410 525	Protective inspection and regulation .....	151 892	86 475	65 417
Current charges .....	3 630 734	2 010 012	1 620 722	Environment and housing:			
Education .....	1 272 204	1 062 344	209 860	Natural resources .....	194 158	161 653	32 505
Institutions of higher education .....	1 046 798	1 046 798	—	Parks and recreation .....	325 619	44 480	281 139
School lunch sales (gross) .....	132 831	—	132 831	Housing and community development .....	403 882	38 693	365 189
Hospitals .....	937 186	746 453	190 733	Sewerage .....	521 933	58 371	463 562
Highways .....	124 899	71 415	53 484	Sanitation other than sewerage .....	332 338	(X)	324 396
Airports .....	175 543	—	175 543	Government administration:			
Parking facilities .....	19 761	(X)	19 761	Financial administration .....	491 459	247 397	244 062
Water transport and terminals .....	9 583	7 748	1 835	Judicial and legal .....	295 831	149 323	146 508
Natural resources .....	5 855	4 827	1 028	General public buildings .....	298 090	35 088	263 002
Parks and recreation .....	61 691	4 993	56 698	Other government administration .....	203 399	32 292	171 107
Housing and community development .....	69 639	1 939	67 700	Interest on general debt .....	1 195 524	478 499	717 025
Sewerage .....	452 943	—	452 943	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	219 931	(X)	219 931	Miscellaneous commercial activities .....	182	—	182
Other charges .....	281 499	110 293	171 206	Other and unallocable .....	566 103	119 042	447 061
Miscellaneous general revenue .....	2 115 127	1 325 324	789 803	Utilities .....	933 662	—	933 662
Interest earnings .....	1 116 086	549 787	566 299	Capital outlay .....	188 583	—	188 583
Special assessments .....	16 290	—	16 290	Water supply .....	547 726	—	547 726
Sale of property .....	24 905	1 089	23 816	Electric power .....	169 754	—	169 754
Other general revenue .....	957 846	774 448	183 398	Gas supply .....	115 310	—	115 310
Other than general revenue .....	3 422 149	1 988 254	1 217 213	Transit .....	100 872	—	100 872
Utility revenue .....	828 051	—	828 051	Liquor store expenditure .....	212 249	212 249	—
Water supply .....	493 166	—	493 166	Insurance trust .....	1 172 204	1 014 322	157 882
Electric power .....	184 947	—	184 947	Unemployment compensation .....	381 829	381 829	—
Gas supply .....	117 938	—	117 938	Employee retirement .....	790 375	632 493	157 882
Transit .....	32 000	—	32 000	Other insurance trust .....	—	—	(X)
Liquor store revenue .....	258 211	258 211	—	<b>Debt outstanding</b> .....	<b>20 233 125</b>	<b>7 402 641</b>	<b>12 830 484</b>
Insurance trust revenue .....	2 335 887	1 730 043	389 162	Long-term .....	20 154 905	7 402 272	12 752 633
Unemployment compensation .....	296 210	296 210	—	Full faith and credit .....	6 240 573	514 796	5 725 777
Employee retirement .....	2 039 677	1 433 833	389 162	Nonguaranteed .....	13 914 332	6 887 476	7 026 856
Other insurance trust revenue .....	—	—	(X)	Short-term .....	78 220	369	77 851
<b>Expenditure<sup>1</sup></b> .....	<b>23 747 665</b>	<b>13 920 647</b>	<b>13 383 062</b>	Long-term debt by purpose:			
By character and object:				Education .....	3 697 488	1 547 386	2 150 102
Intergovernmental expenditure <sup>1</sup> .....	—	3 489 912	66 132	Utilities .....	1 823 582	—	1 823 582
Direct expenditure .....	23 747 665	10 430 735	13 316 930	Other .....	14 633 835	5 854 886	8 778 949
Current operation .....	17 736 418	7 268 259	10 468 159	Long-term debt issued .....	4 214 500	1 776 423	2 438 077
Capital outlay .....	2 915 181	1 113 277	1 801 904	Long-term debt retired .....	2 027 664	874 004	1 153 660
Construction .....	2 283 547	928 586	1 354 961	Exhibit: Change in total debt during year .....	2 183 488	902 387	1 281 101
Other .....	631 634	184 691	446 943	<b>Cash and security holdings</b> .....	<b>34 726 680</b>	<b>22 446 173</b>	<b>12 280 507</b>
Assistance and subsidies .....	621 811	556 378	65 433	Insurance trust funds .....	16 272 241	13 078 169	3 194 072
Interest on debt .....	1 302 051	478 499	823 552	By purpose:			
Insurance benefits and repayments .....	1 172 204	1 014 322	157 882	Unemployment compensation .....	516 724	516 724	—
Exhibit: Salaries and wages .....	8 975 777	3 032 098	5 943 679	Employee retirement .....	15 755 517	12 561 445	3 194 072
Direct expenditure by function .....	23 747 665	10 430 735	13 316 930	Workers' compensation .....	—	—	(X)
Direct general expenditure .....	21 429 550	9 204 164	12 225 386	Miscellaneous .....	—	—	(X)
Capital outlay .....	2 726 047	1 112 726	1 613 321	By type:			
Other direct general expenditure .....	18 703 503	8 091 438	10 612 065	Cash and deposits .....	1 979 211	1 724 350	254 861
Education services:				Securities .....	13 595 319	10 691 343	2 903 976
Education .....	8 056 643	2 464 157	5 592 486	Federal .....	2 001 480	1 359 184	642 296
Higher education .....	2 086 107	2 086 107	—	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	5 592 486	—	5 592 486	Nongovernment .....	11 593 839	9 332 159	2 261 680
Other education .....	378 050	378 050	(X)	Other than insurance trust funds .....	18 454 439	9 368 004	9 086 435
Libraries .....	155 051	7 479	147 572	By purpose:			
				Offsets to debt .....	10 311 068	6 350 920	3 960 148
				Bond funds .....	1 945 536	320 133	1 625 403
				Other .....	6 197 835	2 696 951	3 500 884
				By type:			
				Cash and deposits .....	18 454 439	9 368 004	9 086 435
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>WASHINGTON</b>				<b>WASHINGTON—Con.</b>			
Revenue <sup>1</sup> .....	<b>27 376 116</b>	<b>17 678 884</b>	<b>14 113 772</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>20 214 976</b>	<b>13 443 299</b>	<b>11 394 345</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	3 320 747	2 994 704	4 948 711	Social services and income maintenance:			
From Federal Government .....	3 320 747	2 929 999	390 748	Public welfare .....	2 776 387	2 761 790	14 597
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	581 254	580 934	320
From State governments .....	( <sup>1</sup> )	(X)	4 557 963	Vendor payments .....	1 469 034	1 469 034	—
From local governments <sup>1</sup> .....	(X)	64 705	(X)	Other public welfare .....	726 099	711 822	14 277
General revenue from own sources .....	16 894 229	10 448 595	6 445 634	Hospitals .....	1 062 609	499 173	563 436
Taxes .....	11 905 221	8 476 932	3 428 289	Health .....	910 475	654 915	255 560
Property .....	3 460 678	1 386 622	2 074 056	Social insurance administration .....	106 624	106 624	—
Sales and gross receipts .....	7 350 569	6 348 932	1 001 637	Veterans' services .....	3 430	3 430	(X)
General .....	5 756 207	5 031 574	724 633	Transportation:			
Selective .....	1 594 362	1 317 358	277 004	Highways .....	1 421 621	865 690	555 931
Motor fuel .....	627 136	627 136	—	Air transportation (airports) .....	210 557	1 068	209 489
Alcoholic beverages .....	119 885	119 885	—	Parking facilities .....	3 517	(X)	3 517
Tobacco products .....	146 930	146 930	—	Water transport and terminals .....	251 084	—	251 084
Public utilities .....	385 924	190 610	195 314	Transit subsidies .....	—	—	—
Other .....	314 487	232 797	81 690	Public safety:			
Individual income .....	—	—	—	Police protection .....	636 416	108 037	528 379
Motor vehicle license .....	220 071	203 538	16 533	Fire protection .....	349 650	(X)	349 650
Other taxes .....	873 903	537 840	336 063	Correction .....	728 942	544 770	184 172
Charges and miscellaneous general revenue .....	4 989 008	1 971 663	3 017 345	Protective inspection and regulation .....	311 399	241 541	69 858
Current charges .....	3 332 363	1 207 909	2 124 454	Environment and housing:			
Education .....	858 264	704 757	153 507	Natural resources .....	585 573	498 415	87 158
Institutions of higher education .....	703 858	703 858	—	Parks and recreation .....	483 986	611 311	422 675
School lunch sales (gross) .....	65 022	—	65 022	Housing and community development .....	287 326	32 321	255 005
Hospitals .....	760 078	232 700	527 378	Sewerage .....	571 016	—	571 016
Highways .....	78 482	72 888	5 594	Sanitation other than sewerage .....	378 480	(X)	342 083
Airports .....	120 219	—	120 219	Government administration:			
Parking facilities .....	13 958	(X)	13 958	Financial administration .....	411 641	181 985	229 656
Water transport and terminals .....	176 420	—	176 420	Judicial and legal .....	319 759	52 103	267 656
Natural resources .....	184 656	150 165	34 491	General public buildings .....	90 340	59 661	30 679
Parks and recreation .....	97 455	7 066	90 389	Other government administration .....	248 177	81 056	167 121
Housing and community development .....	54 701	4 700	50 001	Interest on general debt .....	915 683	434 223	481 460
Sewerage .....	473 054	—	473 054	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	268 403	(X)	268 403	Miscellaneous commercial activities .....	—	—	—
Other charges .....	246 673	35 633	211 040	Other and unallocable .....	746 870	332 282	414 588
Miscellaneous general revenue .....	1 656 645	763 754	892 891	Utilities .....	3 340 821	—	3 340 821
Interest earnings .....	845 916	352 541	493 375	Capital outlay .....	647 037	—	647 037
Special assessments .....	67 197	—	67 197	Water supply .....	438 906	—	438 906
Sale of property .....	53 809	3 431	50 378	Electric power .....	2 434 432	—	2 434 432
Other general revenue .....	689 723	407 782	281 941	Gas supply .....	8 671	—	8 671
Other than general revenue .....	7 161 140	4 235 585	2 719 427	Transit .....	458 812	—	458 812
Utility revenue .....	2 599 146	—	2 599 146	Liquor store expenditure .....	223 350	223 350	—
Water supply .....	335 628	—	335 628	Insurance trust .....	2 445 320	2 368 629	76 691
Electric power .....	2 191 389	—	2 191 389	Unemployment compensation .....	850 087	850 087	—
Gas supply .....	3 486	—	3 486	Employee retirement .....	808 943	732 252	76 691
Transit .....	68 643	—	68 643	Other insurance trust .....	786 290	786 290	(X)
Liquor store revenue .....	259 666	259 666	—	Debt outstanding .....	<b>28 021 760</b>	<b>7 191 988</b>	<b>20 829 772</b>
Insurance trust revenue .....	4 302 328	3 975 919	120 281	Long-term .....	27 898 837	7 190 427	20 708 410
Unemployment compensation .....	810 376	810 376	—	Full faith and credit .....	9 685 959	4 436 506	5 249 453
Employee retirement .....	2 187 238	1 860 829	120 281	Nonguaranteed .....	18 212 878	2 753 921	15 458 957
Other insurance trust revenue .....	1 304 714	1 304 714	(X)	Short-term .....	122 923	1 561	121 362
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Long-term debt by purpose:			
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Education .....	3 647 822	637 062	3 010 760
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Utilities .....	13 033 117	—	13 033 117
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Other .....	11 217 898	6 553 365	4 664 533
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Long-term debt issued .....	4 697 673	1 976 709	2 720 964
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Long-term debt retired .....	2 732 164	1 285 426	1 446 738
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Exhibit: Change in total debt during year .....	1 958 530	692 400	1 266 130
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Cash and security holdings .....	<b>34 286 525</b>	<b>25 866 860</b>	<b>8 419 665</b>
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Insurance trust funds .....	21 108 393	20 232 963	875 430
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	By purpose:			
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Unemployment compensation .....	1 675 016	1 675 016	—
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Employee retirement .....	14 745 599	13 870 169	875 430
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Workers' compensation .....	4 687 778	4 687 778	(X)
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Miscellaneous .....	—	—	(X)
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	By type:			
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Cash and deposits .....	8 521 978	8 384 996	136 982
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Securities .....	11 550 549	10 838 441	712 108
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Federal .....	2 854 835	2 745 019	109 816
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Nongovernment .....	8 695 714	8 093 422	602 292
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Other than insurance trust funds .....	13 178 132	5 633 897	7 544 235
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	By purpose:			
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Offsets to debt .....	3 587 948	2 694 151	893 797
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Bond funds .....	2 902 068	77 401	2 824 667
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Other .....	6 688 116	2 862 345	3 825 771
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	By type:			
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Cash and deposits .....	13 178 132	5 633 897	7 544 235
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Securities .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Federal .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	8 570 645	2 832 003	5 738 642	Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>WEST VIRGINIA</b>				<b>WEST VIRGINIA—Con.</b>			
Revenue <sup>1</sup> .....	<b>7 046 028</b>	<b>5 596 075</b>	<b>2 808 295</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>6 052 518</b>	<b>4 558 622</b>	<b>2 708 354</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	1 554 465	1 490 087	1 278 836	Social services and income maintenance:			
From Federal Government .....	1 554 465	1 475 928	78 537	Public welfare .....	1 094 801	1 094 068	733
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	121 161	121 161	—
From State governments .....	( <sup>1</sup> )	(X)	1 200 299	Vendor payments .....	825 823	825 823	—
From local governments <sup>1</sup> .....	(X)	14 159	(X)	Other public welfare .....	147 817	147 084	733
General revenue from own sources .....	4 498 053	3 068 535	1 429 518	Hospitals .....	258 260	89 277	168 983
Taxes .....	3 007 655	2 351 858	655 797	Health .....	154 598	98 858	55 740
Property .....	534 292	2 053	532 239	Social insurance administration .....	24 510	24 510	—
Sales and gross receipts .....	1 247 785	1 222 148	25 637	Veterans' services .....	867	867	(X)
General .....	796 889	796 889	—	Transportation:			
Selective .....	450 896	425 259	25 637	Highways .....	545 275	510 002	35 273
Motor fuel .....	207 992	207 992	—	Air transportation (airports) .....	62 419	857	61 562
Alcoholic beverages .....	11 843	8 582	3 261	Parking facilities .....	7 298	(X)	7 298
Tobacco products .....	32 088	32 088	—	Water transport and terminals .....	—	—	—
Public utilities .....	28 617	11 319	17 298	Transit subsidies .....	186	—	186
Other .....	170 356	165 278	5 078	Public safety:			
Individual income .....	612 619	612 619	—	Police protection .....	95 255	23 850	71 405
Motor vehicle license .....	80 043	79 462	581	Fire protection .....	36 375	(X)	36 375
Other taxes .....	532 916	435 576	97 340	Correction .....	56 062	36 491	19 571
Charges and miscellaneous general revenue .....	1 490 398	716 677	773 721	Protective inspection and regulation .....	22 038	20 321	1 717
Current charges .....	871 803	415 006	456 797	Environment and housing:			
Education .....	280 212	254 343	25 869	Natural resources .....	110 495	102 915	7 580
Institutions of higher education .....	253 381	253 381	—	Parks and recreation .....	64 956	38 497	26 459
School lunch sales (gross) .....	20 727	—	20 727	Housing and community development .....	70 340	9 633	60 707
Hospitals .....	206 354	37 370	168 984	Sewerage .....	98 513	2 042	96 471
Highways .....	42 900	41 387	1 513	Sanitation other than sewerage .....	46 638	(X)	38 612
Airports .....	53 411	—	53 411	Government administration:			
Parking facilities .....	6 712	(X)	6 712	Financial administration .....	127 858	90 365	37 493
Water transport and terminals .....	—	—	—	Judicial and legal .....	61 221	39 847	21 374
Natural resources .....	5 806	3 728	2 078	General public buildings .....	43 338	13 858	29 480
Parks and recreation .....	24 169	14 728	9 441	Other government administration .....	62 730	22 215	40 515
Housing and community development .....	15 418	2 513	12 905	Interest on general debt .....	422 126	172 304	249 822
Sewerage .....	77 259	155	77 104	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	34 046	(X)	33 466	Miscellaneous commercial activities .....	—	—	—
Other charges .....	125 516	60 202	65 314	Other and unallocable .....	224 713	176 226	48 487
Miscellaneous general revenue .....	618 595	301 671	316 924	Utilities .....	117 101	—	117 101
Interest earnings .....	429 834	177 055	252 779	Capital outlay .....	18 913	—	18 913
Special assessments .....	3 000	—	3 000	Water supply .....	96 742	—	96 742
Sale of property .....	629	—	629	Electric power .....	4 676	—	4 676
Other general revenue .....	185 132	124 616	60 516	Gas supply .....	—	—	—
Other than general revenue .....	993 510	1 037 453	99 941	Transit .....	15 683	—	15 683
Utility revenue .....	85 951	—	85 951	Liquor store expenditure .....	40 244	40 244	—
Water supply .....	77 934	—	77 934	Insurance trust .....	835 826	825 877	9 949
Electric power .....	4 600	—	4 600	Unemployment compensation .....	198 871	198 871	—
Gas supply .....	—	—	—	Employee retirement .....	274 844	264 895	9 949
Transit .....	3 417	—	3 417	Other insurance trust .....	362 111	362 111	(X)
Liquor store revenue .....	45 591	45 591	—	<b>Debt outstanding</b> .....	<b>6 351 592</b>	<b>2 594 324</b>	<b>3 757 268</b>
Insurance trust revenue .....	861 968	991 862	13 990	Long-term .....	6 346 502	2 594 324	3 752 178
Unemployment compensation .....	171 544	171 544	—	Full faith and credit .....	659 507	371 600	287 907
Employee retirement .....	271 650	401 544	13 990	Nonguaranteed .....	5 686 995	2 222 724	3 464 271
Other insurance trust revenue .....	418 774	418 774	(X)	Short-term .....	5 090	—	5 090
<b>Expenditure<sup>1</sup></b> .....	<b>6 936 040</b>	<b>5 261 795</b>	<b>2 825 539</b>	Long-term debt by purpose:			
By character and object:				Education .....	850 311	598 091	252 220
Intergovernmental expenditure <sup>1</sup> .....	—	1 149 496	1 798	Utilities .....	266 625	—	266 625
Direct expenditure .....	6 936 040	4 112 299	2 823 741	Other .....	5 229 566	1 996 233	3 233 333
Current operation .....	4 870 716	2 596 757	2 273 959	Long-term debt issued .....	376 314	224 957	151 357
Capital outlay .....	646 249	370 284	275 965	Long-term debt retired .....	561 210	352 337	208 873
Construction .....	437 077	292 137	144 940	Exhibit: Change in total debt during year .....	-233 273	-175 320	-57 953
Other .....	209 172	78 147	131 025	<b>Cash and security holdings</b> .....	<b>9 063 804</b>	<b>5 492 334</b>	<b>3 571 470</b>
Assistance and subsidies .....	147 077	147 077	—	Insurance trust funds .....	3 038 303	2 953 026	85 277
Interest on debt .....	436 172	172 304	263 868	By purpose:			
Insurance benefits and repayments .....	835 826	825 877	9 949	Unemployment compensation .....	139 295	139 295	—
Exhibit: Salaries and wages .....	2 116 377	734 489	1 381 888	Employee retirement .....	1 902 815	1 817 538	85 277
Direct expenditure by function .....	6 936 040	4 112 299	2 823 741	Workers' compensation .....	996 193	996 193	(X)
Direct general expenditure .....	5 942 869	3 246 178	2 696 691	Miscellaneous .....	—	—	(X)
Capital outlay .....	627 336	370 284	257 052	By type:			
Other direct general expenditure .....	5 315 533	2 875 894	2 439 639	Cash and deposits .....	1 192 671	1 180 923	11 748
Education services:				Securities .....	1 815 163	1 744 568	70 595
Education .....	2 236 054	667 217	1 568 837	Federal .....	1 617 290	1 591 559	25 731
Higher education .....	551 272	551 272	—	State and local government .....	(X)	(X)	(X)
Elementary and secondary education .....	1 568 837	—	1 568 837	Nongovernment .....	197 873	153 009	44 864
Other education .....	115 945	115 945	(X)	Other than insurance trust funds .....	6 025 501	2 539 308	3 486 193
Libraries .....	15 943	3 932	12 011	By purpose:			
				Offsets to debt .....	4 493 361	1 515 828	2 977 533
				Bond funds .....	518 478	344 997	173 481
				Other .....	1 013 662	678 483	335 179
				By type:			
				Cash and deposits .....	6 025 501	2 539 308	3 486 193
				Securities .....	(X)	(X)	(X)
				Federal .....	(X)	(X)	(X)
				State and local government .....	(X)	(X)	(X)
				Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>WISCONSIN</b>				<b>WISCONSIN—Con.</b>			
Revenue <sup>1</sup> .....	<b>24 924 576</b>	<b>17 287 612</b>	<b>12 326 947</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>18 990 929</b>	<b>12 584 972</b>	<b>11 416 942</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	3 184 474	3 015 338	5 180 121	Social services and income maintenance:			
From Federal Government .....	3 184 474	2 921 070	263 404	Public welfare .....	3 314 111	2 484 214	829 897
Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	465 599	406 891	58 708
From State governments .....	( <sup>1</sup> )	(X)	4 916 717	Vendor payments .....	2 003 698	1 997 780	5 918
From local governments <sup>1</sup> .....	(X)	94 268	(X)	Other public welfare .....	844 814	79 543	765 271
General revenue from own sources .....	15 806 455	9 569 634	6 236 821	Hospitals .....	715 693	391 967	323 726
Taxes .....	11 532 142	7 389 207	4 142 935	Health .....	537 697	112 051	425 646
Property .....	4 025 582	53 960	3 971 622	Social insurance administration .....	68 484	68 484	—
Sales and gross receipts .....	3 349 429	3 243 674	105 755	Veterans' services .....	8 005	8 005	(X)
General .....	2 208 108	2 127 315	80 793	Transportation:			
Selective .....	1 141 321	1 116 359	24 962	Highways .....	1 518 158	488 317	1 029 841
Motor fuel .....	568 929	568 929	—	Air transportation (airports) .....	82 930	37 742	45 188
Alcoholic beverages .....	39 664	39 664	—	Parking facilities .....	16 960	(X)	16 960
Tobacco products .....	153 564	153 564	—	Water transport and terminals .....	5 973	141	5 832
Public utilities .....	255 160	253 295	1 865	Transit subsidies .....	—	—	—
Other .....	124 004	100 907	23 097	Public safety:			
Individual income .....	3 142 211	3 142 211	—	Police protection .....	696 144	50 780	645 364
Motor vehicle license .....	208 107	207 498	609	Fire protection .....	306 394	(X)	306 394
Other taxes .....	806 813	741 864	64 949	Correction .....	484 630	288 869	195 761
Charges and miscellaneous general revenue .....	4 274 313	2 180 427	2 093 886	Protective inspection and regulation .....	95 533	59 097	36 436
Current charges .....	2 676 848	1 231 314	1 445 534	Environment and housing:			
Education .....	903 286	732 699	170 587	Natural resources .....	322 168	218 311	103 857
Institutions of higher education .....	800 664	730 541	70 123	Parks and recreation .....	317 917	30 901	287 016
School lunch sales (gross) .....	72 526	—	72 526	Housing and community development .....	217 699	18 860	198 839
Hospitals .....	607 169	366 709	240 460	Sewerage .....	710 774	5 402	705 372
Highways .....	22 597	8 563	14 034	Sanitation other than sewerage .....	226 900	(X)	212 431
Airports .....	41 729	—	41 729	Government administration:			
Parking facilities .....	19 094	(X)	19 094	Financial administration .....	254 647	123 304	131 343
Water transport and terminals .....	3 555	—	3 555	Judicial and legal .....	285 698	126 169	159 529
Natural resources .....	48 083	46 031	2 052	General public buildings .....	126 910	2 499	124 411
Parks and recreation .....	79 849	6 832	73 017	Other government administration .....	206 300	46 332	159 968
Housing and community development .....	60 560	282	60 278	Interest on general debt .....	946 806	498 978	447 828
Sewerage .....	306 695	—	306 695	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	66 497	(X)	60 705	Miscellaneous commercial activities .....	6 147	—	6 147
Other charges .....	517 734	64 406	453 328	Other and unallocable .....	691 132	381 733	309 399
Miscellaneous general revenue .....	1 597 465	949 113	648 352	Utilities .....	790 923	—	790 923
Interest earnings .....	881 904	512 327	369 577	Capital outlay .....	78 599	—	78 599
Special assessments .....	76 074	12 367	63 707	Water supply .....	233 495	—	233 495
Sale of property .....	2 965	814	2 151	Electric power .....	426 660	—	426 660
Other general revenue .....	636 522	423 605	212 917	Gas supply .....	851	—	851
Other than general revenue .....	5 933 647	4 702 640	910 005	Transit .....	129 917	—	129 917
Utility revenue .....	639 839	—	639 839	Liquor store expenditure .....	183	—	183
Water supply .....	201 724	—	201 724	Insurance trust .....	1 449 628	1 337 540	112 088
Electric power .....	395 593	—	395 593	Unemployment compensation .....	537 532	537 532	—
Gas supply .....	904	—	904	Employee retirement .....	904 224	792 136	112 088
Transit .....	41 618	—	41 618	Other insurance trust .....	7 872	7 872	(X)
Liquor store revenue .....	187	—	187	Debt outstanding .....	<b>15 037 010</b>	<b>7 298 851</b>	<b>7 738 159</b>
Insurance trust revenue .....	5 293 621	4 702 640	269 979	Long-term .....	14 460 658	7 298 851	7 161 807
Unemployment compensation .....	557 276	557 276	—	Full faith and credit .....	7 887 142	2 752 575	5 134 567
Employee retirement .....	4 725 887	4 134 906	269 979	Nonguaranteed .....	6 573 516	4 546 276	2 027 240
Other insurance trust revenue .....	10 458	10 458	(X)	Short-term .....	576 352	—	576 352
Exhibit: Salaries and wages .....	—	—	—	Long-term debt by purpose:			
Exhibit: Salaries and wages .....	—	—	—	Education .....	1 370 561	4 475	1 366 086
Exhibit: Salaries and wages .....	—	—	—	Utilities .....	615 092	—	615 092
Exhibit: Salaries and wages .....	—	—	—	Other .....	12 475 005	7 294 376	5 180 629
Exhibit: Salaries and wages .....	—	—	—	Long-term debt issued .....	3 206 023	1 544 835	1 661 188
Exhibit: Salaries and wages .....	—	—	—	Long-term debt retired .....	1 681 863	870 522	811 341
Exhibit: Salaries and wages .....	—	—	—	Exhibit: Change in total debt during year .....	1 558 745	674 313	884 432
Exhibit: Salaries and wages .....	—	—	—	Cash and security holdings .....	<b>36 771 467</b>	<b>29 209 682</b>	<b>7 561 785</b>
Exhibit: Salaries and wages .....	—	—	—	Insurance trust funds .....	25 775 150	23 467 763	2 307 387
Exhibit: Salaries and wages .....	—	—	—	By purpose:			
Exhibit: Salaries and wages .....	—	—	—	Unemployment compensation .....	1 140 313	1 140 313	—
Exhibit: Salaries and wages .....	—	—	—	Employee retirement .....	24 573 779	22 266 392	2 307 387
Exhibit: Salaries and wages .....	—	—	—	Workers' compensation .....	7 956	7 956	(X)
Exhibit: Salaries and wages .....	—	—	—	Miscellaneous .....	53 102	53 102	(X)
Exhibit: Salaries and wages .....	—	—	—	By type:			
Exhibit: Salaries and wages .....	—	—	—	Cash and deposits .....	1 468 813	1 319 544	149 269
Exhibit: Salaries and wages .....	—	—	—	Securities .....	24 124 474	22 148 219	1 976 255
Exhibit: Salaries and wages .....	—	—	—	Federal .....	4 102 400	4 017 893	84 507
Exhibit: Salaries and wages .....	—	—	—	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	—	—	—	Nongovernment .....	20 022 074	18 130 326	1 891 748
Exhibit: Salaries and wages .....	—	—	—	Other than insurance trust funds .....	10 996 317	5 741 919	5 254 398
Exhibit: Salaries and wages .....	—	—	—	By purpose:			
Exhibit: Salaries and wages .....	—	—	—	Offsets to debt .....	5 479 203	4 403 725	1 075 478
Exhibit: Salaries and wages .....	—	—	—	Bond funds .....	792 678	40 768	751 910
Exhibit: Salaries and wages .....	—	—	—	Other .....	4 724 436	1 297 426	3 427 010
Exhibit: Salaries and wages .....	—	—	—	By type:			
Exhibit: Salaries and wages .....	—	—	—	Cash and deposits .....	10 996 317	5 741 919	5 254 398
Exhibit: Salaries and wages .....	—	—	—	Securities .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	—	—	—	Federal .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	—	—	—	State and local government .....	(X)	(X)	(X)
Exhibit: Salaries and wages .....	—	—	—	Nongovernment .....	(X)	(X)	(X)

See footnotes at end of table.

**Table 45. State and Local Government Finances by Level of Government and State: 1991-92—Con.**

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

Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>	Geographic area and item	State and local government <sup>1</sup>	State government	Local government <sup>1</sup>
	1	2	3		1	2	3
<b>WYOMING</b>				<b>WYOMING—Con.</b>			
Revenue <sup>1</sup> .....	<b>2 958 200</b>	<b>2 011 177</b>	<b>1 526 683</b>	Direct expenditure by function—Con.			
General revenue <sup>1</sup> .....	<b>2 594 058</b>	<b>1 722 869</b>	<b>1 464 348</b>	Direct general expenditure—Con.			
Intergovernmental revenue <sup>1</sup> .....	676 135	666 779	602 515	Social services and income maintenance:			
From Federal Government .....	676 135	646 319	29 816	Public welfare .....	195 243	188 683	6 560
From Federal general revenue sharing .....	—	—	—	Cash assistance payments .....	27 830	27 830	—
From State governments .....	( <sup>1</sup> )	( <sup>X</sup> )	572 699	Vendor payments .....	124 181	124 181	—
From local governments <sup>1</sup> .....	( <sup>X</sup> )	20 460	( <sup>X</sup> )	Other public welfare .....	43 232	36 672	6 560
General revenue from own sources .....	1 917 923	1 056 090	861 833	Hospitals .....	228 943	38 145	190 798
Taxes .....	1 083 151	645 929	437 222	Health .....	49 809	34 814	14 995
Property .....	455 975	87 697	368 278	Social insurance administration .....	11 756	11 756	—
Sales and gross receipts .....	297 191	238 895	58 296	Veterans' services .....	—	—	( <sup>X</sup> )
General .....	235 959	182 547	53 412	Transportation:			
Selective .....	61 232	56 348	4 884	Highways .....	357 716	287 291	70 425
Motor fuel .....	38 326	38 326	—	Air transportation (airports) .....	8 223	—	8 223
Alcoholic beverages .....	1 242	1 242	—	Parking facilities .....	543	( <sup>X</sup> )	543
Tobacco products .....	5 632	5 632	—	Water transport and terminals .....	—	—	—
Public utilities .....	4 588	—	4 588	Transit subsidies .....	—	—	—
Other .....	11 444	11 148	296	Public safety:			
Individual income .....	—	—	—	Police protection .....	87 764	11 869	75 895
Motor vehicle license .....	39 607	38 511	1 096	Fire protection .....	31 599	( <sup>X</sup> )	31 599
Other taxes .....	290 378	280 826	9 552	Correction .....	44 306	23 911	20 395
Charges and miscellaneous general revenue .....	834 772	410 161	424 611	Protective inspection and regulation .....	11 968	7 797	4 171
Current charges .....	379 729	80 492	299 237	Environment and housing:			
Education .....	88 047	58 949	29 098	Natural resources .....	90 419	67 083	23 336
Institutions of higher education .....	77 582	58 509	19 073	Parks and recreation .....	55 200	16 559	38 641
School lunch sales (gross) .....	9 403	9 403	—	Housing and community development .....	20 862	8 466	12 396
Hospitals .....	162 628	2 589	160 039	Sewerage .....	28 541	—	28 541
Highways .....	1 523	1 224	299	Sanitation other than sewerage .....	51 936	( <sup>X</sup> )	24 125
Airports .....	1 706	—	1 706	Government administration:			
Parking facilities .....	1 167	( <sup>X</sup> )	1 167	Financial administration .....	55 296	34 150	21 146
Water transport and terminals .....	—	—	—	Judicial and legal .....	39 297	23 559	15 738
Natural resources .....	7 525	1 894	5 631	General public buildings .....	19 400	5 991	13 409
Parks and recreation .....	11 417	22	11 395	Other government administration .....	45 594	7 931	37 663
Housing and community development .....	2 830	886	1 944	Interest on general debt .....	151 332	70 889	80 443
Sewerage .....	35 189	( <sup>X</sup> )	35 189	General expenditure, n.e.c.:			
Sanitation other than sewerage .....	31 804	( <sup>X</sup> )	31 804	Miscellaneous commercial activities .....	70 672	12 557	58 115
Other charges .....	35 893	14 928	20 965	Other and unallocable .....	—	—	—
Miscellaneous general revenue .....	455 043	329 669	125 374	Utilities .....	72 960	—	72 960
Interest earnings .....	371 993	270 394	101 599	Capital outlay .....	13 695	—	13 695
Special assessments .....	4 387	—	4 387	Water supply .....	46 800	—	46 800
Sale of property .....	5 648	5 043	605	Electric power .....	26 160	—	26 160
Other general revenue .....	73 015	54 232	18 783	Gas supply .....	—	—	—
Other than general revenue .....	364 142	288 308	62 335	Transit .....	—	—	—
Utility revenue .....	61 766	—	61 766	Liquor store expenditure .....	26 943	26 943	—
Water supply .....	35 280	—	35 280	Insurance trust .....	172 932	172 810	122
Electric power .....	26 486	—	26 486	Unemployment compensation .....	33 235	33 235	—
Gas supply .....	—	—	—	Employee retirement .....	76 497	76 375	122
Transit .....	—	—	—	Other insurance trust .....	63 200	63 200	( <sup>X</sup> )
Liquor store revenue .....	31 778	31 778	—	<b>Debt outstanding</b> .....	<b>2 076 558</b>	<b>894 788</b>	<b>1 181 770</b>
Insurance trust revenue .....	270 598	256 530	569	Long-term .....	2 073 743	894 788	1 178 955
Unemployment compensation .....	44 444	44 444	—	Full faith and credit .....	259 642	—	259 642
Employee retirement .....	222 242	208 174	569	Nonguaranteed .....	1 814 101	894 788	919 313
Other insurance trust revenue .....	3 912	3 912	( <sup>X</sup> )	Short-term .....	2 815	—	2 815
<b>Expenditure<sup>1</sup></b> .....	<b>2 824 771</b>	<b>1 925 147</b>	<b>1 550 953</b>	Long-term debt by purpose:			
By character and object:				Education .....	220 518	46 598	173 920
Intergovernmental expenditure <sup>1</sup> .....	185	650 384	1 130	Utilities .....	118 808	—	118 808
Direct expenditure .....	2 824 586	1 274 763	1 549 823	Other .....	1 734 417	848 190	886 227
Current operation .....	1 965 258	691 008	1 274 250	Long-term debt issued .....	240 660	202 425	38 235
Capital outlay .....	481 199	294 613	186 586	Long-term debt retired .....	314 211	229 264	84 947
Construction .....	387 744	262 866	124 878	Exhibit: Change in total debt during year .....	-73 898	-26 839	-47 059
Other .....	93 455	31 747	61 708	<b>Cash and security holdings</b> .....	<b>6 753 179</b>	<b>5 337 178</b>	<b>1 416 001</b>
Assistance and subsidies .....	45 443	45 443	—	Insurance trust funds .....	1 883 190	1 878 485	4 705
Interest on debt .....	159 754	70 889	88 865	By purpose:			
Insurance benefits and repayments .....	172 932	172 810	122	Unemployment compensation .....	97 803	97 803	—
Exhibit: Salaries and wages .....	941 485	304 245	637 240	Employee retirement .....	1 770 928	1 766 223	4 705
Direct expenditure by function .....	2 824 586	1 274 763	1 549 823	Workers' compensation .....	14 459	14 459	( <sup>X</sup> )
Direct general expenditure .....	2 551 751	1 075 010	1 476 741	Miscellaneous .....	—	—	( <sup>X</sup> )
Capital outlay .....	467 486	294 595	172 891	By type:			
Other direct general expenditure .....	2 084 265	780 415	1 303 850	Cash and deposits .....	130 228	129 402	826
Education services:				Securities .....	1 752 962	1 749 083	3 879
Education .....	884 595	194 357	690 238	Federal .....	302 822	299 292	3 530
Higher education .....	244 354	161 528	82 826	State and local government .....	( <sup>X</sup> )	( <sup>X</sup> )	( <sup>X</sup> )
Elementary and secondary education .....	607 412	—	607 412	Nongovernment .....	1 450 140	1 449 791	349
Other education .....	32 829	32 829	( <sup>X</sup> )	Other than insurance trust funds .....	4 869 989	3 458 693	1 411 296
Libraries .....	10 737	1 391	9 346	By purpose:			
				Offsets to debt .....	1 628 636	817 993	810 643
				Bond funds .....	40 282	15 005	25 277
				Other .....	3 201 071	2 625 695	575 376
				By type:			
				Cash and deposits .....	4 869 989	3 458 693	1 411 296
				Securities .....	( <sup>X</sup> )	( <sup>X</sup> )	( <sup>X</sup> )
				Federal .....	( <sup>X</sup> )	( <sup>X</sup> )	( <sup>X</sup> )
				State and local government .....	( <sup>X</sup> )	( <sup>X</sup> )	( <sup>X</sup> )
				Nongovernment .....	( <sup>X</sup> )	( <sup>X</sup> )	( <sup>X</sup> )

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.

**Table 46. State and Local Government Finances Per Capita by State: 1991-92**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	United States	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Connecticut	Delaware
	1	2	3	4	5	6	7	8	9
<b>Revenue<sup>1</sup> -----</b>	<b>4 784.64</b>	<b>3 916.13</b>	<b>14 035.27</b>	<b>4 330.69</b>	<b>3 360.39</b>	<b>5 400.97</b>	<b>4 781.34</b>	<b>5 320.34</b>	<b>5 174.78</b>
General revenue <sup>1</sup> -----	3 936.86	3 174.45	11 950.20	3 444.77	2 931.08	4 263.99	3 828.37	4 654.20	4 441.28
Intergovernmental revenue from Federal Government -----	720.41	708.82	1 496.65	574.60	724.86	791.56	619.37	750.46	644.57
General revenue sharing -----	--	--	--	--	--	--	--	--	--
General revenue from own sources -----	3 216.45	2 465.63	10 453.55	2 870.17	2 206.22	3 472.42	3 209.01	3 903.73	3 796.71
Taxes -----	2 251.05	1 460.93	4 008.42	2 070.51	1 539.16	2 428.19	2 094.24	3 107.56	2 379.82
Property -----	725.09	178.38	1 133.91	688.54	265.41	696.40	695.84	1 250.81	336.15
Sales and gross receipts -----	795.03	744.11	342.49	894.58	752.91	869.72	759.72	933.90	289.55
General -----	530.65	444.71	133.43	679.96	520.89	654.91	558.18	635.11	--
Selective -----	264.37	299.39	209.06	214.62	232.02	214.82	201.54	298.79	289.55
Motor fuel -----	92.31	89.29	75.87	98.65	129.70	74.00	106.75	109.93	107.17
Alcoholic beverages -----	15.61	35.88	23.58	10.96	12.14	9.77	6.39	13.20	15.99
Tobacco products -----	25.38	20.13	29.78	14.01	27.80	23.62	18.29	36.07	28.91
Public utilities -----	54.18	75.30	12.86	46.16	23.26	46.43	19.55	48.51	33.13
Other -----	76.89	78.80	66.97	44.83	39.12	61.00	50.56	91.08	104.35
Individual income -----	464.95	315.98	--	330.77	358.56	560.55	477.38	566.91	771.03
Motor vehicle license -----	46.22	39.60	48.87	52.48	48.62	44.73	35.51	52.70	27.12
Other taxes -----	219.76	182.86	2 483.15	104.15	113.66	256.79	125.79	303.23	955.97
Charges and miscellaneous general revenue -----	965.40	1 004.70	6 445.13	799.66	667.06	1 044.23	1 114.77	796.18	1 416.89
Current charges -----	556.09	734.97	1 032.12	406.11	451.82	620.61	616.57	365.19	790.26
Education <sup>2</sup> -----	156.93	175.93	157.24	173.97	188.16	126.24	254.44	112.46	335.96
Institutions of higher education -----	128.74	140.20	128.61	151.08	148.15	99.86	216.58	92.54	318.59
School lunch sales (gross) -----	15.14	19.58	16.17	14.14	14.01	10.48	14.23	17.96	15.05
Hospitals -----	152.91	403.23	46.31	40.67	138.66	165.88	117.28	72.17	43.00
Highways -----	19.15	.56	82.47	.72	7.98	7.46	3.96	.58	108.70
Airports -----	23.94	17.51	98.30	37.14	6.57	24.21	46.24	6.45	2.84
Parking facilities -----	3.95	3.06	7.10	.73	1.10	5.43	2.22	7.37	5.92
Water transport and terminals -----	6.56	11.49	34.78	--	.34	16.76	--	.07	20.44
Natural resources -----	7.29	2.24	39.40	14.59	3.05	23.86	5.96	.12	1.56
Parks and recreation -----	15.77	13.87	13.38	12.64	8.38	20.62	33.97	15.33	7.81
Housing and community development -----	12.07	11.12	26.96	2.29	7.70	10.82	10.74	18.92	6.08
Sewerage -----	62.62	33.40	62.53	47.45	35.10	79.53	65.32	34.99	117.65
Sanitation other than sewerage -----	26.42	23.56	51.60	30.66	21.12	31.99	5.97	49.55	54.61
Other charges -----	68.49	39.00	412.04	45.25	33.65	107.82	70.48	47.18	85.70
Miscellaneous general revenue -----	409.31	269.73	5 413.01	393.55	215.24	423.62	498.20	430.99	626.63
Interest earnings -----	223.38	178.34	3 552.67	224.19	146.63	233.30	278.70	189.62	417.53
Special assessments -----	10.33	.95	8.84	14.24	3.70	19.54	17.09	10.62	3.08
Sale of property -----	2.99	2.94	19.15	7.91	.18	4.05	2.98	2.46	31.94
Other general revenue -----	172.61	87.49	1 832.34	147.22	64.74	166.72	199.44	228.28	174.08
Other than general revenue -----	847.78	741.68	2 085.07	885.93	429.31	1 136.98	952.96	666.14	733.50
Utility revenue -----	239.67	319.40	360.24	438.83	138.08	309.68	283.37	116.15	163.27
Water supply -----	78.26	70.73	73.97	95.97	59.36	124.73	121.27	48.34	40.87
Electric power -----	126.34	188.46	279.87	332.33	77.20	158.06	127.24	57.30	115.94
Gas supply -----	12.29	58.70	.81	8.87	.83	3.04	24.89	2.96	--
Transit -----	22.78	1.51	5.59	1.66	.70	23.85	9.96	7.55	6.46
Liquor store revenue -----	14.60	37.33	--	--	--	--	--	--	--
Insurance trust revenue -----	593.50	384.95	1 724.83	447.10	291.23	827.30	669.60	550.00	570.23
Employment compensation -----	108.64	54.05	252.78	53.52	80.20	100.56	68.41	257.49	205.76
Employee retirement -----	425.61	330.90	1 469.51	303.37	210.67	580.64	493.38	270.31	351.66
Other insurance trust revenue -----	59.26	--	2.54	90.22	.37	146.10	107.82	22.19	12.82
<b>Expenditure<sup>1</sup> -----</b>	<b>4 651.13</b>	<b>3 811.83</b>	<b>11 956.62</b>	<b>4 332.12</b>	<b>3 104.05</b>	<b>5 339.54</b>	<b>4 551.53</b>	<b>5 370.31</b>	<b>4 815.51</b>
By character and object:									
Intergovernmental expenditure <sup>1</sup> -----	14.60	--	176.55	--	.54	79.30	4.70	--	1.16
Direct expenditure -----	4 636.52	3 811.83	11 780.06	4 332.12	3 103.51	5 260.24	4 546.84	5 370.31	4 814.36
Current operation -----	3 330.88	2 926.96	7 937.69	2 951.80	2 400.79	3 698.62	3 083.70	3 818.19	3 330.35
Capital outlay -----	548.91	451.35	1 477.91	687.86	323.10	551.06	721.14	587.61	621.11
Construction -----	411.30	329.90	1 200.67	473.16	239.00	361.30	552.28	513.35	491.79
Other -----	137.61	121.44	277.24	214.69	84.11	189.76	168.86	74.25	129.32
Assistance and subsidies -----	132.59	66.81	187.44	92.78	52.81	252.52	77.99	168.88	90.53
Interest on debt -----	261.41	179.38	1 479.65	365.50	147.98	234.70	340.28	299.17	433.61
Insurance benefits and repayments -----	362.73	187.34	697.37	234.18	178.82	523.34	323.72	496.45	338.75
Exhibit: Salaries and wages -----	1 541.25	1 314.37	3 110.92	1 398.99	1 151.34	1 699.61	1 570.33	1 731.19	1 599.94
Direct expenditure by function -----	4 636.52	3 811.83	11 780.06	4 332.12	3 103.51	5 260.24	4 546.84	5 370.31	4 814.36
Direct general expenditure -----	3 930.77	3 255.90	10 387.19	3 674.57	2 794.78	4 265.57	3 860.36	4 714.24	4 308.63
Capital outlay -----	477.08	417.36	1 202.26	608.32	309.35	419.43	641.24	545.25	604.39
Other direct general expenditure -----	3 453.68	2 838.53	9 184.93	3 066.25	2 485.43	3 846.14	3 219.11	4 169.00	3 704.23
Education services: -----									
Education -----	1 305.34	1 044.03	2 430.01	1 286.74	1 107.68	1 292.34	1 372.97	1 466.65	1 605.28
Higher education -----	338.26	351.62	519.64	393.85	323.12	364.27	431.54	232.66	572.53
Elementary and secondary education -----	913.81	592.41	1 800.94	853.97	701.97	879.51	913.67	1 181.25	917.67
Other education -----	53.28	100.01	109.43	38.93	82.60	48.56	27.75	52.75	115.08
Libraries -----	18.95	8.54	36.35	20.39	7.82	20.77	27.00	27.58	11.13
Social services and income maintenance: -----									
Public welfare -----	623.83	462.62	740.66	502.40	496.92	664.72	454.39	754.32	430.02
Cash assistance payments -----	109.55	50.98	181.75	72.83	37.50	227.54	61.16	154.20	56.73
Vendor payments -----	384.52	353.71	379.50	337.69	372.53	302.55	297.08	475.45	224.59
Other public welfare -----	129.76	57.92	179.41	91.88	86.88	134.63	96.15	124.68	148.70
Hospitals -----	237.79	454.93	121.29	82.29	157.08	262.98	166.51	236.81	63.93
Health -----	118.34	134.98	270.48	113.93	76.27	164.21	89.62	111.32	168.20
Social insurance administration -----	14.94	15.41	48.77	10.57	15.02	13.60	16.10	23.71	12.54
Veterans' services -----	.68	1.44	.70	.33	1.00	.69	--	--	.24

See footnotes at end of table.

**Table 46. State and Local Government Finances Per Capita by State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	United States	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Connecticut	Delaware
	1	2	3	4	5	6	7	8	9
Direct expenditure by function--Con.									
Direct expenditure--Con.									
Transportation:									
Highways -----	270.80	234.87	1 077.71	301.26	268.03	203.28	312.93	336.21	401.02
Air transportation (airports) -----	33.27	26.95	195.18	37.69	12.59	21.73	153.02	9.75	3.91
Parking facilities -----	3.52	3.81	6.46	2.21	.83	4.37	2.51	9.28	3.14
Water transport and terminals -----	7.63	11.32	66.38	—	.36	12.55	—	.35	40.88
Transit subsidies -----	1.73	.42	—	—	—	3.17	.10	18.45	—
Public safety:									
Police protection -----	142.46	98.85	220.42	165.11	72.93	195.02	143.32	151.70	143.87
Fire protection -----	59.31	40.36	82.03	60.63	27.90	81.62	61.14	90.12	19.88
Correction -----	115.87	60.88	231.10	133.95	54.49	163.04	115.46	127.87	160.50
Protective inspection and regulation -----	25.22	11.48	63.21	25.61	16.76	53.61	18.34	21.22	39.30
Environment and housing:									
Natural resources -----	51.70	38.32	414.49	82.70	50.49	78.71	50.57	19.03	47.78
Parks and recreation -----	64.34	47.54	101.39	62.20	27.76	80.18	113.97	52.54	58.59
Housing and community development -----	70.20	42.83	161.72	39.41	33.52	112.04	59.94	99.18	93.74
Sewerage -----	84.47	70.34	132.37	72.51	36.18	97.70	65.35	127.72	127.72
Sanitation other than sewerage -----	49.83	33.38	74.53	32.46	26.39	50.90	13.61	101.11	84.17
Government administration:									
Financial administration -----	73.71	62.44	276.47	85.53	51.48	94.81	89.26	93.36	113.65
Judicial and legal -----	66.20	46.71	186.08	85.80	28.49	104.55	60.78	62.57	76.59
General public buildings -----	24.35	11.93	60.15	19.19	7.23	12.45	22.32	30.80	38.11
Other government administration -----	41.43	22.89	171.16	57.67	25.59	46.90	55.02	45.17	40.41
Interest on general debt -----	222.60	162.00	1 390.03	274.16	132.40	193.25	275.91	287.71	425.76
General expenditure, n.e.c.:									
Miscellaneous commercial activities -----	1.31	—	98.48	—	—	.49	.12	.36	—
Other and unallocable -----	200.92	106.65	1 729.56	119.83	59.57	235.88	120.10	455.76	98.28
Utilities -----	330.60	335.00	695.50	423.37	129.91	471.33	362.76	159.61	166.98
Capital outlay -----	71.78	33.73	275.65	79.54	13.76	131.63	79.90	42.36	16.72
Water supply -----	99.85	80.38	173.07	115.14	63.73	177.67	157.93	51.30	36.21
Electric power -----	130.75	191.43	462.15	283.29	62.44	169.44	126.60	56.00	108.12
Gas supply -----	12.37	56.85	31.16	6.88	.72	2.83	22.95	2.31	—
Transit -----	87.63	6.34	29.12	18.05	3.02	121.38	55.28	50.01	22.64
Liquor store expenditure -----	12.42	33.60	—	—	—	—	—	—	—
Insurance trust -----	362.73	187.34	697.37	234.18	178.82	523.34	323.72	496.45	338.75
Unemployment compensation -----	132.23	65.22	252.14	69.54	96.15	147.86	63.32	256.59	125.70
Employee retirement -----	186.39	122.09	441.63	121.82	82.08	245.64	182.89	220.56	202.11
Other insurance trust -----	44.11	.02	3.59	42.82	.59	129.85	77.51	19.31	10.95
<b>Debt outstanding -----</b>	<b>3 922.68</b>	<b>2 684.16</b>	<b>17 386.91</b>	<b>5 096.01</b>	<b>2 239.27</b>	<b>3 758.25</b>	<b>4 825.29</b>	<b>4 787.67</b>	<b>6 702.66</b>
Long-term -----	3 836.37	2 680.22	17 373.11	5 094.58	2 228.37	3 634.60	4 823.65	4 659.19	6 631.90
Full faith and credit -----	1 189.66	867.57	4 142.77	1 349.52	397.82	741.42	1 177.98	2 778.19	1 298.24
Nonguaranteed -----	2 646.72	1 812.64	13 230.34	3 745.06	1 830.54	2 893.18	3 645.67	1 881.00	5 333.66
Short-term -----	86.31	3.94	13.80	1.43	10.90	123.65	1.64	128.48	70.76
Long-term debt by purpose:									
Education -----	468.34	433.73	1 111.66	853.71	375.73	295.78	626.63	375.79	350.40
Utilities -----	598.14	261.42	1 369.55	1 430.63	241.24	714.42	944.45	161.79	133.50
Other -----	2 769.89	1 985.07	14 891.90	2 810.25	1 611.40	2 624.40	3 252.57	4 121.61	6 147.99
Long-term debt issued -----	635.06	274.89	1 033.95	960.04	236.82	695.06	980.24	862.20	1 134.29
Long-term debt retired -----	404.26	217.91	2 312.09	832.87	157.79	377.31	396.03	924.40	571.41
Exhibit: Change in total debt during year -----	227.27	55.20	-1 271.54	126.84	82.17	360.19	583.96	-245.88	527.50
<b>Cash and security holdings -----</b>	<b>6 649.44</b>	<b>5 074.33</b>	<b>50 650.82</b>	<b>6 069.07</b>	<b>4 380.82</b>	<b>8 244.15</b>	<b>8 159.22</b>	<b>5 806.66</b>	<b>9 360.00</b>
Insurance trust funds -----	3 510.66	2 739.42	9 383.66	3 276.41	2 078.66	4 750.76	3 991.09	3 026.56	3 332.29
By purpose:									
Unemployment compensation -----	110.13	132.62	386.24	108.52	33.27	113.26	93.04	-4.07	319.21
Employee retirement -----	3 275.69	2 606.80	8 995.74	2 906.38	2 040.27	4 462.83	3 717.70	3 026.37	3 010.13
Workers' compensation -----	121.88	—	1.68	261.51	5.12	169.88	167.91	4.26	2.94
Miscellaneous -----	2.96	—	—	—	—	4.78	12.43	—	—
By type:									
Cash and deposits -----	446.31	436.09	459.90	631.26	216.09	566.35	444.73	205.25	571.59
Securities -----	2 916.43	2 303.33	8 923.76	2 635.63	1 862.17	4 109.62	3 428.05	2 751.24	1 412.12
Federal -----	809.27	118.28	2 400.85	1 216.02	504.05	933.70	392.35	302.32	296.77
State and local government -----	—	—	—	—	—	—	—	—	—
Nongovernment -----	2 107.16	2 185.05	6 522.90	1 419.61	1 358.12	3 175.93	3 035.71	2 448.92	1 115.34
Other than insurance trust funds -----	3 138.79	2 334.91	41 267.16	2 792.66	2 302.16	3 493.38	4 168.14	2 780.10	6 027.71
By purpose:									
Offsets to debt -----	1 549.26	1 310.80	12 162.92	1 640.17	1 378.38	1 226.29	1 654.03	1 788.70	4 306.90
Bond funds -----	323.64	272.18	458.21	297.18	89.71	443.65	1 024.18	285.44	197.57
Other -----	1 265.89	751.93	28 646.04	855.31	834.07	1 823.44	1 489.92	705.95	1 523.24
By type:									
Cash and deposits -----	3 138.79	2 334.91	41 267.16	2 792.66	2 302.16	3 493.38	4 168.14	2 780.10	6 027.71
Securities -----	—	—	—	—	—	—	—	—	—
Federal -----	—	—	—	—	—	—	—	—	—
State and local government -----	—	—	—	—	—	—	—	—	—
Nongovernment -----	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 46. State and Local Government Finances Per Capita by State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	District of Columbia	Florida	Georgia	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas
	10	11	12	13	14	15	16	17	18
<b>Revenue<sup>1</sup></b> .....	<b>8 819.91</b>	<b>4 109.80</b>	<b>4 067.01</b>	<b>5 746.26</b>	<b>3 784.63</b>	<b>4 297.78</b>	<b>3 819.42</b>	<b>4 203.63</b>	<b>4 060.67</b>
General revenue <sup>1</sup> .....	7 762.46	3 461.41	3 387.87	4 992.55	3 343.15	3 547.72	3 409.27	3 685.72	3 430.00
Intergovernmental revenue from Federal Government .....	2 926.19	479.27	640.20	827.63	642.52	584.07	596.29	623.39	570.68
General revenue sharing.....	—	—	—	—	—	—	—	—	—
General revenue from own sources .....	4 836.27	2 982.13	2 747.67	4 164.92	2 700.63	2 963.65	2 812.98	3 062.33	2 859.32
Taxes .....	3 964.82	1 952.59	1 879.23	2 988.85	1 828.62	2 223.81	1 901.09	2 059.77	1 993.35
Property .....	1 488.17	748.97	563.81	490.27	463.79	857.56	584.49	729.42	746.79
Sales and gross receipts .....	1 106.81	981.52	725.19	1 530.06	634.71	775.81	612.50	584.66	691.87
General .....	728.99	640.69	537.88	1 140.73	425.86	476.12	461.78	376.46	471.61
Selective .....	377.82	340.83	187.31	389.34	208.85	299.69	150.72	208.20	220.26
Motor fuel .....	47.09	108.86	67.91	113.04	127.06	104.10	96.70	119.29	100.60
Alcoholic beverages.....	9.61	39.60	30.36	36.56	5.25	9.05	5.96	4.52	21.96
Tobacco products.....	28.11	32.83	12.72	24.13	22.13	32.78	19.82	34.86	22.26
Public utilities.....	189.95	100.32	16.98	90.92	5.86	101.45	.61	2.79	32.44
Other .....	103.05	59.23	59.33	124.70	48.54	52.31	27.64	46.73	42.99
Individual income.....	1 034.27	—	465.30	799.10	515.47	397.31	524.70	506.98	334.17
Motor vehicle license.....	30.47	42.31	12.72	64.16	49.70	61.09	27.75	84.60	45.14
Other taxes.....	305.11	179.79	112.20	105.24	164.95	132.03	151.65	154.12	175.38
Charges and miscellaneous general revenue.....	871.45	1 029.54	868.44	1 176.08	872.01	739.84	911.89	1 002.56	865.97
Current charges.....	434.38	572.24	632.39	766.00	531.94	371.84	613.39	678.38	513.92
Education <sup>2</sup> .....	—	5 879.20	—	—	—	—	—	—	—
Institutions of higher education .....	19.28	63.50	73.54	87.29	114.90	111.30	197.35	198.69	162.13
School lunch sales (gross).....	3.00	13.63	16.92	10.64	15.39	12.44	21.63	20.70	19.74
Hospitals.....	115.03	170.27	364.15	80.15	188.94	52.76	228.05	268.35	162.23
Highways.....	—	23.86	1.88	.78	6.87	24.67	12.22	2.01	19.06
Airports.....	—	43.12	22.59	288.30	6.66	30.34	8.30	6.37	7.02
Parking facilities.....	23.20	4.37	.65	5.17	2.61	3.25	1.12	3.89	1.21
Water transport and terminals.....	—	10.34	9.97	39.42	.20	.60	.51	.15	.40
Natural resources.....	—	1.18	2.89	6.55	42.56	1.27	4.07	4.18	7.63
Parks and recreation.....	26.10	17.92	19.82	24.08	8.41	25.12	10.50	12.45	11.71
Housing and community development.....	32.26	8.78	9.77	41.48	3.65	9.51	5.10	2.50	5.99
Sewerage.....	116.60	47.37	45.03	79.98	39.80	45.20	58.93	53.17	38.14
Sanitation other than sewerage.....	9.96	69.44	28.79	58.72	33.28	6.54	10.58	26.69	18.47
Other charges.....	88.50	74.22	29.10	33.50	66.11	41.64	39.74	40.93	53.96
Miscellaneous general revenue.....	437.07	457.30	236.05	410.08	340.07	368.00	298.50	324.18	352.05
Interest earnings.....	148.57	250.39	145.70	275.00	202.19	197.19	155.53	170.98	216.53
Special assessments.....	7.91	33.09	1.99	37.49	7.83	1.26	2.67	6.66	26.91
Sale of property.....	8.30	2.65	2.41	10.13	6.01	1.18	1.43	3.07	.89
Other general revenue.....	272.28	171.18	85.94	87.47	124.05	168.37	138.87	143.47	107.71
Other than general revenue.....	1 057.46	648.39	679.14	753.71	441.48	750.07	410.15	517.91	630.66
Utility revenue.....	595.12	257.56	292.34	109.92	80.43	163.13	174.83	158.67	284.88
Water supply.....	88.28	102.39	85.68	92.00	34.58	92.17	35.32	58.50	94.00
Electric power.....	—	139.78	161.89	—	45.41	30.13	85.75	87.71	178.61
Gas supply.....	—	8.12	34.16	—	—	1.80	50.00	9.93	11.57
Transit.....	506.84	7.27	10.62	17.92	.45	39.04	3.74	2.52	.70
Liquor store revenue.....	—	—	—	—	31.47	—	—	30.12	—
Insurance trust revenue.....	462.34	390.83	386.80	643.79	329.58	586.93	235.33	329.12	345.78
Unemployment compensation.....	161.23	67.69	77.48	71.06	80.64	121.91	45.97	85.16	100.68
Employee retirement.....	301.10	322.53	309.32	572.73	158.17	464.42	189.35	243.66	230.69
Other insurance trust revenue.....	—	.61	—	—	90.77	.61	—	.30	14.41
<b>Expenditure<sup>1</sup></b> .....	<b>9 593.08</b>	<b>4 094.64</b>	<b>3 949.43</b>	<b>5 889.42</b>	<b>3 576.43</b>	<b>4 121.64</b>	<b>3 624.20</b>	<b>4 005.62</b>	<b>3 946.32</b>
By character and object:									
Intergovernmental expenditure <sup>1</sup> .....	—	.17	—	9.26	.52	.18	2.55	7.57	.01
Direct expenditure.....	9 593.08	4 094.48	3 949.43	5 880.16	3 575.91	4 121.46	3 621.65	3 998.05	3 946.31
Current operation.....	7 205.88	2 917.65	2 932.51	3 663.56	2 631.03	2 912.05	2 852.57	3 062.73	2 958.66
Capital outlay.....	1 032.50	636.43	538.12	1 419.37	521.82	503.25	433.21	528.33	532.36
Construction.....	535.25	479.91	391.53	1 095.95	395.11	411.68	287.91	376.34	356.65
Other .....	497.25	156.52	146.59	323.42	126.71	91.57	145.30	151.99	175.71
Assistance and subsidies.....	213.57	80.18	70.66	131.67	41.07	134.30	67.49	96.59	75.83
Interest on debt.....	527.73	277.39	198.48	314.28	137.40	223.78	138.99	145.99	197.78
Insurance benefits and repayments.....	613.40	182.83	209.65	351.29	244.59	348.08	129.39	164.41	181.68
Exhibit: Salaries and wages.....	3 712.21	1 458.93	1 348.20	1 719.55	1 286.35	1 401.27	1 309.81	1 533.29	1 476.14
Direct expenditure by function.....	9 593.08	4 094.48	3 949.43	5 880.16	3 575.91	4 121.46	3 621.65	3 998.05	3 946.31
Direct general expenditure.....	7 287.19	3 561.20	3 378.29	5 317.90	3 211.54	3 504.66	3 293.48	3 642.40	3 466.97
Capital outlay.....	777.99	530.94	461.36	1 363.45	508.09	443.27	407.52	503.10	489.95
Other direct general expenditure.....	6 509.20	3 030.26	2 916.93	3 954.45	2 703.45	3 061.38	2 885.97	3 139.29	2 977.02
Education services:									
Education.....	1 223.87	1 107.46	1 099.28	1 184.51	1 202.06	1 156.21	1 326.07	1 364.26	1 402.86
Higher education.....	196.28	231.28	237.03	450.64	350.45	290.23	389.80	447.58	490.27
Elementary and secondary education.....	1 027.59	832.32	815.63	717.66	798.63	807.66	887.19	859.64	866.06
Other education.....	—	43.86	46.61	16.21	52.98	58.33	49.08	57.03	46.53
Libraries.....	35.99	17.13	10.93	32.83	14.45	27.97	24.43	21.21	16.73
Social services and income maintenance:									
Public welfare.....	1 436.64	414.98	508.40	527.68	370.04	538.32	482.12	502.33	363.69
Cash assistance payments.....	213.57	63.55	64.51	127.98	31.10	102.95	38.86	60.19	57.93
Vendor payments.....	859.39	290.64	366.48	295.86	237.76	306.74	370.88	294.17	228.67
Other public welfare.....	363.69	60.79	77.40	103.84	101.18	128.62	72.38	77.08	77.08
Hospitals.....	605.38	228.03	468.38	162.02	203.26	127.98	280.45	325.75	216.36
Health.....	276.25	118.09	80.95	196.16	83.65	99.72	67.97	71.20	77.79
Social insurance administration.....	23.73	3.53	15.19	10.47	13.11	18.37	15.39	16.72	8.21
Veterans' services.....	—	.44	.65	7.51	.84	.69	.08	—	.61

See footnotes at end of table.

**Table 46. State and Local Government Finances Per Capita by State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	District of Columbia	Florida	Georgia	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas
	10	11	12	13	14	15	16	17	18
Direct expenditure by function--Con.									
Direct expenditure--Con.									
Transportation:									
Highways -----	200.40	254.20	208.40	381.22	332.07	311.15	216.96	451.76	383.39
Air transportation (airports) -----	—	53.11	22.63	389.97	13.91	38.79	12.22	13.96	11.55
Parking facilities -----	1.88	5.09	1.79	1.92	2.12	2.95	1.82	5.29	1.09
Water transport and terminals -----	—	16.24	7.87	34.91	3.66	.68	1.59	.05	.38
Transit subsidies -----	—	.06	—	—	.03	1.47	3.61	3.51	—
Public safety:									
Police protection -----	449.34	172.61	107.40	146.48	117.96	153.75	82.46	97.68	114.46
Fire protection -----	159.54	67.72	47.99	58.33	43.99	61.86	44.17	35.94	46.11
Correction -----	524.41	142.02	120.92	92.21	69.97	81.17	71.29	50.08	84.87
Protective inspection and regulation -----	77.45	29.33	12.06	27.64	32.95	18.14	6.87	12.56	15.51
Environment and housing:									
Natural resources -----	—	84.30	39.27	114.68	122.11	24.13	30.92	66.79	66.30
Parks and recreation -----	98.68	84.39	67.87	195.09	43.06	104.16	35.00	60.19	45.41
Housing and community development -----	360.65	46.25	52.88	189.80	22.71	52.65	41.73	31.50	21.49
Sewerage -----	202.64	57.92	56.44	150.23	58.70	81.23	79.55	68.75	49.73
Sanitation other than sewerage -----	75.46	81.26	35.52	88.78	39.13	27.95	21.58	31.80	20.25
Government administration:									
Financial administration -----	91.60	82.58	41.46	115.13	78.46	62.08	59.33	63.06	86.24
Judicial and legal -----	210.83	73.82	44.42	119.73	51.21	51.88	35.48	53.86	50.97
General public buildings -----	79.57	13.14	28.26	91.80	18.78	21.26	23.21	17.87	25.38
Other government administration -----	60.08	37.08	48.64	62.42	27.60	51.59	53.67	32.91	38.52
Interest on general debt -----	389.19	232.85	128.14	312.40	128.03	210.93	128.78	130.24	177.32
General expenditure, n.e.c.:									
Miscellaneous commercial activities -----	1.29	—	.02	—	4.22	—	1.25	2.39	—
Other and unallocable -----	702.32	137.57	122.53	624.00	113.48	177.57	145.50	110.74	141.78
Utilities -----	1 692.49	350.45	361.48	210.98	85.96	268.72	198.77	170.38	297.66
Capital outlay -----	254.51	105.49	76.76	55.92	13.45	59.98	25.69	25.22	42.41
Water supply -----	128.87	161.22	106.84	112.32	40.01	99.48	40.96	63.16	103.45
Electric power -----	—	150.29	158.35	—	43.66	27.94	90.67	85.23	180.03
Gas supply -----	—	7.79	—	—	—	1.65	53.69	9.26	10.74
Transit -----	1 563.62	31.15	47.89	98.66	2.30	139.64	13.46	12.73	3.45
Liquor store expenditure -----	—	—	—	—	33.81	—	—	20.87	—
Insurance trust -----	613.40	182.83	209.65	351.29	244.59	348.08	129.39	164.41	181.68
Unemployment compensation -----	208.69	91.98	85.15	100.90	94.85	148.21	33.70	80.62	91.50
Employee retirement -----	404.71	85.02	124.51	250.39	108.19	199.25	95.55	83.55	77.87
Other insurance trust -----	—	5.83	—	—	41.55	.63	.14	.24	12.30
<b>Debt outstanding -----</b>	<b>8 136.47</b>	<b>4 163.44</b>	<b>3 128.13</b>	<b>5 328.96</b>	<b>1 870.02</b>	<b>3 519.11</b>	<b>2 268.07</b>	<b>1 973.54</b>	<b>3 129.13</b>
Long-term -----	8 136.47	4 158.04	3 110.61	5 289.13	1 839.67	3 473.92	2 122.06	1 919.65	3 096.33
Full faith and credit -----	5 461.93	628.53	850.47	3 094.98	335.25	1 446.32	342.90	518.83	792.54
Nonguaranteed -----	2 674.54	3 529.50	2 260.14	2 194.14	1 504.43	2 027.60	1 779.16	1 400.82	2 303.79
Short-term -----	—	5.40	17.53	39.83	30.35	45.20	146.01	53.89	32.80
Long-term debt by purpose:									
Education -----	—	662.74	269.57	3.78	266.36	353.71	507.35	358.58	274.66
Utilities -----	1 654.70	672.42	1 109.95	93.73	118.99	188.68	149.11	199.99	266.77
Other -----	6 481.77	2 822.88	1 731.09	5 191.62	1 454.32	2 931.53	1 465.60	1 361.09	2 554.90
Long-term debt issued -----	916.94	545.47	622.68	1 033.25	333.88	610.13	332.11	315.44	601.32
Long-term debt retired -----	775.88	314.32	307.98	407.29	133.84	426.79	179.59	174.25	357.64
Exhibit: Change in total debt during year -----	141.05	233.49	311.05	626.30	203.95	189.73	253.68	159.45	208.06
<b>Cash and security holdings -----</b>	<b>5 265.15</b>	<b>5 633.16</b>	<b>5 024.48</b>	<b>8 832.62</b>	<b>4 391.58</b>	<b>6 020.75</b>	<b>3 908.85</b>	<b>4 374.32</b>	<b>4 629.21</b>
Insurance trust funds -----	2 988.54	2 124.96	2 802.80	4 268.48	1 871.41	3 094.50	1 498.65	2 316.20	1 798.14
By purpose:									
Unemployment compensation -----	—	115.17	140.36	338.07	211.04	85.65	161.91	202.62	230.94
Employee retirement -----	2 988.54	2 002.40	2 662.44	3 930.41	1 490.91	3 008.74	1 336.64	2 113.39	1 566.57
Workers' compensation -----	—	7.40	—	—	169.46	.11	.09	.19	.64
Miscellaneous -----	—	—	—	—	—	—	—	—	—
By type:									
Cash and deposits -----	—	213.04	232.87	681.05	448.05	354.35	303.70	236.90	268.06
Securities -----	2 988.54	1 911.15	2 566.66	3 278.49	1 423.36	2 561.99	1 194.95	1 733.29	1 463.30
Federal -----	—	522.47	985.70	584.90	599.90	472.01	692.07	15.25	264.78
State and local government -----	—	—	—	—	—	—	—	—	—
Nongovernment -----	2 988.54	1 388.67	1 580.95	2 693.59	823.46	2 089.98	502.88	1 718.04	1 198.52
Other than insurance trust funds -----	2 276.61	3 508.19	2 221.68	4 564.13	2 520.17	2 926.25	2 410.20	2 058.12	2 831.06
By purpose:									
Offsets to debt -----	957.24	1 733.54	867.50	1 254.81	1 221.87	1 499.99	1 050.14	887.68	1 520.74
Bond funds -----	226.75	375.28	362.81	815.22	70.49	341.89	146.36	152.60	122.19
Other -----	1 092.63	1 399.37	991.36	2 494.10	1 227.81	1 084.36	1 213.70	1 017.85	1 188.13
By type:									
Cash and deposits -----	2 276.61	3 508.19	2 221.68	4 564.13	2 520.17	2 926.25	2 410.20	2 058.12	2 831.06
Securities -----	—	—	—	—	—	—	—	—	—
Federal -----	—	—	—	—	—	—	—	—	—
State and local government -----	—	—	—	—	—	—	—	—	—
Nongovernment -----	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 46. State and Local Government Finances Per Capita by State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	Kentucky	Louisiana	Maine	Maryland	Massa— chusetts	Michigan	Minnesota	Mississippi	Missouri
	19	20	21	22	23	24	25	26	27
<b>Revenue<sup>1</sup></b> .....	<b>3 842.97</b>	<b>4 101.32</b>	<b>4 232.55</b>	<b>4 435.52</b>	<b>5 019.10</b>	<b>4 491.30</b>	<b>5 365.74</b>	<b>3 548.35</b>	<b>3 573.87</b>
General revenue <sup>1</sup> .....	3 294.66	3 666.63	3 820.18	3 777.25	4 284.23	3 808.41	4 463.96	3 060.13	3 020.39
Intergovernmental revenue from Federal Government .....	747.79	940.34	808.44	615.90	808.87	686.61	704.19	844.41	618.72
General revenue sharing .....	—	—	—	—	—	—	—	—	—
General revenue from own sources .....	2 546.87	2 726.30	3 011.74	3 161.35	3 475.35	3 121.80	3 759.77	2 215.72	2 401.68
Taxes .....	1 777.43	1 663.68	2 192.50	2 360.60	2 553.65	2 154.45	2 510.56	1 343.85	1 673.08
Property .....	299.86	276.15	861.20	661.26	876.53	920.41	792.85	368.38	399.56
Sales and gross receipts .....	633.08	882.77	692.00	609.23	525.19	537.30	778.38	660.09	699.23
General .....	368.13	644.00	464.31	325.06	330.00	391.28	497.79	456.71	505.92
Selective .....	264.95	238.77	227.69	284.17	195.20	146.01	280.59	203.38	193.31
Motor fuel .....	96.97	110.56	116.18	95.22	90.24	79.53	104.90	124.76	74.96
Alcoholic beverages .....	15.19	15.47	29.47	5.20	10.79	13.06	12.04	13.20	4.57
Tobacco products .....	3.78	20.43	42.21	18.90	23.32	26.25	37.18	19.98	19.75
Public utilities .....	27.14	26.76	.45	57.42	—	4.65	12.68	9.38	50.19
Other .....	121.86	65.53	39.38	107.43	70.85	22.52	113.79	36.06	43.83
Individual income .....	551.85	204.42	479.06	883.22	890.09	389.41	676.69	169.61	399.70
Motor vehicle license .....	44.43	21.15	45.08	31.25	41.86	54.96	90.08	24.46	40.19
Other taxes .....	248.20	279.19	115.16	175.65	219.98	252.37	172.56	121.32	134.40
Charges and miscellaneous general revenue .....	769.44	1 062.62	819.24	800.75	921.70	967.35	1 249.21	871.87	728.59
Current charges .....	424.12	579.92	369.16	413.14	474.21	517.52	717.21	653.76	422.34
Education <sup>2</sup> .....	—	—	63 205.02	—	—	—	—	—	—
Institutions of higher education .....	134.26	146.64	126.96	144.85	116.30	195.89	152.47	139.83	122.42
School lunch sales (gross) .....	12.24	9.78	9.18	14.37	16.48	14.07	20.54	12.33	15.84
Hospitals .....	114.52	246.80	37.60	6.32	94.24	154.79	213.77	378.90	122.36
Highways .....	6.38	7.84	31.15	27.99	25.93	4.58	6.53	1.63	3.58
Airports .....	16.59	12.92	15.95	11.15	27.81	11.49	18.32	3.01	24.10
Parking facilities .....	2.85	1.05	2.56	7.86	5.09	4.28	6.29	.16	2.25
Water transport and terminals .....	.91	12.83	1.72	7.82	9.56	.24	.95	3.97	.27
Natural resources .....	6.53	3.41	7.33	2.36	1.49	2.68	7.88	6.69	4.74
Parks and recreation .....	15.39	11.58	9.37	14.62	9.12	12.52	26.44	3.68	10.65
Housing and community development .....	5.10	5.51	10.73	14.46	30.90	3.20	10.44	9.40	5.76
Sewerage .....	43.21	33.92	50.97	72.35	68.13	73.66	60.53	34.53	47.53
Sanitation other than sewerage .....	14.65	16.76	19.87	32.51	9.49	12.52	36.34	12.33	7.85
Other charges .....	46.46	64.54	38.01	39.84	51.49	72.32	139.48	33.35	36.07
Miscellaneous general revenue .....	345.32	482.69	450.08	387.61	447.49	395.83	532.00	218.12	306.25
Interest earnings .....	252.64	266.50	189.62	153.85	182.11	159.81	308.90	132.29	156.77
Special assessments .....	1.13	1.53	1.11	21.33	2.57	10.73	47.17	.92	2.50
Sale of property .....	1.51	3.02	1.02	4.40	3.89	1.38	2.35	2.09	1.19
Other general revenue .....	90.04	211.64	258.33	208.04	258.92	223.91	173.58	82.82	145.79
Other than general revenue .....	548.31	434.68	412.37	658.27	734.87	682.89	901.78	488.22	553.47
Utility revenue .....	159.81	143.34	54.17	76.04	267.46	130.07	196.10	145.78	160.21
Water supply .....	67.99	47.52	40.58	49.68	84.38	51.26	41.92	44.45	54.48
Electric power .....	74.77	72.43	12.75	8.57	143.81	72.34	129.98	83.78	86.93
Gas supply .....	14.43	15.54	—	.46	6.82	—	14.09	17.35	12.30
Transit .....	2.62	7.85	.84	17.32	32.44	6.47	10.11	.20	6.50
Liquor store revenue .....	—	—	59.15	23.22	—	47.44	33.59	47.39	—
Insurance trust revenue .....	388.50	291.35	299.05	559.00	467.41	505.38	672.09	295.06	393.26
Unemployment compensation .....	78.93	71.04	123.79	99.98	250.11	164.79	88.61	53.67	70.42
Employee retirement .....	279.18	220.31	175.10	376.03	211.94	309.33	553.09	241.38	322.06
Other insurance trust revenue .....	30.39	—	.16	82.99	5.36	31.26	30.39	—	.78
<b>Expenditure<sup>1</sup></b> .....	<b>3 642.01</b>	<b>4 151.82</b>	<b>4 282.58</b>	<b>4 246.23</b>	<b>5 104.35</b>	<b>4 398.73</b>	<b>5 208.50</b>	<b>3 449.06</b>	<b>3 327.50</b>
By character and object:									
Intergovernmental expenditure <sup>1</sup> .....	—	—	6.03	.02	24.68	5.91	—	—	—
Direct expenditure .....	3 642.01	4 151.82	4 276.55	4 246.21	5 079.67	4 392.82	5 208.50	3 449.06	3 327.50
Current operation .....	2 603.33	3 099.83	3 159.15	3 061.54	3 559.22	3 286.95	3 746.89	2 662.73	2 497.91
Capital outlay .....	417.99	391.49	388.23	469.50	499.20	385.00	645.48	436.73	406.22
Construction .....	306.38	290.68	274.96	371.11	386.70	256.07	432.71	354.69	317.76
Other .....	111.61	100.81	113.27	98.39	112.50	128.93	212.77	82.05	88.46
Assistance and subsidies .....	80.15	65.39	136.94	108.73	158.55	153.29	212.26	40.71	62.30
Interest on debt .....	291.03	326.48	236.51	229.67	342.82	158.23	308.85	136.68	154.16
Insurance benefits and repayments .....	249.52	268.63	355.71	376.77	519.89	409.35	295.03	172.19	206.91
Exhibit: Salaries and wages .....	1 283.07	1 398.65	1 297.99	1 528.22	1 528.14	1 539.55	1 684.38	1 158.55	1 207.45
Direct expenditure by function .....	3 642.01	4 151.82	4 276.55	4 246.21	5 079.67	4 392.82	5 208.50	3 449.06	3 327.50
Direct general expenditure .....	3 216.69	3 727.47	3 804.68	3 696.09	4 117.20	3 776.69	4 629.62	3 077.89	2 935.77
Capital outlay .....	393.92	377.40	365.11	414.87	402.38	354.78	604.92	413.76	376.44
Other direct general expenditure .....	2 822.76	3 350.07	3 439.57	3 281.22	3 714.82	3 421.91	4 024.71	2 664.13	2 559.33
Education services:									
Education .....	1 080.60	1 115.77	1 309.59	1 287.51	1 071.22	1 423.71	1 479.51	1 028.39	1 072.51
Higher education .....	320.97	291.64	288.66	350.62	216.32	420.06	372.40	328.65	249.99
Elementary and secondary education .....	662.04	763.16	975.13	886.16	813.43	964.91	1 043.49	645.24	787.19
Other education .....	97.59	60.97	45.81	50.73	41.46	38.74	63.63	54.50	35.33
Libraries .....	11.89	15.66	12.62	24.92	23.48	18.10	24.40	6.43	15.30
Social services and income maintenance:									
Public welfare .....	647.93	597.71	813.39	558.74	845.12	600.88	814.98	451.97	498.04
Cash assistance payments .....	60.55	48.97	120.70	85.59	143.63	125.24	178.12	24.99	48.24
Vendor payments .....	422.13	470.90	581.70	383.15	556.06	323.15	444.39	346.84	370.94
Other public welfare .....	165.25	77.85	110.99	89.99	145.44	152.49	192.47	80.14	78.86
Hospitals .....	143.53	388.23	80.76	69.30	216.35	192.52	302.44	407.88	171.23
Health .....	70.06	91.28	87.34	115.20	142.21	187.88	128.82	70.87	88.52
Social insurance administration .....	11.38	15.04	21.65	6.29	16.47	19.54	18.65	15.96	13.85
Veterans' services .....	.37	1.33	.85	.50	.61	.07	.50	1.30	.33

See footnotes at end of table.

**Table 46. State and Local Government Finances Per Capita by State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	Kentucky	Louisiana	Maine	Maryland	Massachusetts	Michigan	Minnesota	Mississippi	Missouri
	19	20	21	22	23	24	25	26	27
Direct expenditure by function--Con.									
Direct expenditure--Con.									
Transportation:									
Highways -----	285.92	290.80	319.99	229.66	220.08	204.89	396.96	289.65	251.15
Air transportation (airports) -----	39.36	19.21	14.38	12.42	26.97	22.20	27.10	7.44	33.38
Parking facilities -----	.84	1.15	2.25	7.35	2.32	4.38	15.93	.12	2.39
Water transport and terminals -----	1.13	25.93	4.63	9.46	11.63	.19	.86	4.76	.42
Transit subsidies -----	—	2.03	.11	2.05	—	4.61	1.32	.92	.73
Public safety:									
Police protection -----	80.48	135.62	82.72	145.90	131.39	139.17	132.64	79.09	105.76
Fire protection -----	34.74	46.56	49.13	69.26	90.98	47.36	45.10	35.56	48.69
Correction -----	69.36	84.01	81.10	136.68	108.02	120.23	68.06	39.95	54.97
Protective inspection and regulation -----	14.05	9.85	23.00	21.89	14.54	18.70	28.85	19.30	13.69
Environment and housing:									
Natural resources -----	71.26	74.04	65.82	54.55	21.48	31.88	70.60	56.70	42.93
Parks and recreation -----	44.76	51.53	32.20	77.74	29.96	47.34	101.96	24.41	51.81
Housing and community development -----	31.35	44.07	64.17	89.62	149.59	17.71	103.60	116.65	32.37
Sewerage -----	47.39	72.67	82.73	95.16	128.54	99.20	90.98	39.64	72.33
Sanitation other than sewerage -----	25.06	42.83	63.33	59.06	41.87	38.03	52.64	21.51	13.90
Government administration:									
Financial administration -----	50.65	61.63	90.27	68.93	95.94	64.34	88.28	47.41	51.16
Judicial and legal -----	41.87	51.31	36.44	69.81	57.73	65.49	62.64	26.93	41.16
General public buildings -----	10.79	18.97	18.34	45.68	20.38	22.44	31.82	28.21	16.47
Other government administration -----	33.75	44.04	36.36	30.45	30.98	46.44	54.69	33.90	30.28
Interest on general debt -----	275.20	313.34	227.84	218.31	288.75	145.11	282.77	128.17	140.62
General expenditure, n.e.c.:									
Miscellaneous commercial activities -----	—	2.13	—	1.38	.31	2.09	—	—	.30
Other and unallocable -----	92.97	110.72	183.67	188.29	330.27	192.20	203.53	94.77	71.50
Utilities -----	175.77	155.72	75.23	153.81	442.43	166.15	251.47	160.83	184.81
Capital outlay -----	—	—	—	—	—	—	—	—	—
Water supply -----	70.26	51.85	59.98	63.47	82.37	83.84	68.18	57.66	68.58
Electric power -----	76.34	67.07	11.90	7.35	145.95	53.04	134.15	86.73	74.60
Gas supply -----	12.75	13.20	—	.39	6.25	—	13.83	15.80	11.32
Transit -----	16.42	23.60	3.34	82.61	207.87	29.27	35.31	.63	30.30
Liquor store expenditure -----	.03	—	40.93	19.54	.16	40.63	32.38	38.15	—
Insurance trust -----	249.52	268.63	355.71	376.77	519.89	409.35	295.03	172.19	206.91
Unemployment compensation -----	84.14	55.68	182.11	129.86	265.16	192.64	106.60	64.23	95.50
Employee retirement -----	138.03	209.00	173.55	180.83	249.56	204.49	164.44	107.95	105.05
Other insurance trust -----	27.35	3.95	.05	66.07	5.17	12.23	23.99	—	6.36
<b>Debt outstanding -----</b>	<b>4 280.59</b>	<b>4 434.15</b>	<b>3 330.41</b>	<b>3 920.83</b>	<b>5 486.70</b>	<b>2 598.12</b>	<b>4 506.34</b>	<b>2 008.54</b>	<b>2 334.41</b>
Long-term -----	4 276.01	4 408.61	3 299.84	3 895.90	5 238.12	2 579.07	4 294.63	2 002.97	2 312.74
Full faith and credit -----	322.41	1 535.13	1 055.53	1 745.84	2 463.25	903.03	1 507.34	689.29	495.53
Nonguaranteed -----	3 953.60	2 873.48	2 244.30	2 150.06	2 774.86	1 676.04	2 787.28	1 313.68	1 817.21
Short-term -----	4.58	25.53	30.57	24.93	248.58	19.05	211.72	5.57	21.67
Long-term debt by purpose:									
Education -----	871.93	329.65	312.93	331.71	232.51	582.17	550.59	209.72	322.40
Utilities -----	256.94	189.76	133.35	195.85	638.39	210.53	387.03	132.62	201.66
Other -----	3 147.14	3 889.21	2 853.55	3 368.34	4 367.22	1 786.38	3 357.00	1 660.64	1 788.67
Long-term debt issued -----	557.32	479.27	436.70	663.08	1 045.16	538.18	559.99	210.38	384.82
Long-term debt retired -----	291.26	661.93	269.43	364.73	482.17	341.88	457.40	228.21	225.31
Exhibit: Change in total debt during year -----	290.92	-177.04	117.28	276.56	657.74	228.67	216.79	5.43	194.22
<b>Cash and security holdings -----</b>	<b>5 786.04</b>	<b>5 953.36</b>	<b>4 321.18</b>	<b>5 604.20</b>	<b>5 097.93</b>	<b>5 464.07</b>	<b>8 466.25</b>	<b>4 174.68</b>	<b>4 964.83</b>
Insurance trust funds -----	2 316.57	2 429.62	1 688.97	3 347.22	2 141.83	3 197.66	3 766.35	2 129.10	2 649.32
By purpose:									
Unemployment compensation -----	93.11	135.82	29.70	38.64	-3.10	19.95	49.84	129.61	9.91
Employee retirement -----	2 221.50	2 292.38	1 659.27	3 128.05	2 143.81	3 105.00	3 712.81	1 999.48	2 638.62
Workers' compensation -----	1.97	1.42	—	111.50	1.12	72.71	3.70	—	.79
Miscellaneous -----	—	—	—	69.02	—	—	—	—	—
By type:									
Cash and deposits -----	399.59	352.12	153.06	266.02	102.82	620.00	123.20	434.03	263.87
Securities -----	1 916.98	2 051.22	1 525.53	543.62	1 389.45	2 494.04	3 028.42	1 695.06	2 347.15
Federal -----	506.04	809.66	100.76	17.27	116.09	566.39	156.58	856.76	785.06
State and local government -----	—	—	—	—	—	—	—	—	—
Nongovernment -----	1 410.94	1 241.57	1 424.78	526.35	1 273.37	1 927.64	2 871.84	838.30	1 562.09
Other than insurance trust funds -----	3 469.47	3 523.74	2 632.21	2 256.98	2 956.10	2 266.40	4 699.90	2 045.58	2 315.51
By purpose:									
Offsets to debt -----	2 372.19	2 476.96	1 919.96	1 599.99	2 007.73	1 026.99	2 039.74	1 110.26	1 335.51
Bond funds -----	319.38	111.73	166.01	158.63	138.77	272.48	286.70	130.62	196.64
Other -----	777.89	935.05	546.23	498.36	809.60	966.94	2 373.46	804.71	783.36
By type:									
Cash and deposits -----	3 469.47	3 523.74	2 632.21	2 256.98	2 956.10	2 266.40	4 699.90	2 045.58	2 315.51
Securities -----	—	—	—	—	—	—	—	—	—
Federal -----	—	—	—	—	—	—	—	—	—
State and local government -----	—	—	—	—	—	—	—	—	—
Nongovernment -----	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 46. State and Local Government Finances Per Capita by State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota
	28	29	30	31	32	33	34	35	36
<b>Revenue<sup>1</sup></b> .....	<b>4 849.12</b>	<b>4 842.03</b>	<b>4 723.28</b>	<b>4 197.75</b>	<b>5 571.38</b>	<b>4 599.37</b>	<b>7 013.17</b>	<b>4 047.52</b>	<b>4 295.11</b>
General revenue <sup>1</sup> .....	4 131.71	3 602.64	3 642.96	3 761.01	4 791.40	3 921.76	5 717.82	3 272.73	3 801.68
Intergovernmental revenue from Federal Government.....	967.46	613.12	511.87	709.78	693.36	797.98	1 062.26	615.96	953.17
General revenue sharing.....	—	—	—	—	—	—	—	—	—
General revenue from own sources.....	3 164.24	2 989.53	3 131.08	3 051.23	4 098.04	3 123.78	4 655.56	2 656.77	2 848.51
Taxes.....	1 977.77	2 025.64	2 105.00	2 256.71	3 021.08	1 834.53	3 545.40	1 886.52	1 668.83
Property.....	897.98	725.99	499.27	1 354.74	1 347.68	222.42	1 183.58	416.51	538.30
Sales and gross receipts.....	250.38	711.65	1 313.02	621.48	904.53	1 009.82	942.80	723.34	643.01
General.....	—	484.63	701.15	—	521.81	776.12	612.28	449.24	391.73
Selective.....	250.38	227.03	611.87	621.48	382.72	233.70	330.51	274.10	251.28
Motor fuel.....	150.36	139.45	132.18	83.74	52.92	118.22	27.42	127.87	118.51
Alcoholic beverages.....	18.38	9.88	11.57	10.12	10.38	11.26	14.26	23.67	7.72
Tobacco products.....	16.58	24.33	37.61	34.52	34.72	11.89	35.32	5.99	21.69
Public utilities.....	17.49	13.67	26.90	24.77	219.29	18.71	106.41	37.26	24.06
Other.....	47.56	39.70	403.61	468.33	65.41	73.61	147.10	79.30	79.31
Individual income.....	397.94	409.69	—	31.64	528.67	287.80	1 007.89	531.84	188.21
Motor vehicle license.....	63.25	40.04	52.76	46.62	40.65	69.02	36.46	43.27	39.73
Other taxes.....	368.22	138.26	239.95	202.24	199.55	245.47	374.67	171.56	259.59
Charges and miscellaneous general revenue.....	1 186.47	963.89	1 026.08	794.51	1 076.96	1 289.25	1 110.15	770.26	1 179.68
Current charges.....	452.48	621.91	654.46	415.21	530.61	564.92	623.77	530.79	695.86
Education <sup>2</sup> .....	160.46	220.63	97.55	203.36	127.79	195.04	93.18	159.45	324.31
Institutions of higher education.....	136.23	151.42	84.54	179.42	108.69	163.43	77.10	134.22	274.39
School lunch sales (gross).....	13.64	18.22	11.41	18.27	15.60	12.00	10.57	20.76	18.22
Hospitals.....	40.81	218.86	186.81	2.67	44.98	186.91	148.39	207.89	23.70
Highways.....	2.54	3.39	11.39	49.16	77.75	4.71	83.18	.50	3.30
Airports.....	12.04	15.85	110.18	4.75	.63	21.37	48.54	15.01	14.44
Parking facilities.....	1.97	3.47	1.49	4.54	4.23	2.84	6.07	1.79	2.00
Water transport and terminals.....	—	.02	—	.45	1.39	—	6.18	3.76	—
Natural resources.....	18.30	12.39	2.87	.99	4.59	14.39	.73	3.47	13.02
Parks and recreation.....	8.88	12.53	29.70	10.23	32.69	10.64	13.78	9.26	17.57
Housing and community development.....	5.81	11.16	7.34	11.12	9.43	3.10	43.58	9.01	10.57
Sewerage.....	33.90	42.11	80.35	48.05	104.04	40.24	52.03	43.62	25.95
Sanitation other than sewerage.....	21.28	12.83	8.44	15.50	37.92	51.62	21.77	22.60	29.10
Other charges.....	146.47	68.67	118.34	64.39	85.16	34.06	106.32	54.43	231.90
Miscellaneous general revenue.....	733.99	341.98	371.62	379.31	546.35	724.33	486.39	239.46	483.82
Interest earnings.....	483.01	239.53	237.00	272.19	221.54	497.57	245.48	128.86	278.77
Special assessments.....	37.91	11.20	26.27	.61	3.89	13.86	6.32	2.40	71.81
Sale of property.....	2.13	1.85	4.31	2.04	4.34	3.52	2.72	1.23	3.64
Other general revenue.....	210.94	89.40	104.04	104.46	316.58	209.38	231.88	106.97	129.60
Other than general revenue.....	717.41	1 239.39	1 080.32	436.75	779.98	677.61	1 295.36	774.79	493.43
Utility revenue.....	48.51	1 013.34	170.07	52.05	114.69	135.60	258.91	330.18	68.68
Water supply.....	45.27	53.00	133.96	39.21	58.38	61.82	57.76	64.25	56.02
Electric power.....	2.09	871.28	33.24	9.61	9.73	56.22	75.40	254.70	11.82
Gas supply.....	.49	85.71	—	—	—	15.74	.12	8.75	.12
Transit.....	.67	3.35	2.87	3.24	46.59	1.82	125.64	2.48	.71
Liquor store revenue.....	45.06	—	—	186.44	—	—	—	44.04	—
Insurance trust revenue.....	623.84	226.04	910.25	198.26	665.29	542.01	1 036.44	400.57	424.75
Unemployment compensation.....	73.05	37.91	104.54	63.63	231.90	64.30	145.22	63.25	53.49
Employee retirement.....	377.99	188.09	513.41	124.92	380.68	477.35	783.87	337.32	231.09
Other insurance trust revenue.....	172.81	.04	292.30	9.70	52.71	.36	107.35	—	140.17
<b>Expenditure<sup>1</sup></b> .....	<b>4 238.54</b>	<b>4 632.25</b>	<b>4 975.53</b>	<b>4 535.68</b>	<b>5 486.21</b>	<b>4 352.77</b>	<b>6 884.34</b>	<b>3 846.01</b>	<b>4 276.77</b>
By character and object:									
Intergovernmental expenditure <sup>1</sup> .....	—	3.08	2.82	—	11.59	—	24.39	—	—
Direct expenditure.....	4 238.54	4 629.17	4 972.71	4 535.68	5 474.62	4 352.77	6 859.95	3 846.01	4 276.77
Current operation.....	2 885.30	3 569.97	3 083.61	3 584.79	4 000.95	3 296.27	4 818.21	2 883.74	3 142.27
Capital outlay.....	535.92	655.97	889.03	294.16	527.81	507.22	740.52	483.11	579.90
Construction.....	439.67	538.18	718.87	236.55	420.57	384.78	595.26	349.04	458.24
Other.....	96.25	117.80	170.16	57.61	107.24	122.44	145.26	134.08	121.66
Assistance and subsidies.....	73.44	58.73	39.04	85.54	102.05	87.64	236.94	95.73	63.25
Interest on debt.....	350.72	258.34	334.70	338.17	301.32	217.25	423.52	178.36	223.59
Insurance benefits and repayments.....	393.16	86.16	626.33	233.01	542.50	244.40	640.77	205.07	267.76
Exhibit: Salaries and wages.....	1 400.71	1 601.15	1 532.39	1 276.42	1 777.74	1 452.73	2 246.88	1 344.48	1 391.61
Direct expenditure by function.....	4 238.54	4 629.17	4 972.71	4 535.68	5 474.62	4 352.77	6 859.95	3 846.01	4 276.77
Direct general expenditure.....	3 753.32	3 450.83	4 116.49	4 094.70	4 724.92	3 962.10	5 658.40	3 221.42	3 934.37
Capital outlay.....	526.36	460.95	811.74	285.98	478.62	488.18	591.69	419.75	573.34
Other direct general expenditure.....	3 226.96	2 989.88	3 304.75	3 808.72	4 246.31	3 473.92	5 066.71	2 801.67	3 361.03
Education services:									
Education.....	1 336.68	1 412.79	1 246.90	1 182.17	1 496.97	1 389.48	1 574.88	1 229.20	1 452.33
Higher education.....	306.10	433.74	293.65	248.07	280.81	485.16	281.36	379.39	583.07
Elementary and secondary education.....	943.13	932.36	927.23	894.40	1 175.11	853.80	1 228.33	811.31	801.12
Other education.....	87.45	46.69	26.02	39.71	41.04	50.52	65.19	38.50	68.14
Libraries.....	13.96	14.05	34.51	16.40	25.98	14.74	21.14	14.38	11.89
Social services and income maintenance:									
Public welfare.....	448.05	461.90	377.98	1 190.29	754.28	478.74	1 154.85	454.86	577.79
Cash assistance payments.....	55.60	42.58	32.70	66.82	74.97	70.71	194.06	84.33	39.74
Vendor payments.....	284.27	281.25	264.11	658.37	559.47	287.84	704.25	300.62	337.12
Other public welfare.....	108.18	138.07	81.17	465.11	119.84	120.19	256.54	69.92	200.92
Hospitals.....	85.74	255.86	242.50	34.02	143.26	235.00	409.55	267.17	87.80
Health.....	126.78	49.15	70.84	105.16	80.88	126.65	139.65	132.78	48.03
Social insurance administration.....	10.94	14.52	19.74	17.38	12.11	29.51	20.14	9.90	11.07
Veterans' services.....	.70	.83	.53	.17	.43	.71	.44	.40	.56

See footnotes at end of table.

**Table 46. State and Local Government Finances Per Capita by State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota
	28	29	30	31	32	33	34	35	36
Direct expenditure by function--Con.									
Direct expenditure--Con.									
Transportation:									
Highways -----	443.81	352.83	341.29	254.69	332.98	482.37	282.61	235.62	451.39
Air transportation (airports) -----	42.61	26.02	106.62	4.43	1.36	23.94	49.23	17.85	30.22
Parking facilities -----	1.60	1.16	1.19	4.44	4.70	2.35	3.12	2.16	1.85
Water transport and terminals -----	—	.05	—	1.65	1.54	—	9.17	3.25	—
Transit subsidies -----	—	—	—	—	.27	—	5.96	.01	2.06
Public safety:									
Police protection -----	95.14	89.99	199.77	124.47	199.49	147.82	205.54	107.68	74.88
Fire protection -----	30.97	35.72	96.36	60.44	59.96	55.76	77.79	39.20	27.75
Correction -----	56.62	66.88	181.96	105.59	119.18	107.27	191.01	99.15	42.75
Protective inspection and regulation -----	14.24	18.90	47.48	21.07	36.81	27.94	28.29	14.01	24.40
Environment and housing:									
Natural resources -----	139.58	86.43	84.08	46.16	25.70	65.96	19.69	46.52	133.34
Parks and recreation -----	31.07	48.43	134.35	36.70	66.72	78.02	67.50	54.77	101.74
Housing and community development -----	55.39	49.78	44.81	36.21	54.81	27.62	164.72	45.04	57.01
Sewerage -----	58.58	46.70	76.89	59.67	134.70	70.86	98.54	35.63	43.74
Sanitation other than sewerage -----	28.65	15.66	6.23	48.42	111.71	53.48	101.77	44.67	31.69
Government administration:									
Financial administration -----	108.07	70.72	113.47	55.60	73.93	91.66	78.63	44.45	69.53
Judicial and legal -----	68.45	38.80	94.87	68.41	83.67	55.21	100.78	39.35	48.62
General public buildings -----	13.45	10.30	33.83	24.09	36.97	35.97	32.57	22.22	18.28
Other government administration -----	38.56	29.47	60.76	63.05	44.02	51.31	41.21	39.38	24.25
Interest on general debt -----	344.52	135.09	314.64	328.62	290.77	185.91	361.45	108.69	214.98
General expenditure, n.e.c.:									
Miscellaneous commercial activities -----	1.39	—	.63	—	—	—	2.42	.06	145.46
Other and unallocable -----	157.81	118.80	184.26	205.39	531.71	123.84	415.74	113.00	200.98
Utilities -----	50.15	1 092.19	229.90	62.23	207.19	146.27	560.78	381.41	74.64
Capital outlay -----	9.56	195.03	77.30	8.04	49.19	19.03	148.83	63.36	6.57
Water supply -----	38.18	75.38	187.37	47.10	69.23	75.64	74.60	100.48	61.65
Electric power -----	1.93	916.55	30.87	9.94	9.21	48.54	86.09	263.64	10.26
Gas supply -----	.41	88.07	—	—	—	13.64	.13	7.67	.12
Transit -----	9.63	12.18	11.65	5.18	128.74	8.45	399.97	9.62	2.61
Liquor store expenditure -----	41.92	—	—	145.74	—	—	—	38.13	—
Insurance trust -----	393.16	86.16	626.33	233.01	542.50	244.40	640.77	205.07	267.76
Unemployment compensation -----	69.20	32.74	154.80	78.73	290.49	58.07	209.85	79.29	57.21
Employee retirement -----	181.41	53.20	132.54	65.81	204.08	184.77	377.71	125.78	78.85
Other insurance trust -----	142.55	.22	338.99	88.48	47.93	1.57	53.21	—	131.70
<b>Debt outstanding -----</b>	<b>4 624.06</b>	<b>3 359.90</b>	<b>4 508.96</b>	<b>5 256.03</b>	<b>4 503.05</b>	<b>3 058.96</b>	<b>6 428.49</b>	<b>2 651.54</b>	<b>3 113.43</b>
Long-term -----	4 603.45	3 342.05	4 500.68	5 211.08	4 297.52	3 045.10	6 087.72	2 622.70	3 101.29
Full faith and credit -----	557.97	462.06	2 121.55	1 458.34	1 348.25	528.10	2 238.03	711.88	502.95
Nonguaranteed -----	4 045.48	2 879.99	2 379.14	3 752.74	2 949.27	2 517.00	3 849.68	1 910.82	2 598.34
Short-term -----	20.61	17.84	8.27	44.95	205.53	13.86	340.77	28.85	12.15
Long-term debt by purpose:									
Education -----	305.92	278.64	749.59	392.72	363.29	391.46	732.67	264.55	207.86
Utilities -----	109.34	1 421.48	438.57	200.04	172.92	409.82	1 016.08	972.91	90.84
Other -----	4 188.19	1 641.94	3 312.53	4 618.32	3 761.32	2 243.82	4 385.97	1 385.25	2 802.59
Long-term debt issued -----	784.12	369.56	955.67	532.45	969.10	595.69	1 043.11	391.37	459.26
Long-term debt retired -----	927.14	270.32	420.76	320.35	768.78	672.44	489.49	243.17	455.43
Exhibit: Change in total debt during year -----	-149.75	97.86	527.33	157.99	172.82	-82.43	496.28	140.60	10.45
<b>Cash and security holdings -----</b>	<b>8 453.86</b>	<b>4 652.25</b>	<b>7 627.49</b>	<b>5 745.39</b>	<b>6 952.99</b>	<b>9 203.12</b>	<b>9 753.18</b>	<b>5 098.57</b>	<b>6 248.28</b>
Insurance trust funds -----	2 710.28	1 347.33	3 945.29	1 428.04	3 722.32	3 275.77	6 529.93	3 069.99	2 020.24
By purpose:									
Unemployment compensation -----	105.31	93.36	191.28	114.05	305.05	139.43	38.28	190.44	65.36
Employee retirement -----	2 370.71	1 253.45	3 294.49	1 186.21	3 390.30	3 126.03	6 258.82	2 879.55	1 678.71
Workers' compensation -----	234.27	.52	459.52	127.79	9.52	10.31	232.83	—	276.17
Miscellaneous -----	—	—	—	—	17.45	—	—	—	—
By type:									
Cash and deposits -----	401.57	177.55	846.00	350.76	334.99	309.72	497.01	1 000.65	405.63
Securities -----	2 222.48	1 167.09	2 802.87	1 067.90	3 386.95	2 966.04	5 912.67	2 030.29	1 593.54
Federal -----	46.94	360.32	1 117.43	145.59	112.68	1 027.17	1 524.17	821.09	7.81
State and local government -----	—	—	—	—	—	—	—	—	—
Nongovernment -----	2 175.54	806.76	1 685.43	922.31	3 274.27	1 938.87	4 388.50	1 209.20	1 585.72
Other than insurance trust funds -----	5 743.57	3 304.92	3 682.21	4 317.34	3 230.68	5 927.35	3 223.25	2 028.58	4 228.05
By purpose:									
Offsets to debt -----	3 450.19	1 197.46	1 458.77	3 638.91	1 606.60	1 707.55	2 195.07	732.11	2 334.23
Bond funds -----	116.68	173.26	835.80	103.89	577.18	239.51	320.40	189.41	65.23
Other -----	2 176.70	1 934.20	1 387.65	574.54	1 046.90	3 980.30	707.78	1 107.05	1 828.58
By type:									
Cash and deposits -----	5 743.57	3 304.92	3 682.21	4 317.34	3 230.68	5 927.35	3 223.25	2 028.58	4 228.05
Securities -----	—	—	—	—	—	—	—	—	—
Federal -----	—	—	—	—	—	—	—	—	—
State and local government -----	—	—	—	—	—	—	—	—	—
Nongovernment -----	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 46. **State and Local Government Finances Per Capita by State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio	Oklahoma	Oregon	Penn— sylvania	Rhode Island	South Carolina	South Dakota	Tennessee	Texas
	37	38	39	40	41	42	43	44	45
<b>Revenue<sup>1</sup></b> .....	<b>4 556.51</b>	<b>3 728.38</b>	<b>5 258.01</b>	<b>4 524.97</b>	<b>5 082.36</b>	<b>3 941.09</b>	<b>3 823.18</b>	<b>4 292.57</b>	<b>3 866.71</b>
General revenue <sup>1</sup> .....	3 456.21	3 118.98	4 117.85	3 796.18	4 229.54	3 165.65	3 312.60	3 162.67	3 272.24
Intergovernmental revenue from Federal Government .....	658.78	596.59	830.17	732.97	1 040.58	710.53	858.39	744.41	541.92
General revenue sharing.....	—	—	—	—	—	—	—	—	—
General revenue from own sources .....	2 797.43	2 522.39	3 287.67	3 063.21	3 188.96	2 455.12	2 454.20	2 418.26	2 730.31
Taxes .....	1 967.30	1 645.98	2 124.90	2 197.37	2 311.40	1 595.26	1 570.65	1 566.09	1 897.32
Property.....	584.53	244.86	873.15	610.19	1 014.37	447.72	611.78	356.46	749.61
Sales and gross receipts.....	616.09	701.86	188.10	617.43	665.45	593.60	767.70	973.70	932.53
General.....	399.55	487.98	—	379.40	387.44	414.79	538.16	668.92	604.33
Selective.....	216.55	213.88	188.10	238.03	278.01	178.81	229.54	304.78	328.20
Motor fuel.....	103.54	107.78	95.88	58.06	93.70	80.73	117.86	132.56	112.60
Alcoholic beverages.....	5.91	17.94	3.68	12.09	9.09	30.86	13.40	28.80	22.32
Tobacco products.....	20.50	21.70	29.95	28.11	36.40	7.99	19.85	16.22	33.60
Public utilities.....	55.53	25.16	26.35	55.19	60.43	20.83	1.67	6.23	40.26
Other.....	31.06	41.30	32.24	84.57	78.39	38.39	76.76	120.97	119.42
Individual income.....	589.02	383.68	760.20	547.36	476.55	396.32	.17	18.85	.06
Motor vehicle license.....	50.32	94.92	85.52	37.39	50.58	22.92	49.09	45.13	50.64
Other taxes.....	127.34	220.67	217.93	385.00	104.44	134.70	141.90	171.95	164.48
Charges and miscellaneous general revenue.....	830.13	876.41	1 162.78	865.84	877.56	859.86	883.55	852.18	832.99
Current charges.....	492.65	579.82	589.66	460.34	331.39	634.65	385.73	582.13	460.20
Education <sup>2</sup> .....	202.68	167.32	172.64	165.69	168.73	179.13	149.57	114.07	140.21
Institutions of higher education .....	160.43	143.78	141.75	141.99	150.83	138.66	125.50	91.61	108.17
School lunch sales (gross) .....	17.61	13.80	13.99	15.98	.36	14.42	18.96	17.33	19.42
Hospitals .....	110.13	221.21	131.40	67.02	7.24	294.05	34.22	266.74	128.38
Highways.....	9.98	24.60	2.63	25.52	8.93	6.39	.46	.72	8.49
Airports.....	7.89	14.67	17.87	15.99	9.14	7.45	6.10	18.69	24.74
Parking facilities.....	2.59	3.07	5.11	10.17	.28	3.44	2.03	1.28	.99
Water transport and terminals.....	.81	.59	27.01	.48	4.25	13.15	—	.47	6.92
Natural resources.....	2.32	2.33	19.97	3.64	1.44	2.09	16.87	11.67	1.94
Parks and recreation.....	11.83	18.11	23.40	7.51	11.39	8.78	14.42	15.83	8.54
Housing and community development .....	6.67	9.16	7.39	11.13	23.52	6.75	5.87	10.36	4.69
Sewerage.....	80.21	41.32	73.17	81.34	43.05	39.22	38.48	62.00	65.02
Sanitation other than sewerage.....	13.15	34.31	28.02	27.24	6.96	17.43	14.40	19.45	21.19
Other charges.....	44.38	43.13	81.06	44.59	46.45	56.78	103.30	60.85	49.08
Miscellaneous general revenue.....	337.48	296.59	573.11	405.49	546.17	225.22	497.82	270.04	372.80
Interest earnings.....	153.46	207.91	416.30	196.65	326.80	151.91	358.40	127.36	243.38
Special assessments.....	8.24	.88	21.28	2.51	2.46	1.49	8.65	.80	2.30
Sale of property.....	1.17	1.05	5.43	.99	1.15	1.91	2.93	4.15	2.40
Other general revenue.....	174.62	86.74	130.10	205.34	215.75	69.91	127.85	137.73	124.72
Other than general revenue.....	1 100.30	609.40	1 140.16	728.80	852.83	775.44	510.58	1 129.90	594.47
Utility revenue.....	112.05	212.36	206.34	126.08	80.74	360.70	135.53	766.04	250.24
Water supply.....	65.92	79.80	65.97	48.32	69.67	79.03	54.28	75.14	100.97
Electric power.....	35.64	126.70	129.22	7.34	4.44	254.18	73.58	603.85	133.24
Gas supply.....	3.12	4.78	—	41.43	—	25.68	7.68	82.84	9.89
Transit.....	7.37	1.08	11.15	28.99	6.63	1.81	—	4.21	6.15
Liquor store revenue.....	34.18	—	57.79	55.79	—	—	24.75	—	—
Insurance trust revenue.....	954.06	397.04	876.04	546.93	772.09	414.74	350.30	363.86	344.23
Unemployment compensation.....	114.08	60.35	156.68	141.17	218.59	70.56	19.70	77.57	67.09
Employee retirement.....	589.52	281.98	676.70	375.55	454.94	330.13	330.01	286.29	277.10
Other insurance trust revenue.....	250.46	54.70	42.67	30.21	98.55	14.05	.58	—	.04
<b>Expenditure<sup>1</sup></b> .....	<b>4 204.08</b>	<b>3 684.19</b>	<b>4 717.69</b>	<b>4 372.74</b>	<b>5 489.11</b>	<b>3 957.45</b>	<b>3 574.86</b>	<b>4 077.10</b>	<b>3 734.84</b>
By character and object:									
Intergovernmental expenditure <sup>1</sup> .....	.20	12.18	—	7.83	14.54	—	.02	1.08	—
Direct expenditure.....	4 203.88	3 672.01	4 717.69	4 364.91	5 474.58	3 957.45	3 574.85	4 076.02	3 734.84
Current operation.....	2 866.53	2 708.74	3 377.26	3 109.25	3 863.86	2 925.63	2 623.56	3 127.28	2 707.57
Capital outlay.....	459.17	414.95	523.79	467.62	450.88	510.07	545.26	533.34	491.70
Construction.....	365.34	300.50	359.96	349.57	377.17	381.01	314.88	398.10	385.61
Other.....	93.83	114.45	163.83	118.05	73.71	129.06	230.38	135.24	106.09
Assistance and subsidies.....	156.60	73.66	87.41	131.05	177.93	62.34	47.17	58.69	70.41
Interest on debt.....	166.18	190.97	363.59	274.52	354.23	226.14	247.23	172.30	268.48
Insurance benefits and repayments.....	555.40	283.69	365.64	382.47	627.68	233.26	111.64	184.41	196.68
Exhibit: Salaries and wages.....	1 368.04	1 366.25	1 546.04	1 254.85	1 423.23	1 404.41	1 199.43	1 171.33	1 304.74
Direct expenditure by function.....	4 203.88	3 672.01	4 717.69	4 364.91	5 474.58	3 957.45	3 574.85	4 076.02	3 734.84
Direct general expenditure.....	3 463.49	3 173.15	4 049.15	3 719.85	4 741.96	3 312.60	3 299.47	3 114.59	3 230.09
Capital outlay.....	425.37	394.20	474.02	420.88	434.17	417.91	517.21	465.45	427.25
Other direct general expenditure.....	3 038.12	2 778.95	3 575.12	3 298.97	4 307.78	2 894.69	2 782.26	2 649.14	2 802.84
Education services:									
Education.....	1 230.56	1 175.44	1 423.93	1 283.79	1 330.84	1 204.99	1 141.01	974.05	1 262.53
Higher education.....	325.07	341.75	401.88	333.81	287.25	353.32	261.28	304.45	330.47
Elementary and secondary education .....	857.85	787.91	981.26	868.62	940.03	802.62	827.87	612.95	903.11
Other education.....	47.65	45.78	40.80	81.37	103.56	49.04	51.85	56.65	28.95
Libraries.....	19.29	9.81	22.51	9.00	19.82	15.70	17.49	9.18	10.65
Social services and income maintenance:									
Public welfare.....	638.30	473.14	463.91	772.66	750.82	533.15	431.80	535.19	424.29
Cash assistance payments.....	127.75	55.46	69.17	101.25	151.47	49.38	39.75	47.86	58.36
Vendor payments.....	390.76	311.22	259.06	427.13	468.24	403.46	281.00	399.35	291.97
Other public welfare.....	119.78	106.46	135.68	244.28	131.11	80.32	111.04	87.98	73.96
Hospitals.....	160.04	274.10	178.91	127.75	104.39	352.19	95.82	288.27	229.67
Health.....	130.91	81.87	130.53	93.38	147.89	128.97	75.24	90.04	68.46
Social insurance administration.....	15.27	14.29	15.03	13.04	28.12	15.38	20.16	13.97	13.73
Veterans' services.....	.06	—	10.73	.16	—	.18	1.00	.38	.56

See footnotes at end of table.

**Table 46. State and Local Government Finances Per Capita by State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio	Oklahoma	Oregon	Penn— sylvania	Rhode Island	South Carolina	South Dakota	Tennessee	Texas
	37	38	39	40	41	42	43	44	45
Direct expenditure by function—Con.									
Direct expenditure—Con.									
Transportation:									
Highways .....	246.96	300.17	270.31	224.41	233.95	175.80	440.91	269.18	230.64
Air transportation (airports) .....	10.00	27.03	34.62	39.86	17.86	15.57	17.83	29.12	44.18
Parking facilities .....	2.42	2.07	2.65	8.02	.07	1.69	1.67	.22	.55
Water transport and terminals .....	.83	.56	25.95	1.61	3.32	15.43	—	.65	9.34
Transit subsidies .....	.11	—	.60	.01	25.05	.45	3.83	—	.03
Public safety:									
Police protection .....	122.06	92.69	123.37	103.90	143.07	91.57	85.20	97.14	115.64
Fire protection .....	63.57	47.67	71.30	28.45	117.22	33.65	29.96	47.00	45.56
Correction .....	82.31	68.53	105.62	87.02	100.62	116.58	53.90	92.09	106.27
Protective inspection and regulation .....	16.03	17.29	36.55	12.77	29.95	13.93	10.88	12.92	16.02
Environment and housing:									
Natural resources .....	24.02	34.72	84.38	30.29	23.08	37.97	109.06	33.75	35.01
Parks and recreation .....	46.66	47.06	68.88	36.75	117.59	44.17	57.43	53.14	43.73
Housing and community development .....	57.59	38.37	71.40	57.65	99.93	32.43	38.72	48.98	27.53
Sewerage .....	94.21	52.59	111.45	84.53	101.17	42.74	42.32	66.46	70.58
Sanitation other than sewerage .....	27.97	29.13	37.85	46.00	54.81	36.19	17.01	34.46	34.49
Government administration:									
Financial administration .....	80.43	72.95	114.33	54.20	65.75	53.25	79.91	43.86	54.24
Judicial and legal .....	59.88	35.77	64.22	56.33	72.55	33.67	37.15	42.73	49.00
General public buildings .....	34.35	19.69	30.05	26.34	28.07	23.78	33.97	19.05	20.80
Other government administration .....	27.44	32.58	52.69	42.18	53.76	43.91	33.09	23.97	26.77
Interest on general debt .....	154.74	150.38	342.73	256.12	348.34	142.85	234.60	145.40	204.63
General expenditure, n.e.c.:									
Miscellaneous commercial activities .....	.50	1.04	—	—	2.53	—	39.95	.06	.31
Other and unallocable .....	116.99	74.22	154.65	223.65	721.39	106.40	149.56	143.31	84.88
Utilities .....	157.92	215.17	267.36	209.21	104.94	411.58	140.62	777.01	308.08
Capital outlay .....	33.76	20.75	49.56	46.23	16.71	92.16	28.03	67.89	64.45
Water supply .....	77.23	81.89	72.13	60.43	60.66	108.04	70.80	86.58	124.09
Electric power .....	41.93	123.55	140.61	8.11	4.44	277.18	64.28	593.25	134.47
Gas supply .....	3.71	3.50	—	40.69	—	22.36	5.54	84.19	8.54
Transit .....	35.05	6.23	54.62	99.98	39.84	4.00	—	12.99	40.97
Liquor store expenditure .....	27.07	—	35.55	53.38	—	—	23.12	—	—
Insurance trust .....	555.40	283.69	365.64	382.47	627.68	233.26	111.64	184.41	196.68
Unemployment compensation .....	114.51	59.54	158.97	186.86	309.61	80.86	18.95	84.22	85.96
Employee retirement .....	284.07	178.79	181.57	179.29	243.43	134.82	90.30	100.20	110.69
Other insurance trust .....	156.83	45.36	25.10	16.32	74.64	17.58	2.38	—	.03
<b>Debt outstanding .....</b>	<b>2 375.36</b>	<b>2 827.27</b>	<b>3 608.87</b>	<b>4 019.73</b>	<b>5 930.37</b>	<b>3 180.72</b>	<b>3 453.76</b>	<b>2 509.60</b>	<b>3 767.60</b>
Long-term .....	2 282.30	2 825.99	3 567.56	3 939.45	5 799.76	3 123.77	3 452.42	2 453.68	3 729.06
Full faith and credit .....	719.49	303.15	2 397.86	1 327.56	1 796.39	780.46	247.78	898.93	1 310.78
Nonguaranteed .....	1 562.81	2 522.84	1 169.70	2 611.89	4 003.37	2 343.31	3 204.64	1 554.75	2 418.27
Short-term .....	93.06	1.27	41.31	80.28	130.61	56.95	1.34	55.93	38.54
Long-term debt by purpose:									
Education .....	376.16	151.65	326.71	688.98	315.53	426.92	257.90	329.16	644.73
Utilities .....	170.15	639.57	372.13	270.65	86.03	1 270.11	187.41	387.41	854.96
Other .....	1 735.99	2 034.76	2 868.72	2 979.82	5 398.20	1 426.74	3 007.11	1 737.11	2 229.37
Long-term debt issued .....	350.55	363.71	437.11	630.99	1 612.70	628.96	716.95	307.01	479.86
Long-term debt retired .....	219.81	295.81	411.17	425.89	724.99	365.68	518.44	275.05	380.70
Exhibit: Change in total debt during year .....	105.44	67.83	-5.78	205.57	704.23	267.60	199.45	51.83	87.27
<b>Cash and security holdings .....</b>	<b>8 163.16</b>	<b>5 026.49</b>	<b>6 747.87</b>	<b>5 966.42</b>	<b>6 719.07</b>	<b>5 758.24</b>	<b>6 705.82</b>	<b>4 424.70</b>	<b>5 386.26</b>
Insurance trust funds .....	6 049.75	2 098.41	3 085.90	2 830.48	2 745.16	3 709.63	2 546.65	2 597.90	2 201.18
By purpose:									
Unemployment compensation .....	53.51	130.39	335.10	82.86	97.79	119.91	66.55	118.52	43.88
Employee retirement .....	5 183.29	1 824.45	2 677.31	2 663.51	2 611.95	3 570.60	2 479.43	2 479.38	2 157.02
Workers' compensation .....	812.94	143.57	73.50	84.11	11.57	19.12	.67	—	.28
Miscellaneous .....	—	—	—	—	23.85	—	—	—	—
By type:									
Cash and deposits .....	1 041.44	425.03	693.36	314.98	181.75	572.76	427.97	275.81	95.46
Securities .....	4 906.46	1 636.33	1 941.34	2 404.97	2 556.99	3 135.29	2 088.50	2 315.50	2 088.14
Federal .....	2 787.04	508.45	442.06	797.66	1 542.83	2 426.94	545.69	613.95	757.85
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	2 119.42	1 127.88	1 499.27	1 607.31	1 014.16	708.35	1 542.81	1 701.55	1 330.29
Other than insurance trust funds .....	2 113.41	2 928.08	3 661.96	3 135.95	3 973.92	2 048.61	4 159.18	1 826.80	3 185.08
By purpose:									
Offsets to debt .....	1 099.87	1 446.79	1 754.41	1 822.93	3 154.88	935.20	2 580.06	976.70	1 284.45
Bond funds .....	190.15	231.36	114.38	418.51	256.60	199.82	47.75	165.06	396.42
Other .....	823.39	1 249.93	1 793.18	894.51	562.44	913.59	1 531.37	685.04	1 504.21
By type:									
Cash and deposits .....	2 113.41	2 928.08	3 661.96	3 135.95	3 973.92	2 048.61	4 159.18	1 826.80	3 185.08
Securities .....	—	—	—	—	—	—	—	—	—
Federal .....	—	—	—	—	—	—	—	—	—
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 46. State and Local Government Finances Per Capita by State: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming
	46	47	48	49	50	51	52
<b>Revenue<sup>1</sup></b> .....	<b>4 357.57</b>	<b>4 730.25</b>	<b>3 952.64</b>	<b>5 455.58</b>	<b>3 912.29</b>	<b>5 030.19</b>	<b>6 430.87</b>
General revenue <sup>1</sup> .....	3 370.68	4 191.97	3 408.24	4 028.49	3 360.64	3 832.68	5 639.26
Intergovernmental revenue from Federal Government .....	674.42	912.31	469.63	661.77	863.11	642.68	1 469.86
General revenue sharing .....	—	—	—	—	—	—	—
General revenue from own sources .....	2 696.26	3 279.67	2 938.61	3 366.73	2 497.53	3 190.00	4 169.40
Taxes .....	1 743.58	2 334.26	2 024.53	2 372.50	1 669.99	2 327.37	2 354.68
Property .....	472.05	990.71	664.06	689.65	296.66	812.43	991.25
Sales and gross receipts .....	706.79	652.92	617.63	1 464.84	692.83	675.97	646.07
General .....	552.30	276.96	330.22	1 147.11	442.47	445.63	512.95
Selective .....	154.49	375.96	287.40	317.73	250.36	230.34	133.11
Motor fuel .....	77.04	98.51	100.08	124.98	115.49	114.82	83.32
Alcoholic beverages .....	9.66	24.62	15.46	23.89	6.58	8.00	2.70
Tobacco products .....	14.75	24.68	6.54	29.28	17.82	30.99	12.24
Public utilities .....	27.09	28.41	66.70	76.91	15.89	51.50	9.97
Other .....	25.97	199.73	98.62	62.67	94.59	25.03	24.88
Individual income .....	441.46	478.73	528.41	—	340.15	634.15	—
Motor vehicle license .....	25.69	67.40	55.01	43.86	44.44	42.00	86.10
Other taxes .....	97.59	144.50	159.42	174.15	295.90	162.83	631.26
Charges and miscellaneous general revenue .....	952.68	945.41	914.07	994.22	827.54	862.63	1 814.72
Current charges .....	565.31	517.15	577.59	664.08	484.07	540.23	825.50
Education <sup>2</sup> .....	248.69	354.35	202.39	171.04	155.59	182.30	191.41
Institutions of higher education .....	219.09	330.95	166.53	140.27	140.69	161.59	168.66
School lunch sales (gross) .....	18.28	15.53	21.13	12.96	11.51	14.64	20.44
Hospitals .....	123.08	4.38	149.09	151.47	114.58	122.54	353.54
Highways .....	.87	1.06	19.87	15.64	23.82	4.56	3.31
Airports .....	28.15	5.63	27.93	23.96	29.66	8.42	3.71
Parking facilities .....	.71	4.20	3.14	2.78	3.73	3.85	2.54
Water transport and terminals .....	—	—	1.52	35.16	—	.72	—
Natural resources .....	3.61	1.71	.93	36.80	3.22	9.70	16.36
Parks and recreation .....	23.78	10.81	9.81	19.42	13.42	16.11	24.82
Housing and community development .....	1.57	9.08	11.08	10.90	8.56	12.22	6.15
Sewerage .....	46.80	41.25	72.06	94.27	42.90	61.90	76.50
Sanitation other than sewerage .....	31.23	22.05	34.99	53.49	18.90	13.42	69.14
Other charges .....	56.81	62.63	44.78	49.16	69.69	104.49	78.03
Miscellaneous general revenue .....	387.37	428.26	336.48	330.14	343.47	322.39	989.22
Interest earnings .....	255.13	216.32	177.55	168.58	238.66	177.98	808.68
Special assessments .....	4.90	1.46	2.59	13.39	1.67	15.35	9.54
Sale of property .....	4.41	.31	3.96	10.72	.35	.60	12.28
Other general revenue .....	122.92	210.17	152.38	137.45	102.79	128.46	158.73
Other than general revenue .....	986.89	538.28	544.41	1 427.09	551.64	1 197.51	791.61
Utility revenue .....	502.95	180.31	131.73	517.96	47.72	129.13	134.27
Water supply .....	77.60	48.01	78.45	66.88	43.27	40.71	76.70
Electric power .....	420.25	129.85	29.42	436.71	2.55	79.84	57.58
Gas supply .....	.22	—	18.76	.69	—	.18	—
Transit .....	4.88	2.45	5.09	13.68	1.90	8.40	—
Liquor store revenue .....	39.18	50.91	41.08	51.75	25.31	.04	69.08
Insurance trust revenue .....	444.76	307.07	371.60	857.38	478.61	1 068.34	588.26
Unemployment compensation .....	67.89	114.18	47.12	161.49	95.25	112.47	96.62
Employee retirement .....	299.58	192.88	324.48	435.88	150.83	953.76	483.13
Other insurance trust revenue .....	77.29	—	—	260.01	232.52	2.11	8.50
<b>Expenditure<sup>1</sup></b> .....	<b>4 118.19</b>	<b>4 532.40</b>	<b>3 777.87</b>	<b>5 535.70</b>	<b>3 851.22</b>	<b>4 431.89</b>	<b>6 140.81</b>
By character and object:							
Intergovernmental expenditure <sup>1</sup> .....	.69	19.40	—	5.41	—	22.17	.40
Direct expenditure .....	4 117.51	4 512.99	3 777.87	5 530.29	3 851.22	4 409.72	6 140.40
Current operation .....	2 934.19	3 526.29	2 821.57	3 666.12	2 704.45	3 254.13	4 272.30
Capital outlay .....	475.61	336.02	463.76	915.69	358.83	539.06	1 046.08
Construction .....	309.26	238.99	363.28	724.50	242.69	446.93	842.92
Other .....	166.36	97.03	100.48	191.18	116.14	92.13	203.16
Assistance and subsidies .....	77.34	180.32	98.92	146.16	81.66	122.95	98.79
Interest on debt .....	420.85	251.42	207.14	315.01	242.18	201.02	347.29
Insurance benefits and repayments .....	209.51	218.94	186.48	487.31	464.09	292.56	375.94
Exhibit: Salaries and wages .....	1 299.69	1 455.19	1 427.90	1 707.98	1 175.11	1 459.54	2 046.71
Direct expenditure by function .....	4 117.51	4 512.99	3 777.87	5 530.29	3 851.22	4 409.72	6 140.40
Direct general expenditure .....	3 286.86	4 051.82	3 409.09	4 332.70	3 299.76	3 957.50	5 547.28
Capital outlay .....	424.43	318.25	433.67	786.67	348.33	523.19	1 016.27
Other direct general expenditure .....	2 862.43	3 733.57	2 975.42	3 546.04	2 951.43	3 434.31	4 531.01
Education services:							
Education .....	1 395.91	1 603.71	1 281.68	1 547.37	1 241.56	1 478.95	1 923.03
Higher education .....	497.19	473.74	331.87	403.19	306.09	393.41	531.20
Elementary and secondary education .....	851.10	1 027.60	889.67	1 070.45	871.09	1 026.63	1 320.46
Other education .....	47.62	102.37	60.14	73.73	64.38	58.91	71.37
Libraries .....	18.65	12.96	24.67	32.93	8.85	23.69	23.34
Social services and income maintenance:							
Public welfare .....	383.77	653.28	371.88	553.29	607.89	668.84	424.44
Cash assistance payments .....	62.70	126.90	77.40	115.83	67.27	93.97	60.50
Vendor payments .....	241.97	376.01	219.83	292.75	458.54	404.38	269.96
Other public welfare .....	79.10	150.36	74.65	144.70	82.07	170.50	93.98
Hospitals .....	143.74	39.41	183.96	211.76	143.40	144.44	497.70
Health .....	86.67	79.81	112.06	181.44	85.84	108.52	108.28
Social insurance administration .....	19.07	16.52	12.42	21.25	13.61	13.82	25.56
Veterans' services .....	.04	.14	1.58	.68	.48	1.62	—

See footnotes at end of table.

Table 46. State and Local Government Finances Per Capita by State: 1991-92—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Item	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming
	46	47	48	49	50	51	52
Direct expenditure by function—Con.							
Direct expenditure—Con.							
Transportation:							
Highways .....	238.45	437.98	281.23	283.30	302.76	306.39	777.64
Air transportation (airports) .....	34.94	5.37	47.00	41.96	34.66	16.74	17.88
Parking facilities .....	.76	2.48	5.10	.70	4.05	3.42	1.18
Water transport and terminals .....	—	—	4.88	50.04	—	1.21	—
Transit subsidies .....	—	2.72	.56	—	.10	—	—
Public safety:							
Police protection .....	100.66	96.02	119.80	126.83	52.89	140.49	190.79
Fire protection .....	40.17	34.13	61.71	69.68	20.20	61.84	68.69
Correction .....	75.53	59.49	108.25	145.27	31.13	97.81	96.32
Protective inspection and regulation .....	11.78	25.44	24.16	62.06	12.24	19.28	26.02
Environment and housing:							
Natural resources .....	57.15	76.45	30.89	116.69	61.35	65.02	196.56
Parks and recreation .....	68.28	33.63	51.80	96.45	36.07	64.16	120.00
Housing and community development .....	50.98	79.76	64.25	57.26	39.06	43.94	45.35
Sewerage .....	49.99	68.88	83.03	113.79	54.70	143.45	62.05
Sanitation other than sewerage .....	26.47	53.50	52.87	75.42	25.90	45.79	112.90
Government administration:							
Financial administration .....	72.72	101.45	78.18	82.03	70.99	51.39	120.21
Judicial and legal .....	49.03	52.42	47.06	63.72	33.99	57.66	85.43
General public buildings .....	29.06	56.17	47.42	18.00	24.06	25.61	42.17
Other government administration .....	38.58	29.88	32.36	49.46	34.83	41.63	99.12
Interest on general debt .....	176.89	226.83	190.19	182.48	234.38	191.08	328.98
General expenditure, n.e.c.:							
Miscellaneous commercial activities .....	2.70	—	.03	—	—	1.24	—
Other and unallocable .....	114.87	203.40	90.06	148.84	124.77	139.48	153.63
Utilities .....	591.50	193.44	148.53	665.77	65.02	159.62	158.61
Capital outlay .....	50.83	17.67	30.00	128.94	10.50	15.86	29.77
Water supply .....	95.21	59.50	87.13	87.47	53.72	47.12	101.74
Electric power .....	468.86	125.92	27.01	485.14	2.60	86.11	56.87
Gas supply .....	.41	—	18.34	1.73	—	.17	—
Transit .....	27.02	8.02	16.05	91.43	8.71	26.22	—
Liquor store expenditure .....	29.64	48.80	33.77	44.51	22.35	.04	58.57
Insurance trust .....	209.51	218.94	186.48	487.31	464.09	292.56	375.94
Unemployment compensation .....	55.91	146.21	60.74	169.41	110.42	108.48	72.25
Employee retirement .....	103.25	72.73	125.74	161.21	152.61	182.49	166.30
Other insurance trust .....	50.36	—	—	156.69	201.06	1.59	137.39
<b>Debt outstanding</b> .....	<b>5 894.12</b>	<b>3 565.64</b>	<b>3 218.76</b>	<b>5 584.25</b>	<b>3 526.70</b>	<b>3 034.71</b>	<b>4 514.26</b>
Long-term .....	5 882.82	3 468.39	3 206.32	5 559.75	3 523.88	2 918.40	4 508.14
Full faith and credit .....	639.56	1 071.58	992.77	1 930.24	366.19	1 591.75	564.44
Nonguaranteed .....	5 243.27	2 396.80	2 213.54	3 629.51	3 157.69	1 326.64	3 943.70
Short-term .....	11.29	97.25	12.44	24.50	2.83	116.32	6.12
Long-term debt by purpose:							
Education .....	322.21	265.92	588.21	726.95	472.13	276.60	479.39
Utilities .....	3 439.58	359.79	290.10	2 597.27	148.04	124.14	258.28
Other .....	2 121.03	2 842.68	2 328.00	2 235.53	2 903.70	2 517.66	3 770.47
Long-term debt issued .....	496.06	417.34	670.46	936.16	208.95	647.03	523.17
Long-term debt retired .....	440.22	330.93	322.57	544.47	311.61	339.43	683.07
Exhibit: Change in total debt during year .....	56.55	122.19	347.36	390.30	-129.52	314.58	-160.65
<b>Cash and security holdings</b> .....	<b>5 975.41</b>	<b>4 469.54</b>	<b>5 524.45</b>	<b>6 832.71</b>	<b>5 032.65</b>	<b>7 421.08</b>	<b>14 680.82</b>
Insurance trust funds .....	2 563.65	1 683.71	2 588.65	4 206.54	1 687.01	5 201.85	4 093.89
By purpose:							
Unemployment compensation .....	181.19	307.47	82.20	333.80	77.34	230.13	212.62
Employee retirement .....	2 222.95	1 376.21	2 506.45	2 938.54	1 056.53	4 959.39	3 849.84
Workers' compensation .....	159.50	.04	—	934.19	553.13	1.61	31.43
Miscellaneous .....	—	—	—	—	—	10.72	—
By type:							
Cash and deposits .....	495.58	469.51	314.86	1 698.28	662.23	296.43	283.10
Securities .....	1 983.43	1 128.02	2 162.79	2 301.82	1 007.86	4 868.71	3 810.79
Federal .....	622.73	152.80	318.40	568.92	898.00	827.93	658.31
State and local government .....	—	—	—	—	—	—	—
Nongovernment .....	1 360.70	975.22	1 844.39	1 732.90	109.87	4 040.78	3 152.48
Other than insurance trust funds .....	3 411.77	2 785.83	2 935.80	2 626.17	3 345.64	2 219.24	10 586.93
By purpose:							
Offsets to debt .....	1 797.93	1 858.19	1 640.32	715.02	2 494.93	1 105.79	3 540.51
Bond funds .....	259.67	165.92	309.50	578.33	287.88	159.98	87.57
Other .....	1 354.16	761.72	985.97	1 332.83	562.83	953.47	6 958.85
By type:							
Cash and deposits .....	3 411.77	2 785.83	2 935.80	2 626.17	3 345.64	2 219.24	10 586.93
Securities .....	—	—	—	—	—	—	—
Federal .....	—	—	—	—	—	—	—
State and local government .....	—	—	—	—	—	—	—
Nongovernment .....	—	—	—	—	—	—	—

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.  
<sup>2</sup>Includes amounts not shown in detail.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92**

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

Item	United States	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Connecticut	Delaware
	1	2	3	4	5	6	7	8	9
<b>Revenue<sup>1</sup></b> .....	<b>223.99</b>	<b>252.34</b>	<b>665.84</b>	<b>261.24</b>	<b>229.72</b>	<b>259.08</b>	<b>247.02</b>	<b>204.45</b>	<b>248.61</b>
General revenue <sup>1</sup> .....	184.30	204.55	566.93	207.80	200.37	204.54	197.79	178.85	213.37
Intergovernmental revenue from Federal Government .....	33.73	45.67	71.00	34.66	49.55	37.97	32.00	28.84	30.97
General revenue sharing .....	—	—	—	—	—	—	—	—	—
General revenue from own sources .....	150.58	158.88	495.92	173.14	150.82	166.57	165.79	150.01	182.41
Taxes .....	105.38	94.14	190.16	124.90	105.22	116.48	108.20	119.42	114.33
Property .....	33.94	11.49	53.79	41.53	18.14	33.41	35.95	48.07	16.15
Sales and gross receipts .....	37.22	47.95	16.25	53.96	51.47	41.72	39.25	35.89	13.91
General .....	24.84	28.66	6.33	41.02	35.61	31.42	28.84	24.41	—
Selective .....	12.38	19.29	9.92	12.95	15.86	10.30	10.41	11.48	13.91
Motor fuel .....	4.32	5.75	3.60	5.95	8.87	3.55	5.52	4.22	5.15
Alcoholic beverages .....	.73	2.31	1.12	.66	.83	.47	.33	.51	.77
Tobacco products .....	1.19	1.30	1.41	.85	1.90	1.13	.94	1.39	1.39
Public utilities .....	2.54	4.85	.61	2.78	1.59	2.23	1.01	1.86	1.59
Other .....	3.60	5.08	3.18	2.70	2.67	2.93	2.61	3.50	5.01
Individual income .....	21.77	20.36	—	19.95	24.51	26.89	24.66	21.79	37.04
Motor vehicle license .....	2.16	2.55	2.32	3.17	3.32	2.15	1.83	2.03	1.30
Other taxes .....	10.29	11.78	117.80	6.28	7.77	12.32	6.50	11.65	45.93
Charges and miscellaneous general revenue .....	45.19	64.74	305.76	48.24	45.60	50.09	57.59	30.60	68.07
Current charges .....	26.03	47.36	48.96	24.50	30.89	29.77	31.85	14.03	37.97
Education <sup>2</sup> .....	7.35	11.34	7.46	10.49	12.86	6.06	13.15	4.32	16.14
Institutions of higher education .....	6.03	9.03	6.10	9.11	10.13	4.79	11.19	3.56	15.31
School lunch sales (gross) .....	.71	1.26	.77	.85	.96	.50	.74	.69	.72
Hospitals .....	7.16	25.98	2.20	2.45	9.48	7.96	6.06	2.77	2.07
Highways .....	.90	.04	3.91	.04	.55	.36	.20	.02	5.22
Airports .....	1.12	1.13	4.66	2.24	.45	1.16	2.39	.25	.14
Parking facilities .....	.18	.20	.34	.04	.08	.26	.11	.28	.28
Water transport and terminals .....	.31	.74	1.65	—	.02	.80	—	—	.98
Natural resources .....	.34	.14	1.87	.88	.21	1.14	.31	—	.07
Parks and recreation .....	.74	.89	.63	.76	.57	.99	1.75	.59	.38
Housing and community development .....	.56	.72	1.28	.14	.53	.52	.55	.73	.29
Sewerage .....	2.93	2.15	2.97	2.86	2.40	3.81	3.37	1.34	5.65
Sanitation other than sewerage .....	1.24	1.52	2.45	1.85	1.44	1.53	.31	1.90	2.62
Other charges .....	3.21	2.51	19.55	2.73	2.30	5.17	3.64	1.81	4.12
Miscellaneous general revenue .....	19.16	17.38	256.80	23.74	14.71	20.32	25.74	16.56	30.11
Interest earnings .....	10.46	11.49	168.54	13.52	10.02	11.19	14.40	7.29	20.06
Special assessments .....	.48	.06	.42	.86	.25	.94	.88	.41	.15
Sale of property .....	.14	.19	.91	.48	.01	.19	.15	.09	1.53
Other general revenue .....	8.08	5.64	86.93	8.88	4.43	8.00	10.30	8.77	8.36
Other than general revenue .....	39.69	47.79	98.92	53.44	29.35	54.54	49.23	25.60	35.24
Utility revenue .....	11.22	20.58	17.09	26.47	9.44	14.86	14.64	4.46	7.84
Water supply .....	3.66	4.56	3.51	5.79	4.06	5.98	6.27	1.86	1.96
Electric power .....	5.91	12.14	13.28	20.05	5.28	7.58	6.57	2.20	5.57
Gas supply .....	.58	3.78	.04	.53	.06	.15	1.29	.11	—
Transit .....	1.07	.10	.27	.10	.05	1.14	.51	.29	.31
Liquor store revenue .....	.68	2.41	—	—	—	—	—	—	—
Insurance trust revenue .....	27.78	24.80	81.83	26.97	19.91	39.68	34.59	21.13	27.40
Unemployment compensation .....	5.09	3.48	11.99	3.23	5.48	4.82	3.53	9.89	9.89
Employee retirement .....	19.92	21.32	69.71	18.30	14.40	27.85	25.49	10.39	16.89
Other insurance trust revenue .....	2.77	—	.12	5.44	.03	7.01	5.57	.85	.62
<b>Expenditure<sup>1</sup></b> .....	<b>217.74</b>	<b>245.62</b>	<b>567.23</b>	<b>261.32</b>	<b>212.20</b>	<b>256.13</b>	<b>235.15</b>	<b>206.37</b>	<b>231.35</b>
By character and object:									
Intergovernmental expenditure <sup>1</sup> .....	.68	—	8.38	—	.04	3.80	.24	—	.06
Direct expenditure .....	217.06	245.62	558.85	261.32	212.16	252.33	234.91	206.37	231.30
Current operation .....	155.93	188.60	376.57	178.06	164.12	177.42	159.32	146.72	160.00
Capital outlay .....	25.70	29.08	70.11	41.49	22.09	26.43	37.26	22.58	29.84
Construction .....	19.25	21.26	56.96	28.54	16.34	17.33	28.53	19.73	23.63
Other .....	6.44	7.83	13.15	12.95	5.75	9.10	8.72	2.85	6.21
Assistance and subsidies .....	6.21	4.30	8.89	5.60	3.61	12.11	4.03	6.49	4.35
Interest on debt .....	12.24	11.56	70.20	22.05	10.12	11.26	17.58	11.50	20.83
Insurance benefits and repayments .....	16.98	12.07	33.08	14.13	12.22	25.10	16.72	19.08	16.27
Exhibit: Salaries and wages .....	72.15	84.69	147.58	84.39	78.71	81.53	81.13	66.52	76.87
Direct expenditure by function .....	217.06	245.62	558.85	261.32	212.16	252.33	234.91	206.37	231.30
Direct general expenditure .....	184.02	209.80	492.78	221.66	191.05	204.62	199.44	181.16	207.00
Capital outlay .....	22.33	26.89	57.04	36.70	21.15	20.12	33.13	20.95	29.04
Other direct general expenditure .....	161.68	182.90	435.74	184.96	169.91	184.50	166.31	160.20	177.96
Education services:									
Education .....	61.11	67.27	115.28	77.62	75.72	61.99	70.93	56.36	77.12
Higher education .....	15.84	22.66	24.65	23.76	22.09	17.47	22.29	8.94	27.51
Elementary and secondary education .....	42.78	38.17	85.44	51.51	47.99	42.19	47.20	45.39	44.09
Other education .....	2.49	6.44	5.19	2.35	5.65	2.33	1.43	2.03	5.53
Libraries .....	.89	.55	1.72	1.23	.53	1.00	1.39	1.06	.53
Social services and income maintenance:									
Public welfare .....	29.20	29.81	35.14	30.31	33.97	31.89	23.48	28.99	20.66
Cash assistance payments .....	5.13	3.29	8.62	4.39	2.56	10.91	3.16	5.93	2.73
Vendor payments .....	18.00	22.79	18.00	20.37	25.47	14.51	15.35	18.27	10.79
Other public welfare .....	6.07	3.73	8.51	5.54	5.94	6.46	4.97	4.79	7.14
Hospitals .....	11.13	29.31	5.75	4.96	10.74	12.62	8.60	9.10	3.07
Health .....	5.54	8.70	12.83	6.87	5.21	7.88	4.63	4.28	8.08
Social insurance administration .....	.70	.99	2.31	.64	1.03	.65	.83	.91	.60
Veterans' services .....	.03	.09	.03	.02	.07	.03	—	—	.01

See footnotes at end of table.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	United States	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Connecticut	Delaware
	1	2	3	4	5	6	7	8	9
Direct expenditure by function—Con.									
Direct expenditure—Con.									
Transportation:									
Highways .....	12.68	15.13	51.13	18.17	18.32	9.75	16.17	12.92	19.27
Air transportation (airports) .....	1.56	1.74	9.26	2.27	.86	1.04	7.91	.37	.19
Parking facilities .....	.16	.25	.31	.13	.06	.21	.13	.36	.15
Water transport and terminals.....	.36	.73	3.15	—	.02	.60	—	.01	1.96
Transit subsidies .....	.08	.03	—	—	—	.15	.01	.71	—
Public safety:									
Police protection .....	6.67	6.37	10.46	9.96	4.99	9.35	7.40	5.83	6.91
Fire protection .....	2.78	2.60	3.89	3.66	1.91	3.92	3.16	3.46	.95
Correction .....	5.42	3.92	10.96	8.08	3.73	7.82	5.96	4.91	7.71
Protective inspection and regulation .....	1.18	.74	3.00	1.54	1.15	2.57	.95	.82	1.89
Environment and housing:									
Natural resources .....	2.42	2.47	19.66	4.99	3.45	3.78	2.61	.73	2.30
Parks and recreation .....	3.01	3.06	4.81	3.75	1.90	3.85	5.89	2.02	2.81
Housing and community development .....	3.29	2.76	7.67	2.38	2.29	5.37	3.10	3.81	4.50
Sewerage.....	3.95	4.53	6.28	4.37	2.47	4.69	3.38	3.12	6.14
Sanitation other than sewerage .....	2.33	2.15	3.54	1.96	1.80	2.44	.70	3.89	4.04
Government administration:									
Financial administration .....	3.45	4.02	13.12	5.16	3.52	4.55	4.61	3.59	5.46
Judicial and legal .....	3.10	3.01	8.83	5.18	1.95	5.01	3.14	2.40	3.68
General public buildings .....	1.14	.77	2.85	1.16	.49	.60	1.15	1.18	1.83
Other government administration .....	1.94	1.48	8.12	3.48	1.75	2.25	2.84	1.74	1.94
Interest on general debt .....	10.42	10.44	65.94	16.54	9.05	9.27	14.25	11.06	20.45
General expenditure, n.e.c.:									
Miscellaneous commercial activities .....	.06	—	4.67	—	—	.02	.01	.01	—
Other and unallocable .....	9.41	6.87	82.05	7.23	4.07	11.32	6.20	17.51	4.72
Utilities .....	15.48	21.59	33.00	25.54	8.88	22.61	18.74	6.13	8.02
Capital outlay .....	3.36	2.17	13.08	4.80	.94	6.31	4.13	1.63	.80
Water supply .....	4.67	5.18	8.21	6.95	4.36	8.52	8.16	1.97	1.74
Electric power .....	6.12	12.33	21.92	17.09	4.27	8.13	6.54	2.15	5.19
Gas supply .....	.58	3.66	1.48	.42	.05	.14	1.19	.09	—
Transit .....	4.10	.41	1.38	1.09	.21	5.82	2.86	1.92	1.09
Liquor stores expenditure .....	.58	2.16	—	—	—	—	—	—	—
Insurance trust .....	16.98	12.07	33.08	14.13	12.22	25.10	16.72	19.08	16.27
Unemployment compensation .....	6.19	4.20	11.96	4.19	6.57	7.09	3.27	9.86	6.04
Employee retirement .....	8.73	7.87	20.95	7.35	5.61	11.78	9.45	8.48	9.71
Other insurance trust .....	2.06	—	.17	2.58	.04	6.23	4.00	.74	.53
<b>Debt outstanding .....</b>	<b>183.64</b>	<b>172.96</b>	<b>824.85</b>	<b>307.40</b>	<b>153.08</b>	<b>180.28</b>	<b>249.29</b>	<b>183.98</b>	<b>322.02</b>
Long-term .....	179.60	172.70	824.19	307.32	152.33	174.35	249.21	179.04	318.62
Full faith and credit .....	55.69	55.90	196.54	81.41	27.20	35.57	60.86	106.76	62.37
Nonguaranteed .....	123.90	116.80	627.66	225.91	125.14	138.78	188.35	72.28	256.24
Short-term .....	4.04	.25	.65	.09	.75	5.93	.08	4.94	3.40
Long-term debt by purpose:									
Education .....	21.93	27.95	52.74	51.50	25.69	14.19	32.37	14.44	16.83
Utilities .....	28.00	16.85	64.97	86.30	16.49	34.27	48.79	6.22	6.41
Other .....	129.67	127.91	706.48	169.52	110.16	125.89	168.04	158.38	295.37
Long-term debt issued .....	29.73	17.71	49.05	57.91	16.19	33.34	50.64	33.13	54.49
Long-term debt retired .....	18.93	14.04	109.69	50.24	10.79	18.10	20.46	35.52	27.45
Exhibit: Change in total debt during year .....	10.64	3.56	-60.32	7.65	5.62	17.28	30.17	-9.45	25.34
<b>Cash and security holdings .....</b>	<b>311.29</b>	<b>326.97</b>	<b>2 402.91</b>	<b>366.10</b>	<b>299.48</b>	<b>395.46</b>	<b>421.54</b>	<b>223.13</b>	<b>449.68</b>
Insurance trust funds .....	164.35	176.52	445.17	197.64	142.10	227.89	206.19	116.30	160.09
By purpose:									
Unemployment compensation .....	5.16	8.55	18.32	6.55	2.27	5.43	4.81	-.16	15.34
Employee retirement .....	153.35	167.97	426.76	175.32	139.48	214.08	192.07	116.30	144.62
Workers' compensation .....	5.71	—	.08	15.77	.35	8.15	8.68	.16	.14
Miscellaneous .....	.14	—	—	—	—	.23	.64	—	—
By type:									
Cash and deposits .....	20.89	28.10	21.82	38.08	14.77	27.17	22.98	7.89	27.46
Securities .....	136.53	148.42	423.35	158.99	127.30	197.13	177.11	105.72	67.84
Federal .....	37.89	7.62	113.90	73.35	34.46	44.79	20.27	11.62	14.26
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	98.65	140.80	309.45	85.63	92.84	152.35	156.84	94.11	53.58
Other than insurance trust funds .....	146.94	150.45	1 957.74	168.46	157.38	167.57	215.34	106.83	289.59
By purpose:									
Offsets to debt .....	72.53	84.46	577.02	98.94	94.23	58.82	85.45	68.74	206.92
Bond funds .....	15.15	17.54	21.74	17.93	6.13	21.28	52.91	10.97	9.49
Other .....	59.26	48.45	1 358.99	51.59	57.02	87.47	76.97	27.13	73.18
By type:									
Cash and deposits .....	146.94	150.45	1 957.74	168.46	157.38	167.57	215.34	106.83	289.59
Securities .....	—	—	—	—	—	—	—	—	—
Federal .....	—	—	—	—	—	—	—	—	—
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	District of Columbia	Florida	Georgia	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas
	10	11	12	13	14	15	16	17	18
<b>Revenue<sup>1</sup></b> .....	<b>318.26</b>	<b>216.41</b>	<b>233.26</b>	<b>271.24</b>	<b>246.77</b>	<b>207.32</b>	<b>222.35</b>	<b>243.02</b>	<b>221.66</b>
General revenue <sup>1</sup> .....	280.10	182.26	194.31	235.66	217.98	171.13	198.47	213.08	187.24
Intergovernmental revenue from Federal Government .....	105.59	25.24	36.72	39.07	41.89	28.17	34.71	36.04	31.15
General revenue sharing .....	—	—	—	—	—	—	—	—	—
General revenue from own sources .....	174.51	157.03	157.59	196.60	176.09	142.96	163.76	177.04	156.08
Taxes .....	143.07	102.82	107.78	141.08	119.23	107.27	110.67	119.08	108.81
Property .....	53.70	39.44	32.34	23.14	30.24	41.37	34.03	42.17	40.77
Sales and gross receipts .....	39.94	51.68	41.59	72.22	41.38	37.42	35.66	33.80	37.77
General .....	26.30	33.74	30.85	53.85	27.77	22.97	26.88	21.76	25.74
Selective .....	13.63	17.95	10.74	18.38	13.62	14.46	8.77	12.04	12.02
Motor fuel .....	1.70	5.73	3.90	5.34	8.28	5.02	5.63	6.90	5.49
Alcoholic beverages .....	.35	2.08	1.74	1.73	.34	.44	.35	.26	1.20
Tobacco products .....	1.01	1.73	.73	1.14	1.44	1.58	1.15	2.02	1.22
Public utilities .....	6.85	5.28	.97	4.29	.38	4.89	.04	.16	1.77
Other .....	3.72	3.12	3.40	5.89	3.16	2.52	1.61	2.70	2.35
Individual income .....	37.32	—	26.69	37.72	33.61	19.17	30.55	29.31	18.24
Motor vehicle license .....	1.10	2.23	.73	3.03	3.24	2.95	1.62	4.89	2.46
Other taxes .....	11.35	9.66	6.64	5.04	10.77	6.72	8.87	9.54	9.89
Charges and miscellaneous general revenue .....	31.45	54.21	49.81	55.51	56.86	35.69	53.09	57.96	47.27
Current charges .....	15.67	30.13	36.27	36.16	34.68	17.94	35.71	39.22	28.05
Education <sup>2</sup> .....	.82	5.34	5.61	5.09	8.66	6.32	13.64	14.90	10.27
Institutions of higher education .....	.70	3.34	4.22	4.12	7.49	5.37	11.49	11.49	8.85
School lunch sales (gross) .....	.11	.72	.97	.50	1.00	.60	1.26	1.20	1.08
Hospitals .....	4.15	8.97	20.89	3.78	12.32	2.54	13.28	15.51	8.86
Highways .....	—	1.26	.11	.04	.45	1.19	.71	.12	1.04
Airports .....	—	2.27	1.30	13.61	.43	1.46	.48	.37	.38
Parking facilities .....	.84	.23	.04	.24	.17	.16	.07	.22	.07
Water transport and terminals .....	—	.54	.57	1.86	.01	.03	.03	.01	.02
Natural resources .....	—	.06	.17	.31	2.77	.06	.24	.24	.42
Parks and recreation .....	.94	.94	1.14	1.14	.55	1.21	.61	.72	.64
Housing and community development .....	1.16	.46	.56	1.96	.24	.46	.30	.14	.33
Sewerage .....	4.21	2.49	2.58	3.78	2.60	2.18	3.43	3.07	2.08
Sanitation other than sewerage .....	.36	3.66	1.65	2.77	2.17	.32	.62	1.54	1.01
Other charges .....	3.19	3.91	1.67	1.58	4.31	2.01	2.31	2.37	2.95
Miscellaneous general revenue .....	15.77	24.08	13.54	19.36	22.17	17.75	17.38	18.74	19.22
Interest earnings .....	5.36	13.18	8.36	12.98	13.18	9.51	9.05	9.88	11.82
Special assessments .....	.29	1.74	.11	1.77	.51	.06	.16	.38	1.47
Sale of property .....	.30	.14	.14	.48	.39	.06	.08	.18	.05
Other general revenue .....	9.82	9.01	4.93	4.13	8.09	8.12	8.08	8.29	5.88
Other than general revenue .....	38.16	34.14	38.95	35.58	28.79	36.18	23.88	29.94	34.43
Utility revenue .....	21.47	13.56	16.77	5.19	5.24	7.87	10.18	9.17	15.55
Water supply .....	3.19	5.39	4.91	4.34	2.25	4.45	2.06	3.38	5.13
Electric power .....	—	7.36	9.29	—	2.96	1.45	4.99	5.07	9.75
Gas supply .....	—	.43	1.96	—	—	.09	2.91	.57	.63
Transit .....	18.29	.38	.61	.85	.03	1.88	.22	.15	.04
Liquor store revenue .....	—	—	—	—	2.05	—	—	1.74	—
Insurance trust revenue .....	16.68	20.58	22.18	30.39	21.49	28.31	13.70	19.03	18.88
Unemployment compensation .....	5.82	3.56	4.44	3.35	5.26	5.88	2.68	4.92	5.50
Employee retirement .....	10.86	16.98	17.74	27.03	10.31	22.40	11.02	14.09	12.59
Other insurance trust revenue .....	—	.03	—	—	5.92	.03	—	.02	.79
<b>Expenditure<sup>1</sup></b> .....	<b>346.15</b>	<b>215.61</b>	<b>226.52</b>	<b>278.00</b>	<b>233.19</b>	<b>198.82</b>	<b>210.99</b>	<b>231.57</b>	<b>215.42</b>
By character and object:									
Intergovernmental expenditure <sup>1</sup> .....	—	.01	—	.44	.03	.01	.15	.44	—
Direct expenditure .....	346.15	215.60	226.52	277.56	233.16	198.81	210.84	231.13	215.42
Current operation .....	260.01	153.63	168.20	172.93	171.55	140.47	166.07	177.06	161.51
Capital outlay .....	37.26	33.51	30.86	67.00	34.02	24.28	25.22	30.54	29.06
Construction .....	19.31	25.27	22.46	51.73	25.76	19.86	16.76	21.76	19.47
Other .....	17.94	8.24	8.41	15.27	8.26	4.42	8.46	8.79	9.59
Assistance and subsidies .....	7.71	4.22	4.05	6.22	2.68	6.48	3.93	5.58	4.14
Interest on debt .....	19.04	14.61	11.38	14.83	8.96	10.79	8.09	8.44	10.80
Insurance benefits and repayments .....	22.13	9.63	12.02	16.58	15.95	16.79	7.53	9.50	9.92
Exhibit: Salaries and wages .....	133.95	76.82	77.33	81.17	83.87	67.59	76.25	88.64	80.58
Direct expenditure by function .....	346.15	215.60	226.52	277.56	233.16	198.81	210.84	231.13	215.42
Direct general expenditure .....	262.95	187.52	193.76	251.02	209.40	169.06	191.73	210.57	189.26
Capital outlay .....	28.07	27.96	26.46	64.36	33.13	21.38	23.72	29.09	26.75
Other direct general expenditure .....	234.88	159.56	167.30	186.66	176.27	147.67	168.01	181.49	162.51
Education services:									
Education .....	44.16	58.31	63.05	55.91	78.38	55.77	77.20	78.87	76.58
Higher education .....	7.08	12.18	13.60	21.27	22.85	14.00	22.69	25.88	26.76
Elementary and secondary education .....	37.08	43.83	46.78	33.88	52.07	38.96	51.65	49.70	47.28
Other education .....	—	2.31	2.67	.76	3.45	2.81	2.86	3.30	2.54
Libraries .....	1.30	.90	.63	1.55	.94	1.35	1.42	1.23	.91
Social services and income maintenance:									
Public welfare .....	51.84	21.85	29.16	24.91	24.13	25.97	28.07	29.04	19.85
Cash assistance payments .....	7.71	3.35	3.70	6.04	2.03	4.97	2.26	3.48	3.16
Vendor payments .....	31.01	15.30	21.02	13.97	15.50	14.80	21.59	17.01	12.48
Other public welfare .....	13.12	3.20	4.44	4.90	6.60	6.20	4.21	8.56	4.21
Hospitals .....	21.84	12.01	26.86	7.65	13.25	6.17	16.33	18.83	11.81
Health .....	9.97	6.22	4.64	9.26	5.45	4.81	3.96	4.12	4.25
Social insurance administration .....	.86	.19	.87	.49	.85	.89	.90	.97	.45
Veterans' services .....	—	.02	.04	.35	.05	.03	—	—	.03

See footnotes at end of table.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	District of Columbia	Florida	Georgia	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas
	10	11	12	13	14	15	16	17	18
Direct expenditure by function—Con.									
Direct expenditure—Con.									
Transportation:									
Highways .....	7.23	13.38	11.95	17.99	21.65	15.01	12.63	26.12	20.93
Air transportation (airports) .....	—	2.80	1.30	18.41	.91	1.87	.71	.81	.63
Parking facilities .....	.07	.27	.10	.09	.14	.14	.11	.31	.06
Water transport and terminals .....	—	.86	.45	1.65	.24	.03	.09	—	.02
Transit subsidies .....	—	—	—	—	—	.07	.21	.20	—
Public safety:									
Police protection .....	16.21	9.09	6.16	6.91	7.69	7.42	4.80	5.65	6.25
Fire protection .....	5.76	3.57	2.75	2.87	2.87	2.98	2.57	2.08	2.52
Correction .....	18.92	7.48	6.94	4.35	4.56	3.92	4.15	2.89	4.63
Protective inspection and regulation .....	2.79	1.54	.69	1.30	2.15	.87	.40	.73	.85
Environment and housing:									
Natural resources .....	—	4.44	2.25	5.41	7.96	1.16	1.80	3.86	3.62
Parks and recreation .....	3.56	4.44	3.89	9.21	2.81	5.02	2.04	3.48	2.48
Housing and community development .....	13.01	2.44	3.03	8.96	1.48	2.54	2.43	1.82	1.17
Sewerage .....	7.31	3.05	3.24	7.09	3.83	3.92	4.63	3.97	2.71
Sanitation other than sewerage .....	2.72	4.28	2.04	4.19	2.55	1.35	1.26	1.84	1.11
Government administration:									
Financial administration .....	3.31	4.35	2.38	5.43	5.12	2.99	3.45	3.65	4.71
Judicial and legal .....	7.61	3.89	2.55	5.65	3.34	2.50	2.07	3.11	2.78
General public buildings .....	2.87	.69	1.62	4.33	1.22	1.03	1.35	1.03	1.39
Other government administration .....	2.17	1.95	2.79	2.95	1.80	2.49	3.12	1.90	2.10
Interest on general debt .....	14.04	12.26	7.35	14.75	8.35	10.17	7.50	7.53	9.68
General expenditure, n.e.c.:									
Miscellaneous commercial activities .....	.05	—	—	—	.28	—	.07	.14	—
Other and unallocable .....	25.34	7.24	7.03	29.45	7.40	8.57	8.47	6.40	7.74
Utilities .....	61.07	18.45	20.73	9.96	5.61	12.96	11.57	9.85	16.25
Capital outlay .....	9.18	5.55	4.40	2.64	.88	2.89	1.50	1.46	2.31
Water supply .....	—	—	—	—	—	—	—	—	—
Electric power .....	—	7.91	9.08	—	2.85	1.35	5.28	4.93	9.83
Gas supply .....	—	.41	2.78	—	—	.08	3.13	.54	.59
Transit .....	56.42	1.64	2.75	4.66	.15	6.74	.78	.74	.19
Liquor stores expenditure .....	—	—	—	—	2.20	—	—	1.21	—
Insurance trust .....	22.13	9.63	12.02	16.58	15.95	16.79	7.53	9.50	9.92
Unemployment compensation .....	7.53	4.84	4.88	4.76	6.18	7.15	1.96	4.66	4.99
Employee retirement .....	14.60	4.48	7.14	11.82	7.05	9.61	5.56	4.83	4.25
Other insurance trust .....	—	.31	—	—	2.71	.03	.01	.01	.67
<b>Debt outstanding .....</b>	<b>293.59</b>	<b>219.23</b>	<b>179.42</b>	<b>251.54</b>	<b>121.93</b>	<b>169.75</b>	<b>132.04</b>	<b>114.09</b>	<b>170.81</b>
Long-term .....	298.24	227.43	184.54	254.97	122.56	172.37	125.92	114.63	174.67
Full faith and credit .....	197.09	33.10	48.78	146.09	21.86	69.77	19.96	29.99	43.26
Nonguaranteed .....	96.51	185.85	129.63	103.57	98.09	97.81	103.58	80.98	125.76
Short-term .....	—	.28	1.01	1.88	1.98	2.18	8.50	3.12	1.79
Long-term debt by purpose:									
Education .....	—	34.90	15.46	.18	17.37	17.06	29.54	20.73	14.99
Utilities .....	59.71	35.41	63.66	4.42	7.76	9.10	8.68	11.56	14.56
Other .....	233.89	148.64	99.29	245.06	94.83	141.41	85.32	78.69	139.47
Long-term debt issued .....	33.09	28.72	35.71	48.77	21.77	29.43	19.33	18.24	32.82
Long-term debt retired .....	28.00	16.55	17.66	19.23	8.73	20.59	10.46	10.07	19.52
Exhibit: Change in total debt during year .....	5.09	12.29	17.84	29.56	13.30	9.15	14.77	9.22	11.36
<b>Cash and security holdings .....</b>	<b>189.99</b>	<b>296.62</b>	<b>288.18</b>	<b>416.93</b>	<b>286.34</b>	<b>290.43</b>	<b>227.56</b>	<b>252.88</b>	<b>252.70</b>
Insurance trust funds .....	107.84	111.89	160.76	201.49	122.02	149.27	87.25	133.90	98.16
By purpose:									
Unemployment compensation .....	—	6.06	8.05	15.96	13.76	4.13	9.43	11.71	12.61
Employee retirement .....	107.84	105.44	152.71	185.53	97.21	145.14	77.81	122.18	85.52
Workers' compensation .....	—	.39	—	—	11.05	.01	.01	.01	.03
Miscellaneous .....	—	—	—	—	—	—	—	—	—
By type:									
Cash and deposits .....	—	11.22	13.36	32.15	29.21	17.09	17.68	13.70	14.63
Securities .....	107.84	100.63	147.21	154.76	92.81	123.58	69.57	100.20	79.88
Federal .....	—	27.51	56.54	27.61	39.11	22.77	40.29	.88	14.45
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	107.84	73.12	90.68	127.15	53.69	100.82	29.28	99.32	65.43
Other than insurance trust funds .....	82.15	184.73	127.43	215.44	164.32	141.16	140.31	118.98	154.54
By purpose:									
Offsets to debt .....	34.54	91.28	49.76	59.23	79.67	72.36	61.13	51.32	83.01
Bond funds .....	8.18	19.76	20.81	38.48	4.60	16.49	8.52	8.82	6.67
Other .....	39.43	73.69	56.86	117.73	80.06	52.31	70.66	58.84	64.86
By type:									
Cash and deposits .....	82.15	184.73	127.43	215.44	164.32	141.16	140.31	118.98	154.54
Securities .....	—	—	—	—	—	—	—	—	—
Federal .....	—	—	—	—	—	—	—	—	—
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	Kentucky	Louisiana	Maine	Maryland	Massachusetts	Michigan	Minnesota	Mississippi	Missouri
	19	20	21	22	23	24	25	26	27
<b>Revenue<sup>1</sup></b> .....	<b>245.90</b>	<b>272.61</b>	<b>242.58</b>	<b>199.90</b>	<b>218.20</b>	<b>240.77</b>	<b>280.54</b>	<b>266.24</b>	<b>199.35</b>
General revenue <sup>1</sup> .....	210.82	243.72	218.95	170.23	186.25	204.16	233.39	229.61	168.48
Intergovernmental revenue from Federal Government .....	47.85	62.50	46.33	27.76	35.16	36.81	36.82	63.36	34.51
General revenue sharing .....	—	—	—	—	—	—	—	—	—
General revenue from own sources .....	162.97	181.21	172.61	142.48	151.08	167.35	196.57	166.25	133.97
Taxes .....	113.73	110.58	125.66	106.39	111.02	115.50	131.26	100.83	93.33
Property .....	19.19	18.36	49.36	29.80	38.11	49.34	41.45	27.64	22.29
Sales and gross receipts .....	40.51	58.68	39.66	27.46	22.83	28.80	40.70	49.53	39.00
General .....	23.56	42.81	26.61	14.65	14.35	20.98	26.03	34.27	28.22
Selective .....	16.95	15.87	13.05	12.81	8.49	7.83	14.67	15.26	10.78
Motor fuel .....	6.21	7.35	6.66	4.29	3.92	4.26	5.48	9.36	4.18
Alcoholic beverages .....	.97	1.03	1.69	.23	.47	.70	.63	.99	.26
Tobacco products .....	.24	1.36	2.42	.85	1.01	1.41	1.94	1.50	1.10
Public utilities .....	1.74	1.78	.03	2.59	—	.25	.66	.70	2.80
Other .....	7.80	4.36	2.26	4.84	3.08	1.21	5.95	2.71	2.45
Individual income .....	35.31	13.59	27.46	39.81	38.69	20.88	35.38	12.73	22.30
Motor vehicle license .....	2.84	1.41	2.58	1.41	1.82	2.95	4.71	1.84	2.24
Other taxes .....	15.88	18.56	6.60	7.92	9.56	13.53	9.02	9.10	7.50
Charges and miscellaneous general revenue .....	49.23	70.63	46.95	36.09	40.07	51.86	65.31	65.42	40.64
Current charges .....	27.14	38.55	21.16	18.62	20.62	30.64	37.50	49.05	23.56
Education <sup>2</sup> .....	9.70	10.82	8.25	7.93	6.13	11.75	9.95	12.46	8.77
Institutions of higher education .....	8.59	9.75	7.28	6.53	5.06	10.50	7.97	10.49	6.83
School lunch sales (gross) .....	.78	.65	.53	.65	.72	.75	1.07	.92	.88
Hospitals .....	7.33	16.40	2.16	.28	4.10	8.30	11.18	28.43	6.83
Highways .....	.41	.52	1.79	1.26	1.13	.25	.34	.12	.20
Airports .....	1.06	.86	.91	.50	1.21	.62	.96	.23	1.34
Parking facilities .....	.18	.07	.15	.35	.22	.23	.33	.01	.13
Water transport and terminals .....	.06	.85	.10	.35	.42	.01	.05	.30	.02
Natural resources .....	.42	.23	.42	.11	.06	.14	.41	.50	.26
Parks and recreation .....	.98	.77	.54	.66	.40	.67	1.38	.28	.59
Housing and community development .....	.33	.37	.61	.65	1.34	.17	.55	.71	.32
Sewerage .....	2.76	2.25	2.92	3.26	2.96	3.95	3.16	2.59	2.65
Sanitation other than sewerage .....	.94	1.11	1.14	1.47	.41	.67	1.90	.93	.44
Other charges .....	2.97	4.29	2.18	1.80	2.24	3.88	7.29	2.50	2.01
Miscellaneous general revenue .....	22.10	32.08	25.80	17.47	19.45	21.22	27.81	16.37	17.08
Interest earnings .....	16.17	17.71	10.87	6.93	7.92	8.57	16.15	9.93	8.74
Special assessments .....	.07	.10	.06	.96	.11	.58	2.47	.07	.14
Sale of property .....	.10	.20	.06	.20	.17	.07	.12	.16	.07
Other general revenue .....	5.76	14.07	14.81	9.38	11.26	12.00	9.08	6.21	8.13
Other than general revenue .....	35.08	28.89	23.63	29.67	31.95	36.61	47.15	36.63	30.87
Utility revenue .....	10.23	9.53	3.10	3.43	11.63	6.97	10.25	10.94	8.94
Water supply .....	4.35	3.16	2.33	2.24	3.67	3.83	2.19	3.34	3.04
Electric power .....	4.78	4.81	.73	.39	6.25	2.80	6.80	6.29	4.85
Gas supply .....	.92	1.03	—	.02	.30	—	.74	1.30	.69
Transit .....	.17	.52	.05	.78	1.41	.35	.53	.01	.36
Liquor store revenue .....	—	—	3.39	1.05	—	2.54	1.76	3.56	—
Insurance trust revenue .....	24.86	19.37	17.14	25.19	20.32	27.09	35.14	22.14	21.94
Unemployment compensation .....	5.05	4.72	7.10	4.51	10.87	8.83	4.63	4.03	3.93
Employee retirement .....	17.86	14.64	10.04	16.95	9.21	16.58	28.92	18.11	17.96
Other insurance trust revenue .....	1.94	—	.01	3.74	.23	1.68	1.59	—	.04
<b>Expenditure<sup>1</sup></b> .....	<b>233.04</b>	<b>275.97</b>	<b>245.45</b>	<b>191.37</b>	<b>221.90</b>	<b>235.81</b>	<b>272.32</b>	<b>258.79</b>	<b>185.61</b>
By character and object:									
Intergovernmental expenditure <sup>1</sup> .....	—	—	.35	—	1.07	.32	—	—	—
Direct expenditure .....	233.04	275.97	245.11	191.37	220.83	235.49	272.32	258.79	185.61
Current operation .....	166.58	206.04	181.06	137.98	154.73	176.21	195.90	199.79	139.33
Capital outlay .....	26.75	26.02	22.25	21.16	21.70	20.64	33.75	32.77	22.66
Construction .....	19.60	19.32	15.76	16.73	16.81	13.73	22.62	26.61	17.72
Other .....	7.14	6.70	6.49	4.43	4.89	6.91	11.12	6.16	4.93
Assistance and subsidies .....	5.13	4.35	7.85	4.90	6.89	8.22	11.10	3.05	3.47
Interest on debt .....	18.62	21.70	13.56	10.35	14.90	8.48	16.15	10.26	8.60
Insurance benefits and repayments .....	15.97	17.86	20.39	16.98	22.60	21.94	15.43	12.92	11.54
Exhibit: Salaries and wages .....	82.10	92.97	74.39	68.87	66.43	82.53	88.06	86.93	67.35
Direct expenditure by function .....	233.04	275.97	245.11	191.37	220.83	235.49	272.32	258.79	185.61
Direct general expenditure .....	205.83	247.76	218.06	166.58	178.99	202.46	242.05	230.94	163.76
Capital outlay .....	25.21	25.09	20.93	18.70	17.49	19.02	31.63	31.05	21.00
Other direct general expenditure .....	180.62	222.67	197.14	147.88	161.49	183.44	210.42	199.90	142.76
Education services:									
Education .....	69.14	74.16	75.06	58.03	46.57	76.32	77.35	77.16	59.82
Higher education .....	20.54	19.38	16.54	15.80	9.40	22.52	19.47	24.66	13.94
Elementary and secondary education .....	42.36	50.73	55.89	39.94	35.36	51.73	54.56	48.41	43.91
Other education .....	6.24	4.05	2.63	2.29	1.80	2.08	3.33	4.09	1.97
Libraries .....	.76	1.04	.72	1.12	1.02	.97	1.28	.48	.85
Social services and income maintenance:									
Public welfare .....	41.46	39.73	46.62	25.18	36.74	32.21	42.61	33.91	27.78
Cash assistance payments .....	3.87	3.25	6.92	3.86	6.24	6.71	9.31	1.87	2.69
Vendor payments .....	27.01	31.30	33.34	17.27	24.17	17.32	23.23	26.02	20.69
Other public welfare .....	10.57	5.17	6.36	4.06	6.32	8.17	10.06	6.01	4.40
Hospitals .....	9.18	25.81	4.63	3.12	9.41	10.32	15.81	30.60	9.55
Health .....	4.48	6.07	5.01	5.19	6.18	10.07	6.74	5.32	4.94
Social insurance administration .....	.73	1.00	1.24	.28	.72	1.05	.97	1.20	.77
Veterans' services .....	.02	.09	.05	.02	.03	—	.03	.10	.02

See footnotes at end of table.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	Kentucky	Louisiana	Maine	Maryland	Massachusetts	Michigan	Minnesota	Mississippi	Missouri
	19	20	21	22	23	24	25	26	27
Direct expenditure by function—Con.									
Direct expenditure—Con.									
Transportation:									
Highways .....	18.30	19.33	18.34	10.35	9.57	10.98	20.75	21.73	14.01
Air transportation (airports) .....	2.52	1.28	.82	.56	1.17	1.19	1.42	.56	1.86
Parking facilities .....	.05	.08	.13	.33	.10	.23	.83	.01	.13
Water transport and terminals .....	.07	1.72	.27	.43	.51	.01	.05	.36	.02
Transit subsidies .....	—	.14	.01	.09	—	.25	.07	.07	.04
Public safety:									
Police protection .....	5.15	9.01	4.74	6.58	5.71	7.46	6.93	5.93	5.90
Fire protection .....	2.22	3.09	2.82	3.12	3.96	2.54	2.36	2.67	2.72
Correction .....	4.44	5.58	4.65	6.16	4.70	6.45	3.56	3.00	3.07
Protective inspection and regulation .....	.90	.65	1.32	.99	.63	1.00	1.51	1.45	.76
Environment and housing:									
Natural resources .....	4.56	4.92	3.77	2.46	.93	1.71	3.69	4.25	2.39
Parks and recreation .....	2.86	3.43	1.85	3.50	1.30	2.54	5.33	1.83	2.89
Housing and community development .....	2.01	2.93	3.68	4.04	6.50	.95	5.42	8.75	1.81
Sewerage .....	3.03	4.83	4.74	4.29	5.59	5.32	4.76	2.97	4.03
Sanitation other than sewerage .....	1.60	2.85	3.63	2.66	1.82	2.04	2.75	1.61	.78
Government administration:									
Financial administration .....	3.24	4.10	5.17	3.11	4.17	3.45	4.62	3.56	2.85
Judicial and legal .....	2.68	3.41	2.09	3.15	2.51	3.51	3.27	2.02	2.30
General public buildings .....	.69	1.26	1.05	2.06	.89	1.20	1.66	2.12	.92
Other government administration .....	2.16	2.93	2.08	1.37	1.35	2.49	2.86	2.54	1.69
Interest on general debt .....	17.61	20.83	13.06	9.84	12.55	7.78	14.78	9.62	7.84
General expenditure, n.e.c.:									
Miscellaneous commercial activities .....	—	.14	—	.06	.01	.11	—	—	.02
Other and unallocable .....	5.95	7.36	10.53	8.49	14.36	10.30	10.64	7.11	3.99
Utilities .....	11.25	10.35	4.31	6.93	19.23	8.91	13.15	12.07	10.31
Capital outlay .....	1.54	.94	1.33	2.46	4.20	1.62	2.10	1.72	1.66
Water supply .....	4.50	3.45	3.44	2.86	3.58	4.49	3.56	4.33	3.83
Electric power .....	4.88	4.46	.68	.33	6.34	2.84	7.01	6.51	4.16
Gas supply .....	.82	.88	—	.02	.27	—	.72	1.19	.63
Transit .....	1.05	1.57	.19	3.72	9.04	1.57	1.85	.05	1.69
Liquor stores expenditure .....	—	—	2.35	.88	.01	2.18	1.69	2.86	—
Insurance trust .....	15.97	17.86	20.39	16.98	22.60	21.94	15.43	12.92	11.54
Unemployment compensation .....	5.38	3.70	10.44	5.85	11.53	10.33	5.57	4.82	5.33
Employee retirement .....	8.83	13.89	9.95	8.15	10.85	10.96	8.60	8.10	5.86
Other insurance trust .....	1.75	.26	—	2.98	.22	.66	1.25	—	.35
<b>Debt outstanding .....</b>	<b>273.90</b>	<b>294.73</b>	<b>190.88</b>	<b>176.71</b>	<b>238.52</b>	<b>139.28</b>	<b>235.61</b>	<b>150.71</b>	<b>130.21</b>
Long-term .....	273.61	293.03	189.13	175.58	227.72	138.26	224.54	150.29	129.01
Full faith and credit .....	20.63	102.04	60.50	78.68	107.09	48.41	78.81	51.72	27.64
Nonguaranteed .....	252.98	191.00	128.63	96.90	120.63	89.85	145.73	98.57	101.36
Short-term .....	.29	1.70	1.75	1.12	10.81	1.02	11.07	.42	1.21
Long-term debt by purpose:									
Education .....	55.79	21.91	17.94	14.95	10.11	31.21	28.79	15.74	17.98
Utilities .....	16.44	12.61	7.64	8.83	27.75	11.29	20.24	9.95	11.25
Other .....	201.38	258.51	163.55	151.81	189.86	95.76	175.52	124.60	99.77
Long-term debt issued .....	35.66	31.86	25.03	29.88	45.44	28.85	29.28	15.79	21.47
Long-term debt retired .....	18.64	44.00	15.44	16.44	20.96	18.33	23.91	17.12	12.57
Exhibit: Change in total debt during year .....	17.07	-12.70	5.40	10.00	24.39	10.64	9.23	-1.32	9.17
<b>Cash and security holdings .....</b>	<b>370.23</b>	<b>395.71</b>	<b>247.66</b>	<b>252.57</b>	<b>221.62</b>	<b>292.92</b>	<b>442.64</b>	<b>313.24</b>	<b>276.94</b>
Insurance trust funds .....	148.23	161.49	96.80	150.85	93.11	171.42	196.92	159.75	147.78
By purpose:									
Unemployment compensation .....	5.96	9.03	1.70	1.74	-.13	1.07	2.61	9.73	.55
Employee retirement .....	142.15	152.37	95.10	140.98	93.20	166.45	194.12	150.03	147.18
Workers' compensation .....	.13	.09	—	5.03	.05	3.90	.19	—	.04
Miscellaneous .....	—	—	—	3.11	—	—	—	—	—
By type:									
Cash and deposits .....	25.57	23.41	8.77	11.99	4.47	33.24	6.44	32.57	14.72
Securities .....	122.66	136.34	87.43	24.50	60.40	133.70	158.34	127.18	130.92
Federal .....	32.38	53.82	5.77	.78	5.05	30.36	8.19	64.28	43.79
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	90.28	82.53	81.66	23.72	55.36	103.34	150.15	62.90	87.13
Other than insurance trust funds .....	222.00	234.22	150.86	101.72	128.51	121.50	245.73	153.49	129.16
By purpose:									
Offsets to debt .....	151.79	164.64	110.04	72.11	87.28	55.05	106.64	83.31	74.49
Bond funds .....	20.44	7.43	9.51	7.15	6.03	14.61	14.99	9.80	10.97
Other .....	49.78	62.15	31.31	22.46	35.20	51.84	124.09	60.38	43.70
By type:									
Cash and deposits .....	222.00	234.22	150.86	101.72	128.51	121.50	245.73	153.49	129.16
Securities .....	—	—	—	—	—	—	—	—	—
Federal .....	—	—	—	—	—	—	—	—	—
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 47. **State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota
	28	29	30	31	32	33	34	35	36
<b>Revenue<sup>1</sup></b> .....	<b>309.17</b>	<b>273.33</b>	<b>238.79</b>	<b>192.97</b>	<b>217.06</b>	<b>314.13</b>	<b>312.11</b>	<b>240.17</b>	<b>275.41</b>
General revenue <sup>1</sup> .....	263.43	203.37	184.17	172.89	186.67	267.85	254.46	194.20	243.77
Intergovernmental revenue from Federal Government .....	61.68	34.61	25.88	32.63	27.01	54.50	47.27	36.55	61.12
General revenue sharing .....	-	-	-	-	-	-	-	-	-
General revenue from own sources .....	201.74	168.76	158.29	140.26	159.66	213.35	207.19	157.65	182.65
Taxes .....	126.10	114.35	106.42	103.74	117.70	125.30	157.78	111.94	107.01
Property .....	57.25	40.98	25.24	62.28	52.51	15.19	52.67	24.71	34.52
Sales and gross receipts .....	15.96	40.17	66.38	28.57	35.24	68.97	41.96	42.92	41.23
General .....	-	27.36	35.45	-	20.33	53.01	27.25	26.66	25.12
Selective .....	15.96	12.82	30.93	28.57	14.91	15.96	14.71	16.26	16.11
Motor fuel .....	9.59	7.87	6.68	3.85	2.06	8.07	1.22	7.59	7.60
Alcoholic beverages .....	1.17	.56	.58	.47	.40	.77	.63	1.40	.50
Tobacco products .....	1.06	1.37	1.90	1.59	1.35	.81	1.57	.36	1.39
Public utilities .....	1.12	.77	1.36	1.14	8.54	1.28	4.74	2.21	1.54
Other .....	3.03	2.24	20.40	21.53	2.55	5.03	6.55	4.71	5.09
Individual income .....	25.37	23.13	-	1.45	20.60	19.66	44.85	31.56	12.07
Motor vehicle license .....	4.03	2.26	2.67	2.14	1.58	4.71	1.62	2.57	2.55
Other taxes .....	23.48	7.80	12.13	9.30	7.77	16.77	16.67	10.18	16.65
Charges and miscellaneous general revenue .....	75.65	54.41	51.87	36.52	41.96	88.05	49.41	45.71	75.64
Current charges .....	28.85	35.11	33.09	19.09	20.67	38.58	27.76	31.50	44.62
Education <sup>2</sup> .....	10.23	12.45	4.93	9.35	4.98	13.32	4.15	9.46	20.80
Institutions of higher education .....	8.69	8.55	4.27	8.25	4.23	11.16	3.43	7.96	17.59
School lunch sales (gross) .....	.87	1.03	.58	.84	.61	.82	.47	1.23	1.17
Hospitals .....	2.60	12.35	9.44	.12	1.75	12.77	6.60	12.34	1.52
Highways .....	.16	.19	.58	2.26	3.03	.32	3.70	.03	.21
Airports .....	.77	.89	5.57	.22	.02	1.46	2.16	.89	.93
Parking facilities .....	.13	.20	.08	.21	.16	.19	.27	.11	.13
Water transport and terminals .....	-	-	-	.02	.05	-	.28	.22	-
Natural resources .....	1.17	.70	.15	.05	.18	.98	.03	.21	.83
Parks and recreation .....	.57	.71	1.50	.47	1.27	.73	.61	.55	1.13
Housing and community development .....	.37	.63	.37	.51	.37	.21	1.94	.53	.68
Sewerage .....	2.16	2.38	4.06	2.21	4.05	2.75	2.32	2.59	1.66
Sanitation other than sewerage .....	1.36	.72	.43	.71	1.48	3.53	.97	1.34	1.87
Other charges .....	9.34	3.88	5.98	2.96	3.32	2.33	4.73	3.23	14.87
Miscellaneous general revenue .....	46.80	19.30	18.79	17.44	21.29	49.47	21.65	14.21	31.02
Interest earnings .....	30.80	13.52	11.98	12.51	8.63	33.98	10.92	7.65	17.88
Special assessments .....	2.42	.63	1.33	.03	.15	.95	.28	.14	4.60
Sale of property .....	.14	.10	.22	.09	.17	.24	.12	.07	.23
Other general revenue .....	13.45	5.05	5.26	4.80	12.33	14.30	10.32	6.35	8.31
Other than general revenue .....	45.74	69.96	54.62	20.08	30.39	46.28	57.65	45.97	31.64
Utility revenue .....	3.09	57.20	8.60	2.39	4.47	9.26	11.52	19.59	4.40
Water supply .....	2.89	2.99	6.77	1.80	2.27	4.22	2.57	3.81	3.59
Electric power .....	.13	49.18	1.68	.44	.38	3.84	3.36	15.11	.76
Gas supply .....	.03	4.84	-	-	-	1.07	.01	.52	.01
Transit .....	.04	.19	.14	.15	1.81	.12	5.59	.15	.05
Liquor store revenue .....	2.87	-	-	8.57	-	-	-	2.61	-
Insurance trust revenue .....	39.77	12.76	46.02	9.11	25.92	37.02	46.13	23.77	27.24
Unemployment compensation .....	4.66	2.14	5.29	2.92	9.03	4.39	6.46	3.75	3.43
Employee retirement .....	24.10	10.62	25.96	5.74	14.83	32.60	34.89	20.02	14.82
Other insurance trust revenue .....	11.02	-	14.78	.45	2.05	.02	4.78	-	8.99
<b>Expenditure<sup>1</sup></b> .....	<b>270.24</b>	<b>261.49</b>	<b>251.54</b>	<b>208.50</b>	<b>213.74</b>	<b>297.29</b>	<b>306.38</b>	<b>228.21</b>	<b>274.23</b>
By character and object:									
Intergovernmental expenditure <sup>1</sup> .....	-	.17	.14	-	.45	-	1.09	-	-
Direct expenditure .....	270.24	261.31	251.40	208.50	213.29	297.29	305.29	228.21	274.23
Current operation .....	183.96	201.52	155.89	164.79	155.88	225.13	214.43	171.12	201.49
Capital outlay .....	34.17	37.03	44.95	13.52	20.56	34.64	32.96	28.67	37.18
Construction .....	28.03	30.38	36.34	10.87	16.39	26.28	26.49	20.71	29.38
Other .....	6.14	6.65	8.60	2.65	4.18	8.36	6.46	7.96	7.80
Assistance and subsidies .....	4.68	3.32	1.97	3.93	3.98	5.99	10.54	5.68	4.06
Interest on debt .....	22.36	14.58	16.92	15.55	11.74	14.84	18.85	10.58	14.34
Insurance benefits and repayments .....	25.07	4.86	31.66	10.71	21.14	16.69	28.52	12.17	17.17
Exhibit: Salaries and wages .....	89.31	90.38	77.47	58.68	69.26	99.29	99.99	79.78	89.23
Direct expenditure by function .....	270.24	261.31	251.40	208.50	213.29	297.29	305.29	228.21	274.23
Direct general expenditure .....	239.30	194.80	208.11	188.23	184.08	270.61	251.82	191.15	252.28
Capital outlay .....	33.56	26.02	41.04	13.15	18.65	33.34	26.33	24.91	36.76
Other direct general expenditure .....	205.74	168.78	167.07	175.08	165.43	237.27	225.49	166.25	215.52
Education services:									
Education .....	85.22	79.75	63.04	54.34	58.32	94.90	70.09	72.94	93.13
Higher education .....	19.52	24.48	14.85	11.40	10.94	33.14	12.52	22.51	37.39
Elementary and secondary education .....	60.13	52.63	46.88	41.11	45.78	58.31	54.67	48.14	51.37
Other education .....	5.58	2.64	1.32	1.83	1.60	3.45	2.90	2.28	4.37
Libraries .....	.89	.79	1.74	.75	1.01	1.01	.94	.85	.76
Social services and income maintenance:									
Public welfare .....	28.57	26.07	19.11	54.72	29.39	32.70	51.39	26.99	37.05
Cash assistance payments .....	3.54	2.40	1.65	3.07	2.92	4.83	8.64	5.00	2.55
Vendor payments .....	18.12	15.88	13.35	30.26	21.80	19.66	31.34	17.84	21.62
Other public welfare .....	6.90	7.79	4.10	21.38	4.67	8.21	11.42	4.15	12.88
Hospitals .....	5.47	14.44	12.26	1.56	5.58	16.05	18.23	15.85	5.63
Health .....	8.08	2.77	3.58	4.83	3.15	8.65	6.22	7.88	3.08
Social insurance administration .....	.70	.82	1.00	.80	.47	2.02	.90	.59	.71
Veterans' services .....	.04	.05	.03	.01	.02	.05	.02	.02	.04

See footnotes at end of table.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota
	28	29	30	31	32	33	34	35	36
Direct expenditure by function—Con.									
Direct expenditure—Con.									
Transportation:									
Highways .....	28.30	19.92	17.25	11.71	12.97	32.95	12.58	13.98	28.94
Air transportation (airports) .....	2.72	1.47	5.39	.20	.05	1.63	2.19	1.06	1.94
Parking facilities .....	.10	.07	.06	.20	.18	.16	.14	.13	.12
Water transport and terminals .....	—	—	—	.08	.06	—	.41	.19	—
Transit subsidies .....	—	—	—	—	.01	—	.27	—	.13
Public safety:									
Police protection .....	6.07	5.08	10.10	5.72	7.77	10.10	9.15	6.39	4.80
Fire protection .....	1.97	2.02	4.87	2.78	2.34	3.81	3.46	2.33	1.78
Correction .....	3.61	3.78	9.20	4.85	4.64	7.33	8.50	5.88	2.74
Protective inspection and regulation .....	.91	1.07	2.40	.97	1.43	1.91	1.26	.83	1.56
Environment and housing:									
Natural resources .....	8.90	4.88	4.25	2.12	1.00	4.51	.88	2.76	8.55
Parks and recreation .....	1.98	2.73	6.79	1.69	2.60	5.33	3.00	3.25	6.52
Housing and community development .....	3.53	2.81	2.27	1.66	2.14	1.89	7.33	2.67	3.66
Sewerage .....	3.73	2.64	3.89	2.74	5.25	4.84	4.39	2.11	2.80
Sanitation other than sewerage .....	1.83	.88	.32	2.23	4.35	3.65	4.53	2.65	2.03
Government administration:									
Financial administration .....	6.89	3.99	5.74	2.56	2.88	6.26	3.50	2.64	4.46
Judicial and legal .....	4.36	2.19	4.80	3.14	3.26	3.77	4.49	2.34	3.12
General public buildings .....	.86	.58	1.71	1.11	1.44	2.46	1.45	1.32	1.17
Other government administration .....	2.46	1.66	3.07	2.90	1.72	3.50	1.83	2.34	1.55
Interest on general debt .....	21.97	7.63	15.91	15.11	11.33	12.70	16.09	6.45	13.79
General expenditure, n.e.c.:									
Miscellaneous commercial activities .....	.09	—	.03	—	—	—	.11	—	9.33
Other and unallocable .....	10.06	6.71	9.32	9.44	20.72	8.46	18.50	6.71	12.89
Utilities .....	3.20	61.65	11.62	2.86	8.07	9.99	24.96	22.63	4.79
Capital outlay .....	.61	11.01	3.91	.37	1.92	1.30	6.62	3.76	.42
Water supply .....	2.43	4.26	9.47	2.17	2.70	5.17	3.32	5.96	3.95
Electric power .....	.12	51.74	1.56	.46	.36	3.32	3.83	15.64	.66
Gas supply .....	.03	4.97	—	—	—	.93	.01	.46	.01
Transit .....	.61	.69	.59	.24	5.02	.58	17.80	.57	.17
Liquor store expenditure .....	2.67	—	—	6.70	—	—	—	2.26	—
Insurance trust .....	25.07	4.86	31.66	10.71	21.14	16.69	28.52	12.17	17.17
Unemployment compensation .....	4.41	1.85	7.83	3.62	11.32	3.97	9.34	4.70	3.67
Employee retirement .....	11.57	3.00	6.70	3.03	7.95	12.62	16.81	7.46	5.06
Other insurance trust .....	9.09	.01	17.14	4.07	1.87	.11	2.37	—	8.45
<b>Debt outstanding .....</b>	<b>294.82</b>	<b>189.66</b>	<b>227.95</b>	<b>241.61</b>	<b>175.44</b>	<b>208.92</b>	<b>286.09</b>	<b>157.34</b>	<b>199.64</b>
Long-term .....	293.50	188.66	227.53	239.55	167.43	207.98	270.93	155.63	198.86
Full faith and credit .....	35.57	26.08	107.26	67.04	52.53	36.07	99.60	42.24	32.25
Nonguaranteed .....	257.93	162.57	120.28	172.51	114.90	171.91	171.32	113.38	166.61
Short-term .....	1.31	1.01	.42	2.07	8.01	.95	15.17	1.71	.78
Long-term debt by purpose:									
Education .....	19.50	15.73	37.90	18.05	14.15	26.74	32.61	15.70	13.33
Utilities .....	6.97	80.24	22.17	9.20	6.74	27.99	45.22	57.73	5.83
Other .....	267.03	92.69	167.47	212.30	146.54	153.25	193.10	82.20	179.71
Long-term debt issued .....	49.99	20.86	48.31	24.48	37.76	40.68	46.42	23.22	29.45
Long-term debt retired .....	59.11	15.26	21.27	14.73	29.95	45.93	21.78	14.43	29.20
Exhibit: Change in total debt during year .....	-9.55	5.52	26.66	7.26	6.73	-5.63	22.09	8.34	.67
<b>Cash and security holdings .....</b>	<b>539.00</b>	<b>262.62</b>	<b>385.61</b>	<b>264.11</b>	<b>270.89</b>	<b>628.56</b>	<b>434.05</b>	<b>302.54</b>	<b>400.65</b>
Insurance trust funds .....	172.80	76.06	199.45	65.65	145.02	223.73	290.61	182.17	129.54
By purpose:									
Unemployment compensation .....	6.71	5.27	9.67	5.24	11.88	9.52	1.70	11.30	4.19
Employee retirement .....	151.15	70.76	166.55	54.53	132.08	213.50	278.54	170.87	107.64
Workers' compensation .....	14.94	.03	23.23	5.87	.37	.70	10.36	—	17.71
Miscellaneous .....	—	—	—	—	.68	—	—	—	—
By type:									
Cash and deposits .....	25.60	10.02	42.77	16.12	13.05	21.15	22.12	59.38	26.01
Securities .....	141.70	65.88	141.70	49.09	131.95	202.58	263.14	120.47	102.18
Federal .....	2.99	20.34	56.49	6.69	4.39	70.15	67.83	48.72	.50
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	138.71	45.54	85.21	42.40	127.56	132.42	195.30	71.75	101.68
Other than insurance trust funds .....	366.20	186.56	186.15	198.46	125.87	404.83	143.45	120.37	271.11
By purpose:									
Offsets to debt .....	219.98	67.60	73.75	167.28	62.59	116.62	97.69	43.44	149.68
Bond funds .....	7.44	9.78	42.25	4.78	22.49	16.36	14.26	11.24	4.18
Other .....	138.78	109.18	70.15	26.41	40.79	271.85	31.50	65.69	117.25
By type:									
Cash and deposits .....	366.20	186.56	186.15	198.46	125.87	404.83	143.45	120.37	271.11
Securities .....	—	—	—	—	—	—	—	—	—
Federal .....	—	—	—	—	—	—	—	—	—
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	Ohio	Oklahoma	Oregon	Penn—sylvania	Rhode Island	South Carolina	South Dakota	Tennessee	Texas
	37	38	39	40	41	42	43	44	45
<b>Revenue<sup>1</sup></b> .....	<b>256.42</b>	<b>239.92</b>	<b>299.18</b>	<b>234.38</b>	<b>264.51</b>	<b>254.84</b>	<b>237.79</b>	<b>260.39</b>	<b>224.41</b>
General revenue <sup>1</sup> .....	194.50	200.70	234.31	196.63	220.13	204.70	206.03	191.85	189.91
Intergovernmental revenue from Federal Government .....	37.07	38.39	47.24	37.97	54.16	45.94	53.39	45.16	31.45
General revenue sharing .....	—	—	—	—	—	—	—	—	—
General revenue from own sources .....	157.43	162.31	187.07	158.67	165.97	158.75	152.64	146.69	158.46
Taxes .....	110.71	105.92	120.91	113.82	120.30	103.15	97.69	95.00	110.12
Property .....	32.89	15.76	49.68	31.61	52.79	28.95	38.05	21.62	43.51
Sales and gross receipts .....	34.67	45.16	10.70	31.98	34.63	38.38	47.75	59.06	54.12
General .....	22.48	31.40	—	19.65	20.16	26.82	33.47	40.58	35.07
Selective .....	12.19	13.76	10.70	12.33	14.47	11.56	14.28	18.49	19.05
Motor fuel .....	5.83	6.94	5.46	3.01	4.88	5.22	7.33	8.04	6.54
Alcoholic beverages .....	.33	1.15	.21	.63	.47	2.00	.83	1.75	1.30
Tobacco products .....	1.15	1.40	1.70	1.46	1.89	.52	1.23	.98	1.95
Public utilities .....	3.12	1.62	1.50	2.86	3.15	1.35	.10	.38	2.34
Other .....	1.75	2.66	1.83	4.38	4.08	2.48	4.77	7.34	6.93
Individual income .....	33.15	24.69	43.26	28.35	24.80	25.63	.01	1.14	—
Motor vehicle license .....	2.83	6.11	4.87	1.94	2.63	1.48	3.05	2.74	2.94
Other taxes .....	7.17	14.20	12.40	19.94	5.44	8.71	8.83	10.43	9.55
Charges and miscellaneous general revenue .....	46.72	56.40	66.16	44.85	45.67	55.60	54.95	51.69	48.34
Current charges .....	27.72	37.31	33.55	23.84	17.25	41.04	23.99	35.31	26.71
Education <sup>2</sup> .....	11.41	10.77	9.82	8.58	8.78	11.58	9.30	6.92	8.14
Institutions of higher education .....	9.03	9.25	8.07	7.35	7.85	8.97	7.81	5.56	6.28
School lunch sales (gross) .....	.99	.89	.80	.83	.02	.93	1.18	1.05	1.13
Hospitals .....	6.20	14.23	7.48	3.47	.38	19.01	2.13	16.18	7.45
Highways .....	.56	1.58	.15	1.32	.46	.41	.03	.04	.49
Airports .....	.44	.94	1.02	.83	.48	.48	.38	1.13	1.44
Parking facilities .....	.15	.20	.29	.53	.01	.22	.13	.08	.06
Water transport and terminals .....	.05	.04	1.54	.02	.22	.85	—	.03	.40
Natural resources .....	.13	.15	1.14	.19	.08	.14	1.05	.71	.11
Parks and recreation .....	.67	1.17	1.33	.39	.59	.57	.90	.96	.50
Housing and community development .....	.38	.59	.42	.58	1.22	.44	.37	.63	.27
Sewerage .....	4.51	2.66	4.16	4.21	2.24	2.54	2.39	3.76	3.77
Sanitation other than sewerage .....	.74	2.21	1.59	1.41	.36	1.13	.90	1.18	1.23
Other charges .....	2.50	2.78	4.61	2.31	2.42	3.67	6.42	3.69	2.85
Miscellaneous general revenue .....	18.99	19.09	32.61	21.00	28.43	14.56	30.96	16.38	21.64
Interest earnings .....	8.64	13.38	23.69	10.19	17.01	9.82	22.29	7.73	14.12
Special assessments .....	.46	.06	1.21	.13	.13	.10	.54	.05	.13
Sale of property .....	.07	.07	.31	.05	.06	.12	.18	.25	.14
Other general revenue .....	9.83	5.58	7.40	10.64	11.23	4.52	7.95	8.35	7.24
Other than general revenue .....	61.92	39.21	64.88	37.75	44.39	50.14	31.76	68.54	34.50
Utility revenue .....	6.31	13.67	11.74	6.53	4.20	23.32	8.43	46.47	14.52
Water supply .....	3.71	5.13	3.75	2.50	3.63	5.11	3.38	4.56	5.86
Electric power .....	2.01	8.15	7.35	.38	.23	16.44	4.58	36.63	7.73
Gas supply .....	.18	.31	—	2.15	—	1.66	.48	5.03	.57
Transit .....	.41	.07	.63	1.50	.35	.12	—	.26	.36
Liquor store revenue .....	1.92	—	3.29	2.89	—	—	1.54	—	—
Insurance trust revenue .....	53.69	25.55	49.85	28.33	40.18	26.82	21.79	22.07	19.98
Employment compensation .....	6.42	3.88	8.92	7.31	11.38	4.56	1.23	4.71	3.89
Employee retirement .....	33.18	18.15	38.50	19.45	23.68	21.35	20.53	17.37	16.08
Other insurance trust revenue .....	14.09	3.52	2.43	1.56	5.13	.91	.04	—	—
<b>Expenditure<sup>1</sup></b> .....	<b>236.59</b>	<b>237.08</b>	<b>268.44</b>	<b>226.50</b>	<b>285.68</b>	<b>255.90</b>	<b>222.34</b>	<b>247.32</b>	<b>216.76</b>
By character and object:									
Intergovernmental expenditure <sup>1</sup> .....	.01	.78	—	.41	.76	—	—	.07	—
Direct expenditure .....	236.57	236.29	268.44	226.09	284.92	255.90	222.34	247.25	216.76
Current operation .....	161.31	174.31	192.17	161.05	201.09	189.18	163.17	189.70	157.14
Capital outlay .....	25.84	26.70	24.22	24.22	23.47	32.98	33.91	32.35	28.54
Construction .....	20.56	19.34	20.48	18.11	19.63	24.64	19.58	24.15	22.38
Other .....	5.28	7.36	9.32	6.11	3.84	8.35	14.33	8.20	6.16
Assistance and subsidies .....	8.81	4.74	4.97	6.79	9.26	4.03	2.93	3.56	4.09
Interest on debt .....	9.35	12.29	20.69	14.22	18.44	14.62	15.38	10.45	15.58
Insurance benefits and repayments .....	31.26	18.26	20.80	19.81	32.67	15.08	6.94	11.19	11.41
Exhibit: Salaries and wages .....	76.99	87.92	87.97	65.00	74.07	90.81	74.60	71.05	75.72
Direct expenditure by function .....	236.57	236.29	268.44	226.09	284.92	255.90	222.34	247.25	216.76
Direct general expenditure .....	194.91	204.19	230.40	192.68	246.80	214.20	205.21	188.93	187.47
Capital outlay .....	23.94	25.37	26.97	21.80	22.60	27.02	32.17	28.23	24.80
Other direct general expenditure .....	170.97	178.82	203.43	170.88	224.20	187.18	173.05	160.70	162.67
Education services:									
Education .....	69.25	75.64	81.02	66.50	69.26	77.92	70.97	59.09	73.27
Higher education .....	18.29	21.99	22.87	17.29	14.95	22.85	16.25	18.47	19.18
Elementary and secondary education .....	48.28	50.70	55.83	44.99	48.92	51.90	51.49	37.18	52.41
Other education .....	2.68	2.95	2.32	4.21	5.39	3.17	3.23	3.44	1.68
Libraries .....	1.09	.63	1.28	.47	1.03	1.02	1.09	.56	.62
Social services and income maintenance:									
Public welfare .....	35.92	30.45	26.40	40.02	39.08	34.47	26.86	32.47	24.62
Cash assistance payments .....	7.19	3.57	3.94	5.24	7.88	3.19	2.47	2.90	3.39
Vendor payments .....	21.99	20.03	14.74	22.12	24.37	26.09	17.48	24.22	16.95
Other public welfare .....	6.74	6.85	7.72	12.65	6.82	5.19	6.91	5.34	4.29
Hospitals .....	9.01	17.64	10.18	6.62	5.43	22.77	5.96	17.49	13.33
Health .....	7.37	5.27	7.43	4.84	7.70	8.34	4.68	5.46	3.97
Social insurance administration .....	.86	.92	.86	.68	1.46	.99	1.25	.85	.80
Veterans' services .....	—	—	.61	.01	—	.01	.06	.02	.03

See footnotes at end of table.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	Ohio	Oklahoma	Oregon	Penn—sylvania	Rhode Island	South Carolina	South Dakota	Tennessee	Texas
	37	38	39	40	41	42	43	44	45
Direct expenditure by function—Con.									
Direct expenditure—Con.									
Transportation:									
Highways .....	13.90	19.32	15.38	11.62	12.18	11.37	27.42	16.33	13.39
Air transportation (airports) .....	.56	1.74	1.97	2.06	.93	1.01	1.11	1.77	2.56
Parking facilities .....	.14	.13	.15	.42	—	.11	.10	.01	.03
Water transport and terminals .....	.05	.04	1.48	.08	.17	1.00	—	.04	.54
Transit subsidies .....	.01	—	.03	—	1.30	.03	.24	—	—
Public safety:									
Police protection .....	6.87	5.96	7.02	5.38	7.45	5.92	5.30	5.89	6.71
Fire protection .....	3.58	3.07	4.06	1.47	6.10	2.18	1.86	2.85	2.64
Correction .....	4.63	4.41	6.01	4.51	5.24	7.54	3.35	5.59	6.17
Protective inspection and regulation .....	.90	1.11	2.08	.66	1.56	.90	.68	.78	.93
Environment and housing:									
Natural resources .....	1.35	2.23	4.80	1.57	1.20	2.46	6.78	2.05	2.03
Parks and recreation .....	2.63	3.03	3.92	1.90	6.12	2.86	3.57	3.22	2.54
Housing and community development .....	3.24	2.47	4.06	2.99	5.20	2.10	2.41	2.97	1.60
Sewerage .....	5.30	3.38	6.34	4.38	5.27	2.76	2.63	4.03	4.10
Sanitation other than sewerage .....	1.57	1.87	2.15	2.38	2.85	2.34	1.06	2.09	2.00
Government administration:									
Financial administration .....	4.53	4.69	6.51	2.81	3.42	3.44	4.97	2.66	3.15
Judicial and legal .....	3.37	2.30	3.65	2.92	3.78	2.18	2.31	2.59	2.84
General public buildings .....	1.93	1.27	1.71	1.36	1.46	1.54	2.11	1.16	1.21
Other government administration .....	1.54	2.10	3.00	2.18	2.80	2.84	2.06	1.45	1.55
Interest on general debt .....	8.71	9.68	19.50	13.27	18.13	9.24	14.59	8.82	11.88
General expenditure, n.e.c.:									
Miscellaneous commercial activities .....	.03	.07	—	—	.13	—	2.48	—	.02
Other and unallocable .....	6.58	4.78	8.80	11.58	37.54	6.88	9.30	8.69	4.93
Utilities .....	8.89	13.85	15.21	10.84	5.46	26.61	8.75	47.13	17.88
Capital outlay .....	1.90	1.34	2.82	2.39	.87	5.96	1.74	4.12	3.74
Water supply .....	4.35	5.27	4.10	3.13	3.16	6.99	4.40	5.25	7.20
Electric power .....	2.36	7.95	8.00	.42	.23	17.92	4.00	35.99	7.80
Gas supply .....	.21	.23	—	2.11	—	1.45	.34	5.11	.50
Transit .....	1.97	.40	3.11	5.18	2.07	.26	—	.79	2.38
Liquor storse expenditure .....	1.52	—	2.02	2.76	—	—	1.44	—	—
Insurance trust .....	31.26	18.26	20.80	19.81	32.67	15.08	6.94	11.19	11.41
Unemployment compensation .....	6.44	3.83	9.05	9.68	16.11	5.23	1.18	5.11	4.99
Employee retirement .....	15.99	11.50	10.33	9.29	12.67	8.72	5.62	6.08	6.42
Other insurance trust .....	8.83	2.92	1.43	.85	3.88	1.14	.15	—	—
<b>Debt outstanding .....</b>	<b>133.67</b>	<b>181.93</b>	<b>205.35</b>	<b>208.21</b>	<b>308.65</b>	<b>205.67</b>	<b>214.81</b>	<b>152.23</b>	<b>218.66</b>
Long-term .....	128.44	181.85	203.00	204.05	301.85	201.99	214.73	148.84	216.42
Full faith and credit .....	40.49	19.51	136.44	68.76	93.49	50.47	15.41	54.53	76.07
Nonguaranteed .....	87.95	162.34	66.56	135.29	208.36	151.52	199.32	94.31	140.35
Short-term .....	5.24	.08	2.35	4.16	6.80	3.68	.08	3.39	2.24
Long-term debt by purpose:									
Education .....	21.17	9.76	18.59	35.69	16.42	27.61	16.04	19.97	37.42
Utilities .....	9.58	41.16	21.17	14.02	4.48	82.13	11.66	23.50	49.62
Other .....	97.69	130.94	163.23	154.35	280.95	92.26	187.03	105.37	129.39
Long-term debt issued .....	19.73	23.40	24.87	32.68	83.93	40.67	44.59	18.62	27.85
Long-term debt retired .....	12.37	19.03	23.40	22.06	37.73	23.65	32.24	16.68	22.10
Exhibit: Change in total debt during year .....	5.93	4.36	-33	10.65	36.65	17.30	12.41	3.14	5.06
<b>Cash and security holdings .....</b>	<b>459.38</b>	<b>323.45</b>	<b>383.96</b>	<b>309.05</b>	<b>349.69</b>	<b>372.34</b>	<b>417.07</b>	<b>268.41</b>	<b>312.60</b>
Insurance trust funds .....	340.45	135.03	175.59	146.61	142.87	239.87	158.39	157.59	127.75
By purpose:									
Unemployment compensation .....	3.01	8.39	19.07	4.29	5.09	7.75	4.14	7.19	2.55
Employee retirement .....	291.69	117.40	152.34	137.96	135.94	230.88	154.21	150.40	125.19
Workers' compensation .....	45.75	9.24	4.18	4.36	.60	1.24	.04	—	.02
Miscellaneous .....	—	—	—	—	1.24	—	—	—	—
By type:									
Cash and deposits .....	58.61	27.35	39.45	16.32	9.46	37.04	26.62	16.73	5.54
Securities .....	276.11	105.30	110.46	124.57	133.08	202.74	129.90	140.46	121.19
Federal .....	156.84	32.72	25.15	41.32	80.30	156.93	33.94	37.24	43.98
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	119.27	72.58	85.31	83.25	52.78	45.80	95.96	103.22	77.21
Other than insurance trust funds .....	118.93	188.42	208.37	162.44	206.82	132.47	258.68	110.81	184.85
By purpose:									
Offsets to debt .....	61.90	93.10	99.83	94.42	164.20	60.47	160.47	59.25	74.55
Bond funds .....	10.70	14.89	6.51	21.68	13.35	12.92	2.97	10.01	23.01
Other .....	46.34	80.43	102.03	46.33	29.27	59.08	95.24	41.56	87.30
By type:									
Cash and deposits .....	118.93	188.42	208.37	162.44	206.82	132.47	258.68	110.81	184.85
Securities .....	—	—	—	—	—	—	—	—	—
Federal .....	—	—	—	—	—	—	—	—	—
State and local government .....	—	—	—	—	—	—	—	—	—
Nongovernment .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming
	46	47	48	49	50	51	52
<b>Revenue<sup>1</sup></b> .....	<b>297.91</b>	<b>263.00</b>	<b>196.82</b>	<b>280.02</b>	<b>273.59</b>	<b>280.39</b>	<b>380.08</b>
General revenue <sup>1</sup> .....	230.44	233.07	169.71	206.77	235.01	213.64	333.30
Intergovernmental revenue from Federal Government .....	46.11	50.72	23.39	33.97	60.36	35.82	86.87
General revenue sharing .....	—	—	—	—	—	—	—
General revenue from own sources .....	184.33	182.35	146.33	172.80	174.65	177.82	246.42
Taxes .....	119.20	129.78	100.81	121.77	116.78	129.73	139.17
Property .....	32.27	55.08	33.07	35.40	20.75	45.29	58.59
Sales and gross receipts .....	48.32	36.30	30.75	75.19	48.45	37.68	38.18
General .....	37.76	15.40	16.44	58.88	30.94	24.84	30.32
Selective .....	10.56	20.90	14.31	16.31	17.51	12.84	7.87
Motor fuel .....	5.27	5.48	4.98	6.41	8.08	6.40	4.92
Alcoholic beverages .....	.66	1.37	.77	1.23	.46	.45	.16
Tobacco products .....	1.01	1.37	.33	1.50	1.25	1.73	.72
Public utilities .....	1.85	1.58	3.32	3.95	1.11	2.87	.59
Other .....	1.78	11.10	4.91	3.22	6.61	1.40	1.47
Individual income .....	30.18	26.62	26.31	—	23.79	35.35	—
Motor vehicle license .....	1.76	3.75	2.74	2.25	3.11	2.34	5.09
Other taxes .....	6.67	8.03	7.94	8.94	20.69	9.08	37.31
Charges and miscellaneous general revenue .....	65.13	52.56	45.52	51.03	57.87	48.08	107.26
Current charges .....	38.65	28.75	28.76	34.09	33.85	30.11	48.79
Education <sup>2</sup> .....	17.00	19.70	10.08	8.78	10.88	10.16	11.31
Institutions of higher education .....	14.98	18.40	8.29	7.20	9.84	9.01	9.97
School lunch sales (gross) .....	1.25	.86	1.05	.67	.80	.82	1.21
Hospitals .....	8.41	.24	7.42	7.77	8.01	6.83	20.90
Highways .....	.06	.06	.99	.80	1.67	.25	.20
Airports .....	1.92	.31	1.39	1.23	2.07	.47	.22
Parking facilities .....	.05	.23	.16	.14	.26	.21	.15
Water transport and terminals .....	—	—	.08	1.80	—	.04	—
Natural resources .....	.25	.10	.05	1.89	.23	.54	.97
Parks and recreation .....	1.63	.60	.49	1.00	.94	.90	1.47
Housing and community development .....	.11	.50	.55	.56	.60	.68	.36
Sewerage .....	3.20	2.29	3.59	4.84	3.00	3.45	4.52
Sanitation other than sewerage .....	2.14	1.23	1.74	2.75	1.32	.75	4.09
Other charges .....	3.88	3.48	2.23	2.52	4.87	5.82	4.61
Miscellaneous general revenue .....	26.48	23.81	16.76	16.95	24.02	17.97	58.47
Interest earnings .....	17.44	12.03	8.84	8.65	16.69	9.92	47.80
Special assessments .....	.34	.08	.13	.69	.12	.86	.56
Sale of property .....	.30	.02	.20	.55	.02	.03	.73
Other general revenue .....	8.40	11.69	7.59	7.05	7.19	7.16	9.38
Other than general revenue .....	67.47	29.93	27.11	73.25	38.58	66.75	46.79
Utility revenue .....	34.39	10.02	6.56	26.59	3.34	7.20	7.94
Water supply .....	5.31	2.67	3.91	3.43	3.03	2.27	4.53
Electric power .....	28.73	7.22	1.47	22.41	.18	4.45	3.40
Gas supply .....	.01	—	.93	.04	—	.01	—
Transit .....	.33	.14	.25	.70	.13	.47	—
Liquor store revenue .....	2.68	2.83	2.05	2.66	1.77	—	4.08
Insurance trust revenue .....	30.41	17.07	18.50	44.01	33.47	59.55	34.77
Unemployment compensation .....	4.64	6.35	2.35	8.29	6.66	6.27	5.71
Employee retirement .....	20.48	10.72	16.16	22.37	10.55	53.16	28.55
Other insurance trust revenue .....	5.28	—	—	13.35	16.26	.12	.50
<b>Expenditure<sup>1</sup></b> .....	<b>281.55</b>	<b>252.00</b>	<b>188.12</b>	<b>284.13</b>	<b>269.32</b>	<b>247.04</b>	<b>362.94</b>
By character and object:							
Intergovernmental expenditure <sup>1</sup> .....	.05	1.08	—	.28	—	1.24	.02
Direct expenditure .....	281.50	250.92	188.12	283.85	269.32	245.81	362.92
Current operation .....	200.60	196.06	140.50	188.17	189.12	181.39	252.51
Capital outlay .....	32.52	18.68	23.09	47.00	25.09	30.05	61.83
Construction .....	21.14	13.29	18.09	37.19	16.97	24.91	49.82
Other .....	11.37	5.39	5.00	9.81	8.12	5.14	12.01
Assistance and subsidies .....	5.29	10.03	4.93	7.50	5.71	6.85	5.84
Interest on debt .....	28.77	13.98	10.31	16.17	16.94	11.21	20.53
Insurance benefits and repayments .....	14.32	12.17	9.29	25.01	32.45	16.31	22.22
Exhibit: Salaries and wages .....	88.85	80.91	71.10	87.66	82.18	81.36	120.97
Direct expenditure by function .....	281.50	250.92	188.12	283.85	269.32	245.81	362.92
Direct general expenditure .....	224.71	225.28	169.76	222.38	230.76	220.60	327.86
Capital outlay .....	29.02	17.69	21.59	40.38	24.36	29.16	60.07
Other direct general expenditure .....	195.69	207.58	148.16	182.01	206.40	191.44	267.80
Education services:							
Education .....	95.43	89.16	63.82	79.42	86.82	82.44	113.66
Higher education .....	33.99	26.34	16.53	20.69	21.41	21.93	31.40
Elementary and secondary education .....	58.19	57.13	44.30	54.94	60.92	57.23	78.04
Other education .....	3.26	5.69	2.99	3.78	4.50	3.28	4.22
Libraries .....	1.28	.72	1.23	1.69	.62	1.32	1.38
Social services and income maintenance:							
Public welfare .....	26.24	36.32	18.52	28.40	42.51	37.28	25.09
Cash assistance payments .....	4.29	7.06	3.85	5.95	4.70	5.24	3.58
Vendor payments .....	16.54	20.91	10.95	15.03	32.07	22.54	15.96
Other public welfare .....	5.41	8.36	3.72	7.43	5.74	9.50	5.55
Hospitals .....	9.83	2.19	9.16	10.87	10.03	8.05	29.42
Health .....	5.93	4.44	5.58	9.31	6.00	6.05	6.40
Social insurance administration .....	1.30	.92	.62	1.09	.95	.77	1.51
Veterans' services .....	—	.01	.08	.04	.03	.09	—

See footnotes at end of table.

**Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1991-92—Con.**

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

Item	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming
	46	47	48	49	50	51	52
Direct expenditure by function—Con.							
Direct expenditure—Con.							
Transportation:							
Highways .....	16.30	24.35	14.00	14.54	21.17	17.08	45.96
Air transportation (airports) .....	2.39	.30	2.34	2.15	2.42	.93	1.06
Parking facilities .....	.05	.14	.25	.04	.28	.19	.07
Water transport and terminals .....	—	—	.24	2.57	—	.07	—
Transit subsidies .....	—	.15	.03	—	.01	—	—
Public safety:							
Police protection .....	6.88	5.34	5.97	6.51	3.70	7.83	11.28
Fire protection .....	2.75	1.90	3.07	3.58	1.41	3.45	4.06
Correction .....	5.16	3.31	5.39	7.46	2.18	5.45	5.69
Protective inspection and regulation .....	.81	1.41	1.20	3.19	.86	1.07	1.54
Environment and housing:							
Natural resources .....	3.91	4.25	1.54	5.99	4.29	3.62	11.62
Parks and recreation .....	4.67	1.87	2.58	4.95	2.52	3.58	7.09
Housing and community development .....	3.49	4.43	3.20	2.94	2.73	2.45	2.68
Sewerage .....	3.42	3.83	4.13	5.84	3.83	8.00	3.67
Sanitation other than sewerage .....	1.81	2.97	2.63	3.87	1.81	2.55	6.67
Government administration:							
Financial administration .....	4.97	5.64	3.89	4.21	4.96	2.86	7.10
Judicial and legal .....	3.35	2.91	2.34	3.27	2.38	3.21	5.05
General public buildings .....	1.99	3.12	2.36	.92	1.68	1.43	2.49
Other government administration .....	2.64	1.66	1.61	2.54	2.44	2.32	5.86
Interest on general debt .....	12.09	12.61	9.47	9.37	16.39	10.65	19.44
General expenditure, n.e.c.: Miscellaneous commercial activities .....	.18	—	—	—	—	.07	—
Other and unallocable .....	7.85	11.31	4.48	7.64	8.73	7.78	9.08
Utilities .....	40.44	10.75	7.40	34.17	4.55	8.90	9.37
Capital outlay .....	3.48	.98	1.49	6.62	.73	.88	1.76
Water supply .....	6.51	3.31	4.34	4.49	3.76	2.63	6.01
Electric power .....	32.05	7.00	1.34	24.90	.18	4.80	3.36
Gas supply .....	.03	—	.91	.09	—	.01	—
Transit .....	1.85	.45	.80	4.69	.61	1.46	—
Liquor store expenditure .....	2.03	2.71	1.68	2.28	1.56	—	3.46
Insurance trust .....	14.32	12.17	9.29	25.01	32.45	16.31	22.22
Unemployment compensation .....	3.82	8.13	3.02	8.70	7.72	6.05	4.27
Employee retirement .....	7.06	4.04	6.26	8.27	10.67	10.17	9.83
Other insurance trust .....	3.44	—	—	8.04	14.06	.09	8.12
<b>Debt outstanding .....</b>	<b>402.96</b>	<b>198.25</b>	<b>160.28</b>	<b>286.62</b>	<b>246.63</b>	<b>169.16</b>	<b>266.81</b>
Long-term .....	402.19	192.84	159.66	285.36	246.43	162.68	266.45
Full faith and credit .....	43.72	59.58	49.44	99.07	25.61	88.73	33.36
Nonguaranteed .....	358.46	133.26	110.22	186.29	220.82	73.95	233.09
Short-term .....	.77	5.41	.62	1.26	.20	6.48	.36
Long-term debt by purpose:							
Education .....	22.03	14.78	29.29	37.31	33.02	15.42	28.33
Utilities .....	235.15	20.00	14.45	133.31	10.35	6.92	15.27
Other .....	145.01	158.05	115.92	114.74	203.06	140.34	222.85
Long-term debt issued .....	33.91	23.20	33.39	48.05	14.61	36.07	30.92
Long-term debt retired .....	30.10	18.40	16.06	27.95	21.79	18.92	40.37
Exhibit: Change in total debt during year .....	3.87	6.79	17.30	20.03	-9.06	17.54	-9.49
<b>Cash and security holdings .....</b>	<b>408.52</b>	<b>248.50</b>	<b>275.09</b>	<b>350.70</b>	<b>351.94</b>	<b>413.67</b>	<b>867.68</b>
Insurance trust funds .....	175.27	93.61	128.90	215.91	117.97	289.96	241.96
By purpose:							
Unemployment compensation .....	12.39	17.09	4.09	17.13	5.41	12.83	12.57
Employee retirement .....	151.97	76.52	124.81	150.83	73.88	276.45	227.54
Workers' compensation .....	10.90	—	—	47.95	38.68	.09	1.86
Miscellaneous .....	—	—	—	—	—	.60	—
By type:							
Cash and deposits .....	33.88	26.10	15.68	87.17	46.31	16.52	16.73
Securities .....	135.60	62.72	107.70	118.14	70.48	271.39	225.23
Federal .....	42.57	8.50	15.85	29.20	62.80	46.15	38.91
State and local government .....	—	—	—	—	—	—	—
Nongovernment .....	93.03	54.22	91.84	88.94	7.68	225.24	186.32
Other than insurance trust funds .....	233.25	154.89	146.19	134.79	233.96	123.71	625.72
By purpose:							
Offsets to debt .....	122.92	103.31	81.68	36.70	174.47	61.64	209.26
Bond funds .....	17.75	9.23	15.41	29.68	20.13	8.92	5.18
Other .....	92.58	42.35	49.10	68.41	39.36	53.15	411.29
By type:							
Cash and deposits .....	233.25	154.89	146.19	134.79	233.96	123.71	625.72
Securities .....	—	—	—	—	—	—	—
Federal .....	—	—	—	—	—	—	—
State and local government .....	—	—	—	—	—	—	—
Nongovernment .....	—	—	—	—	—	—	—

Note: State and local government finance amounts for fiscal year 1991-92 are related herein to personal income data as estimated for calendar year 1991 (see appendix E).

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text.

<sup>2</sup>Includes amounts not shown in detail.

Table 48. Local Government Finances by Type of Government and State: 1991-92

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

Table with 14 columns: Geographic area and item, Local governments, County, Municipality, Township, School district, Special district, Local governments (Percent), County (Percent), Municipal-ity (Percent), Town-ship (Percent), School district (Percent), Special district (Percent). Rows include Revenue, Expenditure, Debt outstanding, and Cash and security holdings.

See footnotes at end of table.

















**Table 48. Local Government Finances by Type of Government and State: 1991-92—Con.**

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

Geographic area and item	Amount (thousand dollars)						Percent					
	Local govern-ments	Type of government					Local govern-ments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
	1	2	3	4	5	6	7	8	9	10	11	12
<b>DISTRICT OF COLUMBIA</b>												
<b>Revenue<sup>1</sup></b>	<b>5 353 687</b>	—	<b>4 753 635</b>	—	—	<b>1 005 264</b>	(X)	(X)	(X)	(X)	(X)	(X)
General revenue <sup>1</sup>	4 711 811	—	4 419 410	—	—	697 613	(X)	(X)	(X)	(X)	(X)	(X)
Intergovernmental revenue <sup>1</sup>	1 776 195	—	1 508 140	—	—	673 267	(X)	(X)	(X)	(X)	(X)	(X)
From Federal Government	1 776 195	—	1 450 536	—	—	325 659	100.0	—	81.7	—	—	18.3
Federal general revenue sharing	—	—	—	—	—	—	—	—	—	—	—	—
From State government	—	—	—	—	—	—	—	—	—	—	—	—
General revenue from own sources	2 935 616	—	2 911 270	—	—	24 346	100.0	—	99.2	—	—	.8
Taxes	2 406 646	—	2 406 646	—	—	—	100.0	—	100.0	—	—	—
Property	903 319	—	903 319	—	—	—	100.0	—	100.0	—	—	—
Sales and gross receipts	671 832	—	671 832	—	—	—	100.0	—	100.0	—	—	—
Other taxes	831 495	—	831 495	—	—	—	100.0	—	100.0	—	—	—
Charges and miscellaneous general revenue	528 970	—	504 624	—	—	24 346	100.0	—	95.4	—	—	4.6
Current charges	263 671	—	263 671	—	—	—	100.0	—	100.0	—	—	—
Miscellaneous general revenue	265 299	—	240 953	—	—	24 346	100.0	—	90.8	—	—	9.2
Interest earnings	90 182	—	67 838	—	—	22 344	100.0	—	75.2	—	—	24.8
Utility and liquor store revenue	361 238	—	53 587	—	—	307 651	100.0	—	14.8	—	—	85.2
Employee retirement revenue <sup>2</sup>	280 638	—	280 638	—	—	—	100.0	—	100.0	—	—	—
<b>Expenditure<sup>1</sup></b>	<b>5 823 000</b>	—	<b>5 036 210</b>	—	—	<b>949 117</b>	(X)	(X)	(X)	(X)	(X)	(X)
By character and object:												
Intergovernmental expenditure <sup>1</sup>	—	—	162 327	—	—	—	(X)	(X)	(X)	(X)	(X)	(X)
Direct expenditure	5 823 000	—	4 873 883	—	—	949 117	100.0	—	83.7	—	—	16.3
Current operation	4 373 967	—	3 632 442	—	—	741 525	100.0	—	83.0	—	—	17.0
Capital outlay	626 730	—	496 486	—	—	130 244	100.0	—	79.2	—	—	20.8
Construction only	324 897	—	232 211	—	—	92 686	100.0	—	71.5	—	—	28.5
Assistance and subsidies	129 635	—	129 635	—	—	—	100.0	—	100.0	—	—	—
Interest on debt	320 335	—	242 987	—	—	77 348	100.0	—	75.9	—	—	24.1
Insurance benefits and repayments	372 333	—	372 333	—	—	—	100.0	—	100.0	—	—	—
Exhibit: Salaries and wages	2 253 311	—	1 929 128	—	—	324 183	100.0	—	85.6	—	—	14.4
Direct expenditure by function	5 823 000	—	4 873 883	—	—	949 117	100.0	—	83.7	—	—	16.3
Direct general expenditure	4 423 327	—	4 423 327	—	—	—	100.0	—	100.0	—	—	—
Capital outlay	472 242	—	472 242	—	—	—	100.0	—	100.0	—	—	—
Construction only	219 530	—	219 530	—	—	—	100.0	—	100.0	—	—	—
Other direct general expenditure	3 951 085	—	3 951 085	—	—	—	100.0	—	100.0	—	—	—
Education services:												
Education	742 892	—	742 892	—	—	—	100.0	—	100.0	—	—	—
Libraries	21 846	—	21 846	—	—	—	100.0	—	100.0	—	—	—
Social services and income maintenance:												
Public welfare	872 042	—	872 042	—	—	—	100.0	—	100.0	—	—	—
Cash assistance payments	129 635	—	129 635	—	—	—	100.0	—	100.0	—	—	—
Vendor payments	521 647	—	521 647	—	—	—	100.0	—	100.0	—	—	—
Other public welfare	220 760	—	220 760	—	—	—	100.0	—	100.0	—	—	—
Hospitals	367 468	—	367 468	—	—	—	100.0	—	100.0	—	—	—
Health	167 682	—	167 682	—	—	—	100.0	—	100.0	—	—	—
Transportation:												
Highways	121 644	—	121 644	—	—	—	100.0	—	100.0	—	—	—
Air transportation (airports)	—	—	—	—	—	—	—	—	—	—	—	—
Parking facilities	1 143	—	1 143	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection	272 749	—	272 749	—	—	—	100.0	—	100.0	—	—	—
Fire protection	96 841	—	96 841	—	—	—	100.0	—	100.0	—	—	—
Correction	318 316	—	318 316	—	—	—	100.0	—	100.0	—	—	—
Protective inspection and regulation	47 010	—	47 010	—	—	—	100.0	—	100.0	—	—	—
Environment and housing:												
Natural resources	—	—	—	—	—	—	—	—	—	—	—	—
Parks and recreation	59 896	—	59 896	—	—	—	100.0	—	100.0	—	—	—
Housing and community development	218 913	—	218 913	—	—	—	100.0	—	100.0	—	—	—
Sewerage	123 000	—	123 000	—	—	—	100.0	—	100.0	—	—	—
Sanitation other than sewerage	45 802	—	45 802	—	—	—	100.0	—	100.0	—	—	—
Government administration:												
Financial administration	55 601	—	55 601	—	—	—	100.0	—	100.0	—	—	—
Judicial and legal	127 975	—	127 975	—	—	—	100.0	—	100.0	—	—	—
General public buildings	48 298	—	48 298	—	—	—	100.0	—	100.0	—	—	—
Other government administration	36 471	—	36 471	—	—	—	100.0	—	100.0	—	—	—
Interest on general debt	236 241	—	236 241	—	—	—	100.0	—	100.0	—	—	—
General expenditure, n.e.c.:												
Miscellaneous commercial activities	784	—	784	—	—	—	100.0	—	100.0	—	—	—
Other and unallocable	440 713	—	440 713	—	—	—	100.0	—	100.0	—	—	—
Utility and liquor store expenditure	1 027 340	—	78 223	—	—	949 117	100.0	—	7.6	—	—	92.4
Capital outlay	154 488	—	24 244	—	—	130 244	100.0	—	15.7	—	—	84.3
Construction only	105 367	—	12 681	—	—	92 686	100.0	—	12.0	—	—	88.0
Employee retirement expenditure <sup>2</sup>	372 333	—	372 333	—	—	—	100.0	—	100.0	—	—	—
<b>Debt outstanding</b>	<b>4 938 839</b>	—	<b>3 941 839</b>	—	—	<b>997 000</b>	<b>100.0</b>	—	<b>79.8</b>	—	—	<b>20.2</b>
Long-term	4 938 839	—	3 941 839	—	—	997 000	100.0	—	79.8	—	—	20.2
Full faith and credit	3 315 392	—	3 315 392	—	—	—	100.0	—	100.0	—	—	—
Short-term	—	—	—	—	—	—	—	—	—	—	—	—
Long-term debt issued	556 580	—	556 580	—	—	—	100.0	—	100.0	—	—	—
Long-term debt retired	470 962	—	470 962	—	—	—	100.0	—	100.0	—	—	—
<b>Cash and security holdings</b>	<b>3 195 946</b>	—	<b>2 885 416</b>	—	—	<b>310 530</b>	<b>100.0</b>	—	<b>90.3</b>	—	—	<b>9.7</b>
Employee retirement funds	1 814 043	—	1 814 043	—	—	—	100.0	—	100.0	—	—	—
Other than employee retirement funds	1 381 903	—	1 071 373	—	—	310 530	100.0	—	77.5	—	—	22.5

See footnotes at end of table.





Table 48. Local Government Finances by Type of Government and State: 1991-92—Con.

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

Geographic area and item	Amount (thousand dollars)						Percent					
	Local govern-ments	Type of government					Local govern-ments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
	1	2	3	4	5	6	7	8	9	10	11	12
<b>HAWAII</b>												
<b>Revenue<sup>1</sup></b> .....	<b>1 363 472</b>	<b>401 896</b>	<b>962 062</b>	—	—	<b>138</b>	(X)	(X)	(X)	(X)	(X)	(X)
General revenue <sup>1</sup> .....	1 238 712	368 231	870 967	—	—	138	(X)	(X)	(X)	(X)	(X)	(X)
Intergovernmental revenue <sup>1</sup> .....	230 814	108 342	122 985	—	—	111	(X)	(X)	(X)	(X)	(X)	(X)
From Federal Government .....	93 907	32 578	61 289	—	—	40	100.0	34.7	65.3	—	—	—
Federal general revenue sharing .....	—	—	—	—	—	—	—	—	—	—	—	—
From State government .....	136 907	75 764	61 111	—	—	32	100.0	55.3	44.6	—	—	—
General revenue from own sources .....	1 007 898	259 889	747 982	—	—	27	100.0	25.8	74.2	—	—	—
Taxes .....	682 822	200 365	482 457	—	—	—	100.0	29.3	70.7	—	—	—
Property .....	556 461	167 924	388 537	—	—	—	100.0	30.2	69.8	—	—	—
Sales and gross receipts .....	77 130	18 349	58 781	—	—	—	100.0	23.8	76.2	—	—	—
Other taxes .....	49 231	14 092	35 139	—	—	—	100.0	28.6	71.4	—	—	—
Charges and miscellaneous general revenue .....	325 076	59 524	265 525	—	—	27	100.0	18.3	81.7	—	—	—
Current charges .....	196 027	21 927	174 075	—	—	25	100.0	11.2	88.8	—	—	—
Miscellaneous general revenue .....	129 049	37 597	91 450	—	—	2	100.0	29.1	70.9	—	—	—
Interest earnings .....	65 266	17 813	47 451	—	—	2	100.0	27.3	72.7	—	—	—
Utility and liquor store revenue .....	124 760	33 665	91 095	—	—	—	100.0	27.0	73.0	—	—	—
Employee retirement revenue <sup>2</sup> .....	—	—	—	—	—	—	—	—	—	—	—	—
<b>Expenditure<sup>1</sup></b> .....	<b>1 500 288</b>	<b>399 506</b>	<b>1 100 649</b>	—	—	<b>133</b>	(X)	(X)	(X)	(X)	(X)	(X)
By character and object:												
Intergovernmental expenditure <sup>1</sup> .....	4	—	—	—	—	4	(X)	(X)	(X)	(X)	(X)	(X)
Direct expenditure .....	1 500 284	399 506	1 100 649	—	—	129	100.0	26.6	73.4	—	—	—
Current operation .....	1 034 730	271 480	763 121	—	—	129	100.0	26.2	73.8	—	—	—
Capital outlay .....	385 393	110 189	275 204	—	—	—	100.0	28.6	71.4	—	—	—
Construction only .....	334 689	95 135	239 554	—	—	—	100.0	28.4	71.6	—	—	—
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—	—	—	—
Interest on debt .....	80 161	17 837	62 324	—	—	—	100.0	22.3	77.7	—	—	—
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—	—	—	—
Exhibit: Salaries and wages .....	433 451	129 065	304 346	—	—	40	100.0	29.8	70.2	—	—	—
Direct expenditure by function .....	1 500 284	399 506	1 100 649	—	—	129	100.0	26.6	73.4	—	—	—
Direct general expenditure .....	1 260 827	368 983	891 715	—	—	129	100.0	29.3	70.7	—	—	—
Capital outlay .....	321 919	106 223	215 696	—	—	—	100.0	33.0	67.0	—	—	—
Construction only .....	274 301	91 178	183 123	—	—	—	100.0	33.2	66.8	—	—	—
Other direct general expenditure .....	938 908	262 760	676 019	—	—	129	100.0	28.0	72.0	—	—	—
Education services:												
Education .....	400	400	—	—	—	—	100.0	100.0	—	—	—	—
Libraries .....	473	—	473	—	—	—	100.0	—	100.0	—	—	—
Social services and income maintenance:												
Public welfare .....	11 505	11 505	—	—	—	—	100.0	100.0	—	—	—	—
Cash assistance payments .....	—	—	—	—	—	—	—	—	—	—	—	—
Vendor payments .....	—	—	—	—	—	—	—	—	—	—	—	—
Other public welfare .....	11 505	11 505	—	—	—	—	100.0	100.0	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—	—	—	—
Health .....	13 475	4 658	8 817	—	—	—	100.0	34.6	65.4	—	—	—
Transportation:												
Highways .....	73 440	29 515	43 925	—	—	—	100.0	40.2	59.8	—	—	—
Air transportation (airports) .....	—	—	—	—	—	—	—	—	—	—	—	—
Parking facilities .....	2 179	135	2 044	—	—	—	100.0	6.2	93.8	—	—	—
Water transport and terminals .....	—	—	—	—	—	—	—	—	—	—	—	—
Transit subsidies .....	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection .....	162 635	48 573	114 062	—	—	—	100.0	29.9	70.1	—	—	—
Fire protection .....	66 205	22 546	43 659	—	—	—	100.0	34.1	65.9	—	—	—
Correction .....	—	—	—	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	10 183	4 796	5 387	—	—	—	100.0	47.1	52.9	—	—	—
Environment and housing:												
Natural resources .....	8 581	3 922	4 530	—	—	129	100.0	45.7	52.8	—	—	1.5
Parks and recreation .....	119 539	39 204	80 335	—	—	—	100.0	32.8	67.2	—	—	—
Housing and community development .....	126 779	24 887	101 892	—	—	—	100.0	19.6	80.4	—	—	—
Sewerage .....	166 464	61 022	105 442	—	—	—	100.0	36.7	63.3	—	—	—
Sanitation other than sewerage .....	100 759	9 511	91 248	—	—	—	100.0	9.4	90.6	—	—	—
Government administration:												
Financial administration .....	52 316	12 346	39 970	—	—	—	100.0	23.6	76.4	—	—	—
Judicial and legal .....	31 011	9 438	21 573	—	—	—	100.0	30.4	69.6	—	—	—
General public buildings .....	48 840	9 838	39 002	—	—	—	100.0	20.1	79.9	—	—	—
Other government administration .....	32 437	13 814	18 623	—	—	—	100.0	42.6	57.4	—	—	—
Interest on general debt .....	78 031	16 421	61 610	—	—	—	100.0	21.0	79.0	—	—	—
General expenditure, n.e.c.: .....												
Miscellaneous commercial activities .....	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable .....	155 575	46 452	109 123	—	—	—	100.0	29.9	70.1	—	—	—
Utility and liquor store expenditure .....	239 457	30 523	208 934	—	—	—	100.0	12.7	87.3	—	—	—
Capital outlay .....	63 474	3 966	59 508	—	—	—	100.0	6.2	93.8	—	—	—
Construction only .....	60 388	3 957	56 431	—	—	—	100.0	6.6	93.4	—	—	—
Employee retirement expenditure <sup>2</sup> .....	—	—	—	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>1 361 601</b>	<b>310 511</b>	<b>1 051 090</b>	—	—	—	<b>100.0</b>	<b>22.8</b>	<b>77.2</b>	—	—	—
Long-term .....	1 361 601	310 511	1 051 090	—	—	—	100.0	22.8	77.2	—	—	—
Full faith and credit .....	1 184 261	138 896	1 045 365	—	—	—	100.0	11.7	88.3	—	—	—
Short-term .....	—	—	—	—	—	—	—	—	—	—	—	—
Long-term debt issued .....	310 903	54 475	256 428	—	—	—	100.0	17.5	82.5	—	—	—
Long-term debt retired .....	85 192	10 449	74 743	—	—	—	100.0	12.3	87.7	—	—	—
<b>Cash and security holdings</b> .....	<b>1 109 754</b>	<b>377 579</b>	<b>732 136</b>	—	—	<b>39</b>	<b>100.0</b>	<b>34.0</b>	<b>66.0</b>	—	—	—
Employee retirement funds .....	—	—	—	—	—	—	—	—	—	—	—	—
Other than employee retirement funds .....	1 109 754	377 579	732 136	—	—	39	100.0	34.0	66.0	—	—	—

See footnotes at end of table.

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GOVERNMENTS—GOVERNMENT FINANCES









Table 48. Local Government Finances by Type of Government and State: 1991-92—Con.

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

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
<b>KANSAS</b>												
Revenue <sup>1</sup> .....	5 704 305	1 094 123	1 984 781	36 043	2 486 372	370 647	(X)	(X)	(X)	(X)	(X)	(X)
General revenue <sup>1</sup> .....	4 939 073	1 094 094	1 444 008	36 043	2 486 212	146 377	(X)	(X)	(X)	(X)	(X)	(X)
Intergovernmental revenue <sup>1</sup> .....	1 413 486	141 954	272 238	3 739	1 231 430	31 786	(X)	(X)	(X)	(X)	(X)	(X)
From Federal Government .....	82 374	10 934	21 704	—	22 632	27 104	100.0	13.3	26.3	—	27.5	32.9
Federal general revenue sharing .....	—	—	—	—	—	—	—	—	—	—	—	—
From State government .....	1 331 112	122 194	130 667	3 739	1 072 971	1 541	100.0	9.2	9.8	.3	80.6	.1
General revenue from own sources .....	3 525 587	952 140	1 171 770	32 304	1 254 782	114 591	100.0	27.0	33.2	.9	35.6	3.3
Taxes .....	2 171 722	617 509	518 312	29 039	986 185	20 677	100.0	28.4	23.9	1.3	45.4	1.0
Property .....	1 829 204	472 480	320 889	29 039	986 185	20 611	100.0	25.8	17.5	1.6	53.9	1.1
Sales and gross receipts .....	307 624	125 027	182 597	—	—	—	100.0	40.6	59.4	—	—	—
Other taxes .....	34 894	20 002	14 826	—	—	66	100.0	57.3	42.5	—	—	.2
Charges and miscellaneous general revenue .....	1 353 865	334 631	653 458	3 265	268 597	93 914	100.0	24.7	48.3	.2	19.8	6.9
Current charges .....	699 692	211 899	279 202	862	140 618	67 111	100.0	30.3	39.9	.1	20.1	9.6
Miscellaneous general revenue .....	654 173	122 732	374 256	2 403	127 979	26 803	100.0	18.8	57.2	.4	19.6	4.1
Interest earnings .....	426 781	95 828	267 915	1 534	50 366	11 138	100.0	22.5	62.8	.4	11.8	2.6
Utility and liquor store revenue .....	710 781	29	498 821	—	—	211 931	100.0	—	70.2	—	—	29.8
Employee retirement revenue <sup>2</sup> .....	54 451	—	41 952	—	160	12 339	100.0	—	77.0	—	.3	22.7
Expenditure <sup>1</sup> .....	5 803 224	1 081 976	1 952 322	34 400	2 447 948	392 688	(X)	(X)	(X)	(X)	(X)	(X)
By character and object:												
Intergovernmental expenditure <sup>1</sup> .....	468	93 620	4 684	233	—	8 041	(X)	(X)	(X)	(X)	(X)	(X)
Direct expenditure .....	5 802 756	988 356	1 947 638	34 167	2 447 948	384 647	100.0	17.0	33.6	.6	42.2	6.6
Current operation .....	4 675 208	803 220	1 342 558	27 731	2 231 134	270 565	100.0	17.2	28.7	.6	47.7	5.8
Capital outlay .....	654 074	119 554	281 065	6 436	174 831	72 188	100.0	18.3	43.0	1.0	26.7	11.0
Construction only .....	329 140	38 994	159 020	2 889	58 282	69 955	100.0	11.8	48.3	.9	17.7	21.3
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—	—	—	—
Interest on debt .....	452 563	65 582	307 205	—	41 528	38 248	100.0	14.5	67.9	—	9.2	8.5
Insurance benefits and repayments .....	20 911	—	16 810	—	455	3 646	100.0	—	80.4	—	2.2	17.4
Exhibit: Salaries and wages .....	2 495 083	338 218	546 718	5 079	1 510 620	94 448	100.0	13.6	21.9	.2	60.5	3.8
Direct expenditure by function .....	5 802 756	988 356	1 947 638	34 167	2 447 948	384 647	100.0	17.0	33.6	.6	42.2	6.6
Direct general expenditure .....	5 039 180	988 317	1 448 456	34 167	2 447 493	120 747	100.0	19.6	28.7	.7	48.6	2.4
Capital outlay .....	548 270	119 554	231 721	6 436	174 831	15 728	100.0	21.8	42.3	1.2	31.9	2.9
Construction only .....	256 089	38 994	142 171	2 889	58 282	13 753	100.0	15.2	55.5	1.1	22.8	5.4
Other direct general expenditure .....	4 490 910	868 763	1 216 735	27 731	2 272 662	105 019	100.0	19.3	27.1	.6	50.6	2.3
Education services:												
Education .....	2 405 965	—	—	—	2 405 965	—	100.0	—	—	—	100.0	—
Libraries .....	40 336	10 647	19 538	322	—	9 829	100.0	26.4	48.4	.8	—	24.4
Social services and income maintenance:												
Public welfare .....	32 153	24 176	7 977	—	—	—	100.0	75.2	24.8	—	—	—
Cash assistance payments .....	—	—	—	—	—	—	—	—	—	—	—	—
Vendor payments .....	1 511	945	566	—	—	—	100.0	62.5	37.5	—	—	—
Other public welfare .....	30 642	23 231	7 411	—	—	—	100.0	75.8	24.2	—	—	—
Hospitals .....	249 612	119 257	80 718	167	—	49 470	100.0	47.8	32.3	.1	—	19.8
Health .....	110 064	82 897	24 322	77	—	2 768	100.0	75.3	22.1	.1	—	2.5
Transportation:												
Highways .....	420 569	183 923	212 475	24 102	—	69	100.0	43.7	50.5	5.7	—	—
Air transportation (airports) .....	28 806	6 298	19 151	—	—	3 357	100.0	21.9	66.5	—	—	11.7
Parking facilities .....	2 729	—	2 729	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals .....	938	—	808	—	—	130	100.0	—	86.1	—	—	13.9
Transit subsidies .....	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection .....	251 476	73 710	177 766	—	—	—	100.0	29.3	70.7	—	—	—
Fire protection .....	115 047	14 351	98 133	2 563	—	—	100.0	12.5	85.3	2.2	—	—
Correction .....	32 649	31 956	693	—	—	—	100.0	97.9	2.1	—	—	—
Protective inspection and regulation .....	8 215	510	7 705	—	—	—	100.0	6.2	93.8	—	—	—
Environment and housing:												
Natural resources .....	42 764	27 954	907	—	—	13 903	100.0	65.4	2.1	—	—	32.5
Parks and recreation .....	105 289	21 809	82 999	64	—	417	100.0	20.7	78.8	.1	—	.4
Housing and community development .....	52 368	2 905	20 737	—	—	28 726	100.0	5.5	39.6	—	—	54.9
Sewerage .....	124 075	21 085	102 484	—	—	506	100.0	17.0	82.6	—	—	.4
Sanitation other than sewerage .....	50 515	13 707	36 218	—	—	590	100.0	27.1	71.7	—	—	1.2
Government administration:												
Financial administration .....	118 130	63 868	51 421	2 841	—	—	100.0	54.1	43.5	2.4	—	—
Judicial and legal .....	45 610	33 778	11 832	—	—	—	100.0	74.1	25.9	—	—	—
General public buildings .....	59 774	47 998	11 776	—	—	—	100.0	80.3	19.7	—	—	—
Other government administration .....	70 806	32 112	38 694	—	—	—	100.0	45.4	54.6	—	—	—
Interest on general debt .....	401 498	65 582	285 724	—	41 528	8 664	100.0	16.3	71.2	—	10.3	2.2
General expenditure, n.e.c.: .....	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous commercial activities .....	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable .....	269 792	109 794	153 649	4 031	—	2 318	100.0	40.7	57.0	1.5	—	.9
Utility and liquor store expenditure .....	742 665	39	482 372	—	—	260 254	100.0	—	65.0	—	—	35.0
Capital outlay .....	105 804	—	49 344	—	—	56 460	100.0	—	46.6	—	—	53.4
Construction only .....	73 051	—	16 849	—	—	56 202	100.0	—	23.1	—	—	76.9
Employee retirement expenditure <sup>2</sup> .....	20 911	—	16 810	—	455	3 646	100.0	—	80.4	—	2.2	17.4
Debt outstanding .....	7 321 396	1 743 296	4 407 639	—	635 035	535 426	100.0	23.8	60.2	—	8.7	7.3
Long-term .....	7 239 556	1 738 645	4 335 970	—	629 626	535 315	100.0	24.0	59.9	—	8.7	7.4
Full faith and credit .....	1 977 380	423 638	949 643	—	589 100	14 999	100.0	21.4	48.0	—	29.8	.8
Short-term .....	81 840	4 651	71 669	—	5 409	111	100.0	5.7	87.6	—	6.6	.1
Long-term debt issued .....	1 244 815	527 804	534 779	—	62 450	119 782	100.0	42.4	43.0	—	5.0	9.6
Long-term debt retired .....	769 283	106 403	532 205	—	55 881	74 794	100.0	13.8	69.2	—	7.3	9.7
Cash and security holdings .....	6 138 007	1 024 978	4 202 816	27 391	625 865	256 957	100.0	16.7	68.5	.4	10.2	4.2
Employee retirement funds .....	449 229	—	375 025	—	2 014	72 190	100.0	—	83.5	—	.4	16.1
Other than employee retirement funds .....	5 688 778	1 024 978	3 827 791	27 391	623 851	184 767	100.0	18.0	67.3	.5	11.0	3.2

See footnotes at end of table.

**Table 48. Local Government Finances by Type of Government and State: 1991-92—Con.**

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

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
	1	2	3	4	5	6	7	8	9	10	11	12
<b>KENTUCKY</b>												
<b>Revenue<sup>1</sup></b> .....	<b>5 903 696</b>	<b>1 210 725</b>	<b>1 760 445</b>	—	<b>2 642 710</b>	<b>362 248</b>	(X)	(X)	(X)	(X)	(X)	(X)
General revenue <sup>1</sup> .....	5 285 606	1 210 725	1 213 481	—	2 642 710	291 122	(X)	(X)	(X)	(X)	(X)	(X)
Intergovernmental revenue <sup>1</sup> .....	2 441 750	336 083	164 469	—	1 934 287	79 343	(X)	(X)	(X)	(X)	(X)	(X)
From Federal Government .....	183 011	77 547	56 914	—	18 708	29 842	100.0	42.4	31.1	—	10.2	16.3
Federal general revenue sharing .....	—	—	—	—	—	—	—	—	—	—	—	—
From State government .....	2 258 739	241 496	84 105	—	1 915 579	17 559	100.0	10.7	3.7	—	84.8	.8
General revenue from own sources .....	2 843 856	874 642	1 049 012	—	708 423	211 779	100.0	30.8	36.9	—	24.9	7.4
Taxes .....	1 518 636	318 489	531 663	—	624 491	43 993	100.0	21.0	35.0	—	41.1	2.9
Property .....	774 842	171 011	148 588	—	420 589	34 654	100.0	22.1	19.2	—	54.3	4.5
Sales and gross receipts .....	122 643	15 174	26 218	—	81 251	—	100.0	12.4	21.4	—	66.3	—
Other taxes .....	621 151	132 304	356 857	—	122 651	9 339	100.0	21.3	57.5	—	19.7	1.5
Charges and miscellaneous general revenue .....	1 325 220	556 153	517 349	—	83 932	167 786	100.0	42.0	39.0	—	6.3	12.7
Current charges .....	728 488	236 646	313 896	—	50 219	127 727	100.0	32.5	43.1	—	6.9	17.5
Miscellaneous general revenue .....	596 732	319 507	203 453	—	33 713	40 059	100.0	53.5	34.1	—	5.6	6.7
Interest earnings .....	504 637	292 452	181 052	—	16 911	14 222	100.0	58.0	35.9	—	3.4	2.8
Utility and liquor store revenue .....	593 361	—	522 235	—	—	71 126	100.0	—	88.0	—	—	12.0
Employee retirement revenue <sup>2</sup> .....	24 729	—	24 729	—	—	—	100.0	—	100.0	—	—	—
<b>Expenditure<sup>1</sup></b> .....	<b>5 762 941</b>	<b>1 174 459</b>	<b>1 691 952</b>	—	<b>2 515 815</b>	<b>403 123</b>	(X)	(X)	(X)	(X)	(X)	(X)
By character and object:												
Intergovernmental expenditure <sup>1</sup> .....	2 068	20 432	2 259	—	—	1 785	(X)	(X)	(X)	(X)	(X)	(X)
Direct expenditure .....	5 760 873	1 154 027	1 689 693	—	2 515 815	401 338	100.0	20.0	29.3	—	43.7	7.0
Current operation .....	4 547 209	692 985	1 262 547	—	2 321 461	270 216	100.0	15.2	27.8	—	51.1	5.9
Capital outlay .....	555 539	145 086	163 585	—	136 694	110 174	100.0	26.1	29.4	—	24.6	19.8
Construction only .....	315 077	113 027	80 284	—	45 908	75 858	100.0	35.9	25.5	—	14.6	24.1
Assistance and subsidies .....	243	243	—	—	—	—	100.0	100.0	—	—	—	—
Interest on debt .....	646 400	315 713	252 079	—	57 660	20 948	100.0	48.8	39.0	—	8.9	3.2
Insurance benefits and repayments .....	11 482	—	11 482	—	—	—	100.0	—	100.0	—	—	—
Exhibit: Salaries and wages .....	2 755 014	299 598	484 596	—	1 861 950	108 870	100.0	10.9	17.6	—	67.6	4.0
Direct expenditure by function .....	5 760 873	1 154 027	1 689 693	—	2 515 815	401 338	100.0	20.0	29.3	—	43.7	7.0
Direct general expenditure .....	5 100 628	1 154 005	1 169 559	—	2 515 815	261 249	100.0	22.6	22.9	—	49.3	5.1
Capital outlay .....	467 198	145 086	114 419	—	136 694	70 999	100.0	31.1	24.5	—	29.3	15.2
Construction only .....	275 681	113 027	71 439	—	45 908	45 307	100.0	41.0	25.9	—	16.7	16.4
Other direct general expenditure .....	4 633 430	1 008 919	1 055 140	—	2 379 121	190 250	100.0	21.8	22.8	—	51.3	4.1
Education services:												
Education .....	2 458 158	3	—	—	2 458 155	—	100.0	—	—	—	100.0	—
Libraries .....	36 443	1 161	17 057	—	—	18 225	100.0	3.2	46.8	—	—	50.0
Social services and income maintenance:												
Public welfare .....	30 025	11 829	18 196	—	—	—	100.0	39.4	60.6	—	—	—
Cash assistance payments .....	243	243	—	—	—	—	100.0	100.0	—	—	—	—
Vendor payments .....	3 314	3 314	—	—	—	—	100.0	100.0	—	—	—	—
Other public welfare .....	26 468	8 272	18 196	—	—	—	100.0	31.3	68.7	—	—	—
Hospitals .....	242 332	104 251	91 320	—	—	46 761	100.0	43.0	37.7	—	—	19.3
Health .....	149 860	122 552	22 363	—	—	4 945	100.0	81.8	14.9	—	—	3.3
Transportation:												
Highways .....	218 382	133 682	84 692	—	—	8	100.0	61.2	38.8	—	—	—
Air transportation (airports) .....	101 349	93 154	8 195	—	—	—	100.0	91.9	8.1	—	—	—
Parking facilities .....	3 104	—	3 104	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals .....	4 179	2 859	1 320	—	—	—	100.0	68.4	31.6	—	—	—
Transit subsidies .....	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection .....	207 977	58 852	149 125	—	—	—	100.0	28.3	71.7	—	—	—
Fire protection .....	129 002	10 177	99 491	—	—	19 334	100.0	7.9	77.1	—	—	15.0
Correction .....	76 474	70 873	5 601	—	—	—	100.0	92.7	7.3	—	—	—
Protective inspection and regulation .....	7 004	1 265	5 739	—	—	—	100.0	18.1	81.9	—	—	—
Environment and housing:												
Natural resources .....	29 166	2 497	45	—	—	26 624	100.0	8.6	.2	—	—	91.3
Parks and recreation .....	60 564	13 111	47 453	—	—	—	100.0	21.6	78.4	—	—	—
Housing and community development .....	110 361	8 128	79 183	—	—	23 050	100.0	7.4	71.7	—	—	20.9
Sewerage .....	175 967	—	72 202	—	—	103 765	100.0	—	41.0	—	—	59.0
Sanitation other than sewerage .....	84 658	14 210	62 970	—	—	7 478	100.0	16.8	74.4	—	—	8.8
Government administration:												
Financial administration .....	47 042	16 534	30 508	—	—	—	100.0	35.1	64.9	—	—	—
Judicial and legal .....	23 854	17 300	6 554	—	—	—	100.0	72.5	27.5	—	—	—
General public buildings .....	39 640	17 813	21 827	—	—	—	100.0	44.9	55.1	—	—	—
Other government administration .....	89 140	42 329	46 811	—	—	—	100.0	47.5	52.5	—	—	—
Interest on general debt .....	587 650	315 691	203 408	—	57 660	10 891	100.0	53.7	34.6	—	9.8	1.9
General expenditure, n.e.c.: .....												
Miscellaneous commercial activities .....	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable .....	188 297	95 734	92 395	—	—	168	100.0	50.8	49.1	—	—	.1
Utility and liquor store expenditure .....	648 763	22	508 652	—	—	140 089	100.0	—	78.4	—	—	21.6
Capital outlay .....	88 341	—	49 166	—	—	39 175	100.0	—	55.7	—	—	44.3
Construction only .....	39 396	—	8 845	—	—	30 551	100.0	—	22.5	—	—	77.5
Employee retirement expenditure <sup>2</sup> .....	11 482	—	11 482	—	—	—	100.0	—	100.0	—	—	—
<b>Debt outstanding</b> .....	<b>9 275 307</b>	<b>4 358 809</b>	<b>3 506 177</b>	—	<b>1 035 302</b>	<b>375 019</b>	<b>100.0</b>	<b>47.0</b>	<b>37.8</b>	—	<b>11.2</b>	<b>4.0</b>
Long-term .....	9 258 286	4 354 297	3 504 436	—	1 035 302	364 251	100.0	47.0	37.9	—	11.2	3.9
Full faith and credit .....	1 152 936	4 888	70 103	—	1 035 302	42 643	100.0	.4	6.1	—	89.8	3.7
Short-term .....	17 021	4 512	1 741	—	—	10 768	100.0	26.5	10.2	—	—	63.3
Long-term debt issued .....	1 230 143	655 756	461 580	—	92 570	20 237	100.0	53.3	37.5	—	7.5	1.6
Long-term debt retired .....	515 713	200 087	241 702	—	57 947	15 977	100.0	38.8	46.9	—	11.2	3.1
<b>Cash and security holdings</b> .....	<b>7 773 373</b>	<b>4 293 666</b>	<b>3 081 274</b>	—	<b>200 938</b>	<b>197 495</b>	<b>100.0</b>	<b>55.2</b>	<b>39.6</b>	—	<b>2.6</b>	<b>2.5</b>
Employee retirement funds .....	162 305	—	162 305	—	—	—	100.0	—	100.0	—	—	—
Other than employee retirement funds .....	7 611 068	4 293 666	2 918 969	—	200 938	197 495	100.0	56.4	38.4	—	2.6	2.6

See footnotes at end of table.

**Table 48. Local Government Finances by Type of Government and State: 1991-92—Con.**

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

Geographic area and item	Amount (thousand dollars)						Percent					
	Local govern- ments	Type of government					Local govern- ments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
	1	2	3	4	5	6	7	8	9	10	11	12
<b>LOUISIANA</b>												
<b>Revenue<sup>1</sup></b> .....	<b>8 441 572</b>	<b>2 351 900</b>	<b>2 636 809</b>	—	<b>3 302 260</b>	<b>224 465</b>	(X)	(X)	(X)	(X)	(X)	(X)
General revenue <sup>1</sup> .....	7 740 667	2 287 587	2 092 441	—	3 302 260	132 241	(X)	(X)	(X)	(X)	(X)	(X)
Intergovernmental revenue <sup>1</sup> .....	2 815 166	322 511	364 125	—	2 186 104	16 288	(X)	(X)	(X)	(X)	(X)	(X)
From Federal Government .....	322 088	105 363	179 696	—	30 691	6 338	100.0	32.7	55.8	—	9.5	2.0
Federal general revenue sharing .....	—	—	—	—	—	—	—	—	—	—	—	—
From State government .....	2 493 078	206 154	137 563	—	2 143 345	6 016	100.0	8.3	5.5	—	86.0	.2
General revenue from own sources .....	4 925 501	1 965 076	1 728 316	—	1 116 156	115 953	100.0	39.9	35.1	—	22.7	2.4
Taxes .....	2 823 719	868 789	965 962	—	939 876	49 092	100.0	30.8	34.2	—	33.3	1.7
Property .....	1 131 596	412 767	306 826	—	404 449	7 554	100.0	36.5	27.1	—	35.7	.7
Sales and gross receipts .....	1 591 888	435 148	580 242	—	534 835	41 481	100.0	27.3	36.5	—	33.6	2.6
Other taxes .....	100 235	20 874	78 714	—	592	57	100.0	20.8	78.5	—	.6	.1
Charges and miscellaneous general revenue .....	2 101 782	1 096 287	762 354	—	176 280	66 861	100.0	52.2	36.3	—	8.4	3.2
Current charges .....	1 372 384	802 692	492 012	—	60 304	17 376	100.0	58.5	35.9	—	4.4	1.3
Miscellaneous general revenue .....	729 398	293 595	270 342	—	115 976	49 485	100.0	40.3	37.1	—	15.9	6.8
Interest earnings .....	532 279	242 106	200 145	—	42 853	47 175	100.0	45.5	37.6	—	8.1	8.9
Utility and liquor store revenue .....	609 464	62 788	454 452	—	—	92 224	100.0	10.3	74.6	—	—	15.1
Employee retirement revenue <sup>2</sup> .....	91 441	1 525	89 916	—	—	—	100.0	1.7	98.3	—	—	—
<b>Expenditure<sup>1</sup></b> .....	<b>8 554 774</b>	<b>2 574 203</b>	<b>2 585 302</b>	—	<b>3 322 410</b>	<b>208 541</b>	(X)	(X)	(X)	(X)	(X)	(X)
By character and object:												
Intergovernmental expenditure <sup>1</sup> .....	15 857	136 013	14 959	—	20	547	(X)	(X)	(X)	(X)	(X)	(X)
Direct expenditure .....	8 538 917	2 438 190	2 570 343	—	3 322 390	207 994	100.0	28.6	30.1	—	38.9	2.4
Current operation .....	7 055 472	1 961 039	1 847 923	—	3 097 557	148 953	100.0	27.8	26.2	—	43.9	2.1
Capital outlay .....	752 836	225 418	379 216	—	135 305	12 897	100.0	29.9	50.4	—	18.0	1.7
Construction only .....	516 989	134 886	304 660	—	67 951	9 492	100.0	26.1	58.9	—	13.1	1.8
Assistance and subsidies .....	393	—	393	—	—	—	100.0	—	100.0	—	—	—
Interest on debt .....	654 869	250 268	268 929	—	89 528	46 144	100.0	38.2	41.1	—	13.7	7.0
Insurance benefits and repayments .....	75 347	1 465	73 882	—	—	—	100.0	1.9	98.1	—	—	—
Exhibit: Salaries and wages .....	3 508 825	696 613	752 858	—	2 004 117	55 237	100.0	19.9	21.5	—	57.1	1.6
Direct expenditure by function .....	8 538 917	2 438 190	2 570 343	—	3 322 390	207 994	100.0	28.6	30.1	—	38.9	2.4
Direct general expenditure .....	7 801 451	2 362 055	2 052 845	—	3 322 390	64 161	100.0	30.3	26.3	—	42.6	.8
Capital outlay .....	692 895	215 760	329 579	—	135 305	12 251	100.0	31.1	47.6	—	19.5	1.8
Construction only .....	465 938	128 867	260 050	—	67 951	9 070	100.0	27.7	55.8	—	14.6	1.9
Other direct general expenditure .....	7 108 556	2 146 295	1 723 266	—	3 187 085	51 910	100.0	30.2	24.2	—	44.8	.7
Education services:												
Education .....	3 232 870	4	4	—	3 232 862	—	100.0	—	—	—	100.0	—
Libraries .....	63 054	46 033	17 021	—	—	—	100.0	73.0	27.0	—	—	—
Social services and income maintenance:												
Public welfare .....	46 387	35 161	11 226	—	—	—	100.0	75.8	24.2	—	—	—
Cash assistance payments .....	393	—	393	—	—	—	100.0	—	100.0	—	—	—
Vendor payments .....	1 272	912	360	—	—	—	100.0	71.7	28.3	—	—	—
Other public welfare .....	44 722	34 249	10 473	—	—	—	100.0	76.6	23.4	—	—	—
Hospitals .....	921 242	797 615	123 627	—	—	—	100.0	86.6	13.4	—	—	—
Health .....	47 889	24 213	23 676	—	—	—	100.0	50.6	49.4	—	—	—
Transportation:												
Highways .....	398 035	218 297	179 738	—	—	—	100.0	54.8	45.2	—	—	—
Air transportation (airports) .....	78 956	13 716	65 240	—	—	—	100.0	17.4	82.6	—	—	—
Parking facilities .....	4 870	40	4 830	—	—	—	100.0	.8	99.2	—	—	—
Water transport and terminals .....	19 368	2 652	625	—	—	—	100.0	13.7	3.2	—	—	83.1
Transit subsidies .....	8 642	4 595	4 047	—	—	—	100.0	53.2	46.8	—	—	—
Public safety:												
Police protection .....	482 361	234 899	247 462	—	—	—	100.0	48.7	51.3	—	—	—
Fire protection .....	197 969	59 936	138 033	—	—	—	100.0	30.3	69.7	—	—	—
Correction .....	122 766	55 879	66 887	—	—	—	100.0	45.5	54.5	—	—	—
Protective inspection and regulation .....	19 030	1 912	17 118	—	—	—	100.0	10.0	90.0	—	—	—
Environment and housing:												
Natural resources .....	77 548	62 802	14 660	—	—	86	100.0	81.0	18.9	—	—	.1
Parks and recreation .....	128 684	35 569	93 115	—	—	—	100.0	27.6	72.4	—	—	—
Housing and community development .....	186 481	31 876	154 605	—	—	—	100.0	17.1	82.9	—	—	—
Sewerage .....	309 007	86 036	222 971	—	—	—	100.0	27.8	72.2	—	—	—
Sanitation other than sewerage .....	172 006	69 388	98 143	—	—	4 475	100.0	40.3	57.1	—	—	2.6
Government administration:												
Financial administration .....	147 951	63 985	83 966	—	—	—	100.0	43.2	56.8	—	—	—
Judicial and legal .....	132 310	67 341	64 969	—	—	—	100.0	50.9	49.1	—	—	—
General public buildings .....	63 976	26 403	37 573	—	—	—	100.0	41.3	58.7	—	—	—
Other government administration .....	110 494	66 961	43 533	—	—	—	100.0	60.6	39.4	—	—	—
Interest on general debt .....	599 006	242 347	231 138	—	89 528	35 993	100.0	40.5	38.6	—	14.9	6.0
General expenditure, n.e.c.: .....												
Miscellaneous commercial activities .....	9 067	—	9 067	—	—	—	100.0	—	100.0	—	—	—
Other and unallocable .....	221 482	114 395	99 571	—	—	7 516	100.0	51.6	45.0	—	—	3.4
Utility and liquor store expenditure .....	662 119	74 670	443 616	—	—	143 833	100.0	11.3	67.0	—	—	21.7
Capital outlay .....	59 941	9 658	49 637	—	—	646	100.0	16.1	82.8	—	—	1.1
Construction only .....	51 051	6 019	44 610	—	—	422	100.0	11.8	87.4	—	—	.8
Employee retirement expenditure <sup>2</sup> .....	75 347	1 465	73 882	—	—	—	100.0	1.9	98.1	—	—	—
<b>Debt outstanding</b> .....	<b>8 859 935</b>	<b>3 364 856</b>	<b>3 589 755</b>	—	<b>1 294 362</b>	<b>610 962</b>	<b>100.0</b>	<b>38.0</b>	<b>40.5</b>	—	<b>14.6</b>	<b>6.9</b>
Long-term .....	8 823 666	3 358 101	3 560 241	—	1 294 362	610 962	100.0	38.1	40.3	—	14.7	6.9
Full faith and credit .....	3 000 033	759 105	943 579	—	1 294 362	2 987	100.0	25.3	31.5	—	43.1	.1
Short-term .....	36 269	6 755	29 514	—	—	—	100.0	18.6	81.4	—	—	—
Long-term debt issued .....	952 736	391 370	354 883	—	206 108	375	100.0	41.1	37.2	—	21.6	—
Long-term debt retired .....	1 028 159	404 926	397 664	—	195 685	29 884	100.0	39.4	38.7	—	19.0	2.9
<b>Cash and security holdings</b> .....	<b>8 569 141</b>	<b>3 487 678</b>	<b>3 653 102</b>	—	<b>812 721</b>	<b>615 640</b>	<b>100.0</b>	<b>40.7</b>	<b>42.6</b>	—	<b>9.5</b>	<b>7.2</b>
Employee retirement funds .....	934 497	15 125	919 372	—	—	—	100.0	1.6	98.4	—	—	—
Other than employee retirement funds .....	7 634 644	3 472 553	2 733 730	—	812 721	615 640	100.0	45.5	35.8	—	10.6	8.1

See footnotes at end of table.











Table 48. Local Government Finances by Type of Government and State: 1991-92—Con.

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

Table with columns for Geographic area and item, Amount (thousand dollars), and Percent. Rows include Revenue, Expenditure, Debt outstanding, and Cash and security holdings, categorized by type of government (Local governments, County, Municipality, Township, School district, Special district).

See footnotes at end of table.





























**Table 48. Local Government Finances by Type of Government and State: 1991-92—Con.**

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

Geographic area and item	Amount (thousand dollars)						Percent					
	Local govern-ments	Type of government				Local govern-ments	Type of government					
		County	Municipality	Township	School district		Special district	County	Municipality	Township	School district	Special district
	1	2	3	4	5	6	7	8	9	10	11	12
<b>RHODE ISLAND</b>												
<b>Revenue<sup>1</sup></b> .....	<b>1 767 971</b>	—	<b>1 017 454</b>	<b>635 787</b>	<b>47 453</b>	<b>97 708</b>	(X)	(X)	(X)	(X)	(X)	(X)
General revenue <sup>1</sup> .....	1 671 029	—	948 354	626 691	47 453	78 962	(X)	(X)	(X)	(X)	(X)	(X)
Intergovernmental revenue <sup>1</sup> .....	505 597	—	326 120	120 241	46 927	42 740	(X)	(X)	(X)	(X)	(X)	(X)
From Federal Government .....	101 696	—	53 034	6 442	5	42 215	100.0	—	52.1	6.3	—	41.5
Federal general revenue sharing .....	—	—	—	—	—	—	—	—	—	—	—	—
From State government .....	403 901	—	266 008	112 278	25 325	290	100.0	—	65.9	27.8	6.3	.1
General revenue from own sources .....	1 165 432	—	622 234	506 450	526	36 222	100.0	—	53.4	43.5	—	3.1
Taxes .....	1 013 532	—	537 534	465 707	—	10 291	100.0	—	53.0	45.9	—	1.0
Property .....	1 000 567	—	531 288	459 216	—	10 063	100.0	—	53.1	45.9	—	1.0
Sales and gross receipts .....	941	—	862	79	—	—	100.0	—	91.6	8.4	—	—
Other taxes .....	12 024	—	5 384	6 412	—	228	100.0	—	44.8	53.3	—	1.9
Charges and miscellaneous general revenue .....	151 900	—	84 700	40 743	526	25 931	100.0	—	55.8	26.8	.3	17.1
Current charges .....	108 065	—	57 482	28 642	—	21 941	100.0	—	53.2	26.5	—	20.3
Miscellaneous general revenue .....	43 835	—	27 218	12 101	526	3 990	100.0	—	62.1	27.6	1.2	9.1
Interest earnings .....	20 955	—	11 952	5 916	274	2 813	100.0	—	57.0	28.2	1.3	13.4
Utility and liquor store revenue .....	74 404	—	46 966	8 692	—	18 746	100.0	—	63.1	11.7	—	25.2
Employee retirement revenue <sup>2</sup> .....	22 538	—	22 134	404	—	—	100.0	—	98.2	1.8	—	—
<b>Expenditure<sup>1</sup></b> .....	<b>1 822 541</b>	—	<b>999 009</b>	<b>704 658</b>	<b>44 043</b>	<b>97 158</b>	(X)	(X)	(X)	(X)	(X)	(X)
By character and object:												
Intergovernmental expenditure <sup>1</sup> .....	117	—	4 255	16 884	—	1 305	(X)	(X)	(X)	(X)	(X)	(X)
Direct expenditure .....	1 822 424	—	994 754	687 774	44 043	95 853	100.0	—	54.6	37.7	2.4	5.3
Current operation .....	1 617 781	—	881 644	627 476	41 535	67 126	100.0	—	54.5	38.8	2.6	4.1
Capital outlay .....	100 339	—	40 734	37 720	475	21 410	100.0	—	40.6	37.6	.5	21.3
Construction only .....	74 403	—	29 754	24 381	—	20 268	100.0	—	40.0	32.8	—	27.2
Assistance and subsidies .....	21 021	—	19 552	1 469	—	—	100.0	—	93.0	7.0	—	—
Interest on debt .....	49 750	—	19 495	20 905	2 033	7 317	100.0	—	39.2	42.0	4.1	14.7
Insurance benefits and repayments .....	33 533	—	33 329	204	—	—	100.0	—	99.4	.6	—	—
Exhibit: Salaries and wages .....	842 874	—	449 840	349 607	25 215	18 212	100.0	—	53.4	41.5	3.0	2.2
Direct expenditure by function .....	1 822 424	—	994 754	687 774	44 043	95 853	100.0	—	54.6	37.7	2.4	5.3
Direct general expenditure .....	1 723 523	—	923 765	678 609	44 043	77 106	100.0	—	53.6	39.4	2.6	4.5
Capital outlay .....	97 257	—	40 193	37 117	475	19 472	100.0	—	41.3	38.2	.5	20.0
Construction only .....	71 889	—	29 291	23 951	—	18 647	100.0	—	40.7	33.3	—	25.9
Other direct general expenditure .....	1 626 266	—	883 572	641 492	43 568	57 634	100.0	—	54.3	39.4	2.7	3.5
Education services:												
Education .....	943 792	—	482 203	419 579	42 010	—	100.0	—	51.1	44.5	4.5	—
Libraries .....	15 998	—	8 597	7 401	—	—	100.0	—	53.7	46.3	—	—
Social services and income maintenance:												
Public welfare .....	30 026	—	26 153	3 873	—	—	100.0	—	87.1	12.9	—	—
Cash assistance payments .....	21 021	—	19 552	1 469	—	—	100.0	—	93.0	7.0	—	—
Vendor payments .....	660	—	79	581	—	—	100.0	—	12.0	88.0	—	—
Other public welfare .....	8 345	—	6 522	1 823	—	—	100.0	—	78.2	21.8	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—	—	—	—
Health .....	2 215	—	563	1 652	—	—	100.0	—	25.4	74.6	—	—
Transportation:												
Highways .....	53 473	—	22 319	31 125	—	29	100.0	—	41.7	58.2	—	.1
Air transportation (airports) .....	—	—	—	—	—	—	—	—	—	—	—	—
Parking facilities .....	67	—	67	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals .....	1 213	—	1 021	192	—	—	100.0	—	84.2	15.8	—	—
Transit subsidies .....	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection .....	122 003	—	75 981	46 022	—	—	100.0	—	62.3	37.7	—	—
Fire protection .....	117 689	—	81 570	25 927	—	10 192	100.0	—	69.3	22.0	—	8.7
Correction .....	—	—	—	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	9 557	—	7 028	2 529	—	—	100.0	—	73.5	26.5	—	—
Environment and housing:												
Natural resources .....	68	—	—	—	—	68	100.0	—	—	—	—	100.0
Parks and recreation .....	38 791	—	25 345	13 446	—	—	100.0	—	65.3	34.7	—	—
Housing and community development .....	80 839	—	19 500	1 471	—	59 868	100.0	—	24.1	1.8	—	74.1
Sewerage .....	52 579	—	28 755	23 806	—	18	100.0	—	54.7	45.3	—	—
Sanitation other than sewerage .....	31 055	—	18 482	11 360	—	1 213	100.0	—	59.5	36.6	—	3.9
Government administration:												
Financial administration .....	24 184	—	14 514	9 670	—	—	100.0	—	60.0	40.0	—	—
Judicial and legal .....	7 195	—	5 205	1 990	—	—	100.0	—	72.3	27.7	—	—
General public buildings .....	13 541	—	8 462	5 079	—	—	100.0	—	62.5	37.5	—	—
Other government administration .....	26 466	—	12 780	13 686	—	—	100.0	—	48.3	51.7	—	—
Interest on general debt .....	43 854	—	16 423	19 928	2 033	5 470	100.0	—	37.4	45.4	4.6	12.5
General expenditure, n.e.c.: .....												
Miscellaneous commercial activities .....	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable .....	108 918	—	68 797	39 873	—	248	100.0	—	63.2	36.6	—	.2
Utility and liquor store expenditure .....	65 368	—	37 660	8 961	—	18 747	100.0	—	57.6	13.7	—	28.7
Capital outlay .....	3 082	—	541	603	—	1 938	100.0	—	17.6	19.6	—	62.9
Construction only .....	2 514	—	463	430	—	1 621	100.0	—	18.4	17.1	—	64.5
Employee retirement expenditure <sup>2</sup> .....	33 533	—	33 329	204	—	—	100.0	—	99.4	.6	—	—
<b>Debt outstanding</b> .....	<b>803 357</b>	—	<b>327 624</b>	<b>298 050</b>	<b>26 160</b>	<b>151 523</b>	<b>100.0</b>	—	<b>40.8</b>	<b>37.1</b>	<b>3.3</b>	<b>18.9</b>
Long-term .....	755 686	—	318 654	263 590	26 160	147 282	100.0	—	42.2	34.9	3.5	19.5
Full faith and credit .....	621 071	—	318 654	262 166	26 160	14 091	100.0	—	51.3	42.2	4.2	2.3
Short-term .....	47 671	—	8 970	34 460	—	4 241	100.0	—	18.8	72.3	—	8.9
Long-term debt issued .....	188 596	—	115 283	71 617	—	1 696	100.0	—	61.1	38.0	—	.9
Long-term debt retired .....	148 026	—	90 185	53 436	1 300	3 105	100.0	—	60.9	36.1	.9	2.1
<b>Cash and security holdings</b> .....	<b>466 548</b>	—	<b>260 032</b>	<b>162 346</b>	—	<b>44 170</b>	<b>100.0</b>	—	<b>55.7</b>	<b>34.8</b>	—	<b>9.5</b>
Employee retirement funds .....	173 494	—	168 755	4 739	—	—	100.0	—	97.3	2.7	—	—
Other than employee retirement funds .....	293 054	—	91 277	157 607	—	44 170	100.0	—	31.1	53.8	—	15.1

See footnotes at end of table.















Table 48. Local Government Finances by Type of Government and State: 1991-92—Con.

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

Table with columns for Geographic area and item, Amount (thousand dollars), Type of government, and Percent. Includes sub-sections for WASHINGTON, Revenue, Expenditure, and Debt outstanding.

See footnotes at end of table.













































**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>DISTRICT OF COLUMBIA—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	100.0	—	—	—	—	—	—
Other transportation .....	100.0	—	100.0	—	—	—	—	—	—
Public safety:									
Police protection .....	100.0	—	100.0	—	—	—	—	—	—
Fire protection .....	100.0	—	100.0	—	—	—	—	—	—
Correction .....	100.0	—	100.0	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	—	100.0	—	—	—	—	—	—
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	100.0	—	—	—	—	—	—
Housing and community development .....	100.0	—	100.0	—	—	—	—	—	—
Sewerage .....	100.0	—	100.0	—	—	—	—	—	—
Sanitation other than sewerage .....	100.0	—	100.0	—	—	—	—	—	—
Government administration:									
Financial administration .....	100.0	—	100.0	—	—	—	—	—	—
Judicial and legal .....	100.0	—	100.0	—	—	—	—	—	—
General public buildings .....	100.0	—	100.0	—	—	—	—	—	—
Other government administration .....	100.0	—	100.0	—	—	—	—	—	—
Interest on general debt .....	100.0	—	100.0	—	—	—	—	—	—
General expenditure, n.e.c. ....	100.0	—	100.0	—	—	—	—	—	—
Utility and liquor store expenditure .....	100.0	—	100.0	—	—	—	—	—	—
Capital outlay .....	100.0	—	100.0	—	—	—	—	—	—
Debt outstanding .....	100.0	—	100.0	—	—	—	—	—	—
Long-term .....	100.0	—	100.0	—	—	—	—	—	—
Education .....	—	—	—	—	—	—	—	—	—
Utilities .....	100.0	—	100.0	—	—	—	—	—	—
Cash and security holdings .....	100.0	—	100.0	—	—	—	—	—	—
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>8 827.50</b>	—	<b>8 827.50</b>	—	—	—	—	—	—
General revenue <sup>1</sup> .....	7 769.87	—	7 769.87	—	—	—	—	—	—
Intergovernmental revenue <sup>1</sup> .....	2 926.67	—	2 926.67	—	—	—	—	—	—
From Federal Government .....	2 926.67	—	2 926.67	—	—	—	—	—	—
From State government .....	—	—	—	—	—	—	—	—	—
General revenue from own sources .....	4 843.20	—	4 843.20	—	—	—	—	—	—
Taxes .....	3 965.47	—	3 965.47	—	—	—	—	—	—
Property .....	1 488.41	—	1 488.41	—	—	—	—	—	—
Charges and miscellaneous general revenue .....	877.73	—	877.73	—	—	—	—	—	—
Current charges .....	440.59	—	440.59	—	—	—	—	—	—
Miscellaneous general revenue .....	437.14	—	437.14	—	—	—	—	—	—
Interest earnings .....	148.59	—	148.59	—	—	—	—	—	—
Utility and liquor store revenue .....	595.22	—	595.22	—	—	—	—	—	—
<b>Expenditure<sup>1</sup></b> .....	<b>9 594.66</b>	—	<b>9 594.66</b>	—	—	—	—	—	—
Direct expenditure by function .....	9 594.66	—	9 594.66	—	—	—	—	—	—
Direct general expenditure .....	7 288.40	—	7 288.40	—	—	—	—	—	—
Capital outlay .....	778.12	—	778.12	—	—	—	—	—	—
Construction only .....	361.72	—	361.72	—	—	—	—	—	—
Education services:									
Education .....	1 224.08	—	1 224.08	—	—	—	—	—	—
Libraries .....	36.00	—	36.00	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	1 436.88	—	1 436.88	—	—	—	—	—	—
Cash assistance and vendor payments .....	1 073.13	—	1 073.13	—	—	—	—	—	—
Hospitals .....	605.48	—	605.48	—	—	—	—	—	—
Health .....	276.29	—	276.29	—	—	—	—	—	—
Transportation:									
Highways .....	200.43	—	200.43	—	—	—	—	—	—
Other transportation .....	1.88	—	1.88	—	—	—	—	—	—
Public safety:									
Police protection .....	449.41	—	449.41	—	—	—	—	—	—
Fire protection .....	159.57	—	159.57	—	—	—	—	—	—
Correction .....	524.49	—	524.49	—	—	—	—	—	—
Protective inspection and regulation .....	77.46	—	77.46	—	—	—	—	—	—
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	98.69	—	98.69	—	—	—	—	—	—
Housing and community development .....	360.71	—	360.71	—	—	—	—	—	—
Sewerage .....	202.67	—	202.67	—	—	—	—	—	—
Sanitation other than sewerage .....	75.47	—	75.47	—	—	—	—	—	—
Government administration:									
Financial administration .....	91.61	—	91.61	—	—	—	—	—	—
Judicial and legal .....	210.87	—	210.87	—	—	—	—	—	—
General public buildings .....	79.58	—	79.58	—	—	—	—	—	—
Other government administration .....	60.09	—	60.09	—	—	—	—	—	—
Interest on general debt .....	389.26	—	389.26	—	—	—	—	—	—
General expenditure, n.e.c. ....	727.46	—	727.46	—	—	—	—	—	—
Utility and liquor store expenditure .....	1 692.77	—	1 692.77	—	—	—	—	—	—
Capital outlay .....	254.55	—	254.55	—	—	—	—	—	—
Debt outstanding .....	8 137.81	—	8 137.81	—	—	—	—	—	—
Long-term .....	8 137.81	—	8 137.81	—	—	—	—	—	—
Education .....	—	—	—	—	—	—	—	—	—
Utilities .....	1 654.97	—	1 654.97	—	—	—	—	—	—
Cash and security holdings .....	5 266.02	—	5 266.02	—	—	—	—	—	—

See footnotes at end of table.











**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>HAWAII—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	59.8	—	32.4	7.8	—	—	—
Other transportation .....	100.0	—	93.8	—	6.2	—	—	—	—
Public safety:									
Police protection .....	100.0	—	70.1	—	24.6	5.3	—	—	—
Fire protection .....	100.0	—	65.9	—	27.5	6.5	—	—	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	—	52.9	—	28.0	19.1	—	—	—
Environment and housing:									
Natural resources .....	100.0	—	52.9	—	38.0	9.1	—	—	—
Parks and recreation .....	100.0	—	67.2	—	29.6	3.2	—	—	—
Housing and community development .....	100.0	—	80.4	—	15.0	4.6	—	—	—
Sewerage .....	100.0	—	63.3	—	33.1	3.5	—	—	—
Sanitation other than sewerage .....	100.0	—	90.6	—	7.7	1.7	—	—	—
Government administration:									
Financial administration .....	100.0	—	76.4	—	19.4	4.2	—	—	—
Judicial and legal .....	100.0	—	69.6	—	27.2	3.3	—	—	—
General public buildings .....	100.0	—	79.9	—	12.8	7.3	—	—	—
Other government administration .....	100.0	—	57.4	—	35.4	7.2	—	—	—
Interest on general debt .....	100.0	—	79.0	—	17.0	4.0	—	—	—
General expenditure, n.e.c. ....	100.0	—	70.1	—	21.5	8.4	—	—	—
Utility and liquor store expenditure	100.0	—	87.3	—	9.5	3.3	—	—	—
Capital outlay .....	100.0	—	93.8	—	—	6.2	—	—	—
Debt outstanding .....	100.0	—	77.2	—	19.2	3.6	—	—	—
Long-term .....	100.0	—	77.2	—	19.2	3.6	—	—	—
Education .....	—	—	—	—	—	—	—	—	—
Utilities .....	100.0	—	46.9	—	51.5	1.6	—	—	—
Cash and security holdings .....	100.0	—	66.0	—	27.6	6.4	—	—	—
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
Revenue <sup>1</sup> .....	<b>1 230.46</b>	—	<b>1 149.78</b>	—	<b>1 455.92</b>	<b>1 576.53</b>	—	—	—
General revenue <sup>1</sup> .....	1 117.87	—	1 040.84	—	1 330.16	1 461.05	—	—	—
Intergovernmental revenue <sup>1</sup> .....	208.30	—	146.38	—	374.42	503.72	—	—	—
From Federal Government .....	84.75	—	73.29	—	112.90	150.48	—	—	—
From State government .....	123.55	—	73.08	—	261.51	353.24	—	—	—
General revenue from own sources .....	909.57	—	894.47	—	955.74	957.32	—	—	—
Taxes .....	616.21	—	576.94	—	728.59	773.22	—	—	—
Property .....	502.18	—	464.63	—	610.92	646.76	—	—	—
Charges and miscellaneous general revenue .....	293.36	—	317.53	—	227.15	184.11	—	—	—
Current charges .....	176.90	—	208.17	—	81.64	76.89	—	—	—
Miscellaneous general revenue .....	116.46	—	109.36	—	145.51	107.22	—	—	—
Interest earnings .....	58.90	—	56.74	—	65.98	63.56	—	—	—
Utility and liquor store revenue .....	112.59	—	108.94	—	125.76	115.48	—	—	—
Expenditure <sup>1</sup> .....	<b>1 353.93</b>	—	<b>1 316.21</b>	—	<b>1 485.04</b>	<b>1 404.81</b>	—	—	—
Direct expenditure by function .....	1 353.93	—	1 316.21	—	1 485.03	1 404.81	—	—	—
Direct general expenditure .....	1 137.83	—	1 066.36	—	1 382.41	1 250.89	—	—	—
Capital outlay .....	290.51	—	257.94	—	440.85	174.53	—	—	—
Construction only .....	247.54	—	218.99	—	387.54	110.42	—	—	—
Education services:									
Education .....	.36	—	—	—	1.19	2.70	—	—	—
Libraries .....	.43	—	.57	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	10.38	—	—	—	52.13	—	—	—	—
Cash assistance and vendor payments .....	—	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	12.16	—	10.54	—	21.11	—	—	—	—
Transportation:									
Highways .....	66.28	—	52.53	—	107.82	111.75	—	—	—
Other transportation .....	1.97	—	2.44	—	.61	—	—	—	—
Public safety:									
Police protection .....	146.77	—	136.40	—	181.27	167.42	—	—	—
Fire protection .....	59.75	—	52.21	—	82.60	84.37	—	—	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	9.19	—	6.44	—	12.93	37.97	—	—	—
Environment and housing:									
Natural resources .....	7.74	—	5.43	—	14.76	15.32	—	—	—
Parks and recreation .....	107.88	—	96.07	—	160.37	74.49	—	—	—
Housing and community development .....	114.41	—	121.85	—	86.12	114.93	—	—	—
Sewerage .....	150.22	—	126.09	—	249.79	115.19	—	—	—
Sanitation other than sewerage .....	90.93	—	109.12	—	35.38	33.28	—	—	—
Government administration:									
Financial administration .....	47.21	—	47.80	—	46.06	42.60	—	—	—
Judicial and legal .....	27.99	—	25.80	—	38.18	19.75	—	—	—
General public buildings .....	44.08	—	46.64	—	28.34	70.03	—	—	—
Other government administration .....	29.27	—	22.27	—	52.05	45.47	—	—	—
Interest on general debt .....	70.42	—	73.68	—	60.11	61.67	—	—	—
General expenditure, n.e.c. ....	140.40	—	130.49	—	151.59	253.96	—	—	—
Utility and liquor store expenditure .....	216.10	—	249.85	—	102.61	153.92	—	—	—
Capital outlay .....	57.28	—	71.16	—	.04	77.32	—	—	—
Debt outstanding .....	1 228.77	—	1 256.94	—	1 185.83	953.71	—	—	—
Long-term .....	1 228.77	—	1 256.94	—	1 185.83	953.71	—	—	—
Education .....	—	—	—	—	—	—	—	—	—
Utilities .....	96.01	—	59.67	—	248.50	32.30	—	—	—
Cash and security holdings .....	1 001.49	—	875.52	—	1 387.70	1 394.40	—	—	—

See footnotes at end of table.



**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>IDAHO—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	—	—	18.1	28.2	10.7	24.6	18.5
Other transportation .....	100.0	—	—	—	41.4	22.5	25.3	9.7	1.2
Public safety:									
Police protection .....	100.0	—	—	—	23.7	37.0	11.1	17.6	10.6
Fire protection .....	100.0	—	—	—	35.7	38.7	10.2	11.6	3.8
Correction .....	100.0	—	—	—	8.2	70.9	7.9	9.9	3.1
Protective inspection and regulation .....	100.0	—	—	—	42.0	30.5	13.3	8.3	5.9
Environment and housing:									
Natural resources .....	100.0	—	—	—	15.2	30.4	3.6	34.3	16.4
Parks and recreation .....	100.0	—	—	—	29.7	39.9	9.3	14.6	6.4
Housing and community development .....	100.0	—	—	—	37.2	55.1	6.1	3	1.4
Sewerage .....	100.0	—	—	—	24.8	40.5	8.5	17.5	8.7
Sanitation other than sewerage .....	100.0	—	—	—	18.7	48.3	12.0	13.7	7.3
Government administration:									
Financial administration .....	100.0	—	—	—	16.1	29.4	10.8	21.4	22.3
Judicial and legal .....	100.0	—	—	—	23.3	38.7	10.4	18.8	8.7
General public buildings .....	100.0	—	—	—	25.8	38.7	10.9	15.4	9.2
Other government administration .....	100.0	—	—	—	21.0	34.4	11.0	20.1	13.6
Interest on general debt .....	100.0	—	—	—	23.6	28.0	16.5	19.2	12.7
General expenditure, n.e.c. ....	100.0	—	—	—	18.4	29.6	10.1	23.6	18.3
Utility and liquor store expenditure	100.0	—	—	—	3.8	52.6	6.9	20.7	16.1
Capital outlay .....	100.0	—	—	—	2.0	48.7	4.1	10.2	35.0
Debt outstanding .....	100.0	—	—	—	18.7	36.3	12.7	20.1	12.2
Long-term .....	100.0	—	—	—	16.4	37.4	13.3	20.5	12.4
Education .....	100.0	—	—	—	28.0	32.7	7.2	24.3	7.8
Utilities .....	100.0	—	—	—	1.5	76.6	5.4	9.4	7.2
Cash and security holdings .....	100.0	—	—	—	17.4	32.5	14.4	21.1	14.6
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue</b> <sup>1</sup> .....	<b>1 909.42</b>	—	—	—	<b>1 555.06</b>	<b>2 199.89</b>	<b>1 582.70</b>	<b>1 768.98</b>	<b>2 279.92</b>
General revenue <sup>1</sup> .....	1 825.79	—	—	—	1 546.32	2 068.76	1 531.43	1 681.57	2 177.95
Intergovernmental revenue <sup>1</sup> .....	804.71	—	—	—	572.63	894.23	683.64	828.90	1 041.72
From Federal Government .....	51.09	—	—	—	26.76	61.01	26.93	46.76	99.89
From State government .....	753.62	—	—	—	545.87	833.23	656.71	782.14	941.83
General revenue from own sources .....	1 021.08	—	—	—	973.69	1 174.53	847.79	852.67	1 136.24
Taxes .....	500.54	—	—	—	596.24	473.81	525.21	421.47	526.63
Property .....	478.63	—	—	—	560.26	456.03	508.32	399.27	512.27
Charges and miscellaneous general revenue .....	520.54	—	—	—	377.45	700.72	322.57	431.20	609.61
Current charges .....	411.15	—	—	—	281.22	575.17	227.00	331.67	492.74
Miscellaneous general revenue .....	109.39	—	—	—	96.23	125.54	95.57	99.53	116.87
Interest earnings .....	55.45	—	—	—	57.16	57.76	56.40	44.91	63.40
Utility and liquor store revenue .....	83.01	—	—	—	8.74	130.13	49.18	87.41	101.96
<b>Expenditure</b> <sup>1</sup> .....	<b>1 890.86</b>	—	—	—	<b>1 623.27</b>	<b>2 131.86</b>	<b>1 595.40</b>	<b>1 746.61</b>	<b>2 228.85</b>
Direct expenditure by function .....	1 879.32	—	—	—	1 623.27	2 104.80	1 595.07	1 743.43	2 216.46
Direct general expenditure .....	1 789.74	—	—	—	1 606.85	1 969.59	1 544.85	1 654.57	2 089.62
Capital outlay .....	267.95	—	—	—	322.43	347.26	189.83	181.75	169.22
Construction only .....	187.07	—	—	—	249.93	228.94	144.54	127.66	99.95
Education services:									
Education .....	862.41	—	—	—	782.62	907.73	840.45	823.44	963.08
Libraries .....	12.49	—	—	—	13.03	17.93	10.69	4.54	11.19
Social services and income maintenance:									
Public welfare .....	31.94	—	—	—	17.84	21.79	50.85	44.27	45.07
Cash assistance and vendor payments .....	11.19	—	—	—	—	12.71	14.27	17.55	11.63
Hospitals .....	177.31	—	—	—	—	280.78	66.84	160.58	334.37
Health .....	30.91	—	—	—	41.81	49.55	8.19	10.23	16.87
Transportation:									
Highways .....	128.41	—	—	—	113.59	103.73	107.17	153.15	210.88
Other transportation .....	19.29	—	—	—	39.05	12.41	38.17	9.08	2.06
Public safety:									
Police protection .....	94.95	—	—	—	110.18	100.68	82.64	80.90	89.15
Fire protection .....	45.40	—	—	—	79.29	50.30	36.32	25.51	15.33
Correction .....	19.80	—	—	—	7.94	40.18	12.27	9.49	5.50
Protective inspection and regulation .....	4.60	—	—	—	9.47	4.02	4.81	1.85	2.41
Environment and housing:									
Natural resources .....	27.28	—	—	—	20.33	23.78	7.79	45.41	39.71
Parks and recreation .....	29.93	—	—	—	43.42	34.23	21.91	21.24	17.11
Housing and community development .....	19.25	—	—	—	35.02	30.35	9.15	.28	2.32
Sewerage .....	54.15	—	—	—	65.76	62.78	36.04	46.05	41.69
Sanitation other than sewerage .....	39.82	—	—	—	36.50	55.01	37.39	26.45	25.97
Government administration:									
Financial administration .....	42.89	—	—	—	33.77	36.12	36.27	44.50	85.11
Judicial and legal .....	27.53	—	—	—	31.40	30.53	22.48	25.09	21.38
General public buildings .....	14.57	—	—	—	18.41	16.15	12.41	10.89	11.88
Other government administration .....	19.58	—	—	—	20.09	19.28	16.83	19.11	23.63
Interest on general debt .....	34.20	—	—	—	39.47	27.40	44.31	31.81	38.65
General expenditure, n.e.c. ....	53.01	—	—	—	47.85	44.87	41.84	60.71	86.26
Utility and liquor store expenditure	88.72	—	—	—	16.42	133.60	47.89	88.86	126.84
Capital outlay .....	13.88	—	—	—	1.33	19.35	4.48	6.87	43.21
Debt outstanding .....	646.57	—	—	—	591.39	671.79	641.47	630.21	704.31
Long-term .....	615.28	—	—	—	493.33	659.56	639.37	611.04	679.87
Education .....	210.61	—	—	—	288.59	197.40	118.26	247.90	146.40
Utilities .....	122.80	—	—	—	8.83	269.18	51.79	55.87	78.58
Cash and security holdings .....	652.77	—	—	—	555.88	606.40	738.10	669.12	846.16

See footnotes at end of table.

































































**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW HAMPSHIRE</b>									
Number of areas .....	10	-	-	1	3	2	4	-	-
Population, 1990 .....	1 109 252	-	-	336 073	470 083	145 050	158 046	-	-
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>2 142 346</b>	-	-	<b>617 663</b>	<b>844 158</b>	<b>315 208</b>	<b>365 317</b>	-	-
General revenue <sup>1</sup> .....	2 083 933	-	-	602 320	823 825	303 796	353 992	-	-
Intergovernmental revenue <sup>1</sup> .....	310 885	-	-	81 061	113 610	49 106	67 108	-	-
From Federal Government .....	51 354	-	-	19 307	15 370	8 140	8 537	-	-
From State government .....	259 531	-	-	61 754	98 240	40 966	58 571	-	-
General revenue from own sources .....	1 773 048	-	-	521 259	710 215	254 690	286 884	-	-
Taxes .....	1 508 166	-	-	439 241	607 112	217 560	244 253	-	-
Property .....	1 496 579	-	-	435 062	603 138	216 418	241 961	-	-
Charges and miscellaneous general revenue .....	264 882	-	-	82 018	103 103	37 130	42 631	-	-
Current charges .....	206 265	-	-	66 697	82 275	26 117	31 176	-	-
Miscellaneous general revenue .....	58 617	-	-	15 321	20 828	11 013	11 455	-	-
Interest earnings .....	24 361	-	-	6 275	9 708	3 785	4 593	-	-
Utility and liquor store revenue .....	57 419	-	-	14 349	20 333	11 412	11 325	-	-
<b>Expenditure<sup>1</sup></b> .....	<b>2 040 416</b>	-	-	<b>600 824</b>	<b>802 518</b>	<b>300 888</b>	<b>336 186</b>	-	-
Direct expenditure by function .....	1 996 951	-	-	588 081	786 102	297 127	325 641	-	-
Direct general expenditure .....	1 927 912	-	-	572 042	763 069	284 289	308 512	-	-
Capital outlay .....	173 423	-	-	37 398	69 737	34 935	31 353	-	-
Construction only .....	142 497	-	-	29 663	58 760	29 855	24 219	-	-
Education services:									
Education .....	988 309	-	-	283 555	386 046	161 703	157 005	-	-
Libraries .....	15 840	-	-	5 491	6 717	1 881	1 751	-	-
Social services and income maintenance:									
Public welfare .....	97 147	-	-	20 130	39 841	14 680	22 496	-	-
Cash assistance and vendor payments .....	18 627	-	-	7 519	6 099	2 765	2 244	-	-
Hospitals .....	7 227	-	-	13	78	49	87	-	-
Health .....	15 586	-	-	4 566	4 965	2 148	3 907	-	-
Transportation:									
Highways .....	109 499	-	-	35 476	37 867	16 399	19 757	-	-
Other transportation .....	11 165	-	-	8 697	619	1 849	-	-	-
Public safety:									
Police protection .....	102 686	-	-	35 194	42 412	11 042	14 038	-	-
Fire protection .....	66 791	-	-	24 319	29 116	6 021	7 335	-	-
Correction .....	25 330	-	-	9 511	10 599	1 704	3 516	-	-
Protective inspection and regulation .....	4 627	-	-	1 586	2 290	454	297	-	-
Environment and housing:									
Natural resources .....	3 812	-	-	617	1 255	783	1 157	-	-
Parks and recreation .....	25 949	-	-	7 609	9 940	3 065	5 335	-	-
Housing and community development .....	32 900	-	-	17 846	8 237	3 186	3 631	-	-
Sewerage .....	59 582	-	-	15 367	28 247	5 356	10 612	-	-
Sanitation other than sewerage .....	47 286	-	-	12 931	20 484	5 794	8 077	-	-
Government administration:									
Financial administration .....	24 248	-	-	5 533	10 074	4 485	4 156	-	-
Judicial and legal .....	10 486	-	-	2 901	4 866	1 075	1 644	-	-
General public buildings .....	16 210	-	-	6 050	6 226	2 028	1 906	-	-
Other government administration .....	42 265	-	-	11 672	15 998	5 823	8 772	-	-
Interest on general debt .....	65 735	-	-	18 061	29 729	7 681	10 264	-	-
General expenditure, n.e.c. ....	162 232	-	-	44 917	67 463	27 083	22 769	-	-
Utility and liquor store expenditure .....	68 612	-	-	15 612	23 033	12 838	17 129	-	-
Capital outlay .....	8 882	-	-	311	4 780	215	3 576	-	-
Debt outstanding .....	1 074 952	-	-	279 329	492 705	145 233	157 685	-	-
Long-term .....	1 026 498	-	-	277 904	457 522	143 713	147 359	-	-
Education .....	368 734	-	-	100 394	151 176	64 878	52 286	-	-
Utilities .....	221 046	-	-	25 663	126 242	29 655	39 486	-	-
Cash and security holdings .....	508 214	-	-	148 625	208 191	66 712	84 686	-	-
<b>PERCENT DISTRIBUTION</b>									
Number of areas .....	100.0	-	-	10.0	30.0	20.0	40.0	-	-
Population, 1990 .....	100.0	-	-	30.3	42.4	13.1	14.2	-	-
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	-	-	<b>28.8</b>	<b>39.4</b>	<b>14.7</b>	<b>17.1</b>	-	-
General revenue <sup>1</sup> .....	100.0	-	-	28.9	39.5	14.6	17.0	-	-
Intergovernmental revenue <sup>1</sup> .....	100.0	-	-	26.1	36.5	15.8	21.6	-	-
From Federal Government .....	100.0	-	-	37.6	29.9	15.9	16.6	-	-
From State government .....	100.0	-	-	23.8	37.9	15.8	22.6	-	-
General revenue from own sources .....	100.0	-	-	29.4	40.1	14.4	16.2	-	-
Taxes .....	100.0	-	-	29.1	40.3	14.4	16.2	-	-
Property .....	100.0	-	-	29.1	40.3	14.5	16.2	-	-
Charges and miscellaneous general revenue .....	100.0	-	-	31.0	38.9	14.0	16.1	-	-
Current charges .....	100.0	-	-	32.3	39.9	12.7	15.1	-	-
Miscellaneous general revenue .....	100.0	-	-	26.1	35.5	18.8	19.5	-	-
Interest earnings .....	100.0	-	-	25.8	39.9	15.5	18.9	-	-
Utility and liquor store revenue .....	100.0	-	-	25.0	35.4	19.9	19.7	-	-
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	-	-	<b>29.4</b>	<b>39.3</b>	<b>14.7</b>	<b>16.5</b>	-	-
Direct expenditure by function .....	100.0	-	-	29.4	39.4	14.9	16.3	-	-
Direct general expenditure .....	100.0	-	-	29.7	39.6	14.7	16.0	-	-
Capital outlay .....	100.0	-	-	21.6	40.2	20.1	18.1	-	-
Construction only .....	100.0	-	-	20.8	41.2	21.0	17.0	-	-
Education services:									
Education .....	100.0	-	-	28.7	39.1	16.4	15.9	-	-
Libraries .....	100.0	-	-	34.7	42.4	11.9	11.1	-	-
Social services and income maintenance:									
Public welfare .....	100.0	-	-	20.7	41.0	15.1	23.2	-	-
Cash assistance and vendor payments .....	100.0	-	-	40.4	32.7	14.8	12.0	-	-
Hospitals .....	100.0	-	-	5.7	34.4	21.6	38.3	-	-
Health .....	100.0	-	-	29.3	31.9	13.8	25.1	-	-

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW HAMPSHIRE—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	—	32.4	34.6	15.0	18.0	—	—
Other transportation .....	100.0	—	—	77.9	5.5	16.6	—	—	—
Public safety:									
Police protection .....	100.0	—	—	34.3	41.3	10.8	13.7	—	—
Fire protection .....	100.0	—	—	36.4	43.6	9.0	11.0	—	—
Correction .....	100.0	—	—	37.5	41.8	6.7	13.9	—	—
Protective inspection and regulation .....	100.0	—	—	34.3	49.5	9.8	6.4	—	—
Environment and housing:									
Natural resources .....	100.0	—	—	16.2	32.9	20.5	30.4	—	—
Parks and recreation .....	100.0	—	—	29.3	38.3	11.8	20.6	—	—
Housing and community development .....	100.0	—	—	54.2	25.0	9.7	11.0	—	—
Sewerage .....	100.0	—	—	25.8	47.4	9.0	17.8	—	—
Sanitation other than sewerage .....	100.0	—	—	27.3	43.3	12.3	17.1	—	—
Government administration:									
Financial administration .....	100.0	—	—	22.8	41.5	18.5	17.1	—	—
Judicial and legal .....	100.0	—	—	27.7	46.4	10.3	15.7	—	—
General public buildings .....	100.0	—	—	37.3	38.4	12.5	11.8	—	—
Other government administration .....	100.0	—	—	27.6	37.9	13.8	20.8	—	—
Interest on general debt .....	100.0	—	—	27.5	45.2	11.7	15.6	—	—
General expenditure, n.e.c. ....	100.0	—	—	27.7	41.6	16.7	14.0	—	—
Utility and liquor store expenditure	100.0	—	—	22.8	33.6	18.7	25.0	—	—
Capital outlay .....	100.0	—	—	3.5	53.8	2.4	40.3	—	—
Debt outstanding .....	100.0	—	—	26.0	45.8	13.5	14.7	—	—
Long-term .....	100.0	—	—	27.1	44.6	14.0	14.4	—	—
Education .....	100.0	—	—	27.2	41.0	17.6	14.2	—	—
Utilities .....	100.0	—	—	11.6	57.1	13.4	17.9	—	—
Cash and security holdings .....	100.0	—	—	29.2	41.0	13.1	16.7	—	—
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
Revenue <sup>1</sup> .....	1 931.34	—	—	1 837.88	1 795.76	2 173.10	2 311.46	—	—
General revenue <sup>1</sup> .....	1 878.68	—	—	1 792.23	1 752.51	2 094.42	2 239.80	—	—
Intergovernmental revenue <sup>1</sup> .....	280.27	—	—	241.20	241.68	338.55	424.61	—	—
From Federal Government .....	46.30	—	—	57.45	32.70	56.12	54.02	—	—
From State government .....	233.97	—	—	183.75	208.98	282.43	370.59	—	—
General revenue from own sources .....	1 598.42	—	—	1 551.03	1 510.83	1 755.88	1 815.19	—	—
Taxes .....	1 359.62	—	—	1 306.98	1 291.50	1 499.90	1 545.46	—	—
Property .....	1 349.18	—	—	1 294.55	1 283.05	1 492.02	1 530.95	—	—
Charges and miscellaneous general revenue .....	238.79	—	—	244.05	219.33	255.98	269.74	—	—
Current charges .....	185.95	—	—	198.46	175.02	180.06	197.26	—	—
Miscellaneous general revenue .....	52.84	—	—	45.59	44.31	75.93	72.48	—	—
Interest earnings .....	21.96	—	—	18.67	20.85	26.09	29.06	—	—
Utility and liquor store revenue .....	51.76	—	—	42.70	43.25	78.68	71.66	—	—
Expenditure <sup>1</sup> .....	1 839.45	—	—	1 787.78	1 707.18	2 074.37	2 127.14	—	—
Direct expenditure by function .....	1 800.27	—	—	1 749.86	1 672.26	2 048.45	2 060.42	—	—
Direct general expenditure .....	1 738.03	—	—	1 702.14	1 623.26	1 959.94	1 952.04	—	—
Capital outlay .....	156.34	—	—	111.28	148.35	240.85	198.38	—	—
Construction only .....	128.46	—	—	88.26	125.00	205.83	153.24	—	—
Education services:									
Education .....	890.97	—	—	843.73	821.23	1 114.81	993.41	—	—
Libraries .....	14.28	—	—	16.34	14.29	12.97	11.08	—	—
Social services and income maintenance:									
Public welfare .....	87.58	—	—	59.90	84.75	101.21	142.34	—	—
Cash assistance and vendor payments .....	16.79	—	—	22.37	12.97	19.06	14.20	—	—
Hospitals .....	.20	—	—	.04	.17	.34	.55	—	—
Health .....	14.05	—	—	13.59	10.56	14.81	24.72	—	—
Transportation:									
Highways .....	98.71	—	—	105.56	80.55	113.06	125.01	—	—
Other transportation .....	10.07	—	—	25.88	1.32	12.75	—	—	—
Public safety:									
Police protection .....	92.57	—	—	104.72	90.22	76.13	88.82	—	—
Fire protection .....	60.21	—	—	72.36	61.94	41.51	46.41	—	—
Correction .....	22.84	—	—	28.30	22.55	11.75	22.25	—	—
Protective inspection and regulation .....	4.17	—	—	4.72	4.87	3.13	1.88	—	—
Environment and housing:									
Natural resources .....	3.44	—	—	1.84	2.67	5.40	7.32	—	—
Parks and recreation .....	23.39	—	—	22.64	21.15	21.13	33.76	—	—
Housing and community development .....	29.66	—	—	53.10	17.52	21.96	22.97	—	—
Sewerage .....	53.71	—	—	45.73	60.09	36.93	67.15	—	—
Sanitation other than sewerage .....	42.63	—	—	38.48	43.58	39.94	51.11	—	—
Government administration:									
Financial administration .....	21.86	—	—	16.46	21.43	30.92	26.30	—	—
Judicial and legal .....	9.45	—	—	8.63	10.35	7.41	10.40	—	—
General public buildings .....	14.61	—	—	18.00	13.24	13.98	12.06	—	—
Other government administration .....	38.10	—	—	34.73	34.03	40.14	55.50	—	—
Interest on general debt .....	59.26	—	—	53.74	63.24	52.95	64.94	—	—
General expenditure, n.e.c. ....	146.25	—	—	133.65	143.51	186.71	144.07	—	—
Utility and liquor store expenditure	61.85	—	—	46.45	49.00	88.51	108.38	—	—
Capital outlay .....	8.01	—	—	.93	10.17	1.48	22.63	—	—
Debt outstanding .....	969.08	—	—	831.16	1 048.12	1 001.26	997.72	—	—
Long-term .....	925.40	—	—	826.92	973.28	990.78	932.38	—	—
Education .....	332.42	—	—	298.73	321.59	447.28	330.83	—	—
Utilities .....	199.27	—	—	76.36	268.55	204.45	249.84	—	—
Cash and security holdings .....	458.16	—	—	442.24	442.88	459.92	535.83	—	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW JERSEY</b>									
Number of areas .....	21	—	6	6	6	3	—	—	—
Population, 1990 .....	7 730 188	—	3 884 413	2 522 325	1 071 460	251 990	—	—	—
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>21 996 749</b>	—	<b>11 274 804</b>	<b>6 740 220</b>	<b>3 107 577</b>	<b>874 148</b>	—	—	—
General revenue <sup>1</sup> .....	21 465 625	—	11 027 019	6 555 936	3 021 803	860 867	—	—	—
Intergovernmental revenue <sup>1</sup> .....	7 509 844	—	3 992 872	2 171 389	1 060 448	285 135	—	—	—
From Federal Government .....	250 412	—	170 697	68 931	7 423	3 361	—	—	—
From State government .....	7 259 432	—	3 822 175	2 102 458	1 053 025	281 774	—	—	—
General revenue from own sources .....	13 955 781	—	7 034 147	4 384 547	1 961 355	575 732	—	—	—
Taxes .....	10 640 930	—	5 314 204	3 417 218	1 533 046	376 462	—	—	—
Property .....	10 443 850	—	5 205 060	3 365 136	1 506 822	366 832	—	—	—
Charges and miscellaneous general revenue .....	3 314 851	—	1 719 943	967 329	428 309	199 270	—	—	—
Current charges .....	2 229 108	—	1 169 059	698 610	276 748	84 691	—	—	—
Miscellaneous general revenue .....	1 085 743	—	550 884	268 719	151 561	114 579	—	—	—
Interest earnings .....	511 315	—	222 614	123 193	73 009	92 499	—	—	—
Utility and liquor store revenue .....	524 204	—	242 409	182 740	85 774	13 281	—	—	—
<b>Expenditure<sup>1</sup></b> .....	<b>21 424 272</b>	—	<b>11 019 241</b>	<b>6 596 621</b>	<b>2 995 788</b>	<b>812 622</b>	—	—	—
Direct expenditure by function .....	21 026 071	—	10 756 690	6 501 640	2 962 007	805 734	—	—	—
Direct general expenditure .....	20 415 250	—	10 470 049	6 293 331	2 858 929	792 941	—	—	—
Capital outlay .....	1 822 662	—	805 621	617 169	326 993	72 879	—	—	—
Construction only .....	1 287 560	—	574 168	416 085	244 110	53 197	—	—	—
Education services: .....	9 147 641	—	4 466 070	2 916 420	1 447 352	317 799	—	—	—
Libraries .....	196 330	—	99 926	66 779	23 971	5 654	—	—	—
Social services and income maintenance: .....	1 074 364	—	631 467	273 312	122 239	47 346	—	—	—
Public welfare .....	622 088	—	391 407	147 745	67 412	15 524	—	—	—
Cash assistance and vendor payments .....	265 705	—	233 849	31 629	216	11	—	—	—
Hospitals .....	224 986	—	116 716	63 635	34 282	10 353	—	—	—
Health .....	748 896	—	325 638	256 230	129 314	37 714	—	—	—
Transportation: .....	49 932	—	20 780	22 915	4 056	2 181	—	—	—
Highways .....	1 344 311	—	697 325	436 349	167 675	42 962	—	—	—
Other transportation .....	465 284	—	274 556	130 567	50 420	9 741	—	—	—
Public safety: .....	334 274	—	177 416	103 234	41 303	12 321	—	—	—
Police protection .....	67 987	—	31 429	22 664	11 444	2 450	—	—	—
Fire protection .....	9 858	—	2 309	3 226	3 492	831	—	—	—
Natural resources .....	289 411	—	149 499	95 137	34 080	10 695	—	—	—
Parks and recreation .....	282 358	—	177 339	81 973	20 908	2 138	—	—	—
Housing and community development .....	1 038 589	—	583 167	279 637	129 514	46 271	—	—	—
Sewerage .....	768 261	—	353 499	310 612	87 047	17 103	—	—	—
Sanitation other than sewerage .....	294 908	—	139 245	90 829	47 952	16 882	—	—	—
Government administration: .....	398 112	—	213 342	120 386	52 880	11 504	—	—	—
Judicial and legal .....	241 589	—	117 379	72 565	35 117	16 528	—	—	—
General public buildings .....	234 921	—	103 324	83 230	38 248	10 119	—	—	—
Other government administration .....	870 440	—	432 269	235 954	100 904	101 313	—	—	—
Interest on general debt .....	2 067 093	—	1 123 505	596 048	276 515	71 025	—	—	—
General expenditure, n.e.c. .....	596 840	—	275 455	205 514	103 078	12 793	—	—	—
Utility and liquor store expenditure .....	113 065	—	46 198	40 158	24 874	1 835	—	—	—
Capital outlay .....	15 157 440	—	7 278 235	4 734 142	1 668 870	1 476 193	—	—	—
Debt outstanding .....	13 577 038	—	6 585 838	4 112 698	1 452 248	1 426 254	—	—	—
Long-term .....	1 595 947	—	697 924	472 697	341 336	83 990	—	—	—
Education .....	987 971	—	446 527	394 369	121 525	25 550	—	—	—
Utilities .....	9 534 170	—	4 312 676	2 652 869	1 322 301	1 246 324	—	—	—
Cash and security holdings .....	<b>PERCENT DISTRIBUTION</b>								
Number of areas .....	100.0	—	28.6	28.6	28.6	14.3	—	—	—
Population, 1990 .....	100.0	—	50.2	32.6	13.9	3.3	—	—	—
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	—	<b>51.3</b>	<b>30.6</b>	<b>14.1</b>	<b>4.0</b>	—	—	—
General revenue <sup>1</sup> .....	100.0	—	51.4	30.5	14.1	4.0	—	—	—
Intergovernmental revenue <sup>1</sup> .....	100.0	—	53.2	28.9	14.1	3.8	—	—	—
From Federal Government .....	100.0	—	68.2	27.5	3.0	1.3	—	—	—
From State government .....	100.0	—	52.7	29.0	14.5	3.9	—	—	—
General revenue from own sources .....	100.0	—	50.4	31.4	14.1	4.1	—	—	—
Taxes .....	100.0	—	49.9	32.1	14.4	3.5	—	—	—
Property .....	100.0	—	49.8	32.2	14.4	3.5	—	—	—
Charges and miscellaneous general revenue .....	100.0	—	51.9	29.2	12.9	6.0	—	—	—
Current charges .....	100.0	—	52.4	31.3	12.4	3.8	—	—	—
Miscellaneous general revenue .....	100.0	—	50.7	24.7	14.0	10.6	—	—	—
Interest earnings .....	100.0	—	43.5	24.1	14.3	18.1	—	—	—
Utility and liquor store revenue .....	100.0	—	46.2	34.9	16.4	2.5	—	—	—
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	—	<b>51.4</b>	<b>30.8</b>	<b>14.0</b>	<b>3.8</b>	—	—	—
Direct expenditure by function .....	100.0	—	51.2	30.9	14.1	3.8	—	—	—
Direct general expenditure .....	100.0	—	51.3	30.8	14.0	3.9	—	—	—
Capital outlay .....	100.0	—	44.2	33.9	17.9	4.0	—	—	—
Construction only .....	100.0	—	44.6	32.3	19.0	4.1	—	—	—
Education services: .....	100.0	—	48.8	31.9	15.8	3.5	—	—	—
Libraries .....	100.0	—	50.9	34.0	12.2	2.9	—	—	—
Social services and income maintenance: .....	100.0	—	58.8	25.4	11.4	4.4	—	—	—
Public welfare .....	100.0	—	62.9	23.7	10.8	2.5	—	—	—
Cash assistance and vendor payments .....	100.0	—	88.0	11.9	.1	—	—	—	—
Hospitals .....	100.0	—	51.9	28.3	15.2	4.6	—	—	—
Health .....	See footnotes at end of table.								

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GOVERNMENTS—GOVERNMENT FINANCES

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW JERSEY—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	--	43.5	34.2	17.3	5.0	--	--	--
Other transportation .....	100.0	--	41.6	45.9	8.1	4.4	--	--	--
Public safety:									
Police protection .....	100.0	--	51.9	32.5	12.5	3.2	--	--	--
Fire protection .....	100.0	--	59.0	28.1	10.8	2.1	--	--	--
Correction .....	100.0	--	53.1	30.9	12.4	3.7	--	--	--
Protective inspection and regulation .....	100.0	--	46.2	33.3	16.8	3.6	--	--	--
Environment and housing:									
Natural resources .....	100.0	--	23.4	32.7	35.4	8.4	--	--	--
Parks and recreation .....	100.0	--	51.7	32.9	11.8	3.7	--	--	--
Housing and community development .....	100.0	--	62.8	29.0	7.4	.8	--	--	--
Sewerage .....	100.0	--	56.1	28.9	12.5	4.5	--	--	--
Sanitation other than sewerage .....	100.0	--	46.0	40.4	11.3	2.2	--	--	--
Government administration:									
Financial administration .....	100.0	--	47.2	30.8	16.3	5.7	--	--	--
Judicial and legal .....	100.0	--	53.6	30.2	13.3	2.9	--	--	--
General public buildings .....	100.0	--	48.6	30.0	14.5	6.8	--	--	--
Other government administration .....	100.0	--	44.0	35.4	16.3	4.3	--	--	--
Interest on general debt .....	100.0	--	49.7	27.1	11.6	11.6	--	--	--
General expenditure, n.e.c. ....	100.0	--	54.4	28.8	13.4	3.4	--	--	--
Utility and liquor store expenditure	100.0	--	46.2	34.4	17.3	2.1	--	--	--
Capital outlay .....	100.0	--	40.9	35.5	22.0	1.6	--	--	--
Debt outstanding .....	100.0	--	48.0	31.2	11.0	9.7	--	--	--
Long-term .....	100.0	--	48.5	30.3	10.7	10.5	--	--	--
Education .....	100.0	--	43.7	29.6	21.4	5.3	--	--	--
Utilities .....	100.0	--	45.2	39.9	12.3	2.6	--	--	--
Cash and security holdings .....	100.0	--	45.2	27.8	13.9	13.1	--	--	--
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>2 845.56</b>	--	<b>2 902.58</b>	<b>2 672.23</b>	<b>2 900.32</b>	<b>3 468.98</b>	--	--	--
General revenue <sup>1</sup> .....	2 776.86	--	2 838.79	2 599.16	2 820.27	3 416.27	--	--	--
Intergovernmental revenue <sup>1</sup> .....	971.50	--	1 027.92	860.87	989.72	1 131.53	--	--	--
From Federal Government .....	32.39	--	43.94	27.33	6.93	13.34	--	--	--
From State government .....	939.10	--	983.98	833.54	982.79	1 118.20	--	--	--
General revenue from own sources .....	1 805.36	--	1 810.86	1 738.30	1 830.54	2 284.74	--	--	--
Taxes .....	1 376.54	--	1 368.08	1 354.79	1 430.80	1 493.96	--	--	--
Property .....	1 351.05	--	1 339.99	1 334.14	1 406.33	1 455.74	--	--	--
Charges and miscellaneous general revenue .....	428.82	--	442.78	383.51	399.74	790.79	--	--	--
Current charges .....	288.36	--	300.96	276.97	258.29	336.09	--	--	--
Miscellaneous general revenue .....	140.45	--	141.82	106.54	141.45	454.70	--	--	--
Interest earnings .....	66.15	--	57.31	48.84	68.14	367.07	--	--	--
Utility and liquor store revenue .....	67.81	--	62.41	72.45	80.05	52.70	--	--	--
<b>Expenditure<sup>1</sup></b> .....	<b>2 771.51</b>	--	<b>2 836.78</b>	<b>2 615.29</b>	<b>2 795.99</b>	<b>3 224.82</b>	--	--	--
Direct expenditure by function .....	2 719.99	--	2 769.19	2 577.64	2 764.46	3 197.48	--	--	--
Direct general expenditure .....	2 640.98	--	2 695.40	2 495.05	2 668.26	3 146.72	--	--	--
Capital outlay .....	235.78	--	207.40	244.68	305.18	289.21	--	--	--
Construction only .....	166.56	--	147.81	164.96	227.83	211.11	--	--	--
Education services:									
Education .....	1 183.37	--	1 149.74	1 156.24	1 350.82	1 261.16	--	--	--
Libraries .....	25.40	--	25.72	26.48	22.37	22.44	--	--	--
Social services and income maintenance:									
Public welfare .....	138.98	--	162.56	108.36	114.09	187.89	--	--	--
Cash assistance and vendor payments .....	80.48	--	100.76	58.57	62.92	61.61	--	--	--
Hospitals .....	34.37	--	60.20	12.54	.20	.04	--	--	--
Health .....	29.10	--	30.05	25.23	32.00	41.08	--	--	--
Transportation:									
Highways .....	96.88	--	83.83	101.58	120.69	149.66	--	--	--
Other transportation .....	6.46	--	5.35	9.08	3.79	8.66	--	--	--
Public safety:									
Police protection .....	173.90	--	179.52	172.99	156.49	170.49	--	--	--
Fire protection .....	60.19	--	70.68	51.76	47.06	38.66	--	--	--
Correction .....	43.24	--	45.67	40.93	38.55	48.89	--	--	--
Protective inspection and regulation .....	8.79	--	8.09	8.99	10.68	9.72	--	--	--
Environment and housing:									
Natural resources .....	1.28	--	.59	1.28	3.26	3.30	--	--	--
Parks and recreation .....	37.44	--	38.49	37.72	31.81	42.44	--	--	--
Housing and community development .....	36.53	--	45.65	32.50	19.51	8.48	--	--	--
Sewerage .....	134.35	--	150.13	110.86	120.88	183.62	--	--	--
Sanitation other than sewerage .....	99.38	--	91.00	123.15	81.24	67.87	--	--	--
Government administration:									
Financial administration .....	38.15	--	35.85	36.01	44.75	66.99	--	--	--
Judicial and legal .....	51.50	--	54.92	47.73	49.35	45.65	--	--	--
General public buildings .....	31.25	--	30.22	28.77	32.77	65.59	--	--	--
Other government administration .....	30.39	--	26.60	33.00	35.70	40.16	--	--	--
Interest on general debt .....	112.60	--	111.28	93.55	94.17	402.05	--	--	--
General expenditure, n.e.c. ....	267.41	--	289.23	236.31	258.07	281.86	--	--	--
Utility and liquor store expenditure	77.21	--	70.91	81.48	96.20	50.77	--	--	--
Capital outlay .....	14.63	--	11.89	15.92	23.22	7.28	--	--	--
Debt outstanding .....	1 960.81	--	1 873.70	1 876.90	1 557.57	5 858.14	--	--	--
Long-term .....	1 756.37	--	1 695.45	1 630.52	1 355.39	5 659.96	--	--	--
Education .....	206.46	--	179.67	187.41	318.57	333.31	--	--	--
Utilities .....	127.81	--	114.95	156.35	113.42	101.39	--	--	--
Cash and security holdings .....	1 233.37	--	1 110.25	1 051.76	1 234.11	4 945.93	--	--	--

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW MEXICO</b>									
Number of areas -----	33	--	--	1	1	7	6	10	8
Population, 1990 -----	1 515 069	--	--	480 577	135 510	480 080	223 831	160 855	34 216
	<b>AMOUNT (THOUSAND DOLLARS)</b>								
<b>Revenue<sup>1</sup></b> -----	<b>3 146 630</b>	--	--	<b>1 042 920</b>	<b>304 543</b>	<b>956 377</b>	<b>391 827</b>	<b>368 079</b>	<b>82 884</b>
General revenue <sup>1</sup> -----	2 936 715	--	--	999 467	288 072	877 996	376 763	317 926	76 491
Intergovernmental revenue <sup>1</sup> -----	1 612 604	--	--	504 000	142 840	476 800	240 273	202 758	45 933
From Federal Government -----	118 955	--	--	33 739	3 528	55 795	14 324	9 710	1 859
From State government -----	1 493 649	--	--	470 261	139 312	421 005	225 949	193 048	44 074
General revenue from own sources -----	1 324 111	--	--	495 467	145 232	401 196	136 490	115 168	30 558
Taxes -----	602 197	--	--	231 249	43 812	181 021	70 890	64 007	11 218
Property -----	322 904	--	--	125 541	24 524	94 583	37 925	32 744	7 587
Charges and miscellaneous general revenue -----	721 914	--	--	264 218	101 420	220 175	65 600	51 161	19 340
Current charges -----	432 835	--	--	155 374	72 269	124 390	45 941	30 323	4 538
Miscellaneous general revenue -----	289 079	--	--	108 844	29 151	95 785	19 659	20 838	14 802
Interest earnings -----	199 013	--	--	86 438	13 430	71 045	9 748	8 693	9 659
Utility and liquor store revenue -----	209 915	--	--	43 453	16 471	78 381	15 064	50 153	6 393
<b>Expenditure<sup>1</sup></b> -----	<b>3 195 084</b>	--	--	<b>1 083 798</b>	<b>328 226</b>	<b>940 850</b>	<b>393 417</b>	<b>365 047</b>	<b>83 746</b>
Direct expenditure by function -----	3 173 607	--	--	1 062 712	328 187	940 651	393 367	364 944	83 746
Direct general expenditure -----	2 947 185	--	--	992 865	313 590	869 793	376 033	316 188	78 716
Capital outlay -----	406 407	--	--	158 118	44 917	111 710	41 287	40 078	10 297
Construction only -----	306 974	--	--	135 436	26 646	76 400	33 105	27 855	7 532
Education services:									
Education -----	1 387 648	--	--	417 398	128 160	418 361	216 453	166 530	40 746
Libraries -----	20 301	--	--	6 677	1 304	5 704	3 789	2 601	226
Social services and income maintenance:									
Public welfare -----	30 255	--	--	7 500	1 034	14 307	3 324	3 673	417
Cash assistance and vendor payments -----	11 983	--	--	2 500	694	6 814	873	891	211
Hospitals -----	130 605	--	--	--	64 768	41 228	18 920	5 689	--
Health -----	16 080	--	--	7 527	798	2 363	2 274	1 440	1 678
Transportation:									
Highways -----	166 233	--	--	43 785	16 294	53 437	21 539	24 364	6 814
Other transportation -----	40 689	--	--	24 387	331	11 789	1 595	2 355	232
Public safety:									
Police protection -----	180 838	--	--	67 846	15 175	53 688	21 281	18 760	4 088
Fire protection -----	86 313	--	--	31 427	8 029	24 784	7 382	12 450	2 241
Correction -----	38 566	--	--	18 421	1 935	10 384	4 437	2 349	1 030
Protective inspection and regulation -----	8 327	--	--	4 688	1 169	1 779	469	142	80
Environment and housing:									
Natural resources -----	24 323	--	--	13 902	3 654	2 675	2 423	1 215	454
Parks and recreation -----	92 799	--	--	42 019	8 333	28 283	4 796	8 742	626
Housing and community development -----	39 586	--	--	17 867	2 631	10 003	7 645	1 324	116
Sewerage -----	101 759	--	--	59 550	11 595	16 720	5 492	7 548	854
Sanitation other than sewerage -----	82 787	--	--	42 783	7 086	18 937	6 324	6 522	1 135
Government administration:									
Financial administration -----	74 357	--	--	20 449	6 879	18 826	10 027	14 226	3 950
Judicial and legal -----	10 699	--	--	3 227	1 166	3 507	1 219	1 484	96
General public buildings -----	31 188	--	--	8 093	5 425	11 433	2 522	3 291	424
Other government administration -----	60 285	--	--	11 108	6 164	23 663	7 427	9 781	2 162
Interest on general debt -----	184 321	--	--	90 961	8 254	61 158	10 053	5 651	8 244
General expenditure, n.e.c. -----	139 226	--	--	53 250	13 406	36 754	16 642	16 071	3 103
Utility and liquor store expenditure -----	228 422	--	--	69 847	14 597	70 858	17 334	48 756	5 030
Capital outlay -----	29 465	--	--	12 732	1 874	3 740	5 246	5 807	66
Debt outstanding -----	3 130 224	--	--	1 365 677	174 787	1 064 137	178 653	204 660	142 310
Long-term -----	3 118 023	--	--	1 355 752	173 292	1 063 573	178 481	204 634	142 291
Education -----	349 143	--	--	--	62 911	162 730	68 320	37 018	18 164
Utilities -----	634 403	--	--	300 429	9 774	179 198	15 672	128 435	895
Cash and security holdings -----	2 485 299	--	--	949 615	136 806	961 742	158 126	160 157	118 853
	<b>PERCENT DISTRIBUTION</b>								
Number of areas -----	100.0	--	--	3.0	3.0	21.2	18.2	30.3	24.2
Population, 1990 -----	100.0	--	--	31.7	8.9	31.7	14.8	10.6	2.3
<b>Revenue<sup>1</sup></b> -----	<b>100.0</b>	--	--	<b>33.1</b>	<b>9.7</b>	<b>30.4</b>	<b>12.5</b>	<b>11.7</b>	<b>2.6</b>
General revenue <sup>1</sup> -----	100.0	--	--	34.0	9.8	29.9	12.8	10.8	2.6
Intergovernmental revenue <sup>1</sup> -----	100.0	--	--	31.3	8.9	29.6	14.9	12.6	2.8
From Federal Government -----	100.0	--	--	28.4	3.0	46.9	12.0	8.2	1.6
From State government -----	100.0	--	--	31.5	9.3	28.2	15.1	12.9	3.0
General revenue from own sources -----	100.0	--	--	37.4	11.0	30.3	10.3	8.7	2.3
Taxes -----	100.0	--	--	38.4	7.3	30.1	11.8	10.6	1.9
Property -----	100.0	--	--	38.9	7.6	29.3	11.7	10.1	2.3
Charges and miscellaneous general revenue -----	100.0	--	--	36.6	14.0	30.5	9.1	7.1	2.7
Current charges -----	100.0	--	--	35.9	16.7	28.7	10.6	7.0	1.0
Miscellaneous general revenue -----	100.0	--	--	37.7	10.1	33.1	6.8	7.2	5.1
Interest earnings -----	100.0	--	--	43.4	6.7	35.7	4.9	4.4	4.9
Utility and liquor store revenue -----	100.0	--	--	20.7	7.8	37.3	7.2	23.9	3.0
<b>Expenditure<sup>1</sup></b> -----	<b>100.0</b>	--	--	<b>33.9</b>	<b>10.3</b>	<b>29.4</b>	<b>12.3</b>	<b>11.4</b>	<b>2.6</b>
Direct expenditure by function -----	100.0	--	--	33.5	10.3	29.6	12.4	11.5	2.6
Direct general expenditure -----	100.0	--	--	33.7	10.6	29.5	12.8	10.7	2.7
Capital outlay -----	100.0	--	--	38.9	11.1	27.5	10.2	9.9	2.5
Construction only -----	100.0	--	--	44.1	8.7	24.9	10.8	9.1	2.5
Education services:									
Education -----	100.0	--	--	30.1	9.2	30.1	15.6	12.0	2.9
Libraries -----	100.0	--	--	32.9	6.4	28.1	18.7	12.8	1.1
Social services and income maintenance:									
Public welfare -----	100.0	--	--	24.8	3.4	47.3	11.0	12.1	1.4
Cash assistance and vendor payments -----	100.0	--	--	20.9	5.8	56.9	7.3	7.4	1.8
Hospitals -----	100.0	--	--	--	49.6	31.6	14.5	4.4	--
Health -----	100.0	--	--	46.8	5.0	14.7	14.1	9.0	10.4

See footnotes at end of table.

**280 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW MEXICO—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	--	--	26.3	9.8	32.1	13.0	14.7	4.1
Other transportation .....	100.0	--	--	59.9	.8	29.0	3.9	5.8	.6
Public safety:									
Police protection .....	100.0	--	--	37.5	8.4	29.7	11.8	10.4	2.3
Fire protection .....	100.0	--	--	36.4	9.3	28.7	8.6	14.4	2.6
Correction .....	100.0	--	--	47.8	5.0	27.0	11.5	6.1	2.7
Protective inspection and regulation .....	100.0	--	--	56.3	14.0	21.4	5.6	1.7	1.0
Environment and housing:									
Natural resources .....	100.0	--	--	57.2	15.0	11.0	10.0	5.0	1.9
Parks and recreation .....	100.0	--	--	45.3	9.0	30.5	5.2	9.4	.7
Housing and community development .....	100.0	--	--	45.1	6.6	25.3	19.3	3.3	.3
Sewerage .....	100.0	--	--	58.5	11.4	16.4	5.4	7.4	.8
Sanitation other than sewerage .....	100.0	--	--	51.7	8.6	22.9	7.6	7.9	1.4
Government administration:									
Financial administration .....	100.0	--	--	27.5	9.3	25.3	13.5	19.1	5.3
Judicial and legal .....	100.0	--	--	30.2	10.9	32.8	11.4	13.9	.9
General public buildings .....	100.0	--	--	25.9	17.4	36.7	8.1	10.6	1.4
Other government administration .....	100.0	--	--	18.4	10.2	39.3	12.3	16.2	3.6
Interest on general debt .....	100.0	--	--	49.3	4.5	33.2	6.5	3.1	4.5
General expenditure, n.e.c. ....	100.0	--	--	38.2	9.6	26.4	12.0	11.5	2.2
Utility and liquor store expenditure	100.0	--	--	30.8	6.4	31.3	7.7	21.5	2.2
Capital outlay .....	100.0	--	--	43.2	6.4	12.7	17.8	19.7	.2
Debt outstanding .....	100.0	--	--	43.6	5.6	34.0	5.7	6.5	4.5
Long-term .....	100.0	--	--	43.5	5.6	34.1	5.7	6.6	4.6
Education .....	100.0	--	--	—	18.0	46.6	19.6	10.6	5.2
Utilities .....	100.0	--	--	47.4	1.5	28.2	2.5	20.2	.1
Cash and security holdings .....	100.0	--	--	38.2	5.5	38.7	6.4	6.4	4.8
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>2 076.89</b>	—	—	<b>2 170.14</b>	<b>2 247.38</b>	<b>1 992.12</b>	<b>1 750.55</b>	<b>2 288.27</b>	<b>2 422.38</b>
General revenue <sup>1</sup> .....	1 938.34	—	—	2 079.72	2 125.84	1 828.85	1 683.25	1 976.48	2 235.53
Intergovernmental revenue <sup>1</sup> .....	1 064.38	—	—	1 048.74	1 054.09	993.17	1 073.46	1 260.50	1 342.44
From Federal Government .....	78.51	—	—	70.21	26.03	116.22	63.99	60.36	54.33
From State government .....	985.86	—	—	978.53	1 028.06	876.95	1 009.46	1 200.14	1 288.11
General revenue from own sources .....	873.96	—	—	1 030.98	1 071.74	835.69	609.79	715.97	893.09
Taxes .....	397.47	—	—	481.19	323.31	377.06	316.71	397.92	327.86
Property .....	213.13	—	—	261.23	180.98	197.02	169.44	203.56	221.74
Charges and miscellaneous general revenue .....	476.49	—	—	549.79	748.43	458.62	293.08	318.06	565.23
Current charges .....	285.69	—	—	323.31	533.31	259.10	205.25	188.51	132.63
Miscellaneous general revenue .....	190.80	—	—	226.49	215.12	199.52	87.83	129.55	432.60
Interest earnings .....	131.36	—	—	179.86	99.11	147.99	43.55	54.04	282.29
Utility and liquor store revenue .....	138.55	—	—	90.42	121.55	163.27	67.30	311.79	186.84
<b>Expenditure<sup>1</sup></b> .....	<b>2 108.87</b>	—	—	<b>2 255.20</b>	<b>2 422.15</b>	<b>1 959.78</b>	<b>1 757.65</b>	<b>2 269.42</b>	<b>2 447.57</b>
Direct expenditure by function .....	2 094.69	—	—	2 211.33	2 421.87	1 959.36	1 757.43	2 268.78	2 447.57
Direct general expenditure .....	1 945.25	—	—	2 065.99	2 314.15	1 811.77	1 679.99	1 965.67	2 300.56
Capital outlay .....	268.24	—	—	329.02	331.47	232.69	184.46	249.16	300.94
Construction only .....	202.61	—	—	281.82	196.63	159.14	147.90	173.17	220.13
Education services:									
Education .....	915.90	—	—	868.54	945.76	871.44	967.04	1 035.28	1 190.85
Libraries .....	13.40	—	—	13.89	9.62	11.88	16.93	16.17	6.61
Social services and income maintenance:									
Public welfare .....	19.97	—	—	15.61	7.63	29.80	14.85	22.83	12.19
Cash assistance and vendor payments .....	7.91	—	—	5.20	5.12	14.19	3.90	5.54	6.17
Hospitals .....	86.20	—	—	—	477.96	85.88	84.53	35.37	—
Health .....	10.61	—	—	15.66	5.89	4.92	10.16	8.95	49.04
Transportation:									
Highways .....	109.72	—	—	91.11	120.24	111.31	96.23	151.47	199.15
Other transportation .....	26.86	—	—	50.75	2.44	24.56	7.13	14.64	6.78
Public safety:									
Police protection .....	119.36	—	—	141.18	111.98	111.83	95.08	116.63	119.48
Fire protection .....	56.97	—	—	65.39	59.25	51.62	32.98	77.40	65.50
Correction .....	25.45	—	—	38.33	14.28	21.65	19.82	14.60	30.10
Protective inspection and regulation .....	5.50	—	—	9.75	8.63	3.71	2.10	.88	2.34
Environment and housing:									
Natural resources .....	16.05	—	—	28.93	26.96	5.57	10.83	7.55	13.27
Parks and recreation .....	61.25	—	—	87.43	61.49	58.91	21.43	54.35	18.30
Housing and community development .....	26.13	—	—	37.18	19.42	20.84	34.16	8.23	3.39
Sewerage .....	67.16	—	—	123.91	85.57	34.83	24.54	46.92	24.96
Sanitation other than sewerage .....	54.64	—	—	89.02	52.29	39.45	28.25	40.55	33.17
Government administration:									
Financial administration .....	49.08	—	—	42.55	50.76	39.21	44.80	88.44	115.44
Judicial and legal .....	7.06	—	—	6.71	8.60	7.31	5.45	9.23	2.81
General public buildings .....	20.59	—	—	16.84	40.03	23.81	11.27	20.46	12.39
Other government administration .....	39.79	—	—	23.11	45.49	49.29	33.18	60.68	63.19
Interest on general debt .....	121.66	—	—	189.27	60.91	127.39	44.91	35.13	240.94
General expenditure, n.e.c. ....	91.89	—	—	110.80	98.93	76.56	74.35	99.91	90.69
Utility and liquor store expenditure	149.45	—	—	145.34	107.72	147.60	77.44	303.11	147.01
Capital outlay .....	19.45	—	—	26.49	13.83	7.79	23.44	36.10	1.93
Debt outstanding .....	2 066.06	—	—	2 841.74	1 289.85	2 216.58	798.16	1 272.33	4 159.17
Long-term .....	2 058.01	—	—	2 821.09	1 278.81	2 215.41	797.39	1 272.16	4 158.61
Education .....	230.45	—	—	—	464.25	338.96	305.23	230.13	530.86
Utilities .....	418.73	—	—	625.14	72.13	373.27	70.02	798.45	26.16
Cash and security holdings .....	1 640.39	—	—	1 975.99	1 009.56	2 003.30	706.45	995.66	3 473.61

See footnotes at end of table.









Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NORTH DAKOTA</b>									
Number of areas .....	53	—	—	—	1	3	—	10	39
Population, 1990 .....	638 800	—	—	—	102 874	188 735	—	170 345	176 846
	<b>AMOUNT (THOUSAND DOLLARS)</b>								
<b>Revenue<sup>1</sup></b> .....	<b>1 122 883</b>	—	—	—	<b>188 589</b>	<b>315 256</b>	—	<b>288 508</b>	<b>330 530</b>
General revenue <sup>1</sup> .....	1 071 423	—	—	—	178 962	298 367	—	273 939	320 155
Intergovernmental revenue <sup>1</sup> .....	426 957	—	—	—	53 293	108 126	—	122 686	142 852
From Federal Government .....	47 751	—	—	—	4 044	17 875	—	11 309	14 523
From State government .....	379 206	—	—	—	49 249	90 251	—	111 377	128 329
General revenue from own sources .....	644 466	—	—	—	125 669	190 241	—	151 253	177 303
Taxes .....	366 703	—	—	—	66 629	103 182	—	89 817	107 075
Property .....	339 911	—	—	—	59 055	87 773	—	87 556	105 527
Charges and miscellaneous general revenue .....	277 763	—	—	—	59 040	87 059	—	61 436	70 228
Current charges .....	115 941	—	—	—	23 765	40 225	—	28 053	23 898
Miscellaneous general revenue .....	161 822	—	—	—	35 275	46 834	—	33 383	46 330
Interest earnings .....	77 562	—	—	—	7 967	22 268	—	12 301	35 026
Utility and liquor store revenue .....	43 609	—	—	—	6 507	12 742	—	13 985	10 375
Expenditure <sup>1</sup> .....	1 128 978	—	—	—	204 644	320 240	—	278 536	325 558
Direct expenditure by function .....	1 117 861	—	—	—	203 183	316 667	—	276 016	321 995
Direct general expenditure .....	1 067 376	—	—	—	195 019	298 314	—	262 932	311 111
Capital outlay .....	180 241	—	—	—	57 224	53 039	—	25 880	24 098
Construction only .....	116 762	—	—	—	53 383	36 496	—	15 486	11 397
Education services:	508 709	—	—	—	75 571	133 813	—	135 321	164 004
Libraries .....	6 345	—	—	—	1 170	3 025	—	1 387	763
Social services and income maintenance:	29 594	—	—	—	3 113	6 138	—	9 545	10 798
Public welfare .....	3 770	—	—	—	168	751	—	1 958	893
Cash assistance and vendor payments .....	241	—	—	—	—	241	—	—	—
Hospitals .....	8 289	—	—	—	2 289	1 870	—	2 565	1 565
Transportation:	100 625	—	—	—	9 759	20 706	—	28 193	41 967
Highways .....	21 645	—	—	—	5 319	11 146	—	3 629	1 551
Other transportation .....	39 530	—	—	—	6 516	14 572	—	10 704	7 738
Public safety:	17 822	—	—	—	3 756	8 736	—	2 734	2 396
Police protection .....	11 067	—	—	—	2 070	5 056	—	3 281	660
Fire protection .....	1 413	—	—	—	397	329	—	486	201
Correction .....	17 183	—	—	—	4 709	1 846	—	3 726	6 902
Environment and housing:	55 174	—	—	—	32 552	11 935	—	7 074	3 613
Natural resources .....	17 144	—	—	—	2 058	3 274	—	6 172	5 640
Parks and recreation .....	27 772	—	—	—	5 838	15 930	—	4 147	1 857
Housing and community development .....	20 122	—	—	—	3 332	6 811	—	5 649	4 330
Sewerage .....	22 474	—	—	—	2 369	5 046	—	5 763	9 296
Government administration:	14 330	—	—	—	1 752	3 291	—	3 873	5 414
Financial administration .....	9 033	—	—	—	741	3 953	—	2 001	2 338
Judicial and legal .....	7 942	—	—	—	1 501	1 844	—	2 054	2 543
General public buildings .....	62 036	—	—	—	12 504	17 218	—	8 488	23 826
Other government administration .....	69 086	—	—	—	17 703	21 534	—	16 140	13 709
Interest on general debt .....	47 397	—	—	—	6 366	17 235	—	12 912	10 884
Utility and liquor store expenditure .....	4 169	—	—	—	1 748	1 823	—	190	408
Capital outlay .....	949 873	—	—	—	211 132	275 903	—	131 357	331 481
Debt outstanding .....	942 158	—	—	—	206 182	275 173	—	131 253	329 550
Long-term .....	71 321	—	—	—	25 865	25 655	—	13 844	5 957
Education .....	57 686	—	—	—	6 121	25 412	—	11 364	14 789
Utilities .....	1 088 447	—	—	—	143 600	284 153	—	164 592	496 102
Cash and security holdings .....	<b>PERCENT DISTRIBUTION</b>								
Number of areas .....	100.0	—	—	—	1.9	5.7	—	18.9	73.6
Population, 1990 .....	100.0	—	—	—	16.1	29.5	—	26.7	27.7
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	—	—	—	<b>16.8</b>	<b>28.1</b>	—	<b>25.7</b>	<b>29.4</b>
General revenue <sup>1</sup> .....	100.0	—	—	—	16.7	27.8	—	25.6	29.9
Intergovernmental revenue <sup>1</sup> .....	100.0	—	—	—	12.5	25.3	—	28.7	33.5
From Federal Government .....	100.0	—	—	—	8.5	37.4	—	23.7	30.4
From State government .....	100.0	—	—	—	13.0	23.8	—	29.4	33.8
General revenue from own sources .....	100.0	—	—	—	19.5	29.5	—	23.5	27.5
Taxes .....	100.0	—	—	—	18.2	28.1	—	24.5	29.2
Property .....	100.0	—	—	—	17.4	25.8	—	25.8	31.0
Charges and miscellaneous general revenue .....	100.0	—	—	—	21.3	31.3	—	22.1	25.3
Current charges .....	100.0	—	—	—	20.5	34.7	—	24.2	20.6
Miscellaneous general revenue .....	100.0	—	—	—	21.8	28.9	—	20.6	28.6
Interest earnings .....	100.0	—	—	—	10.3	28.7	—	15.9	45.2
Utility and liquor store revenue .....	100.0	—	—	—	14.9	29.2	—	32.1	23.8
Expenditure <sup>1</sup> .....	100.0	—	—	—	18.1	28.4	—	24.7	28.8
Direct expenditure by function .....	100.0	—	—	—	18.2	28.3	—	24.7	28.8
Direct general expenditure .....	100.0	—	—	—	18.3	27.9	—	24.6	29.1
Capital outlay .....	100.0	—	—	—	35.7	33.1	—	16.2	15.0
Construction only .....	100.0	—	—	—	45.7	31.3	—	13.3	9.8
Education services:	100.0	—	—	—	14.9	26.3	—	26.6	32.2
Libraries .....	100.0	—	—	—	18.4	47.7	—	21.9	12.0
Social services and income maintenance:	100.0	—	—	—	10.5	20.7	—	32.3	36.5
Public welfare .....	100.0	—	—	—	4.5	19.9	—	51.9	23.7
Cash assistance and vendor payments .....	100.0	—	—	—	—	100.0	—	—	—
Hospitals .....	100.0	—	—	—	—	—	—	—	—
Health .....	100.0	—	—	—	27.6	22.6	—	30.9	18.9

See footnotes at end of table.

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GOVERNMENTS—GOVERNMENT FINANCES

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NORTH DAKOTA—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	—	—	9.7	20.6	—	28.0	41.7
Other transportation .....	100.0	—	—	—	24.6	51.5	—	16.8	7.2
Public safety:									
Police protection .....	100.0	—	—	—	16.5	36.9	—	27.1	19.6
Fire protection .....	100.0	—	—	—	21.3	49.6	—	15.5	13.6
Correction .....	100.0	—	—	—	18.7	45.7	—	29.6	6.0
Protective inspection and regulation .....	100.0	—	—	—	28.1	23.3	—	34.4	14.2
Environment and housing:									
Natural resources .....	100.0	—	—	—	27.4	10.7	—	21.7	40.2
Parks and recreation .....	100.0	—	—	—	59.0	21.6	—	12.8	6.5
Housing and community development .....	100.0	—	—	—	12.0	19.1	—	36.0	32.9
Sewerage .....	100.0	—	—	—	21.0	57.4	—	14.9	6.7
Sanitation other than sewerage .....	100.0	—	—	—	16.6	33.8	—	28.1	21.5
Government administration:									
Financial administration .....	100.0	—	—	—	10.5	22.5	—	25.6	41.4
Judicial and legal .....	100.0	—	—	—	12.2	23.0	—	27.0	37.8
General public buildings .....	100.0	—	—	—	8.2	43.8	—	22.2	25.9
Other government administration .....	100.0	—	—	—	18.9	23.2	—	25.9	32.0
Interest on general debt .....	100.0	—	—	—	20.2	27.8	—	13.7	38.4
General expenditure, n.e.c. ....	100.0	—	—	—	25.6	31.2	—	23.4	19.8
Utility and liquor store expenditure .....	100.0	—	—	—	13.4	36.4	—	27.2	23.0
Capital outlay .....	100.0	—	—	—	41.9	43.7	—	4.6	9.8
Debt outstanding .....	100.0	—	—	—	22.2	29.0	—	13.8	34.9
Long-term .....	100.0	—	—	—	21.9	29.2	—	13.9	35.0
Education .....	100.0	—	—	—	36.3	36.0	—	19.4	8.4
Utilities .....	100.0	—	—	—	10.6	44.1	—	19.7	25.6
Cash and security holdings .....	100.0	—	—	—	13.2	26.1	—	15.1	45.6
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
Revenue <sup>1</sup> .....	1 757.80	—	—	—	1 833.20	1 670.36	—	1 693.67	1 869.03
General revenue <sup>1</sup> .....	1 677.24	—	—	—	1 739.62	1 580.88	—	1 608.14	1 810.36
Intergovernmental revenue <sup>1</sup> .....	668.37	—	—	—	518.04	572.90	—	720.22	807.78
From Federal Government .....	74.75	—	—	—	39.31	94.71	—	66.39	82.12
From State government .....	593.62	—	—	—	478.73	478.19	—	653.83	725.65
General revenue from own sources .....	1 008.87	—	—	—	1 221.58	1 007.98	—	887.92	1 002.58
Taxes .....	574.05	—	—	—	647.68	546.70	—	527.27	605.47
Property .....	532.11	—	—	—	574.05	465.06	—	513.99	596.72
Charges and miscellaneous general revenue .....	434.82	—	—	—	573.91	461.28	—	360.66	397.11
Current charges .....	181.50	—	—	—	231.01	213.13	—	164.68	135.13
Miscellaneous general revenue .....	253.32	—	—	—	342.90	248.15	—	195.97	261.98
Interest earnings .....	121.42	—	—	—	77.44	117.99	—	72.21	198.06
Utility and liquor store revenue .....	68.27	—	—	—	63.25	67.51	—	82.10	58.67
Expenditure <sup>1</sup> .....	1 767.34	—	—	—	1 989.27	1 696.77	—	1 635.13	1 840.91
Direct expenditure by function .....	1 749.94	—	—	—	1 975.07	1 677.84	—	1 620.34	1 820.76
Direct general expenditure .....	1 670.91	—	—	—	1 895.71	1 580.60	—	1 543.53	1 759.22
Capital outlay .....	250.85	—	—	—	556.25	281.02	—	151.93	136.27
Construction only .....	182.78	—	—	—	518.92	193.37	—	90.91	64.45
Education services:									
Education .....	796.35	—	—	—	734.60	709.00	—	794.39	927.38
Libraries .....	9.93	—	—	—	11.37	16.03	—	8.14	4.31
Social services and income maintenance:									
Public welfare .....	46.33	—	—	—	30.26	32.52	—	56.03	61.06
Cash assistance and vendor payments .....	5.90	—	—	—	1.63	3.98	—	11.49	5.05
Hospitals .....	.38	—	—	—	—	1.28	—	—	—
Health .....	12.98	—	—	—	22.25	9.91	—	15.06	8.85
Transportation:									
Highways .....	157.52	—	—	—	94.86	109.71	—	165.51	237.31
Other transportation .....	33.88	—	—	—	51.70	59.06	—	21.30	8.77
Public safety:									
Police protection .....	61.88	—	—	—	63.34	77.21	—	62.84	43.76
Fire protection .....	27.59	—	—	—	36.51	46.29	—	16.05	13.55
Correction .....	17.32	—	—	—	20.12	26.79	—	19.26	3.73
Protective inspection and regulation .....	2.21	—	—	—	3.86	1.74	—	2.85	1.14
Environment and housing:									
Natural resources .....	26.90	—	—	—	45.77	9.78	—	21.87	39.03
Parks and recreation .....	86.37	—	—	—	316.43	63.24	—	41.53	20.43
Housing and community development .....	26.84	—	—	—	20.01	17.35	—	36.23	31.89
Sewerage .....	43.48	—	—	—	56.75	84.40	—	24.34	10.50
Sanitation other than sewerage .....	31.50	—	—	—	32.39	36.09	—	33.16	24.48
Government administration:									
Financial administration .....	35.18	—	—	—	23.03	26.74	—	33.83	52.57
Judicial and legal .....	22.43	—	—	—	17.03	17.44	—	22.74	30.61
General public buildings .....	14.14	—	—	—	7.20	20.94	—	11.75	13.22
Other government administration .....	12.43	—	—	—	14.59	9.77	—	12.06	14.38
Interest on general debt .....	97.11	—	—	—	121.55	91.23	—	49.83	134.73
General expenditure, n.e.c. ....	108.15	—	—	—	172.08	114.10	—	94.75	77.52
Utility and liquor store expenditure .....	74.20	—	—	—	61.88	91.32	—	75.80	61.55
Capital outlay .....	6.53	—	—	—	16.99	9.66	—	1.12	2.31
Debt outstanding .....	1 486.96	—	—	—	2 052.34	1 461.85	—	771.12	1 874.40
Long-term .....	1 474.89	—	—	—	2 004.22	1 457.99	—	770.51	1 863.49
Education .....	111.65	—	—	—	251.42	135.93	—	81.27	33.68
Utilities .....	90.30	—	—	—	59.50	134.64	—	66.71	83.63
Cash and security holdings .....	1 703.89	—	—	—	1 395.88	1 505.57	—	966.23	2 805.28

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OHIO</b>									
Number of areas .....	88	1	4	5	15	20	34	9	—
Population, 1990 .....	10 847 115	1 412 140	2 916 464	1 657 357	2 047 285	1 430 029	1 225 652	158 188	—
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>23 864 061</b>	<b>4 323 594</b>	<b>7 211 921</b>	<b>3 274 824</b>	<b>3 885 321</b>	<b>2 598 561</b>	<b>2 286 589</b>	<b>283 251</b>	—
General revenue <sup>1</sup> .....	22 550 509	4 085 020	6 770 476	3 095 122	3 676 698	2 481 869	2 169 550	271 774	—
Intergovernmental revenue <sup>1</sup> .....	8 337 942	1 377 212	2 288 772	1 217 831	1 329 527	1 073 714	914 253	136 633	—
From Federal Government .....	860 593	198 348	358 390	105 056	73 990	66 479	53 401	4 929	—
From State government .....	7 477 349	1 178 864	1 930 382	1 112 775	1 255 537	1 007 235	860 852	131 704	—
General revenue from own sources .....	14 212 567	2 707 808	4 481 704	1 877 291	2 347 171	1 408 155	1 255 297	135 141	—
Taxes .....	9 404 979	1 861 615	3 122 288	1 268 140	1 457 370	901 972	719 838	73 756	—
Property .....	6 382 247	1 125 884	1 973 211	870 525	1 111 405	678 831	561 118	61 273	—
Charges and miscellaneous general revenue .....	4 807 588	846 193	1 359 416	609 151	889 801	506 183	535 459	61 385	—
Current charges .....	2 937 391	530 908	764 749	369 820	566 861	290 913	371 388	42 752	—
Miscellaneous general revenue .....	1 870 197	315 285	594 667	239 331	322 940	215 270	164 071	18 633	—
Interest earnings .....	991 108	199 141	348 016	130 374	155 309	87 387	65 857	5 024	—
Utility and liquor store revenue .....	1 225 743	238 574	353 636	179 702	208 623	116 692	117 039	11 477	—
<b>Expenditure<sup>1</sup></b> .....	<b>23 702 068</b>	<b>4 342 151</b>	<b>7 479 532</b>	<b>3 261 853</b>	<b>3 823 397</b>	<b>2 440 231</b>	<b>2 080 080</b>	<b>274 824</b>	—
Direct expenditure by function .....	23 593 315	4 333 969	7 424 986	3 246 139	3 805 942	2 434 330	2 073 833	274 116	—
Direct general expenditure .....	21 812 662	3 870 232	6 817 993	3 010 627	3 607 510	2 296 538	1 952 061	257 701	—
Capital outlay .....	2 460 831	370 450	972 256	278 670	379 166	253 560	184 731	21 998	—
Construction only .....	1 817 530	277 103	767 455	199 870	259 737	178 572	119 161	15 632	—
Education services: .....	9 606 617	1 404 470	2 745 028	1 404 701	1 765 370	1 164 099	986 954	135 995	—
Libraries .....	203 496	26 045	86 333	23 790	30 138	21 054	13 343	2 793	—
Social services and income maintenance: .....	1 433 773	307 856	390 654	220 232	180 011	179 815	137 189	18 016	—
Cash assistance and vendor payments .....	479 070	159 279	123 163	72 121	35 757	45 645	38 117	4 988	—
Hospitals .....	614 602	277 557	40 790	8 543	137 618	16 581	114 804	18 709	—
Health .....	1 037 740	149 210	385 463	157 588	182 549	92 758	61 377	8 795	—
Transportation: .....	1 179 274	157 310	334 634	147 045	212 391	156 349	147 559	23 986	—
Highways .....	145 775	57 483	60 039	9 334	9 405	6 554	2 848	112	—
Other transportation .....	1 033 500	99 827	274 600	137 710	202 986	149 795	144 711	22 874	—
Public safety: .....	1 188 428	246 118	425 366	161 867	168 059	100 701	78 433	7 884	—
Police protection .....	695 350	145 608	250 827	102 325	95 195	61 811	36 804	2 780	—
Fire protection .....	251 487	59 262	103 000	36 014	19 646	24 045	8 209	1 311	—
Correction .....	53 132	8 097	28 273	6 733	6 769	2 391	857	12	—
Protective inspection and regulation .....	33 260	116	8 162	1 599	5 002	8 213	9 331	837	—
Natural resources .....	470 423	99 228	227 334	46 029	48 445	30 760	17 378	1 249	—
Parks and recreation .....	579 624	155 942	226 453	84 651	52 248	39 513	18 251	2 566	—
Housing and community development .....	947 147	169 039	313 876	153 981	157 665	80 468	66 320	5 798	—
Sewerage .....	293 420	63 871	113 172	36 495	36 823	24 172	17 447	1 440	—
Sanitation other than sewerage .....	377 740	60 825	115 319	44 732	54 484	45 519	49 183	7 678	—
Government administration: .....	544 630	128 518	179 119	70 174	86 466	42 735	33 861	3 757	—
Judicial and legal .....	270 425	56 433	96 764	29 448	41 641	27 060	17 362	1 717	—
General public buildings .....	242 281	32 930	70 427	35 032	43 100	33 644	24 901	2 247	—
Other government administration .....	843 311	142 364	331 444	122 642	138 977	58 684	46 501	2 699	—
Interest on general debt .....	800 727	121 950	285 516	107 672	135 508	79 612	63 149	7 320	—
General expenditure, n.e.c. ....	1 727 497	463 737	553 837	235 512	198 432	137 792	121 772	16 415	—
Utility and liquor store expenditure .....	369 285	133 750	129 344	32 559	21 949	27 870	17 848	5 965	—
Debt outstanding .....	13 781 363	2 671 449	5 152 864	2 245 233	1 920 296	979 081	770 380	42 060	—
Long-term .....	12 851 087	2 527 996	4 972 575	2 045 316	1 716 967	881 907	666 829	39 497	—
Education .....	1 684 809	226 098	649 043	184 069	219 244	187 517	205 724	13 114	—
Utilities .....	1 861 271	435 628	691 366	338 901	151 838	150 112	83 515	9 911	—
Cash and security holdings .....	12 997 621	2 230 069	4 932 770	1 860 787	1 919 412	1 069 856	919 282	65 445	—
<b>PERCENT DISTRIBUTION</b>									
Number of areas .....	100.0	1.1	4.5	5.7	17.0	22.7	38.6	10.2	—
Population, 1990 .....	100.0	13.0	26.9	15.3	18.9	13.2	11.3	1.5	—
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	<b>18.1</b>	<b>30.2</b>	<b>13.7</b>	<b>16.3</b>	<b>10.9</b>	<b>9.6</b>	<b>1.2</b>	—
General revenue <sup>1</sup> .....	100.0	18.1	30.0	13.7	16.3	11.0	9.6	1.2	—
Intergovernmental revenue <sup>1</sup> .....	100.0	16.5	27.5	14.6	15.9	12.9	11.0	1.6	—
From Federal Government .....	100.0	23.0	41.6	12.2	8.6	7.7	6.2	.6	—
From State government .....	100.0	15.8	25.8	14.9	16.8	13.5	11.5	1.8	—
General revenue from own sources .....	100.0	19.1	31.5	13.2	16.5	9.9	8.8	1.0	—
Taxes .....	100.0	19.8	33.2	13.5	15.5	9.6	7.7	.8	—
Property .....	100.0	17.6	30.9	13.6	17.4	10.6	8.8	1.0	—
Charges and miscellaneous general revenue .....	100.0	17.6	28.3	12.7	18.5	10.5	11.1	1.3	—
Current charges .....	100.0	18.1	26.0	12.6	19.3	9.9	12.6	1.5	—
Miscellaneous general revenue .....	100.0	16.9	31.8	12.8	17.3	11.5	8.8	1.0	—
Interest earnings .....	100.0	20.1	35.1	13.2	15.7	8.8	6.6	.5	—
Utility and liquor store revenue .....	100.0	19.5	28.9	14.7	17.0	9.5	9.5	.9	—
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	<b>18.3</b>	<b>31.6</b>	<b>13.8</b>	<b>16.1</b>	<b>10.3</b>	<b>8.8</b>	<b>1.2</b>	—
Direct expenditure by function .....	100.0	18.4	31.5	13.8	16.1	10.3	8.8	1.2	—
Direct general expenditure .....	100.0	17.7	31.3	13.8	16.5	10.5	8.9	1.2	—
Capital outlay .....	100.0	15.1	39.5	11.3	15.4	10.3	7.5	.9	—
Construction only .....	100.0	15.2	42.2	11.0	14.3	9.8	6.6	.9	—
Education services: .....	100.0	14.6	28.6	14.6	18.4	12.1	10.3	1.4	—
Libraries .....	100.0	12.8	42.4	11.7	14.8	10.3	6.6	1.4	—
Social services and income maintenance: .....	100.0	21.5	27.2	15.4	12.6	12.5	9.6	1.3	—
Cash assistance and vendor payments .....	100.0	33.2	25.7	15.1	7.5	9.5	8.0	1.0	—
Hospitals .....	100.0	45.2	6.6	1.4	22.4	2.7	18.7	3.0	—
Health .....	100.0	14.4	37.1	15.2	17.6	8.9	5.9	.8	—

See footnotes at end of table.

### Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OHIO—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	13.3	28.4	12.5	18.0	13.3	12.5	2.0	—
Other transportation .....	100.0	39.4	41.2	6.4	6.5	4.5	2.0	.1	—
Public safety:									
Police protection .....	100.0	20.7	35.8	13.6	14.1	8.5	6.6	.7	—
Fire protection .....	100.0	20.9	36.1	14.7	13.7	8.9	5.3	.4	—
Correction .....	100.0	23.6	41.0	14.3	7.8	9.6	3.3	.5	—
Protective inspection and regulation .....	100.0	15.2	53.2	12.7	12.7	4.5	1.6	—	—
Environment and housing:									
Natural resources .....	100.0	.3	24.5	4.8	15.0	24.7	28.1	2.5	—
Parks and recreation .....	100.0	21.1	48.3	9.8	10.3	6.5	3.7	.3	—
Housing and community development .....	100.0	26.9	39.1	14.6	9.0	6.8	3.1	.4	—
Sewerage .....	100.0	17.8	33.1	16.3	16.6	8.5	7.0	.6	—
Sanitation other than sewerage .....	100.0	21.8	38.6	12.4	12.5	8.2	5.9	.5	—
Government administration:									
Financial administration .....	100.0	16.1	30.5	11.8	14.4	12.1	13.0	2.0	—
Judicial and legal .....	100.0	23.6	32.9	12.9	15.9	7.8	6.2	.7	—
General public buildings .....	100.0	20.9	35.8	10.9	15.4	10.0	6.4	.6	—
Other government administration .....	100.0	13.6	29.1	14.5	17.8	13.9	10.3	.9	—
Interest on general debt .....	100.0	16.9	39.3	14.5	16.5	7.0	5.5	.3	—
General expenditure, n.e.c. ....	100.0	15.2	35.7	13.4	16.9	9.9	7.9	.9	—
Utility and liquor store expenditure .....	100.0	26.8	32.1	13.6	11.5	8.0	7.0	1.0	—
Capital outlay .....	100.0	36.2	35.0	8.8	5.9	7.5	4.8	1.6	—
Debt outstanding .....	100.0	19.4	37.4	16.3	13.9	7.1	5.6	.3	—
Long-term .....	100.0	19.7	38.7	15.9	13.4	6.9	5.2	.3	—
Education .....	100.0	13.4	38.5	10.9	13.0	11.1	12.2	.8	—
Utilities .....	100.0	23.4	37.1	18.2	8.2	8.1	4.5	.5	—
Cash and security holdings .....	100.0	17.2	38.0	14.3	14.8	8.2	7.1	.5	—
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
Revenue <sup>1</sup> .....	<b>2 200.04</b>	<b>3 061.73</b>	<b>2 472.83</b>	<b>1 975.93</b>	<b>1 897.79</b>	<b>1 817.14</b>	<b>1 865.61</b>	<b>1 790.60</b>	—
General revenue <sup>1</sup> .....	2 078.94	2 892.79	2 321.47	1 867.50	1 795.89	1 735.54	1 770.12	1 718.04	—
Intergovernmental revenue <sup>1</sup> .....	768.68	975.27	784.78	734.80	649.41	750.83	745.93	863.74	—
From Federal Government .....	79.34	140.46	122.89	63.39	36.14	46.49	43.57	31.16	—
From State government .....	689.34	834.81	661.89	671.42	613.27	704.35	702.36	832.58	—
General revenue from own sources .....	1 310.26	1 917.52	1 536.69	1 132.70	1 146.48	984.70	1 024.19	854.31	—
Taxes .....	867.05	1 318.29	1 070.57	765.16	711.85	630.74	587.31	466.26	—
Property .....	588.38	797.29	676.58	525.25	542.87	474.70	457.81	387.94	—
Charges and miscellaneous general revenue .....	443.21	599.23	466.12	367.54	434.62	353.97	436.88	388.05	—
Current charges .....	270.80	375.96	262.22	223.14	276.88	203.43	303.01	270.26	—
Miscellaneous general revenue .....	172.41	223.27	203.90	144.41	157.74	150.54	133.86	117.79	—
Interest earnings .....	91.37	141.02	119.33	78.66	75.86	61.11	53.73	31.76	—
Utility and liquor store revenue .....	113.00	168.95	121.26	108.43	101.90	81.60	95.49	72.55	—
Expenditure <sup>1</sup> .....	<b>2 185.10</b>	<b>3 074.87</b>	<b>2 564.59</b>	<b>1 968.11</b>	<b>1 867.55</b>	<b>1 706.42</b>	<b>1 697.12</b>	<b>1 737.33</b>	—
Direct expenditure by function .....	2 175.08	3 069.08	2 545.89	1 958.62	1 859.02	1 702.29	1 692.02	1 732.85	—
Direct general expenditure .....	2 010.92	2 740.69	2 337.76	1 816.52	1 762.09	1 605.94	1 592.67	1 629.08	—
Capital outlay .....	226.87	262.33	333.37	168.14	185.20	177.31	150.72	139.06	—
Construction only .....	167.56	196.23	263.15	120.60	126.87	124.87	97.22	98.82	—
Education services:									
Education .....	885.64	994.57	941.22	847.55	862.30	814.04	805.25	859.70	—
Libraries .....	18.76	18.44	29.60	14.35	14.72	14.72	10.89	17.66	—
Social services and income maintenance:									
Public welfare .....	132.18	218.01	133.95	132.88	87.93	125.74	111.93	113.89	—
Cash assistance and vendor payments .....	44.17	112.79	42.23	43.52	17.47	31.92	31.10	31.53	—
Hospitals .....	56.66	196.55	13.99	5.15	67.22	11.59	93.67	118.27	—
Health .....	95.67	105.66	132.17	95.08	89.17	64.86	50.08	55.60	—
Transportation:									
Highways .....	108.72	111.40	114.74	88.72	103.74	109.33	120.39	151.63	—
Other transportation .....	13.44	40.71	20.59	5.63	4.59	4.58	2.32	.71	—
Public safety:									
Police protection .....	109.56	174.29	145.85	97.67	82.09	70.42	63.99	49.84	—
Fire protection .....	64.10	103.11	86.00	61.74	46.50	43.22	30.03	17.57	—
Correction .....	23.18	41.97	35.32	21.73	9.60	16.81	6.70	8.29	—
Protective inspection and regulation .....	4.90	5.73	9.69	4.06	3.31	1.67	.70	.08	—
Environment and housing:									
Natural resources .....	3.07	.08	2.80	.96	2.44	5.74	7.61	5.29	—
Parks and recreation .....	43.37	70.27	77.95	27.77	23.66	21.51	14.18	7.90	—
Housing and community development .....	53.44	110.43	77.65	51.08	25.52	27.63	14.89	16.22	—
Sewerage .....	87.32	119.70	107.62	92.91	77.01	56.27	54.11	36.65	—
Sanitation other than sewerage .....	27.05	45.23	38.80	22.02	17.99	16.90	14.23	9.10	—
Government administration:									
Financial administration .....	34.82	43.07	39.54	26.99	26.61	31.83	40.13	48.54	—
Judicial and legal .....	50.21	91.01	61.42	42.34	42.23	29.88	27.63	23.75	—
General public buildings .....	24.93	39.96	33.18	17.77	20.34	18.92	14.17	10.85	—
Other government administration .....	22.34	23.32	24.15	21.14	21.05	23.53	20.32	14.20	—
Interest on general debt .....	77.75	100.81	113.65	74.00	67.88	41.04	37.94	17.06	—
General expenditure, n.e.c. ....	73.82	86.36	97.90	64.97	66.19	55.67	51.52	46.27	—
Utility and liquor store expenditure .....	159.26	328.39	189.90	142.10	96.92	96.36	99.35	103.77	—
Capital outlay .....	34.04	94.71	44.35	19.65	10.72	19.49	14.56	37.71	—
Debt outstanding .....	1 270.51	1 891.77	1 766.82	1 354.71	937.97	684.66	628.55	265.89	—
Long-term .....	1 184.75	1 790.19	1 705.00	1 234.08	838.66	616.71	544.06	249.68	—
Education .....	155.32	160.11	222.54	111.06	107.09	131.13	167.85	82.90	—
Utilities .....	171.59	308.49	237.06	204.48	74.17	104.97	68.14	62.65	—
Cash and security holdings .....	1 195.76	1 101.58	1 064.28	1 119.71	1 100.00	649.00	627.49	316.99	—

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OKLAHOMA</b>									
Number of areas -----	77	--	2	--	2	7	25	24	17
Population, 1990 -----	3 145 585	--	1 102 952	--	285 739	435 574	887 926	328 607	104 787
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> -----	<b>5 601 357</b>	--	<b>2 191 854</b>	--	<b>520 771</b>	<b>753 907</b>	<b>1 383 100</b>	<b>536 731</b>	<b>214 994</b>
General revenue <sup>1</sup> -----	5 104 302	--	2 010 632	--	499 994	680 185	1 224 361	490 987	198 143
Intergovernmental revenue <sup>1</sup> -----	2 076 424	--	591 297	--	182 337	279 269	635 958	283 120	104 443
From Federal Government -----	157 824	--	65 032	--	9 466	10 766	43 287	22 935	6 338
From State government -----	1 918 600	--	526 265	--	172 871	268 503	592 671	260 185	98 105
General revenue from own sources -----	3 027 878	--	1 419 335	--	317 657	400 916	588 403	207 867	93 700
Taxes -----	1 465 316	--	723 601	--	108 026	178 818	285 698	116 350	52 823
Property -----	777 429	--	347 594	--	57 504	102 676	160 517	71 660	37 478
Charges and miscellaneous general revenue -----	1 562 562	--	695 734	--	209 631	222 098	302 705	91 517	40 877
Current charges -----	1 070 984	--	399 110	--	164 073	170 167	238 306	67 662	31 666
Miscellaneous general revenue -----	491 578	--	296 624	--	45 558	51 931	64 399	23 855	9 211
Interest earnings -----	329 869	--	222 366	--	22 451	31 951	36 938	11 410	4 753
Utility and liquor store revenue -----	455 802	--	142 981	--	17 765	73 722	158 739	45 744	16 851
<b>Expenditure<sup>1</sup></b> -----	<b>5 649 408</b>	--	<b>2 298 079</b>	--	<b>475 833</b>	<b>752 620</b>	<b>1 372 011</b>	<b>559 635</b>	<b>191 230</b>
Direct expenditure by function -----	5 645 476	--	2 296 490	--	475 485	751 841	1 371 337	559 173	191 150
Direct general expenditure -----	5 181 800	--	2 135 058	--	459 638	680 346	1 218 343	514 515	173 900
Capital outlay -----	616 797	--	374 283	--	35 230	58 118	87 509	51 782	9 875
Construction only -----	411 300	--	283 211	--	15 350	32 064	44 559	32 168	3 948
Education services: -----	2 487 038	--	834 229	--	219 363	362 260	680 406	301 107	89 673
Libraries -----	27 243	--	16 916	--	717	2 103	5 587	1 423	497
Social services and income maintenance: -----	17 729	--	2 864	--	276	205	10 428	2 449	1 507
Cash assistance and vendor payments -----	1 084	--	968	--	72	--	--	25	19
Hospitals -----	539 855	--	104 855	--	132 786	114 262	138 439	34 002	15 511
Health -----	68 588	--	35 913	--	3 921	5 658	15 667	5 513	1 916
Transportation: -----	314 632	--	93 758	--	12 075	33 719	84 201	59 596	31 283
Highways -----	94 124	--	80 859	--	118	3 634	7 042	1 783	688
Public safety: -----	250 697	--	145 671	--	13 581	23 141	45 995	17 696	4 613
Police protection -----	151 361	--	99 712	--	6 229	15 805	23 372	5 049	1 194
Fire protection -----	21 863	--	16 974	--	795	2 002	879	723	490
Correction -----	8 554	--	5 873	--	600	997	892	192	--
Environment and housing: -----	12 481	--	1 293	--	462	1 020	4 196	3 129	2 381
Parks and recreation -----	104 689	--	77 047	--	3 170	7 881	12 270	4 016	305
Housing and community development -----	114 590	--	48 464	--	4 870	17 796	22 124	20 224	1 112
Sewerage -----	166 980	--	121 124	--	4 974	7 649	26 235	5 542	1 456
Sanitation other than sewerage -----	91 596	--	48 451	--	6 758	8 309	19 998	6 139	1 941
Government administration: -----	82 870	--	31 394	--	6 517	9 135	22 220	9 793	3 811
Judicial and legal -----	39 089	--	22 488	--	2 711	3 242	6 331	3 224	1 093
General public buildings -----	47 264	--	18 413	--	2 648	5 112	10 548	7 733	2 810
Other government administration -----	74 325	--	17 954	--	5 495	11 981	25 898	9 361	3 636
Interest on general debt -----	306 872	--	231 321	--	24 618	25 167	19 074	4 297	2 395
General expenditure, n.e.c. -----	159 360	--	79 485	--	6 954	19 268	36 541	11 524	5 588
Utility and liquor store expenditure -----	445 679	--	145 917	--	13 365	71 495	152 994	44 658	17 250
Capital outlay -----	58 690	--	17 016	--	1 763	7 160	24 704	5 185	2 862
Debt outstanding -----	5 319 946	--	3 635 855	--	422 576	473 422	490 227	220 643	77 223
Long-term -----	5 316 332	--	3 634 678	--	422 576	472 737	488 918	220 229	77 194
Education -----	397 267	--	182 520	--	41 990	67 360	70 552	25 715	9 130
Utilities -----	648 822	--	168 586	--	22 834	166 849	171 339	102 525	16 689
Cash and security holdings -----	5 431 057	--	3 602 147	--	442 841	472 082	593 667	226 824	93 496
<b>PERCENT DISTRIBUTION</b>									
Number of areas -----	100.0	--	2.6	--	2.6	9.1	32.5	31.2	22.1
Population, 1990 -----	100.0	--	35.1	--	9.1	13.8	28.2	10.4	3.3
<b>Revenue<sup>1</sup></b> -----	<b>100.0</b>	--	<b>39.1</b>	--	<b>9.3</b>	<b>13.5</b>	<b>24.7</b>	<b>9.6</b>	<b>3.8</b>
General revenue <sup>1</sup> -----	100.0	--	39.4	--	9.8	13.3	24.0	9.6	3.9
Intergovernmental revenue <sup>1</sup> -----	100.0	--	28.5	--	8.8	13.4	30.6	13.6	5.0
From Federal Government -----	100.0	--	41.2	--	6.0	6.8	27.4	14.5	4.0
From State government -----	100.0	--	27.4	--	9.0	14.0	30.9	13.6	5.1
General revenue from own sources -----	100.0	--	46.9	--	10.5	13.2	19.4	6.9	3.1
Taxes -----	100.0	--	49.4	--	7.4	12.2	19.5	7.9	3.6
Property -----	100.0	--	44.7	--	7.4	13.2	20.6	9.2	4.8
Charges and miscellaneous general revenue -----	100.0	--	44.5	--	13.4	14.2	19.4	5.9	2.6
Current charges -----	100.0	--	37.3	--	15.3	15.9	22.3	6.3	3.0
Miscellaneous general revenue -----	100.0	--	60.3	--	9.3	10.6	13.1	4.9	1.9
Interest earnings -----	100.0	--	67.4	--	6.8	9.7	11.2	3.5	1.4
Utility and liquor store revenue -----	100.0	--	31.4	--	3.9	16.2	34.8	10.0	3.7
<b>Expenditure<sup>1</sup></b> -----	<b>100.0</b>	--	<b>40.7</b>	--	<b>8.4</b>	<b>13.3</b>	<b>24.3</b>	<b>9.9</b>	<b>3.4</b>
Direct expenditure by function -----	100.0	--	40.7	--	8.4	13.3	24.3	9.9	3.4
Direct general expenditure -----	100.0	--	41.2	--	8.9	13.1	23.5	9.9	3.4
Capital outlay -----	100.0	--	60.7	--	5.7	9.4	14.2	8.4	1.6
Construction only -----	100.0	--	68.9	--	3.7	7.8	10.8	7.8	1.0
Education services: -----	100.0	--	33.5	--	8.8	14.6	27.4	12.1	3.6
Libraries -----	100.0	--	62.1	--	2.6	7.7	20.5	5.2	1.8
Social services and income maintenance: -----	100.0	--	16.2	--	1.6	1.2	58.8	13.8	8.5
Cash assistance and vendor payments -----	100.0	--	89.3	--	6.6	--	--	2.3	1.8
Hospitals -----	100.0	--	19.4	--	24.6	21.2	25.6	6.3	2.9
Health -----	100.0	--	52.4	--	5.7	8.2	22.8	8.0	2.8

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OKLAHOMA—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	--	29.8	--	3.8	10.7	26.8	18.9	9.9
Other transportation .....	100.0	--	85.9	--	.1	3.9	7.5	1.9	.7
Public safety:									
Police protection .....	100.0	--	58.1	--	5.4	9.2	18.3	7.1	1.8
Fire protection .....	100.0	--	65.9	--	4.1	10.4	15.4	3.3	.8
Correction .....	100.0	--	77.6	--	3.6	9.2	4.0	3.3	2.2
Protective inspection and regulation .....	100.0	--	68.7	--	7.0	11.7	10.4	2.2	--
Environment and housing:									
Natural resources .....	100.0	--	10.4	--	3.7	8.2	33.6	25.1	19.1
Parks and recreation .....	100.0	--	73.6	--	3.0	7.5	11.7	3.8	.3
Housing and community development .....	100.0	--	42.3	--	4.2	15.5	19.3	17.6	1.0
Sewerage .....	100.0	--	72.5	--	3.0	4.6	15.7	3.3	.9
Sanitation other than sewerage .....	100.0	--	52.9	--	7.4	9.1	21.8	6.7	2.1
Government administration:									
Financial administration .....	100.0	--	37.9	--	7.9	11.0	26.8	11.8	4.6
Judicial and legal .....	100.0	--	57.5	--	6.9	8.3	16.2	8.2	2.8
General public buildings .....	100.0	--	39.0	--	5.6	10.8	22.3	16.4	5.9
Other government administration .....	100.0	--	24.2	--	7.4	16.1	34.8	12.6	4.9
Interest on general debt .....	100.0	--	75.4	--	8.0	8.2	6.2	1.4	.8
General expenditure, n.e.c. ....	100.0	--	49.9	--	4.4	12.1	22.9	7.2	3.5
Utility and liquor store expenditure	100.0	--	32.7	--	3.0	16.0	34.3	10.0	3.9
Capital outlay .....	100.0	--	29.0	--	3.0	12.2	42.1	8.8	4.9
Debt outstanding .....	100.0	--	68.3	--	7.9	8.9	9.2	4.1	1.5
Long-term .....	100.0	--	68.4	--	7.9	8.9	9.2	4.1	1.5
Education .....	100.0	--	45.9	--	10.6	17.0	17.8	6.5	2.3
Utilities .....	100.0	--	26.0	--	3.5	25.7	26.4	15.8	2.6
Cash and security holdings .....	100.0	--	66.3	--	8.2	8.7	10.9	4.2	1.7
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue<sup>1</sup> .....</b>	<b>1 780.70</b>	<b>--</b>	<b>1 987.26</b>	<b>--</b>	<b>1 822.54</b>	<b>1 730.84</b>	<b>1 557.67</b>	<b>1 633.35</b>	<b>2 051.72</b>
General revenue <sup>1</sup> .....	1 622.69	--	1 822.96	--	1 749.83	1 561.58	1 378.90	1 494.15	1 890.91
Intergovernmental revenue <sup>1</sup> .....	660.11	--	536.10	--	638.12	641.15	716.23	861.58	996.72
From Federal Government .....	50.17	--	58.96	--	33.13	24.72	48.75	69.79	60.48
From State government .....	609.93	--	477.14	--	605.00	616.43	667.48	791.78	936.23
General revenue from own sources .....	962.58	--	1 286.85	--	1 111.70	920.43	662.67	632.57	894.19
Taxes .....	465.83	--	656.06	--	378.06	410.53	321.76	354.07	504.10
Property .....	247.15	--	315.15	--	201.25	235.73	180.78	218.07	357.66
Charges and miscellaneous general revenue .....	496.75	--	630.79	--	733.65	509.90	340.91	278.50	390.10
Current charges .....	340.47	--	361.86	--	574.21	390.67	268.38	205.91	302.19
Miscellaneous general revenue .....	156.28	--	268.94	--	159.44	119.22	72.53	72.59	87.90
Interest earnings .....	104.87	--	201.61	--	78.57	73.35	41.60	34.72	45.36
Utility and liquor store revenue .....	144.90	--	129.63	--	62.17	169.25	178.78	139.21	160.81
<b>Expenditure<sup>1</sup> .....</b>	<b>1 795.98</b>	<b>--</b>	<b>2 083.57</b>	<b>--</b>	<b>1 665.27</b>	<b>1 727.88</b>	<b>1 545.19</b>	<b>1 703.05</b>	<b>1 824.94</b>
Direct expenditure by function .....	1 794.73	--	2 082.13	--	1 664.05	1 726.09	1 544.43	1 701.65	1 824.18
Direct general expenditure .....	1 647.32	--	1 935.77	--	1 608.59	1 561.95	1 372.12	1 565.75	1 659.56
Capital outlay .....	196.08	--	339.35	--	123.29	133.43	98.55	157.58	94.24
Construction only .....	130.75	--	256.78	--	53.72	73.61	50.18	97.89	37.68
Education services:									
Education .....	790.64	--	756.36	--	767.70	831.68	766.29	916.31	855.76
Libraries .....	8.66	--	15.34	--	2.51	4.83	6.29	4.33	4.74
Social services and income maintenance:									
Public welfare .....	5.64	--	2.60	--	.97	.47	11.74	7.45	14.38
Cash assistance and vendor payments .....	.34	--	.88	--	.25	--	--	.08	.18
Hospitals .....	171.62	--	95.07	--	464.71	262.33	155.91	103.47	148.02
Health .....	21.80	--	32.56	--	13.72	12.99	17.64	16.78	18.28
Transportation:									
Highways .....	100.02	--	85.01	--	42.26	77.41	94.83	181.36	298.54
Other transportation .....	29.92	--	73.31	--	.41	8.34	7.93	5.43	6.57
Public safety:									
Police protection .....	79.70	--	132.07	--	47.53	53.13	51.80	53.85	44.02
Fire protection .....	48.12	--	90.40	--	21.80	36.29	26.32	15.36	11.39
Correction .....	6.95	--	15.39	--	2.78	4.60	.99	2.20	4.68
Protective inspection and regulation .....	2.72	--	5.32	--	2.10	2.29	1.00	.58	--
Environment and housing:									
Natural resources .....	3.97	--	1.17	--	1.62	2.34	4.73	9.52	22.72
Parks and recreation .....	33.28	--	69.86	--	11.09	18.09	13.82	12.22	2.91
Housing and community development .....	36.43	--	43.94	--	17.04	40.86	24.92	61.54	10.61
Sewerage .....	53.08	--	109.82	--	17.41	17.56	29.55	16.87	13.89
Sanitation other than sewerage .....	29.12	--	43.93	--	23.65	19.08	22.52	18.68	18.52
Government administration:									
Financial administration .....	26.34	--	28.46	--	22.81	20.97	25.02	29.80	36.37
Judicial and legal .....	12.43	--	20.39	--	9.49	7.44	7.13	9.81	10.43
General public buildings .....	15.03	--	16.69	--	9.27	11.74	11.88	23.53	26.82
Other government administration .....	23.63	--	16.28	--	19.23	27.51	29.17	28.49	34.70
Interest on general debt .....	97.56	--	209.73	--	86.16	57.78	21.48	13.08	22.86
General expenditure, n.e.c. ....	50.66	--	72.07	--	24.34	44.24	41.15	35.07	53.33
Utility and liquor store expenditure	141.68	--	132.30	--	46.77	164.14	172.30	135.90	164.62
Capital outlay .....	18.66	--	15.43	--	6.17	16.44	27.82	15.78	27.31
Debt outstanding .....	1 691.24	--	3 296.48	--	1 478.89	1 086.89	552.10	671.45	736.95
Long-term .....	1 690.09	--	3 295.41	--	1 478.89	1 085.32	550.63	670.19	736.68
Education .....	126.29	--	165.48	--	146.95	154.65	79.46	78.25	87.13
Utilities .....	206.26	--	152.85	--	79.91	383.06	192.97	312.00	159.27
Cash and security holdings .....	1 726.57	--	3 265.91	--	1 549.81	1 083.82	668.60	690.26	892.25

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OREGON</b>									
Number of areas .....	36	--	1	3	2	9	5	8	8
Population, 1990 .....	2 842 321	--	583 887	873 316	374 872	637 069	185 326	146 185	41 666
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup> .....</b>	<b>7 140 518</b>	<b>--</b>	<b>1 857 536</b>	<b>2 140 293</b>	<b>755 916</b>	<b>1 411 231</b>	<b>497 744</b>	<b>347 555</b>	<b>130 243</b>
General revenue <sup>1</sup> .....	6 536 976	--	1 768 387	1 841 925	729 402	1 352 920	405 551	310 705	128 086
Intergovernmental revenue <sup>1</sup> .....	2 125 048	--	447 817	548 649	276 230	526 640	139 224	129 339	57 149
From Federal Government .....	389 978	--	112 059	86 121	40 702	107 151	18 485	16 193	9 267
From State government .....	1 735 070	--	335 758	462 528	235 528	419 489	120 739	113 146	47 882
General revenue from own sources .....	4 411 928	--	1 320 570	1 293 276	453 172	826 280	266 327	181 366	70 937
Taxes .....	2 886 659	--	848 115	895 784	320 822	510 119	162 633	113 271	35 915
Property .....	2 551 210	--	656 194	832 720	295 684	476 813	149 620	105 304	34 875
Charges and miscellaneous general revenue .....	1 525 269	--	472 455	397 492	132 350	316 161	103 694	68 095	35 022
Current charges .....	1 046 003	--	351 264	243 876	96 184	206 799	71 694	48 101	28 085
Miscellaneous general revenue .....	479 266	--	121 191	153 616	36 166	109 362	32 000	19 994	6 937
Interest earnings .....	282 991	--	80 813	77 200	18 412	72 452	17 584	11 946	4 584
Utility and liquor store revenue .....	602 863	--	88 470	298 368	26 514	58 311	92 193	36 850	2 157
<b>Expenditure<sup>1</sup> .....</b>	<b>7 427 635</b>	<b>--</b>	<b>2 033 107</b>	<b>2 227 288</b>	<b>761 526</b>	<b>1 421 072</b>	<b>502 569</b>	<b>348 131</b>	<b>133 942</b>
Direct expenditure by function .....	7 419 902	--	2 031 886	2 225 768	759 978	1 419 172	502 446	347 194	133 458
Direct general expenditure .....	6 603 042	--	1 800 708	1 907 229	725 243	1 333 027	402 309	306 651	127 875
Capital outlay .....	838 534	--	215 537	307 160	61 637	162 542	52 346	28 632	10 680
Construction only .....	496 126	--	182 675	170 037	34 793	55 224	33 805	14 833	4 759
Education services:	3 208 338	--	667 947	1 012 186	393 865	735 997	191 072	150 233	57 038
Libraries .....	62 973	--	18 572	19 650	6 585	13 780	2 406	1 669	311
Social services and income maintenance:	28 924	--	--	17 513	479	3 500	884	4 534	2 014
Public welfare .....	2 703	--	--	2 605	--	--	1	97	--
Cash assistance and vendor payments .....	140 088	--	--	6 44	9 259	73 859	28 070	9 091	19 765
Hospitals .....	255 367	--	75 831	60 391	33 393	48 937	20 141	13 286	3 388
Transportation:	406 609	--	87 474	137 425	37 968	77 179	20 453	27 636	18 474
Highways .....	186 229	--	152 300	8 312	2 887	11 206	5 536	4 229	1 759
Public safety:	289 405	--	93 568	76 862	38 906	50 555	15 387	10 999	3 128
Police protection .....	208 333	--	52 941	71 723	26 922	39 543	10 169	5 849	1 186
Fire protection .....	133 551	--	57 176	24 873	14 518	20 167	8 711	6 945	1 161
Correction .....	29 564	--	12 004	10 337	3 112	2 877	745	353	136
Protective inspection and regulation .....	32 178	--	1 577	1 549	2 761	10 189	8 278	6 181	1 643
Natural resources .....	180 821	--	82 506	52 741	10 145	21 804	5 962	6 654	1 009
Parks and recreation .....	150 711	--	52 650	43 951	17 458	24 844	8 875	2 652	278
Housing and community development .....	325 394	--	115 669	118 270	26 249	37 306	16 958	7 819	3 123
Sewerage .....	103 922	--	70 438	6 087	13 843	8 968	2 677	1 596	313
Sanitation other than sewerage .....	109 356	--	37 326	25 978	11 617	18 141	7 256	6 742	2 296
Government administration:	55 784	--	17 927	14 956	6 753	9 876	3 452	2 148	672
Financial administration .....	60 009	--	19 512	15 369	6 338	11 342	4 665	2 247	536
Judicial and legal .....	130 086	--	14 261	54 576	13 439	28 195	8 790	8 522	2 303
Other government administration .....	196 675	--	90 176	45 214	13 121	26 534	13 837	6 392	1 401
Interest on general debt .....	308 725	--	80 853	89 222	35 625	58 228	17 982	20 874	5 941
General expenditure, n.e.c. ....	781 221	--	195 539	318 539	34 735	86 145	100 137	40 543	5 583
Utility and liquor store expenditure .....	144 800	--	37 041	64 509	7 274	13 684	11 040	7 553	3 699
Capital outlay .....	4 250 043	--	1 592 199	1 137 532	215 693	844 205	279 430	156 410	24 574
Long-term .....	4 129 339	--	1 588 762	1 037 155	211 026	834 291	277 442	156 147	24 516
Education .....	639 891	--	161 420	232 250	66 812	145 252	23 310	4 657	6 190
Utilities .....	1 087 357	--	175 977	344 509	25 301	432 227	53 489	54 832	1 022
Cash and security holdings .....	3 559 373	--	1 144 042	960 184	183 112	794 337	249 424	152 739	75 535
<b>PERCENT DISTRIBUTION</b>									
Number of areas .....	100.0	--	2.8	8.3	5.6	25.0	13.9	22.2	22.2
Population, 1990 .....	100.0	--	20.5	30.7	13.2	22.4	6.5	5.1	1.5
<b>Revenue<sup>1</sup> .....</b>	<b>100.0</b>	<b>--</b>	<b>26.0</b>	<b>30.0</b>	<b>10.6</b>	<b>19.8</b>	<b>7.0</b>	<b>4.9</b>	<b>1.8</b>
General revenue <sup>1</sup> .....	100.0	--	27.1	28.2	11.2	20.7	6.2	4.8	2.0
Intergovernmental revenue <sup>1</sup> .....	100.0	--	21.1	25.8	13.0	24.8	6.6	6.1	2.7
From Federal Government .....	100.0	--	28.7	22.1	10.4	27.5	4.7	4.2	2.4
From State government .....	100.0	--	19.4	26.7	13.6	24.2	7.0	6.5	2.8
General revenue from own sources .....	100.0	--	29.9	29.3	10.3	18.7	6.0	4.1	1.6
Taxes .....	100.0	--	29.4	31.0	11.1	17.7	5.6	3.9	1.2
Property .....	100.0	--	25.7	32.6	11.6	18.7	5.9	4.1	1.4
Charges and miscellaneous general revenue .....	100.0	--	31.0	26.1	8.7	20.7	6.8	4.5	2.3
Current charges .....	100.0	--	33.6	23.3	9.2	19.8	6.9	4.6	2.7
Miscellaneous general revenue .....	100.0	--	25.3	32.1	7.5	22.8	6.7	4.2	1.4
Interest earnings .....	100.0	--	28.6	27.3	6.5	25.6	6.2	4.2	1.6
Utility and liquor store revenue .....	100.0	--	14.7	49.5	4.4	9.7	15.3	6.1	.4
<b>Expenditure<sup>1</sup> .....</b>	<b>100.0</b>	<b>--</b>	<b>27.4</b>	<b>30.0</b>	<b>10.3</b>	<b>19.1</b>	<b>6.8</b>	<b>4.7</b>	<b>1.8</b>
Direct expenditure by function .....	100.0	--	27.4	30.0	10.2	19.1	6.8	4.7	1.8
Direct general expenditure .....	100.0	--	27.3	28.9	11.0	20.2	6.1	4.6	1.9
Capital outlay .....	100.0	--	25.7	36.6	7.4	19.4	6.2	3.4	1.3
Construction only .....	100.0	--	36.8	34.3	7.0	11.1	6.8	3.0	1.0
Education services:	100.0	--	20.8	31.5	12.3	22.9	6.0	4.7	1.8
Libraries .....	100.0	--	29.5	31.2	10.5	21.9	3.8	2.7	.5
Social services and income maintenance:	100.0	--	--	60.5	1.7	12.1	3.1	15.7	7.0
Public welfare .....	100.0	--	--	96.4	--	--	--	3.6	--
Cash assistance and vendor payments .....	100.0	--	--	--	6.6	52.7	20.0	6.5	14.1
Hospitals .....	100.0	--	--	--	--	--	7.9	5.2	1.3
Health .....									

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OREGON—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	21.5	33.8	9.3	19.0	5.0	6.8	4.5
Other transportation	100.0	—	81.8	4.5	1.6	6.0	3.0	2.3	.9
Public safety:									
Police protection	100.0	—	32.3	26.6	13.4	17.5	5.3	3.8	1.1
Fire protection	100.0	—	25.4	34.4	12.9	19.0	4.9	2.8	.6
Correction	100.0	—	42.8	18.6	10.9	15.1	6.5	5.2	.9
Protective inspection and regulation	100.0	—	40.6	35.0	10.5	9.7	2.5	1.2	.5
Environment and housing:									
Natural resources	100.0	—	4.9	4.8	8.6	31.7	25.7	19.2	5.1
Parks and recreation	100.0	—	45.6	29.2	5.6	12.1	3.3	3.7	.6
Housing and community development	100.0	—	34.9	29.2	11.6	16.5	5.9	1.8	.2
Sewerage	100.0	—	35.5	36.3	8.1	11.5	5.2	2.4	1.0
Sanitation other than sewerage	100.0	—	67.8	5.9	13.3	8.6	2.6	1.5	.3
Government administration:									
Financial administration	100.0	—	34.1	23.8	10.6	16.6	6.6	6.2	2.1
Judicial and legal	100.0	—	32.1	28.8	12.1	17.7	6.2	3.9	1.2
General public buildings	100.0	—	32.5	25.6	10.6	18.9	7.8	3.7	.9
Other government administration	100.0	—	11.0	42.0	10.3	21.7	6.8	6.6	1.8
Interest on general debt	100.0	—	45.9	23.0	6.7	13.5	7.0	3.3	.7
General expenditure, n.e.c.	100.0	—	26.2	28.9	11.5	18.9	5.8	6.8	1.9
Utility and liquor store expenditure	100.0	—	25.0	40.8	4.4	11.0	12.8	5.2	.7
Capital outlay	100.0	—	25.6	44.6	5.0	9.5	7.6	5.2	2.6
Debt outstanding	100.0	—	37.5	26.8	5.1	19.9	6.6	3.7	.6
Long-term	100.0	—	38.5	25.1	5.1	20.2	6.7	3.8	.6
Education	100.0	—	25.2	36.3	10.4	22.7	3.6	.7	1.0
Utilities	100.0	—	16.2	31.7	2.3	39.8	4.9	5.0	.1
Cash and security holdings	100.0	—	32.1	27.0	5.1	22.3	7.0	4.3	2.1
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
Revenue <sup>1</sup>	2 512.21	—	3 181.33	2 450.77	2 016.46	2 215.19	2 685.78	2 377.50	3 125.88
General revenue <sup>1</sup>	2 299.87	—	3 028.65	2 109.12	1 945.74	2 123.66	2 188.31	2 125.42	3 074.11
Intergovernmental revenue <sup>1</sup>	747.65	—	766.96	628.24	736.86	626.66	751.24	884.76	1 371.60
From Federal Government	137.20	—	191.92	98.61	108.58	168.19	99.74	110.77	222.41
From State government	610.44	—	575.04	529.62	628.29	658.47	651.50	773.99	1 149.19
General revenue from own sources	1 552.23	—	2 261.69	1 480.86	1 208.87	1 297.00	1 437.07	1 240.66	1 702.52
Taxes	1 015.60	—	1 452.53	1 025.73	855.82	800.73	877.55	774.85	861.97
Property	897.58	—	1 123.84	953.52	788.76	748.45	807.33	720.35	837.01
Charges and miscellaneous general revenue	536.63	—	809.15	455.15	353.05	496.27	559.52	465.81	840.54
Current charges	368.01	—	601.60	279.25	256.58	324.61	386.85	329.04	674.05
Miscellaneous general revenue	168.62	—	207.56	175.90	96.48	171.66	172.67	136.77	166.49
Interest earnings	99.56	—	138.41	88.40	49.12	113.73	94.88	81.72	110.02
Utility and liquor store revenue	212.10	—	151.52	341.65	70.73	91.53	497.46	252.08	51.77
Expenditure <sup>1</sup>	2 613.23	—	3 482.02	2 550.38	2 031.43	2 230.64	2 711.81	2 381.44	3 214.66
Direct expenditure by function	2 610.51	—	3 479.93	2 548.64	2 027.30	2 227.66	2 711.15	2 375.03	3 203.04
Direct general expenditure	2 323.12	—	3 084.00	2 183.89	1 934.64	2 092.44	2 170.82	2 097.69	3 069.05
Capital outlay	295.02	—	369.14	351.72	164.42	255.14	282.45	195.86	256.32
Construction only	174.55	—	312.86	194.70	92.81	86.68	182.41	101.47	114.22
Education services:									
Education	1 128.77	—	1 143.97	1 159.01	1 050.67	1 155.29	1 031.00	1 027.69	1 368.93
Libraries	22.16	—	31.81	22.50	17.57	21.63	12.98	11.42	7.46
Social services and income maintenance:									
Public welfare	10.18	—	—	20.05	1.28	5.49	4.77	31.02	48.34
Cash assistance and vendor payments	.95	—	—	2.98	—	—	.01	.66	—
Hospitals	49.29	—	—	.05	24.70	115.94	151.46	62.19	474.37
Health	89.84	—	129.87	69.15	89.08	76.82	108.68	90.88	81.31
Transportation:									
Highways	143.06	—	149.81	157.36	101.28	121.15	110.36	189.05	443.38
Other transportation	65.52	—	260.84	9.52	7.70	17.59	29.87	28.93	42.22
Public safety:									
Police protection	101.82	—	160.25	88.01	103.78	79.36	83.03	75.24	75.07
Fire protection	73.30	—	90.67	82.13	71.82	62.07	54.87	40.01	28.46
Correction	46.99	—	97.92	28.48	38.73	31.66	47.00	47.51	27.86
Protective inspection and regulation	10.40	—	20.56	11.84	8.30	4.52	4.02	2.41	3.26
Environment and housing:									
Natural resources	11.32	—	2.70	1.77	7.37	15.99	44.67	42.28	39.43
Parks and recreation	63.62	—	141.30	60.39	27.06	34.23	32.17	45.52	24.22
Housing and community development	53.02	—	90.17	50.33	46.57	39.00	47.90	18.14	6.67
Sewerage	114.48	—	198.10	135.43	70.02	58.56	91.50	53.49	74.95
Sanitation other than sewerage	36.56	—	120.64	6.97	36.93	14.08	14.44	10.92	7.51
Government administration:									
Financial administration	38.47	—	63.93	29.75	30.99	28.48	39.15	46.12	55.10
Judicial and legal	19.63	—	30.70	17.13	18.01	15.50	18.63	14.69	16.13
General public buildings	21.11	—	33.42	17.60	16.91	17.80	25.17	15.37	12.86
Other government administration	45.77	—	62.49	62.49	35.85	44.26	47.43	58.30	55.27
Interest on general debt	69.20	—	154.44	51.77	35.00	41.65	74.66	43.73	33.62
General expenditure, n.e.c.	108.62	—	138.47	102.16	95.03	91.40	97.03	142.79	142.59
Utility and liquor store expenditure	274.85	—	334.89	364.75	92.66	135.22	540.33	277.34	133.99
Capital outlay	50.94	—	63.44	73.87	19.40	21.48	59.57	51.67	88.78
Debt outstanding	1 495.27	—	2 726.90	1 302.54	575.38	1 325.14	1 507.78	1 069.95	589.79
Long-term	1 452.81	—	2 721.01	1 187.61	562.93	1 309.58	1 497.05	1 068.15	588.39
Education	225.13	—	276.46	265.94	178.23	228.00	125.78	31.86	148.56
Utilities	382.56	—	301.39	394.48	67.49	678.46	288.62	375.09	24.53
Cash and security holdings	1 252.28	—	1 959.36	1 099.47	488.47	1 246.86	1 345.87	1 044.83	1 812.87

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>PENNSYLVANIA</b>									
Number of areas .....	67	2	3	8	16	13	18	4	3
Population, 1990 .....	11 881 643	2 922 026	1 766 936	2 740 487	2 631 736	1 013 352	721 373	68 914	16 819
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>25 784 528</b>	<b>9 541 912</b>	<b>3 667 923</b>	<b>5 052 680</b>	<b>4 594 473</b>	<b>1 679 881</b>	<b>1 114 663</b>	<b>101 630</b>	<b>31 366</b>
General revenue <sup>1</sup> .....	23 907 286	8 403 975	3 527 646	4 790 372	4 357 063	1 615 622	1 082 051	99 687	30 870
Intergovernmental revenue <sup>1</sup> .....	8 752 586	3 420 882	818 801	1 563 642	1 690 588	718 273	482 015	45 439	12 949
From Federal Government .....	1 042 527	738 327	41 657	111 111	98 934	24 647	24 723	2 676	452
From State government .....	7 710 059	2 682 555	777 144	1 452 531	1 591 654	693 626	457 292	42 763	12 494
General revenue from own sources .....	15 154 700	4 983 093	2 708 845	3 226 730	2 666 475	897 349	600 036	54 248	17 924
Taxes .....	10 012 793	3 499 488	1 788 595	2 041 563	1 649 729	587 123	401 087	32 212	12 996
Property .....	7 087 676	1 872 388	1 582 215	1 602 636	1 223 267	458 811	314 395	23 201	10 763
Charges and miscellaneous general revenue .....	5 141 907	1 483 605	920 250	1 185 167	1 016 746	310 226	198 949	22 036	4 928
Current charges .....	3 057 987	835 047	551 913	734 940	601 751	181 154	139 272	10 632	3 278
Miscellaneous general revenue .....	2 083 920	648 558	368 337	450 227	414 995	129 072	59 677	11 404	1 650
Interest earnings .....	1 627 000	533 383	298 201	350 089	317 891	84 672	32 032	10 149	583
Utility and liquor store revenue .....	1 508 083	999 982	91 720	168 307	169 087	50 282	26 862	1 434	409
<b>Expenditure<sup>1</sup></b> .....	<b>26 117 717</b>	<b>9 999 755</b>	<b>3 563 609</b>	<b>5 077 957</b>	<b>4 631 949</b>	<b>1 612 072</b>	<b>1 102 899</b>	<b>100 870</b>	<b>28 606</b>
Direct expenditure by function .....	26 003 079	9 985 800	3 547 076	5 060 731	4 594 983	1 596 323	1 089 349	100 211	28 606
Direct general expenditure .....	23 044 003	7 786 348	3 423 420	4 802 670	4 319 007	1 531 396	1 055 170	98 703	27 289
Capital outlay .....	2 660 874	947 623	265 175	642 898	484 164	170 629	137 080	11 217	2 088
Construction only .....	2 272 498	867 349	207 008	539 522	388 689	143 390	115 432	10 031	1 077
Education services: .....	10 696 492	2 578 530	1 732 641	2 441 639	2 302 082	904 962	656 285	64 062	16 291
Education .....	98 773	54 464	15 321	12 511	12 234	2 417	1 650	108	68
Social services and income maintenance: .....	1 034 218	285 188	109 169	228 359	265 690	100 777	41 864	1 775	1 396
Cash assistance and vendor payments .....	897	586	156	—	—	155	—	—	—
Hospitals .....	126 104	122 239	476	—	119	785	2 485	—	—
Health .....	806 861	408 530	114 293	138 476	116 951	21 400	6 757	366	88
Transportation: .....	803 907	216 145	110 570	169 082	167 627	74 832	57 483	5 819	2 349
Highways .....	573 642	489 453	3 198	41 400	31 890	3 045	4 640	2	14
Public safety: .....	942 592	492 162	152 907	143 608	111 704	26 710	14 388	969	144
Police protection .....	340 258	180 576	27 476	61 219	50 667	11 273	8 410	438	199
Fire protection .....	488 340	182 497	62 847	135 212	69 958	21 816	14 507	1 365	338
Correction .....	42 363	21 541	7 053	7 326	3 987	1 595	761	77	23
Protective inspection and regulation .....	—	—	—	—	—	—	—	—	—
Environment and housing: .....	22 271	267	3 364	5 126	4 591	2 198	6 517	129	79
Natural resources .....	333 734	186 304	46 818	50 375	35 453	10 115	4 274	142	253
Parks and recreation .....	678 561	357 451	44 957	102 107	114 818	32 452	25 306	1 362	108
Housing and community development .....	1 011 028	247 790	203 587	243 594	202 491	57 802	52 426	2 492	846
Sewerage .....	522 360	171 779	113 409	138 073	71 653	11 103	14 624	1 230	489
Sanitation other than sewerage .....	—	—	—	—	—	—	—	—	—
Government administration: .....	247 998	93 201	29 589	49 642	45 857	15 592	12 791	874	452
Financial administration .....	500 410	228 139	68 286	88 715	73 640	24 226	15 605	1 267	532
Judicial and legal .....	276 621	157 617	21 915	44 094	34 052	10 840	6 968	701	434
General public buildings .....	333 052	75 831	60 495	79 919	69 353	26 717	17 613	2 162	962
Other government administration .....	1 988 621	686 480	313 215	446 719	372 907	108 074	49 309	10 781	1 136
Interest on general debt .....	1 175 797	550 164	182 034	175 474	161 283	62 665	40 507	2 582	1 088
General expenditure, n.e.c. ....	2 502 407	1 842 195	104 339	216 602	245 103	59 875	31 609	1 399	1 285
Utility and liquor store expenditure .....	552 907	398 087	20 101	47 752	66 451	14 360	5 842	293	21
Debt outstanding .....	35 117 888	13 471 193	4 964 175	7 450 058	6 282 912	1 883 536	869 408	185 296	11 310
Long-term .....	34 670 970	13 168 149	4 939 728	7 409 099	6 226 673	1 869 793	867 816	178 402	11 310
Education .....	7 147 601	1 638 759	889 228	1 875 105	1 610 074	656 527	442 254	29 575	6 079
Utilities .....	3 237 211	1 738 600	303 088	405 924	680 820	56 674	48 637	3 468	—
Cash and security holdings .....	28 444 459	10 157 300	4 764 973	5 947 117	5 298 806	1 520 152	563 379	180 545	12 187
<b>PERCENT DISTRIBUTION</b>									
Number of areas .....	100.0	3.0	4.5	11.9	23.9	19.4	26.9	6.0	4.5
Population, 1990 .....	100.0	24.6	14.9	23.1	22.1	8.5	6.1	.6	.1
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	<b>37.0</b>	<b>14.2</b>	<b>19.6</b>	<b>17.8</b>	<b>6.5</b>	<b>4.3</b>	<b>.4</b>	<b>.1</b>
General revenue <sup>1</sup> .....	100.0	35.2	14.8	20.0	18.2	6.8	4.5	.4	.1
Intergovernmental revenue <sup>1</sup> .....	100.0	39.1	9.4	17.9	19.3	8.2	5.5	.5	.1
From Federal Government .....	100.0	70.8	4.0	10.7	9.5	2.4	2.4	.3	—
From State government .....	100.0	34.8	10.1	18.8	20.6	9.0	5.9	.6	.2
General revenue from own sources .....	100.0	32.9	17.9	21.3	17.6	5.9	4.0	.4	.1
Taxes .....	100.0	35.0	17.9	20.4	16.5	5.9	4.0	.3	.1
Property .....	100.0	26.4	22.3	22.6	17.3	6.5	4.4	.3	.2
Charges and miscellaneous general revenue .....	100.0	28.9	17.9	23.0	19.8	6.0	3.9	.4	.1
Current charges .....	100.0	27.3	18.0	24.0	19.7	5.9	4.6	.3	.1
Miscellaneous general revenue .....	100.0	31.1	17.7	21.6	19.9	6.2	2.9	.5	.1
Interest earnings .....	100.0	32.8	18.3	21.5	19.5	5.2	2.0	.6	—
Utility and liquor store revenue .....	100.0	66.3	6.1	11.2	11.2	3.3	1.8	.1	—
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	<b>38.3</b>	<b>13.6</b>	<b>19.4</b>	<b>17.7</b>	<b>6.2</b>	<b>4.2</b>	<b>.4</b>	<b>.1</b>
Direct expenditure by function .....	100.0	38.4	13.6	19.5	17.7	6.2	4.2	.4	.1
Direct general expenditure .....	100.0	33.8	14.9	20.8	18.7	6.6	4.6	.4	.1
Capital outlay .....	100.0	35.6	10.0	24.2	18.2	6.4	5.2	.4	.1
Construction only .....	100.0	38.2	9.1	23.7	17.1	6.3	5.1	.4	—
Education services: .....	100.0	24.1	16.2	22.8	21.5	8.5	6.1	.6	.2
Education .....	100.0	55.1	15.5	12.7	12.4	2.4	1.7	.1	.1
Social services and income maintenance: .....	100.0	27.6	10.6	22.1	25.7	9.7	4.0	.2	.1
Cash assistance and vendor payments .....	100.0	65.3	17.4	—	—	17.3	—	—	—
Hospitals .....	100.0	96.9	.4	—	—	.6	—	—	—
Health .....	100.0	50.6	14.2	17.2	14.5	2.7	2.0	—	—

See footnotes at end of table.

**294 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>PENNSYLVANIA—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	26.9	13.8	21.0	20.9	9.3	7.2	.7	.3
Other transportation .....	100.0	85.3	.6	7.2	5.6	.5	.8	—	—
Public safety:									
Police protection .....	100.0	52.2	16.2	15.2	11.9	2.8	1.5	.1	—
Fire protection .....	100.0	53.1	8.1	18.0	14.9	3.3	2.5	.1	.1
Correction .....	100.0	37.4	12.8	27.7	14.3	4.5	3.0	.3	.1
Protective inspection and regulation .....	100.0	50.8	16.6	17.3	9.4	3.8	1.8	.2	.1
Environment and housing:									
Natural resources .....	100.0	1.2	15.1	23.0	20.6	9.9	29.3	.6	.4
Parks and recreation .....	100.0	55.8	14.0	15.1	10.6	3.0	1.3	—	.1
Housing and community development .....	100.0	52.7	6.6	15.0	16.9	4.8	3.7	.2	—
Sewerage .....	100.0	24.5	20.1	24.1	20.0	5.7	5.2	.2	.1
Sanitation other than sewerage .....	100.0	32.9	21.7	26.4	13.7	2.1	2.8	.2	.1
Government administration:									
Financial administration .....	100.0	37.6	11.9	20.0	18.5	6.3	5.2	.4	.2
Judicial and legal .....	100.0	45.6	13.6	17.7	14.7	4.8	3.1	.3	.1
General public buildings .....	100.0	57.0	7.9	15.9	12.3	3.9	2.5	.3	.2
Other government administration .....	100.0	22.8	18.2	24.0	20.8	8.0	5.3	.6	.3
Interest on general debt .....	100.0	34.5	15.8	22.5	18.8	5.4	2.5	.5	.1
General expenditure, n.e.c. ....	100.0	46.8	15.5	14.9	13.7	5.3	3.4	.2	.1
Utility and liquor store expenditure:									
Capital outlay .....	100.0	73.6	4.2	8.7	9.8	2.6	1.3	.1	.1
Capital outlay .....	100.0	72.0	3.6	8.6	12.0	2.4	1.1	.1	—
Debt outstanding .....	100.0	38.4	14.1	21.2	17.9	5.4	2.5	.5	—
Long-term .....	100.0	38.0	14.2	21.4	18.0	5.4	2.5	.5	—
Education .....	100.0	22.9	12.4	26.2	22.5	9.2	6.2	.4	.1
Utilities .....	100.0	53.7	9.4	12.5	21.0	1.8	1.5	.1	—
Cash and security holdings .....	100.0	35.7	16.8	20.9	18.6	5.3	2.0	.6	—
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>2 170.11</b>	<b>3 265.51</b>	<b>2 075.87</b>	<b>1 843.72</b>	<b>1 745.80</b>	<b>1 657.75</b>	<b>1 545.20</b>	<b>1 474.74</b>	<b>1 864.91</b>
General revenue <sup>1</sup> .....	2 012.12	2 876.08	1 996.48	1 748.00	1 655.59	1 594.33	1 499.99	1 446.54	1 835.42
Intergovernmental revenue <sup>1</sup> .....	736.65	1 170.72	463.40	570.57	642.39	708.81	688.19	659.36	769.72
From Federal Government .....	87.74	252.68	23.58	40.54	37.59	24.32	34.27	38.83	26.87
From State government .....	648.91	918.05	439.83	530.03	604.79	684.49	633.92	620.53	742.85
General revenue from own sources .....	1 275.47	1 705.36	1 533.07	1 177.43	1 013.20	885.53	831.80	787.18	1 065.70
Taxes .....	842.71	1 197.62	1 012.26	744.96	628.86	579.39	556.01	467.42	772.70
Property .....	596.52	640.78	895.46	584.80	464.81	452.77	435.83	336.67	639.93
Charges and miscellaneous general revenue .....	432.76	507.73	520.82	432.47	386.34	306.14	275.79	319.76	293.00
Current charges .....	257.37	285.78	312.36	268.18	228.65	178.77	193.07	154.28	194.90
Miscellaneous general revenue .....	175.39	221.95	208.46	164.29	157.69	127.37	82.73	165.48	98.10
Interest earnings .....	136.93	182.54	168.77	127.75	120.79	83.56	44.40	147.27	34.66
Utility and liquor store revenue .....	126.93	342.22	51.91	61.41	64.25	49.62	37.24	20.81	24.32
<b>Expenditure<sup>1</sup></b> .....	<b>2 198.16</b>	<b>3 422.20</b>	<b>2 016.83</b>	<b>1 852.94</b>	<b>1 760.04</b>	<b>1 590.83</b>	<b>1 528.89</b>	<b>1 463.71</b>	<b>1 700.81</b>
Direct expenditure by function .....	2 188.51	3 417.42	2 007.47	1 846.65	1 745.99	1 575.29	1 510.11	1 454.15	1 700.81
Direct general expenditure .....	1 939.46	2 664.71	1 937.49	1 752.49	1 641.12	1 511.22	1 462.72	1 432.26	1 622.51
Capital outlay .....	223.95	324.30	150.08	234.59	183.97	168.38	190.03	162.77	124.15
Construction only .....	191.26	296.83	117.16	196.87	147.69	141.50	160.02	145.56	64.03
Education services:									
Education .....	900.25	882.45	980.59	890.95	874.74	893.04	909.77	929.59	968.61
Libraries .....	8.31	18.64	8.67	4.57	4.65	2.39	2.29	1.57	4.04
Social services and income maintenance:									
Public welfare .....	87.04	97.60	61.78	83.33	100.96	99.45	58.03	25.76	83.00
Cash assistance and vendor payments .....	.08	.20	.09	—	—	.15	—	—	—
Hospitals .....	10.61	41.83	.27	—	.05	.77	3.44	—	—
Health .....	67.91	139.81	64.68	50.53	44.44	21.12	9.37	5.31	5.23
Transportation:									
Highways .....	67.66	73.97	62.58	61.70	63.69	73.85	79.69	84.44	139.66
Other transportation .....	48.28	167.50	1.81	15.11	12.12	3.00	6.43	.03	.83
Public safety:									
Police protection .....	79.33	168.43	86.54	52.40	42.44	26.36	19.95	14.06	8.56
Fire protection .....	28.64	61.80	15.55	22.34	19.25	11.12	11.66	6.36	11.83
Correction .....	41.10	62.46	35.46	49.34	26.58	21.53	20.11	19.81	20.10
Protective inspection and regulation .....	3.57	7.37	3.99	2.67	1.51	1.57	1.05	1.12	1.37
Environment and housing:									
Natural resources .....	1.87	.09	1.90	1.87	1.74	2.17	9.03	1.87	4.70
Parks and recreation .....	28.09	63.76	26.50	18.38	13.47	9.98	5.92	2.06	15.04
Housing and community development .....	57.11	122.33	25.44	37.26	43.63	32.02	35.08	19.76	6.42
Sewerage .....	85.09	84.80	115.22	88.89	76.94	57.04	72.68	36.16	50.30
Sanitation other than sewerage .....	43.96	58.79	64.18	50.38	27.23	10.96	20.27	17.85	29.07
Government administration:									
Financial administration .....	20.87	31.90	16.75	18.11	17.42	15.39	17.73	12.68	26.87
Judicial and legal .....	42.12	78.08	38.65	32.37	27.98	23.91	21.63	18.39	31.63
General public buildings .....	23.28	53.94	12.40	16.09	12.94	10.70	9.66	10.17	25.80
Other government administration .....	28.03	25.95	34.24	29.16	26.35	26.36	24.42	31.37	57.20
Interest on general debt .....	167.37	234.93	177.26	163.01	141.70	106.65	68.35	156.44	67.54
General expenditure, n.e.c. ....	98.96	188.28	103.02	64.03	61.28	61.84	56.15	37.47	64.69
Utility and liquor store expenditure .....	210.61	630.45	59.05	79.04	93.13	59.09	43.82	20.30	76.40
Capital outlay .....	46.53	136.24	11.38	17.42	25.25	14.17	8.10	4.25	1.25
Debt outstanding .....	2 955.64	4 610.22	2 809.48	2 718.52	2 387.36	1 858.72	1 205.21	2 688.80	672.45
Long-term .....	2 918.03	4 506.51	2 795.65	2 703.57	2 365.99	1 845.16	1 203.01	2 588.76	672.45
Education .....	601.57	560.83	503.26	684.22	611.79	647.88	613.07	429.16	361.44
Utilities .....	272.45	595.00	171.53	148.12	258.70	55.93	67.42	50.32	—
Cash and security holdings .....	2 393.98	3 476.12	2 696.74	2 170.09	2 013.43	1 500.12	780.98	2 619.86	724.60

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>RHODE ISLAND</b>									
Number of areas .....	5	—	1	—	2	1	1	—	—
Population, 1990 .....	993 464	—	596 270	—	261 141	87 194	48 859	—	—
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup> .....</b>	<b>1 765 133</b>	<b>—</b>	<b>1 076 313</b>	<b>—</b>	<b>461 030</b>	<b>150 471</b>	<b>77 319</b>	<b>—</b>	<b>—</b>
General revenue <sup>1</sup> .....	1 668 191	—	1 012 034	—	443 146	142 194	70 817	—	—
Intergovernmental revenue <sup>1</sup> .....	505 597	—	356 700	—	102 262	32 870	13 765	—	—
From Federal Government .....	101 696	—	80 401	—	6 811	11 335	3 149	—	—
From State government .....	403 901	—	276 299	—	95 451	21 535	10 616	—	—
General revenue from own sources .....	1 162 594	—	655 334	—	340 884	109 324	57 052	—	—
Taxes .....	1 013 532	—	566 741	—	305 921	93 222	47 648	—	—
Property .....	1 000 567	—	560 843	—	301 426	91 318	46 980	—	—
Charges and miscellaneous general revenue .....	149 062	—	88 593	—	34 963	16 102	9 404	—	—
Current charges .....	105 227	—	60 702	—	27 300	10 771	6 454	—	—
Miscellaneous general revenue .....	43 835	—	27 891	—	7 663	5 331	2 950	—	—
Interest earnings .....	20 955	—	12 333	—	4 442	2 868	1 312	—	—
Utility and liquor store revenue .....	74 404	—	45 261	—	15 270	7 371	6 502	—	—
<b>Expenditure<sup>1</sup> .....</b>	<b>1 822 541</b>	<b>—</b>	<b>1 117 356</b>	<b>—</b>	<b>463 939</b>	<b>152 779</b>	<b>88 467</b>	<b>—</b>	<b>—</b>
Direct expenditure by function .....	1 822 424	—	1 117 356	—	463 938	152 775	88 355	—	—
Direct general expenditure .....	1 723 523	—	1 056 135	—	442 055	142 436	82 897	—	—
Capital outlay .....	97 257	—	57 231	—	28 338	4 348	7 340	—	—
Construction only .....	71 889	—	45 047	—	19 200	3 295	4 347	—	—
Education services:	943 792	—	543 023	—	274 827	80 409	45 533	—	—
Libraries .....	15 998	—	9 251	—	4 190	1 651	906	—	—
Social services and income maintenance:	30 026	—	25 750	—	3 161	1 089	26	—	—
Public welfare .....	21 681	—	20 748	—	840	93	—	—	—
Cash assistance and vendor payments .....	—	—	—	—	—	—	—	—	—
Hospitals .....	2 215	—	884	—	800	360	171	—	—
Health .....	—	—	—	—	—	—	—	—	—
Transportation:	53 473	—	32 572	—	12 598	2 748	5 555	—	—
Highways .....	1 280	—	1 021	—	172	87	—	—	—
Other transportation .....	—	—	—	—	—	—	—	—	—
Public safety:	122 003	—	77 695	—	28 486	11 186	4 636	—	—
Police protection .....	117 689	—	81 969	—	24 519	8 915	2 286	—	—
Fire protection .....	—	—	—	—	—	—	—	—	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	9 557	—	6 800	—	1 500	1 165	92	—	—
Environment and housing:	68	—	22	—	28	18	—	—	—
Natural resources .....	38 791	—	25 696	—	7 749	2 789	2 557	—	—
Parks and recreation .....	80 839	—	62 453	—	8 135	7 194	3 057	—	—
Housing and community development .....	52 579	—	27 451	—	15 464	3 852	5 812	—	—
Sewerage .....	31 055	—	18 259	—	9 230	2 851	715	—	—
Sanitation other than sewerage .....	—	—	—	—	—	—	—	—	—
Government administration:	24 184	—	14 185	—	6 453	2 591	955	—	—
Financial administration .....	7 195	—	5 422	—	1 217	309	247	—	—
Judicial and legal .....	13 541	—	9 043	—	2 556	1 643	299	—	—
General public buildings .....	28 466	—	15 299	—	8 121	2 070	976	—	—
Other government administration .....	43 854	—	21 382	—	14 053	4 396	4 023	—	—
Interest on general debt .....	108 918	—	77 958	—	18 796	7 113	5 051	—	—
General expenditure, n.e.c. ....	65 368	—	38 095	—	14 290	7 525	5 458	—	—
Utility and liquor store expenditure .....	3 082	—	956	—	782	176	1 168	—	—
Capital outlay .....	803 357	—	407 244	—	226 562	83 863	85 688	—	—
Debt outstanding .....	755 686	—	378 230	—	216 029	82 739	78 688	—	—
Long-term .....	136 977	—	68 293	—	60 786	7 898	—	—	—
Education .....	86 376	—	34 901	—	9 538	23 703	18 234	—	—
Utilities .....	466 548	—	254 767	—	115 602	60 329	35 850	—	—
Cash and security holdings .....									
<b>PERCENT DISTRIBUTION</b>									
Number of areas .....	100.0	—	20.0	—	40.0	20.0	20.0	—	—
Population, 1990 .....	100.0	—	60.0	—	26.3	8.8	4.9	—	—
<b>Revenue<sup>1</sup> .....</b>	<b>100.0</b>	<b>—</b>	<b>61.0</b>	<b>—</b>	<b>26.1</b>	<b>8.5</b>	<b>4.4</b>	<b>—</b>	<b>—</b>
General revenue <sup>1</sup> .....	100.0	—	60.7	—	26.6	8.5	4.2	—	—
Intergovernmental revenue <sup>1</sup> .....	100.0	—	70.6	—	20.2	6.5	2.7	—	—
From Federal Government .....	100.0	—	79.1	—	6.7	11.1	3.1	—	—
From State government .....	100.0	—	68.4	—	23.6	5.3	2.6	—	—
General revenue from own sources .....	100.0	—	56.4	—	29.3	9.4	4.9	—	—
Taxes .....	100.0	—	55.9	—	30.2	9.2	4.7	—	—
Property .....	100.0	—	56.1	—	30.1	9.1	4.7	—	—
Charges and miscellaneous general revenue .....	100.0	—	59.4	—	23.5	10.8	6.3	—	—
Current charges .....	100.0	—	57.7	—	25.9	10.2	6.1	—	—
Miscellaneous general revenue .....	100.0	—	63.6	—	17.5	12.2	6.7	—	—
Interest earnings .....	100.0	—	58.9	—	21.2	13.7	6.3	—	—
Utility and liquor store revenue .....	100.0	—	60.8	—	20.5	9.9	8.7	—	—
<b>Expenditure<sup>1</sup> .....</b>	<b>100.0</b>	<b>—</b>	<b>61.3</b>	<b>—</b>	<b>25.5</b>	<b>8.4</b>	<b>4.9</b>	<b>—</b>	<b>—</b>
Direct expenditure by function .....	100.0	—	61.3	—	25.5	8.4	4.8	—	—
Direct general expenditure .....	100.0	—	61.3	—	25.6	8.3	4.8	—	—
Capital outlay .....	100.0	—	58.8	—	29.1	4.5	7.5	—	—
Construction only .....	100.0	—	62.7	—	26.7	4.6	6.0	—	—
Education services:	100.0	—	57.5	—	29.1	8.5	4.8	—	—
Libraries .....	100.0	—	57.8	—	26.2	10.3	5.7	—	—
Social services and income maintenance:	100.0	—	85.8	—	10.5	3.6	.1	—	—
Public welfare .....	100.0	—	95.7	—	3.9	.4	—	—	—
Cash assistance and vendor payments .....	—	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	—	39.9	—	36.1	16.3	7.7	—	—

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>RHODE ISLAND—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	60.9	—	23.6	5.1	10.4	—	—
Other transportation .....	100.0	—	79.8	—	13.4	6.8	—	—	—
Public safety:									
Police protection .....	100.0	—	63.7	—	23.3	9.2	3.8	—	—
Fire protection .....	100.0	—	69.6	—	20.8	7.6	1.9	—	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	—	71.2	—	15.7	12.2	1.0	—	—
Environment and housing:									
Natural resources .....	100.0	—	32.4	—	41.2	26.5	—	—	—
Parks and recreation .....	100.0	—	66.2	—	20.0	7.2	6.6	—	—
Housing and community development .....	100.0	—	77.3	—	10.1	8.9	3.8	—	—
Sewerage .....	100.0	—	52.2	—	29.4	7.3	11.1	—	—
Sanitation other than sewerage .....	100.0	—	58.8	—	29.7	9.2	2.3	—	—
Government administration:									
Financial administration .....	100.0	—	58.7	—	26.7	10.7	3.9	—	—
Judicial and legal .....	100.0	—	75.4	—	16.9	4.3	3.4	—	—
General public buildings .....	100.0	—	66.8	—	18.9	12.1	2.2	—	—
Other government administration .....	100.0	—	57.8	—	30.7	7.8	3.7	—	—
Interest on general debt .....	100.0	—	48.8	—	32.0	10.0	9.2	—	—
General expenditure, n.e.c. ....	100.0	—	71.6	—	17.3	6.5	4.6	—	—
Utility and liquor store expenditure	100.0	—	58.3	—	21.9	11.5	8.3	—	—
Capital outlay .....	100.0	—	31.0	—	25.4	5.7	37.9	—	—
Debt outstanding .....	100.0	—	50.7	—	28.2	10.4	10.7	—	—
Long-term .....	100.0	—	50.1	—	28.6	10.9	10.4	—	—
Education .....	100.0	—	49.9	—	44.4	5.8	—	—	—
Utilities .....	100.0	—	40.4	—	11.0	27.4	21.1	—	—
Cash and security holdings .....	100.0	—	54.6	—	24.8	12.9	7.7	—	—
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
Revenue <sup>1</sup> .....	<b>1 776.75</b>	—	<b>1 805.08</b>	—	<b>1 765.44</b>	<b>1 725.70</b>	<b>1 582.49</b>	—	—
General revenue <sup>1</sup> .....	1 679.17	—	1 697.27	—	1 696.96	1 630.78	1 449.42	—	—
Intergovernmental revenue <sup>1</sup> .....	508.92	—	598.22	—	391.60	376.98	281.73	—	—
From Federal Government .....	102.37	—	134.84	—	26.08	130.00	64.45	—	—
From State government .....	406.56	—	463.38	—	365.52	246.98	217.28	—	—
General revenue from own sources .....	1 170.24	—	1 099.06	—	1 305.36	1 253.80	1 167.69	—	—
Taxes .....	1 020.20	—	950.48	—	1 171.48	1 069.13	975.21	—	—
Property .....	1 007.15	—	940.59	—	1 154.27	1 047.30	961.54	—	—
Charges and miscellaneous general revenue .....	150.04	—	148.58	—	133.89	184.67	192.47	—	—
Current charges .....	105.92	—	101.80	—	104.54	123.53	132.09	—	—
Miscellaneous general revenue .....	44.12	—	46.78	—	29.34	61.14	60.38	—	—
Interest earnings .....	21.09	—	20.68	—	17.01	32.89	26.85	—	—
Utility and liquor store revenue .....	74.89	—	75.91	—	58.47	84.54	133.08	—	—
Expenditure <sup>1</sup> .....	<b>1 834.53</b>	—	<b>1 873.91</b>	—	<b>1 776.58</b>	<b>1 752.17</b>	<b>1 810.66</b>	—	—
Direct expenditure by function .....	1 834.41	—	1 873.91	—	1 776.58	1 752.13	1 808.37	—	—
Direct general expenditure .....	1 734.86	—	1 771.24	—	1 692.78	1 633.55	1 696.66	—	—
Capital outlay .....	97.90	—	95.98	—	108.52	49.87	150.23	—	—
Construction only .....	72.36	—	75.55	—	73.52	37.79	88.97	—	—
Education services:									
Education .....	950.00	—	910.70	—	1 052.41	922.19	931.93	—	—
Libraries .....	16.10	—	15.51	—	16.04	18.93	18.54	—	—
Social services and income maintenance:									
Public welfare .....	30.22	—	43.19	—	12.10	12.49	.53	—	—
Cash assistance and vendor payments .....	21.82	—	34.80	—	3.22	1.07	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	2.23	—	1.48	—	3.06	4.13	3.50	—	—
Transportation:									
Highways .....	53.82	—	54.63	—	48.24	31.52	113.69	—	—
Other transportation .....	1.29	—	1.71	—	.66	1.00	—	—	—
Public safety:									
Police protection .....	122.81	—	130.30	—	109.08	128.29	94.89	—	—
Fire protection .....	118.46	—	137.47	—	93.89	102.24	46.79	—	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	9.62	—	11.40	—	5.74	13.36	1.88	—	—
Environment and housing:									
Natural resources .....	.07	—	.04	—	.11	.21	—	—	—
Parks and recreation .....	39.05	—	43.09	—	29.67	31.99	52.33	—	—
Housing and community development .....	81.37	—	104.74	—	31.15	82.51	62.57	—	—
Sewerage .....	52.92	—	46.04	—	59.22	44.18	118.95	—	—
Sanitation other than sewerage .....	31.26	—	30.62	—	35.34	32.70	14.63	—	—
Government administration:									
Financial administration .....	24.34	—	23.79	—	24.71	29.72	19.55	—	—
Judicial and legal .....	7.24	—	9.09	—	4.66	3.54	5.06	—	—
General public buildings .....	13.63	—	15.17	—	9.79	18.84	6.12	—	—
Other government administration .....	26.64	—	25.66	—	31.10	23.74	19.98	—	—
Interest on general debt .....	44.14	—	35.86	—	53.81	50.42	82.34	—	—
General expenditure, n.e.c. ....	109.63	—	130.74	—	71.98	81.58	103.38	—	—
Utility and liquor store expenditure	65.80	—	63.89	—	54.72	86.30	111.71	—	—
Capital outlay .....	3.10	—	1.60	—	2.99	2.02	23.91	—	—
Debt outstanding .....	808.64	—	682.99	—	867.58	961.80	1 753.78	—	—
Long-term .....	760.66	—	634.33	—	827.25	948.91	1 610.51	—	—
Education .....	137.88	—	114.53	—	232.77	90.58	—	—	—
Utilities .....	86.94	—	58.53	—	36.52	271.84	373.20	—	—
Cash and security holdings .....	469.62	—	427.27	—	442.68	691.89	733.74	—	—

See footnotes at end of table.

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>SOUTH CAROLINA</b>									
Number of areas .....	46	—	—	3	9	9	13	11	1
Population, 1990 .....	3 486 703	—	—	900 926	1 281 854	639 702	460 679	194 674	8 868
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>6 136 722</b>	—	—	<b>1 629 811</b>	<b>2 140 451</b>	<b>1 102 298</b>	<b>971 572</b>	<b>279 165</b>	<b>13 425</b>
General revenue <sup>1</sup> .....	5 411 902	—	—	1 539 193	1 967 071	920 053	714 581	258 784	12 220
Intergovernmental revenue <sup>1</sup> .....	2 065 828	—	—	491 372	757 402	354 935	315 073	141 067	5 979
From Federal Government .....	182 356	—	—	90 829	48 310	17 066	13 960	11 911	280
From State government .....	1 883 472	—	—	400 543	709 092	337 869	301 113	129 156	5 699
General revenue from own sources .....	3 346 074	—	—	1 047 821	1 209 669	565 118	399 508	117 717	6 241
Taxes .....	1 743 623	—	—	506 956	660 539	288 926	193 875	90 346	2 981
Property .....	1 581 299	—	—	431 707	611 090	270 952	179 560	85 214	2 776
Charges and miscellaneous general revenue .....	1 602 451	—	—	540 865	549 130	276 192	205 633	27 371	3 260
Current charges .....	1 238 825	—	—	420 144	434 431	228 855	131 337	21 051	3 007
Miscellaneous general revenue .....	363 626	—	—	120 721	114 699	47 337	74 296	6 320	253
Interest earnings .....	251 327	—	—	78 420	79 268	27 948	61 840	3 758	93
Utility and liquor store revenue .....	721 506	—	—	89 169	171 515	182 245	256 991	20 381	1 205
<b>Expenditure<sup>1</sup></b> .....	<b>6 434 714</b>	—	—	<b>1 800 317</b>	<b>2 230 833</b>	<b>1 169 525</b>	<b>944 625</b>	<b>278 146</b>	<b>11 268</b>
Direct expenditure by function .....	6 404 979	—	—	1 790 130	2 218 458	1 165 050	942 986	277 167	11 188
Direct general expenditure .....	5 573 827	—	—	1 653 953	2 031 642	958 369	666 343	253 579	9 941
Capital outlay .....	740 441	—	—	265 318	288 121	119 168	51 959	15 087	788
Construction only .....	537 846	—	—	208 403	211 269	84 718	26 007	7 230	219
Education services:									
Education .....	2 807 075	—	—	605 649	1 084 922	514 040	418 669	176 633	7 162
Libraries .....	52 718	—	—	29 859	13 448	6 251	2 590	530	40
Social services and income maintenance:									
Public welfare .....	7 713	—	—	814	2 866	1 351	2 227	437	18
Cash assistance and vendor payments .....	390	—	—	—	—	—	—	—	—
Hospitals .....	689 145	—	—	215 028	249 677	160 210	60 896	3 334	—
Health .....	75 872	—	—	23 236	26 627	14 695	7 956	3 266	92
Transportation:									
Highways .....	96 977	—	—	23 114	36 374	18 636	15 239	3 573	41
Other transportation .....	59 818	—	—	43 891	9 403	5 347	488	689	—
Public safety:									
Police protection .....	244 458	—	—	83 566	84 593	36 491	27 327	12 044	437
Fire protection .....	119 808	—	—	52 376	33 913	19 936	10 715	2 850	18
Correction .....	117 805	—	—	35 873	64 725	8 969	5 159	2 940	139
Protective inspection and regulation .....	11 734	—	—	4 910	3 896	2 217	593	82	36
Environment and housing:									
Natural resources .....	2 224	—	—	910	411	434	265	197	7
Parks and recreation .....	123 238	—	—	62 999	42 106	11 088	5 687	1 338	20
Housing and community development .....	96 502	—	—	51 772	24 682	8 406	6 413	5 224	5
Sewerage .....	152 167	—	—	83 123	42 641	18 897	7 302	—	204
Sanitation other than sewerage .....	123 751	—	—	53 615	34 533	16 159	12 985	6 298	161
Government administration:									
Financial administration .....	69 398	—	—	18 992	26 223	11 158	9 080	3 712	233
Judicial and legal .....	79 019	—	—	23 450	29 479	12 302	9 350	4 228	210
General public buildings .....	62 515	—	—	29 315	16 966	8 260	4 098	3 460	416
Other government administration .....	126 888	—	—	42 110	39 832	21 164	15 323	8 315	144
Interest on general debt .....	267 521	—	—	97 151	100 821	37 986	24 454	7 029	80
General expenditure, n.e.c. ....	187 481	—	—	72 200	63 504	24 372	19 527	7 400	478
Utility and liquor store expenditure .....	829 025	—	—	135 365	185 501	206 681	276 643	23 588	1 247
Capital outlay .....	188 672	—	—	57 213	42 624	58 345	24 345	5 785	360
Debt outstanding .....	6 638 741	—	—	2 059 688	1 888 309	711 332	1 826 222	141 648	11 542
Long-term .....	6 591 333	—	—	2 027 188	1 877 317	709 660	1 824 452	141 174	11 542
Education .....	1 251 839	—	—	237 316	530 229	273 560	119 108	90 888	738
Utilities .....	2 284 369	—	—	405 737	297 904	136 966	1 419 346	22 503	1 913
Cash and security holdings .....	3 832 305	—	—	1 299 073	1 133 291	465 317	850 639	77 788	6 197

<b>PERCENT DISTRIBUTION</b>									
Number of areas .....	100.0	—	—	6.5	19.6	19.6	28.3	23.9	2.2
Population, 1990 .....	100.0	—	—	25.8	36.8	18.3	13.2	5.6	.3
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	—	—	<b>26.6</b>	<b>34.9</b>	<b>18.0</b>	<b>15.8</b>	<b>4.5</b>	<b>.2</b>
General revenue <sup>1</sup> .....	100.0	—	—	28.4	36.3	17.0	13.2	4.8	.2
Intergovernmental revenue <sup>1</sup> .....	100.0	—	—	23.8	36.7	17.2	15.3	6.8	.3
From Federal Government .....	100.0	—	—	49.8	26.5	9.4	7.7	6.5	.2
From State government .....	100.0	—	—	21.3	37.6	17.9	16.0	6.9	.3
General revenue from own sources .....	100.0	—	—	31.3	36.2	16.9	11.9	3.5	.2
Taxes .....	100.0	—	—	29.1	37.9	16.6	11.1	5.2	.2
Property .....	100.0	—	—	27.3	38.6	17.1	11.4	5.4	.2
Charges and miscellaneous general revenue .....	100.0	—	—	33.8	34.3	17.2	12.8	1.7	.2
Current charges .....	100.0	—	—	33.9	35.1	18.5	10.6	1.7	.2
Miscellaneous general revenue .....	100.0	—	—	33.2	31.5	13.0	20.4	1.7	.1
Interest earnings .....	100.0	—	—	31.2	31.5	11.1	24.6	1.5	—
Utility and liquor store revenue .....	100.0	—	—	12.4	23.8	25.3	35.6	2.8	.2
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	—	—	<b>28.0</b>	<b>34.7</b>	<b>18.2</b>	<b>14.7</b>	<b>4.3</b>	<b>.2</b>
Direct expenditure by function .....	100.0	—	—	27.9	34.6	18.2	14.7	4.3	.2
Direct general expenditure .....	100.0	—	—	29.7	36.4	17.2	12.0	4.5	.2
Capital outlay .....	100.0	—	—	35.8	38.9	16.1	7.0	2.0	.1
Construction only .....	100.0	—	—	38.7	39.3	15.8	4.8	1.3	—
Education services:									
Education .....	100.0	—	—	21.6	38.6	18.3	14.9	6.3	.3
Libraries .....	100.0	—	—	56.6	25.5	11.9	4.9	1.0	.1
Social services and income maintenance:									
Public welfare .....	100.0	—	—	10.6	37.2	17.5	28.9	5.7	.2
Cash assistance and vendor payments .....	100.0	—	—	—	100.0	—	—	—	—
Hospitals .....	100.0	—	—	31.2	36.2	23.2	8.8	.5	—
Health .....	100.0	—	—	30.6	35.1	19.4	10.5	4.3	.1

See footnotes at end of table.

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**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>SOUTH CAROLINA—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	—	23.8	37.5	19.2	15.7	3.7	—
Other transportation .....	100.0	—	—	73.4	15.7	8.9	.8	1.2	—
Public safety:									
Police protection .....	100.0	—	—	34.2	34.6	14.9	11.2	4.9	.2
Fire protection .....	100.0	—	—	43.7	28.3	16.6	8.9	2.4	—
Correction .....	100.0	—	—	30.5	54.9	7.6	4.4	2.5	.1
Protective inspection and regulation .....	100.0	—	—	41.8	33.2	18.9	5.1	.7	.3
Environment and housing:									
Natural resources .....	100.0	—	—	40.9	18.5	19.5	11.9	8.9	.3
Parks and recreation .....	100.0	—	—	51.1	34.2	9.0	4.6	1.1	—
Housing and community development .....	100.0	—	—	53.6	25.6	8.7	6.6	5.4	—
Sewerage .....	100.0	—	—	54.6	28.0	12.4	4.8	—	.1
Sanitation other than sewerage .....	100.0	—	—	43.3	27.9	13.1	10.5	5.1	.1
Government administration:									
Financial administration .....	100.0	—	—	27.4	37.8	16.1	13.1	5.3	.3
Judicial and legal .....	100.0	—	—	29.7	37.3	15.6	11.8	5.4	.3
General public buildings .....	100.0	—	—	46.9	27.1	13.2	6.6	5.5	.7
Other government administration .....	100.0	—	—	33.2	31.4	16.7	12.1	6.6	.1
Interest on general debt .....	100.0	—	—	36.3	37.7	14.2	9.1	2.6	—
General expenditure, n.e.c. ....	100.0	—	—	38.5	33.9	13.0	10.4	3.9	.3
Utility and liquor store expenditure:									
Capital outlay .....	100.0	—	—	16.3	22.4	24.9	33.4	28.8	.2
.....	100.0	—	—	30.3	22.6	30.9	12.9	3.1	.2
Debt outstanding .....	100.0	—	—	31.0	28.4	10.7	27.5	2.1	.2
Long-term .....	100.0	—	—	30.8	28.5	10.8	27.7	2.1	.2
Education .....	100.0	—	—	19.0	42.4	21.9	9.5	7.3	.1
Utilities .....	100.0	—	—	17.8	13.0	6.0	62.1	1.0	.1
Cash and security holdings .....	100.0	—	—	33.9	29.6	12.1	22.2	2.0	.2
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
Revenue <sup>1</sup> .....	<b>1 760.04</b>	—	—	<b>1 809.04</b>	<b>1 669.81</b>	<b>1 723.14</b>	<b>2 109.00</b>	<b>1 434.01</b>	<b>1 513.87</b>
General revenue <sup>1</sup> .....	1 552.15	—	—	1 708.46	1 534.55	1 438.25	1 551.15	1 329.32	1 377.99
Intergovernmental revenue <sup>1</sup> .....	592.49	—	—	545.41	590.86	554.84	683.93	724.63	674.22
From Federal Government .....	52.30	—	—	100.82	37.69	26.68	30.30	61.18	31.57
From State government .....	540.19	—	—	444.59	553.18	528.17	653.63	663.45	642.65
General revenue from own sources .....	959.67	—	—	1 163.05	943.69	883.41	867.22	604.69	703.77
Taxes .....	500.08	—	—	562.71	515.30	451.66	420.85	464.09	336.15
Property .....	453.52	—	—	479.18	476.72	423.56	389.77	437.73	313.04
Charges and miscellaneous general revenue .....	459.59	—	—	600.34	428.39	431.75	446.37	140.60	367.61
Current charges .....	355.30	—	—	466.35	338.91	357.75	285.09	108.13	339.08
Miscellaneous general revenue .....	104.29	—	—	134.00	89.48	74.00	161.27	32.46	28.53
Interest earnings .....	72.08	—	—	87.04	61.84	43.69	134.24	19.30	10.49
Utility and liquor store revenue .....	206.93	—	—	98.97	133.80	284.89	557.85	104.69	135.88
Expenditure <sup>1</sup> .....	<b>1 845.50</b>	—	—	<b>1 998.30</b>	<b>1 740.32</b>	<b>1 828.23</b>	<b>2 050.51</b>	<b>1 428.78</b>	<b>1 270.64</b>
Direct expenditure by function .....	1 836.97	—	—	1 986.99	1 730.66	1 821.24	2 046.95	1 423.75	1 261.61
Direct general expenditure .....	1 598.60	—	—	1 835.84	1 584.92	1 498.15	1 446.44	1 302.58	1 121.00
Capital outlay .....	212.36	—	—	294.49	224.77	186.29	112.79	77.50	88.86
Construction only .....	154.26	—	—	231.32	164.82	132.43	56.45	37.14	24.70
Education services:									
Education .....	805.08	—	—	672.25	846.37	803.56	908.81	907.33	807.62
Libraries .....	15.12	—	—	33.14	10.49	9.77	5.62	2.72	4.51
Social services and income maintenance:									
Public welfare .....	2.21	—	—	.90	2.24	2.11	4.83	2.24	2.03
Cash assistance and vendor payments .....	.11	—	—	—	.30	—	—	—	—
Hospitals .....	197.65	—	—	238.67	194.78	250.44	132.19	17.13	—
Health .....	21.76	—	—	25.79	20.77	22.97	17.27	16.78	10.37
Transportation:									
Highways .....	27.81	—	—	25.66	28.38	29.13	33.08	18.35	4.62
Other transportation .....	17.16	—	—	48.72	7.34	8.36	1.06	3.54	—
Public safety:									
Police protection .....	70.11	—	—	92.76	65.99	57.04	59.32	61.87	49.28
Fire protection .....	34.36	—	—	58.14	26.46	31.16	23.26	14.64	2.03
Correction .....	33.79	—	—	39.82	50.49	14.02	11.20	15.10	15.67
Protective inspection and regulation .....	3.37	—	—	5.45	3.04	3.47	1.29	.42	4.06
Environment and housing:									
Natural resources .....	.64	—	—	1.01	.32	.68	.58	1.01	.79
Parks and recreation .....	35.35	—	—	69.93	32.85	17.33	12.34	6.87	2.26
Housing and community development .....	27.68	—	—	57.47	19.25	13.14	13.92	26.83	.56
Sewerage .....	43.64	—	—	92.26	33.27	29.54	15.85	—	23.00
Sanitation other than sewerage .....	35.49	—	—	59.51	26.94	25.26	28.19	32.35	18.16
Government administration:									
Financial administration .....	19.90	—	—	21.08	20.46	17.44	19.71	19.07	26.27
Judicial and legal .....	22.66	—	—	26.03	23.00	19.23	20.30	21.72	23.68
General public buildings .....	17.93	—	—	32.54	13.24	12.91	8.90	17.77	46.91
Other government administration .....	36.39	—	—	46.74	31.07	33.08	33.26	42.71	16.24
Interest on general debt .....	76.73	—	—	107.83	78.65	59.38	53.08	36.11	9.02
General expenditure, n.e.c. ....	53.77	—	—	80.14	49.54	38.10	42.39	38.01	53.90
Utility and liquor store expenditure:									
Capital outlay .....	237.77	—	—	150.25	144.71	323.09	600.51	121.17	140.62
.....	54.11	—	—	63.50	33.25	91.21	52.85	29.72	40.60
Debt outstanding .....	1 904.02	—	—	2 286.19	1 473.11	1 111.97	3 964.20	727.62	1 301.53
Long-term .....	1 890.42	—	—	2 250.12	1 464.53	1 109.36	3 960.35	725.18	1 301.53
Education .....	359.03	—	—	263.41	413.64	427.64	258.55	466.87	83.22
Utilities .....	655.17	—	—	450.36	232.40	214.11	3 080.99	115.59	215.72
Cash and security holdings .....	1 099.12	—	—	1 441.93	884.10	727.40	1 846.49	399.58	698.80

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>SOUTH DAKOTA</b>									
Number of areas .....	66	—	—	—	1	1	2	11	51
Population, 1990 .....	695 872	—	—	—	123 809	81 343	60 787	184 408	245 525
	<b>AMOUNT (THOUSAND DOLLARS)</b>								
<b>Revenue<sup>1</sup></b> .....	<b>1 199 565</b>	—	—	—	<b>223 165</b>	<b>149 816</b>	<b>116 892</b>	<b>297 691</b>	<b>412 001</b>
General revenue <sup>1</sup> .....	1 078 205	—	—	—	200 602	145 367	102 676	249 448	380 112
Intergovernmental revenue <sup>1</sup> .....	298 298	—	—	—	37 810	36 244	23 160	63 815	137 269
From Federal Government .....	58 518	—	—	—	7 015	10 325	6 664	7 386	27 128
From State government .....	239 780	—	—	—	30 795	25 919	16 496	56 429	110 141
General revenue from own sources .....	779 907	—	—	—	162 792	109 123	79 516	185 633	242 843
Taxes .....	539 282	—	—	—	117 970	72 418	47 412	130 618	170 864
Property .....	430 231	—	—	—	82 862	53 778	38 687	104 666	150 238
Charges and miscellaneous general revenue .....	240 625	—	—	—	44 822	36 705	32 104	55 015	71 979
Current charges .....	148 312	—	—	—	27 699	18 349	26 965	31 250	44 049
Miscellaneous general revenue .....	92 313	—	—	—	17 123	18 356	5 139	23 765	27 930
Interest earnings .....	60 389	—	—	—	9 646	16 202	2 581	14 734	17 226
Utility and liquor store revenue .....	112 678	—	—	—	14 533	4 449	13 853	47 954	31 889
<b>Expenditure<sup>1</sup></b> .....	<b>1 232 529</b>	—	—	—	<b>223 878</b>	<b>162 872</b>	<b>120 127</b>	<b>303 940</b>	<b>421 712</b>
Direct expenditure by function .....	1 228 680	—	—	—	222 727	162 208	119 953	303 064	420 728
Direct general expenditure .....	1 110 441	—	—	—	203 314	155 901	105 788	259 421	386 017
Capital outlay .....	180 581	—	—	—	40 884	52 283	14 461	37 637	35 316
Construction only .....	60 606	—	—	—	20 668	9 925	5 082	12 910	12 021
Education services:									
Education .....	581 992	—	—	—	103 992	75 789	43 148	135 185	223 878
Libraries .....	9 541	—	—	—	2 296	1 777	1 006	2 910	1 552
Social services and income maintenance:									
Public welfare .....	13 728	—	—	—	3 007	569	3 454	2 510	4 188
Cash assistance and vendor payments .....	5 037	—	—	—	1 240	489	546	1 685	1 077
Hospitals .....	25 029	—	—	—	913	3	10 335	—	13 778
Health .....	8 560	—	—	—	2 325	547	476	2 213	2 999
Transportation:									
Highways .....	114 535	—	—	—	17 057	5 823	10 259	29 060	52 336
Other transportation .....	15 759	—	—	—	6 127	1 917	2 420	5 248	47
Public safety:									
Police protection .....	46 424	—	—	—	10 943	6 507	4 651	12 740	11 583
Fire protection .....	21 059	—	—	—	9 023	4 666	1 571	3 419	2 380
Correction .....	8 000	—	—	—	1 702	2 111	449	2 483	1 255
Protective inspection and regulation .....	1 176	—	—	—	149	349	123	474	81
Environment and housing:									
Natural resources .....	11 697	—	—	—	340	229	726	1 916	8 486
Parks and recreation .....	28 482	—	—	—	7 748	4 966	4 831	6 628	4 309
Housing and community development .....	20 734	—	—	—	5 213	3 726	1 247	4 808	5 740
Sewerage .....	29 753	—	—	—	6 802	3 844	2 923	9 212	6 972
Sanitation other than sewerage .....	11 955	—	—	—	1 049	1 659	1 968	4 612	2 667
Government administration:									
Financial administration .....	32 521	—	—	—	3 707	1 703	2 302	9 547	15 262
Judicial and legal .....	10 967	—	—	—	1 809	989	1 266	3 412	3 491
General public buildings .....	7 577	—	—	—	1 009	629	766	2 400	2 773
Other government administration .....	12 249	—	—	—	1 941	1 477	1 524	3 433	3 874
Interest on general debt .....	25 194	—	—	—	4 928	3 077	732	8 177	8 280
General expenditure, n.e.c. ....	73 509	—	—	—	11 234	33 544	9 611	9 034	10 086
Utility and liquor store expenditure .....	115 107	—	—	—	16 434	6 307	14 082	43 573	34 711
Capital outlay .....	19 719	—	—	—	4 205	2 644	2 149	4 418	6 303
Debt outstanding .....	538 773	—	—	—	122 220	66 885	20 391	190 707	138 570
Long-term .....	538 428	—	—	—	122 013	66 843	20 389	190 707	138 476
Education .....	121 350	—	—	—	44 609	13 185	2 760	42 585	18 211
Utilities .....	131 751	—	—	—	17 931	3 016	4 973	79 189	26 642
Cash and security holdings .....	780 975	—	—	—	199 422	129 682	50 620	189 126	212 125
	<b>PERCENT DISTRIBUTION</b>								
Number of areas .....	100.0	—	—	—	1.5	1.5	3.0	16.7	77.3
Population, 1990 .....	100.0	—	—	—	17.8	11.7	8.7	26.5	35.3
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	—	—	—	<b>18.6</b>	<b>12.5</b>	<b>9.7</b>	<b>24.8</b>	<b>34.3</b>
General revenue <sup>1</sup> .....	100.0	—	—	—	18.6	13.5	9.5	23.1	35.3
Intergovernmental revenue <sup>1</sup> .....	100.0	—	—	—	12.7	12.2	7.8	21.4	46.0
From Federal Government .....	100.0	—	—	—	12.0	17.6	11.4	12.6	46.4
From State government .....	100.0	—	—	—	12.8	10.8	6.9	23.5	45.9
General revenue from own sources .....	100.0	—	—	—	20.9	14.0	10.2	23.8	31.1
Taxes .....	100.0	—	—	—	21.9	13.4	8.8	24.2	31.7
Property .....	100.0	—	—	—	19.3	12.5	9.0	24.3	34.9
Charges and miscellaneous general revenue .....	100.0	—	—	—	18.6	15.3	13.3	22.9	29.9
Current charges .....	100.0	—	—	—	18.7	12.4	18.2	21.1	29.7
Miscellaneous general revenue .....	100.0	—	—	—	18.5	19.9	5.6	25.7	30.3
Interest earnings .....	100.0	—	—	—	16.0	26.8	4.3	24.4	28.5
Utility and liquor store revenue .....	100.0	—	—	—	12.9	3.9	12.3	42.6	28.3
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	—	—	—	<b>18.2</b>	<b>13.2</b>	<b>9.7</b>	<b>24.7</b>	<b>34.2</b>
Direct expenditure by function .....	100.0	—	—	—	18.1	13.2	9.8	24.7	34.2
Direct general expenditure .....	100.0	—	—	—	18.3	14.0	9.5	23.4	34.8
Capital outlay .....	100.0	—	—	—	22.6	29.0	8.0	20.8	19.6
Construction only .....	100.0	—	—	—	34.1	16.4	8.4	21.3	19.8
Education services:									
Education .....	100.0	—	—	—	17.9	13.0	7.4	23.2	38.5
Libraries .....	100.0	—	—	—	24.1	18.6	10.5	30.5	16.3
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	21.9	4.1	25.2	18.3	30.5
Cash assistance and vendor payments .....	100.0	—	—	—	24.6	9.7	10.6	33.5	21.4
Hospitals .....	100.0	—	—	—	3.6	—	41.3	—	55.0
Health .....	100.0	—	—	—	27.2	6.4	5.6	25.9	35.0

See footnotes at end of table.

**300 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>SOUTH DAKOTA—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	—	—	14.9	5.1	9.0	25.4	45.7
Other transportation .....	100.0	—	—	—	38.9	12.2	15.4	33.3	.3
Public safety:									
Police protection .....	100.0	—	—	—	23.6	14.0	10.0	27.4	25.0
Fire protection .....	100.0	—	—	—	42.8	22.2	7.5	16.2	11.3
Correction .....	100.0	—	—	—	21.3	26.4	5.6	31.0	15.7
Protective inspection and regulation .....	100.0	—	—	—	12.7	29.7	10.5	40.3	6.9
Environment and housing:									
Natural resources .....	100.0	—	—	—	2.9	2.0	6.2	16.4	72.5
Parks and recreation .....	100.0	—	—	—	27.2	17.4	17.0	23.3	15.1
Housing and community development .....	100.0	—	—	—	25.1	18.0	6.0	23.2	27.7
Sewerage .....	100.0	—	—	—	22.9	12.9	9.8	31.0	23.4
Sanitation other than sewerage .....	100.0	—	—	—	8.8	13.9	16.5	38.6	22.3
Government administration:									
Financial administration .....	100.0	—	—	—	11.4	5.2	7.1	29.4	46.9
Judicial and legal .....	100.0	—	—	—	16.5	9.0	11.5	31.1	31.8
General public buildings .....	100.0	—	—	—	13.3	8.3	10.1	31.7	36.6
Other government administration .....	100.0	—	—	—	15.8	12.1	12.4	28.0	31.6
Interest on general debt .....	100.0	—	—	—	19.6	12.2	2.9	32.5	32.9
General expenditure, n.e.c. ....	100.0	—	—	—	15.3	45.6	13.1	12.3	13.7
Utility and liquor store expenditure	100.0	—	—	—	14.3	5.5	12.2	37.9	30.2
Capital outlay .....	100.0	—	—	—	21.3	13.4	10.9	22.4	32.0
Debt outstanding .....	100.0	—	—	—	22.7	12.4	3.8	35.4	25.7
Long-term .....	100.0	—	—	—	22.7	12.4	3.8	35.4	25.7
Education .....	100.0	—	—	—	36.8	10.9	2.3	35.1	15.0
Utilities .....	100.0	—	—	—	13.6	2.3	3.8	60.1	20.2
Cash and security holdings .....	100.0	—	—	—	25.5	16.6	6.5	24.2	27.2
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>1 723.83</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1 802.49</b>	<b>1 841.78</b>	<b>1 922.98</b>	<b>1 614.31</b>	<b>1 678.04</b>
General revenue <sup>1</sup> .....	1 549.43	—	—	—	1 620.25	1 787.09	1 689.11	1 352.70	1 548.16
Intergovernmental revenue <sup>1</sup> .....	428.67	—	—	—	305.39	445.57	381.00	346.05	559.08
From Federal Government .....	84.09	—	—	—	56.66	126.93	109.63	40.05	110.49
From State government .....	344.57	—	—	—	248.73	318.64	271.37	306.00	448.59
General revenue from own sources .....	1 120.76	—	—	—	1 314.86	1 341.52	1 308.11	1 006.64	989.08
Taxes .....	774.97	—	—	—	952.84	890.28	779.97	709.31	695.91
Property .....	618.26	—	—	—	669.27	661.13	636.44	567.58	611.91
Charges and miscellaneous general revenue .....	345.79	—	—	—	362.03	451.24	528.14	298.33	293.16
Current charges .....	213.13	—	—	—	223.72	225.58	443.60	169.46	179.41
Miscellaneous general revenue .....	132.66	—	—	—	138.30	225.66	84.54	128.87	113.76
Interest earnings .....	86.78	—	—	—	77.91	199.18	42.46	79.90	70.16
Utility and liquor store revenue .....	161.92	—	—	—	117.38	54.69	227.89	260.04	129.88
<b>Expenditure<sup>1</sup></b> .....	<b>1 771.20</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1 808.25</b>	<b>2 002.29</b>	<b>1 976.20</b>	<b>1 648.19</b>	<b>1 717.59</b>
Direct expenditure by function .....	1 765.67	—	—	—	1 798.96	1 994.12	1 973.33	1 643.44	1 713.59
Direct general expenditure .....	1 595.75	—	—	—	1 642.16	1 916.59	1 740.31	1 406.78	1 572.21
Capital outlay .....	259.50	—	—	—	330.22	642.75	237.90	204.10	143.84
Construction only .....	87.09	—	—	—	166.93	122.01	83.60	70.01	48.96
Education services:									
Education .....	836.35	—	—	—	839.94	931.72	709.82	733.08	911.83
Libraries .....	13.71	—	—	—	18.54	21.85	16.55	15.78	6.32
Social services and income maintenance:									
Public welfare .....	19.73	—	—	—	24.29	7.00	56.82	13.61	17.06
Cash assistance and vendor payments .....	7.24	—	—	—	10.02	6.01	8.98	9.14	4.39
Hospitals .....	35.97	—	—	—	7.37	.04	170.02	—	56.12
Health .....	12.30	—	—	—	18.78	6.72	7.83	12.00	12.21
Transportation:									
Highways .....	164.59	—	—	—	137.77	71.59	168.77	157.59	213.16
Other transportation .....	22.65	—	—	—	49.49	23.57	39.81	28.46	.19
Public safety:									
Police protection .....	66.71	—	—	—	88.39	79.99	76.51	69.09	47.18
Fire protection .....	30.26	—	—	—	72.88	57.36	25.84	18.54	9.69
Correction .....	11.50	—	—	—	13.75	25.95	7.39	13.46	5.11
Protective inspection and regulation .....	1.69	—	—	—	1.20	4.29	2.02	2.57	.33
Environment and housing:									
Natural resources .....	16.81	—	—	—	2.75	2.82	11.94	10.39	34.56
Parks and recreation .....	40.93	—	—	—	62.58	61.05	79.47	35.94	17.55
Housing and community development .....	29.80	—	—	—	42.11	45.81	20.51	26.07	23.38
Sewerage .....	42.76	—	—	—	54.94	47.26	48.09	49.95	28.40
Sanitation other than sewerage .....	17.18	—	—	—	8.47	20.40	32.38	25.01	10.86
Government administration:									
Financial administration .....	46.73	—	—	—	29.94	20.94	37.87	51.77	62.16
Judicial and legal .....	15.76	—	—	—	14.61	12.16	20.83	18.50	14.22
General public buildings .....	10.89	—	—	—	8.15	7.73	12.60	13.01	11.29
Other government administration .....	17.60	—	—	—	15.68	18.16	25.07	18.62	15.78
Interest on general debt .....	36.20	—	—	—	39.80	37.83	12.04	44.34	33.72
General expenditure, n.e.c. ....	105.64	—	—	—	90.74	412.38	158.11	48.99	41.08
Utility and liquor store expenditure	165.41	—	—	—	132.74	77.54	231.66	236.29	141.37
Capital outlay .....	28.34	—	—	—	33.96	32.50	35.35	23.96	25.67
Debt outstanding .....	774.24	—	—	—	987.17	822.26	335.45	1 034.16	564.38
Long-term .....	773.75	—	—	—	985.49	821.74	335.42	1 034.16	564.00
Education .....	174.39	—	—	—	360.30	162.09	45.40	230.93	74.17
Utilities .....	189.33	—	—	—	144.83	37.08	81.81	429.42	108.51
Cash and security holdings .....	1 122.30	—	—	—	1 610.72	1 594.26	832.74	1 025.58	863.96

See footnotes at end of table.



**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>TENNESSEE—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	--	22.4	10.8	7.7	18.3	22.0	14.1	4.6
Other transportation .....	100.0	--	75.8	15.7	2.3	3.5	2.2	.5	--
Public safety:									
Police protection .....	100.0	--	40.7	13.8	8.8	15.5	13.9	6.0	1.3
Fire protection .....	100.0	--	47.1	14.3	8.7	14.6	11.8	3.2	.4
Correction .....	100.0	--	59.2	12.7	5.0	8.8	7.5	5.2	1.5
Protective inspection and regulation .....	100.0	--	67.5	4.9	8.8	11.9	5.6	1.2	.1
Environment and housing:									
Natural resources .....	100.0	--	47.6	2.3	3.2	9.8	19.9	14.7	2.5
Parks and recreation .....	100.0	--	54.3	17.8	6.2	12.9	6.6	2.0	.2
Housing and community development .....	100.0	--	47.7	19.4	4.1	10.4	12.8	5.0	.7
Sewerage .....	100.0	--	34.1	17.3	9.3	20.9	13.1	4.5	.8
Sanitation other than sewerage .....	100.0	--	29.4	7.1	9.2	22.0	22.7	8.0	1.7
Government administration:									
Financial administration .....	100.0	--	29.1	16.0	9.1	14.8	18.9	10.0	2.1
Judicial and legal .....	100.0	--	55.8	13.5	4.6	10.2	8.8	5.5	1.6
General public buildings .....	100.0	--	13.7	13.9	11.1	29.7	18.7	11.1	1.8
Other government administration .....	100.0	--	24.3	19.8	8.5	18.7	16.5	8.8	3.3
Interest on general debt .....	100.0	--	55.8	14.4	7.7	11.0	7.6	3.0	.4
General expenditure, n.e.c. ....	100.0	--	29.2	14.1	19.0	18.3	12.0	6.1	1.3
Utility and liquor store expenditure	100.0	--	37.9	17.4	5.0	16.4	17.2	5.6	.3
Capital outlay .....	100.0	--	33.9	19.9	2.6	15.9	18.5	8.7	.5
Debt outstanding .....	100.0	--	51.8	14.9	7.3	12.4	9.2	3.7	.6
Long-term .....	100.0	--	52.2	14.9	7.1	12.3	9.2	3.7	.6
Education .....	100.0	--	25.1	9.4	12.8	22.3	19.6	9.4	1.5
Utilities .....	100.0	--	49.6	8.5	6.7	12.6	14.7	6.6	1.3
Cash and security holdings .....	100.0	--	57.0	15.7	6.4	10.9	6.3	3.2	.4
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
Revenue <sup>1</sup> .....	<b>2 513.12</b>	--	<b>3 362.93</b>	<b>2 951.22</b>	<b>2 034.63</b>	<b>2 445.60</b>	<b>1 996.32</b>	<b>1 580.22</b>	<b>1 232.48</b>
General revenue <sup>1</sup> .....	1 673.65	--	2 085.78	1 858.88	1 592.01	1 719.41	1 311.36	1 177.14	1 131.30
Intergovernmental revenue <sup>1</sup> .....	525.57	--	615.61	475.54	443.56	454.87	509.86	545.67	653.82
From Federal Government .....	61.96	--	109.08	121.35	19.94	30.78	32.04	22.11	26.79
From State government .....	463.61	--	506.54	354.19	423.62	424.09	477.82	523.56	627.03
General revenue from own sources .....	1 148.08	--	1 470.16	1 383.34	1 148.44	1 264.53	801.50	631.47	477.48
Taxes .....	594.35	--	805.01	636.27	645.25	590.49	426.24	338.44	298.87
Property .....	362.00	--	464.39	427.75	431.13	337.52	264.70	213.24	203.60
Charges and miscellaneous general revenue .....	553.74	--	665.15	747.07	503.20	674.04	375.26	293.04	178.61
Current charges .....	429.56	--	457.58	602.69	399.07	576.20	305.44	230.84	122.12
Miscellaneous general revenue .....	124.18	--	207.57	144.37	104.13	97.84	69.82	62.20	56.49
Interest earnings .....	80.53	--	151.70	89.28	65.09	56.34	41.11	27.26	18.44
Utility and liquor store revenue .....	777.95	--	1 096.24	1 000.42	442.62	725.01	684.96	403.08	101.18
Expenditure <sup>1</sup> .....	<b>2 488.61</b>	--	<b>3 238.01</b>	<b>3 007.00</b>	<b>2 071.37</b>	<b>2 502.50</b>	<b>1 978.74</b>	<b>1 517.10</b>	<b>1 204.89</b>
Direct expenditure by function .....	2 482.32	--	3 216.83	3 006.72	2 070.81	2 501.73	1 978.09	1 516.15	1 203.77
Direct general expenditure .....	1 657.22	--	2 025.69	1 887.85	1 652.94	1 760.05	1 272.19	1 104.48	1 082.39
Capital outlay .....	228.15	--	281.37	258.88	267.22	289.81	133.46	119.19	102.66
Construction only .....	149.33	--	222.78	210.82	104.75	151.61	78.41	72.94	61.51
Education services:									
Education .....	622.48	--	623.60	574.14	733.14	690.77	592.59	540.17	533.87
Libraries .....	8.63	--	13.40	18.40	5.25	6.03	3.29	2.72	4.62
Social services and income maintenance:									
Public welfare .....	21.63	--	12.65	64.16	5.18	7.50	20.15	35.48	16.74
Cash assistance and vendor payments .....	1.74	--	1.43	10.56	--	--	.01	--	--
Hospitals .....	207.23	--	181.57	319.81	168.92	375.79	130.47	77.67	13.15
Health .....	26.26	--	37.73	43.89	18.03	17.74	14.97	19.06	21.16
Transportation:									
Highways .....	92.18	--	75.46	78.25	74.62	95.69	104.27	118.77	188.41
Other transportation .....	30.46	--	84.23	37.50	7.32	5.97	3.46	1.36	.40
Public safety:									
Police protection .....	86.03	--	127.79	93.01	79.39	75.35	61.61	47.15	49.62
Fire protection .....	47.73	--	81.95	53.57	43.47	39.36	28.92	14.06	7.51
Correction .....	28.46	--	61.46	28.48	14.75	14.24	11.03	13.52	19.29
Protective inspection and regulation .....	3.67	--	9.04	1.42	3.36	2.48	1.07	.40	.13
Environment and housing:									
Natural resources .....	2.86	--	4.96	.51	.97	1.58	2.92	3.85	3.20
Parks and recreation .....	43.48	--	86.18	60.90	28.20	31.69	14.64	7.78	4.75
Housing and community development .....	46.94	--	81.62	71.64	20.10	27.63	30.83	21.38	13.64
Sewerage .....	67.16	--	83.42	91.11	65.24	79.57	45.37	27.72	23.93
Sanitation other than sewerage .....	33.37	--	35.79	18.58	32.05	41.55	38.90	24.35	25.00
Government administration:									
Financial administration .....	24.58	--	26.09	30.82	23.32	20.60	23.83	22.62	23.45
Judicial and legal .....	26.39	--	53.67	27.96	12.80	15.18	12.00	13.35	18.65
General public buildings .....	13.32	--	6.67	14.49	15.48	22.40	12.79	13.52	10.83
Other government administration .....	18.26	--	16.18	28.44	16.30	19.32	15.48	14.77	26.97
Interest on general debt .....	106.10	--	215.85	120.04	85.86	66.11	41.68	29.30	19.42
General expenditure, n.e.c. ....	99.99	--	106.37	110.74	199.18	103.48	61.93	55.48	57.67
Utility and liquor store expenditure	796.24	--	1 102.03	1 085.12	417.87	740.90	705.90	411.67	121.38
Capital outlay .....	69.56	--	86.09	108.55	19.29	62.65	66.03	55.10	15.70
Debt outstanding .....	1 976.53	--	3 733.73	2 311.23	1 508.16	1 392.04	939.50	673.45	537.17
Long-term .....	1 950.98	--	3 711.73	2 288.11	1 441.76	1 361.93	925.34	658.42	514.56
Education .....	250.74	--	229.10	185.26	335.86	316.82	252.32	215.14	163.28
Utilities .....	396.75	--	717.49	265.42	276.39	283.16	300.37	240.78	225.08
Cash and security holdings .....	1 774.47	--	3 691.08	2 187.05	1 193.99	1 090.76	576.09	524.91	342.61

See footnotes at end of table.



**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>TEXAS—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	44.7	5.6	7.6	14.9	7.7	7.6	7.7	4.1
Other transportation .....	100.0	79.3	2.8	7.3	6.5	1.5	1.0	1.3	.2
Public safety:									
Police protection .....	100.0	52.0	6.4	7.2	15.0	7.2	5.1	5.0	2.1
Fire protection .....	100.0	57.6	7.6	7.3	14.9	5.8	3.7	2.3	.8
Correction .....	100.0	52.1	9.3	5.8	13.7	5.9	6.6	4.6	1.9
Protective inspection and regulation .....	100.0	56.3	6.7	9.6	15.2	6.0	4.1	1.7	.4
Environment and housing:									
Natural resources .....	100.0	32.4	8.3	18.0	20.7	5.1	8.2	4.9	2.4
Parks and recreation .....	100.0	57.7	11.8	7.9	11.7	3.9	2.7	3.1	1.4
Housing and community development .....	100.0	52.4	9.6	9.3	14.5	6.2	3.1	3.6	1.3
Sewerage .....	100.0	55.4	9.0	6.3	10.9	11.8	2.8	2.9	.8
Sanitation other than sewerage .....	100.0	39.0	6.1	8.7	19.5	9.5	6.4	7.9	2.9
Government administration:									
Financial administration .....	100.0	37.9	5.6	7.8	16.1	9.1	8.9	9.8	4.8
Judicial and legal .....	100.0	48.8	8.2	6.1	15.0	7.5	5.6	6.2	2.6
General public buildings .....	100.0	39.4	9.0	9.9	16.7	7.3	5.3	8.9	3.4
Other government administration .....	100.0	32.2	4.6	8.4	19.2	9.7	9.2	11.5	5.0
Interest on general debt .....	100.0	55.3	8.4	7.3	12.0	7.2	6.8	2.4	.5
General expenditure, n.e.c. ....	100.0	43.7	8.1	6.6	15.4	10.0	6.6	6.9	2.7
Utility and liquor store expenditure .....	100.0	50.0	19.3	5.9	9.3	6.2	4.7	3.3	1.2
Capital outlay .....	100.0	60.9	18.6	4.9	7.3	3.1	3.8	1.1	.4
Debt outstanding .....	100.0	54.0	12.0	6.5	11.3	6.7	6.3	2.7	.6
Long-term .....	100.0	54.0	11.8	6.5	11.3	6.8	6.3	2.7	.6
Education .....	100.0	47.4	8.4	11.1	17.4	7.5	4.1	3.2	.9
Utilities .....	100.0	49.3	23.4	5.4	8.2	5.2	5.7	2.0	.8
Cash and security holdings .....	100.0	53.8	8.6	5.7	12.3	6.7	8.0	3.9	1.0
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>2 446.19</b>	<b>2 618.32</b>	<b>3 152.46</b>	<b>2 411.71</b>	<b>2 219.96</b>	<b>2 073.13</b>	<b>2 132.97</b>	<b>2 162.68</b>	<b>2 410.15</b>
General revenue <sup>1</sup> .....	2 157.76	2 275.33	2 278.44	2 213.03	2 068.96	1 877.42	1 968.65	2 024.82	2 267.15
Intergovernmental revenue <sup>1</sup> .....	675.34	552.20	757.37	1 000.98	691.27	680.82	793.72	716.57	755.77
From Federal Government .....	51.25	54.80	61.87	57.70	60.15	35.27	43.44	30.23	27.75
From State government .....	624.10	497.40	695.50	943.28	631.12	645.56	750.29	686.34	728.03
General revenue from own sources .....	1 482.41	1 723.13	1 521.07	1 212.05	1 377.69	1 196.60	1 174.92	1 308.25	1 511.38
Taxes .....	935.57	1 125.91	852.68	749.23	873.92	668.20	689.36	833.07	1 093.89
Property .....	765.60	886.21	668.96	626.87	740.20	559.86	600.35	744.27	1 002.49
Charges and miscellaneous general revenue .....	546.85	597.23	668.40	462.83	503.77	528.40	485.54	475.19	417.49
Current charges .....	352.23	365.36	414.43	311.14	351.82	371.92	274.68	336.85	312.88
Miscellaneous general revenue .....	194.61	231.87	253.97	151.69	151.94	156.49	210.86	138.34	104.61
Interest earnings .....	155.93	190.97	204.47	118.63	117.36	124.26	175.31	97.87	57.60
Utility and liquor store revenue .....	255.58	283.52	774.08	198.31	144.60	193.07	163.98	137.58	143.00
Expenditure <sup>1</sup> .....	<b>2 371.49</b>	<b>2 609.40</b>	<b>3 129.54</b>	<b>2 265.45</b>	<b>2 131.26</b>	<b>1 933.02</b>	<b>1 991.42</b>	<b>1 998.61</b>	<b>2 160.28</b>
Direct expenditure by function .....	2 370.55	2 608.46	3 124.11	2 265.39	2 130.91	1 932.71	1 990.76	1 998.43	2 159.57
Direct general expenditure .....	2 040.47	2 198.26	2 207.57	2 050.99	1 947.88	1 726.54	1 792.81	1 846.23	2 023.39
Capital outlay .....	283.25	361.48	345.70	307.86	233.71	180.27	159.21	160.77	172.10
Construction only .....	229.72	304.18	291.28	258.32	172.53	139.89	115.13	114.51	120.39
Education services:									
Education .....	988.69	928.79	1 034.78	1 188.87	1 024.50	876.82	996.11	1 036.91	1 179.12
Libraries .....	10.47	12.90	12.48	8.98	8.63	6.77	7.78	9.71	6.79
Social services and income maintenance:									
Public welfare .....	10.03	8.95	13.70	8.39	11.24	7.74	13.01	11.98	9.99
Cash assistance and vendor payments .....	2.95	1.54	3.17	3.67	4.96	2.87	4.63	3.57	3.40
Hospitals .....	141.68	143.85	141.34	82.25	134.76	148.73	122.46	195.98	230.21
Health .....	39.70	35.79	83.40	30.22	58.13	41.34	27.69	8.80	13.92
Transportation:									
Highways .....	90.47	97.72	74.31	79.04	82.64	72.76	91.87	101.78	134.13
Other transportation .....	55.25	105.89	22.85	46.74	21.95	8.88	7.11	10.74	4.23
Public safety:									
Police protection .....	105.44	132.60	98.62	87.15	96.48	79.47	71.27	76.71	80.56
Fire protection .....	46.53	64.78	51.40	39.16	42.36	28.17	22.95	15.55	14.07
Correction .....	40.09	50.47	54.48	27.01	33.68	24.51	35.48	26.71	27.74
Protective inspection and regulation .....	4.27	5.82	4.16	4.73	3.98	2.68	2.33	1.07	.57
Environment and housing:									
Natural resources .....	12.32	9.65	14.86	25.60	15.60	6.49	13.52	8.73	10.82
Parks and recreation .....	41.52	57.89	71.30	37.61	29.73	16.76	14.70	18.57	20.35
Housing and community development .....	27.76	35.20	38.71	29.64	24.55	17.81	11.63	14.56	13.53
Sewerage .....	72.09	96.61	94.34	52.32	48.24	88.71	27.28	29.94	21.64
Sanitation other than sewerage .....	24.77	23.33	22.10	24.93	29.53	24.44	21.22	28.50	25.72
Government administration:									
Financial administration .....	35.97	32.93	29.26	32.37	35.52	34.16	42.62	51.23	62.44
Judicial and legal .....	36.66	43.25	43.63	25.64	33.56	28.71	27.40	33.15	35.02
General public buildings .....	17.50	16.67	22.88	20.06	17.92	13.29	12.47	22.74	21.39
Other government administration .....	21.94	17.08	14.62	21.34	25.83	22.24	27.03	36.88	39.91
Interest on general debt .....	172.76	231.02	211.87	145.08	127.01	129.88	157.60	61.09	28.46
General expenditure, n.e.c. ....	44.54	47.07	52.47	33.86	42.02	46.20	39.29	44.90	42.77
Utility and liquor store expenditure .....	314.65	380.66	882.42	214.29	178.70	204.80	197.79	152.09	136.18
Capital outlay .....	65.83	96.95	177.74	37.25	29.34	21.07	33.26	10.27	9.17
Debt outstanding .....	3 376.97	4 409.89	5 878.35	2 526.80	2 325.27	2 363.15	2 819.84	1 341.62	676.84
Long-term .....	3 337.61	4 358.47	5 734.57	2 511.59	2 310.40	2 347.36	2 805.64	1 318.75	665.84
Education .....	525.42	602.29	638.64	670.94	559.12	412.99	288.19	242.26	176.04
Utilities .....	873.21	1 041.14	2 977.45	541.88	437.89	473.74	666.40	249.67	238.06
Cash and security holdings .....	2 355.49	3 063.90	2 958.12	1 537.68	1 773.92	1 632.51	2 513.67	1 330.47	888.87

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>UTAH</b>									
Number of areas .....	29	—	1	1	2	1	3	11	10
Population, 1990 .....	1 722 850	—	725 956	263 590	346 271	70 183	111 646	167 456	37 748
	<b>AMOUNT (THOUSAND DOLLARS)</b>								
<b>Revenue<sup>1</sup> .....</b>	<b>4 003 724</b>	<b>—</b>	<b>2 047 471</b>	<b>463 551</b>	<b>580 759</b>	<b>121 336</b>	<b>229 515</b>	<b>465 842</b>	<b>95 250</b>
General revenue <sup>1</sup> .....	3 113 495	—	1 365 328	395 263	539 188	98 303	192 744	436 203	86 466
Intergovernmental revenue <sup>1</sup> .....	1 192 513	—	452 417	174 696	246 267	48 998	85 021	144 698	40 416
From Federal Government .....	87 977	—	29 617	9 056	14 866	2 121	9 782	19 722	2 813
From State government .....	1 104 536	—	422 800	165 640	231 401	46 877	75 239	124 976	37 603
General revenue from own sources .....	1 920 982	—	912 911	220 567	292 921	49 305	107 723	291 505	46 050
Taxes .....	1 098 344	—	522 195	114 034	175 901	28 237	61 895	170 608	25 474
Property .....	835 261	—	380 417	84 900	134 153	20 873	48 326	145 909	20 683
Charges and miscellaneous general revenue .....	822 638	—	390 716	106 533	117 020	21 068	45 828	120 897	20 576
Current charges .....	432 449	—	187 469	51 742	80 362	14 285	32 524	53 575	12 492
Miscellaneous general revenue .....	390 189	—	203 247	54 791	36 658	6 783	13 304	67 322	8 084
Interest earnings .....	250 184	—	151 526	17 048	18 388	3 883	5 552	50 421	3 366
Utility and liquor store revenue .....	890 229	—	682 143	68 288	41 571	23 033	36 771	29 639	8 784
<b>Expenditure<sup>1</sup> .....</b>	<b>3 953 608</b>	<b>—</b>	<b>2 037 537</b>	<b>440 904</b>	<b>581 126</b>	<b>118 701</b>	<b>225 102</b>	<b>450 880</b>	<b>99 358</b>
Direct expenditure by function .....	3 947 409	—	2 033 482	440 594	580 974	118 651	224 008	450 342	99 358
Direct general expenditure .....	2 900 452	—	1 195 390	370 461	536 271	100 041	191 532	417 440	89 317
Capital outlay .....	402 861	—	151 886	35 354	73 786	16 206	36 431	73 928	15 270
Construction only .....	242 065	—	89 645	17 396	48 413	10 718	23 129	43 986	8 778
Education services:									
Education .....	1 506 455	—	578 890	218 720	305 551	57 776	108 798	191 065	45 655
Libraries .....	28 648	—	17 133	3 199	3 837	674	1 117	2 281	407
Social services and income maintenance:									
Public welfare .....	14 978	—	21	54	10 118	26	2 401	2 357	1
Cash assistance and vendor payments .....	21	—	21	—	—	—	—	—	—
Hospitals .....	22 023	—	—	—	—	—	—	15 296	6 727
Health .....	91 837	—	57 693	6 056	8 123	3 472	4 997	10 379	1 117
Transportation:									
Highways .....	147 303	—	52 274	9 759	25 561	4 797	12 844	32 323	9 745
Other transportation .....	59 625	—	54 704	668	315	21	2 241	1 525	151
Public safety:									
Police protection .....	146 677	—	67 624	20 096	26 827	3 483	8 885	15 767	3 995
Fire protection .....	71 098	—	41 366	6 741	13 126	2 380	1 996	4 292	1 197
Correction .....	36 741	—	17 561	2 202	6 618	1 218	2 700	5 483	959
Protective inspection and regulation .....	2 645	—	2 551	—	—	94	—	—	—
Environment and housing:									
Natural resources .....	19 173	—	6 898	369	4 337	159	628	6 364	418
Parks and recreation .....	98 516	—	47 440	12 437	15 848	3 006	6 649	10 195	2 941
Housing and community development .....	64 095	—	30 275	7 866	13 465	4 275	2 306	5 809	99
Sewerage .....	88 486	—	40 232	9 239	17 958	3 092	6 248	11 079	638
Sanitation other than sewerage .....	42 908	—	16 321	7 001	11 954	2 152	2 958	1 927	595
Government administration:									
Financial administration .....	56 970	—	21 248	9 333	9 654	2 118	3 855	8 562	2 200
Judicial and legal .....	31 380	—	15 005	3 066	3 657	924	2 220	4 639	1 369
General public buildings .....	22 629	—	8 144	5 701	2 399	620	1 476	3 527	762
Other government administration .....	53 426	—	18 852	6 801	10 335	1 777	3 815	9 583	2 263
Interest on general debt .....	163 022	—	59 561	16 263	26 444	3 570	6 921	47 626	2 637
General expenditure, n.e.c. ....	131 817	—	41 097	24 890	20 144	4 407	8 477	27 361	5 441
Utility and liquor store expenditure .....	1 046 957	—	838 092	70 133	44 703	18 610	32 476	32 902	10 041
Capital outlay .....	89 976	—	50 046	10 382	16 229	1 241	2 969	6 618	2 491
Debt outstanding .....	8 279 352	—	6 337 301	385 316	465 340	80 949	182 558	760 572	67 316
Long-term .....	8 272 788	—	6 335 895	384 844	464 930	79 236	181 313	759 476	67 094
Education .....	468 615	—	68 425	58 970	142 435	26 080	56 621	95 447	20 637
Utilities .....	6 088 053	—	5 630 801	175 330	87 454	23 741	65 784	81 092	23 851
Cash and security holdings .....	3 136 219	—	1 873 707	245 995	271 799	56 244	86 369	544 029	58 076
	<b>PERCENT DISTRIBUTION</b>								
Number of areas .....	100.0	—	3.4	3.4	6.9	3.4	10.3	37.9	34.5
Population, 1990 .....	100.0	—	42.1	15.3	20.1	4.1	6.5	9.7	2.2
<b>Revenue<sup>1</sup> .....</b>	<b>100.0</b>	<b>—</b>	<b>51.1</b>	<b>11.6</b>	<b>14.5</b>	<b>3.0</b>	<b>5.7</b>	<b>11.6</b>	<b>2.4</b>
General revenue <sup>1</sup> .....	100.0	—	43.9	12.7	17.3	3.2	6.2	14.0	2.8
Intergovernmental revenue <sup>1</sup> .....	100.0	—	37.9	14.6	20.7	4.1	7.1	12.1	3.4
From Federal Government .....	100.0	—	33.7	10.3	16.9	2.4	11.1	22.4	3.2
From State government .....	100.0	—	38.3	15.0	21.0	4.2	6.8	11.3	3.4
General revenue from own sources .....	100.0	—	47.5	11.5	15.2	2.6	5.6	15.2	2.4
Taxes .....	100.0	—	47.5	10.4	16.0	2.6	5.6	15.5	2.3
Property .....	100.0	—	45.5	10.2	16.1	2.5	5.8	17.5	2.5
Charges and miscellaneous general revenue .....	100.0	—	47.5	13.0	14.2	2.6	5.6	14.7	2.5
Current charges .....	100.0	—	43.4	12.0	18.6	3.3	7.5	12.4	2.9
Miscellaneous general revenue .....	100.0	—	52.1	14.0	9.4	1.7	3.4	17.3	2.1
Interest earnings .....	100.0	—	60.6	6.8	7.3	1.6	2.2	20.2	1.3
Utility and liquor store revenue .....	100.0	—	76.6	7.7	4.7	2.6	4.1	3.3	1.0
<b>Expenditure<sup>1</sup> .....</b>	<b>100.0</b>	<b>—</b>	<b>51.5</b>	<b>11.2</b>	<b>14.7</b>	<b>3.0</b>	<b>5.7</b>	<b>11.4</b>	<b>2.5</b>
Direct expenditure by function .....	100.0	—	51.5	11.2	14.7	3.0	5.7	11.4	2.5
Direct general expenditure .....	100.0	—	41.2	12.8	18.5	3.4	6.6	14.4	3.1
Capital outlay .....	100.0	—	37.7	8.8	18.3	4.0	9.0	18.4	3.8
Construction only .....	100.0	—	37.0	7.2	20.0	4.4	9.6	18.2	3.6
Education services:									
Education .....	100.0	—	38.4	14.5	20.3	3.8	7.2	12.7	3.0
Libraries .....	100.0	—	59.8	11.2	13.4	2.4	3.9	8.0	1.4
Social services and income maintenance:									
Public welfare .....	100.0	—	.1	.4	67.6	.2	16.0	15.7	—
Cash assistance and vendor payments .....	100.0	—	—	—	—	—	—	—	—
Hospitals .....	100.0	—	100.0	—	—	—	—	—	—
Health .....	100.0	—	62.8	6.6	8.8	3.8	5.4	11.3	1.2

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>UTAH—Con.</b>									
	<b>PERCENT DISTRIBUTION—Con.</b>								
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	35.5	6.6	17.4	3.3	8.7	21.9	6.6
Other transportation .....	100.0	—	91.7	1.1	.5	—	3.8	2.6	.3
Public safety:									
Police protection .....	100.0	—	46.1	13.7	18.3	2.4	6.1	10.7	2.7
Fire protection .....	100.0	—	58.2	9.5	18.5	3.3	2.8	6.0	1.7
Correction .....	100.0	—	47.8	6.0	18.0	3.3	7.3	14.9	2.6
Protective inspection and regulation .....	100.0	—	96.4	—	—	3.6	—	—	—
Environment and housing:									
Natural resources .....	100.0	—	—	1.9	22.6	.8	3.3	33.2	2.2
Parks and recreation .....	100.0	—	48.2	12.6	16.1	3.1	6.7	10.3	3.0
Housing and community development .....	100.0	—	47.2	12.3	21.0	6.7	3.6	9.1	.2
Sewerage .....	100.0	—	45.5	10.4	20.3	3.5	7.1	12.5	.7
Sanitation other than sewerage .....	100.0	—	38.0	16.3	27.9	5.0	6.9	4.5	1.4
Government administration:									
Financial administration .....	100.0	—	37.3	16.4	16.9	3.7	6.8	15.0	3.9
Judicial and legal .....	100.0	—	49.4	9.8	11.7	2.9	7.1	14.8	4.4
General public buildings .....	100.0	—	36.0	25.2	10.6	2.7	6.5	15.6	3.4
Other government administration .....	100.0	—	35.3	12.7	19.3	3.3	7.1	17.9	4.2
Interest on general debt .....	100.0	—	36.5	10.0	16.2	2.2	4.2	29.2	1.6
General expenditure, n.e.c. ....	100.0	—	31.2	18.9	15.3	3.3	6.4	20.8	4.1
Utility and liquor store expenditure	100.0	—	80.1	6.7	4.3	1.8	3.1	3.1	1.0
Capital outlay .....	100.0	—	55.6	11.5	18.0	1.4	3.3	7.4	2.8
Debt outstanding .....	100.0	—	76.5	4.7	5.6	1.0	2.2	9.2	.8
Long-term .....	100.0	—	76.6	4.7	5.6	1.0	2.2	9.2	.8
Education .....	100.0	—	14.6	12.6	30.4	5.6	12.1	20.4	4.4
Utilities .....	100.0	—	92.5	2.9	1.4	.4	1.1	1.3	.4
Cash and security holdings .....	100.0	—	59.7	7.8	8.7	1.8	2.8	17.3	1.9
	<b>PER CAPITA AMOUNTS (DOLLARS)</b>								
<b>Revenue<sup>1</sup> .....</b>	<b>2 323.90</b>	<b>—</b>	<b>2 820.38</b>	<b>1 758.61</b>	<b>1 677.18</b>	<b>1 728.85</b>	<b>2 055.74</b>	<b>2 781.88</b>	<b>2 523.31</b>
General revenue <sup>1</sup> .....	1 807.18	—	1 880.73	1 499.54	1 557.13	1 400.67	1 726.39	2 604.88	2 290.61
Intergovernmental revenue <sup>1</sup> .....	692.17	—	623.20	662.76	711.20	698.15	761.52	864.10	1 070.68
From Federal Government .....	51.06	—	40.80	34.36	42.93	30.22	87.62	117.77	74.52
From State government .....	641.11	—	582.40	628.40	668.27	667.93	673.91	746.32	996.16
General revenue from own sources .....	1 115.00	—	1 257.53	836.78	845.93	702.52	964.86	1 740.79	1 219.93
Taxes .....	637.52	—	719.32	432.62	507.99	402.33	554.39	1 018.82	674.84
Property .....	484.81	—	524.02	322.09	387.42	297.41	432.85	871.33	547.92
Charges and miscellaneous general revenue .....	477.49	—	538.21	404.16	337.94	300.19	410.48	721.96	545.09
Current charges .....	251.01	—	258.24	196.30	232.08	203.54	291.31	319.93	330.93
Miscellaneous general revenue .....	226.48	—	279.97	207.86	105.87	96.65	119.16	402.03	214.16
Interest earnings .....	145.22	—	208.73	64.68	53.10	55.33	49.73	301.10	89.17
Utility and liquor store revenue .....	516.72	—	939.65	259.07	120.05	328.18	329.35	177.00	232.70
<b>Expenditure<sup>1</sup> .....</b>	<b>2 294.81</b>	<b>—</b>	<b>2 806.69</b>	<b>1 672.69</b>	<b>1 678.24</b>	<b>1 691.31</b>	<b>2 016.21</b>	<b>2 692.53</b>	<b>2 632.14</b>
Direct expenditure by function .....	2 291.21	—	2 801.11	1 671.51	1 677.80	1 690.59	2 006.41	2 689.32	2 632.14
Direct general expenditure .....	1 683.52	—	1 646.64	1 405.44	1 548.70	1 425.43	1 715.53	2 492.83	2 366.14
Capital outlay .....	233.83	—	209.22	134.12	213.09	230.91	326.31	441.48	404.52
Construction only .....	140.50	—	123.49	66.00	139.81	152.72	207.16	262.67	232.54
Education services:									
Education .....	874.40	—	797.42	829.77	882.40	823.22	974.49	1 140.99	1 209.47
Libraries .....	16.63	—	23.60	12.14	11.08	9.60	10.00	13.62	10.78
Social services and income maintenance:									
Public welfare .....	8.69	—	.03	.20	29.22	.37	21.51	14.08	.03
Cash assistance and vendor payments .....	.01	—	.03	—	—	—	—	—	—
Hospitals .....	12.78	—	—	—	—	—	—	91.34	178.21
Health .....	53.31	—	79.47	22.98	23.46	49.47	44.76	61.98	29.59
Transportation:									
Highways .....	85.50	—	72.01	37.02	73.82	68.35	115.04	193.02	258.16
Other transportation .....	34.61	—	75.35	2.53	.91	.30	20.07	9.11	4.00
Public safety:									
Police protection .....	85.14	—	93.15	76.24	77.47	49.63	79.58	94.16	105.83
Fire protection .....	41.27	—	56.98	25.57	37.91	33.91	17.88	25.63	31.71
Correction .....	21.33	—	24.19	8.35	19.11	17.35	24.18	32.74	25.41
Protective inspection and regulation .....	1.54	—	3.51	—	—	1.34	—	—	—
Environment and housing:									
Natural resources .....	11.13	—	9.50	1.40	12.52	2.27	5.62	38.00	11.07
Parks and recreation .....	57.18	—	65.35	47.18	45.77	42.83	59.55	60.88	77.91
Housing and community development .....	37.20	—	41.70	29.84	38.89	60.91	20.65	34.69	2.62
Sewerage .....	51.36	—	55.42	35.05	51.86	44.06	55.96	66.16	16.90
Sanitation other than sewerage .....	24.91	—	22.48	26.56	34.52	30.66	26.49	11.51	15.76
Government administration:									
Financial administration .....	33.07	—	29.27	35.41	27.88	30.18	34.53	51.13	58.28
Judicial and legal .....	18.21	—	21.36	11.63	10.56	13.17	19.88	27.70	36.27
General public buildings .....	13.13	—	11.22	21.63	6.93	8.83	13.22	21.06	20.19
Other government administration .....	31.01	—	25.97	25.80	29.85	25.32	34.17	57.23	59.95
Interest on general debt .....	94.62	—	82.04	61.70	76.37	50.87	61.99	284.41	69.86
General expenditure, n.e.c. ....	76.51	—	56.61	94.43	58.17	62.79	75.93	163.39	144.14
Utility and liquor store expenditure	607.69	—	1 154.47	266.07	129.10	265.16	290.88	196.48	266.00
Capital outlay .....	52.23	—	68.94	39.39	46.87	17.68	26.59	39.52	65.99
Debt outstanding .....	4 805.61	—	8 729.59	1 461.80	1 343.86	1 153.40	1 635.15	4 541.92	1 783.30
Long-term .....	4 801.80	—	8 727.66	1 460.01	1 342.68	1 128.99	1 624.00	4 535.38	1 777.42
Education .....	272.00	—	94.26	223.72	411.34	371.60	507.15	569.98	546.70
Utilities .....	3 533.71	—	7 756.39	665.16	252.56	338.27	589.22	484.26	631.85
Cash and security holdings .....	1 820.37	—	2 581.02	933.25	784.93	801.39	773.60	3 248.79	1 538.52

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>VERMONT</b>									
Number of areas .....	14	--	--	--	1	3	6	2	2
Population, 1990 .....	562 758	--	--	--	131 761	171 125	204 361	43 788	11 723
	AMOUNT (THOUSAND DOLLARS)								
<b>Revenue<sup>1</sup></b> .....	<b>1 064 285</b>	--	--	--	<b>290 297</b>	<b>296 407</b>	<b>367 377</b>	<b>89 615</b>	<b>20 589</b>
General revenue <sup>1</sup> .....	956 254	--	--	--	223 599	287 815	347 338	77 093	20 409
Intergovernmental revenue <sup>1</sup> .....	277 273	--	--	--	42 741	78 980	120 381	29 757	5 414
From Federal Government .....	12 789	--	--	--	6 112	3 684	2 472	429	92
From State government .....	264 484	--	--	--	36 629	75 296	117 909	29 328	5 322
General revenue from own sources .....	678 981	--	--	--	180 858	208 835	226 957	47 336	14 995
Taxes .....	557 553	--	--	--	141 786	172 862	190 945	38 412	13 548
Property .....	551 979	--	--	--	138 448	171 700	190 101	38 216	13 514
Charges and miscellaneous general revenue .....	121 428	--	--	--	39 072	35 973	36 012	8 924	1 447
Current charges .....	86 498	--	--	--	28 871	26 889	24 162	5 549	1 027
Miscellaneous general revenue .....	34 930	--	--	--	10 201	9 084	11 850	3 375	420
Interest earnings .....	17 530	--	--	--	5 440	4 174	5 858	1 830	228
Utility and liquor store revenue .....	102 233	--	--	--	60 900	8 592	20 039	12 522	180
<b>Expenditure<sup>1</sup></b> .....	<b>1 020 773</b>	--	--	--	<b>289 595</b>	<b>283 805</b>	<b>346 418</b>	<b>84 897</b>	<b>16 058</b>
Direct expenditure by function .....	1 020 681	--	--	--	289 550	283 759	346 417	84 897	16 058
Direct general expenditure .....	910 198	--	--	--	227 897	273 040	322 925	70 443	15 893
Capital outlay .....	73 198	--	--	--	27 198	16 700	23 045	5 586	669
Construction only .....	51 631	--	--	--	23 573	9 366	16 167	1 962	563
Education services:									
Education .....	582 651	--	--	--	134 822	177 528	209 807	50 075	10 419
Libraries .....	5 224	--	--	--	1 589	1 364	1 955	244	72
Social services and income maintenance:									
Public welfare .....	690	--	--	--	15	266	380	25	4
Cash assistance and vendor payments .....	--	--	--	--	--	--	--	--	--
Hospitals .....	11	--	--	--	--	--	2	--	9
Health .....	3 027	--	--	--	281	1 486	1 060	111	89
Transportation:									
Highways .....	93 526	--	--	--	17 501	28 812	36 425	8 349	2 439
Other transportation .....	4 344	--	--	--	3 350	514	415	65	--
Public safety:									
Police protection .....	27 595	--	--	--	10 460	7 474	8 601	998	62
Fire protection .....	19 350	--	--	--	5 369	6 502	6 177	981	321
Correction .....	87	--	--	--	--	--	78	4	5
Protective inspection and regulation .....	415	--	--	--	314	39	62	--	--
Environment and housing:									
Natural resources .....	219	--	--	--	--	66	120	22	11
Parks and recreation .....	10 387	--	--	--	4 087	2 537	3 242	499	22
Housing and community development .....	15 673	--	--	--	7 206	4 110	4 357	--	--
Sewerage .....	39 045	--	--	--	18 081	7 870	11 248	1 590	256
Sanitation other than sewerage .....	22 971	--	--	--	4 811	7 905	8 341	1 352	562
Government administration:									
Financial administration .....	27 567	--	--	--	5 149	8 930	10 532	2 330	626
Judicial and legal .....	1 707	--	--	--	743	432	471	53	8
General public buildings .....	2 238	--	--	--	719	454	976	45	44
Other government administration .....	7 600	--	--	--	3 620	1 730	2 190	55	5
Interest on general debt .....	15 560	--	--	--	4 789	4 143	5 437	1 054	137
General expenditure, n.e.c. ....	30 311	--	--	--	4 991	10 878	11 049	2 591	802
Utility and liquor store expenditure .....	108 792	--	--	--	59 962	10 719	23 492	14 454	165
Capital outlay .....	9 823	--	--	--	1 115	1 941	5 494	1 272	1
Debt outstanding .....	479 147	--	--	--	261 846	77 032	110 372	25 377	4 520
Long-term .....	427 255	--	--	--	240 262	63 623	99 343	19 839	4 188
Education .....	88 492	--	--	--	19 522	19 941	38 817	7 964	2 248
Utilities .....	204 000	--	--	--	152 301	11 270	32 640	7 261	528
Cash and security holdings .....	273 203	--	--	--	111 955	56 497	83 658	16 840	4 253

Geographic area and item	PERCENT DISTRIBUTION								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
Number of areas .....	100.0	--	--	--	7.1	21.4	42.9	14.3	14.3
Population, 1990 .....	100.0	--	--	--	23.4	30.4	36.3	7.8	2.1
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	--	--	--	<b>27.3</b>	<b>27.9</b>	<b>34.5</b>	<b>8.4</b>	<b>1.9</b>
General revenue <sup>1</sup> .....	100.0	--	--	--	23.4	30.1	36.3	8.1	2.1
Intergovernmental revenue <sup>1</sup> .....	100.0	--	--	--	15.4	28.5	43.4	10.7	2.0
From Federal Government .....	100.0	--	--	--	47.8	28.8	19.3	3.4	.7
From State government .....	100.0	--	--	--	13.8	28.5	44.6	11.1	2.0
General revenue from own sources .....	100.0	--	--	--	26.6	30.8	33.4	7.0	2.2
Taxes .....	100.0	--	--	--	25.4	31.0	34.2	6.9	2.4
Property .....	100.0	--	--	--	25.1	31.1	34.4	6.9	2.4
Charges and miscellaneous general revenue .....	100.0	--	--	--	32.2	29.6	29.7	7.3	1.2
Current charges .....	100.0	--	--	--	33.4	31.1	27.9	6.4	1.2
Miscellaneous general revenue .....	100.0	--	--	--	29.2	26.0	33.9	9.7	1.2
Interest earnings .....	100.0	--	--	--	31.0	23.8	33.4	10.4	1.3
Utility and liquor store revenue .....	100.0	--	--	--	59.6	8.4	19.6	12.2	.2
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	--	--	--	<b>28.4</b>	<b>27.8</b>	<b>33.9</b>	<b>8.3</b>	<b>1.6</b>
Direct expenditure by function .....	100.0	--	--	--	28.4	27.8	33.9	8.3	1.6
Direct general expenditure .....	100.0	--	--	--	25.0	30.0	35.5	7.7	1.7
Capital outlay .....	100.0	--	--	--	37.2	22.8	31.5	7.6	.9
Construction only .....	100.0	--	--	--	45.7	18.1	31.3	3.8	1.1
Education services:									
Education .....	100.0	--	--	--	23.1	30.5	36.0	8.6	1.8
Libraries .....	100.0	--	--	--	30.4	26.1	37.4	4.7	1.4
Social services and income maintenance:									
Public welfare .....	100.0	--	--	--	2.2	38.6	55.1	3.6	.6
Cash assistance and vendor payments .....	--	--	--	--	--	--	--	--	--
Hospitals .....	100.0	--	--	--	--	--	18.2	--	81.8
Health .....	100.0	--	--	--	9.3	49.1	35.0	3.7	2.9

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>VERMONT—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	—	—	18.7	30.8	38.9	8.9	2.6
Other transportation .....	100.0	—	—	—	77.1	11.8	9.6	1.5	—
Public safety:									
Police protection .....	100.0	—	—	—	37.9	27.1	31.2	3.6	.2
Fire protection .....	100.0	—	—	—	27.7	33.6	31.9	5.1	1.7
Correction .....	100.0	—	—	—	—	—	89.7	4.6	5.7
Protective inspection and regulation .....	100.0	—	—	—	75.7	9.4	14.9	—	—
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	30.1	54.8	10.0	5.0
Parks and recreation .....	100.0	—	—	—	39.3	24.4	31.2	4.8	.2
Housing and community development .....	100.0	—	—	—	46.0	26.2	27.8	—	—
Sewerage .....	100.0	—	—	—	46.3	20.2	28.8	4.1	.7
Sanitation other than sewerage .....	100.0	—	—	—	20.9	34.4	36.3	5.9	2.4
Government administration:									
Financial administration .....	100.0	—	—	—	18.7	32.4	38.2	8.5	2.3
Judicial and legal .....	100.0	—	—	—	43.5	25.3	27.6	3.1	.5
General public buildings .....	100.0	—	—	—	32.1	20.3	43.6	2.0	2.0
Other government administration .....	100.0	—	—	—	47.6	22.8	28.8	.7	.1
Interest on general debt .....	100.0	—	—	—	30.8	26.6	34.9	6.8	.9
General expenditure, n.e.c. ....	100.0	—	—	—	16.5	35.9	36.5	8.5	2.6
Utility and liquor store expenditure .....	100.0	—	—	—	55.1	9.9	21.6	13.3	.2
Capital outlay .....	100.0	—	—	—	11.4	19.8	55.9	12.9	—
Debt outstanding .....	100.0	—	—	—	54.6	16.1	23.0	5.3	.9
Long-term .....	100.0	—	—	—	56.2	14.9	23.3	4.6	1.0
Education .....	100.0	—	—	—	22.1	22.5	43.9	9.0	2.5
Utilities .....	100.0	—	—	—	74.7	5.5	16.0	3.6	.3
Cash and security holdings .....	100.0	—	—	—	41.0	20.7	30.6	6.2	1.6
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
Revenue <sup>1</sup> .....	1 891.19	—	—	—	2 203.21	1 732.11	1 797.69	2 046.57	1 756.29
General revenue <sup>1</sup> .....	1 699.23	—	—	—	1 697.00	1 681.90	1 699.63	1 760.60	1 740.94
Intergovernmental revenue <sup>1</sup> .....	492.70	—	—	—	324.38	461.53	589.06	679.57	461.83
From Federal Government .....	22.73	—	—	—	46.39	21.53	12.10	9.80	7.85
From State government .....	469.98	—	—	—	278.00	440.01	576.96	669.77	453.98
General revenue from own sources .....	1 206.52	—	—	—	1 372.62	1 220.37	1 110.57	1 081.03	1 279.11
Taxes .....	990.75	—	—	—	1 076.08	1 010.15	934.35	877.23	1 155.68
Property .....	980.85	—	—	—	1 050.75	1 003.36	930.22	872.75	1 152.78
Charges and miscellaneous general revenue .....	215.77	—	—	—	296.54	210.21	176.22	203.80	123.43
Current charges .....	153.70	—	—	—	219.12	157.13	118.23	126.72	87.61
Miscellaneous general revenue .....	62.07	—	—	—	77.42	53.08	57.99	77.08	35.83
Interest earnings .....	31.15	—	—	—	41.29	24.39	28.66	41.79	19.45
Utility and liquor store revenue .....	181.66	—	—	—	462.20	50.21	98.06	285.97	15.35
Expenditure <sup>1</sup> .....	1 813.88	—	—	—	2 197.88	1 658.47	1 695.13	1 938.82	1 369.79
Direct expenditure by function .....	1 813.71	—	—	—	2 197.54	1 658.20	1 695.12	1 938.82	1 369.79
Direct general expenditure .....	1 617.39	—	—	—	1 729.62	1 595.56	1 580.17	1 608.73	1 355.71
Capital outlay .....	130.07	—	—	—	206.42	97.59	112.77	127.57	57.07
Construction only .....	91.75	—	—	—	178.91	54.73	79.11	44.81	48.03
Education services:									
Education .....	1 035.35	—	—	—	1 023.23	1 037.42	1 026.65	1 143.58	888.77
Libraries .....	9.28	—	—	—	12.06	7.97	9.57	5.57	6.14
Social services and income maintenance:									
Public welfare .....	1.23	—	—	—	.11	1.55	1.86	.57	.34
Cash assistance and vendor payments .....	—	—	—	—	—	—	—	—	—
Hospitals .....	.02	—	—	—	—	—	.01	—	.77
Health .....	5.38	—	—	—	2.13	8.68	5.19	2.53	7.59
Transportation:									
Highways .....	166.19	—	—	—	132.82	168.37	178.24	190.67	208.05
Other transportation .....	7.72	—	—	—	25.42	3.00	2.03	1.48	—
Public safety:									
Police protection .....	49.04	—	—	—	79.39	43.68	42.09	22.79	5.29
Fire protection .....	34.38	—	—	—	40.75	38.00	30.23	22.40	27.38
Correction .....	.15	—	—	—	—	—	.38	.09	.43
Protective inspection and regulation .....	.74	—	—	—	2.38	.23	.30	—	—
Environment and housing:									
Natural resources .....	.39	—	—	—	—	.39	.59	.50	.94
Parks and recreation .....	18.46	—	—	—	31.02	14.83	15.86	11.40	1.88
Housing and community development .....	27.85	—	—	—	54.69	24.02	21.32	—	—
Sewerage .....	69.38	—	—	—	137.23	45.99	55.04	36.31	21.84
Sanitation other than sewerage .....	40.82	—	—	—	36.51	46.19	40.82	30.88	47.94
Government administration:									
Financial administration .....	48.99	—	—	—	39.08	52.18	51.54	53.21	53.40
Judicial and legal .....	3.03	—	—	—	5.64	2.52	2.30	1.21	.68
General public buildings .....	3.98	—	—	—	5.46	2.65	4.78	1.03	3.75
Other government administration .....	13.50	—	—	—	27.47	10.11	10.72	1.26	.43
Interest on general debt .....	27.65	—	—	—	36.35	24.21	26.60	24.07	11.69
General expenditure, n.e.c. ....	53.86	—	—	—	37.88	63.57	54.07	59.17	68.41
Utility and liquor store expenditure .....	193.32	—	—	—	455.08	62.64	114.95	330.09	14.07
Capital outlay .....	17.46	—	—	—	8.46	11.34	26.88	29.05	.09
Debt outstanding .....	851.43	—	—	—	1 987.28	450.15	540.08	579.54	385.57
Long-term .....	759.22	—	—	—	1 823.47	371.79	486.12	453.07	357.25
Education .....	157.25	—	—	—	148.16	116.53	189.94	181.88	191.76
Utilities .....	362.50	—	—	—	1 155.89	65.86	159.72	165.82	45.04
Cash and security holdings .....	485.47	—	—	—	849.68	330.15	409.36	384.58	362.79

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>VIRGINIA</b>									
Number of areas .....	136	—	1	2	10	15	30	51	27
Population, 1990 .....	6 187 358	—	818 584	654 298	1 687 737	981 758	1 038 961	825 430	180 590
	<b>AMOUNT (THOUSAND DOLLARS)</b>								
<b>Revenue<sup>1</sup></b> .....	<b>13 336 770</b>	—	<b>2 268 475</b>	<b>1 552 722</b>	<b>4 276 273</b>	<b>1 801 726</b>	<b>1 703 832</b>	<b>1 399 352</b>	<b>334 390</b>
General revenue <sup>1</sup> .....	12 119 557	—	1 968 267	1 437 746	3 895 040	1 658 843	1 572 653	1 287 399	299 609
Intergovernmental revenue <sup>1</sup> .....	3 799 412	—	303 331	482 348	1 141 087	566 160	664 268	529 971	112 247
From Federal Government .....	388 920	—	31 015	147 008	138 066	31 408	22 892	14 781	3 750
From State government .....	3 410 492	—	272 316	335 340	1 003 021	534 752	641 376	515 190	108 497
General revenue from own sources .....	8 320 145	—	1 664 936	955 398	2 753 953	1 092 683	908 385	757 428	187 362
Taxes .....	5 700 880	—	1 254 081	589 520	1 842 249	780 812	606 405	496 761	131 052
Property .....	4 158 957	—	1 033 795	360 181	1 336 244	568 597	418 230	347 788	94 122
Charges and miscellaneous general revenue .....	2 619 265	—	410 855	365 878	911 704	311 871	301 980	260 667	56 310
Current charges .....	1 829 462	—	273 252	265 637	675 000	183 016	220 254	176 173	36 130
Miscellaneous general revenue .....	789 803	—	137 603	100 241	236 704	128 855	81 726	84 494	20 180
Interest earnings .....	566 299	—	97 249	72 753	177 203	88 321	56 181	62 747	11 845
Utility and liquor store revenue .....	828 051	—	63 544	80 814	285 264	124 871	131 179	107 598	34 781
<b>Expenditure<sup>1</sup></b> .....	<b>13 265 945</b>	—	<b>2 025 122</b>	<b>1 525 861</b>	<b>4 497 642</b>	<b>1 749 925</b>	<b>1 705 847</b>	<b>1 408 682</b>	<b>352 866</b>
Direct expenditure by function .....	13 199 813	—	1 993 044	1 525 861	4 485 393	1 743 375	1 698 281	1 402 719	351 140
Direct general expenditure .....	12 108 269	—	1 823 676	1 410 274	4 123 598	1 581 561	1 555 218	1 297 403	316 539
Capital outlay .....	1 613 321	—	151 153	254 985	605 995	225 201	188 321	143 995	43 671
Construction only .....	1 195 822	—	96 473	191 718	476 244	169 900	128 996	100 688	31 803
Education services:		—							
Education .....	5 475 369	—	849 163	528 835	1 535 409	834 677	856 348	703 496	167 441
Libraries .....	147 572	—	23 339	12 210	61 371	15 133	16 614	13 842	5 063
Social services and income maintenance:		—							
Public welfare .....	515 149	—	89 607	47 112	182 391	62 448	70 240	49 950	13 401
Cash assistance and vendor payments .....	103 918	—	8 246	15 372	47 133	10 289	13 032	8 865	981
Hospitals .....	196 912	—	—	28 872	76 500	—	70 528	21 008	—
Health .....	256 098	—	76 612	32 098	105 501	15 936	14 186	7 943	3 822
Transportation:		—							
Highways .....	400 746	—	31 943	76 068	162 689	29 530	41 584	44 687	14 245
Other transportation .....	317 215	—	—	25 629	254 736	23 259	5 659	7 345	587
Public safety:		—							
Police protection .....	622 964	—	78 791	75 610	231 812	73 101	75 430	69 236	18 984
Fire protection .....	387 880	—	69 696	39 835	171 355	42 305	29 813	29 598	5 278
Correction .....	267 209	—	21 876	20 388	137 029	34 565	31 012	19 024	3 315
Protective inspection and regulation .....	65 417	—	7 213	6 822	30 872	6 938	5 996	5 855	1 721
Environment and housing:		—							
Natural resources .....	32 505	—	11 656	244	6 129	5 377	3 925	3 872	1 302
Parks and recreation .....	281 139	—	46 755	51 842	110 556	23 750	21 346	20 556	6 334
Housing and community development .....	365 189	—	52 696	71 406	191 595	25 622	11 589	9 176	3 105
Sewerage .....	463 562	—	73 783	100 851	126 107	72 262	44 812	39 895	5 852
Sanitation other than sewerage .....	324 396	—	74 055	60 277	69 008	37 572	38 383	32 364	12 737
Government administration:		—							
Financial administration .....	244 062	—	27 987	20 286	77 508	36 724	34 890	35 988	10 679
Judicial and legal .....	146 508	—	23 205	12 341	49 032	20 466	18 299	18 595	4 570
General public buildings .....	263 002	—	49 264	56 406	65 035	38 409	26 667	21 964	5 257
Other government administration .....	171 107	—	22 648	18 579	56 935	22 249	22 525	20 713	7 458
Interest on general debt .....	171 025	—	98 142	110 266	263 434	90 261	60 099	82 997	11 826
General expenditure, n.e.c. ....	447 243	—	95 245	14 297	158 594	70 973	55 273	39 299	13 562
Utility and liquor store expenditure .....	933 662	—	95 019	100 283	304 102	152 659	143 063	103 935	34 601
Capital outlay .....	188 583	—	39 689	28 499	47 227	39 709	21 735	10 212	1 512
Debt outstanding .....	12 830 484	—	1 944 591	1 996 294	4 819 131	1 696 024	958 827	1 207 081	208 536
Long-term .....	12 752 633	—	1 944 591	1 996 294	4 749 252	1 695 894	954 157	1 203 927	208 518
Education .....	2 150 102	—	433 470	191 177	519 037	367 532	337 478	240 002	61 406
Utilities .....	1 823 582	—	391 939	199 136	602 678	360 298	154 920	79 502	35 109
Cash and security holdings .....	12 280 507	—	3 067 224	1 736 435	3 919 085	1 554 863	729 673	1 079 500	193 727
	<b>PERCENT DISTRIBUTION</b>								
Number of areas .....	100.0	—	.7	1.5	7.4	11.0	22.1	37.5	19.9
Population, 1990 .....	100.0	—	13.2	10.6	27.3	15.9	16.8	13.3	2.9
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	—	<b>17.0</b>	<b>11.6</b>	<b>32.1</b>	<b>13.5</b>	<b>12.8</b>	<b>10.5</b>	<b>2.5</b>
General revenue <sup>1</sup> .....	100.0	—	16.2	11.9	32.1	13.7	13.0	10.6	2.5
Intergovernmental revenue <sup>1</sup> .....	100.0	—	8.0	12.7	30.0	14.9	17.5	13.9	3.0
From Federal Government .....	100.0	—	8.0	37.8	35.5	8.1	5.9	3.8	1.0
From State government .....	100.0	—	8.0	9.8	29.4	15.7	18.8	15.1	3.2
General revenue from own sources .....	100.0	—	20.0	11.5	33.1	13.1	10.9	9.1	2.3
Taxes .....	100.0	—	22.0	10.3	32.3	13.7	10.6	8.7	2.3
Property .....	100.0	—	24.9	8.7	32.1	13.7	10.1	8.4	2.3
Charges and miscellaneous general revenue .....	100.0	—	15.7	14.0	34.8	11.9	11.5	10.0	2.1
Current charges .....	100.0	—	14.9	14.5	36.9	10.0	12.0	9.6	2.0
Miscellaneous general revenue .....	100.0	—	17.4	12.7	30.0	16.3	10.3	10.7	2.6
Interest earnings .....	100.0	—	17.2	12.8	31.3	15.6	9.9	11.1	2.1
Utility and liquor store revenue .....	100.0	—	7.7	9.8	34.5	15.1	15.8	13.0	4.2
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	—	<b>15.3</b>	<b>11.5</b>	<b>33.9</b>	<b>13.2</b>	<b>12.9</b>	<b>10.6</b>	<b>2.7</b>
Direct expenditure by function .....	100.0	—	15.1	11.6	34.0	13.2	12.9	10.6	2.7
Direct general expenditure .....	100.0	—	15.1	11.6	34.1	13.1	12.8	10.7	2.6
Capital outlay .....	100.0	—	9.4	15.8	37.6	14.0	11.7	8.9	2.7
Construction only .....	100.0	—	8.1	16.0	39.8	14.2	10.8	8.4	2.7
Education services:		—							
Education .....	100.0	—	15.5	9.7	28.0	15.2	15.6	12.8	3.1
Libraries .....	100.0	—	15.8	8.3	41.6	10.3	11.3	9.4	3.4
Social services and income maintenance:		—							
Public welfare .....	100.0	—	17.4	9.1	35.4	12.1	13.6	9.7	2.6
Cash assistance and vendor payments .....	100.0	—	7.9	14.8	45.4	9.9	12.5	8.5	.9
Hospitals .....	100.0	—	—	14.7	38.8	—	35.8	10.7	—
Health .....	100.0	—	29.9	12.5	41.2	6.2	5.5	3.1	1.5

See footnotes at end of table.

**310 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>VIRGINIA—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	--	8.0	19.0	40.6	7.4	10.4	11.2	3.6
Other transportation .....	100.0	--	--	8.1	80.3	7.3	1.8	2.3	.2
Public safety:									
Police protection .....	100.0	--	12.6	12.1	37.2	11.7	12.1	11.1	3.0
Fire protection .....	100.0	--	18.0	10.3	44.2	10.9	7.7	7.6	1.4
Correction .....	100.0	--	8.2	7.6	51.3	12.9	11.6	7.1	1.2
Protective inspection and regulation .....	100.0	--	11.0	10.4	47.2	10.6	9.2	9.0	2.6
Environment and housing:									
Natural resources .....	100.0	--	35.9	.8	18.9	16.5	12.1	11.9	4.0
Parks and recreation .....	100.0	--	16.6	18.4	39.3	8.4	7.6	7.3	2.3
Housing and community development .....	100.0	--	14.4	19.6	52.5	7.0	3.2	2.5	.9
Sewerage .....	100.0	--	15.9	21.8	27.2	15.6	9.7	8.6	1.3
Sanitation other than sewerage .....	100.0	--	22.8	18.6	21.3	11.6	11.8	10.0	3.9
Government administration:									
Financial administration .....	100.0	--	11.5	8.3	31.8	15.0	14.3	14.7	4.4
Judicial and legal .....	100.0	--	15.8	8.4	33.5	14.0	12.5	12.7	3.1
General public buildings .....	100.0	--	18.7	21.4	24.7	14.6	10.1	8.4	2.0
Other government administration .....	100.0	--	13.2	10.9	33.3	13.0	13.2	12.1	4.4
Interest on general debt .....	100.0	--	13.7	15.4	36.7	12.6	8.4	11.6	1.6
General expenditure, n.e.c. ....	100.0	--	21.3	3.2	35.5	15.9	12.4	8.8	3.0
Utility and liquor store expenditure	100.0	--	10.2	10.7	32.6	16.4	15.3	11.1	3.7
Capital outlay .....	100.0	--	21.0	15.1	25.0	21.1	11.5	5.4	.8
Debt outstanding .....	100.0	--	15.2	15.6	37.6	13.2	7.5	9.4	1.6
Long-term .....	100.0	--	15.2	15.7	37.2	13.3	7.5	9.4	1.6
Education .....	100.0	--	20.2	8.9	24.1	17.1	15.7	11.2	2.9
Utilities .....	100.0	--	21.5	10.9	33.0	19.8	8.5	4.4	1.9
Cash and security holdings .....	100.0	--	25.0	14.1	31.9	12.7	5.9	8.8	1.6
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>2 155.49</b>	--	<b>2 771.22</b>	<b>2 373.11</b>	<b>2 533.73</b>	<b>1 835.20</b>	<b>1 639.94</b>	<b>1 695.30</b>	<b>1 851.65</b>
General revenue <sup>1</sup> .....	1 958.76	--	2 404.48	2 197.39	2 307.85	1 689.67	1 513.68	1 559.67	1 659.06
Intergovernmental revenue <sup>1</sup> .....	614.06	--	370.56	737.20	676.10	576.68	639.36	642.05	621.56
From Federal Government .....	62.86	--	37.89	224.68	81.81	31.99	22.03	17.91	20.77
From State government .....	551.20	--	332.67	512.52	594.30	544.69	617.32	624.15	600.79
General revenue from own sources .....	1 344.70	--	2 033.92	1 460.19	1 631.74	1 112.99	874.32	917.62	1 037.50
Taxes .....	921.38	--	1 532.01	901.00	1 091.55	795.32	583.66	601.82	725.69
Property .....	672.17	--	1 262.91	550.48	791.74	579.16	402.55	421.34	521.19
Charges and miscellaneous general revenue .....	423.33	--	501.91	559.19	540.19	317.67	290.66	315.80	311.81
Current charges .....	295.68	--	333.81	405.99	399.94	186.42	211.99	213.43	200.07
Miscellaneous general revenue .....	127.65	--	168.10	153.20	140.25	131.25	78.66	102.36	111.74
Interest earnings .....	91.53	--	118.80	111.19	104.99	89.96	54.07	76.02	65.59
Utility and liquor store revenue .....	133.83	--	77.63	123.51	169.02	127.19	126.26	130.35	192.60
<b>Expenditure<sup>1</sup></b> .....	<b>2 144.04</b>	--	<b>2 473.93</b>	<b>2 332.06</b>	<b>2 664.90</b>	<b>1 782.44</b>	<b>1 641.88</b>	<b>1 706.60</b>	<b>1 953.96</b>
Direct expenditure by function .....	2 133.35	--	2 434.75	2 332.06	2 657.64	1 775.77	1 634.60	1 699.38	1 944.40
Direct general expenditure .....	1 956.94	--	2 227.84	2 155.40	2 443.27	1 610.95	1 496.90	1 571.79	1 752.80
Capital outlay .....	260.74	--	184.65	389.71	359.06	229.39	181.26	174.45	241.82
Construction only .....	193.27	--	117.85	293.01	282.18	173.06	124.16	121.98	176.11
Education services:									
Education .....	884.93	--	1 037.36	808.25	909.74	850.19	824.23	852.28	927.19
Libraries .....	23.85	--	28.51	18.66	36.36	15.41	15.99	16.77	28.04
Social services and income maintenance:									
Public welfare .....	83.26	--	109.47	72.00	108.07	63.61	67.61	60.51	74.21
Cash assistance and vendor payments .....	16.80	--	10.07	23.49	27.93	10.48	12.54	10.74	5.43
Hospitals .....	31.82	--	--	44.13	45.33	--	67.88	25.45	--
Health .....	41.39	--	93.59	49.06	62.51	16.23	13.65	9.62	21.16
Transportation:									
Highways .....	64.77	--	39.02	116.26	96.39	30.08	40.02	54.14	78.88
Other transportation .....	51.27	--	--	39.17	150.93	23.69	5.45	8.90	3.25
Public safety:									
Police protection .....	100.68	--	96.25	115.56	137.35	74.46	72.60	83.88	105.12
Fire protection .....	62.69	--	85.14	60.88	101.53	43.09	28.70	35.86	29.23
Correction .....	43.19	--	26.72	31.16	81.19	35.21	29.85	23.05	18.36
Protective inspection and regulation .....	10.57	--	8.81	10.43	18.29	7.07	5.77	7.09	9.53
Environment and housing:									
Natural resources .....	5.25	--	14.24	.37	3.63	5.48	3.78	4.69	7.21
Parks and recreation .....	45.44	--	57.12	79.23	65.51	24.19	20.55	24.90	35.07
Housing and community development .....	59.02	--	64.37	109.13	113.52	26.10	11.15	11.12	17.19
Sewerage .....	74.92	--	90.13	154.14	74.72	73.60	43.13	48.33	32.40
Sanitation other than sewerage .....	52.43	--	90.47	92.12	40.89	38.27	36.94	39.21	70.53
Government administration:									
Financial administration .....	39.45	--	34.19	31.00	45.92	37.41	33.58	43.60	59.13
Judicial and legal .....	23.68	--	28.35	18.86	29.05	20.85	17.61	22.53	25.31
General public buildings .....	42.51	--	60.18	86.21	38.53	39.12	25.67	26.61	29.11
Other government administration .....	27.65	--	27.67	28.40	33.73	22.66	21.68	25.09	41.30
Interest on general debt .....	115.89	--	119.89	168.53	156.09	91.94	57.85	100.55	65.49
General expenditure, n.e.c. ....	72.28	--	116.35	21.85	93.97	72.29	53.20	47.61	75.10
Utility and liquor store expenditure	150.90	--	116.08	153.27	180.18	155.50	137.70	125.92	191.60
Capital outlay .....	30.48	--	48.48	43.56	27.98	40.45	20.92	12.37	8.37
Debt outstanding .....	2 073.66	--	2 375.55	3 051.05	2 856.38	1 727.54	922.87	1 462.37	1 154.75
Long-term .....	2 061.08	--	2 375.55	3 051.05	2 813.98	1 727.41	918.38	1 458.55	1 154.65
Education .....	347.50	--	529.54	292.19	307.53	374.36	324.82	290.76	340.03
Utilities .....	294.73	--	478.80	304.35	357.09	366.99	149.11	96.32	194.41
Cash and security holdings .....	1 984.77	--	3 746.99	2 653.89	2 322.09	1 583.75	702.31	1 307.80	1 072.74

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WASHINGTON</b>									
Number of areas .....	39	1	1	2	6	8	8	6	7
Population, 1990 .....	4 866 692	1 507 319	586 203	827 006	1 018 185	508 874	280 256	96 887	41 962
	<b>AMOUNT (THOUSAND DOLLARS)</b>								
<b>Revenue<sup>1</sup></b> .....	<b>14 170 651</b>	<b>4 691 925</b>	<b>1 581 656</b>	<b>2 049 865</b>	<b>2 993 448</b>	<b>1 723 482</b>	<b>704 883</b>	<b>268 978</b>	<b>156 414</b>
General revenue <sup>1</sup> .....	11 451 224	4 169 967	1 245 721	1 736 357	2 084 646	1 260 174	576 997	241 130	136 232
Intergovernmental revenue <sup>1</sup> .....	4 948 711	1 354 589	605 757	802 639	1 105 190	563 562	317 134	120 101	79 739
From Federal Government .....	390 748	220 444	38 664	48 707	44 643	19 929	13 137	2 808	2 416
From State government .....	4 557 963	1 134 145	567 093	753 932	1 060 547	543 633	303 997	117 293	77 323
General revenue from own sources .....	6 502 513	2 815 378	639 964	933 718	979 456	696 612	259 863	121 029	56 493
Taxes .....	3 428 289	1 579 797	356 353	489 293	532 010	277 903	121 488	51 494	19 951
Property .....	2 074 056	862 991	238 540	300 902	360 651	175 837	84 191	35 620	15 324
Charges and miscellaneous general revenue .....	3 074 224	1 235 581	283 611	444 425	447 446	418 709	138 375	69 535	36 542
Current charges .....	2 181 333	930 863	193 837	304 896	269 113	304 459	100 436	52 390	25 339
Miscellaneous general revenue .....	892 891	304 718	89 774	139 529	178 333	114 250	37 939	17 145	11 203
Interest earnings .....	493 375	161 950	46 871	68 492	121 704	63 958	19 336	6 230	4 834
Utility and liquor store revenue .....	2 599 146	461 923	286 421	303 739	908 090	463 202	127 750	27 839	20 182
<b>Expenditure<sup>1</sup></b> .....	<b>15 047 249</b>	<b>5 001 532</b>	<b>1 652 075</b>	<b>2 202 138</b>	<b>3 181 651</b>	<b>1 831 608</b>	<b>744 261</b>	<b>278 492</b>	<b>155 492</b>
Direct expenditure by function .....	15 013 228	4 995 051	1 651 811	2 202 127	3 166 133	1 824 662	740 004	278 258	155 182
Direct general expenditure .....	11 595 716	4 138 099	1 300 826	1 790 436	2 106 319	1 277 307	601 778	244 524	136 427
Capital outlay .....	2 304 671	961 235	249 188	364 760	375 042	201 016	94 845	32 990	25 595
Construction only .....	1 749 147	640 190	195 565	307 640	304 908	170 546	79 248	27 344	23 706
Education services:									
Education .....	5 183 274	1 386 444	665 864	868 307	1 192 539	581 924	318 946	113 043	56 207
Libraries .....	157 672	73 984	13 882	26 742	30 187	8 715	2 393	1 219	550
Social services and income maintenance:									
Public welfare .....	14 597	1 465	3 440	7 628	1 829	68	2	2	163
Cash assistance and vendor payments .....	320	320	—	—	—	—	—	—	—
Hospitals .....	563 436	204 170	—	87 785	26 215	151 716	48 124	27 310	18 116
Health .....	255 560	135 678	47 172	10 853	25 104	16 484	12 170	4 683	3 416
Transportation:									
Highways .....	555 931	171 771	45 056	68 560	97 028	79 726	50 263	22 691	20 836
Other transportation .....	464 090	256 909	64 946	56 843	26 975	47 410	7 171	3 028	808
Public safety:									
Police protection .....	528 379	212 519	58 330	75 028	86 622	54 979	26 717	8 723	5 461
Fire protection .....	349 650	146 555	43 783	53 410	62 432	26 923	11 772	3 752	1 023
Correction .....	184 172	61 266	20 082	35 584	34 444	19 962	8 265	3 035	1 534
Protective inspection and regulation .....	69 858	46 210	3 248	9 149	8 199	1 634	905	428	85
Environment and housing:									
Natural resources .....	87 158	20 968	2 205	4 728	21 574	18 071	13 784	5 454	374
Parks and recreation .....	422 675	224 511	51 082	53 622	46 966	28 624	10 835	4 600	2 435
Housing and community development .....	255 005	145 547	16 866	34 879	32 320	16 768	5 132	3 335	158
Sewerage .....	571 016	268 504	70 342	72 310	94 175	48 383	9 051	7 283	968
Sanitation other than sewerage .....	342 083	129 082	46 844	87 315	35 521	28 506	8 073	4 903	1 839
Government administration:									
Financial administration .....	229 656	67 706	26 630	29 556	47 488	29 476	15 958	7 576	5 266
Judicial and legal .....	267 656	112 167	29 369	36 393	44 540	24 167	12 635	5 146	3 239
General public buildings .....	30 679	29 331	740	—	608	—	—	—	—
Other government administration .....	167 121	63 636	16 247	25 621	33 569	13 406	7 803	3 970	2 869
Interest on general debt .....	481 460	233 976	49 294	80 423	61 306	33 975	14 211	6 673	1 602
General expenditure, n.e.c. ....	414 588	145 700	25 404	65 700	96 678	46 390	17 568	7 670	9 478
Utility and liquor store expenditure .....	3 340 821	805 037	335 683	404 271	1 058 462	547 120	137 806	33 687	18 755
Capital outlay .....	647 037	256 540	78 139	80 090	99 560	99 509	23 738	6 627	2 834
Debt outstanding .....	20 829 772	4 678 366	1 268 983	1 516 161	10 790 173	1 861 210	553 679	113 205	47 995
Long-term .....	20 708 410	4 656 942	1 262 967	1 499 840	10 719 342	1 857 660	553 457	112 791	45 411
Education .....	3 010 760	926 404	406 127	582 614	619 128	266 540	147 520	47 447	14 980
Utilities .....	13 033 117	1 022 562	378 912	292 527	9 657 899	1 366 715	278 570	22 561	13 371
Cash and security holdings .....	8 419 665	3 009 725	969 648	1 129 437	1 831 614	978 727	315 527	106 893	78 094
	<b>PERCENT DISTRIBUTION</b>								
Number of areas .....	100.0	2.6	2.6	5.1	15.4	20.5	20.5	15.4	17.9
Population, 1990 .....	100.0	31.0	12.0	17.0	20.9	10.5	5.8	2.0	.9
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	<b>33.1</b>	<b>11.2</b>	<b>14.5</b>	<b>21.1</b>	<b>12.2</b>	<b>5.0</b>	<b>1.9</b>	<b>1.1</b>
General revenue <sup>1</sup> .....	100.0	36.4	10.9	15.2	18.2	11.0	5.0	2.1	1.2
Intergovernmental revenue <sup>1</sup> .....	100.0	27.4	12.2	16.2	22.3	11.4	6.4	2.4	1.6
From Federal Government .....	100.0	56.4	9.9	12.5	11.4	5.1	3.4	.7	.6
From State government .....	100.0	24.9	12.4	16.5	23.3	11.9	6.7	2.6	1.7
General revenue from own sources .....	100.0	43.3	9.8	14.4	15.1	10.7	4.0	1.9	.9
Taxes .....	100.0	46.1	10.4	14.3	15.5	8.1	3.5	1.5	.6
Property .....	100.0	41.6	11.5	14.5	17.4	8.5	4.1	1.7	.7
Charges and miscellaneous general revenue .....	100.0	40.2	9.2	14.5	14.6	13.6	4.5	2.3	1.2
Current charges .....	100.0	42.7	8.9	14.0	12.3	14.0	4.6	2.4	1.2
Miscellaneous general revenue .....	100.0	34.1	10.1	15.6	20.0	12.8	4.2	1.9	1.3
Interest earnings .....	100.0	32.8	9.5	13.9	24.7	13.0	3.9	1.3	1.0
Utility and liquor store revenue .....	100.0	17.8	11.0	11.7	34.9	17.8	4.9	1.1	.8
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	<b>33.2</b>	<b>11.0</b>	<b>14.6</b>	<b>21.1</b>	<b>12.2</b>	<b>4.9</b>	<b>1.9</b>	<b>1.0</b>
Direct expenditure by function .....	100.0	33.3	11.0	14.7	21.1	12.2	4.9	1.9	1.0
Direct general expenditure .....	100.0	35.7	11.2	15.4	18.2	11.0	5.2	2.1	1.2
Capital outlay .....	100.0	41.7	10.8	15.8	16.3	8.7	4.1	1.4	1.1
Construction only .....	100.0	36.6	11.2	17.6	17.4	9.8	4.5	1.6	1.4
Education services:									
Education .....	100.0	26.7	12.8	16.8	23.0	11.2	6.2	2.2	1.1
Libraries .....	100.0	46.9	8.8	17.0	19.1	5.5	1.5	.8	.3
Social services and income maintenance:									
Public welfare .....	100.0	10.0	23.6	52.3	12.5	.5	—	—	1.1
Cash assistance and vendor payments .....	100.0	100.0	—	—	—	—	—	—	—
Hospitals .....	100.0	36.2	—	15.6	4.7	26.9	8.5	4.8	3.2
Health .....	100.0	53.1	18.5	4.2	9.8	6.5	4.8	1.8	1.3

See footnotes at end of table.

**312 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WASHINGTON—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	30.9	8.1	12.3	17.5	14.3	9.0	4.1	3.7
Other transportation .....	100.0	55.4	14.0	12.2	5.8	10.2	1.5	.7	.2
Public safety:									
Police protection .....	100.0	40.2	11.0	14.2	16.4	10.4	5.1	1.7	1.0
Fire protection .....	100.0	41.9	12.5	15.3	17.9	7.7	3.4	1.1	.3
Correction .....	100.0	33.3	10.9	19.3	18.7	10.8	4.5	1.6	.8
Protective inspection and regulation .....	100.0	66.1	4.6	13.1	11.7	2.3	1.3	.6	.1
Environment and housing:									
Natural resources .....	100.0	24.1	2.5	5.4	24.8	20.7	15.8	6.3	4
Parks and recreation .....	100.0	53.1	12.1	12.7	11.1	6.8	2.6	1.1	.6
Housing and community development .....	100.0	57.1	6.6	13.7	12.7	6.6	2.0	1.3	.1
Sewerage .....	100.0	47.0	12.3	12.7	16.5	8.5	1.6	1.3	.2
Sanitation other than sewerage .....	100.0	37.7	13.7	25.5	10.4	8.3	2.4	1.4	.5
Government administration:									
Financial administration .....	100.0	29.5	11.6	12.9	20.7	12.8	6.9	3.3	2.3
Judicial and legal .....	100.0	41.9	11.0	13.6	16.6	9.0	4.7	1.9	1.2
General public buildings .....	100.0	95.6	2.4	—	2.0	—	—	—	—
Other government administration .....	100.0	38.1	9.7	15.3	20.1	8.0	4.7	2.4	1.7
Interest on general debt .....	100.0	48.6	10.2	16.7	12.7	7.1	3.0	1.4	.3
General expenditure, n.e.c. ....	100.0	35.1	6.1	15.8	23.3	11.2	4.2	1.9	2.3
Utility and liquor store expenditure:									
Capital outlay .....	100.0	24.1	10.0	12.1	31.7	16.4	4.1	1.0	.6
Capital outlay .....	100.0	39.6	12.1	12.4	15.4	15.4	3.7	1.0	.4
Debt outstanding .....	100.0	22.5	6.1	7.3	51.8	8.9	2.7	.5	.2
Long-term .....	100.0	22.5	6.1	7.2	51.8	9.0	2.7	.5	.2
Education .....	100.0	30.8	13.5	19.4	20.6	8.9	4.9	1.6	.5
Utilities .....	100.0	7.8	2.9	2.2	74.1	10.5	2.1	.2	.1
Cash and security holdings .....	100.0	35.7	11.5	13.4	21.8	11.6	3.7	1.3	.9
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue<sup>1</sup> .....</b>	<b>2 911.76</b>	<b>3 112.76</b>	<b>2 698.14</b>	<b>2 478.66</b>	<b>2 939.98</b>	<b>3 386.85</b>	<b>2 515.14</b>	<b>2 776.20</b>	<b>3 727.52</b>
General revenue <sup>1</sup> .....	2 352.98	2 766.48	2 125.07	2 099.57	2 047.41	2 476.40	2 058.82	2 488.78	3 246.56
Intergovernmental revenue <sup>1</sup> .....	1 016.85	898.67	1 033.36	970.54	1 085.45	1 107.47	1 239.60	1 900.27	1 900.27
From Federal Government .....	80.29	146.25	65.96	58.90	43.85	39.16	46.88	28.98	57.58
From State government .....	936.56	752.43	967.40	911.64	1 041.61	1 068.31	1 084.71	1 210.62	1 842.69
General revenue from own sources .....	1 336.13	1 867.81	1 091.71	1 129.03	961.96	1 368.93	927.23	1 249.18	1 346.29
Taxes .....	704.44	1 048.08	607.90	591.64	522.51	546.11	433.49	531.49	475.45
Property .....	426.17	572.53	406.92	363.85	354.21	345.54	300.41	367.64	365.19
Charges and miscellaneous general revenue .....	631.69	819.72	483.81	537.39	439.45	822.81	493.75	717.69	870.84
Current charges .....	448.22	617.56	330.67	368.67	264.31	598.30	358.37	540.73	603.86
Miscellaneous general revenue .....	183.47	202.16	153.14	168.72	175.15	224.52	135.37	176.96	266.98
Interest earnings .....	101.38	107.44	79.96	82.82	119.53	125.69	68.99	64.30	115.20
Utility and liquor store revenue .....	534.07	306.45	488.60	367.28	891.87	910.25	455.83	287.33	480.96
<b>Expenditure<sup>1</sup> .....</b>	<b>3 091.88</b>	<b>3 318.16</b>	<b>2 818.26</b>	<b>2 662.78</b>	<b>3 124.83</b>	<b>3 599.34</b>	<b>2 655.65</b>	<b>2 874.40</b>	<b>3 705.54</b>
Direct expenditure by function .....	3 084.89	3 313.86	2 817.81	2 662.77	3 109.59	3 585.69	2 640.46	2 871.98	3 698.16
Direct general expenditure .....	2 382.67	2 745.34	2 219.07	2 164.96	2 068.70	2 510.07	2 147.24	2 523.81	3 251.20
Capital outlay .....	473.56	637.71	425.09	441.06	368.34	395.02	338.42	340.50	609.96
Construction only .....	359.41	424.72	333.61	371.99	299.46	335.14	282.77	282.23	564.94
Education services:									
Education .....	1 065.05	919.81	1 135.89	1 049.94	1 171.24	1 143.55	1 138.05	1 166.75	1 339.47
Libraries .....	32.40	49.08	23.68	32.34	29.65	17.13	8.54	12.58	13.11
Social services and income maintenance:									
Public welfare .....	3.00	.97	5.87	9.22	1.80	.13	.01	.02	3.88
Cash assistance and vendor payments .....	.07	.21	—	—	—	—	—	—	—
Hospitals .....	115.77	135.45	—	106.15	25.75	298.14	171.71	281.87	431.72
Health .....	52.51	90.01	80.47	13.12	24.66	32.39	43.42	48.33	81.41
Transportation:									
Highways .....	114.23	113.96	76.86	82.90	95.30	156.67	179.35	234.20	496.54
Other transportation .....	95.36	170.44	110.79	68.73	26.49	93.17	25.59	31.25	19.26
Public safety:									
Police protection .....	108.57	140.99	99.50	90.72	85.07	108.04	95.33	90.03	130.14
Fire protection .....	71.85	97.23	74.69	64.58	61.32	52.91	42.00	38.73	24.38
Correction .....	37.84	40.65	34.26	43.03	33.83	39.23	29.49	31.33	36.56
Protective inspection and regulation .....	14.35	30.66	5.54	11.06	8.05	3.21	3.23	4.42	2.03
Environment and housing:									
Natural resources .....	17.91	13.91	3.76	5.72	21.19	35.51	49.18	56.29	8.91
Parks and recreation .....	86.85	148.95	87.14	64.84	46.13	56.25	38.66	47.48	58.03
Housing and community development .....	52.40	96.56	28.77	42.18	31.74	32.95	18.31	34.42	3.77
Sewerage .....	117.33	178.13	120.00	87.44	92.49	95.08	32.30	75.17	23.07
Sanitation other than sewerage .....	70.29	85.64	79.91	105.58	34.89	56.02	28.81	50.61	43.83
Government administration:									
Financial administration .....	47.19	44.92	45.43	35.74	46.64	57.92	56.94	78.19	125.49
Judicial and legal .....	55.00	74.41	50.10	44.01	43.74	47.49	45.08	53.11	77.19
General public buildings .....	6.30	19.46	1.26	—	.60	—	—	—	—
Other government administration .....	34.34	42.22	27.72	30.98	32.97	26.34	27.84	40.98	68.37
Interest on general debt .....	98.93	155.23	84.09	97.25	60.21	66.77	50.71	68.87	38.18
General expenditure, n.e.c. ....	85.19	96.66	43.34	79.44	94.95	91.16	62.69	79.16	225.87
Utility and liquor store expenditure:									
Capital outlay .....	686.47	534.09	572.64	488.84	1 039.56	1 075.16	491.71	347.69	446.95
Capital outlay .....	132.95	170.20	133.30	96.84	97.78	195.55	84.70	68.40	67.54
Debt outstanding .....	4 280.07	3 103.77	2 164.75	1 833.31	10 597.46	3 657.51	1 975.62	1 168.42	1 143.77
Long-term .....	4 255.13	3 089.55	2 154.49	1 813.58	10 527.89	3 650.53	1 974.83	1 164.15	1 082.19
Education .....	618.65	614.60	692.81	704.49	608.07	523.78	526.38	489.71	356.99
Utilities .....	2 678.02	678.40	646.38	353.72	9 485.41	2 685.76	993.98	232.86	318.65
Cash and security holdings .....	1 730.06	1 996.74	1 654.12	1 365.69	1 798.90	1 923.32	1 125.85	1 103.27	1 861.06

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WEST VIRGINIA</b>									
Number of areas .....	55	—	—	—	1	9	19	16	10
Population, 1990 .....	1 793 477	—	—	—	207 619	637 794	630 915	237 294	79 855
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup> .....</b>	<b>2 801 310</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>357 767</b>	<b>1 080 116</b>	<b>887 749</b>	<b>348 326</b>	<b>127 352</b>
General revenue <sup>1</sup> .....	2 701 369	—	—	—	352 248	1 032 451	857 023	334 281	125 366
Intergovernmental revenue <sup>1</sup> .....	1 279 076	—	—	—	142 714	410 694	461 559	196 728	67 381
From Federal Government .....	78 757	—	—	—	28 674	30 039	12 544	6 895	605
From State government .....	1 200 319	—	—	—	114 040	380 655	449 015	189 833	66 776
General revenue from own sources .....	1 422 293	—	—	—	209 534	621 757	395 464	137 553	57 985
Taxes .....	655 797	—	—	—	114 697	250 849	205 999	57 790	26 462
Property .....	532 239	—	—	—	82 964	187 324	184 408	52 522	25 021
Charges and miscellaneous general revenue .....	766 496	—	—	—	94 837	370 908	189 465	79 763	31 523
Current charges .....	449 566	—	—	—	47 342	235 027	97 178	55 713	14 306
Miscellaneous general revenue .....	316 930	—	—	—	47 495	135 881	92 287	24 050	17 217
Interest earnings .....	252 785	—	—	—	39 308	108 608	71 473	18 528	14 868
Utility and liquor store revenue .....	85 951	—	—	—	3 692	36 888	29 494	13 891	1 986
<b>Expenditure<sup>1</sup> .....</b>	<b>2 776 377</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>346 798</b>	<b>1 082 254</b>	<b>877 905</b>	<b>343 524</b>	<b>125 896</b>
Direct expenditure by function .....	2 774 579	—	—	—	346 752	1 080 813	877 719	343 434	125 861
Direct general expenditure .....	2 647 529	—	—	—	334 765	1 019 477	842 592	327 450	123 245
Capital outlay .....	257 158	—	—	—	27 460	106 824	74 451	35 020	13 403
Construction only .....	133 979	—	—	—	21 564	51 496	36 366	18 417	6 136
Education services: .....									
Education .....	1 568 837	—	—	—	161 990	518 883	581 510	221 098	85 356
Libraries .....	12 011	—	—	—	4 612	5 149	1 976	206	68
Social services and income maintenance: .....									
Public welfare .....	733	—	—	—	—	89	631	8	1
Cash assistance and vendor payments .....	—	—	—	—	—	—	—	—	—
Hospitals .....	168 983	—	—	—	—	113 339	16 192	32 888	6 564
Health .....	55 740	—	—	—	9 279	23 616	15 984	4 525	2 336
Transportation: .....									
Highways .....	35 273	—	—	—	5 882	17 230	9 180	2 407	574
Other transportation .....	19 887	—	—	—	5 607	11 312	2 335	591	42
Public safety: .....									
Police protection .....	71 405	—	—	—	12 896	33 267	19 269	4 726	1 247
Fire protection .....	36 375	—	—	—	8 840	21 131	5 210	984	210
Correction .....	19 571	—	—	—	2 729	6 349	7 050	2 505	938
Protective inspection and regulation .....	1 717	—	—	—	339	1 113	209	54	2
Environment and housing: .....									
Natural resources .....	7 580	—	—	—	127	1 816	2 584	2 861	192
Parks and recreation .....	26 459	—	—	—	7 431	12 636	5 000	878	514
Housing and community development .....	60 707	—	—	—	16 412	20 966	17 740	5 581	8
Sewerage .....	96 471	—	—	—	23 560	45 042	20 477	6 468	924
Sanitation other than sewerage .....	38 612	—	—	—	6 216	19 125	10 100	1 942	1 229
Government administration: .....									
Financial administration .....	37 493	—	—	—	4 660	14 691	11 069	4 883	2 190
Judicial and legal .....	21 374	—	—	—	3 468	7 313	6 754	2 526	1 313
General public buildings .....	29 480	—	—	—	4 173	9 848	10 426	3 652	1 381
Other government administration .....	40 515	—	—	—	5 021	13 327	13 994	5 696	2 477
Interest on general debt .....	249 819	—	—	—	42 204	102 326	72 263	18 867	14 159
General expenditure, n.e.c. ....	48 487	—	—	—	9 315	20 909	12 639	4 104	1 520
Utility and liquor store expenditure .....	117 101	—	—	—	10 085	54 251	34 307	15 842	2 616
Capital outlay .....	18 913	—	—	—	1 157	9 767	4 851	2 755	383
Debt outstanding .....	3 757 188	—	—	—	588 727	1 602 187	1 057 967	294 480	213 827
Long-term .....	3 752 098	—	—	—	588 727	1 598 882	1 056 976	293 806	213 707
Education .....	252 220	—	—	—	—	159 695	64 865	19 430	8 230
Utilities .....	266 625	—	—	—	6 087	154 450	84 424	17 187	4 477
Cash and security holdings .....	3 571 658	—	—	—	539 868	1 547 512	985 534	279 236	219 508
<b>PERCENT DISTRIBUTION</b>									
Number of areas .....	100.0	—	—	—	1.8	16.4	34.5	29.1	18.2
Population, 1990 .....	100.0	—	—	—	11.6	35.6	35.2	13.2	4.5
<b>Revenue<sup>1</sup> .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12.8</b>	<b>38.6</b>	<b>31.7</b>	<b>12.4</b>	<b>4.5</b>
General revenue <sup>1</sup> .....	100.0	—	—	—	13.0	38.2	31.7	12.4	4.6
Intergovernmental revenue <sup>1</sup> .....	100.0	—	—	—	11.2	32.1	36.1	15.4	5.3
From Federal Government .....	100.0	—	—	—	36.4	38.1	15.9	8.8	.8
From State government .....	100.0	—	—	—	9.5	31.7	37.4	15.8	5.6
General revenue from own sources .....	100.0	—	—	—	14.7	43.7	27.8	9.7	4.1
Taxes .....	100.0	—	—	—	17.5	38.3	31.4	8.8	4.0
Property .....	100.0	—	—	—	15.6	35.2	34.6	9.9	4.7
Charges and miscellaneous general revenue .....	100.0	—	—	—	12.4	48.4	24.7	10.4	4.1
Current charges .....	100.0	—	—	—	10.5	52.3	21.6	12.4	3.2
Miscellaneous general revenue .....	100.0	—	—	—	15.0	42.9	29.1	7.6	5.4
Interest earnings .....	100.0	—	—	—	15.5	43.0	28.3	7.3	5.9
Utility and liquor store revenue .....	100.0	—	—	—	4.3	42.9	34.3	16.2	2.3
<b>Expenditure<sup>1</sup> .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12.5</b>	<b>39.0</b>	<b>31.6</b>	<b>12.4</b>	<b>4.5</b>
Direct expenditure by function .....	100.0	—	—	—	12.5	39.0	31.6	12.4	4.5
Direct general expenditure .....	100.0	—	—	—	12.6	38.5	31.8	12.4	4.7
Capital outlay .....	100.0	—	—	—	10.7	41.5	29.0	13.6	5.2
Construction only .....	100.0	—	—	—	16.1	38.4	27.1	13.7	4.6
Education services: .....									
Education .....	100.0	—	—	—	10.3	33.1	37.1	14.1	5.4
Libraries .....	100.0	—	—	—	38.4	42.9	16.5	1.7	.6
Social services and income maintenance: .....									
Public welfare .....	100.0	—	—	—	.5	12.1	86.1	1.1	.1
Cash assistance and vendor payments .....	—	—	—	—	—	—	—	—	—
Hospitals .....	100.0	—	—	—	—	67.1	9.6	19.5	3.9
Health .....	100.0	—	—	—	16.6	42.4	28.7	8.1	4.2

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WEST VIRGINIA—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	--	--	--	16.7	48.8	26.0	6.8	1.6
Other transportation .....	100.0	--	--	--	28.2	56.9	11.7	3.0	.2
Public safety:									
Police protection .....	100.0	--	--	--	18.1	46.6	27.0	6.6	1.7
Fire protection .....	100.0	--	--	--	24.3	58.1	14.3	2.7	.6
Correction .....	100.0	--	--	--	13.9	32.4	36.0	12.8	4.8
Protective inspection and regulation .....	100.0	--	--	--	19.7	64.8	12.2	3.1	.1
Environment and housing:									
Natural resources .....	100.0	--	--	--	1.7	24.0	34.1	37.7	2.5
Parks and recreation .....	100.0	--	--	--	28.1	47.8	18.9	3.3	1.9
Housing and community development .....	100.0	--	--	--	27.0	34.5	29.2	9.2	--
Sewerage .....	100.0	--	--	--	24.4	46.7	21.2	6.7	1.0
Sanitation other than sewerage .....	100.0	--	--	--	16.1	49.5	26.2	5.0	3.2
Government administration:									
Financial administration .....	100.0	--	--	--	12.4	39.2	29.5	13.0	5.8
Judicial and legal .....	100.0	--	--	--	16.2	34.2	31.6	11.8	6.1
General public buildings .....	100.0	--	--	--	14.2	33.4	35.4	12.4	4.7
Other government administration .....	100.0	--	--	--	12.4	32.9	34.5	14.1	6.1
Interest on general debt .....	100.0	--	--	--	16.9	41.0	28.9	7.6	2.7
General expenditure, n.e.c. ....	100.0	--	--	--	19.2	43.1	26.1	8.5	3.1
Utility and liquor store expenditure:									
Capital outlay .....	100.0	--	--	--	8.6	46.3	29.3	13.5	2.2
Capital outlay .....	100.0	--	--	--	6.1	51.6	25.6	14.6	2.0
Debt outstanding .....	100.0	--	--	--	15.7	42.6	28.2	7.8	5.7
Long-term .....	100.0	--	--	--	15.7	42.6	28.2	7.8	5.7
Education .....	100.0	--	--	--	--	63.3	25.7	7.7	3.3
Utilities .....	100.0	--	--	--	2.3	57.9	31.7	6.4	1.7
Cash and security holdings .....	100.0	--	--	--	15.1	43.3	27.6	7.8	6.1
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
<b>Revenue<sup>1</sup> .....</b>	<b>1 561.94</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>1 723.19</b>	<b>1 693.52</b>	<b>1 407.08</b>	<b>1 467.91</b>	<b>1 594.79</b>
General revenue <sup>1</sup> .....	1 506.22	--	--	--	1 696.61	1 618.78	1 358.38	1 408.72	1 569.92
Intergovernmental revenue <sup>1</sup> .....	713.18	--	--	--	687.38	643.93	731.57	829.05	843.79
From Federal Government .....	43.91	--	--	--	138.11	47.10	19.88	29.06	7.58
From State government .....	669.27	--	--	--	549.28	596.83	711.69	799.99	836.22
General revenue from own sources .....	793.04	--	--	--	1 009.22	974.86	626.81	579.67	726.13
Taxes .....	365.66	--	--	--	552.44	393.31	326.51	243.54	331.38
Property .....	296.76	--	--	--	399.60	293.71	292.29	221.34	313.33
Charges and miscellaneous general revenue .....	427.38	--	--	--	456.78	581.55	300.30	336.14	394.75
Current charges .....	250.67	--	--	--	228.02	368.50	154.03	234.78	179.15
Miscellaneous general revenue .....	176.71	--	--	--	228.76	213.05	146.27	101.35	215.60
Interest earnings .....	140.95	--	--	--	189.33	170.29	113.28	78.08	186.19
Utility and liquor store revenue .....	47.92	--	--	--	17.78	57.84	46.75	58.54	24.87
Expenditure <sup>1</sup> .....	1 548.04	--	--	--	1 670.36	1 696.87	1 391.48	1 447.67	1 576.56
Direct expenditure by function .....	1 547.04	--	--	--	1 670.14	1 694.61	1 391.18	1 447.29	1 576.12
Direct general expenditure .....	1 476.20	--	--	--	1 612.40	1 598.44	1 335.51	1 379.93	1 543.36
Capital outlay .....	143.39	--	--	--	132.26	167.49	118.00	147.58	167.84
Construction only .....	74.70	--	--	--	103.86	80.74	57.64	77.61	76.84
Education services:									
Education .....	874.75	--	--	--	780.23	813.56	921.69	931.75	1 068.89
Libraries .....	6.70	--	--	--	22.21	8.07	3.13	.87	.85
Social services and income maintenance:									
Public welfare .....	.41	--	--	--	.02	.14	1.00	.03	.01
Cash assistance and vendor payments .....	--	--	--	--	--	--	--	--	--
Hospitals .....	94.22	--	--	--	--	177.70	25.66	138.60	82.20
Health .....	31.08	--	--	--	44.69	37.03	25.33	19.07	29.25
Transportation:									
Highways .....	19.67	--	--	--	28.33	27.01	14.55	10.14	7.19
Other transportation .....	11.09	--	--	--	27.01	17.74	3.70	2.49	.53
Public safety:									
Police protection .....	39.81	--	--	--	62.11	52.16	30.54	19.92	15.62
Fire protection .....	20.28	--	--	--	42.58	33.13	8.26	4.15	2.63
Correction .....	10.91	--	--	--	13.14	9.95	11.17	10.56	11.75
Protective inspection and regulation .....	.96	--	--	--	1.63	1.75	.33	.23	.03
Environment and housing:									
Natural resources .....	4.23	--	--	--	.61	2.85	4.10	12.06	2.40
Parks and recreation .....	14.75	--	--	--	35.79	19.81	7.92	3.70	6.44
Housing and community development .....	33.85	--	--	--	79.05	32.87	28.12	23.52	.10
Sewerage .....	53.79	--	--	--	113.48	70.62	32.46	27.26	11.57
Sanitation other than sewerage .....	21.53	--	--	--	29.94	29.99	16.01	8.18	15.39
Government administration:									
Financial administration .....	20.91	--	--	--	22.44	23.03	17.54	20.58	27.42
Judicial and legal .....	11.92	--	--	--	16.70	11.47	10.71	10.65	16.44
General public buildings .....	16.44	--	--	--	20.10	15.44	16.53	15.39	17.29
Other government administration .....	22.59	--	--	--	24.18	20.90	22.18	24.00	31.02
Interest on general debt .....	139.29	--	--	--	203.28	160.44	114.54	79.51	177.31
General expenditure, n.e.c. ....	27.04	--	--	--	44.87	32.78	20.03	17.30	19.03
Utility and liquor store expenditure:									
Capital outlay .....	65.29	--	--	--	48.57	85.06	54.38	66.76	32.76
Capital outlay .....	10.55	--	--	--	5.57	15.31	7.69	11.61	4.80
Debt outstanding .....	2 094.92	--	--	--	2 835.61	2 512.08	1 676.88	1 240.99	2 677.69
Long-term .....	2 092.08	--	--	--	2 835.61	2 506.89	1 675.31	1 238.15	2 676.19
Education .....	140.63	--	--	--	--	250.39	102.81	81.88	103.06
Utilities .....	148.66	--	--	--	29.32	242.16	133.81	72.43	56.06
Cash and security holdings .....	1 991.47	--	--	--	2 600.28	2 426.35	1 562.07	1 176.75	2 748.83

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WISCONSIN</b>									
Number of areas .....	72	—	1	2	8	13	21	22	5
Population, 1990 .....	4 891 769	—	959 275	671 800	1 137 426	978 713	749 469	364 570	30 516
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>12 449 337</b>	<b>—</b>	<b>3 182 998</b>	<b>1 694 180</b>	<b>2 677 880</b>	<b>2 221 160</b>	<b>1 756 854</b>	<b>832 524</b>	<b>83 741</b>
General revenue <sup>1</sup> .....	11 539 332	—	2 816 459	1 513 705	2 568 373	2 095 259	1 655 749	807 428	82 359
Intergovernmental revenue <sup>1</sup> .....	5 180 121	—	1 401 245	495 816	1 161 450	876 663	798 188	397 408	49 351
From Federal Government .....	263 404	—	130 493	25 153	57 322	16 252	17 319	13 366	3 499
From State government .....	4 916 717	—	1 270 752	470 663	1 104 128	860 411	780 869	384 042	45 852
General revenue from own sources .....	6 359 211	—	1 415 214	1 017 889	1 406 923	1 218 596	857 561	410 020	33 008
Taxes .....	4 142 935	—	904 808	739 572	900 416	770 028	533 144	270 771	24 196
Property .....	3 971 622	—	859 120	709 869	873 075	735 205	509 579	261 164	23 610
Charges and miscellaneous general revenue .....	2 216 276	—	510 406	278 317	506 507	448 568	324 417	139 249	8 812
Current charges .....	1 567 924	—	365 244	170 798	355 787	327 910	238 408	104 587	5 190
Miscellaneous general revenue .....	648 352	—	145 162	107 519	150 720	120 658	86 009	34 662	3 622
Interest earnings .....	369 577	—	89 133	58 554	82 138	68 729	50 011	19 557	1 455
Utility and liquor store revenue .....	640 026	—	96 560	180 475	109 507	125 901	101 105	25 096	1 382
<b>Expenditure<sup>1</sup></b> .....	<b>13 118 604</b>	<b>—</b>	<b>3 238 471</b>	<b>1 805 735</b>	<b>2 826 627</b>	<b>2 373 537</b>	<b>1 897 879</b>	<b>883 835</b>	<b>92 520</b>
Direct expenditure by function .....	13 099 858	—	3 238 471	1 799 593	2 824 342	2 366 640	1 896 442	882 171	92 199
Direct general expenditure .....	12 196 664	—	2 997 744	1 574 474	2 691 542	2 212 485	1 778 780	851 476	90 163
Capital outlay .....	1 820 923	—	644 965	217 604	321 446	288 144	230 413	104 631	13 720
Construction only .....	1 585 294	—	596 051	184 425	279 936	235 124	190 457	88 152	11 149
Education services:									
Education .....	5 372 092	—	968 090	831 594	1 253 242	1 035 417	840 832	393 439	49 478
Libraries .....	117 387	—	28 296	17 342	29 799	21 986	15 399	4 351	214
Social services and income maintenance:									
Public welfare .....	829 897	—	165 741	84 723	190 863	167 360	158 504	57 471	5 235
Cash assistance and vendor payments .....	64 626	—	18 127	15 966	12 273	4 651	12 175	1 373	61
Hospitals .....	323 726	—	257 611	—	26 762	23 824	6 294	9 235	—
Health .....	425 646	—	41 847	41 734	112 139	108 236	81 203	37 112	3 375
Transportation:									
Highways .....	1 029 841	—	105 990	99 702	218 541	229 241	232 911	131 165	12 291
Other transportation .....	67 980	—	35 247	7 629	14 246	5 752	2 759	2 319	28
Public safety:									
Police protection .....	645 364	—	179 646	93 058	152 252	117 084	69 858	30 466	3 000
Fire protection .....	306 394	—	86 403	43 137	80 974	50 516	31 543	13 150	671
Correction .....	195 761	—	96 125	21 997	27 574	28 496	13 399	7 943	227
Protective inspection and regulation .....	36 436	—	18 790	5 528	6 225	4 545	1 095	250	3
Environment and housing:									
Natural resources .....	103 857	—	12 426	17 143	17 809	18 172	20 367	16 396	1 544
Parks and recreation .....	287 016	—	108 731	39 192	59 773	42 406	24 712	11 377	825
Housing and community development .....	198 839	—	57 309	35 226	45 964	19 320	16 004	23 429	1 587
Sewerage .....	705 372	—	415 775	51 394	126 288	57 089	39 508	14 417	901
Sanitation other than sewerage .....	212 431	—	51 740	26 538	46 516	38 645	35 213	12 524	1 255
Government administration:									
Financial administration .....	131 343	—	33 362	14 371	27 265	27 107	17 582	10 502	1 154
Judicial and legal .....	159 529	—	53 395	24 097	30 613	23 471	17 521	9 427	1 005
General public buildings .....	124 411	—	19 634	10 747	29 371	32 801	22 920	8 099	839
Other government administration .....	159 968	—	27 983	24 353	35 411	30 655	25 824	14 218	1 524
Interest on general debt .....	447 828	—	121 080	60 523	106 681	76 603	57 224	23 344	2 373
General expenditure, n.e.c. ....	315 546	—	112 523	24 446	53 234	53 759	48 108	20 842	2 634
Utility and liquor store expenditure .....	791 106	—	128 659	225 119	132 800	154 155	117 662	30 695	2 036
Capital outlay .....	78 599	—	35 680	16 298	3 945	14 481	6 857	885	453
Debt outstanding .....	7 738 159	—	2 120 687	1 178 428	1 669 795	1 339 956	1 022 591	367 215	39 487
Long-term .....	7 161 807	—	2 042 456	1 070 525	1 520 501	1 232 307	939 376	322 448	34 194
Education .....	1 366 086	—	134 497	263 332	310 077	265 051	274 444	100 737	17 948
Utilities .....	615 092	—	21 750	220 463	110 678	136 700	104 693	19 042	1 766
Cash and security holdings .....	7 561 785	—	3 369 885	913 406	1 194 298	1 024 628	753 094	280 766	25 708

<b>PERCENT DISTRIBUTION</b>									
Number of areas .....	100.0	—	1.4	2.8	11.1	18.1	29.2	30.6	6.9
Population, 1990 .....	100.0	—	19.6	13.7	23.3	20.0	15.3	7.5	.6
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	<b>—</b>	<b>25.6</b>	<b>13.6</b>	<b>21.5</b>	<b>17.8</b>	<b>14.1</b>	<b>6.7</b>	<b>.7</b>
General revenue <sup>1</sup> .....	100.0	—	24.4	13.1	22.3	18.2	14.3	7.0	.7
Intergovernmental revenue <sup>1</sup> .....	100.0	—	27.1	9.6	22.4	16.9	15.4	7.7	1.0
From Federal Government .....	100.0	—	49.5	9.5	21.8	6.2	6.6	5.1	1.3
From State government .....	100.0	—	25.8	9.6	22.5	17.5	15.9	7.8	.9
General revenue from own sources .....	100.0	—	22.3	16.0	22.1	19.2	13.5	6.4	.5
Taxes .....	100.0	—	21.8	17.9	21.7	18.6	12.9	6.5	.6
Property .....	100.0	—	21.6	17.9	22.0	18.5	12.8	6.6	.6
Charges and miscellaneous general revenue .....	100.0	—	23.0	12.6	22.9	20.2	14.6	6.3	.4
Current charges .....	100.0	—	23.3	10.9	22.7	20.9	15.2	6.7	.3
Miscellaneous general revenue .....	100.0	—	22.4	16.6	23.2	18.6	13.3	5.3	.6
Interest earnings .....	100.0	—	24.1	15.8	22.2	18.6	13.5	5.3	.4
Utility and liquor store revenue .....	100.0	—	15.1	28.2	17.1	19.7	15.8	3.9	.2
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	<b>—</b>	<b>24.7</b>	<b>13.8</b>	<b>21.5</b>	<b>18.1</b>	<b>14.5</b>	<b>6.7</b>	<b>.7</b>
Direct expenditure by function .....	100.0	—	24.7	13.7	21.6	18.1	14.5	6.7	.7
Direct general expenditure .....	100.0	—	24.6	12.9	22.1	18.1	14.6	7.0	.7
Capital outlay .....	100.0	—	35.4	12.0	17.7	15.8	12.7	5.7	.8
Construction only .....	100.0	—	37.6	11.6	17.7	14.8	12.0	5.6	.7
Education services:									
Education .....	100.0	—	18.0	15.5	23.3	19.3	15.7	7.3	.9
Libraries .....	100.0	—	24.1	14.8	25.4	18.7	13.1	3.7	.2
Social services and income maintenance:									
Public welfare .....	100.0	—	20.0	10.2	23.0	20.2	19.1	6.9	.6
Cash assistance and vendor payments .....	100.0	—	28.0	24.7	19.0	7.2	18.8	2.1	.1
Hospitals .....	100.0	—	79.6	—	8.3	7.4	4.9	2.9	—
Health .....	100.0	—	9.8	9.8	26.3	25.4	19.1	8.7	.8

See footnotes at end of table.

**316 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WISCONSIN—Con.</b>									
<b>PERCENT DISTRIBUTION—Con.</b>									
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	10.3	9.7	21.2	22.3	22.6	12.7	1.2
Other transportation .....	100.0	—	51.8	11.2	21.0	8.5	4.1	3.4	—
Public safety:									
Police protection .....	100.0	—	27.8	14.4	23.6	18.1	10.8	4.7	5
Fire protection .....	100.0	—	28.2	14.1	26.4	16.5	10.3	4.3	2
Correction .....	100.0	—	49.1	11.2	14.1	14.6	6.8	4.1	1
Protective inspection and regulation .....	100.0	—	51.6	15.2	17.1	12.5	3.0	—	—
Environment and housing:									
Natural resources .....	100.0	—	12.0	16.5	17.1	17.5	19.6	15.8	1.5
Parks and recreation .....	100.0	—	37.9	13.7	20.8	14.8	8.6	4.0	3
Housing and community development .....	100.0	—	28.8	17.7	23.1	9.7	8.0	11.8	8
Sewerage .....	100.0	—	58.9	7.3	17.9	8.1	5.6	2.0	1
Sanitation other than sewerage .....	100.0	—	24.4	12.5	21.9	18.2	16.6	5.9	6
Government administration:									
Financial administration .....	100.0	—	25.4	10.9	20.8	20.6	13.4	8.0	9
Judicial and legal .....	100.0	—	33.5	15.1	19.2	14.7	11.0	5.9	6
General public buildings .....	100.0	—	15.8	8.6	23.6	26.4	18.4	6.5	7
Other government administration .....	100.0	—	17.5	15.2	22.1	19.2	16.1	8.9	10
Interest on general debt .....	100.0	—	27.0	13.5	23.8	17.1	12.8	5.2	5
General expenditure, n.e.c. ....	100.0	—	35.7	7.7	16.9	17.0	15.2	6.6	8
Utility and liquor store expenditure	100.0	—	16.3	28.5	16.8	19.5	14.9	3.9	3
Capital outlay .....	100.0	—	45.4	20.7	5.0	18.4	8.7	1.1	6
Debt outstanding .....	100.0	—	27.4	15.2	21.6	17.3	13.2	4.7	5
Long-term .....	100.0	—	28.5	14.9	21.2	17.2	13.1	4.5	5
Education .....	100.0	—	9.8	19.3	22.7	19.4	20.1	7.4	13
Utilities .....	100.0	—	3.5	35.8	18.0	22.2	17.0	3.1	3
Cash and security holdings .....	100.0	—	44.6	12.1	15.8	13.6	10.0	3.7	3
<b>PER CAPITA AMOUNTS (DOLLARS)</b>									
Revenue <sup>1</sup> .....	<b>2 544.96</b>	—	<b>3 318.13</b>	<b>2 521.85</b>	<b>2 354.33</b>	<b>2 269.47</b>	<b>2 344.13</b>	<b>2 283.58</b>	<b>2 744.17</b>
General revenue <sup>1</sup> .....	2 358.93	—	2 936.03	2 253.21	2 258.06	2 140.83	2 209.23	2 214.74	2 698.88
Intergovernmental revenue <sup>1</sup> .....	1 058.95	—	1 460.73	738.04	1 021.12	895.73	1 065.00	1 090.07	1 617.22
From Federal Government .....	53.85	—	136.03	37.44	50.40	16.61	23.11	36.66	114.66
From State government .....	1 005.10	—	1 324.70	700.60	970.73	879.12	1 041.90	1 053.41	1 502.56
General revenue from own sources .....	1 299.98	—	1 475.30	1 515.17	1 236.94	1 245.10	1 144.22	1 124.67	1 081.66
Taxes .....	846.92	—	943.22	1 100.88	791.63	786.78	711.36	742.71	792.90
Property .....	811.90	—	895.59	1 056.67	767.59	751.20	679.92	716.36	773.69
Charges and miscellaneous general revenue .....	453.06	—	532.07	414.29	445.31	458.32	432.86	381.95	288.77
Current charges .....	320.52	—	380.75	254.24	312.80	335.04	318.10	286.88	170.07
Miscellaneous general revenue .....	132.54	—	151.32	160.05	132.51	123.28	114.76	95.08	118.69
Interest earnings .....	75.55	—	92.92	87.16	72.21	70.22	66.73	53.64	47.68
Utility and liquor store revenue .....	130.84	—	100.66	268.64	96.28	128.64	134.90	68.84	45.29
Expenditure <sup>1</sup> .....	<b>2 681.77</b>	—	<b>3 375.96</b>	<b>2 687.91</b>	<b>2 485.11</b>	<b>2 425.16</b>	<b>2 532.30</b>	<b>2 424.32</b>	<b>3 031.85</b>
Direct expenditure by function .....	2 677.94	—	3 375.96	2 678.76	2 483.10	2 418.11	2 530.38	2 419.76	3 021.33
Direct general expenditure .....	2 493.30	—	3 125.01	2 343.66	2 366.34	2 260.61	2 373.39	2 335.56	2 954.61
Capital outlay .....	372.24	—	672.35	323.91	282.61	294.41	307.43	287.00	449.60
Construction only .....	324.07	—	621.36	274.52	246.11	240.24	254.12	241.80	365.35
Education services:									
Education .....	1 098.19	—	1 009.19	1 237.86	1 101.82	1 057.94	1 121.90	1 079.19	1 621.38
Libraries .....	24.00	—	29.50	25.81	26.20	22.46	20.55	11.93	7.01
Social services and income maintenance:									
Public welfare .....	169.65	—	172.78	126.11	167.80	171.00	211.49	157.64	171.55
Cash assistance and vendor payments .....	13.21	—	18.90	23.77	10.79	4.75	16.24	3.77	2.00
Hospitals .....	66.18	—	268.55	—	23.53	24.34	8.40	25.33	—
Health .....	87.01	—	43.62	62.12	98.59	110.59	108.35	101.80	110.60
Transportation:									
Highways .....	210.53	—	110.49	148.41	192.14	234.23	310.77	359.78	402.77
Other transportation .....	13.90	—	36.74	11.36	12.52	5.88	3.68	6.36	.92
Public safety:									
Police protection .....	131.93	—	187.27	138.52	133.86	119.63	93.21	83.57	98.31
Fire protection .....	62.63	—	90.07	64.21	71.19	51.61	42.09	36.07	21.99
Correction .....	40.02	—	100.21	32.74	24.24	29.12	17.88	21.79	7.44
Protective inspection and regulation .....	7.45	—	19.59	8.23	5.47	4.64	1.46	.69	.10
Environment and housing:									
Natural resources .....	21.23	—	12.95	25.52	15.66	18.57	27.18	44.97	50.60
Parks and recreation .....	58.67	—	113.35	58.34	52.55	43.33	32.97	31.21	27.03
Housing and community development .....	40.65	—	59.74	52.44	40.41	19.74	21.35	64.26	52.01
Sewerage .....	144.20	—	433.43	76.50	111.03	58.33	52.71	39.55	29.53
Sanitation other than sewerage .....	43.43	—	53.94	39.50	40.90	39.49	46.98	34.35	41.13
Government administration:									
Financial administration .....	26.85	—	34.78	21.39	23.97	27.70	23.46	28.81	37.82
Judicial and legal .....	32.61	—	55.66	35.87	26.91	23.98	23.38	25.86	32.93
General public buildings .....	25.43	—	20.47	16.00	25.82	33.51	30.58	22.22	27.49
Other government administration .....	32.70	—	29.17	36.25	31.13	31.32	34.46	39.00	49.94
Interest on general debt .....	91.55	—	126.22	90.09	93.79	78.27	76.35	64.03	77.76
General expenditure, n.e.c. ....	64.51	—	117.30	36.39	46.80	54.93	64.19	57.17	86.32
Utility and liquor store expenditure	161.72	—	134.10	335.10	116.75	157.51	156.99	84.20	66.72
Capital outlay .....	16.07	—	37.19	24.26	3.47	14.80	9.15	2.43	14.84
Debt outstanding .....	1 581.87	—	2 210.72	1 754.14	1 468.05	1 369.10	1 364.42	1 007.26	1 293.98
Long-term .....	1 464.05	—	2 129.17	1 593.52	1 379.79	1 259.11	1 253.39	884.46	1 120.53
Education .....	279.26	—	140.21	391.98	272.61	270.82	366.18	276.32	588.15
Utilities .....	125.74	—	22.67	328.17	97.31	139.67	139.69	52.23	57.87
Cash and security holdings .....	1 545.82	—	3 512.95	1 359.64	1 050.00	1 046.91	1 004.84	770.13	842.44

See footnotes at end of table.

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WYOMING</b>									
Number of areas .....	23	--	--	--	--	2	4	9	8
Population, 1990 .....	453 588	--	--	--	--	134 368	132 652	139 927	46 641
<b>AMOUNT (THOUSAND DOLLARS)</b>									
<b>Revenue<sup>1</sup></b> .....	<b>1 545 016</b>	--	--	--	--	<b>402 302</b>	<b>467 395</b>	<b>510 831</b>	<b>164 488</b>
General revenue <sup>1</sup> .....	1 482 681	--	--	--	--	388 794	449 618	490 542	153 727
Intergovernmental revenue <sup>1</sup> .....	602 515	--	--	--	--	206 481	151 760	184 821	59 453
From Federal Government .....	29 816	--	--	--	--	9 175	11 971	6 353	2 317
From State government .....	572 699	--	--	--	--	197 306	139 789	178 468	57 136
General revenue from own sources .....	880 166	--	--	--	--	182 313	297 858	305 721	94 274
Taxes .....	437 222	--	--	--	--	66 545	167 078	153 031	50 568
Property .....	368 278	--	--	--	--	46 988	146 422	128 827	46 041
Charges and miscellaneous general revenue .....	442 944	--	--	--	--	115 768	130 780	152 690	43 706
Current charges .....	317 570	--	--	--	--	96 876	91 334	103 001	26 359
Miscellaneous general revenue .....	125 374	--	--	--	--	18 892	39 446	49 689	17 347
Interest earnings .....	101 599	--	--	--	--	12 290	34 587	41 380	13 342
Utility and liquor store revenue .....	61 766	--	--	--	--	13 508	17 777	19 720	10 761
<b>Expenditure<sup>1</sup></b> .....	<b>1 550 953</b>	--	--	--	--	<b>402 575</b>	<b>476 562</b>	<b>508 378</b>	<b>163 438</b>
Direct expenditure by function .....	1 549 823	--	--	--	--	402 329	476 221	508 047	163 226
Direct general expenditure .....	1 476 741	--	--	--	--	384 238	454 814	485 638	152 051
Capital outlay .....	172 891	--	--	--	--	35 405	60 990	56 653	19 843
Construction only .....	113 652	--	--	--	--	25 920	40 343	34 785	12 604
Education services:	690 238	--	--	--	--	180 908	208 562	227 707	73 061
Libraries .....	9 346	--	--	--	--	1 958	4 261	2 145	982
Social services and income maintenance:	6 560	--	--	--	--	1 316	1 559	1 635	2 050
Public welfare .....	--	--	--	--	--	--	--	--	--
Cash assistance and vendor payments .....	190 798	--	--	--	--	23 053	67 173	84 279	16 293
Hospitals .....	14 995	--	--	--	--	5 732	4 739	2 927	1 597
Transportation:	70 425	--	--	--	--	24 422	18 199	18 913	8 891
Highways .....	8 766	--	--	--	--	2 624	1 405	3 514	1 223
Public safety:	75 895	--	--	--	--	25 920	20 498	23 186	6 291
Police protection .....	31 599	--	--	--	--	16 312	8 224	5 857	1 206
Fire protection .....	20 395	--	--	--	--	3 154	13 363	2 592	1 286
Correction .....	4 171	--	--	--	--	1 133	2 054	830	154
Protective inspection and regulation .....	23 336	--	--	--	--	2 244	6 643	9 040	5 409
Environment and housing:	38 641	--	--	--	--	16 655	12 090	7 191	2 705
Natural resources .....	12 396	--	--	--	--	9 610	1 546	1 179	61
Parks and recreation .....	28 541	--	--	--	--	12 814	6 945	6 933	1 849
Housing and community development .....	24 125	--	--	--	--	9 107	6 313	6 739	1 966
Sanitation other than sewerage .....	21 146	--	--	--	--	5 395	5 818	7 404	2 529
Government administration:	15 738	--	--	--	--	3 937	4 171	5 539	2 091
Financial administration .....	13 409	--	--	--	--	3 893	3 649	4 606	1 261
Judicial and legal .....	37 663	--	--	--	--	10 631	12 221	11 541	3 270
General public buildings .....	80 443	--	--	--	--	8 201	27 392	33 015	11 835
Other government administration .....	58 115	--	--	--	--	15 219	17 989	18 866	6 041
Interest on general debt .....	72 960	--	--	--	--	18 091	21 407	22 287	11 175
General expenditure, n.e.c. ....	13 695	--	--	--	--	4 952	2 672	4 800	1 271
Utility and liquor store expenditure .....	1 181 770	--	--	--	--	144 997	339 927	496 827	200 019
Capital outlay .....	1 178 955	--	--	--	--	144 997	339 373	494 606	199 979
Debt outstanding .....	173 920	--	--	--	--	29 342	32 641	90 172	21 765
Long-term .....	118 808	--	--	--	--	47 812	12 139	30 004	28 853
Utilities .....	1 416 001	--	--	--	--	198 741	472 080	538 361	206 819
Cash and security holdings .....									
<b>PERCENT DISTRIBUTION</b>									
Number of areas .....	100.0	--	--	--	--	8.7	17.4	39.1	34.8
Population, 1990 .....	100.0	--	--	--	--	29.6	29.2	30.8	10.3
<b>Revenue<sup>1</sup></b> .....	<b>100.0</b>	--	--	--	--	<b>26.0</b>	<b>30.3</b>	<b>33.1</b>	<b>10.6</b>
General revenue <sup>1</sup> .....	100.0	--	--	--	--	26.2	30.3	33.1	10.4
Intergovernmental revenue <sup>1</sup> .....	100.0	--	--	--	--	34.3	25.2	30.7	9.9
From Federal Government .....	100.0	--	--	--	--	30.8	40.1	21.3	7.8
From State government .....	100.0	--	--	--	--	34.5	24.4	31.2	10.0
General revenue from own sources .....	100.0	--	--	--	--	20.7	33.8	34.7	10.7
Taxes .....	100.0	--	--	--	--	15.2	38.2	35.0	11.6
Property .....	100.0	--	--	--	--	12.8	39.8	35.0	12.5
Charges and miscellaneous general revenue .....	100.0	--	--	--	--	26.1	29.5	34.5	9.9
Current charges .....	100.0	--	--	--	--	30.5	28.8	32.4	8.3
Miscellaneous general revenue .....	100.0	--	--	--	--	15.1	31.5	39.6	13.8
Interest earnings .....	100.0	--	--	--	--	12.1	34.0	40.7	13.1
Utility and liquor store revenue .....	100.0	--	--	--	--	21.9	28.8	31.9	17.4
<b>Expenditure<sup>1</sup></b> .....	<b>100.0</b>	--	--	--	--	<b>26.0</b>	<b>30.7</b>	<b>32.8</b>	<b>10.5</b>
Direct expenditure by function .....	100.0	--	--	--	--	26.0	30.7	32.8	10.5
Direct general expenditure .....	100.0	--	--	--	--	26.0	30.8	32.9	10.3
Capital outlay .....	100.0	--	--	--	--	20.5	35.3	32.8	11.5
Construction only .....	100.0	--	--	--	--	22.8	35.5	30.6	11.1
Education services:	100.0	--	--	--	--	26.2	30.2	33.0	10.6
Libraries .....	100.0	--	--	--	--	21.0	45.6	23.0	10.5
Social services and income maintenance:	100.0	--	--	--	--	20.1	23.8	24.9	31.3
Public welfare .....	--	--	--	--	--	--	--	--	--
Cash assistance and vendor payments .....	100.0	--	--	--	--	12.1	35.2	44.2	8.5
Hospitals .....	100.0	--	--	--	--	38.2	31.6	19.5	10.7
Health .....									

See footnotes at end of table.

**Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1991-92—Con.**

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

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WYOMING—Con.</b>									
	<b>PERCENT DISTRIBUTION—Con.</b>								
Direct general expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways .....	100.0	—	—	—	—	34.7	25.8	26.9	12.6
Other transportation .....	100.0	—	—	—	—	29.9	16.0	40.1	14.0
Public safety:									
Police protection .....	100.0	—	—	—	—	34.2	27.0	30.6	8.3
Fire protection .....	100.0	—	—	—	—	51.6	26.0	18.5	3.8
Correction .....	100.0	—	—	—	—	15.5	65.5	12.7	6.3
Protective inspection and regulation .....	100.0	—	—	—	—	27.2	49.2	19.9	3.7
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	9.6	28.5	38.7	23.2
Parks and recreation .....	100.0	—	—	—	—	43.1	31.3	18.6	7.0
Housing and community development .....	100.0	—	—	—	—	77.5	12.5	9.5	.5
Sewerage .....	100.0	—	—	—	—	44.9	24.3	24.3	6.5
Sanitation other than sewerage .....	100.0	—	—	—	—	37.7	26.2	27.9	8.1
Government administration:									
Financial administration .....	100.0	—	—	—	—	25.5	27.5	35.0	12.0
Judicial and legal .....	100.0	—	—	—	—	25.0	26.5	35.2	13.3
General public buildings .....	100.0	—	—	—	—	29.0	27.2	34.4	9.4
Other government administration .....	100.0	—	—	—	—	28.2	32.4	30.6	8.7
Interest on general debt .....	100.0	—	—	—	—	10.2	34.1	41.0	14.7
General expenditure, n.e.c. ....	100.0	—	—	—	—	26.2	31.0	32.5	10.4
Utility and liquor store expenditure	100.0	—	—	—	—	24.8	29.3	30.5	15.3
Capital outlay .....	100.0	—	—	—	—	36.2	19.5	35.0	9.3
Debt outstanding .....	100.0	—	—	—	—	12.3	28.8	42.0	16.9
Long-term .....	100.0	—	—	—	—	12.3	28.8	42.0	17.0
Education .....	100.0	—	—	—	—	16.9	18.8	51.8	12.5
Utilities .....	100.0	—	—	—	—	40.2	10.2	25.3	24.3
Cash and security holdings .....	100.0	—	—	—	—	14.0	33.3	38.0	14.6
	<b>PER CAPITA AMOUNTS (DOLLARS)</b>								
<b>Revenue<sup>1</sup></b> .....	<b>3 406.21</b>	—	—	—	—	<b>2 994.03</b>	<b>3 523.47</b>	<b>3 650.70</b>	<b>3 526.68</b>
General revenue <sup>1</sup> .....	3 268.78	—	—	—	—	2 893.50	3 389.46	3 505.70	3 295.96
Intergovernmental revenue <sup>1</sup> .....	1 328.33	—	—	—	—	1 536.68	1 144.05	1 320.84	1 274.69
From Federal Government .....	65.73	—	—	—	—	68.28	90.24	45.40	49.68
From State government .....	1 262.60	—	—	—	—	1 468.40	1 053.80	1 275.44	1 225.02
General revenue from own sources .....	1 940.45	—	—	—	—	1 356.82	2 245.41	2 184.86	2 021.27
Taxes .....	963.92	—	—	—	—	495.24	1 259.52	1 093.65	1 084.20
Property .....	811.92	—	—	—	—	349.70	1 103.81	920.67	987.14
Charges and miscellaneous general revenue .....	976.53	—	—	—	—	861.57	985.89	1 091.21	937.07
Current charges .....	700.13	—	—	—	—	720.98	688.52	736.11	565.15
Miscellaneous general revenue .....	276.41	—	—	—	—	140.60	297.36	355.11	371.93
Interest earnings .....	223.99	—	—	—	—	91.47	260.73	295.73	286.06
Utility and liquor store revenue .....	136.17	—	—	—	—	100.53	134.01	140.93	230.72
<b>Expenditure<sup>1</sup></b> .....	<b>3 419.30</b>	—	—	—	—	<b>2 992.06</b>	<b>3 592.57</b>	<b>3 633.17</b>	<b>3 504.17</b>
Direct expenditure by function .....	3 416.81	—	—	—	—	2 994.23	3 590.00	3 630.80	3 499.62
Direct general expenditure .....	3 255.69	—	—	—	—	2 859.59	3 428.63	3 470.65	3 260.03
Capital outlay .....	381.16	—	—	—	—	263.49	459.77	404.88	425.44
Construction only .....	250.56	—	—	—	—	192.90	304.13	248.59	270.23
Education services:									
Education .....	1 521.73	—	—	—	—	1 346.36	1 572.25	1 627.33	1 566.45
Libraries .....	20.60	—	—	—	—	14.57	32.12	15.33	21.05
Social services and income maintenance:									
Public welfare .....	14.46	—	—	—	—	9.79	11.75	11.68	43.95
Cash assistance and vendor payments .....	—	—	—	—	—	—	—	—	—
Hospitals .....	420.64	—	—	—	—	171.57	506.39	602.31	349.33
Health .....	33.06	—	—	—	—	42.66	35.73	20.92	34.24
Transportation:									
Highways .....	155.26	—	—	—	—	181.75	137.19	135.16	190.63
Other transportation .....	19.33	—	—	—	—	19.53	10.59	25.11	26.22
Public safety:									
Police protection .....	167.32	—	—	—	—	192.90	154.52	165.70	134.88
Fire protection .....	69.66	—	—	—	—	121.40	62.00	41.86	25.86
Correction .....	44.96	—	—	—	—	23.47	100.74	18.52	27.57
Protective inspection and regulation .....	9.20	—	—	—	—	8.43	15.48	5.93	3.30
Environment and housing:									
Natural resources .....	51.45	—	—	—	—	16.70	50.08	64.61	115.97
Parks and recreation .....	85.19	—	—	—	—	123.95	91.14	51.39	58.00
Housing and community development .....	27.33	—	—	—	—	71.52	11.65	8.43	1.31
Sewerage .....	62.92	—	—	—	—	95.36	52.36	49.55	39.64
Sanitation other than sewerage .....	53.19	—	—	—	—	67.78	47.59	48.16	42.15
Government administration:									
Financial administration .....	46.62	—	—	—	—	40.15	43.86	52.91	54.22
Judicial and legal .....	34.70	—	—	—	—	29.30	31.44	39.58	44.83
General public buildings .....	29.56	—	—	—	—	28.97	27.51	32.92	27.04
Other government administration .....	83.03	—	—	—	—	79.12	92.13	82.48	70.11
Interest on general debt .....	177.35	—	—	—	—	61.03	206.50	235.94	253.75
General expenditure, n.e.c. ....	128.12	—	—	—	—	113.26	135.61	134.83	129.52
Utility and liquor store expenditure	160.85	—	—	—	—	134.64	161.38	159.28	239.60
Capital outlay .....	30.19	—	—	—	—	36.85	20.14	34.30	27.25
Debt outstanding .....	2 605.38	—	—	—	—	1 079.10	2 562.55	3 550.62	4 288.48
Long-term .....	2 599.18	—	—	—	—	1 079.10	2 558.37	3 534.74	4 287.62
Education .....	383.43	—	—	—	—	218.37	246.06	644.42	466.65
Utilities .....	261.93	—	—	—	—	355.83	91.51	214.43	618.62
Cash and security holdings .....	3 121.78	—	—	—	—	1 479.08	3 558.79	3 847.44	4 434.27

<sup>1</sup>Duplicative intergovernmental transactions are excluded; see text. Insurance trust revenues and expenditures are included in the totals, but are not displayed in the detail.



Revenue—Con.				Expenditure								
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
563	—	36 264	—	36 264	35 614	3 545	19 137	201	120	—	49	1
50 463	—	217 190	15	217 175	168 826	25 645	63 965	547	387	42 712	2 274	2
2 111	—	39 911	7	39 904	37 045	5 750	16 753	143	124	—	4 299	3
1 253	—	22 186	—	22 186	20 541	5 695	9 976	27	103	5 244	22	4
3 705	—	38 755	197	38 558	33 126	4 420	23 557	55	213	—	48	5
833	—	20 518	—	20 518	19 692	676	6 563	—	126	9 600	41	6
946	—	28 445	—	28 445	26 158	1 800	13 013	44	3	—	2 770	7
13 837	1 644	199 882	—	199 882	187 550	18 098	58 851	721	—	69 984	5 670	8
6 175	—	47 425	—	47 425	42 251	6 404	20 035	87	75	—	513	9
5 101	—	21 863	—	21 863	17 523	1 737	12 642	36	33	—	84	10
2 497	—	35 716	—	35 716	31 621	2 332	17 875	35	32	—	21	11
697	—	17 287	—	17 287	16 547	568	9 791	—	15	—	112	12
23 566	—	52 256	—	52 256	30 162	2 363	17 278	377	7	3 149	57	13
3 083	—	23 818	—	23 818	21 080	745	7 536	37	—	7 677	—	14
293	—	12 008	—	12 008	11 700	702	6 790	9	28	—	8	15
4 970	—	70 872	9	70 863	66 353	14 709	37 701	122	24	7 908	63	16
47 852	—	155 036	23	155 013	103 048	6 501	33 878	472	145	28 081	3 095	17
4 014	—	15 868	—	15 868	12 629	239	8 123	71	—	—	1	18
1 563	—	12 432	—	12 432	11 088	532	6 019	21	19	—	43	19
56 822	—	91 467	—	91 467	39 518	2 312	21 264	172	102	—	304	20
2 769	—	15 904	—	15 904	12 809	1 244	7 543	35	26	—	12	21
38 093	—	121 408	—	121 408	84 785	6 790	34 257	96	35	21 059	1 359	22
2 285	—	59 093	203	58 890	56 052	5 024	24 240	126	184	12 874	3	23
2 772	—	64 401	254	64 147	61 219	7 701	35 204	—	80	—	2 103	24
32 619	—	83 843	—	83 843	52 215	4 902	27 623	131	346	66	1 103	25
2 203	—	56 170	—	56 170	53 052	2 644	26 178	92	1 140	4 564	219	26
4 516	—	52 287	172	52 115	47 793	5 096	22 035	245	359	8 225	119	27
5 586	985	129 087	—	129 087	121 762	4 801	50 751	1 047	1 101	6 243	3 991	28
569	—	33 200	—	33 200	32 551	5 026	8 604	43	137	7 667	2 567	29
15 190	—	50 716	4	50 712	33 013	1 431	16 745	68	9	—	118	30
3 249	—	33 917	7	33 910	30 836	1 906	12 320	32	72	8 649	34	31
397	—	16 660	—	16 660	15 347	553	8 626	3	116	29	100	32
419	—	18 032	—	18 032	17 591	1 565	11 723	6	44	1 604	253	33
403	—	15 730	29	15 701	14 412	274	9 346	88	6	—	37	34
55 452	3 185	280 199	—	280 199	227 669	36 900	55 717	418	118	93 638	1 638	35
25 747	—	105 203	—	105 203	71 780	9 556	29 991	150	558	15 260	58	36
112 070	75 392	1 364 031	137	1 363 894	1 218 817	178 744	401 656	14 388	33 155	50 250	65 256	37
2 307	—	17 563	1	17 562	15 784	328	8 808	49	110	2	87	38
71 916	—	276 776	—	276 776	201 499	61 232	44 710	60	75	58 193	506	39
4 139	—	46 019	—	46 019	41 150	1 758	18 559	124	305	11 532	50	40
22 881	—	301 542	70	301 472	277 941	121 974	51 704	665	183	59 143	1 385	41
40 913	—	120 654	152	120 502	66 886	4 191	29 258	68	166	19 842	272	42
1 170	—	16 039	—	16 039	15 005	985	11 207	2	17	—	35	43
11 513	—	43 180	—	43 180	31 214	3 498	16 441	83	284	—	311	44
223 818	—	799 357	1 312	798 045	562 540	94 212	145 714	2 407	251	136 675	9 780	45
1 320	—	48 194	—	48 194	46 956	6 250	22 148	144	10	10 975	1 568	46
13 424	—	42 599	—	42 599	27 113	1 082	15 448	39	4	—	71	47
52 533	—	161 728	4	161 724	108 888	10 938	43 760	797	259	24 878	252	48
30 095	—	651 351	1 413	649 938	610 497	188 103	195 784	2 663	2 655	—	19 903	49
1 215	—	36 179	4	36 175	34 726	3 021	15 634	52	132	7 733	1 953	50
115 106	15 023	406 326	—	406 326	273 480	32 449	109 044	1 967	686	311	5 742	51
92 624	—	292 366	—	292 366	195 997	18 588	70 834	239	586	66 556	476	52
638	—	19 921	20	19 901	18 142	625	8 962	51	185	—	3 079	53
2 471	—	28 872	—	28 872	26 185	1 160	12 188	76	35	840	53	54
13 811	—	62 659	—	62 659	50 834	10 984	17 600	211	343	13 043	160	55
1 897	—	31 766	94	31 672	29 065	2 842	11 042	153	141	6 061	153	56
3 401	—	89 453	—	89 453	85 368	9 266	27 203	—	127	26 455	178	57
2 455	—	49 520	70	49 450	47 002	3 096	24 449	56	33	7 379	86	58
7 538	—	143 377	—	143 377	134 059	17 959	62 734	659	509	30 501	1 035	59
1 936	—	22 765	—	22 765	20 569	1 384	10 585	89	32	138	189	60
19 419	—	136 160	—	136 160	120 324	5 490	43 473	562	1 830	31 681	3 979	61
14 744	—	72 045	3	72 042	55 978	10 861	27 559	187	77	267	6 320	62
11 019	4 621	357 237	12	357 225	344 045	42 259	87 706	899	27	153 483	7 209	63
5 459	—	73 265	—	73 265	67 388	5 392	35 109	185	84	—	1 003	64
372	—	19 874	—	19 874	19 401	498	12 146	1	44	—	127	65
668	—	23 741	—	23 741	23 127	964	9 580	13	36	1 402	26	66
530	—	33 984	9	33 975	33 453	2 579	14 966	13	16	7 839	4 588	67

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

	Geographic area	Population <sup>1</sup>	Revenue									
			Total	Total general	Intergovernmental revenue			General revenue from own sources				
					Total	From Federal Government	From State government	Taxes			Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges	
1	2	3	4	5	6	7	8	9	10	11		
<b>ALASKA</b>												
1	Aleutians East Borough <sup>2</sup> -----	2 464	15 844	15 152	8 874	328	8 546	6 278	4 346	31	1 932	1 130
2	Aleutians West Census Area -----	9 478	37 895	31 747	8 277	126	8 151	23 470	11 096	2 758	12 374	9 090
3	Anchorage City and Borough <sup>3</sup> -----	226 338	825 632	706 583	271 958	5 935	266 023	434 625	179 249	165 368	255 376	160 691
4	Bethel Census Area <sup>3</sup> -----	13 656	25 580	23 918	12 206	8 744	3 462	11 712	3 171	122	8 541	4 544
5	Bristol Bay Borough -----	1 410	13 116	13 116	7 724	590	7 134	5 392	2 634	786	2 758	1 283
6	Denali Borough <sup>2</sup> -----	1 992	1 409	1 333	571	90	481	762	513	—	249	206
7	Dillingham Census Area <sup>3</sup> -----	4 012	18 766	18 513	14 552	8 289	6 263	3 961	1 967	586	1 994	1 731
8	Fairbanks North Star Borough --	77 720	224 167	204 790	115 218	5 275	109 943	89 572	49 098	45 403	40 474	28 248
9	Haines Borough -----	2 117	6 832	6 726	4 172	121	4 051	2 554	1 753	598	801	545
10	Juneau City and Borough <sup>3</sup> -----	26 751	130 021	124 620	66 323	5 600	60 723	58 297	31 821	15 826	26 476	15 293
11	Kenai Peninsula Borough -----	40 802	185 300	178 645	102 371	8 887	93 484	76 274	50 524	32 318	25 750	14 001
12	Ketchikan-Gateway Borough -----	13 828	71 582	59 650	23 347	99	23 248	36 303	17 298	9 033	19 005	9 800
13	Kodiak Island Borough -----	13 309	56 196	53 988	31 505	2 207	29 298	22 483	9 996	4 410	12 487	7 141
14	Lake And Peninsula Borough <sup>2</sup> ---	1 668	9 315	9 174	8 789	1 973	6 816	385	26	12	359	328
15	Matanuska-Susitna Borough -----	39 683	213 969	213 345	165 160	3 570	161 590	48 185	32 931	31 693	15 254	10 957
16	Nome Census Area <sup>3</sup> -----	8 288	23 749	17 714	9 776	706	9 070	7 938	3 454	1 771	4 484	3 587
17	North Slope Borough -----	5 979	355 224	351 724	36 442	17 811	18 631	315 282	230 220	227 997	85 062	18 917
18	Northwest Arctic Borough -----	6 113	116 027	115 149	35 589	11 154	24 435	79 560	13 146	12 702	66 414	4 656
19	Prince of Wales-Outer Ketchikan Census Area -----	6 278	12 516	11 721	6 682	1 473	5 209	5 039	1 266	194	3 773	995
20	Sitka City and Borough <sup>3</sup> -----	8 588	47 622	40 240	21 031	1 540	19 491	19 209	6 498	2 630	12 711	4 584
21	Skagway-Yakutat-Angoon Census Area -----	4 385	13 826	12 491	8 363	1 531	6 832	4 128	2 271	664	1 857	1 112
22	Southeast Fairbanks Census Area <sup>3</sup> -----	5 913	346	345	216	5	211	129	18	10	111	73
23	Valdez-Cordova Census Area ----	9 952	133 957	133 297	14 083	1 717	12 366	119 214	21 179	19 009	98 035	6 169
24	Wade Hampton Census Area <sup>3</sup> ---	5 791	7 894	7 278	2 795	510	2 285	4 483	998	584	3 485	2 655
25	Wrangell-Petersburg Census Area -----	7 042	42 770	37 366	14 053	1 264	12 789	23 313	5 690	2 231	17 623	13 982
26	Yukon-Koyukuk Census Area <sup>3</sup> --	8 478	13 179	10 430	6 595	742	5 853	3 835	701	545	3 134	2 424
<b>ARIZONA</b>												
27	Apache -----	61 591	140 110	139 784	86 311	26 224	60 087	53 473	28 437	24 346	25 036	3 229
28	Cochise -----	97 624	214 641	201 363	99 279	5 773	93 506	102 084	58 462	46 373	43 622	19 419
29	Cocconino -----	96 591	223 704	209 037	109 555	23 212	86 343	99 482	62 059	49 959	37 423	16 551
30	Gila -----	40 216	100 246	98 322	42 586	4 841	37 745	55 736	31 964	27 621	23 772	9 758
31	Graham -----	26 554	61 990	54 225	37 163	2 810	34 353	17 062	8 734	6 519	8 328	5 335
32	Greenlee -----	8 008	28 234	28 080	9 293	923	8 370	18 787	7 546	6 658	11 241	729
33	La Paz -----	13 844	34 833	33 032	15 522	2 906	12 616	17 510	9 055	7 101	8 455	1 919
34	Maricopa -----	2 122 101	6 506 565	4 945 223	1 820 020	142 535	1 677 485	3 125 203	1 810 939	1 401 861	1 314 264	720 664
35	Mohave -----	93 497	190 321	183 468	69 688	4 723	64 965	113 780	81 184	62 024	32 596	15 693
36	Navajo -----	77 658	181 944	179 086	106 977	22 500	84 477	72 109	43 953	35 655	28 156	10 519
37	Pima -----	666 880	1 532 003	1 435 623	565 166	32 532	532 634	870 457	509 683	392 633	360 774	160 347
38	Pinal -----	116 379	323 319	290 765	119 928	4 325	115 603	170 837	113 725	99 986	57 112	29 646
39	Santa Cruz -----	29 676	67 606	65 753	34 329	798	33 531	31 424	19 410	15 076	12 014	4 902
40	Yavapai -----	107 714	207 779	203 749	80 175	4 704	75 471	123 574	92 254	69 275	31 320	18 496
41	Yuma -----	106 895	223 852	223 322	120 838	4 396	116 442	102 484	60 258	48 581	42 226	27 315
<b>ARKANSAS</b>												
42	Arkansas -----	21 653	32 103	29 520	13 643	477	13 166	15 877	9 036	6 340	6 841	5 774
43	Ashley -----	24 319	35 266	33 686	15 957	271	15 686	17 729	8 961	6 470	8 768	2 406
44	Baxter -----	31 186	30 809	29 702	12 807	1	12 806	16 895	12 464	7 918	4 431	2 465
45	Benton -----	97 499	139 575	115 864	40 801	1 232	39 569	75 063	38 825	28 500	36 238	23 903
46	Boone -----	28 297	55 230	54 093	17 282	2 186	15 096	36 811	10 614	6 187	26 197	24 020
47	Bradley -----	11 793	20 951	20 951	8 674	237	8 437	12 277	3 517	2 605	8 760	8 216
48	Calhoun -----	5 826	6 812	6 011	2 912	4	2 908	3 099	2 319	2 155	780	462
49	Carroll -----	18 654	30 503	28 713	8 679	115	8 564	20 034	7 201	5 099	12 833	8 838
50	Chicot -----	15 713	27 400	26 545	14 352	660	13 692	12 193	4 227	3 138	7 966	7 273
51	Clark -----	21 437	21 946	20 960	10 294	124	10 170	10 666	6 997	4 383	3 669	2 257
52	Clay -----	18 107	21 614	18 770	9 667	33	9 634	9 103	4 068	3 473	5 035	4 158
53	Cleburne -----	19 411	20 389	20 245	9 251	100	9 151	10 994	6 310	4 663	4 684	4 100
54	Cleveland -----	7 781	7 788	7 675	5 267	—	5 267	2 408	1 567	1 378	841	565
55	Columbia -----	25 691	35 592	34 521	15 036	325	14 711	19 485	6 431	5 277	13 054	11 335
56	Conway -----	19 151	28 270	19 630	11 898	729	11 169	7 732	5 346	3 222	2 386	1 645
57	Craighead -----	68 956	110 756	75 656	38 334	3 574	34 760	37 322	22 485	15 133	14 837	6 828
58	Crawford -----	42 493	47 041	44 613	27 415	351	27 064	17 198	10 700	7 669	6 498	4 024
59	Crittenden -----	49 939	88 344	68 597	37 955	2 583	35 372	30 642	16 869	9 013	13 773	6 878
60	Cross -----	19 225	29 761	29 598	14 430	258	14 172	15 168	6 750	3 951	8 418	7 832
61	Dallas -----	9 614	11 570	11 109	6 630	18	6 612	4 479	2 787	2 152	1 692	1 016
62	Desha -----	16 798	27 460	26 771	14 974	237	14 737	11 797	6 284	5 660	5 513	4 281
63	Drew -----	17 369	28 039	27 237	12 037	478	11 559	15 200	5 202	2 925	9 998	8 800
64	Faulkner -----	60 006	60 500	57 659	31 603	905	30 698	26 056	15 776	11 838	10 280	6 163
65	Franklin -----	14 897	16 597	15 517	9 679	76	9 603	5 838	3 548	3 207	2 290	1 304
66	Fulton -----	10 037	10 974	10 745	5 442	38	5 404	5 303	1 937	1 430	3 366	3 091
67	Garland -----	73 397	90 864	84 725	31 240	2 450	28 790	53 485	32 068	18 891	21 417	15 824
68	Grant -----	13 948	18 346	18 078	11 536	29	11 507	6 542	3 641	3 578	2 901	1 795
69	Greene -----	31 804	45 491	32 838	19 250	850	18 400	13 588	6 831	4 421	6 757	4 266

See footnotes at end of table.

**324 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
692	-	13 666	-	13 666	12 729	1 635	5 076	10	-	-	498	1
6 148	-	27 953	-	27 953	21 636	4 277	2 811	14	135	-	1 637	2
94 213	24 836	873 374	-	873 374	703 931	77 242	284 376	7 369	5 545	-	26 655	3
1 662	-	24 186	-	24 186	22 528	6 494	-	83	76	-	348	4
-	-	16 556	-	16 556	16 556	6 186	3 341	148	-	-	1 213	5
76	-	639	-	639	555	17	-	-	-	-	34	6
253	-	20 323	-	20 323	20 084	5 305	5 461	148	-	-	37	7
19 377	-	227 157	-	227 157	198 471	21 996	98 699	2 019	2 423	-	1 748	8
106	-	7 583	-	7 583	7 384	1 319	4 120	117	-	-	114	9
5 401	-	122 589	-	122 589	106 322	31 293	29 879	747	2 574	13 407	1 547	10
6 655	-	195 301	-	195 301	187 847	53 189	74 125	1 024	602	2 980	1 304	11
11 932	-	60 381	-	60 381	48 166	9 877	20 449	451	-	-	2 513	12
2 208	-	46 191	-	46 191	44 655	7 345	20 780	604	-	-	584	13
141	-	17 512	-	17 512	17 428	1 317	15 968	-	-	-	25	14
624	-	114 631	-	114 631	113 895	1 032	81 455	1 539	-	120	1 646	15
6 035	-	30 420	-	30 420	25 491	2 352	11 408	427	-	353	206	16
3 500	-	339 439	-	339 439	288 746	75 989	64 514	80	3 566	2 502	9 736	17
878	-	104 598	-	104 598	103 373	1 186	24 773	265	56	1 360	542	18
795	-	16 059	-	16 059	13 967	2 654	7 465	26	-	-	109	19
7 382	-	36 302	-	36 302	27 111	6 691	13 684	271	-	3 366	30	20
1 335	-	13 517	-	13 517	12 102	1 425	6 965	72	5	-	423	21
1	-	378	-	378	377	-	-	32	-	-	-	22
660	-	135 558	-	135 558	134 446	3 824	14 707	385	83	5 794	1 022	23
616	-	10 607	-	10 607	9 760	1 413	2 716	7	-	-	237	24
5 404	-	36 613	-	36 613	30 480	4 667	10 602	273	91	5 115	87	25
2 749	-	17 038	-	17 038	13 393	1 105	6 621	64	-	-	1 303	26
326	-	144 777	377	144 400	144 074	21 653	99 827	482	287	1	286	27
13 278	-	210 859	2 299	208 560	195 155	28 707	106 555	1 363	2 680	3 463	2 579	28
14 667	-	213 308	625	212 683	197 891	31 756	91 651	2 493	1 366	2 971	2 420	29
1 924	-	102 368	2 299	100 069	97 354	11 811	42 712	473	1 925	6 474	578	30
7 765	-	59 846	1 102	58 744	50 696	5 096	36 466	177	153	1	258	31
154	-	33 345	-	33 345	33 184	1 479	10 176	-	998	-	803	32
1 801	-	37 553	-	37 553	35 756	4 648	14 838	57	1 428	-	308	33
1 461 762	99 580	6 660 168	155 361	6 504 807	5 131 289	1 055 355	2 002 104	49 332	196 402	167 430	76 479	34
6 853	-	217 908	1 209	216 699	206 434	45 659	94 344	1 621	1 408	12	1 790	35
2 858	-	186 509	350	186 159	183 533	36 100	109 947	521	2 047	4 356	608	36
78 577	17 803	1 645 716	35 038	1 610 678	1 488 274	220 253	577 427	10 310	78 439	52 727	19 585	37
32 554	-	322 786	6 736	316 050	276 664	24 764	130 205	1 523	4 899	-	5 678	38
1 853	-	67 697	1 390	66 307	64 325	5 419	32 627	459	420	-	1 123	39
4 030	-	220 428	4 125	216 303	208 043	49 680	92 637	2 097	1 352	190	2 140	40
530	-	235 468	1 293	234 175	227 998	44 893	117 866	626	6 238	97	1 307	41
2 583	-	32 959	3	32 956	30 965	2 060	15 736	143	-	2 553	1 053	42
1 580	-	35 671	-	35 671	34 354	4 319	21 026	97	10	-	901	43
1 107	-	30 822	-	30 822	28 891	4 105	17 074	175	57	-	793	44
23 296	415	137 507	-	137 507	115 650	14 308	64 179	490	-	7 232	407	45
1 137	-	52 643	-	52 643	51 331	2 424	18 598	177	18	21 014	838	46
-	-	19 976	-	19 976	19 976	740	8 724	10	-	6 671	606	47
801	-	6 851	-	6 851	6 084	712	3 714	19	-	-	136	48
1 790	-	30 541	-	30 541	28 682	3 008	11 990	115	36	6 285	541	49
855	-	26 373	-	26 373	25 312	803	13 038	74	1	5 640	811	50
986	-	21 743	-	21 743	20 496	719	12 539	70	6	-	71	51
2 844	-	23 749	52	23 697	20 026	806	10 614	8	9	3 547	325	52
144	-	19 850	-	19 850	19 702	1 485	11 257	73	2	2 337	843	53
113	-	7 672	-	7 672	7 502	409	5 660	-	16	-	258	54
1 071	-	33 645	-	33 645	32 703	1 066	16 906	128	-	8 494	262	55
8 640	-	26 074	-	26 074	18 222	1 445	11 817	57	-	-	541	56
33 979	1 121	95 362	1	95 361	67 353	2 716	41 463	37	5	-	823	57
2 325	103	49 854	6	49 848	46 162	7 438	34 314	45	-	-	225	58
19 535	212	82 138	-	82 138	64 436	4 089	38 760	134	106	-	1 416	59
163	-	29 551	-	29 551	29 366	2 940	16 218	3	-	6 884	874	60
461	-	10 792	-	10 792	10 252	397	6 543	-	-	-	384	61
689	-	26 245	-	26 245	25 308	1 436	15 597	50	38	2 733	562	62
802	-	28 807	10	28 797	26 244	4 024	12 344	9	-	7 365	608	63
2 728	113	65 313	-	65 313	61 821	9 973	42 713	481	-	-	30	64
1 080	-	16 741	-	16 741	15 688	1 517	11 990	91	5	-	454	65
229	-	10 841	1	10 840	10 575	189	5 630	4	18	2 571	266	66
5 473	666	90 760	-	90 760	85 435	9 254	45 477	428	8	-	1 298	67
268	-	17 374	-	17 374	17 008	1 031	13 574	62	-	-	200	68
12 477	176	49 083	-	49 083	36 774	6 878	24 624	8	36	1	498	69



Revenue—Con.			Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure								
					Total	Capital outlay	Education services		Social services and income maintenance				
							Education	Libraries	Public welfare	Hospitals	Health		
12	13	14	15	16	17	18	19	20	21	22	23		
10 793	—	38 409	—	38 409	28 633	6 991	19 602	—	2	—	843	1	
685	—	40 588	—	40 588	39 569	2 074	18 684	150	—	7 587	1 009	2	
737	—	16 249	—	16 249	14 801	651	10 117	43	—	—	564	3	
1 937	—	54 245	—	54 245	52 173	4 659	24 983	185	336	3	498	4	
770	—	12 266	—	12 266	11 394	1 472	6 779	58	—	—	822	5	
1 269	43	20 841	—	20 841	19 635	947	11 392	8	15	—	620	6	
439	5 686	109 257	—	109 257	106 673	8 367	60 254	1 176	100	—	1 676	7	
6 687	—	31 373	—	31 373	25 203	1 766	11 774	100	—	6 359	301	8	
275	—	10 751	—	10 751	10 458	456	7 120	29	—	60	444	9	
704	17	26 055	—	26 055	25 373	3 039	12 091	11	1 484	3 932	443	10	
509	—	15 962	—	15 962	15 535	682	10 933	—	—	—	611	11	
301	—	12 630	—	12 630	12 350	1 496	8 598	38	8	—	279	12	
716	—	23 421	—	23 421	22 823	783	9 603	53	9	2 749	394	13	
3 090	24	22 895	—	22 895	20 593	1 670	12 564	18	13	2 275	1 286	14	
2 038	—	48 092	—	48 092	45 350	2 074	28 936	205	5	—	899	15	
120	—	11 393	—	11 393	11 141	453	7 947	31	—	—	380	16	
683	—	11 764	—	11 764	11 098	775	7 071	1	—	—	491	17	
3 342	—	54 113	—	54 113	50 294	3 645	27 208	166	28	—	815	18	
12 006	127	83 489	—	83 489	73 368	4 522	44 005	5	7	49	1 731	19	
845	84	16 846	—	16 846	15 661	841	8 908	30	—	1 783	896	20	
235	—	6 607	—	6 607	6 367	1 302	5 331	—	—	—	—	21	
3 381	—	19 565	—	19 565	14 631	424	7 399	—	8	1 983	70	22	
105	—	7 305	—	7 305	7 194	403	5 858	—	6	—	153	23	
1 262	271	51 065	—	51 065	49 708	3 130	22 651	11	1	14 397	690	24	
329	—	15 440	—	15 440	15 076	681	5 538	67	5	1 569	336	25	
896	10	45 100	—	45 100	44 499	5 671	30 765	—	—	—	2 343	26	
542	—	9 811	—	9 811	9 256	550	6 861	—	7	—	165	27	
1 854	—	29 023	21	29 002	27 281	3 360	18 546	98	7	—	190	28	
1 273	—	22 684	—	22 684	17 546	848	11 644	62	3	—	540	29	
4 207	258	56 356	42	56 314	51 728	4 235	32 093	220	—	—	1 403	30	
1 496	21	10 831	28	10 803	9 331	373	5 799	41	64	2	192	31	
90 177	6 220	671 156	—	671 156	592 334	64 473	263 299	7 272	—	23 440	9 279	32	
319	—	14 884	—	14 884	14 571	1 170	10 262	—	15	—	332	33	
1 293	163	42 115	—	42 115	40 560	3 010	27 424	41	—	—	1 153	34	
15 414	150	91 249	4	91 245	78 382	12 782	37 836	125	35	20 189	961	35	
506	—	10 431	20	10 411	9 390	1 098	5 661	41	1	—	239	36	
201	—	6 840	—	6 840	6 749	371	5 589	25	2	—	27	37	
6 677	—	126 033	—	126 033	119 051	14 758	64 054	9	5	—	1 285	38	
114	—	12 853	39	12 814	12 588	747	8 685	57	—	—	496	39	
534	—	14 712	—	14 712	14 246	825	10 577	57	4	—	341	40	
30	—	8 726	—	8 726	8 688	573	5 463	20	—	—	362	41	
2 904	—	60 180	—	60 180	57 417	3 299	34 857	422	—	—	1 414	42	
69	—	12 552	—	12 552	12 470	1 530	9 653	32	23	—	505	43	
12 432	1 015	154 566	82	154 484	142 480	16 494	72 897	1 473	135	—	1 310	44	
1 284	—	69 078	—	69 078	67 725	7 299	38 299	85	—	15 428	744	45	
2 733	—	14 159	54	14 105	11 232	484	6 790	49	1	2	392	46	
2 163	—	25 549	—	25 549	23 683	1 355	10 549	90	6	6 965	687	47	
381 013	172 872	4 977 347	77 854	4 899 493	4 043 374	402 040	1 111 964	39 475	422 350	389 618	143 386	48	
—	—	7 804	—	7 804	7 804	238	2 059	137	721	—	474	49	
9 236	—	86 327	60	86 267	76 430	3 392	20 970	409	3 871	23 597	2 036	50	
19 800	—	505 186	591	504 595	483 247	45 029	208 582	2 268	82 385	—	15 797	51	
5 477	—	99 399	160	99 239	82 781	4 812	40 173	277	8 973	972	2 852	52	
941	—	53 868	292	53 576	51 559	4 044	23 131	477	4 588	—	2 397	53	
82 713	83 446	2 571 862	23 655	2 548 207	2 420 401	297 251	744 856	14 016	247 579	312 743	72 554	54	
1 719	—	68 309	242	68 067	65 880	3 287	25 358	4	10 628	871	2 798	55	
20 583	—	340 382	623	339 759	308 415	29 598	136 781	1 243	23 287	—	13 725	56	
61 078	129 783	2 210 687	35 552	2 175 135	2 026 935	183 132	812 935	8 605	360 465	132 075	67 112	57	
979	—	88 637	547	88 090	81 679	2 966	30 660	676	10 942	6 257	2 960	58	
10 040	108	324 228	575	323 653	309 052	19 522	132 109	1 758	50 678	2 630	12 301	59	
189 885	5 416	624 703	746	623 957	379 220	22 653	162 867	1 240	49 521	54 499	10 365	60	
472	—	81 993	8	81 985	81 010	3 260	21 113	453	5 165	21 878	3 637	61	
143 453	60 763	1 980 434	550	1 979 884	1 768 911	179 936	747 133	6 951	196 534	116 925	50 377	62	
9 395	—	275 273	273	275 000	257 333	25 973	112 236	947	37 175	7 754	12 171	63	
2 573	—	136 447	267	136 180	132 741	6 827	45 525	576	22 296	15 828	5 046	64	
15 337	—	94 261	378	93 883	78 407	4 109	44 131	121	10 168	—	1 698	65	
3 906 081	2 374 920	34 517 814	551 593	33 966 221	26 244 553	2 455 182	8 517 635	182 664	3 250 976	1 454 227	1 018 152	66	
4 063	—	220 422	839	219 583	211 434	11 417	97 356	746	29 786	5 167	11 336	67	
47 948	37 987	625 461	420	625 041	555 969	44 267	184 450	6 798	32 190	3 030	39 334	68	
437	—	40 039	3	40 036	39 038	1 985	15 202	232	4 571	3 856	1 816	69	
17 116	8 053	311 904	652	311 252	287 198	18 396	109 443	572	29 746	19 550	11 801	70	
16 611	17 480	709 851	1 095	708 756	671 763	44 393	261 935	1 502	110 265	118 930	20 659	71	
597	—	43 957	79	43 878	43 284	3 125	16 684	306	4 521	8 152	1 724	72	
295	—	39 088	—	39 088	38 750	2 335	11 026	—	1 816	—	1 886	73	
8 057	—	1 084 453	423	1 084 030	1 066 811	86 545	390 918	9 347	81 426	157 632	40 771	74	
16 593	—	274 036	83	273 953	258 110	17 865	105 802	651	27 586	—	15 637	75	

GOVERNMENTS—GOVERNMENT FINANCES



Revenue—Con.			Expenditure									
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
28 851	—	227 955	20	227 935	187 099	21 178	65 045	753	14 261	29 719	8 654	1
558 048	210 901	7 274 649	11 161	7 263 488	6 323 875	894 146	2 312 526	53 242	463 391	—	217 121	2
70 490	—	622 188	458	621 730	548 226	102 332	233 961	3 518	38 627	—	17 214	3
1 769	—	78 079	—	78 079	76 097	3 154	33 314	336	5 477	13 830	2 070	4
458 162	—	4 159 688	23 503	4 136 185	3 495 180	525 554	1 333 895	21 804	307 070	228 309	85 249	5
899 222	122 724	4 102 076	22 312	4 079 764	2 941 031	277 048	1 047 853	19 508	500 165	—	107 600	6
1 838	409	108 857	136	108 721	106 892	8 332	40 766	355	10 840	19 722	2 157	7
171 510	92 159	4 698 671	55 525	4 643 146	4 353 613	631 903	1 602 430	19 122	553 543	201 242	125 804	8
523 824	224 151	7 702 213	14 368	7 687 845	6 795 603	786 213	2 331 496	44 647	827 927	482 320	263 725	9
296 007	551 611	3 784 622	71 032	3 713 590	2 836 784	334 417	565 790	27 047	275 303	279 467	240 020	10
69 426	48 375	1 662 861	1 532	1 661 329	1 541 632	108 991	581 474	10 112	244 351	134 621	62 244	11
16 148	17 443	569 675	252	569 423	537 098	58 106	204 923	4 358	44 802	38 701	23 620	12
47 405	55 845	1 823 193	13 331	1 809 862	1 679 457	182 304	510 202	24 605	93 504	211 609	62 202	13
69 236	51 023	1 090 393	266	1 090 127	953 797	79 697	351 898	7 288	73 935	13 816	60 425	14
387 701	124 049	5 265 934	75 057	5 190 877	4 535 331	508 852	1 523 481	47 668	440 987	390 487	156 353	15
24 268	—	665 583	187	665 396	620 914	59 323	228 126	7 191	60 292	—	47 206	16
61 895	—	506 210	758	505 452	411 110	38 226	174 056	857	62 305	10 997	20 283	17
213	—	17 197	1	17 196	16 891	1 617	7 683	14	1 404	—	934	18
2 629	—	130 372	173	130 199	126 016	9 370	60 817	781	15 619	—	5 875	19
48 311	—	1 048 030	794	1 047 236	984 777	130 938	344 170	8 380	93 283	—	34 906	20
55 289	23 204	1 170 711	409	1 170 302	1 097 428	106 964	388 420	7 086	75 595	165 546	49 830	21
280 920	28 631	1 468 455	136	1 468 319	1 101 183	132 304	505 575	4 537	154 490	53 683	52 785	22
11 330	—	164 863	267	164 596	148 014	7 540	66 412	446	18 179	—	12 472	23
1 411	—	123 613	232	123 381	121 706	9 267	58 668	318	21 464	4 602	4 309	24
2 857	—	52 398	34	52 364	49 852	1 856	18 881	170	5 113	8 523	1 734	25
21 957	16 598	1 103 509	1 009	1 102 500	1 059 634	81 038	424 366	2 680	165 393	145 673	46 155	26
10 028	—	128 273	61	128 212	115 322	5 758	38 856	556	11 441	22 189	5 613	27
109 031	99 313	1 788 878	8 656	1 780 222	1 627 535	173 808	632 831	15 671	107 812	63 492	63 187	28
10 701	—	356 414	305	356 109	340 755	26 375	102 873	2 872	53 239	468	18 914	29
16 461	—	191 625	730	190 895	177 087	10 742	95 255	306	36 182	2 574	5 955	30
40 450	7 037	628 162	—	628 162	580 640	56 826	242 091	2 336	39 777	—	10 738	31
535	—	36 310	—	36 310	35 778	2 189	12 349	368	4 680	—	1 416	32
41 710	9 527	1 073 371	—	1 073 371	1 009 355	187 428	464 132	13 521	29 334	—	3 858	33
563	96	19 157	62	19 095	17 067	1 879	5 151	—	877	3 877	418	34
994	8	15 395	—	15 395	14 056	1 100	5 757	23	626	2 493	230	35
1 677	32	11 227	—	11 227	9 562	501	4 809	9	1 426	—	217	36
48 898	6 189	528 768	—	528 768	480 912	83 012	216 022	12 647	21 711	—	6 405	37
365	—	24 065	—	24 065	23 641	2 483	9 349	—	1 222	4 500	134	38
282	—	10 467	—	10 467	10 194	1 004	3 474	59	255	1 605	118	39
484	—	23 006	7	22 999	22 555	1 698	7 738	214	1 264	—	176	40
310	—	20 395	—	20 395	20 076	3 198	11 058	59	2 161	2 989	663	41
134	—	13 319	18	13 301	13 164	774	4 188	58	1 833	—	1 075	42
517	7	7 980	—	7 980	7 399	1 218	2 524	17	891	—	29	43
82	—	3 898	—	3 898	3 785	320	2 019	8	467	259	29	44
3 555	6	49 712	6	49 706	46 944	4 676	18 854	38	3 856	8 542	247	45
114 192	160 002	2 340 312	56 049	2 284 263	1 917 488	585 961	341 747	21 970	110 543	86 940	47 153	46
123	—	4 514	—	4 514	4 308	499	1 937	—	237	—	38	47
10 584	—	212 319	—	212 319	187 396	52 668	87 552	629	1 712	—	317	48
8 220	—	128 744	—	128 744	118 226	40 077	31 464	926	869	—	1 807	49
147	—	18 373	—	18 373	18 181	1 481	10 441	98	449	—	64	50
277 604	5 876	1 115 918	—	1 115 918	811 270	107 163	334 777	10 237	44 577	108 072	7 605	51
3 239	80	59 239	—	59 239	55 751	3 265	24 432	242	8 966	—	926	52
7 786	—	84 866	4	84 862	77 797	16 072	33 080	774	1 464	4 442	584	53
125	—	6 380	—	6 380	5 996	467	2 001	60	270	—	55	54
1 474	—	31 273	24	31 249	29 261	4 077	9 238	222	606	1 602	719	55
4 206	16	34 871	6	34 865	28 680	4 836	7 379	131	622	3 129	309	56
74	—	1 890	—	1 890	1 822	130	476	—	8	—	27	57
1 179	—	30 661	—	30 661	28 716	470	5 402	112	5 494	2 407	531	58
102	4	5 520	—	5 520	5 418	1 798	1 852	44	159	—	199	59
27 375	6 230	806 607	450	806 157	772 503	112 623	381 477	8 948	29 896	—	8 405	60
114	—	5 935	—	5 935	5 863	399	2 753	—	—	—	65	61
2 215	—	21 991	—	21 991	20 471	1 582	8 964	21	735	3 102	282	62
1 462	—	58 085	—	58 085	56 680	2 884	29 656	242	1 053	4 842	607	63
2 170	—	77 306	—	77 306	74 269	9 211	29 722	773	2 934	5 110	367	64
232 587	3 071	724 115	209	723 906	479 119	75 014	174 476	2 709	18 316	101 054	6 413	65
7 456	1	34 673	—	34 673	28 479	2 977	14 565	6	3 338	—	496	66
341	—	14 216	5	14 211	13 796	2 139	4 581	55	713	—	116	67
801	—	44 757	—	44 757	44 146	4 409	25 543	246	3 117	—	68	68
11 035	—	196 521	11	196 510	185 280	35 056	79 747	1 367	12 841	—	2 222	69
—	—	1 314	—	1 314	1 314	108	894	—	136	—	8	70
1 047	—	55 299	—	55 299	53 920	3 009	13 154	386	2 127	5 516	297	71
2 216	54	53 834	—	53 834	51 088	4 955	20 913	182	2 635	13 914	558	72
2 951	—	69 349	—	69 349	66 671	6 419	24 314	18	4 532	13 545	507	73
9 002	72	67 838	—	67 838	57 674	7 488	25 082	252	6 426	419	249	74



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
6 547	—	50 119	—	50 119	43 954	2 767	21 895	136	7 058	—	524	1
376	—	5 410	—	5 410	5 064	388	2 544	—	195	—	183	2
615	—	22 997	—	22 997	22 297	5 244	9 792	123	635	—	278	3
106	—	11 910	—	11 910	11 862	997	4 302	12	314	3 437	48	4
9 777	—	108 701	162	108 539	92 278	28 023	13 147	713	282	13 876	1 107	5
16 952	117	51 095	8	51 087	34 740	5 157	13 754	116	3 572	7 686	314	6
17 550	4	278 653	—	278 653	259 345	30 281	119 889	2 263	31 133	—	3 194	7
2 042	—	37 730	—	37 730	36 012	3 615	18 844	—	1 337	4 801	270	8
480	—	23 439	—	23 439	23 044	1 433	11 813	88	2 831	—	248	9
1 908	156	52 975	—	52 975	49 408	12 471	14 707	—	821	15	428	10
1 085	7	17 554	—	17 554	16 486	627	5 388	94	2 419	—	583	11
79	—	1 664	—	1 664	1 629	183	957	9	34	—	11	12
775	3	28 860	—	28 860	24 559	4 710	4 025	—	318	572	243	13
812	—	9 095	31	9 064	8 446	809	2 991	20	441	1 951	111	14
3 744	—	61 239	—	61 239	57 309	14 902	11 214	319	905	—	1 016	15
1 195	—	36 000	—	36 000	34 343	7 214	13 185	—	2 034	—	493	16
228	14	13 915	—	13 915	13 695	2 553	6 427	35	657	203	104	17
19 831	—	283 338	—	283 338	259 855	23 037	125 030	1 636	16 306	—	7 308	18
2 446	65	22 511	—	22 511	20 979	1 417	10 218	137	399	2 681	259	19
31 324	67 593	2 142 261	83	2 142 178	2 076 941	193 442	973 441	29 918	79 759	—	25 176	20
52 329	64 269	2 190 286	158	2 190 128	2 100 971	192 524	1 042 497	24 890	78 108	—	19 793	21
3 420	117	353 848	56	353 792	350 353	41 460	201 030	2 081	2 848	40	2 592	22
4 168	148	322 885	7	322 878	312 554	54 344	185 227	3 593	3 103	—	3 543	23
119 836	40 523	1 972 409	67	1 972 342	1 807 316	192 561	899 648	13 297	59 046	24 094	17 528	24
151 344	8 176	709 891	607	709 284	556 624	97 970	305 727	4 661	13 470	—	7 398	25
93	—	243 229	92	243 137	243 036	34 839	160 069	1 606	2 849	—	1 588	26
2 217	—	203 720	41	203 679	200 275	21 381	129 840	1 302	4 186	—	2 148	27
42 590	—	201 729	—	201 729	157 553	12 199	113 719	786	—	—	111	28
39 703	24 522	774 592	9 335	765 257	721 418	70 322	375 474	4 305	806	—	4 415	29
24 339	—	222 442	10	222 432	200 049	29 615	134 824	1 210	657	—	2 164	30
361 238	280 638	5 823 000	—	5 823 000	4 423 327	472 242	742 892	21 846	872 042	367 468	167 682	31
148 754	10 542	555 405	677	554 728	397 736	68 121	204 974	3	638	—	362	32
714	—	41 023	98	40 925	40 170	2 355	21 845	106	71	9 724	275	33
19 332	2 143	411 770	304	411 466	392 969	39 376	138 887	941	166	145 642	2 443	34
6 395	458	35 640	79	35 561	28 798	2 095	19 849	132	—	286	475	35
49 167	—	906 222	1 223	904 999	832 835	137 130	334 389	9 714	3 631	69 132	9 812	36
240 110	85 704	4 035 263	5 598	4 029 665	3 674 302	689 980	1 240 684	28 717	14 067	607 186	12 073	37
3 075	—	19 010	55	18 955	16 833	1 001	10 452	150	70	—	95	38
9 559	647	267 641	493	267 148	181 728	21 967	73 208	1 303	2 684	—	5 694	39
3 730	—	148 651	430	148 221	144 021	22 872	68 653	1 173	357	2 140	4 465	40
9 398	—	202 610	361	202 249	193 154	37 579	106 900	1 276	1 190	3 975	1 828	41
33 758	—	405 695	960	404 735	336 780	65 060	142 265	4 640	2 340	21	8 223	42
3 592	313	87 558	—	87 558	83 588	10 453	51 998	514	19	1 414	1 472	43
222 040	112 622	5 991 044	13 462	5 977 582	5 546 996	641 061	2 072 406	33 689	34 291	534 268	6 098	44
1 930	178	42 294	152	42 142	38 796	3 552	21 612	90	2	230	182	45
1 350	—	16 509	68	16 441	16 231	2 040	9 777	54	161	—	1 116	46
773 879	97 993	2 440 479	2 984	2 437 495	1 485 436	195 035	644 626	10 686	16 544	27 080	13 218	47
42 542	6 575	569 934	560	569 374	516 400	40 493	274 577	2 992	4 284	16 480	4 095	48
1 878	7	55 835	139	55 696	53 562	6 790	22 943	238	175	102	1 584	49
957	—	19 927	61	19 866	17 777	1 266	8 056	26	20	145	103	50
15 334	1 093	82 797	63	82 734	69 533	4 361	41 607	283	13	700	1 308	51
256	—	18 578	79	18 499	18 224	5 298	13 968	49	71	—	208	52
1 370	—	17 033	132	16 901	13 726	2 720	6 663	24	82	—	403	53
982	—	26 466	—	26 466	23 219	1 331	11 401	42	106	—	373	54
1 003	—	44 771	52	44 719	40 951	10 731	13 129	88	46	4 486	117	55
5 625	605	56 384	—	56 384	49 054	3 589	26 648	96	48	7 655	667	56
433	10	70 603	128	70 475	69 891	12 261	33 021	36	317	10 789	1 126	57
7 043	33	276 758	403	276 355	267 686	57 362	69 111	1 063	236	—	2 263	58
21 855	919	143 185	210	142 975	121 511	15 599	61 884	656	674	—	2 846	59
110 050	46 401	2 368 477	3 980	2 364 497	2 132 103	359 229	757 453	12 076	39 541	250 979	3 986	60
779	—	27 912	239	27 673	26 889	4 398	19 407	47	12	—	335	61
45 261	1 780	273 685	506	273 179	185 483	25 586	68 955	3 105	1 794	3 915	3 680	62
3 013	164	96 596	—	96 596	93 567	9 074	49 176	508	3 431	20 526	1 830	63
589	—	23 349	23	23 326	20 662	2 728	13 158	166	146	—	272	64
53	—	13 812	22	13 790	13 734	5 968	10 976	3	24	—	151	65
46 647	1 099	315 815	310	315 505	275 354	54 218	120 212	1 691	1 196	12 468	2 348	66
36 087	1 495	1 085 859	1 502	1 084 357	967 387	230 797	299 446	7 885	4 187	195 253	18 911	67



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
342 547	19 261	794 532	501	794 031	452 984	85 674	207 643	4 473	951	—	1 473	1
3 351	—	55 039	—	55 039	52 032	14 850	35 840	80	350	71	1 018	2
363	—	9 791	46	9 745	9 109	283	6 397	29	—	—	205	3
2 044	154	45 984	—	45 984	43 909	4 136	21 302	92	310	11 613	527	4
30 579	2 614	446 721	834	445 887	384 597	28 240	169 986	2 838	723	—	14 011	5
77 298	4 618	419 053	517	418 536	341 994	65 123	184 806	2 134	1 510	30	5 172	6
7 978	—	206 143	715	205 428	193 458	30 549	80 971	1 600	2 041	—	3 990	7
72 275	—	290 780	578	290 202	205 099	18 555	55 745	1 300	3 599	15 071	6 846	8
291	—	84 166	160	84 006	83 776	9 847	40 605	229	84	9 953	2 566	9
27 370	—	272 370	199	272 171	236 201	29 963	133 376	743	1 068	—	1 644	10
1 241	309	49 848	—	49 848	48 210	3 209	28 597	117	75	—	776	11
81 603	19 119	2 043 081	1 556	2 041 525	1 867 090	297 707	685 025	11 967	23 700	29 439	1 864	12
98 675	990	310 997	383	310 614	222 319	41 781	106 731	1 712	2 675	—	1 913	13
151 704	42 326	2 563 256	4 043	2 559 213	2 297 388	482 312	740 977	22 546	22 276	64 085	19 530	14
29 600	1 438	472 093	993	471 100	424 318	98 317	195 054	9 609	5 907	—	5 475	15
166 831	31 617	1 804 116	2 206	1 801 910	1 555 324	234 958	583 969	12 260	21 278	—	11 547	16
204 170	14 577	914 105	1 056	913 049	722 324	67 955	361 956	2 540	5 730	36 311	16 104	17
4 402	1 253	216 825	220	216 605	129 445	13 096	65 873	1 190	48	—	2 788	18
7 154	402	217 429	382	217 047	189 944	50 098	91 581	744	767	716	5 614	19
65 358	6 662	436 731	916	435 815	360 991	65 601	161 966	2 875	1 533	—	4 754	20
8 625	230	126 230	203	126 027	117 312	12 176	79 772	357	78	—	1 177	21
34 371	9 802	790 260	784	789 476	724 075	121 428	218 682	3 657	2 426	195 832	6 418	22
39 162	1 491	524 419	902	523 517	474 288	71 034	265 026	4 102	301	—	3 610	23
2 657	—	46 095	64	46 031	43 860	5 649	24 468	4 205	722	—	301	24
2 146	—	46 053	—	46 053	44 109	4 795	28 393	401	425	—	774	25
2 094	—	45 266	55	45 211	43 282	12 683	24 396	125	244	—	547	26
599	—	14 991	7	14 984	14 434	2 301	9 959	65	—	—	433	27
80 126	7 477	1 016 422	1 073	1 015 349	896 714	108 134	304 032	6 847	3 261	220 333	5 597	28
258	—	26 750	—	26 750	26 515	2 380	17 248	89	—	—	—	29
1 622	—	60 939	138	60 801	58 154	10 697	29 658	187	78	4 693	1 934	30
748	—	39 735	302	39 433	38 189	2 564	21 794	11	279	7 483	258	31
489	—	35 410	—	35 410	34 690	2 295	15 532	—	7	9 194	532	32
246	—	8 039	32	8 007	7 681	386	5 301	27	27	—	75	33
259	—	22 138	—	22 138	21 725	4 170	8 780	22	94	5 128	399	34
32	—	3 636	5	3 631	3 603	231	2 514	—	—	—	53	35
2 308	—	78 893	248	78 645	75 087	4 146	24 694	245	43	25 907	5 649	36
184	—	9 028	—	9 028	8 610	480	5 826	56	—	—	87	37
6 779	—	49 863	—	49 863	43 384	8 028	25 764	8	501	100	595	38
35 229	—	154 580	—	154 580	113 385	28 577	45 615	143	587	—	876	39
25 450	—	60 246	6	60 240	34 417	3 948	13 481	201	129	8 618	129	40
1 065	—	18 894	11	18 883	17 863	1 577	10 798	9	85	—	142	41
10 281	12 458	460 139	256	459 883	448 044	75 580	103 949	1 656	1 195	193 871	9 308	42
1 547	—	17 489	—	17 489	16 135	553	7 909	26	72	3 520	413	43
216	—	13 831	—	13 831	13 562	1 006	9 065	36	49	—	457	44
4 842	—	27 038	—	27 038	23 184	4 847	15 022	25	39	1 793	185	45
680	—	23 965	—	23 965	22 972	3 564	15 336	50	168	—	427	46
3 386	—	85 384	—	85 384	82 708	6 149	31 091	—	97	25 762	5 273	47
1 842	73	123 207	—	123 207	120 812	6 051	21 780	139	934	3 978	803	48
3 125	—	21 737	—	21 737	17 522	739	10 537	32	89	—	504	49
470	—	11 410	—	11 410	9 986	2 537	5 148	—	65	1 898	61	50
1 994	—	53 386	236	53 150	50 685	13 305	29 855	325	33	—	386	51
311	—	16 730	—	16 730	16 432	1 995	7 713	—	8	4 789	329	52
5 177	—	133 249	—	133 249	125 437	13 977	60 919	239	39	28 700	1 050	53
3 710	—	104 271	—	104 271	100 699	6 461	31 736	53	31	55 636	176	54
418	—	15 753	62	15 691	15 327	1 412	6 483	7	18	3 688	398	55
22 307	15 082	514 121	149	513 972	472 503	99 245	209 638	3 203	1 778	—	16 579	56
183	—	3 942	—	3 942	3 622	572	2 161	11	4	—	161	57
8 980	—	36 621	—	36 621	26 603	1 926	16 007	48	48	—	607	58
11 244	—	133 584	—	133 584	120 562	15 946	68 411	24	67	15 326	1 580	59
11 136	—	246 578	—	246 578	232 791	25 453	52 913	4 962	862	96 203	7 726	60
268	—	4 231	—	4 231	3 992	278	1 825	15	15	—	115	61
19 795	—	300 524	19	300 505	279 284	20 754	147 627	1 922	548	—	8 204	62
338	—	14 233	—	14 233	13 929	1 085	6 846	5	27	3 628	604	63
197 526	—	1 185 459	229	1 185 230	870 662	105 515	365 704	7 213	5 659	163 757	13 414	64
16 573	—	82 037	5	82 032	66 819	6 382	23 599	—	20	24 750	1 150	65
15 446	—	75 540	—	75 540	61 943	1 977	29 407	193	43	15 326	1 030	66
5 482	—	94 204	—	94 204	85 649	15 883	62 327	298	376	—	800	67
6 432	—	22 928	—	22 928	16 977	1 240	10 922	—	70	—	119	68
14 833	—	91 839	—	91 839	76 085	8 298	45 968	151	123	—	934	69
135	—	10 797	—	10 797	10 625	1 815	7 868	6	87	—	102	70
17 611	—	62 352	—	62 352	46 598	2 117	18 561	—	16	14 414	683	71
174	—	13 892	—	13 892	13 684	1 063	8 510	41	24	—	161	72
88	—	13 718	—	13 718	13 194	1 353	8 017	22	347	—	151	73
3 572	—	53 799	59	53 740	50 172	3 209	21 087	—	—	16 452	889	74
25 200	33 271	1 321 884	1 545	1 320 339	1 274 740	144 860	442 682	12 977	244	470 089	40 857	75



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
543	—	30 542	54	30 488	29 510	1 789	13 387	22	40	9 305	536	1
1 308	—	19 583	—	19 583	18 273	4 575	8 369	40	28	4 235	549	2
73 130	5 649	333 922	—	333 922	265 742	23 172	81 131	1 511	116	84 789	10 143	3
10 401	—	150 749	1	150 748	137 201	27 532	78 520	455	333	18 460	2 145	4
5 573	—	31 251	—	31 251	26 925	2 699	11 479	5	36	7 878	769	5
37	—	3 153	—	3 153	3 128	300	2 446	—	3	—	67	6
568	—	40 623	207	40 416	39 642	4 302	20 735	—	—	8 166	578	7
10 710	—	34 832	—	34 832	24 870	2 222	14 155	29	17	—	524	8
692	—	44 367	14	44 353	43 186	5 347	18 030	—	61	13 057	3 644	9
1 425	—	17 458	—	17 458	15 924	652	6 129	—	—	5 008	1 03	10
918	—	23 289	—	23 289	22 048	4 663	14 826	34	35	—	376	11
5 152	—	101 681	58	101 623	95 629	12 453	61 349	343	69	—	448	12
7 952	—	260 877	—	260 877	246 641	49 491	73 821	11	495	102 411	8 488	13
2 624	—	64 400	—	64 400	57 005	8 568	34 293	—	45	—	507	14
2 228	—	25 038	—	25 038	22 385	3 862	13 557	8	—	—	1 305	15
737 570	92 521	3 159 519	13 119	3 146 400	2 033 826	284 569	628 095	17 025	9 805	222 802	36 154	16
1 111	—	22 394	—	22 394	21 022	2 495	11 827	47	34	—	139	17
75	—	3 026	—	3 026	2 948	231	1 797	—	33	—	65	18
5 289	242	177 549	—	177 549	168 706	15 631	49 842	145	713	58 048	6 149	19
22 751	—	73 921	5	73 916	53 095	11 562	30 549	—	36	—	556	20
9 111	—	35 026	—	35 026	25 652	2 310	16 868	213	—	1	263	21
3 052	—	27 059	—	27 059	24 353	2 377	11 636	26	83	6 172	563	22
83 656	—	839 588	6	839 582	751 772	165 959	330 561	12 129	3 265	97 384	2 965	23
2 559	—	54 633	—	54 633	52 101	9 102	20 693	108	34	16 969	869	24
9 378	2 476	152 564	5	152 559	143 358	14 525	67 099	735	1 822	—	7 885	25
795	—	23 394	—	23 394	22 310	5 742	12 575	51	119	3 697	463	26
2 934	—	36 197	8	36 189	32 525	1 658	15 563	96	49	5 948	619	27
1 030	—	19 039	—	19 039	17 829	1 000	11 081	47	25	—	522	28
2 735	—	29 714	8	29 706	27 093	1 039	12 509	57	100	6 197	698	29
484	—	15 510	—	15 510	14 314	373	7 219	43	308	—	104	30
6 568	—	144 025	—	144 025	135 108	17 438	46 687	159	425	55 267	1 155	31
18 424	—	211 208	5	211 203	191 020	16 863	72 599	—	3	66 135	4 392	32
507	—	14 200	—	14 200	13 621	634	6 992	—	11	3 121	596	33
6 469	—	60 646	3	60 643	53 265	5 056	23 589	8	224	12 995	606	34
2 634	—	16 216	—	16 216	13 634	737	6 720	65	23	2 329	151	35
421	—	20 658	5	20 653	19 499	2 270	9 328	5	16	3 789	90	36
6 639	—	33 088	—	33 088	26 748	2 844	14 107	23	174	3 763	576	37
1 091	—	14 253	107	14 146	13 096	339	6 735	7	—	2 341	583	38
322	—	12 062	—	12 062	11 546	2 321	8 394	6	4	—	656	39
897	—	20 923	10	20 913	19 892	3 290	14 569	38	—	66	356	40
4 064	—	18 131	—	18 131	14 722	689	8 641	33	—	—	364	41
157	—	7 259	—	7 259	7 068	240	4 878	6	15	—	81	42
7 689	—	73 423	—	73 423	65 145	4 889	35 868	433	179	—	7 136	43
256	—	29 554	—	29 554	28 608	9 096	21 590	69	18	—	1 941	44
2 356	—	59 841	—	59 841	57 257	5 370	31 419	16	219	5 497	1 020	45
377	—	12 332	—	12 332	11 580	2 954	7 222	22	94	—	84	46
103	—	6 409	—	6 409	6 250	684	4 197	14	125	—	105	47
4 863	—	192 780	340	192 440	183 855	26 490	54 516	125	540	66 692	10 580	48
518	—	16 347	—	16 347	15 543	337	10 062	50	25	—	449	49
3 642	—	42 987	342	42 645	37 746	14 818	20 756	—	125	8 141	331	50
435	—	11 605	—	11 605	11 265	1 253	6 306	1	26	—	365	51
835	—	24 439	5	24 434	23 085	3 977	10 793	60	27	—	591	52
261	—	22 310	—	22 310	22 055	3 896	15 526	30	128	—	557	53
340	—	8 544	—	8 544	8 148	663	6 205	8	25	—	102	54
2 101	—	33 569	—	33 569	31 649	3 391	18 403	21	88	3 316	683	55
298	—	12 495	—	12 495	12 205	1 806	6 532	11	1	3 607	72	56
6 373	—	39 882	21	39 861	33 803	1 554	18 026	23	55	3 879	1 158	57
4 312	—	55 425	111	55 314	51 408	10 402	15 946	135	68	5 141	490	58
249	—	8 037	—	8 037	7 779	1 223	4 595	18	14	—	424	59
1 595	—	21 562	89	21 473	19 962	2 258	11 447	—	250	512	132	60
4 223	—	40 342	—	40 342	36 363	4 008	19 544	12	—	6 447	494	61
11 828	8 288	294 634	124	294 510	278 027	27 764	144 591	—	10 054	—	1 772	62
24 407	—	114 390	—	114 390	92 428	16 725	32 430	—	244	26 254	911	63
850	—	27 432	—	27 432	25 754	8 879	19 373	89	93	—	146	64
134	—	11 017	—	11 017	10 578	1 184	7 492	19	113	—	155	65
2 686	—	67 725	—	67 725	62 168	9 270	34 164	118	147	11 541	816	66
10 357	—	43 032	206	42 826	32 206	2 564	15 149	15	3	5 492	660	67
727	—	17 462	—	17 462	16 555	729	11 100	25	19	50	514	68
440	—	18 691	6	18 685	18 140	1 444	9 883	7	34	2 823	169	69
252	—	10 276	—	10 276	9 980	773	7 409	—	—	—	65	70
2 370	—	51 848	174	51 674	49 122	4 835	25 951	89	19	4 556	649	71
2 496	—	13 652	—	13 652	11 840	848	6 609	12	15	—	618	72
1 318	—	32 232	—	32 232	30 551	3 245	9 473	48	230	6 871	629	73
71	—	2 643	—	2 643	2 526	559	1 343	—	2	—	53	74
521	—	18 796	—	18 796	18 041	4 161	7 860	78	55	2 005	277	75
957	—	18 433	—	18 433	17 493	3 109	9 478	4	22	4 348	453	76

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area	Population <sup>1</sup>	Revenue									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal Government	From State government	Taxes		Charges and miscellaneous general revenue		
							Total	Property	Total	Current charges	
1	2	3	4	5	6	7	8	9	10	11	
<b>GEORGIA—Con.</b>											
1 Richmond .....	189 719	399 604	378 500	151 251	46 055	105 196	227 249	119 925	61 930	107 324	78 995
2 Rockdale .....	54 091	134 938	129 708	30 564	185	30 379	99 144	49 064	39 081	50 080	42 870
3 Schley .....	3 588	4 863	3 557	1 672	63	1 609	1 885	1 385	1 051	500	369
4 Screven .....	13 842	33 564	25 200	11 245	28	11 217	14 075	6 939	4 988	7 136	6 185
5 Seminole .....	9 010	11 108	10 656	5 723	73	5 650	4 933	3 722	2 633	1 211	744
6 Spalding .....	54 457	106 887	78 450	32 959	252	32 707	45 491	33 924	25 341	11 567	7 371
7 Stephens .....	23 257	53 412	46 773	13 534	985	12 549	33 239	13 451	8 013	19 788	17 967
8 Stewart .....	5 654	8 237	7 515	4 794	88	4 706	2 721	1 824	1 292	897	602
9 Sumter .....	30 228	72 251	67 386	25 066	20	25 046	42 320	15 379	8 240	26 941	24 455
10 Talbot .....	6 524	8 077	7 562	3 896	172	3 724	3 666	2 966	2 387	700	316
11 Taliaferro .....	1 915	2 193	2 073	700	—	700	1 373	1 217	1 060	156	26
12 Tattnall .....	17 722	23 247	22 529	12 596	225	12 371	9 933	7 758	4 722	2 175	1 284
13 Taylor .....	7 642	11 579	11 096	6 350	91	6 259	4 746	3 296	2 084	1 450	695
14 Telfair .....	11 000	15 460	14 828	8 504	51	8 453	6 324	5 075	3 106	1 249	507
15 Terrell .....	10 653	16 490	15 061	8 895	5	8 890	6 166	4 627	2 399	1 539	1 105
16 Thomas .....	38 986	95 609	66 377	35 918	2 820	33 098	30 459	19 442	13 440	11 017	8 086
17 Tift .....	34 998	87 918	82 458	23 912	315	23 597	58 546	16 314	9 890	42 232	38 247
18 Toombs .....	24 072	56 180	55 056	17 603	922	16 681	37 453	11 846	6 545	25 607	23 690
19 Towns .....	6 754	14 481	13 862	4 691	163	4 528	9 171	2 541	1 667	6 630	590
20 Treutlen .....	5 994	7 824	7 588	4 635	—	4 635	2 953	1 891	1 277	1 062	538
21 Troup .....	55 536	186 740	132 962	40 016	996	39 020	92 946	32 281	22 459	60 665	54 782
22 Turner .....	8 703	16 143	15 109	7 972	450	7 522	7 137	4 902	3 146	2 235	1 045
23 Twiggs .....	9 806	13 084	12 885	6 488	110	6 378	6 397	5 634	4 084	763	318
24 Union .....	11 993	27 608	26 742	8 951	431	8 520	17 791	5 727	3 766	12 064	11 175
25 Upson .....	26 300	52 401	45 255	8 478	433	8 045	36 777	11 124	7 420	25 653	23 284
26 Walker .....	58 340	81 097	65 966	38 291	884	37 407	27 665	18 351	11 238	9 314	6 805
27 Walton .....	38 586	84 165	71 959	25 649	1 011	24 638	45 720	21 579	16 678	24 141	20 703
28 Ware .....	35 471	94 157	92 079	29 993	440	29 553	62 086	20 163	11 790	41 923	38 365
29 Warren .....	6 078	9 288	9 009	4 452	579	3 873	4 557	2 590	1 892	1 967	465
30 Washington .....	19 112	46 785	42 294	14 726	939	13 787	27 568	12 063	8 592	15 505	13 482
31 Wayne .....	22 356	55 205	54 022	14 632	244	14 388	39 390	14 537	10 884	24 853	21 795
32 Webster .....	2 263	2 712	2 652	1 563	—	1 563	1 089	905	800	184	17
33 Wheeler .....	4 903	10 042	9 959	3 877	—	3 877	6 082	1 529	1 201	4 553	4 245
34 White .....	13 006	18 990	18 196	5 812	45	5 767	12 384	10 261	6 485	2 123	1 403
35 Whitfield .....	72 462	297 120	225 599	53 385	8 501	44 884	172 214	65 280	42 670	106 934	77 876
36 Wilcox .....	7 008	9 857	9 568	5 945	325	5 620	3 623	2 941	1 924	682	383
37 Wilkes .....	10 597	28 995	22 101	8 805	26	8 779	13 296	5 916	4 302	7 380	6 417
38 Wilkerson .....	10 228	16 408	15 722	6 735	—	6 735	8 987	7 577	4 395	1 410	712
39 Worth .....	19 745	34 324	28 728	17 482	—	17 482	8 115	5 783	3 131	1 648	
<b>HAWAII<sup>4</sup></b>											
40 Hawaii .....	120 317	154 157	141 612	47 973	18 245	29 728	93 639	81 105	67 922	12 534	3 395
41 Honolulu <sup>3</sup> .....	836 231	941 722	850 627	102 645	41 530	61 115	747 982	482 457	388 537	265 525	174 075
42 Kauai .....	51 177	79 169	73 259	24 266	7 701	16 565	48 993	39 571	33 099	9 422	3 935
43 Maui .....	100 374	167 152	151 942	34 658	6 672	27 986	117 284	79 689	66 903	37 595	14 622
<b>IDAHO</b>											
44 Ada .....	205 775	319 189	317 391	117 030	4 703	112 327	200 361	122 692	115 288	77 669	57 868
45 Adams .....	3 254	7 060	6 945	2 813	318	2 495	4 132	1 257	1 238	2 875	2 720
46 Bannock .....	66 026	157 504	153 167	66 856	4 661	62 195	86 311	28 134	27 403	58 177	52 329
47 Bear Lake .....	6 084	14 314	14 084	6 239	8	6 231	7 845	2 567	2 535	5 278	4 669
48 Benewah .....	7 937	19 344	17 921	8 166	1 358	6 808	9 755	4 275	4 251	5 480	4 792
49 Bingham .....	37 583	63 765	62 929	35 064	911	34 153	27 865	14 256	13 782	13 609	11 325
50 Blaine .....	13 552	36 873	35 282	7 787	1 825	5 962	27 495	19 027	16 756	8 468	6 182
51 Boise .....	3 509	5 196	5 085	2 476	95	2 381	2 609	1 517	1 467	1 092	367
52 Bonner .....	26 622	38 480	37 373	16 305	730	15 575	21 068	15 612	15 151	5 456	3 725
53 Bonneville .....	72 207	174 156	140 854	80 219	2 835	77 384	60 635	35 950	34 624	24 685	14 119
54 Boundary .....	8 332	18 288	15 571	7 442	34	7 408	8 129	3 070	3 037	5 059	4 442
55 Butte .....	2 918	6 625	6 522	3 196	179	3 017	3 326	1 360	1 351	1 966	1 781
56 Camas .....	727	2 156	2 091	1 351	13	1 338	740	521	498	219	99
57 Canyon .....	90 076	126 335	123 961	64 005	5 293	58 712	59 956	32 324	30 976	27 632	16 312
58 Caribou .....	6 963	21 827	20 239	8 551	91	8 460	11 688	5 502	5 180	6 186	4 210
59 Cassia .....	19 532	35 364	30 538	17 049	716	16 333	13 489	7 230	7 040	6 259	4 743
60 Clark .....	762	3 086	3 054	1 534	502	1 032	1 520	974	973	546	202
61 Clearwater .....	8 505	15 260	14 955	7 227	961	6 266	7 728	3 035	2 966	4 693	4 303
62 Custer .....	4 133	8 129	7 728	4 434	861	3 573	3 294	1 784	1 698	1 510	611
63 Elmore .....	21 205	34 033	33 467	17 286	2 509	14 777	16 181	6 994	6 778	9 187	8 180
64 Franklin .....	9 232	17 435	16 931	8 784	8	8 776	8 147	3 403	3 337	4 744	4 013
65 Fremont .....	10 937	17 635	16 654	8 827	3	8 824	7 827	4 863	4 667	2 964	852
66 Gem .....	11 844	13 919	13 717	6 927	33	6 894	6 790	3 427	3 347	3 363	3 079
67 Gooding .....	11 633	16 246	15 871	9 689	836	8 853	6 182	3 832	3 697	2 350	1 202
68 Idaho .....	13 783	23 852	23 461	13 351	1 471	11 880	10 110	4 191	3 953	5 919	3 552
69 Jefferson .....	16 543	24 713	24 549	16 735	560	16 175	7 814	5 714	5 456	2 100	1 644
70 Jerome .....	15 138	19 087	18 572	10 561	95	10 466	8 011	5 134	5 014	2 877	1 743
71 Kootenai .....	69 795	181 811	178 318	53 424	3 725	49 699	124 894	44 776	42 790	80 118	70 397

See footnotes at end of table.

Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
16 689	4 415	388 235	2 778	385 457	368 836	58 416	139 188	1 225	316	54 284	12 291	1
5 230	—	126 780	—	126 780	119 271	16 813	55 040	327	234	27 318	835	2
1 306	—	4 741	—	4 741	3 364	—	1 830	21	18	—	130	3
8 244	—	33 684	—	33 684	26 112	2 460	11 421	—	49	4 298	1 112	4
452	—	10 258	—	10 258	9 818	301	6 751	24	19	—	134	5
26 963	1 474	99 719	254	99 465	77 930	3 696	44 189	—	87	—	4 894	6
6 639	—	50 639	33	50 606	45 379	3 398	16 037	120	45	14 582	596	7
722	—	9 203	—	9 203	8 305	1 135	4 909	11	46	—	488	8
4 865	—	69 776	63	69 713	64 249	8 555	26 446	—	55	20 788	3 338	9
515	—	8 527	—	8 527	7 962	1 632	5 289	6	100	—	95	10
120	—	1 945	4	1 941	1 728	—	923	—	50	—	59	11
718	—	23 960	—	23 960	22 682	4 773	14 879	56	32	106	682	12
483	—	12 268	—	12 268	11 743	1 626	6 576	27	85	—	666	13
632	—	16 766	—	16 766	15 465	1 201	10 199	18	82	—	473	14
1 429	—	16 642	—	16 642	15 190	1 751	9 417	—	41	—	658	15
27 234	1 998	93 005	12	92 993	65 211	9 564	34 911	11	63	100	4 918	16
5 460	—	85 288	159	85 129	80 003	3 188	27 419	—	49	34 179	324	17
1 124	—	52 153	—	52 153	50 271	5 875	18 348	57	18	20 026	716	18
619	—	12 977	—	12 977	12 351	1 514	3 033	16	542	6 021	100	19
236	—	7 410	—	7 410	7 227	302	4 520	11	16	—	396	20
53 778	—	172 130	66	172 064	131 833	8 142	42 581	151	4 017	41 089	5 420	21
1 034	—	14 789	3	14 786	13 806	—	7 925	7	28	—	207	22
199	—	13 007	—	13 007	12 755	2 391	8 762	5	284	—	231	23
866	—	27 744	—	27 744	26 854	6 135	10 837	—	—	9 848	306	24
7 146	—	52 398	—	52 398	45 531	1 289	11 179	87	30	20 545	768	25
15 141	—	77 679	—	77 679	63 594	7 807	41 650	82	—	—	4 759	26
12 796	—	82 561	159	82 402	69 786	11 007	33 601	104	76	14 363	793	27
2 078	—	97 884	—	97 884	94 807	7 478	28 322	31	32	28 324	7 214	28
279	—	8 867	5	8 862	7 707	459	4 394	39	60	—	70	29
4 491	—	43 365	39	43 326	37 738	2 826	15 661	—	26	9 743	483	30
1 183	—	48 987	—	48 987	47 523	1 650	17 754	240	357	16 583	643	31
60	—	2 703	—	2 703	2 562	127	1 491	—	1	—	72	32
83	—	9 965	3	9 962	9 811	314	4 323	8	48	4 000	108	33
794	—	16 177	2	16 175	15 222	659	9 678	77	9	—	159	34
71 521	—	263 935	—	263 935	192 056	17 678	63 749	91	89	69 607	7 790	35
289	—	9 419	—	9 419	8 821	492	5 483	—	55	—	415	36
6 894	—	27 690	—	27 690	20 841	2 600	9 353	10	517	5 000	287	37
686	—	15 348	—	15 348	14 506	1 823	9 373	32	12	—	441	38
5 596	—	31 606	85	31 521	26 283	6 529	18 971	2	2	—	147	39
12 545	—	171 118	4	171 114	159 394	47 237	262	—	—	—	4 414	40
91 095	—	1 100 658	—	1 100 658	891 724	215 696	—	473	—	—	8 817	41
5 910	—	71 894	—	71 894	64 017	8 932	138	—	—	—	42	42
15 210	—	156 618	—	156 618	145 692	50 054	—	—	11 505	—	244	43
1 798	—	334 028	—	334 028	330 649	66 348	161 043	2 682	3 672	—	8 604	44
115	—	6 456	—	6 456	6 349	168	2 716	24	77	2 223	27	45
3 983	354	138 653	1 440	137 213	132 217	16 118	50 113	893	1 297	29 592	5 248	46
230	—	14 338	85	14 253	13 992	839	5 340	—	146	3 981	138	47
1 423	—	18 479	—	18 479	17 183	784	7 498	123	85	2 796	109	48
836	—	62 408	—	62 408	61 618	4 696	37 551	122	604	8 594	767	49
1 591	—	37 747	19	37 728	35 686	9 848	11 341	71	427	3 220	588	50
111	—	7 369	1 284	6 085	5 991	604	3 426	76	132	87	84	51
1 107	—	45 066	—	45 066	43 789	9 662	25 606	319	774	—	—	52
33 302	—	164 069	—	164 069	130 832	30 279	71 547	1 364	1 663	—	5 382	53
2 717	—	16 934	—	16 934	14 586	403	6 071	105	780	2 870	70	54
103	—	7 096	—	7 096	6 966	379	2 743	52	47	1 987	60	55
65	—	2 595	—	2 595	2 578	95	1 006	7	1	—	20	56
2 374	—	138 407	1 669	136 738	132 933	28 075	71 729	851	1 558	—	503	57
1 588	—	21 630	—	21 630	19 937	1 921	8 583	94	123	3 231	181	58
4 826	—	37 346	16	37 330	32 298	3 885	18 015	79	704	130	213	59
32	—	2 258	—	2 258	2 252	122	915	23	25	—	17	60
305	—	14 603	—	14 603	14 235	970	6 477	144	201	3 283	71	61
401	—	7 328	—	7 328	6 941	1 155	3 905	93	204	—	224	62
566	—	32 370	191	32 179	31 476	2 107	15 607	95	397	4 853	5	63
504	—	19 092	—	19 092	18 803	1 018	8 631	97	442	4 018	283	64
981	—	16 371	—	16 371	15 626	285	9 089	61	265	—	266	65
202	—	13 260	—	13 260	13 099	537	6 841	2	278	1 843	93	66
375	—	15 434	—	15 434	15 027	1 780	8 765	63	288	—	169	67
391	—	23 352	130	23 222	22 707	2 690	10 279	38	887	1 812	27	68
164	—	24 985	—	24 985	24 820	2 355	16 795	78	647	—	148	69
515	—	18 658	—	18 658	18 117	1 833	11 251	97	340	—	—	70
3 493	—	175 686	2 910	172 776	169 474	33 985	67 229	944	1 419	35 880	4 405	71



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
1 386	—	36 866	2	36 864	35 580	2 939	20 616	438	4 296	—	99	1
214	—	12 491	—	12 491	8 535	269	4 717	16	162	1 074	55	2
184	—	8 976	33	8 943	8 441	715	4 836	1	226	—	24	3
169	—	6 801	—	6 801	6 612	228	3 446	24	894	—	15	4
490	—	36 096	—	36 096	35 563	2 224	17 919	137	337	9 718	160	5
6 547	—	45 054	150	44 904	38 436	3 576	16 683	—	2 764	5 628	114	6
2 995	268	60 790	40	60 750	57 644	7 111	24 289	496	864	—	187	7
88	—	7 322	—	7 322	7 218	205	3 098	55	—	1 406	25	8
205	—	14 528	—	14 528	14 352	1 458	8 614	74	1	181	31	9
789	—	27 943	153	27 790	27 030	5 282	15 242	109	1 058	—	95	10
315	—	19 679	—	19 679	19 392	4 614	7 683	13	172	2 939	172	11
706	—	33 922	—	33 922	33 550	1 324	13 091	112	797	6 128	246	12
142	—	7 477	—	7 477	7 361	630	5 495	68	81	30	23	13
2 612	—	132 927	3 500	129 427	127 216	13 669	58 616	2 255	1 725	33 275	1 887	14
485	—	19 830	—	19 830	19 571	1 664	6 643	86	251	5 316	138	15
2 141	—	16 906	—	16 906	15 139	906	7 127	91	1 049	1 832	142	16
3 130	—	101 937	—	101 937	97 469	9 471	51 059	1 176	177	—	2 200	17
10 112	126	24 567	—	24 567	14 889	178	9 277	1	360	—	5	18
1 215	—	18 578	—	18 578	17 677	463	8 711	63	12	—	1 237	19
1 271	—	43 263	—	43 263	42 140	2 985	19 511	281	1 900	—	389	20
410	—	7 710	37	7 673	7 208	1 007	3 511	27	24	—	264	21
8 269	98	75 102	—	75 102	66 966	5 277	25 892	357	3 040	14 760	146	22
204	—	7 384	—	7 384	7 248	183	3 202	13	8	—	377	23
1 078	156	22 990	—	22 990	22 057	2 112	13 273	195	47	—	219	24
891	92	20 047	—	20 047	19 182	1 965	8 277	—	72	3	1 414	25
11 525	1 772	271 948	520	271 428	252 234	22 219	122 620	4 957	5 339	—	1 900	26
2 981	92	49 408	191	49 217	46 441	2 303	21 555	234	87	—	763	27
8 683	—	29 228	—	29 228	21 492	647	10 035	—	72	—	379	28
8 314	135	31 777	19	31 758	22 361	924	9 930	522	16	3 719	107	29
7 272	—	40 589	1	40 588	32 857	3 565	18 293	67	280	—	326	30
3 093	1 937	77 129	—	77 129	72 755	3 993	41 665	516	69	—	865	31
1 005 156	1 895 064	15 158 950	22 720	15 136 230	12 296 673	1 693 498	4 771 417	181 350	108 596	525 039	136 692	32
777	—	32 488	2	32 486	31 885	1 651	13 220	274	51	8 794	157	33
1 991	—	14 098	—	14 098	12 427	1 085	6 966	62	36	—	226	34
3 854	600	116 394	—	116 394	113 380	9 632	52 454	1 109	5 597	—	1 115	35
2 223	125	40 315	—	40 315	38 317	1 716	16 154	351	1 245	5 928	320	36
1 584	1	24 536	—	24 536	22 970	543	12 946	—	526	—	173	37
130 421	16 040	1 940 648	231	1 940 417	1 745 926	357 685	825 020	24 421	15 371	25	22 635	38
1 136	396	26 536	60	26 476	25 291	2 078	13 658	81	43	—	370	39
299	—	7 633	—	7 633	7 191	636	3 681	10	12	—	79	40
3 112	694	41 262	—	41 262	38 548	2 806	20 339	—	34	—	713	41
1 472	185	21 730	—	21 730	20 376	1 041	10 631	15	39	—	1 195	42
754	—	23 211	—	23 211	21 789	544	11 251	227	1 308	4	227	43
8 443	489	73 051	3	73 048	59 117	3 075	28 102	247	1 268	10 964	83	44
2 164	347	65 775	—	65 775	63 576	3 311	38 959	133	1 457	—	1 663	45
1 000	—	10 722	—	10 722	9 790	374	5 036	—	216	—	15	46
4 236	—	20 068	2	20 066	16 876	789	9 491	—	154	—	590	47
2 680	218	65 436	—	65 436	62 533	7 891	32 499	3 026	3 131	—	769	48
3 941	—	17 431	5	17 426	13 816	195	5 880	—	103	4 478	—	49
1 455	—	29 148	1	29 147	27 793	898	15 713	128	461	—	892	50
592	—	7 856	—	7 856	6 755	226	4 101	—	484	—	109	51
341	—	14 213	—	14 213	13 948	4 610	7 990	77	12	2	852	52
5 217	467	84 218	323	83 895	77 858	5 083	34 226	824	3 943	10 327	2 716	53
2 349	84	41 614	—	41 614	39 175	1 556	20 484	64	396	—	1 857	54
5 524	2 002	82 718	—	82 718	77 130	5 033	32 440	340	5 941	—	1 381	55
2 268	—	17 595	—	17 595	15 436	512	7 706	35	82	—	406	56
3 726	528	66 354	14	66 340	62 156	2 948	37 682	—	356	—	489	57
885	109	28 843	—	28 843	27 977	1 928	10 622	250	264	9 848	14	58
1 514	—	33 922	1	33 921	32 583	1 238	15 088	—	149	3 061	695	59
742	—	12 073	—	12 073	11 206	865	7 330	9	135	—	—	60
81 139	14 401	849 226	171	849 055	762 251	110 514	409 774	9 485	2 775	—	3 909	61
2 856	118	165 720	10	165 710	163 121	12 281	89 179	884	1 291	—	2 167	62
943	—	58 194	—	58 194	57 557	5 881	32 594	491	693	—	235	63
3 172	—	93 128	9	93 119	89 295	12 352	38 893	1 052	4 299	—	430	64
56 676	10 106	1 292 338	596	1 291 742	1 167 487	179 594	599 602	20 709	16 745	—	17 967	65
15 267	673	181 648	12	181 636	165 588	25 580	86 594	1 063	2 566	—	1 968	66
955	125	17 365	1	17 364	15 775	314	10 376	103	24	—	5	67
1 706	887	56 905	4	56 901	54 832	4 159	30 956	218	2 016	—	622	68
1 280	110	55 793	—	55 793	54 541	1 994	28 683	275	2 366	3	1 255	69
2 009	918	38 222	10	38 212	36 024	3 269	17 219	102	93	—	1 029	70
5 198	—	71 671	—	71 671	66 649	2 743	18 128	240	2 540	23 379	1 102	71
8 140	690	344 050	1	344 049	334 393	49 273	166 540	5 033	3 946	5 558	5 249	72
11 383	3 654	212 145	4	212 141	200 901	30 231	87 986	3 622	4 398	—	2 711	73
12 671	4 700	201 484	1	201 483	185 868	15 399	78 326	2 534	3 437	—	6 558	74
4 270	86	59 485	—	59 485	55 703	3 124	33 370	125	90	—	643	75
23 233	1 153	432 843	18	432 825	399 901	35 968	178 376	4 939	4 498	19 000	2 739	76



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
8 103	261	82 245	17	82 228	75 319	5 321	41 135	115	601	7 000	385	1
822	—	16 577	—	16 577	15 987	417	9 554	133	37	—	—	2
765	—	32 266	—	32 266	31 220	963	15 079	17	166	5 371	690	3
4 633	65	33 183	—	33 183	28 316	665	9 948	39	1 940	6 807	277	4
997	—	15 844	—	15 844	15 061	501	8 600	—	1 775	—	419	5
1 771	—	30 520	—	30 520	28 947	2 053	13 243	196	30	5 517	194	6
5 207	—	31 243	29	31 214	25 758	756	12 482	104	4 558	—	147	7
4 056	287	36 490	7	36 483	33 200	1 488	20 050	—	55	—	802	8
2 962	580	45 627	2	45 625	42 368	2 737	22 079	384	906	—	475	9
7 657	—	21 376	—	21 376	14 538	855	7 051	194	18	—	192	10
13 993	566	94 934	—	94 934	81 618	5 562	51 617	457	261	—	877	11
2 936	11 142	325 120	165	324 955	309 346	38 624	124 173	3 248	8 031	34	4 474	12
2 893	183	28 864	—	28 864	26 101	912	11 618	67	544	5 257	557	13
1 073	—	32 179	—	32 179	31 076	1 184	13 971	58	4 171	—	97	14
2 815	—	26 175	—	26 175	22 747	1 377	12 204	21	89	—	1 021	15
381	—	6 578	—	6 578	5 656	520	3 263	—	281	—	91	16
482	—	12 214	—	12 214	11 749	561	7 385	—	950	—	—	17
237	—	7 286	—	7 286	7 036	260	4 174	—	4	—	—	18
6 432	—	57 931	1	57 930	51 168	1 684	20 777	159	2 501	13 934	375	19
953	177	58 908	—	58 908	57 711	3 689	31 640	119	14	17 066	141	20
10 888	5 336	276 155	72	276 083	259 155	22 781	124 621	2 852	5 084	250	4 930	21
19 413	3 044	492 810	—	492 810	461 485	44 590	239 585	1 235	19 742	13 558	3 999	22
3 059	190	50 284	—	50 284	46 933	863	29 202	831	2 741	—	640	23
177 445	6 472	472 679	27	472 652	292 044	27 703	136 239	2 669	2 105	—	3 188	24
371	—	13 395	—	13 395	13 063	396	4 433	—	74	4 955	422	25
642	—	7 694	—	7 694	6 946	273	3 920	36	1 125	—	—	26
1 983	—	28 955	—	28 955	27 400	2 304	14 708	19	46	—	620	27
452	—	9 158	—	9 158	8 763	367	5 446	74	49	—	52	28
2 279	—	73 588	—	73 588	71 823	4 827	38 431	667	4 065	—	614	29
9 313	2 045	204 399	146	204 253	195 064	15 511	115 679	1 482	505	—	1 884	30
3 204	—	35 902	—	35 902	32 896	1 275	18 830	13	618	7 787	97	31
4 506	99	150 819	—	150 819	145 524	13 416	79 680	806	5 786	—	2 825	32
890	167	24 329	—	24 329	23 338	1 033	8 787	117	141	6 325	481	33
950	440	35 010	—	35 010	33 770	1 680	12 891	235	40	7 648	226	34
3 182	—	22 761	5	22 756	20 255	1 035	8 169	36	19	4 245	361	35
7 901	341	27 343	—	27 343	20 668	1 101	11 948	—	278	—	183	36
9 707	—	36 266	51	36 215	28 923	1 894	11 713	172	172	5 204	419	37
7 731	1 279	127 836	—	127 836	119 559	9 206	46 144	486	2 423	35 830	1 515	38
25 557	9 357	706 585	—	706 585	678 639	99 058	316 980	16 816	6 691	—	7 991	39
7 418	—	93 884	—	93 884	87 725	4 621	41 163	275	2 013	18 139	820	40
16 236	12 216	474 907	305	474 602	445 163	50 818	221 486	4 816	11 322	—	3 769	41
1 535	—	43 747	—	43 747	42 135	3 321	26 188	362	377	—	202	42
1 171	—	61 239	207	61 032	59 584	5 922	22 978	371	1 431	16 784	197	43
20 489	4 667	506 447	653	505 794	483 077	36 849	245 508	10 036	33 537	—	2 972	44
2 877	—	230 822	215	230 607	225 508	61 856	68 469	1 250	4 784	88 247	1 512	45
498	—	21 342	69	21 273	19 629	2 506	12 393	414	439	—	58	46
709	—	29 691	302	29 389	28 886	2 540	12 156	451	872	4 823	107	47
13 402	—	85 529	282	85 247	75 654	7 259	30 654	786	928	20 649	504	48
52	—	17 510	—	17 510	17 449	1 865	10 554	115	435	—	281	49
1 604	—	30 028	118	29 910	28 221	2 338	11 962	409	959	—	79	50
20 810	—	125 340	113	125 227	99 481	10 672	40 736	887	2 499	23 121	175	51
1 327	—	192 360	1 035	191 325	189 671	9 221	70 792	1 364	5 625	47 715	1 369	52
451	184	37 933	225	37 708	37 179	1 839	19 205	179	668	8 037	234	53
14 547	—	81 256	272	80 984	67 280	4 074	26 892	684	1 856	10 720	163	54
454	—	11 987	113	11 874	11 408	611	7 584	37	415	15	84	55
9 672	—	62 009	131	61 878	52 391	6 895	13 881	139	1 610	16 318	196	56
12 895	29	97 794	279	97 515	83 716	6 141	35 432	497	1 442	19 581	269	57
1 609	187	43 862	257	43 605	41 752	2 285	19 828	304	706	9 105	217	58
18 871	—	78 870	231	78 639	61 520	5 842	35 488	537	1 138	—	203	59
2 197	48 244	201 300	925	200 375	194 704	17 775	113 075	2 531	9 277	—	697	60
27 264	—	88 605	139	88 466	60 837	8 661	36 591	415	711	—	393	61
9 463	203	304 640	1 119	303 521	286 529	52 885	150 190	3 731	7 922	—	1 896	62
889	—	48 541	196	48 345	47 189	5 554	28 757	375	1 987	—	250	63
461	—	146 781	618	146 163	145 699	16 810	53 594	2 377	3 757	51 089	817	64
2 660	14	28 821	106	28 715	26 113	3 880	17 309	104	728	—	178	65
297	—	22 371	95	22 276	21 940	2 746	14 178	66	721	—	104	66
814	—	39 976	189	39 787	39 048	3 074	11 455	641	1 028	9 116	2 542	67
1 917	—	63 211	33	63 178	60 796	9 606	31 228	412	1 479	—	630	68
7 403	—	124 877	1 173	123 704	116 502	10 964	61 832	1 950	5 407	2	405	69
6 457	101	58 962	432	58 530	51 191	5 013	27 775	313	1 548	7 872	127	70
5 259	253	251 141	498	250 643	244 765	53 417	132 611	2 610	1 721	32 893	588	71
9 318	—	108 222	192	108 030	96 080	11 906	45 673	1 035	853	19 908	455	72
1 232	—	46 845	248	46 597	45 475	3 699	25 379	129	1 195	8 990	181	73
2 949	—	146 820	237	146 583	143 338	15 058	72 886	2 235	1 353	26 508	739	74















Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
2 143	—	15 818	—	15 818	13 758	1 784	6 088	882	—	2 611	245	1
5 119	—	26 916	—	26 916	22 854	2 142	14 347	67	—	—	344	2
1 408	—	8 228	—	8 228	6 863	932	2 547	31	—	182	184	3
1 296	—	11 689	—	11 689	10 254	1 002	5 692	37	—	35	268	4
3 140	—	17 709	—	17 709	15 009	1 261	9 108	84	—	—	366	5
790	—	15 878	7	15 871	15 080	1 070	8 937	49	419	254	433	6
4 118	—	46 972	—	46 972	43 111	3 942	18 734	376	—	2 193	1 023	7
4 966	—	28 100	—	28 100	22 848	2 084	13 869	76	—	74	662	8
136	—	6 955	—	6 955	6 874	635	3 913	63	11	—	147	9
4 302	34	124 694	—	124 694	121 168	10 827	66 671	2 229	167	5	2 128	10
2 135	—	14 385	—	14 385	12 600	1 459	6 564	41	—	90	370	11
2 838	—	26 737	16	26 721	24 167	2 468	13 071	62	—	—	1 351	12
4 700	—	65 322	—	65 322	61 214	4 998	33 345	894	273	612	1 011	13
1 693	—	17 266	—	17 266	15 669	1 408	6 729	53	1 875	1 272	326	14
1 122	—	11 981	—	11 981	11 022	1 604	4 644	5	—	1 652	116	15
5 147	—	24 061	—	24 061	19 880	1 643	8 038	74	—	3 563	502	16
5 487	—	94 036	—	94 036	88 876	11 598	40 244	879	—	—	1 505	17
432	—	10 326	—	10 326	9 887	1 077	5 367	72	40	25	203	18
30 920	41 868	823 824	1	823 823	769 452	158 565	328 070	5 240	6 680	22	24 806	19
1 314	—	53 603	—	53 603	52 514	3 262	25 412	186	—	13 129	927	20
14 719	—	340 997	—	340 997	323 832	23 699	163 613	3 749	—	97	8 851	21
188	—	7 468	—	7 468	7 283	448	3 014	26	—	1 971	95	22
3 567	—	20 375	—	20 375	17 171	1 760	6 845	72	33	4 379	162	23
458	—	8 812	—	8 812	8 422	443	4 714	18	—	161	146	24
1 947	—	15 298	—	15 298	13 795	1 144	7 106	25	—	1 813	185	25
986	—	11 160	—	11 160	10 212	1 172	3 814	95	1 562	1 192	157	26
2 248	—	19 550	—	19 550	17 551	2 817	8 919	189	281	1 795	129	27
8 850	—	53 931	—	53 931	43 101	2 915	20 896	142	1 401	5 954	653	28
3 205	—	24 601	—	24 601	21 809	1 760	15 335	87	—	—	293	29
308	—	7 288	—	7 288	7 025	587	3 259	19	—	106	139	30
1 791	—	11 837	—	11 837	10 196	748	6 462	47	—	—	150	31
676	—	4 698	—	4 698	4 081	401	2 400	—	—	—	93	32
1 536	—	18 889	—	18 889	17 337	1 466	8 536	17	—	1 378	2 048	33
184	—	7 050	—	7 050	6 874	458	3 456	44	—	1 439	86	34
6 341	—	26 090	—	26 090	20 706	1 497	10 563	48	22	3 806	591	35
492	—	6 407	—	6 407	5 767	575	2 768	—	—	—	122	36
141 680	12 339	606 316	—	606 316	441 120	19 952	166 863	254	—	291	5 388	37
1 896	—	31 072	—	31 072	29 455	2 613	11 994	103	26	12 062	27	38
2 270	—	16 109	—	16 109	14 199	1 174	9 676	104	29	—	143	39
1 136	—	15 661	—	15 661	14 680	1 310	9 718	141	22	—	344	40
281	—	12 893	—	12 893	12 665	217	5 721	—	—	—	4	41
16 496	—	58 199	—	58 199	41 062	3 964	23 964	—	15	—	136	42
615	—	9 712	—	9 712	8 577	357	6 773	52	6	—	102	43
632	29	37 461	—	37 461	36 583	1 368	25 530	280	15	—	747	44
4 682	87	118 569	—	118 569	113 244	7 020	38 032	692	—	—	992	45
2 902	—	29 200	—	29 200	27 093	3 275	15 207	183	32	—	589	46
4 602	130	83 869	—	83 869	79 422	3 751	31 834	769	29	—	2 773	47
2 463	—	32 099	—	32 099	29 515	1 106	17 277	337	161	—	358	48
1 540	—	8 244	—	8 244	7 123	305	5 011	16	9	—	75	49
411	—	20 887	—	20 887	20 368	1 704	13 143	163	16	—	1 207	50
857	—	19 281	—	19 281	18 414	1 468	12 237	121	4	—	80	51
2 214	—	41 018	—	41 018	38 411	2 741	30 948	382	338	—	—	52
2 234	—	17 693	—	17 693	15 904	2 098	7 942	31	22	—	410	53
5 530	—	21 075	—	21 075	14 378	1 742	7 785	139	—	—	917	54
16 836	83	67 852	—	67 852	51 133	1 824	18 026	225	12	23 423	41	55
11 960	108	109 870	—	109 870	85 677	4 791	48 105	538	386	—	253	56
556	—	5 152	—	5 152	4 677	444	3 050	—	—	—	75	57
5 374	—	33 010	—	33 010	27 842	2 871	7 320	112	21	4 903	136	58
4 306	—	29 757	16	29 741	26 224	1 000	19 302	11	—	—	1 122	59
449	—	16 388	—	16 388	15 978	939	10 255	284	3	454	4	60
25 423	—	86 709	—	86 709	58 511	2 873	33 373	146	460	—	2 246	61
2 591	106	46 822	—	46 822	44 996	2 672	18 163	220	—	—	1 810	62
860	—	26 998	—	26 998	26 068	1 527	20 195	53	6	—	46	63
537	—	8 631	—	8 631	8 269	303	7 132	40	—	—	—	64
599	—	9 376	—	9 376	8 061	515	5 484	—	—	—	—	65
363	—	10 766	—	10 766	10 376	298	4 523	64	1	3 678	—	66
54 903	436	247 887	—	247 887	186 186	14 987	53 490	1 242	315	64 914	7 365	67
1 123	—	10 195	2	10 193	9 432	765	7 037	38	—	—	274	68
81	—	7 707	—	7 707	7 644	597	5 945	—	—	—	21	69
1 087	—	16 972	—	16 972	15 875	1 705	11 562	109	—	—	624	70
1 725	23 369	344 736	—	344 736	330 641	19 275	137 448	7 683	4 937	—	12 825	71
1 207	—	24 379	—	24 379	23 177	839	8 542	81	13	11 305	432	72
912	—	48 976	—	48 976	47 915	2 233	32 490	138	34	—	1 256	73



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
26 498	—	84 336	—	84 336	53 284	9 397	26 075	374	107	—	2 765	1
3 786	—	16 008	—	16 008	12 395	776	6 370	178	293	—	473	2
241	—	5 508	—	5 508	5 198	208	3 649	87	3	—	—	3
988	—	16 301	—	16 301	14 978	723	7 014	89	19	4 664	108	4
3 820	—	24 282	—	24 282	20 552	831	12 567	193	20	2 332	77	5
10 179	—	41 591	—	41 591	31 794	1 392	19 100	142	35	—	73	6
2 733	—	24 241	—	24 241	21 988	1 986	14 713	145	2	—	159	7
637	—	13 318	—	13 318	12 629	651	6 402	43	—	4 229	6	8
2 240	—	36 031	—	36 031	33 867	1 725	24 535	479	130	—	328	9
947	—	20 075	—	20 075	19 008	555	6 260	124	14	—	485	10
12 417	—	172 695	—	172 695	156 273	10 566	54 009	666	84	60 606	6 374	11
2 613	—	45 687	—	45 687	43 303	1 525	27 937	178	14	—	7 260	12
859	—	18 422	—	18 422	17 303	838	10 503	167	34	—	648	13
1 708	—	14 869	—	14 869	13 206	1 448	9 447	81	2	—	418	14
41 780	177	89 414	—	89 414	47 300	4 587	27 304	—	527	—	423	15
1 590	—	14 585	—	14 585	12 985	1 392	9 195	135	7	—	56	16
498	—	5 216	—	5 216	4 920	105	3 484	10	—	—	13	17
16 524	—	73 277	—	73 277	57 391	5 809	30 700	572	282	—	960	18
192	—	13 431	—	13 431	12 776	—	9 784	58	1	—	48	19
70 130	—	1 266 424	1 418	1 265 006	1 187 948	162 564	421 960	8 053	17 322	6 977	24 437	20
7 162	—	40 163	—	40 163	32 488	2 249	19 146	235	60	—	1 234	21
1 691	—	28 284	—	28 284	27 006	817	18 840	153	10	—	1 485	22
10 294	127	267 714	—	267 714	251 205	45 529	78 348	1 917	738	—	6 928	23
452	—	22 325	—	22 325	21 878	1 058	14 609	49	12	—	288	24
5 178	—	38 088	—	38 088	33 547	1 444	21 839	75	12	4 983	1 872	25
391	—	11 479	—	11 479	10 871	497	7 801	82	3	—	206	26
1 686	—	42 372	—	42 372	41 478	3 430	31 604	—	2	—	647	27
489	—	16 023	—	16 023	15 115	1 444	11 123	89	1	—	12	28
537	—	10 401	—	10 401	9 913	590	5 542	—	17	—	432	29
312	—	16 933	—	16 933	16 623	1 211	12 223	154	94	—	89	30
566	—	27 996	—	27 996	27 345	1 231	22 565	—	9	—	—	31
3 221	—	17 182	—	17 182	13 421	241	10 079	47	8	—	229	32
1 202	—	21 893	—	21 893	20 411	2 385	15 255	106	27	—	318	33
348	—	7 790	—	7 790	7 475	618	5 468	—	10	—	—	34
2 234	—	28 988	—	28 988	26 553	1 769	17 863	185	46	—	30	35
863	—	5 509	—	5 509	4 617	244	3 289	76	25	—	126	36
37 383	—	121 422	—	121 422	83 252	10 332	39 577	760	116	—	4 949	37
821	—	19 270	—	19 270	18 534	1 167	14 781	110	2	—	120	38
1 160	—	11 774	—	11 774	10 388	355	5 843	—	8	2 203	55	39
6 576	—	72 851	—	72 851	63 881	7 043	34 598	750	7	—	2 961	40
739	—	15 371	—	15 371	14 599	517	11 475	43	—	—	456	41
760	—	18 249	—	18 249	17 491	1 135	11 386	91	44	—	372	42
6 305	—	36 111	—	36 111	30 287	2 852	15 780	215	34	—	292	43
439	—	14 864	—	14 864	14 471	614	10 144	—	27	—	325	44
1 433	—	30 465	—	30 465	29 446	2 571	10 587	101	60	—	803	45
553	—	18 701	—	18 701	18 170	2 720	13 717	132	3	—	95	46
280	—	5 481	—	5 481	5 237	263	3 663	—	15	—	—	47
1 446	—	24 384	—	24 384	22 962	3 360	14 062	262	84	—	1 264	48
1 008	—	9 597	—	9 597	8 861	307	6 678	—	2	—	262	49
1 250	—	13 601	—	13 601	12 248	751	8 487	57	1	—	203	50
1 406	—	27 042	—	27 042	24 577	1 186	14 648	122	22	—	1 882	51
175	—	12 810	—	12 810	12 541	1 533	9 143	84	3	—	318	52
4 886	—	38 179	—	38 179	33 972	1 145	21 924	277	149	—	528	53
7 147	—	43 773	—	43 773	38 490	2 950	19 934	164	75	—	7 341	54
1 339	—	13 677	—	13 677	12 463	645	4 699	44	1	4 945	26	55
1 941	—	33 800	—	33 800	30 005	1 850	14 518	200	34	—	37	56
1 792	—	35 972	—	35 972	32 629	1 526	23 320	311	30	—	653	57
451	—	9 058	—	9 058	8 517	632	6 136	150	—	—	—	58
—	—	6 861	—	6 861	6 861	335	5 374	41	—	—	—	59
1 183	—	14 873	—	14 873	13 832	181	8 608	88	18	—	1 795	60
2 716	77	45 555	—	45 555	42 522	1 796	25 822	385	—	—	4 926	61
3 718	—	95 266	—	95 266	85 119	6 936	58 032	394	173	—	1 884	62
951	—	13 504	—	13 504	12 138	1 150	9 833	87	34	—	—	63
7 909	—	62 422	—	62 422	54 233	4 642	31 276	—	106	—	5 662	64
—	—	2 174	—	2 174	2 174	105	1 465	44	—	—	48	65
745	—	15 939	—	15 939	15 215	1 381	12 147	39	3	—	22	66
3 102	—	21 748	—	21 748	19 878	1 195	12 207	116	40	—	60	67
1 128	—	17 980	—	17 980	14 938	616	10 080	71	—	—	—	68
1 720	—	47 300	—	47 300	44 691	5 117	18 083	202	307	—	2 523	69
1 608	—	34 482	—	34 482	33 043	6 505	17 681	—	40	—	2 864	70
1 902	—	25 290	—	25 290	22 596	959	10 556	145	47	5 188	190	71
690	—	7 776	—	7 776	7 064	499	5 596	44	9	—	71	72
2 357	—	44 365	—	44 365	42 296	4 245	13 143	93	9	22 482	—	73
816	—	12 064	—	12 064	10 475	1 002	6 811	—	1	—	158	74
1 081	—	14 373	—	14 373	13 234	1 337	6 925	—	1	2 984	180	75
329	—	24 578	—	24 578	24 269	319	4 424	92	—	—	2	76



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
4 456	—	21 159	—	21 159	16 898	782	10 670	73	4	—	73	1
41 527	—	156 001	—	156 001	115 373	7 384	47 308	846	1 271	—	6 962	2
618	—	10 739	—	10 739	10 175	1 242	7 522	90	17	—	128	3
5 148	—	22 725	—	22 725	17 062	957	13 739	—	11	—	—	4
3 647	—	18 761	—	18 761	15 675	970	10 075	98	32	—	580	5
5 940	—	41 741	—	41 741	36 708	958	25 176	146	120	—	1 340	6
313	—	7 943	—	7 943	7 604	396	6 262	37	—	—	5	7
1 808	—	26 162	—	26 162	24 715	1 255	13 407	—	183	—	1 004	8
5 371	—	66 716	137	66 579	61 875	2 455	35 604	597	224	4 217	214	9
1 862	—	23 352	—	23 352	22 036	668	17 289	193	—	—	—	10
1 727	—	105 975	175	105 800	104 284	7 853	57 365	1 449	457	10 178	204	11
1 524	—	30 792	102	30 690	29 177	1 611	19 448	240	81	1 851	34	12
2 045	—	43 110	144	42 966	41 241	1 446	26 348	223	354	2 833	—	13
1 187	—	59 378	36	59 342	57 162	1 612	26 901	327	72	15 009	48	14
681	—	28 300	96	28 204	27 658	536	14 655	154	41	5 303	115	15
4 049	706	171 270	130	171 140	164 827	14 705	75 485	1 000	473	38 059	1 040	16
17 858	10 066	439 975	1 600	438 375	400 100	52 320	183 200	3 232	—	3 817	—	17
12 910	—	349 436	992	348 444	335 274	31 341	136 462	2 404	1 505	19 616	1 217	18
356	—	10 057	—	10 057	9 733	87	7 759	—	35	—	47	19
677	—	27 987	59	27 928	26 883	1 622	13 835	248	26	1 455	1 060	20
2 600	—	15 352	—	15 352	13 397	288	10 462	479	14	—	—	21
671	—	41 236	57	41 179	40 589	821	12 548	868	1 344	9 963	—	22
462	—	22 681	—	22 681	22 142	586	17 778	233	331	—	—	23
1 506	—	85 110	—	85 110	82 816	8 306	28 264	969	964	—	11	24
7 029	38 801	709 857	429	709 428	678 540	60 226	276 166	8 146	1 046	24 570	5 543	25
1 402	—	27 211	16	27 195	25 365	1 849	8 599	201	662	1 511	280	26
2 743	—	19 281	46	19 235	16 900	359	11 621	262	67	—	—	27
4 341	—	63 275	193	63 082	59 752	4 719	25 766	281	219	17 882	—	28
791	—	22 182	15	22 167	21 503	421	18 507	—	—	30	—	29
1 069	—	21 109	—	21 109	20 329	2 760	15 103	119	615	—	72	30
636	—	174 794	302	174 492	173 885	10 308	60 672	2 669	734	42 863	1 747	31
17 073	—	77 735	—	77 735	61 626	6 052	33 306	774	1 125	—	19	32
556	—	16 703	—	16 703	16 075	606	14 165	143	39	—	—	33
17 522	2 267	966 576	6 534	960 042	936 898	116 967	242 422	6 959	8 294	227 320	4 607	34
2 902	—	66 445	27	66 418	63 616	4 311	29 988	1 230	1 271	2 729	1 770	35
169 400	1 658	418 719	542	418 177	248 792	27 013	118 107	1 971	142	—	607	36
7 461	—	144 735	245	144 490	136 410	10 607	58 720	439	137	36 678	373	37
1 705	—	37 407	43	37 364	34 214	472	11 471	242	—	12 380	30	38
12 054	—	68 274	52	68 222	57 981	1 656	25 651	1 266	—	—	—	39
4 370	—	72 682	—	72 682	68 709	5 109	51 448	263	115	—	257	40
1 680	—	23 631	72	23 559	21 352	1 353	10 758	105	61	6 698	—	41
317	—	60 091	39	60 052	59 507	3 413	23 939	—	24	16 453	75	42
14 293	—	86 964	110	86 854	73 688	9 262	32 476	298	890	16 963	296	43
84 604	33 255	1 240 337	—	1 240 337	1 068 400	129 493	376 648	7 520	5 689	5 889	14 234	44
8 663	68	225 427	1 092	224 335	216 836	16 165	104 387	2 281	367	—	381	45
2 884	—	74 579	—	74 579	69 957	2 533	22 685	353	—	2 244	2 819	46
5 557	—	47 038	3	47 035	42 575	2 542	18 315	295	64	5 291	—	47
55 959	3 883	259 876	—	259 876	204 951	23 921	112 649	974	7 240	—	116	48
233	—	15 057	31	15 026	14 854	268	7 369	642	235	—	—	49
455	—	37 470	120	37 350	36 444	2 444	17 240	174	101	11 086	—	50
778	—	41 953	—	41 953	41 290	1 986	18 204	801	202	—	421	51
5 803	—	94 648	—	94 648	89 295	4 254	44 117	254	503	—	2 686	52
5 428	—	187 219	—	187 219	178 484	10 780	53 995	2 444	1 647	27 322	1 553	53
411	—	9 079	—	9 079	8 719	274	7 325	110	157	—	—	54
2 979	—	66 313	—	66 313	62 601	6 018	26 082	432	1 423	3 251	597	55
3 273	—	58 683	113	58 570	54 953	2 971	28 967	887	58	—	298	56
5 755	—	156 952	362	156 590	152 647	5 647	80 279	161	139	28 285	2	57
5 652	—	73 301	54	73 247	69 137	2 267	32 895	—	33	22 655	—	58
17 762	2	208 908	162	208 746	191 116	5 081	50 416	1 152	1 905	65 210	372	59
2 964	—	297 101	528	296 573	293 310	25 841	125 760	1 810	514	94 770	1 074	60
3 691	—	152 132	497	151 635	148 209	10 538	62 651	725	421	46 061	63	61
460	—	9 031	11	9 020	8 468	379	6 984	83	39	—	11	62
36 261	78	235 189	—	235 189	200 970	21 438	70 929	1 030	612	54 606	1 194	63
1 473	—	24 197	76	24 121	22 830	732	13 551	118	—	1 497	—	64
13 524	—	92 261	300	91 961	82 027	2 205	37 024	474	130	16 613	447	65
1 932	—	59 378	—	59 378	57 602	903	44 288	413	2 238	—	248	66
2 368	657	69 290	147	69 143	66 717	3 601	33 641	364	231	13 266	—	67
10 569	—	67 857	—	67 857	59 284	3 953	29 496	1 039	910	—	265	68
2 817	—	47 786	114	47 672	44 991	1 491	16 791	410	—	—	14	69
272	—	15 205	43	15 162	14 948	590	10 501	—	607	—	19	70
2 776	—	50 637	—	50 637	47 839	1 858	13 716	—	—	6 367	203	71
1 664	—	18 097	11	18 086	16 654	869	13 901	—	—	22	—	72

Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.

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

	Geographic area	Population <sup>1</sup>	Revenue									
			Total	Total general	Intergovernmental revenue			General revenue from own sources				
					Total	From Federal Government	From State government	Total	Taxes		Charges and miscellaneous general revenue	
									Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11		
<b>MAINE</b>												
1	Androscoggin .....	105 259	234 736	230 623	132 279	14 397	117 882	98 344	79 443	78 093	18 901	15 692
2	Aroostook .....	86 936	176 208	166 168	92 198	2 249	89 949	73 970	48 640	47 649	25 330	21 378
3	Cumberland .....	243 135	495 163	480 379	138 518	30 082	108 436	341 861	258 259	254 935	83 602	67 071
4	Franklin .....	29 008	60 132	59 252	18 579	209	18 370	40 673	33 069	32 624	7 604	1 936
5	Hancock .....	46 948	66 868	65 798	17 845	394	17 451	47 953	41 747	41 185	6 206	4 418
6	Kennebec .....	115 904	171 272	164 439	69 158	1 753	67 405	95 281	72 363	71 708	22 918	17 839
7	Knox .....	36 310	54 565	54 327	17 519	311	17 208	36 808	31 885	31 453	4 923	2 634
8	Lincoln .....	30 357	52 596	51 602	18 253	74	18 179	33 349	28 556	28 084	4 793	3 476
9	Oxford .....	52 602	96 924	95 050	39 394	236	39 158	55 656	48 302	47 498	7 354	4 118
10	Penobscot .....	146 601	258 449	253 128	95 023	5 301	89 722	158 105	101 881	101 083	56 224	46 355
11	Piscataquis .....	18 653	49 522	48 736	17 308	—	17 308	31 428	16 203	15 434	15 225	13 684
12	Sagadahoc .....	33 535	70 490	69 167	33 994	234	33 760	35 173	30 758	30 536	4 415	2 787
13	Somerset .....	49 767	108 080	105 538	51 054	38	51 016	54 484	41 913	41 357	12 571	5 034
14	Waldo .....	33 018	55 265	54 307	25 152	317	24 835	29 155	25 359	24 913	3 796	2 015
15	Washington .....	35 308	63 490	63 316	38 722	1 784	36 938	24 594	20 798	20 523	3 796	2 421
16	York .....	164 587	316 701	301 733	112 654	10 335	102 319	189 079	158 071	155 050	31 008	21 386
<b>MARYLAND</b>												
17	Allegany .....	74 946	140 927	135 383	64 694	15 969	48 725	70 689	39 287	25 838	31 402	24 455
18	Anne Arundel .....	427 239	812 702	793 354	187 094	14 336	172 758	606 260	433 532	247 233	172 728	115 039
19	Baltimore .....	692 134	1 290 886	1 192 644	249 327	21 890	227 437	943 317	710 446	387 194	232 871	141 823
20	Calvert .....	51 372	107 377	106 798	28 182	493	27 689	78 616	60 049	40 936	18 567	9 936
21	Caroline .....	27 035	38 768	38 310	17 277	760	16 517	21 033	15 542	10 302	5 491	3 226
22	Carroll .....	123 372	195 511	192 784	68 090	6 003	62 087	124 694	99 343	57 643	25 351	16 466
23	Cecil .....	71 347	117 733	115 809	45 640	3 473	42 167	70 169	52 775	33 925	17 394	13 313
24	Charles .....	101 154	188 276	185 215	66 457	4 301	62 156	118 758	87 979	53 487	30 779	26 588
25	Dorchester .....	30 236	51 319	50 366	22 994	2 557	20 437	27 372	19 511	14 080	7 861	6 071
26	Frederick .....	150 208	287 998	279 344	92 545	6 591	85 954	186 799	134 477	85 521	52 322	37 524
27	Garrett .....	28 138	50 563	49 491	24 354	3 256	21 098	25 137	18 678	13 059	6 459	5 357
28	Harford .....	182 132	305 203	300 212	110 023	12 081	97 942	190 189	139 217	78 690	50 972	35 216
29	Howard .....	187 328	401 522	395 362	71 618	1 549	70 069	323 744	249 932	152 958	73 812	37 526
30	Kent .....	17 842	27 745	27 138	9 885	1 175	8 710	17 253	14 341	10 007	2 912	2 355
31	Montgomery .....	757 027	1 809 211	1 691 255	233 727	39 502	194 225	1 457 528	1 184 263	710 613	273 265	198 130
32	Prince Georges .....	729 268	1 802 773	1 582 795	388 970	56 300	332 670	1 193 825	748 777	444 700	445 048	269 879
33	Queen Annes .....	33 953	57 571	57 289	20 751	1 581	19 170	36 538	27 134	17 110	9 404	7 610
34	St Marys .....	75 974	110 473	109 117	40 723	2 710	38 013	68 396	50 419	29 071	17 977	12 859
35	Somerset .....	23 440	31 697	29 989	15 827	2 029	13 798	14 160	9 034	6 294	5 126	3 325
36	Talbot .....	30 549	58 941	44 055	11 541	869	10 672	32 514	23 452	10 548	9 062	7 379
37	Washington .....	121 393	210 699	188 327	74 716	14 252	60 464	113 611	73 770	47 343	39 841	28 517
38	Wicomico .....	74 339	126 171	123 242	47 599	5 377	42 222	75 643	53 722	34 634	21 921	17 750
39	Worcester .....	35 028	108 547	92 847	11 401	627	10 774	81 446	59 956	50 557	21 490	15 088
40	Baltimore City <sup>3</sup> .....	736 014	2 082 845	1 845 439	927 798	179 850	747 948	917 641	664 387	458 204	253 254	139 458
<b>MASSACHUSETTS</b>												
41	Barnstable .....	186 605	441 242	405 924	61 869	19 860	42 009	344 055	269 618	259 336	74 437	59 337
42	Berkshire .....	139 352	239 348	219 998	89 015	7 251	81 764	130 983	105 234	102 380	25 749	19 207
43	Bristol .....	506 325	885 142	735 631	335 945	27 914	308 031	399 686	309 810	302 960	89 876	71 955
44	Dukes .....	11 639	45 363	43 180	6 420	758	5 662	36 760	29 105	28 004	7 655	4 189
45	Essex .....	670 080	1 416 195	1 205 074	369 628	65 307	304 321	835 446	577 874	563 876	257 572	207 937
46	Franklin .....	70 092	126 655	121 671	54 344	4 435	49 909	67 327	53 327	52 253	14 000	9 968
47	Hampden .....	456 310	1 251 177	803 067	363 086	37 774	325 312	439 981	282 781	279 109	157 200	120 170
48	Hampshire .....	146 568	225 000	194 043	74 967	5 957	69 010	119 076	82 997	81 329	36 079	29 761
49	Middlesex .....	1 398 468	2 947 026	2 557 079	633 512	92 090	541 422	1 923 567	1 481 693	1 447 152	441 874	364 122
50	Nantucket <sup>3</sup> .....	6 012	33 735	32 258	4 476	889	3 587	27 782	20 633	19 512	7 149	6 222
51	Norfolk .....	616 087	1 305 719	1 115 765	228 510	18 444	210 066	887 255	637 653	624 741	249 602	225 968
52	Plymouth .....	435 276	808 297	721 813	237 606	29 480	208 126	484 207	391 212	383 141	92 995	70 908
53	Suffolk <sup>3</sup> .....	663 906	2 390 278	1 909 284	849 592	131 294	718 298	1 059 692	699 649	656 644	360 043	253 914
54	Worcester .....	709 705	1 206 930	1 072 309	447 825	50 058	397 767	624 484	466 857	455 039	157 627	125 661

See footnotes at end of table.

Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
4 113	—	183 043	—	183 043	176 617	23 351	85 966	939	1 491	—	289	1
10 040	—	153 825	6	153 819	143 759	11 647	82 181	1 013	1 574	11 064	1 117	2
14 784	—	520 082	—	520 082	493 702	64 245	237 145	5 082	9 193	7 069	1 728	3
880	—	65 008	—	65 008	63 628	10 027	39 847	180	185	—	383	4
1 070	—	66 379	—	66 379	65 355	5 279	36 060	439	478	—	569	5
6 833	—	205 803	—	205 803	193 215	30 619	114 891	1 091	1 643	17	433	6
238	—	56 546	14	56 532	56 221	7 062	30 374	201	339	4	305	7
994	—	46 949	—	46 949	45 893	2 288	28 795	78	245	4	283	8
1 874	—	93 449	55	93 394	88 971	3 386	56 918	274	692	1	309	9
5 321	—	261 952	1	261 951	255 278	34 550	133 700	746	4 756	6 690	1 077	10
786	—	46 423	—	46 423	45 719	2 129	21 040	87	206	11 717	82	11
1 323	—	53 145	28	53 117	51 728	6 052	32 155	143	243	—	154	12
2 542	—	106 173	45	106 128	103 377	4 549	70 673	304	577	5	531	13
958	—	52 948	—	52 948	51 521	5 451	34 173	245	366	—	619	14
174	—	53 982	—	53 982	53 760	4 941	29 282	165	273	—	335	15
14 968	—	306 265	—	306 265	290 176	36 288	162 450	1 527	3 334	—	1 093	16
5 544	—	137 224	567	136 657	129 431	23 086	76 519	—	5 007	—	1 493	17
19 348	—	815 931	21 869	794 062	761 676	73 362	383 283	9 756	—	—	1 103	18
—	98 242	1 293 351	10 355	1 282 996	1 220 707	168 882	615 740	25 256	679	—	37 180	19
579	—	110 106	37	110 069	109 565	20 170	62 777	886	1 244	—	1 716	20
458	—	37 132	409	36 723	36 144	3 401	22 289	555	75	—	166	21
2 727	—	207 344	1 990	205 354	201 929	39 293	123 116	3 868	734	—	818	22
1 924	—	117 146	1 392	115 754	112 399	11 722	76 548	799	912	—	225	23
3 061	—	199 817	1 670	198 147	195 991	33 053	136 896	1 164	794	—	303	24
953	—	50 016	414	49 602	48 631	5 710	24 799	259	301	—	215	25
8 654	—	303 786	6 347	297 439	288 216	47 871	167 500	1 923	6 574	—	6 390	26
1 072	—	49 969	228	49 741	48 188	4 424	29 632	132	—	—	50	27
4 991	—	299 500	1 765	297 735	289 251	29 223	171 282	3 989	10 011	—	302	28
6 180	—	419 527	4 319	415 208	408 425	72 606	238 546	6 138	275	—	573	29
607	—	28 251	351	27 900	27 269	4 217	14 865	213	59	—	87	30
14 626	103 330	1 786 803	15 214	1 771 589	1 639 329	132 584	874 609	19 673	28	—	62 012	31
127 451	92 527	1 813 179	3 738	1 809 441	1 592 511	210 400	640 148	17 559	2 363	—	46 979	32
282	—	65 108	—	65 108	64 650	8 892	38 060	—	59	—	1 386	33
1 354	—	116 439	1 121	115 318	113 373	14 689	73 840	998	3 353	—	341	34
490	1 220	31 354	198	31 156	29 532	2 708	16 657	108	—	—	256	35
14 886	—	57 085	614	56 471	44 136	7 153	21 419	223	100	—	93	36
22 372	—	214 377	1 348	213 029	192 259	31 710	105 781	917	842	150	165	37
2 105	824	126 814	1 035	125 779	123 026	13 434	68 230	709	2 765	—	257	38
8 207	7 493	119 072	1 341	117 731	102 586	13 371	33 837	629	350	—	408	39
51 525	185 881	1 867 801	—	1 867 801	1 730 600	298 221	535 909	14 433	1 829	—	57 736	40
18 653	16 665	440 770	1 037	439 733	400 554	58 688	164 814	5 028	2 225	5 127	3 300	41
8 937	10 413	234 522	887	233 635	209 508	11 603	109 092	1 835	508	—	1 120	42
109 836	39 675	993 714	1 962	991 752	824 958	72 831	415 848	5 502	4 807	370	6 562	43
927	1 256	43 581	382	43 199	41 087	6 419	15 045	942	85	—	549	44
164 105	47 016	1 481 987	21 273	1 460 714	1 239 842	108 987	536 703	11 748	10 249	61 336	5 885	45
2 458	2 526	138 405	510	137 895	131 978	22 067	71 911	958	284	2 031	629	46
407 539	40 571	1 250 479	2 531	1 247 948	741 384	37 731	329 716	9 218	15 232	15 613	3 499	47
21 733	9 224	235 714	692	235 022	206 046	14 175	106 787	3 521	5 043	—	1 864	48
246 763	143 184	2 909 866	87 454	2 822 412	2 463 936	179 770	1 177 276	32 735	15 975	76 181	12 448	49
1 477	—	29 266	425	28 841	27 797	2 525	7 373	124	1 756	—	169	50
130 903	59 051	1 276 452	40 191	1 236 261	1 056 201	37 678	493 930	13 983	2 144	99 169	10 127	51
72 973	13 511	812 753	1 915	810 838	717 836	43 282	371 726	10 930	2 738	7 832	4 146	52
256 538	224 456	3 308 352	85 078	3 223 274	1 785 864	215 694	542 217	28 909	3 086	236 176	1 329	53
101 143	33 478	1 229 628	3 135	1 226 493	1 076 137	83 320	548 489	11 341	8 747	11 784	8 697	54



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
—	—	11 833	21	11 812	11 617	757	4 970	140	214	21	111	1
352	—	20 008	—	20 008	19 720	3 225	10 400	11	110	62	237	2
1 548	—	137 773	15	137 758	136 109	9 875	78 175	1 068	5 059	—	9 177	3
2 092	1 897	104 840	—	104 840	101 948	4 189	33 625	374	825	33 112	14 147	4
731	—	44 581	265	44 316	42 791	1 800	17 845	147	3 784	10	4 720	5
434	—	23 798	4	23 794	23 189	852	12 263	207	416	—	361	6
2 051	—	22 224	30	22 194	20 250	1 263	7 820	—	1 172	5 337	1 11	7
291	—	63 730	—	63 730	63 241	6 592	33 287	294	1 072	118	2 048	8
22 338	14 863	275 237	2 897	272 340	231 573	13 787	123 254	2 090	9 515	—	16 601	9
351	—	25 188	—	25 188	24 898	3 844	9 446	16	233	—	330	10
18 862	9 482	329 395	10	329 385	306 886	23 855	163 577	1 550	4 446	17 753	20 239	11
12 890	—	109 843	—	109 843	96 934	4 737	31 967	531	4 965	28 632	8 819	12
13 658	6 540	326 734	3 501	323 233	305 431	28 585	146 058	632	8 571	9 366	15 648	13
4 880	—	70 351	—	70 351	65 248	4 460	42 396	297	3 731	—	544	14
1 172	—	53 462	1	53 461	48 739	3 413	21 339	242	445	52	4 201	15
490	—	30 682	—	30 682	30 165	1 704	15 919	138	529	—	82	16
2 420	782	68 148	—	68 148	65 608	8 547	31 774	366	681	—	7 586	17
603	—	54 695	—	54 695	53 634	6 081	30 877	294	1 099	—	411	18
1 601	—	84 609	52	84 557	82 465	14 798	47 806	298	815	—	482	19
202	—	22 662	6	22 662	22 043	4 715	8 126	89	258	—	172	20
10 587	—	73 999	—	73 999	63 364	2 783	40 762	351	1 190	—	1 621	21
1 475	1 169	62 413	55	62 358	60 835	16 607	33 447	497	415	—	3 904	22
5 406	—	146 440	83	146 357	140 836	16 566	81 942	792	4 585	—	4 577	23
8 918	—	76 314	21	76 293	67 219	7 931	31 095	278	3 761	64	8 185	24
34 238	38 817	1 154 211	2 635	1 151 576	1 078 348	62 737	484 803	4 111	16 580	176 616	58 004	25
513	—	31 943	—	31 943	31 149	2 431	15 750	233	751	16	326	26
1 609	2 008	65 870	1 664	64 206	60 544	5 702	23 918	179	3 847	10 018	3 315	27
16 791	682	191 430	—	191 430	174 359	31 875	94 103	1 156	5 913	—	13 797	28
2 937	—	73 703	52	73 651	70 308	7 701	43 924	536	717	99	2 188	29
32 509	5	107 308	74	107 234	75 981	6 320	35 813	371	5 819	13 455	600	30
2 021	—	73 975	—	73 975	71 849	11 751	26 017	149	8 376	—	12 343	31
3 336	—	73 364	121	73 243	69 372	7 530	26 201	374	4 399	—	6 129	32
151 541	39 326	968 613	855	967 758	786 005	100 638	379 327	3 004	14 463	104 217	9 840	33
3 074	—	104 019	—	104 019	100 326	16 199	51 775	601	881	—	5 950	34
2 253	—	65 821	—	65 821	63 775	14 056	31 737	482	2 727	—	462	35
2 240	—	30 728	—	30 728	28 789	2 441	9 566	83	3 734	—	2 038	36
1 885	87	94 433	4	94 429	88 631	8 066	32 198	703	4 765	—	20 748	37
6 287	10 745	266 862	—	266 862	255 331	15 451	141 665	2 653	3 625	—	17 687	38
9 926	13 568	462 498	350	462 148	436 437	55 152	207 428	7 137	6 912	—	28 502	39
367	—	29 966	107	29 859	29 376	9 666	14 281	165	371	6 424	14	40
162 516	46 460	1 283 265	6 463	1 276 802	1 076 354	142 588	582 470	11 001	13 437	23 306	60 760	41
88	—	4 831	—	4 831	4 722	1 280	53	—	66	—	2	42
98	—	12 228	—	12 228	12 115	2 452	4 589	74	569	28	408	43
2 099	—	127 233	—	127 233	125 983	13 470	65 267	1 185	1 999	—	8 412	44
162	—	27 419	—	27 419	27 272	4 988	13 600	178	251	—	486	45
4 989	385	177 298	—	177 298	170 854	10 168	81 372	1 473	7 238	26 433	1 806	46
1 412	—	249 435	82	249 353	244 437	71 088	153 230	1 243	1 196	—	9 407	47
1 179	—	21 362	—	21 362	20 416	993	5 661	—	167	4 866	5 640	48
1 820	—	26 829	—	26 829	24 263	1 626	9 927	84	204	3 929	85	49
52 032	74 998	1 434 831	1 386	1 433 445	1 349 485	151 697	770 093	10 440	15 864	—	30 855	50
895	906	44 968	—	44 968	42 772	4 541	15 264	496	3 766	—	6 049	51
26 147	1 374	168 610	—	168 610	140 903	16 861	57 584	907	6 142	—	11 865	52
1 039	139	58 345	7	58 338	56 784	4 579	30 114	418	3 354	—	4 511	53
1 638	271	61 923	—	61 923	58 886	2 062	23 024	309	587	14 867	1 214	54
1 801	484	46 848	12	46 836	44 836	12 895	24 814	451	349	—	3 395	55
4 183	3 815	174 650	—	174 650	166 237	12 425	74 444	1 895	2 472	—	9 992	56
26	—	18 987	—	18 987	18 944	1 098	8 744	98	262	—	1 632	57
10 423	11 139	282 717	159	282 558	268 168	15 009	131 026	3 211	3 894	—	17 562	58
976	—	100 964	49	100 915	99 784	7 709	65 600	928	1 314	—	5 223	59
94	—	14 641	57	14 584	14 490	1 849	5 091	75	230	8	9	60
8 895	4 061	377 556	—	377 556	365 562	39 318	185 199	1 213	10 713	572	27 096	61
1 333	—	86 324	902	85 422	84 307	13 402	49 591	393	3 917	—	5 285	62
110 851	159 353	2 660 785	8 222	2 652 563	2 521 702	282 415	1 303 666	30 889	4 496	93 495	58 064	63
1 776	—	40 531	—	40 531	38 038	2 812	17 621	284	4 369	—	2 532	64
93	—	24 260	—	24 260	24 190	1 110	11 695	244	643	—	1 940	65
335	—	17 622	—	17 622	16 920	850	7 499	142	281	—	16	66
1 095	—	38 309	—	38 309	37 428	4 868	24 173	155	631	—	329	67
—	—	10 261	—	10 261	10 258	269	5 460	78	190	—	141	68
268	—	32 052	69	31 983	31 318	2 295	18 800	211	339	—	252	69
77 731	1 486	450 816	126	450 690	358 132	64 861	179 303	3 066	4 567	27 170	16 981	70
361	—	16 025	—	16 025	15 662	587	8 579	197	396	27	87	71
184	—	39 798	180	39 618	38 797	3 464	23 487	50	481	—	562	72
15 197	3 529	435 420	130	435 290	409 671	39 050	188 411	1 042	7 272	18 832	26 990	73
9 794	11 281	358 739	—	358 739	342 576	41 766	154 613	1 872	4 754	18 923	23 216	74
13 603	1 208	135 637	3	135 634	122 067	8 115	55 857	580	3 810	29 196	4 642	75
3 110	682	81 093	—	81 093	77 663	4 491	35 229	665	3 416	138	6 336	76



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
471	—	18 981	300	18 681	18 176	539	5 828	—	2 392	4 856	55	1
1 910	2 160	118 886	19	118 867	116 192	7 068	63 023	566	6 714	—	6 377	2
1 170	—	101 087	24	101 063	99 957	6 368	52 736	525	4 418	5 427	4 879	3
11 050	—	177 480	309	177 171	167 528	23 207	76 042	1 863	2 050	21 830	10 365	4
26 733	29 289	692 849	40	692 809	634 155	97 562	312 194	3 059	7 033	—	34 333	5
272 073	466 895	6 457 918	162 521	6 295 397	5 457 828	593 646	2 176 748	36 968	76 222	—	276 247	6
1 927	—	51 601	—	51 601	50 231	3 669	22 895	—	831	—	8 261	7
1 842	863	37 091	115	36 976	34 463	4 966	14 819	98	4 276	—	547	8
19 586	14 064	701 634	4 887	696 747	655 572	132 129	340 616	6 160	39 485	7 059	2 817	9
6 504	3 626	71 232	621	70 611	59 784	6 589	25 691	374	9 540	—	109	10
641	2 744	97 846	971	96 875	93 615	9 727	42 786	163	18 079	—	900	11
746	1 046	48 640	33	48 607	45 394	5 979	23 415	4	5 893	—	483	12
43 589	401	62 012	64	61 948	18 985	1 150	7 689	51	1 110	4 547	372	13
3 658	1 027	138 842	1 321	137 521	128 861	22 800	52 544	991	9 360	—	792	14
19 339	665	88 004	378	87 626	67 116	8 630	23 186	835	5 860	4 289	2 177	15
3 202	1 201	84 854	907	83 947	79 497	9 394	38 518	402	6 797	—	7 909	16
9 031	663	152 160	553	151 607	142 811	23 578	47 763	469	7 812	34 396	9 967	17
249	2 111	72 397	564	71 833	69 591	18 804	29 179	140	8 887	—	1 213	18
362	1 059	37 684	288	37 396	35 871	4 496	13 770	190	4 852	2 985	92	19
2 338	1 881	104 224	506	103 718	99 475	10 915	30 994	191	12 230	22 520	1 491	20
16 298	707	143 849	2 934	140 915	117 588	10 403	48 569	792	12 323	—	2 489	21
968	1 067	26 271	658	25 613	23 608	2 087	10 199	27	2 299	2 465	1 037	22
1 215	762	17 993	11	17 982	16 150	2 634	3 904	160	914	3 155	330	23
3 465	703	37 017	385	36 632	31 963	3 398	13 361	121	2 310	4 888	454	24
8 142	1 328	122 594	1 417	121 177	111 672	12 181	56 416	275	12 571	8 171	960	25
10 593	7 428	745 369	4 938	740 431	706 463	105 862	321 577	6 745	43 437	—	4 628	26
1 450	1 062	46 200	263	45 937	42 917	4 275	19 656	112	7 285	—	538	27
7 824	3 036	113 428	629	112 799	101 737	12 341	43 281	430	7 083	23 301	1 363	28
5 771	1 790	62 526	486	62 040	54 359	9 194	18 119	799	3 216	8 419	729	29
4 946	807	54 264	41	54 223	48 082	6 565	22 626	196	4 854	—	1 100	30
873	158	77 595	1 116	76 479	74 834	7 920	30 013	905	7 139	—	892	31
2 399	1 576	119 666	44	119 622	115 829	15 061	48 027	1 422	7 400	2 306	2 435	32
914	378	22 015	233	21 782	20 465	1 238	7 812	26	1 597	6 100	248	33
52 283	200 499	3 591 352	2 520	3 588 832	3 401 499	506 739	988 943	39 048	246 287	210 696	168 167	34
2 334	818	39 283	9	39 274	35 870	4 165	17 660	71	3 282	—	752	35
126	1 909	34 798	610	34 188	32 345	2 016	14 633	23	7 314	—	68	36
629	1 043	54 957	429	54 528	52 828	3 306	27 046	109	6 047	—	876	37
8 153	286	133 339	2 392	130 947	122 859	8 680	50 327	602	11 987	20 458	1 374	38
2 972	852	38 441	322	38 119	34 138	5 809	10 989	192	3 734	5 250	584	39
3 516	1 425	34 876	10	34 866	29 738	3 681	14 428	52	3 061	5 154	79	40
11 843	281	149 571	13	149 558	137 952	15 598	50 345	237	11 395	32 700	1 297	41
749	221	23 086	395	22 691	21 521	3 407	8 107	41	2 490	1 481	215	42
674	945	50 921	715	50 206	43 751	4 784	15 334	313	7 979	—	92	43
1 284	811	23 264	311	22 953	20 777	1 931	7 283	67	1 899	2 937	94	44
3 359	1 658	54 159	233	53 926	48 797	4 677	13 645	244	6 681	—	359	45
27 659	945	50 718	2	50 716	11 518	320	3 928	39	865	—	118	46
4 558	761	57 021	412	56 609	51 316	5 714	24 454	350	3 936	—	1 239	47
947	486	15 522	2	15 520	14 115	1 748	6 472	34	—	—	69	48
11 234	2 743	107 511	610	106 901	90 951	8 711	46 418	690	4 647	13 673	1 094	49
18 640	3 082	129 308	519	128 789	106 651	17 713	30 760	242	8 156	35 337	800	50
68	389	16 447	137	16 310	15 873	1 816	10 484	25	868	1 303	115	51
3 224	14	40 336	410	39 926	36 392	8 560	18 239	75	1 885	—	270	52
15 951	1 789	68 396	32	68 364	50 814	7 314	24 183	462	172	—	89	53
4 210	1 381	62 003	550	61 453	55 695	5 817	28 882	95	5 454	5 383	536	54
3 067	2 418	64 517	613	63 904	57 939	10 259	38 901	87	5 833	—	374	55
1 488	459	67 465	681	66 784	65 206	11 036	35 519	240	5 118	—	431	56
150 236	462	242 395	706	241 689	96 497	14 353	40 429	613	14 864	—	1 493	57
382	632	22 280	17	22 263	20 356	2 735	9 158	70	73	2 635	112	58
6 926	155	64 479	525	63 954	56 253	8 622	13 219	428	9 112	6 051	465	59
9 854	1 641	76 173	318	75 855	61 126	8 435	21 308	285	6 705	10 585	741	60
1 584	689	29 687	241	29 446	27 227	4 423	10 133	8	1 422	2 508	124	61
78 146	996	393 122	2 249	390 873	301 407	45 512	115 885	4 064	19 998	10 295	8 216	62
3 576	4 670	128 455	1 565	126 890	118 903	10 939	45 803	784	13 548	10 596	1 387	63
5 945	2 084	49 243	29	49 214	40 019	5 158	21 405	499	5 154	—	—	64
230	1 580	59 218	571	58 647	56 817	5 840	26 918	116	6 672	1 441	1 085	65
408	689	36 589	300	36 289	34 974	1 371	11 781	46	2 519	8 515	161	66
8 204	1 036	99 789	1 318	98 471	89 468	10 981	33 526	502	12 327	—	871	67
237	491	27 516	408	27 108	26 427	2 641	10 621	87	3 903	4 081	368	68
75 852	42 504	2 099 506	10 545	2 088 961	1 878 898	276 036	476 732	17 789	199 059	146 075	29 250	69
304	407	17 433	134	17 299	16 561	2 625	6 372	5	2 900	—	4	70
3 314	1 562	53 523	524	52 999	47 892	9 081	21 409	174	6 324	4 606	540	71
2 467	2 076	48 745	473	48 272	43 684	5 731	17 096	677	4 896	2 541	633	72
1 348	1 762	118 279	243	118 036	115 244	11 466	43 133	688	8 814	23 247	1 321	73
3 140	592	37 021	471	36 550	32 839	4 807	9 404	427	2 714	8 886	1 489	74
3 908	2 179	47 695	200	47 495	41 874	3 840	18 798	61	2 125	5 724	102	75



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
59 876	19 022	717 871	8 023	709 848	630 197	75 958	213 625	4 968	76 206	24 781	15 209	1
13 089	1 513	152 054	185	151 869	135 090	23 851	55 656	735	7 399	—	4 042	2
5 410	3 026	99 274	526	98 748	90 474	18 858	56 567	352	6 459	—	634	3
2 219	325	34 896	419	34 477	31 809	3 288	12 185	176	4 139	2 192	722	4
10 680	667	307 443	2 109	305 334	292 000	34 788	122 800	699	19 807	12 567	3 334	5
28 408	616	109 040	364	108 676	74 738	9 676	34 694	895	7 433	—	700	6
744	752	26 677	322	26 355	24 870	5 039	11 616	215	2 470	—	909	7
1 932	1 600	34 855	456	34 399	30 918	2 875	11 225	72	3 470	3 251	305	8
1 786	1 586	64 078	1 023	63 055	59 689	7 423	27 893	42	5 783	6 600	768	9
97	461	16 669	175	16 494	15 856	2 450	4 869	58	2 249	2 555	86	10
5 253	1 027	54 670	746	53 924	47 351	5 251	21 883	119	7 819	2 986	325	11
2 411	1 705	9 242	431	51 174	47 372	9 242	22 683	39	11 304	—	971	12
5 763	355	53 125	283	52 842	46 637	6 519	20 989	211	6 082	—	445	13
3 801	144	389 305	1 677	387 628	379 538	87 536	156 927	3 183	14 137	6 706	11 439	14
4 555	993	35 144	36	35 108	29 587	5 428	11 404	1 309	—	—	616	15
1 719	11	21 313	8	21 305	19 493	1 294	7 830	53	2 397	—	345	16
2 599	493	97 721	422	97 299	93 198	9 934	39 011	1 336	8 519	—	1 811	17
5 946	5 197	200 350	1 716	198 634	186 029	45 778	105 910	770	12 881	9 706	1 151	18
1 862	871	57 782	382	57 400	53 979	5 695	28 739	137	4 606	9 466	79	19
1 951	—	68 007	—	68 007	66 447	3 436	21 088	89	59	19 536	981	20
4 204	—	83 849	—	83 849	80 102	13 023	25 002	159	177	28 958	413	21
614	—	19 415	—	19 415	18 952	2 047	8 819	28	43	5 844	480	22
4 301	—	32 899	—	32 899	28 711	3 646	11 272	199	70	6 857	497	23
333	—	8 324	—	8 324	7 886	1 257	4 573	42	76	—	13	24
1 122	—	67 690	—	67 690	66 706	3 390	32 956	330	180	13 934	818	25
538	—	17 145	—	17 145	16 404	813	8 728	102	83	2 331	400	26
298	—	8 088	—	8 088	7 139	395	4 508	2	—	—	—	27
5 665	—	38 998	—	38 998	32 785	3 682	14 163	120	259	4 903	877	28
362	—	14 528	—	14 528	14 270	94	6 031	1	1 459	2 994	263	29
267	—	46 799	—	46 799	46 484	3 841	13 011	20	94	2 892	232	30
3 009	—	19 610	—	19 610	16 495	1 276	11 137	64	49	—	274	31
11 869	—	45 243	—	45 243	32 678	3 445	14 255	156	550	—	722	32
12 490	—	96 937	—	96 937	86 254	3 642	32 183	146	116	34 198	471	33
2 917	—	43 510	—	43 510	40 544	1 829	26 552	125	84	4 144	353	34
1 647	—	23 692	—	23 692	21 983	896	11 502	81	71	5 499	297	35
3 683	—	64 859	—	64 859	61 188	2 461	36 673	385	2	—	1 234	36
3 534	—	183 335	—	183 335	177 283	20 613	42 924	279	396	90 663	1 770	37
191	—	10 378	—	10 378	10 123	314	6 532	55	92	—	257	38
174	—	15 004	—	15 004	14 456	1 079	9 783	102	126	—	279	39
787	—	11 869	—	11 869	11 117	68	6 622	57	112	—	309	40
1 512	—	35 866	—	35 866	34 750	1 786	12 666	134	31	13 466	311	41
6 134	—	66 320	—	66 320	61 201	4 160	16 472	343	498	13 992	1 191	42
7 760	—	315 063	—	315 063	305 245	24 550	93 029	1 228	1 310	87 384	1 986	43
23 156	—	471 670	—	471 670	435 625	62 561	217 739	1 567	3 619	—	5 250	44
2 264	—	37 157	—	37 157	35 293	1 275	24 371	66	638	2 920	512	45
652	—	23 117	—	23 117	22 541	546	8 105	17	446	4 380	829	46
—	—	565	—	565	563	73	—	4	7	—	87	47
1 541	—	37 049	—	37 049	34 504	4 766	27 849	65	24	—	264	48
14 844	—	288 842	—	288 842	273 586	17 059	81 259	1 198	650	85 708	1 934	49
684	—	22 547	—	22 547	21 944	2 309	12 507	34	95	3 981	613	50
185	—	12 212	—	12 212	12 052	1 244	7 383	30	—	1 564	161	51
195	—	18 210	—	18 210	18 065	202	10 123	60	1 096	2 394	176	52
2 245	—	139 235	—	139 235	137 078	15 762	54 010	85	526	43 076	1 133	53
213	—	16 506	—	16 506	16 294	1 155	12 762	23	37	—	474	54
8 445	—	39 828	—	39 828	31 706	3 824	17 282	150	52	—	456	55
651	—	32 031	—	32 031	31 371	1 440	18 603	84	65	1 353	756	56
2 819	—	110 696	—	110 696	108 317	13 287	62 445	34	207	—	3 283	57
339	—	26 252	—	26 252	25 916	351	8 436	3	569	8 378	411	58
576	—	18 827	268	18 559	18 224	2 076	11 418	72	26	1 481	360	59
37 748	—	150 201	—	150 201	99 807	20 378	58 039	—	185	—	883	60
16 839	—	92 102	—	92 102	77 670	4 434	28 674	152	640	28 265	681	61
1 564	—	50 938	—	50 938	49 490	4 659	20 333	210	315	9 461	714	62
25 322	—	143 550	—	143 550	116 630	7 808	41 803	253	389	37 141	903	63
10 539	—	82 358	—	82 358	72 333	9 478	33 576	96	1 242	5 013	686	64
402	—	32 883	—	32 883	32 638	1 577	17 228	123	—	7 982	455	65
13 911	—	43 490	—	43 490	29 734	2 421	16 397	221	342	2 868	848	66
19 001	—	82 092	—	82 092	59 291	4 216	20 722	69	173	17 606	829	67
5 409	—	38 866	—	38 866	33 703	1 272	7 524	5	351	9 330	874	68
8 180	—	42 785	—	42 785	33 100	6 216	12 353	216	85	—	635	69
755	—	32 312	—	32 312	31 733	4 101	20 895	39	—	2 274	369	70
2 076	—	18 776	—	18 776	15 183	360	7 555	35	11	2 832	277	71
18 359	—	68 197	—	68 197	48 310	3 460	20 628	231	82	13 518	774	72
4 056	—	41 798	—	41 798	38 648	2 126	20 054	1 657	71	5 920	553	73
2 023	—	51 505	—	51 505	50 052	4 271	37 347	234	236	—	687	74
694	—	24 685	—	24 685	24 035	1 020	8 083	12	—	2 464	165	75



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
1 215	—	79 637	—	79 637	78 405	2 170	29 808	25	47	29 002	814	1
2 547	—	26 447	11	26 436	24 174	2 084	12 434	99	45	4 216	349	2
2 556	—	57 591	—	57 591	54 273	13 602	28 971	183	186	—	1 100	3
978	—	28 604	—	28 604	27 634	1 154	6 795	13	766	11 298	650	4
3 609	—	110 484	—	110 484	106 031	8 635	46 461	30	1 351	15 579	984	5
2 077	—	31 920	—	31 920	29 877	2 403	16 780	88	26	—	890	6
274	—	11 623	—	11 623	11 387	632	7 161	23	—	1 277	131	7
766	—	26 477	—	26 477	25 757	1 141	12 267	94	388	3 656	515	8
812	—	14 443	—	14 443	13 739	417	9 412	59	193	—	194	9
1 860	—	56 832	—	56 832	55 024	3 344	42 084	113	59	5 435	411	10
1 287	—	64 693	—	64 693	61 784	8 209	31 739	477	291	11 361	862	11
283	—	20 194	—	20 194	19 492	1 012	10 783	65	39	2 931	494	12
1 630	—	57 145	—	57 145	55 781	2 356	48 574	112	280	—	270	13
5 034	—	48 018	—	48 018	42 941	732	12 651	—	571	19 492	986	14
1 694	—	22 841	—	22 841	20 931	3 708	13 236	89	114	—	190	15
—	—	9 744	—	9 744	9 744	284	6 834	12	53	—	376	16
13 921	—	50 383	—	50 383	34 449	1 161	13 320	—	161	13 832	304	17
112	—	13 192	—	13 192	13 056	740	9 125	51	47	—	318	18
7 186	—	67 946	—	67 946	59 346	2 955	33 555	394	447	—	654	19
3 290	—	128 415	172	128 243	125 359	9 813	46 691	584	429	27 056	1 498	20
857	—	29 970	—	29 970	29 446	1 973	12 898	64	63	8 558	667	21
1 183	—	16 410	—	16 410	15 205	435	6 288	36	41	4 026	249	22
1 378	—	11 407	—	11 407	10 495	1 268	6 268	199	—	—	178	23
9 423	—	50 019	—	50 019	40 848	769	12 354	112	76	13 289	918	24
4 396	—	25 654	—	25 654	21 266	388	7 111	104	67	6 938	422	25
8 437	—	44 969	—	44 969	35 369	6 479	16 935	201	255	—	2 720	26
2 594	—	32 389	—	32 389	30 063	3 472	13 988	250	—	—	6 347	27
1 272	—	15 225	—	15 225	13 870	463	9 718	29	6	—	378	28
1 375	—	12 453	—	12 453	10 850	1 736	5 226	126	27	—	502	29
637	—	32 046	7	32 039	31 646	7 461	16 156	255	1 550	—	112	30
8 488	—	49 855	—	49 855	43 631	4 870	18 441	527	237	10 998	632	31
3 627	—	14 196	—	14 196	10 777	683	6 680	—	—	—	183	32
4 338	—	17 855	—	17 855	14 530	912	9 956	14	10	—	—	33
213	—	10 828	—	10 828	10 572	538	7 290	—	51	—	219	34
153	—	8 911	—	8 911	8 713	713	6 428	—	—	—	—	35
54 751	2 343	225 774	—	225 774	173 330	31 049	80 288	2 092	4 849	1 918	2 026	36
1 088	—	114 120	—	114 120	111 416	8 489	52 321	2 750	1 300	—	1 824	37
11 357	—	52 367	—	52 367	41 895	2 578	27 727	617	—	—	5	38
1 039	—	10 053	—	10 053	9 008	651	7 039	28	14	—	142	39
12 531	—	47 892	13	47 879	33 731	3 660	17 474	—	213	—	932	40
239	—	33 160	—	33 160	32 779	2 928	15 206	332	3 188	—	738	41
6 508	—	85 449	—	85 449	70 801	7 299	33 354	1 731	193	—	641	42
728	—	16 638	—	16 638	14 672	1 983	8 229	72	15	—	554	43
100	—	6 222	—	6 222	6 085	304	5 140	—	—	—	156	44
11 162	—	127 047	—	127 047	113 772	20 918	65 642	630	4	12 421	494	45
2 542	—	15 922	—	15 922	13 469	826	6 872	—	—	3 424	82	46
1 535	—	11 421	—	11 421	10 179	1 378	7 071	29	—	—	246	47
2 372	—	32 435	—	32 435	29 983	2 334	21 416	185	19	—	538	48
1 297	—	11 730	—	11 730	10 529	443	5 639	193	1 610	—	390	49
9 839	—	371 904	—	371 904	358 874	30 848	122 724	17 598	8 857	127 149	2 894	50
5 279	—	27 518	21	27 497	20 454	3 581	13 376	289	—	—	227	51
2 685	—	83 970	—	83 970	80 867	15 030	46 033	1 323	23	—	1 195	52
659	—	14 871	—	14 871	14 313	424	9 810	—	27	—	105	53
1 208	—	14 651	—	14 651	13 520	886	10 098	—	—	—	393	54
718	—	9 985	—	9 985	9 159	380	4 766	20	1 446	—	39	55
226	—	9 609	—	9 609	9 332	1 629	5 925	86	19	—	56	56
1 644	—	9 532	5	9 527	7 829	198	5 583	70	8	1	270	57
278	—	9 777	—	9 777	9 452	1 183	5 722	—	—	—	112	58
3 102	—	19 088	—	19 088	16 258	789	8 138	35	—	4 104	151	59
184	—	7 652	—	7 652	7 419	133	5 428	54	—	—	60	60
10 442	—	57 674	—	57 674	48 329	3 530	24 376	306	11	13 278	52	61
7 554	—	94 705	2	94 703	87 501	6 377	52 492	1 356	16	—	1 594	62
4 499	—	24 023	5	24 018	19 576	1 632	10 165	96	—	3 566	312	63
224	—	8 212	—	8 212	8 022	277	5 121	33	16	—	181	64
162 067	—	423 690	—	423 690	283 134	56 659	132 890	3 593	5 258	—	4 033	65
5 911	—	22 056	—	22 056	17 210	1 397	9 921	74	2 698	—	395	66
3 431	—	17 382	—	17 382	12 957	760	6 706	37	8	2 071	461	67
1 009	—	37 399	—	37 399	36 447	1 676	11 200	107	13	15 636	174	68
76	—	8 415	—	8 415	8 354	1 760	7 047	—	—	—	—	69
370	—	7 297	—	7 297	6 867	376	4 067	16	22	—	37	70
374	—	16 244	—	16 244	15 903	932	6 442	38	231	6 026	453	71
7 749	—	40 945	—	40 945	32 756	2 427	22 062	320	50	—	216	72
340	—	14 777	—	14 777	14 322	885	9 530	339	16	—	52	73
140 104	128 674	1 802 377	206	1 802 171	1 582 631	359 397	791 510	—	3 532	39 298	17 983	74



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
12 171	847	130 162	—	130 162	117 173	3 982	58 896	1 548	402	12 759	1 616	1
10 617	—	203 186	148	203 038	191 372	17 862	130 596	1 513	63	—	3 012	2
2 786	—	55 415	—	55 415	51 459	5 287	27 314	863	107	11 732	231	3
483	—	5 520	—	5 520	4 987	322	3 335	3	11	—	245	4
8 506	—	36 874	—	36 874	27 671	2 216	15 541	549	139	—	341	5
9 582	—	46 714	142	46 572	36 478	4 533	22 611	55	31	—	626	6
1 581	—	37 181	23	37 158	34 422	1 367	17 658	6	1 948	5 449	150	7
607	—	17 200	—	17 200	12 166	1 339	7 084	27	1 898	—	159	8
1 154	—	60 932	—	60 932	59 543	1 679	17 039	11	6	33 572	1 162	9
1 878	—	19 199	—	19 199	17 305	1 664	11 023	113	—	—	290	10
6 836	—	24 057	—	24 057	18 447	2 326	10 328	292	22	281	314	11
268	—	11 539	—	11 539	11 321	1 107	7 888	50	6	—	—	12
7 812	—	31 589	—	31 589	25 061	1 384	10 416	126	3 592	4 578	517	13
2 823	—	19 858	—	19 858	17 010	529	6 840	—	—	7 064	19	14
75	—	7 832	—	7 832	7 712	336	5 225	—	19	—	422	15
13 800	277	52 765	—	52 765	37 869	2 912	19 152	367	2 652	—	1 341	16
875	—	5 590	—	5 590	4 712	170	2 847	46	—	—	121	17
713	—	23 991	—	23 991	23 296	1 145	16 331	30	—	—	503	18
485	—	21 590	—	21 590	21 105	1 772	11 449	182	73	—	362	19
526	—	12 199	—	12 199	11 581	723	8 762	—	85	—	671	20
6 106	—	29 623	—	29 623	10 331	391	7 091	34	3	—	298	21
1 071	—	13 423	—	13 423	12 168	693	7 706	86	—	—	492	22
201	—	10 545	—	10 545	10 266	930	6 692	116	39	—	75	23
3 023	—	29 505	—	29 505	26 921	1 671	17 031	251	51	—	829	24
1 312	—	42 068	—	42 068	40 811	2 203	28 539	190	—	—	776	25
2 326	—	27 291	—	27 291	23 951	2 724	15 380	228	—	—	419	26
162	—	9 448	—	9 448	9 287	314	7 242	58	—	—	19	27
217	—	9 200	—	9 200	8 930	492	5 846	—	—	—	139	28
39	—	8 798	—	8 798	8 763	1 072	7 068	—	—	—	260	29
1 626	—	27 519	—	27 519	26 020	2 428	19 986	82	14	—	186	30
3 658	—	26 898	—	26 898	23 734	3 386	9 004	—	6	8 834	267	31
1 633	—	109 441	—	109 441	107 291	13 169	29 729	1 086	152	41 748	295	32
13 634	—	85 271	24	85 247	72 658	4 319	23 840	145	1 596	31 496	1 538	33
1 798	—	26 766	3	26 763	25 290	1 175	12 302	91	10	5 990	385	34
2 741	—	75 243	—	75 243	71 501	12 684	54 691	—	67	—	380	35
300	—	32 933	—	32 933	32 579	2 049	14 603	230	—	13 379	—	36
2 410	—	38 815	—	38 815	36 559	1 296	30 376	2	—	—	1 924	37
1 589	—	7 990	—	7 990	6 364	549	3 743	41	867	—	115	38
1 488	—	6 997	—	6 997	4 955	156	3 183	—	9	1	224	39
2 636	—	37 960	—	37 960	33 467	1 138	20 002	347	—	—	422	40
2 366	—	38 144	—	38 144	35 183	4 055	14 733	51	3 289	7 704	132	41
67	—	10 077	—	10 077	9 946	458	6 056	81	—	2 355	19	42
1 082	—	11 584	—	11 584	10 371	898	7 915	—	31	—	60	43
9 801	—	354 190	32	354 158	335 826	66 467	190 003	4 286	763	—	6 990	44
927	—	16 397	—	16 397	15 661	684	5 371	65	—	5 569	21	45
366	—	21 856	—	21 856	21 482	4 451	10 359	—	2 056	5 820	1	46
7 069	—	59 687	—	59 687	53 458	4 465	40 481	876	338	—	1 062	47
26 363	17 269	1 551 549	53	1 551 496	1 523 459	150 639	877 095	18 826	5	—	32 020	48
12 290	—	35 670	—	35 670	26 439	1 623	13 971	335	249	—	595	49
342	—	4 672	—	4 672	4 346	510	3 105	—	7	—	74	50
335	—	8 368	—	8 368	8 027	227	3 120	117	2 265	1 491	152	51
57 947	—	99 269	—	99 269	46 243	7 969	29 780	343	24	—	838	52
651	—	5 511	—	5 511	4 935	227	3 468	3	—	—	25	53
3 062	—	12 464	—	12 464	9 195	680	5 539	47	936	—	244	54
1 332	—	46 936	5	46 931	43 814	4 844	20 029	135	18	10 839	1 334	55
1 379	—	17 943	—	17 943	16 033	1 524	12 825	116	98	—	240	56
1 106	—	9 222	—	9 222	8 281	162	3 984	52	—	2 612	—	57
1 221	—	26 952	—	26 952	25 384	3 143	14 702	—	1	—	496	58
2 427	—	33 460	4	33 456	31 140	1 687	15 425	106	—	10 564	67	59
2 543	—	43 110	—	43 110	39 706	1 887	12 266	90	2 229	13 726	607	60
847	—	18 639	—	18 639	17 340	2 338	11 498	67	—	—	980	61
1 567	—	25 130	—	25 130	23 547	1 565	12 249	124	—	3 739	557	62
32	—	9 860	—	9 860	9 799	1 780	8 566	—	80	—	122	63
1 515	—	19 698	—	19 698	18 233	2 108	13 366	17	8	—	—	64
755	—	4 521	—	4 521	3 328	90	1 845	—	797	—	77	65
3 750	—	21 836	—	21 836	17 942	641	12 463	112	1 415	—	210	66
53 760	132 063	1 367 946	480	1 367 466	1 153 246	259 715	433 185	7 353	3 896	15 400	15 306	67



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
174	—	17 458	—	17 458	17 293	1 529	8 237	37	151	3 964	199	1
588	—	29 121	123	28 998	28 626	5 648	16 170	190	533	—	728	2
362	—	17 865	119	17 746	17 439	2 131	11 817	95	191	—	222	3
181	—	7 595	—	7 595	7 349	144	2 599	17	118	2 030	216	4
754	—	14 415	—	14 415	13 824	1 205	8 613	61	147	—	194	5
75	—	3 761	—	3 761	3 714	1 159	1 389	7	27	—	187	6
4 983	—	126 046	1 160	124 886	119 139	12 576	60 235	850	8 185	—	2 160	7
347	—	16 211	—	16 211	15 834	2 611	6 679	122	163	2 386	146	8
978	—	23 150	149	23 001	22 194	2 444	11 731	202	2 675	—	670	9
83	—	8 704	33	8 671	8 599	187	3 050	43	27	1 701	47	10
557	—	19 113	76	19 037	18 269	983	11 601	241	152	—	678	11
239	—	15 374	105	15 269	15 133	2 683	6 431	73	29	—	393	12
271	—	12 753	53	12 700	12 533	1 450	5 286	105	58	1 712	1 074	13
357	—	20 660	156	20 504	20 187	2 016	10 891	220	276	—	457	14
1 601	—	95 740	1 241	94 499	92 904	15 333	51 256	949	46	—	2 466	15
3 103	—	85 104	—	85 104	83 352	23 370	47 797	547	7 755	—	831	16
21	—	3 434	10	3 424	3 395	123	1 765	12	206	—	284	17
694	—	34 165	145	34 020	33 413	3 203	19 956	210	345	3 263	333	18
38	—	1 990	8	1 982	1 950	94	1 144	5	9	—	33	19
128	—	5 617	—	5 617	5 507	255	2 680	14	238	603	246	20
1 730	—	28 512	—	28 512	27 174	1 938	17 070	230	333	—	324	21
260	—	11 553	67	11 486	11 310	1 353	7 582	93	126	—	182	22
53	—	4 596	—	4 596	4 539	224	2 816	18	394	—	102	23
819	—	42 730	366	42 364	41 793	9 114	24 141	59	95	—	870	24
730	—	78 878	856	78 022	77 577	13 459	39 677	468	90	—	1 970	25
97	—	7 533	—	7 533	7 460	355	3 258	54	18	1 950	64	26
1 373	—	28 640	366	28 274	27 051	2 522	17 295	167	—	—	495	27
92	—	4 193	13	4 180	4 100	377	2 305	20	146	—	143	28
99	—	16 314	42	16 272	16 205	972	5 374	118	2 568	1 338	393	29
137	—	3 503	16	3 487	3 405	439	1 617	18	19	—	60	30
166	—	6 981	97	6 884	6 773	336	4 591	39	1	—	105	31
272	—	138 485	1 441	137 044	135 234	24 861	73 036	747	34	100	2 720	32
169	—	6 994	48	6 946	6 836	457	4 092	21	106	—	115	33
840	—	21 097	276	20 821	20 094	2 065	10 398	139	11	—	269	34
27	—	1 198	15	1 183	1 167	103	802	9	—	—	15	35
290	—	12 086	—	12 086	11 862	1 702	7 521	14	87	—	222	36
1 190	—	12 849	—	12 849	11 825	696	8 032	104	207	—	156	37
66	—	19 195	41	19 154	19 084	949	2 854	34	1 121	3	143	38
242	—	9 683	148	9 535	9 323	417	5 904	42	116	—	169	39
113	—	3 577	13	3 564	3 494	571	1 192	21	19	748	87	40
672	—	31 812	372	31 440	31 004	3 801	22 727	18	37	—	321	41
333	—	21 623	—	21 623	21 396	3 027	12 481	135	184	—	307	42
511	—	27 557	161	27 396	26 963	1 069	16 199	129	208	4 641	251	43
312	—	65 325	—	65 325	65 053	2 343	17 261	94	234	—	431	44
266	—	13 595	—	13 595	13 400	898	8 401	63	146	—	353	45
207	—	11 397	41	11 356	11 183	1 466	6 548	88	85	—	184	46
80	—	53 100	606	52 494	52 430	1 524	25 098	753	326	—	1 853	47
99	—	9 907	148	9 759	9 674	379	6 703	31	90	34	137	48
78	—	6 270	—	6 270	6 211	498	2 940	55	939	—	132	49
247	—	14 820	—	14 820	14 633	934	6 578	99	1 083	1 597	232	50
631	—	16 027	—	16 027	15 617	1 118	5 723	49	85	4 757	378	51
42	—	8 233	15	8 218	8 180	105	1 182	13	25	—	27	52
467	—	80 388	156	80 232	79 814	1 894	10 998	104	186	—	250	53
375	—	4 016	—	4 016	3 651	296	2 410	—	107	—	33	54
77	—	3 700	19	3 681	3 614	724	1 394	31	38	—	181	55
10 501	—	199 548	3	199 545	185 184	29 219	91 712	1 167	2 509	—	4 178	56
37 371	524	123 453	57	123 396	86 458	10 960	68 458	447	97	4	86	57
1 186	—	14 434	6	14 428	13 324	1 014	8 604	58	9	—	28	58
—	—	1 411	—	1 411	1 411	40	752	—	—	—	4	59
—	—	2 140	—	2 140	2 140	260	1 348	—	1	—	3	60
4	—	1 867	—	1 867	1 850	93	1 518	—	—	—	1	61
134	—	13 796	4	13 792	13 667	1 036	7 125	38	—	2 996	43	62
6 584	—	32 392	10	32 382	25 297	2 277	12 010	136	668	4 228	121	63
433	—	5 280	—	5 280	4 805	211	3 178	8	—	—	5	64
2 985	—	11 688	2	11 686	9 035	823	4 040	38	—	1 344	59	65
1 683	—	56 012	30	55 982	53 838	5 050	32 846	463	94	15	98	66
6 185	—	21 203	5	21 198	14 538	1 303	7 761	57	998	—	40	67
5 685	—	22 891	2	22 889	16 645	2 701	6 709	64	8	2 906	198	68
1 346	—	29 125	10	29 115	27 811	2 504	16 375	158	959	—	138	69
6 562	—	23 035	28	23 007	15 061	961	8 741	82	1 148	—	39	70
2 406	—	15 237	6	15 231	12 951	1 092	6 000	13	1 187	2 217	51	71
2 067	—	14 729	4	14 725	12 540	1 167	5 358	119	17	2 075	—	72
10 783	—	31 587	29	31 558	20 186	1 745	11 384	224	42	—	105	73
1 226	—	17 929	13	17 916	16 562	2 304	10 340	45	15	4	144	74
4 499	—	18 147	3	18 144	13 694	1 466	8 307	254	31	—	46	75
8 046	—	25 060	11	25 049	17 052	2 056	8 611	112	1 717	—	100	76



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
11 010	—	36 548	19	36 529	25 495	3 749	14 446	142	12	2 155	117	1
9 728	—	32 784	15	32 769	23 654	4 287	14 585	19	46	—	108	2
567	—	15 403	12	15 391	14 568	1 043	6 912	113	796	707	54	3
23 435	47	74 460	83	74 377	51 501	7 985	22 830	152	32	10 975	16	4
628	—	6 202	—	6 202	5 579	379	2 938	27	542	22	29	5
1 669	—	15 585	5	15 580	13 530	820	8 631	35	2	1 016	14	6
25 102	—	98 640	—	98 640	74 635	2 706	30 846	421	2 303	23 596	775	7
525 837	96 490	1 432 629	5 481	1 427 148	812 755	109 231	421 045	5 793	1 278	18 885	5 398	8
664	—	6 462	6	6 456	5 731	507	2 350	—	4	1 224	21	9
818	—	17 657	7	17 650	16 743	1 028	8 250	34	744	3 003	81	10
1 061	—	9 164	3	9 161	8 255	857	4 100	56	4	1 090	8	11
934	—	8 687	1	8 686	7 528	418	4 653	14	1	—	23	12
5 124	—	19 908	7	19 901	14 198	3 166	8 884	74	1	1	180	13
28 841	—	65 302	17	65 285	33 341	5 448	17 240	2 204	78	—	148	14
54	—	6 940	9	6 931	6 867	657	3 332	13	687	856	13	15
744	—	4 200	2	4 198	3 562	534	2 300	8	2	—	6	16
59	—	4 415	—	4 415	4 356	331	1 404	19	988	—	1	17
24	—	2 184	—	2 184	2 162	126	1 508	—	10	—	10	18
370	—	6 633	4	6 629	6 252	522	4 300	3	4	—	6	19
50 463	—	126 153	103	126 050	81 751	10 910	48 036	430	294	—	851	20
698	—	15 693	6	15 687	14 698	1 494	8 927	81	9	5	168	21
172	—	8 163	3	8 160	7 995	630	3 219	36	3	1 554	14	22
18	—	2 429	—	2 429	2 408	196	1 496	1	—	—	6	23
9 007	—	15 468	2	15 466	7 258	390	5 052	19	3	—	14	24
809	—	20 069	—	20 069	19 067	2 601	11 669	86	31	—	106	25
318	—	3 015	1	3 014	2 625	115	1 468	4	1	647	5	26
5 319	—	18 052	4	18 048	11 733	991	7 042	38	1	1 563	30	27
3 318	9	19 640	14	19 626	16 143	1 891	10 432	77	24	—	35	28
1 478	—	11 853	11	11 842	10 397	615	5 341	23	2	1 864	68	29
2 507	—	15 735	6	15 729	13 487	1 979	6 696	93	55	2 181	79	30
463	—	16 559	6	16 553	15 945	1 812	9 616	98	29	3	160	31
237	—	2 008	—	2 008	1 798	271	1 122	—	—	—	5	32
1 959	—	11 617	1	11 616	9 807	668	3 898	—	1 193	1 921	37	33
4 235	—	25 548	8	25 540	21 472	4 176	14 341	49	1	1 191	64	34
154 395	6 248	649 679	266	649 413	483 309	74 090	214 397	3 211	10 334	50 223	18 075	35
12 043	—	71 782	247	71 535	59 445	5 285	39 360	412	150	30	33	36
14	—	1 943	1	1 942	1 931	234	1 477	—	—	—	2	37
—	—	1 314	—	1 314	1 314	26	938	—	—	—	—	38
—	—	1 017	—	1 017	1 017	38	735	—	3	—	1	39
12 576	227	79 350	44	79 306	63 911	8 626	42 102	578	2 184	—	438	40
2 617	—	18 297	4	18 293	15 945	1 133	8 549	89	11	3 231	158	41
3 697	—	14 765	4	14 761	11 169	1 239	6 232	61	10	960	120	42
104	—	7 083	4	7 079	6 989	620	3 925	20	6	544	166	43
2 885	—	14 696	6	14 690	12 325	1 149	8 122	66	21	—	87	44
8 327	—	17 095	5	17 090	9 109	747	5 441	46	12	—	24	45
9 341	—	32 922	11	32 911	23 716	2 187	13 387	164	83	1 320	89	46
124	—	5 869	3	5 866	5 667	417	3 583	14	5	—	16	47
943	—	10 871	4	10 867	10 063	604	4 714	12	1 076	1 543	20	48
5 016	—	24 840	5	24 835	18 546	2 008	11 899	—	832	—	23	49
1 630	—	15 202	6	15 196	13 656	2 095	6 866	38	—	1 800	31	50
499 321	29 605	612 558	65	612 493	38 820	3 617	23 853	274	62	—	327	51
4 114	—	18 899	3	18 896	14 496	2 275	7 155	60	3	1 912	142	52
8 733	—	27 081	22	27 059	18 800	1 643	10 649	216	8	—	172	53
4 456	—	17 064	13	17 051	13 904	1 306	8 325	17	62	1	53	54
46	—	5 191	—	5 191	5 102	671	2 191	6	1	1 145	7	55
8 863	—	35 890	—	35 890	27 576	2 249	12 385	220	2 360	4 565	183	56
1 506	45	129 694	—	129 694	128 308	14 959	81 450	736	—	—	1 172	57
2 764	45	31 567	10	31 557	28 653	2 825	13 693	109	1 287	3 479	133	58
9 091	—	81 295	177	81 118	73 891	9 318	41 379	554	316	—	450	59
11 053	—	38 703	10	38 693	28 010	4 316	17 100	264	12	—	45	60
3 754	—	20 366	7	20 359	15 713	1 340	6 727	76	647	3 390	68	61
111	—	8 135	2	8 133	7 998	734	4 129	—	1 102	—	31	62
29	—	2 588	2	2 586	2 563	614	1 176	—	—	—	6	63
2 885	—	8 171	7	8 164	5 523	1 028	2 342	36	5	3	19	64
1 822	—	15 333	3	15 330	13 628	1 424	7 927	35	9	—	569	65
17	—	1 971	—	1 971	1 952	169	1 169	7	—	2	8	66
1 403	—	16 235	16	16 219	14 673	841	8 267	24	—	2 716	32	67
5 030	—	17 373	5	17 368	12 471	932	4 498	72	58	3 192	222	68
5 316	—	30 627	5	30 622	25 279	2 285	14 182	138	7	—	143	69
5 492	—	19 754	6	19 748	12 843	1 101	7 523	52	—	—	21	70
403	—	9 088	4	9 084	8 656	766	4 186	26	12	1 306	33	71
11	—	1 969	—	1 969	1 955	99	1 265	—	18	—	—	72
7 470	—	31 588	12	31 576	24 332	2 417	12 860	168	67	—	164	73



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
4 943	—	57 678	—	57 678	52 806	16 094	26 327	244	582	883	533	1
124 085	—	2 392 612	28	2 392 584	2 210 896	542 682	737 930	23 273	22 180	176 290	17 464	2
1 721	—	78 902	199	78 703	73 885	9 783	27 970	575	573	—	1 107	3
1 859	—	95 212	—	95 212	93 574	14 210	41 711	696	1 273	16 342	353	4
85	—	3 827	—	3 827	3 704	287	1 442	52	44	—	8	5
105	—	10 874	—	10 874	10 460	2 874	3 511	59	6	11	266	6
808	—	88 311	82	88 229	87 781	5 800	18 046	540	484	5 085	93	7
767	—	18 542	—	18 542	17 657	1 322	8 769	—	196	2 723	—	8
2 748	—	16 326	—	16 326	13 718	1 516	7 499	43	196	361	112	9
1 034	—	41 146	44	41 102	40 051	3 698	22 707	264	563	505	657	10
455	—	23 917	—	23 917	23 542	2 195	6 168	135	241	8 085	59	11
713	—	69 463	36	69 427	68 726	9 423	26 612	308	1 003	14 629	996	12
651	—	19 079	42	19 037	18 175	6 422	10 469	131	207	971	69	13
147	—	6 507	—	6 507	6 363	1 200	3 373	35	7	—	25	14
8 695	—	588 314	708	587 606	566 848	73 330	187 654	3 982	15 496	3 261	13 300	15
1 350	—	33 060	—	33 060	31 659	2 616	10 549	359	303	3 761	128	16
3 365	—	124 062	56	124 006	120 343	22 344	49 821	647	779	31 447	1 680	17
2 196	—	108 567	2 674	105 893	102 769	9 973	53 338	536	4 190	5	677	18
5 083	—	85 984	2 096	83 888	77 066	7 418	40 216	441	3 944	78	960	19
2 158	—	121 452	615	120 837	117 922	4 529	69 213	705	7 472	1 200	1 200	20
903	—	70 383	2 823	67 560	64 537	5 905	32 309	356	6 960	4	1 756	21
9 254	—	179 436	3 146	176 290	166 367	30 406	92 490	1 176	7 208	33	1 048	22
14 349	994	600 824	12 743	588 081	572 042	37 398	283 555	5 491	20 130	13	4 566	23
5 873	—	211 463	5 305	206 158	200 759	13 977	104 057	1 550	13 066	54	809	24
7 544	—	422 536	6 417	416 119	405 099	34 450	211 043	4 115	18 496	22	2 897	25
6 916	—	168 519	4 694	163 825	157 211	21 310	70 946	1 052	8 279	2	1 259	26
3 143	—	71 252	2 952	68 300	64 140	8 057	31 142	418	7 402	—	514	27
15 204	—	755 951	7 191	748 760	725 786	85 840	303 772	6 722	44 054	—	5 869	28
42 529	—	2 188 853	29 734	2 159 119	2 113 469	123 824	982 206	24 973	31 713	92 054	20 619	29
17 861	—	995 177	10 198	984 979	959 186	104 707	493 439	7 359	31 764	10 217	7 003	30
31 298	—	1 583 300	23 518	1 559 782	1 515 071	151 761	672 246	7 075	132 827	13 676	17 692	31
9 035	—	363 089	1 975	361 114	351 903	38 837	115 089	3 442	24 166	—	5 382	32
44 140	—	405 744	5 235	400 509	358 628	30 584	178 971	1 400	30 336	153	7 926	33
67 175	1 482	2 735 431	54 499	2 680 932	2 607 965	194 436	1 055 538	29 269	243 243	51 909	26 574	34
14 110	—	563 026	5 650	557 376	546 017	56 673	306 321	2 271	25 722	—	4 562	35
34 510	3 894	1 338 374	100 479	1 237 895	1 196 987	76 582	325 434	9 028	96 569	46 750	17 635	36
4 358	—	287 918	6 612	281 306	274 549	37 878	148 834	2 187	4 578	—	2 419	37
21 490	—	980 080	17 137	962 943	937 413	73 615	441 250	9 188	60 941	181	8 262	38
44 782	—	1 662 488	23 992	1 638 496	1 583 186	136 938	762 563	18 305	56 524	29 391	20 538	39
22 115	—	1 503 187	22 721	1 480 466	1 453 371	122 080	668 083	11 276	70 591	69	13 658	40
54 268	—	1 224 219	11 227	1 212 992	1 156 215	128 725	574 649	14 308	27 184	1 710	14 980	41
35 256	—	1 093 033	7 436	1 085 597	1 041 957	128 337	500 590	12 076	26 905	264	7 453	42
42 723	1 544	970 470	22 043	948 427	904 561	71 947	339 524	9 292	67 991	14	8 665	43
2 858	—	229 514	3 229	226 285	224 393	17 722	84 369	447	12 130	8	2 095	44
5 481	—	642 110	5 814	636 296	622 318	86 408	321 015	8 240	7 472	63	8 889	45
2 481	—	341 002	3 242	337 760	331 631	29 610	188 439	3 151	10 077	—	4 617	46
11 142	—	1 333 596	26 894	1 306 702	1 293 999	109 838	566 968	14 556	58 527	19 243	17 272	47
1 388	—	220 010	1 675	218 335	216 645	16 320	118 341	1 765	11 050	3	2 876	48
43 453	—	1 083 798	21 086	1 062 712	992 865	158 118	417 398	6 677	7 500	—	7 527	49
—	—	8 099	—	6 099	6 099	1 156	3 087	6	—	—	263	50
5 053	—	151 600	106	151 494	147 257	13 355	47 076	1 176	1 702	37 926	374	51
1 080	—	37 260	—	37 260	33 092	6 034	16 621	124	537	—	129	52
3 297	—	32 084	—	32 084	28 671	5 418	12 041	27	275	1 044	32	53
158	—	61 072	—	61 072	60 941	8 090	36 815	1 967	618	—	1 186	54
240	—	4 152	—	4 152	3 920	349	2 242	21	30	—	41	55
16 471	—	328 226	39	328 187	313 590	44 917	128 160	1 304	1 034	64 768	798	56
4 887	—	91 024	50	90 974	87 569	9 401	43 028	850	181	5 282	612	57
2 134	—	60 674	—	60 674	58 316	3 872	24 115	302	731	13 638	43	58
232	—	11 181	—	11 181	10 846	1 877	6 852	6	—	—	—	59
200	—	2 602	—	2 602	2 425	341	1 872	10	—	—	8	60
946	—	21 779	—	21 779	20 882	1 592	7 369	19	—	—	616	61
2 889	—	98 907	—	98 907	96 371	12 505	49 390	742	434	3 302	516	62
2 171	—	36 067	—	36 067	33 887	4 200	16 374	200	1	—	330	63
33 248	—	79 650	—	79 650	49 508	4 111	21 058	1 287	—	—	87	64
2 829	—	39 473	53	39 420	36 902	6 237	19 696	196	1 658	4 472	—	65
16 927	—	124 122	—	124 122	104 044	13 463	69 054	372	565	—	69	66
112	—	8 959	—	8 959	8 842	817	5 469	8	—	—	447	67
2 610	—	61 430	—	61 430	56 396	3 840	34 361	364	461	—	377	68
1 342	—	23 893	—	23 893	22 771	2 287	11 693	168	204	—	294	69
891	—	56 942	—	56 942	56 226	6 452	36 475	121	836	—	344	70
1 049	—	28 435	—	28 435	27 775	4 605	14 051	143	207	—	14	71
846	—	56 434	93	56 341	55 507	3 807	27 340	463	23	—	316	72



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
49 875	—	262 558	—	262 558	224 600	28 671	114 075	825	2 248	—	479	1
5 611	—	64 533	—	64 533	55 998	5 782	34 605	307	318	—	56	2
181	—	185 799	—	185 799	185 618	36 069	77 065	1 762	8 874	—	232	3
4 365	—	18 506	—	18 506	15 712	3 288	8 316	128	211	—	253	4
2 704	—	22 138	50	22 088	19 667	1 460	10 719	171	12	—	8	5
1 951	—	42 449	—	42 449	40 916	3 497	25 856	253	779	173	543	6
482	—	23 598	—	23 598	22 999	2 229	18 421	32	—	—	3	7
298	—	10 468	—	10 468	9 990	877	5 539	28	176	—	50	8
1 383	—	59 172	—	59 172	56 983	7 690	41 415	242	640	—	33	9
20 606	23	835 940	21 997	813 943	791 735	78 513	297 461	4 292	93 012	—	19 915	10
4 003	—	136 457	96	136 361	132 746	15 484	68 536	310	17 888	—	3 817	11
11 017	—	549 003	351	548 652	533 263	43 091	236 126	4 282	51 745	210	12 234	12
5 837	—	259 951	5 610	254 341	248 928	30 959	130 699	405	25 709	—	7 940	13
3 214	—	217 078	6 469	210 609	206 430	22 592	102 994	207	17 725	—	8 937	14
29 825	—	425 057	11 913	413 144	383 748	28 191	195 783	1 085	43 221	—	5 626	15
5 721	—	252 612	9 010	243 602	237 040	25 516	102 122	1 123	34 427	—	6 111	16
3 910	—	136 803	2 907	133 896	130 330	11 920	73 041	163	9 203	—	3 286	17
13 885	—	215 838	4 923	210 915	198 860	18 516	111 269	520	18 191	—	6 437	18
1 103	—	165 882	3 965	161 917	159 045	14 086	88 657	98	15 401	—	3 868	19
1 923	—	131 094	3 158	127 936	125 797	14 037	56 010	253	11 745	—	4 627	20
1 292	—	145 021	3 015	142 006	140 927	16 572	61 184	516	16 557	10 079	3 866	21
10 671	—	718 817	18 686	700 131	681 711	51 979	355 685	1 821	48 682	—	34 814	22
69 823	—	2 809 973	82 849	2 727 124	2 643 491	192 659	1 141 650	11 589	316 392	142 446	46 711	23
5 301	—	123 056	2 822	120 234	114 264	12 520	45 696	138	12 062	62	4 057	24
3 569	—	148 340	3 782	144 558	140 699	13 490	81 148	40	13 807	—	4 328	25
3 018	—	163 021	5 444	157 577	154 964	10 943	73 480	273	18 160	—	2 504	26
3 650	—	179 944	3 237	176 707	173 266	16 180	99 718	165	15 910	—	5 036	27
1 750	—	119 671	182	119 489	116 571	15 070	58 405	223	11 128	61	3 520	28
258	—	24 390	304	24 086	23 299	2 184	9 460	69	491	74	955	29
6 128	—	187 014	4 691	182 323	177 064	10 069	93 711	667	9 970	12 345	4 192	30
7 112	—	334 288	6 908	327 380	315 238	53 476	151 847	964	23 386	—	11 021	31
764	—	79 047	1 880	77 167	75 284	2 939	34 453	65	4 586	14 557	2 567	32
3 335	—	149 410	2 879	146 531	143 354	10 949	73 462	649	23 187	—	4 259	33
4 443	—	186 232	3 379	182 853	178 652	13 816	90 106	286	10 425	21 193	4 407	34
79 766	—	2 384 319	76 634	2 307 685	2 242 023	252 343	995 961	23 556	269 672	40 660	45 527	35
2 860	—	145 571	5 413	140 158	137 151	9 920	72 353	164	15 275	—	2 998	36
80 550	—	5 059 850	118 875	4 940 975	4 832 483	421 802	2 048 653	11 048	206 211	277 668	98 965	37
2 049 166	6 112 045	44 197 798	2 506 675	41 691 123	33 177 678	4 267 646	7 716 713	227 712	5 334 465	3 129 971	473 263	38
18 984	—	685 828	20 308	665 520	638 208	54 351	297 605	2 418	58 658	—	14 235	39
16 462	—	724 049	19 268	704 781	667 877	70 240	326 693	1 969	70 539	31 212	12 121	40
39 939	—	1 519 671	38 072	1 481 599	1 441 951	150 333	611 416	10 699	159 663	—	35 326	41
6 592	—	284 890	4 693	280 197	273 573	32 958	154 173	780	18 197	—	4 860	42
16 839	—	965 542	24 957	940 585	917 282	96 959	484 304	1 147	95 857	—	20 772	43
2 530	—	107 252	2 627	104 625	101 441	6 403	57 276	99	11 715	—	3 076	44
3 194	1	403 957	384	403 573	398 375	69 021	198 849	476	36 234	—	7 836	45
2 094	—	151 165	3 476	147 689	144 534	20 676	70 954	542	15 025	140	3 993	46
975	—	226 994	4 266	222 728	220 595	12 654	123 008	683	7 906	—	6 617	47
7 264	—	465 423	11 971	453 452	445 334	56 647	232 769	917	38 977	—	10 812	48
5 978	—	975 178	22 218	952 960	936 451	52 736	458 234	375	57 165	50 389	22 403	49
10 871	—	311 810	8 975	302 835	294 184	30 734	150 274	1 179	25 200	11 347	8 085	50
4 314	—	433 581	8 218	425 363	417 861	49 515	269 047	591	24 408	33	7 564	51
7 411	—	407 780	13 798	393 982	386 155	40 762	186 940	2 957	55 638	—	5 641	52
903	—	80 540	1 773	78 767	76 573	6 704	42 360	59	6 133	—	2 423	53
1 744	—	45 178	1 598	43 580	41 544	3 927	19 777	21	3 208	—	1 188	54
2 255	—	71 525	1 710	69 815	68 249	5 422	37 656	34	4 848	—	2 335	55
9 827	—	301 679	6 673	295 006	286 153	27 391	170 217	527	25 288	—	6 818	56
88 972	—	4 663 334	119 353	4 543 981	4 396 293	254 027	2 439 311	4 717	234 181	37	97 864	57
2 962	—	282 059	6 983	275 076	270 765	31 155	117 416	174	25 408	—	10 917	58
1 038	—	114 356	2 797	111 559	110 230	6 835	63 255	373	9 460	—	3 998	59
5 135	—	235 749	4 137	231 612	222 906	16 734	111 870	1 679	15 970	—	8 954	60
5 780	—	507 020	13 487	493 533	482 287	55 680	260 400	1 316	50 927	—	26 407	61
2 950	—	183 788	3 426	180 362	175 078	18 570	84 930	554	11 478	56	3 798	62
943	—	171 671	3 918	167 753	166 793	17 460	91 282	275	13 636	—	3 152	63
6 237	—	266 448	4 728	261 720	253 701	31 496	153 730	1 428	21 274	—	6 824	64
47 115	3	3 575 156	105 908	3 469 248	3 408 934	328 813	1 410 359	29 443	269 554	256 683	33 856	65
4 807	—	122 997	2 055	120 942	116 139	18 585	47 846	387	5 452	18 983	2 152	66
2 291	—	50 336	1 558	48 778	46 183	4 344	22 063	24	3 778	—	1 093	67







Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
4 379	1 517	76 344	1 783	74 561	63 964	4 911	41 782	4	2 114	—	1 693	1
33 559	3 311	219 396	5 187	214 209	178 645	12 659	108 788	38	8 177	—	17 114	2
5 798	2 875	142 489	1 752	140 737	125 444	12 112	70 993	1 317	4 740	—	6 293	3
8 097	4 483	167 179	2 565	164 614	151 868	18 674	91 505	1 460	5 146	—	10 937	4
11 854	1 517	115 688	2 255	113 433	100 507	18 903	61 963	360	2 611	—	9 529	5
11 468	1 696	102 882	2 112	100 770	86 703	13 377	53 621	426	3 241	—	6 341	6
10 946	1 190	66 097	1 758	64 339	52 785	3 794	32 246	—	2 797	—	3 241	7
19 764	983	97 390	1 335	96 055	70 427	5 973	44 591	656	1 905	—	2 502	8
1 837	418	60 234	885	59 349	56 855	9 994	32 433	—	3 012	7 353	2 159	9
1 919	2 483	109 820	1 849	107 971	95 963	9 358	59 831	1 558	3 046	—	9 638	10
217	520	18 481	365	18 116	17 387	2 590	9 108	—	739	—	1 051	11
1 286	1 163	39 894	715	39 179	37 065	5 305	20 788	377	2 394	—	892	12
287	107	8 616	193	8 423	7 956	2 337	5 951	—	435	—	149	13
36 307	2 289	177 185	1 871	175 314	127 972	22 766	82 387	1 017	5 910	—	4 164	14
2 334	1 964	84 369	1 783	82 586	77 752	11 026	46 591	214	2 537	—	10 391	15
886 456	21 150	1 990 144	6 653	1 983 491	912 455	202 878	438 950	8 173	27 208	—	45 592	16
880	777	34 475	822	33 653	31 872	9 225	20 818	19	1 653	—	1 756	17
1 172	653	35 879	689	35 190	33 623	10 043	21 232	602	1 433	4 648	—	18
2 354	2 237	54 461	632	53 829	49 021	7 027	21 913	—	1 202	—	4 231	19
6 787	3 700	182 878	3 502	179 376	165 579	33 212	103 878	429	5 569	—	6 144	20
1 524	1 412	111 593	1 691	109 902	106 517	4 743	53 850	845	2 774	22 193	11 023	21
85 821	3 557	202 356	4 036	198 320	117 006	9 602	59 699	916	5 664	—	8 620	22
1 148	—	40 571	760	39 811	38 176	2 005	21 292	5	1 474	6 102	1 654	23
415	—	24 552	438	24 114	23 025	4 002	14 291	630	717	—	3 195	24
96	—	5 415	—	5 415	5 322	390	2 756	25	215	—	33	25
60	—	14 728	2	14 726	14 660	859	7 923	—	732	—	331	26
455	—	10 295	96	10 199	9 766	439	5 967	2	563	—	152	27
—	—	4 548	86	4 462	4 462	1 301	1 390	32	54	—	34	28
269	—	11 353	2	11 351	11 090	506	6 949	61	490	—	53	29
127	—	6 565	12	6 553	6 453	151	3 999	—	174	—	24	30
119	—	5 670	—	5 670	5 561	177	3 089	1	682	—	26	31
4 556	4 147	111 335	1 275	110 060	104 272	19 285	45 733	888	2 134	—	615	32
6 507	3 120	204 644	1 461	203 183	195 019	57 224	75 571	1 170	3 113	—	2 289	33
325	—	9 083	—	9 083	8 778	313	5 038	39	534	—	1	34
126	—	8 201	147	8 054	7 820	302	4 178	18	677	—	20	35
145	—	5 111	119	4 992	4 809	951	2 258	40	210	—	26	36
55	—	7 090	—	7 090	7 015	316	4 185	4	396	—	2	37
166	—	3 861	—	3 861	3 753	180	2 526	5	39	—	—	38
162	—	7 007	—	7 007	6 857	713	4 146	—	253	—	45	39
248	—	7 069	117	6 952	6 619	891	3 819	21	247	—	38	40
113	—	4 459	28	4 431	4 266	170	2 610	—	165	—	49	41
4 977	—	114 422	1 316	113 106	106 580	14 036	48 520	1 243	1 902	241	1 069	42
129	—	6 178	—	6 178	5 809	214	2 962	—	335	—	91	43
147	—	4 598	—	4 598	4 429	382	2 335	18	254	—	27	44
131	—	5 751	—	5 751	5 631	178	3 357	16	299	—	1	45
88	—	5 493	63	5 430	5 346	352	3 397	33	320	—	—	46
180	—	9 770	—	9 770	9 537	376	5 202	8	430	—	17	47
102	—	4 162	3	4 159	4 064	157	2 359	29	142	—	31	48
443	—	10 982	127	10 855	10 471	575	6 418	2	346	—	61	49
185	—	5 863	2	5 861	5 692	342	3 650	1	108	—	—	50
86	—	17 849	721	17 128	16 889	789	8 035	90	323	—	208	51
463	—	17 642	60	17 582	17 037	1 508	11 085	10	982	—	70	52
897	—	30 471	398	30 073	29 085	2 782	9 180	99	325	—	31	53
1 535	—	44 120	207	43 913	41 607	2 599	17 925	114	2 616	—	796	54
437	—	18 045	63	17 982	17 410	4 381	7 928	50	272	—	41	55
383	—	8 448	103	8 345	7 950	616	4 954	20	201	—	45	56
26	—	13 137	—	13 137	13 106	195	1 855	—	136	—	83	57
1 584	—	18 016	200	17 816	16 387	1 064	9 552	17	508	—	92	58
232	—	6 838	326	6 512	6 311	241	3 786	18	306	—	6	59
643	—	22 935	600	22 335	21 735	4 786	11 665	90	1 046	—	56	60
468	—	9 150	35	9 115	8 544	778	5 097	31	281	—	88	61
232	—	6 099	40	6 059	5 847	643	3 766	—	118	—	8	62
1 500	—	23 508	283	23 225	21 821	2 400	12 209	7	702	—	320	63
168	—	22 538	160	22 378	22 222	1 920	15 873	9	644	—	24	64
161	—	6 332	132	6 200	6 064	227	3 447	5	181	—	62	65
62	—	2 771	47	2 724	2 666	154	1 504	1	77	—	15	66
70	—	4 662	—	4 662	4 569	211	4 033	—	18	—	—	67
12	—	1 630	16	1 614	1 603	622	341	—	77	—	—	68
1 796	584	33 064	381	32 683	31 122	2 926	16 744	278	805	—	141	69
90	—	4 353	245	4 108	4 027	186	2 050	—	198	—	28	70
1 341	—	31 960	197	31 763	30 749	3 948	13 874	317	1 155	—	178	71
167	—	5 767	94	5 673	5 453	348	2 936	—	134	—	13	72

Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.

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

Table with 12 columns: Geographic area, Population, Total, Total general, Intergovernmental revenue (Total, From Federal Government, From State government), General revenue from own sources (Total, Taxes, Charges and miscellaneous general revenue), Current charges. Rows include North Dakota counties (Traill, Walsh, Ward, Wells, Williams) and Ohio counties (Adams, Allen, Ashland, Ashtabula, Athens, Auglaize, Belmont, Brown, Butler, Carroll, Champaign, Clark, Clermont, Clinton, Columbiana, Coshocton, Crawford, Cuyahoga, Darke, Defiance, Delaware, Erie, Fairfield, Fayette, Franklin, Fulton, Gallia, Geauga, Greene, Guernsey, Hamilton, Hancock, Hardin, Harrison, Henry, Highland, Hocking, Holmes, Huron, Jackson, Jefferson, Knox, Lake, Lawrence, Licking, Logan, Lorain, Lucas, Madison, Mahoning, Marion, Medina, Meigs, Mercer, Miami, Monroe, Montgomery, Morgan, Morrow, Muskingum, Noble, Ottawa, Paulding, Perry, Pickaway, Pike, Portage, Preble).

See footnotes at end of table.

432 COUNTY AREAS

GOVERNMENTS—GOVERNMENT FINANCES

Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
1 315	—	14 651	222	14 429	13 241	961	7 877	43	377	—	108	1
4 859	—	25 934	261	25 673	21 667	1 182	9 708	46	273	—	88	2
3 209	—	94 483	982	93 501	87 462	19 718	39 560	894	2 102	—	186	3
342	—	8 815	119	8 696	8 409	524	5 073	34	333	—	6	4
1 620	—	42 107	369	41 738	40 312	3 752	18 315	516	590	—	561	5
523	—	57 793	82	57 711	56 075	4 577	28 393	465	3 341	10 066	1 785	6
6 656	—	188 739	301	188 438	180 117	12 613	85 798	—	11 225	—	8 638	7
1 620	—	72 518	335	72 183	70 318	5 173	38 143	—	4 017	—	3 474	8
1 561	—	169 344	727	168 617	167 261	14 015	78 629	1 369	21 100	—	7 084	9
4 077	—	103 164	308	102 856	99 303	7 798	43 956	1 146	13 054	—	11 801	10
20 907	—	88 248	85	88 163	67 256	7 931	36 085	868	5 845	—	1 138	11
8 702	—	111 255	40	111 215	98 904	10 440	43 123	—	20 303	—	5 254	12
4 042	—	61 824	40	61 784	57 615	4 859	26 587	1	2 937	12 324	2 455	13
82 269	—	575 016	3 330	571 686	462 884	53 656	240 874	2 071	25 437	—	23 738	14
56	—	30 157	53	30 104	30 046	2 653	14 821	380	2 340	—	1 551	15
1 149	—	50 727	96	50 631	49 810	4 547	28 405	653	4 767	—	1 705	16
6 616	—	261 008	683	260 325	253 956	19 408	122 656	2 783	20 229	—	22 208	17
11 198	—	283 366	230	283 136	273 728	29 251	106 794	3 511	13 413	—	11 778	18
4 331	—	76 670	21	76 649	72 485	3 728	27 554	154	2 456	19 244	2 221	19
6 640	—	160 582	274	160 308	153 493	12 699	93 545	—	7 645	—	7 822	20
1 923	—	61 276	5	61 271	60 379	4 841	29 056	602	7 054	1	691	21
8 870	—	76 700	62	76 638	66 822	2 581	39 015	—	3 861	—	1 752	22
238 574	—	4 342 144	8 175	4 333 969	3 870 232	370 450	1 404 470	26 045	307 856	277 557	149 210	23
5 201	—	82 486	88	82 398	76 799	9 847	38 464	—	4 111	—	2 003	24
3 054	—	63 977	89	63 888	60 909	8 310	28 858	378	2 662	3 471	1 743	25
2 487	—	126 472	112	126 360	124 146	30 237	65 579	1 566	5 861	18	4 109	26
8 077	—	189 664	232	189 432	179 831	28 260	82 082	—	7 244	15 389	2 051	27
13 667	—	171 035	1 027	170 008	157 509	20 338	83 456	2 004	5 512	—	7 462	28
150	—	46 730	642	46 088	45 933	1 657	17 724	—	2 812	10 889	1 125	29
125 615	—	2 522 665	2 443	2 520 222	2 318 575	385 310	953 842	30 210	122 905	205	136 044	30
2 964	—	64 749	582	64 167	61 660	5 745	36 378	—	3 173	—	1 666	31
1 137	—	49 597	493	49 104	48 329	3 462	25 173	908	6 574	—	1 962	32
1 037	—	123 023	295	122 728	121 437	13 903	56 467	2 878	4 325	—	10 360	33
9 977	—	238 064	910	237 154	225 957	23 841	106 663	4 266	8 082	375	8 682	34
1 286	—	61 684	220	61 464	60 321	5 100	27 814	729	4 871	—	1 092	35
84 575	87 809	2 209 779	41 485	2 168 294	1 975 537	253 429	822 251	34 758	93 606	—	112 420	36
4 756	—	106 659	295	106 364	100 625	10 986	53 290	3 774	4 030	—	6 556	37
1 931	—	43 800	244	43 556	41 791	4 831	25 890	413	2 050	—	585	38
726	—	25 112	18	25 094	24 243	4 595	15 662	—	1 172	—	862	39
9 940	—	54 860	37	54 823	44 813	3 589	29 966	—	2 020	—	126	40
1 230	—	58 997	41	58 956	56 061	1 757	24 823	656	3 766	9 205	1 750	41
53	—	51 037	811	50 226	50 143	16 347	26 055	385	2 149	8 685	1 752	42
394	—	37 517	8	37 509	37 145	2 332	20 123	390	5 320	—	183	43
7 036	—	86 734	215	86 519	79 348	4 176	42 843	4	3 719	—	3 169	44
4 266	—	42 377	51	42 326	37 424	1 744	19 838	—	2 947	—	875	45
7 122	—	133 477	163	133 314	127 007	10 056	60 379	1	8 230	—	6 326	46
2 305	—	74 702	28	74 674	71 736	5 174	35 216	1 239	4 999	—	2 388	47
31 056	—	517 673	3 670	514 003	494 045	89 492	258 645	1 501	10 362	—	32 373	48
547	—	102 854	548	102 306	101 602	13 110	57 464	2 169	11 672	1 169	3 775	49
4 463	—	181 138	1 831	179 307	174 942	17 668	99 993	68	8 311	—	6 695	50
1 287	—	76 815	255	76 560	75 178	5 531	38 199	3	5 193	—	3 753	51
34 312	—	549 468	3 719	545 749	511 668	46 522	268 614	185	26 137	—	27 081	52
29 793	—	1 042 555	4 667	1 037 888	987 341	83 640	365 303	16 799	84 141	—	59 867	53
1 724	—	59 338	942	58 396	56 874	5 690	35 218	—	2 430	—	2 784	54
18 355	—	457 595	2 563	455 032	431 774	34 041	212 119	—	40 517	—	17 588	55
810	—	109 424	119	109 305	107 890	6 281	56 030	1	10 573	—	4 899	56
17 799	—	251 012	1 745	249 267	230 817	31 137	131 652	3 109	6 490	—	14 066	57
2 218	—	36 655	100	36 555	34 235	1 975	18 371	720	5 316	—	576	58
8 705	—	98 821	72	98 749	90 180	9 867	37 684	423	2 099	19 424	5 367	59
25 648	—	176 106	923	175 183	145 785	16 850	77 540	1 723	4 649	—	3 221	60
2 138	—	32 238	91	32 147	25 127	754	14 988	622	1 837	—	837	61
74 817	—	1 509 942	5 546	1 504 396	1 375 412	145 967	514 851	12 473	88 445	—	69 415	62
290	—	20 649	23	20 626	20 403	1 253	11 135	244	1 364	—	794	63
615	—	34 644	1	34 643	33 201	1 674	17 560	—	4 494	—	73	64
5 336	—	139 785	413	139 372	134 735	17 251	71 836	—	9 580	—	4 158	65
524	—	21 546	70	21 476	20 965	4 682	11 784	221	1 344	—	593	66
3 493	—	74 261	—	74 261	70 776	10 394	36 978	—	7 299	—	2 487	67
516	—	33 750	87	33 663	33 175	3 486	14 452	209	1 369	5 674	786	68
1 129	—	47 681	101	47 580	46 493	2 362	23 576	1 145	6 672	—	1 993	69
1 434	—	76 058	117	75 941	73 969	6 768	38 698	1 458	9 109	912	2 71	70
10	—	40 654	84	40 570	40 554	2 180	22 851	415	2 977	—	2 125	71
8 068	—	288 996	761	288 235	278 694	17 425	114 773	1 880	12 335	54 723	14 855	72
1 416	—	58 024	255	57 769	56 225	4 176	33 104	645	4 422	—	2 005	73



Table with columns for Revenue (Utility, Liquor store and insurance trust, Total) and Expenditure (Total direct, Capital outlay, Education services, Social services and income maintenance). Rows list various revenue and expenditure items with their respective amounts across columns 12 to 23.

GOVERNMENTS—GOVERNMENT FINANCES



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
6 168	—	39 722	110	39 612	34 557	1 699	19 260	109	225	3 015	228	1
8 874	—	47 814	6	47 808	38 787	2 089	27 426	232	19	—	294	2
2 850	—	24 522	—	24 522	21 689	2 098	8 875	30	—	2 491	173	3
31 217	—	130 708	698	130 010	105 584	6 538	42 623	830	—	31 821	1 460	4
3 284	—	82 598	—	82 598	78 407	2 729	32 626	209	111	20 537	6 751	5
4 165	—	86 319	—	86 319	83 119	7 040	26 707	297	—	33 842	384	6
4 436	—	106 752	—	106 752	101 598	6 978	51 079	40	88	23 399	322	7
975	—	15 230	—	15 230	14 074	1 781	10 002	27	49	—	227	8
379	—	10 441	—	10 441	10 142	190	2 994	129	143	—	25	9
14 714	—	78 818	—	78 818	65 105	10 614	44 833	164	23	—	624	10
1 316	—	43 823	—	43 823	42 715	1 658	21 699	146	3	8 952	535	11
5 807	—	47 484	—	47 484	42 088	2 968	30 278	184	19	—	208	12
13 295	—	63 292	—	63 292	52 451	2 457	31 418	257	238	—	343	13
3 054	—	28 773	359	28 414	25 308	3 016	13 697	105	35	—	229	14
4 347	—	18 003	6	17 997	13 511	961	8 231	50	1	—	68	15
62 722	17 785	1 147 394	—	1 147 394	1 081 993	206 737	417 250	8 972	886	44 588	27 111	16
11 068	—	42 204	—	42 204	31 972	2 900	21 348	130	1	—	665	17
6 176	—	71 389	—	71 389	64 216	7 674	35 883	759	16	—	188	18
2 584	—	26 490	—	26 490	23 912	2 808	13 340	3	10	1 245	80	19
1 877	—	19 639	2	19 637	18 121	649	9 043	146	146	1 233	2 026	20
2 083	—	28 414	—	28 414	26 954	1 775	16 200	134	1 404	—	622	21
1 080	—	29 607	169	29 438	28 254	2 199	14 892	281	151	—	1 090	22
3 900	—	126 940	505	126 435	120 944	9 811	59 516	5 806	394	—	6 932	23
25 904	—	613 232	306	612 926	586 709	81 963	348 797	4 964	9 229	—	16 724	24
2 438	—	73 744	72	73 672	71 053	6 068	36 581	305	17	199	3 150	25
35 210	—	128 882	9	128 873	92 371	15 846	53 069	171	245	—	2 305	26
6 973	—	182 452	109	182 343	174 092	21 674	78 303	1 162	55	45 563	3 354	27
552	—	29 760	3	29 757	29 166	3 495	11 949	232	1 091	—	613	28
1 667	—	41 013	82	40 931	39 199	5 652	16 030	4	91	2 658	2 367	29
3 723	—	198 269	29	198 240	194 545	43 188	115 155	927	341	10 570	4 681	30
7 062	—	203 054	17	203 037	194 288	18 360	107 642	1 507	418	4 408	8 220	31
152	—	6 885	66	6 819	6 658	759	3 310	13	14	723	252	32
459	—	26 928	86	26 842	26 403	2 101	9 591	53	102	4 403	917	33
287	—	24 962	271	24 691	24 338	1 381	10 295	51	58	6 175	828	34
2 271	—	45 656	1	45 655	42 703	3 496	18 379	—	178	—	1 954	35
14 569	—	270 968	137	270 831	253 370	22 641	130 569	3 268	174	9 251	12 978	36
2 988	—	36 398	—	36 398	33 454	2 079	16 727	83	35	6 426	897	37
2 225	—	101 689	—	101 689	99 307	7 694	57 649	398	1 190	—	4 094	38
2 395	—	134 330	80	134 250	110 469	14 705	62 387	468	275	—	3 655	39
398	—	18 405	2	18 403	17 919	1 828	8 273	54	47	3 978	423	40
240 283	—	885 941	779	885 162	630 075	68 179	324 845	4 992	6 925	14	23 467	41
49 265	—	172 631	—	172 631	117 589	15 261	37 201	931	410	25 778	4 684	42
6 309	—	206 016	734	205 282	199 378	20 537	116 312	1 328	367	58	6 295	43
1 523	—	66 055	42	66 013	63 577	8 814	35 854	444	110	2 085	3 946	44
11 945	—	490 558	1 411	489 147	471 873	38 996	263 296	3 317	305	8	20 415	45
384	—	22 009	—	22 009	18 956	1 383	12 158	23	50	—	449	46
88 470	679	2 033 107	1 221	2 031 886	1 800 708	215 537	667 947	18 572	—	—	75 831	47
3 757	—	61 257	—	61 257	57 719	6 357	28 367	555	102	8	6 056	48
116	—	5 762	56	5 706	5 571	613	3 123	—	4	—	8	49
16 106	—	57 308	626	56 682	37 858	3 093	21 587	525	109	—	453	50
7 804	—	122 128	398	121 730	113 233	10 127	70 874	1 213	79	1	6 100	51
1 254	—	48 288	3	48 285	46 765	5 350	24 400	280	254	7	2 870	52
300	—	24 709	—	24 709	23 811	2 016	7 991	117	1 729	4 486	375	53
10 932	—	60 101	53	60 048	49 252	3 268	26 269	264	2 625	—	3 042	54
32 181	—	728 106	426	727 680	690 445	157 018	338 544	9 694	1 359	30	20 200	55
61	—	4 282	3	4 279	4 219	599	2 297	—	10	—	136	56
17 920	—	146 194	28	146 166	126 771	16 446	68 159	971	381	13 259	5 606	57







Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
5 378	—	30 140	116	30 024	24 470	1 153	17 709	3	8	19	143	1
12 206	—	165 555	55	165 500	154 104	16 187	98 892	1 232	618	—	6 152	2
928	—	16 879	40	16 839	16 046	644	10 999	—	30	—	135	3
6 461	—	183 772	1 353	182 419	175 347	29 991	117 505	1 290	—	—	1 013	4
464	—	20 782	133	20 649	20 130	592	13 777	85	48	297	275	5
1 436	—	35 262	52	35 210	33 777	3 094	21 827	—	—	—	730	6
12 288	—	200 366	186	200 180	174 496	37 770	73 948	2 360	172	25 587	5 298	7
13 918	—	167 528	480	167 048	150 279	15 476	111 077	746	621	—	2 931	8
247	—	15 252	156	15 096	14 286	904	10 252	79	12	—	350	9
30 331	—	649 751	5 970	643 781	604 764	111 859	187 579	4 944	351	31 274	12 587	10
168 026	—	244 270	267	244 003	51 045	3 086	36 970	—	25	—	75	11
8 162	—	54 794	146	54 648	46 370	6 428	31 102	383	8	—	640	12
2 672	—	46 986	152	46 834	44 473	3 641	32 991	199	107	—	246	13
868	—	38 699	147	38 552	37 753	1 143	23 530	—	—	6 817	7	14
2 009	—	44 191	194	43 997	42 642	2 073	29 327	187	80	—	992	15
4 313	—	85 736	244	85 492	78 748	5 340	55 254	412	127	—	1 478	16
1 571	—	36 889	125	36 764	33 621	1 317	25 413	204	8	—	407	17
7 704	—	110 842	809	110 033	104 238	15 225	75 454	—	226	—	1 285	18
—	—	23 009	73	22 936	22 936	2 032	16 753	121	8	—	403	19
8 234	—	41 835	180	41 655	34 703	1 519	24 300	—	—	—	92	20
14 887	—	191 199	116	191 083	175 827	23 458	92 231	923	364	7 907	2 195	21
13 220	—	100 999	—	100 999	90 233	5 961	51 247	548	261	—	1 423	22
39 345	1 449	507 493	2 245	505 248	451 128	71 754	219 340	5 065	232	—	6 430	23
25 836	—	180 439	666	179 773	159 219	22 837	46 487	846	—	72 379	1 179	24
1 187	—	33 297	12	33 285	30 224	1 115	23 403	—	97	—	553	25
22 060	—	273 719	1 119	272 600	240 197	30 360	112 250	1 620	232	16 033	4 557	26
931	—	21 377	77	21 300	18 496	1 810	12 254	72	94	—	113	27
15 623	—	103 124	—	103 124	89 800	14 253	51 311	436	1 273	21 041	241	28
13 642	—	83 405	193	83 212	61 237	6 485	44 683	435	132	—	1 247	29
37 215	—	111 460	553	110 907	76 503	9 345	36 516	431	93	14 376	1 068	30
1 153	—	26 186	59	26 127	24 910	1 722	15 316	126	126	3 018	283	31
11 091	—	360 622	1 081	359 541	349 552	53 870	186 754	2 243	181	82 728	2 318	32
1 205	—	11 268	80	11 188	9 941	788	7 162	40	18	—	92	33
2 964	—	62 448	193	62 255	59 635	5 109	32 959	271	7	12 121	967	34
11 214	—	43 718	127	43 591	33 666	1 357	24 275	102	14	—	38	35
13 156	—	52 649	97	52 552	38 675	2 343	26 535	139	127	—	199	36
14 861	—	77 443	366	77 077	61 833	3 425	42 638	622	18	—	510	37
46 904	—	210 108	796	209 312	154 165	8 205	78 255	543	507	47 868	1 394	38
19 482	—	109 726	662	109 064	87 930	10 536	60 805	602	76	—	1 236	39
19 493	—	643 073	1 972	641 101	598 061	81 705	198 730	19 850	231	183 754	4 219	40
423	—	14 127	81	14 046	13 601	502	10 043	69	14	—	189	41
19 180	1 865	454 119	6 716	447 403	422 791	39 789	175 931	3 279	436	143 009	3 307	42
6 812	—	125 059	389	124 670	117 981	11 432	76 620	630	—	—	3 566	43
15 612	—	61 951	95	61 856	46 441	2 304	21 631	—	49	13 637	89	44
1 894	—	53 907	96	53 811	51 989	2 944	31 378	121	268	7 280	2 632	45
64 900	—	309 260	1 066	308 194	245 564	67 558	113 662	1 485	414	—	588	46
363	—	5 170	—	5 170	4 728	310	2 842	7	14	—	47	47
1 054	—	28 528	157	28 371	26 947	6 393	13 114	269	383	—	74	48
87	332	6 983	—	6 983	6 632	167	2 682	28	16	2 378	—	49
897	—	12 280	—	12 280	11 497	481	6 239	25	47	—	98	50
8 722	2 879	61 122	23	61 099	49 278	7 778	17 758	404	1 848	10 135	231	51
2 119	496	59 005	151	58 854	56 510	6 683	25 390	602	1 606	200	245	52
295	—	9 513	—	9 513	9 239	647	5 526	189	27	—	192	53
—	—	300	—	300	300	—	—	—	5	—	2	54
430	979	14 870	56	14 814	13 642	1 216	6 444	189	41	—	70	55
92	62	3 500	3	3 497	3 340	191	1 671	7	39	10	16	56
1 845	685	14 543	—	14 543	12 312	1 142	7 594	28	97	—	71	57
136	291	6 522	28	6 494	6 103	595	3 381	10	40	—	80	58
3 072	488	15 873	116	15 757	13 470	2 017	7 283	223	47	—	97	59
14 241	458	52 540	20	52 520	39 128	7 446	19 780	297	309	—	167	60
211	1	7 583	—	7 583	7 396	314	5 099	17	31	—	11	61
200	464	10 422	45	10 377	9 119	641	4 955	34	44	240	60	62
906	—	31 622	—	31 622	30 632	5 053	13 954	280	600	—	609	63
293	709	11 588	—	11 588	10 537	512	6 476	39	91	—	63	64
98	355	6 025	14	6 011	5 664	571	2 969	26	91	—	196	65
329	1 027	9 562	—	9 562	8 291	472	4 547	36	21	—	43	66
138	—	4 417	—	4 417	4 251	221	2 232	9	39	18	53	67
179	—	9 236	—	9 236	9 065	552	3 779	14	1 322	1 313	68	68
495	215	11 951	—	11 951	10 996	847	6 172	66	33	—	114	69
125	—	4 491	—	4 491	4 381	577	2 640	39	9	—	95	70
1 127	1 096	17 104	30	17 074	14 743	1 404	7 652	113	81	—	76	71
544	353	9 442	26	9 416	8 671	727	5 400	22	46	—	39	72
130	—	4 528	4	4 524	4 334	89	2 918	5	13	—	3	73
606	216	11 737	—	11 737	10 998	1 645	5 119	9	1 085	895	208	74



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
891	—	8 774	121	8 653	7 801	274	3 504	73	23	1 379	29	1
33	6	3 362	—	3 362	3 327	399	2 813	—	—	—	—	2
25	7	3 701	1	3 700	3 666	231	1 715	25	10	—	—	3
6 358	489	27 568	34	27 534	22 197	3 070	11 359	177	56	—	60	4
240	155	13 570	10	13 560	13 134	1 255	8 395	36	75	—	85	5
74	—	3 022	—	3 022	2 964	417	1 520	24	8	—	6	6
107	230	3 950	—	3 950	3 229	197	2 063	29	11	—	2	7
604	173	5 300	3	5 297	4 650	586	2 766	12	66	141	27	8
135	76	2 350	—	2 350	2 171	196	1 296	4	14	—	12	9
359	179	10 513	34	10 479	10 006	464	5 958	49	46	738	25	10
13 698	2	30 186	21	30 165	16 279	1 105	8 680	204	216	—	87	11
821	117	28 896	66	28 830	28 092	2 383	13 394	424	115	—	225	12
501	355	23 077	33	23 044	22 167	4 182	13 012	85	367	—	239	13
123	125	5 054	—	5 054	4 652	373	2 376	4	15	—	68	14
255	214	9 898	—	9 898	8 659	828	5 379	32	25	—	100	15
113	181	6 491	11	6 480	6 185	1 339	2 855	15	45	—	29	16
286	549	8 440	30	8 410	7 752	424	4 023	15	55	1 171	48	17
1 232	683	20 754	—	20 754	19 108	1 606	11 853	180	96	—	280	18
70	—	6 694	1	6 693	6 644	2 384	4 873	—	8	—	130	19
575	—	5 646	42	5 604	4 920	373	2 502	15	10	—	78	20
13 680	8 883	223 878	1 151	222 727	203 314	40 884	103 992	2 296	3 007	913	2 325	21
1 879	127	13 920	104	13 816	12 102	1 649	4 968	22	74	2 723	86	22
4 412	37	162 872	664	162 208	155 901	52 283	75 789	1 777	569	3	547	23
167	569	9 337	—	9 337	8 042	775	4 583	—	14	222	52	24
181	444	5 844	—	5 844	5 233	242	3 108	35	33	11	186	25
253	657	13 948	—	13 948	13 090	856	8 511	48	128	—	44	26
86	—	4 126	—	4 126	3 870	158	2 579	7	5	—	27	27
50	—	7 248	—	7 248	7 178	153	7 170	—	—	—	—	28
390	—	15 593	360	15 233	14 597	1 674	7 474	53	59	2 447	74	29
1 009	—	5 122	—	5 122	4 312	315	2 564	—	13	—	42	30
443	33	3 947	—	3 947	3 469	254	2 395	—	42	92	18	31
86	—	17 202	—	17 202	17 119	3 672	13 744	—	—	—	—	32
2 241	—	12 332	26	12 306	10 155	1 099	5 473	64	43	—	67	33
1 275	374	11 725	35	11 690	10 091	603	6 153	28	50	—	85	34
2 099	309	19 929	34	19 895	17 861	1 875	11 033	506	63	—	122	35
397	—	10 208	—	10 208	8 192	682	5 017	50	80	—	33	36
1 360	—	24 710	138	24 572	23 540	2 507	11 723	265	258	—	253	37
58	—	2 628	—	2 628	2 568	123	1 764	—	4	—	21	38
73 022	—	174 201	136	174 065	103 868	15 288	55 594	1 070	88	—	1 208	39
18 855	—	64 060	63	63 997	44 985	3 085	15 398	94	63	12 980	791	40
20 251	—	34 077	8	34 069	13 855	925	7 330	48	1	—	58	41
982	—	10 839	—	10 839	10 156	800	4 054	47	880	—	154	42
52 758	1 025	186 450	—	186 450	132 882	7 531	49 903	281	93	44 448	659	43
49 706	—	189 803	—	189 803	141 698	19 112	40 744	481	4 963	55 765	4 031	44
20 173	—	74 171	13	74 158	51 002	2 073	20 102	64	44	12 723	808	45
400	—	11 046	—	11 046	9 396	987	4 763	16	10	—	224	46
20 311	—	47 769	—	47 769	27 548	3 045	14 864	36	23	—	254	47
27 553	—	84 388	—	84 388	53 943	3 612	32 899	108	24	—	893	48
1 238	—	25 694	—	25 694	23 497	1 171	13 267	41	1 932	—	505	49
1 937	—	14 621	—	14 621	11 478	1 215	5 326	—	350	—	178	50
115	—	29 865	5	29 860	29 742	1 455	14 047	30	5	9 180	143	51
529	—	8 693	14	8 679	7 998	583	4 522	21	—	—	280	52
24 749	—	50 701	—	50 701	27 597	1 481	15 328	15	6	—	375	53
27 384	—	90 098	105	89 993	62 994	6 325	30 077	340	28	4 844	908	54
2 245	—	17 491	27	17 464	14 524	1 474	7 651	33	10	—	330	55
4 377	—	36 225	22	36 203	32 982	4 675	16 156	66	41	—	672	56
615 946	42 154	1 678 940	4	1 678 936	992 498	131 186	271 093	8 942	11 408	58 157	21 589	57
699	—	13 196	—	13 196	12 387	1 191	4 990	68	16	4 194	35	58
29 434	—	46 189	—	46 189	11 824	1 119	6 595	38	4	—	251	59
39 993	—	79 966	50	79 916	40 676	2 445	18 891	133	2 473	—	599	60
39 561	—	110 009	—	110 009	63 486	11 074	29 244	192	59	—	592	61
4 418	—	29 560	12	29 548	24 792	2 959	12 951	99	2 205	—	414	62
2 186	—	23 909	34	23 875	21 434	6 210	7 529	19	3	—	278	63
9 445	—	42 668	22	42 646	32 464	5 564	18 801	—	—	369	97	64
56 078	—	126 387	26	126 361	68 708	6 129	35 849	138	115	27	1 167	65
24 558	—	55 845	6	55 839	27 395	3 603	13 392	83	19	—	774	66
492	—	12 239	35	12 204	11 688	677	7 622	32	17	—	373	67
48 634	—	108 033	—	108 033	57 857	8 155	31 720	147	271	—	900	68
1 230	—	14 238	—	14 238	12 803	664	7 708	35	4	—	186	69
35 189	—	94 864	147	94 717	57 729	5 236	30 495	234	443	—	684	70
286 542	9 253	1 013 274	8	1 013 266	694 636	84 321	164 175	5 961	27 722	198 692	11 870	71
173	—	9 277	—	9 277	9 134	581	4 180	11	—	1 438	93	72
15 955	—	40 012	1	40 011	23 018	2 242	13 212	331	40	—	697	73
17 524	—	50 510	3	50 507	31 774	2 731	11 432	149	1 282	8 148	262	74







Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
33	—	2 609	—	2 609	2 585	560	2 224	—	—	—	—	1
852	—	18 943	—	18 943	18 522	2 636	12 669	3	292	—	—	2
9 591	725	145 385	—	145 385	134 694	13 879	80 916	252	427	—	—	3
15 239	—	364 890	18	364 872	347 211	33 933	200 992	2 661	1 531	16 917	—	4
89 560	—	288 205	—	288 205	200 510	27 819	73 286	741	1 140	—	—	5
650	—	29 487	—	29 487	29 180	3 667	6 888	18	—	17 173	—	6
641	—	3 565	—	3 565	2 281	103	1 307	1	—	—	—	7
—	—	17 993	—	17 993	17 993	502	11 831	132	163	1 581	—	8
5 218	121	59 187	—	59 187	53 120	2 929	27 747	192	215	—	—	9
3 928	—	26 224	—	26 224	22 330	1 117	13 109	9	94	3 603	—	10
3 697	—	57 536	—	57 536	51 206	3 351	28 309	248	448	5 183	—	11
8 341	—	56 121	6	56 115	48 607	2 065	20 875	240	45	2 296	—	12
497	—	64 001	6	63 995	63 557	11 227	21 060	963	883	12 150	—	13
476	—	16 839	—	16 839	16 444	1 637	12 531	17	11	—	—	14
59 641	—	661 400	2	661 398	573 536	100 511	384 765	1 242	3 709	—	—	15
2 291	—	15 347	—	15 347	13 247	1 365	7 500	70	26	—	—	16
686	—	12 012	—	12 012	11 458	599	7 849	132	59	—	—	17
3 093	69	53 226	10	53 216	50 052	6 469	29 128	100	74	7 702	—	18
682	—	18 929	—	18 929	18 344	1 875	12 446	32	46	2 007	—	19
239	—	51 385	—	51 385	50 383	11 651	31 494	213	176	1 789	—	20
2 379	—	54 645	179	54 466	51 457	2 452	30 109	265	1 430	—	—	21
604	—	12 662	—	12 662	11 686	514	5 130	7	—	3 642	—	22
2 304	—	30 697	—	30 697	28 638	2 591	10 268	29	36	—	—	23
—	—	15 078	—	15 078	15 078	1 173	8 332	41	106	1 661	—	24
382	—	5 553	—	5 553	4 976	368	3 530	10	14	—	—	25
3 429	—	16 717	—	16 717	13 853	1 387	9 270	35	42	—	—	26
58 875	—	604 928	—	604 928	555 021	110 369	298 723	4 379	201	—	—	27
465	—	8 627	—	8 627	8 420	654	4 419	6	13	2 032	—	28
2 658	—	27 386	—	27 386	24 718	2 439	16 307	36	136	16	—	29
39 866	—	125 123	—	125 123	79 611	6 418	45 032	330	263	—	—	30
1 290	—	22 498	—	22 498	21 469	1 095	9 343	33	237	5 865	—	31
281	—	7 632	—	7 632	7 397	855	3 519	19	65	1 294	—	32
2 304	—	67 426	—	67 426	65 612	5 842	32 215	315	134	12 288	—	33
18 119	—	77 038	—	77 038	60 163	7 719	35 580	231	98	5 785	—	34
151	—	4 497	—	4 497	4 399	217	2 478	27	3	—	—	35
1 331	—	10 678	—	10 678	8 885	172	7 290	1	9	—	—	36
362	—	10 832	—	10 832	10 452	715	5 323	47	48	1 528	—	37
3 763	—	17 813	7	17 806	14 126	911	10 121	67	644	—	—	38
315	—	7 305	—	7 305	6 959	289	3 983	30	4	1 177	—	39
613	—	12 029	—	12 029	11 251	842	7 422	29	20	—	—	40
398 176	174 102	5 239 181	45	5 239 136	4 526 958	901 242	1 606 798	27 141	14 290	316 529	68 063	41
5 340	—	37 857	—	37 857	30 137	880	16 212	382	309	6 704	—	42
1 036	—	36 327	—	36 327	35 576	1 269	18 628	259	83	5 985	—	43
757	—	7 271	—	7 271	6 747	323	4 862	3	73	—	—	44
92 215	—	454 103	—	454 103	371 535	71 434	198 605	1 911	1 565	—	—	45
4 749	—	44 242	—	44 242	40 791	2 151	22 227	148	108	7 378	—	46
219	—	8 366	—	8 366	8 017	3 862	3 001	6	10	—	—	47
1 069	—	22 912	—	22 912	22 031	1 386	13 630	25	25	3 770	—	48
1 275	—	9 158	—	9 158	7 670	228	6 139	19	—	—	—	49
851	—	28 934	—	28 934	27 400	780	19 307	4	319	—	—	50
1 965	—	33 461	—	33 461	31 461	1 897	23 603	16	32	—	—	51
11 499	1 673	298 636	—	298 636	285 867	28 750	140 153	753	1 197	69 329	—	52
242	—	6 047	—	6 047	5 721	807	4 718	3	43	—	—	53
6 386	—	125 899	—	125 899	116 011	8 938	71 664	127	761	—	—	54
45 083	46 769	1 307 427	6 347	1 301 080	1 206 615	194 451	699 710	6 379	1 434	60 259	—	55
2 743	—	36 333	—	36 333	32 906	1 512	17 061	96	16	—	—	56
1 172	—	22 669	—	22 669	21 588	2 450	14 692	20	127	—	—	57
3 643	—	37 456	—	37 456	34 075	6 292	19 799	7	94	—	—	58
7 398	—	33 432	—	33 432	26 519	4 302	14 932	112	58	—	—	59
—	—	9 994	—	9 994	9 994	593	4 094	125	82	1 836	—	60
1 528	—	15 751	—	15 751	14 728	854	10 743	—	5	2 026	—	61
201	—	3 156	—	3 156	2 896	470	1 979	8	7	—	—	62
13 652	9	432 477	18	432 459	402 347	73 118	250 669	2 547	4 339	—	—	63
404	—	11 927	—	11 927	11 795	431	4 667	49	13	3 254	—	64
915	—	28 776	—	28 776	27 166	1 615	13 552	111	70	7 920	—	65
1 441	—	48 790	—	48 790	29 776	3 637	17 402	148	193	—	—	66
791	—	35 519	—	35 519	34 444	7 631	21 480	142	4	5 432	—	67
36 214	2 928	634 600	576	634 024	588 846	67 745	303 404	2 920	1 815	47 285	22 051	68
262	—	11 975	—	11 975	11 685	1 507	7 536	43	34	1 346	—	69
4 978	—	28 300	48	28 252	23 610	1 636	12 130	313	152	—	—	70
—	—	4 316	—	4 316	4 316	129	2 503	—	—	—	—	71
186	—	13 478	—	13 478	13 218	563	5 986	2	12	1 137	—	72
5 431	—	35 190	—	35 190	31 244	2 570	16 419	65	22	6 486	—	73
2 871	—	36 144	—	36 144	34 241	3 116	19 070	247	102	—	—	74
14 375	457	201 137	—	201 137	187 508	19 142	85 171	671	624	21 235	6 751	75
14 324	1 428	225 058	3	225 055	212 925	12 302	115 895	1 099	356	7 847	13 851	76



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
2 027	—	29 715	—	29 715	27 907	1 576	16 342	91	442	—	—	1
13 850	—	104 719	—	104 719	91 651	9 167	56 501	296	489	—	1 252	2
254	—	48 708	—	48 708	48 529	3 818	35 486	34	349	—	5 420	3
289	—	7 026	33	6 993	6 800	757	5 172	7	13	—	27	4
783	—	16 333	—	16 333	15 486	745	7 440	119	—	—	10	5
1 534	—	14 733	—	14 733	12 067	295	7 233	53	74	2 046	230	6
361	—	10 733	—	10 733	10 253	1 110	6 238	6	16	1 421	40	7
2 422	—	56 371	—	56 371	54 390	2 971	41 306	132	615	—	40	8
357 543	150 561	7 074 257	20	7 074 237	6 304 290	954 450	2 799 975	37 093	17 214	417 596	107 716	9
2 209	—	81 822	406	81 416	79 645	4 505	47 664	—	458	—	267	10
61	—	3 873	—	3 873	3 824	593	2 061	11	2	—	4	11
514	—	12 126	—	12 126	11 555	649	6 387	13	1	1 858	57	12
28 956	—	168 172	—	168 172	140 217	16 085	73 687	410	677	—	564	13
407	—	11 663	—	11 663	11 163	791	5 286	100	63	1 656	34	14
4 757	—	81 768	—	81 768	76 393	6 568	52 797	131	506	—	61	15
19 815	539	884 167	13	884 154	859 328	90 184	548 683	3 188	4 051	50 599	26 849	16
2 606	—	50 690	—	50 690	47 544	3 406	29 144	32	5	2 012	554	17
1 885	—	75 723	—	75 723	73 962	4 071	50 880	92	518	—	120	18
6 651	—	59 356	—	59 356	52 453	5 703	23 311	604	164	7 515	514	19
2 810	—	50 534	—	50 534	47 815	2 099	22 970	156	34	10 899	52	20
1 758	—	37 336	—	37 336	35 123	1 800	17 274	68	2	7 937	88	21
18 221	246	101 719	48	101 671	68 420	3 437	39 778	270	1 640	—	3 155	22
249	—	7 901	—	7 901	7 643	564	4 550	4	—	—	23	23
37 593	356	148 693	—	148 693	114 193	8 667	48 289	240	17	21 685	3 915	24
3 095	—	50 938	55	50 883	48 787	7 940	33 813	220	185	—	177	25
58	—	3 005	—	3 005	2 968	226	2 201	16	7	—	5	26
627	—	14 485	—	14 485	12 986	802	7 970	10	6	1 520	76	27
854	—	24 873	—	24 873	24 086	767	13 608	55	2	3 362	169	28
10 109	—	61 583	—	61 583	51 134	3 898	31 706	163	305	6 991	1 350	29
39	—	3 475	—	3 475	3 447	388	2 802	14	35	—	4	30
21 976	1 382	482 148	—	482 148	433 285	29 219	199 110	2 722	3 281	—	14 072	31
473	—	10 245	—	10 245	9 702	120	6 014	—	185	—	—	32
3 829	—	63 827	—	63 827	60 823	5 128	40 456	352	—	—	695	33
5 445	91	129 833	—	129 833	123 801	12 064	80 880	399	1 023	—	1 606	34
1 537	—	42 444	—	42 444	40 898	1 743	16 148	31	—	5 136	—	35
705	—	21 504	—	21 504	20 791	1 443	13 283	152	39	2 493	113	36
6 385	—	86 102	19	86 083	80 199	5 378	52 746	836	580	—	15	37
4 325	—	25 634	29	25 605	21 219	1 656	13 729	581	19	—	215	38
—	—	801	—	801	801	30	649	5	2	—	2	39
81	—	4 236	1	4 235	4 184	366	2 078	27	219	—	66	40
23 432	—	75 005	—	75 005	44 871	2 931	24 052	775	208	—	395	41
290	—	8 103	—	8 103	8 003	1 057	3 442	8	1	2 257	53	42
—	—	1 737	—	1 737	1 737	400	1 637	—	3	—	4	43
377	—	4 542	—	4 542	4 114	131	2 777	9	13	—	—	44
5 522	—	63 583	—	63 583	58 145	2 296	29 657	505	2 380	—	1 185	45
1 078	—	11 609	—	11 609	10 722	719	6 405	6	298	1 295	119	46
6 532	—	81 165	362	80 803	72 520	5 609	44 197	532	223	—	2 039	47
1 123	—	24 790	16	24 774	24 107	2 004	18 842	—	229	—	231	48
6 012	—	24 900	—	24 900	19 351	1 612	10 521	128	60	—	50	49
157	—	8 776	—	8 776	8 625	181	6 697	8	113	—	4	50
9 024	—	25 095	—	25 095	17 961	1 680	8 998	97	87	—	33	51
4 023	—	30 067	—	30 067	26 515	1 643	11 764	186	239	4 328	60	52
907	—	21 095	—	21 095	20 126	3 621	14 718	28	60	—	4	53
10 266	—	90 013	—	90 013	79 976	8 546	49 600	446	943	—	593	54
2 067	—	34 772	—	34 772	32 764	1 474	18 288	127	93	2 394	—	55
536	—	9 013	—	9 013	8 508	1 490	4 651	12	11	—	1 300	56
1 036	—	19 047	—	19 047	17 801	1 727	9 679	111	134	—	182	57
2 276	—	12 385	—	12 385	10 449	1 518	5 724	11	1	—	—	58
—	—	1 102	—	1 102	1 102	17	—	—	—	—	—	59
73 367	2 325	533 161	140	533 021	455 048	79 267	205 059	1 630	593	80 515	16 237	60
418	—	11 405	—	11 405	11 013	737	8 540	11	42	—	22	61
5 787	—	21 012	—	21 012	15 987	1 036	8 228	47	132	2 128	365	62
17 885	—	338 399	—	338 399	315 419	33 478	161 993	1 111	3 160	3 036	14 145	63
28	—	3 702	—	3 702	3 666	497	1 887	—	6	—	61	64
605	—	14 168	—	14 168	13 518	1 484	8 787	45	38	228	26	65
287	—	9 673	—	9 673	9 378	535	6 379	—	—	354	1	66
246	—	12 588	—	12 588	12 322	1 152	6 752	15	3	1 713	4	67
832	—	6 371	—	6 371	4 926	670	3 180	409	1	13	—	68
3 997	—	89 820	—	89 820	85 474	13 634	37 431	348	226	22 517	364	69
1 927	—	77 788	—	77 788	76 027	7 972	45 865	266	1 024	16 357	39	70
5 372	—	39 946	29	39 946	35 303	3 101	25 877	131	413	—	279	71
276	—	3 729	—	3 729	3 639	447	2 842	3	3	—	1	72
13 064	1 786	302 636	101	302 535	285 001	35 935	111 996	893	616	77 382	12 054	73
2 188	—	36 017	1	36 016	34 055	1 843	18 288	30	210	3 887	436	74
1 376	—	8 574	—	8 574	7 274	400	4 583	5	3	1 058	—	75
713	—	18 249	—	18 249	17 777	1 145	8 748	80	35	4 126	50	76



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
5 300	—	40 563	—	40 563	34 955	5 602	14 023	25	124	9 386	—	1
14 913	—	388 212	—	388 212	352 037	32 167	180 571	1 408	928	54 914	11 863	2
3 809	—	37 139	—	37 139	34 712	4 117	17 846	229	78	5 480	116	3
720	—	21 396	—	21 396	20 781	3 964	16 330	79	—	—	9	4
185	—	2 282	1	2 281	2 101	81	1 662	9	—	—	—	5
4 588	—	110 232	—	110 232	105 955	5 180	39 041	269	96	36 918	128	6
4 312	—	70 745	53	70 692	67 623	6 101	41 980	236	324	—	284	7
422	—	18 392	1	18 391	18 039	863	14 433	9	94	—	87	8
2 019	323	29 017	106	28 911	26 363	460	16 433	60	267	—	105	9
61 440	—	730 979	61	730 918	660 391	80 779	319 675	2 505	2 830	70 506	7 383	10
2 328	—	18 438	—	18 438	16 536	1 374	7 761	—	219	3 897	11	11
124	—	8 072	—	8 072	7 963	437	6 412	3	14	—	1	12
23 563	—	171 705	—	171 705	117 692	9 563	78 039	140	854	—	467	13
16 226	—	226 024	—	226 024	200 964	6 577	21 469	318	63	12 274	321	14
2 410	—	56 168	—	56 168	53 821	2 052	24 025	138	3 708	11 238	146	15
14 919	—	109 909	—	109 909	103 919	13 161	50 657	893	4	20 463	157	16
499	—	14 438	—	14 438	13 816	785	11 812	51	86	—	—	17
2 949	—	40 814	—	40 814	38 270	2 567	21 588	306	83	3 805	260	18
36 007	—	85 257	—	85 257	41 163	3 442	25 726	176	111	—	—	19
16 111	2 669	354 434	74	354 360	341 844	22 042	138 787	2 376	354	74 566	9 854	20
504	—	13 706	51	13 655	13 312	4 289	10 854	39	39	—	—	21
567	—	9 426	—	9 426	8 765	186	5 975	29	20	—	5	22
1 446	—	44 516	—	44 516	43 694	2 509	20 716	37	113	6 277	47	23
1 084	—	10 311	—	10 311	9 366	416	6 234	3	32	1 495	51	24
137	—	2 744	—	2 744	2 577	86	1 950	—	—	—	—	25
1 196	—	23 818	3	23 815	22 586	2 012	13 922	23	—	3 945	2	26
1 140	—	36 567	—	36 567	35 026	912	16 356	53	27	3 980	157	27
564	—	17 474	—	17 474	16 887	966	9 799	53	59	3 627	84	28
—	—	2 658	—	2 658	2 658	107	1 474	9	—	—	—	29
3 050	—	31 243	—	31 243	29 194	5 034	17 673	48	9	—	70	30
3 217	—	74 699	—	74 699	72 830	11 452	28 504	295	301	9 593	—	31
967	—	25 341	—	25 341	24 494	5 955	16 182	92	206	2 906	52	32
1 767	—	54 539	—	54 539	53 108	2 485	36 663	392	374	—	73	33
1 975	—	11 487	—	11 487	9 997	1 519	6 166	54	—	—	5	34
1 879	—	11 148	—	11 148	9 656	445	7 105	57	4	—	67	35
510	—	23 198	—	23 198	22 597	1 944	14 077	73	74	—	174	36
7 925	—	104 995	—	104 995	96 230	8 342	64 060	270	1 084	—	1 143	37
2 431	—	9 216	—	9 216	7 253	171	5 299	1	33	—	44	38
409	—	8 199	—	8 199	7 781	678	3 863	9	2	1 631	13	39
1 442	—	33 084	—	33 084	31 589	1 401	24 254	9	188	—	102	40
462	—	6 092	—	6 092	5 602	276	3 459	2	2	852	28	41
2 067	—	32 182	—	32 182	29 950	3 084	21 366	—	45	—	293	42
213	—	5 206	4	5 202	5 107	186	2 995	24	54	—	1 002	43
9 203	1 304	262 787	—	262 787	253 097	20 499	137 332	904	2 924	—	13 056	44
810	—	22 928	—	22 928	22 496	7 178	14 828	56	36	3 683	117	45
1 364	—	80 049	—	80 049	78 795	3 963	57 591	146	248	6 561	376	46
792	—	14 679	—	14 679	14 121	492	7 249	31	5	2 104	124	47
71	—	4 204	32	4 172	4 096	504	2 461	4	671	—	4	48
2	—	5 632	207	5 425	5 422	93	2 170	24	3	1 365	19	49
309	—	9 801	—	9 801	9 495	413	5 021	32	84	630	124	50
2 550	—	17 752	—	17 752	15 761	1 425	10 253	45	47	1 729	37	51
368 675	55 333	2 730 357	9	2 730 348	2 257 000	401 553	968 401	15 490	7 747	118 187	36 604	52
11 719	1 748	216 531	—	216 531	205 165	28 961	121 820	1 135	1 395	—	9 072	53
58	—	3 090	—	3 090	2 933	294	2 248	—	—	—	—	54
4 704	—	32 434	—	32 434	28 854	1 421	16 492	—	233	4 037	1 114	55
221	—	6 411	—	6 411	6 160	125	2 186	—	25	1 404	5	56
5 496	—	86 015	—	86 015	77 324	8 265	18 357	109	22	36 291	60	57
8 218	—	134 430	—	134 430	124 644	6 968	70 293	886	2 028	—	5 723	58
859 056	69 967	2 347 929	—	2 347 929	1 371 861	209 333	508 927	8 203	14 572	104 834	64 977	59
960	—	18 981	—	18 981	17 793	779	10 616	55	115	811	5	60
1 077	—	27 287	—	27 287	26 153	1 387	16 128	29	10	3 888	—	61
701	—	39 850	—	39 850	39 165	6 816	29 936	127	67	—	—	62
748	—	17 124	—	17 124	16 450	305	7 330	64	—	4 314	18	63
2 415	—	57 490	—	57 490	55 160	2 595	35 349	42	243	10 509	198	64
4 197	—	94 026	—	94 026	85 032	15 446	43 504	219	573	21 255	176	65
1 573	—	47 131	—	47 131	45 754	7 419	31 949	110	137	—	457	66
4 002	—	228 319	—	228 319	223 320	27 093	87 724	1 421	467	54 403	13 246	67
31 082	—	208 312	—	208 312	181 036	64 861	31 565	235	338	1 221	329	68
987	—	48 635	—	48 635	46 514	4 553	23 705	242	912	17	75	69
1 139	—	31 246	—	31 246	30 000	1 457	14 075	128	244	4 416	41	70
815	—	55 398	—	55 398	53 923	2 832	39 476	72	—	—	1 247	71
8 857	1 659	298 432	—	298 432	285 886	46 237	182 805	853	2 578	—	2 343	72
1 815	—	79 298	—	79 298	77 367	5 977	52 034	595	776	—	4 286	73
440	—	15 800	—	15 800	15 393	528	7 666	25	1	4 187	118	74
13 425	1 542	184 283	—	184 283	166 742	13 074	84 224	759	877	2 055	4 110	75
1 327	—	33 301	—	33 301	32 802	1 488	18 944	58	83	4 729	—	76

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area	Population <sup>1</sup>	Revenue									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal Government	From State government	Taxes		Charges and miscellaneous general revenue		
							Total	Property	Total	Current charges	
1	2	3	4	5	6	7	8	9	10	11	
<b>TEXAS—Con.</b>											
1 Willacy .....	17 705	36 437	35 599	25 225	299	24 926	10 374	7 649	6 594	2 725	1 870
2 Williamson .....	139 551	307 046	284 941	106 038	3 023	103 015	178 903	119 890	111 028	59 013	41 939
3 Wilson .....	22 650	33 547	32 406	19 371	108	19 263	13 035	8 494	7 279	4 541	3 064
4 Winkler .....	8 626	24 782	24 217	4 584	16	4 568	19 633	13 669	12 830	5 964	4 722
5 Wise .....	34 679	50 612	48 974	19 235	180	19 055	29 739	21 823	19 938	7 916	4 679
6 Wood .....	29 380	49 836	48 094	17 154	2 570	14 584	30 940	22 532	21 099	8 408	4 930
7 Yoakum .....	8 786	35 147	32 870	2 904	416	2 488	29 966	25 756	24 944	4 210	3 138
8 Young .....	18 126	46 768	44 781	11 468	162	11 306	33 313	19 059	17 371	14 254	11 618
9 Zapata .....	9 279	24 337	23 292	5 391	—	5 391	17 901	14 581	14 387	3 320	1 106
10 Zavala .....	12 162	26 477	25 533	15 710	1 669	14 041	9 823	7 300	5 253	2 523	1 979
<b>UTAH</b>											
11 Beaver .....	4 765	9 857	8 030	1 475	257	1 218	6 555	2 858	2 330	3 697	2 671
12 Box Elder .....	36 485	65 704	57 935	26 341	1 256	25 085	31 594	17 903	14 456	13 691	9 715
13 Cache .....	70 183	121 336	98 303	48 998	2 121	46 877	49 305	28 237	20 873	21 068	14 285
14 Carbon .....	20 228	33 114	26 980	6 126	415	5 711	20 854	11 784	9 571	9 070	5 586
15 Daggett .....	690	2 879	2 676	1 087	205	882	1 589	1 100	1 004	489	290
16 Davis .....	187 941	316 586	290 724	139 004	7 139	131 865	151 720	87 373	67 651	64 347	45 236
17 Duchesne .....	12 645	44 270	42 706	13 517	3 848	9 669	29 189	13 221	11 160	15 968	14 343
18 Emery .....	10 332	55 936	55 258	8 863	726	8 137	46 395	22 855	21 950	23 540	2 360
19 Garfield .....	3 980	10 807	10 506	6 605	416	6 189	3 901	2 589	1 916	1 312	601
20 Grand .....	6 620	16 954	16 349	6 935	603	6 332	9 414	5 161	3 806	4 253	3 309
21 Iron .....	20 789	35 086	32 420	14 262	1 069	13 193	18 158	13 134	10 337	5 024	2 683
22 Juab .....	5 817	16 271	13 405	6 739	414	6 325	6 666	3 506	3 040	3 160	1 169
23 Kane .....	5 169	16 147	14 198	5 657	502	5 155	8 541	3 959	3 054	4 582	2 650
24 Millard .....	11 333	38 869	36 203	8 322	779	7 543	27 881	21 664	20 187	6 217	2 194
25 Morgan .....	5 528	9 320	8 625	4 344	13	4 331	4 281	2 714	2 355	1 567	1 053
26 Plute .....	1 277	3 206	3 127	2 289	127	2 162	838	576	490	262	101
27 Rich .....	1 725	4 838	4 672	1 934	91	1 843	2 738	2 030	1 883	708	383
28 Salt Lake .....	725 956	2 038 902	1 356 759	443 848	21 217	422 631	912 911	522 195	380 417	390 716	187 469
29 San Juan .....	12 621	41 316	39 488	23 434	5 937	17 497	16 054	10 124	9 162	5 930	1 723
30 Sanpete .....	16 259	34 797	30 359	15 557	667	14 890	14 802	6 338	5 184	8 464	5 972
31 Sevier .....	15 431	30 257	28 782	15 803	1 196	14 607	12 979	8 332	6 366	4 647	2 689
32 Summit .....	15 518	60 254	57 528	7 031	954	6 077	50 497	37 402	29 688	13 095	7 498
33 Tooele .....	26 601	47 068	45 096	22 747	4 064	18 683	22 349	13 747	11 173	8 602	6 697
34 Uintah .....	22 211	68 661	66 616	21 836	2 957	18 879	44 780	19 358	16 936	25 422	6 196
35 Utah .....	263 590	462 961	394 673	174 106	8 466	165 640	220 567	114 034	84 900	106 533	51 742
36 Wasatch .....	10 089	22 021	18 602	8 686	1 174	7 512	9 916	6 396	5 368	3 520	2 331
37 Washington .....	48 560	116 694	89 664	35 884	4 462	31 422	53 780	30 245	22 697	23 535	16 112
38 Wayne .....	2 177	4 943	4 850	3 323	185	3 138	1 527	981	805	546	265
39 Weber .....	158 330	264 173	248 464	107 263	7 727	99 536	141 201	88 528	66 502	52 673	35 126
<b>VERMONT</b>											
40 Addison .....	32 953	56 395	54 765	15 918	122	15 796	38 847	33 588	33 470	5 259	3 286
41 Bennington .....	35 845	60 226	58 919	16 761	1 050	15 711	42 158	34 864	34 768	7 294	4 886
42 Caledonia .....	27 846	55 599	50 057	25 390	—	25 390	24 667	20 586	20 539	4 081	2 535
43 Chittenden .....	131 761	289 431	222 733	41 875	5 744	36 131	180 858	141 786	138 448	39 072	28 871
44 Essex .....	6 405	10 331	10 279	3 795	1	3 794	6 484	5 814	5 807	670	443
45 Franklin .....	39 980	64 479	57 402	28 786	358	28 428	28 616	23 450	23 262	5 166	3 307
46 Grand Isle .....	5 318	10 088	9 960	1 449	—	1 449	8 511	7 734	7 707	777	584
47 Lamoille .....	19 735	46 823	37 557	10 883	85	10 798	26 674	21 771	21 697	4 903	3 132
48 Orange .....	26 149	43 738	41 308	15 650	8	15 642	25 658	22 110	21 962	3 548	2 329
49 Orleans .....	24 053	42 600	39 344	18 682	344	18 338	20 662	16 641	16 519	4 021	2 417
50 Rutland .....	62 142	97 114	95 401	25 020	1 410	23 610	70 381	58 489	58 210	11 892	8 822
51 Washington .....	54 928	99 012	94 020	29 604	1 638	27 966	64 416	51 370	50 841	13 046	10 382
52 Windham .....	41 588	86 759	84 706	17 695	934	16 761	67 011	56 347	56 100	10 664	7 819
53 Windsor .....	54 055	99 752	97 865	23 827	632	23 195	74 038	63 003	62 649	11 035	7 685

See footnotes at end of table.

Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
838	—	31 184	—	31 184	30 645	2 022	24 729	91	31	—	—	1
22 105	—	302 709	135	302 574	273 634	55 281	180 933	860	1 577	15 010	2 034	2
1 141	—	28 301	—	28 301	27 348	3 429	20 847	2	150	—	49	3
565	—	28 556	—	28 556	28 193	778	11 958	163	60	5 971	91	4
1 638	—	55 469	—	55 469	53 809	14 203	38 958	51	209	—	479	5
1 742	—	52 153	—	52 153	50 467	6 439	24 348	357	170	5 368	665	6
2 277	—	31 119	—	31 119	29 020	1 933	16 533	186	52	2 881	253	7
1 987	—	41 043	—	41 043	38 949	2 501	14 613	542	102	7 932	630	8
1 045	—	24 570	—	24 570	23 797	2 441	12 392	32	62	—	138	9
944	—	24 474	—	24 474	22 559	834	12 850	149	347	—	90	10
1 827	—	12 293	—	12 293	9 123	821	3 437	127	1	1 885	23	11
7 769	—	61 683	66	61 617	55 362	6 433	33 481	288	2 395	—	827	12
23 033	—	118 701	50	118 651	100 041	16 206	57 776	674	26	—	3 472	13
6 134	—	41 651	—	41 651	36 170	6 047	15 384	203	397	—	3 385	14
203	—	3 009	—	3 009	2 826	324	1 767	5	—	20	7	15
25 862	—	324 221	—	324 221	298 681	48 805	181 776	1 809	568	—	5 515	16
1 564	—	42 891	—	42 891	40 188	7 209	16 292	150	33	11 257	187	17
678	—	50 802	53	50 749	50 041	7 219	14 759	429	—	—	579	18
301	—	12 499	—	12 499	12 249	2 504	6 593	24	—	—	42	19
605	—	17 600	—	17 600	16 980	3 776	6 233	88	—	2 833	486	20
2 666	—	33 538	—	33 538	31 254	3 559	17 409	268	—	—	258	21
2 866	—	17 670	—	17 670	14 554	3 286	6 963	40	—	—	289	22
1 949	—	14 158	—	14 158	12 365	1 162	5 805	62	—	1 989	66	23
2 666	—	34 185	—	34 185	32 005	7 518	19 589	105	—	—	763	24
695	—	8 358	—	8 358	7 749	523	5 710	40	—	—	94	25
79	—	3 081	—	3 081	3 007	494	2 125	—	—	—	19	26
166	—	6 199	—	6 199	6 023	1 736	4 001	12	—	—	46	27
682 143	—	2 034 067	585	2 033 482	1 195 390	151 886	578 890	17 133	21	—	57 693	28
1 828	—	39 143	439	38 704	36 495	10 962	21 142	127	272	—	—	29
4 438	—	37 612	27	37 585	32 390	5 261	17 186	132	—	4 039	146	30
1 475	—	27 602	—	27 602	26 018	2 607	15 685	96	—	—	2 350	31
2 726	—	56 950	—	56 950	53 278	12 670	20 583	266	—	—	628	32
1 972	—	45 948	1 002	44 946	43 609	6 828	24 038	178	—	—	944	33
2 045	—	60 182	—	60 182	57 247	5 036	23 317	400	1 655	—	1 543	34
68 288	—	440 904	310	440 594	370 461	35 354	218 720	3 199	54	—	6 056	35
3 419	—	26 305	—	26 305	22 354	5 840	9 719	105	—	—	540	36
27 030	—	117 471	26	117 445	92 561	23 170	51 279	651	6	—	3 226	37
93	—	4 491	—	4 491	4 441	644	3 021	9	—	—	45	38
15 709	—	256 905	152	256 753	237 590	24 981	123 775	2 028	9 550	—	2 608	39
1 630	—	51 203	—	51 203	49 690	2 944	34 999	424	88	—	86	40
1 307	—	57 562	—	57 562	56 402	2 805	33 559	405	5	—	139	41
5 542	—	50 859	—	50 859	45 075	6 763	27 740	130	25	2	147	42
60 900	5 798	289 595	45	289 550	227 897	27 198	134 822	1 589	15	—	281	43
52	—	8 607	—	8 607	8 552	311	5 891	20	4	9	36	44
7 077	—	57 882	—	57 882	50 962	2 883	37 249	158	44	—	157	45
128	—	7 451	—	7 451	7 341	358	4 528	52	—	—	53	46
9 266	—	43 191	—	43 191	33 353	3 498	22 953	146	15	—	69	47
2 430	—	43 035	—	43 035	40 189	1 907	29 906	132	80	—	165	48
3 256	—	41 706	—	41 706	37 090	2 088	27 122	98	10	—	42	49
1 713	—	95 223	8	95 215	92 694	4 420	59 553	602	121	—	384	50
4 992	—	94 907	—	94 907	89 163	5 194	58 655	273	—	—	743	51
2 053	—	85 877	1	85 876	80 607	5 743	46 354	706	138	—	366	52
1 887	—	93 675	38	93 637	91 183	7 086	59 320	489	145	—	359	53



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
621	—	44 441	—	44 441	43 758	3 266	25 569	579	5 381	2	460	1
3 367	—	109 816	580	109 236	103 291	25 132	67 500	909	2 256	—	273	2
720	—	25 067	84	24 983	24 211	1 083	15 251	55	987	—	122	3
—	—	9 522	85	9 437	9 437	731	6 772	50	604	—	135	4
1 290	—	33 098	221	32 877	31 814	5 436	19 245	298	1 096	—	96	5
303	—	13 545	74	13 471	13 103	820	9 306	82	632	—	23	6
28 819	41 980	773 975	7 883	766 092	726 156	229 381	141 735	15 781	35 396	—	3 250	7
162	—	60 436	295	60 141	58 215	6 128	40 543	464	1 374	—	134	8
6	—	11 604	64	11 540	11 538	2 655	7 951	—	319	—	45	9
—	—	50 167	319	49 848	49 848	5 886	36 543	—	3 356	—	136	10
—	—	7 564	40	7 524	7 524	751	4 609	—	494	—	41	11
140	—	27 944	—	27 944	27 865	4 562	19 602	295	1 034	—	—	12
508	—	22 341	92	22 249	21 980	3 746	12 963	467	1 440	—	207	13
5 683	—	57 090	226	56 864	48 692	1 353	31 110	354	2 276	—	163	14
288	—	13 001	—	13 001	12 658	1 160	9 663	34	598	—	18	15
955	—	51 682	292	51 390	50 367	4 506	35 180	482	2 528	—	106	16
240	—	31 239	227	31 012	30 529	9 436	23 831	61	1 066	—	138	17
270	—	27 008	140	26 868	26 576	2 038	18 774	—	1 358	—	629	18
6	—	17 287	90	17 197	16 990	5 476	10 019	—	631	—	90	19
263	—	14 254	72	14 182	13 676	495	9 038	106	933	—	93	20
13 521	—	415 720	—	415 720	401 648	53 575	204 169	6 398	18 373	—	13 842	21
259	—	15 901	77	15 824	15 402	1 269	8 484	111	521	—	370	22
—	—	3 742	—	3 742	3 742	51	2 598	2	17	—	31	23
4 894	—	73 310	222	73 088	67 680	19 511	38 507	50	1 077	—	6 971	24
—	—	11 808	75	11 733	11 733	1 544	7 339	33	562	—	88	25
—	—	29 690	143	29 547	29 281	1 885	17 787	155	1 673	—	1 093	26
414	—	27 765	124	27 641	24 493	2 686	16 205	—	1 192	—	113	27
262	—	16 821	97	16 724	16 397	3 064	8 444	1 498	589	—	31	28
63 544	236 664	2 025 122	32 078	1 993 044	1 823 676	151 153	849 163	23 339	89 607	—	76 612	29
1 348	—	72 902	393	72 509	70 297	5 306	45 245	753	2 080	—	393	30
—	—	11 558	80	11 478	11 478	464	8 336	—	453	—	67	31
263	—	15 173	84	15 089	14 849	1 553	10 702	112	661	—	84	32
675	—	42 398	180	42 218	41 529	5 203	29 273	267	1 364	—	104	33
1 541	—	78 120	195	77 925	75 406	18 882	48 820	—	1 092	—	175	34
542	—	20 894	100	20 794	20 202	1 275	12 823	113	820	—	64	35
1 558	—	38 931	182	38 749	36 150	2 649	25 854	266	1 166	—	108	36
65	—	22 373	156	22 217	22 153	5 271	13 842	—	1 169	—	233	37
137	—	16 332	109	16 223	16 053	1 971	9 922	424	890	—	62	38
10	—	15 911	81	15 830	15 828	3 838	12 388	—	499	—	163	39
—	—	19 927	63	19 864	19 864	2 205	14 121	85	265	—	112	40
179	—	42 610	142	42 468	42 215	4 172	31 680	271	1 852	—	129	41
5 479	—	101 221	392	100 829	96 175	17 856	57 182	1 133	2 816	—	1 700	42
18 010	—	458 543	1 501	457 042	440 463	56 420	184 424	6 797	15 455	—	17 319	43
2 884	—	77 232	218	77 014	70 136	13 480	38 454	55	1 827	—	144	44
44	—	3 802	—	3 802	3 788	32	2 171	32	266	—	50	45
648	—	35 590	418	35 172	34 470	4 576	21 260	118	1 303	—	282	46
1 951	—	24 769	599	24 170	22 141	692	—	—	2 572	—	421	47
—	—	8 878	50	8 828	8 828	2 343	6 859	—	644	—	35	48
237	—	19 657	51	19 606	19 275	2 097	14 185	268	704	—	187	49
394	—	20 607	75	20 532	20 321	2 557	12 376	131	626	—	73	50
231	—	20 544	418	20 126	19 895	1 339	11 705	56	1 025	—	48	51
719	—	32 413	176	32 237	31 423	2 342	23 219	—	2 061	—	100	52
12 054	—	226 636	172	226 464	212 265	25 711	93 466	3 385	9 506	—	9 420	53
249	—	39 600	243	39 357	39 226	1 715	16 948	1	1 168	—	168	54
208	—	13 379	70	13 309	13 131	370	9 662	70	467	—	61	55
66	—	11 933	91	11 842	11 755	1 150	8 480	—	452	—	56	56
—	—	9 167	80	9 087	9 087	790	5 654	75	329	—	136	57
1 733	—	36 611	223	36 388	33 724	3 432	21 111	626	1 229	—	140	58
174	—	9 984	121	9 863	9 659	1 064	6 188	—	547	—	51	59
5 943	—	88 637	255	88 382	80 998	11 899	43 721	1 850	2 581	—	447	60
—	—	18 910	142	18 768	18 768	299	9 431	141	1 073	—	107	61
85	—	14 330	97	14 233	14 120	585	8 995	29	486	—	124	62
436	—	42 733	218	42 515	42 256	8 620	11 931	—	1 667	—	89	63
—	—	10 476	—	10 476	10 476	322	6 108	23	742	27	245	64
4 178	—	20 104	61	20 043	16 809	1 348	10 629	87	756	—	37	65
1 235	—	26 925	213	26 712	25 916	1 783	18 149	—	923	—	97	66
699	—	26 819	—	26 819	25 719	4 517	16 202	—	787	—	173	67
195	—	16 779	95	16 684	16 442	1 081	12 028	—	605	—	93	68
510	—	60 243	—	60 243	58 965	9 942	41 357	1 034	2 359	4	251	69
—	—	16 587	94	16 493	16 493	2 720	10 868	25	439	—	131	70
629	—	23 302	116	23 186	22 317	3 036	10 792	57	1 339	—	142	71
298	—	34 364	139	34 225	33 908	2 304	23 737	—	1 154	—	98	72
30 698	—	519 139	2 510	516 629	476 898	60 226	250 995	10 575	13 387	—	12 386	73
2 671	—	48 953	255	48 698	43 964	3 318	23 727	381	2 403	—	159	74
33	—	7 938	798	7 140	7 092	461	4 539	70	404	—	76	75
228	—	13 170	78	13 092	12 874	332	8 264	28	834	—	61	76



Revenue—Con.			Expenditure									
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
5 939	—	135 916	493	135 423	123 584	5 414	67 095	1 219	3 049	—	233	1
51	—	27 691	150	27 541	27 512	8 143	19 390	2	162	—	107	2
2 731	—	64 541	122	64 419	61 405	4 920	41 785	331	1 548	—	396	3
720	—	39 432	279	39 153	38 348	1 427	21 226	129	1 860	—	—	4
1 202	—	28 501	148	28 353	27 676	1 441	20 305	8	1 482	—	86	5
2 046	—	49 567	180	49 387	47 175	13 941	32 740	75	939	—	124	6
1 606	—	45 036	294	44 742	40 781	6 066	25 284	619	2 785	—	178	7
504	—	26 028	233	25 795	25 539	6 169	15 547	718	1 431	—	86	8
3 712	—	96 613	652	95 961	92 807	21 637	68 119	—	1 563	—	430	9
6 350	—	118 157	2 621	115 536	107 946	20 049	72 947	963	3 323	—	288	10
93	—	12 868	—	12 868	12 605	1 308	7 635	62	1 257	—	287	11
621	—	13 641	125	13 516	12 898	826	7 214	78	950	—	39	12
3 542	—	63 642	248	63 394	61 024	7 951	37 500	621	2 372	—	141	13
7 574	—	42 564	214	42 350	35 533	5 778	19 679	143	1 251	—	248	14
4 176	—	55 732	265	55 467	51 253	5 212	35 007	454	2 546	—	238	15
494	—	22 680	117	22 563	21 977	4 591	11 393	5	934	—	119	16
3 942	—	73 829	295	73 534	68 313	11 164	44 845	1 623	3 061	—	198	17
1 226	—	38 386	200	38 186	36 250	7 594	19 313	—	1 616	—	143	18
221	—	75 999	318	75 681	75 218	7 521	41 301	412	1 954	—	807	19
1 058	—	342 937	—	342 937	340 376	45 509	86 043	3 552	18 712	700	15 130	20
11 825	—	18 872	—	18 872	7 966	229	—	517	—	—	131	21
30 812	—	64 011	—	64 011	35 288	1 785	14 161	444	690	—	453	22
262	—	8 973	—	8 973	8 759	199	5 182	42	154	—	50	23
18 522	—	118 705	—	118 705	99 739	11 378	31 256	6 458	6 854	—	—	24
15 286	—	420 366	355	420 011	397 468	40 497	148 542	9 933	9 733	75 800	11 696	25
395	—	3 718	—	3 718	3 440	—	—	82	326	—	31	26
2 067	—	28 851	—	28 851	27 211	3 429	14 745	227	235	—	105	27
1 097	—	14 541	—	14 541	13 362	312	5 533	239	1 311	—	1 256	28
62 669	1 879	150 994	—	150 994	93 385	8 913	39 733	688	3 452	—	447	29
687	—	8 454	—	8 454	7 360	563	2 001	47	108	—	—	30
3 912	4 355	32 502	—	32 502	26 278	3 106	1 553	—	137	—	—	31
7 383	—	35 586	1	35 585	28 038	4 353	13 309	944	970	—	105	32
8 332	—	29 479	—	29 479	21 737	3 463	10 374	64	833	—	200	33
1 884	—	47 926	1 184	46 742	45 242	1 740	11 984	2 430	1 594	—	597	34
518	—	14 977	—	14 977	14 484	3 530	5 370	311	505	—	262	35
3 756	—	225 437	—	225 437	216 772	19 866	105 000	1 443	3 810	—	2 392	36
32 591	—	75 387	150	75 237	42 834	5 160	17 330	884	2 535	—	76	37
—	—	78 012	—	78 012	78 012	4 171	23 892	914	1 945	20 981	186	38
1 466	—	11 719	—	11 719	10 156	751	3 682	545	158	—	95	39
3 761	—	138 136	750	137 386	128 600	19 073	47 303	760	8 622	—	300	40
20 864	—	79 173	977	78 196	58 968	5 680	27 482	—	1 385	—	368	41
455	—	22 573	39	22 534	21 960	5 810	9 752	229	612	—	355	42
12 231	—	47 097	—	47 097	36 124	1 369	14 067	1 078	2 851	—	202	43
37 753	25 458	352 118	—	352 118	308 421	13 815	139 842	1 856	13 997	—	3 734	44
41 442	34 162	730 287	—	730 287	648 872	96 092	195 005	4 679	31 703	28 872	15 286	45
610	—	9 399	—	9 399	8 414	1 228	4 021	38	620	—	27	46
7 834	—	156 351	—	156 351	147 243	6 919	27 750	751	7 795	70 526	1 095	47
—	—	18 509	—	18 509	18 509	1 019	11 220	252	71	—	183	48
12 669	9 362	223 856	—	223 856	214 332	24 124	94 417	1 315	14 313	—	8 301	49
14 290	—	31 721	—	31 721	19 137	335	7 333	380	720	—	193	50
123 694	19 169	765 551	—	765 551	601 064	62 582	180 242	3 721	39 215	—	17 451	51
6 108	16 133	227 583	—	227 583	209 841	31 520	75 759	1 960	13 415	—	1 031	52
17 512	—	57 502	177	57 325	40 667	3 488	17 082	417	—	—	—	53
905	—	10 493	45	10 448	9 705	426	5 054	70	42	—	41	54
2 189	—	38 403	—	38 403	35 190	6 062	14 254	611	1 631	—	272	55
3 202	—	93 764	—	93 764	83 948	3 527	39 713	382	4 757	—	442	56
39 372	—	795 574	—	795 574	761 402	158 893	333 830	7 531	15 409	—	16 812	57
1 329	—	30 669	—	30 669	29 775	1 271	12 672	628	2 939	—	178	58
2 054	—	58 234	—	58 234	56 871	12 126	44 346	1 886	416	—	237	59
2 733	—	58 618	166	58 452	55 394	5 529	20 487	861	1 874	—	119	60
1 204	—	48 570	—	48 570	47 086	6 412	21 970	121	—	4 065	452	61
102	—	35 363	—	35 363	35 290	8 117	19 369	129	—	—	712	62
729 743	—	1 077 637	—	1 077 637	248 563	36 969	133 587	3 205	—	26 201	4 015	63
113 675	—	262 302	—	262 302	129 607	25 451	67 039	3 406	—	7 566	386	64
47 005	62	194 073	297	193 776	141 842	16 491	51 438	1 381	3	35 131	1 861	65
130 678	467	639 996	41	639 955	480 340	92 575	290 121	5 838	1 377	—	6 239	66
264	—	17 569	—	17 569	17 001	4 866	4 139	34	70	5 069	891	67
112 437	1	302 065	—	302 065	184 640	18 172	89 373	1 378	—	—	2 883	68
43 564	—	93 193	—	93 193	51 296	10 694	31 971	—	—	—	2 220	69
5 334	—	23 616	—	23 616	18 443	2 659	9 250	8	—	2 257	373	70
23 499	—	115 964	—	115 964	92 342	9 240	51 417	29	—	—	130	71
146	—	7 914	—	7 914	7 756	323	2 767	20	3	1 472	240	72
85 481	21	263 705	20	263 685	153 808	19 812	76 663	150	—	19 652	3 325	73
58 399	—	206 949	—	206 949	145 569	15 725	69 051	956	—	2 349	3 106	74
1 964	—	107 200	—	107 200	102 776	14 836	50 091	48	60	15 388	1 739	75
826	9	50 723	—	50 723	47 908	5 264	16 569	607	—	9 613	1 640	76



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
461 923	60 035	5 001 393	6 342	4 995 051	4 138 099	961 235	1 386 444	73 984	1 465	204 170	135 678	1
9 009	10	354 339	—	354 339	341 748	50 982	212 095	3 774	24	—	1 631	2
12 384	58	79 799	—	79 799	67 680	14 796	31 421	416	—	9 761	1 684	3
12 078	—	55 674	—	55 674	41 958	4 316	22 184	—	2	6 418	106	4
35 631	22	196 870	2	196 868	138 666	30 492	82 584	76	—	3 364	626	5
531	—	36 546	—	36 546	35 718	3 576	16 854	78	—	5 678	621	6
24 855	—	110 468	—	110 468	78 295	8 925	37 541	146	—	9 732	1 013	7
16 207	—	113 797	—	113 797	96 107	16 086	49 338	75	1	17 309	1 644	8
13 057	—	58 113	—	58 113	43 716	3 313	20 410	38	—	7 214	1 058	9
7 346	—	32 710	—	32 710	27 835	8 128	12 288	384	—	3 640	550	10
286 421	49 514	1 652 075	264	1 651 811	1 300 826	249 188	665 864	13 882	3 440	—	47 172	11
572	—	29 815	—	29 815	28 566	5 568	12 541	324	—	—	775	12
8 610	—	291 817	—	291 817	280 399	60 037	95 685	1 320	5	68 266	2 558	13
4 786	—	27 973	—	27 973	22 702	5 157	8 327	5	90	—	552	14
263 619	—	1 421 124	—	1 421 124	1 082 937	261 407	514 498	15 009	7 624	87 785	6 016	15
40 120	9 769	781 003	—	781 003	707 499	103 353	353 809	11 733	4	—	4 837	16
1 848	—	62 352	—	62 352	60 556	11 567	38 243	159	—	—	1 742	17
10 317	98	379 126	—	379 126	361 174	64 504	207 484	8 852	211	3	5 888	18
1 775	—	8 854	—	8 854	6 972	886	2 582	21	—	—	1 189	19
3 608	78	93 774	—	93 774	87 677	11 220	47 654	740	—	—	2 146	20
21 510	—	334 125	—	334 125	308 317	93 756	124 151	4 455	5	11	6 033	21
1 785	—	70 657	—	70 657	67 825	67 825	12 317	31 361	—	11 322	1 591	22
6 833	137	380 957	6	380 951	366 177	36 256	225 101	4 063	212	—	1 598	23
2 641	—	24 090	—	24 090	21 236	1 119	13 371	25	—	—	801	24
5 455	535	78 308	951	77 357	70 972	5 108	50 957	103	—	—	772	25
611	—	41 965	3	41 962	41 387	4 320	26 576	58	18	4 486	860	26
100	—	18 544	—	18 544	18 474	4 135	16 265	—	—	—	180	27
1 187	—	30 741	—	30 741	29 612	1 162	20 591	61	—	—	1 015	28
850	—	161 369	1	161 368	158 694	14 945	75 171	2 231	—	—	7 010	29
240	—	9 862	—	9 862	9 293	396	8 121	—	—	—	5	30
130	—	14 655	2	14 653	14 522	2 335	12 359	—	—	—	1 071	31
171	—	11 953	—	11 953	11 770	3 668	10 619	—	—	—	319	32
2 502	—	63 258	13	63 245	60 038	3 165	39 356	128	—	—	294	33
—	—	8 709	9	8 700	8 700	1 246	6 824	4	—	—	354	34
1 014	—	37 367	2	37 365	35 423	1 522	9 589	47	—	12 098	476	35
2 084	—	47 473	—	47 473	45 666	8 501	32 285	12	—	—	1 635	36
172	—	20 694	84	20 610	20 442	5 222	15 356	45	—	—	249	37
2 880	880	51 321	15	51 306	46 632	1 249	22 676	751	3	—	330	38
427	—	15 575	—	15 575	14 752	4 159	12 480	21	—	—	287	39
7 842	682	102 527	11	102 516	88 145	8 205	59 193	340	5	—	2 046	40
1 317	—	41 488	—	41 488	40 013	3 443	26 009	183	—	—	1 702	41
1 448	32	50 510	9	50 501	48 990	10 185	37 022	9	—	—	791	42
3 692	1 827	346 798	46	346 752	334 765	27 460	161 990	4 612	4	—	9 279	43
—	80	19 236	—	19 236	19 167	1 433	14 782	—	—	—	933	44
936	—	25 053	—	25 053	23 995	1 272	22 177	—	—	—	161	45
1 451	99	50 125	—	50 125	48 761	1 356	40 684	29	7	—	1 445	46
1 090	—	43 736	—	43 736	42 606	1 446	37 265	1	—	—	235	47
4 274	519	118 825	—	118 825	112 839	9 882	52 593	105	5	—	1 212	48
2 553	—	61 639	—	61 639	58 260	3 003	30 831	303	—	—	760	49
984	88	47 749	—	47 749	46 783	2 372	23 125	62	5	—	289	50
1 430	1 136	140 723	—	140 723	138 032	16 258	49 828	203	—	57 963	905	51
1 052	—	37 976	1	37 975	36 833	6 996	26 996	32	2	1 685	455	52
1 342	133	45 070	—	45 070	43 276	2 378	33 473	32	—	—	685	53
4 678	3 103	118 489	307	118 182	110 686	24 675	56 486	1 053	64	—	5 422	54
359	—	10 472	—	10 472	10 139	358	9 444	—	—	—	58	55
56	—	16 695	—	16 695	16 640	1 155	9 702	—	—	4 269	170	56
1 251	—	46 475	—	46 475	44 849	3 662	26 211	76	569	10 007	1 541	57
4 289	2 782	79 571	156	79 415	68 872	5 597	31 157	513	9	—	942	58
175	—	8 189	—	8 189	7 995	249	6 853	—	—	—	123	59
305	—	24 959	—	24 959	24 479	804	9 270	17	1	—	47	60
182	—	14 112	—	14 112	13 950	468	7 491	—	—	3 779	166	61
1 603	—	41 263	—	41 263	39 444	8 055	33 601	93	—	—	506	62
2 670	—	58 535	17	58 518	55 384	2 537	36 066	113	5	—	1 264	63
1 096	1 548	98 626	15	98 611	96 997	7 958	64 880	329	—	—	569	64
1 117	—	36 398	128	36 270	34 399	5 370	24 229	17	3	—	842	65
365	—	12 282	—	12 282	11 921	1 817	9 740	—	—	—	9	66
1 466	—	20 814	—	20 814	19 357	3 945	16 059	—	—	—	7	67
172	—	19 317	—	19 317	19 120	1 293	9 870	—	—	5 984	148	68
1 112	74	22 536	4	22 532	20 995	1 653	12 391	—	—	—	270	69
428	—	9 751	—	9 751	9 308	575	6 960	31	—	—	97	70
216	—	15 862	24	15 838	15 591	1 522	10 014	16	—	2 785	153	71
1 258	—	29 708	—	29 708	28 629	3 970	22 151	25	8	—	263	72
2 283	—	48 163	—	48 163	45 867	2 719	35 019	4	—	14	1 051	73
42	—	12 551	—	12 551	12 512	791	10 564	—	—	—	155	74
3 771	—	38 590	—	38 590	34 648	1 176	17 157	43	—	10 537	358	75



Revenue—Con.		Expenditure									
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
					Total	Capital outlay	Education services		Social services and income maintenance		
							Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23
139	—	7 844	—	7 844	7 637	2 140	6 845	—	—	—	1
6 974	472	183 816	—	183 816	174 240	14 196	78 618	272	6	55 376	4 738
69	—	34 020	—	34 020	33 792	2 532	29 495	12	19	—	284
138	—	28 860	30	28 830	28 579	5 109	12 153	105	2 015	—	1 421
616	—	44 076	—	44 076	43 225	5 229	20 731	212	2 988	—	882
9 805	—	105 681	26	105 655	95 166	10 474	47 380	638	6 614	—	4 137
212	—	37 308	—	37 308	37 026	5 432	16 939	89	1 422	—	2 549
10 151	—	542 473	682	541 791	527 534	81 762	229 572	3 939	24 991	—	24 758
197	—	32 652	159	32 493	32 229	5 093	14 962	54	1 577	—	1 061
142	—	29 673	1	29 672	29 429	3 974	12 078	44	1 631	—	1 387
3 900	—	55 425	41	55 384	51 361	6 780	23 828	401	4 227	—	2 494
4 713	—	118 088	—	118 088	112 872	17 424	55 472	730	4 744	—	6 366
935	—	83 959	—	83 959	82 696	11 191	42 539	388	12 358	—	4 697
7 563	—	134 728	—	134 728	125 553	17 380	57 296	1 196	18 602	—	2 451
345	—	35 588	621	34 967	34 459	4 146	15 560	95	3 318	—	757
160 372	—	1 061 581	3 639	1 057 942	856 952	110 793	427 272	8 704	70 846	—	20 653
7 061	—	144 983	994	143 989	133 276	16 797	49 658	1 238	19 679	—	5 944
8 229	—	80 200	6	80 194	69 229	11 963	29 480	761	2 207	—	3 082
8	—	106 515	532	105 983	105 415	10 037	39 028	2 656	8 335	—	6 820
823	—	85 945	94	85 851	84 826	13 923	33 195	451	7 292	—	6 996
4 404	—	207 978	634	207 344	201 768	14 773	104 103	2 170	11 689	—	11 354
832	—	11 556	—	11 556	10 542	958	4 845	32	634	—	288
2 019	—	202 032	108	201 924	197 967	21 126	105 262	1 334	13 912	—	12 299
51	—	24 670	8	24 662	24 559	5 868	14 614	50	926	—	977
6 054	—	125 808	64	125 744	117 762	15 284	60 101	670	10 070	4 444	4 980
3 211	—	73 021	16	73 005	68 989	5 881	31 971	264	8 069	—	2 070
897	—	42 223	—	42 223	40 589	4 691	20 330	366	1 030	—	2 471
543	—	49 918	3	49 915	49 043	11 384	28 423	209	3 211	—	397
339	—	16 883	—	16 883	16 428	2 389	7 609	42	766	—	214
2 888	—	45 135	—	45 135	42 009	5 127	17 838	96	6 678	—	3 366
13 210	—	169 279	629	168 650	152 929	22 907	71 326	1 639	13 705	—	5 977
2 413	—	51 484	53	51 431	48 672	4 449	23 793	215	4 811	—	523
6 046	—	327 312	527	326 785	319 296	35 892	162 671	3 551	23 006	—	11 340
2 577	—	48 981	3	48 978	46 329	5 568	20 269	272	495	1 592	2 052
4 907	—	247 965	4 449	243 516	235 972	26 691	120 084	3 182	18 840	—	9 818
1 818	—	47 719	1	47 718	45 587	4 917	22 456	116	4 588	2 897	778
457	—	45 367	3	45 364	44 748	4 474	21 628	496	2 890	—	2 449
732	—	62 099	31	62 068	60 737	2 290	26 024	815	6 495	602	3 644
30 641	—	187 799	—	187 799	155 626	21 068	58 872	1 752	15 779	—	4 668
5 706	—	258 958	5	258 953	251 225	25 608	111 089	2 245	8 987	26 762	5 758
1 459	—	101 484	79	101 405	99 650	12 092	42 140	524	8 517	—	8 230
70	—	25 484	75	25 409	25 313	2 868	11 455	255	1 187	—	1 523
—	—	16 870	311	16 559	16 559	1 775	10 402	10	1 922	—	951
96 560	269 979	3 238 471	—	3 238 471	2 997 744	644 965	968 090	28 296	165 741	257 611	41 847
1 429	—	79 048	206	78 842	76 998	7 728	32 701	462	10 204	—	2 318
1 808	—	60 699	—	60 699	58 339	9 255	25 791	726	1 781	—	2 877
572	—	81 943	1	81 942	81 387	9 576	46 835	945	3 452	—	1 412
27 685	—	346 146	82	346 064	314 769	51 932	140 476	3 485	17 767	—	12 774
7 853	—	170 041	8	170 033	161 345	23 393	74 929	2 022	8 416	—	5 420
160	—	22 541	2	22 539	22 075	2 730	12 008	80	987	—	945
5 619	—	85 220	73	85 147	79 296	8 466	41 891	420	2 824	—	3 613
918	—	94 926	4	94 922	93 681	17 762	51 534	352	6 229	—	3 929
1 243	—	125 999	26	125 973	122 374	16 826	54 624	1 581	7 445	—	6 559
389	—	43 725	708	43 017	42 548	2 485	14 790	215	119	—	3 613
8 369	—	411 047	—	411 047	399 951	39 762	185 924	4 627	25 305	—	16 271
3 349	—	40 653	—	40 653	36 953	4 690	15 371	266	4 494	—	1 877
5 594	—	346 029	—	346 029	337 098	22 461	167 791	3 682	35 985	—	16 166
285	—	46 589	2	46 587	45 940	4 096	21 624	227	4 682	4 746	1 767
4 212	—	126 211	32	126 179	120 550	20 772	58 186	738	6 545	—	6 855
10 233	—	131 366	48	131 318	118 829	22 044	57 078	843	7 815	—	7 787
167	—	32 871	—	32 871	32 424	3 822	14 400	112	1 589	—	2 492
17 914	—	87 476	1	87 475	69 381	9 024	33 505	460	5 728	—	3 057
19 109	—	291 353	77	291 276	269 287	33 521	138 638	4 510	30 671	—	10 278
4 387	—	42 109	—	42 109	37 437	3 110	18 116	163	3 000	—	495
5 254	—	77 918	—	77 918	72 180	7 549	35 555	224	10 772	1 248	2 679
2 836	187	61 282	73	61 209	57 819	5 515	28 682	269	7 881	—	1 221
1 468	—	39 469	5	39 464	36 955	5 748	16 969	261	1 889	—	1 474
6 958	—	217 738	1	217 737	208 943	25 524	74 066	2 097	17 712	23 824	11 700
1 637	—	39 325	—	39 325	37 511	5 338	17 922	214	1 615	—	1 386
8 985	—	228 773	3	228 770	217 559	35 339	112 881	1 431	14 418	—	9 754
20 103	—	742 228	577	741 651	717 522	106 811	404 322	8 638	13 877	—	21 081
11 616	—	122 994	—	122 994	109 486	16 199	54 278	1 934	9 032	—	2 799
101	—	34 626	—	34 626	34 471	2 881	15 632	269	2 242	—	2 302
26 847	—	303 309	912	302 397	272 382	30 508	117 081	3 760	24 151	—	14 794
29 695	—	226 651	13	226 638	191 304	25 504	95 954	2 072	14 476	—	11 522

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area	Population <sup>1</sup>	Revenue									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal Government	From State government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
<b>WYOMING</b>											
1 Albany .....	30 797	72 037	70 235	30 289	541	29 748	39 946	10 133	6 192	29 813	25 354
2 Big Horn .....	10 525	35 284	33 944	16 575	1 141	15 434	17 369	8 195	7 795	9 174	7 847
3 Campbell .....	29 370	140 488	128 086	21 647	476	21 171	106 439	69 986	61 975	36 453	25 532
4 Carbon .....	16 659	56 898	55 449	17 865	1 038	16 827	37 584	21 867	19 304	15 717	14 099
5 Converse .....	11 128	36 521	35 811	12 634	333	12 301	23 177	13 174	11 597	10 003	6 491
6 Crook .....	5 294	19 219	18 961	7 124	47	7 077	11 837	7 753	7 047	4 084	3 302
7 Fremont .....	33 662	90 374	88 599	58 968	8 560	50 408	29 631	18 242	17 377	11 389	7 230
8 Goshen .....	12 373	34 108	30 257	19 834	155	19 679	10 423	5 509	4 515	4 914	4 237
9 Hot Springs .....	4 809	17 089	16 634	3 442	238	3 204	13 192	6 219	5 675	6 973	5 900
10 Johnson .....	6 145	18 982	18 724	7 861	674	7 187	10 863	5 308	4 630	5 555	4 860
11 Laramie .....	73 142	218 385	210 310	113 647	4 482	109 165	96 663	31 532	22 132	65 131	57 191
12 Lincoln .....	12 625	62 435	61 313	16 782	424	16 358	44 531	17 900	16 007	26 631	6 636
13 Natrona .....	61 226	180 145	174 712	89 062	1 487	87 575	85 650	35 013	24 856	50 637	39 685
14 Niobrara .....	2 499	14 934	9 038	3 269	121	3 148	5 769	2 788	2 327	2 981	2 241
15 Park .....	23 178	80 728	74 289	25 229	767	24 462	49 060	22 654	22 401	26 406	22 378
16 Platte .....	8 145	30 023	27 975	10 602	335	10 267	17 373	6 215	5 258	11 158	1 730
17 Sheridan .....	23 562	70 980	69 223	36 872	437	36 435	32 351	11 059	6 296	21 292	18 892
18 Sublette .....	4 843	20 384	20 137	3 614	376	3 238	16 523	12 525	12 442	3 998	1 757
19 Sweetwater .....	38 823	163 810	162 012	40 170	2 253	37 917	121 842	68 717	60 878	53 125	33 218
20 Teton .....	11 172	61 031	59 021	17 814	1 238	16 576	41 207	18 727	10 492	22 480	18 824
21 Uinta .....	18 705	68 889	67 278	17 259	598	16 661	50 019	33 946	30 420	16 073	3 797
22 Washakie .....	8 388	20 212	19 031	11 032	321	10 711	7 999	4 980	4 552	3 019	1 668
23 Weston .....	6 518	23 459	23 041	12 323	205	12 118	10 718	4 780	4 110	5 938	4 901

See footnotes at end of table.

Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
1 802	—	91 185	133	91 052	87 980	23 469	30 181	308	639	15 854	291	1
1 340	—	38 921	52	38 869	37 243	5 508	16 754	189	100	10 113	92	2
12 402	—	134 651	70	134 581	120 090	13 893	46 243	1 152	60	30 019	607	3
1 449	—	55 826	—	55 826	53 723	4 807	25 602	265	547	10 826	337	4
710	—	36 774	—	36 774	35 881	3 893	17 420	—	56	2 822	831	5
258	—	18 136	—	18 136	17 929	2 494	8 945	—	4	2 903	122	6
1 775	—	88 980	—	88 980	86 916	8 616	62 013	643	362	—	419	7
3 851	—	33 822	38	33 784	30 489	2 049	21 721	106	102	—	241	8
455	—	17 217	18	17 199	16 702	915	6 889	—	64	5 084	136	9
258	—	18 405	20	18 385	18 149	2 369	8 343	144	705	3 402	200	10
8 075	—	222 321	104	222 217	210 709	22 341	99 318	1 179	910	23 053	3 171	11
1 122	—	60 141	43	60 098	57 076	4 468	22 725	—	1	5 633	302	12
5 433	—	180 254	142	180 112	173 529	13 064	81 590	779	406	—	2 561	13
5 896	—	14 172	—	14 172	7 897	2 101	3 404	57	11	1 832	192	14
6 439	—	84 934	35	84 899	78 524	9 421	37 996	599	—	21 024	108	15
2 048	—	30 410	7	30 403	28 189	1 859	11 709	250	24	—	214	16
1 188	569	70 069	70	69 999	68 799	8 905	37 633	427	78	12 600	405	17
247	—	20 235	25	20 210	19 901	2 332	9 050	220	85	—	450	18
1 798	—	161 741	133	161 608	159 828	15 012	70 125	2 158	498	21 300	3 422	19
2 010	—	60 033	38	59 995	58 049	11 910	15 118	—	257	21 261	77	20
1 611	—	67 858	55	67 803	65 854	5 692	32 738	559	494	—	534	21
1 181	—	19 870	22	19 848	18 845	1 368	11 490	171	100	—	174	22
418	—	24 889	16	24 873	24 439	6 405	13 231	140	1 057	3 072	109	23

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
		24	25	26	27	28	29	30	31	32	33	34
<b>ALABAMA—Con.</b>												
1	Autauga .....	2 620	87	2 072	1 455	52	—	62	524	238	1 740	920
2	Baldwin .....	13 590	5	8 181	1 834	1 891	276	12	4 095	610	1 257	3 464
3	Barbour .....	2 947	212	1 765	753	157	47	15	401	3 316	434	729
4	Bibb .....	1 511	—	697	67	151	—	—	43	122	83	776
5	Blount .....	2 578	—	1 452	328	413	—	180	222	340	201	365
6	Bullock .....	1 093	6	151	67	214	—	25	11	301	—	5
7	Butler .....	2 312	13	1 196	532	137	34	23	449	476	—	458
8	Calhoun .....	7 255	—	6 942	2 830	1 235	243	85	4 046	3 822	2 085	1 760
9	Chambers .....	3 209	507	4 738	1 036	109	54	61	43	2 544	1 525	1 300
10	Cherokee .....	1 922	—	622	136	94	—	13	40	—	167	69
11	Chilton .....	3 605	—	1 869	403	276	35	17	883	36	605	486
12	Choctaw .....	1 618	25	682	52	148	—	77	198	—	96	602
13	Clarke .....	3 826	45	1 725	335	55	—	7	213	—	164	725
14	Clay .....	1 584	—	652	119	81	—	7	17	960	—	340
15	Cleburne .....	2 251	—	579	48	159	—	41	44	55	83	103
16	Coffee .....	3 308	345	2 845	1 252	250	249	97	1 008	2 528	1 156	1 763
17	Colbert .....	6 096	460	5 620	3 859	956	187	209	1 690	3 207	1 973	2 912
18	Conecuh .....	1 621	—	720	63	183	—	25	106	—	88	305
19	Coosa .....	1 411	—	580	134	23	—	40	109	58	218	81
20	Covington .....	4 575	935	2 522	898	16	194	—	789	55	818	916
21	Crenshaw .....	1 455	—	758	117	116	15	10	133	—	101	243
22	Cullman .....	7 096	558	4 430	1 314	1 254	—	132	1 707	684	1 110	1 518
23	Dale .....	2 181	18	3 746	859	227	53	138	645	2 603	1 122	952
24	Dallas .....	2 306	14	2 831	1 693	703	119	20	796	4 960	566	370
25	De Kalb .....	4 131	691	3 309	1 674	314	170	15	1 365	1 384	1 679	1 274
26	Elmore .....	6 271	—	3 469	404	218	19	47	992	1 115	920	452
27	Escambia .....	4 190	26	2 686	873	1 760	41	23	272	401	152	2 037
28	Etowah .....	8 010	353	8 076	6 309	789	141	20	3 729	4 334	2 751	4 697
29	Fayette .....	2 438	—	989	218	58	—	66	343	1 218	4 787	537
30	Franklin .....	2 846	605	2 125	643	249	12	52	1 118	1 553	829	1 163
31	Geneva .....	3 351	—	1 219	68	133	62	159	256	42	482	713
32	Greene .....	1 442	—	831	48	197	—	23	69	1 075	167	208
33	Hale .....	1 996	—	402	27	38	—	10	152	62	268	134
34	Henry .....	1 401	—	975	93	—	—	—	149	83	14	728
35	Houston .....	7 162	1 178	6 960	4 664	1 703	340	104	3 672	5 347	7 816	3 457
36	Jackson .....	4 314	200	3 164	1 093	228	—	114	2 517	1 110	277	1 209
37	Jefferson .....	63 895	80 808	75 668	48 845	16 934	8 956	71	64 233	27 864	47 594	26 391
38	Lamar .....	2 286	4	712	93	323	—	31	102	319	71	263
39	Lauderdale .....	20 502	24	5 291	3 318	682	600	162	2 360	21 957	24 522	3 566
40	Lawrence .....	3 822	—	1 591	321	258	—	34	464	—	51	202
41	Lee .....	5 426	45	7 541	4 451	766	473	8	2 880	2 763	6 379	3 199
42	Limestone .....	3 685	—	2 335	983	699	108	39	617	227	1 379	1 400
43	Lowndes .....	1 354	—	644	287	88	—	30	24	—	28	130
44	Macon .....	3 341	—	1 379	273	483	—	90	683	1 192	297	326
45	Madison .....	40 080	18 955	24 040	14 022	3 208	1 406	172	20 244	11 204	16 695	19 058
46	Marengo .....	4 288	54	1 264	485	149	4	—	254	1 058	631	420
47	Marion .....	2 216	111	1 156	375	331	29	75	263	2 077	61	1 009
48	Marshall .....	5 639	42	5 359	2 680	603	—	49	1 985	3 451	2 340	2 475
49	Mobile .....	23 671	18 409	35 871	16 991	13 445	1 799	49	23 894	13 392	128 477	8 433
50	Monroe .....	2 285	—	1 501	359	—	—	302	300	—	269	698
51	Montgomery .....	24 650	2 241	22 585	12 393	9 515	1 025	200	15 288	12 836	2 459	9 309
52	Morgan .....	9 353	1 070	8 609	3 487	—	343	49	6 109	5 694	2 665	2 655
53	Perry .....	1 950	51	654	53	72	—	67	105	802	381	218
54	Pickens .....	1 574	—	877	188	41	—	24	30	766	216	790
55	Pike .....	3 471	7	2 486	889	165	—	125	687	1 282	425	390
56	Randolph .....	2 679	—	1 495	273	977	—	19	189	56	376	713
57	Russell .....	5 908	—	3 078	2 228	35	277	45	1 720	5 004	1 885	1 057
58	St Clair .....	3 758	413	2 554	1 349	458	70	150	466	571	638	17
59	Shelby .....	5 931	139	6 750	1 971	539	83	146	918	465	3 304	1 622
60	Sumter .....	3 121	—	1 626	203	47	27	91	194	964	164	938
61	Talladega .....	5 463	251	5 383	1 664	1 506	354	7	1 908	2 086	1 515	1 844
62	Tallapoosa .....	4 326	40	2 476	742	243	—	62	1 060	1 306	1 807	1 113
63	Tuscaloosa .....	15 617	360	17 009	8 719	4 320	504	57	3 238	6 670	4 302	8 736
64	Walker .....	8 213	37	3 935	833	336	58	955	1 437	2 391	2 708	1 241
65	Washington .....	1 793	—	650	16	93	—	109	33	—	—	305
66	Wilcox .....	1 446	—	494	114	—	28	70	28	—	237	134
67	Winston .....	2 533	—	694	133	38	—	40	104	436	—	67

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
636	1 175	2 989	1 537	650	—	44 953	44 703	4 240	1 075	39 391	1
6 203	4 426	7 341	5 756	48 349	—	147 776	147 032	52 685	25 281	95 504	2
1 217	1 873	1 347	513	2 859	—	34 063	34 063	5 050	14 657	22 208	3
703	493	523	—	1 645	—	9 695	9 631	2 150	4 628	3 787	4
1 408	727	773	266	5 432	—	19 985	19 985	7 369	7 846	15 209	5
432	551	27	479	826	—	2 466	2 466	—	2 066	3 452	6
493	1 052	1 499	1 654	2 287	—	19 197	19 197	2 967	3 595	14 480	7
2 431	4 283	7 312	7 995	11 469	863	116 967	116 215	15 477	12 228	109 813	8
1 373	713	1 458	2 871	5 174	—	24 658	24 657	4 755	4 084	5 482	9
411	579	533	142	4 340	—	6 264	6 264	2 565	1 470	14 898	10
2 042	607	912	1 882	4 095	—	17 130	17 087	543	7 417	11 755	11
492	678	1 438	523	740	—	25 052	25 052	—	2 369	28 876	12
1 096	259	437	407	22 094	—	17 034	17 009	5 630	7 029	12 796	13
617	209	979	265	2 738	—	14 458	14 075	295	716	7 245	14
434	275	524	269	308	—	4 420	4 420	2 190	644	3 013	15
1 319	1 191	1 846	1 378	4 510	—	24 249	24 246	3 394	2 921	18 326	16
1 429	2 463	3 679	2 637	51 965	—	57 942	57 702	1 537	13 905	50 974	17
419	471	624	9	3 239	—	8 118	7 894	3 357	1 685	1 805	18
207	318	94	1 713	1 344	—	2 813	2 784	220	891	1 855	19
1 031	1 370	1 405	2 152	51 949	—	25 113	24 749	1 790	6 424	36 457	20
556	201	239	1 249	3 095	—	4 800	4 486	—	1 299	4 508	21
898	1 505	2 415	3 358	36 623	—	75 947	75 117	6 915	31 880	37 232	22
2 007	1 278	1 777	1 019	2 838	—	34 189	34 161	4 578	11 181	24 171	23
613	1 544	3 350	3 947	2 928	—	46 465	45 819	4 767	3 816	44 024	24
2 114	1 348	1 798	1 680	31 628	—	45 223	45 108	2 159	16 834	27 423	25
1 765	1 785	1 605	1 797	3 118	—	26 765	26 654	10 263	3 349	22 784	26
1 512	1 479	543	815	4 322	—	11 730	11 730	—	3 335	11 836	27
3 417	4 894	5 567	5 542	5 368	1 957	70 666	70 606	4 480	14 087	53 390	28
1 084	524	1 220	51	649	—	23 003	22 914	2 755	2 357	16 489	29
1 613	557	1 603	1 105	17 699	—	21 390	20 955	9 054	5 659	7 933	30
1 145	780	492	827	3 074	—	8 419	8 419	3 751	1 486	6 849	31
542	507	830	534	1 313	—	11 682	11 682	—	92	20 744	32
410	294	47	121	441	—	1 137	1 137	—	660	3 199	33
784	296	266	146	1 289	—	5 310	5 310	1 940	1 558	3 767	34
2 482	5 037	22 634	3 584	50 420	2 110	390 741	388 680	20 154	19 227	407 250	35
1 506	1 468	2 674	5 889	33 423	—	47 627	47 602	2 800	6 045	39 332	36
27 709	39 802	90 666	34 676	119 443	25 634	1 698 556	1 698 448	121 409	120 980	2 059 269	37
649	369	595	911	1 778	—	9 091	9 091	2 875	2 915	7 426	38
2 343	2 328	5 001	5 299	75 277	—	83 614	83 614	8 074	16 684	83 767	39
1 647	381	522	1 287	4 869	—	13 832	13 801	1 670	6 873	9 812	40
1 302	3 960	14 485	111 183	23 531	—	216 270	216 270	22 114	16 481	171 447	41
784	1 707	2 161	1 156	53 616	—	67 711	66 809	15 491	26 714	46 342	42
373	257	70	459	1 034	—	2 374	2 114	—	884	1 562	43
1 231	1 389	2 092	1 319	11 966	—	34 627	32 916	11 601	5 120	26 055	44
10 924	14 089	60 279	13 337	235 505	—	833 339	833 306	81 115	50 870	601 017	45
673	496	667	1 668	1 238	—	21 460	20 876	4 720	4 337	26 037	46
1 257	607	950	1 034	15 486	—	29 514	29 500	3 210	9 944	21 125	47
2 208	5 493	4 108	2 510	52 836	—	78 979	78 624	31 971	11 538	37 242	48
12 687	17 461	39 440	35 473	39 441	—	767 001	766 936	21 133	133 547	564 509	49
930	307	816	1 455	1 449	—	13 711	13 711	1 195	2 605	11 609	50
6 215	10 015	10 047	16 972	124 811	8 035	409 049	409 049	—	259 621	346 148	51
1 730	3 182	8 335	4 025	96 369	—	189 861	189 131	60 072	24 929	113 969	52
837	306	154	215	1 759	—	3 630	3 188	645	847	1 791	53
728	604	7 000	155	2 687	—	94 732	94 611	—	5 475	90 282	54
919	917	1 958	5 756	11 825	—	37 447	37 408	11 465	9 074	19 182	55
1 917	738	1 563	520	2 607	—	12 717	12 591	—	2 568	21 219	56
618	1 222	4 628	3 700	4 085	—	60 657	60 196	15 831	13 480	50 328	57
2 057	800	969	2 729	2 448	—	20 883	20 793	4 535	5 745	13 504	58
3 775	2 770	9 003	1 205	9 318	—	128 495	128 251	48 136	10 217	101 014	59
1 009	312	572	268	2 196	—	15 048	14 983	6 350	1 936	8 251	60
2 186	3 550	7 997	3 085	15 836	—	109 190	109 156	15 480	7 017	84 347	61
1 914	2 003	3 083	1 393	16 064	—	63 631	63 631	33 631	11 958	37 831	62
4 673	5 211	8 154	7 151	10 611	2 569	177 295	175 732	30 996	54 425	175 554	63
1 575	2 366	3 657	1 265	5 877	—	53 203	53 154	16 879	5 556	48 817	64
666	717	1 773	928	473	—	33 636	33 540	97	1 397	40 945	65
603	234	8 162	520	614	—	104 526	104 392	4 145	650	100 917	66
461	338	729	458	522	—	15 286	15 276	10 249	769	5 049	67

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>ALASKA—Con.</b>												
1	Aleutians East Borough <sup>2</sup> -----	588	566	484	35	—	—	—	99	—	82	110
2	Aleutians West Census Area -----	1 585	1 904	396	14	—	—	—	2 517	—	527	486
3	Anchorage City and Borough <sup>3</sup> -----	43 338	14 245	39 631	22 494	—	1 800	—	14 349	6 314	21 291	15 692
4	Bethel Census Area <sup>3</sup> -----	1 241	350	1 347	451	—	—	—	293	7 488	1 030	371
5	Bristol Bay Borough -----	582	2 477	724	218	—	—	—	1 482	—	2 704	445
6	Denali Borough <sup>2</sup> -----	—	—	26	—	—	—	—	—	—	8	—
7	Dillingham Census Area <sup>3</sup> -----	289	280	1 367	188	—	—	—	115	5 491	158	147
8	Fairbanks North Star Borough --	7 577	—	4 421	5 893	—	1 356	—	5 548	3 802	4 655	2 597
9	Haines Borough -----	741	170	412	169	—	—	—	132	—	363	—
10	Juneau City and Borough <sup>3</sup> -----	6 615	11 849	3 984	1 816	—	453	—	7 221	8 365	5 793	—
11	Kenai Peninsula Borough -----	9 167	15 100	3 898	5 607	454	233	—	3 070	—	21 224	7 622
12	Ketchikan-Gateway Borough -----	954	3 117	1 599	1 137	—	—	—	1 374	—	2 446	1 451
13	Kodiak Island Borough -----	3 489	2 621	2 248	1 321	—	211	—	676	669	1 480	1 719
14	Lake And Peninsula Borough <sup>2</sup> --	87	—	11	3	—	—	—	—	—	33	—
15	Matanuska-Susitna Borough -----	3 367	161	1 220	1 744	—	61	—	1 731	—	439	1 071
16	Nome Census Area <sup>3</sup> -----	1 426	1 638	1 685	136	—	37	—	1 158	—	815	155
17	North Slope Borough -----	11 536	725	6 488	2 005	—	—	2 671	1 814	23 564	8 169	5 503
18	Northwest Arctic Borough -----	1 047	700	1 265	677	1	241	51	908	1 078	401	568
19	Prince of Wales-Outer Ketchikan Census Area -----	549	104	627	105	—	—	—	72	—	264	247
20	Sitka City and Borough <sup>3</sup> -----	514	2 448	781	735	367	42	—	212	—	537	959
21	Skagway-Yakutat-Angoon Census Area -----	347	345	562	218	—	—	—	104	35	52	171
22	Southeast Fairbanks Census Area <sup>3</sup> -----	20	—	134	34	—	—	—	25	—	1	2
23	Valdez-Cordova Census Area -----	2 491	3 633	3 263	1 294	1	356	194	2 330	679	1 188	2 123
24	Wade Hampton Census Area <sup>3</sup> --	291	19	567	18	—	—	—	193	—	349	90
25	Wrangell-Petersburg Census Area -----	2 111	888	1 536	368	—	140	—	507	—	1 278	869
26	Yukon-Koyukuk Census Area <sup>3</sup> --	424	100	571	78	—	—	—	87	—	164	85
<b>ARIZONA—Con.</b>												
27	Apache -----	5 208	253	3 820	616	848	170	11	719	614	6 351	133
28	Cochise -----	9 375	1 886	10 248	3 522	3 211	440	553	3 485	2 248	6 080	3 374
29	Cocoonino -----	20 309	2 701	11 172	6 773	866	953	316	3 432	2 994	11 585	2 239
30	Gila -----	6 440	534	7 241	2 366	1 019	379	85	1 377	342	2 523	992
31	Graham -----	2 335	48	2 160	970	462	29	33	1 084	11	481	736
32	Greenlee -----	1 604	—	2 235	72	200	—	—	195	—	37	173
33	La Paz -----	3 286	284	1 795	820	1 296	280	—	1 810	—	455	514
34	Maricopa -----	286 831	104 870	329 971	150 857	106 488	19 256	104 402	133 244	96 028	175 396	81 494
35	Mohave -----	16 351	593	16 541	8 544	5 532	651	1 262	5 106	705	7 377	2 238
36	Navajo -----	11 505	1 107	7 763	2 754	1 391	280	289	4 223	123	6 552	2 148
37	Pima -----	76 201	23 890	83 596	30 958	32 668	5 217	22 506	44 406	35 787	26 483	13 953
38	Pinal -----	22 494	1 022	16 096	4 163	3 856	778	22 029	4 317	3 193	2 619	3 199
39	Santa Cruz -----	3 463	298	4 824	1 691	785	406	—	810	—	2 023	1 185
40	Yavapai -----	19 304	3 631	10 686	8 610	4 860	1 233	751	5 857	176	20 570	3 435
41	Yuma -----	13 620	—	10 667	4 657	24 347	276	9 661	7 565	2 165	3 363	3 165
<b>ARKANSAS—Con.</b>												
42	Arkansas -----	2 683	857	1 607	950	145	84	106	209	40	685	1 316
43	Ashley -----	2 181	29	1 163	512	349	55	43	89	100	456	753
44	Baxter -----	2 820	—	1 465	706	272	49	26	169	—	2 619	24
45	Benton -----	6 788	342	6 051	3 939	169	207	76	1 419	696	4 729	2 017
46	Boone -----	2 001	16	1 147	667	129	32	19	162	2 098	591	436
47	Bradley -----	1 073	10	650	127	115	25	20	80	258	—	496
48	Calhoun -----	916	—	268	48	—	—	15	51	—	15	134
49	Carroll -----	1 637	22	1 653	610	—	—	79	241	—	1 199	296
50	Chicot -----	1 323	—	1 001	76	180	—	149	124	567	312	408
51	Clark -----	1 886	22	1 321	682	225	64	42	333	79	347	627
52	Clay -----	1 409	—	757	87	195	—	91	208	135	261	292
53	Cleburne -----	1 441	13	984	211	134	—	49	46	114	—	391
54	Cleveland -----	510	—	288	40	128	—	27	5	—	28	6
55	Columbia -----	1 802	45	1 089	336	233	—	15	167	407	320	417
56	Conway -----	1 516	66	591	304	45	15	47	220	440	253	522
57	Craighead -----	5 314	168	2 948	2 589	774	167	234	325	3 698	271	2 010
58	Crawford -----	3 241	—	1 715	783	323	—	54	202	626	750	34
59	Crittenden -----	2 870	603	3 910	2 076	1 173	147	1 067	722	2 376	1 582	1 797
60	Cross -----	1 279	20	1 069	277	218	—	42	32	472	58	384
61	Dallas -----	939	—	547	198	120	—	21	—	26	253	280
62	Desha -----	1 248	18	1 285	166	—	—	508	43	184	35	760
63	Drew -----	1 041	157	787	228	133	—	37	111	—	1 217	291
64	Faulkner -----	3 575	75	2 381	943	385	—	33	337	1 002	1 963	1 699
65	Franklin -----	1 045	3	276	47	137	—	41	32	49	69	160
66	Fulton -----	516	—	334	47	—	—	39	30	82	139	56
67	Garland -----	4 218	982	5 303	2 770	40	271	36	3 166	3 535	4 106	2 605
68	Grant -----	1 102	4	259	55	—	—	21	12	—	25	182
69	Greene -----	2 299	29	1 372	612	187	28	165	592	502	1 315	650

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
574	812	291	3 504	937	—	6 690	6 690	870	334	15 596	1
1 528	2 943	584	4 555	6 317	—	24 953	24 953	9 395	7 608	30 241	2
6 050	9 200	59 709	125 873	162 494	6 949	1 062 606	1 062 606	177 922	301 872	700 553	3
1 236	1 143	5 130	1 941	1 658	—	88 125	87 904	—	—	5 368	4
667	799	171	1 585	—	—	2 450	2 450	2 450	—	12 462	5
65	151	—	271	84	—	—	—	—	—	1 093	6
877	453	1 894	3 179	239	—	28 704	28 704	—	—	3 769	7
4 134	4 960	17 910	30 729	28 686	—	159 098	159 098	79 270	899	83 459	8
45	528	20	453	199	—	507	507	—	435	4 146	9
1 820	2 255	6 621	1 376	16 267	—	54 054	54 054	14 822	6 748	49 285	10
5 265	9 147	10 079	16 946	7 454	—	121 434	119 789	85 570	10 435	82 376	11
1 168	2 062	3 636	5 809	12 215	—	40 589	40 589	16 194	7 395	45 897	12
1 838	1 864	1 905	2 646	1 536	—	39 887	39 887	10 855	—	36 219	13
180	497	—	624	84	—	—	—	—	—	1 114	14
2 168	4 589	7 677	4 907	736	—	106 015	106 015	97 642	940	51 930	15
1 653	920	919	2 555	4 929	—	12 341	12 341	2 894	3 606	6 717	16
10 522	20 700	70 880	43 771	50 693	—	749 732	749 732	53 785	—	822 904	17
3 037	2 225	62 176	2 002	1 225	—	964 462	964 462	10 184	—	914 381	18
577	375	2 288	1 159	2 092	—	39 707	39 707	—	1 570	41 188	19
277	641	1 966	281	9 191	—	71 388	71 388	10 095	55 575	29 629	20
266	1 104	—	1 433	1 415	—	1 864	1 864	—	1 864	9 619	21
108	—	—	21	1	—	—	—	—	—	52	22
1 232	2 923	87 664	3 084	1 112	—	1 369 243	1 369 243	15 060	121	1 367 517	23
1 254	160	—	3 859	847	—	—	—	—	—	366	24
610	656	1 226	4 123	6 133	—	20 468	20 468	14 206	1 034	24 207	25
1 069	478	140	2 209	3 645	—	4 620	4 620	—	2 900	1 877	26
1 711	3 485	17 718	1 534	326	—	384 104	384 104	37 139	40	377 117	27
2 722	10 124	17 971	3 276	13 405	—	167 029	165 664	54 319	518	143 233	28
2 422	8 130	14 479	8 619	14 792	—	214 761	214 761	107 055	59 075	102 682	29
1 800	7 059	10 191	2 844	2 715	—	99 492	99 419	23 975	1 819	127 673	30
792	2 952	846	702	8 048	—	71 684	71 684	6 955	3 590	37 508	31
832	1 731	13 232	896	161	—	103 700	103 700	6 110	325	152 586	32
656	2 731	4 794	404	1 797	—	13 272	13 272	4 500	120	20 814	33
78 256	300 083	492 258	180 108	1 336 212	37 306	11 576 682	11 576 271	1 617 983	4 939 536	5 756 779	34
6 627	14 452	14 732	6 638	10 265	—	210 674	209 755	81 460	5 142	196 530	35
2 598	12 630	10 250	2 441	2 626	—	155 982	155 982	36 150	2 873	176 634	36
26 580	93 946	198 435	35 160	112 729	9 675	2 469 823	2 468 118	354 203	189 545	1 887 559	37
6 152	21 723	21 723	39 386	39 386	—	443 218	443 218	57 095	109 084	205 297	38
1 755	5 581	5 523	1 352	1 982	—	73 212	73 212	15 814	1 675	52 709	39
3 804	11 088	10 569	5 053	8 260	—	151 922	151 044	65 424	6 562	104 358	40
2 826	9 045	8 417	2 090	6 177	—	125 641	125 641	62 535	4 539	107 935	41
554	1 410	335	499	1 991	—	30 829	30 556	4 561	11 416	12 656	42
506	1 234	4 586	264	1 317	—	86 337	86 054	4 712	2 148	107 947	43
519	1 064	721	338	1 931	—	12 645	12 281	9 391	2 011	3 870	44
1 953	4 063	8 954	1 939	21 779	78	154 598	154 387	36 141	29 630	100 419	45
582	1 139	1 576	91	1 312	—	19 237	19 036	8 604	402	18 141	46
245	543	278	45	—	—	5 808	5 770	1 400	—	5 597	47
188	323	101	156	767	—	2 819	2 688	1 170	1 430	3 083	48
934	433	932	1 679	1 859	—	23 200	22 918	6 124	4 442	11 122	49
354	552	531	171	1 061	—	8 875	8 709	3 729	959	3 911	50
414	439	857	472	1 247	—	11 082	10 805	5 062	1 849	4 771	51
1 057	539	398	94	3 671	—	9 453	9 086	1 961	5 318	9 008	52
303	654	166	684	148	—	2 988	2 799	2 505	294	2 671	53
132	214	117	73	170	—	1 939	1 754	1 652	57	1 596	54
345	601	992	144	942	—	16 639	16 369	2 877	365	15 850	55
250	624	397	517	7 852	—	21 935	21 677	3 518	14 582	4 698	56
1 350	1 725	2 270	1 182	27 458	550	105 581	105 137	17 825	68 954	80 281	57
597	1 342	1 414	497	3 671	15	32 078	31 805	21 054	5 967	13 766	58
893	1 481	2 549	774	17 406	296	56 119	55 372	9 205	23 976	67 946	59
270	688	356	222	185	—	7 081	6 742	5 261	686	3 919	60
310	385	178	68	540	—	5 582	5 582	2 455	2 063	3 563	61
759	613	460	249	937	—	10 651	10 200	7 285	1 067	11 146	62
345	699	423	449	2 553	—	11 297	11 179	5 150	387	8 562	63
439	1 459	3 710	626	3 411	81	101 599	101 410	24 950	7 044	78 098	64
315	343	317	314	1 053	—	12 623	12 445	7 227	4 518	7 997	65
233	275	137	198	265	—	2 895	2 610	1 457	994	1 576	66
2 049	3 053	3 426	2 664	5 325	—	62 796	62 213	17 367	6 163	56 502	67
234	312	957	9	366	—	13 404	13 336	4 360	916	11 274	68
291	966	1 805	794	12 240	69	41 031	40 529	10 182	10 645	29 784	69

GOVERNMENTS—GOVERNMENT FINANCES

COUNTY AREAS 327

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>ARKANSAS—Con.</b>												
1	Hempstead .....	2 359	98	819	323	196	22	33	303	332	350	802
2	Hot Spring .....	1 511	7	956	620	161	40	38	42	40	733	621
3	Howard .....	1 326	2	568	74	124	—	45	60	—	126	634
4	Independence .....	2 873	314	1 046	576	316	—	66	512	3 205	1 259	1 267
5	Izard .....	773	—	543	81	—	—	44	50	16	162	2
6	Jackson .....	1 456	96	1 201	336	—	15	73	157	384	444	594
7	Jefferson .....	5 520	351	5 535	3 163	805	339	189	3 544	3 844	3 477	1 711
8	Johnson .....	1 393	432	547	140	103	—	26	53	612	547	254
9	Lafayette .....	1 123	—	345	80	125	—	126	5	2	110	105
10	Lawrence .....	1 165	574	826	293	—	—	2 206	58	42	312	396
11	Lee .....	796	—	632	158	142	—	212	28	507	297	327
12	Lincoln .....	1 053	—	544	40	16	—	189	—	335	27	334
13	Little River .....	1 315	—	517	199	197	25	37	50	295	276	288
14	Logan .....	1 461	—	733	66	125	—	29	67	108	433	179
15	Lonoke .....	2 961	—	1 463	99	233	—	46	219	1 406	490	4 949
16	Madison .....	1 164	—	504	31	29	—	21	37	—	106	63
17	Marion .....	777	—	469	43	127	—	7	267	29	67	38
18	Miller .....	3 330	884	3 778	1 242	508	177	59	399	947	1 615	843
19	Mississippi .....	3 910	47	3 604	1 660	697	29	573	541	3 130	1 299	3 009
20	Monroe .....	923	—	661	125	197	—	23	1	618	13	102
21	Montgomery .....	20	—	23	12	—	—	6	—	60	545	36
22	Nevada .....	1 001	—	696	100	101	—	10	75	171	475	252
23	Newton .....	359	—	164	10	—	—	2	—	—	13	70
24	Ouachita .....	2 299	152	1 745	806	218	55	41	167	1 038	551	761
25	Perry .....	1 296	—	968	410	112	—	28	200	5	3	353
26	Phillips .....	1 946	—	1 520	885	605	8	184	79	691	306	871
27	Pike .....	705	—	223	30	66	—	48	7	—	145	240
28	Poinsett .....	1 489	—	1 030	217	250	—	230	103	2 093	378	494
29	Polk .....	1 871	223	699	254	192	—	27	63	340	—	49
30	Pope .....	2 931	158	1 721	714	509	65	117	384	981	2 364	206
31	Prairie .....	976	—	498	137	198	30	51	13	7	64	100
32	Pulaski .....	27 742	18 779	34 558	21 757	9 596	1 495	88	13 405	26 259	21 031	9 584
33	Randolph .....	920	44	725	142	11	1	39	33	250	209	320
34	St Francis .....	2 272	87	1 406	411	434	22	39	212	2 730	738	457
35	Saline .....	3 538	—	2 337	1 612	181	7	51	168	881	902	1 791
36	Scott .....	1 295	—	439	90	—	—	14	34	504	126	223
37	Searcy .....	321	—	139	17	79	—	13	—	—	34	122
38	Sebastian .....	12 961	4 555	5 324	3 027	995	—	69	1 246	4 692	3 580	3 020
39	Sevier .....	1 113	53	267	29	142	—	33	14	175	37	138
40	Sharp .....	1 335	—	493	38	—	—	22	28	—	153	34
41	Stone .....	842	—	325	50	19	—	7	64	—	95	549
42	Union .....	4 211	161	2 567	1 319	530	—	53	428	—	1 753	2 575
43	Van Buren .....	755	—	422	5	9	—	23	1	—	17	36
44	Washington .....	7 550	1 578	6 855	3 918	1 456	391	41	2 157	1 257	13 201	3 018
45	White .....	3 182	200	2 025	617	400	25	15	509	342	362	1 169
46	Woodruff .....	1 000	7	593	66	51	—	35	4	260	123	509
47	Yell .....	1 315	—	788	61	24	3	47	58	1 023	193	98
<b>CALIFORNIA—Con.</b>												
48	Alameda .....	127 466	70 211	230 226	130 344	107 039	46 632	49 687	200 747	184 387	183 319	19 395
49	Alpine .....	1 589	13	800	161	85	90	—	45	—	—	7
50	Amador .....	3 702	308	3 915	1 045	1 642	1 044	185	434	219	1 077	1 013
51	Butte .....	18 960	1 899	19 885	11 950	7 809	4 935	7 297	7 120	17 753	10 401	1 634
52	Calaveras .....	4 697	101	3 392	1 481	1 456	995	110	575	37	1 603	5 855
53	Colusa .....	3 373	264	2 546	918	1 671	628	1 458	385	427	720	1 332
54	Contra Costa .....	115 388	8 930	127 890	79 652	55 989	28 459	12 439	63 840	137 091	84 011	3 683
55	Del Norte .....	2 478	62	2 824	500	2 186	474	45	733	2 634	1 654	419
56	El Dorado .....	18 374	1 382	17 315	14 490	8 616	4 818	1 056	4 289	5 527	11 837	—
57	Fresno .....	66 123	12 033	83 307	42 337	46 009	7 116	38 936	30 687	55 684	34 889	34 174
58	Glenn .....	3 410	579	2 863	592	1 466	678	4 997	524	75	509	448
59	Humboldt .....	12 826	3 072	12 930	6 016	5 666	1 867	125	3 961	11 204	6 268	924
60	Imperial .....	12 099	987	16 733	7 567	10 513	3 471	876	3 519	6 914	4 295	6 475
61	Inyo .....	3 777	513	4 361	610	2 945	391	54	1 549	154	909	602
62	Kern .....	43 985	14 607	65 371	53 259	43 614	11 539	59 707	30 216	38 202	19 976	27 599
63	Kings .....	9 765	136	10 991	4 849	7 543	2 185	5 154	4 585	7 105	5 322	4 286
64	Lake .....	4 616	85	5 995	3 251	4 823	1 110	419	960	524	2 776	1 304
65	Lassen .....	4 550	517	2 293	535	3 172	408	72	501	86	802	435
66	Los Angeles .....	702 788	594 379	1 989 827	779 454	608 580	170 214	261 091	619 359	1 204 404	686 142	326 446
67	Madera .....	8 219	388	8 213	3 010	6 583	1 795	3 001	2 705	4 078	3 092	1 049
68	Marin .....	23 616	1 200	36 718	41 802	12 653	6 172	4 468	17 884	19 755	25 710	9
69	Mariposa .....	2 669	119	1 958	316	1 204	387	45	441	—	210	647
70	Mendocino .....	7 934	910	10 390	3 029	5 715	1 538	315	1 510	2 167	6 699	2 990
71	Merced .....	13 054	751	18 690	10 581	9 593	2 849	10 456	6 745	16 203	14 273	9 635
72	Modoc .....	3 695	72	1 074	254	685	358	67	286	153	285	471
73	Mono .....	5 598	405	2 921	311	799	193	19	1 024	343	932	724
74	Monterey .....	29 193	8 387	50 530	24 152	17 648	12 760	8 512	29 161	37 666	27 646	5 947
75	Napa .....	8 743	1 982	17 366	7 989	6 154	3 297	3 924	4 637	6 427	3 977	—

See footnotes at end of table.

Expenditure—Con.						Indebtedness						
Direct general expenditure—Con.						Long-term						
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities		
Financial administration	Other government administration											
35	36	37	38	39	40	41	42	43	44	45		
285	863	685	716	9 776	—	24 442	24 166	9 687	12 841	7 261	1	
353	988	5 955	74	1 019	—	78 836	78 297	4 636	3 453	73 998	2	
450	361	251	56	1 448	—	6 822	6 670	3 447	3 223	4 017	3	
477	1 178	12 556	523	2 072	—	180 427	179 838	15 885	1 865	175 969	4	
235	220	—	1 217	872	—	6 327	5 957	2 351	3 322	2 426	5	
332	951	989	572	1 164	42	14 475	14 340	697	493	14 331	6	
1 239	4 247	7 065	2 438	1 326	1 258	107 738	107 282	21 161	150	127 333	7	
556	494	863	649	6 170	—	14 857	14 733	5 804	1 226	10 852	8	
284	358	106	36	293	—	2 448	2 232	1 138	—	4 629	9	
584	312	302	342	660	22	5 642	5 177	1 949	984	4 804	10	
173	520	61	138	427	—	4 996	3 905	—	1 655	2 549	11	
253	302	261	73	280	—	4 138	3 805	3 114	218	3 103	12	
376	603	5 724	113	598	—	102 140	102 002	2 520	3 310	99 667	13	
305	521	299	111	2 288	14	6 005	5 953	4 115	1 007	9 383	14	
922	971	1 134	412	2 742	—	23 340	23 209	14 491	6 306	14 068	15	
183	116	324	205	252	—	4 958	4 886	4 015	871	1 584	16	
258	481	381	591	666	—	6 542	6 098	2 741	2 869	3 540	17	
982	1 930	4 363	1 020	3 819	—	121 359	121 126	10 925	33 624	63 669	18	
984	2 698	3 626	1 764	10 053	68	68 074	67 694	8 401	9 017	32 347	19	
447	348	401	185	1 114	71	10 447	10 293	2 691	1 063	4 760	20	
32	—	229	73	240	—	5 322	5 177	2 324	201	1 783	21	
647	337	1 128	178	4 934	—	21 811	21 722	3 288	3 011	23 691	22	
90	154	293	22	111	—	4 307	4 247	871	563	4 286	23	
583	1 279	1 085	1 178	1 215	142	38 061	38 021	18 112	3 175	27 382	24	
480	296	3 063	347	364	—	54 384	54 112	1 242	622	55 001	25	
644	1 636	1 549	467	594	7	26 285	25 915	9 234	2 173	21 408	26	
281	197	211	77	555	—	2 347	2 192	1 163	940	2 346	27	
689	482	816	169	1 721	—	14 651	13 877	5 914	711	5 033	28	
371	628	324	526	5 138	—	9 120	8 790	4 167	4 133	4 896	29	
635	1 139	5 085	1 003	4 479	107	115 586	115 370	13 592	15 731	108 738	30	
367	341	213	238	1 466	6	5 640	5 450	2 115	2 772	3 618	31	
5 570	23 155	58 530	17 495	75 197	3 625	935 193	934 713	102 509	168 021	821 759	32	
194	404	638	32	313	—	8 589	8 350	2 715	416	7 847	33	
467	1 382	377	908	1 395	160	9 587	9 211	4 387	1 520	9 407	34	
1 522	1 809	3 677	760	12 818	45	66 796	66 616	9 804	9 683	55 721	35	
238	339	60	86	1 021	—	9 411	9 234	3 388	3 667	6 111	36	
118	92	90	81	91	—	2 947	2 518	1 513	977	1 282	37	
2 487	4 652	4 355	2 735	6 982	—	103 533	103 114	12 479	42 317	107 735	38	
308	441	327	273	226	—	5 695	5 636	2 814	284	3 446	39	
381	369	288	126	466	—	4 555	4 334	3 195	788	3 769	40	
329	241	224	98	38	—	4 244	3 902	1 242	174	2 142	41	
993	2 061	3 194	879	2 763	—	46 824	46 576	11 575	1 767	54 218	42	
264	325	328	72	82	—	5 525	5 142	3 984	83	2 760	43	
3 229	5 348	10 083	6 583	11 341	663	150 769	150 017	34 409	5 559	158 408	44	
832	1 134	2 057	300	1 353	—	33 415	33 058	15 258	3 167	26 118	45	
371	312	457	210	2 873	—	8 628	8 568	1 967	673	9 141	46	
539	740	371	126	1 866	—	11 009	10 693	3 953	3 316	7 220	47	
63 465	209 802	191 811	122 050	723 059	133 060	4 429 079	4 373 000	150 420	964 939	5 443 453	48	
331	763	6	523	—	—	1 801	1 801	75	—	3 012	49	
1 422	4 802	188	4 551	9 837	—	6 539	6 539	470	3 294	30 766	50	
6 665	19 375	6 012	32 520	21 348	—	175 026	175 026	18 375	63 010	165 319	51	
1 399	4 505	205	3 123	16 458	—	15 906	15 906	—	11 848	12 831	52	
1 161	3 783	1 040	1 260	2 017	—	17 306	17 306	455	255	25 444	53	
35 880	97 253	97 032	81 116	77 972	49 834	2 089 947	1 863 072	112 789	123 475	2 706 391	54	
833	4 049	1 462	5 868	2 187	—	21 016	21 016	—	1 366	35 352	55	
8 246	20 380	8 132	8 917	31 344	—	168 530	168 530	1 874	57 255	194 495	56	
24 087	68 590	48 441	53 330	93 008	55 192	807 439	807 439	94 292	101 728	2 029 895	57	
1 148	3 446	1 206	8 243	6 411	—	35 636	35 636	—	2 657	20 569	58	
5 429	15 862	3 683	19 743	14 057	544	83 122	83 122	4 698	8 236	127 686	59	
4 911	14 024	2 292	6 052	240 467	4 270	184 150	179 150	4 092	146 270	346 050	60	
1 733	4 887	72	6 207	975	—	1 518	1 518	70	14	18 513	61	
19 015	80 122	44 449	99 330	178 839	32 134	804 337	804 337	87 887	111 296	1 518 132	62	
3 246	12 121	2 628	7 134	17 667	—	55 937	55 937	7 144	10 872	94 504	63	
2 818	9 076	1 297	4 416	3 439	—	25 872	25 872	330	2 420	86 065	64	
2 119	3 418	707	2 674	15 476	—	42 938	42 938	2 103	28 055	29 517	65	
446 160	1 443 323	1 003 605	985 127	6 470 729	1 250 939	27 106 290	25 684 187	145 078	10 746 325	41 205 839	66	
3 032	8 274	1 194	12 410	8 149	—	62 046	62 046	4 172	10 456	93 939	67	
13 058	34 764	7 620	44 738	52 216	16 856	240 511	240 511	3420	51 790	652 547	68	
823	2 293	9	2 240	998	—	1 127	1 127	—	565	10 108	69	
5 101	11 808	22 123	34 577	18 945	5 109	474 387	474 387	985	33 050	654 038	70	
7 165	23 623	3 191	11 663	29 653	7 340	66 666	66 666	1 024	17 907	524 241	71	
574	1 733	182	2 008	594	—	5 054	5 054	356	—	13 996	72	
783	3 742	235	3 715	338	—	14 454	14 454	2 760	—	10 939	73	
17 352	43 800	14 309	59 654	17 219	—	225 445	225 445	10 448	3 482	489 726	74	
5 324	17 320	3 203	18 091	15 843	—	68 695	68 695	855	26 505	121 912	75	

GOVERNMENTS—GOVERNMENT FINANCES

COUNTY AREAS 331

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
		24	25	26	27	28	29	30	31	32	33	34
<b>CALIFORNIA—Con.</b>												
1	Nevada	11 231	513	8 427	3 278	5 654	2 608	44	2 520	309	9 777	-
2	Orange	304 322	44 502	459 367	206 400	133 364	71 323	190 767	260 160	287 576	176 234	127 930
3	Placer	30 092	926	25 826	11 532	10 690	8 425	92	14 556	7 846	47 043	4 209
4	Plumas	6 036	323	3 138	1 036	1 103	555	152	418	68	879	681
5	Riverside	158 225	21 793	179 334	56 565	97 597	32 975	69 683	57 498	114 463	150 773	42 246
6	Sacramento	142 462	64 282	126 014	111 455	86 968	18 954	17 675	93 213	52 453	83 071	59 148
7	San Benito	3 084	390	3 864	1 561	2 416	1 349	44	977	2 245	879	543
8	San Bernardino	143 013	16 116	216 463	110 689	85 111	31 277	28 694	64 556	161 879	221 767	136 822
9	San Diego	233 118	94 343	331 766	159 744	128 561	54 363	7 792	181 679	234 855	337 855	108 461
10	San Francisco <sup>3</sup>	42 036	166 100	164 092	101 188	50 306	14 050	560	120 599	156 610	157 455	14 665
11	San Joaquin	55 950	19 250	72 160	40 808	32 361	13 403	15 792	23 167	13 496	32 330	19 455
12	San Luis Obispo	19 914	6 902	27 510	11 663	9 948	5 884	274	13 524	5 661	34 915	358
13	San Mateo	74 558	9 444	112 891	60 613	68 003	13 919	3 755	45 406	62 950	80 598	6 527
14	Santa Barbara	36 726	14 851	50 615	50 441	21 835	11 565	6 960	23 916	35 587	34 746	19 698
15	Santa Clara	150 859	45 460	230 561	143 924	144 871	34 495	46 594	170 113	170 279	147 135	55 032
16	Santa Cruz	21 680	13 207	36 458	11 530	15 937	3 971	1 169	13 171	28 042	28 086	13 206
17	Shasta	17 091	1 556	19 841	7 426	15 092	2 543	140	4 924	7 239	13 740	6 611
18	Sierra	2 211	-	1 132	292	265	125	8	10	-	62	221
19	Siskiyou	10 517	307	6 904	1 136	2 741	1 226	316	1 343	895	2 334	1 551
20	Solano	41 068	3 164	69 254	22 776	10 656	14 836	1 454	29 798	79 893	44 020	285
21	Sonoma	46 160	3 356	50 906	19 334	34 701	6 801	4 610	22 598	20 378	49 525	8 450
22	Stanislaus	33 480	1 707	51 891	25 187	34 339	7 697	4 898	16 890	17 702	19 206	16 617
23	Sutter	6 221	76	8 272	4 782	3 167	2 028	3 291	2 003	1 329	3 312	-
24	Tehama	5 679	141	5 690	2 179	3 250	1 181	652	888	1 799	1 814	121
25	Trinity	4 716	19	2 090	201	1 158	181	26	58	-	-	541
26	Tulare	25 945	2 357	32 878	14 411	17 823	6 521	13 631	12 758	19 208	13 995	17 584
27	Tuolumne	5 762	262	4 710	1 882	2 490	858	65	782	201	2 304	1 138
28	Ventura	73 078	11 534	84 260	53 547	38 351	19 052	20 523	40 717	70 633	47 657	21 579
29	Yolo	15 331	163	20 798	11 651	7 933	3 699	4 903	11 145	19 006	9 462	8 575
30	Yuba	5 073	228	5 342	1 880	4 366	1 081	2 845	1 233	1 161	572	51
<b>COLORADO—Con.</b>												
31	Adams	31 745	7 861	33 313	14 310	8 789	1 223	327	26 006	13 239	15 446	1 745
32	Alamosa	3 752	388	3 496	290	452	312	804	513	509	646	1 324
33	Arapahoe	109 616	3 520	56 994	42 727	18 087	3 557	387	44 610	12 553	30 054	55
34	Archuleta	1 724	-	465	449	44	-	604	184	208	1 575	66
35	Baca	2 080	-	445	31	-	-	108	409	193	60	15
36	Bent	1 318	5	317	70	-	-	64	36	194	131	23
37	Boulder	30 867	1 952	33 605	10 919	5 539	3 156	86	29 912	7 948	14 299	2 160
38	Chaffee	1 943	-	1 134	368	-	103	108	270	80	309	415
39	Cheyenne	1 728	-	288	199	12	-	220	213	37	-	58
40	Clear Creek	3 799	-	1 052	114	532	31	-	584	-	278	570
41	Conejos	1 262	-	277	125	85	23	48	35	15	160	56
42	Costilla	3 582	-	514	60	120	-	4	22	103	17	-
43	Crowley	1 583	-	394	117	106	-	33	256	-	132	78
44	Custer	376	28	57	94	9	5	8	11	39	67	10
45	Delta	3 110	10	1 375	220	331	-	499	1 441	-	680	554
46	Denver <sup>3</sup>	64 965	473 869	91 668	53 576	32 773	5 311	17 887	95 108	52 993	52 977	13 590
47	Dolores	1 276	-	183	17	1	-	28	16	-	29	29
48	Douglas	24 832	-	5 753	4 084	1 031	1 199	328	4 548	-	5 436	248
49	Eagle	11 911	2 570	5 253	3 166	1 042	706	83	7 303	14 887	5 681	927
50	Elbert	2 486	-	442	445	577	24	265	77	-	140	18
51	El Paso	68 812	3 574	42 661	21 926	9 757	354	505	20 047	14 047	20 985	3
52	Fremont	4 867	352	3 549	1 273	-	-	245	875	322	1 233	312
53	Garfield	6 761	1 574	2 782	1 064	1 263	153	1 892	1 235	2 083	1 661	631
54	Gilpin	820	-	449	181	18	17	-	104	-	144	-
55	Grand	3 917	77	1 534	383	640	109	146	1 828	345	1 715	238
56	Gunnison	3 656	3 096	1 332	470	286	55	334	726	102	808	1 155
57	Hinsdale	343	-	137	21	-	-	98	-	-	-	135
58	Huerfano	3 696	71	1 598	358	459	57	112	421	172	2	-
59	Jackson	920	41	173	84	61	11	62	1 007	-	53	57
60	Jefferson	36 493	-	42 713	13 445	7 935	2 659	351	46 179	9 413	15 377	803
61	Kiowa	1 665	-	150	115	-	-	56	89	96	9	30
62	Kit Carson	2 870	-	660	236	96	-	275	530	128	81	356
63	Lake	2 527	14	1 613	3	581	63	2	884	131	1 147	133
64	La Plata	6 700	893	4 813	2 476	1 285	423	630	1 743	1 634	1 726	1 654
65	Larimer	22 901	145	19 230	4 871	6 228	1 217	10 993	19 248	5 048	13 793	3 482
66	Las Animas	3 304	165	1 204	385	67	74	70	566	542	383	309
67	Lincoln	4 143	-	665	23	3	-	80	242	94	268	273
68	Logan	4 170	67	1 520	611	309	312	676	1 499	875	548	757
69	Mesa	11 983	2 082	11 107	4 186	13 991	261	2 928	5 502	2 494	3 464	1 536
70	Mineral	111	7	15	21	2	2	2	7	11	-	3
71	Moffat	5 701	27	1 881	479	495	4	147	1 350	638	439	488
72	Montezuma	3 340	1 091	2 346	427	196	-	23	601	210	1 299	277
73	Montrose	4 074	204	2 172	599	400	76	3 846	1 487	517	1 308	542
74	Morgan	6 849	14	2 385	711	1 114	5	1 127	1 290	747	767	1 041

See footnotes at end of table.

**334 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
3 418	10 597	4 393	5 898	40 836	—	133 842	133 842	442	58 127	167 387	1
80 503	329 928	372 706	232 513	874 612	65 001	7 265 962	6 318 288	88 450	1 023 451	8 587 821	2
7 744	29 737	31 452	24 736	73 504	—	529 609	529 609	74 256	111 120	622 434	3
992	2 822	158	2 709	1 982	—	5 285	5 285	1 811	790	33 076	4
37 919	171 340	225 890	102 552	641 005	—	3 966 857	3 947 125	97 397	643 548	4 035 706	5
37 043	143 465	125 843	103 859	1 073 876	64 857	5 485 021	5 303 186	8 833	3 399 766	4 544 037	6
1 074	7 168	1 633	5 825	1 642	187	37 568	37 568	450	212	67 068	7
59 635	136 906	220 091	218 453	233 085	56 448	3 621 995	3 506 995	52 624	289 874	5 080 639	8
111 153	360 513	282 663	218 622	783 985	108 257	4 263 671	4 151 837	35 121	650 482	7 861 155	9
43 039	150 358	196 795	71 304	645 091	231 715	3 376 142	3 376 142	180 010	293 693	7 874 543	10
22 060	58 057	37 897	52 264	97 100	22 597	720 083	674 083	15 496	139 093	1 342 835	11
13 623	36 093	5 590	29 215	25 489	6 836	89 912	89 912	1 604	7 440	396 956	12
28 573	111 570	31 086	67 442	100 195	30 210	701 208	701 208	15 914	110 456	1 889 943	13
15 097	67 789	16 791	39 818	117 337	18 993	365 591	365 591	2 334	69 874	929 833	14
83 695	256 708	161 818	134 811	620 642	34 904	3 011 501	2 918 501	102 230	249 464	4 473 513	15
9 547	40 550	17 683	23 862	44 482	—	322 938	322 938	2 295	20 963	359 057	16
5 020	18 000	4 288	19 101	94 342	—	215 828	215 828	13 725	148 965	228 696	17
604	1 465	—	461	305	—	2 310	2 310	—	385	3 932	18
3 156	6 675	290	3 533	4 183	—	4 981	4 981	1 128	—	42 765	19
12 636	48 735	80 055	45 408	62 459	—	1 238 612	1 238 566	51 036	80 753	938 518	20
20 144	58 189	28 994	36 805	57 381	15 493	532 044	532 044	48 696	37 231	1 151 051	21
11 927	40 683	15 739	32 150	352 495	14 641	1 277 937	1 277 937	82 145	1 032 221	1 091 390	22
3 284	6 572	793	5 375	16 582	—	31 158	31 158	1 010	17 339	54 415	23
2 142	4 762	335	1 712	1 675	—	8 199	8 199	314	195	28 179	24
795	2 382	6	3 258	2 512	—	1 731	1 731	90	1 635	29 154	25
7 149	31 440	11 070	48 597	31 732	11 134	318 864	318 864	1 775	52 964	915 797	26
2 298	7 237	266	6 412	12 890	—	68 788	68 788	208	63 478	42 740	27
36 698	98 626	63 864	64 423	120 756	31 931	1 088 703	1 038 703	81 065	103 146	1 989 514	28
5 313	22 135	8 909	13 186	15 354	—	315 992	315 992	801	21 934	39 615	29
1 838	5 376	290	5 479	13 808	—	118 693	118 693	965	113 086	59 285	30
10 532	28 543	75 975	16 644	45 256	2 266	1 175 383	1 175 383	136 181	223 508	1 012 274	31
1 201	2 706	135	2 706	532	—	2 338	2 338	—	912	5 471	32
15 830	39 679	104 366	16 475	59 539	4 477	1 904 067	1 903 833	340 969	269 345	1 439 687	33
586	201	366	272	2 009	19	7 718	7 718	2 920	4 072	3 868	34
955	194	241	196	1 331	8	4 356	4 292	—	1 560	10 209	35
341	250	110	242	1 651	14	171	171	—	—	4 495	36
8 727	24 655	25 788	24 514	45 904	1 952	446 406	446 335	146 725	68 307	408 650	37
1 036	1 906	285	479	424	—	4 475	4 475	—	1 026	6 821	38
455	552	158	763	273	—	2 982	2 982	—	—	7 261	39
1 541	2 389	849	1 424	444	—	16 060	16 060	8 463	119	13 688	40
422	352	141	145	319	—	4 467	4 467	3 290	761	3 327	41
709	728	47	104	137	—	1 172	1 172	237	323	2 151	42
332	291	100	516	578	3	2 519	2 519	—	1 334	3 101	43
127	118	14	47	113	—	368	368	—	222	925	44
1 458	871	2 067	2 791	2 761	1	28 083	27 732	8 155	962	24 851	45
22 594	45 937	233 303	52 584	282 078	84 697	3 914 564	3 914 564	173 480	375 852	4 582 582	46
169	331	2	15	206	—	246	220	—	220	1 036	47
3 333	5 451	27 071	13 872	24 923	—	494 761	494 761	88 969	63 895	137 562	48
5 065	6 186	9 057	9 323	10 518	—	168 702	168 702	21 075	37 927	55 948	49
605	838	1 109	103	192	—	12 900	12 900	9 216	88	13 032	50
8 946	21 889	34 358	38 138	302 892	1 756	1 125 019	1 122 531	153 658	645 674	827 087	51
2 364	3 232	1 444	3 420	1 117	68	25 220	25 220	8 008	5 532	27 713	52
2 158	3 174	8 368	2 654	7 065	—	97 528	97 528	18 391	10 622	107 622	53
787	548	457	85	384	—	8 736	8 736	1 870	3 030	4 890	54
1 639	1 325	1 651	1 327	1 988	—	26 921	26 921	3 856	8 965	10 720	55
1 360	930	1 750	1 050	6 162	23	25 256	24 956	—	6 363	19 339	56
197	348	—	32	68	—	—	—	—	—	1 343	57
2 585	1 389	1 282	2 568	1 945	—	30 459	30 459	2 289	10 482	20 501	58
211	378	33	73	92	10	1 641	1 641	—	568	3 994	59
9 119	35 355	45 251	79 044	32 219	1 435	672 689	672 689	128 795	72 611	642 854	60
272	508	11	44	72	—	333	333	—	101	3 093	61
464	824	81	766	1 520	—	1 272	1 257	610	55	3 482	62
2 144	1 999	1 782	7 257	1 405	—	24 442	24 442	4 884	4 565	22 227	63
1 962	5 300	2 563	1 561	3 037	—	43 884	43 884	9 693	970	45 652	64
9 509	14 281	31 711	13 494	243 224	1 563	1 518 004	1 518 004	130 765	989 036	843 175	65
922	1 071	277	735	6 192	2	6 430	6 430	4 680	35	19 855	66
782	996	486	276	415	—	10 142	9 912	1 216	2 968	10 233	67
972	1 306	1 279	271	611	—	17 318	17 318	3 110	88	31 805	68
3 235	5 854	15 327	5 153	11 230	—	221 657	221 657	25 220	36 753	152 425	69
60	34	—	1	—	—	—	—	—	—	764	70
853	1 483	18 135	320	1 379	—	214 882	214 823	2 270	4 225	224 220	71
708	1 595	200	553	2 700	46	12 579	12 578	83	10 142	16 063	72
1 395	2 503	2 471	2 161	2 678	—	34 140	34 140	3 687	3 844	22 623	73
1 620	3 069	4 125	382	10 102	62	61 047	61 047	5 138	6 990	69 538	74

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area	Expenditure—Con.											
	Direct general expenditure—Con.											
	Transportation		Public safety				Environment and housing					
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage	
24	25	26	27	28	29	30	31	32	33	34		
<b>COLORADO—Con.</b>												
1	Otero	2 292	389	1 384	749	133	154	73	1 060	1 440	1 200	504
2	Ouray	625	—	172	75	28	—	—	555	—	267	107
3	Park	1 845	15	1 036	562	142	95	40	2 061	—	144	40
4	Phillips	1 248	—	359	173	47	—	141	257	52	10	137
5	Pitkin	7 566	3 189	6 126	895	763	775	122	6 602	10 583	774	353
6	Prowers	2 370	259	833	498	206	27	161	850	405	131	467
7	Pueblo	9 977	5 821	11 673	7 013	4 276	—	626	6 826	11 666	4 621	1 069
8	Rio Blanco	3 417	570	1 203	—	161	55	289	1 289	346	473	132
9	Rio Grande	2 320	14	891	172	168	—	620	458	—	441	536
10	Routt	6 278	6 865	2 751	786	1 167	—	576	3 330	316	1 638	119
11	Saguache	4 456	3	708	166	225	—	6	23	52	93	—
12	San Juan	317	2	75	7	8	—	10	55	—	8	30
13	San Miguel	2 615	3 126	1 162	258	—	147	—	302	2 931	880	71
14	Sedgwick	856	—	222	82	22	—	756	96	121	110	106
15	Summit	4 328	282	3 730	2 341	820	363	109	7 557	25	4 943	44
16	Teller	3 694	—	3 100	636	159	23	118	165	—	3 867	4
17	Washington	2 902	361	555	97	38	—	193	139	—	34	113
18	Weld	19 004	944	15 584	6 100	5 036	739	1 075	11 723	4 258	5 615	934
19	Yuma	2 468	19	870	139	101	—	406	571	133	110	243
<b>CONNECTICUT—Con.</b>												
20	Fairfield <sup>3</sup>	70 471	19 772	118 664	91 984	—	4 118	491	40 932	70 529	72 682	61 232
21	Hartford <sup>3</sup>	86 027	3 446	123 742	73 279	—	9 407	—	53 234	85 720	49 642	66 618
22	Litchfield <sup>3</sup>	24 494	140	18 240	8 001	—	710	—	5 760	3 709	20 377	8 386
23	Middlesex <sup>3</sup>	20 703	267	14 756	9 814	—	1 083	—	6 861	1 932	9 483	6 461
24	New Haven <sup>3</sup>	62 554	12 932	108 421	85 733	—	4 603	—	28 434	68 601	69 432	30 126
25	New London <sup>3</sup>	27 983	1 114	26 890	18 871	—	2 449	—	10 680	6 990	33 571	15 231
26	Tolland <sup>3</sup>	11 392	10	5 320	4 914	—	689	—	2 629	6 905	7 931	3 901
27	Windham <sup>3</sup>	10 412	19	3 734	4 003	—	454	6	1 770	4 391	4 089	5 205
<b>DELAWARE—Con.</b>												
28	Kent	2 011	162	6 628	1 507	—	837	—	474	786	2 226	13 351
29	New Castle	38 274	32 357	48 126	11 456	—	3 965	6 882	19 465	30 737	47 542	7 849
30	Sussex	3 399	75	7 193	552	—	318	330	1 056	1 111	25 957	3 935
<b>DISTRICT OF COLUMBIA—Con.</b>												
31	Washington, D.C. <sup>3</sup>	121 644	1 143	272 749	96 841	318 316	47 010	—	59 896	218 913	123 000	45 802
<b>FLORIDA—Con.</b>												
32	Alachua	12 246	2 812	29 104	10 916	10 059	1 936	2 089	4 715	9 795	19 716	13 896
33	Baker	1 333	—	1 345	178	793	114	40	147	568	—	727
34	Bay	14 728	7 264	13 736	5 237	5 415	872	158	4 101	5 956	8 462	13 089
35	Bradford	1 198	1	1 254	309	630	77	66	210	—	—	1 045
36	Brevard	44 346	32 164	45 146	22 346	9 604	5 024	10 393	26 290	9 787	12 656	42 528
37	Broward	99 233	109 009	292 335	97 251	84 709	30 079	28 978	177 199	69 342	70 486	92 141
38	Calhoun	1 301	—	807	91	262	33	46	6	—	—	285
39	Charlotte	23 283	3 887	11 168	5 011	2 757	2 929	540	7 193	373	—	10 037
40	Citrus	14 199	38	9 391	1 406	5 811	1 355	886	1 925	71	—	3 074
41	Clay	9 448	850	10 551	2 876	1 632	1 815	54	2 091	11 447	—	5 426
42	Collier	17 971	7 338	29 648	13 642	10 003	5 557	9 871	9 092	8 296	83	14 966
43	Columbia	6 949	190	3 666	1 381	1 883	267	168	686	818	1 181	3 913
44	Dade	95 042	415 018	433 741	175 818	150 509	25 079	4 172	165 201	133 909	180 876	212 148
45	De Soto	3 477	34	2 425	1 513	794	255	1 667	460	—	—	1 520
46	Dixie	1 200	91	829	38	477	91	42	63	11	—	587
47	Duval <sup>3</sup>	49 467	72 633	83 690	57 621	40 412	5 149	872	34 961	49 548	48 208	63 123
48	Escambia	11 610	11 126	28 473	9 457	14 288	708	813	8 378	10 590	10 127	13 868
49	Flagler	2 620	545	2 635	749	3 448	483	196	950	1 937	—	2 911
50	Franklin	2 403	75	1 659	143	826	31	60	63	—	249	935
51	Gadsden	3 162	7	3 869	1 274	1 499	114	171	784	1 009	506	4 027
52	Gilchrist	596	—	447	82	429	55	66	64	19	—	496
53	Glades	1 586	—	919	52	591	71	76	144	—	—	505
54	Gulf	1 382	69	1 544	123	35	165	45	285	—	3 588	570
55	Hamilton	1 218	—	1 349	143	1 169	52	11 317	112	738	—	2 311
56	Hardee	2 086	94	2 474	624	1 133	3	84	240	135	106	1 465
57	Hendry	2 910	160	3 956	578	54	179	8 153	515	147	—	1 147
58	Hernando	10 674	1 253	9 240	5 472	1 938	1 812	87 301	1 201	988	—	5 635
59	Highlands	14 750	945	6 561	1 800	2 785	662	1 507	3 545	757	552	6 490
60	Hillsborough	104 361	129 511	125 834	42 794	49 288	10 387	21 994	79 577	36 588	63 272	55 075
61	Holmes	1 185	—	459	138	308	24	51	83	2 750	1	403
62	Indian River	13 392	2 678	16 899	6 378	7 559	478	2 931	10 870	967	6 102	5 909
63	Jackson	4 144	136	2 417	373	828	103	145	1 064	924	510	299
64	Jefferson	1 605	—	1 203	162	128	33	90	17	1 238	—	592
65	Lafayette	569	—	318	18	238	18	57	39	—	45	265
66	Lake	13 823	305	16 017	4 823	28 753	1 305	3 045	5 426	2 042	4 152	13 665
67	Lee	72 167	23 588	37 544	31 527	7 259	5 905	9 130	56 621	13 088	6 498	22 806

See footnotes at end of table.

**338 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration					Liquor store and insurance trust expenditure					Cash and securities	
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility		
35	36	37	38	39	40	41	42	43	44	45	
1 277	1 278	642	1 766	6 165	—	12 221	12 216	1 295	2 147	25 647	1
116	—	51	146	346	—	809	809	—	300	1 763	2
2 088	748	739	1 914	700	—	9 376	9 376	2 275	1 321	10 708	3
496	680	71	78	48	—	1 968	1 968	—	538	2 733	4
8 889	6 401	7 461	2 654	16 261	—	105 602	105 602	12 352	23 314	77 605	5
746	1 244	560	541	16 272	75	14 242	14 242	4 059	5 464	19 675	6
3 456	8 359	20 201	7 282	19 305	3	399 073	397 948	4 927	141 741	288 493	7
1 164	812	403	446	1 718	—	3 781	3 781	—	200	43 614	8
767	503	213	957	395	—	2 869	2 869	2 206	71	5 072	9
1 662	3 358	2 035	2 556	3 559	8	45 286	45 226	2 794	11 304	24 216	10
911	945	21	393	1 060	8	231	231	—	5	2 964	11
52	36	—	18	35	—	423	405	—	405	1 396	12
857	2 082	1 548	3 422	4 299	2	47 239	47 239	2 237	26 842	31 732	13
281	101	76	103	618	—	1 108	1 108	—	—	1 158	14
7 947	2 218	7 616	1 532	3 930	—	87 222	87 222	14 114	17 832	53 145	15
2 787	2 237	904	937	1 657	—	22 613	22 342	10 483	5 249	19 917	16
460	479	139	736	204	16	1 958	1 958	555	269	2 515	17
5 783	11 948	9 186	11 646	23 483	—	179 411	179 411	33 428	60 080	120 142	18
699	431	538	557	1 508	24	11 129	10 907	8 309	1 930	9 683	19
30 558	47 742	66 361	273 111	43 607	21 630	926 151	749 183	124 186	4 787	869 646	20
28 662	68 002	47 101	240 803	54 340	34 817	769 050	693 007	220 423	61 634	1 347 010	21
10 070	7 011	11 487	23 377	3 386	53	152 913	143 618	31 853	3 673	78 716	22
6 384	10 097	8 623	20 624	10 292	32	127 042	121 121	63 264	10 810	113 660	23
24 858	40 569	59 394	208 046	126 224	38 802	1 224 938	1 115 033	188 983	317 055	754 643	24
9 775	16 539	13 016	42 259	149 505	3 155	378 287	348 651	81 113	134 118	268 769	25
5 665	6 396	6 877	14 295	101	—	113 198	110 008	72 351	114	57 801	26
4 688	3 338	9 039	11 651	3 404	—	108 135	101 559	45 252	254	68 881	27
2 615	3 080	3 331	3 302	44 176	—	93 790	93 732	7 138	43 948	58 350	28
10 630	21 337	53 909	3 889	31 588	12 251	799 349	758 057	18 411	28 324	643 278	29
5 481	2 988	4 317	4 482	22 383	—	122 752	122 033	19 891	18 511	72 519	30
55 601	212 744	236 241	441 497	1 027 340	372 333	4 938 839	4 938 839	—	1 004 403	3 195 946	31
10 311	11 615	30 577	21 972	153 186	3 806	877 874	875 903	74 197	436 468	710 433	32
644	902	364	994	755	—	5 953	5 536	1 025	201	11 359	33
5 874	5 851	8 391	5 756	18 180	317	135 101	130 418	2 144	14 098	128 937	34
941	1 302	594	429	6 590	173	15 213	15 213	1 325	7 019	20 262	35
19 118	22 396	73 073	31 286	72 164	—	1 005 333	1 004 994	38 265	197 501	954 694	36
78 002	128 529	283 217	131 065	334 101	21 262	4 565 323	4 564 500	573 109	548 810	4 131 418	37
951	442	8	1 834	2 122	—	659	659	91	8	2 228	38
6 749	5 347	11 910	7 655	85 404	16	249 242	249 157	35 645	—	194 635	39
4 210	4 583	16 935	3 349	4 200	—	244 534	243 969	2 543	2 567	279 171	40
1 707	4 379	21 335	4 374	9 095	—	172 203	171 044	3 994	96	189 016	41
8 596	11 019	17 740	15 469	67 955	—	375 181	372 710	46 005	109 650	314 495	42
2 458	1 936	1 240	2 155	3 886	84	38 157	38 157	3 480	12 414	33 772	43
71 805	156 577	381 133	265 216	379 240	51 346	6 217 058	6 209 357	484 355	396 589	5 370 279	44
1 822	846	176	1 691	3 325	21	5 027	5 027	2 161	—	17 284	45
550	756	43	345	210	—	672	672	672	—	1 968	46
17 185	36 747	173 612	40 054	911 548	40 511	5 040 418	5 039 611	203 365	2 830 569	3 725 009	47
14 563	11 999	43 513	24 459	47 876	5 098	747 979	746 662	38 224	64 203	640 674	48
1 715	2 087	6 410	1 834	2 134	—	104 993	104 805	32 294	—	81 022	49
481	1 083	262	1 157	2 089	—	7 280	7 263	1 920	—	7 814	50
2 107	1 762	3 041	2 290	11 377	1 824	39 307	39 267	1 273	1 304	53 234	51
555	749	66	304	275	—	1 782	1 770	1 090	292	4 061	52
169	1 091	25	1 325	3 175	—	400	400	400	—	4 572	53
971	765	436	1 319	3 247	—	6 653	6 653	1 045	644	15 708	54
540	932	1 912	1 292	3 768	—	31 358	29 564	320	84	21 873	55
1 365	1 487	1 258	1 386	7 172	158	21 368	21 214	2 731	330	24 078	56
2 169	1 095	2 854	685	579	5	48 576	45 924	13 956	50	49 775	57
6 429	3 144	54 987	4 939	8 649	20	790 279	790 215	83 676	—	457 152	58
4 735	2 574	4 750	2 926	21 116	348	175 033	175 013	14 657	111 905	97 835	59
47 440	66 556	184 539	50 852	205 566	26 828	3 011 765	3 010 869	130 032	727 129	2 383 919	60
540	840	61	245	784	—	3 181	3 006	978	337	1 850	61
7 709	5 778	9 658	6 726	87 375	321	226 817	226 134	44 510	90 039	201 542	62
898	1 386	1 625	3 244	2 969	60	28 431	28 426	5 369	3 292	26 692	63
368	743	13	728	2 664	—	560	559	559	—	3 563	64
504	184	49	276	56	—	1 095	1 095	625	—	3 238	65
5 841	8 064	23 063	7 115	39 988	163	333 136	333 012	34 065	10 194	348 607	66
24 778	26 601	67 275	36 918	116 530	440	1 550 339	1 546 986	96 117	167 623	1 188 951	67

GOVERNMENTS—GOVERNMENT FINANCES

COUNTY AREAS 339









Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
<b>GEORGIA—Con.</b>												
1	Richmond .....	19 715	13 578	14 640	9 321	6 185	1 034	145	6 899	29 813	10 959	2 988
2	Rockdale .....	1 466	—	4 602	3 874	1 538	397	326	586	867	3 270	3 137
3	Schley .....	273	—	220	21	146	—	—	12	73	—	176
4	Screven .....	2 866	—	1 052	328	879	—	71	9	145	146	1 211
5	Seminole .....	502	—	495	182	130	—	—	12	32	79	279
6	Spalding .....	2 921	—	6 524	3 342	1 215	194	—	1 269	1 018	1 205	1 966
7	Stephens .....	1 606	211	1 590	593	238	—	44	590	1 065	489	859
8	Stewart .....	763	—	444	11	113	—	10	8	211	—	82
9	Sumter .....	1 445	31	3 311	865	1 463	50	47	30	313	397	1 195
10	Talbot .....	492	—	356	55	—	—	17	6	83	62	142
11	Taliaferro .....	165	—	102	8	13	—	31	1	—	7	32
12	Tattnall .....	1 727	—	882	126	152	—	78	209	59	153	440
13	Taylor .....	1 228	—	665	179	1	—	58	12	204	—	314
14	Telfair .....	886	—	923	124	3	—	49	61	43	—	400
15	Terrell .....	497	1	832	333	735	—	72	13	145	174	452
16	Thomas .....	2 624	973	3 001	1 836	5 670	234	66	1 233	1 316	915	1 881
17	Tift .....	2 230	40	2 629	846	1 281	50	82	962	557	696	1 427
18	Toombs .....	1 697	—	1 809	435	421	—	58	369	1 296	731	874
19	Towns .....	385	—	313	56	22	—	42	144	—	—	98
20	Treuten .....	330	—	525	48	124	—	23	26	4	—	121
21	Troup .....	4 355	638	5 680	3 848	1 361	133	86	1 830	1 806	5 646	4 291
22	Turner .....	877	—	793	151	77	—	66	178	614	136	602
23	Twiggs .....	1 044	—	488	11	—	—	—	—	192	—	445
24	Union .....	1 552	—	349	250	222	—	—	59	—	—	736
25	Upson .....	1 636	—	1 896	704	1 112	94	6	548	706	516	702
26	Walker .....	2 151	—	3 925	608	268	4	41	501	710	1 608	862
27	Walton .....	2 974	3	2 986	1 327	1 098	240	62	415	851	2 140	1 420
28	Ware .....	4 836	153	2 884	1 498	1 104	110	37	471	8 862	1 610	2 485
29	Warren .....	608	—	262	26	—	—	5	30	191	—	148
30	Washington .....	3 111	—	1 459	253	330	—	44	171	840	458	635
31	Wayne .....	1 656	—	1 764	305	362	27	132	377	450	414	1 027
32	Webster .....	244	—	120	3	12	14	15	—	271	—	13
33	Wheeler .....	287	—	268	7	—	—	26	—	46	—	55
34	White .....	520	—	814	117	107	56	79	187	223	2	316
35	Whitfield .....	12 759	—	5 277	3 265	1 167	222	4	3 291	214	6 997	2 487
36	Wilcox .....	571	—	487	24	33	—	26	6	355	30	172
37	Wilkes .....	910	—	908	290	122	—	42	20	288	570	284
38	Wilkinson .....	1 341	—	972	190	193	3	38	33	—	—	472
39	Worth .....	1 494	1	967	270	223	19	38	136	82	241	660
<b>HAWAII<sup>4</sup>—Con.</b>												
40	Hawaii .....	8 747	135	23 914	8 515	—	1 864	333	12 222	10 410	37 850	4 164
41	Honolulu <sup>3</sup> .....	43 925	2 044	114 062	43 659	—	5 387	4 539	80 335	101 892	105 442	91 248
42	Kauai .....	5 719	—	8 568	4 318	—	1 943	784	3 812	5 882	5 895	1 703
43	Maui .....	15 049	—	16 091	9 713	—	989	2 925	23 170	8 595	17 277	3 644
<b>IDAHO—Con.</b>												
44	Ada .....	23 374	8 035	22 673	16 316	1 633	1 949	4 184	8 935	7 207	13 531	7 511
45	Adams .....	383	—	307	23	—	—	29	6	—	57	45
46	Bannock .....	6 329	962	9 568	3 568	1 358	179	2 177	2 152	3 057	1 884	2 516
47	Bear Lake .....	859	22	632	110	—	—	364	40	18	192	214
48	Benewah .....	1 403	17	833	66	—	6	146	120	156	420	468
49	Bingham .....	3 809	186	2 275	711	169	—	382	746	—	486	732
50	Blaine .....	3 284	954	1 745	1 483	339	—	179	1 037	—	4 665	414
51	Boise .....	875	—	289	11	—	—	—	3	—	63	—
52	Bonner .....	4 177	302	2 795	940	—	36	108	967	61	1 515	1 358
53	Bonneville .....	5 700	1 701	8 790	5 970	1 246	441	420	4 582	883	3 147	2 493
54	Boundary .....	1 605	49	918	102	—	—	101	100	—	111	166
55	Butte .....	773	35	253	48	—	—	45	72	—	36	100
56	Camas .....	561	—	171	11	—	—	47	8	—	8	8
57	Canyon .....	7 111	176	6 470	3 146	7 426	266	3 878	1 739	5 388	4 910	2 746
58	Caribou .....	2 132	18	795	114	1	158	273	199	—	263	340
59	Cassia .....	2 599	97	2 592	564	60	26	1 536	565	—	341	1 013
60	Clark .....	440	—	105	—	—	—	9	4	—	—	—
61	Cleanwater .....	1 533	—	734	24	—	—	56	57	—	397	170
62	Custer .....	585	—	247	95	6	3	45	52	—	48	51
63	Elmore .....	2 707	15	1 281	244	223	40	1 383	269	—	346	470
64	Franklin .....	1 728	4	499	52	46	—	88	63	—	279	173
65	Fremont .....	211	79	973	123	—	—	284	145	—	80	305
66	Gem .....	1 102	—	392	98	—	—	578	201	—	3	85
67	Gooding .....	1 441	3	610	197	137	8	193	34	—	200	290
68	Idaho .....	4 228	179	1 047	67	109	—	116	168	—	767	556
69	Jefferson .....	2 490	16	843	469	45	—	56	124	—	54	489
70	Jerome .....	2 102	37	1 005	273	122	14	79	344	59	600	307
71	Kootenai .....	8 778	670	6 723	2 774	3 252	392	843	2 497	—	9 682	10 329

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration			General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration	Interest on general debt									
35	36	37	38	39	40	41	42	43	44	45	
3 014	12 732	15 798	14 711	14 942	1 679	278 961	278 961	31 419	38 593	333 356	1
1 103	8 853	4 372	1 126	7 509	—	87 904	87 620	33 307	22 199	73 391	2
60	278	5	101	1 377	—	1 190	1 190	—	1 072	848	3
332	981	247	965	7 572	—	2 804	2 504	—	1 002	5 056	4
186	745	64	184	440	—	347	301	—	293	2 994	5
1 703	4 675	281	2 447	20 819	716	19 858	19 858	90	17 658	31 569	6
560	2 251	917	2 986	5 227	—	18 571	18 221	—	5 251	20 208	7
182	635	13	379	898	—	1 666	1 639	—	1 583	1 316	8
464	1 557	1 182	1 272	5 464	—	26 982	26 358	11 581	9 893	14 863	9
179	599	94	387	565	—	2 946	2 946	1 548	1 398	2 240	10
42	286	6	1	213	—	145	145	—	56	784	11
280	1 740	473	608	1 278	—	7 673	6 831	4 315	1 766	4 116	12
192	835	498	203	525	—	9 249	9 249	2 421	1 393	6 215	13
304	1 253	135	512	1 301	—	4 601	3 850	—	2 411	4 414	14
249	821	29	721	1 452	—	3 249	2 943	—	2 941	4 516	15
729	2 359	121	2 250	27 298	484	5 261	5 261	—	5 132	26 970	16
1 435	2 871	1 115	1 811	5 126	—	19 965	17 316	—	4 825	29 794	17
262	1 505	457	1 192	1 882	—	11 542	10 471	—	3 273	17 384	18
137	404	208	830	626	—	4 999	4 999	—	2 163	3 164	19
196	534	1	352	183	—	220	80	—	80	1 270	20
1 190	5 212	318	2 181	40 231	—	52 980	52 980	859	47 329	48 526	21
193	781	387	784	980	—	9 218	8 870	—	3 786	6 839	22
263	878	152	—	252	—	3 592	3 542	2 873	669	3 418	23
330	999	40	1 326	890	—	1 484	1 484	—	1 484	9 610	24
718	1 572	1 729	983	6 867	—	26 394	26 394	3 785	4 036	23 334	25
634	4 093	51	1 647	14 085	—	16 992	16 874	344	15 602	18 261	26
553	3 499	1 169	2 112	12 616	—	30 590	30 590	181	12 686	27 893	27
874	3 304	448	2 208	3 077	—	21 663	21 569	1 060	9 893	26 982	28
185	476	754	459	1 155	—	11 774	11 774	254	1 039	14 267	29
407	1 954	717	1 446	5 588	—	11 480	11 253	1 039	1 053	18 169	30
302	1 489	1 648	1 993	1 464	—	28 441	28 233	—	6 049	29 159	31
46	205	4	51	141	—	117	86	—	86	773	32
117	411	9	98	151	—	230	230	—	197	1 284	33
415	1 084	518	861	953	—	7 963	7 963	—	1 826	12 597	34
2 010	5 630	4 242	3 165	71 879	—	167 065	167 065	1 270	104 920	271 608	35
157	696	23	288	598	—	1 519	1 202	—	1 117	2 205	36
148	757	369	966	6 849	—	7 874	7 790	2 465	2 264	7 209	37
158	1 010	13	225	842	—	1 774	1 774	—	1 551	10 311	38
191	769	684	1 386	5 238	—	10 451	9 051	3 581	1 345	11 824	39
4 460	12 893	6 225	22 986	11 720	—	112 788	112 788	—	6 479	107 716	40
39 970	79 198	61 610	109 123	208 934	—	1 051 090	1 051 090	—	49 895	732 140	41
2 180	6 922	3 156	12 997	7 877	—	48 808	48 808	—	1 653	71 361	42
5 706	13 275	7 040	10 469	10 926	—	148 915	148 915	—	48 362	198 537	43
6 949	14 383	8 122	9 846	3 379	—	121 693	101 514	59 385	1 817	114 386	44
129	161	17	125	107	—	614	213	210	—	1 670	45
2 545	6 327	1 109	1 343	4 429	567	17 712	17 712	1 080	832	29 056	46
700	498	265	473	261	—	3 907	3 907	2 180	648	3 899	47
893	211	1 044	789	1 296	—	14 579	14 574	3 365	296	5 089	48
916	1 300	803	1 465	790	—	11 295	11 127	9 120	602	11 626	49
1 428	991	1 035	2 485	2 042	—	15 362	15 362	745	1 477	11 161	50
779	42	118	6	94	—	1 697	1 697	1 555	139	1 130	51
1 633	1 276	271	1 651	1 277	—	2 957	2 957	—	1 952	5 928	52
3 057	5 084	3 372	3 990	33 237	—	127 921	127 921	36 465	86 553	53 192	53
489	380	92	577	2 348	—	2 223	2 223	—	2 092	5 577	54
233	201	61	220	130	—	1 091	1 091	175	42	1 291	55
323	186	18	203	17	—	373	373	—	373	1 195	56
2 608	4 290	1 571	6 567	3 805	—	29 674	26 524	13 007	202	25 022	57
659	775	904	1 094	1 693	—	13 780	13 685	680	943	19 199	58
439	1 516	127	1 682	5 032	—	10 159	7 159	—	4 319	16 449	59
106	201	4	403	6	—	45	45	—	—	2 662	60
285	420	10	373	368	—	882	882	—	599	3 242	61
260	231	15	877	387	—	770	770	—	770	2 650	62
644	1 596	409	892	703	—	6 981	6 981	3 475	—	5 076	63
713	292	37	779	289	—	767	734	260	211	2 395	64
402	1 191	1 431	721	745	—	20 498	20 478	1 405	286	22 212	65
415	245	419	504	161	—	5 693	5 693	5 225	40	4 511	66
574	473	424	1 158	407	—	12 096	11 790	4 215	147	13 712	67
629	561	128	1 109	515	—	2 920	2 920	30	1 422	11 677	68
431	659	709	767	165	—	8 658	8 658	7 730	127	7 963	69
420	636	58	373	541	—	5 315	5 315	4 240	223	6 900	70
3 299	5 781	1 696	2 881	3 302	—	36 892	35 908	8 290	6 265	64 442	71

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34		
<b>IDAHO—Con.</b>												
1	Latah .....	1 322	34	2 079	392	335	141	226	556	—	683	347
2	Lemhi .....	682	—	389	108	—	—	81	80	—	238	50
3	Lewis .....	1 323	46	341	306	28	—	168	48	—	233	168
4	Lincoln .....	873	—	229	82	10	—	3	76	—	107	62
5	Madison .....	2 009	228	1 182	355	32	13	64	434	—	371	369
6	Minidoka .....	2 247	—	1 307	315	165	56	4 719	328	—	1 141	357
7	Nevada .....	4 472	4 386	3 476	2 627	1 074	441	286	548	1 116	1 950	2 371
8	Oneida .....	998	8	340	11	9	—	181	3	—	39	78
9	Owyhee .....	1 094	4	587	77	215	10	1 642	51	—	84	197
10	Payette .....	2 740	220	1 682	221	177	—	238	438	—	521	515
11	Power .....	2 810	21	867	70	—	—	591	274	89	1 178	260
12	Shoshone .....	4 628	56	2 134	885	561	226	—	322	—	469	320
13	Teton .....	405	—	150	60	131	96	127	11	—	26	14
14	Twin Falls .....	8 561	854	3 857	2 230	850	135	1 045	1 067	1 347	2 457	1 261
15	Valley .....	1 617	9	798	226	176	—	155	566	—	528	169
16	Washington .....	1 181	—	603	139	—	—	342	103	—	410	205
<b>ILLINOIS—Con.</b>												
17	Adams .....	8 106	482	4 252	3 358	1 359	743	355	2 982	1 643	2 447	2 239
18	Alexander .....	1 482	62	1 038	3	—	—	21	91	1 254	25	—
19	Bond .....	2 114	412	992	168	120	43	55	192	295	248	—
20	Boone .....	3 607	—	2 072	1 140	753	250	669	938	2 190	1 460	902
21	Brown .....	1 189	—	314	38	15	—	127	51	118	251	5
22	Bureau .....	7 167	17	2 085	1 245	128	7	342	251	1 713	1 009	606
23	Calhoun .....	1 838	—	270	61	31	—	45	2	70	—	—
24	Carroll .....	2 404	21	838	694	74	—	103	317	217	658	277
25	Cass .....	3 481	—	1 191	14	52	—	250	583	260	371	—
26	Champaign .....	20 924	2 825	14 497	8 635	3 318	352	694	11 828	5 572	8 512	1 571
27	Christian .....	7 274	81	2 160	973	704	71	160	1 482	593	2 084	55
28	Clark .....	4 324	—	1 337	271	300	—	124	1 009	108	—	—
29	Clay .....	1 846	101	786	197	135	25	39	134	416	481	295
30	Clinton .....	4 504	—	1 817	579	118	—	87	750	—	438	111
31	Coles .....	5 750	1 673	4 411	3 212	—	—	112	906	773	3 714	43
32	Cook .....	680 063	405 825	972 240	402 248	258 489	38 756	287	657 324	369 835	519 175	205 834
33	Crawford .....	2 339	86	802	535	205	—	213	248	16	463	4
34	Cumberland .....	2 213	—	280	53	274	—	91	116	156	—	—
35	De Kalb .....	8 819	1 555	7 856	4 946	868	12	141	3 304	1 904	2 569	1 618
36	De Witt .....	3 794	18	1 787	482	211	—	148	346	493	999	56
37	Douglas .....	2 531	—	1 023	253	—	—	71	809	—	185	—
38	Du Page .....	174 789	3 994	88 289	60 296	15 297	5 707	—	118 106	12 750	72 823	19 791
39	Edgar .....	3 534	2	1 140	677	172	—	109	108	493	1 211	103
40	Edward .....	629	—	239	34	—	—	85	31	134	189	112
41	Effingham .....	5 484	59	1 756	834	99	—	90	1 695	221	566	273
42	Fayette .....	1 499	—	1 124	180	355	—	100	358	—	346	132
43	Ford .....	2 637	—	1 111	208	—	—	319	315	105	403	87
44	Franklin .....	3 869	38	2 662	965	275	6	—	525	1 692	1 199	185
45	Fulton .....	5 686	—	2 108	1 249	391	—	370	1 067	1 098	1 049	463
46	Gallatin .....	1 421	13	336	73	10	—	80	95	271	5	15
47	Greene .....	1 928	—	879	446	44	—	332	49	565	12	51
48	Grundy .....	5 090	1 942	3 236	917	—	—	51	151	348	303	551
49	Hamilton .....	1 270	—	369	8	—	—	207	46	139	—	—
50	Hancock .....	2 670	—	1 083	274	205	—	—	311	782	380	47
51	Hardin .....	674	—	165	—	37	—	1	5	253	98	18
52	Henderson .....	2 011	—	452	68	31	—	339	34	—	—	1
53	Henry .....	6 400	744	3 022	1 680	—	65	241	1 235	1 004	1 567	350
54	Iroquois .....	6 288	—	1 764	711	102	—	472	330	—	—	162
55	Jackson .....	5 441	1 282	6 126	1 637	795	732	309	3 041	1 429	1 503	269
56	Jasper .....	3 652	—	869	4	85	—	108	161	63	175	47
57	Jefferson .....	4 275	1 387	3 040	1 496	—	140	—	325	2 666	1 743	390
58	Jersey .....	1 558	—	1 050	42	253	—	2	240	652	381	56
59	Jo Daviess .....	3 358	—	1 483	387	406	—	89	250	303	163	118
60	Johnson .....	1 157	—	407	7	—	—	73	12	701	71	37
61	Kane .....	45 715	13 909	42 989	24 033	4 832	2 735	183	43 897	4 733	30 462	7 637
62	Kankakee .....	14 174	352	9 018	4 141	365	190	228	2 822	1 686	11 483	853
63	Kendall .....	4 923	—	1 515	1 085	1 709	—	111	1 607	—	2 660	261
64	Knox .....	5 852	263	4 165	2 957	3 205	—	10	1 943	1 179	5 911	1 758
65	Lake .....	62 047	4 267	68 256	34 723	4 528	4 731	843	63 214	23 121	73 644	7 819
66	La Salle .....	14 220	619	7 133	3 005	940	63	137	1 889	5 598	14 374	939
67	Lawrence .....	2 515	—	658	228	—	—	63	129	—	297	7
68	Lee .....	5 944	90	2 440	1 479	—	74	191	652	807	1 272	672
69	Livingston .....	6 410	20	2 778	1 148	300	—	94	1 077	561	1 002	593
70	Logan .....	4 060	37	2 881	716	278	42	114	1 662	2 555	216	—
71	McDonough .....	4 659	272	1 937	1 010	723	—	99	964	701	1 269	371
72	McHenry .....	20 179	—	20 367	9 799	547	2 103	237	8 178	3 082	7 280	160
73	McLean .....	16 507	4 009	9 520	6 921	2 344	—	729	56	6 469	2 781	3 436
74	Macon .....	15 599	643	8 225	6 795	461	1 090	1 126	12 332	7 671	6 295	371
75	Macoupin .....	5 879	—	3 858	467	13	—	67	238	477	1 309	13
76	Madison .....	33 819	7 050	24 223	12 737	4 124	345	2 106	10 441	7 932	12 703	6 772

See footnotes at end of table.

Expenditure—Con.						Indebtedness						
Direct general expenditure—Con.						Long-term						
Government administration					Liquor store and insurance trust expenditure							
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility		Cash and securities	
35	36	37	38	39	40	41	42	43	44		45	
840	1 442	664	1 070	1 284	—	8 888	8 888	6 086	632		7 818	1
393	143	113	234	3 956	—	2 249	2 164	860	521		2 138	2
218	144	13	318	502	—	306	306	—	88		2 854	3
179	352	37	223	189	—	709	682	—	—		1 051	4
694	551	584	406	533	—	14 029	13 784	11 995	853		12 390	5
730	815	459	608	6 468	—	16 241	16 241	4 870	601		11 944	6
1 275	2 633	3 959	1 194	2 807	299	59 338	59 235	—	3 473		69 530	7
336	154	119	358	104	—	2 108	1 990	1 600	326		1 717	8
614	264	243	369	176	—	8 520	6 684	1 100	574		4 481	9
758	839	621	1 556	760	—	9 265	9 265	7 525	1 244		8 039	10
286	771	841	355	287	—	15 256	15 256	1 065	410		15 734	11
1 673	1 363	199	340	372	—	3 594	3 185	—	857		6 854	12
285	147	67	145	116	—	1 697	1 555	—	487		1 493	13
1 193	1 714	1 888	999	2 211	—	24 058	23 891	10 580	815		41 550	14
753	523	275	1 342	259	—	6 628	6 605	2 925	174		11 697	15
997	341	80	497	1 767	—	1 489	1 489	590	198		4 576	16
818	6 458	4 882	2 733	4 468	—	69 662	69 662	15 532	1 077		90 343	17
86	971	177	36	9 589	89	2 911	2 911	916	454		11 216	18
409	1 286	341	979	901	—	4 653	4 592	955	586		8 357	19
287	2 844	1 379	1 568	1 123	—	30 360	30 260	14 360	—		24 151	20
190	555	141	388	465	—	3 163	3 146	645	884		3 331	21
600	3 451	1 248	2 902	8 064	72	22 498	21 617	6 611	4 302		37 008	22
430	484	10	407	136	—	762	762	280	308		2 001	23
520	1 385	265	550	862	71	7 486	5 370	2 424	561		9 805	24
258	1 965	156	835	845	20	7 572	6 965	1 885	1 455		11 431	25
3 631	12 385	6 641	16 033	18 441	753	109 342	109 165	34 442	6 379		217 091	26
1 311	3 520	1 232	2 102	2 721	55	20 382	14 431	3 500	1 814		28 030	27
285	1 965	203	1 080	7 736	—	4 566	4 545	1 355	824		11 189	28
358	1 712	332	1 210	9 320	77	9 604	9 576	935	3 914		12 807	29
856	2 361	370	1 900	7 731	—	23 023	22 703	2 722	3 384		28 727	30
486	3 932	2 110	2 518	3 576	798	35 411	35 411	7 975	8 453		66 150	31
148 286	523 777	760 098	631 342	2 062 190	777 367	13 568 151	13 208 788	1 570 883	823 443	23 258 969	32	
199	1 874	379	2 026	601	—	5 574	5 574	2 675	355		16 064	33
258	1 075	170	451	1 671	—	2 834	2 684	1 880	310		5 092	34
2 755	6 128	3 720	6 910	2 867	147	47 901	46 629	20 576	754		71 950	35
502	2 840	359	2 284	1 966	32	8 394	8 244	550	1 865		25 250	36
224	2 376	160	1 693	1 566	—	11 282	11 278	2 590	1 480		15 096	37
15 556	101 959	72 745	96 352	190 903	3 588	1 486 258	1 478 998	338 953	227 574	1 799 693	38	
590	1 304	325	1 371	973	212	14 817	14 814	4 202	2 973		19 228	39
650	199	719	388	442	—	9 318	9 318	3 865	786		8 893	40
437	4 116	520	1 312	2 610	104	13 057	13 016	2 140	1 494		41 987	41
343	2 126	501	1 432	1 288	66	7 848	7 848	1 060	705		11 838	42
494	1 750	296	1 047	1 422	—	7 238	6 738	2 100	2 550		11 938	43
587	3 502	1 363	1 585	13 724	207	40 740	39 732	4 205	20 335		32 410	44
547	3 357	1 096	2 883	2 001	198	19 332	18 394	7 003	2 938		46 022	45
127	1 170	555	352	932	—	9 824	9 074	4 740	1 175		3 505	46
386	1 440	105	404	3 190	—	6 132	6 102	400	567		9 684	47
970	3 698	1 898	3 953	2 841	62	31 808	31 754	13 758	2 598		43 586	48
63	1 069	171	13	3 610	—	5 593	5 593	—	1 141		8 311	49
787	2 682	804	574	1 354	—	10 635	10 207	4 231	2 773		16 198	50
247	289	81	193	1 101	—	1 299	1 299	160	33		4 421	51
249	989	531	310	265	—	5 830	5 357	4 260	482		5 893	52
1 070	4 808	1 406	2 230	5 634	403	32 342	32 318	3 243	9 030		48 919	53
601	4 205	378	1 361	2 415	24	10 892	10 872	4 431	1 231		27 315	54
2 766	5 476	3 678	2 544	5 102	486	77 820	77 526	7 429	2 574		106 188	55
319	1 055	62	607	2 159	—	1 362	1 362	—	207		12 462	56
2 189	2 366	1 361	2 251	3 950	234	28 542	22 721	3 222	3 203		29 069	57
192	1 550	147	856	807	59	3 282	3 282	1 470	765		14 227	58
324	3 182	461	3 066	1 338	—	8 921	7 879	3 172	625		15 074	59
288	475	272	232	867	—	6 700	6 615	2 097	965		6 421	60
10 057	32 420	33 506	39 200	81 077	5 727	680 432	674 585	166 160	62 542		749 441	61
890	8 971	5 621	8 806	2 554	35	110 100	107 892	24 524	613		86 160	62
1 029	4 191	2 157	2 296	637	—	37 472	36 392	26 116	168		28 188	63
1 168	4 584	4 728	6 898	3 824	—	72 030	71 495	9 150	1 186		82 097	64
16 020	48 926	43 645	56 680	120 102	4 153	1 040 847	1 027 036	286 207	232 630	1 123 660	65	
2 914	10 744	4 623	5 199	15 640	408	88 494	83 220	22 445	11 619		81 657	66
403	751	2	214	1 560	29	4 309	4 309	—	4 133		15 628	67
718	3 244	927	2 510	1 638	431	17 909	16 642	10 209	489		43 010	68
1 182	3 556	583	2 655	1 241	11	9 752	7 957	3 044	362		26 412	69
416	2 901	464	1 239	1 809	379	12 170	12 153	5 575	420		47 140	70
409	2 991	2 234	3 621	5 022	—	45 697	44 010	11 229	4 921		32 528	71
2 594	21 680	20 252	31 609	9 446	210	285 518	279 244	74 783	22 299		297 436	72
2 840	11 018	11 190	14 755	9 509	1 731	187 688	186 225	57 042	14 286		221 629	73
2 527	10 377	8 548	11 953	13 272	2 343	232 510	232 214	15 100	45 606		263 081	74
3 133	3 000	1 895	1 126	3 724	58	54 424	53 911	15 728	5 240		27 724	75
7 052	29 917	11 944	19 184	32 426	498	193 672	191 081	40 553	22 597		223 202	76

GOVERNMENTS—GOVERNMENT FINANCES

COUNTY AREAS 355

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>ILLINOIS—Con.</b>												
1	Marion .....	4 778	203	2 925	1 611	761	—	69	861	928	1 616	859
2	Marshall .....	2 269	—	869	221	79	—	10	101	—	119	—
3	Mason .....	3 039	—	951	415	395	—	517	673	35	238	140
4	Massac .....	2 872	45	965	322	71	6	106	37	341	143	412
5	Menard .....	806	—	612	114	69	—	197	14	280	—	—
6	Mercer .....	3 419	—	1 088	401	298	—	294	138	202	160	34
7	Monroe .....	1 827	—	1 509	147	117	—	146	229	—	290	196
8	Montgomery .....	3 485	128	2 212	80	45	—	75	670	506	—	—
9	Morgan .....	3 310	1 689	2 636	1 104	779	149	16	707	729	1 612	510
10	Moultrie .....	2 391	—	360	154	452	—	98	331	—	77	—
11	Ogle .....	7 286	115	3 157	2 569	938	—	192	1 966	311	1 934	1 440
12	Peoria .....	26 425	6 583	16 588	9 459	5 008	876	228	14 925	11 746	7 423	134
13	Perry .....	2 108	—	1 091	434	805	—	77	203	452	150	30
14	Piatt .....	4 599	—	1 575	382	55	—	156	235	15	667	163
15	Pike .....	3 364	—	565	166	220	—	1 044	98	343	84	—
16	Pope .....	956	—	191	—	—	5	54	11	253	—	—
17	Pulaski .....	999	—	355	—	29	—	33	9	475	—	—
18	Putnam .....	1 103	—	267	105	—	—	145	235	—	238	—
19	Randolph .....	3 471	502	2 202	345	97	—	31	434	495	381	—
20	Richland .....	2 408	78	932	295	96	—	31	341	342	381	—
21	Rock Island .....	20 262	3 802	15 260	8 338	1 124	898	1 467	7 102	9 940	8 250	2 799
22	St Clair .....	22 597	222	18 500	4 790	5 014	287	221	3 181	27 173	29 648	1 764
23	Saline .....	2 671	78	1 485	274	74	—	32	448	1 836	713	61
24	Sangamon .....	17 794	6 755	18 834	9 775	1 625	813	216	8 296	5 453	9 862	188
25	Schuyler .....	585	—	330	99	127	—	341	331	—	—	—
26	Scott .....	518	—	239	51	6	—	200	75	—	87	—
27	Shelby .....	4 219	51	921	428	315	—	221	339	234	191	—
28	Stark .....	1 400	—	256	225	—	—	17	59	—	44	58
29	Stephenson .....	6 153	313	3 173	2 307	1 055	61	217	2 453	1 034	1 870	1 222
30	Tazewell .....	14 332	51	10 661	4 797	857	206	285	8 114	1 528	4 463	1 756
31	Union .....	1 034	—	1 195	21	—	—	176	179	591	54	73
32	Vermilion .....	8 642	298	7 653	4 711	632	75	1 099	1 793	7 598	4 703	1 279
33	Wabash .....	1 826	173	830	623	108	—	135	329	326	382	319
34	Warren .....	3 430	27	1 285	741	313	—	—	71	1 463	1 006	305
35	Washington .....	1 964	—	559	337	276	—	3	148	—	84	47
36	Wayne .....	2 551	—	1 164	174	—	—	162	318	456	6	—
37	White .....	4 487	—	1 268	73	381	—	16	333	216	666	—
38	Whiteside .....	7 772	250	4 918	2 035	335	—	328	2 593	679	1 492	1 575
39	Will .....	43 851	3 061	39 727	24 630	8 130	1 362	119	54 700	11 908	17 306	5 770
40	Williamson .....	4 031	42	3 050	1 565	482	38	—	915	2 916	1 445	950
41	Winnebago .....	28 784	8 640	32 054	16 792	2 617	1 072	504	27 540	14 440	13 883	6 400
42	Woodford .....	5 419	—	1 724	437	162	—	39	440	260	658	12
<b>INDIANA—Con.</b>												
43	Adams .....	2 815	24	1 374	421	718	—	420	770	1 244	2 264	565
44	Allen .....	20 949	666	19 978	12 409	4 246	—	1 020	13 151	11 642	11 050	3 608
45	Bartholomew .....	9 529	828	4 303	4 106	1 310	6	602	3 811	1 107	7 677	3 872
46	Benton .....	1 995	—	514	104	83	—	238	59	—	416	36
47	Blackford .....	1 898	—	1 225	690	261	—	167	171	—	1 490	419
48	Boone .....	4 728	—	2 935	1 442	285	111	398	635	—	2 698	527
49	Brown .....	1 477	—	332	32	283	—	67	75	—	63	73
50	Carroll .....	2 724	6	763	259	282	—	262	124	337	821	82
51	Cass .....	4 211	236	2 891	2 621	931	—	338	1 488	507	6 397	9
52	Clark .....	6 518	1 115	8 108	6 304	1 641	—	581	2 649	2 912	10 443	2 632
53	Clay .....	4 399	37	282	103	248	—	112	52	665	178	—
54	Clinton .....	3 797	43	2 392	2 420	528	—	358	527	—	4 695	311
55	Crawford .....	1 020	—	102	20	126	—	82	5	4	169	—
56	Daviess .....	4 143	54	1 103	777	348	—	379	661	414	6 783	665
57	Dearborn .....	2 713	2	1 568	268	830	—	284	316	2 530	4 289	513
58	Decatur .....	3 044	49	839	757	271	—	162	338	45	1 032	136
59	De Kalb .....	7 381	153	2 298	737	773	—	707	543	193	2 160	481
60	Delaware .....	8 475	345	6 512	4 344	1 074	—	841	1 208	4 437	7 214	7 905
61	Dubois .....	4 608	39	1 418	321	585	—	148	1 789	99	2 578	939
62	Elkhart .....	11 804	2 525	12 632	7 554	1 659	115	650	6 445	5 655	17 008	6 564
63	Fayette .....	2 484	57	1 364	1 214	844	—	109	305	960	1 316	408
64	Floyd .....	3 145	21	3 732	3 553	553	—	813	850	4 185	3 976	1 441
65	Fountain .....	2 723	—	385	104	289	—	100	48	277	394	245
66	Franklin .....	2 468	15	222	46	149	—	65	108	—	457	201
67	Fulton .....	3 794	44	1 321	868	206	—	357	1 314	473	1 659	17
68	Gibson .....	5 190	20	1 700	1 044	411	—	327	551	198	3 194	1 183
69	Grant .....	6 110	196	5 904	3 539	764	—	409	1 032	2 403	5 871	840
70	Greene .....	2 898	26	755	535	367	—	242	318	1 072	632	225
71	Hamilton .....	8 907	35	8 079	7 485	1 696	—	1 398	2 072	1 690	16 464	—
72	Hancock .....	5 575	—	1 886	1 316	1 053	—	1 001	1 200	—	3 424	—
73	Harrison .....	3 393	17	387	86	229	—	101	510	—	855	1
74	Hendricks .....	10 276	53	4 953	3 289	1 263	—	771	703	25	3 907	12

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
951	3 985	2 511	4 025	6 824	85	58 820	57 694	6 410	10 403	39 494	1
338	1 093	199	965	590	—	5 069	4 061	2 117	900	6 138	2
589	1 170	499	1 236	1 046	—	7 495	7 012	935	1 248	15 318	3
1 499	1 548	606	332	4 835	32	11 863	11 680	1 670	1 840	5 459	4
116	902	392	765	783	—	7 937	7 557	1 118	385	6 160	5
395	1 622	345	1 371	1 573	—	7 857	7 673	1 445	2 245	12 722	6
385	1 708	517	1 396	5 456	—	9 348	9 098	1 565	100	12 710	7
65	3 312	624	1 091	3 232	51	18 849	18 717	8 770	5 409	26 912	8
907	2 438	521	1 417	2 969	288	22 239	22 081	5 635	3 714	32 621	9
879	1 368	87	886	6 838	—	4 645	4 645	768	3 240	15 499	10
1 384	4 206	1 063	1 848	13 239	77	44 062	43 362	16 125	14 967	57 870	11
2 555	21 009	13 984	32 440	10 736	4 873	236 552	229 613	31 371	1 678	289 597	12
524	1 173	286	725	2 720	43	8 860	7 627	2 822	2 295	17 286	13
620	2 287	306	1 719	1 103	—	4 718	4 045	985	707	14 354	14
270	2 183	260	815	3 428	—	7 558	7 523	2 161	2 483	20 225	15
98	232	—	221	922	—	3 275	3 275	—	3 262	3 136	16
369	993	12	140	465	—	1 485	1 485	115	1 158	5 516	17
145	441	113	66	250	—	2 030	2 030	1 261	1 443	3 898	18
613	2 293	999	1 559	6 762	—	22 787	20 487	5 160	5 788	27 764	19
246	1 248	1 642	691	1 088	109	14 247	14 247	4 180	769	20 947	20
4 467	11 892	13 436	12 381	13 108	3 820	203 521	197 441	42 993	9 524	231 456	21
5 656	30 034	18 120	16 269	29 834	1 491	254 257	249 421	55 061	16 046	319 390	22
390	2 237	974	2 246	3 247	104	24 622	23 429	4 195	9 932	19 152	23
8 077	11 284	18 316	30 555	177 370	3 238	621 493	619 451	80 860	303 210	369 707	24
102	957	31	276	332	—	1 394	1 239	—	215	5 262	25
116	393	26	154	748	—	1 590	1 590	1 418	114	5 782	26
312	2 848	467	1 461	1 555	—	10 099	10 020	3 578	1 199	13 049	27
155	624	68	236	395	—	2 013	1 672	400	71	4 634	28
638	3 102	824	3 624	1 765	—	20 948	18 998	4 406	5 965	31 947	29
1 308	8 972	9 972	8 212	8 133	1 056	147 316	145 714	22 921	3 802	153 221	30
185	764	828	451	3 006	—	11 677	11 306	3 336	1 855	13 104	31
1 697	6 754	3 889	5 604	5 295	—	66 170	60 822	16 139	5 734	83 816	32
477	867	565	527	917	74	9 148	9 148	1 499	35	9 573	33
263	1 842	651	1 333	1 073	167	12 227	11 961	2 503	4 321	19 177	34
203	2 930	258	616	2 501	—	5 396	5 359	2 160	1 902	14 840	35
941	1 510	116	861	6 638	37	4 522	4 402	1 074	829	20 605	36
435	1 631	137	1 600	7 292	—	3 061	2 961	795	1 111	15 442	37
903	4 542	1 785	3 954	7 754	523	37 769	35 363	12 669	11 307	61 712	38
15 136	29 066	36 282	39 113	24 990	2 956	693 281	674 133	188 480	109 135	623 125	39
2 174	2 739	1 745	3 223	6 159	—	41 519	41 028	10 655	10 383	34 623	40
3 637	23 388	14 318	9 701	23 955	5 484	284 224	267 626	92 972	37 421	333 678	41
973	2 429	513	1 940	1 612	—	15 423	15 223	7 220	2 660	22 129	42
440	4 271	1 557	940	1 448	—	26 357	23 997	1 875	3 342	33 008	43
2 976	27 509	28 010	33 810	14 462	8 255	459 200	400 873	22 129	31 523	382 559	44
1 439	7 075	3 342	12 239	5 099	—	134 626	119 568	21 133	5 571	104 692	45
477	1 172	263	1 644	1 644	—	8 620	7 712	206	4 089	8 803	46
244	1 581	385	1 946	503	—	7 403	7 027	—	1 555	11 197	47
373	3 916	2 326	1 759	9 593	—	50 716	48 701	38 688	2 956	29 891	48
234	1 306	186	1 936	61	—	3 635	3 160	2 695	57	5 451	49
332	2 062	4 177	2 581	1 689	—	49 886	46 387	43 651	47	40 575	50
575	3 394	2 707	5 758	25 746	—	60 220	56 672	17 010	11 650	29 829	51
1 997	7 690	2 279	7 937	1 654	—	49 053	36 290	2 159	4 532	48 787	52
703	1 396	103	578	337	192	3 639	3 259	1 190	945	13 820	53
516	3 965	2 855	4 558	13 704	—	52 693	51 129	42 304	1 375	41 490	54
230	680	63	772	466	—	3 120	3 114	240	1 385	3 006	55
420	1 952	469	2 079	9 487	—	9 731	9 727	1 184	3 342	13 851	56
463	3 923	4 355	4 441	13 765	34	60 983	58 505	4 965	2 061	78 050	57
303	2 715	490	1 411	1 576	277	10 065	10 065	495	2 750	15 309	58
680	3 972	739	3 337	17 119	—	20 499	16 334	2 271	5 761	36 337	59
1 772	9 022	1 863	14 112	3 916	1 755	47 259	34 569	18 062	1 558	449 681	60
418	3 191	2 726	3 868	27 629	—	48 809	48 209	25 711	10 506	28 725	61
1 829	13 546	6 348	28 456	16 665	327	137 821	107 716	21 443	16 572	145 595	62
452	3 452	731	2 124	1 156	—	12 480	12 480	4 365	865	17 030	63
1 269	3 668	3 275	3 584	464	—	51 559	41 389	22 460	616	38 946	64
285	1 459	600	885	2 592	10	12 241	11 862	10 520	322	8 971	65
193	1 026	783	1 138	336	—	14 619	14 619	13 331	111	5 865	66
298	1 974	735	1 206	739	—	15 564	14 160	2 495	2 257	12 970	67
515	3 502	7 248	1 964	2 382	—	89 974	84 712	22 265	2 434	107 453	68
918	7 223	2 692	9 005	7 202	—	59 996	43 455	12 170	4 147	31 426	69
537	2 110	2 077	1 762	7 196	143	40 601	36 764	27 482	2 615	29 124	70
2 807	10 353	4 416	8 940	5 488	390	115 349	99 396	42 929	3 432	110 852	71
677	4 965	4 965	4 366	11 950	—	47 445	42 091	10 008	4 320	49 208	72
597	1 416	566	1 443	1 122	—	20 502	20 469	15 751	3 315	14 545	73
891	6 241	2 991	4 242	3 245	—	54 877	47 152	22 988	4 079	42 029	74

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>INDIANA—Con.</b>												
1	Henry .....	4 253	13	1 425	1 018	552	—	367	535	1 466	1 899	31
2	Howard .....	7 497	401	7 222	3 955	463	—	623	1 578	6 632	4 919	68
3	Huntington .....	3 594	372	1 389	1 216	650	—	668	490	—	1 930	1 418
4	Jackson .....	4 244	966	2 405	1 559	514	—	155	1 174	745	3 364	40
5	Jasper .....	3 894	27	1 914	310	154	—	182	359	—	3 470	268
6	Jay .....	2 468	42	1 459	552	318	—	579	467	444	1 353	60
7	Jefferson .....	2 777	260	1 303	261	270	—	88	707	179	1 633	473
8	Jennings .....	1 946	249	720	525	128	—	132	167	140	557	352
9	Johnson .....	6 662	490	5 154	1 270	1 257	—	350	2 121	263	4 816	192
10	Knox .....	3 040	—	1 474	1 450	528	—	568	1 134	1 613	1 353	492
11	Kosciusko .....	6 485	351	2 964	1 968	666	—	1 210	1 010	800	9 873	20
12	Lagrange .....	2 601	—	740	97	321	—	734	204	—	608	276
13	Lake .....	34 670	4 096	41 060	21 402	10 244	71	968	25 157	29 904	50 575	11 696
14	La Porte .....	6 721	1 695	6 377	4 754	1 536	200	346	3 255	2 884	6 399	2 398
15	Lawrence .....	3 579	—	2 006	1 401	587	—	109	951	332	1 160	647
16	Madison .....	9 584	1 304	8 999	6 969	2 239	—	1 547	3 622	1 969	9 785	2 349
17	Marion <sup>3</sup> .....	52 646	54 919	92 324	72 101	26 496	5 544	7 324	37 985	40 160	70 779	35 697
18	Marshall .....	4 186	139	2 290	795	767	—	581	707	106	2 720	283
19	Martin .....	1 158	—	2 279	158	207	—	96	282	—	3 234	—
20	Miami .....	4 168	350	1 185	1 015	515	—	198	535	255	2 127	494
21	Monroe .....	9 036	1 200	4 236	3 289	1 498	—	92	3 195	2 540	4 682	1 714
22	Montgomery .....	3 845	245	1 555	1 131	362	—	292	1 530	828	1 606	184
23	Morgan .....	3 792	—	2 041	1 315	985	—	115	518	334	1 856	228
24	Newton .....	2 073	26	449	126	278	—	212	86	—	1 778	118
25	Noble .....	6 012	1 232	1 877	780	384	—	653	490	343	5 886	600
26	Ohio .....	656	—	260	14	58	—	44	1	—	197	47
27	Orange .....	1 983	150	342	—	287	—	79	98	—	2 095	374
28	Owen .....	1 730	3	322	189	487	—	75	3	—	330	112
29	Parke .....	2 536	—	657	54	87	—	205	140	51	271	—
30	Perry .....	1 794	26	551	96	202	—	89	106	1 243	2 582	198
31	Pike .....	1 614	—	267	75	285	—	163	409	76	222	318
32	Porter .....	7 241	424	6 758	3 429	2 048	—	402	3 256	497	9 484	1 419
33	Posey .....	3 745	50	890	372	453	—	181	253	238	887	205
34	Pulaski .....	2 089	35	388	68	278	—	205	89	—	115	73
35	Putnam .....	4 322	442	585	469	273	—	106	335	1 201	1 780	182
36	Randolph .....	3 557	109	1 106	544	347	—	246	210	392	1 536	233
37	Ripley .....	2 555	—	653	165	173	—	74	142	55	1 290	14
38	Rush .....	2 544	—	979	599	421	—	190	94	3	739	95
39	St Joseph .....	13 427	760	15 177	10 838	3 424	609	691	11 742	26 437	28 489	2 531
40	Scott .....	1 564	—	844	241	258	—	96	65	156	730	618
41	Shelby .....	3 387	241	2 460	1 532	779	57	251	688	96	1 267	649
42	Spencer .....	2 141	1	506	308	183	—	247	172	370	609	152
43	Starke .....	1 994	—	508	240	338	—	431	55	328	459	41
44	Steuben .....	2 611	50	1 606	419	919	—	395	218	903	1 112	696
45	Sullivan .....	2 129	163	192	109	401	—	143	459	575	1 066	212
46	Switzerland .....	872	—	126	19	115	—	82	36	42	89	26
47	Tippecanoe .....	8 438	37	8 607	5 804	1 174	62	238	3 501	1 597	7 163	2 286
48	Tipton .....	2 669	—	764	544	257	—	768	243	—	792	558
49	Union .....	884	—	260	57	145	—	71	—	255	158	57
50	Vanderburgh .....	9 541	3 315	16 944	10 455	1 917	9	376	8 676	9 807	25 901	—
51	Vermillion .....	4 068	—	836	175	395	—	332	250	—	371	—
52	Vigo .....	5 893	1 109	4 706	4 257	1 325	—	386	3 145	8 650	5 296	222
53	Wabash .....	6 798	146	1 780	1 393	480	—	234	438	—	1 350	308
54	Warren .....	1 317	—	182	18	91	—	579	99	—	347	69
55	Warrick .....	3 024	21	1 643	964	714	—	163	457	1	4 487	1 119
56	Washington .....	3 010	21	528	315	579	—	108	222	607	510	262
57	Wayne .....	6 277	466	5 089	3 858	1 707	—	167	3 544	1 608	6 646	5 086
58	Wells .....	2 626	2	991	444	664	—	473	508	1	967	234
59	White .....	2 709	81	678	747	420	—	419	249	26	722	103
60	Whitley .....	2 575	21	947	770	750	—	662	301	243	1 034	778
<b>IOWA—Con.</b>												
61	Adair .....	3 492	57	555	90	35	1	49	260	9	746	94
62	Adams .....	1 892	16	369	29	5	—	194	132	8	132	173
63	Allamakee .....	3 046	8	942	70	44	—	66	300	539	446	348
64	Appanoose .....	3 162	197	1 053	201	—	4	67	86	—	346	59
65	Audubon .....	2 359	9	490	65	186	9	61	260	—	129	668
66	Benton .....	4 834	915	1 214	297	335	79	30	806	5	949	573
67	Black Hawk .....	37 849	1 711	13 306	8 835	2 932	503	100	7 347	8 439	8 195	6 247
68	Boone .....	4 811	180	1 162	639	—	186	—	1 823	155	1 575	854
69	Bremer .....	5 199	80	1 535	196	166	37	239	927	65	911	1 365
70	Buchanan .....	3 854	56	1 338	267	64	3	20	699	79	1 099	265
71	Buena Vista .....	3 113	93	1 370	270	215	34	176	656	45	1 188	871
72	Butler .....	3 610	1	914	188	33	—	193	230	—	404	671
73	Calhoun .....	3 381	6	895	91	—	3	21	475	—	384	309
74	Carroll .....	6 403	386	1 248	193	428	139	119	1 758	3 808	856	1 042
75	Cass .....	4 163	140	1 102	192	119	2	161	350	13	366	95
76	Cedar .....	4 061	31	787	498	132	2	32	326	—	1 480	630

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
1 111	4 346	2 276	4 356	9 233	732	46 537	42 848	21 931	5 978	34 843	1
780	6 875	2 440	10 743	200	3 691	46 505	34 400	482	185	47 917	2
637	2 917	657	3 573	4 321	888	20 426	14 082	—	5 274	19 468	3
563	4 810	1 867	1 610	1 559	—	53 958	53 947	24 793	30	38 928	4
556	3 020	5 071	3 840	6 614	—	89 283	89 220	11 111	2 502	101 069	5
356	2 653	908	1 375	1 396	—	14 102	14 102	556	2 937	14 700	6
344	2 678	2 889	1 491	827	—	49 387	48 335	12 213	1 828	45 922	7
256	1 492	1 059	651	453	—	17 507	17 507	16 154	59	7 781	8
1 014	6 036	3 485	14 630	10 290	—	83 332	80 063	18 007	4 043	75 367	9
521	2 699	2 345	2 279	2 292	447	40 950	33 077	4 796	2 118	37 128	10
1 764	4 946	3 126	10 533	1 046	308	61 049	48 150	19 746	1 144	60 675	11
345	2 185	288	1 351	328	—	7 107	5 017	2 336	304	18 354	12
28 629	36 182	38 212	87 007	64 846	5 310	639 760	535 319	58 181	25 269	547 865	13
1 502	3 212	12 578	6 029	—	—	84 187	69 172	27 112	4 684	66 765	14
493	3 358	2 234	925	1 575	657	55 783	55 783	44 332	866	23 750	15
4 601	13 005	8 800	12 165	52 563	2 641	154 134	134 638	6 425	9 231	116 098	16
38 880	50 900	67 009	81 133	486 231	35 454	2 081 205	1 935 721	43 965	552 166	1 178 108	17
1 104	4 811	2 373	3 450	6 750	—	45 981	38 512	24 515	3 759	37 928	18
173	829	196	466	540	—	5 049	5 049	1 993	1 025	4 389	19
1 298	2 957	1 001	5 326	11 172	—	20 971	18 406	8 276	1 795	16 499	20
1 342	6 825	6 667	13 894	8 640	—	129 234	108 211	7 015	11 701	103 778	21
377	2 273	3 658	20 892	20 892	648	40 258	36 100	27 159	5 617	24 772	22
799	3 847	3 127	2 705	1 095	90	53 089	47 597	29 988	38	32 461	23
227	1 686	188	1 244	343	—	3 145	2 967	1 227	209	11 255	24
569	3 440	1 860	2 168	2 156	—	37 130	31 567	15 589	599	19 588	25
84	469	2	86	1 371	—	777	777	544	185	2 005	26
186	1 428	939	1 173	2 674	—	23 094	23 094	16 740	1 476	14 717	27
239	1 299	57	713	54	—	1 577	1 577	1 292	43	5 490	28
247	1 751	625	1 142	3 212	—	12 578	11 978	9 107	1 001	6 666	29
267	1 154	949	3 276	17 980	—	16 618	16 618	12 940	2 331	13 914	30
339	1 251	12 223	1 107	630	—	146 448	146 448	5 166	1 457	149 007	31
1 886	11 251	8 450	9 384	4 384	386	164 474	137 573	56 579	1 780	113 612	32
574	2 126	9 883	1 516	1 612	—	116 461	110 362	42 141	497	92 452	33
256	1 751	302	1 656	3 567	—	6 431	6 428	4 629	670	11 402	34
405	1 884	1 439	1 765	2 121	—	41 367	41 080	36 187	1 169	18 876	35
448	2 490	651	1 544	740	—	12 834	12 808	5 813	1 597	13 313	36
216	1 699	1 884	2 562	3 786	17	33 812	33 812	25 961	3 415	30 968	37
298	1 767	617	1 742	584	223	15 431	15 431	12 620	1 701	12 917	38
15 347	16 707	19 586	27 684	51 016	6 397	283 756	236 603	43 082	5 247	221 047	39
392	1 448	808	1 782	6 071	—	22 916	22 916	12 593	2 172	11 348	40
1 043	2 523	929	3 622	157	530	18 137	15 085	4 470	477	20 541	41
348	1 698	840	2 549	1 755	—	18 919	18 919	2 298	4 065	16 604	42
319	1 509	201	1 441	339	—	7 312	5 920	1 114	1 574	10 472	43
375	4 910	1 007	1 999	1 253	—	18 141	16 770	2 779	846	27 517	44
291	1 710	19 982	736	1 416	105	284 453	284 353	8 524	2 395	278 142	45
143	440	175	1 254	474	—	4 108	4 108	3 533	—	2 761	46
2 703	7 661	2 996	20 421	4 240	—	97 833	68 349	33 365	3 458	116 942	47
335	2 322	377	1 269	5 024	130	7 719	5 752	2 254	64	15 997	48
112	822	79	581	160	—	1 613	613	—	75	3 262	49
2 597	22 717	6 341	10 183	13 629	6 023	132 066	102 609	—	370	92 902	50
1 176	4 347	549	655	535	—	11 499	7 938	6 553	880	10 488	51
3 269	8 774	6 472	7 265	2 089	—	120 782	99 334	23 286	578	66 555	52
313	3 832	730	1 501	720	—	12 195	12 097	4 683	203	18 630	53
130	941	245	703	899	—	3 801	3 605	1 990	224	9 084	54
1 922	3 125	3 769	3 244	7 199	123	123 974	109 751	63 270	7 075	56 396	55
265	2 389	348	1 880	1 274	119	11 196	10 296	3 613	3 324	16 689	56
965	7 515	2 053	6 357	46 319	—	36 018	27 046	15 782	951	57 295	57
290	2 418	2 088	775	8 328	—	30 087	27 967	1 323	771	40 595	58
587	2 586	1 314	1 157	1 825	123	32 735	32 654	28 813	840	39 002	59
359	2 642	1 178	1 774	6 656	112	21 408	14 314	1 275	1 352	17 673	60
296	346	344	172	2 732	—	6 180	6 180	3 090	1 812	5 221	61
227	461	130	319	1 207	—	2 062	1 878	1 085	122	3 316	62
505	577	423	694	1 714	—	7 882	7 154	1 429	1 569	9 044	63
456	823	274	347	1 469	—	5 491	3 491	935	199	9 545	64
298	502	58	465	409	—	1 379	1 379	—	—	4 927	65
629	658	703	1 505	3 275	—	11 980	11 047	4 945	994	13 687	66
3 204	6 973	15 962	9 398	22 373	—	228 352	222 475	6 635	10 042	168 410	67
729	1 247	1 150	1 095	2 255	—	17 776	16 326	5 585	20	15 441	68
353	2 523	951	1 650	6 498	—	23 063	19 864	5 250	5 949	13 944	69
465	567	219	1 801	1 050	—	7 420	6 209	1 180	1 008	11 513	70
700	744	1 900	1 295	2 627	—	26 971	26 405	5 615	2 598	25 036	71
462	634	392	260	1 079	—	6 638	6 111	2 205	1 334	9 998	72
532	610	221	716	1 753	—	4 805	3 955	935	705	8 527	73
1 193	1 206	449	2 492	6 899	—	8 220	7 945	4 357	1 120	24 084	74
511	520	356	375	6 496	—	16 934	16 779	4 289	8 329	24 830	75
763	786	373	628	2 944	—	9 513	8 865	3 050	4 013	15 336	76

GOVERNMENTS—GOVERNMENT FINANCES

COUNTY AREAS 363

Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34		
<b>IOWA—Con.</b>												
1	Cerro Gordo .....	5 670	1 077	4 124	1 431	900	189	17	2 141	2 603	2 003	1 124
2	Cherokee .....	3 815	158	1 079	261	37	44	185	377	—	896	414
3	Chickasaw .....	3 255	13	786	237	57	29	186	409	13	1 863	281
4	Clarke .....	1 928	26	631	82	25	—	26	265	—	493	70
5	Clay .....	4 618	1 156	2 761	539	88	5	305	715	694	657	824
6	Clayton .....	5 242	6	1 016	502	24	4	129	851	—	612	600
7	Clinton .....	9 828	231	4 278	2 655	726	68	158	2 037	515	16 277	1 060
8	Crawford .....	5 412	92	1 144	211	136	—	154	1 150	—	577	562
9	Dallas .....	5 661	66	3 061	473	424	4	323	1 434	—	2 511	942
10	Davis .....	2 137	29	519	44	165	6	91	392	25	158	186
11	Decatur .....	2 843	9	488	66	37	2	29	353	31	130	255
12	Delaware .....	2 330	68	954	335	200	16	43	531	2 352	597	572
13	Des Moines .....	6 427	815	3 538	2 008	496	137	706	1 914	588	2 827	1 078
14	Dickinson .....	7 138	20	1 095	268	129	5	118	898	32	1 663	556
15	Dubuque .....	11 333	1 618	6 571	4 353	766	1 307	564	3 693	5 850	6 614	3 136
16	Emmet .....	2 808	73	1 001	94	49	8	74	336	276	516	389
17	Fayette .....	6 809	64	1 652	254	649	30	393	569	7	1 654	562
18	Floyd .....	3 670	86	1 005	652	158	160	126	777	1 062	583	611
19	Franklin .....	3 651	—	639	180	62	17	237	708	—	812	405
20	Fremont .....	1 939	—	326	36	144	2	54	263	—	189	111
21	Greene .....	2 993	17	808	94	29	29	141	441	—	571	387
22	Grundy .....	3 463	5	644	376	32	15	30	533	—	409	504
23	Guthrie .....	3 078	52	528	220	72	—	96	255	—	347	257
24	Hamilton .....	4 961	361	1 384	389	143	65	1	1 157	11	1 179	648
25	Hancock .....	4 871	—	852	148	39	33	266	189	222	361	263
26	Hardin .....	3 911	138	1 286	254	6	39	542	787	281	1 182	765
27	Harrison .....	2 022	2	658	102	294	2	754	304	—	1 078	232
28	Henry .....	4 239	18	1 433	211	57	58	176	393	3	776	342
29	Howard .....	3 108	27	518	99	258	—	51	343	28	339	345
30	Humboldt .....	2 948	37	690	106	74	4	345	277	15	306	315
31	Ida .....	2 817	19	662	111	18	—	488	229	—	199	268
32	Iowa .....	4 219	—	893	151	—	—	80	213	1	712	428
33	Jackson .....	3 775	58	1 127	226	118	29	45	514	184	1 845	560
34	Jasper .....	4 975	637	2 247	1 385	350	4	239	875	481	1 924	1 361
35	Jefferson .....	4 370	187	1 250	300	247	—	58	667	157	555	233
36	Johnson .....	10 462	1 809	8 686	3 661	1 330	485	273	4 353	4 850	4 429	4 323
37	Jones .....	3 384	37	918	122	90	5	113	672	—	438	337
38	Keokuk .....	2 928	—	465	41	46	4	—	207	376	261	404
39	Kossuth .....	5 384	47	1 005	344	—	129	21	681	69	575	400
40	Lee .....	5 290	495	2 585	1 433	370	—	347	1 430	438	2 359	1 777
41	Linn .....	35 030	10 978	15 754	9 935	3 112	426	92	10 522	5 317	15 782	7 479
42	Louisa .....	2 291	—	611	76	89	15	390	161	—	341	266
43	Lucas .....	2 507	130	669	148	296	12	125	147	351	226	393
44	Lyon .....	3 753	18	494	126	209	32	57	484	58	352	57
45	Madison .....	2 966	103	687	223	58	2	169	238	65	570	88
46	Mahaska .....	5 283	88	1 458	425	217	—	3	275	1 311	2 084	207
47	Marion .....	6 014	157	1 746	202	154	—	143	2 242	32	3 792	836
48	Marshall .....	5 847	153	2 884	2 043	485	38	326	1 313	871	4 840	342
49	Mills .....	2 760	4	672	72	59	6	401	343	—	383	71
50	Mitchell .....	2 816	11	858	57	704	1	282	315	260	273	373
51	Monona .....	4 111	95	788	117	36	—	324	324	—	541	274
52	Monroe .....	2 424	34	514	87	6	—	63	121	—	287	70
53	Montgomery .....	2 249	47	790	301	142	193	246	281	38	493	87
54	Muscataine .....	5 414	261	2 987	1 523	796	64	172	2 669	2 140	2 597	2 404
55	O'Brien .....	3 605	795	1 063	150	143	167	59	697	271	988	229
56	Osceola .....	1 509	49	702	117	27	—	22	343	—	271	257
57	Page .....	5 224	200	1 212	171	130	—	105	595	22	510	407
58	Palo Alto .....	2 793	40	922	79	55	9	23	482	—	1 611	543
59	Plymouth .....	5 287	52	1 398	127	140	3	32	1 032	—	1 041	727
60	Pocahontas .....	3 156	20	778	89	20	3	4	308	—	219	911
61	Polk .....	53 162	17 386	39 236	18 061	4 948	2 096	2 635	36 957	17 272	31 763	9 494
62	Pottawattamie .....	14 181	882	7 372	3 983	1 512	—	548	2 853	1 482	5 565	2 003
63	Poweshiek .....	5 437	195	1 003	488	121	6	44	573	—	1 580	1 482
64	Ringgold .....	2 161	64	255	78	63	6	18	142	—	193	98
65	Sac .....	4 880	8	1 021	269	71	2	252	480	2	311	368
66	Scott .....	22 531	1 054	15 393	7 774	2 582	1 199	651	11 724	4 979	9 449	3 070
67	Shelby .....	4 917	316	707	73	58	59	149	486	—	435	688
68	Sioux .....	5 793	101	1 665	368	92	15	42	1 828	17	1 586	565
69	Story .....	10 454	1 343	4 910	2 505	885	410	159	3 569	1 041	4 395	1 979
70	Tama .....	5 159	13	986	541	144	1	202	170	131	674	639
71	Taylor .....	2 578	14	441	63	21	1	89	119	—	434	277
72	Union .....	2 764	44	923	245	69	—	64	400	2 260	366	360
73	Van Buren .....	2 186	2	350	52	228	—	139	138	211	129	213
74	Wapello .....	5 735	418	2 124	1 457	235	—	178	4 451	2 787	1 952	1 990
75	Warren .....	4 503	—	2 532	667	151	4	40	1 317	198	2 677	426
76	Washington .....	6 356	—	1 524	370	171	103	169	397	1 890	354	249

See footnotes at end of table.

Expenditure—Con.						Indebtedness				Cash and securities	
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility		
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
1 798	1 699	1 953	6 913	4 933	—	29 611	29 599	3 213	3 780	37 595	1
686	745	208	700	1 456	—	6 879	6 041	13	3 544	9 181	2
755	867	334	432	4 188	—	5 188	5 134	1 915	585	15 085	3
234	480	245	750	827	—	7 317	6 624	3 740	577	8 963	4
820	689	757	2 025	8 244	—	13 325	12 745	125	1 976	40 376	5
515	864	693	3 114	1 991	—	9 320	8 968	5 282	691	8 491	6
2 111	3 052	4 873	2 347	1 463	—	78 610	78 568	4 433	644	89 843	7
607	614	214	485	6 402	—	5 475	5 285	1 435	1 550	15 096	8
890	1 013	2 359	849	3 683	—	35 372	32 483	19 335	2 314	21 292	9
353	209	404	592	3 308	—	6 933	6 933	2 905	1 869	7 665	10
389	272	437	502	443	—	4 888	3 934	2 052	102	5 395	11
649	541	628	1 111	1 818	—	12 700	12 006	6 039	293	11 991	12
1 374	1 481	2 011	1 073	3 500	—	37 418	33 171	8 469	3 865	42 040	13
764	1 285	1 446	790	2 145	—	20 248	20 248	5 470	1 156	14 676	14
2 522	3 507	5 595	2 978	6 107	—	73 369	72 703	3 769	2 762	97 093	15
516	714	135	340	3 219	—	2 943	1 692	577	154	13 075	16
1 270	882	476	1 483	1 121	—	10 651	8 592	2 550	1 460	14 539	17
641	686	567	749	1 030	—	11 959	10 204	6 338	180	14 103	18
393	601	296	897	4 474	—	4 550	4 483	—	494	10 058	19
360	384	204	335	774	—	3 173	2 992	745	372	5 298	20
474	752	587	627	934	—	12 495	12 112	4 486	341	15 240	21
393	520	242	994	3 084	—	3 632	3 066	1 196	388	7 546	22
422	829	228	755	2 930	—	4 614	4 614	561	1 384	7 967	23
622	819	613	1 462	10 708	—	19 408	18 949	1 323	11 020	27 130	24
419	767	391	501	689	—	6 433	6 023	2 164	563	7 489	25
717	634	443	1 230	1 366	—	13 116	11 532	5 280	1 089	15 984	26
360	523	265	417	1 658	—	5 079	4 704	1 811	986	6 226	27
347	844	1 312	999	5 907	—	22 793	21 653	5 776	560	17 840	28
509	479	219	675	584	—	8 683	8 683	5 824	198	14 080	29
674	491	115	479	956	—	2 884	2 584	260	997	6 582	30
331	394	65	651	291	—	1 359	1 304	99	60	5 334	31
769	484	298	806	555	—	6 049	5 206	1 666	613	9 345	32
373	595	273	1 412	3 744	—	8 862	7 566	3 108	235	14 835	33
996	2 540	919	1 728	2 093	—	24 508	21 364	3 932	1 099	26 279	34
483	669	315	445	954	—	5 979	5 441	424	1 844	13 758	35
3 478	6 026	8 679	4 031	6 778	—	114 128	114 128	1 649	994	103 127	36
583	812	181	816	620	—	3 558	2 957	—	167	8 773	37
367	399	407	580	620	—	6 224	6 224	3 813	370	8 395	38
597	1 198	585	1 177	6 347	—	13 299	13 143	256	5 484	22 938	39
1 187	2 215	3 273	1 679	4 930	—	47 118	44 913	4 984	5 119	48 276	40
4 807	10 318	13 252	9 152	14 162	—	188 132	182 045	29 700	2 967	212 735	41
437	397	16 882	514	625	—	140 977	140 977	7 101	937	128 936	42
445	383	651	554	779	—	12 821	12 441	4 005	1 610	10 395	43
411	680	147	316	2 773	—	3 111	2 713	465	990	8 767	44
381	537	581	1 136	3 168	—	13 002	11 815	5 512	1 230	9 794	45
729	941	745	337	1 056	—	12 520	11 320	1 760	652	11 575	46
1 034	919	1 134	2 156	10 052	—	26 951	25 532	8 639	3 717	36 094	47
837	2 054	2 396	3 012	2 876	—	35 804	31 936	8 235	1 511	40 264	48
522	545	170	237	1 324	—	3 445	3 445	736	323	8 255	49
566	327	270	361	3 472	—	3 383	3 383	1 725	450	12 341	50
518	670	165	1 252	2 869	—	1 867	1 631	—	99	9 861	51
383	465	745	506	795	—	11 702	10 943	2 880	631	5 259	52
350	498	960	631	970	—	13 591	13 081	2 210	1 115	11 715	53
1 020	1 627	2 458	1 023	75 704	—	257 704	255 681	7 099	216 188	196 119	54
432	763	271	768	3 142	—	5 097	5 058	270	932	11 512	55
189	383	169	397	2 359	—	2 136	2 136	1 870	161	8 146	56
479	728	492	1 312	2 074	—	13 547	13 035	1 875	5 808	7 397	57
621	519	234	486	3 618	—	4 228	3 410	1 087	694	11 889	58
631	1 675	867	370	2 744	—	15 226	13 836	6 906	2 691	17 093	59
543	489	59	657	1 776	—	2 136	2 106	350	891	10 413	60
7 180	23 047	66 036	25 958	49 764	—	791 214	777 929	105 240	24 211	554 769	61
3 500	5 804	4 808	7 428	5 015	—	66 600	64 195	10 679	2 265	53 893	62
859	648	466	770	3 823	—	7 232	6 499	1 785	183	10 763	63
125	264	260	1 212	289	—	4 498	4 478	1 703	615	4 020	64
606	636	231	562	1 821	—	5 492	5 257	2 261	1 452	8 942	65
4 473	9 360	21 517	9 145	12 672	—	385 747	374 153	9 954	109 032	380 587	66
650	583	177	1 165	5 435	—	13 868	13 818	395	11 855	14 643	67
681	1 570	1 780	2 139	9 116	—	29 558	28 859	7 610	3 008	38 265	68
2 313	3 866	4 989	4 705	24 321	—	108 468	100 515	17 335	35 265	91 226	69
681	784	294	1 303	2 976	—	6 732	5 936	262	2 386	10 284	70
280	419	154	729	3 344	—	3 554	2 929	684	5 105	7 1	71
653	748	940	867	3 602	—	13 733	12 931	4 910	2 813	15 089	72
409	301	43	205	855	—	1 827	1 665	140	467	6 254	73
586	2 493	4 668	1 077	2 665	—	65 421	60 538	8 534	2 728	56 862	74
1 140	1 991	1 285	596	8 617	—	24 244	21 099	9 270	908	29 986	75
509	959	368	606	825	—	7 549	6 545	1 147	833	8 072	76







Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
291	336	77	793	2 060	—	1 864	1 864	—	265	5 106	1
541	580	389	1 133	4 062	—	10 495	10 495	595	4 193	12 320	2
446	294	64	493	1 365	—	2 869	2 869	—	1 580	5 102	3
313	295	162	913	1 435	—	3 233	3 233	290	2 136	3 788	4
312	615	96	917	2 700	—	1 766	1 766	—	505	4 772	5
464	320	335	1 182	791	—	4 775	4 775	—	554	5 999	6
469	1 068	7 508	2 048	3 861	—	118 552	118 552	17 045	3 612	113 717	7
586	704	600	1 586	5 252	—	13 223	13 223	4 759	2 310	16 160	8
298	227	88	468	81	—	855	821	—	15	2 952	9
1 398	3 611	9 822	8 397	3 494	32	123 129	122 629	14 876	4 096	104 505	10
331	419	92	1 050	1 785	—	14 072	14 072	—	3 293	7 704	11
655	442	278	969	2 554	—	4 804	4 804	—	195	6 012	12
1 091	3 467	4 316	2 732	4 108	—	66 492	61 882	6 115	5 331	48 652	13
355	534	94	1 238	1 597	—	4 222	4 222	—	2 404	9 519	14
272	474	24	820	959	—	940	940	—	752	7 587	15
389	689	143	1 992	4 181	—	4 080	4 080	—	2 490	9 309	16
1 278	2 972	11 671	8 611	5 160	—	136 237	135 280	7 870	8 266	132 929	17
237	490	175	1 220	439	—	5 360	5 360	2 305	2 755	3 144	18
21 548	29 520	45 556	45 544	37 351	17 020	1 590 675	1 571 687	30 840	32 943	1 042 243	19
599	1 174	1 129	2 118	1 089	—	22 968	22 017	5 770	700	19 008	20
5 220	13 966	26 200	6 403	17 154	11	468 803	461 251	33 955	22 104	396 858	21
255	126	45	393	185	—	558	558	260	24	2 451	22
258	423	182	1 461	3 204	—	2 145	2 145	—	865	6 554	23
279	287	187	699	390	—	3 477	3 477	—	1 001	2 658	24
398	532	67	722	1 503	—	1 860	1 860	—	1 075	5 648	25
219	436	16	503	948	—	296	296	—	150	3 922	26
293	1 066	5	1 004	1 999	—	900	900	—	870	4 399	27
813	1 658	943	2 518	10 830	—	23 616	23 616	2 550	13 698	18 266	28
312	637	297	675	2 792	—	3 896	3 896	1 753	—	10 121	29
460	355	261	783	263	—	3 195	3 176	—	5	3 908	30
481	271	106	518	1 641	—	1 884	1 884	—	170	3 332	31
176	327	26	275	617	—	348	346	—	—	3 220	32
466	439	92	1 171	1 552	—	2 641	2 641	—	1 682	6 507	33
270	167	29	195	176	—	615	615	—	220	2 168	34
475	491	413	936	5 384	—	8 330	8 330	4 155	2 527	11 701	35
304	249	30	545	640	—	1 728	1 728	200	1 263	2 540	36
5 731	13 545	129 233	18 930	161 550	3 646	1 940 958	1 927 538	18 310	150 530	1 776 471	37
—	403	1 022	983	1 617	—	23 628	23 628	5 605	1 756	8 283	38
280	243	1 241	183	1 910	—	20 157	20 157	4 180	3 654	13 896	39
520	174	551	314	981	—	19 801	19 801	1 438	3 972	16 784	40
246	93	4 824	137	228	—	29 734	29 734	3 682	310	27 191	41
114	1 851	2 886	2 129	17 137	—	50 744	50 744	15 306	6 491	33 589	42
53	85	227	81	1 135	—	6 007	3 714	2 293	944	2 293	43
90	1 819	1 361	584	702	176	30 082	30 082	17 205	730	16 897	44
1 018	2 210	24 962	5 975	5 299	26	436 927	436 927	54 485	5 451	356 780	45
446	759	1 224	1 090	2 107	—	21 508	21 508	4 383	2 469	16 862	46
642	2 079	21 290	2 846	4 265	182	356 012	355 982	19 404	1 331	321 770	47
391	575	2 381	1 042	2 584	—	42 042	42 042	5 448	7 998	19 565	48
2	382	147	79	1 121	—	2 408	2 408	1 194	860	2 438	49
68	1 304	1 063	597	519	—	16 417	16 417	5 206	1 068	8 760	50
84	790	2 586	100	867	—	31 644	31 644	772	3 735	28 719	51
265	662	1 012	212	2 607	—	17 978	17 978	9 139	7 126	6 021	52
176	451	1 306	241	1 789	—	25 906	25 906	3 690	2 440	21 284	53
361	172	1 122	588	6 697	—	22 500	22 500	3 272	4 460	19 214	54
506	779	1 469	503	16 594	125	29 856	29 856	5 536	6 810	20 407	55
1 696	3 531	7 770	2 986	23 755	438	130 662	130 282	14 822	18 845	110 824	56
—	125	97	130	475	—	1 558	1 558	1 128	129	853	57
188	448	9 376	1 004	5 168	—	258 342	258 342	2 820	1 814	252 664	58
82	625	1 637	254	3 517	—	27 367	27 352	9 171	1 039	14 745	59
—	266	443	146	410	—	5 437	5 437	2 990	—	3 491	60
338	1 672	6 452	1 614	28 198	—	140 719	140 719	12 413	32 070	113 716	61
244	1 107	12 519	1 635	1 616	210	181 825	181 825	8 050	4 182	158 374	62
—	378	441	1 505	930	—	6 836	6 836	5 694	1 122	3 667	63
—	75	95	—	362	—	5 149	5 149	2 413	2 736	839	64
—	470	235	74	1 315	—	6 901	6 901	1 939	3 362	4 595	65
14	275	201	150	390	—	5 588	5 588	3 150	1 455	1 981	66
1 469	9 429	10 457	4 655	61 172	529	508 924	508 924	13 777	290 652	487 134	67
—	222	281	761	1 042	—	10 442	10 136	2 457	6 384	3 088	68
3	78	168	477	63	—	2 598	2 598	2 341	132	446	69
73	544	548	131	1 097	—	7 788	7 758	3 235	789	3 291	70
2 853	11 278	30 957	13 884	5 367	8 728	472 227	470 513	66 286	145	434 404	71
3	460	364	123	1 202	—	9 500	9 500	1 955	1 838	7 552	72
489	902	3 821	1 563	1 061	—	52 609	52 609	8 946	1 573	35 712	73

GOVERNMENTS—GOVERNMENT FINANCES

COUNTY AREAS 375

Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34		
<b>KENTUCKY—Con.</b>												
1	Franklin .....	1 703	—	2 815	3 325	1 800	182	48	2 275	139	1 954	1 117
2	Fulton .....	624	—	619	249	314	—	32	8	—	476	115
3	Gallatin .....	641	—	134	22	58	—	—	10	—	32	24
4	Garrard .....	592	—	374	372	193	—	34	29	—	255	180
5	Grant .....	967	—	572	141	454	13	—	27	417	623	82
6	Graves .....	2 112	9	1 116	1 365	377	—	55	67	1 437	698	—
7	Grayson .....	1 635	—	838	164	583	—	15	104	57	948	446
8	Green .....	678	—	329	28	70	3	7	31	—	135	6
9	Greenup .....	1 591	—	1 115	1 172	538	—	—	18	—	1 680	294
10	Hancock .....	1 639	—	459	65	126	—	121	288	14	134	329
11	Hardin .....	3 719	—	4 298	1 734	1 790	—	5	1 110	251	3 482	634
12	Harlan .....	1 538	—	1 163	220	453	—	8	98	1	324	1 264
13	Harrison .....	1 045	—	861	622	288	8	33	31	460	270	132
14	Hart .....	1 093	—	237	40	121	10	60	2	—	153	198
15	Henderson .....	3 263	—	2 408	2 412	579	26	267	534	972	1 936	1 391
16	Henry .....	824	—	392	83	206	—	10	45	471	337	3
17	Hickman .....	663	—	74	—	77	—	11	—	—	96	—
18	Hopkins .....	3 926	—	2 493	2 917	451	—	326	577	31	3 307	2 367
19	Jackson .....	907	—	86	27	130	—	20	—	—	—	32
20	Jefferson .....	24 307	55 486	65 988	37 346	23 949	4 887	240	17 404	44 239	89 020	18 960
21	Jessamine .....	1 700	—	1 883	234	678	—	21	219	6	824	28
22	Johnson .....	1 450	—	624	382	512	—	28	240	—	338	336
23	Kenton .....	10 775	43 082	12 688	7 423	2 801	—	49	3 392	7 298	14 457	3 288
24	Knott .....	1 175	—	252	53	214	—	45	313	168	24	3 600
25	Knox .....	1 152	—	573	37	426	—	29	—	199	325	356
26	Larue .....	711	—	120	14	269	—	70	14	58	386	101
27	Laurel .....	1 363	—	939	235	797	—	33	16	—	545	516
28	Lawrence .....	1 253	—	441	72	190	—	34	14	196	422	187
29	Lee .....	827	—	223	—	138	—	93	55	1	38	113
30	Leslie .....	1 492	—	293	—	138	—	48	68	—	91	405
31	Letcher .....	1 376	—	476	181	239	—	29	13	46	506	332
32	Lewis .....	929	—	197	3	178	—	4	6	3	4	71
33	Lincoln .....	1 895	—	393	202	535	1	45	16	—	236	129
34	Livingston .....	977	—	35	73	127	—	15	50	—	86	37
35	Logan .....	1 949	10	1 439	306	315	7	313	312	—	773	56
36	Lyon .....	479	—	31	88	97	—	9	27	54	—	32
37	McCracken .....	3 759	—	3 745	3 097	1 478	100	75	1 140	5 779	1 096	2 977
38	McCreary .....	1 160	—	176	91	321	—	6	22	128	—	149
39	McLean .....	743	—	167	147	71	—	8	44	76	214	2
40	Madison .....	3 276	—	2 597	2 295	817	131	41	983	2 870	1 782	1 475
41	Magoffin .....	1 080	—	209	59	151	—	3	56	—	—	196
42	Marion .....	1 417	—	881	85	62	—	6	99	531	364	415
43	Marshall .....	2 835	—	885	214	233	13	22	217	18	295	867
44	Martin .....	1 332	—	228	77	344	—	56	137	—	5	81
45	Mason .....	1 761	—	1 123	745	587	—	43	161	665	485	670
46	Meade .....	1 064	—	348	45	206	—	169	96	11	171	444
47	Menifee .....	850	—	89	—	73	—	8	34	2	41	36
48	Mercer .....	994	—	828	738	222	7	90	195	428	419	565
49	Metcalfe .....	727	—	243	39	97	—	17	24	12	—	2
50	Monroe .....	967	5	313	28	165	—	19	49	1	154	127
51	Montgomery .....	1 555	15	1 041	354	789	20	34	30	20	760	289
52	Morgan .....	859	—	264	36	95	—	16	—	—	86	106
53	Muhlenberg .....	1 774	—	1 092	465	226	—	75	84	28	309	716
54	Nelson .....	1 619	—	972	182	652	—	—	394	6	487	1 562
55	Nicholas .....	697	—	305	29	33	—	44	—	10	231	83
56	Ohio .....	1 462	1	622	128	151	—	96	112	20	627	148
57	Oldham .....	1 449	—	1 257	629	662	—	110	104	4	277	135
58	Owen .....	804	—	313	14	96	—	—	6	—	105	20
59	Owsley .....	777	—	20	15	82	—	17	2	—	—	31
60	Pendleton .....	648	—	157	75	61	—	18	5	—	127	110
61	Perry .....	2 279	—	1 094	568	344	—	57	558	24	690	1 007
62	Pike .....	4 232	25	1 275	828	970	—	22	335	3	405	2 614
63	Powell .....	643	—	186	20	237	—	16	54	—	366	73
64	Pulaski .....	3 110	8	1 788	2 156	895	—	62	303	977	1 083	398
65	Robertson .....	366	—	72	4	39	—	5	—	—	—	2
66	Rockcastle .....	991	—	278	34	258	—	15	17	—	199	59
67	Rowan .....	1 248	6	734	229	466	—	62	248	—	397	111
68	Russell .....	1 155	—	479	57	242	—	28	22	—	654	135
69	Scott .....	3 075	—	2 332	1 557	827	137	16	461	279	1 701	909
70	Shelby .....	1 961	—	622	368	269	44	22	2 969	542	573	271
71	Simpson .....	762	—	657	107	411	—	110	125	114	553	1 450
72	Spencer .....	425	—	185	10	67	—	43	36	—	50	—
73	Taylor .....	1 130	—	876	401	244	—	31	152	667	977	484
74	Todd .....	850	—	319	90	243	—	17	—	109	527	120
75	Trigg .....	974	—	289	36	132	—	91	129	423	222	130
76	Trimble .....	779	—	110	36	66	—	5	21	44	101	64

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.				Utility expenditure	Liquor store and insurance trust expenditure	Total	Long-term			Cash and securities	
Government administration		Interest on general debt	General expenditure, n.e.c.				Total	Education	Utility		
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
370	2 918	2 737	2 580	31 052	—	45 782	45 782	11 457	2 456	58 160	1
229	410	1 315	690	3 613	—	23 810	23 810	1 893	1 019	21 832	2
5	105	417	11	310	—	7 799	7 799	1 373	491	6 873	3
42	547	260	206	1 323	—	4 872	4 872	2 962	1 813	3 010	4
58	785	651	573	3 730	—	12 217	12 217	6 302	2 625	5 646	5
30	1 175	2 752	1 251	9 797	—	37 416	37 416	10 619	1 279	26 923	6
33	700	1 178	268	2 253	—	16 448	16 448	4 487	2 296	9 393	7
45	363	157	97	689	—	3 049	3 049	2 009	1 040	2 571	8
7	810	1 170	—	2 161	3	18 642	18 642	5 405	2 300	11 931	9
242	954	7 158	596	1 067	—	73 686	73 686	1 680	1 660	67 170	10
728	2 294	13 744	745	16 422	—	223 106	223 106	18 551	34 591	202 423	11
127	1 564	738	416	2 384	—	14 864	14 864	6 652	5 593	9 846	12
169	866	1 043	123	1 119	—	27 156	27 156	4 960	5 765	21 960	13
—	560	551	233	1 663	—	16 468	16 468	2 790	7 228	8 869	14
1 063	1 398	2 132	665	41 837	277	131 612	131 612	9 157	107 625	62 083	15
—	754	303	164	1 600	—	10 308	10 308	4 399	4 637	3 287	16
—	214	196	82	296	—	1 882	1 882	575	175	1 265	17
792	1 763	3 983	1 944	15 886	—	70 921	70 921	5 570	15 533	63 638	18
15	214	719	735	655	—	9 305	9 305	2 953	301	7 022	19
15 023	36 757	190 620	84 973	77 058	—	2 152 078	2 147 566	170 848	53 400	1 707 599	20
522	1 210	3 917	571	7 675	—	55 698	55 698	10 744	756	35 094	21
292	615	1 624	77	1 278	—	27 536	27 536	4 639	1 179	21 251	22
1 617	6 188	47 636	2 580	15 818	691	957 764	947 764	50 560	29 723	989 942	23
38	528	267	243	447	—	3 249	3 249	1 175	89	1 544	24
33	606	726	304	4 541	—	13 081	13 081	5 201	920	9 985	25
27	576	200	233	608	—	7 450	7 450	5 056	264	3 382	26
530	790	2 618	843	894	—	41 271	41 271	13 794	1 221	31 072	27
—	429	399	253	908	—	6 652	6 652	1 975	2 611	4 369	28
17	457	1 891	69	488	—	24 554	24 554	2 420	—	22 047	29
—	280	528	720	310	—	8 740	8 740	6 529	982	3 590	30
11	948	284	330	651	—	5 945	5 945	3 556	1 444	1 527	31
191	248	1 115	109	3 761	—	16 627	16 627	3 456	1 361	13 667	32
—	450	409	394	1 482	—	11 852	11 852	5 721	1 256	6 919	33
—	298	143	156	315	—	2 831	2 831	2 341	442	1 707	34
57	1 256	874	762	2 435	—	20 884	20 884	5 012	5 271	15 169	35
46	116	122	—	892	—	3 853	3 853	2 087	753	1 836	36
947	2 880	7 482	3 295	38 170	—	133 997	133 997	14 517	23 460	114 162	37
74	206	412	776	736	—	7 588	7 588	4 533	1 863	3 261	38
59	488	112	148	1 386	—	2 746	2 746	409	1 583	2 277	39
462	1 588	3 789	3 459	8 970	—	70 973	70 946	13 023	19 248	46 702	40
—	428	443	—	772	—	7 133	7 133	3 210	1 402	3 791	41
—	862	831	45	758	—	16 004	16 004	2 307	2 227	5 867	42
913	793	5 610	1 051	5 824	—	76 999	76 999	8 022	2 383	70 036	43
135	629	371	580	393	—	7 340	7 340	4 450	371	3 516	44
244	1 464	9 309	638	1 019	—	171 167	171 167	2 750	3 152	150 299	45
62	697	730	180	531	—	16 574	16 574	6 203	254	13 117	46
25	261	82	58	244	—	2 611	2 611	2 090	9	799	47
153	474	1 636	541	1 422	—	34 015	34 015	4 660	5 930	30 396	48
—	431	221	106	736	—	4 833	4 833	2 643	—	955	49
46	450	732	444	1 353	—	10 204	10 204	4 895	951	5 016	50
555	504	1 303	634	2 465	—	24 977	24 977	7 576	6 149	18 381	51
—	239	320	972	269	—	6 047	6 047	3 899	1 053	1 882	52
87	1 385	4 355	498	4 207	—	56 953	56 953	11 866	6 659	44 262	53
601	598	2 035	1 868	5 283	—	53 663	53 663	9 176	1 788	46 276	54
8	352	435	521	1 214	—	7 252	7 252	3 655	607	3 703	55
299	618	10 347	585	3 795	—	153 741	153 741	2 522	6 084	148 258	56
190	984	1 816	698	3 343	—	28 874	28 874	16 921	5 939	10 360	57
—	558	253	62	541	—	4 728	4 728	3 216	1 196	1 783	58
—	102	222	178	—	—	2 840	2 840	225	—	2 467	59
—	355	1 628	139	1 041	—	33 445	33 445	3 676	1 556	6 640	60
500	925	2 598	745	2 933	100	44 021	44 021	12 365	401	34 604	61
878	3 156	8 001	1 892	10 147	—	97 790	97 790	19 889	6 893	79 944	62
—	191	398	—	1 366	—	8 732	8 732	4 796	3 756	2 406	63
450	1 405	2 686	1 868	8 189	—	52 850	52 850	22 235	8 794	37 830	64
—	70	—	59	—	—	—	—	—	—	1 356	65
34	322	705	92	724	—	13 993	13 993	7 936	590	6 925	66
791	608	1 518	1 037	1 870	—	19 976	19 976	6 329	1 110	8 828	67
16	575	809	615	3 042	—	10 863	10 863	4 592	858	5 644	68
826	873	7 240	3 343	2 609	—	175 960	175 960	14 659	9 757	151 858	69
514	1 019	2 544	740	1 439	—	60 925	60 925	14 208	8 280	42 383	70
35	427	1 080	639	2 694	—	26 790	26 790	7 118	10 354	12 388	71
—	236	245	47	712	—	4 873	4 873	2 152	1 645	769	72
637	288	471	211	2 069	—	17 656	17 656	6 945	8 683	11 249	73
135	165	435	495	1 589	—	10 689	10 689	3 194	3 106	6 108	74
38	384	104	192	1 139	—	5 076	5 076	420	3 277	4 056	75
16	219	18 213	77	309	—	274 999	274 999	1 433	590	275 837	76

Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>KENTUCKY—Con.</b>												
1	Union	1 420	—	1 074	373	332	—	43	115	30	417	425
2	Warren	3 823	1 191	4 337	3 433	1 466	21	35	3 004	2 571	2 155	494
3	Washington	868	—	259	57	113	—	—	65	33	138	174
4	Wayne	831	3	322	124	201	—	—	33	48	—	502
5	Webster	1 180	2	581	316	136	—	112	132	—	232	301
6	Whitley	1 888	—	960	647	373	—	24	449	—	843	380
7	Wolfe	627	—	34	23	86	—	—	22	—	3	13
8	Woodford	1 599	—	1 910	354	618	—	32	163	256	246	375
<b>LOUISIANA—Con.</b>												
9	Acadia	2 256	10	4 895	1 204	684	142	429	506	354	529	2 916
10	Allen	901	—	777	175	1	—	—	110	—	798	260
11	Ascension	7 385	—	6 319	962	867	5	3 274	502	254	530	426
12	Assumption	1 792	—	1 341	229	241	86	145	24	322	102	794
13	Avoyelles	2 841	8	1 865	360	—	—	11	35	261	612	1 744
14	Beauregard	3 681	258	2 933	735	224	48	7	523	173	332	828
15	Bienville	2 025	—	1 055	272	232	4	89	110	—	315	638
16	Bossier	10 789	—	6 974	5 063	941	240	38	1 174	1 915	4 110	1 664
17	Caddo	28 666	5 920	30 575	19 158	7 332	1 811	3 828	6 155	16 216	19 770	7 087
18	Calcasieu	17 375	15 580	17 204	7 699	1 498	407	2 562	6 286	4 920	6 878	3 709
19	Caldwell	477	2	108	7	—	—	—	13	—	52	327
20	Cameron	2 291	—	2 434	368	117	—	392	904	—	90	735
21	Catahoula	782	—	487	73	43	—	—	33	—	137	169
22	Claborne	3 862	—	3 198	540	507	—	9	207	581	679	1 070
23	Concordia	631	25	369	4	142	—	10	10	101	609	578
24	De Soto	4 095	77	611	1 291	5 698	—	—	37	1 940	383	1 955
25	East Baton Rouge <sup>3</sup>	41 629	11 803	40 910	21 253	12 929	2 926	—	19 126	10 837	43 943	22 223
26	East Carroll	1 693	—	1 801	416	63	202	186	417	282	210	628
27	East Feliciana	1 065	—	721	102	197	—	—	70	—	156	198
28	Evangeline	2 695	—	3 251	698	493	—	267	295	271	1 757	1 994
29	Franklin	531	—	662	116	—	10	7	8	—	379	154
30	Grant	929	—	827	112	—	—	10	33	5	307	557
31	Iberia	7 654	2 520	11 384	2 879	2 288	528	3 832	3 066	1 848	4 617	3 473
32	Iberville	3 706	—	5 404	821	640	92	1 485	656	362	838	1 481
33	Jackson	251	1	167	120	—	—	—	34	—	76	196
34	Jefferson	47 191	4 978	53 774	23 287	10 129	1 175	32 399	20 513	10 493	73 172	11 078
35	Jefferson Davis	4 263	71	6 791	1 769	343	—	1 528	377	274	865	1 404
36	Lafayette	9 986	8 346	24 567	6 577	2 641	19	1 702	7 299	6 626	8 568	3 252
37	Lafourche	6 021	27	6 677	1 148	2 384	64	1 234	1 899	1 806	2 017	4 532
38	La Salle	1 036	24	1 470	112	—	—	21	173	267	268	251
39	Lincoln	5 416	46	4 030	1 977	1 881	117	988	1 322	1 660	5 053	1 965
40	Livingston	2 452	—	1 906	699	2	114	350	579	—	1 833	1 695
41	Madison	714	—	1 022	290	185	—	101	—	5	269	426
42	Morehouse	1 830	37	3 051	2 092	266	—	98	507	106	1 219	935
43	Natchitoches	3 135	133	4 438	1 240	199	63	2	141	95	5 703	2 213
44	Orleans <sup>3</sup>	38 564	51 828	75 729	37 388	44 173	8 883	—	27 578	82 027	69 256	19 961
45	Ouachita	11 588	3 336	16 405	12 833	4 390	259	301	6 998	11 366	5 173	6 174
46	Plaquemines	1 693	1 927	4 365	162	—	363	1 267	1 620	410	2 666	3 387
47	Pointe Coupee	1 103	—	3 794	171	812	—	1 390	486	979	404	538
48	Rapides	7 868	781	14 044	8 282	1 780	53	253	1 751	6 190	5 763	9 746
49	Red River	392	—	3 047	7	—	—	—	21	331	84	438
50	Richland	1 527	—	1 781	333	305	—	166	88	9	643	465
51	Sabine	4 489	—	2 898	1 267	820	—	—	45	2 464	270	3 253
52	St Bernard	5 993	1 446	3 751	4 119	355	705	97	1 059	362	1 075	2 496
53	St Charles	22 433	—	18 347	3 149	952	—	1 429	1 955	1 965	6 523	2 811
54	St Helena	203	12	61	12	25	—	5	—	48	272	184
55	St James	3 591	—	3 319	733	136	436	401	897	605	578	941
56	St John the Baptist	5 485	120	5 134	—	—	—	26	69	—	3 305	1 043
57	St Landry	2 952	40	5 179	3 082	1 030	196	45	920	3 894	2 300	3 126
58	St Martin	2 261	—	3 071	318	270	—	135	111	146	484	1 848
59	St Mary	14 360	936	12 237	1 924	1 903	34	5 724	3 253	6 288	3 194	4 574
60	St Tammany	8 106	68	16 171	6 292	1 552	233	500	1 641	269	2 978	3 613
61	Tangipahoa	6 715	482	8 365	3 064	1 508	55	690	573	37	2 049	2 341
62	Tensas	257	—	284	82	72	—	3	3	4	65	45
63	Terrebonne <sup>3</sup>	6 139	506	9 312	4 146	7 219	—	11 139	3 123	3 822	5 716	4 361
64	Union	1 736	—	1 261	257	—	—	6	10	138	208	1 247
65	Vermilion	5 842	129	3 235	1 830	728	12	278	203	1 108	1 326	2 257
66	Vernon	2 295	—	2 377	332	—	—	37	116	18	541	1 839
67	Washington	2 158	19	3 955	1 021	250	23	—	70	803	702	583
68	Webster	3 043	53	1 455	1 896	1 114	76	—	489	717	1 975	3 025
69	West Baton Rouge	2 181	—	3 842	793	96	5	867	1 882	581	947	552
70	West Carroll	1 138	—	841	7	109	—	35	18	220	46	727
71	West Feliciana	968	—	2 817	448	—	—	—	16	—	80	778
72	Winn	603	—	693	115	—	7	5	21	—	218	24

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
—	1 051	507	291	4 261	—	12 120	12 120	5 043	5 762	19 432	1
1 333	2 551	28 750	3 822	40 628	—	293 043	293 043	23 163	45 661	245 883	2
52	383	155	121	564	—	3 591	3 591	135	1 238	3 841	3
214	220	394	186	5 663	—	6 166	6 166	2 413	334	2 834	4
—	1 079	409	410	3 086	—	5 886	5 886	4 002	686	4 871	5
640	1 018	2 470	234	5 033	—	36 303	36 302	17 675	2 139	18 675	6
—	200	221	71	339	—	3 060	3 060	2 555	23	411	7
—	1 061	2 165	1 342	1 330	117	28 010	28 010	8 712	4 879	19 652	8
—	—	—	—	—	—	—	—	—	—	—	—
1 618	3 372	1 597	507	4 704	—	24 097	24 090	6 026	1 360	27 128	9
584	335	611	2	1 316	—	7 176	7 176	2 904	1 333	9 667	10
2 348	1 367	9 894	498	1 516	—	112 443	112 443	17 598	106	106 099	11
435	1 053	498	461	1 513	—	9 259	9 259	6 430	1 852	9 142	12
1 171	1 346	785	444	1 725	—	12 815	12 776	9 614	1 700	13 788	13
600	635	3 170	658	2 180	—	45 538	45 538	12 895	3 022	20 300	14
607	678	936	429	546	—	12 220	12 198	5 241	222	8 314	15
1 798	5 708	7 673	683	4 641	1 672	118 821	118 821	16 318	11 353	124 332	16
13 765	14 410	16 855	18 303	29 646	8 629	465 112	456 620	34 515	149 396	439 002	17
3 659	9 785	61 213	15 295	13 170	—	777 459	777 459	73 562	16 161	902 173	18
125	322	358	101	324	—	5 036	4 956	1 710	622	1 777	19
701	1 323	350	554	1 045	—	3 991	3 991	1 490	787	15 301	20
310	39	287	82	1 955	—	3 597	3 597	3 000	—	5 012	21
1 103	1 752	435	1 923	590	—	9 500	9 500	2 026	358	10 678	22
818	389	91	23	239	—	3 316	3 316	—	2 633	3 613	23
1 056	3 529	9 945	21 991	2 594	—	151 552	151 552	23 760	1 503	163 444	24
10 406	33 812	58 946	32 326	9 450	21 438	756 675	747 603	—	1 808	1 063 926	25
581	1 105	6 218	310	1 830	—	82 383	82 383	—	1 475	84 642	26
366	595	95	1 385	2 335	—	17 697	17 575	13 867	3 016	9 724	27
1 622	821	1 075	365	3 330	—	21 055	20 822	1 615	5 188	21 828	28
615	319	105	60	1 555	—	1 555	1 552	878	327	4 122	29
915	313	390	22	780	—	5 304	5 295	4 427	225	6 310	30
2 460	9 045	6 492	3 114	607	—	84 660	84 660	44 275	274	72 694	31
786	2 854	6 810	467	16 109	—	119 110	119 110	32 670	14 939	96 671	32
311	158	331	83	628	—	5 623	5 623	4 314	1 248	4 450	33
11 183	32 695	99 703	15 526	21 211	1 933	1 134 094	1 134 094	232 024	9 595	1 038 174	34
2 332	4 991	842	778	2 802	—	14 468	14 468	6 634	2 517	19 962	35
5 488	11 145	23 794	7 955	167 756	1 629	643 226	643 226	43 665	306 373	326 532	36
2 437	3 503	3 756	2 558	8 080	—	76 753	76 560	12 790	16 674	91 757	37
574	1 020	485	4 390	3 150	—	13 086	13 086	4 190	692	12 268	38
1 978	4 205	1 404	987	10 241	—	29 550	29 528	16 220	8 813	22 815	39
2 113	2 690	1 832	361	3 973	—	26 177	26 177	17 131	1 184	31 512	40
178	265	236	39	2 207	—	9 661	9 569	—	6 116	8 100	41
617	2 102	5 436	720	545	—	82 124	82 124	—	445	125 459	42
1 156	1 818	1 203	1 226	13 166	—	27 056	27 056	10 265	12 105	32 245	43
21 710	58 897	103 662	24 653	137 155	34 782	1 326 289	1 322 559	170 940	50 150	1 222 092	44
5 112	9 571	8 960	6 954	7 391	108	149 106	149 060	54 230	7 999	121 108	45
5 823	6 286	8 977	2 910	4 622	—	139 408	139 408	15 645	—	128 826	46
631	1 428	5 831	1 043	4 460	—	86 501	86 501	11 185	1 786	77 305	47
3 564	5 510	13 059	5 328	50 478	4 447	206 178	206 178	63 740	46 315	230 100	48
449	1 518	205	116	172	—	1 976	1 970	—	—	3 840	49
656	438	1 051	381	906	—	27 449	27 305	6 970	508	12 000	50
1 547	2 692	829	1 088	663	—	19 758	15 825	13 012	954	9 501	51
2 384	2 083	11 046	4 764	5 353	—	148 691	148 691	8 815	2 547	147 406	52
2 528	9 808	8 389	11 234	8 735	—	134 655	134 655	37 790	9 050	107 395	53
110	183	1	11	360	—	43	43	—	1	884	54
1 362	1 901	15 091	825	3 712	—	200 640	200 640	21 500	4 854	204 132	55
751	2 542	5 042	1 226	3 617	—	103 209	103 164	23 412	14 826	61 007	56
1 358	3 926	3 888	11 845	3 870	73	57 435	57 346	25 254	3 221	22 703	57
904	1 781	1 985	240	4 110	—	28 186	28 186	10 677	2 744	23 200	58
2 293	7 285	4 208	3 848	17 519	111	89 371	89 285	10 285	20 957	55 690	59
2 610	8 118	14 434	2 797	3 263	—	215 197	214 452	48 205	2 129	133 492	60
2 693	2 770	5 495	1 451	3 426	—	82 830	82 230	38 446	5 412	49 848	61
120	286	55	75	552	—	1 547	—	—	1 091	2 481	62
776	5 616	8 614	2 110	34 145	74	132 074	125 121	18 215	28 075	135 117	63
996	665	678	462	1 291	—	9 981	9 981	4 949	2 627	6 647	64
1 832	2 281	3 693	2 585	9 934	—	45 349	45 291	15 061	7 315	32 849	65
429	1 129	1 273	29	1 776	—	15 469	15 469	13 728	754	11 305	66
2 354	1 853	1 484	3 940	1 975	451	22 588	21 314	6 570	2 464	25 357	67
2 183	4 777	1 533	5 238	8 573	—	23 617	23 613	9 100	1 804	24 821	68
1 940	1 565	12 380	85	2 681	—	190 687	190 687	—	—	208 094	69
505	423	89	163	214	—	2 016	1 958	214	953	3 023	70
791	617	20 748	290	2 798	—	477 086	476 974	—	2 346	522 252	71
344	232	468	1	1 432	—	5 701	5 701	4 365	553	8 380	72

GOVERNMENTS—GOVERNMENT FINANCES

COUNTY AREAS 383

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34		
<b>MAINE—Con.</b>												
1	Androscoggin .....	11 657	224	6 134	5 910	1 830	235	21	1 273	17 562	8 005	7 548
2	Aroostook .....	10 191	986	3 412	3 209	1 201	737	265	2 129	2 214	2 779	2 593
3	Cumberland .....	29 411	7 466	19 753	15 670	5 089	1 636	263	7 882	21 454	30 119	14 613
4	Franklin .....	5 038	20	1 492	1 509	565	8	88	317	—	1 415	2 208
5	Hancock .....	5 505	157	1 953	1 894	622	—	79	903	182	2 652	2 146
6	Kennebec .....	11 166	1 083	6 433	4 699	6 411	151	—	3 610	2 407	7 012	5 286
7	Knox .....	4 472	143	1 926	1 690	5 882	61	47	241	—	995	1 535
8	Lincoln .....	4 290	5	1 602	594	501	—	131	158	—	872	2 561
9	Oxford .....	9 174	513	2 312	1 858	745	—	63	504	—	1 843	2 876
10	Penobscot .....	14 310	11 080	8 774	9 259	2 408	436	188	6 179	5 346	14 573	4 275
11	Piscataquis .....	3 721	—	823	697	529	—	20	182	—	726	1 191
12	Sagadahoc .....	4 297	40	2 745	1 156	407	111	34	298	—	1 698	713
13	Somerset .....	4 805	17	2 294	1 405	1 031	40	60	926	332	2 574	1 919
14	Waldo .....	4 395	52	1 598	842	522	—	45	261	—	929	1 190
15	Washington .....	5 451	428	1 678	1 226	2 631	29	171	443	1 095	1 504	988
16	York .....	14 384	265	13 508	9 063	2 445	559	116	3 026	3 855	24 191	7 754
<b>MARYLAND—Con.</b>												
17	Allegany .....	5 622	359	3 630	2 707	1 323	394	250	926	5 467	8 245	1 980
18	Anne Arundel .....	27 722	286	46 344	42 150	10 386	9 577	322	11 154	6 327	27 463	28 040
19	Baltimore .....	51 637	1 415	72 628	45 443	10 128	4 746	4 567	17 465	19 323	60 041	29 431
20	Calvert .....	4 041	—	3 229	1 266	2 666	370	466	2 463	205	1 199	1 817
21	Caroline .....	1 271	—	1 048	801	701	56	362	441	126	614	1 186
22	Carroll .....	8 406	1 635	4 899	2 989	1 471	882	1 115	4 969	3 322	6 703	6 250
23	Cecil .....	5 313	3	3 718	900	2 897	376	343	536	2 366	2 378	2 481
24	Charles .....	3 754	—	15 652	3 581	2 912	554	370	3 305	2 806	4 857	2 331
25	Dorchester .....	4 288	108	2 677	701	2 895	120	285	617	1 104	1 199	2 883
26	Frederick .....	12 560	605	10 011	6 471	5 057	1 537	535	4 469	4 615	8 635	3 722
27	Garrett .....	5 908	935	549	464	259	—	362	125	2 101	2 416	686
28	Harford .....	21 755	124	13 777	4 422	4 213	1 333	755	5 917	3 465	7 948	9 932
29	Howard .....	15 025	—	17 564	13 193	4 335	2 969	1 303	10 326	3 091	10 550	5 964
30	Kent .....	1 525	31	1 165	664	516	72	236	449	137	2 633	1 002
31	Montgomery .....	32 855	14 253	86 904	60 619	18 052	3 565	2 287	92 514	52 931	1 060	49 873
32	Prince Georges .....	44 399	3 032	98 822	52 355	28 092	7 111	1 522	105 297	30 551	140 809	68 583
33	Queen Annes .....	3 164	152	971	1 217	1 558	1	1 008	1 173	3 073	2 769	2 014
34	St Marys .....	5 604	19	4 777	746	2 302	902	175	3 146	92	1 626	2 796
35	Somerset .....	1 531	9	5 758	301	550	26	123	77	2 601	1 360	823
36	Talbot .....	2 190	697	2 135	534	4 586	601	145	1 380	970	1 317	1 921
37	Washington .....	10 133	2 690	7 177	4 064	4 165	694	373	4 208	9 420	9 208	2 524
38	Wicomico .....	5 894	1 980	5 712	3 343	4 183	417	569	4 526	2 461	2 733	3 405
39	Worcester .....	6 535	597	8 131	4 040	511	254	831	10 575	556	11 469	3 780
40	Baltimore City <sup>3</sup> .....	144 406	15 967	153 896	83 634	4 919	3 539	—	48 930	217 745	113 871	41 161
<b>MASSACHUSETTS—Con.</b>												
41	Barnstable .....	17 008	3 348	24 947	25 346	3 104	2 311	1 488	10 303	9 822	14 890	11 528
42	Berkshire .....	14 973	1 356	9 593	6 363	2 844	740	320	2 425	10 221	5 153	5 183
43	Bristol .....	23 732	881	46 991	37 509	16 804	3 510	1 114	4 612	96 371	23 312	12 513
44	Dukes .....	1 844	1 328	2 816	534	1 398	278	640	417	36	2 055	2 613
45	Essex .....	38 960	4 689	67 027	61 412	5 983	4 888	1 074	7 586	71 311	61 670	37 120
46	Franklin .....	9 059	327	3 828	2 666	1 028	400	71	559	8 175	4 865	2 417
47	Hampden .....	20 787	1 101	44 666	36 583	16 235	2 175	1 450	8 924	39 494	41 008	11 558
48	Hampshire .....	10 654	548	8 982	6 410	6 061	665	647	1 896	7 407	5 592	3 663
49	Middlesex .....	96 612	6 501	150 690	140 692	20 858	10 111	3 710	30 167	128 138	44 782	57 598
50	Nantucket <sup>3</sup> .....	2 227	1 960	1 380	1 182	—	262	77	195	46	860	—
51	Norfolk .....	40 052	971	67 066	57 751	9 040	3 850	1 538	11 129	22 276	25 168	25 321
52	Plymouth .....	25 657	3 120	41 979	35 270	9 989	2 112	1 720	3 908	23 723	23 611	12 599
53	Suffolk <sup>3</sup> .....	55 192	863	146 162	95 919	42 216	10 103	20	23 881	261 668	37 007	33 936
54	Worcester .....	44 142	7 807	57 133	37 894	18 121	3 376	857	8 082	44 798	33 540	22 270

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
2 960	4 039	7 578	12 956	6 426	—	109 620	108 935	16 692	11 877	47 861	1
3 381	1 807	3 836	8 070	10 060	—	59 781	59 103	22 083	12 174	49 611	2
8 598	12 845	28 802	29 884	26 380	—	470 148	446 148	83 311	32 164	189 743	3
2 225	706	5 372	2 070	1 380	—	79 224	79 184	12 403	3 854	67 914	4
4 342	919	1 885	4 570	1 024	—	30 238	30 169	2 869	4 964	31 769	5
4 549	4 532	8 247	9 554	12 588	—	135 445	134 835	38 089	39 117	74 924	6
1 719	667	1 979	3 641	311	—	30 293	25 333	4 701	394	24 433	7
2 105	829	830	2 010	1 056	—	13 125	12 824	5 562	1 389	13 930	8
2 630	1 038	3 184	4 037	4 423	—	44 577	43 892	26 257	5 660	28 930	9
6 510	5 602	8 156	11 213	6 673	—	142 105	141 824	27 125	14 969	115 455	10
1 822	379	699	1 798	704	—	15 294	15 294	3 676	2 792	11 001	11
1 552	1 458	1 867	2 657	1 389	—	26 554	26 554	14 451	2 300	18 389	12
2 176	1 102	7 413	5 193	2 751	—	94 826	94 058	21 941	2 248	82 586	13
2 281	712	1 092	2 199	1 427	—	24 186	24 186	12 705	4 119	17 012	14
2 404	979	2 146	2 532	222	—	36 353	36 353	6 791	5 306	19 406	15
8 770	6 275	12 730	14 831	16 089	—	164 236	159 556	58 369	26 142	63 291	16
1 017	4 049	2 474	7 969	7 226	—	59 343	57 129	1 900	8 675	36 225	17
9 086	84 847	45 067	18 763	32 386	—	974 296	974 296	4 355	247 883	567 928	18
9 680	42 125	91 065	82 158	—	62 289	1 493 044	1 491 719	72 254	—	1 684 659	19
956	11 328	6 050	6 886	504	—	103 489	103 489	130	1 104	107 014	20
358	2 146	837	3 112	579	—	16 432	15 427	—	1 860	12 961	21
1 962	9 291	4 579	14 920	3 425	—	87 119	87 119	—	10 075	63 211	22
947	3 253	3 487	4 917	3 355	—	54 277	54 277	—	4 887	29 642	23
926	4 957	4 281	6 548	2 156	—	80 615	80 615	3 490	697	44 814	24
412	1 694	1 602	2 472	971	—	24 855	24 683	—	1 368	11 993	25
2 532	6 644	11 727	26 709	9 223	—	238 486	234 361	1 340	33 003	134 945	26
213	1 491	803	2 062	1 553	—	11 252	11 207	283	3 822	5 793	27
2 266	11 841	2 580	13 339	8 484	—	80 356	80 356	2 739	37 857	84 953	28
5 681	35 276	20 489	17 127	6 783	—	499 136	499 136	82 390	—	171 987	29
246	1 396	172	1 801	631	—	6 618	5 677	—	1 789	2 824	30
14 838	56 525	120 740	75 991	45 407	86 853	1 999 174	1 978 494	314 771	3 511	1 295 049	31
16 258	62 178	132 078	94 375	179 194	37 736	2 874 892	2 858 130	12 050	454 750	1 630 764	32
397	3 138	963	3 547	458	—	19 660	19 660	3 690	3 090	14 216	33
952	3 963	4 114	4 227	1 945	—	67 313	67 313	—	11 068	40 631	34
234	1 233	1 147	1 738	524	1 100	15 829	15 023	—	458	13 731	35
363	2 002	1 715	1 745	12 335	—	35 464	31 046	—	8 940	7 593	36
1 170	9 378	11 037	8 163	20 770	—	164 042	147 206	4 940	5 070	88 862	37
1 014	4 091	3 685	7 052	2 262	491	55 455	55 163	—	2 636	25 822	38
1 193	3 972	4 175	10 743	8 624	6 521	95 716	95 716	—	12 775	71 864	39
42 146	56 629	114 127	79 723	46 387	90 814	1 663 712	1 612 158	61 586	96 495	2 166 510	40
7 803	16 612	18 211	53 339	26 078	13 101	314 445	274 658	104 227	37 280	212 610	41
3 810	6 329	2 422	25 221	12 258	11 869	74 170	57 694	14 313	28 208	159 659	42
9 864	16 138	13 755	84 763	122 084	44 710	270 388	193 248	69 347	41 079	410 763	43
1 443	1 711	1 039	6 314	1 276	836	15 621	13 915	3 295	1 427	18 285	44
21 481	28 301	55 268	147 151	157 722	63 150	799 538	687 192	145 140	116 985	863 165	45
2 062	2 481	3 375	14 852	3 833	2 084	56 475	51 156	30 884	2 170	46 386	46
10 746	17 364	22 416	93 599	453 965	52 599	1 744 141	1 700 345	163 147	1 444 057	731 829	47
3 551	5 400	4 814	22 541	20 404	8 572	85 363	52 715	17 666	11 911	114 586	48
36 291	76 953	49 367	296 851	214 860	143 616	818 134	717 006	206 908	68 925	1 488 196	49
891	1 286	4 468	3 541	1 044	—	49 200	46 510	—	3 050	21 595	50
15 338	20 684	20 247	116 417	116 214	63 846	360 036	323 538	68 619	68 816	684 202	51
11 496	16 783	16 422	92 075	75 699	17 303	285 411	207 996	50 677	35 851	246 542	52
27 576	29 218	72 798	137 588	1 211 442	225 968	3 529 308	2 960 195	88 984	1 712 651	2 806 131	53
16 140	24 086	26 205	142 628	118 136	32 220	487 967	387 364	152 169	56 330	467 771	54







Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
411	977	266	939	505	—	7 127	7 127	2 835	2 049	3 259	1
1 284	4 639	1 993	9 111	2 078	597	56 924	56 924	34 087	805	77 836	2
892	4 007	1 663	3 750	1 106	—	36 587	36 587	34 943	15 118	1 769	3
1 825	10 816	6 909	15 106	9 643	—	106 232	106 232	57 996	1 687	76 641	4
10 588	34 734	24 680	66 299	45 522	13 132	438 788	432 376	181 782	32 214	491 924	5
90 598	233 491	236 832	448 156	482 886	354 683	4 168 915	4 044 278	646 992	434 382	7 347 505	6
895	2 923	574	3 308	1 370	—	11 331	11 331	3 870	3 420	22 055	7
679	1 161	890	938	1 707	806	16 007	16 007	12 373	—	15 438	8
12 416	34 633	40 891	30 887	27 179	13 996	615 807	586 367	114 540	13 546	676 154	9
1 205	2 465	1 906	612	7 517	3 310	28 889	27 111	7 917	1 123	47 336	10
973	2 480	4 207	2 422	746	2 514	63 116	57 739	18 650	205	55 852	11
797	1 741	2 381	1 114	2 353	860	39 691	37 423	17 228	1 625	24 728	12
145	303	702	314	42 562	401	281 040	279 640	248	271 430	58 929	13
3 885	4 497	3 572	6 786	7 636	1 024	85 254	83 384	25 319	1 624	108 719	14
1 896	2 450	2 713	2 565	19 904	606	37 594	34 362	1 420	4 205	58 532	15
1 924	2 194	5 248	2 122	3 342	1 108	90 634	87 536	20 757	1 300	85 610	16
3 387	4 396	9 300	6 804	8 371	625	167 076	160 775	36 813	3 909	108 602	17
1 989	3 469	1 759	1 635	338	1 904	31 632	31 162	16 741	285	31 787	18
587	1 635	989	1 581	543	982	14 756	11 354	331	1 240	27 934	19
1 734	3 265	4 974	5 048	2 437	1 806	85 479	83 592	19 490	2 707	69 429	20
1 561	3 927	6 716	4 160	22 642	685	102 779	94 675	8 335	12 146	144 396	21
429	749	123	716	1 031	974	2 343	1 988	—	122	7 562	22
549	784	332	400	1 185	647	5 546	5 546	—	—	9 364	23
511	1 011	781	1 442	4 051	618	11 579	9 256	916	550	27 309	24
2 011	3 661	4 645	3 224	8 381	1 124	72 467	71 446	18 282	49	75 451	25
11 827	29 590	93 911	15 080	26 252	7 716	1 422 101	1 408 121	265 560	38 173	1 611 480	26
851	1 108	1 046	1 957	1 989	1 031	16 318	12 534	4 587	—	14 754	27
832	2 887	3 798	2 991	8 032	3 030	57 556	57 556	28 880	145	64 489	28
1 088	2 710	1 634	3 570	5 982	1 699	23 820	22 252	548	3 065	34 079	29
2 099	332	1 486	959	5 360	781	21 142	18 973	5 139	1 375	26 144	30
1 930	2 552	4 484	2 667	1 472	173	50 644	50 636	4 489	4	100 579	31
1 957	3 438	4 983	5 480	2 328	1 465	117 262	113 822	16 120	1 284	163 953	32
223	377	290	683	917	400	4 413	4 103	826	685	4 303	33
42 182	139 331	354 842	142 316	86 669	100 664	5 455 057	4 827 164	321 495	54 906	6 942 511	34
985	1 058	1 082	887	2 639	765	15 489	12 466	2 805	695	18 915	35
922	1 241	706	476	177	1 666	10 958	9 713	2 930	185	15 251	36
1 067	2 457	2 251	1 738	778	922	34 359	32 949	10 929	190	10 474	37
2 167	5 108	2 364	4 463	7 801	287	39 200	34 625	10 257	2 555	58 475	38
483	871	587	3 146	835	9 648	9 648	8 946	2 474	1 350	23 494	39
424	783	479	1 261	3 823	1 305	23 581	23 581	17 565	445	14 641	40
1 253	2 004	5 344	4 407	11 399	207	96 672	91 209	16 186	18 855	96 781	41
520	790	754	856	982	188	12 786	12 786	2 782	2 196	12 893	42
1 360	1 926	2 079	1 246	5 549	906	47 084	47 084	12 570	7 758	56 342	43
629	747	426	904	1 371	805	6 130	4 827	157	233	16 203	44
1 093	1 964	5 701	2 709	3 613	1 516	74 852	70 352	294	120	85 979	45
463	442	468	328	38 320	878	345 045	345 045	4 660	340 385	63 038	46
1 583	2 222	1 385	705	4 577	716	27 623	27 028	14 858	692	36 455	47
478	871	820	419	927	478	10 052	9 412	140	100	10 048	48
1 545	3 091	2 994	1 699	13 506	2 444	50 034	44 819	6 881	8 128	43 899	49
1 585	2 647	4 937	2 030	19 264	2 874	83 572	82 595	12 841	8 195	76 965	50
191	381	378	347	65	372	7 558	7 558	5 527	—	2 769	51
753	1 135	811	1 040	3 517	17	12 124	11 283	804	2 942	18 579	52
807	2 396	3 385	2 237	15 828	1 722	47 906	45 976	100	6 864	83 528	53
914	1 246	1 451	700	4 485	1 273	28 699	26 409	11 416	605	30 746	54
707	1 608	2 105	1 248	3 560	2 405	41 971	35 500	27 450	—	36 912	55
1 048	2 397	1 968	5 351	1 158	420	36 229	35 589	15 792	501	40 439	56
1 721	3 422	3 064	3 323	144 659	533	820 823	806 233	15 778	763 620	231 873	57
562	893	247	773	1 270	637	4 232	2 812	207	755	8 088	58
2 250	2 414	2 244	2 473	7 569	132	35 157	33 851	9 387	4 327	20 433	59
1 042	1 372	1 828	1 940	13 218	1 511	32 944	27 164	9 466	4 208	39 131	60
639	1 091	845	775	1 518	701	8 466	8 466	1 545	811	10 748	61
4 700	12 290	19 303	9 460	88 422	1 044	279 332	278 036	49 059	1 180	434 485	62
1 970	3 304	3 580	2 930	3 774	4 213	62 198	58 948	12 336	341	78 629	63
890	1 121	1 009	1 053	7 518	1 677	20 444	19 339	5 302	—	21 638	64
1 398	2 142	1 849	1 290	1 556	274	25 670	22 809	14 662	225	25 147	65
708	1 203	746	970	668	647	8 254	8 254	364	420	20 045	66
1 777	2 517	2 819	6 204	8 175	828	35 364	34 752	4 784	5 418	40 570	67
488	1 106	521	316	228	453	6 750	6 750	2 465	141	8 061	68
26 771	61 313	175 655	94 060	188 908	21 155	2 208 440	2 145 560	60 691	28 982	2 160 343	69
422	640	474	568	335	403	6 334	5 474	273	320	8 537	70
745	1 274	1 211	1 775	3 581	1 526	25 484	24 439	14 477	1 595	20 352	71
1 167	2 898	786	1 645	2 614	1 974	14 249	13 475	267	3 490	24 422	72
1 727	2 923	4 688	3 929	1 240	1 552	69 221	64 406	14 895	600	78 516	73
691	766	546	610	3 135	576	8 908	8 508	61	1 619	16 111	74
1 171	228	2 264	671	3 595	2 026	37 749	36 534	23 789	740	35 247	75

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>MINNESOTA—Con.</b>												
1	St Louis .....	53 955	7 238	25 262	14 989	2 465	1 130	1 355	14 287	16 117	27 367	8 230
2	Scott .....	18 284	—	7 246	2 479	3 022	653	776	4 182	1 051	3 180	965
3	Sherburne .....	6 395	—	3 330	659	1 326	232	568	1 568	192	495	1 118
4	Sibley .....	5 421	—	977	517	42	—	563	171	146	589	585
5	Stearns .....	23 323	791	10 802	5 480	3 024	610	1 631	6 419	12 084	7 274	3 480
6	Steele .....	10 048	175	3 145	1 093	625	234	438	3 207	403	1 709	380
7	Stevens .....	3 023	38	889	331	44	—	375	175	1 362	76	332
8	Swift .....	3 558	755	917	338	27	—	906	309	499	401	681
9	Todd .....	7 096	16	1 542	580	399	48	382	278	89	582	538
10	Traverse .....	2 792	235	423	127	25	—	460	139	—	149	272
11	Wabasha .....	3 144	—	1 597	390	186	—	392	1 382	1 664	839	395
12	Wadena .....	3 715	—	1 176	223	649	—	236	448	510	979	321
13	Waseca .....	6 393	235	1 841	558	223	43	381	694	57	1 746	156
14	Washington .....	44 280	47	27 174	5 564	4 914	871	943	6 701	15 747	7 356	2 793
15	Watonwan .....	6 484	51	1 718	297	—	—	458	955	274	889	901
16	Wilkin .....	4 076	—	831	143	—	—	228	304	248	110	391
17	Winona .....	9 473	884	5 522	4 491	1 160	333	379	3 043	2 036	2 484	2 228
18	Wright .....	11 846	447	4 680	1 656	980	—	668	1 525	3 724	2 452	1 646
19	Yellow Medicine .....	3 859	15	703	375	382	—	469	281	417	506	616
<b>MISSISSIPPI—Con.</b>												
20	Adams .....	4 214	—	4 038	1 857	247	124	74	751	2 481	1 620	977
21	Alcorn .....	3 045	268	1 437	1 315	73	44	145	217	6 433	4 205	887
22	Amite .....	1 072	—	621	59	—	3	45	8	3	39	247
23	Attala .....	1 975	9	774	334	125	—	2 067	133	53	723	838
24	Benton .....	777	—	321	52	—	—	1 008	—	—	13	125
25	Bolivar .....	3 422	651	3 379	443	198	54	292	401	359	890	950
26	Calhoun .....	1 592	—	682	92	54	—	50	62	—	171	138
27	Carroll .....	1 109	—	217	56	90	—	24	—	8	28	33
28	Chickasaw .....	4 578	—	1 251	525	—	—	257	71	69	188	207
29	Choctaw .....	1 017	—	425	33	—	—	28	64	519	21	42
30	Claborne .....	1 000	130	338	366	219	—	90	30	—	—	212
31	Clarke .....	1 621	7	543	367	171	3	10	55	—	118	393
32	Clay .....	4 356	—	1 780	1 024	136	—	240	66	413	3 677	446
33	Coahoma .....	2 899	43	2 363	1 462	—	55	873	400	2 722	1 108	1 551
34	Copiah .....	2 184	2	947	293	230	—	50	103	55	562	603
35	Covington .....	962	—	971	81	78	—	25	44	—	93	236
36	De Soto .....	7 668	—	4 038	1 926	173	—	174	520	—	567	1 437
37	Forrest .....	5 145	890	5 362	3 505	685	349	3 470	1 330	603	3 099	2 394
38	Franklin .....	1 558	—	350	24	15	—	49	2	—	22	173
39	George .....	1 332	—	672	203	—	—	42	54	—	—	76
40	Greene .....	1 855	—	499	60	18	—	50	15	—	66	266
41	Grenada .....	2 706	—	1 769	714	—	27	—	331	80	410	269
42	Hancock .....	3 735	—	2 224	1 616	578	119	66	522	738	2 257	1 401
43	Harrison .....	14 031	4 704	12 144	7 235	2 554	573	277	5 123	5 273	16 296	3 750
44	Hinds .....	25 041	12 980	23 105	15 888	4 205	1 043	875	5 773	26 191	26 668	4 213
45	Holmes .....	2 010	23	977	594	4	—	216	140	—	173	329
46	Humphreys .....	3 900	—	922	530	—	—	204	29	—	278	271
47	Issaquena .....	179	—	39	2	—	—	13	11	—	—	—
48	Itawamba .....	1 668	1	529	303	94	—	436	128	—	678	261
49	Jackson .....	12 947	4 750	10 296	6 059	1 417	409	237	3 106	688	10 023	4 379
50	Jasper .....	1 863	—	435	92	153	—	83	56	—	99	33
51	Jefferson .....	974	—	373	41	—	—	—	36	—	—	53
52	Jefferson Davis .....	1 634	5	465	166	72	—	54	28	—	72	72
53	Jones .....	14 108	393	3 993	2 430	284	—	396	1 139	3 949	990	1 730
54	Kemper .....	1 046	—	311	19	—	—	50	64	—	—	35
55	Lafayette .....	3 494	—	2 189	1 055	144	—	63	550	292	615	1 021
56	Lamar .....	3 037	38	912	159	128	30	44	242	94	40	395
57	Lauderdale .....	7 728	1 750	4 961	3 187	963	194	75	1 557	4 504	2 375	1 810
58	Lawrence .....	3 218	—	753	373	—	—	139	183	—	—	—
59	Leake .....	980	5	755	262	107	7	16	232	—	182	117
60	Lee .....	10 806	—	4 768	3 946	235	—	1 149	2 784	786	1 421	898
61	Leflore .....	3 488	129	2 487	2 203	190	132	251	864	—	628	810
62	Lincoln .....	4 039	164	1 674	1 388	170	49	89	433	300	1 201	149
63	Lowndes .....	4 783	635	3 260	2 533	680	150	176	766	6 019	835	2 615
64	Madison .....	5 292	282	3 583	2 787	98	97	163	692	1 054	3 027	785
65	Marion .....	2 616	—	1 029	474	143	—	84	76	5	105	352
66	Marshall .....	2 184	2	1 055	254	112	—	48	192	175	1 005	485
67	Monroe .....	4 132	46	2 865	1 221	—	38	245	2 192	622	836	908
68	Montgomery .....	2 833	4	1 371	883	—	4	86	352	362	370	551
69	Neshoba .....	4 626	25	1 248	578	198	—	81	523	4 810	766	734
70	Newton .....	2 383	—	855	72	372	—	—	30	1 285	232	330
71	Noxubee .....	1 408	1	494	141	64	—	—	54	—	360	100
72	Oktibbeha .....	3 371	173	1 877	1 028	3	46	56	560	483	430	970
73	Panola .....	2 471	14	2 296	496	—	53	90	219	124	506	371
74	Pearl River .....	2 982	8	1 879	718	222	—	100	128	299	376	578
75	Perry .....	1 278	1	499	99	7	—	14	10	88	89	263

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
10 110	22 063	26 851	63 989	70 048	9 603	384 191	347 631	67 961	21 193	401 429	1
3 409	6 477	12 658	2 876	15 405	1 374	144 598	138 970	28 147	7 287	150 118	2
1 475	3 675	4 161	1 268	5 579	2 695	83 278	82 728	53 320	400	54 017	3
942	1 076	892	474	2 336	332	12 114	11 550	505	689	12 641	4
4 502	16 112	24 803	13 178	12 707	627	443 464	439 669	69 415	22 382	489 363	5
1 275	3 063	3 398	1 823	33 340	598	52 073	49 412	9 477	6 898	95 410	6
767	809	658	781	800	685	9 481	9 481	4 624	765	7 810	7
659	650	904	1 991	1 998	1 483	13 585	13 157	283	214	14 467	8
886	1 531	1 790	2 846	1 888	1 478	25 797	24 257	12 320	—	23 630	9
373	483	257	304	197	441	2 984	2 984	—	—	1 985	10
784	1 074	904	1 468	5 517	1 056	25 626	24 846	10 230	383	30 438	11
746	1 208	1 044	1 260	2 215	1 587	23 016	21 871	13 359	11	23 651	12
1 181	2 209	728	2 465	5 851	354	15 231	12 168	5 701	420	25 183	13
6 101	17 845	34 585	12 225	8 044	46	644 197	641 166	91 633	5 970	363 349	14
924	1 434	573	1 300	4 613	908	8 505	8 005	700	2 167	20 902	15
515	530	491	1 001	1 812	—	8 054	7 554	378	320	11 736	16
1 683	2 902	4 108	1 795	3 607	494	57 915	56 210	810	2 442	91 819	17
2 682	8 772	9 952	4 581	7 801	4 804	165 896	161 531	71 997	4 773	73 431	18
618	660	1 114	937	2 627	794	17 318	17 301	1 897	1 510	19 840	19
872	2 642	2 865	1 932	1 560	—	47 545	46 382	1 641	5 361	63 125	20
850	1 063	4 437	974	3 747	—	47 596	47 595	7 545	212	39 430	21
484	561	225	371	463	—	4 693	4 693	3 008	233	8 859	22
609	824	235	1 117	4 188	—	4 263	4 263	938	668	9 570	23
265	382	27	212	438	—	700	700	138	344	1 772	24
1 699	2 085	1 819	1 846	984	—	26 924	26 924	1 710	1 421	34 768	25
735	318	550	316	741	—	5 675	5 675	1 913	1 445	6 386	26
267	751	39	7	949	—	1 364	1 364	—	964	2 987	27
1 257	1 785	471	1 804	6 213	—	10 644	10 467	4 062	2 526	7 068	28
620	277	227	249	258	—	2 724	2 553	—	502	2 627	29
534	757	26 252	307	315	—	355 095	355 095	4 840	998	352 010	30
609	818	131	125	3 115	—	5 718	5 718	3 003	1 856	11 845	31
903	2 393	944	617	12 565	—	21 344	21 152	6 535	5 573	11 656	32
761	1 882	1 042	1 979	10 683	—	27 565	27 565	349	3 503	26 574	33
696	971	1 596	994	2 966	—	21 066	20 937	9 264	690	11 758	34
484	711	261	587	1 709	—	4 170	4 170	726	654	7 702	35
1 680	2 440	1 478	793	3 671	—	47 324	47 066	8 747	8 423	40 305	36
1 635	4 589	5 869	2 326	6 052	—	100 305	99 890	15 002	15 560	96 754	37
240	461	62	231	255	—	1 193	1 161	543	130	5 374	38
641	821	26	299	548	—	1 656	1 656	298	1 125	3 414	39
312	563	73	240	752	—	5 946	5 907	5 081	161	4 842	40
764	245	626	201	1 116	—	14 540	14 540	145	2 990	18 843	41
510	2 051	11 920	968	5 119	—	177 006	176 756	14 753	2 112	156 589	42
7 861	8 326	22 763	9 398	9 818	—	347 141	347 054	17 487	23 441	233 518	43
4 499	16 316	20 114	20 539	36 045	—	470 105	470 105	67 602	91 921	363 907	44
887	623	656	154	1 864	—	9 446	9 169	3 610	1 060	11 522	45
894	1 181	160	395	576	—	4 093	3 999	219	360	6 236	46
31	69	23	98	2	—	466	466	—	—	414	47
543	381	1 000	280	2 545	—	18 762	18 718	4 983	2 738	20 909	48
2 599	10 389	31 952	3 586	15 256	—	490 782	490 782	18 839	29 216	432 193	49
578	855	135	332	603	—	4 634	4 634	1 665	1 022	6 920	50
286	343	260	548	160	—	4 397	4 397	802	32	4 614	51
853	400	65	330	145	—	1 766	1 766	1 039	346	4 162	52
2 091	3 423	2 420	902	2 157	—	40 229	40 229	3 677	3 627	29 639	53
319	375	168	611	212	—	3 229	3 229	645	56	4 870	54
486	1 416	969	1 472	8 122	—	21 713	21 135	6 927	—	21 462	55
860	803	3 333	395	660	—	50 257	50 257	1 796	2 948	48 957	56
2 023	4 134	5 127	1 960	2 379	—	92 733	92 720	24 463	11 069	55 159	57
899	1 165	912	477	336	—	16 940	16 940	2 296	472	22 572	58
549	560	83	1 012	335	—	3 730	3 730	515	2 322	6 814	59
1 958	3 588	4 052	4 309	50 394	—	89 757	88 110	31 035	36 031	102 859	60
1 140	2 043	2 577	2 316	14 432	—	37 563	37 236	4 750	987	47 722	61
350	1 853	3 668	2 930	1 448	—	41 735	41 735	4 737	957	45 429	62
1 834	2 549	6 162	3 144	26 920	—	114 154	113 980	8 234	2 294	158 005	63
1 572	3 203	4 885	4 200	10 025	—	82 931	79 507	28 135	1 847	28 217	64
370	560	506	529	245	—	10 761	10 761	5 127	115	5 659	65
721	1 018	377	1 430	13 756	—	10 089	10 089	2 709	1 790	12 301	66
1 341	2 040	596	2 810	22 801	—	13 533	13 172	4 705	3 218	38 637	67
802	1 547	453	6 001	5 163	—	7 407	7 407	381	489	8 817	68
1 070	1 625	2 901	626	9 685	—	32 557	32 092	1 527	2 369	38 005	69
603	397	1 197	400	579	—	23 008	23 008	2 633	1 290	18 006	70
500	413	535	403	3 593	—	11 712	11 712	390	1 949	12 666	71
455	1 461	943	1 221	19 887	—	17 037	16 995	4 668	1 835	17 472	72
1 169	1 045	769	770	3 150	—	14 712	14 712	4 063	4 147	14 615	73
1 237	1 371	1 360	290	1 453	—	18 953	18 953	12 540	870	15 660	74
546	408	9 849	160	650	—	95 046	95 046	778	309	113 462	75

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34		
<b>MISSISSIPPI—Con.</b>												
1	Pike .....	2 542	32	2 056	1 154	151	—	57	167	1 937	511	941
2	Pontotoc .....	2 523	—	623	250	139	—	37	139	95	45	299
3	Prentiss .....	3 526	72	1 363	612	93	—	81	379	635	260	606
4	Quitman .....	2 312	1	839	397	—	5	160	35	409	120	282
5	Rankin .....	10 486	—	5 503	3 821	404	—	426	1 012	283	2 142	1 494
6	Scott .....	3 180	16	1 840	396	161	1	200	260	71	1 045	327
7	Sharkey .....	950	—	376	60	—	—	53	35	—	—	58
8	Simpson .....	2 541	—	1 157	459	502	—	92	126	206	—	416
9	Smith .....	1 520	—	592	65	—	41	—	36	—	42	62
10	Stone .....	2 520	12	614	126	1	—	46	63	—	325	321
11	Sunflower .....	3 835	21	2 616	362	—	44	5 052	261	—	355	727
12	Tallahatchie .....	1 431	—	1 039	283	—	—	16	104	3	265	374
13	Tate .....	2 074	—	912	233	10	59	7	80	—	100	420
14	Tippah .....	3 143	—	784	350	—	—	125	388	34	125	146
15	Tishomingo .....	1 842	13	983	513	29	19	24	179	203	217	244
16	Tunica .....	703	—	298	34	97	1	50	30	—	—	92
17	Union .....	2 623	—	752	492	—	45	69	380	—	183	98
18	Walthall .....	1 131	—	474	73	—	—	23	4	—	53	214
19	Warren .....	4 473	93	3 380	2 945	727	130	147	775	1 239	1 384	648
20	Washington .....	8 351	1 746	6 807	3 925	—	149	971	1 224	7 462	3 805	2 460
21	Wayne .....	1 825	52	1 244	199	17	4	54	166	65	337	544
22	Webster .....	1 074	—	612	164	—	—	23	27	—	61	383
23	Wilkinson .....	1 667	—	402	40	21	—	10	—	—	8	155
24	Winston .....	3 088	—	775	221	147	68	1	200	6 331	—	261
25	Yalobusha .....	1 931	—	915	202	—	—	62	182	375	270	245
26	Yazoo .....	4 966	6	2 256	1 182	206	47	174	315	65	530	660
<b>MISSOURI—Con.</b>												
27	Adair .....	2 237	351	1 190	718	286	136	—	355	223	673	10
28	Andrew .....	1 531	—	197	81	—	—	8	—	—	116	156
29	Atchison .....	2 747	—	258	87	111	—	179	—	72	423	154
30	Audrain .....	3 074	267	1 336	6	192	143	38	262	1 359	2 303	475
31	Barry .....	5 311	235	1 214	466	197	46	56	685	—	1 142	435
32	Barton .....	1 204	—	567	117	173	—	—	—	—	123	376
33	Bates .....	1 347	—	628	130	—	—	47	—	—	225	141
34	Benton .....	938	—	551	58	16	—	37	22	—	75	105
35	Bollinger .....	443	—	248	58	17	—	—	—	—	127	119
36	Boone .....	8 694	1 937	8 624	7 117	1 975	502	10	4 609	2 196	12 509	4 729
37	Buchanan .....	13 548	708	7 322	5 412	871	231	120	2 265	4 779	5 031	1 318
38	Butler .....	2 340	130	2 088	1 466	97	80	190	476	1 417	728	32
39	Caldwell .....	621	—	198	22	6	—	—	—	—	129	87
40	Callaway .....	3 444	91	1 613	942	1 108	46	62	269	910	1 299	578
41	Camden .....	2 713	—	1 644	284	32	—	73	—	—	1 954	—
42	Cape Girardeau .....	6 029	765	4 446	2 464	945	161	1 157	1 976	—	2 674	2 117
43	Carroll .....	1 426	—	414	187	53	—	165	9	1 662	247	153
44	Carter .....	121	—	161	40	—	—	—	—	—	1	15
45	Cass .....	6 055	7	4 889	2 920	478	513	50	793	477	6 252	370
46	Cedar .....	911	—	649	42	34	—	—	—	—	261	30
47	Chariton .....	1 125	—	247	117	—	—	173	—	36	47	73
48	Christian .....	2 082	—	1 252	109	231	—	36	—	—	775	322
49	Clark .....	1 539	—	193	32	54	—	129	—	—	44	—
50	Clay .....	11 472	18	9 905	6 237	3 064	389	365	7 035	2 694	10 074	832
51	Clinton .....	2 091	—	871	47	171	—	—	—	196	321	176
52	Cole .....	6 922	1 123	3 754	2 300	462	—	14	2 144	4 197	1 720	22
53	Cooper .....	925	94	658	187	58	—	30	160	47	520	319
54	Crawford .....	1 213	—	469	52	59	—	—	—	—	132	—
55	Dade .....	1 152	—	389	69	—	—	—	26	—	71	—
56	Dallas .....	1 675	—	489	69	—	—	—	—	—	142	121
57	Daviess .....	830	—	166	13	54	—	—	—	8	64	62
58	De Kalb .....	1 389	—	280	42	—	—	—	—	763	139	113
59	Dent .....	809	—	614	—	—	—	—	—	153	171	492
60	Douglas .....	729	—	139	27	36	—	21	—	—	—	—
61	Dunklin .....	2 073	124	1 706	462	126	—	710	225	664	456	33
62	Franklin .....	6 886	411	5 847	1 372	465	157	36	1 174	101	1 597	717
63	Gasconade .....	1 606	9	654	66	42	14	—	3	—	1 084	165
64	Gentry .....	1 066	—	161	27	49	—	—	—	—	285	154
65	Greene .....	25 537	11 567	14 582	9 569	1 925	1 501	9	6 589	3 306	29 584	4 041
66	Grundy .....	1 690	—	576	205	51	—	—	107	—	685	—
67	Harrison .....	1 813	—	297	71	—	—	—	—	235	225	122
68	Henry .....	2 163	88	1 462	662	83	—	—	449	—	689	166
69	Hickory .....	399	—	197	7	27	—	16	—	—	49	24
70	Holt .....	1 191	—	216	46	90	—	156	1	78	53	130
71	Howard .....	661	—	354	90	41	—	31	8	110	119	128
72	Howell .....	2 690	270	1 392	361	162	—	62	838	628	305	445
73	Iron .....	1 234	—	565	123	—	—	—	—	—	1 416	90
74	Jackson .....	75 462	60 859	105 999	61 869	21 745	4 557	8 398	94 243	17 968	58 539	10 829

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration					Liquor store and insurance trust expenditure						Cash and securities
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility		
35	36	37	38	39	40	41	42	43	44	45	
1 104	2 524	3 506	2 027	1 232	—	54 224	54 220	4 527	4 455	47 296	1
962	436	274	1 209	2 262	—	8 074	7 904	2 444	674	7 713	2
882	1 332	646	13 346	3 318	—	22 827	22 827	7 223	2 602	8 187	3
967	1 086	124	1 375	970	—	4 599	4 599	296	847	4 556	4
2 406	4 452	5 197	4 000	4 453	—	103 068	100 774	22 172	16 647	98 770	5
1 014	785	1 576	1 221	2 043	—	28 170	28 170	1 359	3 061	31 443	6
353	280	218	412	236	—	3 980	3 980	—	129	5 432	7
1 264	527	530	1 017	720	—	9 904	9 904	1 571	2 660	11 629	8
693	441	40	349	704	—	2 695	2 670	724	1 671	4 077	9
383	930	1 022	559	1 808	—	9 096	9 096	2 895	—	7 433	10
1 190	1 470	902	219	2 909	—	16 008	16 008	5 498	1 978	28 728	11
372	695	118	480	702	—	2 666	2 666	410	1 022	4 826	12
874	639	560	577	1 364	—	6 880	6 844	4 124	2 720	8 390	13
1 701	1 705	359	381	5 077	—	8 038	8 038	371	2 361	10 109	14
463	1 964	220	389	1 910	—	1 698	1 698	498	356	5 537	15
171	675	166	152	—	—	2 335	2 335	—	—	1 036	16
475	1 245	358	112	15 934	—	12 947	12 947	2 135	874	16 616	17
384	489	173	497	1 336	—	1 648	1 648	473	—	2 297	18
817	3 879	2 688	971	8 600	—	49 765	49 765	3 321	412	51 802	19
2 289	3 918	2 456	3 538	2 884	—	44 504	43 179	8 866	3 283	50 101	20
414	1 266	138	871	524	—	4 908	4 908	610	2 391	7 459	21
422	678	1 066	55	1 205	—	9 965	9 965	18	665	15 552	22
416	336	341	454	912	—	7 570	7 570	1 293	2 668	7 085	23
472	2 177	248	110	9 171	—	4 604	4 381	—	411	10 860	24
904	690	726	122	4 388	—	9 532	9 532	685	494	3 128	25
584	1 917	686	1 664	9 600	—	14 270	14 270	1 196	2 780	21 590	26
544	1 229	1 161	365	2 326	—	22 334	22 310	5 805	7 075	14 368	27
241	693	168	548	1 355	—	4 582	3 880	280	2 257	2 979	28
182	366	143	247	1 603	—	3 187	2 816	25	1 844	3 738	29
491	1 225	1 308	1 094	393	—	21 992	21 946	4 915	1 345	12 944	30
640	989	835	545	6 224	—	11 465	11 395	1 807	1 738	21 194	31
221	483	411	239	3 419	—	6 235	5 197	2 295	2 902	5 871	32
295	1 165	161	411	3 325	—	5 334	5 333	1 769	2 438	5 272	33
273	439	240	258	256	—	3 631	3 631	2 945	686	3 141	34
180	314	258	520	198	—	3 252	3 146	385	39	1 413	35
2 821	10 001	11 693	4 740	51 261	1 183	207 804	207 792	53 444	49 868	177 707	36
2 338	4 384	2 092	2 802	2 704	—	37 387	32 887	2 565	642	16 826	37
325	1 538	665	1 974	10 472	—	14 818	14 818	3 250	3 735	23 723	38
34	303	240	145	1 045	—	3 053	3 053	2 435	585	2 207	39
531	2 220	1 558	441	14 148	—	26 043	25 849	7 265	6 679	41 333	40
512	1 862	1 024	3 217	18 381	—	18 183	15 848	9 420	2 613	18 792	41
1 515	2 981	1 742	5 910	14 648	—	48 686	48 686	1 561	15 556	40 825	42
193	741	133	419	1 966	—	5 148	5 006	1 070	3 167	4 699	43
116	261	26	48	137	—	186	186	90	48	559	44
1 603	3 454	3 998	2 722	13 275	—	73 896	73 739	39 834	18 552	41 128	45
70	395	81	618	2 453	—	1 429	1 429	935	478	8 320	46
203	636	144	32	1 242	—	2 147	2 129	680	715	3 015	47
556	760	1 348	354	2 452	—	18 285	18 285	12 650	3 400	15 075	48
185	315	52	154	1 201	—	1 447	1 447	135	750	4 317	49
2 528	7 715	6 774	10 550	13 030	—	124 801	121 558	30 410	18 503	162 238	50
251	745	362	1 331	7 043	—	17 785	17 785	7 055	8 225	14 403	51
1 445	2 866	2 844	3 103	3 103	—	58 439	58 439	27 530	3 403	48 708	52
205	489	90	589	558	—	2 780	2 734	690	1 983	7 014	53
95	708	95	206	1 131	—	1 732	1 732	1 010	495	2 776	54
232	309	211	429	826	—	2 493	2 493	825	368	2 337	55
162	331	158	155	277	—	2 686	2 686	2 235	132	1 455	56
94	465	44	97	1 698	—	2 898	2 710	170	2 125	3 171	57
115	365	99	313	325	—	1 855	1 775	730	303	2 366	58
322	452	92	725	2 830	—	1 605	1 605	100	155	7 233	59
221	315	55	394	233	—	817	761	16	745	2 927	60
332	1 476	900	1 019	9 345	—	14 628	14 458	5 290	1 601	20 722	61
2 011	4 791	3 189	3 289	7 202	—	54 794	54 569	21 939	7 678	35 782	62
214	627	61	892	4 442	—	3 996	2 841	3	1 589	8 417	63
306	400	61	162	190	—	1 402	1 314	725	589	2 954	64
3 284	11 462	12 072	2 332	140 556	—	375 784	375 784	47 950	183 142	289 959	65
159	434	56	159	4 846	—	4 424	4 410	200	2 450	5 314	66
123	570	152	66	4 425	—	5 636	5 636	1 080	3 196	5 445	67
1 066	1 094	505	890	952	—	7 821	7 499	4 575	1 184	9 274	68
137	229	149	73	61	—	2 340	2 255	2 135	25	2 922	69
145	270	194	155	430	—	2 133	1 928	250	457	3 489	70
350	339	226	256	341	—	4 157	4 152	1 950	1 327	2 768	71
316	1 465	470	704	8 189	—	5 861	5 851	204	609	11 713	72
162	478	71	246	455	—	947	947	271	676	3 830	73
32 758	53 043	75 472	48 567	174 700	44 840	1 438 974	1 434 037	124 655	210 489	2 355 313	74

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>MISSOURI—Con.</b>												
1	Jasper.....	9 111	434	6 294	5 182	1 029	387	31	2 640	2 778	3 141	1 107
2	Jefferson .....	11 265	138	11 345	5 612	1 770	516	—	1 078	2 196	2 831	1 456
3	Johnson .....	3 193	—	1 551	893	251	101	—	409	483	944	20
4	Knox .....	573	—	94	45	32	—	—	1	7	85	62
5	Laclede .....	4 326	330	1 053	556	—	—	—	548	66	1 082	—
6	Lafayette .....	3 760	—	2 037	270	113	—	121	—	271	608	283
7	Lawrence .....	2 495	46	2 363	226	150	—	—	128	171	467	149
8	Lewis .....	573	783	270	169	42	—	17	—	—	106	—
9	Lincoln .....	2 138	—	1 070	305	37	—	—	—	—	190	173
10	Linn .....	2 050	12	951	155	—	—	—	95	750	190	219
11	Livingston .....	1 792	31	674	629	233	—	22	289	844	811	326
12	McDonald .....	1 031	—	466	46	—	—	—	—	382	163	105
13	Macon .....	2 110	63	527	234	110	—	31	105	216	487	137
14	Madison .....	733	—	370	57	300	—	—	—	—	209	334
15	Maries .....	1 019	—	145	7	57	—	—	—	—	10	—
16	Marion .....	2 916	28	1 739	1 192	717	114	117	604	1 587	1 678	5
17	Mercer .....	652	—	24	6	—	—	—	—	11	19	89
18	Miller .....	1 297	—	912	688	—	—	—	—	—	691	16
19	Mississippi .....	2 053	16	828	261	232	—	406	67	1 869	281	256
20	Moniteau .....	537	22	418	—	—	—	—	—	—	384	73
21	Monroe .....	844	—	409	68	30	—	—	—	—	291	124
22	Montgomery .....	1 880	—	333	28	—	—	—	—	—	141	162
23	Morgan .....	1 170	—	395	31	92	—	—	53	202	228	5
24	New Madrid .....	2 362	110	1 291	93	247	—	277	47	147	461	320
25	Newton .....	2 729	—	2 495	1 430	—	—	—	499	252	641	804
26	Nodaway .....	3 100	45	1 045	263	—	123	—	339	584	234	355
27	Oregon .....	955	—	26	10	—	—	—	—	63	22	37
28	Osage .....	1 262	—	239	24	51	—	16	—	—	50	145
29	Ozark .....	438	—	230	20	30	—	15	—	—	—	68
30	Pemiscot .....	735	—	949	234	155	12	361	928	228	307	317
31	Perry .....	906	702	936	58	182	—	27	249	—	230	323
32	Pettis .....	10 415	686	3 350	2 602	333	299	8	1 446	1 115	3 671	1 097
33	Phelps .....	2 679	259	1 722	780	80	91	—	444	1 418	933	1 021
34	Pike .....	1 846	—	1 246	126	122	—	31	10	141	516	95
35	Platte .....	3 591	—	1 967	729	619	—	68	36	52	2 948	197
36	Polk .....	1 164	22	1 030	33	—	—	—	102	68	144	—
37	Pulaski .....	1 296	—	794	108	—	—	—	9	200	388	107
38	Putnam .....	502	—	156	93	4	—	—	—	—	143	55
39	Ralls .....	481	—	184	23	58	—	—	—	—	52	50
40	Randolph .....	3 846	104	1 723	537	220	43	—	402	370	253	695
41	Ray .....	3 774	296	796	325	243	—	144	141	441	352	226
42	Reynolds .....	610	—	176	8	7	—	9	—	—	—	—
43	Ripley .....	964	—	304	19	73	—	—	—	—	139	109
44	St Charles .....	31 840	371	17 924	10 251	2 754	2 131	158	5 722	725	8 501	143
45	St Clair .....	439	—	279	33	374	—	—	—	2 564	182	29
46	Ste Genevieve .....	804	—	508	—	44	—	83	—	—	40	—
47	St Francois .....	2 264	266	1 696	201	—	—	—	356	—	903	51
48	St Louis .....	100 260	8 790	103 848	79 821	16 006	6 194	149	68 667	4 876	2 576	11 027
49	Saline .....	2 942	98	1 396	786	237	77	31	436	817	777	646
50	Schuyler .....	218	—	63	12	3	—	—	—	94	427	—
51	Scotland .....	249	—	81	—	33	—	—	—	76	—	2
52	Scott .....	2 549	852	2 394	1 060	279	90	59	909	878	1 281	744
53	Shannon .....	502	—	73	14	94	—	—	—	—	129	122
54	Shelby .....	1 147	—	308	14	50	—	—	—	12	34	96
55	Stoddard .....	4 098	77	1 867	309	221	3	110	220	460	1 022	195
56	Stone .....	590	—	419	296	—	—	—	44	—	33	10
57	Sullivan .....	886	—	102	12	—	—	—	—	—	47	25
58	Taney .....	3 727	—	1 281	453	109	—	33	—	63	516	192
59	Texas .....	1 849	—	768	24	—	—	—	—	125	77	136
60	Vernon .....	1 922	35	1 507	653	—	127	—	885	449	1 538	88
61	Warren .....	1 291	—	1 053	288	86	2	10	—	—	348	146
62	Washington .....	1 154	100	1 039	163	206	—	32	1 235	57	1 223	77
63	Wayne .....	453	—	147	1	—	—	—	—	—	23	—
64	Webster .....	1 733	—	687	84	—	—	—	—	—	617	23
65	Worth .....	160	—	106	6	17	—	—	—	—	115	4
66	Wright .....	1 233	—	563	101	—	—	—	—	12	176	205
67	St Louis City <sup>3</sup> .....	20 869	92 488	87 808	25 519	18 767	7 682	—	21 359	55 681	172 496	11 543

See footnotes at end of table.

**406 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration					Liquor store and insurance trust expenditure						
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
1 283	3 711	1 583	3 241	12 215	774	18 269	18 229	13 245	1 748	63 278	1
2 963	6 960	5 435	2 623	11 666	—	91 275	90 225	48 020	19 540	63 197	2
517	1 651	920	279	3 956	—	16 104	16 065	6 337	5 738	19 706	3
76	318	29	71	533	—	1 439	1 439	280	973	2 108	4
500	806	1 257	577	9 203	—	14 110	14 110	595	1 225	23 509	5
1 038	1 733	706	2 215	10 094	—	25 877	25 827	5 396	17 971	15 231	6
611	1 551	435	419	2 736	—	15 061	15 025	1 540	9 715	8 274	7
296	390	258	94	5 034	—	6 961	6 938	610	3 942	4 013	8
600	1 072	625	1 421	1 389	—	14 938	14 938	4 535	4 967	10 589	9
455	500	186	316	1 894	—	10 258	10 258	1 610	4 889	4 651	10
290	660	165	444	5 610	—	3 440	3 440	90	1 509	9 104	11
156	586	233	209	218	—	4 481	4 481	160	87	2 520	12
222	790	501	299	6 528	—	11 754	11 754	2 141	5 160	8 188	13
688	39	254	103	2 848	—	5 606	5 606	400	1 966	7 486	14
258	330	55	165	120	—	665	665	255	310	1 391	15
528	930	1 781	421	14 598	298	23 032	23 032	4 915	4 778	30 115	16
75	160	85	577	878	—	1 280	1 278	520	490	2 397	17
478	805	744	801	695	—	8 244	8 244	7 010	784	8 272	18
353	969	965	483	485	—	16 058	15 903	575	233	17 281	19
134	270	119	106	618	—	7 144	7 144	3 850	1 702	6 431	20
373	412	83	271	19 292	—	25 305	23 922	390	22 824	17 932	21
390	599	132	219	1 255	—	1 771	1 771	930	527	3 974	22
124	859	143	42	279	—	2 825	2 825	1 650	422	4 549	23
573	1 124	674	1 033	2 584	—	13 035	13 035	3 215	3 757	12 709	24
1 006	875	343	232	1 257	—	8 632	8 625	4 148	2 516	10 447	25
461	908	260	207	3 340	—	11 356	10 983	945	6 709	8 909	26
211	434	54	156	161	—	404	404	257	103	1 455	27
235	521	100	302	270	—	1 928	1 928	620	1 091	1 240	28
139	214	197	84	35	—	3 365	3 365	675	106	5 637	29
227	565	123	611	1 499	—	5 918	5 918	1 030	493	14 904	30
562	601	200	647	3 164	—	8 285	8 285	480	4 446	8 868	31
1 450	1 501	4 206	2 102	2 150	—	48 317	48 317	425	1 597	76 195	32
483	1 852	1 256	1 025	12 589	—	33 207	33 076	2 590	363	35 196	33
262	900	38	1 179	4 473	—	3 272	3 272	—	3 137	6 111	34
615	2 250	2 396	895	3 742	—	41 836	41 836	31 820	4 142	26 682	35
92	490	1 037	185	354	—	10 685	10 408	2 450	336	4 912	36
452	449	311	143	2 256	—	4 586	4 586	1 422	832	10 809	37
17	194	185	249	1 626	—	3 441	3 441	1 655	1 015	2 595	38
126	366	120	78	2 042	—	4 053	4 053	1 360	2 419	2 789	39
541	971	1 917	1 074	4 493	—	27 818	25 825	3 496	3 616	30 063	40
425	792	1 108	211	2 961	—	18 478	18 382	4 530	4 308	13 853	41
155	197	46	227	131	—	988	988	—	258	3 436	42
117	391	92	157	1 213	—	2 171	2 171	62	729	3 195	43
14 124	10 641	23 666	4 833	18 332	—	393 609	393 609	136 865	22 637	251 581	44
184	432	32	87	736	—	605	595	275	285	6 564	45
279	577	278	633	374	—	4 701	4 701	3 800	675	5 293	46
487	1 614	1 624	1 239	6 229	—	21 296	21 210	14 315	1 081	23 457	47
23 010	62 040	54 039	54 210	21 043	6 994	749 459	744 896	305 755	10 313	1 007 735	48
712	1 579	650	105	9 231	—	18 677	18 642	5 610	7 251	20 288	49
31	126	167	19	326	—	3 639	3 101	1 150	800	1 525	50
47	200	166	28	341	—	3 102	3 102	225	581	2 986	51
578	1 588	1 074	923	53 026	—	224 232	224 232	10 965	209 263	42 707	52
119	235	51	100	576	—	1 175	1 175	—	319	1 045	53
211	359	117	81	3 269	—	3 144	3 133	670	2 244	6 781	54
603	1 327	460	487	3 117	—	28 449	28 449	5 360	21 684	12 880	55
353	487	430	92	1 910	—	5 696	5 696	4 920	201	4 939	56
70	289	4	198	941	—	1 943	1 942	—	1 826	3 543	57
505	1 356	540	1 410	1 568	—	17 574	17 559	14 183	3 015	22 711	58
422	937	173	467	2 316	—	3 697	3 678	940	2 125	7 918	59
474	1 204	946	960	3 404	—	23 640	23 640	880	12 962	20 001	60
336	506	447	282	1 299	—	6 518	6 518	2 090	3 759	4 193	61
368	487	591	146	1 583	—	7 112	7 112	1 745	139	10 241	62
103	138	76	90	61	—	2 325	2 250	2 070	126	2 908	63
222	751	385	340	1 465	—	5 478	5 466	4 165	293	3 328	64
29	146	7	19	1 193	—	840	840	60	541	474	65
403	557	179	313	3 894	—	2 012	2 012	975	212	5 791	66
16 920	27 267	79 758	39 949	133 849	80 371	951 818	941 818	50 420	5 810	2 269 682	67

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>MONTANA<sup>5</sup>—Con.</b>												
1	Beaverhead .....	951	23	585	43	120	—	407	26	290	120	187
2	Big Horn .....	1 665	6	836	65	174	19	67	600	5 299	131	418
3	Blaine .....	1 355	—	584	68	12	3	391	89	37	315	73
4	Broadwater .....	389	92	440	92	16	—	113	73	—	31	306
5	Carbon .....	989	23	546	139	115	18	96	51	284	480	108
6	Carter .....	277	984	99	10	—	3	51	96	1	10	32
7	Cascade .....	5 011	2 597	5 117	3 193	715	8	523	2 748	3 346	4 978	2 308
8	Chouteau .....	2 035	35	462	75	161	—	191	117	1 445	56	58
9	Custer .....	1 228	78	1 031	722	292	—	210	258	73	378	161
10	Daniels .....	326	55	178	26	1	1	46	7	408	39	129
11	Dawson .....	1 139	53	715	221	25	—	547	202	—	99	236
12	Deer Lodge <sup>9</sup> .....	597	958	895	255	145	—	76	348	457	1 791	174
13	Fallon .....	1 329	77	377	143	62	16	228	163	15	412	127
14	Fergus .....	1 757	82	991	294	165	—	1 459	219	1	384	19
15	Flathead .....	6 490	127	4 048	1 312	808	257	856	736	1 337	9 352	1 746
16	Gallatin .....	5 417	1 228	2 988	1 711	566	120	222	1 050	282	1 873	1 507
17	Garfield .....	428	11	89	18	3	—	126	19	—	6	30
18	Glacier .....	2 345	606	948	93	74	7	96	255	1 834	191	682
19	Golden Valley .....	230	—	83	11	2	—	12	9	7	26	9
20	Granite .....	434	8	270	9	21	1	35	16	—	72	123
21	Hill .....	1 904	65	1 135	607	39	—	253	430	128	437	602
22	Jefferson .....	722	1	526	122	195	7	33	195	2	64	241
23	Judith Basin .....	369	4	135	61	8	—	76	13	—	35	106
24	Lake .....	1 558	100	943	48	161	24	461	588	6 949	224	1 036
25	Lewis and Clark .....	3 645	4 736	3 276	673	642	1	1 380	957	840	4 575	1 540
26	Liberty .....	634	—	318	26	1	1	74	28	44	37	62
27	Lincoln .....	2 836	791	1 628	228	52	10	237	159	12	168	520
28	McCone .....	457	10	145	20	—	—	154	55	—	19	—
29	Madison .....	1 588	108	792	62	82	3	370	86	2	138	302
30	Meagher .....	476	—	174	54	4	8	35	11	—	216	49
31	Mineral .....	484	14	331	50	26	11	41	17	46	69	1
32	Missoula .....	6 586	6 960	6 961	2 849	—	302	1 244	1 913	2 415	5 955	3
33	Musselshell .....	421	29	401	42	12	1	183	13	14	43	205
34	Park .....	1 059	108	946	526	189	1	871	170	—	1 213	1 781
35	Petroleum .....	67	2	46	7	4	2	18	3	—	43	10
36	Phillips .....	1 116	5	487	18	101	2	546	74	88	118	264
37	Pondera .....	984	21	416	28	40	1	84	58	—	346	181
38	Powder River .....	740	14	258	67	7	—	63	75	—	35	62
39	Powell .....	881	5	510	61	39	7	110	33	123	104	217
40	Prairie .....	422	5	103	7	—	4	290	116	1	20	49
41	Ravalli .....	1 787	81	1 185	310	170	40	837	324	119	251	92
42	Richland .....	2 508	103	772	21	236	—	317	887	166	170	512
43	Roosevelt .....	1 231	67	1 098	200	134	—	124	155	355	205	225
44	Rosebud .....	1 520	26	1 302	37	44	1	376	144	—	133	420
45	Sanders .....	1 692	7	436	159	170	1	207	70	—	113	173
46	Sheridan .....	1 158	68	531	177	49	—	183	353	—	129	248
47	Silver Bow <sup>9</sup> .....	2 595	177	2 616	3 403	—	112	—	1 692	1 302	1 945	1 208
48	Stillwater .....	636	—	348	54	12	2	57	2	—	80	258
49	Sweet Grass .....	482	4	293	48	1	—	111	42	1	100	5
50	Teton .....	1 077	12	376	44	21	—	1 608	68	—	174	49
51	Toole .....	955	—	776	43	59	18	220	495	4	93	252
52	Treasure .....	215	—	74	9	2	—	118	27	—	22	29
53	Valley .....	1 581	447	726	65	181	2	598	272	180	245	562
54	Wheatland .....	204	9	228	11	3	—	19	8	—	46	40
55	Wibaux .....	538	—	204	33	6	1	59	7	317	44	10
56	Yellowstone .....	9 822	13 678	8 245	6 351	2 104	—	2 142	3 839	1 831	8 977	3 498
<b>NEBRASKA—Con.</b>												
57	Adams .....	5 065	138	2 045	914	516	243	189	1 054	1 564	689	302
58	Antelope .....	2 010	74	147	144	295	—	138	140	129	128	49
59	Arthur .....	134	—	21	13	—	—	350	6	—	—	—
60	Banner .....	390	—	26	—	—	—	118	4	—	—	—
61	Blaine .....	119	—	20	11	—	—	12	—	—	4	—
62	Boone .....	1 481	41	199	132	71	—	65	129	32	68	28
63	Box Butte .....	1 906	327	1 031	193	265	44	179	509	34	316	542
64	Boyd .....	629	—	36	76	—	—	251	52	18	52	26
65	Brown .....	822	396	259	46	10	—	708	94	49	145	104
66	Buffalo .....	5 400	416	2 281	492	308	90	340	1 119	336	1 022	1 235
67	Burt .....	2 044	52	438	157	121	—	243	276	99	94	103
68	Butler .....	2 399	—	458	95	20	—	1 177	105	180	112	8
69	Cass .....	3 740	75	1 156	230	180	—	114	246	123	547	12
70	Cedar .....	2 005	10	338	157	85	—	64	218	38	420	161
71	Chase .....	884	47	238	71	1	—	469	247	88	77	94
72	Cherry .....	1 931	158	270	108	67	—	343	102	4	448	19
73	Cheyenne .....	1 953	74	766	434	161	—	386	462	294	280	543
74	Clay .....	2 391	—	276	306	40	—	98	152	844	186	97
75	Colfax .....	2 068	—	379	260	71	—	90	312	191	158	28
76	Cuming .....	3 556	—	496	205	54	—	103	176	64	175	169

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration					Liquor store and insurance trust expenditure						
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
160	687	711	395	165	—	9 860	9 860	1 248	—	5 705	1
290	809	135	491	372	—	3 665	3 659	—	1 910	16 504	2
319	565	318	985	307	—	5 625	5 625	1 810	818	10 233	3
84	374	77	282	246	—	1 289	1 289	660	590	4 110	4
197	729	474	560	591	—	8 027	8 000	1 451	1 852	7 762	5
112	147	33	249	47	—	855	855	455	259	2 810	6
1 719	2 993	2 270	10 183	5 747	—	41 412	40 772	3 577	13 280	48 771	7
194	375	795	339	377	—	12 352	12 352	1 737	1 225	7 432	8
611	1 079	275	520	807	—	6 517	6 512	2 170	2 641	6 871	9
129	167	2 069	150	72	—	26 323	26 284	—	679	17 771	10
195	815	292	1 058	768	—	4 663	4 657	1 435	1 846	7 907	11
204	712	1 262	333	136	—	16 176	16 144	—	—	20 888	12
327	570	12	440	167	—	2 460	2 460	—	1 420	10 781	13
486	1 107	679	700	317	—	7 236	7 236	3 227	319	12 029	14
1 310	3 289	2 107	4 412	1 595	—	34 511	34 499	17 255	896	35 138	15
1 174	2 736	2 610	2 938	1 752	—	51 040	49 961	21 966	9 436	55 754	16
81	211	—	106	29	—	1	1	—	—	1 370	17
296	1 091	61	727	607	—	3 606	3 606	7	1 841	26 869	18
66	155	68	81	32	—	1 124	1 124	549	38	1 450	19
135	286	98	218	110	—	2 762	2 762	1 965	709	6 390	20
292	1 319	706	1 300	1 338	—	11 407	11 285	4 023	4 083	16 899	21
329	567	218	105	176	—	7 173	7 173	5 345	629	14 886	22
57	156	4	281	57	—	108	108	—	82	1 776	23
316	1 072	2 569	579	571	—	39 187	39 145	8 002	3 594	12 895	24
1 083	3 325	5 244	3 455	445	—	75 769	75 677	10 603	207	83 362	25
183	202	162	344	73	—	1 819	1 809	20	127	3 190	26
479	1 180	235	559	1 223	—	5 811	5 811	2 083	2 510	27 782	27
84	300	7	235	80	—	223	223	109	101	2 292	28
562	1 198	54	1 067	67	—	1 326	1 324	133	280	5 746	29
132	312	5	215	82	—	1 266	1 266	6	720	2 333	30
252	255	29	411	111	—	846	846	—	325	5 778	31
627	6 806	10 348	5 628	1 810	—	130 028	128 572	22 756	423	128 248	32
183	454	120	381	110	—	1 870	1 801	59	557	3 171	33
367	810	340	896	727	—	8 567	8 567	3 488	461	12 208	34
36	37	1	65	16	—	245	245	—	141	938	35
176	369	174	480	224	—	2 922	2 897	200	458	6 904	36
257	494	102	314	1 024	—	3 139	3 105	453	1 198	6 402	37
110	378	9 835	3 285	70	—	93 697	93 697	—	128	98 488	38
264	467	56	215	212	—	1 172	1 172	258	677	6 561	39
61	147	70	132	70	—	1 713	1 713	—	389	2 089	40
467	1 171	315	752	436	—	7 747	7 747	2 763	1 604	15 815	41
309	830	778	680	227	—	11 758	11 758	1 812	145	22 918	42
438	603	201	499	433	—	2 707	2 707	1 266	810	19 862	43
302	1 025	40 439	1 264	272	—	393 304	393 304	1 028	1 135	404 415	44
271	485	166	487	195	—	1 983	1 980	938	279	5 899	45
320	719	28	315	173	—	1 868	1 863	1 238	122	13 241	46
1 211	3 454	1 366	3 319	64	—	18 789	18 789	11 588	35	16 973	47
209	297	115	609	85	—	3 579	3 549	2 379	898	5 206	48
202	237	115	504	59	—	1 713	1 708	824	—	2 949	49
203	474	92	846	187	—	5 286	5 276	466	598	6 300	50
311	543	171	685	410	—	4 420	4 420	—	1 997	7 924	51
39	75	6 205	118	38	—	59 079	59 079	45	81	59 607	52
377	820	61 483	737	418	—	585 785	585 785	345	823	592 718	53
67	305	25	136	365	—	1 137	1 137	163	839	2 078	54
135	346	7	263	67	—	556	556	75	481	3 025	55
3 406	6 125	8 434	7 166	14 361	—	141 057	140 525	32 518	21 648	136 874	56
1 012	1 504	1 073	1 058	36 745	193	90 699	86 852	7 066	72 575	66 746	57
599	326	102	344	1 104	—	1 690	1 690	785	80	7 047	58
33	48	—	50	—	—	—	—	—	—	367	59
59	95	—	96	—	—	—	—	—	—	645	60
53	67	—	45	17	—	—	—	—	—	802	61
470	268	91	389	125	—	1 872	1 681	785	80	3 028	62
465	847	730	746	7 085	—	15 913	15 235	3 381	5 220	7 927	63
192	130	10	142	475	—	386	386	—	263	2 437	64
294	211	76	340	2 651	—	13 227	13 221	155	6 009	6 362	65
878	2 288	1 857	2 260	2 144	—	32 229	31 557	6 250	3 677	22 039	66
937	374	221	523	6 660	—	7 247	7 192	1 401	4 534	6 659	67
674	513	426	593	6 244	—	10 721	10 621	—	5 234	10 767	68
1 559	729	380	1 090	1 304	—	7 596	7 596	5 475	486	10 281	69
522	340	169	524	7 946	—	3 324	3 272	660	1 211	14 296	70
303	226	380	358	2 280	—	6 068	6 032	4 445	615	7 744	71
397	279	238	607	2 185	—	3 229	3 229	2 838	52	8 052	72
1 719	552	150	657	11 372	—	26 397	26 397	180	19 411	13 525	73
522	398	188	516	1 354	—	3 691	3 691	3 361	234	7 331	74
525	448	73	453	4 450	—	1 165	1 162	308	—	7 167	75
620	325	48	521	7 997	—	6 054	4 823	—	2 476	17 762	76

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>NEBRASKA—Con.</b>												
1	Custer	3 647	67	589	338	87	—	345	400	293	171	88
2	Dakota	1 603	—	1 246	221	398	—	98	709	543	560	259
3	Dawes	1 821	191	627	215	110	16	561	205	81	110	287
4	Dawson	3 797	1 574	3 127	170	464	—	345	217	1 547	519	375
5	Deuel	421	13	261	35	30	—	150	151	37	102	53
6	Dixon	1 684	—	237	112	81	—	145	116	—	258	82
7	Dodge	3 626	42	1 769	1 157	525	119	130	1 229	518	2 050	36
8	Douglas	38 023	19 773	38 867	26 156	9 804	1 856	2 719	21 005	43 094	30 365	9 749
9	Dundy	787	—	105	39	1	—	148	26	96	83	99
10	Fillmore	2 012	—	298	85	15	—	143	58	8	100	11
11	Franklin	1 364	—	134	94	46	—	96	61	8	6	27
12	Frontier	902	9	270	53	56	—	528	72	39	47	97
13	Furnas	1 120	139	286	108	52	—	862	215	173	432	177
14	Gage	4 847	464	1 252	725	80	84	674	313	1 064	510	275
15	Garden	710	38	215	42	83	—	62	53	31	77	8
16	Garfield	634	—	126	27	9	—	6	39	16	—	—
17	Gosper	757	—	158	27	1	—	399	—	—	23	16
18	Grant	167	3	29	38	1	—	14	24	9	22	—
19	Greeley	813	—	44	30	2	—	32	92	191	54	18
20	Hall	5 016	1 677	2 827	1 522	748	144	4 615	1 441	1 135	2 281	669
21	Hamilton	1 515	145	404	174	141	—	171	118	421	99	146
22	Harlan	847	50	226	94	59	4	527	73	79	29	54
23	Hayes	485	—	53	16	2	—	49	9	12	1	12
24	Hitchcock	753	—	169	84	75	—	247	47	—	29	28
25	Holt	2 671	209	525	325	65	—	147	236	41	108	170
26	Hooker	167	—	29	19	2	—	12	22	12	25	8
27	Howard	1 095	—	245	79	5	—	216	110	87	94	32
28	Jefferson	1 683	71	605	250	53	—	124	548	127	35	283
29	Johnson	1 022	13	214	37	73	—	687	87	37	105	11
30	Kearney	2 050	84	327	106	34	—	98	109	—	17	306
31	Keith	1 759	67	392	180	183	—	77	419	68	217	6
32	Keya Paha	281	—	42	13	3	—	39	9	—	15	17
33	Kimball	993	17	316	34	74	—	92	243	—	5	4
34	Knox	2 712	10	378	189	100	—	70	205	201	97	150
35	Lancaster	23 661	10 310	15 293	10 269	10 048	1 770	2 461	10 389	17 212	18 005	2 534
36	Lincoln	4 088	1 046	2 584	1 661	442	—	364	1 771	456	497	450
37	Logan	161	—	49	22	1	—	17	3	4	4	—
38	Loup	131	—	23	7	—	—	14	1	—	1	—
39	McPherson	99	—	18	12	—	—	13	12	—	—	—
40	Madison	3 752	261	2 028	1 306	443	—	973	759	710	2 012	8
41	Merrick	1 338	30	322	71	88	—	131	136	—	161	—
42	Morrill	930	—	222	53	54	—	301	599	61	3	10
43	Nance	996	18	206	17	49	—	89	28	—	58	51
44	Nemaha	1 521	71	389	242	100	—	114	82	320	170	6
45	Nuckolls	1 516	12	248	341	60	—	76	156	27	18	2
46	Otoe	2 607	578	812	293	236	—	105	541	270	567	13
47	Pawnee	799	12	95	53	59	—	16	37	107	101	17
48	Perkins	1 003	13	242	111	1	—	34	94	39	18	45
49	Phelps	1 977	63	797	89	71	—	143	40	106	5	23
50	Pierce	2 586	—	304	137	94	—	122	187	7	105	44
51	Platte	3 948	249	1 651	392	300	—	237	1 488	313	899	364
52	Polk	1 841	4	243	111	8	—	45	185	138	174	16
53	Red Willow	1 639	127	830	379	111	—	117	358	200	618	100
54	Richardson	1 624	141	697	50	91	—	80	31	132	256	11
55	Rock	407	—	153	25	1	—	61	49	54	37	—
56	Saline	2 036	203	864	171	119	—	133	419	87	825	139
57	Sarpy	8 148	—	7 268	1 056	2 401	188	210	2 539	318	2 026	2 077
58	Saunders	3 992	80	874	347	168	—	160	340	122	547	138
59	Scotts Bluff	4 187	335	3 304	1 130	1 252	—	5 937	1 457	761	828	959
60	Seward	3 522	—	1 378	226	140	4	173	1 212	16	850	—
61	Sheridan	1 573	69	528	123	237	—	278	186	109	188	76
62	Sherman	1 164	3	121	73	7	—	38	31	52	116	14
63	Sioux	935	1	32	26	—	—	56	11	2	13	—
64	Stanton	1 622	—	177	58	40	—	54	142	51	102	—
65	Thayer	1 618	—	430	111	4	—	946	125	94	106	32
66	Thomas	179	24	35	17	—	—	228	—	19	2	12
67	Thurston	1 197	11	282	160	98	—	59	161	520	139	10
68	Valley	915	38	313	18	50	—	1 390	136	279	62	22
69	Washington	3 428	8	1 491	153	132	3	115	207	187	656	460
70	Wayne	1 485	51	429	135	343	—	78	591	13	249	19
71	Webster	938	—	247	47	11	—	491	73	97	56	16
72	Wheeler	340	—	27	—	—	—	28	—	—	17	5
73	York	2 429	149	946	574	217	—	1 175	462	323	337	202

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
711	556	293	1 038	11 034	—	10 850	10 850	2 160	5 925	12 918	1
614	904	488	1 253	9 115	—	26 809	26 809	8 285	11 183	25 303	2
186	452	308	816	823	—	4 240	4 148	2 237	490	6 062	3
1 858	703	1 105	1 695	22 873	3	22 613	22 613	4 399	5 722	27 393	4
354	242	2	170	623	—	1 451	1 451	950	490	3 704	5
477	338	22	280	2 050	—	1 035	1 029	50	81	6 964	6
850	1 568	986	2 089	24 005	—	32 727	32 714	1 958	15 635	53 735	7
12 998	18 034	39 336	48 577	577 425	36 968	575 957	568 395	129 062	4 360	1 399 238	8
287	149	87	225	725	—	1 325	1 325	860	—	2 633	9
1 050	404	144	303	907	—	1 387	1 329	1 015	—	9 154	10
321	225	65	550	906	—	1 607	1 607	45	431	5 946	11
241	175	22	326	1 158	—	526	526	65	—	3 239	12
572	214	222	486	5 703	—	17 218	17 043	2 560	8 710	10 707	13
953	1 003	296	1 131	31 944	—	27 040	26 445	665	22 103	22 646	14
243	182	19	203	64	—	501	501	52	—	2 892	15
133	131	39	86	636	—	1 271	902	—	—	2 167	16
115	193	24	231	59	—	158	158	—	—	1 572	17
76	95	33	123	22	—	457	457	450	—	727	18
176	183	56	248	377	—	967	961	310	—	2 050	19
948	2 069	2 407	4 641	44 299	—	124 406	123 381	8 182	76 785	79 707	20
630	615	329	600	989	—	4 047	4 047	2 147	40	7 075	21
239	280	153	455	165	—	3 866	3 860	3 455	108	4 105	22
65	81	7	113	21	—	190	190	—	—	646	23
347	198	25	168	8 208	—	3 426	3 417	—	3 222	5 694	24
676	1 042	263	697	1 002	—	4 865	4 832	995	310	7 840	25
58	71	15	60	389	—	335	335	—	—	1 541	26
304	184	100	508	6 315	—	9 345	9 345	2 930	6 382	15 143	27
469	450	394	483	3 458	25	6 009	6 009	4 930	12	12 205	28
226	222	109	256	1 445	—	893	893	220	—	7 404	29
348	329	85	490	2 242	—	1 363	1 363	155	730	3 610	30
1 185	580	302	604	608	—	5 240	5 240	2 470	245	7 905	31
80	72	4	96	210	—	180	137	—	23	488	32
248	330	11	391	1 809	—	1 610	1 422	—	1 275	3 508	33
664	379	260	411	4 068	—	8 663	8 663	4 590	2 458	11 482	34
5 210	12 007	16 872	31 028	161 946	4 158	624 323	623 260	19 103	389 697	508 634	35
671	1 962	842	2 626	12 090	—	13 095	13 095	9 006	587	20 420	36
63	84	2	42	11	—	—	—	—	—	946	37
43	76	19	61	—	—	195	195	195	—	685	38
30	58	4	32	—	—	70	70	70	—	447	39
1 062	1 559	2 408	1 328	15 089	306	50 839	48 439	18 685	12 432	62 164	40
690	332	336	272	2 348	—	9 367	9 362	8 650	664	9 041	41
573	278	430	3 592	3 592	—	7 071	7 071	3 075	3 001	5 576	42
353	175	22	266	90	—	377	352	178	—	3 292	43
345	351	100	218	2 365	—	2 994	2 994	705	—	8 754	44
516	249	37	328	7 981	—	520	513	180	—	13 340	45
771	661	367	852	9 195	—	6 548	6 548	2 255	580	11 448	46
170	200	66	317	199	—	956	956	190	—	3 535	47
344	217	91	446	804	—	1 177	1 177	255	—	4 522	48
908	433	460	677	6 289	—	7 424	7 320	3 662	147	9 222	49
564	252	152	367	1 540	—	3 892	3 826	1 725	—	6 893	50
828	1 553	503	1 579	566 632	7 041	1 526 456	1 525 756	2 388	1 518 694	637 803	51
400	283	283	1 493	4 400	—	5 177	4 637	2 141	539	5 653	52
765	541	259	1 711	8 259	—	11 550	11 505	670	7 196	11 525	53
544	359	190	1 240	3 147	—	5 592	5 592	936	3 068	11 665	54
188	120	57	600	89	—	1 535	1 535	1 110	—	1 871	55
906	554	257	1 150	8 314	—	4 741	4 351	925	1 428	19 182	56
3 529	4 482	4 237	6 471	1 386	—	67 919	63 712	9 602	1 985	51 384	57
1 006	708	364	1 106	2 822	82	5 961	5 526	1 343	713	14 953	58
2 050	2 353	2 070	4 569	7 227	—	30 971	30 661	1 277	4 131	48 492	59
1 064	604	443	957	10 883	—	16 947	16 947	4 945	9 392	16 858	60
451	436	17	534	4 646	—	4 828	4 763	—	4 128	6 929	61
268	190	59	600	135	—	1 016	1 007	25	—	2 985	62
69	119	—	117	23	—	—	—	—	—	1 190	63
250	224	12	386	2 641	—	2 779	2 549	—	2 509	1 664	64
600	365	234	421	1 702	—	4 461	4 445	2 010	1 218	9 404	65
114	65	—	73	19	—	20	4	—	—	713	66
546	244	13	194	1 546	—	249	153	—	—	5 212	67
245	229	293	439	4 897	—	2 765	2 765	435	643	12 241	68
1 046	687	833	1 403	5 343	—	16 443	16 041	8 121	3 843	16 062	69
383	274	314	883	6 905	—	6 910	6 894	385	1 923	10 865	70
218	198	39	662	428	—	3 943	3 943	595	—	3 290	71
61	97	4	93	14	—	208	208	—	—	639	72
796	715	537	2 211	7 244	—	14 691	14 628	1 515	7 015	14 698	73



Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration					Liquor store and insurance trust expenditure						
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
855	2 404	1 761	7 644	4 872	—	22 998	21 999	16 344	23	22 700	1
29 517	113 533	176 609	110 571	181 688	—	2 643 530	2 641 791	570 427	168 447	2 006 714	2
686	7 811	1 928	262	4 818	—	32 411	32 384	9 865	5 520	60 245	3
1 489	4 735	3 131	2 820	1 638	—	51 081	49 550	2 860	1 469	46 898	4
195	895	2	147	123	—	30	30	—	—	1 876	5
281	1 807	5	197	414	—	223	223	—	155	14 231	6
1 096	2 934	46 255	2 693	448	—	149 012	149 012	13 015	65	154 600	7
435	872	391	298	885	—	8 367	8 367	7 350	295	12 273	8
250	1 024	72	1 577	2 608	—	3 263	3 263	858	2 347	3 364	9
301	4 787	1 489	—	1 051	—	17 977	17 827	17 270	60	12 790	10
647	1 075	375	778	375	—	6 100	6 100	—	—	3 892	11
1 300	9 507	2 643	1 502	701	—	35 262	34 688	32 530	714	27 526	12
441	916	892	448	862	—	11 021	10 616	9 510	854	5 005	13
323	460	243	122	144	—	3 705	3 705	3 229	227	2 693	14
14 358	43 609	46 349	10 344	20 758	—	771 081	766 864	96 915	20 308	490 300	15
1 525	6 344	34	1 886	1 401	—	1 549	1 549	—	829	15 353	16
4 021	5 366	6 219	1 441	3 663	—	97 745	97 745	46 455	19 168	50 218	17
1 087	4 890	2 504	9 251	3 124	—	55 208	49 870	17 194	9 323	23 385	18
1 019	3 207	4 133	4 550	6 822	—	45 969	44 869	18 629	6 850	20 826	19
1 665	3 113	2 727	7 265	2 915	—	49 398	49 398	15 228	14 015	32 517	20
1 064	1 842	2 387	4 128	3 023	—	29 560	28 389	13 460	10 166	22 317	21
2 820	5 813	4 954	19 818	9 923	—	95 835	94 315	49 650	15 640	34 195	22
5 533	20 623	18 061	44 917	15 612	427	279 329	277 904	100 394	25 663	148 625	23
3 609	6 427	7 757	13 605	5 399	—	121 780	119 002	60 135	22 744	52 471	24
4 461	14 950	14 384	33 663	11 020	—	221 317	193 617	55 772	47 904	124 037	25
2 004	5 713	7 588	20 195	6 614	—	149 608	144 903	35 269	55 594	31 683	26
986	2 383	1 240	4 840	4 160	—	26 948	24 231	3 003	13 147	18 158	27
12 399	40 987	30 616	75 733	22 974	—	431 510	378 531	113 096	43 848	323 567	28
33 024	77 703	84 710	180 970	45 650	—	1 098 856	995 998	63 431	70 396	766 531	29
25 022	29 525	28 967	102 970	25 793	—	497 321	394 677	103 088	82 394	371 834	30
13 009	49 377	85 843	164 417	44 711	—	1 530 774	1 393 004	107 028	25 517	653 066	31
7 738	25 847	30 636	36 517	9 211	—	577 552	545 458	32 141	19 257	344 583	32
6 318	13 455	9 417	40 548	41 881	—	164 129	153 815	28 688	11 316	225 573	33
31 266	122 262	78 781	281 520	66 153	6 814	1 394 237	1 252 282	171 770	41 326	810 390	34
8 306	18 347	17 177	47 820	11 359	—	317 429	297 648	68 013	24 347	245 097	35
17 212	59 222	49 423	198 236	36 620	4 288	1 066 046	984 440	127 203	152 274	560 928	36
6 835	7 560	6 590	20 794	6 757	—	121 967	108 675	34 500	16 940	127 083	37
10 411	34 817	37 983	73 248	25 530	—	908 954	808 115	51 585	65 069	465 799	38
18 065	64 783	66 751	154 545	55 310	—	1 110 642	1 001 920	100 196	112 135	649 748	39
26 669	60 698	66 761	143 817	27 011	84	1 077 680	958 194	128 296	44 879	872 013	40
16 357	49 389	39 077	90 972	56 777	—	848 842	685 361	58 577	90 152	461 618	41
14 627	44 201	61 514	85 061	43 640	—	1 000 893	933 591	128 699	104 968	500 091	42
9 386	55 474	37 476	111 647	41 211	2 655	659 898	563 198	67 368	48 900	224 319	43
2 835	6 144	61 994	20 102	1 892	—	702 042	699 268	19 746	65	711 360	44
9 137	33 545	24 790	59 763	13 978	—	429 365	338 735	52 666	12 466	310 065	45
4 957	12 351	12 314	31 857	6 129	—	204 470	174 844	44 373	12 608	90 916	46
15 026	62 775	30 937	132 150	12 563	140	818 234	727 756	63 380	2 886	629 208	47
6 309	6 160	8 683	14 406	1 690	—	196 599	181 528	32 103	6 228	190 381	48
20 449	22 428	90 961	53 250	69 847	—	1 365 677	1 355 752	—	300 429	949 615	49
296	159	133	233	—	—	1 721	1 721	1 665	—	3 804	50
1 587	3 578	6 301	3 481	4 237	—	127 455	126 898	9 325	14 985	92 729	51
874	1 234	91	832	4 168	—	4 536	4 536	—	1 780	7 764	52
2 174	2 163	100	4 641	3 413	—	5 117	5 091	64	5 027	13 140	53
1 265	1 476	1 726	1 919	131	—	34 699	34 594	8 720	519	34 361	54
201	309	19	129	232	—	2 131	2 112	—	405	2 791	55
6 879	12 755	8 254	13 406	14 597	—	174 787	173 292	62 911	9 774	136 806	56
2 115	2 205	931	4 630	3 405	—	28 996	28 996	10 770	2 244	35 222	57
1 438	1 282	1 889	2 071	2 358	—	25 955	25 888	3 325	7 802	22 317	58
1 014	177	136	462	335	—	4 867	4 867	4 720	79	9 013	59
100	62	21	16	177	—	514	514	270	230	805	60
776	370	7 178	930	897	—	119 896	119 896	4 155	109	75 941	61
1 879	4 265	1 159	9 401	2 536	—	11 305	11 305	—	1 475	60 306	62
2 227	533	1 399	3 712	2 180	—	30 138	30 138	11 485	9 713	13 487	63
1 799	4 681	974	114	30 142	—	116 120	116 120	—	104 760	55 514	64
1 256	827	802	1 072	2 518	—	8 800	8 800	6 750	—	24 061	65
1 656	3 909	1 703	1 767	20 078	—	30 169	30 162	11 941	3 475	38 215	66
436	264	66	379	117	—	1 344	1 344	1 344	—	5 854	67
1 556	2 445	1 318	1 742	5 034	—	20 148	20 148	9 340	4 178	22 852	68
813	1 335	112	987	1 122	—	9 079	9 079	1 951	3 471	8 716	69
1 879	1 894	2 122	4 675	7 126	—	31 546	31 546	16 515	—	27 771	70
494	1 375	482	4 055	660	—	5 335	5 335	104	119	14 892	71
2 137	2 900	1 477	5 692	834	—	23 603	23 603	14 049	1 284	19 235	72



Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Total	Long-term				Cash and securities
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure		Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
3 631	6 138	40 725	8 231	37 958	—	707 988	707 988	56 385	153 801	595 483	1
1 786	3 005	972	2 267	8 535	—	18 664	18 664	8 875	3 141	11 676	2
6 380	15 368	8 475	6 440	181	—	143 469	143 469	61 690	—	132 922	3
530	979	654	306	2 794	—	10 723	10 723	4 985	4	14 327	4
1 324	729	331	176	2 421	—	6 790	6 790	4 087	2 239	4 113	5
2 363	1 008	779	477	1 533	—	9 049	9 049	3 425	782	12 860	6
902	651	581	5	599	—	9 696	9 696	9 152	544	5 610	7
597	362	37	648	478	—	1 114	1 114	1 025	68	6 318	8
1 544	1 306	2 413	1 080	2 189	—	38 793	38 793	20 115	1 966	26 779	9
9 426	23 377	62 280	72 652	22 016	192	930 102	842 714	80 343	47 768	454 982	10
1 182	3 207	3 426	7 868	3 615	—	76 454	64 506	26 854	6 939	55 807	11
4 863	15 054	18 670	81 955	15 389	—	283 568	211 760	54 372	1 951	244 493	12
2 069	7 912	6 798	14 501	5 413	—	96 104	75 042	23 932	3 307	78 304	13
1 553	4 974	6 507	14 391	4 179	—	107 260	80 307	35 660	958	80 555	14
3 609	9 648	16 607	20 409	29 396	—	232 449	180 920	18 564	29 275	160 934	15
2 653	4 779	5 907	30 690	6 562	—	94 071	80 957	19 920	1 906	67 769	16
1 437	3 346	3 104	13 571	3 566	—	43 236	40 033	9 791	2 382	50 492	17
1 733	5 595	3 303	14 703	12 055	—	58 045	44 165	9 329	12 112	57 346	18
1 513	5 092	4 560	9 682	2 872	—	65 269	53 685	15 956	2 104	43 636	19
923	4 750	5 040	9 931	2 139	—	71 716	55 594	6 860	2 810	65 946	20
1 127	3 151	4 409	7 266	1 079	—	57 367	44 797	19 024	1 607	45 997	21
5 314	22 632	21 339	52 763	18 420	—	346 183	277 447	86 890	29 426	167 148	22
32 903	68 589	113 279	162 979	83 633	—	1 718 379	1 462 154	225 651	139 742	961 276	23
1 817	4 164	4 139	8 581	5 970	—	57 408	42 547	11 652	2 989	52 535	24
1 262	3 378	3 836	9 472	3 859	—	93 837	79 612	8 774	2 479	98 870	25
1 236	3 321	14 437	12 434	2 613	—	175 693	157 727	18 444	3 626	151 240	26
1 455	4 371	5 331	11 803	3 441	—	77 547	59 798	21 315	4 397	62 560	27
1 707	3 795	2 358	9 711	2 918	—	41 814	30 920	15 309	3 041	32 747	28
503	1 524	140	2 128	787	—	4 585	2 772	75	2 182	8 272	29
2 089	3 408	6 272	12 461	5 259	—	64 979	54 085	28 868	2 768	48 975	30
2 639	8 185	17 755	17 897	12 142	—	241 005	201 630	57 817	29 943	138 305	31
760	1 532	1 712	4 147	1 883	—	31 244	21 297	5 162	2 801	25 593	32
1 183	3 899	4 245	9 615	3 177	—	77 751	58 193	35 081	6 088	58 008	33
1 321	6 002	5 601	9 145	4 201	—	75 974	66 565	22 778	7 594	58 044	34
17 675	52 273	82 004	141 828	65 662	—	1 519 190	1 179 928	171 878	115 693	904 032	35
871	2 912	4 041	8 310	3 007	—	64 205	45 790	17 892	1 568	47 095	36
43 717	131 132	221 064	283 065	108 492	—	3 499 570	2 933 906	216 876	124 347	1 573 998	37
255 473	781 547	1 944 598	3 075 482	5 034 415	3 479 030	39 665 646	37 616 102	3 127 455	8 885 650	55 686 660	38
6 115	15 931	24 899	48 880	27 312	—	380 977	339 230	51 869	41 535	277 948	39
4 665	15 139	27 716	41 314	36 904	—	413 928	326 557	93 263	12 981	218 574	40
13 357	42 275	61 004	139 353	39 004	644	948 381	779 852	135 401	34 104	545 350	41
2 627	8 943	15 551	19 215	6 624	—	225 901	198 376	70 809	11 645	138 880	42
7 984	33 609	32 737	64 292	23 303	—	484 231	414 456	141 863	25 503	340 485	43
791	3 050	2 857	6 557	3 184	—	43 754	37 371	17 000	1 636	35 548	44
2 786	8 573	14 616	35 693	5 165	33	223 428	179 822	54 416	4 947	173 016	45
1 492	3 028	5 371	9 549	3 155	—	73 379	61 968	31 404	2 327	49 843	46
2 889	8 075	4 718	18 141	2 133	—	77 071	60 694	17 621	3 918	44 294	47
3 325	10 463	16 663	31 616	7 939	179	233 929	193 714	37 660	7 560	120 051	48
8 463	28 152	34 405	91 905	16 509	—	482 372	415 083	106 520	1 516	281 655	49
2 471	8 393	10 041	18 846	8 651	—	156 311	139 754	47 232	17 238	117 550	50
3 535	11 321	15 460	19 028	7 502	—	233 576	206 356	93 938	12 976	161 046	51
3 384	8 652	12 702	30 196	7 827	—	189 084	164 191	38 937	7 562	111 284	52
726	5 300	1 737	5 474	2 194	—	32 826	22 312	7 870	4 458	27 663	53
568	1 451	2 118	3 283	2 036	—	28 123	22 621	9 850	2 078	18 064	54
926	2 640	2 118	4 699	1 566	—	59 853	44 504	2 712	3 512	45 269	55
2 678	6 919	7 047	12 024	8 853	—	105 969	84 147	32 482	3 803	97 817	56
34 980	116 360	231 506	316 766	147 688	—	3 406 285	3 005 919	351 105	246 329	1 796 015	57
3 517	10 560	10 038	27 298	4 311	—	148 982	96 459	30 270	6 438	51 338	58
993	2 957	1 976	5 731	1 329	—	26 522	22 467	12 268	831	34 154	59
2 223	8 225	8 660	12 526	8 706	—	130 823	110 928	22 981	11 126	73 044	60
4 755	14 246	11 855	29 346	11 246	—	216 429	136 687	60 915	10 240	109 613	61
2 332	7 644	5 465	17 327	5 284	—	89 856	65 628	26 947	3 052	75 921	62
1 229	4 177	9 964	9 623	960	—	138 639	127 017	16 710	1 858	126 149	63
1 854	7 060	7 604	14 662	8 019	—	127 126	107 573	52 307	6 312	151 047	64
46 705	84 082	104 562	363 833	59 764	550	1 614 300	1 484 493	286 096	77 322	1 272 689	65
761	2 134	3 336	6 794	4 803	—	44 177	41 629	15 210	2 756	33 319	66
687	1 841	580	3 388	2 595	—	10 344	7 917	264	1 799	15 489	67



Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
2 317	4 829	3 784	5 544	30 009	3 199	68 265	68 265	500	16 360	129 669	1
257	722	362	793	1 279	506	6 260	6 260	2 225	2 500	5 599	2
124	628	120	111	279	467	1 700	1 700	—	—	2 028	3
384	995	1 276	928	5 720	747	20 928	20 928	7 900	2 608	31 801	4
266	806	196	1 003	490	—	552	552	—	322	4 155	5
510	979	249	315	618	837	2 667	2 667	—	433	3 661	6
1 264	1 868	4 115	1 862	24 031	1 993	67 512	64 817	9 600	4 665	57 452	7
439	954	495	427	2 714	987	5 058	4 928	2 283	407	6 757	8
543	3 124	555	2 847	2 774	591	6 723	6 723	—	1 850	10 443	9
1 239	5 443	2 168	9 820	14 929	3 652	75 255	75 255	12 031	42 856	60 581	10
4 692	12 384	11 635	14 039	16 719	7 826	186 775	177 652	59 498	21 607	181 755	11
1 946	3 235	3 520	6 781	24 794	1 513	58 728	58 728	31 450	5 147	52 868	12
1 942	4 291	5 933	8 743	41 370	2 205	79 919	79 919	29 025	26 415	65 381	13
1 350	2 597	1 711	2 634	7 214	2 243	27 710	27 710	11 625	6 230	21 720	14
113	226	13	94	—	404	120	120	—	—	709	15
1 058	2 841	1 414	4 042	3 657	3 599	30 571	30 371	3 953	3 724	31 159	16
289	677	617	914	349	1 021	9 001	9 001	8 550	113	6 793	17
2 644	7 623	4 855	11 252	36 171	6 379	109 186	109 186	22 550	17 111	167 640	18
768	1 846	1 284	998	5 320	1 325	29 040	27 701	17 000	2 237	29 835	19
202	940	790	1 324	1 308	1 393	9 660	9 495	—	502	8 860	20
164	1 009	943	1 098	7 956	479	16 276	16 276	6 567	1 085	21 267	21
213	289	221	190	203	—	1 969	1 969	1 969	—	1 940	22
1 508	3 487	5 132	10 893	34 589	2 258	116 220	116 220	32 386	24 061	49 932	23
797	2 243	1 262	2 804	1 784	2 038	30 192	30 192	17 330	609	25 347	24
2 993	5 109	9 692	4 472	33 469	2 622	117 263	117 263	26 795	2 130	104 520	25
3 549	8 930	10 451	15 430	141 333	6 244	249 282	244 672	1 800	58 555	241 986	26
363	1 894	86	798	1 228	468	7 776	7 776	1 273	6 503	13 773	27
1 816	4 911	2 787	6 503	5 556	3 065	36 509	36 509	23 735	998	28 546	28
2 415	4 944	1 472	11 515	44 330	1 554	22 585	22 579	975	6 712	38 860	29
530	1 281	644	759	4 161	422	13 468	13 468	3 000	8 993	15 759	30
975	1 968	834	2 161	2 649	1 459	18 398	18 398	—	1 719	25 245	31
6 742	13 629	16 752	21 487	17 026	7 935	336 160	319 700	111 609	39 144	235 326	32
1 436	2 939	2 735	2 735	21 995	2 728	13 873	13 873	2 600	1 595	24 115	33
6 977	11 122	17 178	26 839	30 671	24 646	331 727	331 727	23 600	50 177	307 052	34
857	1 414	258	1 207	5 604	1 025	5 781	5 781	—	1 038	14 334	35
4 260	11 207	3 494	11 708	62 822	4 402	89 660	88 080	10 305	22 780	123 159	36
155	331	—	50	334	312	706	706	—	706	1 920	37
151	361	9	425	329	—	4 807	307	—	171	955	38
630	3 745	3 420	1 420	2 216	1 334	52 200	52 200	8 150	790	50 945	39
435	474	684	314	670	421	8 270	8 270	3 150	192	9 217	40
11 040	25 657	24 221	31 467	81 299	16 851	480 819	480 819	6 450	23 968	319 109	41
1 095	2 351	2 195	2 329	9 285	2 544	64 673	64 667	3 050	5 135	70 824	42
1 214	3 069	657	5 255	7 819	1 650	24 956	24 956	—	13 641	22 738	43
1 209	2 694	2 259	2 888	6 228	1 826	34 670	34 620	2 640	1 228	39 812	44
1 201	2 134	4 490	2 563	4 017	2 510	39 039	39 039	28 301	2 450	47 075	45
305	1 408	326	1 077	1 050	1 027	6 227	6 227	1 225	499	5 750	46
209	1 391	568	544	2 904	452	8 085	8 085	6 485	1 520	7 754	47
166	472	—	741	4 195	271	2 305	2 305	6	2 296	3 166	48
1 923	2 921	5 127	5 670	31 567	2 772	94 728	94 728	—	5 644	94 954	49
675	1 692	586	805	702	960	6 615	6 615	2 175	50	12 581	50
1 126	4 072	1 630	4 687	27 141	2 385	26 553	25 318	7 800	2 904	36 832	51
240	389	4	256	1 036	536	1 138	808	—	611	2 595	52
1 207	3 224	1 826	3 620	10 539	1 774	43 280	41 980	3 550	9 055	29 824	53
1 099	2 334	3 242	4 558	38 890	2 346	40 206	40 206	12 250	3 705	28 489	54
1 123	1 823	4 125	1 577	7 990	1 030	59 479	59 479	15 825	16 626	31 832	55
572	1 762	679	987	1 639	940	8 827	8 827	1 154	212	11 409	56
533	1 805	761	1 297	2 341	701	9 221	9 221	6 860	468	10 013	57
257	460	47	156	608	—	720	720	—	154	1 923	58
772	1 789	7 366	1 133	4 974	1 280	85 714	85 714	775	70	91 728	59
22 363	36 255	88 932	95 179	69 799	33 712	1 764 390	1 764 390	169 389	111 490	1 106 280	60
191	583	375	735	675	—	5 241	5 241	1 134	159	3 395	61
391	1 500	1 890	449	2 562	852	25 478	25 478	11 400	3 442	22 359	62
1 273	4 074	2 241	4 671	6 828	3 279	43 022	43 022	10 515	11 389	29 354	63
2 727	3 998	2 444	3 515	73 016	3 705	40 184	40 184	—	12 901	46 584	64
3 753	9 570	20 096	13 630	20 462	7 398	249 786	248 260	8 940	16 241	156 904	65
298	1 420	940	1 411	897	1 016	15 581	15 581	6 300	1 756	16 871	66
1 864	2 785	2 463	4 020	9 072	2 661	32 376	32 376	14 550	5 654	53 109	67
2 296	8 829	4 019	16 718	12 515	4 032	79 345	79 345	23 200	18 775	57 420	68
259	999	358	949	1 806	426	6 093	6 093	25	2 613	4 190	69
836	1 560	387	1 094	20 264	772	22 249	22 249	—	3 333	18 519	70
917	4 053	799	1 014	2 480	1 399	13 949	13 949	—	286	8 068	71
184	806	341	123	2 749	392	5 277	5 277	1 035	1 179	2 809	72
620	1 442	9 513	1 485	3 218	1 030	120 275	120 151	8 800	275	119 096	73
2 728	6 119	9 623	9 588	114 193	4 464	164 940	164 940	24 737	11 412	87 159	74
269	850	935	533	1 303	526	14 492	14 492	13 300	218	6 826	75
1 436	3 951	2 357	2 790	6 808	1 402	60 540	60 540	35 000	14 700	47 452	76

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>NORTH CAROLINA—Con.</b>												
1	Richmond .....	1 112	20	3 059	1 025	534	113	76	573	2 537	1 178	1 658
2	Robeson .....	3 169	354	6 977	3 086	2 052	230	257	1 439	7 633	1 561	2 593
3	Rockingham .....	2 438	95	7 057	2 606	754	469	292	1 548	3 324	7 601	3 307
4	Rowan .....	3 978	2 296	6 869	2 986	630	306	552	2 253	3 004	2 324	3 019
5	Rutherford .....	1 356	371	4 460	1 663	551	274	696	1 574	1 557	808	2 111
6	Sampson .....	1 237	138	4 311	1 368	413	184	831	1 112	1 800	—	1 465
7	Scotland .....	779	—	2 321	385	530	133	192	412	1 198	721	1 512
8	Stanly .....	770	1 937	3 068	1 905	391	202	356	675	1 748	1 853	1 639
9	Stokes .....	228	—	1 658	946	2 340	—	129	112	129	—	691
10	Surry .....	1 652	198	3 557	644	487	240	407	845	780	1 472	1 579
11	Swain .....	91	—	700	10	229	30	58	245	974	7	731
12	Transylvania .....	298	—	2 373	234	343	254	80	381	335	—	1 189
13	Tyrrell .....	41	—	278	55	—	—	45	10	72	—	93
14	Union .....	1 625	439	7 117	441	1 283	534	428	2 392	1 389	3 084	3 885
15	Vance .....	953	34	2 660	1 954	1 454	327	191	688	404	1 619	1 979
16	Wake .....	26 961	23 068	38 365	22 793	8 230	5 550	1 741	34 728	14 249	13 994	21 991
17	Warren .....	131	—	651	245	623	99	257	150	131	—	492
18	Washington .....	363	62	786	346	180	—	112	55	1 135	—	607
19	Watauga .....	2 149	86	3 352	835	159	694	219	742	4 345	778	2 662
20	Wayne .....	3 906	160	5 658	4 384	1 957	435	387	1 475	5 007	1 158	3 766
21	Wilkes .....	886	933	2 581	1 120	493	284	189	436	370	346	1 016
22	Wilson .....	2 191	1 365	6 754	4 002	1 031	300	301	2 250	4 135	2 113	2 542
23	Yadkin .....	672	—	1 548	106	309	100	245	159	55	—	738
24	Yancey .....	82	—	394	17	85	54	146	86	—	—	605
<b>NORTH DAKOTA—Con.</b>												
25	Adams .....	750	23	152	8	—	—	98	77	—	89	158
26	Barnes .....	2 326	96	236	188	—	—	260	251	95	33	31
27	Benson .....	1 516	10	100	36	28	3	224	149	40	28	76
28	Billings .....	2 011	—	115	74	17	—	143	—	—	1	4
29	Bottineau .....	1 442	19	329	81	1	—	149	148	11	62	191
30	Bowman .....	706	65	142	57	40	—	107	177	—	29	43
31	Burke .....	675	—	149	120	4	—	63	22	—	53	82
32	Burleigh .....	7 697	4 164	4 477	2 407	4 137	28	545	4 755	877	2 951	1 582
33	Cass .....	9 759	5 319	6 516	3 756	2 070	397	4 709	32 552	2 058	5 838	3 332
34	Cavalier .....	1 510	—	275	36	—	—	71	75	61	23	267
35	Dickey .....	1 054	8	207	47	3	—	103	135	—	40	194
36	Divide .....	987	31	176	5	30	3	59	71	—	33	78
37	Dunn .....	1 251	9	201	46	58	—	100	68	51	26	68
38	Eddy .....	574	8	122	18	2	—	39	110	—	30	44
39	Emmons .....	1 074	—	96	56	—	—	167	40	38	3	124
40	Foster .....	973	—	240	75	2	—	204	90	8	240	168
41	Golden Valley .....	584	—	163	33	8	1	78	15	—	76	108
42	Grand Forks .....	5 724	2 044	5 886	3 850	475	22	869	4 143	1 511	5 370	3 630
43	Grant .....	886	—	122	44	—	—	262	16	—	31	74
44	Griggs .....	816	—	75	6	46	1	21	56	74	16	17
45	Hettinger .....	927	18	107	56	34	—	60	60	—	16	67
46	Kidder .....	614	—	122	194	—	—	100	10	—	20	54
47	La Moure .....	1 052	158	232	84	—	23	997	121	106	43	110
48	Logan .....	693	12	93	33	—	—	10	47	—	18	57
49	McHenry .....	1 098	1	209	88	33	—	630	158	—	36	127
50	McIntosh .....	93	4	86	44	—	—	66	130	—	5	100
51	McKenzie .....	3 643	6	520	150	78	8	654	172	87	84	222
52	McLean .....	1 617	71	772	148	—	—	397	174	—	103	111
53	Mercer .....	2 774	13	928	35	5	—	128	342	161	132	275
54	Morton .....	4 754	103	2 161	355	1 117	224	855	1 534	820	405	773
55	Mountrail .....	1 277	665	331	186	7	—	215	86	4 437	45	147
56	Nelson .....	894	—	208	160	18	162	171	78	30	38	56
57	Oliver .....	646	—	117	—	—	—	192	194	—	8	22
58	Pembina .....	1 803	425	562	49	7	—	253	214	356	69	406
59	Pierce .....	647	19	195	24	89	—	110	74	—	59	87
60	Ramsey .....	1 873	420	587	235	225	—	218	513	182	1 118	603
61	Ransom .....	1 301	21	238	72	—	—	189	68	—	55	183
62	Renville .....	615	6	64	39	6	—	43	34	—	12	15
63	Richland .....	2 867	982	290	197	367	—	239	438	12	575	435
64	Rolette .....	844	14	257	18	25	—	54	62	3 365	61	120
65	Sargent .....	824	4	146	73	—	—	335	70	2	84	111
66	Sheridan .....	385	2	53	39	—	—	165	21	—	30	28
67	Sioux .....	181	—	47	14	—	—	51	47	—	3	26
68	Slope .....	846	—	36	10	10	—	—	1	—	5	7
69	Stark .....	2 841	225	1 358	312	540	86	416	1 493	467	438	923
70	Steele .....	851	—	93	49	—	—	118	80	—	7	33
71	Stutsman .....	4 133	354	1 529	454	558	81	368	1 280	822	375	450
72	Towner .....	728	—	138	59	16	—	270	116	137	63	88

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
873	2 586	757	2 270	9 258	1 339	27 863	27 863	2 500	4 743	22 209	1
1 894	4 173	5 234	3 876	32 557	3 007	93 877	93 877	29 213	32 187	66 256	2
1 531	3 130	2 898	5 051	12 690	2 603	70 927	70 927	3 000	14 264	81 895	3
2 067	5 823	1 797	4 916	8 663	4 083	23 801	23 801	—	1 604	33 342	4
1 138	2 465	3 931	3 089	11 595	1 331	59 382	59 382	28 450	475	74 880	5
1 364	2 811	1 489	4 551	12 570	1 497	28 397	27 850	10 631	564	42 119	6
406	2 726	1 402	1 784	10 519	1 035	16 862	16 862	5 515	432	15 438	7
943	2 231	610	2 445	24 806	822	29 049	28 519	40	15 250	20 574	8
663	2 047	1 666	1 289	2 135	359	29 202	29 202	1 225	3 314	18 732	9
1 309	2 134	3 174	3 412	9 850	2 158	85 489	84 789	24 250	5 858	89 507	10
256	493	2 141	5 524	236	493	40 684	40 684	5 311	21	4 678	11
643	2 206	916	3 362	1 098	1 016	15 731	15 731	10 000	1 118	8 316	12
143	491	105	88	353	114	2 172	2 172	1 800	318	3 249	13
1 664	4 273	3 073	2 867	45 280	2 062	78 348	78 348	22 200	24 936	82 415	14
1 020	1 582	1 417	1 737	3 238	1 596	20 015	20 015	10 650	650	20 217	15
9 517	20 751	87 529	63 065	1 054 629	16 344	7 244 283	7 097 650	167 817	5 737 454	2 654 965	16
508	1 286	1 897	1 156	1 051	730	29 336	29 336	7 145	272	22 527	17
299	872	598	293	954	613	9 017	9 017	5 525	704	3 632	18
972	1 898	265	2 519	2 956	1 852	15 140	15 140	—	4 653	17 197	19
2 232	9 616	4 337	5 081	10 472	3 325	89 295	88 755	43 050	10 502	60 025	20
854	1 538	1 490	3 296	2 095	1 290	19 799	19 799	4 100	—	11 831	21
3 076	4 144	1 544	6 359	78 196	3 118	24 370	24 370	8 500	3 405	86 444	22
379	961	756	1 621	1 635	—	9 516	9 516	5 412	736	8 782	23
214	1 059	873	577	1 089	—	12 570	12 570	650	1 909	12 941	24
166	247	73	452	93	—	666	656	175	—	2 568	25
534	502	117	1 005	66	—	2 221	2 221	1 200	19	9 116	26
200	202	32	438	433	—	702	702	85	127	6 915	27
110	283	—	194	—	—	—	—	—	—	14 646	28
265	297	61	481	261	—	1 855	1 855	—	12	7 683	29
165	232	36	457	100	—	387	387	105	36	4 530	30
194	201	14	186	109	—	149	149	39	85	3 328	31
1 555	4 819	9 183	5 725	4 670	1 118	126 372	126 372	18 275	5 885	146 315	32
2 369	3 994	12 504	17 703	6 366	1 798	211 132	206 182	25 865	6 121	143 600	33
332	264	52	200	305	—	1 120	1 120	—	300	4 859	34
236	274	155	471	234	—	2 123	2 123	—	1 622	4 774	35
172	217	33	380	183	—	768	768	—	330	4 174	36
149	212	41	148	75	—	633	633	—	286	5 064	37
109	17	31	79	108	—	518	513	—	150	2 386	38
194	375	34	212	150	—	1 624	1 624	—	46	4 755	39
155	162	37	140	333	—	2 327	2 327	70	209	3 864	40
87	59	41	189	165	—	956	956	—	553	1 905	41
1 765	2 437	6 694	9 185	6 526	—	111 796	111 066	6 560	5 502	97 910	42
166	353	42	425	369	—	1 934	1 934	106	222	8 126	43
110	197	47	313	169	—	1 014	1 014	—	—	3 316	44
192	158	66	197	120	—	1 710	1 710	—	—	4 231	45
169	209	24	80	84	—	521	521	165	59	3 596	46
274	220	46	414	233	—	1 683	1 683	—	1 052	8 356	47
140	166	33	201	95	—	858	858	100	350	2 773	48
306	373	12	573	384	—	1 343	1 343	24	1 119	7 519	49
437	844	29	95	169	—	607	607	206	96	4 227	50
928	772	77	832	239	—	592	562	—	292	20 103	51
308	261	252	676	545	—	5 324	5 324	778	2 639	10 266	52
554	387	12 170	1 546	988	—	149 178	147 322	377	541	156 912	53
844	2 055	2 075	2 081	2 306	—	29 132	29 028	2 764	2 213	25 029	54
473	456	146	648	572	—	2 120	2 120	706	935	7 657	55
187	209	137	382	395	—	1 640	1 640	408	801	3 671	56
208	166	9 378	101	31	—	135 274	135 274	—	15	136 619	57
549	485	287	753	1 429	—	3 884	3 884	897	883	11 742	58
177	311	—	403	201	—	1 887	1 887	595	395	2 746	59
497	605	659	1 143	600	—	10 344	10 344	3 765	95	13 225	60
214	222	137	347	571	—	4 074	4 074	250	1 787	5 467	61
204	440	14	463	212	—	35	35	8	—	5 203	62
379	643	296	863	1 404	—	12 480	12 480	3 070	771	13 490	63
174	—	291	387	156	—	4 894	4 894	—	11	7 575	64
238	158	23	301	136	—	651	651	185	201	2 381	65
76	100	2	168	58	—	32	32	—	—	3 021	66
93	62	4	37	93	—	80	80	—	44	731	67
78	90	6	96	11	—	156	156	—	—	4 106	68
640	785	1 183	1 447	1 389	172	20 933	20 933	1 141	3 379	20 358	69
115	172	15	218	81	—	599	599	8	8	2 326	70
553	955	777	2 536	1 014	—	10 444	10 444	591	44	22 586	71
157	209	80	309	220	—	1 259	1 229	295	417	4 719	72

Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.

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

Table with columns for Geographic area, Expenditure—Con., Direct general expenditure—Con., and various sub-categories (Transportation, Public safety, Environment and housing) with numbered rows (1-73) for counties in NORTH DAKOTA and OHIO.

See footnotes at end of table.

434 COUNTY AREAS

GOVERNMENTS—GOVERNMENT FINANCES





Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
1 811	1 132	685	2 244	1 711	—	12 427	11 917	4 373	2 002	16 531	1
4 639	9 477	4 559	12 531	11 958	—	78 874	69 730	9 312	934	94 997	2
1 701	4 866	2 791	3 623	11 262	—	56 045	45 572	4 720	16 105	48 882	3
1 172	5 687	6 874	1 414	11 465	—	88 856	85 595	10 985	13 179	74 128	4
2 167	4 512	4 321	4 789	2 236	—	58 435	52 803	7 285	895	68 317	5
1 439	4 094	1 193	2 270	7 012	—	32 838	30 086	13 554	4 633	41 764	6
2 026	4 454	2 098	3 220	4 461	—	38 604	34 461	11 202	4 756	48 967	7
9 092	22 987	15 734	24 908	18 824	—	273 576	245 027	32 804	7 706	239 060	8
15 986	52 550	46 053	46 883	83 605	—	689 428	624 011	61 970	47 835	570 336	9
5 402	15 405	9 077	13 576	33 042	—	143 332	136 971	25 977	6 837	130 674	10
3 702	5 065	1 201	3 925	12 135	—	41 085	19 983	3 485	3 707	42 507	11
889	2 968	2 226	2 271	1 271	—	39 433	35 074	13 647	11 000	43 427	12
668	3 924	796	3 482	1 567	—	11 830	11 648	3 514	1 012	16 162	13
456	506	66	119	148	—	1 460	1 350	250	151	3 154	14
3 084	11 568	8 195	6 352	5 116	—	116 170	102 461	22 289	3 987	114 777	15
2 090	3 886	1 083	2 440	2 386	—	25 216	22 263	1 743	121	45 789	16
3 320	9 277	6 061	4 682	20 255	—	105 984	91 454	4 452	23 929	98 652	17
1 767	3 287	1 845	2 420	16 915	—	31 276	26 563	9 085	3 997	29 777	18
3 162	10 913	4 573	13 372	21 138	—	71 522	45 850	8 877	1 114	91 085	19
571	1 391	323	1 019	4 838	—	4 838	4 427	452	—	11 959	20
523	257	496	192	3 484	—	9 974	9 974	19	1 114	19 320	21
302	646	25	50	951	—	1 655	1 655	550	831	8 125	22
548	158	260	3	936	—	5 876	5 876	120	791	12 505	23
271	726	20	30	272	—	1 263	1 263	475	419	5 548	24
815	1 353	267	800	972	—	11 848	11 848	1 345	1 767	14 152	25
398	986	49	240	3 061	—	766	766	—	—	5 428	26
556	1 953	841	547	6 287	—	32 459	32 459	4 490	15 658	38 998	27
822	1 013	311	736	5 037	—	13 804	13 804	3 432	2 399	17 102	28
1 535	4 638	1 384	2 744	2 382	—	42 304	42 304	12 725	21 362	50 837	29
926	1 993	594	2 591	2 812	—	14 970	14 970	4 410	4 952	30 465	30
749	1 505	611	1 203	11 677	—	11 512	11 512	2 630	6 021	15 167	31
285	568	131	538	1 289	—	10 264	10 264	345	6 510	6 880	32
128	361	31	404	952	—	707	707	70	—	4 362	33
3 335	6 728	17 064	3 510	7 991	1 908	309 819	309 819	38 827	18 374	323 589	34
399	180	38	210	96	—	2 844	2 844	—	—	1 576	35
3 182	4 126	7 554	3 444	5 374	574	112 757	112 757	3 163	4 460	119 252	36
270	367	38	188	1 109	—	3 000	3 000	100	2 033	2 565	37
198	438	27	440	5 032	—	4 630	4 630	1 950	1 457	6 915	38
869	2 646	1 246	1 533	8 268	—	27 990	27 990	6 215	11 579	32 948	39
689	1 569	235	3 202	2 006	—	10 783	10 783	2 265	6 699	28 531	40
579	917	52	564	2 561	—	3 316	3 316	1 485	1 084	7 810	41
211	290	35	275	770	—	1 551	1 551	165	877	5 382	42
121	230	10	312	299	—	836	836	575	111	4 447	43
2 249	2 880	947	4 678	8 370	—	85 827	85 827	7 055	72 338	44 950	44
1 333	1 512	415	984	4 662	—	21 677	21 202	2 970	12 151	18 606	45
1 171	1 500	2 549	1 664	2 151	—	39 518	39 518	5 660	9 270	52 844	46
39	118	16	1 498	572	—	767	767	110	498	4 168	47
144	557	99	375	3 002	—	1 523	1 523	265	134	8 991	48
177	254	11	174	358	—	272	272	—	163	3 454	49
199	340	57	305	285	—	765	765	—	71	5 646	50
179	496	311	207	187	—	10 703	10 703	340	444	4 496	51
295	624	583	422	1 557	—	10 749	10 749	3 785	2 346	10 266	52
794	2 096	2 278	861	8 915	—	28 830	28 830	235	1 411	21 543	53
310	448	1 583	419	1 748	—	43 680	43 680	430	3 925	5 465	54
148	377	29	129	583	—	1 356	1 356	—	688	4 180	55
880	3 017	1 272	5 209	25 502	—	35 351	35 351	13 515	16 071	37 502	56
584	1 012	330	582	2 859	—	7 202	7 202	3 455	1 135	13 545	57
449	1 473	13	1 104	1 201	—	45 054	45 054	225	41 413	5 809	58
83	585	7	295	879	—	1 710	1 710	350	654	9 222	59
969	1 924	776	1 915	2 590	—	13 953	13 953	2 166	3 444	18 963	60
866	1 346	154	689	4 055	—	12 749	12 685	2 605	8 351	11 204	61
623	1 356	525	1 205	2 074	—	19 670	19 670	2 820	7 648	23 706	62
123	229	21	212	582	—	3 119	3 119	1 550	1 333	3 916	63
434	1 497	84	867	2 870	—	14 329	14 329	2 125	7 203	13 634	64
548	1 317	106	667	4 474	—	10 512	10 512	1 900	7 652	11 610	65
364	635	122	598	682	—	5 718	5 718	400	1 392	6 292	66
276	623	92	214	2 089	—	3 752	3 752	710	1 603	6 108	67
249	482	11	441	889	—	2 517	2 517	—	2 319	5 570	68
903	1 328	306	752	8 368	—	7 970	7 970	—	4 026	14 529	69
505	1 148	203	524	665	—	8 657	8 657	1 050	1 417	8 121	70
1 033	1 898	15 200	4 921	9 182	—	160 892	160 207	13 795	4 545	174 732	71
603	1 596	43	518	5 657	—	7 421	7 421	3 200	3 643	13 298	72
106	117	86	167	2 350	—	5 592	5 563	1 115	2 917	4 072	73
495	777	22	208	3 777	—	3 426	3 426	510	2 677	6 776	74
14 360	35 020	87 785	37 551	87 475	8 556	1 513 343	1 512 474	75 445	111 129	1 544 942	75
833	2 144	193	1 313	3 606	—	14 589	14 487	3 320	8 898	19 129	76

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34		
<b>OKLAHOMA—Con.</b>												
1	Osage	2 708	71	1 287	380	—	—	66	629	910	405	443
2	Ottawa	1 791	113	1 604	1 014	4	—	20	343	917	918	345
3	Pawnee	3 917	5	1 029	266	—	—	179	197	1 031	892	313
4	Payne	4 472	1 266	4 333	3 054	—	181	141	2 995	954	759	2 007
5	Pittsburg	4 096	275	2 172	1 318	—	201	68	552	1 269	1 084	834
6	Pontotoc	2 695	259	1 881	1 055	78	208	205	644	8 772	1 098	1 076
7	Pottawatomie	5 730	190	3 378	1 727	277	173	126	1 314	2 635	1 308	1 052
8	Pushmataha	1 764	3	3 358	31	100	—	60	29	368	59	131
9	Roger Mills	4 660	4	401	31	44	—	135	—	124	119	73
10	Rogers	4 717	560	2 495	2 149	109	7	123	691	885	656	653
11	Seminole	2 446	2	1 216	556	—	—	158	232	2 072	703	539
12	Sequoyah	3 505	91	1 305	247	—	39	150	340	—	364	756
13	Stephens	4 983	32	3 007	1 519	—	85	242	415	53	1 044	1 088
14	Texas	4 271	895	887	337	85	—	484	635	136	669	510
15	Tillman	1 527	107	661	263	42	—	67	67	54	166	397
16	Tulsa	37 065	41 893	56 573	40 274	6 424	3 770	890	43 601	31 084	63 423	31 850
17	Wagoner	3 145	1	1 305	518	98	13	53	132	—	99	490
18	Washington	3 008	342	4 273	2 374	12	—	137	1 470	127	6 823	1 792
19	Washita	4 931	14	786	105	—	—	204	51	—	125	164
20	Woods	1 772	153	376	191	31	—	152	22	42	39	92
21	Woodward	2 895	34	932	540	19	6	—	601	—	131	371
<b>OREGON—Con.</b>												
22	Baker	2 444	45	940	692	614	74	688	512	68	416	2
23	Benton	6 093	318	6 560	3 859	1 512	629	55	2 512	2 443	6 117	513
24	Clackamas	31 813	53	21 985	19 100	8 740	4 160	228	11 598	13 550	18 657	830
25	Clatsop	3 830	2 926	3 481	1 998	951	79	118	2 293	1 701	1 371	1 659
26	Columbia	4 426	191	2 933	4 302	856	127	227	857	55	8 611	—
27	Coos	5 245	3 387	4 990	2 864	2 983	393	498	1 475	293	6 672	715
28	Crook	4 987	53	1 266	340	477	60	1 032	343	—	1 204	—
29	Curry	4 595	1 249	1 703	530	921	219	51	755	95	1 218	674
30	Deschutes	7 331	1 287	6 338	7 269	2 679	173	2 319	2 861	6 350	2 608	1 596
31	Douglas	16 350	693	7 265	6 456	2 186	285	1 837	3 959	2 878	3 293	3 197
32	Gilliam	811	17	154	30	34	—	62	5	1	176	24
33	Grant	7 052	135	533	151	285	9	437	207	239	364	37
34	Harney	3 353	54	566	121	141	—	193	119	6	144	—
35	Hood River	3 557	1 890	1 535	819	2 283	—	1 883	2 108	42	947	33
36	Jackson	18 885	1 274	16 405	10 813	2 224	828	2 056	4 976	1 434	9 259	577
37	Jefferson	1 430	185	810	581	535	—	1 409	330	140	349	—
38	Josephine	6 342	682	4 402	1 653	2 100	303	1 004	2 111	108	1 849	126
39	Klamath	10 293	2 183	3 543	4 154	2 232	252	2 541	1 605	2 910	2 139	536
40	Lake	1 263	60	663	676	164	14	92	236	10	245	—
41	Lane	53 600	8 169	30 960	17 065	9 689	3 600	586	22 831	18 666	16 656	4 578
42	Lincoln	6 507	2 048	4 474	1 871	5 348	66	409	1 870	4 177	2 710	525
43	Linn	15 107	266	7 452	7 644	2 401	264	300	2 523	5 973	9 354	853
44	Malheur	2 552	63	1 520	612	625	49	7 352	480	228	1 276	379
45	Marion	19 083	1 613	22 501	16 109	12 294	2 284	705	5 169	16 024	16 990	13 266
46	Morrow	1 097	1 488	389	63	174	15	362	303	22	209	80
47	Multnomah	87 474	152 300	93 568	52 941	57 176	12 004	1 577	82 506	52 650	115 669	70 438
48	Polk	3 138	308	2 979	1 386	931	424	172	462	2 717	2 990	114
49	Sherman	689	5	150	78	107	—	93	59	—	72	12
50	Tillamook	3 542	401	1 438	1 039	664	—	143	742	84	1 548	723
51	Umatilla	5 334	1 298	3 942	3 116	1 718	120	1 434	1 641	860	2 429	555
52	Union	4 082	202	1 441	1 177	667	—	271	392	1 873	1 076	158
53	Wallowa	3 300	—	614	65	254	98	240	80	—	1 882	136
54	Wasco	2 999	204	1 866	671	784	—	704	1 472	350	1 061	6
55	Washington	52 012	90	23 917	35 558	6 444	2 577	735	18 312	11 735	82 957	679
56	Wheeler	909	—	59	2	2	—	164	—	—	31	24
57	Yamhill	5 084	1 092	6 063	2 528	2 356	458	201	3 117	3 029	2 845	877

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
922	1 456	1 243	1 200	5 055	—	24 338	24 338	1 245	2 523	14 777	1
912	1 193	1 139	1 503	9 021	—	8 242	8 116	1 860	3 302	20 489	2
473	573	365	880	2 833	—	9 789	9 789	2 425	1 733	6 219	3
1 675	2 640	2 659	1 714	24 426	—	65 618	65 618	8 600	29 562	95 893	4
823	2 844	1 663	974	4 191	—	35 812	35 270	1 595	8 571	33 370	5
592	1 591	606	1 129	3 200	—	24 322	24 322	1 375	2 155	34 735	6
953	2 639	2 915	1 893	5 154	—	66 171	66 171	7 365	24 818	49 894	7
284	376	6	200	1 156	—	1 901	1 901	640	1 197	4 983	8
401	498	53	308	299	—	1 819	1 819	720	485	12 367	9
821	2 994	816	1 785	13 713	—	24 620	24 620	11 605	2 645	22 828	10
443	1 945	755	313	1 108	—	14 274	14 274	2 460	1 131	17 719	11
1 891	1 053	1 068	590	5 396	—	17 626	17 626	1 794	2 987	20 667	12
1 294	2 580	325	3 528	10 841	—	22 289	22 289	1 295	15 624	28 392	13
413	822	128	970	3 106	—	3 632	3 632	1 050	1 238	13 010	14
486	518	100	706	4 486	—	20 005	20 005	50	18 251	7 970	15
17 034	23 835	143 536	41 934	58 442	6 959	2 122 512	2 122 204	107 075	57 457	2 057 205	16
723	1 410	1 284	557	10 232	—	25 345	25 345	2 095	8 062	26 187	17
1 379	2 215	773	2 645	7 173	—	26 316	26 316	2 930	11 249	29 622	18
616	1 692	106	440	2 578	—	6 279	6 279	1 466	2 732	16 438	19
334	1 555	180	447	1 516	—	4 078	4 078	2 295	1 289	7 304	20
366	1 875	604	220	1 460	—	16 435	16 423	865	404	11 795	21
552	1 208	763	2 822	1 184	—	11 458	11 458	—	1 330	12 604	22
2 359	5 564	5 623	4 139	5 491	—	84 101	83 521	28 630	7 047	40 182	23
8 538	23 247	11 363	33 133	26 217	—	317 222	317 146	94 945	32 351	326 339	24
1 346	2 759	1 787	4 502	2 619	—	24 439	24 365	1 895	2 352	39 440	25
1 276	2 577	6 734	3 409	36 502	—	114 525	114 525	15 495	20 764	99 069	26
1 864	4 931	3 265	6 080	8 251	—	52 996	51 329	2 555	5 168	45 468	27
476	1 396	160	3 487	591	—	6 481	6 481	—	1 175	20 822	28
655	2 324	485	2 575	1 732	—	15 739	15 739	117	5 837	19 667	29
1 582	6 814	6 109	7 555	3 695	—	107 673	105 977	56 130	170	65 281	30
2 714	8 860	881	11 239	8 749	—	23 387	23 358	775	10 398	104 830	31
183	114	237	498	161	—	3 062	3 062	325	3	5 836	32
344	578	117	849	439	—	2 320	2 320	585	464	29 898	33
322	648	6	1 258	353	—	103	103	—	—	13 188	34
1 217	1 993	2 940	945	2 952	—	33 971	33 971	—	345	23 101	35
4 822	10 785	3 566	9 226	17 461	—	63 404	61 672	23 030	6 340	76 589	36
452	1 115	294	1 656	2 944	—	23 489	23 489	375	12 657	14 814	37
2 082	5 879	1 324	6 011	2 382	—	26 896	26 589	9 825	11 593	20 241	38
1 606	4 077	609	5 004	23 781	—	371 884	371 884	—	363 962	330 669	39
246	630	271	574	484	—	4 027	4 027	3 435	157	5 452	40
8 658	37 243	10 482	27 049	255 087	—	420 326	392 670	19 150	249 193	303 031	41
2 716	7 500	3 222	5 142	55 042	—	79 291	77 446	1 920	27 178	76 153	42
2 512	6 211	2 830	11 328	5 904	—	71 338	65 751	5 141	29 072	86 841	43
595	1 368	1 166	2 873	2 436	—	45 363	45 363	1 280	1 627	23 156	44
6 795	15 745	9 555	26 399	17 274	—	152 289	149 354	43 782	18 961	106 523	45
310	431	573	760	3 053	—	11 386	11 386	875	398	5 439	46
37 326	51 700	90 176	80 853	195 539	35 639	1 592 199	1 588 762	161 420	175 977	1 144 042	47
1 323	2 703	928	2 056	3 538	—	15 812	15 743	2 720	1 568	11 606	48
220	244	100	607	135	—	1 433	1 433	745	—	2 426	49
853	1 880	579	1 548	18 824	—	24 375	24 292	1 990	14 601	21 982	50
1 802	3 372	2 552	4 793	8 497	—	44 363	44 315	17 390	1 550	50 571	51
1 108	1 321	588	4 598	1 520	—	11 168	10 988	1 525	585	8 555	52
497	697	92	1 158	898	—	2 146	2 088	225	—	8 908	53
1 429	1 680	583	3 243	10 796	—	29 729	29 729	650	18 302	31 194	54
8 782	24 411	23 369	29 040	37 235	—	399 984	327 339	118 155	62 965	330 814	55
174	169	5	237	60	—	97	97	—	—	4 388	56
1 620	3 705	3 341	2 079	19 395	—	61 567	61 567	24 806	3 267	50 254	57







Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration					Liquor store and insurance trust expenditure						
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
435	1 193	381	896	5 554	—	7 267	6 886	3 230	1 847	2 197	1
2 185	8 904	4 376	6 668	11 396	—	81 376	81 283	29 569	23 971	62 689	2
320	1 176	431	203	793	—	7 943	7 943	5 360	2 150	5 998	3
1 571	6 189	8 498	5 306	7 072	—	145 698	145 501	47 194	6 026	89 862	4
200	1 443	540	677	519	—	8 654	8 654	6 520	548	4 884	5
327	1 738	1 681	1 042	1 433	—	26 254	26 161	12 299	1 253	7 052	6
3 161	8 596	13 156	5 341	25 684	—	208 800	207 190	68 855	32 947	127 373	7
1 925	7 771	9 076	1 104	16 769	—	163 975	163 975	29 187	2 494	128 535	8
212	893	209	428	810	—	4 564	4 564	3 725	—	2 067	9
9 629	40 892	48 184	37 983	39 017	—	971 730	946 980	86 808	234 594	506 837	10
774	1 576	1 283	694	192 958	—	1 382 758	1 382 758	6 720	1 368 142	492 593	11
103	2 369	767	2 469	8 278	—	39 742	39 742	24 289	5 937	32 169	12
549	1 952	928	990	2 361	—	18 655	18 473	4 897	3 273	10 676	13
437	1 508	503	1 146	799	—	10 536	10 536	797	1 027	8 620	14
620	3 562	605	598	1 355	—	12 091	12 091	6 565	1 712	8 476	15
1 026	3 570	3 683	895	6 744	—	57 580	57 580	11 275	10 291	52 176	16
421	1 776	63	318	3 143	—	4 850	4 830	723	1 149	9 438	17
1 368	4 571	4 503	1 586	5 795	—	82 240	82 192	48 653	12 156	51 556	18
270	1 540	167	917	—	—	23 232	23 232	21 876	—	24 977	19
572	2 018	1 833	1 278	6 952	—	33 942	33 942	17 994	13 600	15 168	20
1 479	6 742	17 994	6 187	15 256	—	267 349	266 049	21 467	24 425	242 647	21
1 841	3 690	13 723	2 202	10 766	—	218 697	218 450	18 852	9 336	192 820	22
4 972	23 105	25 093	24 219	53 308	812	458 794	451 044	78 940	26 999	353 834	23
933	4 613	4 560	4 526	20 554	—	81 755	81 755	9 485	24 343	64 914	24
384	1 936	606	407	3 061	—	9 123	9 123	8 027	1 062	6 317	25
4 923	14 012	10 258	8 005	32 403	—	289 823	287 967	78 920	142 722	135 681	26
367	1 497	742	272	2 804	—	13 028	13 028	9 046	482	2 877	27
1 324	2 580	1 515	3 051	13 324	—	42 864	42 851	27 295	5 654	17 730	28
991	3 778	734	1 272	21 975	—	66 138	66 138	39 711	23 131	43 648	29
262	2 402	3 512	1 858	34 404	—	67 720	67 720	11 085	19 013	32 778	30
422	1 652	306	1 033	1 217	—	3 896	3 896	1 807	—	2 584	31
3 405	11 042	13 365	8 051	9 989	—	273 023	268 628	131 523	26 189	170 374	32
233	770	80	478	1 247	—	11 542	11 542	738	1 913	6 197	33
422	3 832	1 178	1 152	2 620	—	12 552	11 244	4 671	1 165	16 649	34
480	1 571	1 276	1 159	9 925	—	21 240	21 240	9 980	1 558	9 615	35
982	1 806	323	1 696	13 877	—	22 534	22 534	4 990	15 029	20 640	36
777	3 950	964	1 631	15 244	—	33 902	33 902	25 235	3 635	20 924	37
1 574	5 608	4 992	3 920	55 147	—	80 936	80 916	38 026	6 539	49 696	38
1 066	4 638	1 882	3 343	21 134	—	32 267	32 267	21 235	4 911	22 152	39
4 391	30 878	23 874	9 998	43 040	—	629 164	629 164	71 568	144 144	438 402	40
203	917	133	247	445	—	3 745	3 745	1 004	1 561	3 667	41
3 800	12 163	9 833	10 935	23 297	1 315	155 312	155 185	23 164	31 285	143 719	42
1 843	3 512	3 503	4 585	6 689	—	66 059	66 059	38 340	18 399	20 046	43
445	1 298	1 358	1 504	15 415	—	24 183	24 183	5 604	2 865	25 296	44
682	1 251	932	2 548	1 822	—	15 520	15 520	3 725	2 499	5 917	45
5 092	15 942	23 918	12 663	62 630	—	445 694	442 670	130 865	22 393	139 738	46
255	201	—	125	442	—	4	4	—	—	3 147	47
520	730	76	620	1 424	—	3 984	3 984	80	1 423	8 774	48
245	209	66	65	68	283	1 075	1 075	—	—	1 351	49
400	220	709	115	783	—	12 360	12 360	260	184	5 152	50
662	523	229	7 294	8 960	2 861	8 023	8 021	2 384	244	23 025	51
1 640	3 033	503	2 317	2 130	214	12 368	12 368	376	4 729	27 595	52
333	289	8	317	274	—	718	718	—	597	4 260	53
65	64	—	1	—	—	—	—	—	—	9	54
709	488	167	558	374	798	3 857	3 857	900	416	4 736	55
301	262	7	225	92	65	94	94	—	1	1 530	56
564	353	26	254	1 623	608	5 470	5 464	—	5 193	4 691	57
220	151	43	372	115	276	388	328	210	20	3 770	58
357	377	259	672	1 841	446	7 989	7 989	895	4 224	10 506	59
2 175	878	3 136	872	13 162	230	33 279	33 279	12 137	3 640	38 786	60
170	234	9	318	169	18	70	70	—	—	3 433	61
319	326	164	308	842	416	3 958	3 958	760	1 675	5 032	62
1 411	1 309	628	930	990	—	13 453	13 453	5 516	4 128	13 108	63
458	332	53	307	365	686	796	796	711	—	4 627	64
227	263	12	135	94	253	768	768	427	—	2 600	65
193	152	—	263	281	990	6	—	—	—	4 446	66
305	175	18	138	166	—	218	218	155	16	2 719	67
385	140	56	428	171	—	867	865	235	59	4 065	68
857	209	120	127	812	143	3 293	3 293	746	907	5 335	69
194	194	4	41	110	—	117	117	—	64	2 652	70
479	211	2 968	292	1 253	1 078	36 389	36 389	1 730	1 771	38 478	71
288	255	57	113	498	247	1 184	1 184	641	217	2 952	72
292	95	11	58	190	—	738	738	7	629	2 675	73
381	80	170	111	525	214	2 394	2 394	1 645	76	2 860	74

Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>SOUTH DAKOTA—Con.</b>												
1	Hand .....	1 202	—	239	49	11	—	84	68	176	56	24
2	Hanson .....	213	—	19	5	—	—	15	47	—	7	16
3	Harding .....	1 397	3	85	15	3	1	38	2	—	19	1
4	Hughes .....	1 841	166	1 366	240	479	—	216	840	114	1 440	638
5	Hutchinson .....	2 344	—	244	211	—	—	177	101	—	486	45
6	Hyde .....	434	—	66	18	3	3	76	74	—	357	1
7	Jackson .....	537	—	86	12	—	—	52	26	—	4	30
8	Jerauld .....	813	—	89	28	4	14	64	47	48	36	20
9	Jones .....	292	—	67	18	24	—	49	43	87	11	6
10	Kingsbury .....	1 546	6	187	50	—	—	110	125	123	84	19
11	Lake .....	1 883	21	879	152	59	—	86	408	195	438	230
12	Lawrence .....	3 095	52	2 434	484	209	42	115	627	—	1 168	593
13	Lincoln .....	3 888	233	651	136	—	—	263	200	80	135	269
14	Lyman .....	643	—	162	9	—	—	68	9	529	119	4
15	McCook .....	1 547	—	159	52	—	—	27	163	—	189	53
16	McPherson .....	1 163	—	137	105	—	—	56	80	1	1 083	57
17	Marshall .....	1 206	—	212	41	—	5	127	53	—	14	72
18	Meade .....	2 182	131	949	91	119	67	50	141	628	34	220
19	Mellette .....	327	—	88	15	24	—	87	2	—	16	49
20	Miner .....	1 188	—	213	23	—	—	98	68	34	19	60
21	Minnehaha .....	17 057	6 127	10 943	9 023	1 702	149	340	7 748	5 213	6 802	1 049
22	Moody .....	1 530	—	552	176	22	—	177	219	185	167	109
23	Pennington .....	5 823	1 917	6 507	4 666	2 111	349	229	4 966	3 726	3 844	1 659
24	Perkins .....	1 204	—	153	38	—	—	42	61	141	435	74
25	Potter .....	698	—	172	12	23	—	85	100	—	25	59
26	Roberts .....	1 687	—	373	71	50	—	145	47	413	151	149
27	Sanborn .....	433	—	98	46	—	—	96	22	—	59	11
28	Shannon <sup>3</sup> .....	—	—	—	—	—	—	—	—	—	—	—
29	Spink .....	1 393	—	564	122	—	—	200	204	184	161	40
30	Stanley .....	726	—	247	66	—	—	106	141	—	—	—
31	Sully .....	408	—	100	7	3	9	89	14	—	31	9
32	Todd <sup>5</sup> .....	66	—	22	5	—	—	68	54	638	54	—
33	Tripp .....	2 137	—	362	33	85	—	226	150	—	100	197
34	Turner .....	1 917	—	241	59	—	—	47	134	372	120	22
35	Union .....	2 374	—	780	173	26	—	89	206	20	294	124
36	Walworth .....	1 044	—	307	33	119	3	136	172	6	141	267
37	Yankton .....	2 783	180	1 321	173	285	—	132	599	955	1 031	337
38	Ziebach .....	226	—	59	4	—	—	21	2	—	8	—
<b>TENNESSEE—Con.</b>												
39	Anderson .....	6 430	—	4 952	3 126	575	23	109	2 182	4 383	2 836	1 965
40	Bedford .....	2 973	—	1 722	1 172	588	—	95	368	1 731	1 456	870
41	Benton .....	2 135	70	935	75	178	—	34	90	—	423	398
42	Bledsoe .....	1 516	—	372	42	18	—	22	1	—	158	172
43	Blount .....	5 125	—	5 603	2 293	569	131	150	304	1 933	4 177	2 752
44	Bradley .....	5 758	—	4 209	2 216	1 452	98	109	1 254	3 917	3 917	3 722
45	Campbell .....	3 079	299	1 701	225	1	6	40	1 634	3 078	1 217	932
46	Cannon .....	1 214	—	445	68	642	—	48	36	—	186	203
47	Carroll .....	2 777	531	1 853	574	—	—	76	355	601	1 215	827
48	Carter .....	3 278	956	3 062	1 354	67	215	60	1 352	987	1 542	1 413
49	Cheatham .....	2 261	—	726	71	590	6	59	41	—	67	747
50	Chester .....	1 644	—	703	102	143	—	43	84	—	495	607
51	Claiborne .....	1 508	—	968	197	85	7	36	26	556	—	532
52	Clay .....	1 328	—	357	24	53	—	43	14	—	360	274
53	Cocke .....	2 549	—	1 248	695	300	—	56	335	1 217	1 378	720
54	Coffee .....	3 181	—	3 398	2 450	259	—	73	1 084	944	5 076	2 310
55	Crockett .....	2 117	—	710	293	156	—	87	55	—	388	504
56	Cumberland .....	2 549	235	1 041	459	440	—	100	423	1 617	764	828
57	Davidson <sup>3</sup> .....	37 912	49 397	66 750	39 372	30 709	4 050	2 283	26 595	56 232	72 023	15 474
58	Decatur .....	1 061	—	260	17	232	—	33	80	37	4	277
59	De Kalb .....	1 616	—	717	49	80	—	32	32	—	647	276
60	Dickson .....	3 623	18	2 493	923	582	6	86	387	2 413	168	1 321
61	Dyer .....	6 642	80	3 680	2 600	579	118	154	1 690	1 123	5 528	3 165
62	Fayette .....	3 716	6	1 500	371	417	—	108	6	1	182	183
63	Fentress .....	2 232	—	1 187	101	65	—	40	166	321	1 597	425
64	Franklin .....	3 874	—	2 287	963	299	14	55	247	238	268	1 770
65	Gibson .....	5 285	—	4 236	2 266	476	283	156	396	759	3 311	2 955
66	Giles .....	3 089	222	1 535	175	171	66	90	261	1 536	1 495	641
67	Grainger .....	1 547	—	414	19	—	1	53	38	284	99	156
68	Greene .....	5 330	322	2 521	1 016	1 137	33	73	522	1 494	2 082	2 161
69	Grundy .....	1 436	—	553	47	150	—	49	31	311	206	182
70	Hamblen .....	3 662	886	3 354	2 001	757	194	64	1 127	1 115	2 637	1 892
71	Hamilton .....	23 937	8 926	31 019	14 364	7 502	71	148	25 775	12 191	30 322	7 943
72	Hancock .....	1 133	—	268	5	930	—	13	2	5	106	118
73	Hardeman .....	2 558	115	1 311	353	148	9	62	122	289	515	968
74	Hardin .....	2 845	10	1 225	590	262	10	65	141	1 116	486	921

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration					Liquor store and insurance trust expenditure					Cash and securities	
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility		
35	36	37	38	39	40	41	42	43	44	45	
276	219	—	389	852	—	1 055	1 055	—	—	5 100	1
113	—	69	10	30	5	645	645	645	—	1 321	2
181	148	—	3	27	7	21	21	—	—	2 723	3
638	1 021	496	1 050	4 883	454	7 938	7 938	4 376	716	10 980	4
461	261	128	85	308	118	3 305	3 305	2 290	755	6 853	5
132	165	17	60	58	—	427	427	—	—	1 407	6
151	124	13	89	471	250	114	114	—	—	1 172	7
242	142	62	29	495	152	1 061	1 061	415	249	1 848	8
125	50	16	57	116	63	522	522	200	—	1 765	9
332	110	51	447	308	165	1 543	1 543	180	404	5 573	10
497	672	161	1 411	13 884	2	62 683	62 683	805	60 508	23 056	11
1 360	1 273	1 677	805	640	98	26 535	26 535	9 905	119	31 776	12
876	939	296	498	457	420	5 807	5 807	4 100	858	7 010	13
285	324	4	33	202	200	58	58	—	57	1 943	14
384	249	102	198	1 024	215	2 526	2 526	1 490	300	4 166	15
316	126	43	74	117	178	863	858	—	1	5 445	16
335	219	32	124	201	457	613	613	—	514	5 234	17
731	705	136	515	903	743	6 607	6 607	3 361	2 807	6 760	18
125	124	—	776	49	—	2	2	—	—	2 257	19
326	252	—	34	684	—	1 141	1 131	782	—	3 632	20
3 707	4 759	4 928	11 234	15 589	3 824	122 220	122 013	44 609	17 931	199 422	21
421	420	65	186	1 590	124	1 778	1 778	556	461	6 666	22
1 703	3 095	3 077	33 544	6 304	3	66 885	66 843	13 185	3 016	129 682	23
254	307	171	291	781	514	4 344	4 344	353	1 677	4 020	24
223	222	93	148	219	392	1 483	1 483	—	717	2 769	25
335	202	139	597	292	566	2 463	2 463	355	205	5 142	26
244	180	27	36	256	—	618	618	315	217	1 385	27
4	—	—	4	70	—	—	—	—	—	815	28
541	336	54	691	636	—	412	409	—	144	6 244	29
198	183	26	—	810	—	2 507	2 507	1 071	1 110	2 935	30
150	93	4	5	446	32	—	—	—	—	830	31
65	—	2 295	108	83	—	25 013	25 013	—	107	1 981	32
532	259	142	285	2 151	—	5 162	5 160	535	2 834	6 911	33
341	131	52	339	1 323	276	3 851	3 851	65	3 455	6 384	34
550	391	122	988	1 732	302	2 163	2 163	460	646	7 439	35
331	248	1	204	2 016	—	2 156	2 156	532	1 610	4 137	36
432	950	1 190	673	1 032	—	20 269	20 269	950	120	30 891	37
199	141	6	113	60	—	123	123	—	—	947	38
1 962	6 670	4 953	5 742	70 197	—	100 275	99 764	33 064	21 024	149 475	39
1 592	884	651	1 557	19 012	—	20 938	20 690	4 560	9 589	16 163	40
317	745	179	841	20 214	—	6 111	6 111	1 211	3 754	17 319	41
111	657	145	1 807	683	—	3 785	3 785	1 877	1 738	1 839	42
1 851	5 369	4 283	2 958	52 890	678	93 838	93 553	32 323	18 610	60 613	43
809	4 400	4 821	48 105	—	—	66 763	65 509	5 725	45 062	44	44
740	1 106	1 373	1 830	23 156	—	29 901	29 750	9 373	8 593	16 547	45
80	369	601	491	1 650	—	10 370	10 370	995	2 668	9 324	46
645	739	660	1 518	20 221	—	20 167	20 167	3 798	8 612	15 258	47
820	1 980	1 737	1 196	30 445	—	34 241	33 606	4 793	2 442	36 939	48
533	545	1 256	850	2 197	—	20 153	20 153	10 301	3 996	4 515	49
213	584	249	757	3 143	—	8 090	5 375	995	2 699	4 807	50
161	599	617	1 045	118	—	7 777	7 777	4 756	538	3 598	51
185	282	73	182	681	—	4 560	4 560	449	3 155	2 669	52
335	739	355	1 946	23 104	—	22 027	22 027	10 771	10 771	9 065	53
672	2 365	3 213	1 772	26 999	—	55 961	55 961	10 487	12 504	31 102	54
480	544	406	760	2 940	—	14 209	14 209	8 544	3 246	7 004	55
696	4 213	1 055	1 627	3 221	—	28 351	28 351	4 470	11 314	9 633	56
11 648	34 283	134 656	39 925	646 790	39 648	2 551 787	2 526 377	111 143	618 447	2 215 442	57
310	211	202	360	809	—	6 455	6 455	1 009	2 030	4 835	58
327	455	159	546	34 365	—	9 642	9 642	1 150	7 584	8 581	59
633	1 468	1 211	3 248	39 240	—	43 340	41 487	11 760	24 361	18 443	60
649	1 528	1 074	4 789	46 523	—	33 837	33 837	60	20 350	41 879	61
511	760	608	754	4 756	—	11 412	11 354	5 700	1 690	7 723	62
415	2 175	147	4 734	2 441	—	10 346	10 223	1 141	7 862	13 308	63
816	1 141	601	572	10 182	—	15 056	15 056	4 694	4 153	17 672	64
1 001	2 596	1 595	6 097	57 653	—	55 526	50 387	6 592	25 591	30 051	65
335	387	1 001	2 123	28 444	—	23 979	23 979	12 214	8 740	27 180	66
146	363	231	293	516	—	6 242	6 242	845	3 063	2 562	67
820	1 010	1 170	5 128	50 176	—	31 338	27 522	2 840	10 680	38 716	68
319	466	159	961	1 435	—	2 714	2 714	—	2 662	5 293	69
772	1 629	3 855	1 928	36 988	—	61 566	61 052	23 405	1 249	64 711	70
11 532	21 823	48 260	42 403	313 788	4 842	820 385	809 926	60 897	18 570	732 997	71
92	383	81	276	143	—	1 366	1 350	—	291	1 278	72
426	871	297	694	16 993	—	7 040	7 040	75	3 015	13 270	73
438	925	951	516	18 733	—	12 437	12 437	5 301	3 267	12 817	74



Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Long-term			Cash and securities	
Financial administration	Other government administration						Total	Education	Utility		
35	36	37	38	39	40	41	42	43	44	45	
885	1 272	2 833	2 309	9 274	—	47 746	47 340	13 689	8 928	31 089	1
979	901	2 119	776	12 566	—	6 813	6 813	—	3 775	10 773	2
511	423	1 159	2 134	24 705	—	23 746	23 746	9 730	5 533	11 664	3
513	1 440	792	2 380	26 077	—	19 024	19 024	3 240	4 715	12 992	4
514	758	532	539	2 410	—	12 655	11 908	7 847	2 953	4 643	5
221	300	104	396	1 123	—	3 313	2 862	621	954	1 945	6
298	648	1 412	1 136	6 297	—	23 785	23 785	3 055	4 649	24 043	7
134	420	205	396	719	—	3 365	3 365	910	794	4 055	8
692	1 399	893	1 313	12 943	—	23 486	23 486	11 170	6 197	9 976	9
167	359	266	1 589	334	—	5 146	5 146	2 300	1 814	5 674	10
7 616	22 220	26 319	26 399	360 379	16 128	615 546	611 645	54 200	146 333	625 786	11
163	415	204	759	1 302	—	3 439	3 439	2 130	5	3 039	12
303	820	607	734	1 516	—	9 861	9 861	3 945	3 008	6 867	13
659	1 292	867	1 737	28 227	—	16 764	16 764	1 952	4 874	15 193	14
538	543	116	27	1 370	—	3 411	3 411	1 434	1 636	7 086	15
522	766	2 372	1 331	25 787	—	49 275	49 275	13 098	16 836	23 908	16
1 109	2 506	3 310	2 296	34 687	—	55 618	55 618	3 220	19 804	25 841	17
756	1 026	2 238	2 804	50 659	—	49 218	43 783	6 420	4 108	19 143	18
876	818	1 001	1 814	3 320	—	21 740	21 725	6 071	5 496	8 711	19
60	509	570	1 052	1 469	—	12 052	12 052	7 110	4 360	3 751	20
1 777	3 171	7 244	14 125	83 617	—	185 108	181 551	17 750	45 483	147 382	21
739	913	987	311	368	—	4 522	4 522	3 225	—	4 813	22
482	758	713	843	20 127	—	23 836	21 030	5 160	13 433	35 379	23
1 297	2 979	7 517	8 068	38 687	—	130 471	121 519	23 423	8 833	118 914	24
237	397	209	259	171	—	3 318	3 318	2 545	420	1 874	25
601	921	979	2 206	13 373	—	16 291	16 291	4 466	3 041	16 426	26
1 468	3 923	6 715	9 565	59 685	—	169 395	169 395	40 916	59 283	74 298	27
166	—	23	197	182	—	122	122	—	—	1 057	28
308	701	808	291	744	—	14 281	14 262	11 220	948	2 511	29
2 286	847	1 129	1 122	18 508	—	18 350	18 350	8 772	4 345	17 605	30
218	978	446	497	2 599	—	13 392	13 392	2 947	5 732	2 638	31
95	474	287	364	779	—	7 586	5 701	1 988	2 173	3 193	32
76	286	93	275	295	—	2 773	2 773	152	1 091	833	33
206	491	351	1 370	999	—	7 081	7 081	3 100	2 236	1 533	34
960	7 268	2 210	2 094	31 518	—	44 146	43 284	—	10 394	48 711	35
488	1 068	888	1 333	11 025	—	18 965	17 777	10 800	4 269	17 239	36
868	1 576	800	3 255	39 105	—	40 945	40 810	14 546	20 830	32 413	37
1 592	2 820	3 342	1 143	46 470	—	62 052	62 042	26 780	15 506	16 627	38
2 450	4 784	10 169	26 045	48 132	—	163 443	154 048	53 241	16 322	132 673	39
540	668	655	799	5 358	—	19 466	19 466	5 777	12 048	6 873	40
146	933	186	479	1 514	—	7 040	6 934	1 735	3 705	2 988	41
1 898	5 675	4 518	15 516	57 753	—	108 604	108 604	21 765	30 349	88 802	42
23 231	68 044	153 957	102 300	826 750	79 509	2 440 634	2 436 634	195 196	340 920	2 719 959	43
588	707	430	354	912	—	11 899	11 701	2 450	3 705	5 906	44
246	340	156	262	845	—	3 739	3 738	1 475	1 303	2 603	45
4 718	8 342	9 311	42 790	54 335	—	150 334	136 808	23 493	33 273	192 684	46
2 232	3 725	13 809	14 408	32 553	—	219 548	211 528	38 840	19 905	156 590	47
1 035	1 543	2 134	2 324	16 098	—	36 958	36 958	25 975	7 417	36 630	48
108	393	150	237	861	—	5 240	5 227	1 610	2 881	2 447	49
443	644	561	426	12 514	—	9 867	9 677	3 635	1 949	7 831	50
339	494	198	490	793	—	4 261	4 256	235	1 034	2 041	51
47	349	92	391	2 606	—	5 687	5 687	930	4 468	561	52
462	597	1 886	4 404	15 402	—	53 124	53 124	15 810	16 159	26 867	53
2 340	4 778	2 825	8 667	84 537	—	87 420	83 817	2 915	34 248	28 333	54
258	696	298	259	426	—	6 586	6 586	1 300	2 260	7 171	55
1 315	1 131	705	405	28 342	—	14 147	14 147	4 289	1 438	13 073	56
260	1 119	603	1 175	7 558	—	15 110	15 110	3 425	7 203	10 420	57
1 392	5 287	8 270	10 363	10 540	—	178 391	177 224	79 005	30 846	77 263	58
1 062	1 506	4 006	8 592	43 194	—	77 762	76 969	25 246	24 195	35 304	59
994	3 087	2 043	1 193	4 282	—	43 044	42 358	15 974	4 574	15 962	60
710	1 961	9	4	524	—	198	198	—	—	24 506	61
1 875	3 499	6 669	820	6 563	—	92 465	90 192	21 853	9 019	77 997	62
325	1 432	254	41	4 073	—	5 689	5 689	1 475	1 675	8 995	63
331	435	116	338	769	—	1 797	1 756	—	852	3 900	64
96	84	2	—	32	—	64	64	—	—	910	65
1 185	1 340	521	548	1 653	—	8 475	8 475	2 592	2 366	21 695	66
1 109	2 049	2 239	1 122	4 085	—	34 024	34 024	11 155	3 960	35 683	67
162	392	50	21	—	—	983	983	—	—	6 382	68
310	529	422	336	245	—	5 514	5 433	4 085	260	6 510	69
2 825	1 921	1 500	1 680	5 817	—	34 196	33 084	21 589	3 171	37 017	70
419	140	479	113	1 641	—	9 328	9 113	3 205	1 449	3 016	71
753	1 507	681	441	2 757	—	31 339	31 181	12 430	11 127	26 322	72
5 104	11 968	37 307	8 569	19 209	—	566 084	564 160	80 497	43 430	485 201	73
26 996	68 275	240 102	63 885	912 316	14 514	6 259 831	6 096 895	644 691	2 961 489	3 136 990	74
335	607	564	650	259	—	7 823	7 821	5 320	611	4 826	75

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.									
		Direct general expenditure—Con.									
		Transportation		Public safety				Environment and housing			
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage
24	25	26	27	28	29	30	31	32	33	34	
<b>TEXAS—Con.</b>											
1	Borden .....	—	—	38	2	—	—	—	—	—	—
2	Bosque .....	1 114	—	826	54	12	26	49	724	49	381
3	Bowie .....	6 935	—	7 231	3 094	1 972	172	192	1 064	2 032	3 227
4	Brazoria .....	17 995	8 809	16 914	1 628	6 147	673	5 774	6 391	7	6 176
5	Brazos .....	7 944	322	14 373	7 600	4 266	186	600	5 556	3 551	7 209
6	Brewster .....	1 088	37	988	145	108	—	—	86	320	137
7	Briscoe .....	224	—	128	21	41	—	—	21	—	3
8	Brooks .....	324	31	558	19	321	—	—	176	38	229
9	Brown .....	2 175	306	2 228	1 040	318	—	14	109	1 599	1 551
10	Burleson .....	1 196	3	489	49	172	—	57	57	178	377
11	Burnet .....	2 456	—	1 804	101	482	—	15	997	720	56
12	Caldwell .....	1 634	5	1 549	576	10 209	—	30	93	649	205
13	Calhoun .....	2 771	6 658	2 428	493	432	39	544	232	264	998
14	Callahan .....	124	—	485	52	—	—	6	27	371	540
15	Cameron .....	15 754	18 877	21 328	10 089	5 044	1 061	7 814	8 919	16 340	15 192
16	Camp .....	1 449	—	652	102	286	—	27	70	760	152
17	Carson .....	1 238	6	141	113	—	—	158	101	—	102
18	Cass .....	2 272	279	2 544	494	1 340	—	55	220	241	423
19	Castro .....	522	—	715	105	227	—	32	16	—	93
20	Chambers .....	3 119	137	1 787	208	437	—	1 156	940	—	141
21	Cherokee .....	4 087	14	2 427	1 084	1 158	117	99	426	136	680
22	Childress .....	573	132	626	186	—	20	27	96	105	190
23	Clay .....	1 076	—	339	44	608	—	27	50	—	710
24	Cochran .....	1 039	—	874	28	99	—	142	125	—	57
25	Coke .....	459	9	2	22	—	—	88	106	36	57
26	Coleman .....	396	435	562	160	77	6	84	61	579	251
27	Collin .....	30 815	426	24 948	13 902	9 544	2 132	227	15 752	1 870	27 488
28	Collingsworth .....	639	—	306	90	77	—	—	33	—	146
29	Colorado .....	1 924	—	947	224	29	6	76	222	—	691
30	Cornal .....	3 418	26	4 843	2 603	1 300	161	116	1 431	234	2 246
31	Cornache .....	1 574	83	771	175	380	—	101	252	44	176
32	Concho .....	265	—	162	6	37	10	12	26	58	31
33	Cooke .....	5 839	53	2 489	997	630	—	333	566	1 744	1 372
34	Coryell .....	2 391	1 950	2 304	852	2 472	26	45	435	195	1 770
35	Cottle .....	545	13	46	49	166	—	32	31	19	51
36	Crane .....	215	—	518	80	50	—	—	—	—	97
37	Crockett .....	963	8	244	40	180	—	49	261	—	179
38	Crosby .....	746	—	728	77	74	—	46	194	10	182
39	Culberson .....	199	—	57	21	11	1	3	119	65	76
40	Dallam .....	803	138	556	178	233	10	53	125	—	102
41	Dallas .....	221 899	480 769	290 014	147 208	80 447	12 081	7 574	147 402	84 433	174 299
42	Dawson .....	426	12	1 411	317	98	37	283	248	—	209
43	Deaf Smith .....	1 599	11	1 742	246	1 076	—	122	431	—	159
44	Delta .....	211	4	190	31	48	—	40	—	97	369
45	Denton .....	33 664	372	21 300	11 150	6 362	1 414	3 884	4 118	3 645	12 457
46	De Witt .....	2 182	35	778	291	7	67	253	283	478	325
47	Dickens .....	308	—	190	63	3 860	—	17	23	—	35
48	Dimmit .....	1 098	—	590	55	—	—	50	22	80	554
49	Donley .....	182	—	133	8	86	—	13	7	94	144
50	Duval .....	1 835	18	787	44	430	—	32	87	12	—
51	Eastland .....	1 385	—	1 195	276	197	—	—	272	287	865
52	Ector .....	6 014	742	9 980	5 747	4 001	445	77	2 891	5 647	5 895
53	Edwards .....	112	—	160	29	110	—	9	—	—	37
54	Ellis .....	6 481	377	5 727	2 174	1 809	195	235	566	539	2 042
55	El Paso .....	25 811	11 358	45 905	22 799	32 118	3 541	13 111	26 464	22 205	47 794
56	Erath .....	2 031	35	1 595	1 218	305	31	801	656	—	699
57	Falls .....	2 208	4	882	297	415	15	61	23	277	154
58	Fannin .....	2 019	335	1 447	871	—	—	—	324	348	390
59	Fayette .....	2 553	1 371	1 082	229	225	5	221	116	244	662
60	Fisher .....	1 233	38	532	64	66	13	11	44	121	—
61	Floyd .....	522	—	329	71	85	—	36	67	72	111
62	Foard .....	176	3	73	10	34	—	42	—	—	78
63	Fort Bend .....	19 839	1 542	19 698	6 022	1 263	823	16 536	2 322	441	16 324
64	Franklin .....	1 624	69	149	84	55	—	42	38	—	114
65	Freestone .....	1 038	—	978	145	—	—	77	140	66	538
66	Frio .....	2 377	—	1 088	48	2 956	—	87	46	1 456	231
67	Gaines .....	297	—	1 296	149	34	—	84	456	—	406
68	Galveston .....	22 119	12 568	25 246	8 561	6 747	1 499	2 467	12 510	11 318	13 577
69	Garza .....	930	—	88	168	241	4	—	41	114	6
70	Gillespie .....	2 269	51	1 788	309	140	104	261	1 262	—	629
71	Glasscock .....	895	—	77	5	10	76	73	—	—	—
72	Goliad .....	207	—	3 946	27	563	—	3	21	62	52
73	Gonzales .....	1 740	16	990	284	172	27	72	196	750	328
74	Gray .....	1 955	34	2 033	1 440	305	85	95	707	—	531
75	Grayson .....	7 404	1 221	8 274	4 608	1 505	396	153	1 800	3 473	15 902
76	Gregg .....	9 751	1 167	12 310	7 991	1 037	279	100	2 245	2 548	2 832

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
89	230	2	—	24	—	3	—	—	—	1 176	1
501	1 011	449	159	421	—	6 527	6 004	4 985	189	5 803	2
2 447	4 630	8 014	5 818	10 398	293	159 046	157 762	21 804	62 741	108 567	3
9 261	11 353	21 066	4 113	17 661	—	357 332	356 788	95 812	50 518	261 069	4
9 611	17 133	19 992	13 082	87 695	—	315 803	315 638	64 550	74 159	268 785	5
847	796	51	186	307	—	1 295	1 232	196	—	2 989	6
117	185	—	177	1 284	—	11 865	11 865	—	11 865	3 046	7
365	2 032	44	53	—	—	1 661	1 559	575	—	2 800	8
1 192	1 498	1 750	5 380	6 032	35	31 163	30 507	8 865	9 839	18 321	9
506	731	927	6	3 894	—	12 295	12 240	2 660	465	8 750	10
1 176	881	2 930	4 368	6 330	—	61 775	60 152	31 495	24 087	16 965	11
1 207	1 927	1 454	3 993	7 508	—	26 374	26 173	11 540	6 943	21 108	12
834	3 433	4 838	3 244	438	—	71 913	71 913	—	1 840	85 259	13
238	1 361	480	50	395	—	6 401	6 401	3 350	2 663	5 839	14
5 781	12 969	21 708	13 626	87 862	—	539 603	535 676	110 926	238 627	303 699	15
489	617	141	575	2 100	—	8 002	7 890	—	5 168	2 452	16
564	628	46	55	554	—	906	871	495	148	4 841	17
1 146	1 115	2 264	54	3 148	16	38 383	37 934	12 601	3 729	33 055	18
493	446	541	369	585	—	7 829	7 750	—	973	11 005	19
1 324	2 718	2 140	1 472	1 002	—	25 617	25 606	20 835	2 176	15 009	20
2 321	2 237	2 665	1 049	3 009	—	46 881	46 113	10 400	11 516	38 554	21
153	395	33	127	976	—	3 113	3 113	—	2 515	5 782	22
595	384	14 177	155	2 059	—	283 675	283 675	3 948	5 235	282 318	23
650	1 302	391	180	—	—	3 576	3 560	1 915	—	6 173	24
283	175	9	64	577	—	1 208	1 208	—	773	2 410	25
188	384	700	267	2 864	—	13 134	12 765	6 540	1 953	3 861	26
9 304	33 027	59 671	8 927	49 907	—	997 510	996 403	323 640	204 833	445 057	27
209	179	35	160	207	—	567	567	395	—	1 855	28
543	813	1 201	769	2 668	—	16 170	15 924	8 660	50	16 178	29
2 341	3 400	7 401	2 138	45 512	—	124 145	123 459	45 256	25 380	57 500	30
555	866	272	187	1 029	—	4 534	4 497	2 944	707	4 363	31
240	152	1 317	118	235	—	18 418	18 418	—	34	18 536	32
1 324	3 005	1 198	48	1 814	—	19 724	19 715	5 821	3 396	42 950	33
841	1 248	1 318	703	16 875	—	33 292	33 126	9 870	6 154	16 310	34
272	267	111	126	98	—	1 525	1 525	1 525	—	1 557	35
151	223	115	—	1 793	—	2 950	2 950	1 935	865	2 348	36
324	1 003	—	42	380	—	535	535	—	—	5 236	37
525	441	33	30	3 680	—	3 333	3 287	—	3 167	5 555	38
117	111	187	601	346	—	2 308	2 204	1 440	—	1 621	39
354	469	214	—	778	—	2 862	2 663	2 510	—	4 630	40
58 940	170 530	456 923	100 761	608 846	103 332	7 282 476	7 211 533	1 100 719	501 125	5 525 080	41
747	1 415	126	600	7 720	—	68 976	68 806	190	67 519	14 278	42
888	1 769	535	1 440	7 251	—	6 500	6 500	—	495	14 286	43
137	330	130	75	524	—	4 602	4 550	1 015	100	1 753	44
11 753	18 418	32 578	3 861	82 568	—	679 114	678 907	235 561	211 039	362 929	45
1 885	2 367	1 002	532	3 451	—	16 250	16 250	3 470	490	12 807	46
133	222	9	58	349	—	4 146	4 146	—	204	1 245	47
380	864	370	200	881	—	7 222	6 435	3 895	1 105	2 639	48
148	454	164	15	1 488	—	11 928	11 803	911	9 527	5 730	49
1 064	1 417	110	1 584	1 534	—	1 965	1 965	221	295	2 989	50
922	888	240	91	2 000	—	7 071	7 062	3 048	3 672	10 373	51
4 123	9 160	7 412	9 072	11 773	996	137 294	137 286	27 197	24 670	153 165	52
102	157	107	39	326	—	2 057	1 402	1 345	—	1 941	53
2 935	4 410	8 818	3 993	9 888	—	150 083	148 658	55 673	37 274	58 777	54
16 270	45 803	69 384	12 342	77 585	16 880	1 130 738	1 098 676	318 970	111 062	1 082 706	55
802	1 718	367	362	3 427	—	20 634	20 426	3 791	10 438	14 840	56
494	1 097	182	179	1 081	—	6 865	6 806	305	4 173	8 260	57
621	2 542	665	980	3 381	—	11 961	11 796	5 765	3 353	11 867	58
1 152	1 823	719	236	6 913	—	10 839	10 730	4 740	1 198	19 344	59
362	703	76	594	—	—	1 305	1 305	55	—	2 922	60
141	355	29	—	1 023	—	363	363	95	—	5 474	61
165	203	1	85	260	—	282	282	—	282	1 657	62
8 771	17 301	24 413	3 588	30 109	3	514 879	510 539	170 782	173 117	209 867	63
310	365	315	445	132	—	23 145	23 145	1 925	405	25 411	64
730	721	390	378	1 610	—	9 622	9 441	2 845	4 262	6 385	65
1 222	1 517	157	—	19 014	—	185 313	185 313	1 770	10 879	188 090	66
672	2 533	304	317	1 075	—	4 979	4 736	4 735	—	10 356	67
8 668	19 954	43 051	15 618	43 224	1 954	806 084	801 590	187 367	147 042	609 251	68
345	280	5	237	290	—	108	63	—	—	3 642	69
618	1 592	299	1 126	4 642	—	4 311	4 258	2 260	665	8 282	70
118	260	—	—	—	—	—	—	—	—	5 431	71
25	726	47	287	260	—	4 284	4 284	3 279	650	8 492	72
591	1 122	464	851	3 946	—	7 141	7 141	90	827	15 216	73
857	4 116	372	1 318	1 903	—	9 460	9 383	130	815	16 937	74
4 040	4 939	9 858	6 347	13 457	172	166 055	165 987	33 742	26 052	99 666	75
3 754	6 034	12 423	8 032	11 617	513	196 399	194 874	29 891	36 577	154 360	76

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>TEXAS—Con.</b>												
1	Grimes .....	2 138	327	1 339	200	260	—	106	220	177	246	254
2	Guadalupe .....	4 808	—	3 695	1 018	3 076	160	183	1 068	1 908	1 139	1 174
3	Hale .....	1 136	5	1 595	231	548	85	166	90	48	8	143
4	Hall .....	353	—	203	19	79	—	15	2	130	32	76
5	Hamilton .....	1 545	10	1 076	72	94	—	276	925	66	82	215
6	Hansford .....	251	—	381	64	95	3	87	77	—	170	176
7	Hardeman .....	611	—	217	26	113	—	46	12	86	11	118
8	Hardin .....	1 707	32	2 512	208	411	354	95	1	—	600	600
9	Harris .....	272 344	196 646	386 627	166 143	174 940	15 175	42 050	117 833	79 279	315 689	51 059
10	Harrison .....	6 022	40	2 942	406	870	5	200	374	1 415	348	1 064
11	Hartley .....	1 002	—	102	63	45	—	23	4	—	—	1
12	Haskell .....	868	—	236	53	225	—	91	26	98	22	329
13	Hays .....	3 437	79	4 401	1 258	5 425	107	2 330	2 038	1 428	4 644	521
14	Hemphill .....	1 386	29	409	88	51	10	14	338	—	119	141
15	Henderson .....	3 637	2	3 548	752	519	111	—	416	209	597	281
16	Hidalgo .....	15 422	6 958	28 118	8 690	9 615	1 143	25 006	10 594	12 018	8 620	11 811
17	Hill .....	3 429	23	2 202	599	737	32	222	92	133	343	404
18	Hockley .....	2 038	56	1 568	435	301	122	150	483	1 115	389	782
19	Hood .....	3 307	63	2 147	471	911	—	411	2 108	—	312	57
20	Hopkins .....	2 682	146	1 586	833	1 510	148	49	205	79	779	1 167
21	Houston .....	2 685	7	997	112	236	—	75	87	230	371	556
22	Howard .....	1 996	1 519	2 903	1 575	294	30	125	447	—	1 135	901
23	Hudspeth .....	4	—	1 314	6	—	—	—	—	—	37	5
24	Hunt .....	7 303	164	4 099	2 570	201	82	56	746	1 591	2 910	2 056
25	Hutchinson .....	1 289	1 300	1 927	872	794	54	101	409	363	1 571	623
26	Irion .....	241	—	53	5	33	—	84	2	6	57	2
27	Jack .....	908	—	551	22	129	—	100	60	26	170	239
28	Jackson .....	1 655	30	886	290	239	1	469	59	752	145	615
29	Jasper .....	2 815	11	1 814	251	705	52	29	75	184	495	419
30	Jeff Davis .....	72	—	83	—	67	—	—	—	—	—	55
31	Jefferson .....	28 093	7 367	28 035	16 545	15 465	2 569	13 179	6 873	9 617	6 664	11 709
32	Jim Hogg .....	968	—	685	—	—	—	3	84	286	—	—
33	Jim Wells .....	4 157	789	3 347	769	507	135	—	594	1 293	482	951
34	Johnson .....	5 872	13	6 140	2 710	2 492	84	70	1 218	1 248	2 897	2 259
35	Jones .....	241	—	8 169	97	—	—	13	115	—	332	442
36	Karnes .....	495	—	767	159	—	—	32	73	224	559	194
37	Kaufman .....	4 969	570	3 517	972	2 192	—	303	416	—	570	595
38	Kendall .....	1 133	—	1 289	111	242	—	65	89	26	307	26
39	Kenedy .....	67	—	15	1	9	—	3	—	2	—	—
40	Kent .....	663	7	177	7	—	—	1	54	—	—	24
41	Kerr .....	2 154	128	3 202	2 404	848	148	6	853	—	1 009	579
42	Kimble .....	672	—	195	27	128	—	46	21	102	58	98
43	King .....	26	—	11	—	3	—	1	—	—	—	—
44	Kinney .....	476	8	124	21	—	—	51	102	—	221	—
45	Kleberg .....	2 285	29	5 297	1 710	536	210	145	2 093	117	1 307	1 288
46	Knox .....	416	—	302	28	43	—	46	31	130	202	202
47	Lamar .....	5 001	158	4 269	2 464	2 125	—	127	400	137	3 045	834
48	Lamb .....	552	16	294	210	103	—	20	151	—	196	435
49	Lampasas .....	1 248	119	1 480	343	29	42	57	1 094	34	675	1 220
50	La Salle .....	454	28	405	134	—	—	19	—	—	16	18
51	Lavaca .....	1 579	4	1 213	469	212	20	119	443	329	794	580
52	Lee .....	824	—	1 059	104	850	—	101	944	—	493	678
53	Leon .....	1 584	—	422	82	387	—	25	4	50	179	117
54	Liberty .....	4 905	138	3 591	650	3 923	58	614	365	172	1 608	1 639
55	Limestone .....	3 594	84	2 048	560	182	29	6	118	386	423	463
56	Lipscomb .....	684	4	293	58	—	—	59	43	—	144	128
57	Live Oak .....	3 014	33	1 497	73	—	—	140	91	78	230	361
58	Llano .....	151	—	446	55	—	—	17	62	504	1 212	184
59	Loving .....	2	—	92	—	16	—	219	—	—	—	—
60	Lubbock .....	10 183	11 306	19 814	11 749	7 780	465	1 150	10 427	6 043	16 687	7 992
61	Lynn .....	453	—	237	41	251	—	59	28	51	198	257
62	McCulloch .....	400	59	387	158	261	59	242	313	667	187	745
63	McLennan .....	18 866	799	17 100	8 055	7 211	678	188	4 944	10 638	4 979	5 884
64	McMullen .....	540	—	2	2	125	1	68	—	—	434	27
65	Madison .....	976	—	277	118	521	—	38	59	285	242	409
66	Marion .....	447	43	157	60	379	—	38	—	24	—	72
67	Martin .....	1 687	—	290	104	62	—	143	18	217	97	260
68	Mason .....	268	43	160	74	—	—	34	53	61	60	98
69	Matagorda .....	5 458	1 129	3 368	1 214	1 167	76	5 017	390	132	645	1 282
70	Maverick .....	1 669	—	1 799	1 094	664	83	1 727	747	—	977	791
71	Medina .....	1 284	239	1 484	39	187	—	69	313	—	417	557
72	Menard .....	56	—	147	7	—	—	31	4	—	20	67
73	Midland .....	8 669	2 738	15 565	5 760	3 794	503	164	3 990	1 249	5 384	3 423
74	Milam .....	2 109	35	1 748	171	202	21	233	321	751	327	454
75	Mills .....	315	2	163	2	108	—	23	9	—	76	17
76	Mitchell .....	1 467	—	623	140	164	—	65	126	32	101	194

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
1 509	1 895	1 689	672	1 808	—	25 171	24 859	5 048	4 399	19 864	1
1 763	4 291	4 553	4 277	13 068	—	63 967	60 846	32 425	7 530	23 730	2
778	1 443	316	648	179	—	4 589	4 208	650	—	16 648	3
111	397	26	138	193	—	974	894	75	—	2 776	4
1 019	1 957	65	515	847	—	6 525	6 472	515	5 559	2 629	5
323	229	492	83	2 666	—	29 273	29 271	2 135	22 135	9 415	6
307	334	208	443	480	—	3 385	3 379	1 130	1 552	4 276	7
1 344	3 186	508	739	1 981	—	17 902	17 676	7 836	9 091	22 237	8
107 227	210 505	686 713	102 466	702 290	67 657	11 622 154	11 595 543	1 731 523	1 641 076	9 501 519	9
2 275	3 334	8 857	3 104	1 771	—	113 132	112 850	22 660	4 147	109 501	10
113	277	2	114	49	—	234	234	—	234	4 410	11
409	665	12	205	571	—	682	611	115	398	5 099	12
1 285	5 299	24 790	7 837	27 955	—	320 268	318 841	56 998	50 412	227 625	13
422	540	21	456	500	—	1 742	1 731	—	1 645	2 410	14
1 829	5 487	5 032	478	5 375	—	76 546	75 721	18 365	9 308	66 100	15
8 928	19 254	44 152	15 629	24 647	179	709 285	692 683	149 765	60 686	554 770	16
2 043	2 730	839	1 969	3 146	—	27 350	27 134	7 914	17 401	13 425	17
1 309	1 624	10 868	1 112	1 761	—	151 610	151 150	3 712	3 064	155 959	18
2 724	4 275	2 272	1 287	6 903	—	37 635	37 187	17 726	5 308	40 341	19
465	2 631	1 242	182	2 719	—	24 352	24 143	5 787	9 516	22 227	20
1 127	1 866	528	877	2 213	—	16 065	15 689	3 555	8 851	10 946	21
1 458	2 320	808	8 066	33 103	148	200 399	199 913	6 296	189 616	155 523	22
328	1 365	28	1	258	—	406	406	15	374	1 595	23
4 239	5 210	4 716	4 104	34 153	347	126 356	120 464	24 119	52 572	67 750	24
1 162	1 729	536	1 662	2 096	—	19 446	19 033	5 844	6 875	26 814	25
104	122	—	30	37	—	119	119	—	119	3 016	26
440	484	74	201	1 499	—	9 763	9 373	1 127	7 821	5 728	27
505	632	485	127	787	—	6 723	6 297	5 635	480	9 236	28
953	1 726	525	565	10 449	—	12 786	12 517	5 030	5 014	10 892	29
66	233	—	16	28	—	53	53	—	53	2 113	30
6 531	20 063	33 790	7 600	47 045	1 818	704 930	695 542	7 525	54 359	697 080	31
144	1 067	205	61	543	—	3 937	3 823	1 390	969	2 251	32
2 500	1 641	650	1 505	3 004	—	18 162	17 983	3 897	9 870	13 259	33
2 538	4 585	5 548	2 219	5 956	76	89 300	88 878	47 327	19 812	59 117	34
2 143	7 721	156	154	1 546	—	4 704	4 579	1 260	1 620	10 117	35
504	801	329	574	713	—	5 041	4 856	1 890	264	6 023	36
2 700	5 102	2 358	1 758	5 884	—	50 987	49 649	37 750	6 815	35 482	37
1 105	960	1 175	147	4 386	—	19 675	19 656	13 345	3 285	12 487	38
12	34	—	—	—	—	—	—	—	—	963	39
103	522	18	218	51	—	188	—	—	—	3 265	40
1 467	3 199	1 953	1 491	30 134	—	73 292	73 057	17 809	41 425	36 639	41
226	402	150	117	100	—	1 993	1 993	1 145	140	2 740	42
9	21	20	2	—	—	130	130	—	—	1 252	43
132	159	17	4	428	—	4 046	4 046	1 520	997	2 364	44
1 792	3 103	768	3 738	5 438	—	34 726	34 726	605	21 731	31 685	45
503	130	109	529	4 077	—	4 077	4 077	670	3 212	4 523	46
1 337	2 771	2 042	819	8 283	—	46 867	45 708	18 055	15 178	32 522	47
401	707	436	654	667	—	5 122	5 111	3 645	517	10 287	48
580	1 282	256	133	5 549	—	4 400	4 172	695	1 445	8 159	49
209	420	33	67	151	—	336	336	—	220	905	50
1 027	1 204	340	413	7 134	—	5 042	5 025	—	395	10 161	51
907	1 285	684	2 009	3 552	—	9 954	9 903	1 432	1 592	15 530	52
680	438	794	554	969	—	10 085	9 356	8 370	223	7 251	53
2 779	3 079	2 671	2 202	10 037	—	41 086	40 926	16 345	4 348	23 088	54
745	2 592	400	232	2 008	—	10 182	9 957	2 560	3 364	15 029	55
394	559	137	31	505	—	2 528	2 528	780	480	2 403	56
647	1 267	26	238	1 246	—	1 698	1 698	—	1 130	9 100	57
364	1 335	274	109	1 936	—	5 435	5 435	1 050	225	3 110	58
153	423	—	197	—	—	—	—	—	—	231	59
5 308	16 769	22 800	2 541	75 212	2 761	467 394	466 052	101 899	168 452	372 072	60
332	322	94	75	392	—	2 234	1 701	525	1 036	5 092	61
249	780	279	301	5 025	—	7 164	7 018	2 870	2 815	5 711	62
5 847	10 433	23 600	12 752	22 980	—	376 302	373 531	82 062	38 994	292 448	63
250	232	6	25	36	—	144	144	—	11	6 710	64
381	448	457	183	650	—	9 213	9 213	2 148	7 065	8 017	65
464	286	470	204	295	—	6 660	6 660	6 430	180	2 348	66
276	378	141	162	266	—	2 294	2 203	1 160	379	5 974	67
34	320	19	99	1 445	—	290	260	260	—	1 256	68
1 444	1 562	839	865	4 346	—	11 364	11 193	5 625	1 173	48 880	69
1 062	1 194	232	437	1 761	—	10 457	7 166	—	1 625	24 183	70
659	1 153	938	1 264	4 643	—	14 774	14 473	6 474	4 534	9 357	71
92	118	14	234	90	—	197	112	—	57	835	72
5 430	8 603	14 141	2 647	16 546	988	220 743	220 727	54 067	48 115	193 779	73
717	1 657	1 554	904	1 554	—	15 757	15 720	1 363	3 253	18 401	74
194	266	168	282	1 300	—	1 941	1 891	1 040	—	2 993	75
825	599	120	282	472	—	1 766	1 761	1 110	75	11 721	76

Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34		
<b>TEXAS—Con.</b>												
1	Montague	2 105	—	1 016	490	404	—	53	315	531	3 313	414
2	Montgomery	16 028	333	17 268	3 281	4 563	—	735	1 258	507	9 169	948
3	Moore	3 238	348	1 906	522	366	51	470	155	65	220	558
4	Morris	191	—	877	68	307	—	—	6	159	223	337
5	Motley	103	—	18	9	28	—	7	—	—	1	—
6	Nacogdoches	5 257	348	3 641	2 188	1 041	135	489	692	1 428	1 379	1 961
7	Navarro	5 456	101	3 241	1 592	1 460	42	103	617	1 258	1 319	1 232
8	Newton	1 178	3	285	31	171	—	26	58	69	22	91
9	Nolan	1 242	35	1 451	736	85	—	81	230	338	378	861
10	Nueces	20 717	42 190	32 618	13 820	9 201	1 214	758	15 990	9 766	13 279	7 682
11	Ochiltree	400	6	1 464	330	—	5	78	365	—	266	345
12	Oldham	209	6	350	77	6	—	66	12	—	29	50
13	Orange	3 079	2 931	4 962	730	2 469	207	1 906	386	379	2 315	2 319
14	Palo Pinto	1 465	313	1 609	339	751	101	462	404	846	6 192	646
15	Panola	4 749	24	1 586	228	1 398	19	108	151	588	—	322
16	Parker	5 696	—	5 484	1 216	—	75	6	675	1 651	7 245	827
17	Parmer	124	—	364	83	189	—	30	57	—	77	211
18	Pecos	1 517	32	1 669	228	461	—	271	1 349	854	4	880
19	Polk	3 093	354	2 555	506	661	32	—	63	590	554	1 112
20	Potter	7 270	1 993	21 355	7 664	1 640	1 105	70	5 166	4 872	3 384	5 608
21	Presidio	329	12	215	40	265	—	14	98	118	164	80
22	Rains	819	—	293	75	194	—	18	—	—	88	84
23	Randall	1 759	—	2 849	270	670	103	98	228	38	773	325
24	Reagan	419	1	116	18	57	—	105	5	—	97	123
25	Real	56	2	22	2	12	—	19	—	—	33	117
26	Red River	1 443	—	771	208	213	—	69	19	261	57	56
27	Reeves	835	15	1 265	274	6 132	28	29	372	—	140	602
28	Refugio	843	—	443	102	13	3	78	112	—	418	129
29	Roberts	362	3	138	26	34	—	14	17	—	24	75
30	Robertson	4 666	4	1 273	346	194	35	3	243	654	464	230
31	Rockwall	7 938	131	3 563	551	1 130	102	289	2 150	160	1 116	1 141
32	Runnels	799	—	667	36	389	—	22	32	78	87	437
33	Rusk	3 301	—	2 481	729	827	51	99	168	253	554	737
34	Sabine	1 213	—	365	12	4	—	—	44	160	812	116
35	San Augustine	486	1	439	95	53	—	3	11	—	98	87
36	San Jacinto	1 487	27	771	103	310	—	256	—	—	333	245
37	San Patricio	4 113	658	5 310	685	1 373	193	2 145	604	897	1 939	2 366
38	San Saba	361	—	176	20	115	—	15	36	85	126	146
39	Schleicher	820	—	101	53	37	—	9	4	328	176	69
40	Scurry	1 189	—	1 511	413	294	—	70	227	—	412	438
41	Shackelford	260	—	171	45	22	—	—	56	—	119	137
42	Shelby	1 519	—	1 849	268	37	—	16	55	179	540	764
43	Sherman	208	—	208	31	26	—	16	16	—	44	54
44	Smith	14 047	2 675	11 904	5 704	8 178	283	194	3 397	2 684	3 499	4 162
45	Somervell	827	76	219	13	164	—	25	490	132	181	99
46	Starr	4 877	4	2 379	94	1 353	—	287	128	289	172	474
47	Stephens	965	3	672	247	215	—	30	12	—	217	292
48	Sterling	86	—	121	59	1	—	103	7	—	37	9
49	Stonewall	615	12	426	5	149	—	14	19	61	—	—
50	Sutton	687	—	729	198	46	—	149	135	—	222	182
51	Swisher	992	13	587	85	3	—	74	132	6	116	219
52	Tarrant	118 383	36 062	134 020	70 219	51 044	8 788	247	61 184	45 504	128 961	23 039
53	Taylor	7 006	576	9 736	6 227	2 831	399	106	5 282	3 479	3 148	3 211
54	Terrell	—	—	67	4	—	—	1	—	—	—	—
55	Terry	1 580	82	1 199	324	375	43	100	369	—	202	480
56	Throckmorton	674	—	219	36	25	—	36	7	40	42	79
57	Titus	3 408	136	2 011	854	473	93	384	257	270	5 689	2 384
58	Tom Green	5 104	1 375	8 632	4 870	1 598	335	388	2 401	1 337	2 108	89
59	Travis	60 981	15 331	69 282	37 238	31 510	1 320	4 246	56 815	23 014	62 397	14 323
60	Trinity	1 990	2	863	119	17	—	33	37	—	207	1
61	Tyler	1 509	6	947	29	397	—	28	—	179	358	207
62	Upshur	2 034	—	1 258	297	515	—	8	78	189	119	326
63	Upton	832	6	516	102	54	—	143	513	—	30	125
64	Uvalde	1 002	76	1 476	286	267	120	19	889	450	362	706
65	Val Verde	2 415	127	3 291	1 458	1 160	104	70	531	3 244	1 100	713
66	Van Zandt	3 284	—	1 313	170	2 302	—	60	38	221	321	455
67	Victoria	10 503	1 321	11 466	3 677	313	505	787	2 004	2 862	3 606	2 887
68	Walker	3 235	134	3 334	756	1 133	151	64	2 049	1 048	79 849	1 253
69	Waller	5 609	—	1 906	119	1 726	—	661	219	—	854	209
70	Ward	577	12	1 337	99	867	—	148	728	851	708	594
71	Washington	3 035	—	2 312	288	—	39	154	288	100	223	429
72	Webb	16 107	6 964	12 876	7 276	8 341	401	91	3 773	2 343	3 252	2 609
73	Wharton	5 052	55	3 171	238	851	686	1 750	1 025	383	988	1 224
74	Wheeler	775	—	540	91	122	—	45	16	—	28	187
75	Wichita	8 994	185	11 221	5 768	2 330	625	988	3 050	1 895	7 629	5 899
76	Wilbarger	1 496	220	863	570	232	12	155	297	596	269	266

See footnotes at end of table.

470 COUNTY AREAS

GOVERNMENTS—GOVERNMENT FINANCES

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration					Liquor store and insurance trust expenditure						Cash and securities
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility		
35	36	37	38	39	40	41	42	43	44	45	
690	957	540	569	5 608	—	19 281	18 905	2 025	11 260	9 171	1
3 272	13 313	30 226	1 452	36 175	—	653 578	650 126	184 382	196 793	327 611	2
951	1 449	359	305	2 427	—	8 830	7 885	3 405	3 075	28 110	3
407	1 622	153	13	615	—	3 527	3 475	1 350	629	3 116	4
100	93	22	49	180	—	542	542	230	309	1 531	5
871	4 401	3 070	2 602	4 277	—	56 510	55 203	16 114	18 714	40 665	6
1 466	2 648	2 749	1 515	3 069	—	51 753	51 589	14 015	13 375	34 727	7
336	728	363	55	352	—	4 177	4 140	4 052	—	4 960	8
486	1 501	150	1 924	2 429	119	5 704	2 665	1 820	561	14 490	9
11 889	15 052	55 508	7 808	70 527	—	794 874	794 318	167 980	82 659	597 581	10
605	561	72	151	1 902	—	2 594	2 594	—	1 850	2 208	11
196	396	25	111	109	—	611	468	60	352	2 267	12
3 302	4 124	3 839	5 244	54 013	—	630 683	630 359	26 259	158 824	479 114	13
584	1 599	150 437	771	25 060	—	2 212 825	2 212 696	7 520	179 713	2 075 246	14
1 478	2 816	398	701	2 347	—	9 672	9 672	4 750	3 587	8 334	15
2 253	2 479	2 690	1 448	5 990	—	57 645	56 872	30 465	8 596	41 713	16
165	228	91	248	622	—	2 373	2 373	1 005	298	5 507	17
681	2 271	353	1 658	2 544	—	6 906	6 585	1 185	1 805	19 362	18
1 487	2 127	1 384	632	44 094	—	225 108	223 744	7 785	205 951	76 436	19
4 498	10 881	30 521	9 880	11 174	1 342	391 481	391 312	65 092	4 305	494 173	20
300	294	379	72	343	—	4 120	4 120	3 305	349	2 799	21
120	419	321	305	661	—	4 954	4 885	2 165	1 896	1 096	22
2 595	3 778	2 540	478	822	—	29 104	29 048	16 295	—	29 793	23
258	242	110	—	945	—	2 323	2 323	—	1 605	4 055	24
52	152	160	—	167	—	2 336	2 336	—	—	1 476	25
568	552	304	173	1 229	—	7 062	7 062	343	2 600	8 969	26
486	1 447	913	1 915	1 541	—	10 629	10 403	2 055	1 125	8 651	27
562	353	26	227	587	—	779	779	160	614	3 711	28
151	155	13	163	—	—	65	65	—	—	682	29
717	1 344	330	891	2 049	—	9 544	8 371	5 157	520	16 626	30
3 041	6 971	4 755	1 099	1 869	—	53 486	52 148	33 005	7 275	35 609	31
525	1 352	462	170	847	—	9 948	9 924	6 075	3 385	9 406	32
1 131	2 050	1 893	1 332	1 431	—	25 257	24 684	9 900	3 314	23 391	33
167	432	103	344	1 490	—	367	366	110	82	4 500	34
427	454	48	221	1 492	—	2 065	1 827	130	691	2 620	35
1 711	1 852	283	821	601	—	8 401	7 815	3 650	4 139	10 717	36
2 625	3 283	2 080	1 402	8 765	—	62 368	62 362	17 375	19 107	41 101	37
370	211	83	132	1 963	—	5 162	5 135	70	3 876	3 349	38
179	227	166	94	418	—	1 790	1 790	1 135	45	3 627	39
350	922	150	1 060	1 495	—	4 770	4 005	655	2 095	13 495	40
256	187	6	—	490	—	188	96	—	—	1 354	41
746	527	919	827	2 232	—	23 815	23 545	8 680	9 097	13 517	42
182	149	32	66	95	—	995	990	—	555	2 761	43
5 586	10 504	21 144	4 920	9 139	551	302 015	292 011	82 498	22 363	273 158	44
679	587	283	1	432	—	3 094	3 094	2 610	226	16 261	45
1 528	1 099	727	462	1 254	—	7 437	6 712	1 940	—	43 690	46
537	717	307	394	558	—	6 083	5 623	980	2 650	4 293	47
143	247	117	26	76	—	1 670	1 670	1 585	—	4 493	48
182	239	6	113	3	—	104	104	—	—	1 135	49
542	379	12	323	306	—	322	322	—	—	6 511	50
602	486	1	334	1 991	—	282	260	—	260	7 899	51
38 222	91 707	239 547	63 644	451 286	22 062	5 821 654	5 720 849	755 077	2 211 880	3 364 915	52
3 410	7 872	9 320	9 140	10 267	1 099	133 187	133 182	57 931	1 493	136 768	53
157	406	50	—	157	—	623	615	—	—	1 109	54
475	1 491	114	144	3 580	—	2 590	2 515	265	—	7 650	55
438	558	2	385	251	—	1 099	1 099	43	1 056	2 546	56
2 184	1 905	1 041	1 396	8 691	—	99 701	99 514	5 818	38 395	68 791	57
1 197	6 273	5 371	4 636	9 786	—	76 444	76 070	10 090	6 471	80 386	58
17 910	48 958	178 082	48 941	953 093	22 975	5 735 280	5 599 402	426 977	3 366 654	2 372 433	59
984	966	648	324	1 188	—	12 615	12 491	5 638	4 853	5 224	60
706	977	706	49	1 134	—	12 309	11 560	3 141	3 405	7 889	61
806	1 303	1 045	1 057	685	—	16 344	15 295	7 230	2 608	13 149	62
618	1 125	288	372	674	—	3 400	3 400	1 745	720	5 625	63
568	759	1 018	821	2 330	—	16 299	15 148	7 450	3 895	14 609	64
922	2 553	751	866	8 994	—	16 562	16 562	3	7 081	16 047	65
1 840	1 453	1 428	216	1 377	—	28 071	27 642	16 275	4 537	21 254	66
3 184	8 127	12 498	2 319	4 999	—	142 471	139 221	36 619	18 302	95 665	67
1 305	2 905	48 597	1 535	27 276	—	800 451	800 333	11 015	216 707	328 520	68
4 079	2 908	2 133	1 140	2 121	—	34 044	33 632	15 343	5 237	26 459	69
780	1 324	614	2 457	1 246	—	7 222	7 185	115	437	15 917	70
1 155	2 868	2 085	152	1 475	—	33 963	33 963	12 474	4 325	23 202	71
5 372	18 589	8 313	1 000	11 812	734	188 686	188 686	85 190	14 401	169 821	72
1 266	2 373	264	350	1 931	—	9 025	9 025	3 661	3 877	21 254	73
512	551	14	515	407	—	351	229	60	—	5 383	74
3 556	7 354	6 455	8 768	16 922	619	127 178	127 126	25 723	48 563	117 801	75
336	1 392	777	1 507	499	—	11 312	10 812	7 785	110	10 032	76

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34		
<b>TEXAS—Con.</b>												
1	Willacy .....	1 027	504	1 194	53	148	9	104	40	—	193	368
2	Williamson .....	8 257	1 053	7 662	1 628	2 227	200	76	2 565	2 509	10 940	1 597
3	Wilson .....	823	—	919	159	504	23	40	78	239	119	294
4	Winkler .....	1 693	35	1 176	88	448	40	71	1 321	7	396	142
5	Wise .....	2 734	—	2 661	202	172	—	111	68	272	539	944
6	Wood .....	4 493	—	2 116	540	3 628	—	300	22	34	440	284
7	Yoakum .....	2 597	38	1 042	107	341	—	314	641	—	273	595
8	Young .....	2 195	148	1 711	616	569	28	249	1 502	241	409	1 205
9	Zapata .....	2 189	581	1 379	1 078	—	—	191	749	9	154	97
10	Zavala .....	1 085	8	860	666	1 302	65	96	156	457	429	298
<b>UTAH—Con.</b>												
11	Beaver .....	1 098	80	605	68	25	—	25	255	—	146	5
12	Box Elder .....	3 984	254	2 807	563	239	—	235	1 486	329	1 467	333
13	Cache .....	4 797	21	3 483	2 380	1 218	94	159	3 006	4 275	3 092	2 152
14	Carbon .....	3 277	—	2 047	503	240	—	67	2 241	137	1 881	272
15	Daggett .....	128	—	186	9	52	—	4	40	1	12	7
16	Davis .....	14 017	—	12 008	4 528	4 905	—	2 131	9 325	5 409	11 017	8 073
17	Duchesne .....	2 510	638	1 287	287	265	—	214	783	1 979	183	308
18	Emery .....	4 174	25	1 546	108	361	—	691	791	178	114	119
19	Garfield .....	2 535	3	271	485	149	—	118	93	—	19	129
20	Grand .....	1 651	55	1 041	101	203	—	33	1 972	84	214	55
21	Iron .....	1 903	63	1 545	442	1 627	—	—	657	1 380	437	111
22	Juab .....	1 393	2	537	55	228	—	82	135	—	29	37
23	Kane .....	1 166	11	631	356	156	—	29	146	—	21	236
24	Millard .....	2 627	100	1 541	645	693	—	194	476	75	158	81
25	Morgan .....	281	—	386	59	28	—	21	62	12	102	126
26	Plute .....	241	—	71	4	1	—	1	77	—	10	—
27	Rich .....	688	—	144	48	117	—	48	54	2	79	—
28	Salt Lake .....	52 274	54 704	67 624	41 366	17 561	2 551	6 898	47 440	30 275	40 232	16 321
29	San Juan .....	4 676	191	616	70	664	—	105	358	—	207	112
30	Sanpete .....	2 131	6	1 149	130	210	—	300	271	72	2 914	117
31	Sevier .....	1 154	74	1 037	266	456	—	104	462	72	381	200
32	Summit .....	4 044	—	1 919	1 157	222	—	169	2 383	1 842	3 653	—
33	Tooele .....	3 639	943	2 730	538	1 848	—	190	642	790	435	241
34	Uintah .....	4 753	—	2 055	342	655	—	407	1 598	15	423	93
35	Utah .....	9 759	668	20 096	6 741	2 202	—	369	12 437	7 866	9 239	7 001
36	Wasatch .....	1 074	428	1 025	342	90	—	4 113	175	59	728	514
37	Washington .....	5 221	1 044	3 348	895	613	—	203	4 521	1 187	4 346	2 384
38	Wayne .....	564	—	123	12	—	—	57	107	—	6	—
39	Weber .....	11 544	315	14 819	8 598	1 713	—	2 206	6 523	8 056	6 941	3 881
<b>VERMONT—Con.</b>												
40	Addison .....	5 173	—	803	562	—	—	10	175	73	910	1 019
41	Bennington .....	7 437	31	2 398	918	30	—	19	848	1 257	1 651	2 085
42	Caledonia .....	5 255	39	847	764	—	—	14	308	3	5 241	580
43	Chittenden .....	17 501	3 350	10 460	5 369	—	314	—	4 087	7 206	18 081	4 811
44	Essex .....	1 359	—	32	131	—	—	5	16	—	66	174
45	Franklin .....	4 958	152	1 017	1 019	—	—	22	279	315	1 230	583
46	Grand Isle .....	1 080	—	30	190	5	—	6	6	—	190	388
47	Lamoille .....	3 638	61	814	556	—	—	12	326	—	698	900
48	Orange .....	4 454	—	689	646	19	6	37	217	37	424	554
49	Orleans .....	4 711	4	184	425	4	—	10	173	—	892	452
50	Rutland .....	8 855	119	2 524	2 432	—	—	20	898	939	3 328	3 476
51	Washington .....	10 257	395	2 284	1 916	—	—	36	946	2 434	2 244	778
52	Windham .....	9 148	193	2 847	2 268	29	56	18	1 415	2 672	1 792	3 520
53	Windsor .....	9 700	—	2 666	2 154	—	—	10	693	737	2 298	3 651

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
820	976	221	137	539	—	2 478	2 012	895	272	4 945	1
5 039	8 347	17 301	3 819	28 940	—	390 461	389 185	215 562	73 186	204 741	2
570	922	1 103	507	953	—	15 148	15 145	4 080	1 640	14 729	3
855	1 839	448	1 391	363	—	7 434	7 375	5 215	109	11 813	4
2 049	1 430	2 619	311	1 660	—	33 375	33 270	26 645	2 942	28 123	5
2 131	1 416	1 345	1 345	1 686	—	28 210	28 210	11 879	9 307	18 736	6
664	1 010	431	1 062	2 099	—	5 861	5 861	2 860	—	7 818	7
1 467	2 805	423	1 562	2 094	—	12 768	12 321	935	3 985	23 980	8
701	1 955	754	1 336	773	—	4 697	4 697	—	1 302	12 360	9
1 045	1 994	514	148	1 915	—	8 330	7 161	1 000	1 857	3 058	10
266	588	250	239	3 170	—	5 258	5 248	1 375	2 534	5 688	11
1 055	2 354	1 601	1 664	6 255	—	33 055	32 979	9 885	5 895	15 809	12
2 118	3 321	3 570	4 407	18 610	—	80 949	79 236	26 080	23 741	56 244	13
1 380	1 517	2 009	1 230	5 481	—	49 899	49 543	13 920	7 460	21 974	14
110	291	164	23	183	—	4 139	4 139	1 815	1 865	832	15
4 083	9 128	16 824	7 565	25 540	—	255 170	254 834	104 675	14 810	128 480	16
724	1 284	622	1 185	2 703	—	16 418	16 196	225	7 961	9 476	17
1 018	1 288	19 942	3 919	708	—	266 578	266 578	8 507	1 653	255 089	18
264	450	585	489	250	—	9 438	9 409	4 855	1 389	5 497	19
370	710	241	610	620	—	7 040	7 040	—	2 138	5 633	20
650	1 544	1 226	1 734	2 284	—	18 930	18 930	5 035	4 648	12 784	21
458	797	644	2 865	3 116	—	20 692	20 684	3 335	8 749	21 806	22
223	637	358	473	1 793	—	10 599	10 424	3 843	4 923	8 652	23
523	2 197	1 776	462	2 180	—	24 864	24 841	15 860	3 544	23 829	24
152	343	75	258	609	—	1 453	1 453	250	253	3 083	25
90	136	59	173	74	—	1 647	1 647	1 261	339	783	26
134	256	174	220	176	—	5 436	5 436	2 590	1 360	3 984	27
21 248	42 501	59 561	41 097	838 092	—	6 337 301	6 335 895	68 425	5 630 801	1 873 707	28
205	934	546	6 270	2 209	—	25 383	25 383	3 525	15 368	28 533	29
541	1 298	714	1 034	5 195	—	27 245	26 971	6 270	14 572	11 458	30
851	1 061	1 007	762	1 584	—	18 778	18 754	8 245	4 776	8 247	31
867	3 093	3 931	8 521	3 672	—	60 356	60 345	24 850	7 455	51 551	32
935	2 538	612	2 368	1 337	—	13 391	12 902	6 280	3 723	12 941	33
1 064	2 187	15 236	1 504	2 935	—	240 194	240 184	5 390	10 690	115 006	34
9 333	15 568	16 263	24 890	70 133	—	385 316	384 844	58 970	175 330	245 995	35
739	1 346	617	740	3 951	—	11 927	11 751	3 620	2 965	6 082	36
1 865	2 619	4 708	4 445	24 884	—	136 112	135 432	40 456	56 166	57 619	37
133	186	87	91	50	—	1 614	1 614	1 313	301	2 118	38
5 571	7 263	9 620	12 579	19 163	—	210 170	210 096	37 760	72 644	143 319	39
1 396	565	951	2 456	1 513	—	13 579	11 335	6 169	2 585	8 607	40
2 207	692	707	2 014	1 160	—	11 709	9 753	4 117	2 199	15 407	41
1 137	588	1 008	1 247	5 784	—	14 595	13 731	9 885	2 537	8 304	42
5 149	5 082	4 789	4 991	59 962	1 691	261 846	240 262	19 522	152 301	111 955	43
294	14	23	478	55	—	450	356	13	209	2 047	44
1 511	445	1 047	776	6 920	—	30 879	28 395	10 877	15 934	10 533	45
332	43	114	324	110	—	4 070	3 832	2 235	319	2 206	46
1 249	88	568	1 260	9 838	—	12 063	8 506	3 665	2 694	7 287	47
1 185	221	532	885	2 846	—	9 556	9 335	3 814	3 064	5 852	48
1 081	65	486	1 331	4 616	—	13 314	11 333	4 299	4 567	9 553	49
3 055	724	1 316	4 348	2 521	—	22 583	19 433	7 206	2 506	14 854	50
2 746	1 044	1 010	3 363	5 744	—	30 799	27 416	5 522	5 512	23 528	51
3 096	1 126	1 192	3 671	5 269	—	30 054	26 794	3 955	6 321	34 955	52
3 129	848	1 817	3 167	2 454	—	23 650	16 774	7 213	3 252	18 115	53



Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
1 546	1 834	348	429	683	—	6 310	6 263	4 179	1 579	6 299	1
1 497	3 645	5 745	5 699	5 945	—	101 552	101 552	24 634	37 501	81 807	2
415	1 038	2 105	896	772	—	35 563	35 563	833	2 150	36 152	3
5	484	102	196	—	—	1 801	1 801	1 801	—	2 709	4
609	780	—	4 556	1 063	—	16 342	16 342	7 579	—	5 779	5
454	276	128	67	368	—	4 254	4 254	2 192	—	4 065	6
10 047	30 714	55 281	15 581	19 504	20 432	861 943	861 943	37 419	107 091	904 594	7
877	2 110	2 033	355	1 926	—	24 179	24 179	5 589	—	43 916	8
384	382	437	217	2	—	6 780	6 780	6 498	—	7 284	9
660	2 563	1 554	387	—	—	24 186	24 186	16 586	—	12 420	10
356	362	35	76	—	—	410	410	410	—	688	11
563	807	304	55	79	—	9 675	9 675	6 567	719	15 740	12
552	1 161	183	559	269	—	2 184	2 184	601	379	8 656	13
507	1 404	1 139	2 599	8 172	—	28 742	28 742	14 977	10 895	13 183	14
395	422	148	174	343	—	5 531	5 531	4 745	786	5 219	15
1 138	1 948	819	1 471	1 023	—	19 962	19 962	5 738	4 248	21 857	16
679	751	797	469	483	—	17 666	17 666	12 719	1 691	6 442	17
634	769	407	816	292	—	6 700	5 525	3 995	465	3 665	18
299	996	2 459	351	207	—	65 595	65 595	10 421	174	67 340	19
413	813	136	190	506	—	2 208	2 208	1 745	463	2 851	20
12 383	10 301	41 505	10 039	14 072	—	523 455	508 455	110 798	29 868	414 382	21
943	872	423	547	422	—	4 706	4 706	3 132	1 342	842	22
263	181	197	33	—	—	2 050	2 050	2 050	—	140	23
1 668	2 787	2 008	398	5 408	—	22 993	22 993	14 964	4 040	31 835	24
237	566	6	94	—	—	1 624	1 624	1 624	—	2 997	25
586	585	297	1 962	266	—	8 962	8 962	7 046	1 832	3 622	26
489	884	247	1 965	3 148	—	10 589	10 589	3 238	7 351	6 540	27
689	1 127	1 756	136	327	—	8 950	8 950	1 387	—	12 462	28
27 987	95 117	98 142	95 245	95 019	74 349	1 944 591	1 944 591	433 470	391 939	3 067 224	29
1 884	3 258	3 617	2 019	2 212	—	60 810	60 810	33 610	3 265	36 393	30
225	500	128	241	—	—	1 508	1 508	708	—	2 143	31
288	1 526	138	74	240	—	6 414	6 093	5 853	240	6 950	32
785	1 435	645	1 899	689	—	12 420	12 420	12 420	—	13 800	33
1 365	3 795	2 842	1 219	2 519	—	31 545	31 545	24 127	—	33 944	34
847	806	359	757	592	—	7 974	7 974	2 063	1 256	4 462	35
1 377	1 709	646	828	2 599	—	46 426	46 426	19 395	27 031	15 003	36
466	2 058	1 458	276	64	—	6 878	6 878	6 873	—	7 551	37
467	424	401	1 245	170	—	4 150	4 150	3 626	—	1 616	38
269	482	426	49	2	—	10 561	10 561	9 936	—	571	39
395	1 275	284	781	—	—	6 179	6 179	5 745	—	3 597	40
535	1 125	399	2 904	253	—	5 700	5 700	1 712	847	2 939	41
1 926	8 539	2 808	478	4 654	—	75 265	75 265	55 540	19 243	3 959	42
9 726	20 562	21 933	12 517	16 579	—	320 523	320 523	88 296	45 552	299 097	43
925	1 594	5 003	1 077	6 878	—	63 906	63 906	11 794	306	59 170	44
216	196	—	204	14	—	10	10	—	—	1 166	45
875	1 235	1 529	1 082	702	—	16 792	16 792	6 530	480	24 441	46
1 618	4 051	1 873	1 409	2 029	—	31 455	31 455	30 498	—	35 419	47
192	414	87	57	—	—	2 148	2 148	2 148	—	2 673	48
322	825	462	329	331	—	8 984	8 984	7 019	—	3 117	49
620	1 099	1 302	224	211	—	10 047	10 022	5 917	15	5 691	50
473	1 097	2 559	232	231	—	10 544	10 544	9 463	422	12 200	51
690	584	571	720	814	—	12 976	12 976	7 567	4 491	1 772	52
7 008	17 141	7 454	18 413	14 199	—	204 417	204 287	29 295	78 944	200 755	53
667	1 188	15 354	636	131	—	143 376	143 376	11 220	—	232 368	54
390	399	189	304	178	—	5 424	5 424	4 320	—	3 889	55
331	471	152	100	87	—	1 025	1 025	1 025	—	3 673	56
338	630	87	465	—	—	2 446	2 446	1 852	—	1 976	57
950	1 013	195	296	2 664	—	10 575	10 524	2 812	4 733	6 770	58
378	731	118	374	204	—	1 572	1 572	1 168	404	4 673	59
1 972	3 847	2 180	1 283	7 384	—	44 143	44 143	11 041	7 831	30 596	60
585	929	1 951	594	—	—	10 039	10 039	2 001	—	5 885	61
375	1 086	660	529	113	—	7 053	7 053	7 053	—	4 042	62
708	1 031	9 026	1 667	259	—	153 183	153 183	1 600	958	55 032	63
401	607	275	56	—	—	2 827	2 827	2 701	—	3 520	64
740	422	150	1 190	3 234	—	8 605	8 605	2 160	5 695	9 701	65
928	1 071	734	1 005	796	—	10 886	10 886	5 291	—	4 155	66
2 197	1 123	291	252	1 100	—	15 024	15 024	8 733	5 679	5 648	67
294	625	49	659	242	—	2 276	2 276	1 425	851	2 123	68
910	4 552	481	231	1 278	—	8 734	8 734	2 601	719	6 580	69
333	604	414	2 236	—	—	10 734	10 734	7 734	—	3 688	70
745	1 719	821	869	—	—	6 552	6 552	2 829	1 760	4 702	71
566	1 679	950	1 531	317	—	16 593	16 593	1 500	1 200	5 318	72
7 658	25 582	27 863	17 480	39 731	—	444 721	444 721	114 924	50 598	377 554	73
1 083	2 545	2 187	4 734	4 734	—	33 602	33 602	1 708	2 683	17 916	74
226	277	118	50	48	—	1 538	1 538	1 490	—	1 012	75
508	785	281	79	218	—	2 039	2 039	1 937	100	3 866	76



Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
3 239	5 815	13 111	3 415	11 839	—	260 492	260 492	11 676	77 405	239 791	1
664	1 002	1 804	455	29	—	31 298	30 936	10 210	60	21 513	2
1 770	1 436	2 171	1 126	3 014	—	39 609	39 609	20 948	2 076	31 775	3
521	1 444	7 700	890	805	—	80 981	78 381	10 404	4 216	86 048	4
678	721	389	534	677	—	13 251	13 192	8 074	4 211	7 125	5
1 957	672	1 640	539	2 212	—	29 455	29 455	12 306	8 804	12 098	6
768	1 375	245	2 085	3 961	—	7 480	7 480	3 458	1 926	15 174	7
563	3 170	657	183	256	—	14 396	14 396	10 414	956	13 842	8
1 746	2 942	5 381	1 940	3 154	—	92 060	92 060	71 080	5 912	45 521	9
2 937	9 254	4 626	1 455	7 590	—	107 433	107 433	61 434	43 378	75 827	10
489	707	359	239	263	—	3 837	3 837	3 332	50	3 563	11
663	1 233	24	477	618	—	407	407	176	231	3 909	12
1 278	1 297	1 686	3 941	2 370	—	27 021	27 013	9 782	1 491	17 593	13
853	1 489	128	849	6 817	—	9 979	9 979	2 656	6 573	6 433	14
734	1 185	574	3 313	4 214	—	24 106	23 976	9 380	5 281	15 604	15
2 463	2 669	269	386	586	—	6 919	6 919	3 158	270	4 528	16
2 199	1 493	493	2 365	5 221	—	17 298	17 291	7 225	7 569	19 875	17
537	1 417	850	595	1 936	—	14 080	14 080	9 303	1 814	10 578	18
2 011	7 618	8 148	3 333	463	—	105 374	105 374	16 540	900	103 411	19
5 476	22 011	20 039	23 786	2 561	—	330 623	330 623	5 225	—	262 641	20
462	1 038	726	1 108	10 906	—	21 785	21 785	—	15 510	6 023	21
769	1 115	859	1 460	28 723	—	10 400	10 400	2 903	1 744	15 129	22
258	415	60	140	214	—	915	897	227	—	1 342	23
2 756	8 199	6 256	2 871	18 966	—	58 997	58 997	7 450	1 200	48 231	24
7 194	12 839	16 252	20 970	22 543	—	339 206	339 206	53 966	58 800	241 201	25
806	—	29	504	278	—	1 114	1 114	—	—	1 739	26
776	1 141	752	3 296	1 640	—	17 758	15 958	3 190	3 025	3 112	27
438	491	238	1 127	1 179	—	13 045	13 045	3 869	9 015	3 244	28
2 564	2 280	4 011	8 524	54 973	2 636	111 271	111 271	9 067	18 227	140 663	29
264	613	21	201	1 094	—	3 945	3 945	—	3 651	4 191	30
1 645	3 081	672	2 592	4 843	1 381	22 206	22 206	2 650	10 740	52 445	31
933	1 721	961	1 042	7 547	—	14 244	14 244	5 366	—	38 000	32
667	971	528	1 360	7 742	—	8 892	8 892	4 815	—	3 296	33
1 000	2 194	11 797	1 486	1 500	—	169 279	169 279	8 576	957	147 636	34
180	460	237	3 538	493	—	6 155	6 155	520	300	1 626	35
3 757	7 653	9 412	15 443	8 665	—	199 549	199 549	3 875	—	113 511	36
925	529	1 695	2 971	32 403	—	42 853	42 853	15 448	3 252	26 961	37
1 232	1 684	5 965	838	—	—	95 922	95 335	9 713	—	90 081	38
436	322	522	461	1 563	—	8 913	8 913	1 493	2 448	6 418	39
1 457	5 804	9 319	17 038	8 786	—	150 887	150 887	6 824	39 251	108 872	40
742	2 435	5 074	2 673	19 228	—	73 264	73 264	31 107	12 488	36 254	41
505	1 627	1 880	1 033	574	—	14 617	14 617	3 083	1 775	7 363	42
1 800	1 687	749	819	10 973	—	10 936	10 936	616	485	12 901	43
7 539	9 803	21 444	11 000	32 842	10 855	428 838	379 942	51 015	91 910	420 109	44
7 486	28 012	69 213	7 046	66 111	15 304	1 278 458	1 278 458	44 513	102 979	1 255 914	45
426	—	68	368	985	—	3 537	3 537	—	1 463	2 905	46
1 809	4 408	3 578	3 819	9 108	—	76 786	76 683	89	37 940	44 432	47
714	566	681	158	—	—	8 646	8 646	5 422	—	3 510	48
4 091	10 111	5 707	12 778	5 433	4 091	162 392	161 559	4 905	—	159 304	49
800	1 705	501	186	12 584	—	5 153	5 153	1 578	—	10 033	50
9 637	21 426	43 998	19 000	142 172	22 315	1 207 881	1 207 881	48 614	218 859	726 692	51
5 751	8 495	18 688	4 576	11 223	6 519	318 008	318 008	18 188	29 505	417 659	52
1 224	2 093	1 577	1 292	16 658	—	36 216	36 216	6 578	10 220	28 638	53
329	514	230	328	743	—	4 395	4 395	170	219	1 434	54
758	4 598	639	900	3 213	—	14 083	14 083	2 442	2 453	17 778	55
2 145	3 670	7 250	5 363	9 816	—	94 068	94 068	27 821	—	67 972	56
12 800	59 314	41 053	7 251	34 172	—	717 836	717 836	146 664	96 157	480 521	57
838	1 385	1 401	954	894	—	20 784	20 784	848	—	20 354	58
443	986	50	244	1 363	—	1 654	1 654	—	—	9 183	59
728	1 957	11 573	1 889	3 058	—	169 395	169 395	3 519	6 070	142 655	60
1 246	1 198	1 911	1 981	1 484	—	25 734	25 734	6 562	968	18 572	61
603	1 105	851	461	73	—	15 760	15 760	6 068	426	12 040	62
6 889	9 293	4 656	8 716	829 074	—	9 629 830	9 564 446	44 619	9 490 622	988 960	63
3 725	4 414	4 767	4 986	132 695	—	767 121	767 121	62 003	690 713	208 351	64
3 720	4 073	3 563	6 776	51 889	45	55 440	54 253	9 821	12 752	67 240	65
8 636	17 650	13 434	27 558	159 186	429	308 090	307 199	115 475	86 102	212 728	66
398	1 415	211	263	568	—	6 371	5 986	1 735	2 954	4 699	67
4 174	5 199	4 783	3 987	117 400	25	91 721	90 778	41 810	22 572	90 441	68
1 585	2 537	1 034	876	41 897	—	244 616	244 496	21 663	210 115	79 129	69
602	724	132	630	5 173	—	6 861	6 861	529	4 907	7 278	70
1 742	2 733	3 130	3 542	23 622	—	92 060	92 060	32 813	27 314	59 444	71
361	274	175	427	158	—	2 912	2 912	1 500	579	4 590	72
3 403	4 316	3 704	4 795	109 841	36	495 555	495 555	20 278	424 216	211 126	73
3 932	5 530	3 659	5 441	61 317	63	71 906	71 906	28 440	24 435	81 905	74
2 634	3 579	2 542	2 398	4 424	—	36 547	36 151	22 016	1 467	23 788	75
1 681	2 293	910	1 310	2 809	6	13 274	13 274	9 857	1 215	25 188	76

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>WASHINGTON—Con.</b>												
1	King	171 771	256 909	212 519	146 555	61 266	46 210	20 968	224 511	145 547	268 504	129 082
2	Kitsap	16 197	4 974	11 646	11 022	4 136	216	285	8 596	5 248	9 170	2 377
3	Kittitas	5 467	34	3 189	1 335	1 207	161	1 591	1 744	213	1 290	333
4	Klickitat	3 041	98	1 624	467	620	162	187	289	962	455	481
5	Lewis	12 788	28	6 609	2 446	2 551	235	602	3 080	354	4 706	3 040
6	Lincoln	5 605	68	1 060	253	294	1	12	562	15	341	411
7	Mason	6 354	764	3 257	2 781	1 534	—	137	685	1 690	863	1 961
8	Okanogan	4 934	1 028	3 665	852	1 126	—	2 993	995	39	1 635	1 341
9	Pacific	2 615	570	1 892	370	654	19	404	1 759	193	849	242
10	Pend Oreille	4 286	5	937	104	246	—	96	158	5	218	293
11	Pierce	45 056	64 946	58 330	43 783	20 082	3 248	2 205	51 082	16 866	70 342	46 844
12	San Juan	3 742	1 685	1 075	804	201	—	228	471	59	633	848
13	Skagit	13 096	10 733	7 509	3 665	3 185	288	7 227	3 366	3 740	20 443	7 596
14	Skamania	2 368	507	1 275	206	565	84	26	821	6	103	511
15	Snohomish	46 355	37 103	42 971	26 667	14 993	5 373	2 918	30 222	23 486	43 940	41 172
16	Spokane	22 205	19 740	32 057	26 743	20 591	3 776	1 810	23 400	11 393	28 370	46 143
17	Stevens	7 132	54	2 158	630	631	110	180	784	1 113	387	1 161
18	Thurston	13 804	3 487	17 101	13 220	2 815	1 597	2 508	5 528	3 908	9 428	13 351
19	Wahkiakum	1 518	226	475	145	142	—	20	400	39	31	88
20	Walla Walla	11 438	—	4 800	2 586	504	110	135	2 158	673	1 176	1 681
21	Whatcom	26 332	15 332	15 102	8 612	4 126	2 264	3 113	11 123	3 562	37 409	2 792
22	Whitman	5 652	981	2 653	1 329	594	110	263	1 691	49	2 011	907
23	Yakima	11 132	157	17 152	8 087	9 904	1 058	10 499	6 573	7 476	15 626	6 723
<b>WEST VIRGINIA—Con.</b>												
24	Barbour	176	5	315	33	114	1	240	46	—	494	270
25	Berkeley	392	195	2 380	1 184	139	43	31	103	600	1 550	1 991
26	Boone	117	—	602	12	446	—	21	530	2 580	220	749
27	Braxton	96	2	179	8	142	—	2	31	—	28	89
28	Brooke	725	8	1 033	331	164	1	22	240	102	563	450
29	Cabell	2 875	4 681	6 787	5 553	1 521	255	645	6 578	7 288	9 197	3 932
30	Calhoun	40	—	58	3	136	—	—	17	—	85	91
31	Clay	18	—	103	—	52	—	17	—	—	57	2
32	Doddridge	7	—	35	—	97	—	13	25	—	—	—
33	Fayette	952	—	1 747	942	575	—	359	254	1 235	1 801	111
34	Gilmer	69	—	209	—	121	1	28	26	—	—	1
35	Grant	51	224	222	20	128	1	45	48	168	252	280
36	Greenbrier	492	1 506	1 008	115	328	10	102	160	712	1 813	1 016
37	Hampshire	139	—	294	110	195	—	2 247	31	368	169	10
38	Hancock	1 789	201	2 337	1 131	210	70	1	1 823	2 396	2 128	910
39	Hardy	220	21	209	8	111	3	70	107	—	261	—
40	Harrison	2 212	394	4 083	2 181	645	37	73	1 045	486	5 099	1 257
41	Jackson	221	355	830	106	222	1	55	180	4 227	973	695
42	Jefferson	309	74	1 177	64	497	38	62	68	24	1 637	430
43	Kanawha	5 882	5 607	12 896	8 840	2 729	339	127	7 431	16 412	23 560	6 216
44	Lewis	220	10	523	157	275	—	14	52	244	—	53
45	Lincoln	26	—	152	1	75	—	—	2	—	109	—
46	Logan	250	11	815	592	427	—	5	142	10	363	242
47	McDowell	374	29	675	47	745	—	2	156	—	322	564
48	Marion	962	388	2 334	1 788	573	117	45	285	642	2 503	867
49	Marshall	1 269	—	1 777	630	192	43	1 121	399	533	1 506	1 097
50	Mason	283	14	832	137	297	15	471	187	292	865	407
51	Mercer	1 330	427	2 410	1 409	573	110	55	826	1 396	3 092	5 301
52	Mineral	479	21	684	84	221	2	31	77	1 938	916	82
53	Mingo	172	32	872	397	635	7	40	159	780	724	746
54	Monongalia	2 563	1 336	3 637	1 766	824	160	206	1 793	61	10 017	1 722
55	Monroe	64	—	114	—	22	—	9	2	—	65	23
56	Morgan	26	—	184	—	155	—	12	—	—	266	91
57	Nicholas	420	5	1 069	91	425	—	54	39	—	482	305
58	Ohio	2 285	1 195	3 191	3 219	460	43	525	626	4 419	4 815	1 646
59	Pendleton	32	—	80	—	67	—	23	31	—	64	27
60	Pleasants	104	30	272	89	151	—	47	216	—	121	192
61	Pocahontas	51	12	185	65	151	1	24	—	5	172	313
62	Preston	211	14	552	15	423	2	47	20	—	444	492
63	Putnam	191	—	1 091	11	524	15	45	210	26	2 287	122
64	Raleigh	2 030	802	3 566	1 400	700	144	11	742	5 235	4 752	1 105
65	Randolph	625	7	653	286	254	5	69	258	2 866	1 313	717
66	Ritchie	108	—	189	—	142	—	24	81	—	504	9
67	Roane	98	—	322	—	123	—	37	28	228	257	—
68	Summers	177	—	225	124	160	—	2	80	8	1 068	77
69	Taylor	262	4	352	188	262	19	—	30	4 297	603	160
70	Tucker	101	—	81	23	17	—	35	148	—	118	415
71	Tyler	115	—	214	30	92	—	5	51	3	161	124
72	Upshur	187	304	429	190	250	—	75	9	255	1 454	619
73	Wayne	192	21	942	137	186	—	77	8	4	2 120	330
74	Webster	71	—	135	22	89	—	—	33	13	153	35
75	Wetzel	486	21	882	123	262	30	84	298	—	785	226

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
67 706	205 134	233 976	145 700	805 037	51 915	4 678 366	4 656 942	926 404	1 022 562	3 009 725	1
7 809	16 057	12 513	13 978	12 579	12	261 319	259 772	171 493	14 714	179 620	2
1 892	2 521	1 216	2 205	12 052	67	36 859	36 773	17 112	5 850	31 543	3
1 235	1 124	1 105	1 398	13 716	—	28 056	27 642	10 178	13 619	17 829	4
3 729	3 229	2 685	5 934	58 136	66	221 397	221 145	37 436	178 166	203 203	5
962	705	728	1 470	828	—	10 724	10 424	8 424	535	9 290	6
2 626	2 769	2 678	1 764	32 173	—	59 777	59 777	22 683	13 303	35 530	7
2 323	2 581	2 304	1 687	17 690	—	36 499	36 499	19 606	1 271	33 348	8
1 930	1 696	284	1 519	14 356	41	9 645	9 645	846	6 333	18 087	9
906	1 320	334	2 065	4 875	—	17 680	15 781	2 792	1 646	13 583	10
26 630	46 356	49 294	25 404	335 683	15 302	1 268 983	1 262 967	406 127	378 912	969 648	11
881	1 700	1 612	1 001	1 249	—	20 736	20 736	13 936	—	15 177	12
4 159	7 233	8 272	12 073	11 418	—	121 523	120 751	44 736	12 394	92 673	13
1 639	1 134	—	4 483	5 271	—	2 725	2 725	—	2 394	36 307	14
16 567	39 193	42 969	38 076	338 187	—	980 223	970 233	411 240	256 605	673 321	15
12 989	22 821	37 454	27 624	66 084	7 420	535 938	529 607	171 374	35 922	456 116	16
1 408	2 292	1 480	891	1 796	—	25 448	25 442	16 831	181	23 972	17
10 723	12 119	13 353	16 094	17 822	130	238 550	238 274	144 004	16 269	175 061	18
398	536	22	140	1 882	—	722	722	—	356	2 347	19
2 579	2 987	1 793	4 517	5 744	353	44 496	44 496	13 077	19 283	23 680	20
6 171	10 458	8 381	18 885	25 808	—	199 656	199 173	81 961	30 191	164 146	21
1 803	2 018	2 576	2 086	2 876	—	13 924	13 914	3 735	1 253	28 881	22
7 260	13 140	8 969	11 447	13 993	781	152 728	150 478	61 576	20 001	111 099	23
215	692	3 758	680	2 854	—	51 920	51 920	1 365	2 149	50 355	24
694	2 170	6 407	1 261	5 932	453	99 437	99 296	9 925	10 511	83 773	25
523	2 392	114	1 083	575	—	2 622	2 622	—	1 413	10 576	26
365	807	—	280	70	—	—	—	—	—	1 234	27
363	1 156	2 549	238	1 129	—	38 299	38 299	7 085	1 889	32 545	28
3 600	4 913	12 502	3 955	2 674	—	148 802	148 802	45 000	850	163 262	29
169	365	6	197	569	—	706	706	—	584	1 126	30
241	558	2	42	131	—	91	91	—	43	342	31
199	416	3	37	183	—	58	58	—	58	919	32
570	2 438	8 658	618	3 207	—	115 961	115 894	3 275	10 016	110 970	33
298	675	—	90	—	—	535	535	—	—	1 253	34
252	1 043	10 250	229	1 942	—	157 809	157 809	—	2 927	155 848	35
639	1 603	1 919	311	1 807	—	25 202	25 202	—	2 075	20 714	36
348	766	69	46	168	—	819	819	—	31	3 218	37
654	1 819	5 858	1 545	4 124	550	102 607	102 423	6 925	16 568	91 717	38
278	520	42	114	823	—	2 857	2 857	—	2 382	4 381	39
1 398	3 914	1 138	2 599	13 608	763	118 666	118 463	37 925	55 004	71 918	40
630	1 422	2 026	1 475	1 475	—	34 718	34 718	—	4 474	36 981	41
525	1 716	3 967	680	1 452	59	58 455	58 455	17 525	7 659	42 106	42
4 660	12 662	42 204	9 315	10 085	1 902	588 727	588 727	—	6 087	539 868	43
378	889	92	545	—	69	1 813	1 813	—	—	2 681	44
266	678	111	237	1 058	—	4 335	4 335	1 475	2 733	2 329	45
628	2 127	230	754	1 311	53	4 193	4 180	—	1 144	12 011	46
434	1 367	3	387	1 130	—	1 047	1 047	—	419	4 652	47
1 464	2 904	42 890	1 162	5 320	666	613 763	613 498	9 565	13 371	597 512	48
1 292	2 240	13 631	636	3 379	—	199 201	199 091	—	3 229	200 817	49
429	1 513	17 373	187	945	21	228 049	228 048	—	2 032	227 140	50
1 303	2 609	6 095	2 197	2 152	539	101 507	101 507	4 635	5 318	87 401	51
561	1 011	500	1 056	1 142	—	6 917	6 816	—	1 374	9 907	52
786	2 156	999	1 657	1 939	137	19 139	19 129	7 130	6 368	7 903	53
1 399	3 984	15 173	3 020	6 368	1 128	205 312	205 312	30 270	7 729	211 381	54
127	191	—	20	333	—	611	611	—	611	1 611	55
245	758	574	188	55	—	9 277	8 603	—	—	10 082	56
479	1 609	1 135	332	1 626	—	20 354	20 335	7 140	3 833	9 183	57
2 384	2 967	5 772	2 704	8 026	2 517	121 716	121 686	3 810	26 369	132 684	58
197	343	37	118	194	—	1 147	1 147	—	719	1 458	59
293	802	12 637	190	480	—	185 809	185 809	—	266	187 340	60
264	517	333	421	162	—	5 172	5 149	—	260	6 301	61
483	1 171	1 102	268	1 819	—	19 490	19 482	5 735	6 505	8 065	62
696	1 645	8 280	2 793	3 134	—	108 007	107 529	—	5 409	102 479	63
941	3 235	4 154	2 402	1 096	518	57 329	54 672	7 900	1 768	90 441	64
405	849	660	341	1 871	—	33 070	33 070	—	3 475	31 228	65
292	558	63	202	361	—	870	870	—	363	2 212	66
273	767	868	290	1 457	—	15 052	15 052	1 670	1 719	6 751	67
550	391	67	189	197	—	1 375	1 375	—	267	789	68
293	550	907	407	1 464	73	13 682	13 682	5 705	1 655	5 417	69
192	697	74	319	443	—	1 876	1 779	735	722	1 355	70
222	494	1 041	71	247	—	16 057	16 057	5 995	1 316	17 122	71
332	1 097	511	470	1 079	—	8 859	8 859	1 595	717	10 525	72
484	1 580	3 359	339	2 296	—	40 189	40 189	10 050	6 095	23 574	73
327	824	39	52	39	—	780	780	—	—	1 081	74
342	1 343	1 516	155	3 942	—	24 421	24 421	7 620	1 633	20 722	75

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area	Expenditure—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34	
<b>WEST VIRGINIA—Con.</b>											
1 Wirt .....	37	—	10	—	54	—	—	—	—	146	64
2 Wood .....	2 581	1 894	4 879	2 631	914	204	225	638	839	4 017	1 304
3 Wyoming .....	109	37	573	82	279	—	—	90	15	—	635
<b>WISCONSIN—Con.</b>											
4 Adams .....	4 790	51	1 595	415	325	40	474	470	250	239	1 234
5 Ashland .....	6 384	361	1 661	1 309	393	19	263	686	1 341	944	479
6 Barron .....	14 001	142	2 969	1 640	366	122	1 124	968	785	2 342	2 377
7 Bayfield .....	7 042	94	1 703	632	227	—	745	459	403	226	371
8 Brown .....	44 953	5 772	25 216	18 694	2 890	1 339	4 174	13 590	9 268	60 349	8 109
9 Buffalo .....	7 054	—	765	446	298	8	749	251	1 124	491	601
10 Burnett .....	5 281	153	763	389	421	1	546	434	1 973	257	312
11 Calumet .....	7 384	17	2 284	863	265	43	398	1 743	263	1 648	1 113
12 Chippewa .....	16 025	113	4 692	2 554	481	73	1 302	1 430	820	2 345	1 891
13 Clark .....	8 160	14	2 281	860	507	2	896	945	593	1 208	611
14 Columbia .....	14 231	131	5 586	1 867	2 912	48	888	1 078	212	3 379	3 889
15 Crawford .....	5 825	35	1 204	555	505	2	257	1 185	35	595	467
16 Dane .....	50 294	6 608	49 848	24 295	8 914	2 906	13 444	24 890	30 242	23 700	18 387
17 Dodge .....	19 213	21	7 237	2 925	1 166	113	1 296	2 762	788	4 494	2 175
18 Door .....	9 580	184	2 462	1 941	734	10	1 236	1 599	412	3 091	1 448
19 Douglas .....	10 593	161	5 734	3 344	714	193	575	1 936	4 221	2 131	2 010
20 Dunn .....	12 630	57	2 881	1 690	483	74	770	1 244	1	1 362	1 587
21 Eau Claire .....	18 410	1 078	9 858	5 602	2 050	433	2 343	4 566	2 360	3 362	3 282
22 Florence .....	1 635	—	507	64	45	—	305	284	—	94	169
23 Fond Du Lac .....	15 316	336	8 281	4 705	1 168	367	662	2 825	1 733	4 796	2 439
24 Forest .....	3 255	11	769	187	45	—	357	88	486	173	255
25 Grant .....	13 530	135	3 614	1 391	391	99	648	1 757	1 053	2 735	2 006
26 Green .....	10 274	400	3 514	1 111	517	57	522	945	51	2 046	1 758
27 Green Lake .....	4 630	131	2 353	505	80	6	619	580	932	1 484	591
28 Iowa .....	8 061	189	1 459	894	247	14	259	605	151	741	529
29 Iron .....	2 538	17	655	166	76	3	452	285	232	404	213
30 Jackson .....	5 927	19	1 016	384	508	8	474	588	808	527	510
31 Jefferson .....	13 245	420	9 591	3 104	9 456	264	1 208	3 424	522	4 842	1 938
32 Juneau .....	6 879	17	1 910	731	261	13	809	430	786	946	862
33 Kenosha .....	19 544	1 117	20 169	7 484	2 869	789	3 690	7 599	3 301	7 673	3 688
34 Kewaunee .....	8 587	—	1 613	660	452	8	671	947	895	1 886	408
35 La Crosse .....	16 780	1 543	11 087	6 995	1 857	583	1 114	5 923	2 512	4 096	8 199
36 Lafayette .....	6 480	—	1 088	790	187	3	399	580	364	849	358
37 Langlade .....	5 820	208	1 725	1 008	91	50	1 295	786	834	696	478
38 Lincoln .....	7 697	169	2 926	1 479	214	58	856	768	703	908	1 525
39 Manitowoc .....	21 089	376	10 808	6 376	4 403	360	1 255	3 467	1 087	5 701	3 878
40 Marathon .....	27 910	1 876	10 144	4 378	1 412	602	741	3 658	3 510	4 860	4 756
41 Marinette .....	10 747	23	4 119	2 233	611	78	1 579	1 591	825	3 202	2 880
42 Marquette .....	4 633	—	1 205	349	54	2	325	137	5	411	352
43 Menominee .....	979	—	389	103	22	—	19	1	721	—	47
44 Milwaukee .....	105 990	35 247	179 646	86 403	96 125	18 790	12 426	108 731	57 309	415 775	51 740
45 Monroe .....	13 440	61	2 956	749	637	40	1 354	1 285	1 238	1 290	1 337
46 Oconto .....	10 195	63	2 340	1 299	736	4	848	733	609	780	1 790
47 Oneida .....	8 870	634	3 800	1 993	100	70	621	1 430	515	713	1 233
48 Outagamie .....	32 071	2 001	17 272	9 592	7 709	667	1 742	7 762	4 178	10 786	7 393
49 Ozaukee .....	15 322	8	11 300	2 561	1 145	581	4 083	4 083	173	4 920	2 174
50 Pepin .....	3 884	—	680	151	39	—	411	167	148	230	571
51 Pierce .....	13 757	25	2 760	959	561	17	1 157	782	740	1 372	1 097
52 Polk .....	12 841	35	2 396	1 170	511	20	2 209	744	118	1 373	960
53 Portage .....	17 459	619	6 229	3 190	1 021	32	968	2 610	1 880	2 033	1 949
54 Price .....	5 076	232	1 191	478	251	11	754	312	9 719	453	981
55 Racine .....	25 901	754	31 247	15 148	5 182	872	1 747	10 535	10 365	22 699	5 061
56 Richland .....	5 443	45	1 441	446	441	23	1 275	704	322	692	563
57 Rock .....	19 584	444	18 990	9 291	4 682	784	3 009	6 707	8 172	8 220	3 693
58 Rusk .....	4 158	58	1 061	443	435	14	527	403	998	482	485
59 St Croix .....	19 966	111	4 061	1 571	839	82	1 109	1 234	332	2 747	3 590
60 Sauk .....	13 168	126	5 650	1 718	734	68	1 961	1 636	1 987	3 943	2 078
61 Sawyer .....	6 385	68	1 228	501	227	16	353	74	1 088	478	508
62 Shawano .....	9 917	128	2 993	1 191	1 043	50	586	840	388	1 707	2 200
63 Sheboygan .....	21 710	689	12 211	6 031	1 274	416	1 120	3 273	2 561	6 350	4 286
64 Taylor .....	6 126	210	1 292	419	197	9	425	489	248	991	595
65 Trempealeau .....	8 516	13	1 877	965	299	4	1 071	874	329	1 427	1 175
66 Vernon .....	8 852	15	1 457	1 076	155	—	584	393	503	922	992
67 Vilas .....	5 653	277	1 782	828	373	—	789	671	905	319	504
68 Walworth .....	17 826	324	13 653	3 201	2 060	498	2 853	2 614	296	7 274	2 241
69 Washburn .....	4 752	119	1 179	441	1 679	3	3 940	211	244	273	394
70 Washington .....	16 791	334	12 217	4 020	1 396	816	1 920	4 587	3 852	6 070	2 984
71 Waukesha .....	49 408	1 021	43 210	18 842	13 083	2 622	3 699	14 302	4 984	27 694	8 151
72 Waupaca .....	14 528	226	5 259	2 004	909	37	484	1 421	458	1 929	1 327
73 Waushara .....	6 179	52	1 232	527	291	—	448	375	4	437	942
74 Winnebago .....	26 868	1 593	17 003	10 356	1 556	756	1 586	6 649	4 609	5 351	9 530
75 Wood .....	21 799	469	8 070	3 712	1 454	343	1 416	2 881	2 965	4 409	1 905

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration					Liquor store and insurance trust expenditure						
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
115	304	26	35	207	—	2 376	2 376	1 500	509	2 292	1
1 508	3 792	8 195	1 609	9 075	501	135 655	135 646	10 665	33 530	109 140	2
488	1 360	—	314	228	—	447	447	—	447	2 966	3
539	1 411	462	590	251	—	8 884	6 154	2 113	113	8 253	4
489	1 428	1 921	734	851	—	34 393	26 994	12 520	50	16 912	5
987	2 888	3 928	1 758	10 489	—	51 268	50 653	10 175	5 429	36 970	6
484	1 549	1 425	667	282	—	19 532	17 245	8 365	699	7 176	7
4 606	15 929	23 443	5 942	14 257	—	334 853	323 453	61 631	12 265	318 955	8
337	1 358	480	613	264	—	7 936	7 936	819	719	6 361	9
567	1 333	892	967	243	—	11 212	9 538	2 753	67	5 568	10
465	2 145	1 153	627	4 023	—	18 735	15 965	6 853	1 755	15 219	11
1 031	7 492	3 091	2 220	5 216	—	44 709	38 569	12 783	1 079	41 173	12
611	2 628	2 126	1 272	1 263	—	32 575	31 693	12 124	3 117	19 660	13
898	2 886	4 717	3 286	9 175	—	86 765	81 781	26 200	12 912	67 830	14
490	1 125	947	1 502	508	—	14 959	13 089	2 301	1 922	8 594	15
8 094	29 763	28 186	9 906	200 990	—	647 157	615 366	146 623	188 560	446 657	16
1 784	4 345	4 878	3 560	10 713	—	84 708	78 873	18 709	6 781	61 216	17
754	6 322	2 442	1 484	10 965	—	54 194	50 616	6 742	20 475	30 837	18
1 550	6 238	6 815	2 361	568	—	100 070	100 070	913	—	71 366	19
796	2 879	2 269	8 169	1 025	—	52 783	45 235	20 194	2 731	32 877	20
2 538	6 393	7 069	3 108	5 576	—	111 144	104 144	30 045	6 461	71 359	21
194	471	290	685	1 014	—	6 553	5 928	243	679	4 050	22
2 099	6 113	5 750	8 570	3 957	—	101 054	91 769	22 226	8 555	59 541	23
266	861	781	458	103	—	11 374	8 859	7 583	100	6 779	24
758	2 863	3 160	3 357	7 982	—	60 910	57 569	10 048	7 077	46 845	25
697	1 989	1 717	1 017	4 016	—	29 122	25 122	4 724	3 640	19 549	26
465	1 812	974	1 230	1 634	—	13 782	13 317	3 068	723	12 595	27
438	1 248	1 146	822	872	—	17 106	13 481	8 702	582	14 200	28
245	888	701	922	455	—	10 800	10 200	6 630	566	2 577	29
463	1 204	745	850	3 126	—	14 633	14 043	4 703	355	11 745	30
883	4 518	4 118	2 749	15 721	—	85 988	75 175	19 429	7 829	73 913	31
645	1 948	1 404	1 689	2 759	—	24 277	21 156	4 836	4 005	13 933	32
3 371	10 970	14 126	12 338	7 489	—	246 380	220 061	55 190	11 538	159 542	33
438	1 662	2 738	684	2 649	—	45 937	45 937	5 376	774	45 523	34
2 116	6 369	11 591	3 283	7 544	—	179 817	170 542	42 255	6 744	114 901	35
339	1 465	995	855	2 131	—	18 695	16 178	2 154	2 083	10 619	36
456	1 652	1 184	1 002	6 136	—	9 382	6 582	668	192	14 435	37
694	1 902	2 296	962	1 331	—	33 484	27 979	4 764	633	34 498	38
1 918	4 644	3 130	6 063	32 173	—	81 888	78 288	11 361	27 340	99 489	39
3 723	10 425	11 919	6 470	7 728	—	154 116	142 557	39 697	16 642	143 978	40
1 425	3 286	3 580	4 060	1 755	—	70 720	64 015	17 546	2 988	50 492	41
317	1 762	535	806	96	—	7 055	7 047	3 477	150	5 375	42
172	463	177	181	—	—	3 573	2 580	1 120	—	5 465	43
33 362	101 012	121 080	112 523	128 639	112 088	2 120 687	2 042 456	134 497	21 750	3 369 885	44
581	2 365	2 354	1 626	1 844	—	39 953	34 580	7 925	6 850	33 340	45
834	3 465	2 311	1 157	2 360	—	40 371	37 421	9 224	5 523	42 186	46
1 046	3 777	1 922	2 019	555	—	52 947	46 966	32 438	—	48 824	47
2 626	15 105	14 785	6 578	31 295	—	251 905	234 005	50 470	30 328	166 059	48
1 559	14 262	8 134	3 610	8 688	—	127 336	114 816	13 607	7 863	123 639	49
277	685	424	388	464	—	7 187	6 627	2 372	421	6 837	50
697	3 351	2 222	1 051	5 851	—	31 195	29 725	12 624	2 955	22 282	51
766	3 139	2 754	2 601	1 241	—	49 418	45 197	24 265	1 873	24 540	52
1 314	4 419	5 133	3 309	3 599	—	95 302	85 679	13 178	18 070	43 063	53
419	1 256	1 629	1 049	3 469	—	19 660	18 263	3 699	445	17 448	54
3 254	14 667	13 115	7 277	11 096	—	210 196	180 346	33 691	7 015	103 232	55
399	1 152	910	1 089	3 700	—	15 905	15 205	5 161	894	13 390	56
4 061	10 817	10 574	4 446	8 931	—	182 351	161 613	29 266	7 860	106 638	57
516	1 047	937	1 330	647	—	15 002	11 476	4 805	733	15 824	58
1 077	4 718	3 674	3 115	5 629	—	64 325	60 481	25 508	5 448	39 219	59
1 063	4 633	3 596	2 945	12 489	—	68 128	61 457	25 098	7 512	52 576	60
550	1 044	660	651	447	—	7 783	5 676	5 676	738	7 380	61
757	2 071	960	1 980	18 094	—	26 468	23 451	8 375	2 700	22 114	62
2 003	8 085	9 288	5 893	21 989	—	142 302	133 827	32 929	7 897	107 503	63
640	1 619	1 207	1 196	4 672	—	19 924	16 389	4 853	2 335	9 362	64
519	1 785	1 663	1 185	5 738	—	29 186	28 175	9 767	3 295	20 890	65
506	1 799	1 197	1 314	3 207	183	21 198	17 795	2 181	3 100	18 188	66
644	1 778	928	911	2 509	—	17 717	12 947	5 356	568	14 212	67
7 100	7 508	6 888	5 208	8 794	—	123 110	105 246	15 495	14 597	89 609	68
470	1 369	751	549	1 814	—	15 687	15 084	8 205	885	10 896	69
1 692	11 312	7 171	3 913	11 211	—	141 311	129 461	32 358	13 171	107 621	70
6 277	29 434	32 337	14 540	24 129	—	531 271	455 159	116 709	31 903	466 749	71
1 178	3 854	4 042	3 877	13 508	—	73 101	63 911	22 264	10 128	42 011	72
397	1 522	483	1 047	155	—	7 754	6 604	1 127	10	11 365	73
3 621	9 397	9 431	4 290	30 015	—	147 692	124 639	7 203	17 133	88 391	74
1 996	4 834	5 976	5 051	35 334	—	99 264	99 264	8 097	12 762	99 885	75

**Table 50. Local Government Finances for Individual County Areas by State: 1991-92—Con.**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
		24	25	26	27	28	29	30	31	32	33	34
<b>WYOMING—Con.</b>												
1	Albany .....	3 876	34	5 979	4 377	9 877	1 031	226	2 452	766	1 689	1 925
2	Big Horn .....	1 100	861	1 724	134	88	—	770	445	—	349	861
3	Campbell .....	4 890	338	4 774	—	2 114	592	1 512	2 240	163	1 978	979
4	Carbon .....	2 142	395	2 271	418	279	2	343	1 005	766	732	475
5	Converse .....	1 597	3	2 242	564	205	62	292	695	241	785	731
6	Crook .....	2 111	—	1 745	272	144	—	647	91	—	147	178
7	Fremont .....	2 435	1 033	3 355	1 040	585	105	2 817	738	—	1 158	1 187
8	Goshen .....	1 127	435	987	443	105	44	1 643	483	—	370	487
9	Hot Springs .....	775	85	707	76	219	69	169	112	—	206	285
10	Johnson .....	1 290	495	704	87	138	12	271	460	—	77	213
11	Laramie .....	15 020	343	11 484	8 352	1 733	719	635	5 365	8 071	4 655	3 857
12	Lincoln .....	2 604	326	2 368	588	288	64	750	1 183	—	1 242	469
13	Natrona .....	9 402	2 281	14 436	7 960	1 421	414	1 609	11 290	1 539	8 159	5 250
14	Niobrara .....	286	31	181	82	69	—	171	116	—	47	76
15	Park .....	2 970	341	2 233	1 029	383	65	1 821	700	—	402	865
16	Platte .....	933	257	917	159	129	39	1 827	602	4	448	406
17	Sheridan .....	1 959	1 085	2 241	1 241	380	314	2 768	779	—	978	1 031
18	Sublette .....	1 842	23	1 579	202	193	—	359	183	—	184	260
19	Sweetwater .....	6 998	—	6 390	2 807	787	326	2 088	6 660	617	2 120	2 222
20	Teton .....	2 764	—	5 422	1 021	175	265	197	1 498	—	734	786
21	Uinta .....	2 650	68	3 698	419	689	14	456	403	172	1 341	1 034
22	Washakie .....	657	128	784	190	255	22	658	349	29	398	306
23	Weston .....	997	204	674	138	139	12	1 307	792	28	342	242

<sup>1</sup>Population data are from the 1990 Census of Housing and Population, April 1, 1990.

<sup>2</sup>There have been organizational changes since 1987 that affect the data in this table compared with those found in the 1987 Census Report. Three occurred in Alaska and one in Georgia. They were: Alaska, Aleutians East Borough was organized from a portion of the Aleutians Census Area effective October, 1987. Lake and Peninsula Borough was organized from a portion of the Dillingham Census area effective July, 1988. Denali Borough was organized from a portion of the Yukon-Koyukuk Census Area effective December, 1990. Georgia, Clarke County and Athens City governments were consolidated effective January, 1991, and it is counted as a municipality in Census statistics.

<sup>3</sup>County-type area without any county government, see appendix C.

<sup>4</sup>Does not include Kalawao County, which had no local governments as of Jan. 1992.

<sup>5</sup>Does not include the Montana portion of Yellowstone National Park, which is a county equivalent area that had no local governments as of Jan. 1992.

<sup>6</sup>Includes the five county areas comprising the city of New York—Bronx County, Kings County, New York County, Queens County, and Richmond County.

Expenditure—Con.						Indebtedness				Cash and securities	
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility		
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
1 009	2 363	2 224	2 879	3 072	—	29 796	29 796	10 833	3 030	29 317	1
1 000	1 262	663	738	1 626	—	17 912	17 723	3 135	2 261	19 850	2
1 893	9 830	6 905	3 801	14 491	—	92 020	91 852	—	6 896	166 487	3
880	2 095	1 409	2 934	2 103	—	22 119	21 657	10 940	5 336	30 169	4
741	3 230	2 009	1 355	893	—	29 502	29 502	1 905	1 120	40 645	5
377	834	21	388	207	—	670	668	—	153	6 947	6
870	2 894	656	4 606	2 064	—	14 874	14 488	2 641	1 616	39 474	7
308	1 051	260	576	3 295	—	4 049	4 049	2 122	867	5 219	8
281	756	3	786	497	—	306	306	—	278	11 874	9
288	857	103	360	236	—	2 540	2 540	1 035	872	8 436	10
2 831	7 644	5 035	7 334	11 508	—	102 623	102 623	21 710	42 324	108 497	11
1 122	2 810	13 057	1 544	3 022	—	166 391	166 371	6 825	2 210	171 368	12
2 564	10 817	3 166	7 885	6 583	—	42 374	42 374	7 632	5 488	90 244	13
122	403	224	593	6 275	—	22 772	22 772	1 660	20 051	10 817	14
1 118	2 641	914	3 315	6 375	—	30 690	29 248	17 200	1 355	53 460	15
491	907	8 192	681	2 214	—	113 408	113 408	565	343	116 600	16
563	2 049	572	1 696	1 078	122	8 180	8 168	4 955	1 864	17 739	17
401	1 077	2 632	1 161	309	—	43 836	43 836	12 120	489	39 387	18
2 046	4 954	17 607	6 703	1 780	—	203 237	203 237	19 167	597	236 802	19
633	3 025	1 045	3 771	1 946	—	26 347	26 251	1 565	8 063	27 613	20
1 039	3 523	13 086	2 937	1 949	—	191 637	191 637	41 525	6 928	172 298	21
309	1 077	374	1 374	1 003	—	12 701	12 663	4 975	6 177	7 006	22
260	711	286	698	434	—	3 786	3 786	1 410	490	5 752	23



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
16.45	—	1 059.67	—	1 059.67	1 040.68	103.59	559.20	5.87	3.51	—	1.43	1
513.46	—	2 209.91	.15	2 209.76	1 717.81	260.94	650.84	5.57	3.94	434.60	23.14	2
83.05	—	1 570.25	.28	1 569.97	1 457.49	226.23	659.13	5.63	4.88	—	169.14	3
75.59	—	1 338.44	—	1 338.44	1 239.20	343.57	601.83	1.63	6.21	316.36	1.33	4
94.40	—	987.44	5.02	982.42	844.02	112.62	600.21	1.40	5.43	—	1.22	5
75.44	—	1 858.18	—	1 858.18	1 783.37	61.22	594.37	—	11.41	869.41	3.71	6
43.21	—	1 299.33	—	1 299.33	1 194.87	82.22	594.42	2.01	.14	—	126.53	7
119.25	14.17	1 722.62	—	1 722.62	1 616.34	155.97	507.19	6.21	—	603.13	48.86	8
167.45	—	1 286.07	—	1 286.07	1 145.76	173.66	543.31	2.36	2.03	—	13.91	9
261.01	—	1 118.71	—	1 118.71	896.64	88.88	646.88	1.84	1.69	—	4.30	10
76.93	—	1 100.38	—	1 100.38	974.21	71.85	550.71	1.08	.99	—	.65	11
43.51	—	1 079.22	—	1 079.22	1 033.03	35.46	611.25	—	.94	—	6.99	12
865.12	—	1 918.36	—	1 918.36	1 107.27	86.75	634.29	13.84	.26	115.60	2.09	13
232.64	—	1 797.31	—	1 797.31	1 590.70	56.22	568.67	2.79	—	579.31	—	14
23.02	—	943.28	—	943.28	919.09	55.15	533.39	.71	2.20	—	.63	15
123.51	—	1 761.23	.22	1 761.01	1 648.93	365.53	936.90	3.03	.60	196.52	1.57	16
926.18	—	3 000.74	.45	3 000.29	1 994.50	125.83	655.71	9.14	2.81	543.51	59.90	17
285.61	—	1 129.07	—	1 129.07	898.61	17.01	577.98	5.05	—	—	.07	18
141.28	—	1 123.75	—	1 123.75	1 002.26	48.09	544.07	1.90	1.72	—	3.89	19
1 557.71	—	2 507.46	—	2 507.46	1 083.34	63.38	582.93	4.72	2.80	—	8.33	20
203.08	—	1 166.41	—	1 166.41	939.42	91.24	553.21	2.57	1.91	—	.88	21
563.40	—	1 795.63	—	1 795.63	1 253.97	100.42	506.66	1.42	.52	311.46	20.10	22
46.04	—	1 190.60	4.09	1 186.51	1 129.33	101.22	488.38	2.54	3.71	259.38	.06	23
57.59	—	1 338.06	5.28	1 332.79	1 271.95	160.00	731.44	—	1.66	—	43.69	24
596.86	—	1 534.15	—	1 534.15	955.43	89.70	505.44	2.40	6.33	1.21	20.18	25
44.77	—	1 141.43	—	1 141.43	1 078.07	53.73	531.97	1.87	23.17	92.75	4.45	26
127.15	—	1 472.13	4.84	1 467.28	1 345.60	143.48	620.39	6.90	10.11	231.57	3.35	27
55.95	9.87	1 292.94	—	1 292.94	1 219.57	48.09	508.32	10.49	11.03	62.53	39.97	28
31.68	—	1 848.35	—	1 848.35	1 812.21	279.81	479.01	2.39	7.63	426.85	142.91	29
546.13	—	1 823.40	.14	1 823.25	1 186.92	51.45	602.03	2.44	.32	—	4.24	30
137.40	—	1 434.30	.30	1 434.01	1 304.01	80.60	521.00	1.35	3.04	365.75	1.44	31
39.10	—	1 640.89	—	1 640.89	1 511.57	54.47	849.60	.30	11.43	2.86	9.85	32
27.04	—	1 163.50	—	1 163.50	1 135.05	100.98	756.42	.39	2.84	103.50	16.32	33
26.21	—	1 023.16	1.89	1 021.27	937.43	17.82	607.91	5.72	.39	—	2.41	34
681.81	39.16	3 445.17	—	3 445.17	2 799.29	453.70	685.06	5.14	1.45	1 151.32	20.14	35
538.69	—	2 201.08	—	2 201.08	1 501.80	199.93	627.48	3.14	11.67	319.27	1.21	36
172.01	115.72	2 093.60	.21	2 093.39	1 870.71	274.35	616.49	22.08	50.89	77.13	100.16	37
146.80	—	1 117.59	.06	1 117.53	1 004.39	20.87	560.48	3.12	7.00	.13	5.54	38
902.78	—	3 474.42	—	3 474.42	2 529.46	768.66	561.25	.75	.94	730.51	6.35	39
131.34	—	1 460.32	—	1 460.32	1 305.81	55.79	588.93	3.93	9.68	365.94	1.59	40
262.56	—	3 460.19	.80	3 459.39	3 189.37	1 399.65	593.30	7.63	2.10	678.67	15.89	41
755.76	—	2 228.76	2.81	2 225.95	1 235.54	77.42	540.46	1.26	3.07	366.53	5.02	42
92.43	—	1 267.10	—	1 267.10	1 185.42	77.82	885.37	.16	1.34	—	2.77	43
461.85	—	1 732.19	—	1 732.19	1 252.17	140.32	659.54	3.33	11.39	—	12.48	44
936.82	—	3 345.82	5.49	3 340.33	2 354.59	394.34	609.91	10.07	1.05	572.07	40.94	45
57.18	—	2 087.77	—	2 087.77	2 034.14	270.75	959.45	6.24	.43	475.44	67.93	46
450.02	—	1 428.06	—	1 428.06	908.92	36.27	517.87	1.31	.13	—	2.38	47
741.66	—	2 283.26	.06	2 283.21	1 537.27	154.42	617.80	11.25	3.66	351.23	3.56	48
79.48	—	1 720.22	3.73	1 716.49	1 612.33	496.78	517.07	7.03	7.01	—	52.56	49
50.69	—	1 509.47	.17	1 509.30	1 448.85	126.04	652.29	2.17	5.51	322.64	81.48	50
550.52	71.85	1 943.35	—	1 943.35	1 307.98	155.20	521.53	9.41	3.28	1.49	27.46	51
925.84	—	2 922.40	—	2 922.40	1 959.13	185.80	708.04	2.39	5.86	665.27	4.76	52
50.00	—	1 561.33	1.57	1 559.76	1 421.90	48.99	702.41	4.00	14.50	—	241.32	53
119.38	—	1 394.85	—	1 394.85	1 265.04	56.04	588.82	3.67	1.69	40.58	2.56	54
500.49	—	2 270.66	—	2 270.66	1 842.15	398.04	637.80	7.65	12.43	472.66	5.80	55
95.42	—	1 597.81	4.73	1 593.08	1 461.95	142.95	555.40	7.70	7.09	304.86	7.70	56
72.58	—	1 908.94	—	1 908.94	1 821.77	197.74	580.52	—	2.71	564.55	3.80	57
49.09	—	990.22	1.40	988.82	939.87	61.91	488.89	1.12	.66	147.55	1.72	58
75.87	—	1 443.03	—	1 443.03	1 349.25	180.75	631.39	6.63	5.12	306.98	10.42	59
119.70	—	1 407.51	—	1 407.51	1 271.73	85.57	654.45	5.50	1.98	8.53	11.69	60
262.04	—	1 837.34	—	1 837.34	1 623.65	74.08	586.62	7.58	24.69	427.50	53.69	61
379.75	—	1 855.59	.08	1 855.51	1 441.77	279.74	709.81	4.82	1.98	6.88	162.78	62
73.21	30.70	2 373.32	.08	2 373.24	2 285.68	280.75	582.68	5.97	.18	1 019.67	47.89	63
80.67	—	1 082.68	—	1 082.68	995.83	79.68	518.83	2.73	1.24	—	14.82	64
22.28	—	1 190.49	—	1 190.49	1 162.15	29.83	727.57	.06	2.64	—	7.61	65
49.23	—	1 749.78	—	1 749.78	1 704.53	71.05	706.07	.96	2.65	103.33	1.92	66
24.03	—	1 541.01	.41	1 540.61	1 516.94	116.95	678.64	.59	.73	355.46	208.04	67



















































Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
360.35	—	2 659.83	—	2 659.83	2 313.44	299.98	1 023.71	148.31	—	439.04	41.20	1
335.72	—	1 765.22	—	1 765.22	1 498.82	140.48	940.91	4.39	—	—	22.56	2
289.30	—	1 690.57	—	1 690.57	1 410.11	191.49	523.32	6.37	—	37.39	37.81	3
230.03	—	2 074.72	—	2 074.72	1 820.02	177.85	1 010.29	6.57	—	6.21	47.57	4
415.62	—	2 344.01	—	2 344.01	1 986.63	166.91	1 205.56	11.12	—	—	48.44	5
119.88	—	2 409.41	1.06	2 408.35	2 288.32	162.37	1 356.15	7.44	63.58	38.54	65.71	6
255.33	—	2 912.45	—	2 912.45	2 673.05	244.42	1 161.58	23.31	—	135.97	63.43	7
511.85	—	2 896.31	—	2 896.31	2 354.98	214.80	1 429.50	7.83	—	7.63	68.23	8
39.95	—	2 043.18	—	2 043.18	2 019.39	186.55	1 149.53	18.51	3.23	—	43.18	9
68.95	.54	1 998.65	—	1 998.65	1 942.14	173.54	1 068.63	35.73	2.68	.08	34.11	10
329.37	—	2 219.22	—	2 219.22	1 943.84	225.08	1 012.65	6.33	—	13.88	57.08	11
267.48	—	2 519.98	1.51	2 518.47	2 277.76	232.61	1 231.95	5.84	—	229.69	127.33	12
70.00	—	972.94	—	972.94	911.75	74.44	496.66	13.32	4.07	9.12	15.06	13
280.34	—	2 859.08	—	2 859.08	2 594.63	233.15	1 114.26	8.78	310.48	210.63	53.98	14
292.04	—	3 118.43	—	3 118.43	2 868.82	417.49	1 208.75	1.30	—	429.98	30.19	15
656.92	—	3 070.96	—	3 070.96	2 537.33	209.70	1 025.91	9.44	—	454.75	64.07	16
111.30	—	1 907.39	—	1 907.39	1 802.72	235.25	816.29	17.83	—	—	30.53	17
81.68	—	1 952.35	—	1 952.35	1 869.35	203.63	1 014.75	13.61	7.56	4.73	38.38	18
76.60	103.72	2 040.88	—	2 040.87	1 906.18	392.82	812.73	12.98	16.55	.05	61.45	19
70.11	—	2 859.89	—	2 859.89	2 801.79	174.04	1 355.81	9.92	—	700.47	49.46	20
91.44	—	2 118.31	—	2 118.31	2 011.68	147.22	1 016.38	23.29	—	.60	54.98	21
61.78	—	2 454.16	—	2 454.16	2 393.36	147.22	990.47	8.54	—	647.72	31.22	22
515.02	—	2 941.81	—	2 941.81	2 479.21	254.11	988.30	10.40	4.76	632.26	23.39	23
90.19	—	1 735.33	—	1 735.33	1 658.53	87.24	928.32	3.54	—	31.71	28.75	24
362.91	—	2 851.44	—	2 851.44	2 571.30	213.23	1 324.51	4.66	—	337.93	34.48	25
422.63	—	4 783.54	—	4 783.54	4 377.20	502.36	1 634.80	40.72	669.52	510.93	67.30	26
445.32	—	3 872.82	—	3 872.82	3 476.82	558.04	1 766.84	37.44	55.67	355.59	25.55	27
342.48	—	2 087.03	—	2 087.03	1 667.93	112.81	808.64	5.50	54.22	230.41	25.27	28
388.11	—	2 979.05	—	2 979.05	2 640.95	213.13	1 856.99	10.54	—	—	35.48	29
83.38	—	1 972.93	—	1 972.93	1 901.73	158.91	882.24	5.14	—	28.70	37.63	30
271.24	—	1 792.67	—	1 792.67	1 544.15	113.28	978.65	7.12	—	—	22.72	31
371.22	—	2 579.90	—	2 579.90	2 241.08	220.21	1 317.96	—	—	—	51.07	32
217.16	—	2 670.58	—	2 670.58	2 451.15	207.27	1 206.84	2.40	—	194.83	289.55	33
66.72	—	2 556.20	—	2 556.20	2 492.39	166.06	1 253.08	15.95	—	521.75	31.18	34
616.29	—	2 535.72	—	2 535.72	2 012.44	145.50	1 026.63	4.67	2.14	369.91	57.44	35
119.53	—	1 556.61	—	1 556.61	1 401.12	139.70	672.50	—	—	—	29.64	36
874.61	76.17	3 742.85	—	3 742.85	2 723.08	123.17	1 030.06	1.57	—	1.80	33.26	37
123.44	—	2 022.92	—	2 022.92	1 917.64	170.12	780.86	6.71	1.69	785.29	1.76	38
155.18	—	1 101.24	—	1 101.24	970.67	80.26	661.47	7.11	1.98	—	9.78	39
77.96	—	1 074.81	—	1 074.81	1 007.48	89.90	666.94	9.68	1.51	—	23.61	40
35.56	—	1 631.61	—	1 631.61	1 602.76	27.46	723.99	—	—	—	.51	41
485.16	—	1 711.68	—	1 711.68	1 207.67	116.58	704.80	—	.44	—	4.00	42
63.45	—	1 002.06	—	1 002.06	884.96	36.83	698.82	5.37	.62	—	10.52	43
20.06	.92	1 189.01	—	1 189.01	1 161.14	43.42	810.32	8.89	.48	—	23.71	44
81.30	1.51	2 058.88	—	2 058.88	1 966.42	121.90	660.40	12.02	—	—	17.23	45
150.86	—	1 517.99	—	1 517.99	1 408.45	170.25	790.55	9.51	1.66	—	30.62	46
89.97	2.54	1 639.67	—	1 639.67	1 552.73	73.33	622.37	15.03	.57	—	54.21	47
96.06	—	1 251.86	—	1 251.86	1 151.09	43.13	673.80	13.14	6.28	—	13.96	48
198.30	—	1 061.55	—	1 061.55	917.20	39.27	645.25	2.06	1.16	—	9.66	49
26.17	—	1 330.13	—	1 330.13	1 297.08	108.51	836.97	10.38	1.02	—	76.86	50
52.54	—	1 182.01	—	1 182.01	1 128.86	90.00	750.18	7.42	.25	—	4.90	51
46.54	—	862.32	—	862.32	807.51	57.62	650.62	8.03	7.11	—	—	52
198.67	—	1 573.41	—	1 573.41	1 414.32	186.57	706.27	2.76	1.96	—	36.46	53
417.93	—	1 592.73	—	1 592.73	1 086.61	131.65	588.35	10.50	—	—	69.30	54
547.78	2.70	2 207.65	—	2 207.65	1 663.67	59.35	586.50	7.32	.39	762.10	1.33	55
142.61	1.29	1 310.07	—	1 310.07	1 021.59	57.13	573.59	6.41	4.60	—	3.02	56
106.15	—	983.58	—	983.58	892.90	84.77	582.28	—	—	—	14.32	57
578.35	—	3 552.52	—	3 552.52	2 996.34	308.98	787.77	12.05	2.26	527.66	14.64	58
176.91	—	1 222.56	.66	1 221.90	1 077.40	41.08	793.02	.45	—	—	46.10	59
31.60	—	1 153.19	—	1 153.19	1 124.34	66.08	721.62	19.98	.21	31.95	.28	60
368.76	—	1 257.73	—	1 257.73	848.71	41.67	484.08	2.12	6.67	—	32.58	61
87.84	3.59	1 587.40	—	1 587.40	1 525.49	90.59	615.78	7.46	—	—	61.36	62
39.55	—	1 241.52	—	1 241.52	1 198.75	70.22	928.68	2.44	.28	—	2.12	63
58.78	—	944.83	—	944.83	905.20	33.17	780.73	4.38	—	—	—	64
65.14	—	1 019.57	—	1 019.57	876.58	56.00	596.35	—	—	—	—	65
53.51	—	1 586.97	—	1 586.97	1 529.48	43.93	666.72	9.43	.15	542.16	—	66
629.70	5.00	2 843.10	—	2 843.10	2 135.43	171.89	613.49	14.24	3.61	744.52	84.47	67
108.43	—	984.36	.19	984.17	910.69	73.86	679.44	3.67	—	—	26.46	68
12.55	—	1 193.96	—	1 193.96	1 184.20	92.49	920.99	—	—	—	3.25	69
74.38	—	1 161.35	—	1 161.35	1 086.29	116.67	791.16	7.46	—	—	42.70	70
7.65	103.69	1 529.67	—	1 529.67	1 467.13	85.53	609.89	34.09	21.91	—	56.91	71
98.19	—	1 983.32	—	1 983.32	1 885.54	68.26	694.92	6.59	1.06	919.70	35.14	72
20.92	—	1 123.66	—	1 123.66	1 099.32	51.23	745.42	3.17	.78	—	28.82	73



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
605.24	—	1 926.32	—	1 926.32	1 217.06	214.64	595.58	8.54	2.44	—	63.16	1
457.74	—	1 935.44	—	1 935.44	1 498.61	93.82	770.16	21.52	35.42	—	57.19	2
44.69	—	1 021.32	—	1 021.32	963.84	38.57	676.62	16.13	.56	—	—	3
85.33	—	1 407.81	—	1 407.81	1 293.55	62.44	605.75	7.69	1.64	402.80	9.33	4
242.74	—	1 542.99	—	1 542.99	1 305.97	52.81	798.56	12.26	1.27	148.19	4.89	5
303.40	—	1 239.67	—	1 239.67	947.66	41.49	569.30	4.23	1.04	—	2.18	6
129.83	—	1 151.59	—	1 151.59	1 044.56	94.35	698.95	6.89	.10	—	7.55	7
61.42	—	1 284.16	—	1 284.16	1 217.72	62.77	617.30	4.15	—	407.77	.58	8
60.97	—	980.65	—	980.65	921.75	46.95	667.76	13.04	3.54	—	8.93	9
120.42	—	2 552.77	—	2 552.77	2 417.09	70.57	796.03	15.77	1.78	—	61.67	10
139.14	—	1 935.17	—	1 935.17	1 751.15	118.40	605.21	7.46	.94	679.13	17.43	11
71.44	—	1 249.17	—	1 249.17	1 183.98	41.70	763.85	4.87	.38	—	198.50	12
52.87	—	1 133.80	—	1 133.80	1 064.93	51.58	646.42	10.28	2.09	—	39.88	13
114.71	—	998.59	—	998.59	886.90	97.25	634.45	5.44	.13	—	28.07	14
970.63	4.11	2 077.27	—	2 077.27	1 098.88	106.57	634.33	—	12.24	—	9.83	15
124.00	—	1 137.41	—	1 137.41	1 012.63	108.55	717.07	10.53	.55	—	4.37	16
89.47	—	937.12	—	937.12	883.94	18.86	625.94	1.80	—	—	2.34	17
358.24	—	1 588.63	—	1 588.63	1 244.22	125.94	665.57	12.40	6.11	—	20.81	18
16.06	—	1 123.46	—	1 123.46	1 068.67	81.47	818.40	4.85	.08	—	4.02	19
105.47	—	1 904.58	2.13	1 902.44	1 786.56	244.48	634.59	12.11	26.05	10.49	36.75	20
234.76	—	1 316.47	—	1 316.47	1 064.90	73.72	627.57	7.70	1.97	—	40.45	21
72.74	—	1 216.62	—	1 216.62	1 161.65	35.14	810.39	6.58	.43	—	63.88	22
72.48	.89	1 884.90	—	1 884.90	1 768.66	320.56	551.63	13.50	5.20	—	48.78	23
25.24	—	1 246.79	—	1 246.79	1 221.83	59.09	815.87	2.74	.67	—	16.08	24
174.48	—	1 283.46	—	1 283.46	1 130.44	48.66	735.91	2.53	.40	167.91	63.08	25
38.48	—	982.88	—	982.88	930.82	42.56	667.95	7.02	.26	—	17.64	26
38.81	—	975.46	—	975.46	954.88	78.96	727.57	—	.05	—	14.89	27
34.93	—	1 144.66	—	1 144.66	1 079.80	103.16	794.61	6.36	.07	—	.86	28
72.35	—	1 401.37	—	1 401.37	1 335.62	79.49	746.70	—	2.29	—	58.21	29
22.87	—	1 241.24	—	1 241.24	1 218.52	88.77	895.98	11.29	6.89	—	6.52	30
20.96	—	1 036.89	—	1 036.89	1 012.78	45.59	835.74	—	.33	—	—	31
247.22	—	1 318.75	—	1 318.75	1 030.09	18.50	773.58	3.61	.61	—	17.58	32
59.97	—	1 092.19	—	1 092.19	1 018.26	118.98	761.04	5.29	1.35	—	15.86	33
38.40	—	859.63	—	859.63	824.87	68.20	603.40	—	1.10	—	—	34
91.50	—	1 187.25	—	1 187.25	1 087.52	72.45	731.61	7.58	1.88	—	1.23	35
130.28	—	831.67	—	831.67	697.01	36.84	496.53	11.47	3.77	—	19.02	36
594.52	—	1 931.04	—	1 931.04	1 324.00	164.32	629.42	12.09	1.84	—	78.71	37
52.62	—	1 235.02	—	1 235.02	1 187.85	74.79	947.32	7.05	.13	—	7.69	38
120.48	—	1 222.89	—	1 222.89	1 078.94	36.87	606.88	—	.83	228.81	5.71	39
114.35	—	1 266.80	—	1 266.80	1 110.82	122.47	601.62	13.04	.12	—	51.49	40
56.51	—	1 175.42	—	1 175.42	1 116.39	39.54	877.49	3.29	—	—	34.87	41
46.06	—	1 106.07	—	1 106.07	1 060.12	68.79	690.10	5.52	2.67	—	22.55	42
231.76	—	1 327.37	—	1 327.37	1 113.29	104.83	580.04	7.90	1.25	—	10.73	43
35.05	—	1 186.65	—	1 186.65	1 155.28	49.02	809.84	—	2.16	—	25.95	44
85.98	—	1 827.97	—	1 827.97	1 766.83	154.27	635.25	6.06	3.60	—	48.18	45
22.88	—	773.73	—	773.73	751.76	112.54	567.52	5.46	.12	—	3.93	46
54.99	—	1 076.39	—	1 076.39	1 028.48	51.65	719.36	—	2.95	—	—	47
75.52	—	1 273.45	—	1 273.45	1 199.19	175.48	734.38	13.68	4.39	—	66.01	48
112.46	—	1 070.74	—	1 070.74	988.62	34.25	745.06	—	.22	—	29.23	49
109.64	—	1 192.97	—	1 192.97	1 074.29	65.87	744.41	5.00	.09	—	17.81	50
71.88	—	1 382.44	—	1 382.44	1 256.43	60.63	748.84	6.24	1.12	—	96.21	51
15.02	—	1 099.76	—	1 099.76	1 076.67	131.61	784.94	7.21	.26	—	27.30	52
156.01	—	1 219.08	—	1 219.08	1 084.74	36.56	700.04	8.84	4.76	—	16.86	53
240.56	—	1 473.34	—	1 473.34	1 295.52	99.29	670.95	5.52	2.52	—	247.09	54
199.11	—	2 033.75	—	2 033.75	1 853.23	95.91	698.74	6.54	.15	735.32	3.87	55
91.97	—	1 601.52	—	1 601.52	1 421.70	87.66	687.89	9.48	1.61	—	1.75	56
53.87	—	1 081.44	—	1 081.44	980.94	45.88	701.08	9.35	.90	—	19.63	57
49.92	—	1 002.55	—	1 002.55	942.67	69.95	679.14	16.60	—	—	—	58
—	—	1 362.39	—	1 362.39	1 362.39	66.52	1 067.12	8.14	—	—	—	59
98.29	—	1 235.71	—	1 235.71	1 149.22	15.04	715.19	7.31	1.50	—	149.14	60
89.69	2.54	1 504.31	—	1 504.31	1 404.15	59.31	852.69	12.71	—	—	162.67	61
51.22	—	1 312.51	—	1 312.51	1 172.71	95.56	799.53	5.43	2.38	—	25.96	62
81.38	—	1 155.57	—	1 155.57	1 038.68	98.41	841.43	7.44	2.91	—	—	63
159.81	—	1 261.33	—	1 261.33	1 095.86	93.80	631.98	—	2.14	—	114.41	64
—	—	1 023.54	—	1 023.54	1 023.54	49.44	689.74	20.72	—	—	22.60	65
50.33	—	1 076.74	—	1 076.74	1 027.83	93.29	820.58	2.63	.20	—	1.49	66
152.41	—	1 068.54	—	1 068.54	976.66	58.71	599.76	5.70	1.97	—	2.95	67
76.65	—	1 221.80	—	1 221.80	1 015.09	41.86	684.97	4.82	—	—	—	68
72.07	—	1 981.82	—	1 981.82	1 872.50	214.40	757.66	8.46	12.86	—	105.71	69
64.78	—	1 389.06	—	1 389.06	1 331.09	262.04	712.25	—	1.61	—	115.37	70
125.59	—	1 669.86	—	1 669.86	1 491.98	63.32	697.00	9.57	3.10	342.56	12.55	71
101.46	—	1 143.36	—	1 143.36	1 038.67	73.37	822.82	6.47	1.32	—	10.44	72
111.46	—	2 098.03	—	2 098.03	2 000.19	200.75	621.54	4.40	.43	1 063.18	—	73
74.59	—	1 102.74	—	1 102.74	957.50	91.59	622.58	—	.09	—	14.44	74
104.33	—	1 387.22	—	1 387.22	1 277.29	129.04	668.37	—	.10	288.00	17.37	75
54.02	—	4 035.80	—	4 035.80	3 985.06	52.38	726.44	15.11	—	—	.33	76







Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
39.08	—	1 738.98	—	1 738.98	1 677.93	221.84	816.71	8.92	14.17	—	2.75	1
115.49	—	1 769.41	.07	1 769.34	1 653.62	133.97	945.30	11.65	18.11	127.27	12.85	2
60.81	—	2 139.07	—	2 139.07	2 030.57	264.24	975.36	20.90	37.81	29.07	7.11	3
30.34	—	2 241.04	—	2 241.04	2 193.46	345.66	1 373.66	6.21	6.38	—	13.20	4
22.79	—	1 413.88	—	1 413.88	1 392.07	112.44	768.08	9.35	10.18	—	12.12	5
58.95	—	1 775.63	—	1 775.63	1 667.03	264.18	991.26	9.41	14.18	.15	3.74	6
6.55	—	1 557.31	.39	1 556.93	1 548.36	194.49	836.52	5.54	9.34	.11	8.40	7
32.74	—	1 546.56	—	1 546.56	1 511.78	75.37	948.55	2.57	8.07	.13	9.32	8
35.63	—	1 776.53	1.05	1 775.48	1 691.40	64.37	1 082.05	5.21	13.16	.02	5.87	9
36.30	—	1 786.84	.01	1 786.83	1 741.31	235.67	912.00	5.09	32.44	45.63	7.35	10
42.14	—	2 488.77	—	2 488.77	2 451.03	114.14	1 127.97	4.66	11.04	628.16	4.40	11
39.45	—	1 584.76	.83	1 583.93	1 542.51	180.47	958.85	4.26	7.25	—	4.59	12
51.08	—	2 133.40	.90	2 132.50	2 077.22	91.41	1 420.08	6.11	11.59	.10	10.67	13
29.01	—	1 603.61	—	1 603.61	1 560.39	165.09	1 034.98	7.42	11.08	—	18.75	14
4.93	—	1 528.89	—	1 528.89	1 522.60	139.94	829.33	4.67	7.73	—	9.49	15
90.94	—	1 860.81	—	1 860.81	1 763.06	220.48	987.02	9.28	20.26	—	6.64	16
73.97	—	1 830.97	7.57	1 823.41	1 726.99	308.04	1 020.99	—	66.81	—	19.92	17
45.29	—	1 909.78	51.19	1 858.59	1 782.79	171.71	897.12	22.83	—	—	2.58	18
—	141.94	1 868.64	14.96	1 853.68	1 763.69	244.00	889.63	36.49	.98	—	53.72	19
11.27	—	2 143.31	.72	2 142.59	2 132.78	392.63	1 222.01	17.25	24.22	—	33.40	20
16.94	—	1 373.48	15.13	1 358.35	1 336.93	125.80	824.45	20.53	2.77	—	6.14	21
22.10	—	1 680.64	16.13	1 664.51	1 636.75	318.49	997.92	31.35	5.95	—	6.63	22
26.97	—	1 641.92	19.51	1 622.41	1 575.39	164.30	1 072.90	11.20	12.78	—	3.15	23
30.26	—	1 975.37	16.51	1 958.86	1 937.55	326.76	1 353.34	11.51	7.85	—	3.00	24
31.52	—	1 654.19	13.69	1 640.49	1 608.38	188.85	820.18	8.57	9.96	—	7.11	25
57.61	—	2 022.44	42.25	1 980.18	1 918.78	318.70	1 115.12	12.80	43.77	—	42.54	26
38.10	—	1 775.85	8.10	1 767.75	1 712.56	157.23	1 053.10	4.69	—	—	1.78	27
27.40	—	1 644.41	9.69	1 634.72	1 588.14	160.45	940.43	21.90	54.97	—	1.66	28
32.88	—	2 239.53	23.06	2 216.48	2 180.27	387.59	1 273.41	32.77	1.47	—	3.06	29
34.02	—	1 583.40	19.67	1 563.73	1 528.36	236.35	833.15	11.94	3.31	—	4.88	30
19.32	136.49	2 360.29	20.10	2 340.19	2 165.48	175.14	1 155.32	25.99	.04	—	81.92	31
174.77	126.88	2 486.30	5.13	2 481.17	2 183.71	288.51	877.80	24.08	3.24	—	64.42	32
8.31	—	1 917.59	—	1 917.59	1 904.10	261.89	1 120.96	—	1.74	—	40.82	33
17.82	—	1 532.62	14.76	1 517.86	1 492.26	193.34	971.91	13.14	44.13	—	4.49	34
20.90	52.05	1 337.63	8.45	1 329.18	1 259.90	115.53	710.62	4.61	—	—	10.92	35
487.28	—	1 868.64	20.10	1 848.54	1 444.76	234.15	701.14	7.30	3.27	—	3.04	36
184.29	—	1 765.97	11.10	1 754.87	1 583.77	261.22	871.39	7.55	6.94	1.24	1.36	37
28.32	11.08	1 705.89	13.92	1 691.97	1 654.93	180.71	917.82	9.54	37.19	—	3.46	38
234.30	213.91	3 399.34	38.28	3 361.05	2 928.69	381.72	966.00	17.96	9.99	—	11.65	39
70.01	252.55	2 537.72	—	2 537.72	2 351.31	405.18	728.12	19.61	2.49	—	78.44	40
99.96	89.31	2 362.05	5.56	2 356.49	2 146.53	314.50	883.22	26.94	11.92	27.48	17.68	41
64.13	74.72	1 682.95	6.37	1 676.58	1 503.44	83.26	782.85	13.17	3.65	—	8.04	42
216.93	78.36	1 962.60	3.87	1 958.73	1 629.31	143.84	821.31	10.87	9.49	.73	12.96	43
79.65	107.91	3 744.39	32.82	3 711.57	3 530.11	551.51	1 292.64	80.93	7.30	—	47.17	44
244.90	70.16	2 211.66	31.75	2 179.91	1 850.29	162.65	800.95	17.53	15.30	91.54	8.78	45
35.07	36.04	1 974.62	7.28	1 967.34	1 882.93	314.83	1 025.95	13.67	4.05	28.98	8.97	46
893.12	88.91	2 740.42	5.55	2 734.87	1 624.74	82.69	722.57	20.20	33.38	34.22	7.67	47
148.28	62.93	1 608.22	4.72	1 603.50	1 405.80	96.71	728.58	24.02	34.41	—	12.72	48
176.45	102.39	2 080.75	62.54	2 018.22	1 761.88	128.55	841.83	23.41	11.42	54.47	8.90	49
245.68	—	4 867.93	70.69	4 797.24	4 623.59	419.99	1 226.38	20.63	292.08	—	28.11	50
212.47	95.85	2 071.87	65.24	2 006.63	1 714.37	61.16	801.72	22.70	3.48	160.97	16.44	51
167.65	31.04	1 867.21	4.40	1 862.81	1 649.15	99.44	854.00	25.11	6.29	17.99	9.52	52
386.41	338.08	4 983.16	128.15	4 855.02	2 689.94	324.89	816.71	43.54	4.65	355.74	2.00	53
142.51	47.17	1 732.59	4.42	1 728.17	1 516.32	117.40	772.84	15.98	12.32	16.60	12.25	54











Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
302.08	95.97	3 621.72	40.48	3 581.24	3 179.39	383.21	1 077.75	25.06	384.47	125.02	76.73	1
226.27	26.16	2 628.60	3.20	2 625.40	2 335.34	412.32	962.14	12.71	127.91	—	69.88	2
128.98	72.14	2 366.77	12.54	2 354.23	2 156.97	449.59	1 348.60	8.39	153.99	—	15.12	3
154.46	22.62	2 429.07	29.17	2 399.90	2 214.19	228.87	848.18	12.25	288.11	152.58	50.26	4
89.91	5.61	2 588.10	17.75	2 570.35	2 458.10	292.85	1 033.75	5.88	160.68	105.79	28.07	5
924.47	20.05	3 548.44	11.85	3 536.59	2 432.17	314.88	1 129.03	29.13	241.89	—	22.78	6
69.96	70.72	2 508.65	30.28	2 478.37	2 338.72	473.86	1 092.35	20.22	232.27	—	85.48	7
180.16	149.20	3 250.19	42.52	3 207.67	2 883.07	268.09	1 046.72	6.71	323.57	303.15	28.44	8
76.45	67.89	2 742.71	43.79	2 698.93	2 554.85	317.72	1 193.90	1.80	247.53	282.50	32.87	9
21.73	103.29	3 734.93	39.21	3 695.72	3 552.77	548.96	1 090.97	13.00	503.92	572.48	19.27	10
266.06	52.02	2 768.94	37.78	2 731.16	2 398.25	265.95	1 108.34	6.03	396.02	151.24	16.46	11
183.29	129.62	3 923.14	32.77	3 890.38	3 601.34	702.60	1 724.42	2.96	859.36	—	73.82	12
318.77	19.64	2 938.49	15.65	2 922.84	2 579.62	360.58	1 160.96	11.67	336.41	—	24.61	13
26.05	.99	2 668.37	11.49	2 656.88	2 601.43	599.99	1 075.61	21.82	96.90	45.96	78.41	14
389.92	85.00	3 008.39	3.08	3 005.31	2 532.70	464.65	976.20	112.05	—	—	52.73	15
228.71	1.46	2 835.68	1.06	2 834.62	2 593.53	172.17	1 041.78	7.05	318.92	—	45.90	16
54.34	10.31	2 043.18	8.82	2 034.35	1 948.61	207.70	815.65	27.93	178.12	—	37.86	17
86.54	75.64	2 915.88	24.97	2 890.90	2 707.45	666.25	1 541.41	11.21	187.47	141.26	16.75	18
159.36	74.55	4 945.40	32.69	4 912.70	4 619.91	487.42	2 459.69	11.73	394.21	810.17	6.76	19
55.18	—	1 923.49	—	1 923.49	1 879.37	97.18	596.45	2.52	1.67	552.55	27.75	20
132.53	—	2 643.24	—	2 643.24	2 525.12	410.54	788.16	5.01	5.58	912.87	13.02	21
46.07	—	1 456.71	—	1 456.71	1 421.97	153.59	661.69	2.10	3.23	438.48	36.01	22
232.73	—	1 780.15	—	1 780.15	1 553.54	197.28	609.92	10.77	3.79	371.03	26.89	23
41.39	—	1 034.55	—	1 034.55	980.11	156.23	568.36	5.22	9.45	—	1.62	24
26.79	—	1 616.48	—	1 616.48	1 592.98	80.96	787.01	7.88	4.30	332.75	19.53	25
36.09	—	1 150.05	—	1 150.05	1 100.35	54.53	585.46	6.84	5.57	156.36	26.83	26
32.26	—	875.61	—	875.61	772.87	42.76	488.04	.22	—	—	—	27
313.24	—	2 156.37	—	2 156.37	1 812.83	203.59	783.14	6.64	14.32	271.11	48.49	28
39.91	—	1 601.59	—	1 601.59	1 573.15	10.36	664.87	.11	160.84	330.06	28.99	29
23.48	—	4 116.01	—	4 116.01	4 088.30	337.82	1 144.33	1.76	8.27	254.35	20.40	30
173.80	—	1 132.67	—	1 132.67	952.75	73.70	643.27	3.70	2.83	—	15.83	31
561.98	—	2 142.19	—	2 142.19	1 547.25	163.12	674.95	7.39	26.04	—	34.19	32
394.44	—	3 061.33	—	3 061.33	2 723.95	115.02	1 016.36	4.61	3.66	1 079.99	14.87	33
105.72	—	1 576.91	—	1 576.91	1 469.41	66.29	962.31	4.53	3.04	150.19	12.79	34
99.66	—	1 433.53	—	1 433.53	1 330.13	54.21	695.95	4.90	4.30	332.73	17.97	35
54.23	—	955.07	—	955.07	901.02	36.24	540.02	5.67	.03	—	18.17	36
51.73	—	2 683.71	—	2 683.71	2 595.12	301.74	628.33	4.08	5.80	1 327.15	25.91	37
22.80	—	1 238.87	—	1 238.87	1 208.43	37.48	779.75	6.57	10.98	—	30.68	38
10.44	—	899.90	—	899.90	867.03	64.72	586.76	6.12	7.56	—	16.73	39
77.01	—	1 161.35	—	1 161.35	1 087.77	6.65	647.95	5.58	10.96	—	30.20	40
70.15	—	1 663.93	—	1 663.93	1 612.15	82.86	587.61	6.22	1.44	624.73	14.43	41
193.14	—	2 088.16	—	2 088.16	1 926.98	130.98	518.64	10.80	15.68	440.55	37.50	42
46.93	—	1 905.26	—	1 905.26	1 845.89	148.46	562.57	7.43	7.92	528.43	12.01	43
91.01	—	1 853.75	—	1 853.75	1 712.09	245.88	855.75	6.16	14.22	—	20.63	44
104.80	—	1 719.91	—	1 719.91	1 633.63	59.02	1 128.08	3.05	29.53	135.16	23.70	45
53.73	—	1 905.14	—	1 905.14	1 857.67	45.00	667.96	1.40	36.76	360.97	68.32	46
—	—	295.97	—	295.97	294.92	38.24	—	2.10	3.67	—	45.57	47
76.98	—	1 850.88	—	1 850.88	1 723.73	238.10	1 391.27	3.25	1.20	—	13.19	48
128.81	—	2 506.37	—	2 506.37	2 373.99	148.03	705.11	10.40	5.64	743.72	16.78	49
39.97	—	1 317.46	—	1 317.46	1 282.23	134.92	730.81	1.99	5.55	232.62	35.82	50
21.38	—	1 411.30	—	1 411.30	1 392.81	143.77	853.23	3.47	—	180.75	18.61	51
13.88	—	1 295.99	—	1 295.99	1 285.67	14.38	720.45	4.27	78.00	170.38	12.53	52
36.19	—	2 244.60	—	2 244.60	2 209.83	254.10	870.69	1.37	8.48	694.43	18.27	53
20.57	—	1 593.86	—	1 593.86	1 573.39	111.53	1 232.33	2.22	3.57	—	45.77	54
265.35	—	1 251.43	—	1 251.43	996.23	120.15	543.02	4.71	1.63	—	14.33	55
21.40	—	1 052.82	—	1 052.82	1 031.13	47.33	611.46	2.76	2.14	44.47	24.85	56
37.31	—	1 465.10	—	1 465.10	1 433.62	175.86	826.48	.45	2.74	—	43.45	57
27.21	—	2 107.24	—	2 107.24	2 080.27	28.17	677.16	.24	45.67	672.50	32.99	58
31.24	—	1 021.21	14.54	1 006.67	988.50	112.61	619.33	3.91	1.41	80.33	19.53	59
575.59	—	2 290.31	—	2 290.31	1 521.89	310.73	885.00	—	2.82	—	13.46	60
450.95	—	2 466.51	—	2 466.51	2 080.02	118.74	767.90	4.07	17.14	756.94	18.24	61
51.65	—	1 682.34	—	1 682.34	1 634.52	153.87	671.54	6.94	10.40	312.47	23.58	62
426.96	—	2 420.42	—	2 420.42	1 966.51	131.65	704.85	4.27	6.56	626.24	15.23	63
195.91	—	1 530.99	—	1 530.99	1 344.63	176.19	624.16	1.78	23.09	93.19	12.75	64
15.74	—	1 287.31	—	1 287.31	1 277.72	61.74	674.44	4.82	—	312.48	17.81	65
458.19	—	1 432.43	—	1 432.43	979.35	79.74	540.07	7.28	11.26	94.46	27.93	66
519.41	—	2 244.05	—	2 244.05	1 620.77	115.25	566.45	1.89	4.73	481.27	22.66	67
436.63	—	3 137.39	—	3 137.39	2 720.62	102.68	607.36	.40	28.33	753.15	70.55	68
329.84	—	1 725.20	—	1 725.20	1 334.68	250.65	498.10	8.71	3.43	—	25.60	69
37.21	—	1 592.43	—	1 592.43	1 563.90	202.11	1 029.77	1.92	—	112.07	18.19	70
164.71	—	1 489.69	—	1 489.69	1 204.62	28.56	599.41	2.78	.87	224.69	21.98	71
478.41	—	1 777.12	—	1 777.12	1 258.89	90.16	537.54	6.02	2.14	352.26	20.17	72
135.22	—	1 393.45	—	1 393.45	1 288.44	70.88	668.56	55.24	2.37	197.36	18.44	73
52.25	—	1 330.40	—	1 330.40	1 292.87	110.32	964.69	6.04	6.10	—	17.75	74
63.87	—	2 271.97	—	2 271.97	2 212.15	93.88	743.95	1.10	—	226.78	15.19	75



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
32.94	—	2 159.24	—	2 159.24	2 125.83	58.84	808.20	.68	1.27	786.35	22.07	1
114.54	—	1 189.32	.49	1 188.83	1 087.11	93.72	559.16	4.45	2.02	189.59	15.69	2
109.80	—	2 474.05	—	2 474.05	2 331.51	584.33	1 244.57	7.86	7.99	—	47.25	3
93.23	—	2 726.79	—	2 726.79	2 634.32	110.01	647.76	1.24	73.02	1 077.03	61.96	4
41.41	—	1 267.59	—	1 267.59	1 216.50	99.07	533.05	.34	15.50	178.74	11.29	5
86.05	—	1 322.45	—	1 322.45	1 237.81	99.56	695.20	3.65	1.08	—	36.87	6
38.78	—	1 644.92	—	1 644.92	1 611.52	89.44	1 013.44	3.26	—	180.72	18.54	7
31.98	—	1 105.37	—	1 105.37	1 075.31	47.63	512.13	3.92	16.20	152.63	21.50	8
54.87	—	976.01	—	976.01	928.44	28.18	636.03	3.99	13.04	—	13.11	9
173.02	—	5 286.70	—	5 286.70	5 118.51	311.07	3 914.79	10.51	5.49	505.58	38.23	10
39.16	—	1 968.33	—	1 968.33	1 879.82	249.76	965.68	14.51	8.85	345.67	26.23	11
18.61	—	1 327.68	—	1 327.68	1 281.53	66.54	708.94	4.27	2.56	192.70	32.48	12
76.05	—	2 666.34	—	2 666.34	2 602.70	109.93	2 266.42	5.23	13.06	—	12.60	13
257.85	—	2 459.56	—	2 459.56	2 199.51	37.49	648.00	—	29.25	998.41	50.50	14
95.80	—	1 291.69	—	1 291.69	1 183.68	209.69	748.52	5.03	6.45	—	10.74	15
—	—	1 193.53	—	1 193.53	1 193.53	34.79	837.09	1.47	6.49	—	46.06	16
630.34	—	2 281.32	—	2 281.32	1 559.84	52.57	603.12	—	7.29	626.31	13.76	17
7.80	—	919.18	—	919.18	909.70	51.56	635.80	3.55	3.27	—	22.16	18
150.08	—	1 419.09	—	1 419.09	1 239.47	61.72	700.81	8.23	9.34	—	13.66	19
48.43	—	1 890.26	2.53	1 887.73	1 845.28	144.45	687.29	8.60	6.31	398.26	22.05	20
43.91	—	1 535.58	—	1 535.58	1 508.74	101.09	660.86	3.28	3.23	438.49	34.18	21
115.73	—	1 605.36	—	1 605.36	1 487.48	42.56	615.14	3.52	4.01	393.86	24.36	22
142.38	—	1 178.65	—	1 178.65	1 084.42	131.02	647.65	20.56	—	—	18.39	23
484.90	—	2 573.92	—	2 573.92	2 101.99	39.57	635.72	5.76	3.91	683.84	47.24	24
365.33	—	2 131.97	—	2 131.97	1 767.31	32.24	590.96	8.64	5.57	576.58	35.07	25
330.78	—	1 763.08	—	1 763.08	1 386.69	254.02	663.96	7.88	10.00	—	106.64	26
105.55	—	1 317.86	—	1 317.86	1 223.22	141.27	569.15	10.17	—	—	258.25	27
86.93	—	1 040.53	—	1 040.53	947.92	31.64	664.16	1.98	.41	—	25.83	28
184.39	—	1 669.97	—	1 669.97	1 455.01	232.80	700.82	16.90	3.62	—	67.32	29
26.99	—	1 357.94	.30	1 357.64	1 340.99	316.16	684.61	10.81	65.68	—	4.75	30
308.13	—	1 809.82	—	1 809.82	1 583.87	176.79	669.44	19.13	8.60	399.24	22.94	31
320.63	—	1 254.95	—	1 254.95	952.71	60.38	590.52	—	—	—	16.18	32
288.72	—	1 188.35	—	1 188.35	967.05	60.70	662.63	.93	.67	—	—	33
15.37	—	781.30	—	781.30	762.83	38.82	526.01	—	3.68	—	15.80	34
14.41	—	839.16	—	839.16	820.51	67.14	605.33	—	—	—	.09	35
487.20	20.85	2 009.04	—	2 009.04	1 542.37	276.29	714.44	18.62	43.15	17.07	18.03	36
13.10	—	1 373.57	—	1 373.57	1 341.02	102.17	629.74	33.10	15.65	—	21.95	37
292.97	—	1 350.88	—	1 350.88	1 080.74	66.50	715.26	15.92	—	—	.13	38
123.99	—	1 199.64	—	1 199.64	1 074.94	77.68	839.98	3.34	1.67	—	16.95	39
381.94	—	1 459.72	.40	1 459.33	1 028.10	111.55	532.60	—	6.49	—	28.41	40
8.69	—	1 206.04	—	1 206.04	1 192.18	106.49	553.05	12.07	115.95	—	26.84	41
105.59	—	1 386.42	—	1 386.42	1 148.75	118.43	541.17	28.09	3.13	—	10.40	42
67.73	—	1 548.01	—	1 548.01	1 365.09	184.50	765.63	6.70	1.40	—	51.54	43
18.13	—	1 128.20	—	1 128.20	1 103.35	55.12	932.00	—	—	—	28.29	44
174.93	—	1 991.08	—	1 991.08	1 783.04	327.83	1 028.74	9.87	.06	194.66	7.74	45
210.20	—	1 316.63	—	1 316.63	1 113.78	68.30	568.26	—	—	283.14	6.78	46
166.81	—	1 241.14	—	1 241.14	1 106.17	149.75	768.42	3.15	—	—	26.73	47
72.66	—	993.60	—	993.60	918.48	71.50	656.05	5.67	.58	—	16.48	48
171.86	—	1 554.26	—	1 554.26	1 395.12	58.70	747.18	25.57	213.33	—	51.68	49
64.13	—	2 424.23	—	2 424.23	2 339.30	201.08	799.97	114.71	57.73	828.81	18.86	50
318.11	—	1 658.21	1.27	1 656.94	1 232.54	215.79	806.03	17.41	—	—	13.68	51
42.23	—	1 320.72	—	1 320.72	1 271.91	236.40	724.03	20.81	.36	—	18.80	52
44.42	—	1 002.43	—	1 002.43	964.81	28.58	661.27	—	1.82	—	7.08	53
63.01	—	764.15	—	764.15	705.16	46.21	526.68	—	—	—	20.50	54
96.39	—	1 340.45	—	1 340.45	1 229.56	51.01	639.82	2.68	194.12	—	5.24	55
17.87	—	759.85	—	759.85	737.94	128.82	468.53	6.80	1.50	—	—	56
209.03	—	1 211.95	.64	1 211.32	995.42	25.17	709.85	8.90	1.02	.13	34.33	57
27.89	—	980.94	—	980.94	948.33	118.69	574.09	—	—	—	11.24	58
226.39	—	1 393.08	—	1 393.08	1 186.54	57.58	593.93	2.55	—	299.52	11.02	59
15.49	—	644.32	—	644.32	624.71	11.20	457.06	4.55	—	—	.60	60
315.35	—	1 741.79	—	1 741.79	1 459.56	106.61	736.17	9.24	.33	401.00	1.57	61
93.72	—	1 174.96	.02	1 174.93	1 085.58	79.12	651.24	16.82	.20	—	19.78	62
321.22	—	1 715.19	.36	1 714.84	1 397.69	116.52	725.76	6.85	—	254.61	22.28	63
32.71	—	1 199.18	—	1 199.18	1 171.44	40.45	747.81	4.82	2.34	—	26.43	64
779.36	—	2 037.47	—	2 037.47	1 361.55	272.47	639.05	17.28	25.29	—	19.39	65
561.03	—	2 093.39	—	2 093.39	1 633.45	132.59	941.63	7.02	256.07	—	37.49	66
405.12	—	2 052.43	—	2 052.43	1 529.93	89.74	791.83	4.37	.94	244.54	54.43	67
50.34	—	1 865.85	—	1 865.85	1 818.35	83.62	558.77	5.34	.65	780.08	8.68	68
10.36	—	1 147.24	—	1 147.24	1 138.92	239.95	960.74	—	—	—	—	69
61.32	—	1 209.31	—	1 209.31	1 138.05	62.31	674.01	2.65	3.65	—	6.13	70
38.83	—	1 686.64	—	1 686.64	1 651.23	96.77	668.88	3.95	23.99	625.69	47.04	71
246.41	—	1 302.03	—	1 302.03	1 041.63	77.18	701.56	10.18	1.59	—	6.87	72
31.70	—	1 377.68	—	1 377.68	1 335.26	82.51	888.50	31.61	1.49	—	4.85	73
221.25	203.20	2 846.31	.33	2 845.99	2 499.29	567.56	1 249.95	—	5.58	62.06	28.40	74



















Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
544.46	—	2 866.20	—	2 866.20	2 451.83	312.99	1 245.29	9.01	24.54	—	5.23	1
217.96	—	2 506.82	—	2 506.82	2 175.27	224.60	1 344.25	11.93	12.35	—	2.18	2
1.83	—	1 878.12	—	1 878.12	1 876.29	364.60	779.00	17.81	89.70	—	2.35	3
440.38	—	1 867.03	—	1 867.03	1 585.15	331.72	838.98	12.91	21.29	—	25.52	4
183.15	—	1 499.46	3.39	1 496.07	1 332.09	98.89	726.02	11.58	.81	—	.54	5
84.39	—	1 836.19	—	1 836.19	1 769.88	151.27	1 118.44	10.94	33.70	7.48	23.49	6
46.86	—	2 294.41	—	2 294.41	2 236.17	216.72	1 791.05	3.11	—	—	.29	7
72.26	—	2 538.31	—	2 538.31	2 422.41	212.66	1 343.11	6.79	42.68	—	12.12	8
30.57	—	1 308.10	—	1 308.10	1 259.71	170.00	915.55	5.35	14.15	—	.73	9
70.43	.08	2 857.00	75.18	2 781.82	2 705.92	268.33	1 016.63	14.67	317.89	—	68.06	10
79.31	—	2 703.72	1.90	2 701.82	2 630.20	306.80	1 357.96	6.14	354.43	—	75.63	11
51.93	—	2 587.68	1.65	2 586.03	2 513.49	203.11	1 112.96	20.18	243.90	.99	57.66	12
69.30	—	3 086.06	66.60	3 019.46	2 955.20	367.54	1 551.62	4.81	305.21	—	94.26	13
39.05	—	2 637.23	78.59	2 558.64	2 507.87	274.46	1 251.25	2.51	215.34	—	108.57	14
210.19	—	2 995.57	83.96	2 911.62	2 704.45	198.68	1 379.77	7.65	304.60	—	39.65	15
60.10	—	2 653.63	94.65	2 558.98	2 490.05	268.04	1 072.77	11.80	361.65	—	64.19	16
75.53	—	2 642.62	56.15	2 586.46	2 517.58	230.26	1 410.93	3.15	177.77	—	63.48	17
161.51	—	2 510.65	57.26	2 453.38	2 313.16	215.38	1 294.29	6.05	211.60	—	74.88	18
17.51	—	2 633.80	62.95	2 570.85	2 525.25	223.65	1 407.66	1.56	244.53	—	61.41	19
39.27	—	2 677.41	64.50	2 612.91	2 569.23	286.69	1 143.93	5.17	239.88	—	94.50	20
27.36	—	3 070.85	63.84	3 007.01	2 984.16	350.92	1 295.58	10.93	350.60	213.43	81.86	21
41.13	—	2 770.41	72.02	2 698.40	2 627.40	200.33	1 370.86	7.02	187.63	—	134.18	22
72.09	—	2 901.27	85.54	2 815.73	2 729.38	198.92	1 178.74	11.97	326.67	147.07	48.23	23
142.68	—	3 312.23	75.96	3 236.27	3 075.58	336.99	1 229.97	3.71	324.67	1.67	109.20	24
76.69	—	3 187.37	81.26	3 106.10	3 023.18	289.86	1 743.62	.86	296.67	—	93.00	25
55.69	—	3 008.27	100.46	2 907.81	2 859.59	201.93	1 355.94	5.04	335.11	—	46.21	26
60.77	—	2 996.07	53.90	2 942.17	2 884.88	269.40	1 660.31	2.75	264.90	—	83.85	27
39.12	—	2 674.87	4.07	2 670.80	2 605.58	336.84	1 305.46	4.98	248.73	1.36	78.68	28
48.87	—	4 620.19	57.59	4 562.61	4 413.53	413.71	1 792.01	13.07	93.01	14.02	180.91	29
93.13	—	2 842.29	71.30	2 770.99	2 691.06	153.03	1 424.24	10.14	151.53	187.62	63.71	30
64.10	—	3 013.15	62.27	2 950.88	2 841.44	482.01	1 368.69	8.69	210.79	—	99.34	31
28.51	—	2 949.96	70.16	2 879.80	2 809.52	109.68	1 285.75	2.43	171.14	543.25	95.80	32
53.47	—	2 395.47	46.16	2 349.31	2 298.37	175.54	1 177.80	10.41	371.75	—	68.28	33
64.28	—	2 694.33	48.89	2 645.44	2 584.66	199.88	1 303.62	4.14	150.82	306.61	63.76	34
111.72	—	3 339.53	107.34	3 232.20	3 140.23	353.44	1 394.97	32.99	377.71	56.95	63.77	35
55.02	—	2 800.47	104.13	2 696.33	2 638.48	190.84	1 391.91	3.15	293.86	—	57.67	36
62.57	—	3 930.44	92.34	3 838.10	3 753.83	327.65	1 591.37	8.58	160.18	215.69	76.88	37
279.84	834.69	6 035.84	342.32	5 693.51	4 530.88	582.81	1 053.83	31.10	728.50	427.44	64.63	38
86.00	—	3 106.72	91.99	3 014.73	2 891.01	246.20	1 348.12	10.95	265.71	—	64.48	39
65.63	—	2 886.54	76.82	2 809.73	2 662.60	280.02	1 302.42	7.85	281.22	124.43	48.32	40
85.16	—	3 240.42	81.18	3 159.24	3 074.70	320.56	1 303.73	22.81	340.45	—	75.33	41
69.32	—	2 995.66	49.35	2 946.31	2 876.66	346.56	1 621.15	8.20	191.34	—	51.10	42
54.73	—	3 138.47	81.12	3 057.35	2 981.61	315.16	1 574.22	3.73	311.58	—	67.52	43
60.46	—	2 563.02	62.78	2 500.24	2 424.15	153.01	1 368.73	2.37	279.96	—	73.51	44
26.23	.01	3 317.35	3.15	3 314.20	3 271.51	566.81	1 632.98	3.91	297.56	—	64.35	45
34.60	—	2 497.89	57.44	2 440.45	2 388.32	341.66	1 172.46	8.96	248.28	2.31	65.98	46
11.62	—	2 704.21	50.82	2 653.39	2 627.98	150.75	1 465.41	8.14	94.19	—	78.83	47
47.04	—	3 013.83	77.52	2 936.31	2 883.75	366.82	1 507.29	5.94	252.39	—	70.01	48
22.52	—	3 673.33	83.69	3 589.64	3 527.45	198.65	1 726.09	1.41	215.33	189.81	84.39	49
97.09	—	2 784.66	80.15	2 704.51	2 627.25	274.47	1 342.04	10.53	225.05	101.34	72.20	50
23.80	—	2 391.83	45.33	2 346.49	2 305.11	273.15	1 484.18	3.26	134.65	.18	41.73	51
49.64	—	2 731.55	92.43	2 639.13	2 586.70	273.05	1 252.24	19.81	372.70	—	37.79	52
28.34	—	2 528.01	55.65	2 472.36	2 403.50	210.43	1 329.61	1.85	192.50	—	76.05	53
93.45	—	2 420.86	85.63	2 335.23	2 226.13	210.43	1 059.75	1.13	171.90	—	63.66	54
66.95	—	2 123.47	50.77	2 072.71	2 026.22	160.97	1 117.95	1.01	143.93	—	69.32	55
99.17	—	3 044.56	67.34	2 977.21	2 887.87	276.43	1 717.84	5.32	255.21	—	66.79	56
67.31	—	3 527.85	90.29	3 437.56	3 325.83	192.17	1 845.36	3.57	177.16	.03	74.03	57
42.76	—	4 071.47	100.80	3 970.67	3 908.44	449.72	1 694.88	2.51	366.76	—	157.58	58
19.83	—	2 184.99	53.44	2 131.55	2 106.16	130.60	1 208.61	7.13	180.75	—	76.39	59
54.57	—	2 505.38	43.97	2 461.42	2 368.90	177.84	1 188.88	17.84	169.72	—	95.16	60
34.97	—	3 067.20	81.59	2 985.61	2 917.58	336.83	1 575.28	7.96	308.08	—	159.75	61
49.82	—	3 104.06	57.86	3 046.19	2 956.95	313.63	1 434.41	9.36	193.86	.95	64.15	62
15.89	—	2 893.49	66.04	2 827.46	2 811.28	294.29	1 538.55	4.64	229.83	—	53.13	63
69.98	—	2 989.67	53.05	2 936.62	2 846.64	353.40	1 724.92	16.02	238.70	—	76.57	64
53.85	—	4 086.52	121.06	3 965.46	3 896.52	375.84	1 612.09	33.65	308.11	293.40	38.70	65
113.09	—	2 893.57	48.34	2 845.23	2 732.23	437.22	1 125.60	9.10	128.26	446.59	50.63	66
100.44	—	2 206.75	68.30	2 138.45	2 024.68	190.44	967.25	1.05	165.63	—	47.92	67

















**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area	Population <sup>1</sup>	Revenue									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal Government	From State government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
<b>OKLAHOMA—Con.</b>											
1 Osage	41 645	969.91	821.80	483.49	62.77	420.72	338.31	168.47	130.36	169.84	133.63
2 Ottawa	30 561	1 627.70	1 337.33	747.46	60.53	686.92	589.87	363.54	238.64	226.33	143.39
3 Pawnee	15 575	1 407.83	1 224.85	699.84	86.55	613.29	525.01	227.22	131.11	297.78	253.42
4 Payne	61 507	2 260.95	1 753.41	542.49	17.05	525.44	1 210.92	391.39	202.33	819.53	655.52
5 Pittsburg	40 581	2 119.91	2 038.98	783.20	58.85	724.35	1 255.78	434.54	143.54	821.25	725.36
6 Pontotoc	34 119	2 603.12	2 481.05	934.55	232.71	701.84	1 546.50	375.48	165.71	1 171.02	1 085.17
7 Pottawatomie	58 760	1 788.36	1 712.87	745.81	64.70	681.11	967.05	369.71	193.12	597.35	528.45
8 Pushmataha	10 997	1 418.20	1 329.54	976.08	44.19	931.89	353.46	220.70	136.04	132.76	64.65
9 Roger Mills	4 147	2 217.75	2 126.36	1 347.48	122.02	1 225.46	778.88	390.16	329.15	388.71	177.48
10 Rogers	55 170	1 350.19	1 083.49	532.46	25.87	506.60	551.02	366.25	238.19	184.77	95.23
11 Seminole	25 412	1 767.12	1 715.33	868.80	83.90	784.90	846.53	299.66	177.28	546.87	499.13
12 Sequoyah	33 828	1 418.68	1 247.01	878.00	40.44	837.56	369.01	215.18	124.51	153.84	73.37
13 Stephens	42 299	1 479.82	1 165.51	688.91	4.23	684.67	476.61	300.08	179.58	176.53	94.12
14 Texas	16 419	1 753.88	1 567.88	838.54	43.36	795.18	729.34	459.59	286.19	269.75	173.52
15 Tillman	10 384	1 720.92	1 302.29	855.45	25.23	830.22	446.84	265.31	162.85	181.53	129.43
16 Tulsa	503 341	2 102.53	1 942.59	577.16	81.44	495.73	1 365.43	680.03	350.41	685.40	353.27
17 Wagoner	47 883	876.55	645.41	364.16	9.86	354.30	281.25	170.29	86.13	110.96	52.29
18 Washington	48 066	1 422.54	1 294.05	554.07	.46	553.61	739.98	511.38	295.20	228.60	156.66
19 Washita	11 441	2 008.22	1 782.36	1 040.38	58.30	982.08	741.98	402.94	311.60	339.04	207.59
20 Woods	9 103	2 216.30	2 010.11	760.96	.44	760.52	1 249.15	672.86	545.86	576.29	495.88
21 Woodward	18 976	1 483.40	1 373.63	664.00	—	664.00	709.63	504.11	228.02	205.52	150.14
<b>OREGON</b>											
22 Baker	15 317	1 840.77	1 770.26	726.64	32.19	694.46	1 043.61	776.26	728.80	267.35	143.04
23 Benton	70 811	1 799.10	1 744.02	572.03	48.37	523.66	1 171.99	828.01	769.26	343.99	177.60
24 Clackamas	278 850	2 020.65	1 927.75	531.58	71.87	459.71	1 396.17	1 021.79	966.73	374.38	238.62
25 Clatsop	33 301	2 169.75	2 096.54	628.87	41.47	587.40	1 467.67	933.91	850.30	533.77	365.30
26 Columbia	37 557	3 368.32	2 430.81	713.58	142.82	570.76	1 717.23	1 159.60	1 067.98	557.63	238.68
27 Coos	60 273	2 856.19	2 740.50	781.05	174.46	606.59	1 959.45	878.67	839.21	1 080.78	939.06
28 Crook	14 111	2 227.48	2 188.36	1 139.96	76.32	1 063.64	1 048.40	595.28	570.41	453.12	261.36
29 Curry	19 327	2 179.70	2 093.44	971.08	276.19	694.88	1 122.37	635.64	566.36	486.73	350.80
30 Deschutes	74 958	2 413.77	2 364.10	699.61	158.94	540.66	1 664.49	1 044.25	931.33	620.24	464.93
31 Douglas	94 649	2 254.68	2 180.07	1 073.11	327.83	745.28	1 106.95	765.49	736.09	341.46	219.70
32 Gilliam	1 717	4 065.23	3 976.70	1 338.38	62.90	1 275.48	2 638.32	1 720.44	1 695.98	917.88	666.28
33 Grant	7 853	3 937.48	3 879.03	2 346.87	389.28	1 957.60	1 532.15	380.75	351.97	1 151.41	793.33
34 Harney	7 060	3 917.71	3 877.05	1 642.49	341.50	1 300.99	2 234.56	1 078.47	1 049.29	1 156.09	1 015.86
35 Hood River	16 903	2 697.45	2 563.10	687.04	57.68	629.36	1 876.06	937.82	887.65	938.24	706.74
36 Jackson	146 389	1 819.41	1 719.89	578.33	126.04	452.29	1 141.56	817.92	731.48	323.64	217.11
37 Jefferson	13 676	2 545.85	2 327.36	859.75	184.12	675.64	1 467.61	738.52	694.14	729.09	591.47
38 Josephine	62 649	1 629.87	1 594.36	748.62	256.41	492.20	845.74	556.75	512.86	288.99	201.33
39 Klamath	57 702	2 431.06	2 389.55	897.92	189.28	708.64	1 491.63	732.21	691.41	759.42	187.57
40 Lake	7 186	2 155.44	2 100.06	803.51	198.02	605.48	1 296.55	733.65	709.44	562.90	465.91
41 Lane	282 912	3 154.18	2 304.85	904.31	188.80	715.51	1 400.55	866.44	802.07	534.11	313.95
42 Lincoln	38 889	4 316.23	3 049.42	734.60	108.21	626.40	2 314.82	1 252.08	1 136.34	1 062.74	853.69
43 Linn	91 227	2 262.21	2 193.06	971.80	147.05	824.74	1 221.26	845.65	801.57	375.61	240.02
44 Malheur	26 038	2 577.54	2 519.05	1 179.39	71.97	1 107.42	1 339.66	694.83	651.16	644.83	492.78
45 Marion	228 483	2 122.70	2 070.42	818.42	87.95	730.47	1 252.00	880.10	825.46	371.90	281.87
46 Morrow	7 625	2 618.75	2 568.39	616.66	81.70	534.95	1 951.74	1 375.87	1 349.25	575.87	484.46
47 Multnomah	583 887	3 135.07	2 982.38	720.70	148.15	572.55	2 261.69	1 452.53	1 123.84	809.15	601.60
48 Polk	49 541	1 288.59	1 212.75	646.45	114.21	532.25	566.30	427.89	404.67	138.41	91.54
49 Sherman	1 918	2 802.92	2 742.44	724.71	19.29	705.42	2 017.73	1 684.57	1 657.46	333.16	168.93
50 Tillamook	21 570	2 584.93	1 838.25	653.73	57.67	596.06	1 184.52	850.07	793.28	334.45	218.08
51 Umatilla	59 249	2 068.93	1 937.21	891.34	75.02	816.32	1 045.87	707.57	666.96	338.30	203.60
52 Union	23 598	1 944.11	1 890.97	978.77	163.74	815.03	912.20	664.93	624.29	247.27	186.58
53 Wallowa	6 911	3 034.73	2 991.32	1 587.18	178.85	1 408.33	1 404.14	467.95	449.28	936.19	838.37
54 Wasco	21 683	2 939.40	2 435.23	1 049.95	31.41	1 018.54	1 385.28	955.45	867.32	429.83	290.55
55 Washington	311 554	2 188.36	2 085.07	455.42	36.65	418.78	1 629.65	1 173.90	1 079.21	455.75	284.11
56 Wheeler	1 396	2 020.77	1 977.08	1 385.39	257.88	1 127.51	591.69	92.41	86.68	499.28	271.49
57 Yamhill	65 551	2 210.65	1 937.27	667.80	79.66	588.14	1 269.47	787.17	726.30	482.30	375.04

See footnotes at end of table.

Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
148.11	—	953.82	2.64	951.18	829.80	40.80	462.48	2.62	5.40	72.40	5.47	1
290.37	—	1 564.54	.20	1 564.35	1 269.17	68.36	897.42	7.59	.62	—	9.62	2
182.99	—	1 574.45	—	1 574.45	1 392.55	134.70	569.82	1.93	—	159.94	11.11	3
507.54	—	2 125.09	11.35	2 113.74	1 716.62	106.30	692.98	13.49	—	517.36	23.74	4
80.92	—	2 035.39	—	2 035.39	1 932.11	67.25	803.97	5.15	2.74	506.07	166.36	5
122.07	—	2 529.94	—	2 529.94	2 436.15	206.34	782.76	8.70	—	991.88	11.25	6
75.49	—	1 816.75	—	1 816.75	1 729.03	118.75	869.28	.68	1.50	398.21	5.48	7
88.66	—	1 384.92	—	1 384.92	1 279.80	161.95	909.52	2.46	4.46	—	20.64	8
91.39	—	2 517.72	—	2 517.72	2 445.62	45.82	721.97	31.11	34.48	—	6.03	9
266.70	—	1 428.64	—	1 428.64	1 180.08	192.39	812.63	2.97	.42	—	11.31	10
51.79	—	1 724.50	—	1 724.50	1 680.90	65.24	853.89	5.75	.12	352.27	21.05	11
171.66	—	1 403.69	—	1 403.69	1 244.18	87.74	895.06	5.44	.56	—	6.15	12
314.31	—	1 496.30	—	1 496.30	1 240.01	58.09	742.76	6.08	5.63	—	8.11	13
186.00	—	1 752.42	21.86	1 730.56	1 541.38	183.69	834.22	6.40	2.13	—	13.95	14
418.62	—	1 733.72	.58	1 733.15	1 301.14	92.55	792.66	4.82	.10	—	6.55	15
124.61	35.33	2 279.56	—	2 279.56	2 149.62	410.73	828.96	17.82	1.76	88.58	53.86	16
231.15	—	881.40	—	881.40	667.71	60.56	445.84	2.71	.02	—	13.89	17
128.49	—	1 485.23	—	1 485.23	1 336.00	159.66	746.54	15.79	.33	—	3.91	18
225.85	—	2 315.36	—	2 315.36	2 090.03	245.43	1 165.98	.26	.87	108.82	6.99	19
206.20	—	2 157.42	.22	2 157.20	1 990.66	71.30	993.41	16.04	135.45	222.56	31.53	20
109.77	—	1 497.37	—	1 497.37	1 420.43	93.54	853.71	7.06	73.99	—	32.78	21
70.51	—	1 932.95	11.03	1 921.92	1 844.62	143.57	972.25	18.35	9.86	—	71.16	22
55.08	—	1 792.66	7.13	1 785.53	1 707.98	138.55	840.49	81.99	5.56	—	97.89	23
92.90	—	2 199.15	1.10	2 198.05	2 104.03	293.93	1 250.84	17.80	33.10	—	59.97	24
73.21	—	2 214.47	2.16	2 212.31	2 133.66	182.22	1 098.50	9.16	.51	5.98	94.59	25
937.51	—	3 431.64	.24	3 431.40	2 459.49	421.92	1 413.03	4.55	6.52	—	61.37	26
115.69	—	3 027.09	1.81	3 025.28	2 888.39	359.60	1 299.14	19.28	.91	755.94	55.65	27
39.12	—	2 108.99	.21	2 108.78	2 066.90	247.68	846.79	16.44	77.32	—	43.44	28
86.25	—	2 122.06	4.24	2 117.81	2 028.20	292.44	829.41	.21	4.71	137.53	122.47	29
49.67	—	2 645.07	.39	2 644.68	2 595.39	576.16	1 536.26	12.37	4.55	141.01	62.45	30
74.61	—	2 145.34	.18	2 145.16	2 052.72	193.98	1 137.28	15.92	4.42	46.57	86.85	31
88.53	—	4 009.90	38.44	3 971.46	3 877.69	442.05	1 927.78	7.57	8.15	421.08	146.77	32
58.45	—	3 429.01	10.95	3 418.06	3 362.15	267.54	1 221.32	6.75	12.99	560.68	116.77	33
40.65	—	3 535.69	38.39	3 497.31	3 447.31	195.61	1 458.22	7.22	8.22	874.65	117.28	34
134.35	—	2 701.06	.06	2 701.00	2 526.36	206.83	1 087.32	—	10.53	—	115.60	35
99.52	—	1 851.01	.94	1 850.08	1 730.80	154.66	891.93	22.32	1.19	63.19	88.65	36
218.48	—	2 661.45	—	2 661.45	2 446.18	152.02	1 223.09	6.07	2.56	469.87	65.59	37
35.52	—	1 623.15	—	1 623.15	1 585.13	122.81	920.19	6.35	18.99	—	65.35	38
41.51	—	2 328.00	1.39	2 326.61	1 914.47	254.84	1 081.19	8.11	4.77	—	63.34	39
55.39	—	2 561.23	.28	2 560.95	2 493.60	254.38	1 151.27	7.51	6.54	553.58	58.86	40
849.32	—	3 131.51	2.75	3 128.75	2 227.11	240.99	1 148.22	17.65	24.48	.05	82.95	41
1 266.81	—	4 439.07	—	4 439.07	3 023.71	392.42	956.59	23.94	10.54	662.86	120.45	42
69.16	—	2 258.28	8.05	2 250.23	2 185.52	225.12	1 274.97	14.56	4.02	.64	69.00	43
58.49	—	2 536.87	1.61	2 535.26	2 441.70	338.51	1 376.99	17.05	4.22	80.08	151.55	44
52.28	—	2 147.02	6.18	2 140.85	2 065.24	170.67	1 152.37	14.52	1.33	.04	89.35	45
50.36	—	2 886.43	—	2 886.43	2 486.03	181.38	1 594.49	3.02	6.56	—	58.89	46
151.52	1.16	3 482.02	2.09	3 479.93	3 084.00	369.14	1 143.97	31.81	—	—	129.87	47
75.84	—	1 236.49	—	1 236.49	1 165.08	128.32	572.60	11.20	2.06	.16	122.24	48
60.48	—	3 004.17	29.20	2 974.97	2 904.59	319.60	1 628.26	—	2.09	—	4.17	49
746.69	—	2 656.84	29.02	2 627.82	1 755.12	143.39	1 000.79	24.34	5.05	—	21.00	50
131.72	—	2 061.27	6.72	2 054.55	1 911.14	170.92	1 196.21	20.47	1.33	.02	102.96	51
53.14	—	2 046.28	.13	2 046.15	1 981.74	226.71	1 033.99	11.87	10.76	.30	121.62	52
43.41	—	3 575.31	—	3 575.31	3 445.38	291.71	1 156.27	16.93	250.18	649.11	54.26	53
504.17	—	2 771.80	2.44	2 769.36	2 271.46	150.72	1 211.50	12.18	121.06	—	140.29	54
103.29	—	2 337.01	1.37	2 335.65	2 216.13	503.98	1 086.63	31.11	4.36	.10	64.84	55
43.70	—	3 067.34	2.15	3 065.19	3 022.21	429.08	1 645.42	—	7.16	—	97.42	56
273.37	—	2 230.23	.43	2 229.81	1 933.93	250.89	1 039.79	14.81	5.81	202.27	85.52	57



Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
26.47	—	1 427.40	2.04	1 425.35	1 402.18	192.31	919.60	.34	87.49	.13	.64	1
108.89	53.42	2 787.28	6.30	2 780.98	2 470.03	415.54	973.77	13.09	54.35	57.41	94.33	2
37.68	—	1 471.50	13.17	1 458.33	1 394.87	39.20	902.50	1.89	118.42	—	.76	3
83.73	6.19	2 185.18	29.38	2 155.79	2 052.07	226.96	972.22	4.64	142.46	—	60.30	4
19.53	10.87	1 339.57	10.35	1 329.22	1 301.49	121.58	910.22	1.50	22.83	—	5.59	5
74.81	38.56	2 051.94	2.78	2 049.16	1 944.54	272.33	1 023.22	7.15	101.42	—	55.49	6
58.30	32.23	1 547.47	17.11	1 530.37	1 402.39	179.58	821.70	1.38	73.92	—	29.26	7
16.11	28.21	2 030.46	21.27	2 009.19	1 985.57	141.32	1 049.47	2.77	161.58	—	4.38	8
81.73	23.22	2 082.69	6.19	2 076.50	1 983.86	207.40	1 125.28	5.48	44.49	—	66.80	9
56.82	21.38	1 642.29	4.70	1 637.58	1 572.88	235.33	957.73	1.40	85.57	—	57.69	10
97.86	31.08	1 647.73	33.51	1 614.22	1 446.09	136.55	720.11	1.78	160.43	—	65.93	11
2.37	—	1 603.59	—	1 603.59	1 602.57	184.68	936.58	5.07	61.05	—	11.16	12
121.68	2.66	1 745.98	8.36	1 737.62	1 623.91	241.58	833.55	.26	146.36	.04	12.42	13
25.71	15.17	1 437.44	—	1 437.44	1 391.33	209.08	576.54	4.39	80.65	.01	51.93	14
53.67	22.67	1 971.46	2.72	1 968.74	1 908.71	200.34	1 023.89	9.50	88.45	—	85.64	15
36.52	.07	1 526.90	32.93	1 493.97	1 463.37	184.08	1 055.42	1.15	23.07	—	—	16
52.37	3.59	1 440.13	24.38	1 415.75	1 282.41	63.09	931.75	.77	16.77	.01	2.46	17
32.97	24.77	1 837.42	8.23	1 829.19	1 785.84	387.80	841.67	1.37	34.24	—	2.39	18
22.67	9.40	1 308.60	33.02	1 275.58	1 247.71	77.32	820.89	.47	32.69	12.21	.06	19
71.74	.55	1 620.15	31.76	1 588.39	1 510.94	191.99	730.69	5.74	160.92	—	42.89	20
41.84	18.39	1 831.42	1.23	1 830.19	1 774.95	225.24	1 053.64	8.12	84.77	.56	57.18	21
55.64	34.55	2 521.16	7.38	2 513.78	2 330.79	275.11	1 126.89	2.07	138.91	—	72.47	22
34.99	29.51	1 968.14	10.51	1 957.63	1 903.84	137.63	866.02	8.91	97.35	—	60.44	23
72.88	11.18	1 494.50	41.14	1 453.35	1 323.13	223.81	806.30	2.98	31.05	—	10.03	24
50.05	40.57	1 810.87	16.55	1 794.32	1 702.99	171.10	840.74	11.11	147.21	—	81.28	25
41.98	13.06	1 250.02	31.43	1 218.59	1 150.33	98.18	785.64	1.82	12.87	.06	48.75	26
11.87	—	1 843.82	—	1 843.82	1 834.24	129.32	1 033.11	3.33	131.20	—	2.71	27
184.82	11.55	1 360.84	2.55	1 358.29	1 183.50	102.85	724.51	2.86	63.50	—	21.24	28
—	—	1 813.54	.87	1 812.68	1 812.68	554.53	1 435.57	.14	29.49	—	5.85	29
83.57	—	1 754.01	1.80	1 752.21	1 648.85	47.23	997.52	1.34	141.59	—	2.02	30
26.70	14.38	1 212.50	—	1 212.50	1 167.53	95.76	750.41	1.43	104.81	—	13.83	31
35.90	—	1 330.19	33.60	1 296.59	1 232.54	124.49	846.11	.93	49.39	—	.74	32
32.90	.74	1 201.38	2.28	1 199.10	1 147.45	73.06	738.71	1.32	22.09	—	2.89	33
4.07	9.75	907.54	—	907.54	900.80	62.16	605.19	3.73	15.76	—	1.02	34
27.71	36.91	1 600.16	15.21	1 584.95	1 524.08	91.74	687.53	14.29	93.14	—	8.45	35
74.54	21.64	1 748.88	2.21	1 746.67	1 650.41	287.17	854.28	3.21	65.06	—	36.38	36
56.96	27.61	1 489.19	5.21	1 483.99	1 413.20	159.10	813.75	1.81	53.49	—	69.47	37
89.08	36.67	1 606.55	.64	1 605.90	1 489.25	218.82	894.07	2.90	32.40	—	61.70	38
82.30	79.33	2 359.26	3.27	2 355.99	2 224.74	273.10	896.01	.90	116.50	—	58.08	39
19.12	38.23	1 404.30	9.94	1 394.36	1 351.97	109.33	733.10	1.36	32.20	—	4.82	40
54.02	24.76	1 766.08	3.29	1 762.78	1 627.02	167.25	881.64	4.07	93.34	—	2.35	41
78.23	19.39	1 811.16	9.08	1 802.08	1 718.10	90.68	896.46	1.80	113.34	42.46	5.03	42
49.97	19.80	1 594.42	19.99	1 574.43	1 514.24	243.42	850.12	1.67	47.99	—	56.14	43
35.63	4.94	1 461.37	—	1 461.37	1 420.50	217.89	715.54	3.03	20.02	—	4.61	44
39.58	10.33	2 052.01	—	2 052.01	2 015.52	398.47	1 257.68	8.31	131.44	—	2.99	45
41.77	29.24	2 003.59	10.96	1 992.64	1 927.66	114.38	957.65	11.02	46.86	.70	66.43	46
43.19	17.37	1 655.15	2.65	1 652.50	1 614.77	53.62	814.60	.34	29.49	—	5.58	47
65.30	50.69	2 156.64	6.18	2 150.45	2 059.05	205.08	1 073.54	9.95	153.53	—	47.17	48
29.09	59.73	1 544.97	3.31	1 541.66	1 502.02	118.98	698.91	1.13	185.87	—	61.57	49
44.08	10.40	1 749.59	39.49	1 710.09	1 644.56	492.45	1 255.83	.24	9.11	—	1.46	50
538.89	41.98	3 957.36	3.49	3 953.87	2 828.80	247.40	805.47	23.32	134.05	28.71	178.15	51
11.26	—	1 398.73	—	1 398.73	1 392.62	156.76	753.38	5.61	36.54	—	2.82	52
34.93	—	1 657.24	35.89	1 621.34	1 579.47	78.42	1 033.02	1.38	31.05	—	9.87	53
116.76	24.17	1 580.41	15.94	1 564.47	1 375.45	127.12	717.36	.59	162.30	—	65.05	54
53.87	—	1 133.59	—	1 133.59	1 075.68	62.21	725.76	1.15	12.73	—	1.66	55
77.48	16.53	1 477.09	24.07	1 453.02	1 356.80	186.36	871.30	1.93	55.15	—	.84	56
55.37	14.25	1 682.50	—	1 682.50	1 475.26	61.44	948.89	3.60	66.35	—	1.47	57
1.61	.15	1 465.03	67.11	1 397.92	1 396.06	93.39	1 068.85	2.63	18.05	—	13.32	58
32.87	25.04	1 617.44	3.55	1 613.89	1 573.97	229.83	858.02	1.24	172.45	—	.07	59
87.43	9.79	1 289.50	10.37	1 279.14	1 192.03	167.10	638.82	1.08	25.49	—	.75	60
75.13	7.85	1 851.06	6.62	1 844.45	1 772.62	223.05	961.03	2.85	89.94	—	56.68	61
7.50	6.35	1 561.13	—	1 561.13	1 540.51	134.85	768.21	11.21	158.38	10.74	85.48	62
27.51	18.87	1 532.74	29.50	1 503.24	1 453.40	166.56	827.78	3.72	85.86	—	1.88	63
—	—	2 206.29	84.34	2 121.95	2 121.95	580.76	1 614.49	1.10	47.57	—	2.20	64
101.36	24.63	1 771.23	13.05	1 758.17	1 572.77	178.67	855.13	1.50	94.41	—	41.79	65
9.90	—	1 422.00	39.54	1 382.46	1 370.71	73.62	970.58	.68	10.54	—	2.46	66
29.01	21.79	1 776.63	2.13	1 774.50	1 734.43	370.24	886.20	2.49	39.51	—	46.58	67
133.08	—	1 808.37	—	1 808.37	1 696.66	150.23	931.93	18.54	.53	—	3.50	68
61.76	13.72	1 608.63	—	1 608.63	1 506.07	95.08	914.05	13.22	15.33	—	1.81	69
84.54	10.39	1 752.13	—	1 752.13	1 633.55	49.87	922.19	18.93	12.49	—	4.13	70
75.91	31.89	1 873.91	—	1 873.91	1 771.24	95.98	910.70	15.51	43.19	—	1.48	71
53.19	4.04	2 047.20	.01	2 047.19	1 993.63	130.17	1 275.33	20.60	6.91	—	5.08	72







Revenue—Con.			Expenditure									
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
208.57	—	2 053.84	28.32	2 025.51	1 826.08	64.14	820.22	17.09	5.38	322.80	6.79	1
11.02	2.00	1 122.91	—	1 122.91	1 111.22	133.27	939.55	—	—	—	—	2
14.98	4.19	2 217.50	.60	2 216.90	2 196.52	138.41	1 027.56	14.98	5.99	—	11.98	3
429.10	33.00	1 860.57	2.29	1 858.27	1 498.08	207.19	766.62	11.95	3.78	—	4.05	4
29.05	18.76	1 642.46	1.21	1 641.25	1 589.69	151.90	1 016.10	4.36	9.08	—	10.29	5
43.63	—	1 781.84	—	1 781.84	1 747.64	245.87	896.23	14.15	4.72	—	3.54	6
38.06	81.82	1 405.19	—	1 405.19	1 148.70	70.08	733.90	10.32	3.91	—	.71	7
249.07	71.34	2 185.57	1.24	2 184.33	1 917.53	241.65	1 140.62	4.95	27.22	58.14	11.13	8
101.96	57.40	1 774.92	—	1 774.92	1 639.73	148.04	978.85	3.02	10.57	—	9.06	9
60.59	30.21	1 774.35	5.74	1 768.61	1 688.78	78.31	1 005.57	8.27	7.76	124.56	4.22	10
1 298.39	.19	2 861.23	1.99	2 859.24	1 543.03	104.74	822.75	19.34	20.47	—	8.25	11
39.75	5.66	1 398.98	3.20	1 395.79	1 360.06	115.37	648.46	20.53	5.57	—	10.89	12
32.48	23.01	1 495.88	2.14	1 493.74	1 436.90	271.08	843.46	5.51	23.79	—	15.49	13
33.81	34.36	1 389.22	—	1 389.22	1 278.72	102.53	653.11	1.10	4.12	—	18.69	14
44.83	37.62	1 740.15	—	1 740.15	1 522.33	145.57	945.68	5.63	4.40	—	17.58	15
35.01	56.07	2 010.84	3.41	2 007.43	1 916.05	414.81	884.45	4.65	13.94	—	8.98	16
54.91	113.34	1 742.36	6.19	1 736.17	1 600.33	87.53	830.51	3.10	11.35	241.74	9.91	17
56.31	31.22	948.62	—	948.62	873.39	73.41	541.78	8.23	4.39	—	12.80	18
32.76	—	3 132.43	.47	3 131.96	3 109.03	1 115.58	2 280.30	—	3.74	—	60.83	19
175.73	—	1 725.55	12.84	1 712.71	1 503.67	114.00	764.67	4.58	3.06	—	23.84	20
110.49	71.75	1 808.25	9.30	1 798.96	1 642.16	330.22	839.94	18.54	24.29	7.37	18.78	21
288.77	19.52	2 139.23	15.98	2 123.25	1 859.84	253.42	763.49	3.38	11.37	418.47	13.22	22
54.24	.45	2 002.29	8.16	1 994.12	1 916.59	642.75	931.72	21.85	7.00	.04	6.72	23
42.47	144.71	2 374.62	—	2 374.62	2 045.27	197.10	1 165.56	—	3.56	56.46	13.22	24
56.74	139.18	1 831.97	—	1 831.97	1 640.44	75.86	974.29	10.97	10.34	3.45	58.31	25
25.52	66.27	1 406.90	—	1 406.90	1 320.36	86.34	858.48	4.84	12.91	—	4.44	26
30.36	—	1 456.41	—	1 456.41	1 366.04	55.77	910.34	2.47	1.76	—	9.53	27
5.10	—	739.44	—	739.44	732.30	15.61	731.48	—	—	—	—	28
48.87	—	1 953.77	45.11	1 908.66	1 828.97	209.75	936.47	6.64	7.39	306.60	9.27	29
411.33	—	2 088.06	—	2 088.06	1 757.85	128.41	1 045.25	—	5.30	—	17.12	30
278.79	20.77	2 483.95	—	2 483.95	2 183.13	159.85	1 507.24	—	26.43	57.90	11.33	31
10.34	—	2 067.55	—	2 067.55	2 057.57	441.35	1 651.92	—	—	—	—	32
323.66	—	1 781.05	3.76	1 777.30	1 466.64	158.72	790.44	9.24	6.21	—	9.68	33
148.67	43.61	1 367.19	4.08	1 363.11	1 176.66	70.31	717.47	3.26	5.83	—	9.91	34
206.01	30.33	1 955.93	3.34	1 952.60	1 752.97	184.02	1 082.83	49.66	6.18	—	11.97	35
65.22	—	1 677.02	—	1 677.02	1 345.82	112.04	824.22	8.21	13.14	—	5.42	36
70.64	—	1 283.50	7.17	1 276.33	1 222.73	130.22	608.92	13.76	13.40	—	13.14	37
26.13	—	1 183.78	—	1 183.78	1 156.76	55.41	794.59	—	1.80	—	9.46	38
1 069.92	—	2 552.40	1.99	2 550.40	1 521.88	224.00	814.56	15.68	1.29	—	17.70	39
620.01	—	2 106.47	2.07	2 104.40	1 479.23	101.44	506.33	3.09	2.07	426.82	26.01	40
1 394.31	—	2 346.25	.55	2 345.70	953.94	63.69	504.68	3.30	.07	—	3.99	41
101.56	—	1 121.01	—	1 121.01	1 050.37	82.74	419.28	4.86	91.01	—	15.93	42
613.69	11.92	2 168.81	—	2 168.81	1 545.70	87.60	580.48	3.27	1.08	517.02	7.67	43
674.33	—	2 574.93	—	2 574.93	1 922.32	259.28	552.75	6.53	67.33	756.53	54.69	44
575.07	—	2 114.40	.37	2 114.03	1 453.92	59.10	573.05	1.82	1.25	362.70	23.03	45
38.22	—	1 055.32	—	1 055.32	897.68	94.30	455.05	1.53	.96	—	21.40	46
738.21	—	1 736.17	—	1 736.17	1 001.24	110.67	540.23	1.31	.84	—	9.23	47
534.96	—	1 638.44	—	1 638.44	1 047.34	70.13	638.75	2.10	.47	—	17.34	48
45.62	—	946.72	—	946.72	865.77	43.15	488.84	1.51	71.19	—	18.61	49
151.10	—	1 140.57	—	1 140.57	895.39	94.78	415.48	—	27.30	—	13.89	50
4.40	—	1 142.63	.19	1 142.44	1 137.93	55.67	537.44	1.15	.19	351.23	5.47	51
73.09	—	1 201.02	1.93	1 199.09	1 105.00	80.55	624.76	2.90	—	—	38.68	52
849.28	—	1 739.85	—	1 739.85	947.02	50.82	525.99	.51	.21	—	12.87	53
678.85	—	2 233.52	2.60	2 230.92	1 561.62	156.80	745.61	8.43	.69	120.08	22.51	54
167.81	—	1 307.45	2.02	1 305.43	1 085.66	110.18	571.91	2.47	.75	—	24.67	55
126.01	—	1 042.87	.63	1 042.23	949.50	134.59	465.11	1.90	1.18	—	19.35	56
1 205.88	82.53	3 286.99	.01	3 286.98	1 943.09	256.83	530.74	17.51	22.33	113.86	42.27	57
66.75	—	1 260.12	—	1 260.12	1 182.87	113.73	476.51	6.49	1.53	400.50	3.34	58
2 049.72	—	3 216.50	—	3 216.50	823.40	77.92	459.26	2.65	.28	—	17.48	59
1 140.67	—	2 280.77	1.43	2 279.34	1 160.15	69.74	538.80	3.79	70.53	—	17.08	60
1 135.05	—	3 156.28	—	3 156.28	1 821.48	317.73	839.04	5.51	1.69	—	16.99	61
172.85	—	1 156.54	.47	1 156.07	969.99	115.77	506.71	3.87	86.27	—	16.20	62
149.02	—	1 629.90	2.32	1 627.58	1 461.18	423.34	513.26	1.30	.20	—	18.95	63
271.99	—	1 228.74	.63	1 228.11	934.89	160.23	541.43	1.50	—	10.63	2.79	64
1 210.80	—	2 728.86	.56	2 728.30	1 483.49	132.33	774.03	2.98	2.48	.58	25.20	65
954.04	—	2 169.50	.23	2 169.26	1 064.26	139.97	520.26	3.22	.74	—	30.07	66
28.78	—	715.94	2.05	713.89	683.71	39.60	445.86	1.87	.99	—	21.82	67
870.75	—	1 934.24	—	1 934.24	1 035.88	146.01	567.92	2.63	4.85	—	16.11	68
92.05	—	1 065.56	—	1 065.56	958.16	49.69	576.86	2.62	.30	—	13.92	69
697.09	—	1 879.24	2.91	1 876.33	1 143.60	103.72	604.10	4.64	8.78	—	13.55	70
1 003.52	32.41	3 548.67	.03	3 548.65	2 432.74	295.31	574.97	20.88	97.09	695.86	41.57	71
25.67	—	1 376.61	—	1 376.61	1 355.39	86.21	620.27	1.63	—	213.38	13.80	72
682.51	—	1 711.60	.04	1 711.55	984.64	95.91	565.17	14.16	1.71	—	29.82	73
774.27	—	2 231.70	.13	2 231.56	1 403.88	120.66	505.10	6.58	56.64	360.01	11.58	74



Revenue—Con.			Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure								
					Total	Capital outlay	Education services		Social services and income maintenance				
							Education	Libraries	Public welfare	Hospitals	Health		
12	13	14	15	16	17	18	19	20	21	22	23		
186.11	—	1 318.59	.09	1 318.50	1 110.40	85.78	485.99	2.06	97.30	134.99	6.89	1	
651.64	—	1 954.37	1.03	1 953.34	1 306.84	125.48	623.55	2.88	2.06	—	48.26	2	
322.56	—	2 114.13	.55	2 113.58	982.60	127.63	483.47	.50	2.79	—	3.02	3	
900.32	—	2 592.15	—	2 592.15	1 657.09	157.77	520.98	3.59	117.54	480.31	18.11	4	
160.62	—	1 491.05	.24	1 490.81	1 346.96	266.03	688.19	2.27	—	274.92	25.55	5	
102.88	—	1 149.76	—	1 149.76	989.74	91.62	471.64	3.28	.42	—	7.41	6	
405.51	—	1 481.42	2.53	1 478.89	1 080.22	79.27	528.52	4.37	.19	—	20.13	7	
88.74	—	959.34	.54	958.80	881.47	56.15	466.49	1.51	2.90	—	19.90	8	
356.10	—	1 781.50	—	1 781.50	1 389.48	85.20	453.90	3.42	57.61	475.13	14.96	9	
76.27	—	948.57	.44	948.13	923.87	85.65	515.40	.87	.15	—	8.64	10	
997.77	142.54	2 545.86	.03	2 545.83	1 424.44	227.91	573.43	16.30	36.15	—	45.87	11	
198.49	—	1 204.66	—	1 204.66	1 022.02	123.16	469.35	2.10	—	—	19.50	12	
80.41	—	1 147.93	.68	1 147.25	1 082.71	74.33	686.39	3.15	5.02	—	28.48	13	
792.23	—	1 861.60	.34	1 861.26	1 061.69	77.59	495.82	6.03	.40	—	19.77	14	
155.62	—	1 301.61	—	1 301.61	1 153.46	83.59	604.30	4.76	—	—	15.14	15	
928.40	—	2 692.05	2.42	2 689.63	1 773.80	308.95	720.92	2.13	.46	579.36	7.88	16	
1 159.94	—	2 124.20	.29	2 123.92	1 014.11	105.90	399.42	2.18	.32	—	3.94	17	
1 250.95	—	2 727.08	.02	2 727.06	1 531.79	234.39	609.65	1.75	27.79	341.32	12.39	18	
99.63	—	2 087.24	—	2 087.24	1 939.17	136.43	652.48	3.12	494.43	323.92	4.24	19	
93.61	—	966.43	2.70	963.72	871.37	96.00	460.02	2.45	.19	—	31.31	20	
1 030.44	—	5 132.21	1.45	5 130.76	4 058.50	799.45	1 261.09	6.80	1.96	1 702.15	21.63	21	
17.50	—	992.88	—	992.88	978.08	150.32	527.96	2.45	.08	—	14.68	22	
984.12	—	2 229.26	7.29	2 221.97	1 287.52	223.78	644.92	—	1.72	—	21.03	23	
693.19	—	3 346.37	.89	3 345.47	2 639.66	366.38	727.23	4.29	.35	1 116.69	15.11	24	
12.70	—	1 114.40	3.49	1 110.92	1 089.63	188.22	676.83	1.24	—	—	14.69	25	
391.51	—	1 411.32	—	1 411.32	973.45	83.89	521.59	3.01	.95	—	22.36	26	
636.97	—	2 189.27	1.01	2 188.25	1 594.36	162.27	578.88	1.13	13.90	479.28	11.46	27	
19.06	—	1 106.55	4.45	1 102.10	1 063.55	159.92	583.56	4.02	—	—	50.41	28	
34.80	—	835.38	—	835.38	792.37	39.42	500.87	1.16	—	—	15.49	29	
546.68	—	2 002.33	2.87	1 999.46	1 415.93	119.18	764.73	4.41	32.10	—	1.73	30	
116.64	—	1 021.89	—	1 021.89	874.52	94.13	495.80	1.25	.17	—	25.74	31	
132.34	—	1 158.20	—	1 158.20	1 040.38	138.69	478.68	3.18	—	—	31.31	32	
71.24	—	1 216.14	1.32	1 214.82	1 149.96	152.81	532.76	2.42	—	—	39.80	33	
66.04	—	1 107.82	—	1 107.82	1 034.60	119.48	503.63	—	—	—	21.48	34	
618.42	—	2 333.70	—	2 333.70	1 720.18	280.07	459.52	3.04	1.38	579.39	23.61	35	
495.77	—	1 760.27	—	1 760.27	1 307.39	74.39	501.27	3.41	.16	344.73	5.55	36	
775.45	—	2 341.39	.83	2 340.57	1 512.55	96.91	632.05	8.22	1.78	376.75	11.48	37	
1 115.53	—	2 626.36	—	2 626.36	1 506.43	50.01	808.19	.77	2.63	—	19.71	38	
460.84	—	1 954.76	.16	1 954.60	1 548.66	343.54	789.68	3.58	1.27	—	27.73	39	
325.85	—	1 460.24	1.36	1 458.87	1 167.01	244.58	827.98	1.31	.11	—	19.99	40	
181.20	—	1 344.80	2.37	1 342.43	1 171.61	72.55	582.42	23.69	.34	—	22.57	41	
1 094.90	—	2 854.69	1.10	2 853.59	1 722.14	387.40	650.31	3.94	2.27	—	19.87	42	
1 028.46	241.73	3 207.73	34.26	3 173.47	2 076.74	296.54	681.00	10.87	6.66	223.43	34.93	43	
60.31	—	1 010.25	.07	1 010.18	945.70	89.80	480.24	1.56	.14	—	35.21	44	
65.20	—	1 163.94	2.74	1 161.20	1 072.05	124.91	537.61	1.90	97.16	—	7.70	45	
372.60	—	2 162.25	—	2 162.25	1 783.86	325.65	831.57	8.54	3.99	—	16.96	46	
329.94	—	1 964.19	1.38	1 962.80	1 647.61	200.50	681.47	6.61	2.83	295.69	14.78	47	
405.88	—	1 666.13	—	1 666.13	1 237.62	315.59	773.58	1.62	.64	—	7.48	48	
176.35	—	1 213.18	.34	1 212.84	1 067.40	44.76	484.80	5.07	—	—	26.69	49	
775.52	—	2 163.27	2.42	2 160.86	1 404.68	105.81	464.38	.24	1.63	529.94	17.58	50	
45.71	—	1 044.69	1.68	1 043.01	985.10	51.48	426.39	1.10	273.55	—	19.64	51	
66.24	—	1 619.07	—	1 619.07	1 081.30	98.23	441.19	2.27	—	—	19.81	52	
458.11	—	1 709.20	.52	1 708.69	1 241.85	261.64	589.42	1.24	1.21	—	20.91	53	
903.54	—	2 145.88	.45	2 145.43	1 229.68	202.09	590.06	7.94	.93	—	14.82	54	
31.79	—	1 155.22	—	1 155.22	1 124.65	89.27	542.88	2.08	138.72	—	27.84	55	
861.47	—	1 748.44	—	1 748.44	861.97	73.38	454.34	8.23	2.28	—	5.00	56	
350.37	—	1 263.81	.50	1 263.32	887.11	89.85	461.08	1.44	4.28	—	18.37	57	
100.59	—	1 671.16	1.39	1 669.76	1 539.67	335.60	814.10	10.95	1.27	—	9.57	58	
598.71	—	2 019.31	.13	2 019.18	1 380.92	420.29	571.04	1.98	.56	—	.52	59	
45.44	—	1 264.14	—	1 264.14	1 174.98	67.59	734.17	8.79	.52	—	2.06	60	
69.33	—	2 726.46	—	2 726.46	2 689.91	133.14	1 319.22	10.46	6.70	687.19	35.36	61	
74.57	—	1 715.17	—	1 715.17	1 621.26	102.93	980.70	1.96	6.00	—	213.75	62	
143.30	—	1 371.73	—	1 371.73	1 144.09	150.63	695.73	3.07	21.52	—	16.71	63	
88.67	—	1 519.13	—	1 519.13	1 422.68	91.43	995.48	2.76	6.52	—	8.65	64	
47.50	—	1 139.04	—	1 139.04	1 123.21	81.64	867.89	—	.49	.49	—	65	
57.87	—	1 433.66	—	1 433.66	1 379.52	103.30	965.22	4.29	20.73	—	4.62	66	
231.29	—	2 014.98	—	2 014.98	1 809.00	98.93	980.54	12.20	3.83	156.77	15.73	67	
—	—	1 563.84	—	1 563.84	1 563.84	188.99	1 241.93	.71	5.52	—	28.45	68	
31.15	—	1 045.45	—	1 045.45	1 022.25	82.94	704.60	4.26	5.30	—	11.46	69	
171.92	—	1 634.35	2.77	1 631.58	1 479.55	130.41	895.02	13.20	7.95	116.30	5.38	70	
529.53	—	2 829.19	—	2 829.19	2 454.96	145.72	917.67	2.96	—	779.25	50.63	71	
93.14	—	2 375.81	—	2 375.81	2 266.12	129.70	1 468.19	1.51	102.92	321.27	8.00	72	
76.44	—	1 917.10	—	1 917.10	1 816.58	164.00	1 021.80	5.15	15.29	—	63.75	73	
732.02	31.97	2 776.43	5.50	2 770.94	1 989.06	238.47	970.96	9.22	19.96	133.65	32.97	74	
37.17	—	2 517.41	—	2 517.41	2 474.05	545.55	1 242.63	21.10	5.86	328.03	4.02	75	

Table 51. Per Capita Local Government Finances for Individual County Areas by State:

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

Table with 11 columns: Geographic area, Population, Total, Intergovernmental revenue (Total, From Federal Government, From State government), General revenue from own sources (Taxes: Total, Property; Charges and miscellaneous general revenue: Total, Current charges). Rows list Texas counties and their respective financial data.

See footnotes at end of table.

636 COUNTY AREAS

GOVERNMENTS—GOVERNMENT FINANCES











**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area	Population <sup>1</sup>	Revenue									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal Government	From State government	Taxes		Charges and miscellaneous general revenue		
							Total	Property	Total	Current charges	
1	2	3	4	5	6	7	8	9	10	11	
<b>TEXAS—Con.</b>											
1 Willacy -----	17 705	2 058.01	2 010.67	1 424.74	16.89	1 407.85	585.94	432.02	372.44	153.91	105.62
2 Williamson -----	139 551	2 200.24	2 041.84	759.85	21.66	738.19	1 281.99	859.11	795.61	422.88	300.53
3 Wilson -----	22 650	1 481.10	1 430.73	855.23	4.77	850.46	575.50	375.01	321.37	200.49	135.28
4 Winkler -----	8 626	2 872.94	2 807.44	531.42	1.85	529.56	2 276.03	1 584.63	1 487.36	691.40	547.41
5 Wise -----	34 679	1 459.44	1 412.21	554.66	5.19	549.47	857.55	629.29	574.93	228.26	134.92
6 Wood -----	29 380	1 696.26	1 636.96	583.87	87.47	496.39	1 053.10	766.92	718.14	286.18	167.80
7 Yoakum -----	8 786	4 000.34	3 741.18	330.53	47.35	283.18	3 410.65	2 931.48	2 839.06	479.17	357.16
8 Young -----	18 126	2 580.16	2 470.54	632.68	8.94	623.74	1 837.86	1 051.47	958.35	786.38	640.96
9 Zapata -----	9 279	2 622.80	2 510.18	580.99	—	580.99	1 929.19	1 571.40	1 550.49	357.80	119.19
10 Zavala -----	12 162	2 177.03	2 099.41	1 291.73	137.23	1 154.50	807.68	600.23	431.92	207.45	162.72
<b>UTAH</b>											
11 Beaver -----	4 765	2 068.63	1 685.20	309.55	53.93	255.61	1 375.66	599.79	488.98	775.87	560.55
12 Box Elder -----	36 485	1 800.85	1 587.91	721.97	34.43	687.54	865.94	490.69	396.22	375.25	266.27
13 Cache -----	70 183	1 728.85	1 400.67	698.15	30.22	667.93	702.52	402.33	297.41	300.19	203.54
14 Carbon -----	20 228	1 637.04	1 333.79	302.85	20.52	282.33	1 030.95	582.56	473.16	448.39	276.15
15 Daggett -----	690	4 172.46	3 878.26	1 575.36	297.10	1 278.26	2 302.90	1 594.20	1 455.07	708.70	420.29
16 Davis -----	187 941	1 684.50	1 546.89	739.62	37.99	701.63	807.27	464.90	359.96	342.38	240.69
17 Duchesne -----	12 645	3 500.99	3 377.30	1 068.96	304.31	764.65	2 308.34	1 045.55	882.56	1 262.79	1 134.28
18 Emery -----	10 332	5 413.86	5 348.24	857.82	70.27	787.55	4 490.42	2 212.06	2 124.47	2 278.36	228.42
19 Garfield -----	3 980	2 715.33	2 639.70	1 659.55	104.52	1 555.03	980.15	650.50	481.41	329.65	151.01
20 Grand -----	6 620	2 561.03	2 469.64	1 047.58	91.09	956.50	1 422.05	779.61	574.92	642.45	499.85
21 Iron -----	20 789	1 687.72	1 559.48	686.04	51.42	634.61	873.44	631.78	497.23	241.67	129.06
22 Juab -----	5 817	2 797.15	2 304.45	1 158.50	71.17	1 087.33	1 145.95	602.72	522.61	543.24	200.96
23 Kane -----	5 169	3 123.82	2 746.76	1 094.41	97.12	997.29	1 652.35	765.91	590.83	886.44	512.67
24 Millard -----	11 333	3 429.72	3 194.48	734.32	68.74	665.58	2 460.16	1 911.59	1 781.26	548.57	193.59
25 Morgan -----	5 528	1 685.96	1 506.24	785.82	2.35	783.47	774.42	490.96	321.33	283.47	190.48
26 Piute -----	1 277	2 510.57	2 448.71	1 792.48	99.45	1 693.03	656.23	451.06	383.71	205.17	79.09
27 Rich -----	1 725	2 804.64	2 708.41	1 121.16	52.75	1 068.41	1 587.25	1 176.81	1 091.59	410.43	222.03
28 Salt Lake -----	725 956	2 808.58	1 868.93	611.40	29.23	582.17	1 257.53	719.32	524.02	538.21	258.24
29 San Juan -----	12 621	3 273.59	3 128.75	1 856.75	470.41	1 386.34	1 272.01	802.16	725.93	469.85	136.52
30 Sanpete -----	16 259	2 140.17	1 867.21	956.82	41.02	915.80	1 109.39	389.81	318.84	520.57	367.30
31 Sevier -----	15 431	1 960.79	1 865.21	1 024.11	77.51	946.60	841.10	539.95	412.55	301.15	174.26
32 Summit -----	15 518	3 882.85	3 707.18	453.09	61.48	391.61	3 254.09	2 410.23	1 913.13	843.86	483.18
33 Tooele -----	26 601	1 769.41	1 695.27	855.12	152.78	702.34	840.16	516.79	420.02	323.37	251.76
34 Uintah -----	22 211	3 091.31	2 999.23	1 383.12	133.13	849.98	2 016.12	871.55	762.51	1 144.57	278.96
35 Utah -----	263 590	1 756.37	1 497.30	660.52	32.12	628.40	836.78	432.62	322.09	404.16	196.30
36 Wasatch -----	10 089	2 182.67	1 843.79	860.94	116.36	744.57	982.85	633.96	532.06	348.89	231.04
37 Washington -----	48 560	2 403.09	1 846.46	738.96	91.89	647.08	1 107.50	622.84	467.40	484.66	331.80
38 Wayne -----	2 177	2 270.56	2 227.84	1 526.41	84.98	1 441.43	701.42	450.62	369.77	250.80	121.73
39 Weber -----	158 330	1 668.50	1 569.28	677.46	48.80	628.66	891.81	559.14	420.02	332.68	221.85
<b>VERMONT</b>											
40 Addison -----	32 953	1 711.38	1 661.91	483.05	3.70	479.35	1 178.86	1 019.27	1 015.69	159.59	99.72
41 Bennington -----	35 845	1 680.18	1 643.72	467.60	29.29	438.30	1 176.12	972.63	969.95	203.49	136.31
42 Caledonia -----	27 846	1 996.66	1 797.64	911.80	—	911.80	885.84	739.28	737.59	146.56	91.04
43 Chittenden -----	131 761	2 196.64	1 690.43	317.81	43.59	274.22	1 372.62	1 076.08	1 050.75	296.54	219.12
44 Essex -----	6 405	1 612.96	1 604.84	592.51	.16	592.35	1 012.33	907.73	906.64	104.61	69.16
45 Franklin -----	39 980	1 612.78	1 435.77	720.01	8.95	711.06	1 175.66	586.54	581.84	129.21	82.72
46 Grand Isle -----	5 318	1 896.95	1 872.88	272.47	—	272.47	1 600.41	1 454.31	1 449.23	146.11	109.82
47 Lamoille -----	19 735	2 372.59	1 903.07	551.46	4.31	547.15	1 351.61	1 103.17	1 099.42	248.44	158.70
48 Orange -----	26 149	1 672.65	1 579.72	598.49	.31	598.19	981.22	845.54	839.88	135.68	89.07
49 Orleans -----	24 053	1 771.09	1 635.72	776.70	14.30	762.40	859.02	691.85	686.78	167.17	100.49
50 Rutland -----	62 142	1 562.78	1 535.21	402.63	22.69	379.94	1 132.58	941.22	936.73	191.37	141.97
51 Washington -----	54 928	1 802.58	1 711.70	538.96	29.82	509.14	1 172.74	935.22	925.59	237.51	189.01
52 Windham -----	41 588	2 086.15	2 036.79	425.48	22.46	403.02	1 611.31	1 354.89	1 348.95	256.42	188.01
53 Windsor -----	54 055	1 845.38	1 810.47	440.79	11.69	429.10	1 369.68	1 165.54	1 158.99	204.14	142.17

See footnotes at end of table.

Revenue—Con.		Expenditure											
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure								
					Total	Capital outlay	Education services		Social services and income maintenance				
							Education	Libraries	Public welfare	Hospitals			Health
12	13	14	15	16	17	18	19	20	21	22	23		
47.33	—	1 761.31	—	1 761.31	1 730.87	114.21	1 396.72	5.14	1.75	—	—	1	
158.40	—	2 169.16	.97	2 168.20	1 960.82	396.13	1 296.54	6.16	11.30	107.56	14.58	2	
50.38	—	1 249.49	—	1 249.49	1 207.42	151.39	920.40	.09	6.62	—	2.16	3	
65.50	—	3 310.46	—	3 310.46	3 268.37	90.19	1 386.27	18.90	6.96	692.21	10.55	4	
47.23	—	1 599.50	—	1 599.50	1 551.63	409.56	1 123.39	1.47	6.03	—	13.81	5	
59.29	—	1 775.12	—	1 775.12	1 717.73	219.16	828.73	12.15	5.79	182.71	22.63	6	
259.16	—	3 541.88	—	3 541.88	3 302.98	220.01	1 881.74	21.17	5.92	327.91	28.80	7	
109.62	—	2 264.32	—	2 264.32	2 148.79	137.98	806.19	29.90	5.63	437.60	34.76	8	
112.62	—	2 647.91	—	2 647.91	2 564.61	263.07	1 335.49	3.45	6.68	—	14.87	9	
77.62	—	2 012.33	—	2 012.33	1 854.88	68.57	1 056.57	12.25	28.53	—	7.40	10	
383.42	—	2 579.85	—	2 579.85	1 914.59	172.30	721.30	26.65	.21	395.59	4.83	11	
212.94	—	1 690.64	1.81	1 688.83	1 517.39	176.32	917.66	7.89	65.64	—	22.67	12	
328.18	—	1 691.31	.71	1 690.59	1 425.43	230.91	823.22	9.60	.37	—	49.47	13	
303.24	—	2 059.08	—	2 059.08	1 788.12	298.94	760.53	10.04	19.63	—	167.34	14	
294.20	—	4 360.87	—	4 360.87	4 095.65	469.57	2 560.87	7.25	—	28.99	10.14	15	
137.61	—	1 725.12	—	1 725.12	1 589.23	259.68	967.20	9.63	3.02	—	29.34	16	
123.69	—	3 391.93	—	3 391.93	3 178.17	570.11	1 288.41	11.86	2.61	890.23	14.79	17	
65.62	—	4 916.96	5.13	4 911.83	4 843.30	698.70	1 428.47	41.52	—	—	56.04	18	
75.63	—	3 140.45	—	3 140.45	3 077.64	629.15	1 656.53	6.03	—	—	10.55	19	
91.39	—	2 658.61	—	2 658.61	2 564.95	570.39	941.54	13.29	—	427.95	73.41	20	
128.24	—	1 613.26	—	1 613.26	1 503.39	171.20	837.41	12.89	—	—	12.41	21	
492.69	—	3 037.65	—	3 037.65	2 501.98	564.90	1 197.01	6.88	—	—	49.68	22	
377.06	—	2 739.02	—	2 739.02	2 392.15	224.80	1 123.04	11.99	—	384.79	12.77	23	
235.24	—	3 016.41	—	3 016.41	2 824.05	663.37	1 728.49	9.26	—	—	67.33	24	
125.72	—	1 511.94	—	1 511.94	1 401.77	94.61	1 032.92	7.24	—	—	17.00	25	
61.86	—	2 412.69	—	2 412.69	2 354.74	386.84	1 664.06	—	—	—	14.88	26	
96.23	—	3 593.62	—	3 593.62	3 491.59	1 006.38	2 319.42	6.96	—	—	26.67	27	
939.65	—	2 801.91	.81	2 801.11	1 646.64	209.22	797.42	23.60	.03	—	79.47	28	
144.84	—	3 101.42	34.78	3 066.63	2 891.61	868.55	1 675.14	10.06	21.55	—	—	29	
272.96	—	2 313.30	1.66	2 311.64	1 992.13	323.57	1 057.01	8.12	—	248.42	8.98	30	
95.59	—	1 788.74	—	1 788.74	1 686.09	168.95	1 016.46	6.22	—	—	152.29	31	
175.67	—	3 669.93	—	3 669.93	3 433.30	816.47	1 326.40	17.14	—	—	40.47	32	
74.13	—	1 727.30	37.67	1 689.64	1 639.37	256.68	903.65	6.69	—	—	35.49	33	
92.07	—	2 709.56	—	2 709.56	2 577.42	226.73	1 049.80	18.01	74.51	—	69.47	34	
259.07	—	1 672.69	1.18	1 671.51	1 405.44	134.12	829.77	12.14	.20	—	22.98	35	
338.88	—	2 607.30	—	2 607.30	2 215.68	578.85	963.33	10.41	—	—	53.52	36	
556.63	—	2 419.09	.54	2 418.55	1 906.12	477.14	1 055.99	13.41	.12	—	66.43	37	
42.72	—	2 062.93	—	2 062.93	2 039.96	295.82	1 387.69	4.13	—	—	20.67	38	
99.22	—	1 622.59	.96	1 621.63	1 500.60	157.78	781.75	12.81	60.32	—	16.47	39	
49.46	—	1 553.82	—	1 553.82	1 507.91	89.34	1 062.09	12.87	2.67	—	2.61	40	
36.46	—	1 605.86	—	1 605.86	1 573.50	78.25	936.23	11.30	.14	—	3.88	41	
199.02	—	1 826.44	—	1 826.44	1 618.72	242.87	996.19	4.67	.90	.07	5.28	42	
462.20	44.00	2 197.88	.34	2 197.54	1 729.62	206.42	1 023.23	12.06	.11	—	2.13	43	
8.12	—	1 343.79	—	1 343.79	1 335.21	48.56	919.75	3.12	—	1.41	5.62	44	
177.01	—	1 447.77	—	1 447.77	1 274.69	72.11	931.69	3.95	6.10	—	3.93	45	
24.07	—	1 401.09	—	1 401.09	1 380.41	67.32	851.45	9.78	—	—	9.97	46	
469.52	—	2 188.55	—	2 188.55	1 690.04	177.25	1 163.06	7.40	.76	—	3.50	47	
92.93	—	1 645.76	—	1 645.76	1 536.92	72.93	1 143.68	5.05	3.06	—	6.31	48	
135.37	—	1 733.92	—	1 733.92	1 542.01	86.81	1 127.59	4.07	.42	—	1.75	49	
27.57	—	1 532.35	.13	1 532.22	1 491.65	71.13	958.34	9.69	1.95	—	6.18	50	
90.88	—	1 727.84	—	1 727.84	1 623.27	94.56	1 067.85	4.97	—	—	13.53	51	
49.37	—	2 064.95	.02	2 064.92	1 938.23	138.09	1 114.60	16.98	3.32	—	8.80	52	
34.91	—	1 732.96	.70	1 732.25	1 686.86	131.09	1 097.40	9.05	2.68	—	6.64	53	

















**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area	Population <sup>1</sup>	Revenue									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal Government	From State government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
<b>WYOMING</b>											
1 Albany .....	30 797	2 339.09	2 280.58	983.50	17.57	965.94	1 297.07	329.03	201.06	968.05	823.26
2 Big Horn .....	10 525	3 352.40	3 225.08	1 574.82	108.41	1 466.41	1 650.26	778.62	740.62	871.64	726.56
3 Campbell .....	29 370	4 783.38	4 361.12	737.04	16.21	720.84	3 624.07	2 382.91	2 110.15	1 241.16	869.32
4 Carbon .....	16 659	3 415.45	3 328.47	1 072.39	62.31	1 010.08	2 256.08	1 312.62	1 158.77	943.45	846.33
5 Converse .....	11 128	3 281.90	3 218.10	1 135.33	29.92	1 105.41	2 082.76	1 183.86	1 042.15	898.90	583.30
6 Crook .....	5 294	3 630.34	3 581.60	1 345.67	8.88	1 336.80	2 235.93	1 464.49	1 331.13	771.44	623.72
7 Fremont .....	33 662	2 684.75	2 632.02	1 751.77	254.29	1 497.47	880.25	541.92	516.22	338.33	214.78
8 Goshen .....	12 373	2 756.65	2 445.41	1 603.01	12.53	1 590.48	842.40	445.24	364.91	397.16	342.44
9 Hot Springs .....	4 809	3 553.55	3 458.93	715.74	49.49	666.25	2 743.19	1 293.20	1 180.08	1 449.99	1 226.87
10 Johnson .....	6 145	3 089.02	3 047.03	1 279.25	109.68	1 169.57	1 767.78	863.79	753.46	903.99	790.89
11 Laramie .....	73 142	2 985.77	2 875.37	1 553.79	61.28	1 492.51	1 321.58	431.11	302.59	890.47	781.92
12 Lincoln .....	12 625	4 945.35	4 856.48	1 329.27	33.58	1 295.68	3 527.21	1 417.82	1 267.88	2 109.39	525.62
13 Natrona .....	61 226	2 942.30	2 853.56	1 454.64	24.29	1 430.36	1 398.92	571.86	405.97	827.05	648.17
14 Niobrara .....	2 499	5 975.99	3 616.65	1 308.12	48.42	1 259.70	2 308.52	1 115.65	931.17	1 192.88	896.76
15 Park .....	23 178	3 482.96	3 205.15	1 088.49	33.09	1 055.40	2 116.66	977.39	966.48	1 139.27	965.48
16 Platte .....	8 145	3 686.07	3 434.62	1 301.66	41.13	1 260.53	2 132.97	763.04	645.55	1 369.92	212.40
17 Sheridan .....	23 562	3 012.48	2 937.91	1 564.89	18.55	1 546.35	1 373.02	469.36	267.21	903.66	801.80
18 Sublette .....	4 843	4 208.96	4 157.96	746.23	77.64	668.59	3 411.73	2 586.21	2 569.07	825.52	362.79
19 Sweetwater .....	38 823	4 219.41	4 173.09	1 034.70	58.03	976.66	3 138.40	1 770.01	1 568.09	1 368.39	855.63
20 Teton .....	11 172	5 462.85	5 282.94	1 594.52	110.81	1 483.71	3 688.42	1 676.24	939.13	2 012.17	1 684.93
21 Uinta .....	18 705	3 682.92	3 596.79	922.69	31.97	890.72	2 674.10	1 814.81	1 626.30	859.29	202.99
22 Washakie .....	8 388	2 409.63	2 268.84	1 315.21	38.27	1 276.94	953.62	593.71	542.68	359.92	198.86
23 Weston .....	6 518	3 599.11	3 534.98	1 890.61	31.45	1 859.16	1 644.37	733.35	630.56	911.02	751.92

See footnotes at end of table.

Revenue—Con.		Expenditure										
Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure							
					Total	Capital outlay	Education services		Social services and income maintenance			
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
58.51	—	2 960.84	4.32	2 956.52	2 856.77	762.05	980.00	10.00	20.75	514.79	9.45	1
127.32	—	3 697.96	4.94	3 693.02	3 538.53	523.33	1 591.83	17.96	9.50	960.86	8.74	2
422.27	—	4 584.64	2.38	4 582.26	4 088.87	473.03	1 574.50	39.22	2.04	1 022.10	20.67	3
86.98	—	3 351.10	—	3 351.10	3 224.86	288.55	1 536.83	15.91	32.84	649.86	20.23	4
63.80	—	3 304.64	—	3 304.64	3 224.39	349.84	1 565.42	—	5.03	253.59	74.68	5
48.73	—	3 425.77	—	3 425.77	3 386.66	471.10	1 689.65	—	.76	548.36	23.04	6
52.73	—	2 643.34	—	2 643.34	2 582.02	255.96	1 842.23	19.10	10.75	—	12.45	7
311.24	—	2 733.53	3.07	2 730.46	2 464.16	165.60	1 755.52	8.57	8.24	—	19.48	8
94.61	—	3 580.16	3.74	3 576.42	3 473.07	190.27	1 432.52	—	13.31	1 057.18	28.28	9
41.99	—	2 995.12	3.25	2 991.86	2 953.46	385.52	1 357.69	23.43	114.73	553.62	32.55	10
110.40	—	3 039.58	1.42	3 038.16	2 880.82	305.45	1 357.88	16.12	12.44	315.18	43.35	11
88.87	—	4 763.64	3.41	4 760.24	4 520.87	353.90	1 800.00	—	.08	446.18	23.92	12
88.74	—	2 944.08	2.32	2 941.76	2 834.24	213.37	1 332.60	12.72	6.63	—	41.83	13
2 359.34	—	5 671.07	—	5 671.07	3 160.06	840.74	1 362.14	22.81	4.40	733.09	76.83	14
277.81	—	3 664.42	1.51	3 662.91	3 387.87	406.46	1 639.31	25.84	—	907.07	4.66	15
251.44	—	3 733.58	.86	3 732.72	3 460.90	228.24	1 437.57	30.69	2.95	—	26.27	16
50.42	24.15	2 973.81	2.97	2 970.84	2 919.91	377.94	1 597.19	18.12	3.31	534.76	17.19	17
51.00	—	4 178.20	5.16	4 173.03	4 109.23	481.52	1 868.68	45.43	17.55	—	92.92	18
46.31	—	4 166.11	3.43	4 162.69	4 116.84	386.68	1 806.27	55.59	12.83	548.64	88.14	19
179.91	—	5 373.52	3.40	5 370.12	5 195.94	1 066.06	1 353.20	—	23.00	1 903.06	6.89	20
86.13	—	3 627.80	2.94	3 624.86	3 520.66	304.30	1 750.23	29.89	26.41	—	28.55	21
140.80	—	2 368.86	2.62	2 366.24	2 246.66	163.09	1 369.81	20.39	11.92	—	20.74	22
64.13	—	3 818.50	2.45	3 816.05	3 749.46	982.66	2 029.92	21.48	162.17	471.31	16.72	23

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>ALABAMA—Con.</b>												
1	Autauga .....	76.56	2.54	60.55	42.52	1.52	—	1.81	15.31	6.95	50.84	26.88
2	Baldwin .....	138.28	.05	83.24	18.66	19.24	2.81	.12	41.67	6.21	12.79	35.25
3	Barbour .....	115.95	8.34	69.44	29.63	6.18	1.85	.59	15.78	130.46	17.08	28.68
4	Bibb .....	91.16	—	42.05	4.04	9.11	—	—	2.59	7.36	5.01	46.81
5	Blount .....	65.68	—	37.00	8.36	10.52	—	4.59	5.66	8.66	5.12	9.30
6	Bullock .....	98.99	.54	13.68	6.07	19.38	—	2.26	1.00	27.26	—	.45
7	Butler .....	105.61	.59	54.63	24.30	6.26	1.55	1.05	20.51	21.74	—	20.92
8	Calhoun .....	62.52	—	59.83	24.39	10.64	2.09	.73	34.87	32.94	17.97	15.17
9	Chambers .....	87.02	13.75	128.48	28.09	2.96	1.46	1.65	1.17	68.99	41.35	35.25
10	Cherokee .....	98.35	—	31.83	6.96	4.81	—	.67	2.05	—	8.55	3.53
11	Chilton .....	111.07	—	57.58	12.42	8.50	1.08	.52	27.20	1.11	18.64	14.97
12	Choctaw .....	101.01	1.56	42.58	3.25	9.24	—	4.81	12.36	—	5.99	37.58
13	Clarke .....	140.46	1.65	63.33	12.30	2.02	—	.26	7.82	—	6.02	26.62
14	Clay .....	119.53	—	49.20	8.98	6.11	—	.53	1.28	72.44	—	25.66
15	Cleburne .....	176.83	—	45.48	3.77	12.49	—	3.22	3.46	4.32	6.52	8.09
16	Coffee .....	82.21	8.57	70.70	31.11	6.21	6.19	2.41	25.05	62.82	28.73	43.81
17	Colbert .....	117.99	8.90	108.78	74.69	18.50	3.62	4.05	32.71	62.07	38.19	56.36
18	Conecuh .....	115.34	—	51.23	4.48	13.02	—	1.78	7.54	—	6.26	21.70
19	Coosa .....	127.54	—	52.43	12.11	2.08	—	3.62	9.85	5.24	19.71	7.32
20	Covington .....	125.42	25.63	69.14	24.62	.44	5.32	—	21.63	1.51	22.42	25.11
21	Crenshaw .....	106.71	—	55.59	8.58	8.51	1.10	.73	9.75	—	7.41	17.82
22	Cullman .....	104.95	8.25	65.52	19.43	18.55	—	1.95	25.25	10.12	16.42	22.45
23	Dale .....	43.94	.36	75.47	17.31	4.57	1.07	2.78	13.00	52.44	22.61	19.18
24	Dallas .....	47.91	.29	58.82	35.18	14.61	2.47	.42	16.54	103.05	11.76	7.69
25	De Kalb .....	75.59	12.64	60.55	30.63	5.75	3.11	.27	24.98	25.32	30.72	23.31
26	Elmore .....	127.43	—	70.49	8.21	4.43	.39	.96	20.16	22.66	18.70	9.19
27	Escambia .....	117.97	.73	75.62	24.58	49.55	1.15	.65	7.66	11.29	4.28	57.35
28	Etowah .....	80.23	3.54	80.89	63.19	7.90	1.41	.20	37.35	43.41	27.55	47.05
29	Fayette .....	135.73	—	55.06	12.14	3.23	—	3.67	19.10	67.81	266.51	29.90
30	Franklin .....	102.32	21.75	76.40	23.12	8.95	.43	1.87	40.20	55.84	29.81	41.81
31	Geneva .....	141.71	—	51.55	2.88	5.62	2.62	6.72	10.83	1.78	20.38	30.15
32	Greene .....	142.03	—	81.85	4.73	19.40	—	2.27	6.80	105.88	16.45	20.49
33	Hale .....	128.79	—	25.94	1.74	2.45	—	.65	9.81	4.00	17.29	8.65
34	Henry .....	91.13	—	63.42	6.05	—	—	—	9.69	5.40	.91	47.35
35	Houston .....	88.06	14.48	85.58	57.35	20.94	4.18	1.28	45.15	65.74	96.10	42.51
36	Jackson .....	90.26	4.18	66.20	22.87	4.77	—	2.39	52.66	23.22	5.80	25.30
37	Jefferson .....	98.07	124.03	116.14	74.97	25.99	13.75	.11	98.59	42.77	73.05	40.51
38	Lamar .....	145.47	.25	45.31	5.92	20.55	—	1.97	6.49	20.30	4.52	16.74
39	Lauderdale .....	257.37	.30	66.42	41.65	8.56	7.53	2.03	29.63	275.63	307.83	44.76
40	Lawrence .....	121.28	—	50.49	10.19	8.19	—	1.08	14.72	—	1.62	6.41
41	Lee .....	62.26	.52	86.53	51.08	8.79	5.43	.09	33.05	31.71	73.20	36.71
42	Limestone .....	68.07	—	43.13	18.16	12.91	2.00	.72	11.40	4.19	25.47	25.86
43	Lowndes .....	106.97	—	50.88	22.67	6.95	—	2.37	1.90	—	2.21	10.27
44	Macon .....	134.03	—	55.32	10.95	19.38	—	3.61	27.40	47.82	11.91	13.08
45	Madison .....	167.76	79.34	100.62	58.69	13.43	5.89	.72	84.73	46.90	69.88	79.77
46	Marengo .....	185.76	2.34	54.76	21.01	6.45	.17	—	11.00	45.83	27.33	18.19
47	Marion .....	74.29	3.72	38.75	12.57	11.10	.97	2.51	8.82	69.63	2.04	33.83
48	Marshall .....	79.61	.59	75.66	37.84	8.51	—	.69	28.02	48.72	33.04	34.94
49	Mobile .....	62.52	48.62	94.74	44.87	35.51	4.75	.13	63.10	35.37	339.31	22.27
50	Monroe .....	95.34	—	62.63	14.98	—	—	—	12.60	12.52	—	11.22
51	Montgomery .....	117.89	10.72	108.02	59.27	45.51	4.90	.96	73.02	61.39	11.76	44.52
52	Morgan .....	93.49	10.70	86.05	34.86	—	3.43	.49	61.06	56.92	26.64	26.54
53	Perry .....	152.83	4.00	51.26	4.15	5.64	—	5.25	8.23	62.86	29.86	17.09
54	Pickens .....	76.04	—	42.37	9.08	1.98	—	1.16	1.45	37.01	10.44	38.17
55	Pike .....	125.78	.25	90.09	32.22	5.98	—	4.53	24.90	46.46	15.40	14.13
56	Randolph .....	134.75	—	75.20	13.73	49.14	—	.96	9.51	2.82	18.91	35.86
57	Russell .....	126.08	—	65.69	47.55	.75	5.91	.96	36.71	106.79	40.23	22.56
58	St Clair .....	75.15	8.26	51.07	26.98	9.16	1.40	3.00	9.32	11.42	12.76	.34
59	Shelby .....	59.69	1.40	67.94	19.84	5.42	.84	1.47	9.24	4.68	33.25	16.32
60	Sumter .....	192.96	—	100.53	12.55	2.91	1.67	5.63	11.99	59.60	10.14	57.99
61	Talladega .....	73.72	3.39	72.64	22.45	20.32	4.78	.09	25.75	28.15	20.44	24.88
62	Tallapoosa .....	111.42	1.03	63.77	19.11	6.26	—	1.60	27.30	33.64	46.54	28.67
63	Tuscaloosa .....	103.75	2.39	113.00	57.93	28.70	3.35	.38	21.51	44.31	28.58	58.04
64	Walker .....	121.37	.55	58.15	12.31	4.97	.86	14.11	21.24	35.33	40.02	18.34
65	Washington .....	107.40	—	38.94	.96	5.57	—	6.53	1.98	—	—	18.27
66	Wilcox .....	106.57	—	36.41	8.40	—	2.06	5.16	2.06	—	17.47	9.88
67	Winston .....	114.86	—	31.47	6.03	1.72	—	1.81	4.72	19.77	—	3.04

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
18.58	34.33	87.34	44.91	18.99	—	1 313.57	1 306.26	123.90	31.41	1 151.04	1
63.12	45.03	74.69	58.57	491.95	—	1 503.62	1 496.05	536.07	257.23	971.75	2
47.88	73.69	53.00	20.18	112.48	—	1 340.17	1 340.17	198.69	576.66	873.75	3
42.41	29.74	31.55	—	99.24	—	584.88	581.02	129.71	279.20	228.46	4
35.87	18.52	19.70	6.78	138.40	—	509.20	509.20	187.75	199.91	387.51	5
39.12	49.90	2.45	43.38	74.81	—	223.33	223.33	—	187.10	312.62	6
22.52	48.05	68.47	75.55	104.47	—	876.90	876.90	135.53	164.22	661.43	7
20.95	36.91	63.02	68.90	98.84	7.44	1 008.04	1 001.56	133.38	105.38	946.39	8
37.23	19.34	39.54	77.86	140.31	—	668.67	668.65	128.95	110.75	148.66	9
21.03	29.63	27.27	7.27	222.07	—	320.52	320.52	131.25	75.22	762.32	10
62.91	18.70	28.10	57.98	126.16	—	527.76	526.43	16.73	228.51	362.16	11
30.72	42.33	89.77	32.65	46.20	—	1 563.99	1 563.99	—	147.90	1 802.72	12
40.23	9.51	16.04	14.94	811.09	—	625.33	624.41	206.68	258.04	469.75	13
46.56	15.77	73.88	20.00	206.61	—	1 091.01	1 062.10	22.26	54.03	546.71	14
34.09	21.60	41.16	21.13	24.19	—	347.21	347.21	172.03	50.59	236.68	15
32.78	29.60	45.87	34.24	112.08	—	602.61	602.53	84.34	72.59	455.42	16
27.66	47.67	71.21	51.04	1 005.79	—	1 121.47	1 116.83	29.75	269.13	986.61	17
29.81	33.51	30.17	.64	230.47	—	577.63	561.69	238.86	119.89	128.43	18
18.71	28.74	8.50	154.84	121.49	—	254.27	251.65	19.89	80.54	167.68	19
28.26	37.56	38.52	58.99	1 424.12	—	688.44	678.46	49.07	176.11	999.42	20
40.78	14.74	17.53	91.60	226.99	—	352.04	329.01	—	95.27	330.62	21
13.28	22.26	35.72	49.67	541.66	—	1 123.26	1 110.98	102.27	471.51	550.66	22
40.44	25.75	35.80	20.53	57.18	—	688.84	688.27	92.24	225.27	486.99	23
12.74	32.08	69.60	82.01	60.84	—	965.41	951.98	99.04	79.29	914.69	24
38.68	24.67	32.90	30.74	578.73	—	827.49	825.38	39.51	308.03	501.78	25
35.87	36.27	32.62	36.52	63.36	—	543.89	541.64	208.56	68.06	463.00	26
42.57	41.64	15.29	22.95	121.68	—	330.26	330.26	—	93.90	333.24	27
34.22	49.02	55.76	55.51	53.77	19.60	707.79	707.19	44.87	141.10	534.76	28
60.35	29.17	67.92	2.84	36.13	—	1 280.65	1 275.69	153.38	131.22	917.99	29
57.99	20.03	57.63	39.73	636.33	—	769.04	753.40	325.52	203.46	285.22	30
48.42	32.99	20.81	34.97	130.00	—	356.03	356.03	158.62	62.84	289.64	31
53.38	49.94	81.75	52.60	129.32	—	1 150.60	1 150.60	—	9.06	2 043.14	32
26.46	18.97	3.03	7.81	28.46	—	73.36	73.36	—	42.59	206.41	33
51.00	19.25	17.30	9.50	83.84	—	345.39	345.39	126.19	101.34	245.02	34
30.52	61.93	278.29	44.07	619.94	25.94	4 804.33	4 778.99	247.80	236.40	5 007.32	35
31.51	30.71	55.95	123.21	699.28	—	996.46	995.94	58.58	126.48	822.91	36
42.53	61.09	139.16	53.22	183.33	39.34	2 607.05	2 606.88	186.35	185.69	3 160.69	37
41.30	23.48	37.86	57.97	113.14	—	578.49	578.49	182.95	185.49	472.54	38
29.41	29.22	62.78	66.52	944.97	—	1 049.62	1 049.62	101.35	209.44	1 051.54	39
52.26	12.09	16.56	40.84	154.51	—	438.93	437.95	52.99	218.10	311.36	40
14.94	45.44	166.22	1 275.82	270.02	—	2 481.70	2 481.70	253.76	189.12	1 967.35	41
14.48	31.53	39.92	21.35	990.41	—	1 250.78	1 234.12	286.15	493.47	856.05	42
29.47	20.30	5.53	36.26	81.69	—	187.55	167.01	—	69.84	123.40	43
49.38	55.72	83.92	52.91	480.02	—	1 389.08	1 320.44	465.38	205.39	1 045.21	44
45.72	58.97	252.31	55.82	985.74	—	3 488.06	3 487.92	339.52	212.92	2 515.64	45
29.15	21.49	28.89	72.26	53.63	—	929.65	904.35	204.47	187.88	1 127.92	46
42.14	20.35	31.85	34.66	519.14	—	989.41	988.94	107.61	333.36	708.18	47
31.17	77.55	58.00	35.44	745.93	—	1 115.02	1 110.01	451.36	162.89	525.78	48
33.51	46.11	104.16	93.68	104.16	—	2 025.66	2 025.49	55.81	352.70	1 490.87	49
38.80	12.81	34.05	60.71	60.46	—	572.05	572.05	49.86	108.69	484.35	50
29.72	47.90	48.05	81.17	596.94	38.43	1 956.38	1 956.38	—	1 241.70	1 655.54	51
17.29	31.81	83.31	40.23	963.28	—	1 897.79	1 890.50	600.46	249.18	1 139.20	52
65.60	23.98	12.07	16.85	137.86	—	284.51	249.86	50.55	66.38	140.37	53
35.17	29.18	338.18	7.49	129.81	—	4 576.65	4 570.80	—	264.51	4 361.66	54
33.30	33.23	70.95	208.59	428.52	—	1 357.02	1 355.61	415.47	328.83	695.13	55
96.42	37.12	78.62	26.16	131.13	—	639.66	633.32	—	129.17	1 067.30	56
13.19	26.08	98.76	78.96	87.17	—	1 294.43	1 284.59	337.84	287.67	1 074.01	57
41.13	16.00	19.38	14.58	48.95	—	417.58	415.79	90.68	114.88	270.03	58
37.99	27.88	90.61	12.13	93.78	—	1 293.25	1 290.80	484.47	102.83	1 016.67	59
62.38	19.29	35.37	16.57	135.77	—	930.38	926.36	392.61	510.70	510.14	60
29.50	47.90	107.91	41.63	213.69	—	1 473.41	1 472.95	208.89	94.69	1 138.18	61
49.30	51.59	79.41	35.88	413.74	—	1 638.88	1 638.88	866.20	307.99	974.45	62
31.05	34.62	54.17	47.51	70.49	17.07	1 177.87	1 167.48	205.92	361.58	1 166.30	63
23.27	34.96	54.04	18.69	86.85	—	786.21	785.49	249.43	82.10	721.40	64
39.89	42.95	106.21	55.59	28.33	—	2 014.86	2 009.11	5.81	83.68	2 452.68	65
44.44	17.25	601.56	38.33	45.25	—	7 703.86	7 693.99	305.50	47.91	7 437.87	66
20.90	15.33	33.06	20.77	23.67	—	693.15	692.69	464.74	34.87	228.95	67

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>ALASKA—Con.</b>												
1	Aleutians East Borough <sup>2</sup> -----	238.64	229.71	196.43	14.20	—	—	—	40.18	—	33.28	44.64
2	Aleutians West Census Area -----	167.23	200.89	41.78	1.48	—	—	—	265.56	—	55.60	51.28
3	Anchorage City and Borough <sup>3</sup> -----	191.47	62.94	175.10	99.38	—	7.95	—	63.40	27.90	94.07	69.33
4	Bethel Census Area <sup>3</sup> -----	90.88	25.63	98.64	33.03	—	—	—	21.46	548.33	75.42	27.17
5	Bristol Bay Borough -----	412.77	1 756.74	513.48	154.61	—	—	—	1 051.06	—	1 917.73	315.60
6	Denali Borough <sup>2</sup> -----	—	—	13.05	—	—	—	—	—	—	4.02	—
7	Dillingham Census Area <sup>3</sup> -----	72.03	69.79	340.73	46.86	—	—	—	28.66	1 368.64	39.38	36.64
8	Fairbanks North Star Borough --	97.49	—	56.88	75.82	—	17.45	—	71.38	48.92	59.89	33.41
9	Haines Borough -----	350.02	80.30	194.62	79.83	—	—	—	62.35	—	171.47	—
10	Juneau City and Borough <sup>3</sup> -----	247.28	442.94	148.93	67.89	—	16.93	—	269.93	312.70	216.55	—
11	Kenai Peninsula Borough -----	224.67	370.08	95.53	137.42	11.13	5.71	—	75.24	—	520.17	186.80
12	Ketchikan-Gateway Borough ----	68.99	225.41	115.63	82.22	—	—	—	99.36	—	176.89	104.93
13	Kodiak Island Borough -----	262.15	196.93	168.91	99.26	—	15.85	—	50.79	50.27	111.20	129.16
14	Lake And Peninsula Borough <sup>2</sup> --	52.16	—	6.59	1.80	—	—	—	—	—	19.78	—
15	Matanuska-Susitna Borough ----	84.85	4.06	30.74	43.95	—	1.54	—	43.62	—	11.06	26.99
16	Nome Census Area <sup>3</sup> -----	172.06	197.64	203.31	16.41	—	4.46	—	139.72	—	98.33	18.70
17	North Slope Borough -----	1 929.42	121.26	1 085.13	335.34	—	—	446.73	303.40	3 941.13	1 366.28	920.39
18	Northwest Arctic Borough -----	171.27	114.51	206.94	110.75	.16	39.42	8.34	148.54	176.35	65.60	92.92
19	Prince of Wales-Outer Ketchikan Census Area -----	87.45	16.57	99.87	16.73	—	—	—	11.47	—	42.05	39.34
20	Sitka City and Borough <sup>3</sup> -----	59.85	285.05	90.94	85.58	42.73	4.89	—	24.69	—	62.53	111.67
21	Skagway-Yakutat-Angoon Census Area -----	79.13	78.68	128.16	49.71	—	—	—	23.72	7.98	11.86	39.00
22	Southeast Fairbanks Census Area <sup>3</sup> -----	3.38	—	22.66	5.75	—	—	—	4.23	—	.17	.34
23	Valdez-Cordova Census Area ----	250.30	365.05	327.87	130.02	.10	35.77	19.49	234.12	68.23	119.37	213.32
24	Wade Hampton Census Area <sup>3</sup> ----	50.25	3.28	97.91	3.11	—	—	—	33.33	—	60.27	15.54
25	Wrangell-Petersburg Census Area -----	299.77	126.10	218.12	52.26	—	19.88	—	72.00	—	181.48	123.40
26	Yukon-Koyukuk Census Area <sup>3</sup> --	50.01	11.80	67.35	9.20	—	—	—	10.26	—	19.34	10.03
<b>ARIZONA—Con.</b>												
27	Apache -----	84.56	4.11	62.02	10.00	13.77	2.76	.18	11.67	9.97	103.12	2.16
28	Cochise -----	96.03	19.32	104.97	36.08	32.89	4.51	5.66	35.70	23.03	62.28	34.56
29	Cocoonino -----	210.26	27.96	115.66	70.12	8.97	9.87	3.27	35.53	31.00	119.94	23.18
30	Gila -----	160.14	13.28	180.05	58.83	25.34	9.42	2.11	34.24	8.50	62.74	24.67
31	Graham -----	87.93	1.81	81.34	36.53	17.40	1.09	1.24	40.82	.41	18.11	27.72
32	Greenlee -----	200.30	—	279.10	8.99	24.98	—	—	24.35	—	4.62	21.60
33	La Paz -----	237.36	20.51	129.66	59.23	93.61	20.23	—	130.74	—	32.87	37.13
34	Maricopa -----	135.16	49.42	155.49	71.09	50.18	9.07	49.20	62.79	45.25	82.65	38.40
35	Mohave -----	174.88	6.34	175.95	91.38	59.17	6.96	13.50	54.61	7.54	78.90	23.94
36	Navajo -----	148.15	14.25	99.96	35.46	17.91	3.61	3.72	54.38	1.58	84.37	27.66
37	Pima -----	114.26	35.82	125.35	46.42	48.99	7.82	33.75	66.59	53.66	39.71	20.92
38	Pinal -----	193.28	8.78	138.31	35.77	33.13	6.69	189.29	37.09	27.44	22.50	27.49
39	Santa Cruz -----	116.69	10.04	162.56	56.98	26.45	13.68	—	27.29	—	68.17	39.93
40	Yavapai -----	179.22	33.71	99.21	79.93	45.12	11.45	6.97	54.38	1.63	190.97	31.89
41	Yuma -----	127.41	—	99.79	43.57	227.77	2.58	90.38	70.77	20.25	31.46	29.61
<b>ARKANSAS—Con.</b>												
42	Arkansas -----	123.91	39.58	74.22	43.87	6.70	3.88	4.90	9.65	1.85	31.64	60.78
43	Ashley -----	89.68	1.19	47.82	21.05	14.35	2.26	1.77	3.66	4.11	18.75	30.96
44	Baxter -----	90.43	—	46.98	22.64	8.72	1.57	.83	5.42	—	83.98	.77
45	Benton -----	69.62	3.51	62.06	40.40	1.73	2.12	.78	14.55	7.14	48.50	20.69
46	Boone -----	70.71	.57	40.53	23.57	4.56	1.13	.67	5.72	74.14	20.89	15.41
47	Bradley -----	90.99	.85	55.12	10.77	9.75	2.12	1.70	6.78	21.88	—	42.06
48	Calhoun -----	157.23	—	46.00	8.24	—	—	2.57	8.75	—	2.57	23.00
49	Carroll -----	87.76	1.18	88.61	32.70	—	—	4.24	12.92	—	64.28	15.87
50	Chicot -----	84.20	—	63.71	4.84	11.46	—	—	9.48	36.08	19.86	25.97
51	Clark -----	87.98	1.03	61.62	31.81	10.50	2.99	1.96	15.53	3.69	16.19	29.25
52	Clay -----	77.82	—	41.81	4.80	10.77	—	5.03	11.49	7.46	14.41	16.13
53	Cleburne -----	74.24	.67	50.69	10.87	6.90	—	2.52	2.37	5.87	—	20.14
54	Cleveland -----	65.54	—	37.01	5.14	16.45	—	3.47	.64	—	3.60	.77
55	Columbia -----	70.14	1.75	42.39	13.08	9.07	—	.58	6.50	15.84	12.46	16.23
56	Conway -----	79.16	3.45	30.86	15.87	2.35	.78	2.45	11.49	22.98	13.21	27.26
57	Craighead -----	77.06	2.44	42.75	37.55	11.22	2.42	3.39	4.71	53.63	3.93	29.15
58	Crawford -----	76.27	—	40.36	18.43	7.60	—	1.27	4.75	14.73	17.65	.80
59	Crittenden -----	57.47	12.07	78.30	41.57	23.49	2.94	21.37	14.46	47.58	31.68	35.98
60	Cross -----	66.53	1.04	55.60	14.41	11.34	—	2.18	1.66	24.55	3.02	19.97
61	Dallas -----	97.67	—	56.90	20.59	12.48	—	2.18	—	2.70	26.32	29.12
62	Desha -----	74.29	1.07	76.50	9.88	—	—	30.24	2.56	10.95	2.08	45.24
63	Drew -----	59.93	9.04	45.31	13.13	7.66	—	2.13	6.39	—	70.07	16.75
64	Faulkner -----	59.58	1.25	39.68	15.72	6.42	—	.55	5.62	16.70	32.71	27.81
65	Franklin -----	70.15	.20	18.53	3.15	9.20	—	2.75	2.15	3.29	4.63	10.74
66	Fulton -----	51.41	—	33.28	4.68	—	—	3.89	2.99	8.17	13.85	5.58
67	Garland -----	57.47	13.38	72.25	37.74	.54	3.69	.49	43.14	48.16	55.94	35.49
68	Grant -----	79.01	.29	18.57	3.94	—	—	1.51	.86	—	1.79	13.05
69	Greene -----	72.29	.91	43.14	19.24	5.88	.88	5.19	18.61	15.78	41.35	20.44

See footnotes at end of table.

**502 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
232.95	329.55	118.10	1 422.08	380.28	—	2 715.10	2 715.10	353.08	135.55	6 329.55	1
161.22	310.51	61.62	480.59	666.49	—	2 632.73	2 632.73	991.24	802.70	3 190.65	2
26.73	40.65	263.80	556.13	717.93	30.70	4 694.78	4 694.78	786.09	1 333.72	3 095.16	3
90.51	83.70	375.66	142.14	121.41	—	6 453.21	6 437.02	—	—	393.09	4
473.05	566.67	121.28	1 124.11	—	—	1 737.59	1 737.59	1 737.59	—	8 838.30	5
32.63	75.80	—	136.04	42.17	—	—	—	—	—	548.69	6
218.59	112.91	472.08	792.37	59.57	—	7 154.54	7 154.54	—	—	939.43	7
53.19	63.82	230.44	395.38	369.09	—	2 047.07	2 047.07	1 019.94	11.57	1 073.84	8
21.26	249.41	9.45	213.98	94.00	—	239.49	239.49	—	205.48	1 958.43	9
68.03	84.30	247.50	51.44	608.09	—	2 020.63	2 020.63	554.07	252.25	1 842.36	10
129.04	224.18	247.02	415.32	182.69	—	2 976.18	2 935.86	2 097.20	255.75	2 018.92	11
84.47	149.12	262.94	420.09	883.35	—	2 935.28	2 935.28	1 171.10	534.78	3 319.14	12
138.10	140.06	143.14	198.81	115.41	—	2 996.99	2 996.99	815.61	—	2 721.39	13
107.91	297.96	—	374.10	50.36	—	—	—	—	—	667.87	14
54.63	115.64	193.46	123.65	18.55	—	2 671.55	2 671.55	2 460.55	23.69	1 308.62	15
199.44	111.00	110.88	308.28	594.72	—	1 489.02	1 489.02	349.18	435.09	810.45	16
1 759.83	3 462.12	11 854.83	7 320.79	8 478.51	—	125 394.21	125 394.21	8 995.65	—	137 632.38	17
496.81	363.98	10 171.11	327.50	200.39	—	157 772.29	157 772.29	1 665.96	—	149 579.75	18
91.91	59.73	364.45	184.61	333.23	—	6 324.78	6 324.78	—	250.08	6 560.69	19
32.25	74.64	228.92	32.72	1 070.21	—	8 312.53	8 312.53	1 175.48	6 471.24	3 450.05	20
60.66	251.77	—	326.80	322.69	—	425.09	425.09	—	425.09	2 193.61	21
18.26	—	—	3.55	.17	—	—	—	—	—	8.79	22
123.79	293.71	8 808.68	309.89	111.74	—	137 584.71	137 584.71	1 513.26	12.16	137 411.27	23
216.54	27.63	—	666.38	146.26	—	—	—	—	—	63.20	24
86.62	93.16	174.10	585.49	870.92	—	2 906.56	2 906.56	2 017.32	146.83	3 437.52	25
126.09	56.38	16.51	260.56	429.94	—	544.94	544.94	—	342.06	221.40	26
27.78	56.58	287.67	24.91	5.29	—	6 236.37	6 236.37	602.99	.65	6 122.92	27
27.88	103.70	184.08	33.56	137.31	—	1 710.94	1 696.96	556.41	5.31	1 467.19	28
25.07	84.17	149.90	89.23	153.14	—	2 223.41	2 223.41	1 108.33	611.60	1 063.06	29
44.76	175.53	253.41	70.72	67.51	—	2 473.94	2 472.13	596.16	45.23	3 174.68	30
29.83	111.17	31.86	26.44	303.08	—	2 699.56	2 699.56	261.92	135.20	1 412.52	31
103.90	216.16	1 652.35	111.89	20.10	—	12 949.55	12 949.55	762.99	40.58	19 054.20	32
47.39	197.27	346.29	29.18	129.80	—	958.68	958.68	325.05	8.67	1 053.47	33
36.88	141.41	231.97	84.87	629.66	17.58	5 455.29	5 455.10	762.44	2 327.66	2 712.77	34
70.88	154.57	157.57	71.00	109.79	—	2 253.27	2 243.44	871.26	55.00	2 101.99	35
33.45	162.64	131.99	31.43	33.81	—	2 008.58	2 008.58	465.50	37.00	2 274.51	36
39.86	140.87	297.56	52.72	169.04	14.51	3 703.55	3 700.99	531.13	284.23	2 830.43	37
52.86	132.20	186.66	63.01	338.43	—	3 808.40	3 808.40	490.60	937.32	1 764.04	38
59.14	188.06	186.11	45.56	66.79	—	2 467.04	2 467.04	532.89	56.44	1 776.15	39
35.32	102.94	98.12	46.91	76.68	—	1 410.42	1 402.27	607.39	60.92	968.84	40
26.44	84.62	78.74	19.55	57.79	—	1 175.37	1 175.37	585.01	42.46	1 009.73	41
25.59	65.12	15.47	23.05	91.95	—	1 423.77	1 411.17	210.64	527.22	584.49	42
20.81	50.74	188.58	10.86	54.16	—	3 550.19	3 538.55	193.76	88.33	4 438.79	43
16.64	34.12	23.12	10.84	61.92	—	405.47	393.80	301.13	64.48	124.09	44
20.03	41.67	91.84	19.89	223.38	.80	1 585.64	1 583.47	370.68	303.90	1 029.95	45
20.57	40.25	55.69	3.22	46.37	—	679.82	672.72	304.06	14.21	641.09	46
20.78	46.04	23.57	3.82	—	—	492.50	489.27	118.71	—	474.60	47
32.27	55.44	17.34	26.78	131.65	—	483.87	461.38	200.82	245.45	529.18	48
50.07	23.21	49.96	90.01	99.66	—	1 243.70	1 228.58	328.29	238.13	596.23	49
22.53	35.13	33.79	10.88	67.52	—	564.82	554.25	237.32	61.03	248.90	50
19.31	20.48	39.98	22.02	58.17	—	516.96	504.04	236.13	86.25	222.56	51
58.38	29.77	21.98	5.19	202.74	—	522.06	501.79	108.30	293.70	497.49	52
15.61	33.69	8.55	35.24	7.62	—	153.93	144.20	129.05	15.15	137.60	53
16.96	27.50	15.04	9.38	21.85	—	249.20	225.42	212.31	7.33	205.12	54
13.43	23.39	38.61	5.61	36.67	—	647.66	637.15	111.98	14.21	616.95	55
13.05	32.58	20.73	27.00	410.00	—	1 145.37	1 131.90	183.70	761.42	245.31	56
19.58	25.02	32.92	17.14	398.20	7.98	1 531.14	1 524.70	258.50	999.97	1 164.24	57
14.05	31.58	33.28	11.70	86.39	.35	754.90	748.48	495.47	140.42	323.96	58
17.88	29.66	51.04	15.50	348.55	5.93	1 123.75	1 108.79	184.32	480.11	1 360.58	59
14.04	35.79	18.52	11.55	9.62	—	368.32	350.69	273.65	35.68	203.85	60
32.24	40.05	18.51	7.07	56.17	—	580.61	580.61	255.36	214.58	370.61	61
45.18	36.49	27.38	14.82	55.78	—	634.06	607.22	433.68	63.52	663.53	62
19.86	40.24	24.35	25.85	146.99	—	650.41	643.62	296.51	22.28	492.95	63
7.32	24.31	61.83	10.43	56.84	1.35	1 693.15	1 690.00	415.79	117.39	1 301.50	64
21.15	23.02	21.28	21.08	70.69	—	847.35	835.40	485.13	303.28	536.82	65
23.21	27.40	13.65	19.73	26.40	—	288.43	260.04	145.16	99.03	157.02	66
27.92	41.60	46.68	36.30	72.55	—	855.57	847.62	236.62	83.97	769.81	67
16.78	22.37	68.61	.65	26.24	—	961.00	956.12	312.59	65.67	808.29	68
9.15	30.37	56.75	24.97	384.86	2.17	1 290.12	1 274.34	320.15	334.71	936.49	69

Table 51. **Per Capita Local Government Finances for Individual County Areas by State:**

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

Table with columns: Geographic area, Expenditure—Con., Direct general expenditure—Con., Transportation, Public safety, Environment and housing, Highways, Other transportation, Police protection, Fire protection, Correction, Protective inspection and regulation, Natural resources, Parks and recreation, Housing and community development, Sewerage, Sanitation other than sewerage. Rows include counties from ARKANSAS—Con. to CALIFORNIA—Con. with numerical values for each category.

See footnotes at end of table.

506 COUNTY AREAS

GOVERNMENTS—GOVERNMENT FINANCES









Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
63.26	63.31	31.81	87.49	305.42	—	605.45	605.20	64.16	106.37	1 270.60	1
50.54	—	22.22	63.62	150.76	—	352.51	352.51	—	130.72	768.19	2
291.05	104.27	103.01	266.80	97.57	—	1 306.94	1 306.94	317.12	184.14	1 492.61	3
118.41	162.33	16.95	18.62	11.46	—	469.80	469.80	—	128.43	652.42	4
702.08	505.57	589.29	209.62	1 284.34	—	8 340.73	8 340.73	975.59	1 841.40	6 129.45	5
55.89	93.20	41.96	40.53	1 219.15	5.62	1 067.06	1 067.06	304.11	409.38	1 474.11	6
28.09	67.93	164.17	59.18	156.89	.02	3 243.15	3 234.01	40.04	1 151.89	2 344.50	7
194.91	135.97	67.48	74.68	287.68	—	633.12	633.12	—	33.49	7 303.08	8
71.22	46.70	19.78	88.86	36.68	—	266.39	266.39	204.83	6.59	470.94	9
117.97	238.36	144.45	181.43	252.63	.57	3 214.51	3 210.25	198.32	802.39	1 718.91	10
197.23	204.59	4.55	85.08	229.49	1.73	50.01	50.01	—	1.08	641.70	11
69.80	48.32	—	24.16	46.98	—	567.79	543.62	—	543.62	1 873.83	12
234.60	569.94	423.76	936.76	1 176.84	.55	12 931.56	12 931.56	612.37	7 347.93	8 686.56	13
104.46	37.55	28.25	38.29	229.74	—	411.90	411.90	—	—	430.48	14
616.96	172.19	591.26	118.93	305.10	—	6 771.37	6 771.37	1 095.72	1 384.36	4 125.84	15
223.53	179.42	72.51	75.15	132.90	—	1 813.68	1 791.95	840.79	421.00	1 597.45	16
95.59	99.54	28.89	152.95	42.39	3.33	406.90	406.90	115.34	55.90	522.65	17
43.87	90.64	69.69	88.35	178.14	—	1 361.02	1 361.02	253.59	455.77	911.40	18
78.07	48.13	60.08	62.21	168.42	2.68	1 242.91	1 218.11	927.97	215.55	1 081.42	19
36.92	57.68	80.18	329.99	52.69	26.13	1 119.02	905.20	150.05	5.78	1 050.75	20
33.65	79.83	55.30	282.70	63.80	40.88	902.87	813.60	258.78	72.36	1 581.40	21
57.84	40.27	65.98	134.28	19.45	.30	878.35	824.95	182.97	21.10	452.15	22
44.58	70.51	60.22	144.03	71.87	.22	887.19	845.84	441.80	75.49	793.74	23
30.91	50.45	73.85	258.69	156.95	48.25	1 523.14	1 386.48	234.99	394.24	938.36	24
38.34	64.87	51.05	165.75	586.39	12.37	1 483.73	1 367.49	318.14	526.04	1 054.17	25
44.02	49.70	53.43	111.07	.78	—	879.56	854.77	562.17	.89	449.12	26
45.73	32.56	88.16	113.64	33.20	—	1 054.72	990.58	441.38	2.48	671.85	27
23.56	27.75	30.01	29.75	398.01	—	845.01	844.49	64.31	395.95	525.71	28
24.05	48.28	121.98	8.80	71.47	27.72	1 808.70	1 715.27	41.66	64.09	1 455.56	29
48.41	26.39	38.13	39.58	197.68	—	1 084.10	1 077.75	175.67	163.48	640.46	30
91.61	350.54	389.26	727.46	1 692.77	613.50	8 137.81	8 137.81	—	1 654.97	5 266.02	31
56.78	63.96	168.38	120.99	843.55	20.96	4 834.21	4 823.36	408.58	2 403.51	3 912.16	32
3.48	4.88	1.97	5.38	4.08	—	32.20	29.95	5.54	1.09	61.45	33
46.25	46.07	66.07	45.32	143.16	2.50	1 063.84	1 026.96	16.88	111.01	1 015.30	34
41.79	57.83	26.38	19.05	292.69	7.68	675.68	675.68	58.85	311.75	899.93	35
47.92	56.13	183.15	78.42	180.87	—	2 519.77	2 518.92	95.91	495.02	2 392.85	36
62.13	102.37	225.58	104.39	266.11	16.94	3 636.29	3 635.64	456.48	437.13	3 290.69	37
86.37	40.14	.73	166.56	192.72	—	59.85	59.85	8.26	.73	202.34	38
60.82	48.18	107.32	68.98	769.58	.14	2 245.93	2 245.16	321.20	—	1 753.86	39
45.02	49.01	181.09	35.81	44.91	—	2 614.92	2 608.88	27.19	27.45	2 985.31	40
16.11	41.32	201.30	41.27	85.81	—	1 624.77	1 613.84	37.68	.91	1 783.41	41
56.52	72.45	116.63	101.70	446.78	—	2 466.69	2 450.44	302.47	720.91	2 067.70	42
57.68	45.43	29.10	50.57	91.19	1.97	895.43	895.43	81.67	291.32	792.53	43
37.07	80.83	196.76	136.91	195.78	26.51	3 209.48	3 205.50	250.04	204.73	2 772.34	44
76.35	35.45	7.37	70.86	139.33	.88	210.64	210.64	90.55	—	724.24	45
51.96	71.42	4.06	32.59	19.84	—	63.49	63.49	63.49	—	185.92	46
25.54	54.60	257.98	59.52	1 354.51	60.20	7 489.80	7 488.60	302.19	4 206.08	5 535.17	47
55.42	45.66	165.58	93.07	182.18	19.40	2 846.21	2 841.20	145.45	244.31	2 437.90	48
59.75	72.72	223.34	63.90	74.35	—	3 658.17	3 651.61	1 125.19	—	2 822.97	49
53.64	120.78	29.22	129.03	232.97	—	811.87	809.97	214.12	—	871.42	50
51.26	42.87	73.98	55.71	276.78	44.37	956.26	955.29	30.97	31.72	1 295.07	51
57.41	77.48	6.83	31.45	28.45	—	184.34	183.10	112.75	30.21	420.09	52
22.26	143.72	3.29	174.55	418.26	—	52.69	52.69	52.69	—	602.29	53
84.41	66.50	37.90	114.66	282.25	—	578.32	578.32	90.84	55.98	1 365.44	54
49.41	85.27	174.93	118.21	344.74	—	2 868.98	2 704.85	29.28	7.69	2 001.19	55
70.00	76.26	64.52	71.08	367.81	8.10	1 095.85	1 087.95	140.06	16.92	1 234.83	56
84.16	42.49	110.74	26.58	22.47	.19	1 884.76	1 781.86	541.50	1.94	1 931.28	57
63.58	31.09	543.81	48.85	85.54	.20	7 815.65	7 815.01	827.53	—	4 521.11	58
69.19	37.61	69.41	42.76	308.57	5.09	2 557.77	2 557.47	214.18	1 635.27	1 429.67	59
56.88	79.80	221.26	60.97	246.47	32.17	3 611.00	3 609.92	155.90	871.80	2 858.23	60
34.22	53.24	3.87	15.53	49.69	—	201.61	190.52	61.99	21.36	117.25	61
85.46	64.05	107.06	74.56	968.59	3.56	2 514.38	2 506.81	493.42	998.13	2 234.19	62
21.70	33.50	39.27	78.40	71.76	1.45	687.15	687.03	129.76	79.56	645.12	63
32.58	65.78	1.15	64.45	235.84	—	49.58	49.49	49.49	—	315.42	64
90.35	32.99	8.78	49.48	10.04	—	196.31	196.31	112.05	—	580.49	65
38.40	53.02	151.63	46.78	262.90	1.07	2 190.19	2 189.37	223.96	67.02	2 291.90	66
73.94	79.38	200.75	110.17	347.73	1.31	4 626.32	4 616.31	286.82	500.20	3 547.91	67







Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
15.73	82.75	7.78	54.75	55.55	—	229.57	219.91	—	170.05	350.54	1
17.17	112.31	17.17	55.45	132.31	—	557.52	507.83	—	285.02	285.02	2
18.94	83.46	123.05	158.08	681.33	26.58	1 650.58	1 600.74	35.54	10.23	2 175.32	3
14.40	83.38	75.91	22.99	190.48	—	1 518.87	1 505.10	739.17	488.99	606.38	4
22.95	155.39	29.53	37.29	364.94	—	1 027.84	1 027.84	—	248.86	1 354.06	5
17.99	88.26	2.57	4.28	10.71	—	12.43	12.43	—	12.43	535.56	6
14.33	56.14	129.21	28.93	30.13	—	2 094.21	2 089.34	60.19	125.67	2 131.58	7
23.91	52.35	25.38	122.59	525.73	—	375.53	364.98	—	204.29	356.85	8
13.48	70.91	11.24	46.68	56.80	—	465.25	452.25	46.04	146.06	581.14	9
17.42	89.98	15.93	56.05	175.84	—	803.65	744.15	—	309.95	443.95	10
20.07	59.72	1.38	77.04	77.60	—	409.45	356.30	—	220.36	215.67	11
23.31	97.43	64.92	36.37	96.03	—	1 367.16	1 356.74	789.71	494.64	833.69	12
22.34	110.51	69.49	91.70	175.21	—	1 494.68	1 494.68	138.29	357.61	842.87	13
35.77	74.95	13.86	9.66	167.75	—	982.12	982.12	561.44	349.98	1 132.89	14
13.45	114.29	22.94	15.68	159.34	—	1 019.22	1 017.84	—	304.62	1 452.37	15
43.64	185.91	260.76	181.02	1 577.45	136.97	12 131.45	12 130.99	333.45	8 162.82	7 093.56	16
43.31	123.58	28.20	84.98	102.63	—	639.96	521.24	298.17	179.68	380.46	17
32.67	87.40	3.39	149.34	33.09	—	43.70	3.39	—	3.39	321.17	18
25.04	159.19	40.66	94.44	136.12	5.38	1 130.62	1 039.41	70.05	334.79	1 502.66	19
18.22	119.53	22.70	85.42	593.66	—	798.64	797.02	144.05	492.02	754.28	20
20.56	93.20	7.20	36.24	462.25	—	109.77	109.77	—	40.09	463.58	21
26.46	89.46	28.66	105.15	229.46	—	564.06	564.06	—	299.92	787.93	22
24.27	157.44	118.37	36.85	248.82	—	3 010.12	3 010.09	1 093.81	621.55	1 626.14	23
13.65	69.26	40.62	48.51	91.67	—	832.70	823.25	—	233.19	724.70	24
30.65	124.81	39.11	71.97	88.28	8.14	1 130.86	1 130.86	466.46	368.02	921.29	25
52.31	128.65	98.23	4.94	121.69	—	1 731.37	1 521.44	242.82	500.45	315.45	26
17.25	63.96	6.87	69.97	166.80	—	353.64	353.64	—	236.27	411.23	27
14.39	51.83	24.74	54.59	68.02	—	639.08	639.08	317.91	312.29	470.32	28
23.13	55.25	16.28	72.04	132.56	—	269.43	269.43	174.26	51.64	555.65	29
21.33	68.85	256.49	59.69	138.62	—	3 525.50	3 444.37	—	225.78	3 759.97	30
20.31	69.42	98.09	37.28	151.80	—	2 779.25	2 779.25	783.32	442.35	1 615.21	31
15.08	92.96	22.74	66.85	226.25	—	854.65	844.58	218.57	377.13	706.35	32
12.60	89.84	14.92	40.81	66.94	—	411.61	368.25	—	83.36	243.61	33
26.40	74.42	69.32	58.12	245.89	—	1 451.02	1 422.83	342.31	433.06	891.52	34
25.20	69.92	11.24	108.96	305.45	—	349.82	349.82	194.01	125.87	929.37	35
15.79	91.92	3.74	21.78	95.91	—	361.62	340.34	—	155.09	355.97	36
19.99	68.19	7.93	47.16	364.20	—	279.07	270.16	—	165.96	197.61	37
79.42	57.11	6.31	48.62	127.32	—	124.41	124.41	—	6.55	233.05	38
12.97	94.01	.84	4.80	61.95	—	159.44	159.44	—	144.19	172.89	39
9.02	48.85	9.11	18.66	49.23	—	306.86	306.86	133.56	173.30	316.12	40
15.19	82.76	11.43	32.75	261.47	—	743.44	740.68	—	520.48	1 095.34	41
27.12	106.85	20.25	32.72	34.53	—	154.04	148.80	—	125.47	298.32	42
19.61	84.48	15.18	44.89	207.01	—	246.55	220.92	112.66	107.91	551.79	43
20.49	66.77	42.09	19.14	58.22	—	671.38	616.43	239.57	20.12	619.51	44
6.37	52.65	3.05	113.89	48.99	—	182.84	178.82	—	143.01	304.71	45
13.71	102.66	53.61	56.97	101.05	—	949.48	914.94	525.13	84.92	294.95	46
25.80	107.55	—	5.00	25.64	—	31.76	31.76	—	31.76	215.09	47
21.95	83.01	34.01	110.95	112.99	—	621.00	620.60	7.32	187.57	656.40	48
21.27	75.83	1.51	37.19	55.17	—	77.13	77.13	—	49.68	333.01	49
17.94	68.79	6.91	28.53	243.50	—	376.56	376.56	59.94	240.22	639.45	50
26.41	87.68	1.85	75.40	39.38	—	261.76	229.33	—	229.33	311.10	51
13.12	97.53	180.49	90.21	102.87	—	2 511.06	2 511.06	—	189.49	2 831.17	52
10.45	47.32	4.09	59.33	12.11	—	315.77	314.25	271.40	36.86	196.20	53
10.38	72.81	15.03	14.31	70.84	—	519.32	519.32	—	216.46	264.58	54
25.70	89.46	6.96	43.42	85.67	—	555.75	522.20	—	418.05	470.17	55
22.61	58.28	8.44	21.50	46.18	—	257.96	257.96	—	156.05	464.49	56
34.28	90.31	9.37	44.09	298.79	—	288.53	269.30	—	121.87	278.91	57
17.12	193.65	1 087.36	50.43	228.25	—	10 750.60	10 750.60	151.99	377.02	10 784.84	58
18.29	227.70	3.21	20.80	36.02	—	280.47	271.39	—	235.38	358.51	59
33.45	154.23	36.17	45.80	117.29	—	555.31	555.31	—	60.31	984.63	60
11.05	49.07	18.89	62.95	152.18	—	695.11	695.11	179.14	401.77	463.72	61
19.07	62.82	32.22	125.08	73.22	18.72	1 201.40	1 201.40	142.08	653.65	1 286.29	62
28.61	186.50	30.14	47.14	525.31	—	1 009.40	937.64	379.26	178.65	700.70	63
13.34	81.90	43.82	29.69	95.24	—	938.98	938.98	782.38	156.60	837.27	64
13.62	62.38	.20	89.21	44.97	—	9.22	9.22	—	1.84	345.18	65
20.43	49.29	27.30	16.41	133.55	—	1 107.88	1 107.88	532.94	353.54	867.32	66
15.24	67.72	15.01	165.60	501.20	—	192.36	189.67	—	34.31	566.00	67
23.28	60.49	6.10	39.22	62.85	—	208.08	156.53	—	136.43	394.82	68
20.78	83.36	9.60	56.65	40.89	—	198.83	192.30	136.25	50.42	221.41	69
21.42	61.03	.39	26.21	28.95	—	644.07	644.07	602.01	34.53	242.37	70
16.09	71.30	21.09	28.95	75.47	—	420.73	410.38	—	115.07	319.47	71
24.17	113.47	17.76	77.95	223.48	—	722.87	722.87	103.85	486.56	870.62	72
38.06	112.90	406.80	68.76	118.91	—	4 779.02	4 774.63	36.29	42.87	5 135.18	73
41.20	81.48	.91	150.75	52.97	—	5.89	5.89	—	—	572.20	74
19.49	111.95	17.77	83.02	64.82	—	529.45	507.98	107.49	145.60	583.71	75
19.44	44.62	2.37	14.71	117.16	—	185.97	162.78	—	161.91	343.64	76



Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
15.89	67.11	83.27	77.54	78.76	8.85	1 470.39	1 470.39	165.61	203.42	1 757.10	1
20.39	163.67	80.83	20.82	138.82	—	1 625.11	1 619.86	615.76	410.40	1 356.81	2
16.72	77.48	1.39	28.15	383.78	—	331.66	331.66	—	298.77	236.34	3
23.98	70.87	17.84	69.72	547.03	—	202.57	180.90	—	72.39	365.27	4
20.64	82.69	7.10	20.42	48.83	—	38.51	33.41	—	32.52	332.30	5
31.27	85.85	5.16	44.93	382.30	13.15	364.65	364.65	1.65	324.26	579.71	6
24.08	96.79	39.43	128.39	224.75	—	798.51	783.46	—	225.78	868.90	7
32.19	112.31	2.30	67.03	158.83	—	294.66	289.88	—	279.98	232.76	8
15.35	51.51	39.10	42.08	180.76	—	892.62	871.97	383.12	327.28	491.70	9
27.44	91.81	14.41	59.32	86.60	—	451.56	451.56	237.28	214.29	343.35	10
21.93	149.35	3.13	.52	111.23	—	75.72	75.72	—	29.24	409.40	11
15.80	98.18	26.69	34.31	72.11	—	432.96	385.45	243.48	99.65	232.25	12
25.12	109.26	65.17	26.56	68.70	—	1 210.29	1 210.29	316.80	182.28	813.27	13
27.64	113.91	12.27	46.55	118.27	—	418.27	350.00	—	219.18	401.64	14
23.37	77.07	2.72	67.68	136.30	—	304.98	276.26	—	276.07	423.92	15
18.70	60.51	3.10	57.71	700.20	12.41	134.95	134.95	—	131.64	691.79	16
41.00	82.03	31.86	51.75	146.47	—	570.46	494.77	—	137.87	851.31	17
10.88	62.52	18.98	49.52	78.18	—	479.48	434.99	—	135.97	722.17	18
20.28	59.82	30.80	122.89	92.69	—	740.15	740.15	—	320.25	468.46	19
32.70	89.09	.17	58.73	30.53	—	36.70	13.35	—	13.35	211.88	20
21.43	93.85	5.73	39.27	724.41	—	953.98	953.98	15.47	852.22	873.78	21
22.18	89.74	44.47	90.08	112.60	—	1 059.17	1 019.19	—	435.02	785.82	22
26.82	89.54	15.50	—	25.70	—	366.31	361.21	292.98	68.22	348.56	23
27.52	83.30	3.34	110.56	74.21	—	123.74	123.74	—	123.74	801.30	24
27.30	59.77	65.74	37.38	261.10	—	1 003.57	1 003.57	143.92	153.46	887.22	25
10.87	70.16	.87	28.23	241.43	—	291.26	289.24	5.90	267.43	313.01	26
14.33	90.68	30.30	54.73	326.96	—	792.77	792.77	4.69	328.77	722.88	27
24.64	93.15	12.63	62.25	86.75	—	610.72	608.07	29.88	278.90	760.68	28
30.44	78.32	124.05	75.52	190.03	—	1 937.15	1 937.15	41.79	170.94	2 347.32	29
21.30	102.24	37.52	75.66	292.38	—	600.67	588.79	54.36	55.10	950.66	30
13.51	66.60	73.72	89.15	65.49	—	1 272.19	1 262.88	—	270.58	1 304.30	31
20.33	90.59	1.77	22.54	62.31	—	51.70	38.00	—	38.00	341.58	32
23.86	83.83	1.84	19.99	30.80	—	46.91	46.91	—	40.18	261.88	33
31.91	83.35	39.83	66.20	73.27	—	612.26	612.26	—	140.40	968.55	34
27.74	77.70	58.54	43.68	991.95	—	2 305.55	2 305.55	17.53	1 447.93	3 748.28	35
22.40	99.32	3.28	41.10	85.33	—	216.75	171.52	—	159.39	314.64	36
13.97	71.44	34.82	91.16	646.31	—	743.04	735.11	232.61	213.65	680.29	37
15.45	98.75	1.27	22.00	82.32	—	173.45	173.45	—	151.64	1 008.11	38
9.67	38.95	34.64	70.19	265.28	—	529.30	458.39	181.36	68.12	598.84	39
37.07	107.16	51.74	191.05	97.41	—	937.42	937.42	—	53.85	895.27	40
47.80	94.71	73.68	130.49	249.85	—	1 256.94	1 256.94	—	59.67	875.52	41
42.60	135.26	61.67	253.96	153.92	—	953.71	953.71	—	32.30	1 394.40	42
56.85	132.26	70.14	104.30	108.85	—	1 483.60	1 483.60	—	481.82	1 977.97	43
33.77	69.90	39.47	47.85	16.42	—	591.39	493.33	288.59	8.83	555.88	44
39.64	49.48	5.22	38.41	32.88	—	188.69	65.46	64.54	—	513.21	45
38.55	95.83	16.80	20.34	67.08	8.59	268.26	268.26	16.36	12.60	440.07	46
115.06	81.85	43.56	77.74	42.90	—	642.18	642.18	358.32	106.51	640.86	47
112.51	26.58	131.54	99.41	163.29	—	1 836.84	1 836.21	423.96	37.29	641.17	48
24.37	34.59	21.37	38.98	21.02	—	300.53	296.06	242.66	16.02	309.34	49
105.37	73.13	76.37	183.37	150.68	—	1 133.56	1 133.56	54.97	108.99	823.57	50
222.00	11.97	33.63	1.71	26.79	—	483.61	483.61	443.15	39.61	322.03	51
61.34	47.93	10.18	62.02	47.97	—	111.07	111.07	—	73.32	222.67	52
42.34	70.41	46.70	55.26	460.30	—	1 771.59	1 771.59	505.01	1 198.68	736.66	53
58.69	45.61	11.04	69.25	281.81	—	266.80	266.80	—	251.08	669.35	54
79.85	68.88	20.90	75.39	44.55	—	373.89	373.89	59.97	14.39	442.43	55
444.29	255.85	24.76	279.23	23.38	—	513.07	513.07	—	513.07	1 643.74	56
28.95	47.63	17.44	72.91	42.24	—	329.43	294.46	144.40	2.24	277.79	57
94.64	111.30	129.83	157.12	243.14	—	1 979.03	1 965.39	97.66	135.43	2 757.29	58
22.48	77.62	6.50	86.12	257.63	—	520.12	366.53	—	221.12	842.16	59
139.11	263.78	5.25	528.87	7.87	—	59.06	59.06	—	—	3 493.44	60
33.51	49.38	1.18	43.86	43.27	—	103.70	103.70	—	70.43	381.19	61
62.91	55.89	3.63	212.19	93.64	—	186.31	186.31	—	186.31	641.18	62
30.37	75.27	19.29	42.07	33.15	—	329.21	329.21	163.88	—	239.38	63
77.23	31.63	4.01	84.38	31.30	—	83.08	79.51	28.16	22.86	259.42	64
36.76	108.90	130.84	65.92	68.12	—	1 874.19	1 872.36	128.46	26.15	2 030.90	65
35.04	20.69	35.38	42.55	13.59	—	480.67	480.67	441.15	3.38	380.87	66
49.34	40.66	36.45	99.54	34.99	—	1 039.80	1 013.50	362.33	12.64	1 178.72	67
45.64	40.70	9.29	80.46	37.36	—	211.86	211.86	2.18	103.17	847.20	68
26.05	39.84	42.86	46.36	9.97	—	523.36	523.36	467.27	7.68	481.35	69
27.74	42.01	3.83	24.64	35.74	—	351.10	351.10	280.09	14.73	455.81	70
47.27	82.83	24.30	41.28	47.31	—	528.58	514.48	118.78	89.76	923.30	71



Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration					Liquor store and insurance trust expenditure						
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
27.44	47.10	21.69	34.95	41.94	—	290.30	290.30	198.78	20.64	255.35	1
56.96	20.73	16.38	33.92	573.42	—	325.99	313.67	124.66	75.52	309.90	2
62.00	40.96	3.70	90.44	142.78	—	87.03	87.03	—	25.03	811.72	3
54.11	106.41	11.19	67.41	57.13	—	214.33	206.17	—	—	317.71	4
29.31	23.27	24.67	17.15	22.51	—	592.59	582.24	506.67	36.03	523.36	5
37.70	42.09	23.71	31.40	334.07	—	838.85	838.85	251.54	31.04	616.91	6
37.77	78.01	117.29	35.37	83.16	8.86	1 757.95	1 754.90	—	102.89	2 059.90	7
96.22	44.10	34.08	102.52	29.78	—	603.67	569.87	458.19	93.36	491.70	8
73.16	31.46	28.96	43.97	20.97	—	1 015.25	796.47	131.08	68.40	533.96	9
46.12	51.05	37.79	94.68	46.25	—	563.77	563.77	457.89	75.70	489.17	10
40.36	108.81	118.68	50.10	40.50	—	2 152.98	2 152.98	150.30	57.86	2 220.43	11
120.09	97.84	14.28	24.41	26.70	—	257.99	228.63	—	61.52	492.00	12
82.87	42.74	19.48	42.16	33.73	—	493.46	452.17	—	141.61	434.14	13
22.27	31.99	35.24	18.65	41.27	—	449.01	445.89	197.46	15.21	775.48	14
123.26	85.61	45.02	219.68	42.40	—	1 084.96	1 081.19	478.80	28.48	1 914.72	15
116.61	39.88	9.36	58.13	206.67	—	174.15	174.15	69.01	23.16	535.20	16
12.38	97.72	73.87	41.35	67.60	—	1 054.05	1 054.05	235.01	16.30	1 366.97	17
8.09	91.38	16.66	3.39	502.41	8.38	273.95	273.95	86.20	42.73	1 055.52	18
27.28	85.78	22.75	65.31	60.10	—	310.39	306.32	63.70	39.09	557.47	19
9.32	92.32	44.76	50.90	36.45	—	985.52	982.28	466.14	—	783.97	20
32.56	95.10	24.16	66.48	79.68	—	541.98	539.07	110.52	151.47	570.77	21
16.81	96.70	34.97	81.32	225.96	2.02	630.41	605.72	185.24	120.54	1 036.99	22
80.80	90.94	1.88	76.48	25.55	—	143.18	143.18	52.61	57.87	375.99	23
30.94	82.42	15.77	32.73	51.29	4.22	445.46	319.55	144.24	33.38	583.46	24
19.20	146.24	11.61	62.14	62.89	1.49	563.52	518.34	140.28	108.28	850.71	25
20.99	71.58	38.38	106.58	106.58	4.35	631.94	630.92	199.06	36.87	1 254.68	26
38.09	102.27	35.80	61.07	79.06	1.60	592.19	419.29	101.69	52.70	814.40	27
17.90	123.42	12.75	67.83	485.90	—	286.79	285.47	77.57	51.76	702.78	28
24.76	118.40	22.96	83.68	644.54	5.33	664.18	662.24	64.66	270.68	895.68	29
25.22	69.56	10.90	55.97	227.76	—	678.26	668.84	80.19	99.69	846.31	30
9.41	76.14	40.86	48.76	69.24	15.45	685.68	685.68	154.42	163.68	1 280.88	31
29.05	102.60	148.89	123.67	403.95	152.27	2 657.78	2 587.39	307.71	161.30	4 556.06	32
10.22	96.28	19.47	104.09	30.88	—	286.37	286.37	137.43	18.24	825.32	33
24.18	100.75	15.93	42.27	156.61	—	265.60	251.55	176.19	29.05	477.23	34
35.35	78.63	47.73	88.67	36.79	1.89	614.65	598.33	264.03	9.68	923.24	35
30.39	171.95	21.74	138.29	119.04	1.94	508.23	499.15	33.30	112.92	1 528.82	36
11.51	122.07	8.22	86.98	80.46	—	579.63	579.43	133.07	76.04	775.59	37
19.90	130.44	93.06	123.26	244.23	4.59	1 901.40	1 892.11	433.63	291.14	2 302.38	38
30.11	66.55	16.59	69.97	49.66	10.82	756.16	756.01	214.44	151.72	981.27	39
87.37	26.75	96.64	52.15	59.41	—	1 252.42	1 252.42	519.49	105.65	1 195.30	40
13.78	129.83	16.40	41.38	82.32	3.28	411.84	410.55	67.50	47.12	1 324.34	41
16.42	101.76	23.98	68.54	61.65	3.16	375.63	375.63	50.73	33.74	566.60	42
34.61	122.59	20.74	73.35	99.61	—	507.04	472.01	147.11	178.63	836.29	43
14.56	86.86	33.81	39.31	340.39	5.13	1 010.44	985.44	104.29	504.35	803.84	44
14.36	88.16	28.78	75.71	52.55	5.20	507.67	483.04	183.90	77.15	1 208.56	45
18.38	169.34	80.33	50.95	134.90	—	1 421.91	1 313.36	686.06	170.07	507.31	46
25.20	94.01	6.86	208.27	208.27	—	400.34	398.38	26.11	37.02	632.24	47
30.00	114.36	58.69	122.24	87.86	1.92	983.64	981.97	425.46	80.34	1 347.87	48
7.41	125.78	20.12	1.53	424.76	—	658.08	658.08	—	134.25	977.88	49
36.82	125.49	37.62	26.86	63.35	—	497.59	477.57	197.96	129.74	757.87	50
47.60	55.69	15.61	37.19	212.18	—	250.34	250.34	30.83	6.36	851.99	51
30.76	122.16	65.59	38.29	32.73	—	720.11	661.68	526.19	59.54	727.89	52
20.92	93.98	27.48	43.59	110.13	7.88	632.19	631.72	63.39	176.51	956.21	53
19.52	136.58	12.28	44.21	78.44	7.8	353.79	353.14	143.92	39.98	887.23	54
45.29	89.67	60.23	41.66	83.55	7.96	1 274.34	1 269.52	121.65	42.15	1 738.88	55
30.07	99.44	5.84	57.22	203.51	—	128.38	128.38	—	19.51	1 174.66	56
59.13	63.91	36.76	60.80	106.70	6.32	770.99	613.75	87.03	86.52	785.22	57
9.35	75.47	7.16	41.68	39.29	2.87	159.79	159.79	71.57	37.25	692.68	58
14.85	145.82	21.13	140.51	61.32	—	408.83	361.07	145.36	28.64	690.80	59
25.38	41.86	23.97	20.45	76.41	—	590.46	582.97	184.81	85.04	565.88	60
31.68	102.12	105.54	123.48	255.38	18.04	2 143.29	2 124.87	523.39	197.00	2 360.66	61
9.25	93.20	58.40	91.49	26.53	.36	1 143.84	1 120.90	254.78	6.37	895.12	62
26.11	106.34	54.73	58.25	16.16	—	950.75	923.35	662.62	4.26	715.20	63
20.71	81.29	83.84	122.32	67.81	—	1 277.29	1 267.80	162.25	21.03	1 455.80	64
31.02	94.74	84.51	109.76	232.57	8.04	2 015.51	1 988.77	554.22	450.47	2 175.87	65
27.26	100.49	43.24	48.63	146.29	3.82	827.72	778.39	209.94	108.68	763.77	66
25.23	47.02	.13	13.40	97.67	1.82	269.78	269.78	—	258.77	978.46	67
20.88	94.32	26.95	72.98	47.63	12.53	520.73	483.89	296.84	14.22	1 250.58	68
30.08	90.48	14.83	67.56	31.58	.28	248.14	202.46	77.45	9.21	672.04	69
13.51	94.19	15.07	40.23	58.74	12.31	395.16	394.60	181.02	13.64	1 530.62	70
11.60	84.87	63.39	102.74	142.49	—	1 296.59	1 248.72	318.61	139.63	922.94	71
14.16	118.31	110.52	172.50	51.55	1.15	1 558.16	1 523.92	408.11	121.69	1 623.20	72
21.98	85.29	86.62	114.22	73.61	13.40	1 452.92	1 441.59	441.57	110.59	1 715.66	73
21.56	88.54	72.93	101.98	113.24	19.99	2 983.77	1 981.25	128.83	389.11	2 244.60	74
65.71	62.92	39.74	23.62	78.11	1.22	1 141.47	1 130.71	329.87	109.90	581.47	75
28.29	120.03	47.92	76.97	130.10	2.00	777.06	766.66	162.71	90.66	895.54	76



Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
22.88	95.88	60.42	96.85	164.19	2.05	1 415.27	1 388.18	154.23	250.31	950.27	1
26.31	85.08	15.49	75.12	45.93	—	394.60	316.13	164.80	70.06	477.81	2
36.20	71.92	30.67	75.97	64.29	—	460.69	431.00	57.47	76.71	941.55	3
101.61	104.93	41.08	22.51	327.75	2.17	804.16	791.76	113.20	124.73	370.05	4
10.39	80.80	35.11	68.52	70.14	—	710.95	676.91	100.14	34.49	551.77	5
22.85	93.81	19.95	79.29	90.98	—	454.42	443.78	83.57	129.84	735.80	6
17.17	76.18	23.06	62.26	243.33	—	416.91	405.76	69.80	4.46	566.85	7
2.12	107.78	20.31	35.51	105.18	1.66	613.41	609.12	285.41	176.03	875.81	8
24.92	66.98	14.31	38.93	81.57	7.91	611.01	606.67	154.82	102.04	896.26	9
63.10	98.21	6.25	63.60	490.88	—	333.45	333.45	55.13	232.59	1 112.63	10
30.12	91.52	23.13	40.21	288.07	1.68	958.77	943.53	350.87	325.67	1 259.22	11
13.97	114.91	76.49	177.44	58.72	26.65	1 293.86	1 255.90	171.59	9.18	1 583.99	12
24.47	54.78	13.36	33.86	127.03	2.01	413.79	356.20	131.80	107.18	807.30	13
39.88	147.09	19.68	110.56	70.94	—	303.45	260.16	63.35	45.47	923.21	14
15.36	124.20	14.79	46.37	195.03	—	429.99	428.00	122.94	141.26	1 150.65	15
22.41	53.05	—	50.54	210.84	—	748.91	748.91	—	745.94	717.13	16
49.05	132.00	1.60	18.61	61.81	—	197.39	197.39	15.29	153.93	733.22	17
25.31	76.96	19.72	11.52	43.63	—	354.28	354.28	220.07	24.96	680.28	18
17.73	66.30	28.89	45.08	195.53	—	658.91	592.40	149.21	167.37	802.82	19
14.87	75.43	99.24	41.76	65.76	6.59	861.11	861.11	252.64	46.48	1 266.06	20
30.04	79.96	90.34	83.25	88.14	25.69	1 368.46	1 327.58	289.08	64.04	1 556.29	21
21.52	114.26	68.94	61.89	113.50	5.67	967.30	948.90	209.48	61.05	1 215.09	22
14.69	84.25	36.68	84.59	122.29	3.92	927.35	882.41	158.00	374.07	721.33	23
45.28	63.26	102.68	171.29	994.30	18.15	3 483.98	3 472.53	453.29	1 699.74	2 072.51	24
13.60	127.63	4.13	36.81	44.28	—	185.92	165.24	—	28.67	701.79	25
20.55	69.63	4.61	27.29	132.53	—	281.72	281.72	251.24	20.20	1 024.45	26
14.02	127.94	20.98	65.63	69.85	—	453.66	450.11	160.73	53.86	586.18	27
23.72	95.50	10.41	36.12	60.45	—	308.08	255.89	61.22	10.87	709.21	28
13.28	64.56	17.15	75.42	36.73	—	435.94	395.36	91.69	124.14	664.84	29
10.57	72.54	80.62	66.39	65.75	8.54	1 190.99	1 178.04	185.31	30.74	1 238.73	30
10.50	43.36	46.99	25.60	170.61	—	662.75	641.69	189.34	105.28	743.74	31
19.23	76.53	44.06	63.50	60.00	—	749.74	689.15	182.86	64.97	949.68	32
36.38	66.13	43.09	40.20	69.94	5.64	697.73	697.73	114.33	2.67	730.15	33
13.71	96.03	33.94	69.50	55.94	8.71	637.45	623.59	130.49	225.28	999.79	34
13.56	195.79	17.24	41.16	167.12	—	360.57	358.10	144.34	127.10	991.65	35
54.58	87.58	6.73	49.94	385.01	2.15	262.28	255.32	62.29	48.08	1 195.12	36
26.33	98.72	8.29	96.84	441.35	—	185.27	179.22	48.12	67.24	934.63	37
15.00	75.47	29.66	65.70	128.83	8.69	627.54	587.56	210.50	187.87	1 025.35	38
42.36	81.35	101.54	109.46	69.94	8.27	1 940.26	1 886.67	527.49	305.43	1 743.92	39
37.66	47.44	30.23	55.83	106.68	—	719.16	710.65	184.56	179.85	599.71	40
14.38	92.47	56.61	38.36	94.72	21.68	1 123.80	1 058.17	367.60	147.96	1 319.34	41
29.80	74.39	15.71	59.41	49.37	—	472.33	466.21	221.11	81.46	677.70	42
14.15	137.35	50.07	30.23	46.57	—	847.63	771.73	60.30	107.48	1 061.52	43
9.89	91.44	93.11	112.39	48.07	27.44	1 526.41	1 332.53	73.56	104.78	1 271.65	44
22.61	111.14	52.50	192.26	80.10	—	2 114.87	1 878.32	331.98	87.52	1 644.63	45
50.52	124.14	27.86	102.53	174.13	—	913.04	816.86	21.82	433.11	932.42	46
17.35	112.39	27.37	138.34	35.76	—	526.27	499.54	—	110.54	795.98	47
9.78	102.66	60.97	46.11	251.47	—	1 329.49	1 276.67	1 014.18	77.49	783.57	48
16.62	92.76	13.21	137.50	4.33	—	258.17	224.43	191.41	4.05	387.14	49
17.65	109.63	222.07	137.22	89.80	—	2 652.24	2 466.21	2 320.75	2.50	2 157.21	50
14.97	88.36	70.47	149.90	670.24	—	1 567.70	1 475.33	442.82	303.28	776.53	51
22.75	87.61	25.96	90.42	18.84	—	558.84	413.43	24.60	51.63	555.81	52
28.46	56.51	4.17	23.40	13.64	7.77	147.30	131.92	48.17	38.25	559.40	53
16.66	128.01	92.17	147.16	442.44	—	1 701.20	1 650.71	1 365.79	44.39	1 339.51	54
23.20	68.59	6.35	77.87	47.00	—	314.71	314.10	24.21	139.70	303.21	55
15.25	70.90	17.03	75.51	344.57	—	353.43	353.29	43.00	121.38	503.07	56
11.92	101.02	112.14	114.36	354.45	.88	1 570.31	1 506.50	127.85	53.07	2 009.78	57
12.81	114.82	20.72	59.67	66.65	11.71	425.67	425.67	20.93	116.30	647.45	58
19.25	112.44	20.92	94.47	484.63	—	580.31	462.41	64.29	163.09	1 028.68	59
14.81	75.40	15.57	117.94	32.73	14.67	394.95	288.90	150.95	13.02	3 758.02	60
11.42	87.15	74.45	105.64	754.56	—	1 333.00	1 316.61	702.18	286.92	784.49	61
11.71	86.72	40.64	182.18	106.69	2.09	882.35	689.61	137.28	106.10	932.12	62
17.37	132.69	28.10	81.65	44.44	—	479.72	479.72	167.79	33.25	654.62	63
19.70	56.95	50.85	55.65	7.20	—	800.56	642.65	348.74	9.56	604.71	64
16.00	81.93	33.69	49.70	145.55	.56	687.39	666.11	590.75	18.08	503.76	65
9.86	52.40	39.99	58.12	17.16	—	746.63	746.63	680.85	5.67	299.54	66
15.82	104.78	39.01	64.01	39.23	—	826.11	751.59	132.43	119.80	688.43	67
16.14	109.74	227.12	61.54	74.64	—	2 819.35	2 654.47	697.68	76.27	3 367.06	68
12.38	97.39	36.30	121.41	97.10	—	808.91	585.89	164.08	55.91	423.71	69
17.66	69.39	68.30	57.94	236.63	4.70	1 335.12	1 208.94	903.72	85.99	957.71	70
25.77	95.04	40.54	82.07	50.38	3.58	1 058.87	912.43	394.08	31.50	1 017.59	71
14.87	109.06	59.15	95.90	262.48	—	1 042.13	924.53	219.83	73.01	1 080.85	72
19.97	47.37	18.94	48.28	37.54	—	685.92	684.81	526.97	110.91	486.62	73
11.77	82.43	39.50	56.02	42.86	—	724.76	622.74	303.60	53.87	555.08	74

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area	Expenditure—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34	
<b>INDIANA—Con.</b>											
1 Henry	88.35	.27	29.60	21.15	11.47	—	7.62	11.11	30.45	39.45	.64
2 Howard	92.75	4.96	89.35	48.93	5.73	—	7.71	19.52	82.05	60.86	.84
3 Huntington	101.45	10.50	39.21	34.32	18.35	—	18.86	13.83	—	54.48	40.03
4 Jackson	112.48	25.60	63.74	41.32	13.62	—	4.11	31.12	—	89.16	1.06
5 Jasper	156.01	1.08	76.68	12.42	6.17	—	7.29	14.38	—	139.02	10.74
6 Jay	114.73	1.95	67.82	25.66	14.78	—	26.92	21.71	20.64	62.90	2.79
7 Jefferson	93.20	8.73	43.73	8.76	9.06	—	2.95	23.73	6.01	54.80	15.87
8 Jennings	82.25	10.52	30.43	22.19	5.41	—	5.58	7.06	5.92	23.54	14.88
9 Johnson	75.61	5.56	58.50	14.41	14.27	—	3.97	24.07	2.98	54.66	2.18
10 Knox	76.22	—	36.96	36.36	13.24	—	14.24	28.43	40.44	33.92	12.34
11 Kosciusko	99.32	5.38	45.39	30.14	10.20	—	18.53	15.47	12.25	151.21	.31
12 Lagrange	88.24	—	25.10	3.29	10.89	—	24.90	6.92	—	20.63	9.36
13 Lake	72.90	8.61	86.33	45.00	21.54	.15	2.04	52.90	62.88	106.34	24.59
14 La Porte	62.77	15.83	59.56	44.40	14.35	1.87	3.23	30.40	26.94	59.77	22.40
15 Lawrence	83.55	—	46.83	32.71	13.70	—	2.54	22.20	7.75	27.08	15.10
16 Madison	73.35	9.98	68.87	53.33	17.13	—	11.84	27.72	15.07	74.88	17.13
17 Marion³	66.04	68.89	115.82	90.45	33.24	6.95	9.19	47.65	50.38	88.79	44.78
18 Marshall	99.24	3.30	54.50	18.85	18.18	—	13.77	16.76	2.51	64.48	6.71
19 Martin	111.68	—	26.04	15.24	19.96	—	9.26	27.20	—	311.89	—
20 Miami	112.96	9.49	32.12	27.51	13.96	—	5.37	14.50	6.91	57.65	13.39
21 Monroe	82.92	11.01	38.87	30.18	13.75	—	.84	29.32	23.31	42.96	15.73
22 Montgomery	111.66	7.11	45.16	32.84	10.51	—	8.48	44.43	24.04	46.64	5.34
23 Morgan	67.81	—	36.50	23.52	17.61	—	2.06	9.26	5.97	33.19	4.08
24 Newton	152.98	1.92	33.13	9.30	20.52	—	15.64	6.35	—	131.21	8.71
25 Noble	158.72	32.53	49.56	20.59	10.14	—	17.24	12.94	9.06	155.40	15.84
26 Ohio	123.42	—	48.92	2.63	10.91	—	8.28	.19	—	37.06	8.84
27 Orange	107.72	8.15	18.58	—	15.59	—	4.29	5.32	—	113.80	20.32
28 Owen	100.11	.17	18.63	10.94	28.18	—	4.34	.17	—	19.10	6.48
29 Parke	164.57	—	42.63	3.50	5.65	—	13.30	9.09	3.31	17.59	—
30 Perry	93.89	1.36	28.84	5.02	10.57	—	4.66	5.55	65.05	135.13	10.36
31 Pike	129.03	—	21.34	6.00	22.78	—	13.03	32.70	6.08	17.75	25.42
32 Porter	56.16	3.29	52.42	26.60	15.88	—	3.12	25.25	3.85	73.56	11.01
33 Posey	144.22	1.93	34.27	14.33	17.44	—	6.97	9.74	9.17	34.16	7.89
34 Pulaski	165.23	2.77	30.69	5.38	21.99	—	16.21	7.04	—	9.10	5.77
35 Putnam	142.57	14.58	19.30	15.47	9.01	—	3.50	11.05	39.62	58.72	6.00
36 Randolph	131.02	4.02	40.74	20.04	12.78	—	9.06	7.74	14.44	56.58	8.58
37 Ripley	103.79	—	26.53	6.70	7.03	—	3.01	5.77	2.23	52.40	.57
38 Rush	140.33	—	54.00	33.04	23.22	—	10.48	5.19	.17	40.76	5.24
39 St Joseph	54.35	3.08	61.43	43.87	13.86	2.47	2.80	47.53	107.01	115.32	10.24
40 Scott	74.51	—	40.21	11.48	12.29	—	4.57	3.10	7.43	34.78	29.44
41 Shelby	84.03	5.98	61.03	38.01	19.33	1.41	6.23	17.07	2.38	31.43	16.10
42 Spencer	109.85	.05	25.96	15.80	9.39	—	12.67	8.83	18.98	31.25	7.80
43 Starke	87.66	—	22.33	10.55	14.86	—	18.95	2.42	14.42	20.18	1.80
44 Steuben	95.13	1.82	58.51	15.27	33.48	—	14.39	7.94	32.90	40.52	25.36
45 Sullivan	112.09	8.58	10.11	5.74	21.11	—	7.53	24.17	30.27	56.13	11.16
46 Switzerland	112.69	—	16.28	2.46	14.86	—	10.60	4.65	5.43	11.50	3.36
47 Tippecanoe	64.61	.28	65.90	44.44	8.99	.47	1.82	26.81	12.23	54.85	17.50
48 Tipton	165.58	—	47.40	33.75	15.94	—	47.65	15.08	—	49.13	34.62
49 Union	126.72	—	37.27	8.17	20.79	—	10.18	—	36.55	22.65	8.17
50 Vanderburgh	57.80	20.08	102.65	63.34	11.61	.05	2.28	52.56	59.42	156.92	—
51 Vermillion	242.53	—	49.84	10.43	23.55	—	19.79	14.90	—	22.12	—
52 Vigo	55.54	10.45	44.35	40.12	12.49	—	3.64	29.64	81.52	49.91	2.09
53 Wabash	193.85	4.16	50.76	39.72	13.69	—	6.67	12.49	—	38.50	8.78
54 Warren	161.08	—	22.26	2.20	11.13	—	70.82	12.11	—	42.44	8.44
55 Warrick	67.32	.47	36.58	21.46	15.89	—	3.63	10.17	.02	99.89	24.91
56 Washington	126.91	.89	22.26	13.28	24.41	—	4.55	9.36	25.59	21.50	11.05
57 Wayne	87.24	6.48	70.73	53.62	23.72	—	2.32	49.26	22.35	92.37	70.69
58 Wells	101.20	.08	38.19	17.11	25.59	—	18.23	19.58	.04	37.27	9.02
59 White	116.44	3.48	29.14	32.11	18.05	—	18.01	10.70	1.12	31.03	4.43
60 Whitley	93.13	.76	34.25	27.85	27.12	—	23.94	10.89	8.79	37.39	28.14
<b>IOWA—Con.</b>											
61 Adair	415.27	6.78	66.00	10.70	4.16	.12	5.83	30.92	1.07	88.71	11.18
62 Adams	388.82	3.29	75.83	5.96	1.03	—	39.87	27.13	1.64	27.13	35.55
63 Allamakee	219.85	.58	67.99	5.05	3.18	—	4.76	21.65	38.90	32.19	25.12
64 Appanoose	230.08	14.33	76.62	14.63	—	.29	4.88	6.26	—	25.18	4.29
65 Audubon	321.65	1.23	66.81	8.86	25.36	1.23	8.32	35.45	—	17.59	91.08
66 Benton	215.52	40.80	54.13	13.24	14.94	—	1.34	35.94	.22	42.31	25.55
67 Black Hawk	305.73	13.82	107.48	71.37	23.68	4.06	.81	59.35	68.17	66.20	50.46
68 Boone	191.02	7.15	46.14	25.37	—	7.39	—	72.38	6.15	62.53	33.91
69 Bremer	227.90	3.51	67.29	8.59	7.28	1.62	10.48	40.63	2.85	39.93	59.83
70 Buchanan	184.90	2.69	64.19	12.81	3.07	.14	.96	33.53	3.79	52.73	12.71
71 Buena Vista	155.92	4.66	68.62	13.52	10.77	1.70	8.82	32.86	2.25	59.50	43.63
72 Butler	229.48	.06	58.10	11.95	2.10	—	12.27	14.62	—	25.68	42.65
73 Calhoun	293.80	.52	77.77	7.91	—	.26	1.82	41.28	—	33.37	26.85
74 Carroll	298.88	18.02	58.26	9.01	19.98	6.49	5.55	82.06	177.75	39.96	48.64
75 Cass	275.19	9.25	72.85	12.69	7.87	.13	10.64	23.14	.86	24.19	6.28
76 Cedar	233.65	1.78	45.28	28.65	7.59	.12	1.84	18.76	—	85.15	36.25

See footnotes at end of table.



Table 51. Per Capita Local Government Finances for Individual County Areas by State:

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

Table with columns for Geographic area, Expenditure—Con., Direct general expenditure—Con., Transportation, Public safety, Environment and housing, and sub-categories like Highways, Police protection, Fire protection, Correction, Protective inspection and regulation, Natural resources, Parks and recreation, Housing and community development, Sewerage, Sanitation other than sewerage.

See footnotes at end of table.

542 COUNTY AREAS

GOVERNMENTS—GOVERNMENT FINANCES









Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration					Liquor store and insurance trust expenditure						Cash and securities
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility		
35	36	37	38	39	40	41	42	43	44	45	
48.93	56.50	12.95	133.34	346.39	—	313.44	313.44	—	44.56	858.58	1
35.48	38.04	25.51	74.30	266.40	—	688.29	688.29	39.02	274.99	807.97	2
91.64	60.41	13.15	101.29	280.46	—	589.48	589.48	—	324.64	1 048.28	3
55.56	52.36	28.75	162.05	254.70	—	573.84	573.84	51.47	379.13	672.35	4
41.30	81.40	12.71	121.38	357.38	—	233.75	233.75	—	66.84	631.63	5
70.41	48.56	50.83	179.36	120.03	—	724.58	724.58	—	84.07	910.32	6
29.08	66.22	465.53	126.98	239.40	—	7 350.69	7 350.69	1 056.86	223.96	7 050.91	7
60.40	72.56	68.03	163.47	541.33	—	1 362.91	1 362.91	490.52	238.10	1 665.64	8
87.54	66.69	25.85	137.49	23.80	—	251.18	241.19	—	4.41	867.22	9
22.41	57.88	157.43	134.59	56.00	.51	1 973.57	1 965.55	238.44	65.65	1 675.05	10
51.06	64.64	14.19	161.99	275.38	—	2 170.93	2 170.93	—	508.02	1 188.52	11
61.73	41.66	26.20	91.33	240.72	—	452.78	452.78	—	18.38	566.73	12
16.25	51.64	64.28	40.69	61.19	—	990.36	921.70	91.08	79.40	724.65	13
58.78	88.43	15.57	205.00	264.45	—	699.12	699.12	—	398.08	1 576.25	14
70.80	123.37	6.25	213.43	249.61	—	244.66	244.66	—	195.73	1 974.75	15
49.65	87.94	18.25	254.24	533.63	—	520.74	520.74	—	317.80	1 188.13	16
25.92	60.28	236.73	174.66	104.66	—	2 763.37	2 743.96	159.63	167.66	2 696.27	17
44.81	92.65	33.09	230.67	83.00	—	1 013.42	1 013.42	435.81	520.89	594.44	18
53.38	73.13	112.86	112.83	92.53	42.16	3 940.61	3 893.57	76.40	81.61	2 581.97	19
31.96	62.64	60.24	113.00	58.10	—	1 225.42	1 174.68	307.85	37.35	1 014.14	20
32.43	86.76	162.76	39.78	106.56	.07	2 912.25	2 865.34	210.93	137.31	2 465.32	21
83.80	41.41	14.79	129.15	60.80	—	183.37	183.37	85.44	7.89	805.46	22
37.25	61.07	26.28	210.94	462.60	—	309.70	309.70	—	124.89	946.29	23
54.94	56.52	36.83	137.65	76.80	—	684.72	684.72	—	197.12	523.43	24
74.18	99.16	12.49	134.58	280.15	—	346.69	346.69	—	200.37	1 052.75	25
93.87	186.88	6.86	215.60	406.34	—	126.88	126.88	—	64.29	1 681.10	26
58.04	211.17	.99	198.89	396.00	—	178.29	178.29	—	172.35	1 974.75	27
31.46	64.16	36.49	97.44	419.10	—	913.90	913.90	98.68	530.09	706.86	28
37.78	77.14	35.97	81.74	338.10	—	471.78	471.78	212.28	—	1 225.60	29
124.53	96.10	70.66	211.97	71.20	—	864.92	859.77	—	1.35	1 057.93	30
72.85	41.04	16.05	78.45	248.52	—	285.32	285.32	—	25.75	504.62	31
96.65	179.57	14.28	151.02	338.82	—	191.10	190.01	—	—	1 768.26	32
65.88	62.07	13.01	165.56	219.43	—	373.39	373.39	—	237.81	919.98	33
97.90	60.55	10.51	70.70	63.81	—	222.99	222.99	—	79.77	786.08	34
46.17	47.72	40.14	90.97	523.28	—	809.60	809.60	403.83	245.60	1 137.23	35
73.86	60.50	7.29	132.41	155.49	—	419.83	419.83	48.59	306.85	617.10	36
35.38	83.61	797.77	116.86	997.27	22.51	11 981.74	11 898.90	113.03	929.24	10 966.34	37
—	26.24	66.54	64.00	105.27	—	1 538.28	1 538.28	364.91	114.32	539.26	38
19.14	16.61	84.84	12.51	130.57	—	1 377.97	1 377.97	285.75	249.79	949.96	39
35.69	11.94	37.81	21.55	67.33	—	1 358.93	1 358.93	98.69	272.60	1 151.88	40
31.13	11.77	610.48	17.34	28.85	—	3 762.84	3 762.84	465.96	39.23	3 441.03	41
3.35	54.44	84.88	62.62	504.01	—	1 492.43	1 492.43	450.16	190.91	987.88	42
5.47	8.77	23.42	8.36	117.11	—	619.79	619.79	383.20	236.59	97.40	43
2.86	57.74	43.20	18.54	22.28	5.59	954.80	954.80	546.09	23.17	536.31	44
17.68	38.38	433.45	103.75	92.01	.45	7 586.99	7 586.99	946.10	94.65	6 195.28	45
23.19	39.46	63.63	56.66	109.53	—	1 118.11	1 118.11	227.85	128.35	876.59	46
12.55	40.65	416.23	55.64	83.38	3.56	6 960.16	6 959.57	379.35	26.02	6 290.71	47
15.25	22.43	92.86	40.64	100.78	—	1 639.64	1 639.64	212.47	311.92	763.04	48
.26	49.19	18.93	10.17	144.35	—	310.07	310.07	153.75	110.74	313.93	49
4.33	83.04	67.69	38.02	33.05	—	1 045.47	1 045.47	331.53	68.01	557.86	50
5.15	48.43	158.53	6.13	53.15	—	1 939.92	1 939.92	47.33	228.97	1 760.61	51
5.57	13.92	21.28	4.46	54.81	—	377.95	377.95	192.13	149.81	126.58	52
15.65	40.11	116.14	21.43	159.09	—	2 303.78	2 303.78	328.15	216.99	1 892.75	53
27.28	13.00	84.79	44.44	506.12	—	1 700.42	1 700.42	247.28	337.06	1 452.09	54
16.46	25.35	47.80	16.37	539.91	4.07	971.40	971.40	180.12	221.57	663.97	55
20.22	42.10	92.65	35.60	283.25	5.22	1 557.99	1 553.45	176.73	224.70	1 321.44	56
—	23.86	18.52	24.82	90.68	—	297.44	297.44	215.35	24.63	162.85	57
20.23	48.21	1 009.04	108.05	556.18	—	27 802.63	27 802.63	303.49	195.22	27 191.56	58
3.37	25.68	67.26	10.44	144.49	—	1 124.36	1 123.75	376.79	42.69	605.79	59
—	18.72	31.17	10.27	28.85	—	382.59	382.59	210.40	—	245.65	60
4.90	24.25	93.59	23.41	409.02	—	2 041.15	2 041.15	180.05	465.18	1 649.47	61
8.27	37.53	424.43	55.43	54.79	7.12	6 164.40	6 164.40	272.92	141.78	5 369.34	62
—	17.38	20.28	69.21	42.77	—	314.36	314.36	261.84	51.60	168.63	63
—	8.21	10.40	—	39.63	—	563.66	563.66	264.15	299.51	91.84	64
—	51.11	25.55	8.05	143.00	—	750.43	750.43	210.85	365.59	499.67	65
2.06	40.54	29.63	22.11	57.49	—	823.70	823.70	464.33	214.48	292.01	66
16.85	108.14	119.93	53.39	701.60	6.07	5 837.02	5 837.02	158.01	3 333.59	5 587.10	67
—	21.43	21.82	27.13	73.48	—	1 008.21	978.66	237.23	616.39	298.16	68
.46	12.08	26.03	73.90	9.76	—	402.48	402.48	362.66	20.45	69.09	69
5.00	37.22	37.50	8.96	75.07	—	532.91	530.86	221.36	53.99	225.20	70
12.66	50.04	137.36	61.61	23.81	38.73	2 095.38	2 087.77	294.13	.64	1 927.55	71
.24	37.42	29.61	10.01	97.79	—	772.86	772.86	159.05	149.53	614.38	72
11.22	20.69	87.67	35.86	24.34	—	1 207.02	1 207.02	205.25	36.09	819.35	73



Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
8.45	66.65	62.52	58.93	709.26	—	1 045.70	1 045.70	261.69	56.10	1 328.43	1
27.69	49.57	158.99	83.42	436.83	—	2 878.73	2 878.73	228.87	123.20	2 639.58	2
.93	19.47	77.32	2.04	57.48	—	1 446.13	1 446.13	254.59	91.04	1 274.43	3
3.63	47.24	22.45	17.79	114.26	—	420.76	420.76	255.81	156.58	259.95	4
3.69	49.88	41.37	36.41	237.02	—	776.32	776.32	400.46	166.80	358.77	5
.89	35.02	82.03	37.29	292.01	—	1 115.23	1 115.23	316.51	38.12	802.47	6
1.57	33.25	55.96	12.73	107.03	—	781.38	781.38	213.16	109.07	446.22	7
4.34	35.00	15.14	9.35	66.44	—	293.99	293.99	193.71	100.28	247.90	8
.19	22.05	31.84	—	58.82	.08	507.38	507.38	147.11	62.60	324.72	9
30.77	121.31	910.22	75.79	135.68	—	9 370.04	9 370.04	213.63	211.09	8 541.58	10
8.16	25.71	154.01	8.35	184.02	—	2 500.07	2 500.07	207.88	387.62	2 268.30	11
3.47	42.76	20.18	11.37	65.18	—	406.41	406.41	181.88	152.92	269.21	12
10.40	53.30	64.19	7.57	68.87	—	1 671.34	1 671.34	305.27	354.81	1 351.55	13
—	37.61	37.00	15.65	111.69	—	1 105.98	1 105.98	187.37	485.43	595.63	14
24.70	32.48	49.53	15.45	971.96	6.44	3 057.62	3 057.62	212.74	2 500.35	1 442.31	15
—	58.80	23.63	12.79	124.78	—	803.87	803.87	343.06	361.62	256.34	16
—	38.45	35.21	14.73	53.18	—	338.12	338.12	103.31	31.44	227.27	17
17.17	38.22	86.35	42.15	344.40	—	1 537.55	1 537.55	120.76	336.75	1 379.66	18
1.25	17.90	60.14	61.48	54.79	—	778.34	778.34	247.01	25.18	587.37	19
22.59	55.28	286.67	127.79	115.89	—	3 236.51	3 236.51	256.94	80.31	2 586.06	20
17.11	39.66	128.39	18.72	251.57	—	1 825.69	1 825.69	352.17	24.78	1 503.32	21
12.56	26.45	69.86	3.31	54.97	—	1 184.45	1 184.45	199.54	50.71	914.10	22
11.38	43.57	335.39	18.17	111.37	4.87	6 743.34	6 743.34	355.98	209.27	6 969.90	23
2.12	29.49	14.91	13.57	24.96	—	181.45	181.45	65.62	4.97	86.23	24
1.11	20.42	24.46	10.24	153.02	—	440.79	440.79	175.26	31.00	336.47	25
2.31	49.32	17.12	19.95	52.06	—	637.90	637.90	432.91	22.60	289.58	26
12.20	18.19	60.27	19.41	20.58	—	950.11	950.11	317.56	28.11	715.32	27
—	30.65	28.50	18.07	64.87	—	475.21	475.21	141.09	186.53	312.12	28
2.29	61.57	254.78	9.30	65.75	—	3 308.27	3 308.27	326.06	—	2 970.49	29
—	20.52	38.70	52.78	22.72	—	640.67	640.67	478.60	71.98	263.16	30
.41	35.11	10.52	12.22	24.11	—	220.19	220.19	131.70	53.48	56.56	31
14.66	19.03	85.58	8.37	288.66	—	1 276.15	1 276.15	265.25	104.46	1 048.97	32
—	22.45	20.40	19.66	73.93	—	591.27	591.27	285.41	62.66	345.17	33
—	32.88	15.78	17.21	34.76	—	312.40	312.40	258.33	48.78	188.37	34
2.33	51.44	35.80	31.21	99.73	—	855.34	855.34	205.28	215.88	621.27	35
6.94	17.51	18.42	—	134.66	—	581.67	581.67	315.07	113.68	277.17	36
15.06	45.80	118.99	52.40	607.04	—	2 131.03	2 131.03	230.87	373.10	1 815.58	37
4.74	13.20	26.41	49.73	47.17	—	486.32	486.32	290.52	119.40	209.00	38
6.13	50.69	11.63	15.37	143.96	—	285.21	285.21	42.48	164.42	236.50	39
8.03	27.61	65.89	60.15	155.98	—	1 234.14	1 233.67	226.46	334.70	812.10	40
—	32.73	33.88	—	59.03	—	545.46	545.46	245.47	107.21	289.90	41
—	52.25	50.37	2.73	45.94	—	970.00	970.00	139.83	134.98	355.60	42
33.56	29.15	206.21	38.63	214.08	—	2 830.33	2 830.33	294.87	87.59	2 574.38	43
10.78	50.22	29.62	46.30	31.37	—	585.98	585.98	355.26	29.62	280.70	44
14.64	87.84	558.56	38.28	61.14	—	10 270.43	10 270.43	165.01	189.13	9 018.30	45
2.57	28.84	30.20	7.45	21.97	—	685.73	685.73	256.64	10.51	542.70	46
4.91	51.26	16.10	11.39	47.92	—	512.77	512.77	410.45	1.77	156.91	47
7.99	24.75	85.44	28.25	74.26	—	1 776.43	1 776.43	243.37	309.69	1 587.42	48
—	48.09	24.66	11.83	82.12	—	539.22	539.22	294.88	—	106.55	49
4.03	39.47	64.20	38.94	118.67	—	895.01	895.01	429.35	83.41	439.96	50
28.37	25.77	66.61	32.41	126.02	—	1 276.88	1 276.88	387.30	314.35	939.68	51
—	20.52	27.47	83.45	23.09	—	519.14	519.14	334.74	90.40	161.57	52
2.78	44.22	139.06	15.90	134.33	—	1 818.54	1 818.54	378.89	212.63	1 413.31	53
20.23	20.13	68.50	62.87	177.82	—	1 806.23	1 806.23	308.85	60.18	1 557.59	54
1.19	52.34	64.68	77.47	180.52	—	1 078.36	1 078.36	543.49	90.26	550.63	55
14.17	29.28	490.26	27.72	179.82	—	7 284.58	7 284.58	119.50	288.27	7 024.78	56
5.71	29.58	54.60	20.98	100.50	—	868.05	868.05	508.70	178.55	311.46	57
—	61.76	28.00	6.86	59.88	—	523.30	523.30	355.95	132.37	197.34	58
—	20.25	44.08	35.35	—	—	563.94	563.94	44.68	—	489.87	59
—	29.49	135.26	11.55	86.49	—	2 778.75	2 778.75	305.42	129.28	551.68	60
16.51	30.55	85.79	24.60	96.85	3.30	1 453.65	1 453.65	408.31	13.24	1 142.69	61
12.10	43.48	110.23	26.07	139.80	—	1 347.29	1 347.29	274.02	94.97	1 101.41	62
—	16.34	34.06	—	116.89	—	747.22	747.22	410.41	321.41	205.89	63
9.09	28.39	54.27	37.75	165.47	—	1 067.91	1 067.91	449.29	177.70	764.41	64
—	32.96	—	27.78	—	—	—	—	—	—	638.42	65
2.30	21.75	47.63	6.21	48.91	—	945.28	945.28	536.11	39.86	467.81	66
38.86	29.87	74.58	50.95	91.88	—	981.48	981.48	310.96	54.54	433.74	67
1.09	39.07	54.97	41.79	206.71	—	738.18	738.18	312.04	58.30	383.53	68
34.61	36.58	303.35	140.07	109.31	—	7 372.52	7 372.52	614.20	408.81	6 362.68	69
20.71	41.05	102.48	29.81	57.97	—	2 454.28	2 454.28	572.35	333.55	1 707.34	70
2.31	28.19	71.31	42.19	177.88	—	1 768.90	1 768.90	469.99	683.66	817.96	71
—	34.70	36.02	6.91	104.69	—	716.51	716.51	316.42	241.88	113.07	72
30.12	13.62	22.27	9.98	97.84	—	834.96	834.96	328.43	410.62	531.97	73
12.34	15.08	39.76	45.25	145.25	—	977.06	977.06	291.96	283.91	558.32	74
3.67	37.06	10.04	18.53	109.93	—	489.91	489.91	40.54	316.28	391.47	75
2.63	35.96	2 990.64	12.64	50.74	—	45 155.83	45 155.83	235.30	96.88	45 293.43	76

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>KENTUCKY—Con.</b>												
1	Union .....	85.76	—	64.87	22.53	20.05	—	2.60	6.95	1.81	25.19	25.67
2	Warren .....	49.86	15.53	56.56	44.77	19.12	.27	.46	39.18	33.53	28.11	6.44
3	Washington .....	83.13	—	24.81	5.46	10.82	—	—	6.23	3.16	13.22	16.67
4	Wayne .....	47.57	.17	18.43	7.10	11.51	—	1.89	2.75	—	28.74	13.40
5	Webster .....	84.56	.14	41.63	22.64	9.75	—	8.03	9.46	—	16.62	21.57
6	Whitley .....	56.65	—	28.81	19.41	11.19	—	.72	13.47	—	25.30	11.40
7	Wolfe .....	96.42	—	5.23	3.54	13.22	—	3.38	—	—	.46	2.00
8	Woodford .....	80.13	—	95.72	17.74	30.97	—	1.60	8.17	12.83	12.33	18.79
<b>LOUISIANA—Con.</b>												
9	Acadia .....	40.37	.18	87.60	21.55	12.24	2.54	7.68	9.05	6.33	9.47	52.18
10	Allen .....	42.45	—	36.61	8.24	.05	—	—	5.18	—	37.60	12.25
11	Ascension .....	126.86	—	108.55	16.53	14.89	.09	56.24	8.62	4.36	9.10	7.32
12	Assumption .....	78.76	—	58.94	10.06	10.59	3.78	6.37	1.05	14.15	4.48	34.90
13	Avoyelles .....	72.55	.20	47.63	9.19	—	—	.28	.89	6.67	15.63	44.54
14	Beauregard .....	122.36	8.58	97.50	24.43	7.45	1.60	.23	17.39	5.75	11.04	27.52
15	Bienville .....	126.73	—	66.02	17.02	14.52	.25	5.57	6.88	—	19.71	39.93
16	Bossier .....	125.33	—	81.01	58.81	10.93	2.79	.44	13.64	22.24	47.74	19.33
17	Caddo .....	115.47	23.85	123.16	77.17	29.53	7.29	15.42	24.79	65.32	79.64	28.55
18	Calcasieu .....	103.34	92.66	102.32	45.79	8.91	2.42	15.24	37.39	29.26	40.91	22.06
19	Caldwell .....	48.62	.20	11.01	.71	—	—	—	1.33	—	5.30	33.33
20	Cameron .....	247.41	—	262.85	39.74	12.63	—	42.33	97.62	—	9.72	79.37
21	Catahoula .....	70.67	—	44.01	6.60	3.89	—	—	2.98	—	12.38	15.27
22	Claborne .....	221.89	—	183.74	31.03	29.13	—	.52	11.89	33.38	39.01	61.48
23	Concordia .....	30.30	1.20	17.72	.19	6.82	—	.48	.48	4.85	29.24	27.75
24	De Soto .....	161.56	3.04	24.11	50.94	224.81	—	—	1.46	76.54	15.11	77.13
25	East Baton Rouge <sup>3</sup> .....	109.52	31.05	107.63	55.91	34.01	7.70	—	50.32	28.51	115.61	58.47
26	East Carroll .....	174.37	—	185.50	42.85	6.49	20.81	19.16	42.95	29.05	21.63	64.68
27	East Feliciana .....	55.44	—	37.53	5.31	10.25	—	—	3.64	—	8.12	10.31
28	Evangeline .....	80.99	—	97.70	20.98	14.82	—	8.02	8.87	8.14	52.80	59.93
29	Franklin .....	23.72	—	29.57	5.18	—	.45	.31	.36	—	16.93	6.88
30	Grant .....	53.01	—	47.19	6.39	—	—	.57	1.88	.29	17.52	31.78
31	Iberia .....	112.07	36.90	166.68	42.15	33.50	7.73	56.11	44.89	27.06	67.60	50.85
32	Iberville .....	119.36	—	174.05	26.44	20.61	2.96	47.83	21.13	11.66	26.99	47.70
33	Jackson .....	15.98	.06	10.63	7.64	—	—	—	2.16	—	4.84	12.48
34	Jefferson .....	105.27	11.10	119.95	51.94	22.59	2.62	72.27	45.76	23.41	163.22	24.71
35	Jefferson Davis .....	138.76	2.31	221.05	57.58	11.16	—	49.74	12.27	8.92	28.16	45.70
36	Lafayette .....	60.61	50.65	149.11	39.92	16.03	.12	10.33	44.30	40.22	52.00	19.74
37	Lafourche .....	70.13	.31	77.77	13.37	27.77	.75	14.37	22.12	21.03	23.49	52.78
38	La Salle .....	75.83	1.76	107.60	8.20	—	—	1.54	12.66	19.54	19.62	18.37
39	Lincoln .....	129.74	1.10	96.54	47.36	45.06	2.80	—	23.67	31.67	39.77	121.04
40	Livingston .....	34.77	—	27.03	9.91	.03	1.62	4.96	8.21	—	25.99	24.03
41	Madison .....	57.29	—	82.00	23.27	14.84	—	8.10	—	.40	21.58	34.18
42	Morehouse .....	57.30	1.16	95.53	65.50	8.33	—	3.07	15.87	3.32	38.17	29.28
43	Natchitoches .....	85.45	3.63	120.96	33.80	5.42	1.72	.05	3.84	2.59	155.44	60.32
44	Orleans <sup>3</sup> .....	77.60	104.29	152.39	75.24	88.89	17.88	—	55.50	165.06	139.37	40.17
45	Ouachita .....	81.50	23.46	115.37	90.25	30.87	1.82	2.12	49.22	79.93	36.38	43.42
46	Plaquemines .....	66.20	75.35	170.67	6.33	—	14.19	49.54	63.34	16.03	104.24	132.43
47	Pointe Coupee .....	48.94	—	168.32	7.59	36.02	—	61.67	21.56	43.43	17.92	23.87
48	Rapides .....	59.81	5.94	106.75	62.95	13.53	.40	1.92	13.31	47.05	43.81	74.08
49	Red River .....	41.76	—	324.60	.75	—	—	—	2.24	35.26	8.95	46.66
50	Richland .....	74.02	—	86.33	16.14	14.79	—	8.05	4.27	.44	31.17	22.54
51	Sabine .....	198.22	—	127.97	55.95	36.21	—	—	1.99	108.81	11.92	143.65
52	St Bernard .....	89.94	21.70	56.30	61.82	5.33	10.58	1.46	15.89	5.43	16.13	37.46
53	St Charles .....	528.62	—	432.33	74.20	22.43	—	33.67	46.07	46.30	153.71	66.24
54	St Helena .....	20.56	1.22	6.18	1.22	2.53	—	.51	—	—	4.86	27.55
55	St James .....	171.99	—	158.96	35.11	6.51	20.88	19.21	42.96	28.98	27.68	45.07
56	St John the Baptist .....	137.14	3.00	128.36	—	—	—	.65	1.73	—	82.63	26.08
57	St Landry .....	36.75	.50	64.47	38.37	12.82	2.44	.56	11.45	48.47	28.63	38.91
58	St Martin .....	51.41	—	69.83	7.23	6.14	—	3.07	2.52	3.32	11.01	42.02
59	St Mary .....	247.22	16.11	210.67	33.12	32.76	.59	98.54	56.00	108.25	54.99	78.75
60	St Tammany .....	56.09	.47	111.90	43.54	10.74	1.61	3.46	11.36	1.86	20.61	25.00
61	Tangipahoa .....	78.35	5.62	97.60	35.75	17.59	.64	8.05	6.69	.43	23.91	27.31
62	Tensas .....	36.18	—	39.98	11.54	10.14	—	.42	.42	.56	9.15	6.34
63	Terrebonne <sup>3</sup> .....	63.30	5.22	96.02	42.75	74.44	—	114.86	32.20	39.41	58.94	44.97
64	Union .....	83.91	—	60.95	12.42	—	—	.29	.48	6.67	10.05	60.27
65	Vermilion .....	116.71	2.58	64.63	36.56	14.54	.24	5.55	4.06	22.14	26.49	45.09
66	Vernon .....	37.04	—	38.36	5.36	—	—	.60	1.87	.29	8.73	29.68
67	Washington .....	49.97	.44	91.58	23.64	5.79	.53	1.62	18.59	16.26	13.50	13.50
68	Webster .....	72.47	1.26	34.65	45.15	26.53	1.81	—	11.65	17.08	47.04	72.04
69	West Baton Rouge .....	112.31	—	197.85	40.84	4.94	.26	44.65	96.92	29.92	48.77	28.43
70	West Carroll .....	94.10	—	69.54	.58	9.01	—	2.89	1.49	18.19	3.80	60.12
71	West Feliciana .....	74.95	—	218.12	34.69	—	—	—	1.24	—	6.19	60.24
72	Winn .....	37.06	—	42.60	7.07	—	.43	.31	1.29	—	13.40	1.48

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
—	63.48	30.62	17.58	257.35	—	732.02	732.02	304.58	348.01	1 173.64	1
17.39	33.27	374.97	49.85	529.89	—	3 821.98	3 821.98	302.10	595.53	3 206.90	2
4.98	36.68	14.85	11.59	54.02	—	343.93	343.93	12.93	118.57	367.88	3
12.25	12.59	22.56	10.65	324.19	—	352.99	352.99	138.14	19.12	162.24	4
—	77.32	29.31	29.38	221.14	—	421.78	421.78	286.78	49.16	349.05	5
19.20	30.55	74.12	7.02	151.02	—	1 089.33	1 089.30	530.37	64.18	560.37	6
—	30.76	33.98	10.92	52.13	—	470.55	470.55	392.90	3.54	63.20	7
—	53.17	108.49	67.25	66.65	5.86	1 403.66	1 403.66	436.58	244.50	984.82	8
28.95	60.34	28.58	9.07	84.18	—	431.21	431.09	107.83	24.34	485.45	9
27.51	15.78	28.79	.09	62.00	—	338.08	338.08	136.81	62.80	455.43	10
40.33	23.48	169.96	8.55	26.04	—	1 931.55	1 931.55	302.30	1.82	1 822.57	11
19.12	46.28	21.89	20.26	66.50	—	406.94	406.94	282.60	81.40	401.79	12
29.90	34.37	20.05	11.34	44.05	—	327.26	326.26	245.51	43.41	352.10	13
19.94	21.11	105.38	21.87	72.47	—	1 513.75	1 513.75	428.65	100.46	898.51	14
37.99	42.43	58.58	26.85	34.17	—	764.75	763.38	327.99	13.89	520.31	15
20.89	66.30	89.13	7.93	53.91	19.42	1 380.23	1 380.23	189.55	131.88	1 444.24	16
55.45	58.05	67.89	73.73	119.42	34.76	1 873.54	1 839.33	139.03	601.79	1 768.37	17
21.76	58.20	364.07	90.97	78.33	—	4 624.04	4 624.04	437.52	96.12	5 365.80	18
12.74	32.82	36.49	10.30	33.03	—	513.35	505.20	174.31	63.40	181.14	19
75.70	142.87	37.80	59.83	112.85	—	430.99	430.99	160.91	84.99	1 652.38	20
28.02	3.52	25.94	7.41	176.68	—	325.08	325.08	271.13	—	452.96	21
63.37	100.66	24.99	110.49	33.90	—	545.82	545.82	116.40	20.57	613.50	22
39.27	18.68	4.37	1.10	25.88	—	159.21	159.21	—	126.42	173.47	23
41.66	139.23	392.37	867.63	90.51	—	5 979.33	5 979.33	937.43	59.30	6 448.51	24
27.38	88.95	155.08	85.04	24.86	56.40	1 990.70	1 966.83	—	4.76	2 799.03	25
59.84	113.81	640.44	31.93	188.48	—	8 485.22	8 485.22	—	151.92	8 717.89	26
19.05	30.97	72.09	4.95	121.54	—	921.19	914.84	721.83	156.99	506.17	27
48.75	24.67	32.31	10.97	100.08	—	632.78	625.77	48.54	155.92	656.01	28
27.47	14.25	4.69	2.68	29.66	—	69.46	69.33	39.22	14.61	184.12	29
52.21	17.86	22.25	1.26	44.51	—	302.64	302.12	252.60	12.84	360.04	30
36.02	132.44	95.06	45.59	8.89	—	1 239.59	1 239.59	648.27	4.01	1 064.38	31
25.31	91.92	219.33	15.04	518.83	—	3 836.19	3 836.19	1 052.21	481.14	3 113.50	32
19.80	10.06	21.08	5.28	39.99	—	358.04	358.04	274.69	79.47	283.35	33
24.95	72.93	222.40	34.63	47.31	4.31	2 529.73	2 529.73	517.56	21.40	2 315.77	34
75.91	162.46	27.41	25.32	91.20	—	470.93	470.93	215.94	81.93	649.76	35
33.31	67.64	144.41	48.28	1 018.17	9.89	3 903.97	3 903.97	265.02	1 859.49	1 981.84	36
28.38	40.80	43.75	29.79	94.11	—	893.93	891.68	148.96	194.20	1 068.68	37
42.01	74.66	35.50	321.33	230.57	—	957.84	957.84	306.69	50.65	897.97	38
47.38	100.73	33.63	23.64	245.32	—	707.87	707.34	388.55	211.12	546.53	39
29.96	38.14	25.98	5.12	56.33	—	371.17	371.17	242.90	16.79	446.81	40
14.28	21.26	18.94	3.13	177.08	—	775.17	767.79	—	490.73	649.92	41
19.32	65.82	170.20	22.54	17.06	—	2 571.36	2 571.36	—	13.93	3 928.20	42
31.51	49.55	32.79	33.42	358.85	—	737.44	737.44	279.78	329.94	878.87	43
43.69	118.52	208.60	49.61	276.00	69.99	2 668.92	2 661.42	343.99	100.92	2 459.24	44
35.95	67.31	63.01	48.91	51.98	.76	1 048.63	1 048.31	381.39	56.26	851.73	45
227.68	245.79	351.01	113.78	180.72	—	5 450.95	5 450.95	611.73	—	5 037.18	46
27.99	63.35	258.70	46.27	197.87	—	3 837.67	3 837.67	496.23	79.24	3 429.68	47
27.09	41.88	99.27	40.50	383.70	33.80	1 567.23	1 567.23	484.51	352.06	1 749.07	48
47.83	161.71	21.84	12.36	18.32	—	210.50	209.86	—	—	409.08	49
31.80	21.23	50.95	18.47	43.92	—	1 330.60	1 323.62	337.87	24.63	581.71	50
68.31	118.87	36.61	48.04	29.28	—	872.47	698.80	574.58	42.13	419.54	51
35.78	31.26	165.78	71.50	80.34	—	2 231.56	2 231.56	132.30	38.23	2 212.27	52
59.57	231.12	197.68	264.72	205.83	—	3 173.06	3 173.06	890.50	213.26	2 530.69	53
11.14	18.53	.10	1.11	36.46	—	4.35	4.35	—	.10	89.53	54
65.23	91.05	722.78	39.51	177.79	—	9 609.66	9 609.66	1 029.74	232.48	9 776.91	55
18.78	63.56	126.06	30.65	90.43	—	2 580.48	2 579.36	585.36	370.69	1 525.33	56
16.91	48.87	48.40	147.45	48.18	.91	714.98	713.87	314.37	40.10	282.62	57
20.56	40.50	45.14	5.46	93.46	—	640.91	640.91	242.78	62.39	527.54	58
39.48	125.42	72.44	66.25	301.60	1.91	1 538.60	1 537.12	177.07	360.79	958.75	59
18.06	56.18	99.88	19.36	22.58	—	1 489.17	1 484.01	333.58	14.73	923.77	60
31.42	32.32	64.11	16.93	39.97	—	966.41	959.41	448.56	63.14	581.60	61
16.89	40.26	7.74	10.56	77.71	—	217.80	217.80	—	153.60	349.29	62
8.00	57.91	88.82	21.76	352.08	.76	1 361.84	1 290.15	187.82	289.49	1 393.22	63
48.14	32.14	32.77	22.33	62.40	—	482.41	482.41	239.20	126.97	316.43	64
36.60	45.57	73.78	51.64	198.46	—	905.98	904.82	300.89	146.14	656.26	65
6.92	18.22	20.55	.47	28.66	—	249.66	249.66	221.56	12.17	182.45	66
54.51	42.91	34.36	91.24	45.73	10.44	523.05	493.55	152.14	57.06	587.17	67
51.99	113.77	36.51	124.75	204.17	—	562.46	562.36	216.72	42.96	591.13	68
99.90	80.59	637.52	4.38	138.06	—	9 819.61	9 819.61	—	—	10 716.00	69
41.76	34.98	7.36	13.48	17.70	—	166.71	161.91	17.70	78.81	249.98	70
61.25	47.77	1 606.50	22.45	216.65	—	36 940.46	36 931.78	—	181.65	40 437.63	71
21.14	14.26	28.77	.06	88.02	—	350.42	350.42	268.30	33.99	515.09	72

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>MAINE—Con.</b>												
1	Androscoggin .....	110.75	2.13	58.28	56.15	17.39	2.23	.20	12.09	166.85	76.05	71.71
2	Aroostook .....	117.22	11.34	39.25	36.91	13.81	8.48	3.05	24.49	25.47	31.97	29.83
3	Cumberland .....	120.97	30.71	81.24	64.45	20.93	6.73	1.08	32.42	88.24	123.88	60.10
4	Franklin .....	173.68	.69	51.43	52.02	19.48	.28	3.03	10.93	—	48.78	76.12
5	Hancock .....	117.26	3.34	41.60	40.34	13.25	—	1.68	19.23	3.88	56.49	45.71
6	Kennebec .....	96.34	9.34	55.50	40.54	55.31	1.30	—	31.15	20.77	60.50	45.61
7	Knox .....	123.16	3.94	53.04	46.54	161.99	1.68	1.29	6.64	—	27.40	42.27
8	Lincoln .....	141.32	.16	52.77	19.57	16.50	—	4.32	5.20	—	28.72	84.36
9	Oxford .....	174.40	9.75	43.95	35.32	14.16	—	1.20	9.58	—	35.04	54.67
10	Penobscot .....	97.61	75.58	59.85	63.16	16.43	2.97	1.28	42.15	36.47	99.41	29.16
11	Piscataquis .....	199.49	—	44.12	37.37	28.36	—	1.07	9.76	—	38.92	63.85
12	Sagadahoc .....	128.13	1.19	81.85	34.47	12.14	3.31	1.01	8.89	—	50.63	21.26
13	Somerset .....	96.55	.34	46.09	28.23	20.72	.80	1.21	18.61	6.67	51.72	38.56
14	Waldo .....	133.11	1.57	48.40	25.50	15.81	—	1.36	7.90	—	28.14	36.04
15	Washington .....	154.38	12.12	47.52	34.72	74.52	.82	4.84	12.55	31.01	42.60	27.98
16	York .....	87.39	1.61	82.07	55.07	14.86	3.40	.70	18.39	23.42	146.98	47.11
<b>MARYLAND—Con.</b>												
17	Allegany .....	75.01	4.79	48.43	36.12	17.65	5.26	3.34	12.36	72.95	110.01	26.42
18	Anne Arundel .....	64.89	.67	108.47	98.66	24.31	22.42	.75	26.11	14.81	64.28	65.63
19	Baltimore .....	74.61	2.04	104.93	65.66	14.63	6.86	6.60	25.23	27.92	86.75	42.52
20	Calvert .....	78.66	—	62.86	24.64	51.90	7.20	9.07	47.94	3.99	23.34	35.37
21	Caroline .....	47.01	—	38.76	29.63	25.93	2.07	13.39	16.31	4.66	22.71	43.87
22	Carroll .....	68.14	13.25	39.71	24.23	11.92	7.15	9.04	40.28	26.93	54.33	50.66
23	Cecil .....	74.47	.04	52.11	12.61	40.60	4.81	—	7.51	33.16	33.33	34.77
24	Charles .....	37.11	—	154.73	35.40	28.79	5.48	3.66	32.67	27.74	48.02	23.04
25	Dorchester .....	141.82	3.57	88.54	23.18	95.75	3.97	9.43	20.41	36.51	39.65	95.35
26	Frederick .....	83.62	4.03	66.65	43.08	33.67	10.23	3.56	29.75	30.72	57.49	24.78
27	Garrett .....	209.97	33.23	19.51	16.49	9.20	—	12.87	4.44	74.67	85.86	24.38
28	Harford .....	119.45	.68	75.64	24.28	23.13	7.32	4.15	32.49	19.02	43.64	54.53
29	Howard .....	80.21	—	93.76	70.43	23.14	15.85	6.96	55.12	16.50	56.32	31.84
30	Kent .....	85.47	1.74	65.30	37.22	28.92	4.04	13.23	25.17	7.68	147.57	56.16
31	Montgomery .....	43.40	18.83	114.80	80.08	23.85	4.71	3.02	122.21	69.92	1.40	65.88
32	Prince Georges .....	60.88	4.16	135.51	71.79	38.52	9.75	2.09	144.39	41.89	193.08	94.04
33	Queen Annes .....	93.19	4.48	28.60	35.84	45.89	.03	29.69	34.55	90.51	81.55	59.32
34	St Marys .....	73.76	.25	54.98	9.82	30.30	11.87	2.30	41.41	1.21	21.40	36.80
35	Somerset .....	65.32	.38	32.34	12.84	23.46	1.11	5.25	3.28	110.96	58.02	35.11
36	Talbot .....	71.69	22.82	69.89	17.48	150.12	19.67	4.75	45.17	31.75	43.11	62.88
37	Washington .....	83.47	22.16	59.12	33.48	34.31	5.72	3.07	34.86	77.60	75.85	20.79
38	Wicomico .....	79.29	26.63	76.84	44.97	56.27	5.61	7.65	60.88	33.11	36.76	45.80
39	Worcester .....	186.57	17.04	232.13	115.34	14.59	7.25	23.72	301.90	15.87	327.42	107.91
40	Baltimore City <sup>3</sup> .....	196.20	21.69	209.09	113.63	6.68	4.81	—	66.48	295.84	154.71	55.92
<b>MASSACHUSETTS—Con.</b>												
41	Barnstable .....	91.14	17.94	133.69	135.83	16.63	12.38	7.97	55.21	52.64	79.79	61.78
42	Berkshire .....	107.45	9.73	68.84	45.66	20.41	5.31	2.30	17.40	73.35	36.98	37.19
43	Bristol .....	46.87	1.74	92.81	74.08	33.19	6.93	2.20	9.11	190.33	46.04	24.71
44	Dukes .....	158.43	114.10	241.95	45.88	120.11	23.89	54.99	35.83	3.09	176.56	224.50
45	Essex .....	58.14	7.00	100.03	91.65	8.93	7.29	1.60	11.32	106.42	92.03	55.40
46	Franklin .....	129.24	4.67	54.61	38.04	14.67	5.71	1.01	7.98	116.63	69.41	34.48
47	Hampden .....	45.55	2.41	97.89	80.17	35.58	4.77	3.18	19.56	86.55	89.87	25.33
48	Hampshire .....	72.69	3.74	61.28	43.73	41.35	4.54	4.41	12.94	50.54	38.15	24.99
49	Middlesex .....	69.08	4.65	107.75	100.60	14.91	7.23	2.65	21.57	91.63	32.02	41.19
50	Nantucket <sup>3</sup> .....	370.43	326.01	229.54	196.61	—	43.58	12.81	32.44	7.65	143.05	—
51	Norfolk .....	65.01	1.58	108.86	93.74	14.67	6.25	2.50	18.06	36.16	40.85	41.10
52	Plymouth .....	58.94	7.17	96.44	81.03	22.95	4.85	3.95	8.98	54.50	54.24	28.94
53	Suffolk <sup>3</sup> .....	83.13	1.30	220.15	144.48	63.59	15.22	.03	35.97	394.13	55.74	51.12
54	Worcester .....	62.20	11.00	80.50	53.39	25.53	4.76	1.21	11.39	63.12	47.26	31.38

See footnotes at end of table.

Expenditure—Con.						Indebtedness				Cash and securities	
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility		
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
28.12	38.37	71.99	123.09	61.05	—	1 041.43	1 034.92	158.58	112.84	454.70	1
38.89	20.79	44.12	92.83	115.72	—	687.64	679.84	254.01	140.03	570.66	2
35.36	52.83	118.46	122.91	108.50	—	1 933.69	1 834.98	342.65	132.29	780.40	3
76.70	24.34	185.19	71.36	47.57	—	2 731.11	2 729.73	427.57	132.86	2 341.22	4
92.49	19.57	40.15	97.34	21.81	—	644.07	642.60	61.11	105.73	676.68	5
39.25	39.10	71.15	82.43	108.61	—	1 168.60	1 163.33	328.63	337.49	646.43	6
47.34	18.37	54.50	100.28	8.57	—	834.29	697.69	129.47	10.85	672.90	7
69.34	27.31	27.34	66.21	34.79	—	432.35	422.44	183.22	45.76	458.87	8
50.00	19.73	60.53	76.75	84.08	—	847.44	834.42	499.16	107.60	549.98	9
44.41	38.21	55.63	76.49	45.52	—	969.33	967.41	185.03	102.11	787.55	10
97.68	20.32	37.47	96.39	37.74	—	819.92	819.92	197.07	149.68	589.77	11
46.28	43.48	55.67	79.23	41.42	—	791.83	791.83	430.92	68.59	548.35	12
43.72	22.14	148.95	104.35	55.28	—	1 905.40	1 889.97	440.87	45.17	1 659.45	13
69.08	21.56	33.07	66.60	43.22	—	732.51	732.51	384.79	124.75	515.23	14
68.09	27.73	60.78	71.71	6.29	—	1 029.60	1 029.60	192.34	15.01	549.62	15
53.28	38.13	77.35	90.11	97.75	—	997.87	969.43	354.64	158.83	384.54	16
13.57	54.03	33.01	106.33	96.42	—	791.81	762.27	25.35	115.75	483.35	17
21.27	198.59	105.48	43.92	75.80	—	2 280.45	2 280.45	10.19	580.20	1 329.30	18
13.99	60.86	131.57	118.70	—	90.00	2 157.16	2 155.25	104.39	—	2 434.01	19
18.61	220.51	117.77	134.04	9.81	—	2 014.50	2 014.50	2.53	21.49	2 083.12	20
13.24	79.38	30.96	115.11	21.42	—	607.80	570.63	—	68.80	479.42	21
15.90	75.31	37.12	120.94	27.76	—	706.15	706.15	—	81.66	512.36	22
13.27	45.59	48.87	68.92	47.02	—	760.75	760.75	—	68.50	415.46	23
9.15	49.00	42.32	64.73	21.31	—	796.95	796.95	34.50	6.89	443.03	24
13.63	56.03	52.98	81.76	32.11	—	822.03	816.34	—	45.24	396.65	25
16.86	44.23	78.07	177.81	61.40	—	1 587.71	1 560.24	8.92	219.72	898.39	26
7.57	52.99	28.54	73.28	55.19	—	399.89	398.29	10.06	135.83	205.88	27
12.44	65.01	14.17	73.24	46.58	—	441.20	441.20	15.04	207.85	466.44	28
30.33	188.31	109.38	91.43	36.21	—	2 664.50	2 664.50	439.82	—	918.11	29
13.79	78.24	9.64	100.94	35.37	—	370.92	318.18	—	100.27	158.28	30
19.60	74.67	159.49	100.38	59.98	114.73	2 640.82	2 613.51	415.80	4.64	1 710.70	31
22.29	85.26	129.41	129.41	245.72	51.75	3 942.16	3 919.18	16.52	623.57	2 236.17	32
11.69	92.42	28.36	104.47	13.49	—	579.04	579.04	108.68	91.01	418.70	33
12.53	52.16	54.15	55.64	25.60	—	886.00	886.00	—	145.68	534.80	34
9.98	52.60	48.93	74.15	22.35	46.93	675.30	640.91	—	19.54	585.79	35
11.88	65.53	56.14	57.12	403.78	—	1 160.89	1 016.27	—	292.64	248.55	36
9.64	77.25	90.92	67.24	171.10	—	1 351.33	1 212.64	40.69	41.77	732.02	37
13.64	55.03	49.57	94.86	30.43	6.60	745.97	742.05	—	35.46	347.35	38
34.06	113.39	119.19	306.70	246.20	186.17	2 732.56	2 732.56	—	364.71	2 051.62	39
57.26	76.94	155.06	108.32	63.02	123.39	2 260.44	2 190.39	83.68	131.10	2 943.57	40
41.82	89.02	97.59	285.84	139.75	70.21	1 685.08	1 471.87	558.54	199.78	1 139.36	41
27.34	45.42	17.38	180.99	87.96	85.17	532.25	414.02	102.71	202.42	1 145.72	42
19.48	31.87	27.17	167.41	241.12	88.30	534.02	381.67	136.96	81.13	811.26	43
123.98	147.01	89.27	542.49	109.63	71.83	1 342.13	1 195.55	283.10	122.61	1 571.01	44
32.06	42.24	82.48	219.60	235.38	94.24	1 193.20	1 025.54	216.60	174.58	1 288.15	45
29.42	35.40	48.15	211.89	54.69	29.73	805.73	729.84	440.62	30.96	661.79	46
23.55	38.05	49.12	205.12	994.86	115.27	3 822.27	3 726.29	357.54	3 164.64	1 603.80	47
24.23	36.84	32.84	153.79	139.21	58.48	582.41	359.66	120.53	81.27	781.79	48
25.95	55.03	35.30	212.27	153.64	102.70	585.02	512.71	147.95	49.29	1 064.16	49
148.20	213.91	743.18	588.99	173.65	—	8 183.63	7 736.19	—	507.32	3 591.98	50
24.90	33.57	32.86	188.96	188.63	103.63	584.39	525.15	111.38	111.70	1 110.56	51
26.41	38.56	37.73	211.53	173.91	39.75	655.70	477.85	116.42	82.36	566.40	52
41.54	44.01	109.65	207.24	1 824.72	340.36	5 315.98	4 458.76	134.03	2 579.66	4 226.70	53
22.74	33.94	36.92	200.97	166.46	45.40	687.56	545.81	214.41	79.37	659.11	54











Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Total	Long-term				Cash and securities
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure		Total	Total	Education	Utility	
Financial administration	Other government administration						Education	Utility	Education	Utility	
35	36	37	38	39	40	41	42	43	44	45	
51.01	111.31	135.47	322.83	353.40	48.45	1 938.27	1 753.83	342.87	106.92	2 025.24	1
58.93	111.97	218.82	49.72	266.31	23.75	2 499.71	2 402.41	486.59	125.97	2 595.13	2
35.17	87.61	99.20	30.23	133.01	64.25	1 985.41	1 972.30	1 271.19	9.54	1 287.81	3
65.57	74.90	62.09	32.99	162.61	23.11	843.24	803.98	35.15	47.96	879.92	4
37.90	135.63	208.80	110.93	106.97	5.28	3 733.14	3 701.20	584.35	188.41	4 119.53	5
41.49	99.68	110.58	59.33	1 084.97	19.46	1 694.59	1 607.99	308.41	224.48	3 104.88	6
72.13	76.08	61.88	73.44	75.23	64.42	891.57	891.57	434.83	71.94	734.44	7
61.45	60.61	84.30	185.66	186.31	138.29	1 266.78	1 226.87	26.39	19.96	1 349.03	8
37.92	65.53	76.62	121.82	80.81	63.26	1 104.18	1 038.27	527.33	—	1 011.43	9
83.58	108.22	57.58	68.12	44.14	98.81	668.61	668.61	—	—	444.77	10
39.71	54.40	45.79	74.35	279.43	53.48	1 297.91	1 258.41	518.13	19.40	1 541.63	11
56.71	91.84	79.37	85.15	168.39	120.65	1 749.73	1 662.69	1 015.58	.84	1 798.01	12
65.32	122.19	40.27	136.35	323.64	19.58	842.47	673.05	315.34	23.23	1 392.94	13
41.82	122.31	237.05	83.79	55.14	.32	4 415.45	4 394.68	628.07	40.92	2 490.47	14
79.10	122.75	49.05	111.28	394.88	77.73	728.04	685.24	59.92	185.50	1 789.25	15
68.52	70.52	65.33	133.18	241.09	—	1 071.58	1 005.06	50.29	42.58	1 561.47	16
35.19	60.68	85.89	37.53	75.42	10.33	1 210.90	1 175.25	16.94	51.06	1 919.78	17
39.03	127.67	144.84	66.67	113.54	69.92	2 414.44	2 350.91	1 047.84	69.47	1 068.71	18
52.89	56.49	95.34	80.20	224.84	67.96	1 482.20	1 480.74	162.36	129.24	1 698.05	19
24.66	74.73	81.03	54.64	44.12	—	1 344.75	1 311.86	46.41	151.63	1 785.41	20
26.80	33.51	139.87	30.70	118.12	—	1 500.41	1 500.38	237.85	6.68	1 242.99	21
36.31	42.09	16.88	27.84	34.74	—	352.12	352.12	225.69	17.48	664.69	22
32.95	44.59	12.72	60.44	226.61	—	230.67	230.67	50.75	36.15	517.83	23
32.94	47.48	3.36	26.35	54.44	—	87.00	87.00	17.15	42.75	220.23	24
40.57	49.79	43.44	44.08	23.50	—	642.96	642.96	40.84	33.93	830.28	25
49.30	21.33	36.89	21.20	49.70	—	380.67	380.67	128.32	96.93	428.36	26
28.91	81.30	4.22	.76	102.74	—	147.67	147.67	—	104.36	323.37	27
69.51	98.70	26.04	99.75	343.54	—	588.55	578.77	224.61	139.67	390.82	28
68.35	30.54	25.02	27.45	28.44	—	300.30	281.45	—	55.34	289.60	29
46.97	66.58	2 308.88	27.00	27.70	—	31 230.87	31 230.87	425.68	87.77	30 959.54	30
35.18	47.25	7.57	7.22	179.92	—	330.27	330.27	173.45	107.20	684.17	31
42.76	113.30	44.70	29.21	594.93	—	1 010.61	1 001.52	309.42	263.87	551.89	32
24.03	59.43	32.91	62.50	337.38	—	870.52	870.52	11.02	110.63	839.22	33
25.22	35.19	57.84	36.02	107.49	—	763.48	758.81	335.75	25.01	426.14	34
29.29	43.02	15.79	35.52	103.41	—	252.31	252.31	43.93	39.57	466.03	35
24.74	35.93	21.76	11.68	54.06	—	696.86	693.06	128.80	124.03	593.51	36
23.93	67.18	85.91	34.05	88.59	—	1 468.29	1 462.22	219.60	227.77	1 416.31	37
28.65	55.03	7.40	27.58	30.44	—	142.41	138.59	64.82	15.52	641.52	38
38.45	49.24	1.56	17.93	32.87	—	99.32	99.32	17.87	67.47	204.76	39
30.53	55.09	7.14	23.48	73.58	—	581.80	577.98	497.16	15.75	473.78	40
35.44	11.37	29.04	9.32	51.77	—	674.55	674.55	6.73	138.71	874.18	41
16.06	64.58	375.31	30.48	161.18	—	5 573.24	5 565.37	464.52	66.50	4 930.38	42
47.54	50.35	137.65	56.83	59.37	—	2 099.24	2 098.71	105.75	141.75	1 412.14	43
17.68	64.12	79.05	80.72	141.66	—	1 847.60	1 847.60	265.69	361.27	1 430.22	44
41.06	28.84	30.36	7.13	86.28	—	437.23	424.41	167.10	49.06	533.33	45
73.68	97.33	13.19	32.55	47.47	—	337.32	329.57	18.05	29.67	513.93	46
16.24	36.14	12.05	51.34	1.05	—	244.11	244.11	—	—	216.87	47
27.13	19.03	49.96	13.99	127.14	—	937.30	935.11	248.94	136.78	1 044.56	48
22.55	90.15	277.26	31.12	132.38	—	4 258.67	4 258.67	163.47	253.52	3 750.28	49
33.77	49.96	7.89	19.40	35.23	—	270.77	270.77	97.29	59.72	404.35	50
33.05	39.64	30.05	63.33	18.49	—	508.15	508.15	92.68	3.70	533.23	51
60.71	28.47	4.63	23.49	10.32	—	125.69	125.69	73.94	24.62	296.21	52
33.71	55.18	39.01	14.54	34.77	—	648.53	648.53	59.28	58.47	477.81	53
30.80	36.21	16.22	59.00	20.47	—	311.80	311.80	62.28	5.41	470.26	54
15.27	44.49	30.45	46.25	255.20	—	682.24	664.08	217.65	—	674.35	55
28.27	26.39	109.55	12.98	21.69	—	1 651.89	1 651.89	59.03	96.90	1 609.16	56
26.78	54.72	67.86	25.94	31.49	—	1 227.36	1 227.19	323.78	146.50	730.05	57
72.16	93.51	73.21	38.29	26.97	—	1 359.77	1 359.77	184.30	37.89	1 811.85	58
29.78	30.38	4.50	54.89	18.17	—	202.32	202.32	27.93	125.95	369.60	59
29.86	54.71	61.79	65.71	768.42	—	1 368.64	1 343.53	473.23	549.41	1 568.43	60
30.53	54.71	69.01	62.02	386.49	—	1 005.95	997.19	127.21	26.43	1 278.01	61
11.56	61.20	121.14	96.77	47.82	—	1 378.39	1 378.39	156.45	31.61	1 500.40	62
30.92	42.98	103.90	53.01	453.90	—	1 924.77	1 921.83	138.83	38.68	2 664.14	63
29.22	59.54	90.81	78.08	186.36	—	1 541.64	1 477.99	523.01	34.33	524.54	64
14.48	21.92	19.81	20.71	9.59	—	421.27	421.27	200.71	4.50	221.54	65
23.75	33.53	12.42	47.10	453.08	—	332.30	332.30	89.23	58.96	405.16	66
36.66	55.77	16.29	76.81	623.28	—	369.94	360.07	128.62	87.97	1 056.18	67
64.74	124.88	36.57	484.42	416.77	—	597.92	597.92	30.76	39.47	711.74	68
43.15	65.52	116.98	25.24	390.52	—	1 312.78	1 294.03	61.57	95.52	1 532.46	69
29.72	19.57	58.99	19.71	28.53	—	1 133.90	1 133.90	129.76	63.57	887.39	70
39.67	32.77	42.45	31.97	285.07	—	929.23	929.23	30.94	154.63	1 004.92	71
11.86	38.07	24.57	31.82	518.23	—	443.96	442.87	121.64	47.82	455.30	72
38.97	34.84	25.64	105.01	105.01	—	490.47	490.47	135.45	138.25	487.23	73
31.95	35.41	35.13	7.49	37.53	—	489.56	489.56	323.91	22.47	404.50	74
50.25	37.55	906.49	14.73	59.83	—	8 747.91	8 747.91	71.61	28.44	10 442.89	75

Table 51. **Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>MISSISSIPPI—Con.</b>												
1	Pike .....	68.92	.87	55.75	31.29	4.09	—	1.55	4.53	52.52	13.85	25.51
2	Pontotoc .....	113.46	—	28.02	11.24	6.25	—	1.66	6.25	4.27	2.02	13.45
3	Prentiss .....	151.47	3.09	58.55	26.29	4.00	—	3.48	16.28	27.28	11.17	26.03
4	Quitman .....	220.40	.10	79.98	37.85	—	.48	15.25	3.34	38.99	11.44	26.88
5	Rankin .....	120.31	—	63.14	43.84	4.64	—	4.89	11.61	3.25	24.58	17.14
6	Scott .....	131.75	.66	76.23	16.41	6.67	.04	8.29	10.77	2.94	43.29	13.55
7	Sharkey .....	134.45	—	53.21	8.49	—	—	7.50	4.95	—	—	8.21
8	Simpson .....	106.08	—	48.30	19.16	20.96	—	3.84	5.26	8.60	—	17.37
9	Smith .....	102.72	—	40.01	4.39	—	2.77	—	2.43	—	2.84	4.19
10	Stone .....	234.42	1.12	57.12	11.72	.09	—	4.28	5.86	—	30.23	29.86
11	Sunflower .....	116.68	.64	79.59	11.01	—	1.34	153.71	7.94	—	10.80	22.12
12	Tallahatchie .....	94.08	—	68.31	18.61	—	—	1.05	6.84	.20	17.42	24.59
13	Tate .....	96.77	—	42.55	10.87	.47	2.75	.33	3.73	—	4.67	19.60
14	Tippah .....	160.99	—	40.16	17.93	—	—	6.40	19.87	1.74	6.40	7.48
15	Tishomingo .....	104.17	.74	55.59	29.01	1.64	1.07	1.36	10.12	11.48	12.27	13.80
16	Tunica .....	86.11	—	36.50	4.16	11.88	.12	6.12	3.67	—	—	11.27
17	Union .....	118.77	—	34.05	22.28	—	2.04	3.12	17.21	—	8.29	4.44
18	Walthall .....	78.80	—	33.03	5.09	—	—	1.60	.28	—	3.69	14.91
19	Warren .....	93.42	1.94	70.59	61.51	15.18	2.72	3.07	16.19	25.88	28.91	13.53
20	Washington .....	122.93	25.70	100.20	57.78	—	2.19	14.29	18.02	109.84	56.01	36.21
21	Wayne .....	93.51	2.66	63.74	10.20	.87	.20	2.77	8.51	3.33	17.27	27.87
22	Webster .....	105.07	—	59.87	16.04	—	—	2.25	2.64	—	5.97	37.47
23	Wilkinson .....	172.25	—	41.54	4.13	2.17	—	1.03	—	—	.83	16.02
24	Winston .....	158.90	—	39.88	11.37	7.56	3.50	.05	10.29	325.79	—	13.43
25	Yalobusha .....	160.48	—	76.04	16.79	—	—	5.15	15.13	31.16	22.44	20.36
26	Yazoo .....	194.70	.24	88.45	46.34	8.08	1.84	6.82	12.35	2.55	20.78	25.88
<b>MISSOURI—Con.</b>												
27	Adair .....	91.02	14.28	48.42	29.21	11.64	5.53	—	14.44	9.07	27.38	.41
28	Andrew .....	104.63	—	13.46	5.54	—	—	.55	—	—	7.93	10.66
29	Atchison .....	368.38	—	34.60	11.67	14.89	—	24.00	—	9.66	56.73	20.65
30	Audrain .....	130.26	11.31	56.61	.25	8.14	6.06	1.61	11.10	57.59	97.59	20.13
31	Barry .....	192.80	8.53	44.07	16.92	7.15	1.67	2.03	24.87	—	41.46	15.79
32	Barton .....	106.44	—	50.12	10.34	15.29	—	—	—	—	10.87	33.24
33	Bates .....	89.65	—	41.80	8.65	—	—	3.13	—	—	14.98	9.38
34	Benton .....	67.68	—	39.76	4.19	1.15	—	2.67	1.59	—	5.41	7.58
35	Bollinger .....	41.72	—	23.35	5.46	1.60	—	—	—	—	11.96	11.21
36	Boone .....	77.36	17.24	76.74	63.33	17.57	4.47	.09	41.01	19.54	111.31	42.08
37	Buchanan .....	163.07	8.52	88.13	65.14	10.48	2.78	1.44	27.26	57.52	60.55	15.86
38	Butler .....	60.36	3.35	53.86	37.82	2.50	2.06	4.90	12.28	36.55	18.78	.83
39	Caldwell .....	74.11	—	23.63	2.63	.72	—	—	—	—	15.39	10.38
40	Callaway .....	104.97	2.77	49.16	28.71	33.77	1.40	1.89	8.20	27.74	39.59	17.62
41	Camden .....	98.67	—	59.79	10.33	1.16	—	2.66	—	—	71.07	—
42	Cape Girardeau .....	97.82	12.41	72.14	39.98	15.33	2.61	18.77	32.06	—	43.39	34.35
43	Carroll .....	132.68	—	38.52	17.40	4.93	—	15.35	.84	154.63	22.98	14.24
44	Carter .....	21.94	—	29.19	7.25	—	—	—	—	—	.18	2.72
45	Cass .....	94.89	.11	76.62	45.76	7.49	8.04	.78	12.43	7.48	97.98	5.80
46	Cedar .....	75.33	—	53.67	3.47	2.81	—	—	—	—	21.58	2.48
47	Chariton .....	122.26	—	26.84	12.71	—	—	18.80	—	3.91	5.11	7.93
48	Christian .....	63.78	—	38.35	3.34	7.08	—	1.10	—	—	23.74	9.86
49	Clark .....	203.92	—	25.57	4.24	7.16	—	17.09	—	—	5.83	—
50	Clay .....	74.78	.12	64.57	40.66	19.97	2.54	2.38	45.86	17.56	65.67	5.42
51	Clinton .....	126.00	—	52.49	2.83	10.30	—	—	—	11.81	19.34	10.61
52	Cole .....	108.87	17.66	59.04	36.18	7.27	—	.22	33.72	66.01	27.05	.35
53	Cooper .....	62.35	6.34	44.35	12.61	3.91	—	2.02	10.79	3.17	35.05	21.50
54	Crawford .....	63.27	—	24.46	2.71	3.08	—	—	—	—	6.88	—
55	Dade .....	154.65	—	52.22	9.26	—	—	—	3.49	—	9.53	—
56	Dallas .....	132.45	—	38.67	5.46	—	—	—	—	—	11.23	9.57
57	Daviess .....	105.53	—	21.11	1.65	6.87	—	—	—	1.02	8.14	7.88
58	De Kalb .....	139.36	—	28.09	4.21	—	—	—	—	76.55	13.95	11.34
59	Dent .....	59.04	—	44.81	—	—	—	—	—	11.17	12.48	35.91
60	Douglas .....	61.38	—	11.70	2.27	3.03	—	1.77	—	—	—	—
61	Dunklin .....	62.61	3.74	51.52	13.95	3.81	—	21.44	6.80	20.05	13.77	1.00
62	Franklin .....	85.43	5.10	72.54	17.02	5.77	1.95	.45	14.57	1.25	19.81	8.90
63	Gasconade .....	114.67	.64	46.69	4.71	3.00	1.00	—	.21	—	77.40	11.78
64	Gentry .....	155.67	—	23.51	3.94	7.16	—	—	—	—	41.62	22.49
65	Greene .....	122.80	55.62	70.12	46.02	9.26	7.22	.04	31.69	15.90	142.27	19.43
66	Grundy .....	160.40	—	54.67	19.46	4.84	—	—	10.16	—	65.02	—
67	Harrison .....	214.07	—	35.07	8.38	—	—	—	—	27.75	26.57	14.41
68	Henry .....	107.91	4.39	72.94	33.03	4.14	—	—	22.40	—	34.37	8.28
69	Hickory .....	54.40	—	26.86	.95	3.68	—	2.18	—	—	6.68	3.27
70	Holt .....	197.38	—	35.80	7.62	14.92	—	25.85	.17	12.93	8.78	21.54
71	Howard .....	68.63	—	36.76	9.34	4.26	—	3.22	.83	11.42	12.36	13.29
72	Howell .....	85.54	8.59	44.26	11.48	5.15	—	1.97	26.65	19.97	9.70	14.15
73	Iron .....	115.05	—	52.68	11.47	—	—	—	—	—	132.02	8.39
74	Jackson .....	119.17	96.11	167.39	97.70	34.34	7.20	13.26	148.83	28.38	92.44	17.10

See footnotes at end of table.

Expenditure - Con.						Indebtedness						
Direct general expenditure - Con.						Long-term						
Government administration					Liquor store and insurance trust expenditure						Cash and securities	
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility			
35	36	37	38	39	40	41	42	43	44	45		
29.93	68.43	95.06	54.96	33.40	--	1 470.20	1 470.09	122.74	120.79	1 282.36	1	
43.26	19.61	12.32	54.37	101.72	--	363.09	355.44	109.91	30.31	346.85	2	
37.89	57.22	27.75	573.33	142.54	--	980.63	980.63	310.29	111.78	351.71	3	
92.18	103.53	11.82	131.08	92.47	--	438.42	438.42	28.22	80.74	434.32	4	
27.60	51.08	59.63	45.89	51.09	--	1 182.50	1 156.18	254.38	190.99	1 133.19	5	
42.01	32.52	65.29	50.59	84.64	--	1 167.09	1 167.09	56.30	126.82	1 302.69	6	
49.96	39.63	30.85	58.31	33.40	--	563.26	563.26	--	18.26	768.75	7	
52.77	22.00	22.13	42.46	30.06	--	413.48	413.48	65.59	111.05	485.49	8	
46.83	29.80	2.70	23.58	47.57	--	182.12	180.43	48.93	112.92	275.51	9	
35.63	86.51	95.07	52.00	168.19	--	846.14	846.14	269.30	--	691.44	10	
36.21	44.73	27.44	6.66	88.51	--	487.05	487.05	167.28	60.18	874.01	11	
24.46	45.69	7.76	31.56	46.15	--	175.28	175.28	26.96	67.19	317.42	12	
40.78	29.82	26.13	26.92	63.64	--	321.02	319.34	192.42	126.91	391.47	13	
87.13	87.33	18.39	19.52	260.05	--	411.72	411.72	19.00	120.93	517.80	14	
26.18	111.07	12.44	22.00	108.01	--	96.02	96.02	28.16	20.13	313.13	15	
20.95	82.68	20.33	18.62	--	--	286.01	286.01	--	--	126.90	16	
21.51	56.37	16.21	5.07	721.49	--	586.24	586.24	96.67	39.57	752.37	17	
26.76	34.07	12.05	34.63	9.48	--	114.83	114.83	32.96	--	160.05	18	
17.06	81.02	56.14	20.28	179.62	--	1 039.37	1 039.37	69.36	8.60	1 081.91	19	
33.69	57.67	36.15	52.08	42.45	--	655.10	635.59	130.51	48.33	737.48	20	
21.21	64.87	7.07	44.63	26.85	--	251.47	251.47	31.25	122.51	382.18	21	
41.28	66.33	104.28	5.38	117.88	--	974.86	974.86	1.76	65.06	1 521.42	22	
42.98	34.72	35.23	46.91	94.23	--	782.19	782.19	133.60	275.68	732.07	23	
24.29	112.03	12.76	5.66	471.93	--	236.92	225.44	--	21.15	558.84	24	
75.13	57.34	60.33	10.14	364.66	--	792.15	792.15	56.93	41.05	259.95	25	
22.90	75.16	26.90	65.24	376.38	--	559.48	559.48	46.89	108.99	846.47	26	
22.13	50.01	47.24	14.85	94.64	--	908.74	907.76	236.20	287.87	584.61	27	
16.47	47.36	11.48	37.45	92.61	--	313.15	265.17	19.14	154.25	203.59	28	
24.41	49.08	19.18	33.12	214.97	--	427.38	377.63	3.35	247.28	501.27	29	
20.81	51.91	55.43	46.36	16.65	--	931.90	929.95	208.27	56.99	548.50	30	
23.23	35.90	30.31	19.78	225.94	--	416.20	413.66	65.60	63.09	769.38	31	
19.54	42.70	36.33	21.13	302.25	--	551.18	459.42	202.88	256.54	519.01	32	
19.63	77.54	10.72	27.35	221.30	--	355.01	354.94	117.74	162.26	350.88	33	
19.70	31.68	17.32	18.62	18.47	--	262.00	262.00	212.50	49.50	226.64	34	
16.95	29.57	24.30	48.97	18.65	--	306.24	296.26	36.26	3.67	133.06	35	
25.10	88.99	104.05	42.18	456.14	10.53	1 849.10	1 849.03	475.57	443.75	1 581.32	36	
28.14	52.77	25.18	33.73	32.55	--	450.00	395.83	30.87	7.73	202.52	37	
8.38	39.67	17.15	50.92	270.14	--	382.25	382.25	83.84	96.35	611.97	38	
4.06	36.16	28.64	17.30	124.70	--	364.32	364.32	290.57	69.81	263.37	39	
16.18	67.66	47.49	13.44	431.22	--	793.78	787.86	221.43	203.57	1 259.81	40	
18.62	67.72	37.24	117.00	13.86	--	661.32	576.40	342.61	95.04	683.47	41	
24.58	48.37	28.26	95.89	237.66	--	789.93	789.93	25.33	252.40	662.39	42	
17.96	68.94	12.37	38.98	182.92	--	478.97	465.76	99.55	294.66	437.20	43	
21.03	47.33	4.71	8.70	24.84	--	33.73	33.73	16.32	8.70	101.36	44	
25.12	54.13	62.66	42.66	208.05	--	1 158.10	1 155.64	624.28	290.75	644.56	45	
5.79	32.66	6.70	51.10	202.84	--	118.17	118.17	77.32	39.53	688.00	46	
22.06	69.12	15.65	3.48	134.97	--	233.32	231.36	73.90	77.70	327.65	47	
17.03	23.28	41.29	10.84	75.11	--	560.13	560.13	387.51	104.15	461.80	48	
24.51	41.74	6.89	20.41	159.14	--	191.73	191.73	17.89	99.38	572.02	49	
16.48	50.29	44.16	68.77	84.94	--	813.51	792.37	198.23	120.61	1 057.54	50	
15.13	44.89	21.81	80.20	424.40	--	1 071.71	1 071.71	425.13	495.63	867.91	51	
22.73	45.08	39.01	44.73	48.81	--	919.16	919.16	433.00	53.52	766.10	52	
13.82	32.96	6.07	39.70	37.61	--	187.39	184.29	46.51	133.67	472.80	53	
4.95	36.93	4.95	10.74	58.99	--	90.34	90.34	52.68	25.82	144.79	54	
31.15	41.48	28.33	57.59	110.89	--	334.68	334.68	110.75	49.40	313.73	55	
12.81	26.17	12.49	12.26	21.90	--	212.40	212.40	176.74	10.44	115.06	56	
11.95	59.12	5.59	12.33	215.89	--	368.47	344.56	21.61	270.18	403.18	57	
11.54	36.62	9.93	31.40	32.61	--	186.11	178.09	73.24	30.40	237.38	58	
23.50	32.99	6.71	52.91	206.54	--	117.14	117.14	7.30	11.31	527.88	59	
18.61	26.52	4.63	33.18	19.62	--	68.79	64.08	1.35	62.73	246.46	60	
10.03	44.58	27.18	30.77	282.22	--	441.77	436.64	159.76	48.35	625.82	61	
24.95	59.44	39.56	40.80	89.35	--	679.80	677.01	272.19	95.26	443.93	62	
15.28	44.77	4.36	63.69	317.15	--	285.31	202.84	21	113.45	600.96	63	
44.68	58.41	8.91	23.66	27.75	--	204.73	191.88	105.87	86.01	431.37	64	
15.79	55.12	58.05	11.21	675.92	--	1 807.10	1 807.10	230.59	880.71	1 394.38	65	
15.09	41.19	5.32	15.09	459.95	--	419.89	418.56	18.98	232.54	504.37	66	
14.52	67.30	17.95	7.79	522.49	--	665.49	665.49	127.52	377.38	642.93	67	
53.18	54.58	25.19	44.40	47.50	--	390.19	374.13	228.25	59.07	462.68	68	
18.68	31.22	20.31	9.95	8.32	--	319.02	307.43	291.07	3.41	398.36	69	
24.03	44.75	32.15	25.69	71.26	--	353.50	319.52	41.43	75.74	578.22	70	
36.34	35.20	23.47	26.58	35.41	--	431.63	431.11	202.47	137.78	287.41	71	
10.05	46.59	14.95	22.39	260.41	--	186.38	186.06	6.49	19.37	372.47	72	
15.10	44.56	6.62	22.93	42.42	--	88.29	88.29	25.27	63.02	357.08	73	
51.73	83.77	119.19	76.70	275.89	70.81	2 272.43	2 264.63	196.86	332.40	3 719.51	74	

Table 51. **Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>MISSOURI—Con.</b>												
1	Jasper.....	100.71	4.80	69.57	57.28	11.37	4.28	.34	29.18	30.71	34.72	12.24
2	Jefferson .....	65.73	.81	66.20	32.75	10.33	3.01	—	6.29	12.81	16.52	8.50
3	Johnson .....	75.10	—	36.48	21.00	5.90	2.38	—	9.62	11.36	22.20	.47
4	Knox .....	127.84	—	20.97	10.04	7.14	—	—	.22	1.56	18.96	13.83
5	Laclede .....	159.29	12.15	38.77	20.47	—	—	—	20.18	2.43	39.84	—
6	Lafayette .....	120.87	—	65.48	8.68	3.63	—	3.89	—	8.71	19.55	9.10
7	Lawrence .....	82.52	1.52	78.15	7.47	4.96	—	—	4.23	5.66	15.45	4.93
8	Lewis .....	56.00	76.52	26.39	16.52	4.10	—	1.66	—	—	10.36	—
9	Lincoln .....	74.00	—	37.03	10.56	1.28	—	4.22	—	—	6.58	5.99
10	Linn .....	147.64	.86	68.49	11.16	—	—	—	6.84	54.02	13.68	15.77
11	Livingston .....	122.81	2.12	46.19	43.11	15.97	—	1.51	19.81	57.84	55.58	22.34
12	McDonald .....	60.87	—	27.51	2.72	—	—	—	—	22.55	9.62	6.20
13	Macon .....	137.50	4.11	34.34	15.25	7.17	—	2.02	6.84	14.08	31.74	8.93
14	Madison .....	65.88	—	33.25	5.12	26.96	—	—	—	—	18.78	30.02
15	Maries.....	127.76	—	18.18	.88	7.15	—	—	—	—	1.25	—
16	Marion .....	105.34	1.01	62.82	43.06	25.90	4.12	4.23	21.82	57.33	60.62	.18
17	Mercer .....	175.13	—	6.45	1.61	—	—	—	—	2.95	5.10	23.91
18	Miller .....	62.66	—	44.06	33.24	—	—	—	—	—	33.38	.77
19	Mississippi .....	142.15	1.11	57.33	18.07	16.06	—	28.11	4.64	129.41	19.46	17.73
20	Moniteau .....	43.67	1.79	33.99	—	—	—	—	—	—	31.22	5.94
21	Monroe .....	92.71	—	44.93	7.47	3.30	—	—	—	—	31.96	13.62
22	Montgomery .....	165.57	—	29.33	2.47	—	—	—	—	—	12.42	14.27
23	Morgan .....	75.13	—	25.36	1.99	5.91	—	—	3.40	12.97	14.64	.32
24	New Madrid.....	112.86	5.26	61.69	4.44	11.80	—	13.24	2.25	7.02	22.03	15.29
25	Newton.....	61.40	—	56.14	32.17	—	—	—	11.23	5.67	14.42	18.09
26	Nodaway .....	142.80	2.07	48.14	12.11	—	5.67	—	15.62	26.90	10.78	16.35
27	Oregon .....	100.84	—	2.75	1.06	—	—	—	—	6.65	2.32	3.91
28	Osage.....	105.01	—	19.89	2.00	4.24	—	1.33	—	—	4.16	12.07
29	Ozark .....	50.94	—	26.75	2.33	3.49	—	1.74	—	—	—	7.91
30	Pemiscot .....	33.53	—	43.29	10.67	7.07	.55	16.47	42.33	10.40	14.00	14.46
31	Perry .....	54.42	42.17	56.22	3.48	10.93	—	1.62	14.96	—	13.82	19.40
32	Pettis.....	293.90	19.36	94.53	73.43	9.40	8.44	.23	40.80	31.46	103.59	30.96
33	Phelps .....	76.00	7.35	48.85	22.13	2.27	2.58	—	12.60	40.23	26.47	28.97
34	Pike .....	115.60	—	78.03	7.89	7.64	—	1.94	.63	8.83	32.31	5.95
35	Platte .....	62.06	—	33.99	12.60	10.70	—	1.18	.62	.90	50.94	3.40
36	Polk .....	53.33	1.01	47.19	1.51	—	—	—	4.67	3.12	6.60	—
37	Pulaski .....	31.37	—	19.22	2.61	—	—	—	.22	4.84	9.39	2.59
38	Putnam .....	98.84	—	30.71	18.31	.79	—	—	—	—	28.16	10.83
39	Ralls .....	56.75	—	21.71	2.71	6.84	—	—	—	—	6.13	5.90
40	Randolph .....	157.82	4.27	70.70	22.04	9.03	1.76	—	16.50	15.18	10.38	28.52
41	Ray .....	171.77	13.47	36.23	14.79	11.06	—	6.55	6.42	20.07	16.02	10.29
42	Reynolds .....	91.58	—	26.42	1.20	1.05	—	1.35	—	—	—	—
43	Ripley .....	78.35	—	24.71	1.54	5.93	—	—	—	—	11.30	8.86
44	St Charles .....	149.55	1.74	84.19	48.15	12.94	10.01	.74	26.88	3.41	39.93	.67
45	St Clair .....	51.91	—	32.99	3.90	44.22	—	—	—	303.18	21.52	3.43
46	Ste Genevieve .....	50.13	—	31.68	—	2.74	—	5.18	—	—	2.49	—
47	St Francois .....	46.29	5.44	34.68	4.11	—	—	—	7.28	—	18.46	1.04
48	St Louis .....	100.91	8.85	104.52	80.34	16.11	6.23	.15	69.11	4.91	2.59	11.10
49	Saline .....	125.07	4.17	59.35	33.41	10.08	3.27	1.32	18.54	34.73	33.03	27.46
50	Schuyler .....	51.46	—	14.87	2.83	.71	—	—	—	22.19	100.80	—
51	Scotland .....	51.64	—	16.80	—	6.84	—	—	—	15.76	—	.41
52	Scott .....	64.73	21.64	60.80	26.92	7.09	2.29	1.50	23.09	22.30	32.53	18.89
53	Shannon .....	65.94	—	9.59	1.84	12.35	—	—	—	—	16.94	16.03
54	Shelby .....	165.23	—	44.37	2.02	7.20	—	—	—	1.73	4.90	13.83
55	Stoddard .....	141.82	2.66	64.61	10.69	7.65	.10	3.81	7.61	15.92	35.37	6.75
56	Stone .....	30.93	—	21.96	15.52	—	—	—	2.31	—	1.73	.52
57	Sullivan .....	140.06	—	16.12	1.90	—	—	—	—	—	7.43	3.95
58	Taney .....	145.81	—	50.12	17.72	4.26	—	1.29	—	2.46	20.19	7.51
59	Texas .....	86.10	—	35.76	1.12	—	—	—	—	5.82	3.59	6.33
60	Vernon .....	100.94	1.84	79.15	34.29	—	6.67	—	46.48	23.58	80.77	4.62
61	Warren .....	66.09	—	53.91	14.74	4.40	.10	.51	—	—	17.82	7.47
62	Washington .....	56.62	4.91	50.98	8.00	10.11	—	1.57	60.60	2.80	60.01	3.78
63	Wayne .....	39.24	—	12.73	.09	—	—	—	—	—	1.99	—
64	Webster .....	72.96	—	28.92	3.54	—	—	—	—	—	25.98	.97
65	Worth .....	65.57	—	43.44	2.46	6.97	—	—	—	—	47.13	1.64
66	Wright .....	73.58	—	33.60	6.03	—	—	—	—	.72	10.50	12.23
67	St Louis City <sup>3</sup> .....	52.61	233.15	221.35	64.33	47.31	19.37	—	53.84	140.37	434.84	29.10

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Total	Long-term			Cash and securities	
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure		Total	Education	Utility		
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
14.18	41.02	17.50	35.83	135.02	8.56	201.95	201.50	146.41	19.32	699.47	1
17.29	40.61	31.71	15.31	68.07	—	532.59	526.46	280.20	114.02	368.75	2
12.16	38.83	21.64	6.56	93.05	—	378.79	377.88	149.06	134.97	463.52	3
16.96	70.95	6.47	15.84	118.92	—	321.06	321.06	62.47	217.09	470.33	4
18.41	29.68	46.28	21.25	338.87	—	519.55	519.55	21.91	45.11	865.64	5
33.37	55.71	22.70	71.21	324.49	—	831.87	830.26	173.47	577.72	489.63	6
20.21	51.30	14.39	13.86	90.49	—	498.11	496.92	50.93	321.31	273.65	7
28.93	38.11	25.21	9.19	491.94	—	680.25	678.00	59.61	385.22	392.16	8
20.77	37.10	21.63	49.18	48.08	—	517.03	517.03	156.96	171.92	366.50	9
32.77	36.01	13.40	22.76	136.41	—	738.78	738.78	115.95	352.11	334.97	10
19.87	45.23	11.31	30.43	384.46	—	235.75	235.75	6.17	103.41	623.90	11
9.21	34.60	13.76	12.34	12.87	—	264.55	264.55	9.45	5.14	148.78	12
14.47	51.48	32.65	19.49	425.42	—	765.98	765.98	139.52	336.27	533.59	13
61.83	3.50	22.83	9.26	255.95	—	503.82	503.82	35.95	176.69	672.78	14
32.35	41.37	6.90	20.69	15.05	—	83.38	83.38	31.97	38.87	174.40	15
19.07	33.60	64.34	15.21	527.35	10.77	832.02	832.02	177.55	172.60	1 087.89	16
20.15	42.98	22.83	154.98	235.83	—	343.81	343.27	139.67	131.61	643.84	17
23.09	38.89	35.94	38.70	33.57	—	398.26	398.26	338.65	37.87	399.61	18
24.44	67.10	66.82	33.44	33.58	—	1 111.90	1 101.16	39.81	16.13	1 196.58	19
10.90	21.95	9.68	8.62	50.25	—	580.91	580.91	313.06	138.40	523.01	20
40.97	45.25	9.12	29.77	2 119.07	—	2 779.55	2 627.64	42.84	2 507.03	1 969.68	21
34.35	52.75	11.62	19.29	110.52	—	155.97	155.97	81.90	46.41	349.98	22
7.96	55.16	9.18	2.70	17.91	—	181.39	181.39	105.95	27.10	292.09	23
27.38	53.71	32.21	49.36	123.47	—	622.85	622.85	153.62	179.52	607.27	24
22.63	19.69	7.72	5.22	28.28	—	194.22	194.06	93.33	56.61	235.05	25
21.24	41.83	11.98	9.54	153.85	—	523.10	505.92	43.53	309.04	410.38	26
22.28	45.83	5.70	16.47	17.00	—	42.66	42.66	27.14	10.88	153.64	27
19.55	43.35	8.32	25.13	22.47	—	160.43	160.43	51.59	90.78	103.18	28
16.17	24.89	22.91	9.77	4.07	—	391.37	391.37	78.51	12.33	655.62	29
10.36	25.77	5.61	27.87	68.38	—	269.97	269.97	46.99	22.49	679.90	30
33.76	36.10	12.01	38.86	190.05	—	497.66	497.66	28.83	267.06	532.68	31
40.92	42.36	118.69	59.32	60.67	—	1 363.46	1 363.46	11.99	45.07	2 150.15	32
13.70	52.54	35.63	29.08	357.16	—	942.10	938.38	73.48	10.30	998.52	33
16.41	56.36	2.38	73.83	92.24	—	204.90	204.90	—	196.44	382.68	34
10.63	38.88	41.41	15.47	64.67	—	722.97	722.97	549.88	71.58	461.09	35
4.22	22.45	47.51	8.48	16.22	—	489.55	476.86	112.25	15.39	225.05	36
10.94	10.87	7.53	3.46	54.62	—	111.02	111.02	34.43	20.14	261.67	37
3.35	38.20	36.42	49.03	320.14	—	677.50	677.50	325.85	199.84	510.93	38
14.87	43.18	14.16	9.20	240.92	—	478.17	478.17	160.45	285.39	329.05	39
22.20	39.84	78.66	44.07	184.37	—	1 141.49	1 059.70	143.46	148.38	1 233.61	40
19.34	36.05	50.43	9.60	134.77	—	841.02	836.65	206.18	196.08	630.51	41
23.27	29.58	6.91	34.08	19.67	—	148.33	148.33	—	38.73	515.84	42
9.51	31.78	7.48	12.76	98.59	—	176.46	176.46	5.04	59.25	259.69	43
66.34	49.98	111.16	22.70	86.10	—	1 848.74	1 848.74	642.84	106.32	1 181.65	44
21.76	51.08	3.78	10.29	87.03	—	71.54	70.36	32.52	33.70	776.16	45
17.40	35.98	17.33	39.47	23.32	—	293.13	293.13	236.95	42.09	330.05	46
9.96	33.00	33.21	25.34	127.37	—	435.47	433.71	292.72	22.10	479.65	47
23.16	62.44	54.39	54.56	21.18	7.04	754.34	749.75	307.75	10.38	1 014.30	48
30.27	67.13	27.63	4.46	392.42	—	793.99	792.50	238.49	308.25	862.48	49
7.32	29.75	39.42	4.49	76.96	—	859.07	732.06	271.48	188.86	360.01	50
9.75	41.48	34.43	5.81	70.72	—	643.30	643.30	46.66	120.49	619.25	51
14.68	40.33	27.28	23.44	1 346.66	—	5 694.64	5 694.64	278.47	5 314.48	1 084.59	52
15.63	30.87	6.70	13.14	75.66	—	154.34	154.34	—	41.90	137.27	53
30.39	51.71	16.85	11.67	470.90	—	452.90	451.31	96.51	323.25	976.81	54
20.87	45.92	15.92	16.85	107.87	—	984.56	984.56	185.50	750.44	445.75	55
18.50	25.53	22.54	4.82	100.12	—	298.56	298.56	257.89	10.54	258.88	56
11.07	45.68	.63	31.30	148.75	—	307.15	306.99	—	288.65	560.07	57
19.76	53.05	21.13	55.16	61.34	—	687.53	686.94	554.87	117.95	888.50	58
19.65	43.63	8.06	21.75	107.84	—	172.15	171.26	43.77	98.95	368.69	59
24.89	63.23	49.68	50.42	178.77	—	1 241.53	1 241.53	46.22	680.74	1 050.42	60
17.20	25.90	22.88	14.44	66.50	—	333.67	333.67	106.99	192.43	214.65	61
18.06	23.90	29.00	7.16	77.67	—	348.97	348.97	85.62	6.82	502.50	62
8.92	11.96	6.58	7.80	5.28	—	201.42	194.92	179.33	10.92	251.93	63
9.35	31.62	16.21	14.31	61.68	—	230.62	230.12	175.35	12.34	140.11	64
11.89	59.84	2.87	7.79	488.93	—	344.26	344.26	24.59	221.72	194.26	65
24.05	33.24	10.68	18.68	232.37	—	120.06	120.06	58.18	12.65	345.57	66
42.65	68.74	201.06	100.71	337.42	202.61	2 399.43	2 374.22	127.10	14.65	5 721.62	67

Table 51. Per Capita Local Government Finances for Individual County Areas by State:

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

Table with columns: Geographic area, Transportation (Highways, Other transportation), Public safety (Police protection, Fire protection, Correction, Protective inspection and regulation), Environment and housing (Natural resources, Parks and recreation, Housing and community development, Sewerage, Sanitation other than sewerage). Rows include MONTANA and NEBRASKA counties.

See footnotes at end of table.

586 COUNTY AREAS

GOVERNMENTS—GOVERNMENT FINANCES

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.				Liquor store and insurance trust expenditure	Utility expenditure	Total	Long-term				Cash and securities
Government administration		Interest on general debt	General expenditure, n.e.c.				Total	Total	Education	Utility	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
18.99	81.55	84.40	46.89	19.59	—	1 170.47	1 170.47	148.15	—	677.23	1
25.58	71.36	11.91	43.31	32.81	—	323.28	322.75	—	168.47	1 455.76	2
47.41	83.98	47.27	146.40	45.63	—	836.06	836.06	269.02	121.58	1 520.96	3
25.32	112.72	23.21	84.99	74.14	—	388.49	388.49	198.92	177.82	1 238.70	4
24.38	90.22	58.66	69.31	73.14	—	993.44	990.10	179.58	229.21	960.64	5
74.52	97.80	21.96	165.67	31.27	—	568.86	568.86	302.73	172.32	1 869.59	6
22.13	38.52	29.22	131.07	73.97	—	533.03	524.80	46.04	170.93	627.76	7
35.58	68.78	145.82	62.18	69.15	—	2 265.59	2 265.59	318.60	224.69	1 363.17	8
52.24	92.25	23.51	44.46	68.99	—	557.15	556.72	185.52	225.78	587.42	9
56.93	73.70	913.06	66.20	31.77	—	11 616.50	11 599.29	—	299.65	7 842.45	10
20.52	85.74	30.72	111.31	80.80	—	490.58	489.95	150.97	194.21	831.88	11
19.85	69.27	122.79	32.40	13.23	—	1 573.85	1 570.73	—	—	2 032.30	12
105.38	183.69	3.87	141.80	53.82	—	792.78	792.78	—	457.62	3 474.38	13
40.22	91.62	56.19	57.93	26.24	—	598.86	598.86	267.07	26.40	995.53	14
22.12	55.54	35.58	74.50	26.93	—	582.78	582.58	291.38	15.13	593.37	15
23.26	54.22	51.72	58.22	34.72	—	1 011.43	990.05	435.29	186.99	1 104.85	16
50.98	132.79	—	66.71	18.25	—	.63	.63	—	—	862.18	17
24.42	90.01	5.03	59.98	50.08	—	297.50	297.50	.58	151.89	2 216.73	18
72.37	169.96	74.56	88.82	35.09	—	1 232.46	1 232.46	601.97	41.67	1 589.91	19
52.98	112.24	38.46	85.56	43.17	—	1 083.99	1 083.99	771.19	278.26	2 507.85	20
16.54	74.71	39.99	73.64	75.79	—	646.14	639.23	227.88	231.28	957.23	21
41.44	71.42	27.46	13.23	22.17	—	903.51	903.51	673.26	79.23	1 786.87	22
24.98	68.36	1.75	123.14	24.98	—	47.33	47.33	—	35.93	778.26	23
15.02	50.95	122.09	27.52	27.14	—	1 862.41	1 860.42	380.31	170.81	612.85	24
22.80	70.01	110.41	72.74	9.37	—	1 595.30	1 593.37	223.24	4.36	1 755.17	25
79.74	88.02	70.59	149.89	31.81	—	792.59	788.24	8.71	55.34	1 389.98	26
27.40	67.50	13.44	31.98	69.96	—	332.42	332.42	119.16	143.58	1 589.27	27
36.91	131.81	3.08	103.25	35.15	—	97.98	97.98	47.89	44.38	1 007.03	28
93.84	200.03	9.02	178.16	11.19	—	221.41	221.07	22.21	46.75	959.43	29
72.57	171.52	2.75	118.20	45.08	—	695.99	695.99	3.30	395.82	1 282.57	30
76.02	76.92	8.75	123.98	33.48	—	255.20	255.20	—	98.04	1 742.99	31
7.97	86.49	131.51	71.52	23.00	—	1 652.47	1 633.97	289.20	5.38	1 629.85	32
44.57	110.57	29.23	92.79	26.79	—	455.43	438.63	14.37	135.66	772.28	33
25.20	55.62	23.35	61.53	49.92	—	588.31	588.31	239.53	31.66	838.35	34
69.36	71.29	1.93	125.24	30.83	—	472.06	472.06	—	271.68	1 807.32	35
34.09	71.47	33.70	92.97	43.39	—	565.95	561.11	38.74	88.71	1 337.21	36
39.95	76.79	15.86	48.81	159.18	—	487.95	482.67	70.42	186.23	995.18	37
52.63	180.86	4 705.74	1 571.77	33.49	—	44 831.10	44 831.10	—	61.24	47 123.44	38
39.88	70.54	8.46	32.48	32.02	—	177.04	177.04	38.97	102.27	991.09	39
44.11	106.29	50.61	95.44	50.61	—	1 238.61	1 238.61	—	281.27	1 510.48	40
18.67	46.82	12.59	30.07	17.43	—	309.76	309.76	110.48	64.13	632.35	41
28.84	77.45	72.60	63.46	21.18	—	1 097.24	1 097.24	169.09	13.53	2 138.67	42
39.82	54.82	18.27	45.37	39.37	—	246.11	246.11	115.10	73.64	1 805.80	43
28.75	97.57	3 849.50	120.32	25.89	—	37 439.70	37 439.70	97.86	108.04	38 497.38	44
31.26	55.95	19.15	56.18	22.49	—	228.75	228.40	108.20	32.18	680.47	45
67.62	151.94	5.92	66.57	36.56	—	394.76	393.70	261.62	25.78	2 798.18	46
35.68	101.76	40.25	97.79	1.89	—	553.58	553.58	341.42	1.03	500.07	47
31.98	45.44	17.59	93.18	13.00	—	547.58	542.99	363.98	137.39	796.51	48
64.05	75.14	36.46	159.80	18.71	—	543.12	541.53	261.26	—	935.00	49
32.37	75.59	14.67	134.91	29.82	—	842.93	841.33	74.31	95.36	1 005.90	50
61.63	107.61	33.89	135.75	81.25	—	875.94	875.94	—	395.76	1 570.35	51
44.62	85.81	7 099.54	135.01	43.48	—	67 596.11	67 596.11	51.49	92.68	68 200.23	52
45.76	99.53	7 462.43	89.45	50.73	—	71 099.04	71 099.04	41.87	99.89	71 940.53	53
29.83	135.80	11.13	60.55	162.51	—	506.23	506.23	72.57	373.55	925.20	54
113.35	290.51	5.88	220.82	56.26	—	466.83	466.83	62.97	403.86	2 539.88	55
30.03	54.00	74.36	63.18	126.62	—	1 243.68	1 238.99	286.71	190.87	1 206.80	56
34.16	50.77	36.22	35.71	1 240.34	6.51	3 061.57	2 931.71	238.51	2 449.79	2 253.03	57
75.20	40.93	12.81	43.19	138.61	—	212.18	212.18	98.56	10.04	884.75	58
71.43	103.90	—	108.23	—	—	—	—	—	—	794.37	59
69.25	111.50	—	112.68	—	—	—	—	—	—	757.04	60
78.52	99.26	—	66.67	25.19	—	—	—	—	—	1 188.15	61
70.50	40.20	13.65	58.35	18.75	—	280.79	252.14	117.74	12.00	454.18	62
35.42	64.51	55.60	56.82	539.60	—	1 211.96	1 160.32	257.50	397.56	603.73	63
67.72	45.86	3.53	50.09	167.55	—	136.16	136.16	—	92.77	859.61	64
80.39	57.70	20.78	92.97	724.91	—	3 616.90	3 615.26	42.38	1 643.15	1 739.68	65
23.45	61.10	49.59	60.35	57.25	—	860.66	842.71	166.90	98.19	588.54	66
119.09	47.53	28.09	66.47	846.47	—	921.07	914.08	178.06	576.26	846.34	67
78.36	59.64	49.53	68.95	725.96	—	1 246.48	1 234.86	—	608.53	1 251.83	68
73.13	34.20	17.83	51.13	61.17	—	356.32	356.32	256.83	22.80	482.27	69
51.53	33.56	16.68	51.72	784.33	—	328.10	322.97	65.15	119.53	1 411.11	70
69.16	51.59	86.74	81.72	520.43	—	1 385.07	1 376.85	1 014.61	140.38	1 767.63	71
62.95	44.24	37.74	96.24	346.44	—	511.97	511.97	449.98	8.24	1 276.68	72
181.06	58.14	15.80	69.20	1 197.81	—	2 780.39	2 780.39	18.96	2 044.55	1 424.58	73
73.28	55.88	26.39	72.44	190.09	—	518.18	518.18	204.97	32.85	1 029.20	74
57.45	49.02	7.99	49.57	486.92	—	127.48	127.15	33.70	—	784.22	75
61.28	32.12	4.74	51.50	790.45	—	598.40	476.72	—	244.74	1 755.66	76

# Table 51. Per Capita Local Government Finances for Individual County Areas by State:

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

Geographic area	Expenditure—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34	
<b>NEBRASKA—Con.</b>											
1 Custer.....	297.23	5.46	48.00	27.55	7.09	—	28.12	32.60	23.88	13.94	7.17
2 Dakota.....	95.75	—	74.42	13.20	23.77	—	5.85	42.35	32.43	33.45	15.47
3 Dawes.....	201.86	21.17	69.50	23.83	12.19	1.77	62.19	22.72	8.98	12.19	31.81
4 Dawson.....	190.42	78.94	156.82	8.53	23.27	—	17.30	10.88	77.58	26.03	18.81
5 Deuel.....	188.20	5.81	116.67	15.65	13.41	—	67.05	67.50	16.54	45.60	23.69
6 Dixon.....	274.13	—	38.58	18.23	13.19	—	23.60	18.88	—	42.00	13.35
7 Dodge.....	105.10	1.22	51.28	33.54	15.22	3.45	3.77	35.62	15.01	59.42	1.04
8 Douglas.....	91.30	47.48	93.33	62.81	23.54	4.46	6.53	50.44	103.48	72.91	23.41
9 Dundy.....	304.80	—	40.67	15.10	.39	—	57.32	10.07	37.18	32.15	38.34
10 Fillmore.....	283.26	—	41.95	11.97	2.11	—	20.13	8.17	1.13	14.08	1.55
11 Franklin.....	346.37	—	34.03	23.87	11.68	—	24.38	15.49	2.03	1.52	6.86
12 Frontier.....	290.87	2.90	87.07	17.09	18.06	—	170.27	23.22	12.58	15.16	31.28
13 Furnas.....	201.69	25.03	51.50	19.45	9.36	—	155.23	38.72	31.15	77.80	31.87
14 Gage.....	212.64	20.36	54.93	31.81	3.51	3.69	29.57	13.73	46.68	22.37	12.06
15 Garden.....	288.62	15.45	87.40	17.07	33.74	—	25.20	21.54	12.60	31.30	3.25
16 Garfield.....	296.12	—	58.85	12.61	4.20	—	2.80	18.22	7.47	—	—
17 Gosper.....	392.63	—	81.95	14.00	.52	—	206.95	—	—	11.93	8.30
18 Grant.....	217.17	3.90	37.71	49.41	1.30	—	18.21	31.21	11.70	28.61	—
19 Greeley.....	270.46	—	14.64	9.98	.67	—	10.65	30.61	63.54	17.96	5.99
20 Hall.....	102.52	34.28	57.78	31.11	15.29	2.94	94.33	29.45	23.20	46.62	13.67
21 Hamilton.....	170.95	16.36	45.59	19.63	15.91	—	19.30	13.32	47.51	11.17	16.47
22 Harlan.....	222.31	13.12	59.32	24.67	15.49	1.05	138.32	19.16	20.73	7.61	14.17
23 Hayes.....	396.89	—	43.37	13.09	1.64	—	40.10	7.36	9.82	.82	9.82
24 Hitchcock.....	200.80	—	45.07	22.40	20.00	—	65.87	12.53	—	7.73	7.47
25 Holt.....	212.00	16.59	41.67	25.80	5.16	—	11.67	18.73	3.25	8.57	13.49
26 Hooker.....	210.59	—	36.57	23.96	2.52	—	15.13	27.74	15.13	31.53	10.09
27 Howard.....	180.84	—	40.46	13.05	.83	—	35.67	18.17	14.37	15.52	5.28
28 Jefferson.....	192.15	8.11	69.07	28.54	6.05	—	14.16	62.56	14.50	4.00	32.31
29 Johnson.....	218.70	2.78	45.79	7.92	15.62	—	147.01	18.62	7.92	22.47	2.35
30 Kearney.....	309.25	12.67	49.33	15.99	5.13	—	14.78	16.44	—	2.56	46.16
31 Keith.....	204.92	7.81	45.67	20.97	21.32	—	8.97	48.81	7.92	25.28	.70
32 Keya Paha.....	273.08	—	40.82	12.63	2.92	—	37.90	8.75	—	14.58	16.52
33 Kimball.....	241.72	4.14	76.92	8.28	18.01	—	22.40	59.15	—	1.22	.97
34 Knox.....	284.46	1.05	39.65	19.82	10.49	—	7.34	21.50	21.08	10.17	15.73
35 Lancaster.....	110.75	48.26	71.58	48.07	47.03	8.28	11.52	48.63	80.57	84.28	11.86
36 Lincoln.....	125.75	32.18	79.49	51.10	13.60	—	11.20	54.48	14.03	15.29	13.84
37 Logan.....	183.37	—	55.81	25.06	1.14	—	19.36	3.42	4.56	4.56	—
38 Loup.....	191.80	—	33.67	10.25	—	—	20.50	1.46	—	1.46	—
39 McPherson.....	181.32	—	32.97	21.98	—	—	23.81	21.98	—	—	—
40 Madison.....	114.90	7.99	62.10	39.99	13.57	—	29.80	23.24	21.74	61.61	.24
41 Merrick.....	166.38	3.73	40.04	8.83	10.94	—	16.29	16.91	—	20.02	—
42 Morrill.....	171.49	—	40.94	9.77	9.96	—	55.50	110.46	11.25	.55	1.84
43 Nance.....	232.98	4.21	48.19	3.98	11.46	—	20.82	6.55	—	13.57	11.93
44 Nemaha.....	190.60	8.90	48.75	30.33	12.53	—	14.29	10.28	40.10	21.30	.75
45 Nuckolls.....	262.01	2.07	42.86	58.94	10.37	—	13.14	26.96	4.67	3.11	.35
46 Otoe.....	182.92	40.56	56.97	20.56	16.56	—	7.37	37.96	18.94	39.78	.91
47 Pawnee.....	240.88	3.62	28.64	15.98	17.79	—	4.82	11.15	32.26	30.45	5.13
48 Perkins.....	297.89	3.86	71.87	32.97	.30	—	10.10	27.92	11.58	5.35	13.37
49 Phelps.....	203.50	6.48	82.04	9.16	7.31	—	14.72	4.12	10.91	.51	2.37
50 Pierce.....	330.39	—	38.84	17.50	12.01	—	15.59	23.89	.89	13.42	5.62
51 Platte.....	132.39	8.35	55.37	13.15	10.06	—	7.95	49.90	10.50	30.15	12.21
52 Polk.....	324.41	.70	42.82	19.56	1.41	—	7.93	32.60	24.32	30.66	2.82
53 Red Willow.....	140.03	10.85	70.91	32.38	9.48	—	10.00	30.59	17.09	52.80	8.54
54 Richardson.....	163.43	14.19	70.14	5.03	9.16	—	8.05	3.12	13.28	25.76	1.11
55 Rock.....	201.58	—	75.78	12.38	.50	—	30.21	24.27	26.75	18.33	—
56 Saline.....	160.13	15.97	67.95	13.45	9.36	—	10.46	32.95	6.84	64.88	10.93
57 Sarpy.....	79.43	—	70.85	10.29	23.41	1.83	2.05	24.75	3.10	19.75	20.25
58 Saunders.....	218.32	4.38	47.80	18.98	9.19	—	8.75	18.59	6.67	29.92	7.55
59 Scotts Bluff.....	116.22	9.30	91.71	31.37	34.75	—	164.80	40.44	21.12	22.98	26.62
60 Seward.....	227.96	—	89.19	14.63	9.06	.26	11.20	78.45	1.04	55.02	—
61 Sheridan.....	233.04	10.22	78.22	18.22	35.11	—	41.19	27.56	16.15	27.85	11.26
62 Sherman.....	313.07	.81	32.54	19.63	1.88	—	10.22	8.34	13.99	31.20	3.77
63 Sioux.....	603.62	.65	20.66	16.79	—	—	36.15	7.10	1.29	8.39	—
64 Stanton.....	259.77	—	28.35	9.29	6.41	—	8.65	22.74	8.17	16.34	—
65 Thayer.....	243.86	—	64.81	16.73	.60	—	142.58	18.84	14.17	15.98	4.82
66 Thomas.....	210.34	28.20	41.13	19.98	—	—	267.92	—	22.33	2.35	14.10
67 Thurston.....	172.58	1.59	40.66	23.07	14.13	—	8.51	23.21	74.97	20.04	1.44
68 Valley.....	177.02	7.35	60.55	3.48	9.67	—	268.91	26.31	53.98	11.99	4.26
69 Washington.....	206.42	.48	89.78	9.21	7.95	.18	6.92	12.46	11.26	39.50	27.70
70 Wayne.....	158.59	5.45	45.81	14.42	36.63	—	8.33	63.11	1.39	26.59	2.03
71 Webster.....	219.21	—	57.72	10.98	2.57	—	114.75	17.06	22.67	13.09	3.74
72 Wheeler.....	358.65	—	28.48	—	—	—	29.54	—	—	17.93	5.27
73 York.....	168.35	10.33	65.57	39.78	15.04	—	81.44	32.02	22.39	23.36	14.00

See footnotes at end of table.

## 590 COUNTY AREAS

## GOVERNMENTS—GOVERNMENT FINANCES

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration					Liquor store and insurance trust expenditure						
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
57.95	45.31	23.88	84.60	899.27	--	884.27	884.27	176.04	482.89	1 052.81	1
36.67	54.00	29.15	74.84	544.44	--	1 601.30	1 601.30	494.86	667.96	1 511.35	2
20.62	50.11	34.14	90.46	91.23	--	470.01	459.82	247.98	54.32	671.99	3
93.18	35.26	55.42	85.01	1 147.09	.15	1 134.05	1 134.05	220.61	286.96	1 373.77	4
158.25	108.18	.89	75.99	278.50	--	648.64	648.64	424.68	219.04	1 655.79	5
77.65	55.02	3.58	45.58	333.71	--	168.48	167.51	8.14	13.19	1 133.65	6
24.64	45.45	28.58	60.55	695.80	--	948.61	948.23	56.75	453.19	1 557.54	7
31.21	43.30	94.46	116.65	1 386.56	88.77	1 383.04	1 364.88	309.91	10.47	3 359.97	8
111.15	57.71	33.69	87.14	280.79	--	513.17	513.17	333.08	--	1 019.75	9
147.82	56.88	20.27	42.66	127.69	--	195.27	187.10	142.90	--	1 288.75	10
81.51	57.14	16.51	139.66	230.07	--	408.08	408.08	11.43	109.45	1 509.90	11
77.72	56.43	7.09	105.13	373.43	--	169.62	169.62	20.96	--	1 044.50	12
103.01	38.54	39.98	87.52	1 027.01	--	3 100.67	3 069.15	461.01	1 568.52	1 928.15	13
41.81	44.00	12.99	49.62	1 401.42	--	1 186.28	1 160.17	29.17	969.69	993.51	14
98.78	73.98	7.72	82.52	26.02	--	203.66	203.66	21.14	--	1 175.61	15
62.12	61.19	18.22	40.17	297.06	--	593.65	421.30	--	--	1 012.14	16
59.65	100.10	12.45	119.81	30.60	--	81.95	81.95	--	--	815.35	17
98.83	123.54	42.91	159.95	28.61	--	594.28	594.28	585.18	--	945.38	18
58.55	60.88	18.63	82.50	125.42	--	321.69	319.69	103.13	--	681.97	19
19.38	42.29	49.20	94.86	905.45	--	2 542.79	2 521.84	167.24	1 569.44	1 289.17	20
71.09	69.40	37.12	67.70	111.60	--	456.67	456.67	242.27	4.51	798.35	21
62.73	73.49	40.16	119.42	43.31	--	1 014.70	1 013.12	906.82	28.35	1 077.43	22
53.19	66.28	5.73	92.47	17.18	--	155.48	155.48	--	--	528.64	23
92.53	52.80	6.67	44.80	2 188.80	--	913.60	911.20	--	859.20	1 518.40	24
53.66	82.70	20.87	55.32	79.53	--	386.14	383.52	78.97	24.61	622.27	25
73.14	89.53	18.92	75.66	490.54	--	422.45	422.45	--	--	1 943.25	26
50.21	30.39	16.52	83.90	1 042.94	--	1 543.35	1 543.35	483.90	1 054.00	2 500.91	27
53.54	51.38	44.98	55.14	394.79	2.85	686.04	686.04	562.85	1.37	1 393.42	28
48.36	47.51	23.33	54.78	309.22	--	191.10	191.10	47.08	--	1 584.42	29
52.50	49.63	12.82	73.92	338.21	--	205.61	205.61	23.38	110.12	544.58	30
138.05	67.57	35.18	70.36	70.83	--	610.44	610.44	287.74	28.54	920.90	31
77.75	69.97	3.89	93.29	204.08	--	174.93	133.14	--	22.35	474.25	32
60.37	80.33	2.68	95.18	440.36	--	391.92	346.15	--	310.37	853.94	33
69.65	39.75	27.27	43.11	426.68	--	908.64	908.64	481.43	257.81	1 204.32	34
24.39	56.20	78.97	145.23	758.03	19.46	2 922.30	2 917.32	89.42	1 824.07	2 380.79	35
20.64	60.35	25.90	80.78	371.91	--	402.82	402.82	277.04	18.06	628.15	36
71.75	95.67	2.28	47.84	12.53	--	--	--	--	--	1 077.45	37
62.96	111.27	27.82	89.31	--	--	285.51	285.51	285.51	--	1 002.93	38
54.95	106.23	7.33	58.61	--	--	128.21	128.21	128.21	--	818.68	39
32.52	47.74	73.74	40.67	462.07	9.37	1 556.85	1 483.36	572.19	380.71	1 903.66	40
85.80	41.28	41.78	33.82	291.97	--	1 164.76	1 164.14	1 075.60	82.57	1 124.22	41
105.66	51.26	50.16	79.29	662.36	--	1 303.89	1 303.89	567.03	553.38	1 028.21	42
82.57	40.94	5.15	62.22	21.05	--	88.19	82.34	41.64	--	770.06	43
43.23	43.98	12.53	27.32	296.37	--	375.19	375.19	88.35	--	1 096.99	44
89.18	43.03	6.39	56.69	1 379.36	--	89.87	88.66	31.11	--	2 305.57	45
54.10	46.38	25.75	59.78	645.17	--	459.44	459.44	158.22	40.70	803.26	46
51.25	60.30	19.90	95.57	59.99	--	288.21	288.21	57.28	--	1 065.72	47
102.17	64.45	27.03	132.46	238.79	--	349.57	349.57	75.74	--	1 343.04	48
93.46	44.57	47.35	69.69	647.35	--	764.18	753.47	376.94	15.13	949.25	49
72.06	32.20	19.42	46.89	196.75	--	497.25	488.82	220.39	--	880.67	50
27.77	52.08	16.87	52.95	19 001.74	236.12	51 189.00	51 165.53	80.08	50 928.71	21 388.43	51
70.48	49.87	49.87	263.08	775.33	--	912.25	817.09	377.27	94.98	996.12	52
65.36	46.22	22.13	146.18	705.60	--	986.76	982.91	57.24	614.78	984.62	53
54.74	36.13	19.12	124.79	316.70	--	562.75	562.75	94.19	308.75	1 173.90	54
93.12	59.44	28.23	297.18	44.08	--	760.28	760.28	549.78	--	926.70	55
71.25	43.57	20.21	90.44	653.87	--	372.87	342.19	72.75	112.31	1 508.61	56
34.40	43.69	41.30	63.08	13.51	--	662.09	621.08	93.60	19.35	500.90	57
55.02	38.72	19.91	60.49	154.33	4.48	326.00	302.21	73.45	38.99	817.77	58
56.90	65.32	57.46	126.83	200.61	--	859.71	851.10	35.45	114.67	1 346.07	59
68.87	39.09	28.67	61.94	691.46	--	1 096.89	1 096.89	320.06	607.90	1 091.13	60
66.81	64.59	2.52	79.11	688.30	--	715.26	705.63	--	611.56	1 026.52	61
72.08	51.10	15.87	161.38	36.31	--	273.27	270.84	6.72	--	802.85	62
44.54	76.82	--	75.53	14.85	--	--	--	--	--	768.24	63
40.04	35.87	1.92	61.82	422.97	--	445.07	408.23	--	401.83	266.50	64
90.43	55.01	35.27	63.45	256.52	--	672.34	669.93	302.94	183.57	1 417.33	65
133.96	76.38	--	85.78	22.33	--	23.50	4.70	--	--	837.84	66
78.72	35.18	1.87	27.97	222.90	--	35.90	22.06	--	--	751.44	67
47.40	44.30	56.68	84.93	947.38	--	534.92	534.92	84.16	124.40	2 368.16	68
62.99	41.37	50.16	84.48	321.73	--	990.12	965.92	489.01	231.41	967.18	69
40.90	29.26	33.53	94.30	737.40	--	737.93	736.22	41.11	205.36	1 160.29	70
50.95	46.27	9.11	154.71	100.02	--	921.48	921.48	139.05	--	768.87	71
64.35	102.32	4.22	98.10	14.77	--	219.41	219.41	--	--	674.05	72
55.17	49.56	37.22	153.24	502.08	--	1 018.23	1 013.86	105.00	486.21	1 018.71	73

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area	Expenditure—Con.											
	Direct general expenditure—Con.											
	Transportation		Public safety				Environment and housing					
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage	
	24	25	26	27	28	29	30	31	32	33	34	
<b>NEVADA—Con.</b>												
1	Churchill	81.84	.78	140.82	14.66	39.75	—	4.18	34.23	194.73	110.21	23.97
2	Clark	157.26	148.86	175.44	108.42	105.84	23.09	72.96	139.00	51.61	100.67	.57
3	Douglas	181.03	25.94	215.00	181.10	25.58	33.98	126.50	195.43	27.57	153.35	27.61
4	Elko	142.38	44.77	172.11	53.89	51.48	9.54	3.79	84.46	16.25	32.09	16.25
5	Esmeralda	229.17	—	396.58	34.23	—	—	—	15.63	1.49	6.70	—
6	Eureka	1 217.19	506.14	407.24	300.58	122.82	—	29.09	202.97	—	4.52	—
7	Humboldt	323.73	2.57	262.61	27.02	98.96	7.24	33.95	42.90	—	22.81	—
8	Lander	341.53	58.09	151.93	5.90	30.80	13.09	4.31	25.85	—	2.07	.48
9	Lincoln	307.55	—	273.38	25.96	—	—	—	31.79	11.39	21.99	12.45
10	Lyon	107.99	.40	169.79	36.65	19.00	8.05	3.45	39.10	7.50	37.60	9.35
11	Mineral	136.83	6.80	207.57	42.78	22.55	25.02	95.75	26.41	310.89	20.85	27.95
12	Nye	171.87	1.46	278.84	36.95	19.85	—	.06	53.82	—	10.57	1.69
13	Pershing	279.75	26.75	223.94	19.60	66.19	—	107.01	42.67	.92	40.13	30.44
14	Storey	115.20	—	303.25	76.01	76.41	37.61	—	22.17	—	72.05	—
15	Washoe	125.87	95.87	223.52	118.66	82.41	18.91	3.81	169.96	21.03	48.71	1.21
16	White Pine	269.97	2.91	396.59	60.66	—	8.74	—	19.21	1.51	38.54	8.20
17	Carson City <sup>3</sup>	105.14	.25	128.90	62.95	30.24	10.01	1.76	74.40	—	54.22	—
<b>NEW HAMPSHIRE—Con.</b>												
18	Belknap	117.50	—	108.68	64.39	24.93	3.15	5.73	55.69	33.02	54.23	66.87
19	Carroll	152.36	—	105.39	37.11	16.15	3.81	6.16	30.56	—	116.89	54.53
20	Cheshire	97.00	6.32	65.44	33.56	8.21	2.78	7.32	22.33	25.96	37.22	45.34
21	Cooch	119.04	—	62.85	37.33	21.16	.14	11.00	17.20	45.71	41.52	38.30
22	Grafton	128.08	18.76	48.95	86.12	48.95	15.05	3.46	3.60	20.01	18.23	36.65
23	Hillsborough	105.56	25.88	104.72	72.36	28.30	4.72	1.84	22.64	53.10	45.73	38.48
24	Merrimack	107.35	3.07	81.95	56.36	19.47	3.53	5.02	29.39	12.48	52.94	43.61
25	Rockingham	77.28	1.02	100.47	72.32	28.04	5.84	1.86	18.26	9.76	57.83	38.44
26	Strafford	57.42	—	75.59	43.87	13.14	4.13	1.86	18.46	41.64	73.66	55.64
27	Sullivan	114.87	—	71.72	40.22	25.39	.05	7.10	23.66	10.73	61.10	39.41
<b>NEW JERSEY—Con.</b>												
28	Atlantic	133.21	8.21	272.60	120.37	44.10	16.11	2.10	66.61	23.43	157.19	72.73
29	Bergen	70.20	4.91	186.92	36.48	28.39	7.77	—	36.36	31.84	155.50	151.01
30	Burlington	121.16	.24	205.91	28.38	32.37	8.03	3.37	15.19	17.92	63.59	68.09
31	Camden	196.50	.07	122.58	49.97	51.71	6.95	1.03	21.69	28.73	175.60	58.96
32	Cape May	181.97	20.22	214.07	66.40	43.84	13.38	3.32	93.37	—	352.18	95.35
33	Cumberland	102.15	13.18	83.87	26.38	40.04	8.18	3.22	12.36	24.78	117.21	76.44
34	Essex	49.85	9.79	203.47	116.86	62.23	6.57	.20	45.24	108.10	195.38	85.89
35	Gloucester	87.80	.38	116.50	25.21	35.71	7.31	1.92	16.80	30.95	119.64	59.74
36	Hudson	53.71	7.78	208.09	139.44	56.80	5.25	.64	32.03	58.43	53.53	66.78
37	Hunterdon	158.71	—	187.92	23.02	30.70	5.72	7.32	14.50	24.40	96.60	144.59
38	Mercer	93.67	10.26	182.68	81.28	42.38	14.15	.59	50.56	38.94	116.86	170.07
39	Middlesex	55.56	6.79	152.02	46.70	39.83	11.29	.35	33.45	20.33	160.60	56.19
40	Monmouth	114.03	.39	191.35	35.96	38.65	10.70	1.90	60.01	11.78	139.18	104.30
41	Morris	110.06	4.36	223.75	29.22	31.55	10.84	1.10	62.73	10.77	180.93	112.17
42	Ocean	154.41	34.17	134.78	16.88	25.10	8.70	.60	39.66	12.32	155.28	85.85
43	Passaic	68.85	2.31	136.32	63.03	62.15	6.33	.41	20.06	11.31	76.73	137.62
44	Salem	131.36	3.57	120.53	24.29	57.00	11.00	—	14.76	4.38	69.18	88.77
45	Somerset	127.21	.41	146.91	37.53	42.12	13.26	3.16	41.51	8.99	151.92	48.76
46	Sussex	133.31	1.60	96.13	18.92	32.35	9.29	4.48	15.47	2.43	27.64	146.14
47	Union	67.60	3.63	164.14	90.49	49.23	7.45	1.60	40.42	95.60	77.31	165.04
48	Warren	129.18	.27	160.86	20.10	48.36	5.02	5.62	9.31	20.22	90.23	24.45
<b>NEW MEXICO—Con.</b>												
49	Bernalillo	91.11	50.75	141.18	65.39	38.33	9.75	28.93	87.43	37.18	123.91	89.02
50	Catron	208.74	9.75	88.18	356.61	29.65	—	3.12	3.51	—	24.97	25.36
51	Chaves	180.40	69.61	134.28	102.01	17.03	2.44	24.03	86.17	57.96	41.87	45.77
52	Cibola	92.67	43.29	110.99	21.14	22.02	—	4.67	109.52	21.48	68.97	36.90
53	Collax	222.44	—	122.94	24.06	27.85	—	.39	6.34	—	5.34	68.32
54	Curry	92.71	10.12	86.15	37.15	16.96	6.37	3.36	22.25	.76	23.24	31.89
55	De Baca	182.95	—	113.68	42.18	11.55	—	46.63	2.66	1.78	—	10.66
56	Dona Ana	120.24	2.44	111.98	59.25	14.28	8.63	26.96	61.49	19.42	85.57	52.29
57	Eddy	160.42	8.17	136.20	65.96	20.72	1.36	41.35	40.45	20.12	29.19	46.68
58	Grant	91.45	13.98	93.15	51.89	16.30	2.06	.22	26.85	109.26	32.99	24.61
59	Guadalupe	80.61	—	305.34	54.14	49.57	—	1.68	7.94	18.53	11.31	—
60	Harding	96.25	—	125.63	18.24	14.18	—	9.12	5.07	—	31.41	40.53
61	Hidalgo	286.34	9.73	82.58	54.88	39.78	—	2.52	19.13	—	54.21	59.08
62	Lea	106.00	13.63	124.41	66.22	26.18	.61	.86	53.33	3.17	22.36	36.60
63	Lincoln	231.77	47.30	156.07	130.53	16.94	—	7.86	32.16	9.33	59.99	53.69
64	Los Alamos	240.46	—	159.32	350.65	—	5.80	—	144.47	—	97.05	79.16
65	Luna	107.01	3.70	129.54	41.63	21.31	.11	2.21	36.00	7.45	9.88	23.41
66	McKinley	91.67	2.50	80.69	41.57	39.35	3.43	.26	69.01	19.43	18.97	44.23
67	Mora	213.88	9.62	90.53	38.70	29.55	—	5.16	1.88	—	—	26.50
68	Otero	60.74	11.96	81.71	26.96	17.77	—	1.62	31.95	3.62	11.09	17.79
69	Quay	158.09	34.09	168.81	46.11	16.17	1.11	75.03	31.32	31.60	62.64	37.05
70	Rio Arriba	59.60	—	53.92	6.34	.87	1.72	2.68	15.71	61.78	17.05	9.63
71	Roosevelt	159.92	17.00	99.93	43.29	13.59	—	.72	25.03	8.50	28.68	19.70
72	Sandoval	53.57	—	104.46	6.52	32.06	—	7.49	22.92	8.50	.84	3.06

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
47.66	134.02	98.17	426.13	271.60	—	1 282.08	1 226.39	911.14	1.28	1 265.47	1
39.81	153.12	238.19	149.13	245.04	—	3 565.31	3 562.96	769.33	227.18	2 706.44	2
24.82	282.63	69.76	9.48	174.33	—	1 172.74	1 171.76	356.95	199.73	2 179.87	3
44.41	141.22	93.38	84.10	48.85	—	1 523.44	1 477.78	85.30	43.81	1 398.69	4
145.09	665.92	1.49	109.38	91.52	—	22.32	22.32	—	—	1 395.83	5
181.64	1 168.07	3.23	127.34	267.61	—	144.15	144.15	—	100.19	9 199.10	6
85.33	228.43	3 601.29	209.67	34.88	—	11 601.68	11 601.68	1 013.31	5.06	12 036.75	7
69.42	139.16	62.40	47.56	141.24	—	1 335.30	1 335.30	1 173.00	47.08	1 958.67	8
66.23	271.26	19.07	417.75	690.86	—	864.37	864.37	227.28	621.72	891.13	9
15.05	239.34	74.45	—	52.55	—	898.81	891.31	863.46	3.00	639.47	10
99.92	166.02	57.92	120.15	57.92	—	942.08	942.08	—	—	601.08	11
73.11	534.67	148.64	84.47	39.42	—	1 983.13	1 950.85	1 829.48	40.16	1 548.06	12
101.71	211.25	205.72	103.32	198.80	—	2 541.74	2 448.34	2 193.27	196.96	1 154.29	13
127.87	182.11	96.20	48.30	57.01	—	1 466.75	1 466.75	1 278.31	89.87	1 066.11	14
56.38	171.24	182.00	40.62	81.51	—	3 027.80	3 011.24	380.56	79.74	1 925.26	15
164.62	684.80	3.67	128.02	151.23	—	167.21	167.21	—	89.49	1 657.28	16
99.42	132.68	153.77	35.63	90.57	—	2 416.86	2 416.86	1 148.65	473.95	1 241.70	17
22.09	99.36	50.88	187.97	63.48	—	1 121.75	1 013.29	349.36	189.43	475.15	18
28.78	90.57	116.72	128.49	192.66	—	1 298.19	1 267.13	526.09	193.45	588.14	19
23.74	44.39	38.89	103.61	41.57	—	704.47	704.47	217.17	199.87	463.73	20
30.55	52.89	68.54	118.53	86.80	—	848.74	815.12	386.47	291.89	640.78	21
37.64	77.58	66.12	264.49	132.43	—	1 279.01	1 258.72	662.63	208.73	456.37	22
16.46	61.36	53.74	133.65	46.45	1.27	831.16	826.92	298.73	76.36	442.24	23
30.07	53.56	64.64	113.37	44.99	—	1 014.79	991.64	501.10	189.53	437.24	24
18.15	60.81	58.51	136.93	44.82	—	900.23	787.56	226.86	194.85	504.53	25
19.23	54.81	72.80	193.75	63.45	—	1 435.32	1 390.18	338.37	533.36	303.96	26
25.55	61.75	32.13	125.41	107.79	—	698.28	627.88	77.81	340.67	470.51	27
55.27	182.71	136.48	337.60	102.41	—	1 923.58	1 687.41	504.16	195.46	1 442.39	28
40.01	94.14	102.63	219.26	55.31	—	1 331.33	1 206.71	76.85	85.29	928.70	29
63.34	74.73	73.32	260.64	65.29	—	1 258.83	999.02	260.94	208.56	941.19	30
25.87	98.20	170.72	326.99	88.92	—	3 044.35	2 770.36	212.85	50.75	1 298.80	31
81.38	271.82	322.18	384.03	96.87	—	6 073.80	5 736.29	338.01	202.52	3 623.79	32
45.77	97.46	68.21	293.71	303.37	—	1 188.88	1 114.17	207.80	81.97	1 633.96	33
40.18	157.11	101.23	361.76	85.01	8.76	1 791.60	1 609.19	220.73	53.10	1 041.36	34
36.10	79.74	74.66	207.84	49.37	—	1 379.63	1 293.66	295.60	105.82	1 065.26	35
31.12	107.07	89.36	358.41	66.21	7.75	1 927.41	1 779.86	229.98	275.31	1 014.15	36
63.42	70.15	61.15	192.94	62.69	—	1 131.67	1 008.34	320.11	157.18	1 179.14	37
31.95	106.86	116.58	224.81	78.36	—	2 789.71	2 480.22	158.32	199.71	1 429.60	38
26.89	96.43	99.36	230.05	82.33	—	1 653.28	1 491.44	149.15	166.92	967.20	39
48.22	109.74	120.70	260.01	48.83	.15	1 948.35	1 732.33	231.95	81.14	1 576.52	40
38.82	117.22	92.74	215.90	134.75	—	2 014.56	1 626.57	139.02	213.96	1 095.56	41
33.76	102.03	142.00	196.35	100.74	—	2 310.45	2 155.09	297.09	242.31	1 154.40	42
20.72	122.44	82.72	246.43	90.96	5.86	1 456.54	1 243.10	148.70	107.93	495.12	43
43.42	94.10	949.46	307.87	28.98	—	10 752.01	10 709.53	302.42	1.00	10 894.72	44
38.03	139.61	103.17	248.72	58.17	—	1 786.94	1 409.76	219.19	51.88	1 290.44	45
37.86	94.32	94.04	243.29	46.81	—	1 561.52	1 335.27	338.87	96.29	694.32	46
30.43	127.12	62.65	267.61	25.44	.28	1 656.95	1 473.73	128.35	5.84	1 274.17	47
68.87	67.24	94.79	157.26	18.45	—	2 146.11	1 981.60	350.44	67.99	2 078.24	48
42.55	46.67	189.27	110.80	145.34	—	2 841.74	2 821.09	—	625.14	1 975.99	49
115.49	62.04	51.89	90.91	—	—	671.48	671.48	649.63	—	1 484.20	50
27.43	61.85	108.92	60.17	73.24	—	2 203.24	2 193.61	161.20	259.04	1 602.95	51
36.73	51.86	3.82	34.97	175.17	—	190.64	190.64	—	74.81	326.30	52
168.20	167.35	7.74	359.07	264.06	—	395.90	393.89	4.95	388.94	1 016.63	53
29.97	34.97	40.89	45.47	3.10	—	822.11	819.63	206.60	12.30	814.11	54
89.25	137.21	8.44	57.28	103.02	—	946.27	937.83	—	179.84	1 239.34	55
50.76	94.13	60.91	98.93	107.72	—	1 289.85	1 278.81	464.25	72.13	1 009.56	56
43.51	45.37	19.15	95.26	70.05	—	596.56	596.56	221.58	46.17	724.66	57
51.96	46.32	68.25	74.83	85.20	—	937.82	935.40	120.14	281.90	806.37	58
243.98	42.59	32.72	111.16	80.61	—	1 171.08	1 171.08	1 135.71	19.01	2 168.67	59
101.32	62.82	21.28	16.21	179.33	—	520.77	520.77	273.56	233.03	815.60	60
130.25	62.10	1 204.77	156.09	150.55	—	20 123.53	20 123.53	697.38	18.29	12 746.06	61
33.69	76.48	20.78	168.58	45.48	—	202.73	202.73	—	26.45	1 081.43	62
182.26	43.62	114.49	303.79	178.41	—	2 466.49	2 466.49	939.93	794.91	1 103.77	63
99.31	258.40	53.77	6.29	1 663.92	—	6 410.16	6 410.16	—	5 783.05	3 064.53	64
69.35	45.67	44.28	59.19	139.04	—	485.92	485.92	372.72	—	1 328.60	65
27.29	64.41	28.06	29.12	330.85	—	497.13	497.02	196.77	57.26	629.72	66
102.25	61.91	15.48	88.88	27.44	—	315.20	315.20	315.20	—	1 372.89	67
29.96	47.08	25.38	33.55	96.94	—	388.00	388.00	179.86	80.46	440.07	68
75.12	123.35	10.35	91.19	103.67	—	838.86	838.86	180.26	320.71	805.32	69
54.68	55.11	61.75	136.04	20.84	—	917.97	917.97	480.58	—	808.12	70
29.58	82.33	28.86	242.79	39.52	—	319.42	319.42	6.23	7.12	891.63	71
33.75	45.80	23.33	89.89	13.17	—	372.76	372.76	221.88	20.28	303.78	72

## Table 51. Per Capita Local Government Finances for Individual County Areas by State:

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34		
<b>NEW MEXICO—Con.</b>												
1	San Juan .....	111.78	11.58	96.36	58.91	21.51	3.09	6.44	79.44	11.24	49.17	77.18
2	San Miguel .....	108.03	14.92	130.37	26.84	59.47	—	6.72	11.65	57.80	41.10	35.74
3	Santa Fe .....	149.01	52.24	145.57	55.17	6.45	11.25	.74	58.11	35.76	68.40	34.13
4	Sierra .....	169.49	10.90	81.42	22.09	22.30	8.07	13.01	39.75	3.53	28.45	38.34
5	Socorro .....	131.60	1.83	85.00	44.16	13.75	1.56	4.33	32.38	5.42	48.56	51.14
6	Taos .....	125.75	—	81.41	40.53	6.01	—	2.38	46.89	—	48.88	23.83
7	Torrance .....	90.03	—	73.70	12.06	12.45	—	1.94	7.10	—	15.95	20.52
8	Union .....	276.19	—	128.03	67.41	30.07	—	38.55	13.82	—	25.95	39.04
9	Valencia .....	54.58	—	71.58	5.81	15.52	.40	—	6.81	—	11.83	17.18
<b>NEW YORK—Con.</b>												
10	Albany .....	183.00	32.81	129.54	97.78	70.78	8.74	.66	49.82	13.58	73.14	55.56
11	Allegany .....	320.49	2.16	34.12	21.60	29.42	1.29	9.55	6.84	12.96	38.78	48.11
12	Broome .....	142.52	12.95	71.53	75.41	44.81	3.37	5.31	45.88	27.73	38.98	41.15
13	Cattaraugus .....	290.79	2.67	79.46	51.45	40.10	2.01	6.04	21.07	21.56	41.92	70.89
14	Cayuga .....	174.99	.79	54.62	61.76	34.11	3.15	16.81	26.84	30.74	83.00	110.20
15	Chautauqua .....	219.32	4.69	85.22	52.13	24.96	2.11	52.97	23.65	16.17	65.55	71.72
16	Chemung .....	158.01	13.70	68.12	48.41	35.35	2.65	5.32	28.57	46.42	31.55	79.04
17	Chenango .....	271.69	.54	22.70	59.34	15.59	1.55	12.21	15.30	5.62	17.77	25.44
18	Clinton .....	161.06	3.63	31.10	49.83	38.40	2.15	1.51	22.42	13.48	74.04	34.04
19	Columbia .....	205.82	14.70	41.66	50.16	32.88	2.40	9.75	22.34	25.01	14.10	60.27
20	Cortland .....	251.80	5.15	65.25	59.66	54.92	2.59	12.89	22.24	11.76	58.94	118.93
21	Delaware .....	376.69	2.92	38.35	29.16	4.43	2.41	13.38	11.84	11.63	144.65	58.51
22	Dutchess .....	156.00	7.49	81.62	52.59	62.43	4.19	6.49	23.91	14.92	56.48	68.28
23	Erie .....	104.32	6.17	123.71	67.90	35.09	7.39	2.18	51.99	74.48	98.89	54.55
24	Essex .....	336.56	1.48	30.90	257.86	28.94	5.84	11.92	74.29	25.97	76.01	53.21
25	Franklin .....	194.65	7.07	43.08	22.91	35.17	1.53	7.11	14.57	44.52	115.30	17.49
26	Fulton .....	178.78	.76	60.32	49.47	46.93	2.27	4.61	8.17	40.06	77.47	68.50
27	Genesee .....	190.53	1.98	69.98	59.32	31.45	4.13	12.04	19.80	.27	72.66	28.64
28	Greene .....	316.19	.34	43.59	44.52	35.16	3.64	11.44	9.28	26.20	23.20	60.06
29	Hamilton .....	942.41	5.30	62.32	102.29	10.80	4.55	30.50	111.38	59.29	42.24	135.82
30	Herkimer .....	241.07	.46	47.18	34.15	30.70	1.16	5.59	32.16	37.04	40.49	15.58
31	Jefferson .....	304.26	5.24	99.50	69.86	35.76	2.77	2.91	23.20	38.22	99.65	53.63
32	Lewis .....	251.08	.19	24.18	19.74	30.12	2.35	12.24	7.46	10.41	18.55	30.64
33	Livingston .....	211.75	.63	44.84	17.75	33.19	1.33	5.34	9.25	1.03	29.66	11.67
34	Madison .....	201.40	.12	37.41	35.45	41.68	1.43	2.56	13.41	23.38	38.48	41.10
35	Monroe .....	132.37	84.53	122.74	67.47	54.86	6.90	3.24	69.80	79.53	86.99	93.92
36	Montgomery .....	162.85	.02	69.66	52.33	37.23	1.39	12.18	18.10	93.71	78.61	55.44
37	Nassau .....	117.53	3.35	337.48	60.65	142.64	8.74	5.08	121.13	22.43	142.59	212.09
38	New York City <sup>a</sup> .....	145.20	139.43	255.69	95.49	138.54	15.89	—	49.82	330.65	127.41	100.09
39	Niagara .....	184.41	4.28	101.32	69.67	38.21	5.62	6.88	78.90	70.81	161.25	46.32
40	Oneida .....	136.67	13.20	69.32	57.10	39.52	2.28	3.09	35.68	46.82	45.09	95.44
41	Onondaga .....	196.51	14.32	120.65	77.61	83.17	1.64	9.42	58.47	84.46	76.02	64.26
42	Ontario .....	182.13	.02	63.88	49.02	49.29	2.32	9.46	27.88	25.34	55.48	52.80
43	Orange .....	129.64	5.41	95.62	53.64	55.29	5.58	4.87	37.60	17.25	70.73	98.35
44	Orleans .....	190.22	—	54.15	19.09	34.91	2.22	9.89	6.45	2.27	36.42	27.19
45	Oswego .....	243.62	22.67	149.24	61.58	28.11	2.93	2.80	41.23	46.80	64.25	103.05
46	Otsego .....	275.11	1.72	33.86	45.69	89.58	4.76	10.91	19.35	6.48	53.62	28.03
47	Putnam .....	212.52	3.48	122.25	45.13	45.14	5.62	34.66	40.29	.05	28.85	40.49
48	Rensselaer .....	142.97	1.85	81.29	86.27	45.48	5.93	4.71	32.18	149.70	65.14	30.70
49	Rockland .....	123.61	1.73	149.03	46.34	56.13	10.65	5.04	49.45	38.15	78.45	138.13
50	St Lawrence .....	229.02	24.11	47.54	32.76	20.45	1.92	5.85	21.63	15.91	52.15	69.75
51	Saratoga .....	138.82	2.32	46.21	39.92	31.11	3.70	4.37	22.65	16.67	42.66	20.48
52	Schenectady .....	125.98	4.26	104.75	75.20	55.57	4.47	6.77	26.11	32.27	52.74	48.07
53	Schoharie .....	257.70	—	26.08	23.42	34.53	.47	11.99	7.25	.06	15.85	10.64
54	Schuyler .....	268.78	1.29	38.26	40.19	46.57	1.61	23.31	27.01	23.90	47.32	13.88
55	Seneca .....	154.80	—	57.45	22.41	40.94	.15	21.02	18.91	12.47	34.56	23.04
56	Steuben .....	301.66	1.98	41.87	42.38	32.78	1.56	8.02	19.18	34.50	38.80	30.65
57	Suffolk .....	112.63	7.35	233.88	69.29	40.81	7.90	5.03	50.90	12.01	26.21	130.42
58	Sullivan .....	387.05	6.63	77.77	49.15	92.61	9.67	8.95	59.70	5.41	192.44	55.17
59	Tioga .....	163.04	.40	40.66	34.22	43.93	1.18	10.85	11.98	6.08	24.51	73.70
60	Tompkins .....	167.38	9.28	69.87	77.48	27.90	6.41	6.77	47.93	19.62	58.45	70.02
61	Ulster .....	187.19	4.88	77.33	72.27	36.94	7.16	4.59	25.08	3.77	42.00	41.11
62	Warren .....	251.40	6.13	96.78	89.50	27.50	4.49	6.28	43.25	32.41	86.79	56.28
63	Washington .....	229.78	.02	41.67	14.29	35.78	1.37	10.08	9.96	21.47	23.24	176.22
64	Wayne .....	182.10	.29	48.27	29.54	56.02	3.57	10.49	14.80	21.97	41.54	31.98
65	Westchester .....	94.96	21.44	186.54	112.37	138.96	10.59	1.34	87.28	30.14	117.97	124.12
66	Wyoming .....	295.97	21.08	49.45	20.80	206.62	2.35	14.14	13.46	—	27.67	14.09
67	Yates .....	309.86	—	66.77	60.15	51.25	1.71	18.90	10.30	4.47	27.53	7.10

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
39.64	67.01	444.57	89.85	414.37	—	7 728.70	7 728.70	615.52	1 678.96	6 500.55	1
69.38	116.73	37.76	88.06	331.55	—	725.01	725.01	344.75	122.01	453.56	2
64.49	155.35	85.67	65.10	1.83	—	1 450.24	1 450.24	623.58	—	1 343.62	3
53.47	98.77	65.98	30.87	281.88	—	1 081.82	1 081.82	502.93	.40	1 445.42	4
89.68	49.38	22.42	11.92	163.98	—	459.90	459.90	276.82	151.65	278.58	5
102.21	43.60	33.70	20.63	66.31	—	391.43	391.43	148.15	33.83	556.28	6
87.70	63.30	56.49	.49	58.24	—	942.73	942.73	889.84	52.89	545.45	7
144.76	87.78	8.97	157.13	115.91	—	270.13	270.13	248.55	16.49	1 532.01	8
34.13	28.87	53.34	23.88	48.39	—	857.59	857.59	444.68	43.46	592.00	9
32.22	79.90	212.85	248.30	75.24	.66	3 178.81	2 880.15	274.59	163.26	1 554.99	10
23.42	63.54	67.88	155.89	71.63	—	1 514.84	1 278.11	532.08	137.49	1 105.75	11
22.92	70.96	88.00	386.29	72.53	—	1 336.58	998.11	256.28	9.20	1 152.40	12
24.56	93.93	80.70	172.15	64.26	—	1 140.92	890.88	284.11	39.26	929.60	13
18.87	60.43	79.05	174.83	50.77	—	1 303.07	975.63	433.22	11.64	978.64	14
25.43	67.99	117.04	143.83	207.17	—	1 638.18	1 275.03	130.83	206.31	1 134.18	15
27.87	50.20	62.05	322.39	68.93	—	988.19	850.43	209.25	20.02	711.90	16
27.76	64.63	59.96	262.15	68.88	—	835.19	773.32	189.13	46.01	975.35	17
20.16	65.08	38.42	171.03	140.22	—	675.19	513.73	108.52	140.89	667.05	18
24.02	80.85	72.40	153.73	45.60	—	1 036.31	852.39	253.34	33.41	692.83	19
18.85	97.01	102.93	202.83	43.69	—	1 464.70	1 135.43	140.11	57.39	1 346.85	20
23.86	66.72	93.36	153.86	22.85	—	1 214.76	948.59	402.84	34.03	974.00	21
20.48	87.23	82.24	203.36	70.99	—	1 334.23	1 069.32	334.89	113.41	644.21	22
33.97	70.82	116.96	168.27	86.35	—	1 774.21	1 509.66	232.98	144.28	992.51	23
48.91	112.08	111.41	230.97	160.69	—	1 545.22	1 145.21	313.63	80.45	1 414.06	24
27.12	72.58	82.42	203.52	82.92	—	2 016.27	1 710.61	188.53	53.27	2 124.04	25
22.81	61.28	266.41	229.45	48.22	—	3 242.11	2 910.58	340.35	66.91	2 790.87	26
24.23	72.78	88.76	196.52	57.29	—	1 291.16	995.64	354.90	73.21	1 041.63	27
38.15	84.83	52.71	217.06	65.22	—	934.62	691.12	342.18	67.97	731.96	28
95.28	288.69	26.52	403.11	149.08	—	868.54	525.10	14.21	413.34	1 566.96	29
31.75	51.80	95.32	189.39	79.93	—	987.57	822.00	438.74	42.07	744.33	30
23.79	73.78	160.04	161.32	109.44	—	2 172.33	1 817.42	521.14	269.90	1 246.63	31
28.36	57.17	63.89	154.76	70.27	—	1 165.99	794.78	192.64	104.53	955.11	32
18.97	62.51	68.06	154.16	50.94	—	1 246.57	933.00	562.45	97.61	930.03	33
19.11	86.83	81.03	132.31	60.78	—	1 099.16	963.04	329.54	109.87	844.97	34
24.76	73.21	114.86	198.65	91.97	—	2 127.81	1 652.63	240.74	162.04	1 266.21	35
16.76	56.02	77.74	159.87	57.85	—	1 235.16	880.90	344.20	30.16	906.00	36
33.96	101.86	171.72	219.88	84.28	—	2 718.43	2 279.03	168.47	96.59	1 222.67	37
34.89	106.73	265.56	420.00	687.52	475.11	5 416.91	5 137.01	427.10	1 213.46	7 604.80	38
27.70	72.17	112.79	221.42	123.72	—	1 725.78	1 536.67	234.96	188.15	1 259.07	39
18.60	60.35	110.49	164.71	147.12	—	1 371.81	1 301.87	371.81	51.75	1 871.38	40
28.48	90.14	130.08	297.15	83.17	1.37	2 022.25	1 662.89	288.72	72.72	1 162.86	41
27.62	94.04	163.52	202.05	69.65	—	2 375.38	2 085.95	744.57	122.45	1 460.34	42
25.95	109.25	106.41	208.98	75.75	—	1 573.98	1 347.18	461.12	82.90	1 106.74	43
18.90	72.89	68.27	156.69	76.09	—	1 045.60	893.06	406.25	39.10	849.50	44
22.88	70.40	120.03	293.12	42.42	.27	1 834.82	1 476.72	446.87	40.63	1 420.83	45
24.65	50.04	88.75	157.79	52.13	—	1 212.54	1 023.98	518.93	38.45	823.62	46
34.42	96.20	56.21	216.12	25.41	—	918.16	723.06	209.92	46.68	527.68	47
21.53	67.75	107.90	204.73	51.41	1.16	1 514.80	1 254.39	243.87	48.95	777.39	48
31.88	106.04	129.60	346.19	62.19	—	1 817.01	1 563.55	401.24	5.71	1 060.95	49
22.07	74.95	89.67	168.31	77.26	—	1 395.96	1 248.09	421.81	153.95	1 049.80	50
19.50	62.45	85.28	104.97	41.38	—	1 288.51	1 138.35	518.20	71.58	888.40	51
22.67	57.96	85.09	202.27	52.43	—	1 266.60	1 099.85	260.82	50.65	745.45	52
22.79	166.36	54.52	171.82	68.87	—	1 030.35	700.34	247.03	139.93	855.74	53
30.44	77.75	113.49	175.92	109.10	—	1 506.97	1 212.14	527.81	111.35	967.96	54
27.49	78.38	62.88	139.51	46.49	—	1 776.95	1 321.26	80.52	104.27	1 343.97	55
27.03	69.83	71.12	121.35	89.34	—	1 069.44	849.21	327.81	38.38	987.17	56
26.46	88.03	175.14	239.64	111.73	—	2 576.88	2 274.00	265.61	186.35	1 358.70	57
50.77	152.43	144.90	394.04	62.23	—	2 150.53	1 392.37	436.94	92.93	741.05	58
18.97	56.50	37.76	109.50	25.39	—	506.75	429.28	234.40	15.88	652.58	59
23.62	87.41	92.03	133.12	92.52	—	1 390.30	1 178.87	244.23	118.24	776.26	60
28.77	86.18	71.72	177.53	68.03	—	1 309.28	826.88	368.50	61.95	663.10	61
39.39	129.10	92.30	292.64	89.24	—	1 517.61	1 108.41	455.12	51.55	1 282.25	62
20.71	70.40	167.94	162.19	16.18	—	2 336.74	2 140.86	281.65	31.32	2 126.23	63
20.80	79.22	85.32	164.51	89.98	—	1 426.41	1 207.02	586.91	70.82	1 694.82	64
53.39	96.11	119.52	415.87	68.31	.63	1 845.20	1 696.82	327.02	88.38	1 454.72	65
17.90	50.20	78.48	159.83	112.99	—	1 039.29	979.34	357.82	64.84	783.85	66
30.12	80.71	25.43	148.53	113.77	—	453.49	347.08	11.57	78.87	679.04	67

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
		24	25	26	27	28	29	30	31	32	33	34
<b>NORTH CAROLINA—Con.</b>												
1	Alamance.....	41.09	3.49	86.14	39.80	14.03	7.25	2.81	34.65	31.06	34.06	30.00
2	Alexander.....	5.92	—	36.38	15.36	5.59	5.66	4.86	8.13	8.64	—	25.56
3	Alleghany.....	6.15	.42	64.75	11.57	143.59	5.42	10.32	1.36	—	—	18.67
4	Anson.....	19.81	1.28	67.52	15.25	10.91	4.05	7.03	8.14	34.55	43.75	26.71
5	Ashe.....	12.07	1.22	35.30	4.05	7.43	2.97	5.09	7.56	11.71	—	20.44
6	Avery.....	17.76	—	70.96	31.55	22.40	7.33	4.04	40.69	16.08	—	25.56
7	Beaufort.....	18.14	—	56.05	26.87	9.51	6.31	12.09	17.00	154.58	15.96	38.48
8	Bertie.....	17.85	—	44.54	7.26	11.97	2.26	5.35	4.61	37.23	—	41.64
9	Bladen.....	27.39	.03	55.96	11.27	14.41	3.59	7.75	6.84	28.50	8.23	37.30
10	Brunswick.....	34.72	3.53	85.14	19.81	10.28	9.65	6.61	26.24	1.51	7.36	36.64
11	Buncombe.....	39.21	36.44	98.89	49.00	27.43	9.40	3.99	73.22	55.92	98.31	31.76
12	Burke.....	31.37	3.14	80.03	20.36	7.05	2.10	2.39	21.28	13.57	28.02	31.38
13	Cabarrus.....	27.51	20.61	102.20	39.26	11.22	4.01	4.08	21.07	10.57	58.76	41.02
14	Caldwell.....	21.44	—	58.52	45.13	7.40	3.38	2.29	19.56	17.58	13.96	33.73
15	Camden.....	—	—	34.55	8.30	—	6.27	6.94	3.05	1.02	—	33.03
16	Carteret.....	24.85	3.37	97.52	35.28	32.37	12.29	5.86	24.20	1.69	3.01	49.79
17	Caswell.....	.05	—	33.49	12.85	8.80	3.96	6.23	.43	39.43	—	9.57
18	Catawba.....	43.00	7.94	75.20	38.71	8.47	5.03	1.33	20.39	10.40	35.57	31.32
19	Chatham.....	17.78	5.24	57.84	20.95	11.56	6.01	5.60	7.46	36.20	25.57	40.15
20	Cherokee.....	10.86	16.21	41.50	19.73	12.20	4.86	4.96	8.78	23.90	11.06	24.49
21	Chowan.....	26.95	4.74	79.74	32.65	16.59	2.52	6.44	27.40	55.75	27.77	31.10
22	Clay.....	1.82	—	35.08	24.18	18.03	5.31	6.43	2.38	.70	—	17.05
23	Cleveland.....	20.67	.40	71.48	32.73	10.08	4.95	.97	17.62	32.66	30.61	33.61
24	Columbus.....	16.92	—	55.96	18.41	13.11	1.57	6.29	7.80	171.62	6.61	29.44
25	Craven.....	27.30	27.70	80.48	28.45	13.22	1.68	2.28	19.47	36.58	14.32	70.22
26	Cumberland.....	25.56	9.33	91.29	38.53	12.14	6.09	4.88	27.83	41.97	28.18	26.74
27	Currituck.....	—	2.18	62.17	64.14	16.45	11.50	12.81	4.95	28.76	50.60	34.58
28	Dare.....	78.48	7.17	232.00	74.47	282.34	5.14	4.13	22.55	5.23	9.01	186.14
29	Davidson.....	16.11	.05	64.36	29.87	6.34	3.80	2.32	10.17	20.41	16.83	31.36
30	Davie.....	12.74	—	49.39	25.05	10.23	3.37	10.73	38.16	—	6.60	24.41
31	Duplin.....	24.53	8.80	74.48	14.78	—	2.48	21.83	7.85	39.13	8.55	77.66
32	Durham.....	63.99	3.31	147.86	67.19	31.90	13.24	2.16	78.29	102.79	53.49	63.68
33	Edgecombe.....	18.55	1.63	50.99	17.06	9.28	1.94	5.13	13.37	75.57	16.35	27.88
34	Forsyth.....	66.23	7.20	126.08	58.95	52.87	7.39	1.79	91.23	74.00	59.97	53.73
35	Franklin.....	11.45	74.45	47.15	23.32	11.45	5.99	6.21	1.76	12.85	4.06	30.21
36	Gaston.....	49.12	26.19	113.59	34.81	4.84	4.31	2.72	27.86	35.81	31.75	47.10
37	Gates.....	2.79	—	18.27	8.60	6.99	5.27	13.97	10.21	—	—	28.48
38	Graham.....	17.65	—	45.44	8.75	10.84	—	10.70	7.78	39.74	—	20.57
39	Granville.....	57.09	.39	61.70	20.47	7.98	2.43	3.99	6.49	18.12	13.01	32.26
40	Greene.....	8.26	—	41.67	5.14	7.35	—	9.62	7.48	13.33	6.83	26.33
41	Guilford.....	90.10	54.62	119.91	83.86	26.35	9.65	7.22	121.84	64.77	43.30	40.73
42	Halifax.....	31.22	1.19	72.11	28.01	16.34	3.87	6.59	26.42	21.92	26.71	37.57
43	Harnett.....	25.15	.18	68.18	5.60	12.31	.97	3.02	9.89	15.22	25.85	33.32
44	Haywood.....	43.50	.23	68.32	34.47	9.93	2.43	9.78	10.69	7.88	12.59	41.77
45	Henderson.....	11.78	.07	71.46	46.21	10.42	5.27	3.26	16.94	17.18	28.71	23.60
46	Hertford.....	36.32	1.38	73.44	17.89	42.00	1.47	3.91	7.02	58.25	—	45.20
47	Hoke.....	19.08	1.01	55.39	19.69	11.55	2.14	4.16	4.59	—	—	38.15
48	Hyde.....	—	6.10	101.09	11.09	12.01	9.24	177.42	—	32.16	—	54.15
49	Iredell.....	33.48	4.62	70.03	40.00	9.50	8.47	3.40	29.60	37.14	27.07	46.37
50	Jackson.....	8.98	.34	37.44	5.70	10.50	7.82	6.41	16.20	46.23	7.90	30.81
51	Johnston.....	22.69	—	64.62	7.90	16.91	5.26	5.09	11.62	23.10	13.76	30.67
52	Jones.....	12.11	—	36.65	10.94	2.23	—	14.98	5.74	64.80	—	16.36
53	Lee.....	28.76	1.67	98.56	57.04	22.89	7.13	8.92	25.62	31.64	—	55.57
54	Lenoir.....	24.57	22.17	84.98	38.88	9.34	6.90	5.03	36.65	49.67	21.27	45.06
55	Lincoln.....	16.04	.16	50.72	16.83	10.10	2.64	5.90	7.73	30.56	23.97	25.42
56	McDowell.....	17.91	—	53.14	15.53	—	2.49	5.13	5.55	.90	3.59	19.56
57	Macon.....	31.92	6.47	58.73	5.66	—	6.72	6.21	35.45	.21	—	33.36
58	Madison.....	10.03	—	27.55	10.85	1.36	2.71	4.72	2.36	80.69	—	34.27
59	Martin.....	25.56	1.56	59.61	33.65	—	1.79	9.09	11.01	43.03	—	38.40
60	Mecklenburg.....	109.81	87.56	136.83	67.48	37.58	17.10	12.02	209.64	67.21	85.60	68.01
61	Mitchell.....	24.11	—	55.08	8.04	10.60	4.23	6.24	20.72	36.79	13.37	28.75
62	Montgomery.....	34.35	.17	66.95	10.71	10.62	2.31	4.15	5.10	28.78	20.05	26.43
63	Moore.....	32.69	25.40	97.13	28.25	10.49	5.73	5.90	12.49	12.34	53.65	41.89
64	Nash.....	49.44	.80	104.76	71.18	15.56	4.92	4.77	35.64	15.58	66.21	59.11
65	New Hanover.....	41.89	14.98	117.17	57.87	28.78	12.24	25.11	55.07	58.60	94.92	90.05
66	Northampton.....	25.05	.87	48.85	5.43	48.66	1.49	14.47	.91	86.84	8.65	19.95
67	Onslow.....	9.35	7.43	48.31	20.63	7.05	2.59	2.20	11.37	8.52	9.58	25.51
68	Orange.....	28.26	42.95	99.55	39.91	.23	4.08	5.97	32.85	10.47	39.24	49.37
69	Pamlico.....	11.78	—	37.37	7.65	13.10	8.27	8.97	13.98	16.36	910.13	28.84
70	Pasquotank.....	35.40	15.85	74.03	48.98	2.72	4.76	4.51	15.75	78.34	31.47	56.23
71	Pender.....	10.36	—	62.07	22.70	11.78	7.00	4.92	1.04	26.86	—	60.30
72	Perquimans.....	14.65	—	56.09	8.61	—	4.40	7.47	5.84	16.18	—	31.21
73	Person.....	19.72	21.01	62.62	22.13	96.55	2.19	4.67	11.83	14.61	—	24.32
74	Pitt.....	34.52	.37	86.22	39.31	9.60	5.19	3.83	27.56	35.40	27.67	34.68
75	Polk.....	26.98	—	81.16	25.67	10.61	4.86	8.25	4.44	1.39	—	24.00
76	Randolph.....	20.41	2.13	47.74	34.27	7.22	3.79	1.79	7.56	29.92	18.11	31.63

See footnotes at end of table.

**602 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

Expenditure—Con.						Indebtedness					Cash and securities	
Direct general expenditure—Con.			Liquor store and insurance trust expenditure	Utility expenditure	Total	Long-term						
Government administration		Interest on general debt				General expenditure, n.e.c.	Total	Total	Education	Utility		
Financial administration	Other government administration											
35	36	37	38	39	40	41	42	43	44	45		
21.41	44.62	34.97	51.23	277.31	29.56	630.84	630.84	4.62	151.18	1 198.28	1	
9.33	26.21	13.14	28.79	46.43	18.37	227.27	227.27	80.78	90.76	203.27	2	
12.93	65.48	11.57	12.51	29.09	48.70	177.27	177.27	—	—	211.47	3	
16.36	42.39	54.36	39.53	243.67	31.82	891.54	891.54	336.54	111.10	1 354.73	4	
11.98	36.29	8.83	45.16	22.06	—	24.85	24.85	—	14.50	187.09	5	
34.30	65.85	16.75	21.19	41.57	56.30	179.39	179.39	—	29.12	246.25	6	
29.89	44.18	97.32	44.04	568.34	47.13	1 596.67	1 596.67	227.04	110.33	1 358.75	7	
21.53	46.79	24.28	20.94	133.12	48.41	248.09	248.09	241.71	111.98	331.42	8	
18.94	108.99	19.36	99.33	96.78	20.62	234.55	234.55	—	64.54	364.34	9	
24.30	106.76	42.52	192.61	292.81	71.63	1 476.02	1 476.02	235.97	840.56	1 188.21	10	
26.84	70.84	66.55	80.30	95.63	44.77	1 068.38	1 016.19	340.34	123.59	1 039.66	11	
25.69	42.71	46.47	89.53	327.34	19.98	775.35	775.35	415.21	67.95	697.98	12	
19.63	43.37	59.97	88.37	418.15	22.29	807.79	807.79	293.37	266.99	660.85	13	
19.09	36.73	24.20	37.25	102.02	31.72	391.89	391.89	164.41	88.11	307.17	14	
19.14	38.28	2.20	15.92	—	68.43	20.33	20.33	20.33	—	120.09	15	
20.13	54.06	26.90	76.91	69.58	68.48	581.68	577.88	75.22	70.86	592.87	16	
13.97	32.72	29.82	44.17	16.87	49.34	434.98	434.98	413.18	5.46	328.28	17	
22.33	64.38	41.00	95.02	305.47	53.87	922.09	922.09	190.44	144.50	1 415.73	18	
19.81	47.63	33.13	25.75	137.26	34.19	749.25	714.70	438.61	57.72	769.76	19	
10.01	46.60	39.17	65.64	64.85	69.06	478.93	470.75	—	24.89	439.27	20	
12.14	74.71	69.82	81.30	589.07	35.47	1 205.09	1 205.09	486.23	80.33	1 574.63	21	
29.77	40.39	30.89	26.55	28.37	—	275.19	275.19	275.19	—	271.14	22	
17.80	41.16	62.71	128.59	408.30	26.65	1 371.91	1 371.91	382.30	284.03	589.42	23	
16.07	45.23	25.45	56.55	35.98	41.10	608.87	608.87	349.49	12.28	511.16	24	
36.67	62.60	118.76	54.80	410.09	32.13	1 436.82	1 436.82	328.32	26.10	1 280.68	25	
12.93	32.52	38.06	56.20	514.75	22.74	907.91	891.12	6.56	213.26	881.34	26	
26.43	137.89	6.26	58.10	89.40	34.07	566.10	566.10	92.68	473.43	1 002.69	27	
79.84	215.91	122.53	285.90	244.26	134.75	1 605.07	1 605.07	1 043.48	43.88	1 254.99	28	
19.06	39.03	11.62	90.90	349.95	12.27	178.29	178.24	7.70	52.99	306.76	29	
19.02	45.98	23.12	27.24	149.36	15.15	483.43	483.43	107.69	322.80	565.67	30	
24.38	49.21	20.85	54.03	66.23	36.48	460.01	460.01	—	42.98	631.20	31	
37.08	74.95	92.13	118.17	93.63	43.64	1 848.71	1 758.19	613.79	215.27	1 294.17	32	
25.39	51.96	9.30	48.36	388.89	48.23	245.29	245.29	45.97	28.20	426.38	33	
26.24	41.83	64.61	100.94	115.36	92.70	1 247.67	1 247.67	88.76	188.72	1 154.86	34	
18.04	38.83	7.09	33.15	153.90	28.15	158.76	158.76	—	28.51	393.64	35	
24.33	64.01	19.96	66.87	358.79	25.14	512.07	503.05	58.85	130.10	703.39	36	
16.66	35.57	—	5.37	35.89	33.53	75.87	75.87	—	75.87	206.34	37	
20.98	50.17	1.25	59.06	45.72	—	668.01	668.01	—	23.76	132.71	38	
16.43	97.67	89.19	37.03	57.79	34.79	1 361.32	1 361.32	212.54	20.60	1 328.60	39	
28.28	30.81	44.46	20.41	43.55	27.37	537.57	537.57	204.76	12.48	599.13	40	
31.78	73.85	69.72	90.57	234.01	48.50	1 383.97	1 383.97	18.57	68.99	918.51	41	
19.72	42.35	39.54	41.95	167.25	45.82	1 164.94	1 164.84	54.94	92.50	1 275.74	42	
17.90	45.25	9.69	77.48	115.29	24.33	367.96	367.96	—	201.13	335.26	43	
25.76	57.39	48.12	61.52	132.67	38.90	738.57	737.51	56.24	26.16	848.11	44	
17.33	30.80	64.80	36.99	57.98	36.23	563.46	563.46	408.47	35.36	679.44	45	
13.54	62.51	14.47	47.82	46.62	45.60	276.47	276.47	54.39	22.16	255.29	46	
9.14	60.86	24.85	23.80	127.06	19.78	353.74	353.74	283.73	66.50	339.25	47	
30.68	87.23	—	136.94	775.27	50.08	425.98	425.98	1.11	424.32	585.10	48	
20.69	31.43	55.17	61.01	339.68	29.83	1 019.34	1 019.34	—	60.73	1 021.77	49	
25.14	63.03	21.83	29.99	26.15	35.76	246.41	246.41	81.02	1.86	468.64	50	
13.85	50.08	20.05	57.65	333.81	29.33	326.58	311.39	95.93	35.72	453.00	51	
25.49	41.32	.42	27.19	110.05	56.94	120.88	85.83	—	64.90	275.65	52	
29.17	77.92	44.13	87.49	254.73	42.88	1 046.07	1 014.65	85.80	218.86	720.84	53	
19.19	40.75	56.61	79.58	679.02	40.96	701.99	701.99	213.88	64.69	497.42	54	
22.32	36.23	81.98	31.34	158.79	20.47	1 182.04	1 182.04	314.49	330.41	632.60	55	
16.03	49.38	19.03	27.66	45.93	26.34	247.39	247.39	32.34	5.94	319.75	56	
22.68	76.81	32.38	55.19	99.62	29.83	392.40	392.40	291.93	19.92	426.10	57	
15.16	27.13	2.77	9.20	35.86	—	42.47	42.47	—	9.08	113.43	58	
30.78	71.34	293.72	45.18	198.34	51.04	3 417.90	3 417.90	30.90	2.79	3 657.71	59	
43.73	70.89	173.89	186.10	136.48	65.92	3 449.89	3 449.89	331.20	218.00	2 163.10	60	
13.23	40.39	25.98	50.92	46.77	—	363.13	363.13	78.57	11.02	235.22	61	
16.75	64.25	80.96	19.23	109.74	36.49	1 091.32	1 091.32	488.31	147.43	957.72	62	
21.57	69.04	37.97	79.15	115.70	55.56	729.03	729.03	178.18	192.99	497.42	63	
35.56	52.14	31.87	45.84	952.25	48.32	524.07	524.07	—	168.25	607.54	64	
31.20	79.56	167.07	113.32	170.11	61.50	2 076.64	2 063.95	74.32	135.02	1 304.45	65	
14.33	68.28	45.20	67.84	43.13	48.85	749.16	749.16	302.91	84.43	811.18	66	
12.44	18.59	16.44	26.83	60.55	17.76	216.07	216.07	97.10	37.73	354.44	67	
24.46	94.07	42.82	178.13	133.35	42.96	845.44	845.44	247.20	200.05	611.82	68	
22.78	87.85	31.48	83.45	158.81	37.46	535.79	535.79	2.20	229.77	368.45	69	
26.71	49.84	12.37	34.95	647.45	24.67	710.88	710.88	—	106.49	591.70	70	
31.78	140.46	27.69	35.14	85.95	48.48	483.42	483.42	—	9.91	279.60	71	
17.61	77.15	32.64	11.77	263.14	37.52	505.12	505.12	99.07	112.86	268.88	72	
20.54	47.78	315.21	49.20	106.63	34.13	3 985.26	3 981.15	291.58	9.11	3 946.19	73	
25.28	56.70	89.16	88.84	1 058.09	41.36	1 528.30	1 528.30	229.21	105.74	807.60	74	
18.66	58.96	64.86	36.97	90.39	36.49	1 005.27	1 005.27	922.59	15.12	473.50	75	
13.48	37.08	22.12	26.19	63.90	13.16	568.21	568.21	328.50	137.97	445.37	76	

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area	Expenditure—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34	
<b>NORTH CAROLINA—Con.</b>											
1 Richmond .....	24.98	.45	68.71	23.02	12.00	2.54	1.71	12.87	56.99	26.46	37.24
2 Robeson .....	30.13	3.37	66.33	29.34	19.51	2.19	2.44	13.68	72.57	14.84	24.65
3 Rockingham .....	28.33	1.10	82.00	30.28	8.76	5.45	3.39	17.99	38.62	88.32	38.42
4 Rowan .....	35.97	20.76	62.10	27.00	5.70	2.77	4.99	20.37	27.16	21.01	27.30
5 Rutherford .....	23.82	6.52	78.36	29.22	9.68	4.81	12.23	27.65	27.36	14.20	37.09
6 Sampson .....	26.15	2.92	91.15	28.92	8.73	3.89	17.57	23.51	38.06	—	30.97
7 Scotland .....	23.08	—	68.76	11.41	15.70	3.94	5.69	12.21	35.49	21.36	44.79
8 Stanly .....	14.87	37.42	59.27	36.80	7.55	3.90	6.88	13.04	33.77	35.80	31.66
9 Stokes .....	6.13	—	44.54	25.41	62.86	—	3.47	3.01	3.47	—	18.56
10 Surry .....	26.77	3.21	57.65	10.44	7.89	3.89	6.60	13.69	12.64	23.86	25.59
11 Swain .....	8.08	—	62.12	.89	20.32	2.66	5.15	21.74	86.44	.62	64.87
12 Transylvania .....	11.68	—	92.99	9.17	13.44	9.95	3.13	14.93	13.13	—	46.59
13 Tyrrell .....	10.63	—	72.10	14.26	—	—	11.67	2.59	18.67	—	24.12
14 Union .....	19.30	5.21	84.51	5.24	15.24	6.34	5.08	28.40	16.49	36.62	46.13
15 Vance .....	24.50	.87	68.39	50.24	37.39	8.41	4.91	17.69	10.39	41.63	50.88
16 Wake .....	63.68	54.49	90.62	53.84	19.44	13.11	4.11	82.03	33.66	33.05	51.94
17 Warren .....	7.59	—	37.71	14.19	36.08	5.73	14.89	8.69	7.59	—	28.50
18 Washington .....	25.93	4.43	56.15	24.72	12.86	—	8.00	3.93	81.09	—	43.37
19 Watauga .....	58.16	2.33	90.71	22.60	4.30	18.78	5.93	20.08	117.58	21.05	72.04
20 Wayne .....	37.32	1.53	54.06	41.89	18.70	4.16	3.70	14.09	47.84	11.06	35.98
21 Wilkes .....	14.92	15.71	43.46	18.86	8.30	4.78	3.18	7.34	6.23	5.83	17.11
22 Wilson .....	33.17	20.66	102.24	60.58	15.61	4.54	4.56	34.06	62.59	31.99	38.48
23 Yadkin .....	22.04	—	50.77	3.48	10.14	3.28	8.04	5.22	1.80	—	24.21
24 Yancey .....	5.32	—	25.55	1.10	5.51	3.50	9.47	5.58	—	—	39.24
<b>NORTH DAKOTA—Con.</b>											
25 Adams .....	236.29	7.25	47.89	2.52	—	—	30.88	24.26	—	28.04	49.78
26 Barnes .....	185.41	7.65	18.81	14.99	—	—	20.73	20.01	7.57	2.63	2.47
27 Benson .....	210.61	1.39	13.89	5.00	3.89	.42	31.12	20.70	5.56	3.89	10.56
28 Billings .....	1 814.98	—	103.79	66.79	15.34	—	129.06	—	—	.90	3.61
29 Bottineau .....	180.00	2.37	41.07	10.11	.12	—	18.60	18.47	1.37	7.74	23.84
30 Bowman .....	196.33	18.08	39.49	15.85	11.12	—	29.76	49.22	—	8.06	11.96
31 Burke .....	224.85	—	49.63	39.97	1.33	—	20.99	7.33	—	17.65	27.32
32 Burleigh .....	128.00	69.25	74.45	40.03	68.80	.47	9.06	79.08	14.58	49.08	26.31
33 Cass .....	94.86	51.70	63.34	36.51	20.12	3.86	45.77	316.43	20.01	56.75	32.39
34 Cavalier .....	249.01	—	45.35	5.94	—	—	11.71	12.37	10.06	3.79	44.03
35 Dickey .....	172.59	1.31	33.90	7.70	.49	—	16.87	22.11	—	6.55	31.77
36 Divide .....	340.46	10.69	60.71	1.72	10.35	1.03	20.35	24.49	—	11.38	26.91
37 Dunn .....	312.36	2.25	50.19	11.49	14.48	—	24.97	16.98	12.73	6.49	16.98
38 Eddy .....	194.51	2.71	41.34	6.10	.68	—	13.22	37.28	—	10.17	14.91
39 Emmons .....	222.36	—	19.88	11.59	—	—	34.58	8.28	7.87	.62	25.67
40 Foster .....	244.29	—	60.26	18.83	.50	—	51.22	22.60	2.01	60.26	42.18
41 Golden Valley .....	277.04	—	77.32	15.65	3.80	.47	37.00	7.12	—	36.05	51.23
42 Grand Forks .....	80.98	28.92	83.27	54.47	6.72	.31	12.29	58.61	21.38	75.97	51.36
43 Grant .....	249.65	—	34.38	12.40	—	—	73.82	4.51	—	8.73	20.85
44 Griggs .....	247.05	—	22.71	1.82	13.93	.30	6.36	16.95	22.40	4.84	5.15
45 Hettinger .....	269.09	5.22	31.06	16.26	9.87	—	17.42	17.42	—	4.64	19.45
46 Kidder .....	184.27	—	36.61	58.22	—	—	30.01	3.00	—	6.00	16.21
47 La Moure .....	195.43	29.35	43.10	15.60	—	4.27	185.21	22.48	19.69	7.99	20.43
48 Logan .....	243.41	4.21	32.67	11.59	—	—	3.51	16.51	—	6.32	20.02
49 McHenry .....	168.20	.15	32.02	13.48	5.06	—	96.51	24.20	—	5.51	19.45
50 McIntosh .....	23.13	.99	21.39	10.94	—	—	16.41	32.33	—	1.24	24.87
51 McKenzie .....	570.73	.94	81.47	23.50	12.22	1.25	102.46	26.95	13.63	13.16	34.78
52 McLean .....	154.63	6.79	73.83	14.15	—	—	37.96	16.64	—	9.85	10.61
53 Mercer .....	282.83	1.33	94.62	3.57	.51	—	13.05	34.87	16.42	13.46	28.04
54 Morton .....	200.59	4.35	91.18	14.98	47.13	9.45	36.08	64.73	34.60	17.09	32.62
55 Mountrail .....	181.88	94.72	47.14	26.49	1.00	—	30.62	12.25	631.96	6.41	20.94
56 Nelson .....	202.72	—	47.17	36.28	4.08	36.73	38.78	17.69	6.80	8.62	12.70
57 Oliver .....	271.31	—	49.14	—	—	—	80.64	81.48	—	3.36	9.24
58 Pembina .....	195.17	46.01	60.84	5.30	.76	—	27.39	23.17	38.54	7.47	43.95
59 Pierce .....	128.07	3.76	38.60	4.75	17.62	—	21.77	14.65	—	11.68	17.22
60 Ramsey .....	147.70	33.12	46.29	18.53	17.74	—	17.19	40.45	14.35	88.16	47.55
61 Ransom .....	219.73	3.55	40.20	12.16	—	—	31.92	11.48	—	9.29	30.91
62 Renville .....	194.62	1.90	20.25	12.34	1.90	—	13.61	10.76	—	3.80	4.75
63 Richland .....	157.98	54.11	15.98	10.86	20.22	—	13.17	24.13	.66	31.68	23.97
64 Rolette .....	66.08	1.10	20.12	1.41	1.96	—	4.23	4.85	263.47	4.78	9.40
65 Sargent .....	181.14	.88	32.09	16.05	—	—	73.64	15.39	.44	18.47	24.40
66 Sheridan .....	179.24	.93	24.67	18.16	—	—	76.82	9.78	—	13.97	13.04
67 Sioux .....	48.13	—	12.50	3.72	—	—	13.56	—	—	.80	6.91
68 Slope .....	932.75	—	39.69	11.03	11.03	—	—	1.10	—	5.51	7.72
69 Stark .....	124.43	9.85	59.48	13.67	23.65	3.77	18.22	65.39	20.45	19.18	40.43
70 Steele .....	351.65	—	38.43	20.25	—	—	48.76	33.06	—	2.89	13.64
71 Stutsman .....	185.83	15.92	68.75	20.41	25.09	3.64	16.55	57.55	36.96	16.86	20.23
72 Towner .....	200.72	—	38.05	16.27	4.41	—	74.44	31.98	37.77	17.37	24.26

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
19.61	58.09	17.00	50.99	207.96	30.08	625.88	625.88	56.16	106.54	498.88	1
18.01	39.68	49.76	36.85	309.54	28.59	892.55	892.55	277.75	306.02	629.94	2
17.79	36.37	33.67	58.69	147.45	30.24	824.12	824.12	34.86	165.74	951.56	3
18.69	52.65	16.25	44.45	78.32	36.92	215.19	215.19	—	14.50	301.45	4
19.99	43.31	69.06	54.27	203.71	23.38	1 043.29	1 043.29	499.84	8.35	1 315.58	5
28.84	59.43	31.48	96.22	265.77	31.65	600.40	588.83	224.77	11.92	890.52	6
12.03	80.76	41.54	52.85	311.64	30.66	499.56	499.56	163.39	12.80	457.37	7
18.22	43.10	11.78	47.23	479.20	15.88	561.17	550.93	.77	294.60	397.45	8
17.81	54.99	44.76	34.63	57.36	9.64	784.51	784.51	32.91	89.03	503.24	9
21.21	34.58	51.44	55.30	159.63	34.97	1 385.47	1 374.12	393.01	94.94	1 450.59	10
22.72	43.75	190.01	46.50	20.94	43.75	3 610.58	3 610.58	471.33	1.86	415.16	11
25.20	86.44	35.89	131.74	43.03	39.81	616.42	616.42	391.85	43.81	325.86	12
37.09	127.33	27.23	22.82	91.55	29.56	563.28	563.28	466.80	82.47	842.58	13
19.76	50.74	36.49	34.05	537.70	24.49	930.38	930.38	263.62	296.11	978.67	14
26.23	40.68	36.43	44.66	83.26	41.04	514.63	514.63	273.84	16.71	519.82	15
22.48	49.01	206.74	148.96	2 491.12	38.60	17 110.59	16 764.25	396.37	13 551.55	6 270.88	16
29.42	74.49	109.88	66.96	60.87	42.28	1 699.16	1 699.16	413.84	15.75	1 304.78	17
21.36	62.30	42.72	20.93	68.16	43.80	644.21	644.21	394.73	50.30	259.48	18
26.30	51.36	7.17	68.17	80.00	50.12	409.72	409.72	—	125.92	465.39	19
21.32	91.87	41.44	48.54	100.05	31.77	853.14	847.98	411.31	100.34	573.49	20
14.38	25.90	25.09	55.49	35.27	21.72	333.36	333.36	69.03	—	199.20	21
46.56	62.73	23.37	96.26	1 183.69	47.20	368.90	368.90	128.67	51.54	1 308.55	22
12.43	31.52	24.80	53.17	53.63	—	312.12	312.12	177.51	24.14	288.05	23
13.88	68.68	56.62	37.42	70.63	—	815.23	815.23	42.16	123.81	839.29	24
52.30	77.82	23.00	142.41	29.30	—	209.83	206.68	55.14	—	809.07	25
42.57	40.02	9.33	80.11	5.26	—	177.04	177.04	95.66	1.51	726.66	26
27.79	28.06	4.45	60.85	60.16	—	97.53	97.53	11.81	17.64	960.68	27
99.28	255.42	—	175.09	—	—	—	—	—	—	13 218.41	28
33.08	37.07	7.61	60.04	32.58	—	231.56	231.56	—	1.50	959.06	29
45.88	64.52	10.01	127.09	27.81	—	107.62	107.62	29.20	10.01	1 259.73	30
64.62	66.96	4.66	61.96	36.31	—	49.63	49.63	12.99	28.31	1 108.59	31
25.86	80.14	152.72	95.21	77.66	18.59	2 101.61	2 101.61	303.92	97.87	2 433.27	32
23.03	38.82	121.55	172.08	61.88	17.48	2 052.34	2 004.22	251.42	59.50	1 395.88	33
54.75	43.54	8.58	32.98	50.30	—	184.70	184.70	—	49.47	801.29	34
38.64	44.87	25.38	77.12	38.32	—	347.63	347.63	—	265.60	781.73	35
59.33	74.85	11.38	131.08	63.13	—	264.92	264.92	—	113.83	1 439.81	36
37.20	52.93	10.24	36.95	18.73	—	158.05	158.05	—	71.41	1 264.42	37
36.94	5.76	10.50	26.77	36.60	—	175.53	173.84	—	50.83	808.54	38
40.17	77.64	7.04	43.89	31.06	—	336.23	336.23	—	9.52	984.47	39
38.92	40.67	9.29	35.15	83.61	—	584.23	584.23	17.57	52.47	970.12	40
41.27	27.99	19.45	89.66	78.27	—	453.51	453.51	—	262.33	903.70	41
24.97	34.48	94.70	129.95	92.33	—	1 581.65	1 571.33	92.81	77.84	1 385.20	42
46.77	99.46	11.83	119.75	103.97	—	544.94	544.94	29.87	62.55	2 289.66	43
33.30	59.64	14.23	94.76	51.17	—	306.99	306.99	—	—	1 003.94	44
55.73	45.86	19.16	57.18	34.83	—	496.37	496.37	—	—	1 228.16	45
50.72	62.73	7.20	24.01	25.21	—	156.36	156.36	49.52	17.71	1 079.23	46
50.90	40.87	8.55	76.91	43.28	—	312.65	312.65	—	195.43	1 552.29	47
49.17	58.31	11.59	70.60	33.37	—	301.37	301.37	35.12	122.94	974.01	48
46.88	57.14	1.84	87.78	58.82	—	205.73	205.73	3.68	171.42	1 151.81	49
108.68	209.90	7.21	23.63	42.03	—	150.96	150.96	51.23	23.87	1 051.23	50
145.39	120.95	12.06	130.35	37.44	—	92.75	88.05	—	45.75	3 149.46	51
29.45	24.96	24.10	64.65	52.12	—	509.13	509.13	74.40	252.37	981.73	52
56.48	39.46	1 240.82	157.63	100.73	—	15 209.83	15 020.60	38.44	55.16	15 998.37	53
35.61	86.71	87.55	87.81	97.30	—	1 229.20	1 224.81	116.62	93.38	1 056.08	54
67.37	64.95	20.79	92.29	81.47	—	301.95	301.95	100.56	133.17	1 090.59	55
42.40	47.39	31.07	86.62	89.57	—	371.88	371.88	92.52	181.63	832.43	56
87.36	69.72	3 938.68	42.42	13.02	—	56 813.94	56 813.94	—	6.30	57 378.83	57
59.43	52.50	31.07	81.51	154.69	—	420.44	420.44	97.10	95.58	1 271.05	58
35.04	61.56	—	79.77	39.79	—	373.52	373.52	117.78	78.19	543.55	59
39.19	47.71	51.97	90.13	47.31	—	815.71	815.71	296.90	7.49	1 042.90	60
36.14	37.49	23.14	58.60	96.44	—	688.06	688.06	42.22	301.81	923.32	61
64.56	139.24	4.43	146.52	67.09	—	11.08	11.08	2.53	—	1 646.52	62
20.88	35.43	16.31	47.55	77.36	—	687.68	687.68	169.16	42.48	743.33	63
13.62	—	22.78	30.30	12.21	—	383.18	383.18	—	.86	593.09	64
52.32	34.73	5.06	66.17	29.90	—	143.11	143.11	40.67	44.19	523.41	65
35.38	46.55	.93	78.21	27.00	—	14.90	14.90	—	—	1 406.42	66
24.73	16.48	1.06	9.84	24.73	—	21.27	21.27	—	11.70	194.36	67
86.00	99.23	6.62	105.84	12.13	—	172.00	172.00	—	—	4 527.01	68
28.03	34.38	51.81	63.38	60.84	7.53	916.83	916.83	49.97	147.99	891.64	69
47.52	71.07	6.20	90.08	33.47	—	247.52	247.52	—	3.31	961.16	70
24.86	42.94	34.94	114.02	45.59	—	469.58	469.58	26.57	1.98	1 015.51	71
43.29	57.62	22.06	85.19	60.66	—	347.12	338.85	81.33	114.97	1 301.08	72

Table 51. **Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>NORTH DAKOTA—Con.</b>												
1	Traill .....	242.23	—	41.93	12.45	13.25	—	15.31	15.65	4.68	22.51	34.39
2	Walsh .....	245.81	5.27	101.30	22.69	9.32	.07	23.55	31.50	.14	41.84	76.88
3	Ward .....	125.77	85.25	71.34	42.80	7.67	4.82	7.46	52.43	15.30	131.37	27.61
4	Wells .....	195.43	4.09	31.04	14.84	.34	—	20.98	25.75	—	8.19	19.10
5	Williams .....	167.35	61.10	99.96	24.28	15.15	4.45	28.07	42.26	19.26	21.77	53.91
<b>OHIO—Con.</b>												
6	Adams .....	132.47	.20	26.41	21.36	4.41	—	8.51	9.54	38.71	8.79	15.92
7	Allen .....	82.26	.90	82.91	57.88	28.49	2.44	4.85	7.79	29.41	85.46	15.47
8	Ashland .....	111.96	2.06	71.34	40.06	3.54	1.39	9.47	35.03	3.81	29.97	37.11
9	Ashtabula .....	113.58	.27	74.95	51.64	10.18	3.55	3.73	15.63	24.81	75.30	11.26
10	Athens .....	89.59	4.60	63.75	30.51	17.46	2.72	7.62	7.37	11.22	37.30	8.85
11	Auglaize .....	146.62	.02	75.97	34.92	7.29	.20	2.83	8.59	.52	56.23	39.25
12	Belmont .....	102.56	.87	57.57	31.90	13.73	.14	2.21	4.26	21.06	55.98	15.86
13	Brown .....	120.60	.71	41.98	33.52	1.57	—	2.83	2.75	5.63	31.83	15.96
14	Butler .....	77.68	3.73	87.54	46.74	19.27	6.11	1.36	19.41	26.87	75.10	16.72
15	Carroll .....	146.00	—	66.74	32.01	5.81	—	3.54	4.52	—	19.31	14.10
16	Champaign .....	100.70	5.08	63.47	37.26	3.39	—	7.50	6.80	5.89	37.06	4.69
17	Clark .....	124.08	17.61	86.50	55.37	7.42	4.25	3.98	20.45	44.55	52.65	1.92
18	Clermont .....	91.18	.27	69.81	36.13	21.75	.35	4.84	4.31	26.10	144.99	3.47
19	Clinton .....	130.48	2.99	81.07	39.70	3.05	—	7.09	7.40	11.75	57.66	26.09
20	Columbiana .....	89.02	7.58	56.13	27.64	3.06	.12	.47	7.55	22.20	46.06	4.64
21	Coshocton .....	89.48	.20	51.37	35.14	4.32	.99	3.50	141.67	54.79	53.49	15.98
22	Crawford .....	110.30	.61	70.36	37.20	.13	—	4.87	3.38	18.17	47.71	29.48
23	Cuyahoga .....	111.40	40.71	174.29	103.11	41.97	5.73	.08	70.27	110.43	119.70	45.23
24	Darke .....	121.24	1.29	70.12	38.33	2.70	1.32	5.99	16.58	16.71	125.12	16.39
25	Defiance .....	126.73	1.88	58.88	52.83	24.07	.03	63.51	12.88	11.51	66.35	22.34
26	Delaware .....	165.59	.94	106.44	33.72	1.91	—	3.18	14.58	5.04	30.96	19.53
27	Erie .....	112.17	13.40	99.34	87.12	81.44	1.91	5.04	36.42	101.73	92.16	17.97
28	Fairfield .....	102.36	3.90	69.29	48.98	5.97	.71	2.16	10.42	10.08	101.80	18.52
29	Fayette .....	126.27	1.06	76.28	29.82	—	—	2.69	.80	—	49.81	26.91
30	Franklin .....	107.04	25.47	182.36	94.99	28.99	9.55	.57	92.86	61.68	108.44	32.64
31	Fulton .....	124.81	.42	53.43	16.78	1.74	.52	7.43	13.84	1.12	46.08	8.70
32	Gallia .....	77.53	3.55	61.96	17.93	9.40	2.26	10.79	6.24	14.31	28.24	4.88
33	Geauga .....	145.68	—	75.60	31.84	2.45	2.12	11.34	79.13	2.47	43.05	2.03
34	Greene .....	120.23	.87	120.93	54.91	3.69	6.77	4.44	24.45	57.02	73.03	18.27
35	Guernsey .....	115.26	1.36	67.78	35.23	2.10	—	6.77	9.35	46.66	127.92	1.51
36	Hamilton .....	120.77	9.64	135.93	90.59	35.22	9.04	2.94	85.79	120.70	104.02	26.02
37	Hancock .....	101.41	1.66	82.08	46.59	13.85	1.75	6.06	20.86	.85	31.68	11.98
38	Hardin .....	134.81	.48	65.35	28.45	—	—	1.61	10.70	—	46.54	4.15
39	Harrison .....	124.09	1.12	39.29	15.85	38.79	—	3.42	16.72	8.33	16.29	7.21
40	Henry .....	167.75	2.10	51.15	14.46	—	—	8.38	4.09	25.42	17.21	11.20
41	Highland .....	104.74	2.91	66.89	33.48	.90	1.37	—	2.83	6.05	34.65	8.37
42	Hocking .....	94.43	—	21.58	5.21	3.29	—	.78	4.58	45.08	116.99	.74
43	Holmes .....	126.24	1.25	45.94	20.43	—	—	6.36	3.38	—	12.72	—
44	Huron .....	128.75	1.00	85.06	29.96	3.84	3.50	6.85	10.53	28.08	37.16	53.29
45	Jackson .....	102.48	5.13	54.15	12.21	3.77	.30	2.94	5.82	—	77.47	27.32
46	Jefferson .....	121.29	.47	67.09	42.24	5.04	3.54	2.02	15.60	39.32	46.66	22.88
47	Knox .....	125.17	1.60	70.15	33.72	1.69	1.37	—	6.34	31.49	54.52	8.17
48	Lake .....	123.34	9.80	128.24	76.31	7.43	5.91	.56	89.24	4.18	96.10	39.37
49	Lawrence .....	86.34	1.76	35.35	11.19	12.65	3.22	3.51	8.43	23.06	30.37	11.13
50	Licking .....	84.75	.33	57.79	33.86	8.78	.03	3.40	13.95	24.97	57.27	4.81
51	Logan .....	147.20	1.99	113.66	29.85	4.63	—	3.17	9.03	.45	61.62	28.13
52	Lorain .....	70.53	3.57	89.77	65.13	10.98	4.88	1.40	23.31	25.94	130.82	22.54
53	Lucas .....	111.16	13.28	145.09	82.30	35.56	6.36	.49	44.05	68.66	110.97	36.05
54	Madison .....	106.59	12.90	58.95	38.33	3.21	—	3.72	7.31	8.04	30.32	6.07
55	Mahoning .....	83.82	3.86	74.94	52.56	11.05	1.41	1.09	29.75	68.05	77.57	15.94
56	Marion .....	86.01	2.55	71.88	102.39	8.81	—	3.77	11.86	15.62	70.96	37.64
57	Medina .....	104.82	5.65	81.95	31.02	2.02	4.72	3.09	61.40	25.83	70.36	24.41
58	Meigs .....	121.85	—	39.07	46.46	17.40	—	6.79	6.79	—	17.75	1.87
59	Mercer .....	142.53	.66	78.57	40.69	2.43	2.13	12.35	49.44	4.21	49.72	4.69
60	Miami .....	85.78	.83	64.93	62.67	7.88	2.47	2.22	36.22	37.14	75.20	33.55
61	Monroe .....	205.59	3.36	50.53	5.03	—	—	11.87	18.39	6.26	9.68	.19
62	Montgomery .....	122.77	36.38	134.25	76.65	47.17	11.60	8.55	73.20	51.59	84.45	56.62
63	Morgan .....	155.63	.21	54.46	15.99	6.90	—	2.11	5.28	41.50	27.76	10.15
64	Morrow .....	136.33	—	49.88	22.49	—	—	10.41	2.70	—	34.27	—
65	Muskingum .....	87.70	1.82	67.99	39.07	39.75	3.73	2.28	7.07	54.89	96.36	16.57
66	Noble .....	344.21	1.06	47.02	5.38	—	—	8.82	10.14	6.26	29.73	.18
67	Ottawa .....	109.40	—	65.45	28.03	13.91	3.65	14.94	15.41	5.15	102.18	10.84
68	Paulding .....	131.25	—	45.69	14.64	—	—	3.42	3.66	—	126.71	4.34
69	Perry .....	73.11	2.66	81.31	16.22	9.57	2.25	13.21	4.21	11.31	28.20	.22
70	Pickaway .....	92.05	1.82	40.62	27.93	12.64	.41	1.68	2.49	86.75	54.79	1.39
71	Pike .....	112.33	—	67.55	8.58	4.62	—	1.11	.62	51.80	28.45	9.32
72	Portage .....	116.12	—	80.01	39.34	18.16	2.60	.86	9.31	12.97	88.40	5.38
73	Preble .....	79.45	.90	50.71	15.03	22.04	1.52	12.02	8.55	3.52	20.54	7.60

See footnotes at end of table.

## 610 COUNTY AREAS

## GOVERNMENTS—GOVERNMENT FINANCES

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.			General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Long-term			Cash and securities	
Government administration		Interest on general debt					Total	Education	Utility		
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
50.39	32.34	15.20	52.22	135.74	—	508.34	508.34	127.40	172.65	1 096.78	1
38.01	47.25	47.25	143.79	289.45	—	548.63	548.63	36.49	97.18	1 442.56	2
29.80	31.63	23.15	114.36	104.26	—	651.49	651.49	14.16	242.14	689.35	3
47.07	35.98	47.41	55.08	48.94	—	353.51	353.51	7.84	52.01	938.61	4
61.91	69.48	103.37	189.88	67.49	—	1 324.81	1 324.81	1.42	40.13	1 087.70	5
50.18	41.27	25.70	90.50	64.48	—	160.73	160.54	—	.51	440.23	6
24.26	78.18	71.25	106.82	75.81	—	1 096.51	1 089.80	85.60	65.73	1 045.19	7
26.19	65.38	30.25	52.03	39.26	—	470.01	448.23	78.24	21.11	437.72	8
33.13	76.45	44.12	53.25	13.58	—	536.73	525.11	40.58	8.75	553.29	9
21.26	108.11	40.74	41.70	59.67	—	593.11	532.23	246.52	14.26	577.71	10
28.24	61.77	39.81	20.79	468.92	—	790.69	751.58	278.34	175.84	728.03	11
29.27	45.91	20.05	23.88	173.21	—	589.39	461.15	34.19	156.44	523.54	12
32.66	27.74	23.54	39.35	119.23	—	363.52	274.75	132.93	55.83	564.43	13
21.11	61.78	80.06	42.36	373.28	—	2 293.46	2 096.30	171.78	865.77	1 745.86	14
49.96	43.89	12.52	14.63	2.19	—	148.41	148.41	15.04	—	426.27	15
24.63	40.40	16.32	43.28	22.79	—	387.68	387.68	122.41	157.86	578.33	16
21.28	68.98	52.10	22.25	43.17	—	862.79	740.10	124.80	41.34	809.88	17
19.23	83.78	349.65	64.55	62.64	—	3 449.00	3 373.02	50.32	286.06	2 956.60	18
26.85	91.57	42.61	60.60	117.58	—	1 137.88	1 018.98	596.05	144.06	1 081.04	19
21.91	38.75	32.17	53.52	62.94	—	570.99	494.70	44.88	65.56	520.77	20
26.00	62.58	58.91	50.10	25.18	—	845.37	749.00	5.65	3.50	1 142.15	21
52.25	45.90	14.02	29.27	205.06	—	422.92	393.27	52.10	118.05	522.71	22
43.07	154.29	100.81	86.36	328.39	—	1 891.77	1 790.19	160.11	308.49	1 579.21	23
27.58	40.25	8.50	108.79	104.42	—	221.08	181.39	33.68	70.67	635.86	24
32.68	64.14	9.43	57.48	75.71	—	275.88	199.11	26.91	79.90	569.81	25
35.25	138.21	53.71	93.37	33.08	—	896.07	880.08	674.22	35.17	833.47	26
29.51	94.57	102.85	75.98	125.05	—	1 304.22	1 233.67	125.79	82.03	1 529.25	27
28.56	56.77	32.96	78.51	120.81	—	549.46	493.63	341.57	27.33	476.72	28
16.64	110.72	17.37	28.91	5.64	—	223.69	219.58	—	9.76	335.54	29
42.09	118.36	159.86	53.59	209.74	—	2 725.74	2 702.98	481.54	468.78	1 440.50	30
28.94	51.85	38.55	136.81	65.12	—	572.16	549.79	267.05	146.16	1 034.16	31
38.73	55.18	82.15	29.82	25.04	—	1 037.02	1 036.96	289.78	9.89	712.35	32
39.11	59.37	40.39	49.75	15.91	—	604.47	573.52	108.35	28.08	713.65	33
28.33	134.68	24.49	43.82	81.89	—	673.31	376.81	44.68	122.91	695.28	34
28.65	76.11	71.67	71.14	29.29	—	994.23	809.32	249.77	11.35	1 210.43	35
38.41	111.29	65.05	98.02	161.16	61.36	1 026.38	985.00	106.85	88.80	2 129.76	36
38.65	64.96	41.46	39.32	87.57	—	1 222.72	1 136.66	108.98	557.71	1 019.12	37
32.21	69.85	10.22	8.78	56.73	—	223.01	221.75	104.18	9.00	467.42	38
50.73	41.96	9.76	33.45	52.91	—	158.04	98.35	11.94	44.95	345.04	39
31.92	32.36	16.83	53.46	343.89	—	435.21	228.87	4.47	208.74	742.51	40
27.26	71.43	33.64	49.43	81.03	—	528.55	528.55	87.86	106.53	449.28	41
48.80	28.39	37.25	28.28	3.25	—	548.55	548.55	485.22	—	495.48	42
74.01	31.54	7.34	9.59	11.08	—	108.25	108.25	90.57	—	388.99	43
49.91	61.90	15.54	11.18	127.51	—	510.85	492.30	95.45	269.01	415.01	44
39.63	33.44	49.16	41.48	162.16	—	770.53	528.61	31.96	76.61	763.25	45
47.02	50.60	54.07	130.63	78.54	—	758.77	683.69	162.99	77.11	775.55	46
36.40	72.82	84.79	59.36	61.89	—	1 182.74	1 116.97	36.86	15.90	1 538.14	47
31.75	115.98	99.30	92.61	92.61	—	905.66	812.33	125.09	75.71	1 244.32	48
36.26	62.94	31.15	52.66	11.39	—	480.53	394.93	111.90	12.94	445.61	49
24.30	80.44	24.29	47.71	34.02	—	457.06	408.84	131.26	8.47	509.95	50
88.75	82.13	41.60	50.30	32.66	—	569.13	547.86	275.47	39.38	932.59	51
28.78	76.48	48.11	97.26	125.70	—	885.90	814.97	76.01	120.46	822.37	52
32.99	119.36	134.47	56.77	109.32	—	1 889.79	1 726.36	127.06	41.34	1 666.10	53
37.69	47.26	11.36	71.81	41.06	—	194.53	176.00	134.40	5.13	650.02	54
24.29	66.97	31.55	67.21	87.83	—	714.50	642.36	82.48	102.21	451.42	55
25.17	75.50	14.94	39.04	22.02	—	184.13	128.25	14.61	—	567.57	56
24.32	71.98	39.17	66.32	150.79	—	516.93	428.70	121.08	36.01	542.63	57
42.24	36.93	3.83	61.51	100.93	—	318.96	299.17	41.59	232.87	270.33	58
49.11	65.84	79.15	56.94	217.25	—	1 058.67	1 003.98	247.07	31.34	952.18	59
24.25	70.97	46.81	78.52	315.49	—	850.56	831.89	249.62	244.29	1 064.96	60
44.07	46.53	5.23	34.85	452.99	—	200.36	200.04	3.87	121.89	245.08	61
44.60	145.63	131.31	178.11	224.79	—	1 662.10	1 562.51	54.97	202.00	1 973.88	62
55.09	34.73	6.41	67.49	15.71	—	66.30	60.03	—	—	303.93	63
75.75	30.49	12.79	23.96	51.97	—	348.26	116.65	68.98	27.75	607.16	64
25.37	89.59	31.19	35.67	56.50	—	416.98	384.83	30.33	30.19	496.72	65
48.96	48.69	46.67	22.41	45.08	—	562.81	562.54	361.24	134.62	527.43	66
40.90	45.42	63.93	80.67	87.06	—	1 530.34	720.90	195.78	62.88	1 349.02	67
32.12	50.37	45.49	63.84	23.82	—	493.17	493.17	300.86	13.13	521.23	68
44.78	54.85	50.23	23.20	34.45	—	761.67	722.53	157.94	90.95	590.87	69
37.99	69.73	32.47	24.66	40.87	—	463.31	412.02	168.44	5.35	439.73	70
90.15	61.94	17.82	48.25	.66	—	220.96	199.10	38.97	—	569.01	71
28.40	74.47	52.62	33.31	66.91	—	778.32	694.22	56.46	71.68	773.08	72
43.95	62.00	31.41	40.86	38.49	—	455.34	436.97	264.88	21.17	450.33	73

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area	Expenditure—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34
<b>OHIO—Con.</b>											
1 Putnam	134.39	—	49.17	14.49	6.95	.47	—	7.51	6.89	48.05	8.22
2 Richland	99.08	6.79	83.28	50.71	5.71	4.30	2.80	9.69	56.75	69.08	38.77
3 Ross	110.13	12.06	60.93	38.64	33.68	.39	27.81	6.03	26.14	18.91	16.98
4 Sandusky	100.80	49.88	81.76	29.79	—	.44	7.83	17.83	23.26	62.02	2.66
5 Scioto	77.06	2.13	44.26	35.14	1.00	1.00	.52	1.29	66.47	43.80	15.72
6 Seneca	104.20	1.76	83.24	44.51	22.05	—	9.66	16.46	5.83	58.81	.13
7 Shelby	140.24	2.78	62.85	33.46	25.07	2.05	6.77	20.04	10.82	77.26	26.25
8 Stark	86.20	.32	68.24	51.88	21.90	.87	.84	15.79	54.47	67.40	12.57
9 Summit	110.04	12.27	107.30	71.93	34.09	8.94	.32	42.20	64.08	137.97	51.97
10 Trumbull	73.74	.26	63.71	44.04	6.65	2.39	1.11	7.09	22.15	67.13	12.63
11 Tuscarawas	87.05	1.44	57.06	33.29	39.21	.12	3.00	74.08	16.36	47.31	19.11
12 Union	142.83	—	69.54	54.74	20.74	1.22	3.75	6.48	4.54	44.61	10.64
13 Van Wert	155.43	23.63	97.69	35.22	1.90	.13	3.77	9.65	5.02	167.41	6.24
14 Vinton	158.68	.54	33.61	18.47	3.78	.99	5.50	1.17	29.01	10.18	26.40
15 Warren	115.14	.81	65.62	48.47	3.12	3.86	.88	14.46	20.43	79.41	13.82
16 Washington	177.88	.06	65.63	27.84	6.20	—	4.95	1.41	1.98	31.66	3.71
17 Wayne	129.61	10.18	74.80	31.66	4.25	3.64	3.44	18.01	28.65	54.00	34.85
18 Williams	133.56	.51	83.64	25.52	12.53	—	6.33	20.59	18.32	84.75	26.46
19 Wood	108.55	3.87	82.67	38.14	18.71	6.08	1.43	22.19	6.47	47.98	32.42
20 Wyandot	122.14	.94	59.23	16.99	1.57	.04	6.92	11.05	4.36	38.11	23.55
<b>OKLAHOMA—Con.</b>											
21 Adair	60.09	.16	34.96	7.38	1.85	1.09	1.68	1.90	465.23	3.80	11.02
22 Alfalfa	247.51	.78	39.74	4.52	—	—	26.96	6.08	—	6.55	18.86
23 Atoka	143.14	.39	35.76	4.70	—	—	31.23	5.87	430.35	12.29	9.08
24 Beaver	608.83	—	44.33	1.49	—	—	25.24	—	—	5.31	7.64
25 Beckham	350.36	23.55	77.08	23.60	—	2.82	6.33	11.11	116.73	8.35	33.86
26 Blaine	127.29	2.35	43.77	9.85	—	—	19.79	9.68	3.75	4.01	18.48
27 Bryan	75.10	23.47	34.22	23.53	5.98	3.46	3.99	10.32	6.23	27.24	18.39
28 Caddo	117.60	.17	31.34	22.61	4.37	.78	6.63	7.07	25.38	41.22	19.29
29 Canadian	78.82	2.14	25.24	1.59	3.72	2.02	1.41	.91	1.24	7.35	4.05
30 Carter	150.70	1.21	62.82	27.66	—	—	2.68	25.77	—	55.43	35.77
31 Cherokee	95.30	.65	31.72	6.26	1.20	—	4.23	6.49	2.53	3.76	16.04
32 Choctaw	95.09	3.27	42.48	24.96	—	.78	6.99	3.73	35.75	17.25	13.33
33 Cimarron	461.98	—	44.53	10.00	18.18	—	18.18	—	—	13.63	27.26
34 Cleveland	37.37	.05	70.17	34.95	1.60	3.44	1.26	17.65	23.57	28.01	34.58
35 Coal	481.83	—	30.97	—	—	—	11.76	—	13.67	1.38	.17
36 Comanche	49.91	.98	12.14	1.25	4.63	—	2.18	.85	6.83	.84	6.57
37 Cotton	142.69	.60	56.23	15.64	10.52	—	34.28	6.47	34.88	9.62	10.07
38 Craig	116.00	—	44.17	21.41	4.68	3.69	3.62	5.25	—	19.36	11.20
39 Creek	68.42	.46	42.35	26.36	4.96	—	2.97	7.21	189.90	11.72	19.06
40 Custer	143.55	34.87	83.80	51.38	—	3.90	7.51	20.78	5.13	14.91	29.85
41 Delaware	53.76	.18	22.37	.61	—	—	1.92	2.24	—	2.21	24.51
42 Dewey	376.33	—	24.32	6.67	17.47	—	27.56	.90	7.21	5.76	10.63
43 Ellis	369.13	—	66.04	3.34	—	—	27.80	1.33	—	7.12	14.23
44 Garfield	106.23	25.13	72.53	52.12	3.84	5.43	5.13	16.44	20.41	37.30	32.59
45 Garvin	126.37	3.87	54.46	18.64	.60	—	—	18.27	10.60	23.45	27.25
46 Grady	128.30	2.54	46.78	30.40	—	2.35	5.17	4.05	3.16	34.06	15.28
47 Grant	138.86	—	5.62	24.78	11.95	—	17.40	.35	5.98	47.99	9.84
48 Greer	180.36	.30	54.73	17.23	—	—	17.23	8.54	6.40	17.53	51.23
49 Harmon	213.81	—	47.98	7.38	—	—	23.46	.26	57.21	15.03	33.22
50 Harper	310.36	1.48	63.75	21.17	—	—	11.08	11.81	.49	16.24	20.92
51 Haskell	125.78	—	46.25	3.11	—	—	8.23	1.19	30.62	6.12	2.29
52 Hughes	150.27	.77	31.10	12.29	1.00	—	—	4.30	9.75	14.21	18.28
53 Jackson	88.27	10.57	70.05	35.15	—	—	46.76	27.99	9.70	11.09	21.73
54 Jefferson	221.26	—	49.22	7.13	—	—	77.18	.71	42.80	6.99	26.68
55 Johnston	198.86	.20	52.33	11.06	—	—	5.58	2.69	4.39	9.27	8.87
56 Kay	108.98	48.63	88.98	67.34	3.33	—	3.79	46.51	35.04	21.89	43.39
57 Kingfisher	172.87	.61	59.79	31.34	4.09	.53	5.07	19.53	—	11.88	27.70
58 Kiowa	455.36	1.94	58.25	13.84	5.64	—	5.29	3.70	78.61	14.19	27.58
59 Latimer	30.58	2.23	25.36	2.81	—	—	6.10	1.84	2.13	7.74	3.19
60 Le Flore	130.00	9.82	43.77	8.83	—	.12	2.01	6.12	5.04	20.66	8.67
61 Lincoln	123.87	.99	45.87	10.27	.62	—	.96	13.04	74.07	6.85	19.13
62 Logan	72.11	7.20	48.88	46.67	—	.03	4.52	3.34	7.76	7.93	24.99
63 Love	104.57	—	39.35	8.83	—	—	7.11	2.08	—	8.70	14.47
64 McClain	108.27	1.93	65.23	13.20	—	1.84	1.84	14.56	—	10.13	19.48
65 McCurtain	68.20	.63	49.35	13.61	—	—	2.84	1.26	47.83	10.44	36.37
66 McIntosh	143.99	.66	42.79	4.89	9.12	—	3.99	13.05	—	20.38	7.99
67 Major	330.60	60.46	50.03	11.30	—	—	15.64	5.83	—	32.65	28.68
68 Marshall	105.00	.65	73.60	16.44	2.68	—	9.23	2.86	9.60	37.68	21.89
69 Mayes	72.89	—	43.76	10.40	1.32	.09	3.15	10.16	—	27.42	4.17
70 Murray	211.09	—	70.34	18.68	5.31	—	35.71	53.31	.50	15.28	32.88
71 Muskogee	40.25	.07	58.79	61.61	12.03	2.61	.78	21.17	7.40	22.75	18.89
72 Noble	238.30	6.34	100.23	24.99	—	—	11.05	13.13	18.20	49.52	27.43
73 Nowata	147.72	2.70	28.12	16.41	12.01	—	6.41	1.40	—	14.91	18.92
74 Okfuskee	166.48	—	52.98	8.92	—	—	9.00	7.88	4.24	6.75	12.55
75 Oklahoma	94.55	64.99	148.59	99.13	17.59	3.51	.67	55.78	28.99	96.23	27.69
76 Okmulgee	63.41	14.99	49.55	36.15	2.38	—	1.89	5.62	6.77	72.07	22.36

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
53.55	33.47	20.25	66.35	50.59	—	367.46	352.38	129.31	59.20	488.81	1
36.78	75.13	36.14	99.34	94.80	—	625.30	552.81	73.82	7.40	753.13	2
24.53	70.19	40.26	52.26	162.44	—	808.38	657.32	68.08	232.29	705.06	3
18.91	91.78	110.94	22.82	185.03	—	1 434.02	1 381.39	177.28	212.69	1 196.33	4
26.98	56.17	53.79	59.62	27.84	—	727.46	657.35	90.69	11.14	850.49	5
24.09	68.54	19.97	38.00	117.39	—	549.75	503.67	226.91	77.56	699.18	6
45.11	99.17	46.71	71.69	99.32	—	859.49	767.25	249.40	105.89	1 090.21	7
24.73	62.54	42.80	67.76	51.21	—	744.25	666.59	89.24	20.96	650.35	8
31.04	102.04	89.43	91.04	162.34	—	1 338.72	1 211.70	120.33	92.89	1 107.47	9
23.71	67.62	39.84	59.59	145.04	—	629.17	601.24	114.03	30.01	573.60	10
44.02	60.23	14.28	46.68	144.31	—	488.58	237.64	41.44	44.08	505.49	11
27.81	92.84	68.47	69.63	39.76	—	1 233.48	1 097.13	426.88	344.08	1 358.41	12
21.93	128.81	26.13	114.30	51.44	—	388.33	382.35	115.35	33.22	530.53	13
41.09	45.59	5.95	10.72	13.34	—	131.56	121.64	22.53	13.61	284.20	14
27.07	101.55	71.94	55.76	44.91	—	1 019.85	899.50	195.67	35.00	1 007.62	15
33.57	62.42	17.40	39.19	38.33	—	405.05	357.62	28.00	1.94	735.52	16
32.72	91.43	59.74	46.15	199.63	—	1 044.58	901.37	43.88	235.84	972.31	17
47.81	88.94	49.92	65.48	457.71	—	846.30	718.77	245.83	108.16	805.74	18
27.92	96.35	40.37	118.06	186.62	—	631.43	404.79	78.37	9.83	804.15	19
25.66	62.51	14.51	45.79	217.40	—	217.40	198.93	20.31	—	537.39	20
28.39	13.95	26.93	10.42	189.13	—	541.45	541.45	1.03	60.47	1 048.80	21
47.07	100.69	3.90	7.79	148.22	—	257.95	257.95	85.72	129.52	1 266.37	22
42.89	12.37	20.35	.23	73.25	—	459.85	459.85	9.39	61.90	978.64	23
44.99	120.54	3.32	4.98	45.16	—	209.70	209.70	78.86	69.57	921.14	24
43.32	71.92	14.19	42.53	51.67	—	629.81	629.81	71.50	93.93	752.29	25
34.70	85.96	4.27	20.92	266.87	—	66.78	66.78	—	—	473.23	26
17.33	60.86	26.21	17.05	195.92	—	1 011.53	1 011.53	139.92	487.96	1 215.31	27
27.82	34.28	10.52	24.91	170.46	—	467.14	467.14	116.14	81.18	578.75	28
20.63	62.33	18.60	36.88	32.01	—	568.53	568.53	171.01	287.09	683.21	29
21.58	46.44	13.84	60.37	65.52	—	348.80	348.80	102.75	115.38	709.83	30
22.00	44.20	17.94	35.33	342.95	—	338.10	338.10	77.24	176.83	445.45	31
18.63	37.12	8.56	35.16	84.24	—	670.76	670.76	22.55	425.43	449.61	32
38.78	109.36	9.39	122.39	288.40	—	214.18	214.18	21.21	—	1 321.42	33
19.14	38.61	97.93	20.14	45.86	10.95	1 777.98	1 777.98	222.82	105.44	1 857.01	34
69.03	31.14	6.57	36.33	16.61	—	492.04	492.04	—	—	272.66	35
28.54	37.01	67.76	30.89	48.20	5.15	1 011.40	1 011.40	28.37	40.01	1 069.66	36
40.60	55.18	5.71	28.27	166.74	—	451.06	451.06	15.04	305.67	385.66	37
14.04	31.06	1.91	31.20	34.81	—	356.78	356.78	138.26	103.30	490.29	38
14.27	43.44	20.45	25.17	135.73	—	459.49	459.49	102.03	190.08	540.88	39
25.62	58.33	8.74	119.05	74.58	—	400.90	400.90	84.21	249.06	1 060.75	40
20.63	32.67	1.85	20.09	91.24	—	118.13	118.13	52.90	38.62	278.23	41
38.01	52.24	6.31	49.54	138.71	—	279.41	279.41	29.72	157.99	960.56	42
26.91	51.15	2.22	69.38	66.49	—	185.90	185.90	127.86	24.68	988.88	43
39.64	50.76	16.69	82.45	147.53	—	1 512.77	1 512.77	124.35	1 275.02	792.28	44
50.10	56.83	15.60	36.99	175.23	—	814.77	796.92	111.63	456.72	699.34	45
28.05	35.93	61.06	39.86	51.52	—	946.61	946.61	135.58	222.05	1 265.82	46
6.86	20.74	2.81	263.32	100.54	—	134.82	134.82	19.34	87.54	732.64	47
21.95	84.92	15.09	57.17	457.69	—	232.20	232.20	40.40	20.43	1 370.79	48
46.66	66.97	2.90	45.87	94.38	—	71.71	71.71	—	42.97	910.62	49
48.98	83.68	14.03	75.07	70.15	—	188.28	188.28	—	17.47	1 389.81	50
16.36	45.34	28.43	18.92	17.09	—	978.34	978.34	31.08	40.59	410.97	51
22.65	47.92	44.77	32.40	119.56	—	825.39	825.39	290.64	180.14	788.30	52
27.60	72.87	79.20	29.93	309.94	—	1 002.29	1 002.29	8.17	49.05	748.96	53
44.22	63.91	225.82	59.77	249.36	—	6 231.10	6 231.10	61.34	559.91	779.60	54
14.75	37.58	2.89	12.86	58.11	—	135.17	135.17	—	68.58	416.67	55
18.31	62.78	26.47	108.39	530.67	—	735.62	735.62	281.23	334.42	780.38	56
44.20	76.60	24.98	44.05	216.39	—	545.11	545.11	261.50	85.91	1 025.20	57
39.57	129.81	1.15	97.29	105.84	—	3 970.56	3 970.56	19.83	3 649.69	511.94	58
8.03	56.61	.68	28.55	85.07	—	165.49	165.49	33.87	63.29	892.48	59
22.39	44.46	17.93	44.26	59.86	—	322.46	322.46	50.06	79.59	438.25	60
29.64	46.07	5.27	23.58	138.79	—	436.37	434.18	89.16	285.84	383.49	61
21.47	46.74	18.10	41.54	71.49	—	678.02	678.02	97.20	263.62	817.14	62
15.08	28.07	2.57	25.99	71.35	—	382.37	382.37	190.02	163.42	480.08	63
19.04	65.67	3.69	38.03	125.90	—	628.60	628.60	93.22	315.99	598.11	64
16.39	39.39	3.17	19.95	133.82	—	314.42	314.42	56.83	228.88	347.26	65
21.69	37.84	7.27	35.64	40.65	—	340.78	340.78	23.84	82.96	374.99	66
34.26	77.34	11.42	26.57	259.34	—	465.80	465.80	88.14	199.01	758.29	67
22.99	44.51	1.02	40.72	82.09	—	232.43	232.43	—	214.15	514.36	68
27.06	39.80	9.17	22.54	250.79	—	238.87	238.87	—	120.66	435.44	69
41.94	95.33	16.86	43.51	55.22	—	718.90	718.90	87.19	117.67	674.39	70
15.17	27.88	223.27	72.28	134.87	—	2 363.35	2 363.35	202.64	66.76	2 566.64	71
54.59	144.50	3.89	46.90	512.18	—	671.89	671.89	289.72	329.83	1 203.98	72
10.61	11.71	8.61	16.71	235.19	—	559.65	556.75	111.59	291.93	407.53	73
42.85	67.27	1.90	18.01	67.27	—	296.60	296.60	44.15	231.75	586.62	74
23.95	58.40	146.40	62.63	145.89	14.27	2 523.87	2 522.43	125.82	185.34	2 576.57	75
22.83	58.76	5.29	35.98	98.82	—	399.81	397.01	90.98	243.85	524.23	76

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>OKLAHOMA—Con.</b>												
1	Osage	65.03	1.70	30.90	9.12	—	—	1.58	15.10	21.85	9.73	10.64
2	Ottawa	58.60	3.70	52.49	33.18	.13	—	.65	11.22	30.01	30.04	11.29
3	Pawnee	251.49	.32	66.07	17.08	—	—	11.49	12.65	66.20	57.27	20.10
4	Payne	72.71	20.58	70.45	49.65	—	2.94	2.29	48.69	15.51	12.34	32.63
5	Pittsburg	100.93	6.78	53.52	32.48	—	4.95	1.68	13.60	31.27	26.71	20.55
6	Pontotoc	78.99	7.59	55.13	30.92	2.29	6.10	6.01	18.88	257.10	32.18	31.54
7	Pottawatomie	97.52	3.23	63.61	29.39	4.71	2.94	2.14	22.36	44.84	22.26	17.90
8	Pushmataha	160.41	.27	32.55	2.82	9.09	—	5.46	2.64	33.46	5.37	11.91
9	Roger Mills	123.70	.96	96.70	7.48	10.61	—	32.55	—	29.90	28.70	17.60
10	Rogers	85.50	10.15	45.22	38.95	1.98	.13	2.23	12.52	16.04	11.89	11.84
11	Seminole	96.25	.08	47.85	21.88	—	—	6.22	9.13	81.54	27.66	21.21
12	Sequoyah	103.61	2.69	38.58	7.30	—	1.15	4.43	10.05	—	10.76	22.35
13	Stephens	117.80	.76	71.09	35.91	—	2.01	5.72	9.81	1.25	24.68	25.72
14	Texas	260.13	54.51	54.02	20.53	5.18	—	29.48	38.67	8.28	40.75	31.06
15	Tillman	147.05	10.30	63.66	25.33	4.04	—	6.45	6.45	5.20	15.99	38.23
16	Tulsa	73.64	83.23	112.39	80.01	12.76	7.49	1.77	86.62	61.76	126.00	63.28
17	Wagoner	65.68	.02	27.25	10.82	2.05	.27	1.11	2.76	—	2.07	10.23
18	Washington	62.58	7.12	88.90	49.39	.25	—	2.85	30.58	2.64	141.95	37.28
19	Washita	430.99	1.22	68.70	9.18	—	—	17.83	4.46	—	10.93	14.33
20	Woods	194.66	16.81	41.31	20.98	3.41	—	16.70	2.42	4.61	4.28	10.11
21	Woodward	152.56	1.79	49.11	28.46	1.00	.32	—	31.67	—	6.90	19.55
<b>OREGON—Con.</b>												
22	Baker	159.56	2.94	61.37	45.18	40.09	4.83	44.92	33.43	4.44	27.16	.13
23	Benton	86.05	4.49	92.64	54.50	21.35	8.88	.78	35.47	34.50	86.38	7.24
24	Clackamas	114.09	.19	78.84	68.50	31.34	14.92	.82	41.59	48.59	66.91	2.98
25	Clatsop	115.01	87.87	104.53	60.00	28.56	2.37	3.54	68.86	51.08	41.17	49.82
26	Columbia	117.85	5.09	78.09	114.55	22.79	3.38	6.04	22.82	1.46	229.28	—
27	Coos	87.02	56.19	82.79	47.52	49.49	6.52	8.26	24.47	4.86	110.70	11.86
28	Crook	353.41	3.76	89.72	24.09	33.80	4.25	73.13	24.31	—	85.32	—
29	Curry	237.75	64.62	88.12	27.42	47.65	11.33	2.64	39.06	4.92	63.02	34.87
30	Deschutes	97.80	17.17	84.55	96.97	35.74	2.31	30.94	38.17	84.71	34.79	21.29
31	Douglas	172.74	7.32	76.76	68.21	23.10	3.01	19.41	41.83	30.41	34.79	33.78
32	Gilliam	472.34	9.90	89.69	17.47	19.80	—	36.11	2.91	.58	102.50	13.98
33	Grant	898.00	17.19	67.87	19.23	36.29	1.15	55.65	26.36	30.43	46.35	4.71
34	Harney	474.93	7.65	80.17	17.14	19.97	—	27.34	16.86	.85	20.40	—
35	Hood River	210.44	111.81	90.81	48.45	135.06	—	111.40	124.71	2.48	56.03	1.95
36	Jackson	129.01	8.70	112.06	73.86	15.19	5.66	14.04	33.99	9.80	63.25	3.94
37	Jefferson	104.56	13.53	59.23	42.48	39.12	—	103.03	24.13	10.24	25.52	—
38	Josephine	101.23	10.89	70.26	26.39	33.52	4.84	16.03	33.70	1.72	29.51	2.01
39	Klamath	178.38	37.83	61.40	71.99	38.68	4.37	44.04	27.82	50.43	37.07	9.29
40	Lake	175.76	8.35	92.26	94.07	22.82	1.95	12.80	32.84	1.39	34.09	—
41	Lane	189.46	28.87	109.43	60.32	34.25	12.72	2.07	80.70	65.98	58.87	16.18
42	Lincoln	167.32	52.66	115.05	48.11	137.52	1.70	10.52	48.09	107.41	69.69	13.50
43	Linn	165.60	2.92	81.69	83.79	26.32	2.89	3.29	27.66	65.47	102.54	9.35
44	Malheur	98.01	2.42	58.38	23.50	24.00	1.88	282.36	18.43	8.76	49.01	14.56
45	Marion	83.52	7.06	98.48	70.50	53.81	10.00	3.09	22.62	70.13	74.36	58.06
46	Morrow	143.87	195.15	51.02	8.26	22.82	1.97	47.48	39.74	2.89	27.41	10.49
47	Multnomah	149.81	260.84	160.25	90.67	97.92	20.56	2.70	141.30	90.17	198.10	120.64
48	Polk	63.34	6.22	60.13	27.98	18.79	8.56	3.47	9.33	54.84	60.35	2.30
49	Sherman	359.23	2.61	78.21	40.67	55.79	—	48.49	30.76	—	37.54	6.26
50	Tillamook	164.21	18.59	66.67	48.17	30.78	—	6.63	34.40	3.89	71.77	33.52
51	Umatilla	90.03	21.91	66.53	52.59	29.00	2.03	24.20	27.70	14.52	41.00	9.37
52	Union	172.98	8.56	61.06	49.88	28.27	—	11.48	16.61	79.37	45.60	6.70
53	Wallowa	477.50	—	88.84	9.41	36.75	14.18	34.73	11.58	—	272.32	19.68
54	Wasco	138.31	9.41	86.06	30.95	36.16	—	32.47	67.89	16.14	48.93	.28
55	Washington	166.94	.29	76.77	114.13	20.68	8.27	2.36	58.78	37.67	266.27	2.18
56	Wheeler	651.15	—	42.26	1.43	1.43	—	117.48	—	—	22.21	17.19
57	Yamhill	77.56	16.66	92.49	38.57	35.94	6.99	3.07	47.55	46.21	43.40	13.38

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
22.14	34.96	29.85	28.81	121.38	—	584.42	584.42	29.90	60.58	354.83	1
29.84	39.04	4.55	49.18	295.18	—	269.69	265.57	60.86	108.05	670.43	2
30.37	36.79	23.43	56.50	181.89	—	628.51	628.51	155.70	111.27	399.29	3
27.23	42.92	43.23	27.87	397.13	—	1 066.84	1 066.84	139.82	480.63	1 559.06	4
20.28	70.08	40.98	24.00	103.27	—	882.48	869.13	39.30	211.21	822.31	5
17.35	46.63	17.76	33.09	93.79	—	712.86	712.86	40.30	63.16	1 018.05	6
16.22	44.91	49.61	32.22	87.71	—	1 126.12	1 126.12	125.34	422.36	849.12	7
25.83	34.19	.55	18.19	105.12	—	172.87	172.87	58.20	108.85	453.12	8
96.70	120.09	12.78	74.27	72.10	—	438.63	438.63	173.62	116.95	2 982.16	9
14.88	54.27	14.79	32.35	248.56	—	446.26	446.26	210.35	47.94	413.78	10
17.43	76.54	29.71	12.32	43.60	—	561.70	561.70	96.80	44.51	697.27	11
55.90	31.13	31.57	17.44	159.51	—	521.05	521.05	53.03	88.30	610.94	12
30.59	60.99	7.68	83.41	256.29	—	526.94	526.94	30.62	369.37	671.22	13
25.15	50.06	7.80	59.08	189.17	—	221.21	221.21	63.95	75.40	792.37	14
46.80	49.88	9.63	67.99	432.01	—	1 926.52	1 926.52	4.82	1 757.61	767.53	15
33.84	47.35	285.17	83.31	116.11	13.83	4 216.85	4 216.24	212.73	114.15	4 087.10	16
15.10	29.45	26.82	11.63	213.69	—	529.31	529.31	43.75	168.37	546.90	17
28.69	46.08	18.68	55.03	149.23	—	547.50	547.50	60.96	234.03	616.28	18
53.84	147.89	9.26	38.46	225.33	—	548.82	548.82	128.14	238.79	1 436.76	19
36.69	170.82	19.77	49.10	166.54	—	447.98	447.98	252.11	141.60	802.37	20
19.29	98.81	31.83	11.59	76.94	—	866.09	865.46	45.58	21.29	621.57	21
36.04	78.87	49.81	184.24	77.30	—	748.06	748.06	—	86.83	822.88	22
33.31	78.58	79.41	58.45	77.54	—	1 187.68	1 179.49	404.32	99.52	567.45	23
30.62	83.37	40.75	118.82	94.02	—	1 137.61	1 137.34	340.49	116.02	1 170.30	24
40.42	82.85	53.66	135.19	78.65	—	733.88	731.66	56.91	70.63	1 184.35	25
33.98	68.62	179.30	90.77	971.91	—	3 049.36	3 049.36	412.57	552.87	2 637.83	26
30.93	81.81	54.17	100.87	136.89	—	879.27	851.61	42.39	85.74	754.37	27
33.73	98.93	11.34	247.11	41.88	—	459.29	459.29	—	83.27	1 475.59	28
33.89	120.25	25.09	133.23	89.62	—	814.35	814.35	6.05	302.01	1 017.59	29
21.11	90.90	81.50	100.79	49.29	—	1 436.44	1 413.82	748.82	2.27	870.90	30
28.67	93.61	9.31	118.74	92.44	—	247.09	246.79	8.19	109.86	1 107.57	31
106.58	66.39	138.03	290.04	93.77	—	1 783.34	1 783.34	189.28	1.75	3 398.95	32
43.80	73.60	14.90	108.11	55.90	—	295.43	295.43	74.49	59.09	3 807.21	33
45.61	91.78	.85	178.19	50.00	—	14.59	14.59	—	—	1 867.99	34
72.00	117.91	173.93	55.91	174.64	—	2 009.76	2 009.76	—	20.41	1 366.68	35
32.94	73.67	24.36	63.02	119.28	—	433.12	421.29	157.32	43.31	523.19	36
33.05	81.53	21.50	121.09	215.27	—	1 717.53	1 717.53	27.42	925.49	1 083.21	37
33.23	93.84	21.13	95.95	38.02	—	429.31	424.41	156.83	185.05	323.09	38
27.83	70.66	10.55	86.72	412.13	—	6 444.91	6 444.91	—	6 307.61	5 730.63	39
34.23	87.67	37.71	79.88	67.35	—	560.40	560.40	478.01	21.85	758.70	40
30.60	131.64	37.05	95.61	901.65	—	1 485.71	1 387.96	67.69	880.81	1 071.11	41
69.84	192.86	82.85	132.22	1 415.36	—	2 038.91	1 991.46	49.37	698.86	1 958.21	42
27.54	68.08	31.02	124.17	64.72	—	781.98	720.74	56.35	318.68	951.92	43
22.85	52.54	44.78	110.34	93.56	—	1 742.18	1 742.18	49.16	62.49	889.32	44
29.74	68.91	41.82	115.54	75.60	—	666.52	653.68	191.62	82.99	466.22	45
40.66	56.52	75.15	99.67	400.39	—	1 493.25	1 493.25	114.75	52.20	713.31	46
63.93	88.54	154.44	138.47	334.89	61.04	2 726.90	2 721.01	276.46	301.39	1 959.36	47
26.71	54.56	18.73	41.50	71.42	—	319.17	317.78	54.90	31.65	234.27	48
114.70	127.22	52.14	316.48	70.39	—	747.13	747.13	388.43	—	1 264.86	49
39.55	87.16	26.84	71.77	872.69	—	1 130.04	1 126.19	92.26	676.91	1 019.10	50
30.41	56.91	43.07	80.90	143.41	—	748.76	747.95	293.51	26.16	853.53	51
46.95	55.98	24.92	194.85	64.41	—	473.26	465.63	64.62	24.79	362.53	52
71.91	100.85	13.31	167.56	129.94	—	310.52	302.13	32.56	—	1 288.96	53
65.90	77.48	26.89	149.56	497.90	—	1 371.07	1 371.07	29.98	844.07	1 438.64	54
28.19	78.35	75.01	93.21	119.51	—	1 283.84	1 050.67	379.24	202.10	1 061.82	55
124.64	121.06	3.58	169.77	42.98	—	69.48	69.48	—	—	3 143.27	56
24.71	56.52	50.97	31.72	295.88	—	939.22	939.22	378.42	49.84	766.64	57

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
		24	25	26	27	28	29	30	31	32	33	34
<b>PENNSYLVANIA—Con.</b>												
1 Adams	60.94	2.01	22.87	7.06	24.89	2.31	5.26	6.64	11.72	48.94	2.26	
2 Allegheny	90.50	231.02	110.24	42.86	31.55	3.06	.20	60.81	89.53	78.20	31.05	
3 Armstrong	70.51	.18	17.92	6.45	10.38	.53	1.54	14.81	15.95	28.80	10.83	
4 Beaver	69.55	8.97	49.93	15.54	24.70	.38	.60	12.97	40.47	82.07	13.08	
5 Bedford	69.18	—	7.70	4.88	10.91	.54	1.98	2.92	12.15	106.30	1.61	
6 Berks	72.31	13.84	58.59	18.59	37.42	5.22	.53	26.23	36.02	83.03	25.73	
7 Blair	59.96	11.43	41.99	23.75	26.90	1.06	.28	6.26	47.93	37.43	1.64	
8 Bradford	108.91	.56	21.59	10.71	25.52	.13	4.49	4.53	3.12	57.85	10.73	
9 Bucks	82.32	3.98	68.94	13.35	44.63	5.15	5.22	38.42	29.13	126.26	28.09	
10 Butler	62.59	10.14	28.61	12.06	12.51	1.14	4.17	4.68	40.13	44.77	.96	
11 Cambria	69.62	5.04	27.35	15.22	15.93	.56	1.12	6.80	70.45	26.98	17.71	
12 Cameron	91.66	—	16.24	13.53	22.49	.17	.17	32.13	18.26	83.04	70.02	
13 Carbon	60.18	.37	40.71	8.78	15.06	1.30	1.02	8.43	47.32	149.46	43.82	
14 Centre	53.27	3.79	40.64	4.81	21.69	1.33	2.62	10.36	12.47	244.14	69.71	
15 Chester	59.04	4.35	63.28	13.57	32.38	3.88	1.81	14.24	27.03	82.87	60.26	
16 Clarion	90.39	7.91	35.23	5.18	—	.43	5.90	9.86	14.46	17.17	8.92	
17 Clearfield	69.95	5.42	23.02	10.24	19.54	.52	3.35	5.66	22.97	27.80	2.87	
18 Clinton	77.94	1.00	17.00	8.34	33.30	1.21	110.08	20.36	120.06	53.01	202.79	
19 Columbia	62.04	.06	40.08	9.30	11.84	4.24	1.14	3.62	14.07	62.45	1.66	
20 Crawford	81.34	1.98	26.98	16.56	24.01	1.31	.71	27.03	109.46	48.79	14.49	
21 Cumberland	48.83	.80	41.70	12.13	26.96	2.08	1.91	20.23	37.45	95.33	27.45	
22 Dauphin	63.26	81.43	73.93	31.61	57.82	2.48	3.47	19.56	61.93	90.16	40.06	
23 Delaware	45.98	.86	95.98	17.56	29.02	3.18	.27	18.08	41.86	92.05	94.76	
24 Elk	86.50	27.32	32.20	17.00	14.19	1.06	—	8.29	25.09	74.46	12.19	
25 Erie	64.25	24.43	62.39	39.95	48.23	1.30	—	14.41	40.60	66.64	24.76	
26 Fayette	53.09	1.79	16.90	12.26	17.08	.51	.66	4.66	39.52	34.07	10.15	
27 Forest	177.43	2.71	1.67	15.41	34.36	.62	3.96	5.83	—	39.36	6.66	
28 Franklin	56.03	.11	24.57	11.69	21.75	.69	1.77	11.96	9.27	48.25	18.17	
29 Fulton	75.52	—	4.63	3.83	22.48	1.30	2.38	—	42.57	21.10	.51	
30 Greene	92.44	2.10	8.50	10.52	16.43	.91	2.23	8.27	22.30	46.04	1.29	
31 Huntingdon	45.72	—	19.70	6.75	19.74	.27	.52	1.83	31.38	57.24	4.51	
32 Indiana	59.74	3.50	14.87	6.24	16.00	.08	1.31	4.76	38.98	14.26	5.19	
33 Jefferson	90.60	10.46	26.45	7.75	17.51	.30	1.93	7.79	22.55	56.42	2.24	
34 Juniata	82.62	—	5.92	6.16	20.27	2.47	2.62	4.51	13.43	6.45	4.07	
35 Lackawanna	55.26	.08	46.20	43.38	22.34	1.89	.73	27.91	50.26	72.01	34.88	
36 Lancaster	49.89	6.35	50.80	15.49	30.98	1.75	5.78	22.59	2.66	89.55	101.46	
37 Lawrence	67.58	3.10	28.73	19.48	20.45	1.39	1.18	10.90	55.06	36.12	14.75	
38 Lebanon	54.19	.89	36.12	12.10	21.33	1.09	2.70	6.82	42.27	84.70	29.02	
39 Lehigh	63.00	59.82	58.27	32.94	116.38	3.23	1.96	21.91	65.87	105.57	33.38	
40 Luzerne	52.88	16.19	41.40	29.17	31.54	1.80	.86	13.86	57.96	80.18	33.38	
41 Lycoming	66.74	25.47	34.19	24.63	44.17	1.47	1.96	20.74	28.25	38.56	122.78	
42 McKean	96.77	43.47	36.09	21.64	26.46	.42	2.48	8.49	70.95	114.70	12.35	
43 Mercer	116.75	.74	42.35	14.76	19.10	.28	2.51	3.87	29.92	112.14	11.89	
44 Mifflin	49.03	6.93	27.71	6.67	14.91	.19	2.66	5.67	77.04	262.70	59.05	
45 Monroe	63.94	2.86	33.43	16.27	34.31	3.95	3.86	7.75	4.07	68.65	12.98	
46 Montgomery	60.23	.84	92.96	15.69	33.33	3.73	.57	23.77	9.24	125.13	68.30	
47 Montour	70.37	—	31.75	4.68	22.50	.45	2.37	.51	25.43	28.14	.23	
48 Northampton	66.76	1.76	65.66	30.36	46.66	4.62	1.00	25.92	51.94	92.76	26.12	
49 Northumberland	73.26	.20	31.91	7.69	29.74	2.62	1.05	5.69	30.97	96.75	7.10	
50 Perry	80.30	—	9.86	10.25	8.06	.61	2.94	3.28	—	85.64	9.67	
51 Philadelphia <sup>3</sup>	60.04	113.97	217.48	77.76	88.50	11.01	—	66.24	149.97	90.36	82.17	
52 Pike	75.41	—	15.41	23.17	73.09	10.94	17.49	3.93	—	3.29	5.40	
53 Potter	108.99	.12	13.16	10.47	14.18	—	—	2.39	2.69	93.80	67.89	
54 Schuylkill	68.85	1.42	31.81	8.64	15.09	.87	1.81	6.25	25.93	52.63	21.42	
55 Snyder	76.72	8.34	9.38	5.86	12.40	.16	2.51	1.44	13.14	59.43	1.58	
56 Somerset	73.91	3.08	18.28	6.24	19.11	.73	1.27	14.84	6.55	86.21	8.39	
57 Sullivan	156.45	.16	6.55	7.37	6.55	3.11	9.67	5.73	—	27.20	7.04	
58 Susquehanna	89.18	—	10.77	10.60	12.63	.57	3.54	1.63	32.39	17.14	5.10	
59 Tioga	103.39	.07	20.30	11.14	34.14	.63	3.14	4.81	—	38.18	10.67	
60 Union	66.04	.97	18.49	9.98	12.61	.86	5.89	4.70	46.63	84.42	17.06	
61 Venango	127.26	18.10	25.19	17.73	21.64	.69	2.43	13.83	44.83	34.94	15.75	
62 Warren	108.52	.44	31.05	32.54	30.90	1.15	3.24	7.46	27.66	97.47	3.17	
63 Washington	63.55	10.85	36.42	11.10	8.94	.84	1.30	6.10	65.56	76.02	10.28	
64 Wayne	69.37	.55	13.44	10.29	19.90	1.78	3.76	3.66	55.20	43.24	5.31	
65 Westmoreland	68.92	5.71	31.58	9.29	37.96	1.54	1.22	16.24	55.27	77.71	15.77	
66 Wyoming	59.73	—	11.86	8.87	21.30	.14	5.70	1.21	58.56	11.58	11.50	
67 York	66.28	2.48	56.41	28.55	75.83	2.69	1.54	16.85	26.02	124.89	89.81	
<b>RHODE ISLAND—Con.</b>												
68 Bristol <sup>3</sup>	113.69	—	94.89	46.79	—	1.88	—	52.33	62.57	118.95	14.63	
69 Kent <sup>3</sup>	41.44	—	105.82	103.92	—	4.58	.17	18.60	32.67	55.44	32.41	
70 Newport <sup>3</sup>	31.52	1.00	128.29	102.24	—	13.36	.21	31.99	82.51	44.18	32.70	
71 Providence <sup>3</sup>	54.63	1.71	130.30	137.47	—	11.40	.04	43.09	104.74	46.04	30.62	
72 Washington <sup>3</sup>	59.20	1.72	114.33	77.74	—	7.62	—	47.52	28.71	65.31	40.07	

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
11.08	56.89	92.09	39.02	23.18	—	1 673.45	1 671.96	942.91	32.99	1 239.08	1
29.60	110.76	231.71	135.99	263.51	47.44	4 122.80	4 030.60	582.19	252.32	2 970.63	2
14.58	48.53	67.33	62.96	63.46	—	935.61	935.61	453.48	39.44	659.29	3
18.43	75.04	409.35	51.37	101.29	2.43	5 285.21	5 273.36	668.40	116.03	4 835.91	4
12.92	49.63	56.64	23.98	22.04	5.70	1 160.85	1 160.85	604.14	15.13	918.24	5
17.22	102.39	181.34	78.80	85.52	19.09	3 561.65	3 560.56	985.76	51.76	3 196.96	6
17.83	47.15	102.30	50.23	108.37	19.60	1 572.76	1 572.76	575.40	124.25	1 509.86	7
17.98	64.85	381.58	54.82	14.57	9.05	7 425.12	7 395.41	347.89	18.52	7 739.68	8
17.44	91.97	122.72	64.19	86.14	6.50	2 470.35	2 441.95	500.87	350.19	2 482.72	9
17.24	95.45	85.76	50.27	54.96	9.75	1 755.99	1 755.74	574.00	91.47	1 499.13	10
12.51	58.22	96.59	73.94	148.99	19.14	2 232.48	2 207.13	600.29	238.01	2 082.92	11
32.47	110.43	31.46	66.63	1.01	—	541.18	541.18	30.27	—	451.04	12
18.35	69.10	78.56	88.84	113.41	.30	1 311.14	1 311.14	859.06	54.18	1 043.52	13
16.70	64.04	106.81	25.45	39.32	6.79	1 343.44	1 295.07	155.23	18.73	1 165.19	14
14.17	90.17	177.24	56.93	52.20	7.83	2 643.77	2 642.38	522.31	117.26	2 547.24	15
32.52	45.01	65.42	45.32	30.60	—	1 228.04	1 215.54	512.31	50.31	977.75	16
14.56	41.56	30.67	52.50	130.06	3.29	582.67	582.67	285.68	150.63	623.40	17
16.86	89.37	50.13	104.73	36.85	6.51	986.77	986.77	289.12	14.63	997.63	18
14.81	62.61	65.03	28.43	23.51	4.35	958.91	958.91	493.34	18.56	361.87	19
16.40	63.99	52.48	85.16	76.95	.50	1 019.54	1 009.83	442.08	45.26	289.74	20
15.69	63.50	129.01	47.62	48.05	7.19	2 145.93	2 145.02	737.94	58.52	1 866.97	21
25.13	84.76	273.95	80.91	173.35	9.63	6 510.06	6 507.43	602.89	1 913.10	4 839.85	22
12.56	76.43	186.33	156.19	38.48	15.30	2 898.78	2 898.75	423.55	67.95	2 567.76	23
24.20	52.15	40.28	57.83	127.53	2.70	966.02	966.02	518.06	229.40	753.66	24
17.79	65.88	101.24	50.77	65.76	25.58	1 973.40	1 966.32	576.26	46.53	1 770.32	25
10.56	40.67	26.96	32.32	61.82	6.44	621.36	454.98	235.51	56.46	480.69	26
18.95	113.91	180.97	62.06	9.58	—	1 472.09	1 472.09	1 188.05	—	1 082.26	27
8.32	59.77	59.84	39.18	170.75	4.04	1 011.49	1 009.98	460.03	65.18	1 154.72	28
8.67	57.09	74.94	26.60	—	—	1 667.63	1 667.63	1 472.57	—	954.18	29
18.86	53.86	154.41	68.22	103.36	—	2 659.90	2 659.90	805.46	214.69	1 508.19	30
11.75	42.52	25.20	29.91	39.13	5.84	408.73	407.14	137.01	19.50	448.40	31
10.76	43.38	57.93	58.37	64.05	—	1 027.00	1 027.00	648.99	56.58	773.42	32
12.54	43.38	30.64	51.88	51.04	.61	490.22	490.22	60.76	55.31	292.86	33
13.04	59.88	21.09	32.58	3.35	3.39	274.76	274.76	—	—	913.99	34
17.10	72.22	197.71	78.72	39.74	21.13	2 775.88	2 693.77	429.45	—	2 277.80	35
14.76	83.22	180.20	35.99	87.61	8.66	2 978.51	2 977.31	1 008.26	133.37	1 999.35	36
13.00	56.18	74.41	72.37	57.82	12.97	1 420.06	1 416.21	544.99	—	966.24	37
11.36	51.33	78.28	65.99	103.43	13.22	1 425.09	1 421.89	662.98	70.81	1 190.17	38
35.21	103.51	374.70	77.51	98.40	32.85	5 434.37	5 414.98	567.03	179.64	4 224.75	39
19.23	56.71	70.29	75.04	26.28	16.11	1 121.72	1 113.80	233.54	33.12	1 013.51	40
16.09	69.10	119.22	32.24	127.60	8.16	2 285.17	2 284.56	588.94	233.66	2 104.29	41
19.90	67.49	82.34	55.44	71.65	12.33	1 508.26	1 508.26	624.71	180.50	1 072.35	42
21.47	53.66	68.85	60.05	47.74	12.45	1 144.38	1 143.62	292.07	18.08	971.10	43
13.70	41.24	72.41	37.38	35.46	5.41	1 315.71	1 315.69	465.70	228.24	662.92	44
17.34	84.04	209.66	51.99	32.49	4.00	3 004.06	2 946.69	1 619.74	38.50	1 725.55	45
19.57	87.10	213.47	91.07	54.04	10.94	3 008.01	2 994.65	569.54	112.61	2 971.72	46
8.29	68.23	464.51	37.33	35.52	2.20	7 598.59	7 211.50	—	142.66	7 719.26	47
26.33	88.48	141.00	105.49	70.85	20.55	1 802.36	1 802.20	1 133.77	102.84	1 685.08	48
20.37	62.85	103.68	80.66	25.80	13.84	1 429.99	1 378.08	297.61	75.82	1 576.83	49
9.74	31.14	92.44	34.00	60.79	4.74	1 438.60	1 438.60	1 233.92	38.86	583.87	50
33.83	197.76	237.65	232.36	939.74	185.33	5 021.06	4 907.65	542.82	883.83	3 902.18	51
42.52	127.08	122.51	74.02	6.11	—	1 681.22	1 681.22	942.04	5.51	778.95	52
20.22	53.54	64.07	52.64	41.87	—	1 303.64	1 301.91	550.28	56.11	693.31	53
14.87	50.21	64.02	66.34	175.99	13.03	1 129.51	1 129.02	502.89	239.24	817.43	54
10.36	45.04	40.98	47.03	57.91	—	560.11	560.11	214.91	31.16	501.47	55
15.51	64.37	71.40	37.69	88.61	7.61	1 671.90	1 671.50	830.29	102.10	1 347.34	56
27.69	119.27	13.27	64.88	202.00	5.24	170.54	170.54	31.95	—	708.22	57
15.63	35.24	24.22	34.57	1.76	.10	802.20	802.20	427.89	—	659.78	58
16.73	48.10	39.66	211.23	31.12	8.80	563.17	563.17	266.01	65.75	700.46	59
10.03	60.79	139.73	47.71	82.73	4.37	1 879.51	1 851.86	1 544.75	6.47	525.87	60
16.27	79.05	153.30	91.11	66.05	5.78	2 978.19	2 977.16	473.99	101.85	2 716.09	61
24.37	64.73	36.83	36.94	17.85	2.77	487.55	487.55	—	7.28	660.02	62
16.96	65.58	100.52	60.16	41.90	7.94	1 560.77	1 560.40	964.01	27.36	1 077.89	63
17.40	70.80	122.60	19.30	—	—	2 829.89	2 829.89	2 308.63	—	1 194.35	64
18.38	67.97	108.90	63.49	174.95	10.46	2 193.37	2 114.13	752.89	539.71	1 609.70	65
17.31	66.39	63.58	48.72	11.75	—	1 037.93	1 037.93	360.09	5.49	889.80	66
11.79	50.28	124.90	81.32	32.25	7.82	2 034.12	2 034.04	710.13	35.69	1 238.70	67
19.55	31.15	82.34	103.38	111.71	—	1 753.78	1 610.51	—	373.20	733.74	68
22.07	33.28	52.43	58.81	56.71	45.86	782.33	729.02	93.67	.62	481.56	69
29.72	46.13	50.42	81.58	86.30	32.27	961.80	948.91	90.58	271.84	691.89	70
23.79	49.92	35.86	130.74	63.89	38.78	682.99	634.33	114.53	58.53	427.27	71
28.97	65.31	56.04	93.19	51.52	2.04	1 004.96	985.52	456.89	94.37	380.04	72

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area	Expenditure—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34
<b>SOUTH CAROLINA—Con.</b>											
1 Abbeville .....	9.81	12.82	53.56	18.10	6.71	—	—	13.03	17.94	—	22.38
2 Aiken .....	32.91	1.30	54.80	3.48	10.69	1.11	—	34.95	10.48	32.08	25.55
3 Allendale .....	11.18	.17	69.27	29.86	17.32	—	.68	11.77	41.89	—	52.64
4 Anderson .....	38.27	.92	48.51	27.54	6.02	2.62	—	16.14	15.68	54.82	23.49
5 Bamberg .....	11.18	.89	64.02	24.49	12.54	.24	1.72	1.54	4.67	—	43.66
6 Barnwell .....	2.91	.39	61.15	11.58	12.42	.25	1.28	10.30	172.77	—	43.91
7 Beaufort .....	26.18	18.44	86.68	65.90	45.37	12.73	3.74	48.98	27.45	48.32	42.92
8 Berkeley .....	18.70	1.94	49.37	17.46	5.06	—	—	4.05	—	2.18	17.93
9 Calhoun .....	16.07	—	42.19	16.86	—	—	—	4.63	22.27	—	43.13
10 Charleston .....	33.10	34.59	124.18	66.75	52.92	5.94	.88	143.83	73.60	135.04	113.27
11 Cherokee .....	41.16	—	56.82	19.73	4.07	—	.36	1.24	12.63	45.45	35.32
12 Chester .....	28.13	.03	55.14	44.48	9.67	2.05	—	8.21	26.64	48.12	42.31
13 Chesterfield .....	34.04	1.61	62.65	8.66	10.60	1.24	.31	10.65	11.74	—	27.27
14 Clarendon .....	25.87	—	55.01	16.77	12.13	1.05	.74	5.27	—	—	16.91
15 Colleton .....	40.61	.12	63.97	10.44	14.14	3.84	.29	22.49	5.59	—	32.58
16 Darlington .....	17.01	11.40	66.64	34.20	16.52	2.10	.24	20.50	4.83	—	25.46
17 Dillon .....	39.88	.27	62.00	18.17	14.19	—	.76	11.20	—	—	25.66
18 Dorchester .....	41.64	.43	45.14	43.41	6.26	2.22	.23	5.07	4.09	21.95	13.10
19 Edgefield .....	21.82	—	58.01	9.09	18.88	—	.49	4.52	5.77	—	31.46
20 Fairfield .....	25.97	15.88	80.74	—	27.09	—	.45	—	11.89	—	44.76
21 Florence .....	33.36	.14	63.76	39.42	62.60	1.97	.46	65.42	44.87	—	36.10
22 Georgetown .....	48.55	2.51	77.45	59.26	16.22	3.93	1.88	24.32	8.70	47.36	40.21
23 Greenville .....	20.22	86.39	76.06	46.12	45.50	6.48	1.51	25.32	47.77	63.69	26.55
24 Greenwood .....	30.74	2.69	64.35	24.90	9.65	4.23	.12	19.66	27.30	178.69	35.49
25 Hampton .....	25.23	—	64.10	11.32	16.33	1.65	.71	4.34	—	—	32.32
26 Horry .....	50.05	54.03	98.85	39.83	25.03	8.50	1.71	41.52	13.34	90.74	50.59
27 Jasper .....	26.93	.19	86.72	21.05	19.24	2.78	4.00	23.83	—	—	14.46
28 Kershaw .....	27.59	2.11	55.30	21.35	9.82	—	—	19.27	—	—	25.76
29 Lancaster .....	24.56	—	62.62	20.80	9.94	2.66	.42	9.19	—	—	15.90
30 Laurens .....	42.05	29.61	57.55	48.06	4.41	1.77	—	6.27	55.26	14.87	15.32
31 Lee .....	23.70	—	57.44	22.78	17.84	—	—	2.55	—	—	19.58
32 Lexington .....	24.96	.88	72.69	27.42	26.66	1.19	.27	57.98	.49	.67	22.25
33 McCormick .....	4.62	—	49.28	2.03	15.67	4.06	.79	2.26	.56	23.00	18.16
34 Marion .....	43.10	2.42	58.20	6.96	15.43	.88	1.74	13.19	24.66	—	31.83
35 Marlboro .....	15.56	2.32	53.57	27.76	6.57	.95	.14	13.90	9.81	—	31.23
36 Newberry .....	21.22	.33	60.11	22.91	12.15	—	—	13.08	53.21	5.58	18.45
37 Oconee .....	36.63	7.98	49.47	22.85	12.77	—	.24	10.26	.09	24.18	22.04
38 Orangeburg .....	12.50	4.62	32.79	7.51	8.82	2.04	.28	20.85	—	—	22.65
39 Pickens .....	32.83	2.99	52.34	12.35	6.93	1.38	.10	8.22	5.90	—	29.05
40 Richland .....	24.06	21.09	79.01	62.70	19.92	3.79	.59	43.60	51.67	80.11	40.93
41 Saluda .....	28.24	.06	40.29	5.20	14.55	—	2.45	1.04	3.97	—	13.39
42 Spartanburg .....	18.10	3.47	72.49	30.20	19.01	3.79	.17	18.61	39.77	40.10	19.27
43 Sumter .....	26.60	—	59.53	29.21	14.13	1.65	.12	17.30	41.23	19.53	21.82
44 Union .....	30.19	.96	62.66	16.71	7.05	2.54	.36	6.39	25.02	44.60	15.46
45 Williamsburg .....	24.64	.41	43.46	19.39	13.64	—	.33	7.04	8.09	—	16.03
46 York .....	18.15	.98	63.13	19.45	311.13	5.36	.11	44.39	5.72	47.43	30.17
<b>SOUTH DAKOTA—Con.</b>											
47 Aurora .....	246.89	—	52.63	14.67	9.25	—	25.84	15.31	—	25.84	4.15
48 Beadle .....	186.16	59.61	67.11	21.15	13.09	2.74	17.31	37.53	.71	168.52	37.53
49 Bennett .....	104.18	—	68.93	7.49	9.36	—	26.82	19.34	26.20	9.67	22.15
50 Bon Homme .....	178.16	—	52.33	3.81	—	—	241.78	13.82	6.91	15.23	1.97
51 Brookings .....	95.33	71.61	56.65	9.32	6.78	1.07	10.51	59.31	5.91	57.48	30.43
52 Brown .....	220.80	17.28	90.58	37.55	7.81	2.70	12.96	93.76	30.86	41.43	33.75
53 Brule .....	191.61	—	88.61	9.66	33.73	3.10	26.80	23.15	—	29.35	23.88
54 Buffalo .....	69.93	—	19.33	1.71	—	—	1.71	—	—	—	—
55 Butte .....	202.68	—	103.61	25.15	—	—	215.31	40.43	—	11.88	29.69
56 Campbell .....	245.29	—	47.33	8.14	—	—	52.42	22.39	—	29.52	3.05
57 Charles Mix .....	214.54	—	42.16	2.41	18.18	—	39.75	13.25	6.35	17.63	9.86
58 Clark .....	283.67	.23	34.75	6.81	2.73	.91	30.66	15.22	15.22	17.49	2.50
59 Clay .....	123.09	2.50	59.99	8.34	20.17	4.78	5.84	29.88	—	35.11	25.41
60 Codrington .....	136.62	11.81	51.37	41.99	13.48	2.47	9.43	76.13	108.86	29.65	25.46
61 Corson .....	245.77	—	35.04	3.81	3.81	—	26.94	6.91	—	15.97	20.98
62 Custer .....	153.26	3.24	98.24	3.07	—	—	19.91	10.68	47.90	82.05	13.59
63 Davison .....	165.23	175.74	67.30	29.77	28.28	11.20	20.45	45.71	18.97	26.28	34.45
64 Day .....	220.55	—	51.88	11.32	7.31	—	22.79	26.08	13.18	20.21	16.19
65 Deuel .....	281.95	—	31.84	5.97	2.21	—	36.27	7.30	—	17.91	2.43
66 Dewey .....	91.62	2.35	50.15	8.33	.91	—	10.32	1.63	337.32	47.08	—
67 Douglas .....	239.19	—	36.04	3.47	—	—	33.64	15.22	1.60	6.94	1.33
68 Edmunds .....	232.55	—	59.00	17.68	—	—	21.35	7.81	—	14.69	5.05
69 Fall River .....	187.13	—	78.61	11.97	34.95	1.36	6.80	53.45	27.61	33.59	13.06
70 Faulk .....	331.63	—	18.59	23.32	—	—	27.33	19.31	—	4.01	.36
71 Grant .....	166.75	—	43.12	7.29	11.23	.96	23.77	18.87	—	53.75	17.20
72 Gregory .....	293.71	.75	56.91	16.23	2.99	—	44.04	21.83	12.13	5.04	3.73
73 Haakon .....	250.76	—	57.55	3.05	1.14	—	14.48	7.24	—	5.72	17.91
74 Hamlin .....	413.15	—	35.59	10.45	2.01	1.41	30.36	8.85	4.02	70.97	14.27

See footnotes at end of table.

Expenditure – Con.						Indebtedness					
Direct general expenditure – Con.							Long-term				
Government administration					Liquor store and insurance trust expenditure						Cash and securities
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility		
35	36	37	38	39	40	41	42	43	44	45	
18.23	50.00	15.97	37.55	232.76	–	304.54	288.58	135.36	77.40	92.07	1
18.07	73.62	36.18	55.13	94.23	–	672.86	672.09	244.49	198.21	518.35	2
27.30	100.32	36.77	17.32	67.65	–	677.61	677.61	457.26	183.42	511.69	3
10.82	42.63	58.53	36.54	48.71	–	1 003.46	1 002.10	325.04	41.50	618.90	4
11.83	85.37	31.95	40.05	30.71	–	512.01	512.01	385.75	32.42	288.96	5
16.11	85.65	82.84	51.35	70.62	–	1 293.75	1 289.16	606.07	61.75	347.51	6
36.58	99.46	152.22	61.80	297.18	–	2 415.97	2 397.34	796.70	381.22	1 473.80	7
14.95	60.35	70.48	8.57	130.22	–	1 273.34	1 273.34	226.65	19.37	998.13	8
16.62	70.02	16.39	33.56	63.51	–	357.88	357.88	292.09	–	162.08	9
32.64	138.60	163.31	128.74	132.24	–	3 293.56	3 209.68	294.23	795.13	1 717.86	10
17.39	35.41	28.83	15.59	4 335.55	–	31 069.02	31 069.02	150.99	30 740.62	11 068.01	11
3.20	73.64	23.84	76.75	257.32	–	1 235.37	1 235.37	755.02	184.55	999.97	12
14.23	50.60	24.06	25.66	61.20	–	483.58	478.86	126.94	84.84	276.75	13
15.36	53.01	17.68	40.28	28.08	–	370.33	370.33	28.01	36.10	302.99	14
18.04	103.62	17.60	17.40	39.42	–	351.72	351.72	190.97	49.80	246.56	15
16.59	57.72	59.55	14.47	109.04	–	930.95	930.95	182.29	166.38	843.58	16
14.46	61.00	2.16	10.92	107.95	–	166.59	165.90	24.83	39.47	324.17	17
16.47	55.03	54.21	19.09	69.77	–	990.13	989.55	585.76	146.35	620.71	18
14.69	83.81	9.09	49.90	–	–	1 264.33	1 264.33	1 190.53	–	1 359.29	19
25.66	90.51	82.22	57.32	311.82	–	1 522.40	1 522.40	807.09	610.00	680.33	20
12.93	58.96	157.37	54.11	133.42	–	2 338.11	2 326.74	187.74	213.61	2 122.08	21
39.76	79.69	296.38	47.56	232.52	–	4 723.27	4 717.94	407.15	201.63	4 164.40	22
15.53	72.17	78.37	75.64	166.50	2.54	1 432.98	1 408.78	246.56	84.33	1 105.15	23
15.66	77.44	76.55	75.98	345.06	–	1 372.49	1 372.49	159.23	408.67	1 089.76	24
21.11	106.43	33.31	22.37	168.27	–	501.51	501.51	441.26	58.38	347.26	25
34.17	97.27	71.21	55.57	224.94	–	2 011.92	1 999.04	547.85	990.76	941.88	26
23.70	96.66	47.91	17.56	181.06	–	841.22	841.22	584.10	31.12	185.77	27
30.37	59.18	34.75	69.98	305.60	–	983.14	982.84	626.05	129.68	406.66	28
18.18	69.30	13.46	23.33	403.09	–	1 213.19	1 213.19	728.43	424.30	800.65	29
4.51	41.35	60.46	31.98	592.23	–	1 165.74	1 165.74	190.82	327.29	565.96	30
22.89	89.60	16.60	56.03	66.01	–	211.31	211.31	98.01	–	140.15	31
20.31	65.88	79.74	48.03	59.60	–	1 628.91	1 602.69	784.69	156.25	1 016.48	32
26.27	86.83	9.02	53.90	140.62	–	1 301.53	1 301.53	83.22	215.72	698.80	33
12.45	113.04	34.75	33.98	77.29	–	370.28	331.69	137.79	34.37	491.14	34
16.35	53.51	43.46	39.47	338.03	–	723.41	723.41	339.91	53.06	327.48	35
29.60	54.44	9.74	51.13	418.33	–	679.31	679.31	150.43	453.06	622.21	36
13.51	68.70	16.77	28.37	265.14	–	589.66	589.66	438.92	63.22	363.93	37
18.56	66.13	58.87	46.22	650.30	–	954.33	954.16	448.40	77.11	586.02	38
11.35	49.40	20.04	35.60	225.08	–	343.65	343.65	226.16	52.30	235.93	39
15.37	108.07	83.56	34.99	150.64	–	2 202.03	2 202.03	250.48	504.49	1 534.38	40
12.41	56.06	8.13	15.10	27.21	–	228.95	228.95	61.38	95.43	224.19	41
16.75	53.63	43.36	48.21	102.72	5.80	684.80	684.24	102.13	137.94	633.68	42
17.96	34.22	34.13	44.67	65.17	–	643.62	643.62	373.55	179.26	195.31	43
14.67	42.79	44.76	49.58	508.13	–	797.15	797.15	184.72	94.44	833.83	44
18.53	33.98	25.32	69.21	49.49	–	421.57	421.57	101.18	67.88	160.72	45
38.72	121.23	181.89	96.30	476.28	–	3 389.39	3 366.39	995.19	170.29	1 062.67	46
81.34	64.11	–	39.87	140.99	–	1.28	1.28	–	–	1 003.83	47
28.49	39.99	4.16	33.97	78.01	–	218.27	218.27	4.38	77.96	480.69	48
76.42	65.19	20.59	20.27	21.21	88.27	335.31	335.31	–	–	421.40	49
56.43	31.03	100.01	16.22	110.45	–	1 743.55	1 743.55	36.68	25.96	726.76	50
26.26	20.75	9.08	289.36	355.46	113.50	318.28	318.21	94.58	9.68	913.44	51
46.09	85.24	14.14	65.12	59.87	6.01	347.61	347.61	10.57	132.91	775.58	52
60.71	52.69	1.46	57.79	49.95	–	130.90	130.90	–	108.84	776.66	53
36.95	36.38	–	.57	–	–	–	–	–	–	5.12	54
89.59	61.66	21.10	70.51	47.26	100.83	487.36	487.36	113.72	52.57	598.43	55
153.18	133.33	3.56	114.50	46.82	33.08	47.84	47.84	–	.51	778.63	56
61.77	38.66	2.85	27.82	177.75	66.59	599.06	598.40	–	568.72	513.74	57
49.97	34.29	9.77	84.49	26.12	62.68	88.12	74.49	47.69	4.54	856.23	58
27.07	28.59	19.64	50.96	139.62	33.82	605.87	605.87	67.88	320.34	796.75	59
95.82	38.68	138.16	38.42	579.87	10.13	1 466.16	1 466.16	534.72	160.37	1 708.78	60
40.52	55.78	2.15	75.80	40.29	4.29	16.69	16.69	–	–	818.36	61
51.63	52.76	26.54	49.85	136.27	67.32	640.56	640.56	123.00	271.08	814.37	62
80.61	74.79	35.88	53.13	56.56	–	768.61	768.61	315.15	235.85	748.90	63
65.63	47.58	7.60	52.31	52.31	98.31	114.07	114.07	101.89	–	663.08	64
50.20	58.16	2.65	29.85	20.79	55.95	169.84	169.84	94.43	–	574.97	65
34.94	27.52	–	47.62	50.88	179.25	1.09	–	–	–	805.00	66
81.42	46.72	4.81	36.84	44.31	–	58.20	58.20	41.38	4.27	725.84	67
88.38	32.14	12.86	98.26	39.26	–	199.04	198.58	53.95	13.54	933.20	68
116.55	28.42	16.32	17.27	110.43	19.45	447.84	447.84	101.46	123.35	725.55	69
70.70	70.70	1.46	14.94	40.09	–	42.64	42.64	–	23.32	966.47	70
57.21	25.20	354.52	34.88	149.67	128.76	4 346.51	4 346.51	206.64	211.54	4 596.03	71
53.74	47.58	10.64	21.09	92.93	46.09	220.94	220.94	119.61	40.49	550.85	72
111.28	36.20	4.19	22.10	72.41	–	281.25	281.25	2.67	239.71	1 019.44	73
76.60	16.08	34.18	22.32	105.55	43.02	481.30	481.30	330.72	15.28	574.99	74

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
		24	25	26	27	28	29	30	31	32	33	34
<b>SOUTH DAKOTA—Con.</b>												
1	Hand .....	281.37	—	55.95	11.47	2.57	—	19.66	15.92	41.20	13.11	5.62
2	Hanson .....	71.14	—	6.35	1.67	—	—	5.01	15.70	—	2.34	5.34
3	Harding .....	837.03	1.80	50.93	8.99	1.80	.60	22.77	1.20	—	11.38	.60
4	Hughes .....	124.25	11.20	92.19	16.20	32.33	—	14.58	56.69	7.69	97.19	43.06
5	Hutchinson .....	283.71	—	29.53	25.54	—	—	21.42	12.22	—	58.82	5.45
6	Hyde .....	255.90	—	38.92	10.61	1.77	1.77	44.81	43.63	—	210.50	.59
7	Jackson .....	191.04	—	30.59	4.27	—	—	18.50	9.25	—	1.42	10.67
8	Jerauld .....	335.26	—	36.70	11.55	1.65	5.77	26.39	19.38	19.79	14.85	8.25
9	Jones .....	220.54	—	50.60	13.60	18.13	—	37.01	32.48	65.71	8.31	4.53
10	Kingsbury .....	260.93	1.01	31.56	8.44	—	—	18.57	21.10	20.76	14.18	3.21
11	Lake .....	178.48	1.99	83.32	14.41	5.59	—	8.15	38.67	18.48	41.52	21.80
12	Lawrence .....	149.84	2.52	117.84	23.43	10.12	2.03	5.57	30.36	—	56.55	28.71
13	Lincoln .....	252.03	15.10	42.20	8.82	—	—	17.05	12.96	5.19	8.75	17.44
14	Lyman .....	176.75	—	44.53	2.47	—	—	18.69	2.47	145.41	32.71	1.10
15	McCook .....	271.98	—	27.95	9.14	—	—	4.75	28.66	—	33.23	9.32
16	McPherson .....	360.29	—	42.44	32.53	—	—	17.35	24.78	.31	335.50	17.66
17	Marshall .....	248.97	—	43.77	8.46	—	1.03	26.22	10.94	—	2.89	14.86
18	Meade .....	99.73	5.99	43.38	4.16	5.44	3.06	2.29	6.44	28.70	1.55	10.06
19	Mellette .....	153.02	—	41.18	7.02	11.23	—	40.71	.94	—	7.49	22.93
20	Miner .....	363.08	—	65.10	7.03	—	—	29.95	20.78	10.39	5.81	18.34
21	Minnehaha .....	137.77	49.49	88.39	72.88	13.75	1.20	2.75	62.58	42.11	54.94	8.47
22	Moody .....	235.13	—	84.83	27.05	3.38	—	27.20	33.66	28.43	25.66	16.75
23	Pennington .....	71.59	23.57	79.99	57.36	25.95	4.29	2.82	61.05	45.81	47.26	20.40
24	Perkins .....	306.21	—	38.91	9.66	—	—	10.68	15.51	35.86	110.63	18.82
25	Potter .....	218.81	—	53.92	3.76	7.21	—	26.65	31.35	—	7.84	18.50
26	Roberts .....	170.16	—	37.62	7.16	5.04	—	14.63	4.74	41.66	15.23	15.03
27	Sanborn .....	152.84	—	34.59	16.24	—	—	33.89	7.77	—	20.83	3.88
28	Shannon <sup>3</sup> .....	—	—	—	—	—	—	—	—	—	—	—
29	Spink .....	174.54	—	70.67	15.29	—	—	25.06	25.56	23.05	20.17	5.01
30	Stanley .....	295.96	—	100.69	26.91	—	—	43.21	57.48	—	—	—
31	Sully .....	256.77	—	62.93	4.41	1.89	5.66	56.01	8.81	—	19.51	5.66
32	Todd <sup>3</sup> .....	7.93	—	2.64	.60	—	—	8.17	6.49	76.68	6.49	—
33	Tripp .....	308.64	—	52.28	4.77	12.28	—	32.64	21.66	—	14.44	28.45
34	Turner .....	223.53	—	28.10	6.88	—	—	5.48	15.63	43.38	13.99	2.57
35	Union .....	233.00	—	76.55	16.98	2.55	—	8.73	20.22	1.96	28.85	12.17
36	Walworth .....	171.51	—	50.44	5.42	19.55	.49	22.34	28.26	.99	23.16	43.86
37	Yankton .....	144.56	9.35	68.62	8.99	14.80	—	6.86	31.11	49.61	53.55	17.50
38	Ziebach .....	101.80	—	26.58	1.80	—	—	9.46	.90	—	3.60	—
<b>TENNESSEE—Con.</b>												
39	Anderson .....	94.21	—	72.56	45.80	8.42	.34	1.60	31.97	64.22	41.55	28.79
40	Bedford .....	97.76	—	56.62	38.54	19.34	—	3.12	12.10	56.92	47.88	28.61
41	Benton .....	147.00	4.82	64.38	5.03	12.26	—	2.34	6.20	—	29.12	27.40
42	Bledsoe .....	156.79	—	38.47	4.34	1.86	—	2.28	.10	—	16.34	17.79
43	Blount .....	59.61	—	65.17	26.67	6.62	1.52	1.74	3.54	22.48	48.59	32.01
44	Bradley .....	78.11	—	57.10	30.06	19.70	1.33	1.48	17.01	16.59	53.14	50.49
45	Campbell .....	87.77	8.52	48.49	6.41	.03	.17	1.14	46.58	87.74	34.69	26.57
46	Cannon .....	115.98	—	42.51	6.50	61.34	—	4.59	3.44	—	17.77	19.39
47	Carroll .....	100.93	19.30	67.35	20.86	—	—	2.76	12.90	21.84	44.16	30.06
48	Carter .....	63.64	18.56	59.45	26.29	1.30	4.17	1.16	26.25	19.16	29.94	27.43
49	Cheatham .....	83.31	—	26.75	2.62	21.74	.22	2.17	1.51	—	2.47	27.52
50	Chester .....	128.25	—	54.84	7.96	11.16	—	3.35	6.55	—	38.61	47.35
51	Claiborne .....	57.70	—	37.04	7.54	3.25	.27	1.38	.99	21.27	—	20.35
52	Clay .....	183.48	—	49.32	3.32	7.32	—	5.94	1.93	—	49.74	37.86
53	Cocke .....	87.47	—	42.83	23.85	10.29	—	1.92	11.50	41.76	47.29	24.71
54	Coffee .....	78.86	—	84.24	60.74	6.42	—	1.81	26.87	23.40	125.83	57.26
55	Crockett .....	158.24	—	53.07	21.90	11.66	—	6.50	4.11	—	29.00	37.67
56	Cumberland .....	73.38	6.77	29.97	13.21	12.67	—	2.88	12.18	46.55	21.99	23.84
57	Davidson <sup>3</sup> .....	74.22	96.71	130.68	77.08	60.12	7.93	4.47	52.07	110.09	141.00	30.29
58	Decatur .....	101.32	—	24.83	1.62	22.15	—	3.15	7.64	3.53	.38	26.45
59	De Kalb .....	112.53	—	49.93	3.41	5.57	—	2.23	2.23	—	45.06	19.22
60	Dickson .....	103.33	.51	71.10	26.33	16.60	.17	2.45	11.04	68.82	4.79	37.68
61	Dyer .....	190.57	2.30	105.58	74.60	16.61	3.39	4.42	48.49	32.22	158.60	90.81
62	Fayette .....	145.39	.23	58.69	14.52	16.32	—	4.23	.23	.04	7.12	7.16
63	Fentress .....	152.16	—	80.92	6.89	4.43	—	2.73	11.32	21.88	108.87	28.97
64	Franklin .....	111.56	—	65.86	27.73	8.61	.40	1.58	7.11	6.85	7.72	50.97
65	Gibson .....	114.11	—	91.46	48.93	10.28	6.11	3.37	8.55	16.39	71.49	63.80
66	Giles .....	120.00	8.62	59.63	6.80	6.64	2.56	3.50	10.14	59.67	58.08	24.90
67	Grainger .....	90.49	—	24.22	1.11	—	.06	3.10	2.22	16.61	5.79	9.13
68	Greene .....	95.43	5.77	45.14	18.19	20.36	.59	1.31	9.35	26.75	37.28	38.69
69	Grundy .....	107.47	—	41.39	3.52	11.23	—	3.67	2.32	23.27	15.42	13.62
70	Hamblen .....	72.54	17.55	66.44	39.64	15.00	3.84	1.27	22.33	22.09	52.24	37.48
71	Hamilton .....	83.83	31.26	108.63	50.31	26.27	.25	.52	90.27	42.70	106.19	27.82
72	Hancock .....	168.13	—	39.77	.74	138.00	—	1.93	.30	.74	15.73	17.51
73	Hardeman .....	109.42	4.92	56.08	15.10	6.33	.38	2.65	5.22	12.36	22.03	41.41
74	Hardin .....	125.70	.44	54.12	26.07	11.58	.44	2.87	6.23	49.31	21.47	40.69

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration					Liquor store and insurance trust expenditure						Cash and securities
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure		Total	Total	Education	Utility		
35	36	37	38	39	40	41	42	43	44	45	
64.61	51.26	—	91.06	199.44	—	246.96	246.96	—	—	1 193.82	1
37.74	—	23.05	3.34	10.02	1.67	215.43	215.43	215.43	—	441.22	2
108.45	88.68	—	1.80	16.18	4.19	12.58	12.58	—	—	1 631.52	3
43.06	68.91	33.48	70.86	329.55	30.64	535.74	535.74	295.34	48.32	741.04	4
55.80	31.59	15.49	10.29	37.28	14.28	400.02	400.02	277.17	91.38	829.46	5
77.83	97.29	10.02	35.38	34.20	—	251.77	251.77	—	—	829.60	6
53.72	44.11	4.62	31.66	167.56	88.94	40.55	40.55	—	—	416.93	7
99.79	58.56	25.57	11.96	204.12	62.68	437.53	437.53	171.13	102.68	762.06	8
94.41	37.76	12.08	43.05	87.61	47.58	394.26	394.26	151.06	—	1 333.08	9
56.03	18.57	8.61	75.44	51.98	27.85	260.42	260.42	30.38	68.19	940.59	10
47.11	63.70	15.26	133.74	1 316.02	.19	5 941.52	5 941.52	76.30	5 735.36	2 185.40	11
65.84	61.63	81.19	38.97	30.99	4.74	1 284.68	1 284.68	479.54	5.76	1 538.42	12
56.78	60.87	19.19	32.28	29.62	27.22	376.42	376.42	265.77	55.62	454.40	13
78.34	89.06	1.10	9.07	55.53	54.98	15.94	15.94	—	15.67	534.08	14
67.51	43.78	17.93	34.81	180.03	37.80	444.09	444.09	261.95	52.74	732.42	15
97.89	39.03	13.32	22.92	36.25	55.14	267.35	265.80	—	.31	1 686.80	16
69.16	45.21	6.61	25.60	41.49	94.34	126.55	126.55	—	106.11	1 080.51	17
33.41	32.22	6.22	23.54	41.27	33.96	301.99	301.99	153.62	128.30	308.99	18
58.49	58.03	—	363.13	22.93	—	.94	.94	—	—	1 056.15	19
99.63	77.02	—	10.39	209.05	—	348.72	345.66	239.00	—	1 110.02	20
29.94	38.44	39.80	90.74	125.91	30.89	987.17	985.49	360.30	144.83	1 610.72	21
64.70	64.55	9.99	28.58	244.35	19.06	273.24	273.24	85.45	70.85	1 024.44	22
20.94	38.05	37.83	412.38	77.50	.04	822.26	821.74	162.09	37.08	1 594.26	23
64.60	78.08	43.49	74.01	198.63	130.72	1 104.78	1 104.78	89.78	426.50	1 022.38	24
69.91	69.59	29.15	46.39	68.65	122.88	464.89	464.89	—	224.76	868.03	25
33.79	20.38	14.02	60.22	29.45	57.09	248.44	248.44	35.81	20.68	518.66	26
86.13	63.54	9.53	12.71	90.36	—	218.14	218.14	111.19	76.60	488.88	27
.41	—	—	.41	7.14	—	—	—	—	—	83.15	28
67.79	42.10	6.77	86.58	79.69	—	51.62	51.25	—	18.04	782.36	29
80.72	74.60	10.60	—	330.21	—	1 022.01	1 022.01	436.61	452.51	1 196.49	30
94.40	58.53	2.52	3.15	280.68	20.14	—	—	—	—	522.34	31
7.81	—	275.84	12.98	9.98	—	3 006.37	3 006.37	—	12.86	238.10	32
76.83	37.41	20.51	41.16	310.66	—	745.52	745.23	77.27	409.30	998.12	33
39.76	15.28	6.06	39.53	154.27	32.18	449.04	449.04	7.58	402.87	744.40	34
53.98	38.37	11.97	96.97	169.99	29.64	212.29	212.29	45.15	63.40	734.03	35
54.38	40.74	.16	33.51	331.20	—	354.20	354.20	87.40	264.50	679.65	36
22.44	49.35	61.81	34.96	53.60	—	1 052.83	1 052.83	49.35	6.23	1 604.56	37
89.64	63.51	2.70	50.90	27.03	—	55.41	55.41	—	—	426.58	38
28.75	97.73	72.57	84.13	1 028.53	—	1 469.23	1 461.74	484.45	308.04	2 190.11	39
52.35	29.07	21.41	51.20	625.17	—	688.50	680.35	149.95	315.31	531.49	40
21.83	51.29	12.32	57.90	1 391.77	—	420.75	420.75	83.38	258.47	1 192.44	41
11.48	67.95	15.00	186.89	70.64	—	391.46	391.46	194.13	179.75	190.20	42
21.53	62.45	49.82	34.41	615.22	7.89	1 091.53	1 088.22	375.98	216.47	705.06	43
10.98	23.42	59.69	65.40	652.61	—	905.73	888.72	93.97	77.67	611.33	44
21.10	31.53	39.14	52.17	660.11	—	852.39	848.09	267.20	244.96	471.71	45
7.64	35.25	57.42	46.91	157.64	—	990.73	990.73	95.06	254.90	890.80	46
23.44	26.86	23.99	55.17	734.93	—	732.97	732.97	138.04	313.00	554.55	47
15.92	38.44	33.72	23.22	591.11	—	664.81	652.48	93.06	47.41	717.19	48
19.64	20.08	46.28	31.32	80.95	—	742.56	742.56	379.55	147.24	166.36	49
16.62	45.56	19.42	59.05	245.18	—	631.09	419.30	77.62	210.55	374.99	50
6.16	22.92	23.61	39.98	4.51	—	297.55	297.55	181.96	20.58	137.66	51
25.56	38.96	10.09	25.15	94.09	—	630.01	630.01	62.03	435.89	368.75	52
11.50	25.36	12.18	66.78	792.83	—	755.88	755.88	42.11	369.62	311.07	53
16.66	58.63	79.65	43.93	669.30	—	1 387.27	1 387.27	259.82	309.97	771.02	54
35.88	40.66	30.35	56.81	219.76	—	1 062.12	1 062.12	638.66	242.64	523.55	55
20.04	121.29	30.37	46.84	92.73	—	816.18	816.18	128.68	325.71	277.32	56
22.80	67.12	263.63	78.16	1 266.27	77.62	4 995.82	4 946.08	217.59	1 210.78	4 337.34	57
29.60	20.15	19.29	34.38	77.25	—	616.41	616.41	96.35	193.85	461.71	58
22.77	31.69	11.07	38.02	2 393.11	—	671.45	671.45	80.08	528.13	597.56	59
18.05	41.87	34.54	92.64	1 119.19	—	1 236.13	1 183.28	335.42	694.82	526.03	60
18.62	43.84	30.81	137.40	1 334.80	—	970.82	970.82	1.72	583.86	1 201.56	61
19.99	29.74	23.79	29.50	186.08	—	446.50	444.23	223.01	66.12	302.16	62
28.29	148.27	10.02	322.72	166.41	—	705.30	696.91	77.78	535.96	907.22	63
23.50	32.86	17.31	16.47	293.22	—	433.58	433.58	135.18	119.60	508.91	64
21.61	56.05	34.44	131.64	1 244.80	—	1 198.88	1 087.92	142.33	552.54	648.84	65
13.01	15.03	38.89	82.48	1 105.01	—	931.55	931.55	474.50	339.54	1 055.90	66
8.54	21.23	13.51	17.14	30.18	—	365.14	365.14	49.43	179.18	149.87	67
14.68	18.08	20.95	91.81	898.36	—	561.08	492.76	44.40	191.22	693.18	68
23.87	34.88	11.90	71.92	107.39	—	203.11	203.11	—	199.22	396.12	69
15.29	32.27	76.37	38.19	732.73	—	1 219.61	1 209.43	463.65	24.74	1 281.91	70
40.39	76.43	169.02	148.50	1 098.94	16.96	2 873.14	2 836.51	213.27	65.04	2 567.09	71
13.65	56.83	12.02	40.96	21.22	—	202.70	200.33	—	43.18	189.64	72
18.22	37.26	12.70	29.69	726.91	—	301.15	301.15	3.21	128.97	567.65	73
19.35	40.87	42.02	22.80	827.69	—	549.51	549.51	234.22	144.35	566.30	74

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
		24	25	26	27	28	29	30	31	32	33	34
<b>TENNESSEE—Con.</b>												
1	Hawkins .....	93.23	.31	50.06	7.81	9.85	.22	1.48	11.49	10.64	19.36	14.92
2	Haywood .....	143.85	—	50.16	38.53	20.17	—	7.36	61.27	86.43	53.35	21.04
3	Henderson .....	119.67	—	48.34	18.27	20.05	.37	18.68	11.95	18.77	20.78	22.43
4	Henry .....	129.91	1.86	66.77	26.61	—	2.01	4.63	12.48	45.00	22.77	20.76
5	Hickman .....	109.82	—	35.16	6.51	9.91	—	3.28	2.21	1.67	22.26	24.95
6	Houston .....	193.93	—	41.46	24.79	20.23	—	3.99	5.70	—	22.51	49.30
7	Humphreys .....	158.47	1.39	56.22	8.42	6.08	—	3.48	3.48	12.54	21.15	34.57
8	Jackson .....	159.73	.86	36.57	4.41	4.63	—	5.06	5.70	3.23	14.52	31.73
9	Jefferson .....	71.45	—	54.88	12.54	11.69	—	1.76	11.21	8.48	56.43	25.87
10	Johnson .....	91.53	—	44.60	31.82	9.88	—	2.40	3.63	14.17	17.51	10.32
11	Knox .....	73.50	42.81	79.72	56.34	30.36	2.41	.50	35.92	96.25	78.28	10.72
12	Lake .....	154.86	—	43.91	13.47	4.63	—	3.51	13.89	—	71.12	9.54
13	Lauderdale .....	117.87	—	44.19	3.53	6.98	.72	3.62	9.71	14.98	30.48	22.69
14	Lawrence .....	150.33	.99	71.89	29.15	9.06	3.03	2.04	18.84	34.59	36.03	54.70
15	Lewis .....	246.78	2.81	41.53	6.70	11.46	—	3.57	14.92	48.56	20.55	—
16	Lincoln .....	107.75	.36	44.86	23.80	23.90	.92	2.77	9.45	44.36	14.21	13.42
17	Loudon .....	77.01	—	70.71	26.68	7.81	2.46	1.44	11.10	20.54	48.60	46.87
18	McMinn .....	143.36	.59	52.14	24.26	26.71	2.01	4.08	17.84	36.36	38.77	31.78
19	McNairy .....	136.47	.40	40.27	28.28	2.63	.36	2.45	3.61	—	28.68	16.72
20	Macon .....	97.38	—	49.35	11.19	12.64	—	4.72	8.11	19.05	16.91	20.31
21	Madison .....	123.55	30.60	115.07	88.26	27.19	7.50	1.91	95.92	71.16	80.42	85.83
22	Marion .....	119.03	.72	46.62	6.88	—	.08	1.53	1.81	119.31	.72	17.54
23	Marshall .....	126.89	2.32	75.82	37.33	85.61	3.44	2.18	17.78	19.64	81.34	37.70
24	Mauzy .....	86.95	1.28	91.91	56.87	11.11	.64	1.42	25.16	21.22	54.37	62.72
25	Meigs .....	136.94	—	47.68	3.73	29.88	—	2.24	.62	18.92	3.61	16.06
26	Monroe <sup>3</sup> .....	92.66	.56	43.71	11.39	11.89	.29	1.77	8.25	21.15	49.11	30.61
27	Montgomery .....	68.53	1.97	69.32	40.40	22.02	2.84	.96	19.22	18.89	27.92	22.00
28	Moore .....	234.91	—	38.76	7.84	19.70	—	.21	1.69	—	34.31	6.35
29	Morgan .....	91.85	—	17.11	1.62	12.43	—	9.13	1.62	—	3.35	15.90
30	Obion .....	148.66	3.63	80.05	75.57	5.99	—	18.92	18.98	14.98	30.30	46.13
31	Overton .....	89.82	.40	42.98	4.65	3.97	.96	2.38	5.50	2.27	49.84	27.50
32	Perry .....	231.70	1.51	45.98	1.66	6.50	—	2.27	2.57	—	25.56	24.95
33	Pickett .....	234.17	—	52.77	10.33	9.45	—	1.76	9.23	30.56	16.27	49.91
34	Polk .....	180.09	3.66	46.25	21.99	19.20	—	2.27	1.03	—	33.86	23.90
35	Putnam .....	128.94	2.26	78.54	35.31	8.51	—	1.87	20.24	23.71	82.09	27.84
36	Rhea .....	93.21	3.16	50.48	23.62	9.28	1.48	1.52	8.38	36.89	43.26	25.84
37	Roane .....	72.33	1.00	52.89	42.22	7.33	.19	1.29	15.56	43.37	75.87	32.61
38	Rutherford .....	95.58	.12	93.75	58.73	11.33	1.13	1.88	2.65	23.67	86.59	85.29
39	Rutherford .....	94.19	.39	76.94	45.40	10.29	5.52	1.27	45.67	7.86	45.88	26.58
40	Scott .....	91.40	15.74	26.96	2.23	12.20	—	3.21	2.02	—	9.59	9.26
41	Sequatchie .....	195.42	—	86.09	12.30	5.64	—	4.17	5.87	—	—	36.33
42	Sevier .....	131.81	.06	117.51	28.45	16.52	5.35	1.23	71.55	11.52	79.05	41.85
43	Shelby .....	76.22	76.52	126.00	84.96	62.29	9.72	5.27	107.27	64.01	47.83	39.19
44	Smith .....	132.93	—	55.08	30.26	12.30	.28	3.46	1.13	22.70	3.54	19.87
45	Stewart .....	155.19	—	47.37	5.27	7.60	.74	2.00	1.05	42.52	36.19	23.84
46	Sullivan .....	76.33	20.20	87.28	49.54	18.25	2.89	.84	25.63	37.74	103.09	47.24
47	Sumner .....	55.73	2.60	81.01	35.80	7.95	2.06	.83	20.45	10.80	71.14	26.98
48	Tipton .....	104.45	23.24	50.36	13.58	9.34	—	1.92	14.37	3.81	28.53	17.41
49	Trousdale .....	175.51	—	94.59	1.86	25.00	1.01	4.39	3.55	53.04	—	41.89
50	Unicoi .....	103.75	—	62.72	16.92	6.89	—	1.09	5.98	15.47	32.51	20.24
51	Union .....	97.20	—	26.22	5.77	6.65	—	2.34	.44	.37	—	14.39
52	Van Buren .....	277.96	—	45.19	16.92	19.60	.21	3.10	3.51	—	46.64	23.52
53	Warren .....	72.71	21.22	58.68	17.79	18.10	2.39	1.49	15.00	57.35	45.25	96.33
54	Washington .....	84.63	—	74.05	36.30	17.28	3.95	1.19	44.88	27.54	82.46	42.06
55	Wayne .....	157.88	—	47.87	3.95	4.59	—	3.37	17.37	12.41	25.33	31.93
56	Weakley .....	113.04	—	57.96	29.93	5.22	—	1.63	20.05	18.33	16.55	18.20
57	White .....	103.04	.40	38.03	10.40	10.55	1.34	1.94	3.33	38.83	15.73	21.20
58	Williamson .....	126.79	—	76.00	44.68	25.07	.07	1.67	28.50	9.06	54.37	25.17
59	Wilson .....	104.37	6.07	62.30	24.85	1.29	2.60	2.47	8.44	13.18	323.25	33.91
<b>TEXAS—Con.</b>												
60	Anderson .....	55.22	.37	32.88	30.65	31.57	2.98	73.23	16.16	—	20.47	13.53
61	Andrews .....	133.98	14.09	79.09	12.83	30.62	2.79	4.67	96.11	3.49	35.15	30.97
62	Angelina .....	72.35	16.24	32.32	3.00	28.30	—	1.89	17.06	1.29	31.07	31.27
63	Aransas .....	80.82	66.40	77.91	5.03	12.91	—	.67	9.73	—	24.37	14.53
64	Archer .....	151.76	—	5.27	2.63	46.91	.75	—	2.88	—	21.32	24.71
65	Armstrong .....	74.72	—	26.22	20.29	9.90	—	3.96	8.41	—	20.78	—
66	Atascosa .....	92.75	—	58.23	4.52	37.83	1.21	5.21	4.88	16.18	22.07	24.07
67	Austin .....	144.06	—	82.64	4.74	22.29	—	6.86	5.29	2.32	19.21	23.80
68	Bailey .....	119.34	—	19.68	.85	16.70	—	8.35	6.65	27.18	—	—
69	Bandera .....	60.50	—	45.26	—	1.80	1.61	13.35	4.92	—	1.42	16.57
70	Bastrop .....	59.17	43.99	54.60	8.96	30.89	—	3.08	6.77	2.09	15.13	9.88
71	Baylor .....	162.14	—	84.38	10.26	13.45	—	1.14	10.26	96.47	24.86	39.00
72	Bee .....	72.21	.92	55.34	6.64	27.01	2.03	2.55	21.48	—	21.29	20.21
73	Bell .....	50.33	9.56	95.65	42.45	38.58	5.33	4.74	26.72	19.45	55.54	32.84
74	Bexar .....	62.41	25.79	102.14	60.41	40.67	4.06	15.14	67.78	32.18	50.49	24.42
75	Blanco .....	305.93	.84	59.61	2.51	38.68	—	14.74	69.32	—	10.88	8.87

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
19.86	28.54	63.57	51.81	208.10	—	1 071.38	1 062.27	307.17	200.34	697.61	1
50.37	46.35	11.27	39.92	646.50	—	350.52	350.52	—	194.22	554.25	2
23.39	19.36	53.06	97.69	1 130.97	—	1 087.07	1 087.07	445.43	253.30	533.97	3
18.40	51.64	28.40	85.34	935.06	—	682.16	682.16	116.18	169.07	465.86	4
30.68	45.24	31.75	32.17	143.85	—	755.34	710.76	468.37	176.26	277.13	5
31.49	42.75	14.82	56.43	160.02	—	472.07	407.81	88.49	135.94	277.14	6
18.87	41.03	89.40	71.92	398.67	—	1 505.86	1 505.86	193.42	294.33	1 522.19	7
14.41	45.18	22.05	42.59	77.34	—	361.94	361.94	97.88	85.40	436.16	8
20.96	42.37	27.05	39.77	392.02	—	711.35	711.35	338.32	187.70	302.16	9
12.13	26.08	19.32	115.43	24.26	—	373.82	373.82	167.08	131.77	412.17	10
22.68	66.18	78.39	78.63	1 073.36	48.04	1 833.35	1 821.73	161.43	435.84	1 863.85	11
22.86	58.21	28.62	106.47	182.63	—	482.40	482.40	298.78	.70	482.29	12
12.90	34.91	25.84	31.25	64.54	—	419.78	419.78	167.94	128.05	292.32	13
18.67	36.60	24.56	49.20	799.56	—	474.86	474.86	55.29	138.06	430.36	14
58.18	58.72	12.54	2.92	148.16	—	368.88	368.88	155.08	176.92	766.30	15
18.54	27.20	84.24	47.27	915.83	—	1 750.01	1 750.01	465.18	597.93	849.10	16
35.48	80.18	105.90	73.46	1 109.81	—	1 779.49	1 779.49	103.02	633.63	826.78	17
17.84	24.21	52.80	66.16	1 195.27	—	1 161.27	1 033.03	151.48	96.93	451.67	18
39.07	36.48	44.64	80.90	148.07	—	969.58	968.91	270.76	245.12	388.50	19
3.77	32.00	35.84	66.14	92.36	—	757.70	757.70	447.00	274.11	235.82	20
22.79	40.66	92.89	181.13	1 072.26	—	2 373.73	2 328.11	227.62	583.25	1 889.95	21
29.73	36.73	12.51	39.70	14.80	—	181.90	181.90	129.73	—	193.60	22
22.38	35.19	33.10	39.14	934.44	—	1 106.64	976.37	239.57	623.66	1 642.56	23
23.66	54.35	137.14	147.19	705.81	—	2 380.34	2 217.01	427.33	161.15	2 169.49	24
29.50	49.42	26.02	32.24	21.29	—	413.05	413.05	316.82	52.28	233.29	25
19.68	30.16	32.06	72.23	437.87	—	533.41	533.41	15.26	99.57	537.83	26
14.61	39.04	66.82	95.18	593.89	—	1 685.56	1 685.56	407.13	589.89	739.30	27
35.16	—	4.87	41.73	38.55	—	25.84	25.84	—	—	223.89	28
17.80	40.52	46.71	16.82	43.01	—	825.49	824.39	648.55	54.80	145.14	29
72.07	26.70	35.60	35.38	583.54	—	578.55	578.55	276.57	136.99	555.07	30
12.36	55.45	25.29	28.18	147.37	—	759.36	759.36	167.10	325.02	149.58	31
14.37	71.69	43.41	55.05	117.82	—	1 147.31	862.22	300.67	328.64	482.91	32
16.71	62.88	20.45	60.47	64.86	—	609.72	609.72	33.42	239.89	183.16	33
15.10	35.99	25.73	100.42	73.22	—	519.02	519.02	227.22	163.89	112.37	34
18.69	141.48	43.02	40.76	613.51	—	859.32	842.54	—	202.32	948.18	35
20.05	43.87	36.48	54.76	452.88	—	779.04	730.24	443.64	175.36	708.14	36
18.38	33.37	16.94	68.92	828.02	—	866.98	864.12	308.00	441.06	686.32	37
38.37	67.96	80.54	27.55	1 119.92	—	1 495.45	1 495.20	645.39	373.69	400.71	38
20.66	40.35	85.76	219.66	405.94	—	1 378.45	1 299.22	449.03	317.66	1 119.70	39
29.41	36.39	35.68	43.52	291.86	—	1 060.36	1 060.36	314.69	656.28	374.39	40
16.47	105.27	20.99	54.04	170.82	—	794.31	782.35	195.76	418.03	337.13	41
37.18	111.18	88.51	303.98	1 131.46	—	2 127.70	2 127.70	426.41	594.58	1 739.75	42
28.11	82.34	186.31	123.80	1 000.51	96.22	2 953.58	2 948.74	236.22	412.57	3 291.61	43
41.58	49.99	30.40	25.03	64.48	—	841.33	827.34	173.23	261.97	417.59	44
25.95	35.87	16.46	27.64	89.14	—	394.45	394.35	155.61	137.46	274.61	45
32.86	58.09	64.84	297.99	378.39	—	1 046.92	1 046.92	163.60	231.71	1 341.85	46
21.61	36.07	133.70	139.50	315.19	—	2 125.73	2 048.08	376.06	192.73	1 516.15	47
27.55	41.07	56.80	61.86	428.50	—	983.76	983.76	691.41	197.43	975.03	48
18.24	66.39	25.34	40.03	145.44	—	885.14	882.94	271.96	486.66	413.34	49
26.77	38.91	33.90	25.74	756.18	—	596.23	584.75	219.65	117.77	473.20	50
24.76	36.07	14.46	35.78	57.91	—	311.16	310.79	17.16	75.51	149.04	51
9.70	72.02	18.98	80.69	537.76	—	1 173.55	1 173.55	191.91	922.00	115.77	52
14.00	18.10	57.17	133.49	466.84	—	1 610.21	1 610.21	479.21	489.79	814.35	53
25.35	51.76	30.60	93.89	915.75	—	946.98	907.95	31.58	370.99	306.92	54
18.51	49.95	21.39	18.59	30.57	—	472.62	472.62	93.29	162.18	514.60	55
41.13	35.37	22.05	12.67	886.46	—	442.48	442.48	134.15	44.98	408.89	56
12.94	55.70	30.01	58.49	376.21	—	752.12	752.12	170.48	358.54	518.67	57
17.18	65.25	102.07	127.91	130.09	—	2 201.79	2 187.38	975.12	380.72	953.62	58
15.69	22.25	59.19	126.96	638.26	—	1 149.05	1 137.33	373.05	357.52	521.67	59
20.70	64.28	42.54	24.84	89.16	—	896.30	882.02	332.63	95.24	332.38	60
49.52	136.77	.63	.28	36.55	—	13.81	13.81	—	—	1 709.16	61
26.83	50.07	95.43	11.73	93.91	—	1 323.12	1 290.60	312.70	129.06	1 116.09	62
18.16	80.04	14.20	2.29	227.64	—	317.96	317.96	82.44	93.62	502.74	63
41.52	54.56	14.55	42.39	96.45	—	225.39	220.24	—	106.86	489.15	64
47.50	41.56	.99	—	15.83	—	31.67	31.67	31.67	—	450.27	65
38.81	43.89	17.06	17.95	54.14	—	277.57	277.57	84.89	77.49	710.54	66
55.92	103.32	112.90	56.58	205.98	—	1 715.61	1 715.61	562.47	199.68	1 799.26	67
22.93	55.49	7.08	2.97	—	—	139.16	139.16	—	—	903.45	68
29.35	50.09	39.95	31.81	23.20	—	522.06	514.39	386.76	24.62	616.36	69
73.83	50.21	39.20	43.91	152.03	—	893.71	864.65	564.23	82.87	967.44	70
95.55	31.93	109.24	25.77	374.23	—	2 127.25	2 078.22	730.90	330.44	687.80	71
29.96	59.96	27.09	17.55	109.69	—	1 246.83	1 240.54	494.53	442.69	1 047.22	72
26.71	62.63	195.23	44.84	100.52	—	2 962.43	2 952.36	421.26	227.28	2 539.15	73
22.77	57.60	202.55	53.89	769.63	12.24	5 280.80	5 143.35	543.86	2 498.32	2 646.37	74
56.10	101.64	94.44	108.84	43.37	—	1 309.95	1 309.61	890.82	102.31	808.10	75

Table 51. Per Capita Local Government Finances for Individual County Areas by State:

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

Geographic area		Expenditure—Con.									
		Direct general expenditure—Con.									
		Transportation		Public safety				Environment and housing			
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage
	24	25	26	27	28	29	30	31	32	33	34
<b>TEXAS—Con.</b>											
1	Borden	—	—	47.56	2.50	—	—	—	—	—	—
2	Bosque	73.65	—	54.61	3.57	.79	1.72	3.24	47.87	3.24	25.19
3	Bowie	84.92	—	88.54	37.89	24.15	2.11	2.35	13.03	24.88	39.52
4	Brazoria	93.87	45.95	88.23	8.49	32.06	3.51	30.12	33.34	.04	32.22
5	Brazos	65.19	2.64	117.94	62.37	35.01	1.53	4.92	45.59	29.14	59.16
6	Brewster	125.33	4.26	113.81	16.70	12.44	—	—	9.91	36.86	15.78
7	Briscoe	113.65	—	64.94	10.65	20.80	—	—	10.65	—	1.52
8	Brooks	39.49	3.78	68.02	2.32	39.13	—	—	21.45	4.63	27.91
9	Brown	63.28	8.90	64.82	30.26	9.25	—	.41	3.17	46.52	45.13
10	Burleson	87.78	.22	35.89	3.60	12.62	—	4.18	4.18	13.06	27.67
11	Burnet	108.30	—	79.55	4.45	21.26	.66	43.97	31.75	2.47	30.74
12	Caldwell	61.91	.19	58.69	21.82	386.82	1.14	3.52	24.59	7.77	19.85
13	Calhoun	145.44	349.45	127.43	25.88	22.67	2.05	28.55	12.18	13.86	52.38
14	Callahan	10.46	—	40.90	4.38	—	—	.51	2.28	31.28	45.54
15	Cameron	60.56	72.57	81.99	38.79	19.39	4.08	30.04	34.29	62.82	58.40
16	Camp	146.30	—	65.83	10.30	28.88	—	2.73	7.07	76.74	15.35
17	Carson	188.26	.91	21.44	17.18	—	—	24.03	15.36	—	15.51
18	Cass	75.78	9.31	78.51	16.48	44.69	—	1.83	7.34	8.04	14.11
19	Castro	57.55	—	78.83	11.58	25.03	—	3.53	1.76	—	10.25
20	Chambers	155.27	6.82	88.96	10.35	21.75	—	57.55	46.79	—	7.02
21	Cherokee	99.56	.34	59.12	26.41	28.21	2.85	2.41	10.38	3.31	16.57
22	Childress	96.25	22.17	105.16	31.24	—	3.36	4.54	16.13	17.64	31.92
23	Clay	107.34	—	33.82	4.39	60.65	—	2.69	4.99	—	70.83
24	Cochran	237.38	—	199.68	6.40	22.62	—	32.44	28.56	—	13.02
25	Coke	134.05	2.63	.58	6.43	—	—	25.70	30.96	10.51	16.65
26	Coleman	40.78	44.80	57.88	16.48	7.93	.62	8.65	6.28	59.63	25.85
27	Collin	116.71	1.61	94.49	52.65	36.15	8.07	.86	59.66	7.08	104.11
28	Collingsworth	178.84	—	85.64	25.19	21.55	—	—	9.24	—	40.86
29	Colorado	104.66	—	51.51	12.19	1.58	.33	4.13	12.08	—	37.59
30	Cornal	65.94	.50	93.44	50.22	25.08	3.11	2.24	27.61	4.51	43.33
31	Comanche	117.63	6.20	57.62	13.08	28.40	—	7.55	18.83	3.29	13.15
32	Concho	87.06	—	53.22	1.97	12.16	3.29	3.94	8.54	19.05	10.18
33	Cooke	189.72	1.72	80.87	32.39	20.47	—	10.82	18.39	56.67	44.58
34	Coryell	37.24	30.37	35.88	13.27	38.50	.40	.70	6.77	3.04	27.56
35	Cottle	242.55	5.79	20.47	21.81	73.88	—	14.24	13.80	8.46	22.70
36	Crane	46.22	—	111.35	17.20	10.75	—	—	—	—	20.85
37	Crockett	236.15	1.96	59.83	9.81	44.14	—	12.02	64.00	—	43.89
38	Crosby	102.14	—	99.67	10.54	10.13	—	6.30	26.56	1.37	24.92
39	Culberson	58.41	—	16.73	6.16	3.23	.29	.88	34.93	19.08	22.31
40	Dallam	147.04	25.27	101.81	32.59	42.67	1.83	9.71	22.89	—	18.68
41	Dallas	119.76	259.48	156.53	79.45	43.42	6.52	4.09	79.56	45.57	94.07
42	Dawson	29.69	.84	98.33	22.09	6.83	2.58	19.72	17.28	—	14.57
43	Deaf Smith	83.49	.57	90.95	12.84	56.18	—	6.37	22.50	—	8.30
44	Delta	43.44	.82	39.12	6.38	9.88	—	8.24	—	19.97	75.97
45	Denton	123.07	1.36	77.87	40.76	23.26	5.17	14.20	15.06	13.33	45.54
46	De Witt	115.82	1.86	41.30	15.45	.37	3.56	13.43	15.02	25.37	17.25
47	Dickens	119.80	—	73.90	24.50	501.36	—	6.61	8.95	—	13.61
48	Dimmit	105.24	—	56.55	5.27	—	—	4.79	2.11	7.67	53.10
49	Donley	49.24	—	35.98	2.16	23.27	—	3.52	1.89	25.43	38.96
50	Duval	142.05	1.39	60.92	3.41	33.29	—	2.48	6.73	.93	—
51	Eastland	74.91	—	64.64	14.93	10.66	—	—	14.71	15.52	46.79
52	Ector	50.57	6.24	83.91	48.32	33.64	3.74	.65	24.31	47.48	49.57
53	Edwards	49.43	—	70.61	12.80	48.54	—	3.97	—	—	16.33
54	Ellis	76.10	4.43	67.24	25.53	21.24	2.29	2.76	6.65	6.33	23.98
55	El Paso	43.63	19.20	77.59	38.54	54.29	5.99	22.16	44.73	37.53	80.79
56	Erath	72.56	1.25	56.98	43.51	10.90	1.11	28.62	23.44	—	24.97
57	Falls	124.66	.23	49.80	16.77	23.43	.85	3.44	1.30	15.64	8.69
58	Fannin	81.40	13.51	58.34	35.12	—	.20	8.91	13.06	14.03	15.72
59	Fayette	127.05	68.23	53.84	11.40	11.20	—	4.48	5.77	12.14	32.94
60	Fisher	254.65	7.85	109.87	13.22	13.63	2.68	2.27	9.09	24.99	—
61	Floyd	61.43	—	38.72	8.36	10.00	—	4.24	7.89	8.47	13.06
62	Foard	98.10	1.67	40.69	5.57	18.95	—	23.41	—	—	43.48
63	Fort Bend	88.01	6.84	87.38	26.71	5.60	3.65	73.36	10.30	1.96	72.42
64	Franklin	208.15	8.84	19.10	10.77	7.05	—	5.38	4.87	—	14.61
65	Freestone	65.62	—	61.83	9.17	—	—	4.87	8.85	4.17	34.01
66	Frio	176.44	—	80.76	3.56	219.42	—	6.46	3.41	108.08	17.15
67	Gaines	21.03	—	91.77	10.55	2.41	—	5.95	32.29	—	28.75
68	Galveston	101.74	57.81	116.13	39.38	31.04	6.90	11.35	57.54	52.06	62.45
69	Garza	180.83	—	17.11	32.67	46.86	.78	—	7.97	22.17	1.17
70	Gillespie	131.89	2.96	103.93	17.96	8.14	6.05	15.17	73.36	—	36.56
71	Glasscock	618.52	—	53.21	3.46	6.91	52.52	50.45	—	—	—
72	Goliad	34.62	—	659.87	4.52	94.15	—	.50	3.51	10.37	8.70
73	Gonzales	101.13	.93	57.54	16.51	10.00	1.57	4.18	11.39	43.59	19.06
74	Gray	81.57	1.42	84.82	60.08	12.73	3.55	3.96	29.50	—	22.16
75	Grayson	77.92	12.85	87.08	48.49	15.84	4.17	1.61	18.94	36.55	167.35
76	Gregg	92.91	11.12	117.30	76.14	9.88	2.66	.95	21.39	24.28	26.98

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
111.39	287.86	2.50	—	30.04	—	3.75	—	—	—	1 471.84	1
33.12	66.84	29.69	10.51	27.83	—	431.54	396.96	329.59	12.50	383.67	2
29.96	98.70	98.13	71.24	127.33	3.59	1 947.54	1 931.82	266.99	768.27	1 329.42	3
48.31	59.22	109.89	21.45	92.12	—	1 863.95	1 861.11	499.78	263.52	1 361.81	4
78.87	140.59	164.05	107.35	719.63	—	2 591.48	2 590.13	529.70	608.55	2 205.65	5
97.57	91.69	5.87	21.43	35.36	—	149.18	141.92	22.58	—	344.32	6
59.36	93.86	—	89.80	651.45	—	6 019.79	6 019.79	—	6 019.79	1 545.41	7
44.49	247.68	5.36	6.46	—	—	202.46	190.03	70.09	—	341.30	8
34.68	43.58	50.92	156.53	175.50	1.02	906.67	887.58	257.92	286.26	533.04	9
37.14	53.65	68.04	.44	285.80	—	902.39	898.35	195.23	34.13	642.20	10
51.86	38.85	129.21	192.62	279.14	—	2 724.13	2 652.56	1 388.85	1 062.18	748.11	11
45.73	73.01	55.09	151.30	284.48	—	999.32	991.70	437.25	263.07	799.79	12
43.77	180.18	253.92	170.26	22.99	—	3 774.37	3 774.37	—	96.57	4 474.83	13
20.07	114.77	40.48	4.22	33.31	—	539.76	539.76	282.49	224.56	492.37	14
22.22	49.86	83.45	52.38	337.77	—	2 074.44	2 059.34	426.44	917.37	1 167.53	15
49.37	62.30	14.24	58.06	212.04	—	807.96	796.65	—	521.81	247.58	16
85.77	95.50	7.00	8.36	84.25	—	137.77	132.45	75.27	22.51	736.16	17
38.22	37.19	75.51	1.80	105.00	.53	1 280.20	1 265.23	420.29	124.37	1 102.49	18
54.36	49.17	59.65	40.68	64.50	—	863.18	854.47	—	107.28	1 279.49	19
65.91	135.30	106.53	73.28	49.88	—	1 275.24	1 274.69	1 037.19	108.32	747.16	20
56.54	54.50	64.92	25.55	73.30	—	1 142.07	1 123.36	253.36	280.54	939.22	21
25.70	66.35	5.54	21.33	163.95	—	522.93	522.93	—	422.48	971.27	22
59.36	38.31	1 414.31	15.46	205.41	—	28 299.58	28 299.58	393.85	522.25	28 164.21	23
148.50	297.46	89.33	41.12	—	—	817.00	813.34	437.51	—	1 410.33	24
82.65	51.11	2.63	18.69	168.52	—	352.80	352.80	—	225.76	703.86	25
19.36	39.55	72.09	27.50	294.95	—	1 352.63	1 314.62	673.53	201.13	397.63	26
35.24	125.09	226.00	33.81	189.02	—	3 777.93	3 773.74	1 225.74	775.78	1 685.59	27
58.49	50.10	9.80	44.78	57.93	—	158.69	158.69	110.55	—	519.17	28
29.54	44.23	65.33	41.83	145.13	—	879.62	866.24	471.09	2.72	880.05	29
45.17	65.60	142.79	41.25	878.07	—	2 395.14	2 381.91	873.13	489.66	1 109.35	30
41.48	64.72	20.33	13.98	76.90	—	338.84	336.07	220.01	52.84	326.06	31
78.84	49.93	432.65	38.76	77.20	—	6 050.59	6 050.59	—	11.17	6 089.36	32
43.02	97.64	38.93	1.56	58.94	—	640.87	640.87	189.13	110.34	1 395.52	33
13.10	19.44	20.53	10.95	262.80	—	518.46	515.88	153.71	95.84	254.00	34
121.05	118.83	49.40	56.07	43.61	—	678.68	678.68	678.68	—	692.92	35
32.46	47.94	24.72	—	385.43	—	634.14	634.14	415.95	185.94	504.73	36
79.45	245.95	—	10.30	93.18	—	131.19	131.19	—	—	1 283.96	37
71.88	60.38	4.52	4.11	503.83	—	456.33	450.03	—	433.60	760.54	38
34.34	32.58	54.89	176.40	101.56	—	677.43	646.90	422.66	—	475.79	39
64.82	85.88	39.19	—	142.46	—	524.08	487.64	459.62	—	847.83	40
31.81	92.04	246.61	54.38	328.61	55.77	3 930.50	3 892.21	594.08	270.47	2 982.00	41
52.06	98.61	8.78	41.81	538.02	—	4 807.02	4 795.18	13.24	4 705.48	995.05	42
46.36	92.36	27.93	75.18	39.21	—	339.37	339.37	—	25.84	745.89	43
28.21	67.94	26.77	15.44	107.89	—	947.50	936.79	208.98	20.59	360.92	44
42.97	67.34	119.10	14.12	301.87	—	2 482.82	2 482.07	861.20	771.55	1 326.86	45
100.05	125.64	28.24	53.18	183.17	—	862.53	862.53	184.18	26.01	679.78	46
51.73	86.35	3.50	22.56	135.74	—	1 612.60	1 612.60	—	79.35	484.25	47
36.42	82.81	35.46	19.17	84.44	—	692.23	616.79	373.33	105.91	252.95	48
40.04	122.84	44.37	4.06	402.60	—	3 227.27	3 193.45	246.48	2 577.65	1 550.32	49
82.37	109.69	8.52	122.62	118.75	—	152.11	39.94	17.11	22.84	231.38	50
49.87	48.03	12.98	4.92	108.18	—	382.46	381.98	164.86	198.62	561.07	51
34.67	77.02	62.32	76.28	98.99	8.37	1 154.37	1 154.30	228.67	207.43	1 287.82	52
45.01	69.29	47.22	17.21	143.87	—	907.77	618.71	593.56	—	856.58	53
34.46	51.78	103.54	46.88	116.10	—	1 762.22	1 745.49	653.69	437.66	690.14	54
27.50	77.42	117.28	20.86	131.14	28.53	1 911.29	1 857.10	539.16	187.73	1 830.10	55
28.65	61.38	31.19	13.11	122.43	—	737.17	729.73	135.44	372.91	530.17	56
27.89	61.94	10.28	10.11	61.03	—	387.59	384.26	17.22	235.60	466.35	57
25.04	102.48	26.81	39.51	136.31	—	482.22	475.57	232.42	135.18	478.43	58
57.33	90.72	35.78	11.74	344.02	—	539.39	533.96	235.88	59.62	962.63	59
74.76	145.19	15.70	122.68	—	—	269.52	269.52	11.36	—	603.47	60
16.59	41.78	3.41	—	120.40	—	42.72	42.72	11.18	—	644.23	61
91.97	113.15	.56	47.38	144.93	—	157.19	157.19	—	157.19	923.63	62
38.91	76.75	108.30	15.92	133.57	.01	2 284.08	2 264.82	757.61	767.97	931.00	63
39.73	46.78	40.37	57.04	16.92	—	2 966.55	2 966.55	246.73	51.91	3 256.99	64
46.15	45.58	24.66	23.90	101.78	—	608.29	596.85	179.86	269.44	403.65	65
90.71	112.60	11.65	—	1 411.37	—	13 755.42	13 755.42	131.38	807.53	13 961.55	66
47.58	179.35	21.53	22.45	76.12	—	352.55	335.34	335.27	—	733.27	67
39.87	91.79	198.03	71.84	198.82	8.99	3 707.86	3 687.18	861.86	676.37	2 802.46	68
67.08	54.44	.97	46.08	56.39	—	21.00	12.25	—	—	708.15	69
35.92	92.54	17.38	65.45	269.82	—	250.58	247.50	131.36	38.65	481.40	70
81.55	179.68	—	185.21	—	—	—	—	—	—	3 753.28	71
4.18	121.40	7.86	47.99	43.48	—	716.39	716.39	548.33	108.70	1 420.07	72
34.35	65.21	26.97	49.46	229.35	—	415.05	415.05	5.23	48.07	884.39	73
35.76	171.74	15.52	54.99	79.40	—	394.71	391.50	5.42	34.01	706.68	74
42.52	51.98	103.75	66.80	141.62	1.81	1 747.56	1 746.85	355.10	274.17	1 048.88	75
35.77	57.50	118.37	76.53	110.69	4.89	1 871.39	1 856.86	284.82	348.52	1 470.82	76

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>TEXAS—Con.</b>												
1	Grimes .....	113.55	17.37	71.12	10.62	13.81	—	5.63	11.68	9.40	13.07	13.49
2	Guadalupe .....	74.11	—	56.96	15.69	47.42	2.47	2.82	16.46	29.41	17.56	18.10
3	Hale .....	32.77	.14	46.00	6.66	15.81	2.45	4.79	2.60	1.38	.23	4.12
4	Hall .....	90.40	—	51.98	4.87	20.23	—	3.84	.51	33.29	8.19	19.46
5	Hamilton .....	199.79	1.29	139.14	9.31	12.16	—	35.69	119.62	8.53	10.60	27.80
6	Hansford .....	42.92	—	65.15	10.94	16.24	.51	14.88	13.17	—	29.07	30.10
7	Hardeman .....	115.65	—	41.08	4.92	21.39	—	8.71	2.27	16.28	2.08	22.34
8	Hardin .....	41.31	.77	60.79	5.03	9.95	8.57	2.30	.02	—	14.52	14.52
9	Harris .....	96.64	69.78	137.19	58.95	62.08	5.38	14.92	41.81	28.13	112.02	18.12
10	Harrison .....	104.76	.70	51.18	7.06	15.13	.09	3.48	6.51	24.62	6.05	18.51
11	Hartley .....	275.73	—	28.07	17.34	12.38	—	6.33	1.10	—	—	.28
12	Haskell .....	127.27	—	34.60	7.77	32.99	—	13.34	3.81	14.37	3.23	48.24
13	Hays .....	52.38	1.20	67.07	19.17	82.68	1.63	35.51	31.06	21.76	70.78	7.94
14	Hemphill .....	372.58	7.80	109.95	23.66	13.71	2.69	3.76	90.86	—	31.99	37.90
15	Henderson .....	62.13	.03	60.61	12.85	8.87	1.90	—	7.11	3.57	10.20	4.80
16	Hidalgo .....	40.21	18.14	73.31	22.66	25.07	2.98	65.20	27.62	31.33	22.47	30.79
17	Hill .....	126.32	.85	81.12	22.07	27.15	1.18	8.18	3.39	4.90	12.64	14.88
18	Hockley .....	84.22	2.31	64.80	17.98	12.44	5.04	6.20	19.96	46.08	16.08	32.32
19	Hood .....	114.11	2.17	74.08	16.25	31.43	—	14.18	72.74	—	10.77	1.97
20	Hopkins .....	93.02	5.06	55.01	28.89	52.37	5.13	1.70	7.11	2.74	27.02	40.47
21	Houston .....	125.61	.33	46.64	5.24	11.04	—	3.51	4.07	10.76	17.36	26.01
22	Howard .....	61.71	46.97	89.76	48.70	9.09	.93	3.86	13.82	—	35.09	27.86
23	Hudspeth .....	1.37	—	450.77	2.06	—	—	—	—	—	12.69	1.72
24	Hunt .....	113.50	2.55	63.71	39.94	3.12	1.27	.87	11.59	24.73	45.23	31.95
25	Hutchinson .....	50.18	50.61	75.01	33.94	30.91	2.10	3.93	15.92	14.13	61.15	24.25
26	Irion .....	147.94	—	32.54	3.07	20.26	—	51.57	1.23	3.68	34.99	1.23
27	Jack .....	130.07	—	78.93	3.15	18.48	—	14.32	8.59	3.72	24.35	34.24
28	Jackson .....	126.93	2.30	67.95	22.24	18.33	.08	35.97	4.52	57.67	11.12	47.17
29	Jasper .....	90.51	.35	58.32	8.07	22.67	1.67	.93	2.41	5.92	15.92	13.47
30	Jeff Davis .....	37.00	—	42.65	—	34.43	—	—	—	—	—	28.26
31	Jefferson .....	117.35	30.77	117.11	69.11	64.60	10.73	55.05	28.71	40.17	27.84	48.91
32	Jim Hogg .....	189.47	—	134.08	—	—	—	.59	16.44	55.98	—	—
33	Jim Wells .....	110.33	20.94	88.83	20.41	13.46	3.58	—	15.76	34.32	12.79	25.24
34	Johnson .....	60.43	.13	63.19	27.89	25.65	.86	.72	12.54	12.84	29.82	23.25
35	Jones .....	14.61	—	495.39	5.88	—	—	.79	6.97	—	20.13	26.80
36	Karnes .....	39.74	—	61.58	12.77	—	—	2.57	5.86	17.98	44.88	15.58
37	Kaufman .....	95.16	10.92	67.35	18.61	41.98	—	5.80	7.97	—	10.92	11.39
38	Kendall .....	77.66	—	88.35	7.61	16.59	—	4.46	6.10	1.78	21.04	1.78
39	Kenedy .....	145.65	—	32.61	2.17	19.57	—	6.52	—	4.35	—	—
40	Kent .....	656.44	6.93	175.25	6.93	—	—	.99	53.47	—	—	23.76
41	Kerr .....	59.33	3.53	88.20	66.22	23.36	4.08	.17	23.50	—	27.79	15.95
42	Kimble .....	163.03	—	47.31	6.55	31.05	—	11.16	5.09	24.75	14.07	23.77
43	King .....	73.45	—	31.07	—	8.47	—	2.82	—	—	—	—
44	Kinney .....	152.61	2.56	39.76	6.73	—	—	16.35	32.70	—	70.86	—
45	Kleberg .....	75.48	.96	174.97	56.48	17.70	6.94	4.79	69.14	3.86	43.17	42.54
46	Knox .....	86.00	—	62.44	5.79	8.89	—	9.51	6.41	26.88	41.76	41.76
47	Lamar .....	113.79	3.60	97.14	56.06	48.35	—	2.89	9.10	3.12	69.28	18.98
48	Lamb .....	36.62	1.06	61.31	13.93	6.83	—	1.33	10.02	—	13.00	28.86
49	Lampasas .....	92.30	8.80	109.46	25.37	2.14	3.11	4.22	80.91	2.51	49.92	90.23
50	La Salle .....	86.41	5.33	77.08	25.50	—	—	3.62	—	—	3.05	3.43
51	Lavaca .....	84.48	.21	64.90	25.09	11.34	1.07	6.37	23.70	17.60	42.48	31.03
52	Lee .....	64.10	—	82.39	8.09	66.13	—	7.86	73.44	—	38.35	52.75
53	Leon .....	125.07	—	33.32	6.47	30.56	—	1.97	.32	3.95	14.13	9.24
54	Liberty .....	93.03	2.62	68.11	12.33	74.40	1.10	11.65	6.92	3.26	30.50	31.09
55	Limestone .....	171.58	4.01	97.78	26.74	8.69	1.38	.29	5.63	18.43	20.19	22.10
56	Lipscomb .....	217.63	1.27	93.22	18.45	—	—	18.77	13.68	—	45.82	40.73
57	Live Oak .....	315.40	3.45	156.66	7.64	—	—	14.65	9.52	8.16	24.07	37.78
58	Llano .....	12.98	—	38.35	4.73	—	—	1.46	5.33	43.33	104.20	15.82
59	Loving .....	18.69	—	859.81	—	149.53	—	2 046.73	—	—	—	—
60	Lubbock .....	45.74	50.78	89.00	52.77	34.94	2.09	5.17	46.83	27.14	74.95	35.90
61	Lynn .....	67.03	—	35.07	6.07	37.14	—	8.73	4.14	7.55	29.30	38.03
62	McCulloch .....	45.57	6.72	44.09	18.00	29.73	6.72	27.57	35.66	75.99	21.30	84.87
63	McLennan .....	99.76	4.22	90.42	42.59	38.13	3.58	.99	26.14	56.25	26.33	31.11
64	McMullen .....	660.95	—	2.45	2.45	153.00	1.22	83.23	—	—	531.21	33.05
65	Madison .....	89.29	—	25.34	10.79	47.66	—	3.48	5.40	26.07	22.14	37.42
66	Marion .....	44.77	4.31	15.73	6.01	37.96	—	3.81	—	2.40	—	7.21
67	Martin .....	340.40	—	58.51	20.98	12.51	—	28.85	3.63	43.79	19.57	52.46
68	Mason .....	78.29	12.56	46.74	21.62	—	—	9.93	15.48	17.82	17.53	28.63
69	Matagorda .....	147.80	30.57	91.20	32.87	31.60	2.06	135.86	10.56	3.57	17.47	34.72
70	Maverick .....	45.88	—	49.45	30.07	18.25	2.28	47.47	20.53	—	26.86	21.74
71	Medina .....	47.01	8.75	54.34	1.43	6.85	—	2.53	11.46	—	15.27	20.39
72	Menard .....	24.87	—	65.28	3.11	—	—	13.77	1.78	—	8.88	29.75
73	Midland .....	81.31	25.68	146.00	54.03	35.59	4.72	1.54	37.43	11.72	50.50	32.11
74	Milam .....	91.91	1.53	76.18	7.45	8.80	.92	10.15	13.99	32.73	14.25	19.79
75	Mills .....	69.52	.44	35.97	.44	23.84	—	5.08	1.99	—	16.77	3.75
76	Mitchell .....	183.01	—	77.72	17.47	20.46	—	8.11	15.72	3.99	12.60	24.20

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
80.15	100.65	89.71	35.69	96.03	—	1 336.89	1 320.32	268.11	233.64	1 055.02	1
27.18	66.14	70.18	65.93	201.44	—	986.03	937.92	499.82	116.07	365.79	2
22.44	41.62	9.11	18.69	5.16	—	132.36	121.37	18.75	—	480.17	3
28.43	101.66	6.66	35.34	49.42	—	249.42	228.94	19.21	—	710.88	4
131.77	253.07	8.41	66.60	109.53	—	843.79	836.93	66.60	718.87	339.97	5
55.23	39.16	84.13	14.19	455.88	—	5 005.64	5 005.30	365.08	3 785.05	1 609.95	6
58.11	63.22	39.37	83.85	90.86	—	640.73	639.60	213.89	293.77	809.39	7
32.53	77.11	12.29	17.88	47.94	—	433.25	427.78	189.64	220.01	538.17	8
38.05	74.69	243.67	36.36	249.20	24.01	4 123.96	4 114.52	614.41	582.31	3 371.49	9
39.58	58.00	154.08	54.00	30.81	—	1 968.09	1 963.19	394.20	72.14	1 904.93	10
31.10	76.22	.55	31.37	13.48	—	64.39	64.39	—	64.39	1 213.54	11
59.97	97.51	1.76	30.06	83.72	—	100.00	89.59	16.86	58.36	747.65	12
19.58	80.76	377.82	119.44	426.05	—	4 881.09	4 859.34	868.69	768.31	3 469.15	13
113.44	145.16	5.65	122.58	134.41	—	468.28	465.32	—	442.20	647.85	14
31.24	93.73	85.95	8.16	91.81	—	1 307.52	1 293.43	313.70	158.99	1 129.08	15
23.28	50.20	115.12	40.75	64.26	.47	1 849.29	1 806.00	390.48	158.22	1 446.43	16
75.26	100.57	30.91	72.53	115.89	—	1 007.51	999.56	291.53	641.02	494.55	17
54.09	67.11	449.11	45.95	72.77	—	6 265.13	6 246.13	153.39	126.62	6 444.85	18
93.99	147.51	78.40	44.41	238.19	—	1 298.61	1 283.15	611.64	183.15	1 391.98	19
16.13	91.25	43.08	6.31	94.30	—	844.59	837.34	200.71	330.04	770.89	20
52.73	87.30	24.70	41.03	103.53	—	751.58	733.99	166.32	414.08	512.09	21
45.08	71.73	24.98	249.39	1 023.50	4.58	6 196.05	6 181.03	194.66	5 862.66	4 808.55	22
112.52	468.27	9.61	.34	88.51	—	139.28	139.28	5.15	128.30	547.17	23
65.88	80.97	73.29	63.78	530.80	5.39	1 963.79	1 872.22	374.85	817.06	1 052.95	24
45.23	67.31	20.86	64.70	81.59	—	756.98	740.90	227.49	267.62	1 043.79	25
63.84	74.89	—	18.42	22.71	—	73.05	73.05	—	73.05	1 851.44	26
63.03	69.33	10.60	28.79	214.73	—	1 398.51	1 342.64	161.44	1 120.33	820.51	27
38.73	48.47	37.20	9.74	60.36	—	515.61	482.94	432.17	36.81	708.34	28
30.64	55.49	16.88	18.17	335.96	—	411.10	402.45	161.73	161.21	350.20	29
33.92	119.73	—	8.22	14.39	—	27.24	27.24	—	27.24	1 085.82	30
27.28	83.81	141.15	31.75	196.51	7.59	2 944.61	2 905.39	31.43	227.07	2 911.82	31
28.19	208.85	40.13	11.94	106.28	—	770.60	748.29	272.07	189.67	440.60	32
66.35	43.55	17.25	39.94	79.73	—	482.02	477.27	103.43	261.95	351.89	33
26.12	47.19	57.10	22.84	61.30	.78	919.06	914.71	487.08	203.90	608.42	34
129.96	468.22	9.46	9.34	93.75	—	285.26	277.68	76.41	98.24	613.52	35
40.47	64.31	26.42	46.09	57.25	—	404.74	389.88	151.75	21.20	483.58	36
51.70	97.70	45.16	33.67	112.68	—	976.39	950.77	722.90	130.51	679.47	37
75.74	65.80	80.54	10.08	300.64	—	1 348.62	1 347.32	914.73	225.17	855.92	38
26.09	73.91	—	—	—	—	—	—	—	—	2 093.48	39
101.98	516.83	17.82	215.84	50.50	—	186.14	186.14	—	—	3 232.67	40
40.41	88.12	53.80	41.07	830.05	—	2 018.84	2 012.37	490.55	1 141.06	1 009.23	41
54.83	97.53	36.39	28.38	24.26	—	483.50	483.50	277.78	33.96	664.73	42
25.42	59.32	56.50	5.65	—	—	367.23	367.23	—	—	3 536.72	43
42.32	50.98	5.45	1.28	137.22	—	1 297.21	1 297.21	487.34	319.65	757.94	44
59.19	102.50	25.37	123.47	179.63	—	1 147.06	1 147.06	19.98	717.81	1 046.61	45
103.99	26.88	22.53	109.37	183.38	—	842.88	842.88	138.52	664.05	935.08	46
30.42	63.05	46.46	18.64	188.47	—	1 066.40	1 040.02	410.82	345.35	739.99	47
26.61	46.91	28.93	43.39	44.25	—	339.84	339.11	241.84	34.30	682.52	48
42.90	94.82	18.93	9.84	410.40	—	325.42	308.56	51.40	106.87	603.43	49
39.78	79.94	6.28	12.75	28.74	—	63.95	63.95	—	41.87	172.25	50
54.95	64.42	18.19	22.10	381.70	—	269.77	268.86	—	21.13	543.66	51
70.56	99.97	53.21	156.29	276.33	—	774.39	770.42	111.41	123.85	1 208.18	52
53.69	34.58	62.69	43.74	76.51	—	796.29	738.73	660.88	17.61	572.52	53
52.71	58.40	50.66	41.76	190.36	—	779.24	776.20	310.00	82.46	437.89	54
35.57	123.75	19.10	11.08	95.87	—	486.11	475.37	122.22	160.60	717.51	55
125.36	177.86	43.59	9.86	160.67	—	804.33	804.33	248.17	152.72	764.56	56
67.71	132.59	2.72	24.91	130.39	—	177.69	177.69	—	118.25	952.28	57
31.30	114.78	23.56	9.37	166.45	—	467.29	467.29	90.28	19.34	267.39	58
1 429.91	3 953.27	—	1 841.12	—	—	—	—	—	—	2 158.88	59
23.84	75.32	102.41	11.41	337.82	12.40	2 099.36	2 093.34	457.69	756.63	1 671.21	60
49.13	47.65	13.91	11.10	58.01	—	330.57	251.70	77.69	153.30	753.48	61
28.37	88.86	31.78	34.29	572.45	—	816.13	799.50	326.95	320.69	650.60	62
30.92	55.17	124.79	67.43	121.51	—	1 989.72	1 975.07	433.91	206.18	1 546.34	63
306.00	283.97	7.34	30.60	44.06	—	176.25	176.25	—	13.46	8 212.97	64
34.85	40.98	41.81	16.74	59.46	—	842.83	842.83	196.51	646.33	733.42	65
46.47	28.65	47.08	20.43	29.55	—	667.07	667.07	644.03	18.03	235.18	66
55.69	76.27	28.45	32.69	53.67	—	462.87	444.51	234.06	76.47	1 205.41	67
9.93	93.49	5.55	28.92	422.14	—	84.72	75.96	75.96	—	366.93	68
39.10	42.30	22.72	23.42	117.69	—	307.73	303.10	152.32	31.76	1 323.66	69
29.19	32.82	6.38	12.01	48.41	—	287.45	196.99	—	44.67	664.77	70
24.13	42.22	34.34	46.28	170.00	—	540.93	529.91	237.04	166.01	342.60	71
40.85	52.40	6.22	103.91	39.96	—	87.48	49.73	—	25.31	370.78	72
50.93	80.70	132.64	24.83	155.20	9.27	2 070.55	2 070.40	507.14	451.31	1 817.63	73
31.25	72.21	67.72	39.40	85.46	—	686.70	685.09	59.40	141.77	801.93	74
42.82	58.71	37.08	62.24	286.91	—	428.38	417.35	229.53	—	660.56	75
102.92	74.73	14.97	35.18	58.88	—	220.31	219.69	138.47	9.36	1 462.20	76

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>TEXAS—Con.</b>												
1	Montague	121.86	—	58.82	28.37	23.39	—	3.07	18.24	30.74	191.79	23.97
2	Montgomery	87.97	1.83	94.77	18.01	25.04	—	4.03	6.90	2.78	50.32	5.20
3	Moore	181.25	19.48	106.69	29.22	20.49	2.85	26.31	8.68	3.64	12.31	31.23
4	Morris	14.47	—	66.44	5.15	23.26	—	—	.45	12.05	16.89	25.53
5	Motley	67.23	—	11.75	5.87	18.28	—	4.57	—	—	.65	—
6	Nacogdoches	96.01	6.36	66.50	39.96	19.01	2.47	8.93	12.64	26.08	25.19	35.82
7	Navarro	136.65	2.53	81.18	39.87	36.57	1.05	2.58	15.45	31.51	33.04	30.86
8	Newton	86.82	.22	21.00	2.28	12.60	—	1.92	4.27	5.09	1.62	6.71
9	Nolan	74.85	2.11	87.44	44.35	5.12	—	4.88	13.86	20.37	22.78	51.89
10	Nueces	71.16	144.91	112.03	47.47	31.60	4.17	2.60	54.92	33.54	45.61	26.39
11	Ochiltree	43.82	.86	160.39	36.15	—	.55	8.55	39.99	—	29.14	37.80
12	Oldham	91.75	2.63	153.64	33.80	2.63	—	28.97	5.27	—	12.73	21.95
13	Orange	38.24	36.41	61.63	9.07	30.67	2.57	23.67	4.79	4.71	28.75	28.80
14	Palo Pinto	58.47	12.49	64.22	13.53	29.97	4.03	18.44	16.12	33.77	247.14	25.78
15	Panola	215.52	1.09	71.98	10.35	63.44	.86	4.90	6.85	26.68	—	14.61
16	Parker	87.92	—	84.65	18.77	—	1.16	.09	10.42	25.48	111.83	12.77
17	Parmer	12.57	—	36.91	8.42	19.16	—	3.04	5.78	—	7.81	21.39
18	Pecos	103.37	2.18	113.73	15.54	31.41	—	18.47	91.93	58.19	.27	59.97
19	Polk	100.79	11.54	83.26	16.49	21.54	1.04	—	2.05	19.23	18.05	36.24
20	Potter	74.28	20.36	218.19	78.30	16.76	11.29	.72	52.78	49.78	34.58	57.30
21	Presidio	49.57	1.81	32.39	6.03	39.93	—	2.11	14.77	17.78	24.71	12.05
22	Rains	121.97	—	43.63	11.17	28.89	—	2.68	—	—	13.10	12.51
23	Randall	19.62	—	31.77	3.01	7.47	1.15	1.09	2.54	.42	8.62	3.62
24	Reagan	92.82	.22	25.70	3.99	12.63	—	23.26	1.11	—	21.49	27.25
25	Real	23.22	.83	9.12	.83	4.98	—	7.88	—	—	13.68	48.51
26	Red River	100.79	—	53.85	14.53	14.88	—	4.82	1.33	18.23	3.98	3.91
27	Reeves	52.67	.95	79.80	17.28	386.83	1.77	1.83	23.47	—	8.83	37.98
28	Refugio	105.69	—	55.54	12.79	1.63	.38	9.78	14.04	—	52.41	16.17
29	Roberts	353.17	2.93	134.63	25.37	33.17	—	13.66	16.59	—	23.41	73.17
30	Robertson	300.82	.26	82.07	22.31	12.51	2.26	.19	15.67	42.16	29.91	14.83
31	Rockwall	310.03	5.12	139.16	21.52	44.13	3.98	11.29	83.97	6.25	43.59	44.56
32	Runnels	70.75	—	59.06	3.19	34.44	—	1.95	2.83	6.91	7.70	38.69
33	Rusk	75.48	—	56.73	16.67	18.91	1.17	2.26	3.84	5.78	12.67	16.85
34	Sabine	126.54	—	38.08	1.25	.42	—	4.59	16.69	—	84.71	12.10
35	San Augustine	60.76	.13	54.88	11.88	6.63	—	.38	1.38	—	12.25	10.88
36	San Jacinto	90.83	1.65	47.09	6.29	18.93	—	15.64	—	—	20.34	14.96
37	San Patricio	70.01	11.20	90.38	11.66	23.37	3.29	36.51	10.28	15.27	33.00	40.27
38	San Saba	66.84	—	32.59	3.70	21.29	—	2.78	6.67	15.74	23.33	27.03
39	Schleicher	274.25	—	33.78	17.73	12.37	—	3.01	1.34	109.70	58.86	23.08
40	Scury	63.81	—	81.09	22.16	15.78	—	3.76	12.18	—	22.11	23.51
41	Shackelford	78.41	—	51.57	13.57	6.63	—	—	16.89	—	35.89	41.31
42	Shelby	68.94	—	83.92	12.16	1.68	—	.73	2.50	8.12	24.51	34.67
43	Sherman	72.78	—	72.78	10.85	9.10	—	5.60	5.60	—	15.40	18.89
44	Smith	92.84	17.68	78.67	37.70	54.05	1.87	1.28	22.45	17.74	23.12	27.51
45	Somervell	154.29	14.18	40.86	2.43	30.60	—	4.66	91.42	24.63	33.77	18.47
46	Starr	120.37	.10	58.71	2.32	33.39	—	7.08	3.16	7.13	4.25	11.70
47	Stephens	107.10	.33	74.58	27.41	23.86	—	3.33	1.33	—	24.08	32.41
48	Sterling	59.81	—	84.14	41.03	.70	—	71.63	4.87	—	25.73	6.26
49	Stonewall	305.51	5.96	211.62	2.48	74.02	—	6.95	9.44	30.30	—	—
50	Sutton	166.14	—	176.30	47.88	11.12	—	36.03	32.65	—	53.69	44.01
51	Swisher	121.97	1.60	72.18	10.45	.37	—	9.10	16.23	.74	14.26	26.93
52	Tarrant	101.17	30.82	114.54	60.01	43.62	7.51	.21	52.29	38.89	110.21	19.69
53	Taylor	58.55	4.81	81.37	52.04	23.66	3.33	.89	44.14	29.08	26.31	26.84
54	Terrell	—	—	47.52	2.84	—	—	.71	—	—	—	—
55	Terry	119.53	6.20	90.71	24.51	28.37	3.25	7.57	27.92	—	15.28	36.31
56	Throckmorton	358.51	—	116.49	19.15	13.30	—	19.15	3.72	21.28	22.34	42.02
57	Titus	141.95	5.66	83.76	35.57	19.70	3.87	15.99	10.70	11.25	236.95	99.30
58	Tom Green	51.84	13.97	87.67	49.46	16.23	3.40	3.94	24.39	13.58	21.41	.90
59	Travis	105.80	26.60	120.20	64.60	54.67	2.29	7.37	98.57	39.93	108.25	24.85
60	Trinity	173.88	.17	75.40	10.40	1.49	—	2.88	3.23	—	18.09	.09
61	Tyler	90.65	.36	56.89	1.74	23.85	—	1.68	—	10.75	21.51	12.44
62	Upshur	64.84	—	40.10	9.47	16.42	—	.26	2.49	6.02	3.79	10.39
63	Upton	187.09	1.35	116.03	22.94	12.14	—	32.16	115.36	—	6.75	28.11
64	Uvalde	42.93	3.26	63.24	12.25	11.44	5.14	.81	38.09	19.28	15.51	30.25
65	Val Verde	62.37	3.28	84.99	37.65	29.96	2.69	1.81	13.71	83.78	28.41	18.41
66	Van Zandt	86.55	—	34.60	4.48	60.67	—	1.58	1.00	5.82	8.46	11.99
67	Victoria	141.24	17.76	154.19	49.45	4.21	6.79	10.58	26.95	38.49	48.49	38.82
68	Walker	63.53	2.63	65.48	14.85	22.25	2.97	1.26	40.24	20.58	1 568.22	24.61
69	Waller	239.80	—	81.49	5.09	73.79	—	28.26	9.36	—	36.51	8.94
70	Ward	44.00	.91	101.94	7.55	66.11	—	11.28	55.51	64.89	53.98	45.29
71	Washington	116.04	—	88.40	11.01	—	1.49	5.89	11.01	3.82	8.53	16.40
72	Webb	120.89	52.27	96.64	54.61	62.60	3.01	.68	28.32	17.58	24.41	19.58
73	Wharton	126.44	1.38	79.36	5.96	21.30	17.17	43.80	25.65	9.59	24.73	30.63
74	Wheeler	131.83	—	91.85	15.48	20.75	—	7.65	2.72	—	4.76	31.81
75	Wichita	73.49	1.51	91.69	47.13	19.04	5.11	8.07	24.92	15.48	62.34	48.20
76	Wilbarger	98.94	14.55	57.07	37.70	15.34	.79	10.25	19.64	39.42	17.79	17.59

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
39.94	55.40	31.26	32.94	324.65	—	1 116.19	1 094.42	117.23	651.85	530.91	1
17.96	73.07	165.89	7.97	198.54	—	3 587.13	3 568.18	1 011.97	1 080.09	1 798.07	2
53.23	81.11	20.10	17.07	135.85	—	494.26	441.37	190.60	172.12	1 573.47	3
30.83	122.88	11.59	.98	46.59	—	267.20	263.26	102.27	47.65	236.06	4
65.27	60.70	14.36	31.98	117.49	—	353.79	353.79	150.13	201.70	999.35	5
15.91	80.38	56.07	47.52	78.11	—	1 032.09	1 008.22	294.30	341.79	742.70	6
36.72	66.32	68.85	37.95	76.87	—	1 296.22	1 292.12	351.02	334.99	869.78	7
24.76	53.65	26.75	4.05	25.94	—	307.83	305.11	28.92	—	365.54	8
29.29	90.45	9.04	115.95	146.38	7.17	343.74	160.60	109.68	33.81	873.21	9
40.84	51.70	190.65	26.82	242.24	—	2 730.17	2 728.26	576.96	283.91	2 052.52	10
66.28	61.46	7.89	16.54	208.37	—	284.18	284.18	—	202.67	241.89	11
86.04	173.84	10.97	48.73	47.85	—	268.22	205.44	26.34	154.52	995.17	12
41.01	51.22	47.68	65.14	670.89	—	7 833.70	7 829.67	326.16	1 972.75	5 951.06	13
23.31	63.82	6 004.27	30.77	1 000.20	—	88 318.70	88 313.55	300.14	7 172.74	82 827.62	14
67.08	127.80	18.06	31.81	106.51	—	438.94	438.94	215.57	162.79	378.22	15
34.78	38.27	41.52	22.35	92.46	—	889.79	877.86	470.25	132.69	643.87	16
16.73	23.12	9.23	25.14	63.06	—	240.60	240.60	101.90	30.21	558.35	17
46.41	154.75	24.05	112.98	173.36	—	470.60	448.72	80.75	123.00	1 319.39	18
48.46	69.31	45.10	20.60	1 436.90	—	7 335.61	7 291.17	253.69	6 711.34	2 490.83	19
45.96	111.17	311.84	100.95	114.17	13.71	3 999.85	3 998.12	665.06	43.99	5 049.07	20
45.20	44.30	57.10	10.85	51.68	—	620.76	620.76	497.97	52.58	421.73	21
17.87	62.40	47.80	45.42	98.44	—	737.75	727.48	322.41	282.35	163.22	22
28.94	42.13	28.33	5.33	9.17	—	324.56	323.93	181.72	—	332.24	23
57.16	53.61	24.37	—	209.35	—	514.62	514.62	—	355.56	898.32	24
21.56	63.02	66.33	—	69.24	—	968.49	968.49	—	—	611.94	25
39.67	38.56	21.23	12.08	85.84	—	493.26	493.26	23.96	181.60	626.46	26
30.66	91.28	57.60	120.80	97.21	—	670.51	656.26	129.64	70.97	545.74	27
70.46	44.26	3.26	28.46	73.60	—	97.67	97.67	20.06	76.98	465.27	28
147.32	151.22	12.68	159.02	—	—	63.41	63.41	—	—	665.37	29
46.23	86.65	21.28	57.44	132.10	—	615.31	539.68	332.47	33.52	1 071.88	30
118.77	272.26	185.71	42.92	73.00	—	2 088.97	2 036.71	1 289.06	284.14	1 390.76	31
46.48	119.71	40.91	15.05	75.00	—	880.82	878.70	537.90	299.72	832.83	32
25.86	46.87	43.28	30.46	32.72	—	577.50	564.40	226.36	75.77	534.83	33
17.42	45.07	10.74	35.89	155.44	—	38.28	38.18	11.48	8.55	469.43	34
53.38	56.76	6.00	27.63	186.52	—	258.16	228.40	16.25	86.39	327.54	35
104.51	113.12	17.29	50.15	36.71	—	513.13	477.34	222.94	252.81	654.59	36
44.68	55.88	35.40	23.86	149.19	—	1 061.60	1 061.50	295.75	325.23	699.60	37
68.51	39.07	15.37	24.44	363.45	—	955.75	950.75	12.96	717.64	620.07	38
59.87	75.92	55.52	31.44	139.80	—	598.66	598.66	379.60	15.05	1 213.04	39
18.78	49.48	8.05	56.89	80.23	—	255.98	214.93	35.15	112.43	724.21	40
77.20	56.39	1.81	—	147.77	—	56.69	28.95	—	—	408.32	41
33.86	23.92	41.71	37.53	101.30	—	1 080.83	1 068.58	393.94	412.86	613.46	42
63.68	52.13	11.20	23.09	33.24	—	348.15	346.40	—	194.19	966.06	43
36.92	69.42	139.74	32.52	60.40	3.64	1 996.01	1 929.90	545.23	147.80	1 805.30	44
126.68	109.51	52.80	.19	80.60	—	577.24	577.24	486.94	42.16	3 033.77	45
37.71	27.12	17.94	11.40	30.95	—	183.55	165.65	47.88	—	1 078.29	46
59.60	79.58	34.07	43.73	61.93	—	675.14	624.08	108.77	294.12	476.47	47
99.44	171.77	81.36	18.08	52.85	—	1 161.34	1 161.34	1 102.23	—	3 124.48	48
90.41	118.73	2.98	56.14	1.49	—	51.66	51.66	—	—	563.84	49
131.08	91.66	2.90	78.11	74.00	—	77.87	77.87	—	—	1 574.61	50
74.02	59.76	.12	41.07	244.81	—	34.67	31.97	—	31.97	971.23	51
32.67	78.38	204.72	54.39	385.68	18.85	4 975.33	4 889.18	645.31	1 890.33	2 875.74	52
28.50	65.79	77.89	76.39	85.81	9.18	1 113.09	1 113.05	484.15	12.48	1 143.02	53
111.35	287.94	35.46	—	111.35	—	441.84	436.17	436.17	—	786.52	54
35.94	112.80	8.62	10.89	270.84	—	195.94	190.27	20.05	—	578.76	55
232.98	296.81	1.06	204.79	133.51	—	584.57	584.57	22.87	561.70	1 354.26	56
90.97	79.35	43.36	58.14	361.99	—	4 152.65	4 144.86	242.33	1 599.19	2 865.22	57
12.16	63.71	54.55	47.09	99.39	—	776.41	772.61	102.48	65.72	816.45	58
31.07	84.94	308.95	84.91	1 653.51	39.86	9 950.05	9 714.32	740.76	5 840.76	4 115.90	59
85.98	84.40	56.62	28.31	103.80	—	1 102.23	1 091.39	492.62	424.03	456.44	60
42.41	58.69	42.41	2.94	68.12	—	739.46	694.46	188.69	204.55	473.93	61
25.69	41.54	33.31	33.69	21.84	—	521.01	487.57	230.47	83.14	419.16	62
138.97	252.98	64.76	83.65	151.56	—	764.56	764.56	392.40	161.91	1 264.90	63
24.34	32.52	43.62	35.18	99.83	—	698.33	649.01	319.19	166.88	625.92	64
23.81	65.93	19.40	22.37	232.28	—	427.73	427.73	.08	182.87	414.43	65
48.49	38.29	37.63	5.69	36.29	—	739.80	728.49	428.92	119.57	560.14	66
42.82	109.29	168.07	31.19	67.23	—	1 915.94	1 872.23	492.45	246.12	1 286.49	67
25.63	57.05	954.44	30.15	535.70	—	15 720.70	15 718.38	216.33	4 256.08	6 452.07	68
174.39	124.33	91.19	48.74	90.68	—	1 455.49	1 437.88	655.96	223.90	1 131.21	69
59.47	100.95	46.82	187.34	95.01	—	550.67	547.85	8.77	33.32	1 213.65	70
44.16	109.66	79.72	5.81	56.40	—	1 298.58	1 298.58	476.94	165.37	887.13	71
40.32	139.52	62.39	7.51	88.65	5.51	1 416.15	1 416.15	639.38	108.08	1 274.56	72
31.69	59.39	6.61	8.76	48.33	—	225.88	225.88	91.63	97.03	531.95	73
87.09	93.72	2.38	87.60	69.23	—	59.70	59.70	5.10	—	915.63	74
29.06	60.09	52.75	71.65	138.28	5.06	1 039.22	1 038.80	210.19	396.83	962.60	75
22.22	92.06	51.39	99.66	33.00	—	748.10	715.03	514.85	7.27	663.45	76

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>TEXAS—Con.</b>												
1	Willacy .....	58.01	28.47	67.44	2.99	8.36	.51	5.87	2.26	—	10.90	20.79
2	Williamson .....	59.17	7.55	54.90	11.67	15.96	1.43	.54	18.38	17.98	78.39	11.44
3	Wilson .....	36.34	—	40.57	7.02	22.25	1.02	1.77	3.44	10.55	5.25	12.98
4	Winkler .....	196.27	4.06	136.33	10.20	51.94	4.64	8.23	153.14	.81	45.91	16.46
5	Wise .....	78.84	—	76.73	5.82	4.96	—	3.20	1.96	7.84	15.54	27.22
6	Wood .....	152.93	—	72.02	18.38	123.49	—	10.21	.75	1.16	14.98	9.67
7	Yoakum .....	295.58	4.33	118.60	12.18	38.81	—	35.74	72.96	—	31.07	67.72
8	Young .....	121.10	8.17	94.39	33.98	31.39	1.54	13.74	82.86	13.30	22.56	66.48
9	Zapata .....	235.91	62.61	148.62	116.18	—	—	20.58	80.72	.97	16.60	10.45
10	Zavala .....	89.21	.66	70.71	54.76	107.05	5.34	7.89	12.83	37.58	35.27	24.50
<b>UTAH—Con.</b>												
11	Beaver .....	230.43	16.79	126.97	14.27	5.25	—	5.25	53.52	—	30.64	1.05
12	Box Elder .....	109.20	6.96	76.94	15.43	6.55	—	6.44	40.73	9.02	40.21	9.13
13	Cache .....	68.35	.30	49.63	33.91	17.35	1.34	2.27	42.83	60.91	44.06	30.66
14	Carbon .....	162.00	—	101.20	24.87	11.86	—	3.31	110.79	6.77	92.99	13.45
15	Daggett .....	185.51	—	269.57	13.04	75.36	—	5.80	57.97	1.45	17.39	10.14
16	Davis .....	74.58	—	63.89	24.09	26.10	—	11.34	49.62	28.78	58.62	42.95
17	Duchesne .....	198.50	50.45	101.78	22.70	20.96	—	16.92	61.92	156.50	14.47	24.36
18	Emery .....	403.99	2.42	149.63	10.45	34.94	—	66.88	76.56	17.23	11.03	11.52
19	Garfield .....	636.93	.75	68.09	121.86	37.44	—	29.65	23.37	—	4.77	32.41
20	Grand .....	249.40	8.31	157.25	15.26	30.66	—	4.98	297.89	12.69	32.33	8.31
21	Iron .....	91.54	3.03	74.32	21.26	78.26	—	—	31.60	66.38	21.02	5.34
22	Juab .....	239.47	.34	92.32	9.46	39.20	—	14.10	23.21	—	4.99	6.36
23	Kane .....	225.58	2.13	122.07	68.87	30.18	—	5.61	28.25	—	4.06	45.66
24	Millard .....	231.80	8.82	135.97	56.91	61.15	—	17.12	42.00	6.62	13.94	7.15
25	Morgan .....	50.83	—	69.83	10.67	5.07	—	3.80	11.22	2.17	18.45	22.79
26	Plute .....	188.72	—	55.60	3.13	.78	—	.78	60.30	—	7.83	—
27	Rich .....	398.84	—	83.48	27.83	67.83	—	27.83	31.30	1.16	45.80	—
28	Salt Lake .....	72.01	75.35	93.15	56.98	24.19	3.51	9.50	65.35	41.70	55.42	22.48
29	San Juan .....	370.49	15.13	48.81	5.55	52.61	—	8.32	28.37	—	16.40	8.87
30	Sanpete .....	131.07	.37	70.67	8.00	12.92	—	18.45	16.67	4.43	179.22	7.20
31	Sevier .....	74.78	4.80	67.20	17.24	29.55	—	6.74	29.94	4.67	24.69	12.96
32	Summit .....	260.60	—	123.66	74.56	14.31	—	10.89	153.56	118.70	235.40	—
33	Tooele .....	136.80	35.45	102.63	20.22	69.47	—	7.14	24.13	29.70	16.35	9.06
34	Uintah .....	213.99	—	92.52	15.40	29.49	—	18.32	71.95	.68	19.04	4.19
35	Utah .....	37.02	2.53	76.24	25.57	8.35	—	1.40	47.18	29.84	35.05	26.56
36	Wasatch .....	106.45	42.42	101.60	33.90	8.92	—	407.67	17.35	5.85	72.16	50.95
37	Washington .....	107.52	21.50	68.95	18.43	12.62	—	4.18	93.10	24.44	89.50	49.09
38	Wayne .....	259.07	—	56.50	5.51	—	—	26.18	49.15	—	2.76	—
39	Weber .....	72.91	1.99	93.60	54.30	10.82	—	13.93	41.20	50.88	43.84	24.51
<b>VERMONT—Con.</b>												
40	Addison .....	156.98	—	24.37	17.05	—	—	.30	5.31	2.22	27.62	30.92
41	Bennington .....	207.48	.86	66.90	25.61	.84	—	.53	23.66	35.07	46.06	58.17
42	Caledonia .....	188.72	1.40	30.42	27.44	—	—	.50	11.06	.11	188.21	20.83
43	Chittenden .....	132.82	25.42	79.39	40.75	—	2.38	—	31.02	54.69	137.23	36.51
44	Essex .....	212.18	—	5.00	20.45	—	—	.78	2.50	—	10.30	27.17
45	Franklin .....	124.01	3.80	25.44	25.49	—	—	.55	6.98	7.88	30.77	14.58
46	Grand Isle .....	203.08	—	5.64	35.73	.94	—	1.13	1.13	—	35.73	72.96
47	Lamoille .....	184.34	3.09	41.25	28.17	—	—	.61	16.52	—	35.37	45.60
48	Orange .....	170.33	—	26.35	24.70	.73	.23	1.41	8.30	1.41	16.21	21.19
49	Orleans .....	195.86	.17	7.65	17.67	.17	—	.42	7.19	—	37.08	18.79
50	Rutland .....	142.50	1.91	40.62	39.14	—	—	.32	14.45	15.11	53.55	55.94
51	Washington .....	186.74	7.19	41.58	34.88	—	—	.66	17.22	44.31	40.85	14.16
52	Windham .....	219.97	4.64	68.46	54.53	.70	1.35	.43	34.02	64.25	43.09	84.64
53	Windsor .....	179.45	—	49.32	39.85	—	—	.18	12.82	13.63	42.51	67.54

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
46.31	55.13	12.48	7.74	30.44	—	139.96	113.64	50.55	15.36	279.30	1
36.11	59.81	123.98	27.37	207.38	—	2 797.98	2 788.84	1 544.68	524.44	1 467.14	2
25.17	40.71	48.70	22.38	42.08	—	668.79	668.65	180.13	72.41	650.29	3
99.12	213.19	51.94	161.26	42.08	—	861.81	854.97	604.57	12.64	1 369.46	4
59.08	41.24	75.52	8.97	47.87	—	962.40	959.37	768.33	84.84	810.95	5
72.53	95.64	48.20	45.78	57.39	—	960.18	960.18	404.32	316.78	637.71	6
75.57	114.96	49.06	120.87	238.90	—	667.08	667.08	325.52	—	889.82	7
80.93	154.75	23.34	86.17	115.52	—	704.40	679.74	51.58	219.85	1 322.96	8
75.55	210.69	81.26	143.98	83.31	—	506.20	506.20	—	140.32	1 332.04	9
85.92	163.95	42.26	12.17	157.46	—	684.92	588.80	82.22	152.69	251.44	10
55.82	123.40	52.47	50.16	665.27	—	1 103.46	1 101.36	288.56	531.79	1 193.70	11
28.92	64.52	43.88	45.61	171.44	—	905.99	903.91	270.93	161.57	433.30	12
30.18	47.32	50.87	62.79	265.16	—	1 153.40	1 128.99	371.60	338.27	801.39	13
68.22	75.00	99.32	60.81	270.96	—	2 466.83	2 449.23	688.16	368.80	1 086.32	14
159.42	421.74	237.68	33.33	265.22	—	5 998.55	5 998.55	2 630.43	2 702.90	1 205.80	15
21.72	48.57	89.52	40.25	135.89	—	1 357.71	1 355.93	556.96	78.80	683.62	16
57.26	101.54	49.19	93.71	213.76	—	1 298.38	1 280.82	17.79	629.58	749.39	17
98.53	124.66	1 930.12	379.31	68.52	—	25 801.20	25 801.20	823.36	159.99	24 689.22	18
66.33	113.07	146.98	122.86	62.81	—	2 371.36	2 364.07	1 219.85	348.99	1 381.16	19
55.89	107.25	36.40	92.15	93.66	—	1 063.44	1 063.44	—	322.96	850.91	20
31.27	74.27	58.97	83.41	109.87	—	910.58	910.58	242.20	223.58	614.94	21
78.73	137.01	110.71	492.52	535.67	—	3 557.16	3 555.78	573.32	1 504.04	3 748.67	22
43.14	123.23	69.26	91.51	346.88	—	2 050.49	2 016.64	743.47	952.41	1 673.82	23
46.15	193.86	156.71	40.77	192.36	—	2 193.95	2 191.92	1 399.45	312.72	2 102.62	24
27.50	62.05	13.57	46.67	110.17	—	262.84	262.84	45.22	45.77	557.71	25
70.48	106.50	46.20	135.47	57.95	—	1 289.74	1 289.74	987.47	265.47	613.16	26
77.68	148.41	100.87	127.54	102.03	—	3 151.30	3 151.30	1 501.45	788.41	2 309.57	27
29.27	58.54	82.04	56.61	1 154.47	—	8 729.59	8 727.66	94.26	7 756.39	2 581.02	28
16.24	74.00	43.26	496.79	175.03	—	2 011.17	2 011.17	279.30	1 217.65	2 260.76	29
33.27	79.83	43.91	63.60	319.52	—	1 675.69	1 658.84	385.63	896.24	704.72	30
55.15	68.76	65.26	49.38	102.65	—	1 216.90	1 215.35	534.31	309.51	534.44	31
55.87	199.32	253.32	549.10	236.63	—	3 889.42	3 888.71	1 601.37	480.41	3 322.01	32
35.15	95.41	23.01	89.02	50.26	—	503.40	485.02	236.08	139.96	486.49	33
47.90	98.46	685.97	67.71	132.14	—	10 814.19	10 813.74	242.67	481.29	5 177.88	34
35.41	59.06	61.70	94.43	266.07	—	1 461.80	1 460.01	223.72	665.16	933.25	35
73.25	133.41	61.16	73.35	391.61	—	1 182.18	1 164.73	358.81	293.88	602.83	36
38.41	53.93	96.95	91.54	512.44	—	2 802.97	2 788.96	833.11	1 156.63	1 186.55	37
61.09	85.44	39.96	41.80	22.97	—	741.39	741.39	603.12	138.26	972.90	38
35.19	45.87	60.76	79.45	121.03	—	1 327.42	1 326.95	238.49	458.81	905.19	39
42.36	17.15	28.86	74.53	45.91	—	412.07	343.97	187.21	78.45	261.19	40
61.57	19.31	19.72	56.19	32.36	—	326.66	272.09	114.86	61.35	429.82	41
40.83	21.12	36.20	44.78	207.71	—	524.13	493.10	354.99	91.11	298.21	42
39.08	38.57	36.35	37.88	455.08	12.83	1 987.28	1 823.47	148.16	1 155.89	849.68	43
45.90	2.19	3.59	74.63	8.59	—	70.26	55.58	2.03	32.63	319.59	44
37.79	11.13	26.19	19.41	173.09	—	772.36	710.23	272.06	398.55	263.46	45
62.43	8.09	21.44	60.93	20.68	—	765.33	720.57	420.27	59.98	414.82	46
63.29	4.46	28.78	63.85	498.51	—	611.25	431.01	185.71	136.51	369.24	47
45.32	8.45	20.34	33.84	108.84	—	365.44	356.99	145.86	117.17	223.79	48
44.94	2.70	20.21	55.34	191.91	—	553.53	471.17	178.73	189.87	397.16	49
49.16	11.65	21.18	69.97	40.57	—	363.41	312.72	115.96	40.33	239.03	50
49.99	19.01	18.39	61.23	104.57	—	560.72	499.13	100.53	100.35	428.34	51
74.44	27.08	28.66	88.27	126.70	—	722.66	644.27	95.10	151.99	840.51	52
57.89	15.69	33.61	58.59	45.40	—	437.52	310.31	133.44	60.16	335.12	53

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>VIRGINIA—Con.</b>												
1	Accomack -----	6.02	8.64	36.56	42.24	26.18	—	9.24	18.26	22.84	29.30	40.75
2	Albemarle -----	5.07	51.54	48.62	18.47	2.13	7.88	3.48	10.52	12.82	57.77	13.42
3	Alleghany -----	.83	—	54.34	31.57	39.92	5.69	9.26	18.21	—	52.98	40.83
4	Amelia -----	3.30	—	54.74	7.40	1.02	9.22	5.01	3.19	10.36	3.64	26.06
5	Amherst -----	.56	—	49.69	9.41	3.32	2.87	4.62	5.60	10.57	20.19	42.24
6	Appomattox -----	9.51	—	64.64	12.93	20.57	3.82	4.07	5.29	11.06	—	41.71
7	Arlington -----	138.18	1 282.32	156.47	124.57	313.87	14.44	14.26	101.06	144.40	108.20	49.77
8	Augusta -----	9.11	23.41	27.74	29.68	23.37	3.04	3.99	6.35	—	31.62	30.52
9	Bath -----	—	—	82.10	18.34	41.68	18.13	11.46	34.38	102.52	10.42	56.68
10	Bedford -----	—	—	35.48	13.51	14.63	4.47	3.75	6.33	—	—	23.66
11	Bland -----	.46	—	125.27	6.14	11.97	3.22	22.26	—	13.97	—	54.81
12	Botetourt -----	1.04	—	63.22	5.84	23.29	7.72	3.60	10.12	25.37	47.78	20.29
13	Brunswick -----	5.94	3.44	68.37	18.89	132.17	4.57	7.57	1.31	1.63	6.26	28.09
14	Buchanan -----	159.58	—	44.43	12.77	21.45	1.85	1.44	4.24	—	2.90	43.05
15	Buckingham -----	1.09	—	37.29	7.46	—	2.80	3.88	3.57	—	.93	36.67
16	Campbell -----	13.87	—	37.27	12.28	16.75	2.12	1.11	20.73	—	25.35	11.25
17	Caroline -----	8.38	—	36.95	16.18	35.65	5.72	8.48	8.33	—	3.12	19.62
18	Carroll -----	6.73	—	46.55	15.53	4.66	2.48	2.29	3.08	—	7.14	31.44
19	Charles City -----	—	—	38.52	19.26	19.58	8.91	15.92	53.01	—	—	186.25
20	Charlotte -----	1.45	—	59.03	14.80	41.50	3.68	4.62	7.02	—	4.53	30.54
21	Chesterfield -----	7.79	45.84	96.32	85.00	35.50	8.65	10.24	20.20	15.52	61.46	17.90
22	Clarke -----	4.55	42.48	101.73	13.97	15.04	10.50	9.26	37.27	—	17.44	6.53
23	Craig -----	.46	—	68.85	2.52	—	4.57	5.26	—	—	—	14.41
24	Culpeper -----	101.11	41.45	128.35	24.97	40.55	6.73	3.35	21.12	11.73	89.49	42.60
25	Cumberland -----	3.07	—	53.93	16.10	1.66	6.39	6.39	1.41	—	—	269.90
26	Dickenson -----	100.23	—	62.09	10.50	9.93	2.78	3.41	52.50	7.21	6.13	37.12
27	Dinwiddie -----	1.81	—	66.56	7.06	14.36	4.63	5.01	8.97	8.83	17.70	27.19
28	Essex -----	12.20	2.30	61.92	16.00	24.51	18.64	36.14	15.54	—	—	57.54
29	Fairfax -----	39.02	—	96.25	85.14	26.72	8.81	14.24	57.12	64.37	90.13	90.47
30	Fauquier -----	28.13	—	85.47	15.86	12.54	5.31	6.24	16.25	3.45	17.56	35.86
31	Floyd -----	2.17	—	28.15	14.41	24.74	3.00	12.66	2.58	—	—	39.57
32	Fluvanna -----	.32	—	43.69	4.83	.24	6.52	3.62	12.87	6.28	.16	23.17
33	Franklin -----	9.58	—	54.41	16.89	19.09	3.24	3.94	9.68	—	16.87	11.86
34	Frederick -----	6.93	—	40.92	9.10	166.66	9.16	8.68	26.88	—	41.62	42.12
35	Giles -----	11.18	—	85.36	22.49	9.10	2.26	4.95	26.76	2.38	25.54	30.73
36	Gloucester -----	—	—	49.98	10.79	19.98	7.73	3.52	13.47	1.73	—	32.06
37	Goochland -----	10.17	—	68.77	56.41	.14	13.27	12.43	11.65	—	—	14.33
38	Grayson -----	2.70	.12	55.29	9.95	4.18	2.21	8.91	7.92	—	13.95	31.02
39	Greene -----	.39	—	42.83	12.92	.58	6.80	6.02	1.65	66.52	—	13.01
40	Greensville -----	1.69	—	69.13	13.22	82.01	5.42	19.32	12.43	40.78	7.12	36.48
41	Halifax -----	.69	1.79	46.33	10.71	7.96	3.24	7.30	2.27	—	7.16	26.90
42	Hanover -----	12.84	.35	154.61	21.93	20.98	7.90	.65	10.28	10.16	37.94	31.86
43	Henrico -----	112.78	65.58	151.67	103.62	70.70	10.76	1.82	48.15	.46	89.74	41.11
44	Henry -----	6.41	—	32.10	10.19	18.09	2.23	2.48	6.76	—	277.48	14.07
45	Highland -----	—	—	104.74	14.42	70.21	15.94	—	—	—	3.04	39.47
46	Isle of Wight -----	13.69	—	58.96	26.02	104.26	4.79	6.19	17.08	—	8.98	30.89
47	James City -----	—	—	61.59	63.08	—	27.25	9.32	35.14	19.05	44.90	32.19
48	King and Queen -----	—	—	46.91	3.02	—	4.77	6.84	—	—	—	24.33
49	King George -----	—	—	66.39	17.22	4.51	—	7.91	20.55	—	16.63	14.12
50	King William -----	11.82	—	107.03	22.82	5.31	11.18	9.07	18.60	—	86.69	82.10
51	Lancaster -----	4.59	—	48.55	25.97	77.09	12.11	6.15	6.24	20.19	10.19	36.71
52	Lee -----	6.25	.61	48.46	4.94	16.00	1.84	1.47	4.86	2.04	23.02	32.50
53	Loudoun -----	65.99	1.47	114.98	49.97	50.51	17.59	31.95	55.85	—	123.42	27.83
54	Louisa -----	2.36	—	62.39	21.70	7.28	8.46	7.04	11.27	—	7.77	24.06
55	Lunenburg -----	7.62	—	60.60	12.26	—	2.63	5.43	1.49	—	17.16	31.96
56	Madison -----	—	—	86.95	8.62	4.85	8.45	14.98	.84	—	3.93	14.73
57	Mathews -----	1.20	—	54.02	7.43	5.51	6.83	5.63	8.03	42.17	13.06	20.60
58	Mecklenburg -----	36.52	—	97.53	14.40	22.23	5.03	6.70	9.20	3.15	46.41	38.03
59	Middlesex -----	—	—	66.10	19.99	—	7.40	6.36	5.08	—	—	42.07
60	Montgomery -----	51.99	2.41	76.51	12.57	21.46	1.85	.93	38.26	—	52.85	53.93
61	Nelson -----	—	—	92.66	24.10	6.89	13.23	10.49	9.94	11.35	114.65	26.37
62	New Kent -----	—	.67	80.23	15.22	18.19	—	16.56	—	—	—	44.90
63	Northampton -----	968.46	—	59.49	29.48	42.03	7.04	14.93	9.49	56.96	5.05	42.57
64	Northumberland -----	2.28	—	46.56	21.85	48.65	4.37	7.41	7.98	18.15	7.51	24.52
65	Nottoway -----	19.54	—	77.04	25.68	.33	2.27	4.14	1.80	—	8.47	47.36
66	Orange -----	12.09	—	61.81	20.26	.93	4.11	2.75	7.33	—	12.14	19.05
67	Page -----	40.02	.97	43.02	5.16	17.61	3.32	—	9.82	11.07	55.83	29.60
68	Patrick -----	2.00	—	37.20	6.30	18.37	1.83	4.41	15.34	—	8.24	25.87
69	Pittsylvania -----	1.98	—	22.30	9.70	30.60	2.12	12.56	.18	28.16	14.01	18.29
70	Powhatan -----	—	—	35.95	25.97	.98	4.04	4.63	—	—	—	22.57
71	Prince Edward -----	34.18	36.72	104.10	19.63	.46	3.64	12.82	2.42	24.13	65.88	31.52
72	Prince George -----	.66	—	64.83	19.79	8.40	4.53	5.00	7.88	12.08	24.09	5.80
73	Prince William -----	80.81	—	116.78	81.50	64.52	28.42	5.07	55.60	3.52	60.44	17.86
74	Pulaski -----	70.85	2.06	116.85	17.34	13.25	2.12	1.33	6.38	—	41.89	26.32
75	Rappahannock -----	2.27	—	40.02	20.84	49.98	13.14	—	1.66	—	1.66	71.58
76	Richmond -----	.69	—	89.23	30.66	43.17	15.40	31.76	—	16.77	—	51.97

See footnotes at end of table.

**654 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.							Long-term				
Government administration											
Financial administration	Other government administration	Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
35	36	37	38	39	40	41	42	43	44	45	
48.77	57.85	10.98	13.53	21.54	—	199.03	197.55	131.82	49.81	198.69	1
22.00	53.57	84.44	83.76	87.38	—	1 492.53	1 492.53	362.05	551.16	1 202.34	2
31.50	78.78	159.76	68.00	58.59	—	2 699.07	2 699.07	63.22	163.18	2 743.78	3
.57	55.08	11.61	22.31	—	—	204.96	204.96	204.96	—	308.30	4
21.31	27.29	30.58	159.42	37.20	—	571.84	571.84	265.20	—	202.22	5
36.92	22.44	10.41	5.45	29.92	—	345.91	345.91	178.24	—	330.54	6
58.78	179.68	323.40	91.15	114.10	119.53	5 042.49	5 042.49	218.91	626.50	5 292.00	7
16.04	38.59	37.18	6.49	35.23	—	442.22	442.22	102.22	—	803.19	8
80.02	79.60	91.06	45.22	.42	—	1 412.79	1 412.79	1 354.03	—	1 517.82	9
14.46	56.14	34.04	8.48	—	—	529.74	529.74	363.28	—	272.03	10
54.65	55.57	5.37	11.67	—	—	62.94	62.94	62.94	—	105.62	11
22.53	32.29	12.16	2.20	3.16	—	387.12	387.12	262.76	28.77	629.80	12
34.53	72.62	11.45	34.97	16.83	—	136.61	136.61	37.59	23.71	541.44	13
16.18	44.81	36.35	82.95	260.81	—	917.31	917.31	477.99	347.72	420.74	14
30.68	32.78	11.50	13.52	26.64	—	429.66	429.66	368.60	61.06	405.42	15
23.92	40.95	17.22	30.92	21.50	—	419.62	419.62	120.62	89.30	459.45	16
35.33	39.08	41.47	24.41	25.13	—	919.29	919.29	661.86	88.00	335.22	17
23.84	28.92	15.30	30.68	10.98	—	251.94	207.75	150.22	17.49	137.81	18
47.60	158.55	391.44	55.87	32.95	—	10 441.74	10 441.74	1 658.87	27.70	10 719.52	19
35.34	69.56	11.64	16.26	43.29	—	188.91	188.91	149.30	39.61	243.93	20
59.17	49.22	198.33	47.97	67.24	—	2 501.29	2 429.61	529.44	142.72	1 980.09	21
77.93	72.06	34.96	45.20	34.87	—	388.89	388.89	258.82	110.90	69.58	22
60.16	41.40	45.06	7.55	—	—	468.89	468.89	468.89	—	32.02	23
60.02	100.28	72.25	14.32	194.60	—	827.35	827.35	538.45	145.37	1 145.51	24
30.29	72.33	.77	12.01	—	—	207.54	207.54	207.54	—	383.00	25
33.26	33.20	16.86	111.35	15.10	—	508.63	399.89	399.89	103.97	205.56	26
23.33	42.18	11.78	93.75	150.19	—	505.20	505.20	154.48	350.72	312.02	27
79.30	129.70	202.09	15.65	37.63	—	1 030.04	1 030.04	159.63	—	1 434.23	28
34.19	116.20	119.89	116.35	116.08	90.83	2 375.55	2 375.55	529.54	478.80	3 746.99	29
38.65	66.84	74.21	41.42	45.38	—	1 247.61	1 247.61	689.56	66.99	746.66	30
18.74	41.65	10.66	20.07	—	—	125.61	125.61	58.98	—	178.51	31
23.17	122.78	11.10	5.95	19.31	—	516.05	490.22	470.91	19.31	559.18	32
19.85	36.28	16.31	48.02	17.42	—	314.04	314.04	314.04	—	348.93	33
29.85	83.00	62.16	26.66	55.09	—	689.92	689.92	527.68	—	742.38	34
51.75	49.25	21.94	46.25	36.17	—	487.23	487.23	126.05	76.74	272.64	35
45.70	56.72	21.44	27.48	86.26	—	1 540.81	1 540.81	643.69	897.12	497.93	36
32.90	145.31	102.94	19.49	4.52	—	485.63	485.63	485.28	—	533.15	37
28.69	26.05	24.63	76.48	10.44	—	254.95	254.95	222.75	—	99.28	38
26.12	46.81	41.37	4.76	.19	—	1 025.64	1 025.64	964.94	—	55.45	39
44.62	144.02	32.08	88.22	—	—	697.96	697.96	648.93	—	406.30	40
18.43	38.75	13.74	100.02	8.71	—	196.33	196.33	58.97	29.17	101.23	41
30.42	134.88	44.36	7.55	73.52	—	1 188.91	1 188.91	877.33	303.97	62.54	42
44.64	94.37	100.67	57.45	76.09	—	1 471.09	1 471.09	405.25	209.07	1 372.75	43
16.24	27.99	87.86	18.91	120.79	—	1 122.30	1 122.30	207.12	5.37	1 039.13	44
81.97	74.38	—	77.42	5.31	—	3.80	3.80	—	—	442.50	45
34.93	49.30	61.03	43.19	28.02	—	670.26	670.26	260.65	19.16	975.57	46
46.42	116.21	53.73	40.42	58.21	—	902.35	902.35	874.90	—	1 016.06	47
30.53	65.83	13.83	9.06	—	—	341.55	341.55	341.55	—	425.03	48
23.80	60.99	34.15	24.32	24.47	—	664.15	664.15	518.89	—	230.43	49
56.81	100.71	119.31	20.53	19.33	—	920.65	918.35	542.20	1.37	521.49	50
43.41	100.68	234.86	21.29	21.20	—	967.69	967.69	868.48	38.73	1 119.68	51
28.17	23.84	23.31	29.39	33.23	—	529.72	529.72	308.91	183.34	72.34	52
81.37	199.02	86.54	213.78	164.86	—	2 373.38	2 371.87	340.13	916.58	2 330.86	53
32.82	58.45	755.42	31.29	6.45	—	7 054.17	7 054.17	552.03	—	11 432.62	54
34.15	34.94	16.55	26.62	15.59	—	475.00	475.00	378.32	—	340.57	55
27.70	39.42	12.72	8.37	7.28	—	85.78	85.78	85.78	—	307.39	56
40.49	75.47	10.42	55.70	—	—	293.00	293.00	221.85	—	236.70	57
32.49	34.64	6.67	10.12	91.10	—	361.65	359.91	96.17	161.86	231.52	58
43.68	84.48	13.64	43.22	23.58	—	181.67	181.67	134.98	46.69	540.04	59
26.68	52.05	29.49	17.36	99.90	—	597.23	597.23	149.38	105.95	413.95	60
45.78	72.70	152.68	46.49	—	—	785.65	785.65	156.60	—	460.56	61
35.90	103.97	63.19	50.65	10.82	—	675.25	675.25	675.25	—	386.98	62
54.21	78.94	691.07	127.63	19.83	—	11 728.28	11 728.28	122.50	73.35	4 213.46	63
38.10	57.68	26.13	5.32	—	—	268.62	268.62	256.65	—	334.47	64
49.36	28.15	10.00	79.37	215.70	—	573.93	573.93	144.07	379.84	647.04	65
43.32	50.00	34.27	46.92	37.16	—	508.19	508.19	247.00	—	193.97	66
101.29	51.78	13.42	11.62	50.71	—	692.67	692.67	402.63	261.83	260.40	67
16.83	35.77	2.80	37.72	13.85	—	130.26	130.26	81.55	48.70	121.50	68
16.35	81.79	8.64	4.15	22.96	—	156.93	156.93	46.73	12.92	118.23	69
21.72	39.41	27.01	145.88	—	—	700.29	700.29	504.57	—	240.61	70
43.01	99.25	47.40	51.44	50.17	—	378.29	378.29	163.34	101.62	271.48	71
20.66	61.29	34.68	55.89	11.57	—	605.72	605.72	54.76	43.81	194.13	72
35.51	118.61	129.18	81.04	184.21	—	2 061.89	2 061.89	532.83	234.59	1 750.48	73
31.39	73.78	63.40	34.38	137.23	—	974.08	974.08	49.51	77.78	519.36	74
34.13	41.83	17.82	7.55	7.25	—	232.26	232.26	225.01	—	152.82	75
69.85	107.93	38.64	10.86	29.97	—	280.35	280.35	266.33	13.75	531.56	76

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
	24	25	26	27	28	29	30	31	32	33	34	
<b>VIRGINIA—Con.</b>												
1	Roanoke	11.45	4.12	75.23	40.73	34.30	6.40	1.40	20.70	.16	68.71	69.68
2	Rockbridge	1.04	—	50.84	28.77	14.22	2.89	8.94	12.04	11.34	10.35	73.51
3	Rockingham	16.81	—	34.46	14.65	39.33	.37	13.73	8.59	6.35	37.44	16.89
4	Russell	39.87	—	26.27	10.64	16.08	3.98	6.21	7.88	11.69	11.48	25.60
5	Scott	8.62	—	52.53	8.19	17.80	2.24	2.03	7.02	4.01	8.92	38.31
6	Shenandoah	24.94	—	63.50	18.11	32.46	3.86	3.60	16.94	6.64	42.14	56.14
7	Smyth	33.95	9.82	69.14	5.84	4.70	2.53	4.17	10.26	.25	66.11	23.14
8	Southampton	6.89	—	47.64	14.42	41.48	3.82	6.27	—	—	26.38	34.53
9	Spotsylvania	—	—	28.83	33.26	4.27	10.10	3.55	12.16	—	59.00	34.98
10	Stafford	—	.07	58.14	37.62	18.81	16.54	1.89	26.31	—	—	39.08
11	Surry	.49	—	85.27	68.19	12.86	11.23	3.91	36.29	—	—	37.27
12	Sussex	1.17	—	97.58	32.30	24.59	3.90	3.90	.59	—	13.27	39.32
13	Tazewell	58.01	1.00	62.03	10.53	15.64	—	3.74	9.01	.67	62.97	41.58
14	Warren	56.15	20.47	99.80	24.06	34.81	5.62	3.98	61.01	1.91	75.20	33.66
15	Washington	5.58	4.49	49.64	12.68	8.72	2.24	2.81	4.99	4.51	20.07	41.21
16	Westmoreland	12.27	—	76.94	16.15	27.78	13.11	10.27	15.70	—	29.07	40.25
17	Wise	85.89	—	69.31	8.97	17.28	1.62	1.74	11.80	18.37	23.50	65.65
18	Wythe	40.88	—	86.82	26.35	18.22	5.10	2.47	19.40	52.74	166.03	44.53
19	York	.35	—	40.52	77.44	15.86	7.68	1.86	18.83	15.61	34.84	14.10
20	Alexandria City <sup>3</sup>	147.15	—	207.98	154.50	89.02	19.19	—	113.62	346.55	191.14	34.34
21	Bedford City <sup>3</sup>	219.83	—	152.97	13.67	6.42	20.09	—	79.37	.16	123.50	40.01
22	Bristol City <sup>3</sup>	169.33	—	134.65	120.05	161.84	5.48	—	76.09	7.76	100.40	56.77
23	Buena Vista City <sup>3</sup>	90.23	—	87.11	13.74	11.86	1.56	—	12.64	24.35	82.89	59.32
24	Charlottesville City <sup>3</sup>	108.48	17.20	173.60	122.03	—	10.16	—	109.17	125.58	113.01	90.58
25	Chesapeake City <sup>3</sup>	151.11	29.48	108.94	95.18	56.83	13.72	.38	26.14	4.08	16.10	54.11
26	Clifton Forge City <sup>3</sup>	86.98	—	113.27	23.94	.43	—	—	25.01	—	77.15	28.42
27	Colonial Heights City <sup>3</sup>	70.09	—	103.96	63.68	.31	6.04	—	49.74	—	—	75.57
28	Covington City <sup>3</sup>	133.46	—	132.60	51.78	1.72	10.59	—	54.07	5.58	57.65	85.97
29	Danville City <sup>3</sup>	70.76	21.77	89.00	80.20	73.56	5.75	—	44.76	58.98	84.25	68.19
30	Emporia City <sup>3</sup>	171.50	54.28	191.86	20.73	—	24.50	—	18.47	76.71	111.38	104.22
31	Fairfax City <sup>3</sup>	169.66	—	278.36	192.69	—	29.10	—	71.04	—	42.04	62.99
32	Falls Church City <sup>3</sup>	285.55	—	263.31	23.49	42.39	14.09	—	73.61	30.80	17.85	89.68
33	Franklin City <sup>3</sup>	214.27	33.95	181.21	133.90	40.44	11.83	—	36.88	40.82	37.64	126.14
34	Fredericksburg City <sup>3</sup>	49.61	—	172.02	104.01	18.18	18.97	—	44.46	32.11	153.99	45.72
35	Galax City <sup>3</sup>	171.66	.45	119.94	17.99	4.95	5.10	—	50.22	23.99	63.87	84.71
36	Hampton City <sup>3</sup>	32.08	14.63	72.52	61.12	25.26	5.30	—	121.53	107.10	15.70	51.97
37	Harrisonburg City <sup>3</sup>	143.35	5.15	61.39	51.55	54.38	6.68	—	43.44	—	78.91	72.59
38	Hopewell City <sup>3</sup>	123.24	—	106.27	71.56	47.44	8.14	—	34.98	52.08	394.01	44.28
39	Lexington City <sup>3</sup>	150.02	—	140.39	25.29	.14	—	—	97.00	15.66	60.35	76.59
40	Lynchburg City <sup>3</sup>	65.13	14.00	100.33	80.67	41.64	3.41	—	28.22	11.31	156.75	73.82
41	Manassas City <sup>3</sup>	107.63	77.01	177.31	16.02	21.46	20.39	—	46.21	—	147.19	59.56
42	Manassas Park City <sup>3</sup>	267.45	—	178.05	73.95	15.44	15.89	—	271.46	—	—	63.86
43	Martinsville City <sup>3</sup>	133.52	21.97	158.95	67.44	77.84	26.48	—	26.30	43.87	224.60	53.77
44	Newport News City <sup>3</sup>	74.06	15.48	100.93	78.64	53.22	19.89	—	49.28	130.07	32.40	29.44
45	Norfolk City <sup>3</sup>	77.42	97.14	131.96	78.50	37.58	16.58	—	88.71	253.25	48.50	171.66
46	Norton City <sup>3</sup>	142.69	—	129.03	86.65	—	—	—	24.02	—	236.64	51.09
47	Petersburg City <sup>3</sup>	80.89	—	174.07	118.92	134.71	12.45	—	30.58	7.58	81.54	29.07
48	Poquoson City <sup>3</sup>	139.12	—	86.32	75.33	3.63	12.45	—	38.89	—	30.26	37.80
49	Portsmouth City <sup>3</sup>	56.59	6.29	110.27	78.76	54.44	36.26	—	56.05	145.27	27.47	37.77
50	Radford City <sup>3</sup>	104.71	—	101.88	52.38	6.34	5.52	—	34.50	—	87.45	66.37
51	Richmond City <sup>3</sup>	164.22	9.53	239.69	151.40	49.28	29.75	—	96.03	355.13	137.89	78.90
52	Roanoke City <sup>3</sup>	61.21	159.98	114.80	120.13	78.86	8.34	—	45.96	133.63	64.90	43.82
53	Salem City <sup>3</sup>	109.28	1.09	132.72	93.79	5.56	9.35	—	189.26	—	67.52	106.29
54	South Boston City <sup>3</sup>	122.05	1.29	101.90	43.45	1.00	4.29	—	16.58	13.86	90.90	47.31
55	Staunton City <sup>3</sup>	81.07	6.46	119.50	33.56	7.40	5.68	—	22.40	21.09	113.65	60.42
56	Suffolk City <sup>3</sup>	39.16	5.98	82.12	42.86	48.16	7.35	—	17.05	103.64	19.47	22.11
57	Virginia Beach City <sup>3</sup>	142.07	.64	104.66	49.17	26.89	6.34	.62	72.94	13.35	224.34	39.27
58	Waynesboro City <sup>3</sup>	113.54	—	104.43	54.18	2.48	8.57	—	48.47	—	81.78	59.90
59	Williamsburg City <sup>3</sup>	135.99	—	156.55	105.72	75.89	5.12	—	97.22	106.85	—	33.30
60	Winchester City <sup>3</sup>	58.14	253.16	131.77	51.94	18.41	15.13	—	39.64	24.74	104.34	27.48
<b>WASHINGTON—Con.</b>												
61	Adams	381.90	6.98	103.73	26.02	40.36	.07	328.97	43.52	38.37	26.83	42.86
62	Asotin	97.42	32.95	67.94	54.70	23.35	.91	5.74	16.02	79.18	229.25	77.59
63	Benton	66.54	.10	87.88	63.39	37.63	2.47	39.83	40.45	42.64	54.53	26.52
64	Chelan	129.42	1.01	128.25	78.20	40.90	.02	44.34	79.81	12.33	86.30	37.09
65	Clallam	126.74	124.91	97.09	49.16	42.06	.73	8.27	47.25	33.35	45.78	24.97
66	Clark	92.72	12.66	66.07	60.31	38.76	11.70	2.88	44.50	30.77	68.91	30.64
67	Columbia	714.71	—	137.92	43.24	4.72	—	13.42	63.12	12.18	40.01	91.70
68	Cowlitz	148.65	189.30	128.16	48.00	42.55	1.96	5.80	107.03	43.86	76.82	95.17
69	Douglas	148.29	1.22	85.86	30.68	23.09	—	56.71	27.74	4.24	30.72	14.00
70	Ferry	488.01	.32	118.98	6.04	38.60	—	26.37	17.00	6.20	2.07	6.04
71	Franklin	144.10	114.16	126.62	38.83	55.08	4.72	186.77	54.73	33.20	23.59	8.59
72	Garfield	494.22	—	182.38	45.82	11.12	—	—	59.16	2.22	44.93	57.38
73	Grant	161.29	44.08	103.07	38.73	34.92	5.10	110.58	47.06	46.40	53.20	45.87
74	Grays Harbor	163.33	179.29	133.85	63.95	45.80	4.74	11.95	33.41	48.23	78.68	39.97
75	Island	139.60	1.30	65.12	62.85	22.74	5.73	2.66	30.40	15.10	31.07	27.08
76	Jefferson	316.84	—	75.70	39.41	29.78	.10	11.96	59.91	10.18	46.91	68.65

See footnotes at end of table.

Expenditure—Con.						Indebtedness					Cash and securities	
Direct general expenditure—Con.						Total	Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure		Total	Total	Education	Utility		
Financial administration	Other government administration											
35	36	37	38	39	40	41	42	43	44	45		
40.83	73.30	165.27	43.05	149.23	—	3 283.57	3 283.57	147.18	975.71	3 022.63	1	
36.19	54.60	98.31	24.80	1.58	—	1 705.61	1 685.89	556.40	3.27	1 172.37	2	
30.79	24.98	37.77	19.59	52.43	—	689.07	689.07	364.43	36.12	552.78	3	
18.17	50.37	268.60	31.05	28.08	—	2 824.89	2 734.19	362.93	147.07	3 001.64	4	
29.22	31.07	16.76	23.01	29.18	—	571.07	568.52	347.96	181.48	307.06	5	
61.86	21.24	51.84	17.04	69.92	—	931.06	931.06	388.99	278.29	382.41	6	
23.73	42.48	7.57	64.41	122.37	—	231.08	231.08	106.83	59.50	468.77	7	
32.08	180.63	37.44	10.43	14.59	—	820.28	820.28	593.39	54.47	788.72	8	
30.42	51.25	93.74	33.80	54.94	—	1 603.75	1 603.75	1 238.26	102.99	793.01	9	
47.96	151.12	75.54	23.76	123.95	—	1 754.41	1 754.41	1 003.23	708.37	1 238.27	10	
79.58	115.05	58.42	38.89	42.80	—	624.41	624.41	542.23	8.14	579.82	11	
64.70	120.32	2.34	46.55	60.30	—	39.72	39.72	17.17	22.54	381.44	12	
27.81	28.22	36.68	85.75	51.57	—	587.92	587.75	212.84	32.44	382.79	13	
32.63	56.96	4.90	32.48	260.77	—	381.72	381.72	101.60	251.43	246.08	14	
16.00	25.82	12.51	72.20	91.83	—	525.33	522.50	204.42	115.09	340.05	15	
159.11	172.42	17.38	24.94	37.86	—	446.96	446.96	204.01	17.44	292.51	16	
55.57	37.73	12.46	59.76	131.93	—	437.12	436.94	182.57	191.27	502.24	17	
21.09	55.64	33.38	23.36	76.02	—	552.89	552.89	365.31	71.23	415.38	18	
47.40	179.58	192.07	78.57	10.91	—	2 483.95	2 483.95	389.89	21.22	2 437.67	19	
49.25	197.97	180.23	213.94	23.03	—	2 973.68	2 973.68	46.99	—	2 362.24	20	
76.07	170.92	119.55	182.45	1 795.82	—	3 587.19	3 587.19	—	2 553.93	991.77	21	
41.73	60.51	46.62	79.24	1 558.83	—	564.42	564.42	157.55	94.65	821.07	22	
40.27	64.78	9.37	21.85	33.41	—	142.83	140.02	35.44	—	209.49	23	
68.32	203.24	155.08	71.17	470.14	—	1 462.46	1 462.46	184.68	29.75	1 195.58	24	
47.34	84.48	106.94	137.98	148.33	—	2 231.97	2 231.97	355.10	386.90	1 587.10	25	
172.26	—	6.20	107.72	59.41	—	238.09	238.09	—	—	371.66	26	
48.31	71.03	46.81	205.18	102.09	—	1 105.45	993.40	198.58	188.31	224.85	27	
62.65	70.23	34.04	18.17	168.65	—	1 865.97	1 865.97	553.43	1 289.52	654.03	28	
48.33	42.97	75.60	160.66	1 036.13	49.68	2 097.24	2 097.24	170.89	343.54	2 651.22	29	
49.75	115.53	3.96	37.88	206.18	—	743.50	743.50	—	688.09	789.86	30	
83.83	157.02	34.25	132.10	246.81	70.38	1 131.69	1 131.69	135.05	547.34	2 672.77	31	
97.41	179.68	100.33	108.79	787.95	—	1 487.16	1 487.16	560.24	—	3 967.43	32	
84.82	123.47	67.14	172.94	984.49	—	1 130.72	1 130.72	612.28	—	419.13	33	
52.56	115.31	620.01	78.10	78.84	—	8 896.78	8 896.78	450.73	50.30	7 759.29	34	
26.99	68.97	35.53	530.43	73.91	—	922.79	922.79	77.96	44.98	243.78	35	
28.08	57.20	70.35	115.42	64.76	—	1 491.48	1 452.98	28.96	—	848.41	36	
30.12	17.23	55.20	96.75	1 055.23	—	1 395.54	1 395.54	503.08	105.90	878.01	37	
53.33	72.90	258.21	36.28	—	—	4 152.29	4 126.88	420.46	—	3 899.44	38	
62.65	46.27	75.01	66.25	224.60	—	1 280.79	1 280.79	214.54	351.77	922.26	39	
22.06	87.87	141.09	257.96	133.02	—	2 284.47	2 284.47	103.32	594.27	1 684.35	40	
26.54	87.10	181.49	95.61	687.77	—	2 620.60	2 620.60	1 112.67	446.69	1 296.78	41	
74.99	241.61	279.18	153.40	85.24	—	2 170.63	2 170.63	457.83	263.59	1 093.41	42	
73.01	104.38	46.34	50.67	678.65	—	676.65	676.65	38.11	30.01	798.23	43	
44.34	57.65	126.11	64.69	193.14	63.84	2 521.91	2 234.36	300.01	540.50	2 470.58	44	
28.66	107.23	264.95	26.97	253.08	58.58	4 894.01	4 894.01	170.40	394.21	4 807.71	45	
100.31	—	16.01	86.65	231.93	—	832.82	832.82	—	344.48	684.01	46	
47.13	114.83	93.21	99.49	237.27	—	2 000.36	1 997.68	2.32	988.38	1 157.51	47	
64.88	51.43	61.88	14.36	—	—	785.64	785.64	492.69	—	318.95	48	
39.37	97.31	54.92	122.98	52.29	39.37	1 562.86	1 554.84	47.21	—	1 533.14	49	
50.19	106.96	31.43	11.67	789.46	—	323.27	323.27	99.00	—	629.42	50	
47.46	105.52	216.68	93.57	700.16	109.90	5 948.51	5 948.51	239.41	1 077.83	3 578.78	51	
59.66	88.13	193.86	47.47	116.42	67.63	3 298.94	3 298.94	188.68	306.08	4 332.70	52	
51.52	88.10	66.38	54.39	701.21	—	1 524.50	1 524.50	276.90	430.21	1 205.51	53	
47.02	73.46	32.87	46.88	106.19	—	628.13	628.13	24.30	31.30	204.94	54	
30.99	187.97	26.12	36.79	131.35	—	575.73	575.73	99.83	100.28	726.79	55	
41.14	70.39	139.05	102.86	188.26	—	1 804.11	1 804.11	533.57	—	1 303.62	56	
32.56	150.90	104.44	18.45	86.94	—	1 826.23	1 826.23	373.13	244.63	1 222.49	57	
45.18	74.67	75.53	51.43	48.20	—	1 120.49	1 120.49	45.72	—	1 097.31	58	
38.42	85.52	4.34	21.16	118.21	—	143.45	143.45	—	—	796.44	59	
33.17	89.17	527.32	86.07	139.34	—	7 718.37	7 718.37	160.34	276.58	6 499.98	60	
91.60	88.07	140.48	145.63	109.09	—	1 891.79	1 891.79	482.39	71.16	1 365.29	61	
34.25	62.77	48.34	26.19	4.15	—	895.20	895.20	344.67	24.20	683.90	62	
61.20	82.56	41.36	77.43	7 365.62	—	85 552.86	84 971.98	396.40	84 316.12	8 786.07	63	
71.29	84.48	91.23	95.43	2 539.62	—	14 681.74	14 681.74	1 186.66	13 219.39	3 987.58	64	
65.88	72.13	63.10	120.01	918.97	.80	981.86	960.84	173.93	225.84	1 190.85	65	
36.28	74.14	56.43	115.76	668.70	1.80	1 294.21	1 290.46	485.08	361.69	893.62	66	
98.91	351.64	52.44	65.36	141.15	—	1 583.25	1 487.57	431.16	734.10	1 167.74	67	
50.83	63.31	58.24	48.55	1 429.63	.30	1 116.93	1 105.44	509.14	274.87	1 101.34	68	
60.48	96.81	39.46	33.43	1 598.82	—	9 334.71	9 330.13	826.67	8 018.13	3 019.61	69	
95.63	115.01	20.97	100.08	821.76	—	1 089.91	1 089.91	84.03	779.51	1 156.16	70	
46.49	72.93	83.53	94.52	630.37	—	2 456.70	2 456.70	875.64	728.90	1 586.32	71	
160.59	121.89	77.85	189.95	70.28	—	1 295.37	1 295.37	667.26	257.56	2 041.81	72	
62.15	78.82	67.64	87.57	2 005.94	.66	9 049.91	9 049.91	370.32	7 747.11	3 855.62	73	
61.27	86.17	57.02	84.78	955.47	.98	1 120.47	1 120.47	443.16	380.76	1 276.28	74	
43.76	59.46	42.23	39.84	73.49	—	607.14	600.56	365.74	24.37	395.18	75	
83.44	113.82	45.17	65.03	139.43	.30	658.89	658.89	489.28	60.31	1 250.27	76	

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
		24	25	26	27	28	29	30	31	32	33	34
<b>WASHINGTON—Con.</b>												
1	King	113.96	170.44	140.99	97.23	40.65	30.66	13.91	148.95	96.56	178.13	85.64
2	Kitsap	85.37	26.22	61.38	58.09	21.80	1.14	1.50	45.31	27.66	48.33	12.53
3	Kittitas	204.57	1.27	119.33	49.95	45.16	6.02	59.53	65.26	7.97	48.27	12.46
4	Klickitat	183.02	5.90	97.74	28.11	37.31	9.75	11.25	17.39	57.90	27.38	28.95
5	Lewis	215.44	.47	111.34	41.21	42.98	3.96	10.14	51.89	5.96	79.28	51.21
6	Lincoln	632.33	7.67	119.58	28.54	33.17	.11	1.35	63.40	1.69	38.47	46.37
7	Mason	165.72	19.93	84.95	72.53	40.01	—	3.57	17.87	44.08	22.51	51.15
8	Okanogan	147.95	30.82	109.90	25.55	33.76	7.11	89.75	29.84	1.17	49.03	40.21
9	Pacific	138.49	30.19	100.20	19.60	34.64	1.01	21.40	93.16	10.22	44.96	12.82
10	Pend Oreille	480.76	.56	105.10	11.67	27.59	—	10.77	17.72	.56	24.45	32.87
11	Pierce	76.86	110.79	99.50	74.69	34.26	5.54	3.76	87.14	28.77	120.00	79.91
12	San Juan	167.91	—	107.13	80.12	20.03	22.72	4.58	46.94	5.88	63.08	84.50
13	Skagit	164.62	134.91	94.39	46.07	40.04	3.37	90.84	42.31	47.01	256.97	95.48
14	Skamania	285.68	61.17	153.82	24.85	68.16	10.13	3.14	99.05	.72	12.43	61.65
15	Snohomish	99.55	79.68	92.28	57.27	32.20	6.27	64.90	50.44	64.90	94.36	88.42
16	Spokane	61.45	54.63	88.71	74.01	56.98	10.45	5.01	64.75	31.53	78.51	127.69
17	Stevens	230.45	1.74	69.73	20.36	20.39	3.55	5.82	25.33	35.96	12.50	37.51
18	Thurston	85.61	21.63	106.06	81.99	17.46	9.90	15.55	34.28	24.24	58.47	82.80
19	Wahkiakum	456.27	67.93	142.77	43.58	42.68	—	6.01	120.23	11.72	9.32	26.45
20	Walla Walla	236.13	—	99.09	53.39	10.40	2.27	2.79	44.55	13.89	24.28	34.70
21	Whatcom	206.07	119.99	118.19	67.40	32.29	17.72	24.36	87.05	27.88	292.76	21.85
22	Whitman	145.76	25.30	68.42	34.27	15.32	2.84	6.78	43.61	1.26	51.86	23.39
23	Yakima	58.95	.83	90.84	42.83	52.45	5.60	55.60	34.81	39.59	82.75	35.60
<b>WEST VIRGINIA—Con.</b>												
24	Barbour	11.21	.32	20.06	2.10	7.26	.06	15.29	2.93	—	31.47	17.20
25	Berkeley	6.62	3.29	40.17	19.98	2.35	.73	.52	1.74	10.13	26.16	33.60
26	Boone	4.52	—	23.27	.46	17.24	—	.81	20.49	99.73	8.50	28.95
27	Braxton	7.39	.15	13.77	.62	10.92	—	.15	2.38	—	2.15	6.85
28	Brooke	26.86	.30	38.27	12.26	6.08	.04	.82	8.89	3.78	20.86	16.67
29	Cabell	29.69	48.34	70.09	57.35	15.71	2.63	6.66	67.94	75.27	94.98	40.61
30	Calhoun	5.07	—	7.36	.38	17.25	—	—	2.16	—	10.78	11.54
31	Clay	1.80	—	10.32	—	5.21	—	1.70	—	—	5.71	.20
32	Doddridge	1.00	—	5.00	—	13.87	—	1.86	3.57	—	—	—
33	Fayette	19.85	—	36.43	19.64	11.99	—	7.49	5.30	25.75	37.56	2.31
34	Gilmer	9.00	—	27.25	—	15.78	.13	3.65	3.39	—	—	.13
35	Grant	4.89	21.48	21.29	1.92	12.27	.10	4.32	4.60	16.11	24.17	26.85
36	Greenbrier	14.18	43.41	29.05	3.31	9.45	.29	2.94	4.61	20.52	52.26	29.29
37	Hampshire	8.43	—	17.82	6.67	11.82	—	136.20	1.88	22.31	10.24	.61
38	Hancock	50.78	5.70	66.33	32.10	5.96	1.99	.03	51.74	68.00	60.40	25.83
39	Hardy	20.04	1.91	19.04	.73	10.11	.27	6.38	9.75	—	23.78	—
40	Harrison	31.89	5.68	58.86	31.44	9.30	.53	1.05	15.06	7.01	73.50	18.12
41	Jackson	8.52	13.69	32.00	4.09	8.56	.04	2.12	6.94	162.97	37.51	26.79
42	Jefferson	8.60	2.06	32.76	1.78	13.83	1.06	1.73	1.89	.67	45.57	11.97
43	Kanawha	28.33	27.01	62.11	42.58	13.14	1.63	.61	35.79	79.05	113.48	29.94
44	Lewis	12.77	.58	30.37	9.12	15.97	—	.81	3.02	14.17	—	3.08
45	Lincoln	1.22	—	7.11	.05	3.51	—	—	.09	—	5.10	—
46	Logan	5.81	.26	18.94	13.76	9.92	—	.12	3.30	.23	8.44	5.62
47	McDowell	10.62	.82	19.16	1.33	21.14	—	.06	4.43	—	9.14	16.01
48	Marion	16.80	6.78	40.77	31.23	10.01	2.04	.79	4.98	11.21	43.72	15.14
49	Marshall	33.97	—	47.57	16.86	5.14	1.15	30.01	10.68	14.27	40.31	29.37
50	Mason	11.24	.56	33.04	5.44	11.80	.60	18.71	7.43	11.60	34.36	16.16
51	Mercer	20.47	6.57	37.09	21.68	8.82	1.69	.85	12.71	21.48	47.58	81.58
52	Mineral	17.94	.79	25.62	3.15	8.28	.07	1.16	2.88	72.59	34.31	3.07
53	Mingo	5.10	.95	25.85	11.77	18.82	.21	1.19	4.71	23.12	21.46	22.11
54	Monongalia	33.94	17.69	48.17	23.39	10.91	2.12	2.73	23.75	.81	132.66	22.81
55	Monroe	5.16	—	9.19	—	1.77	—	.73	.16	—	5.24	1.85
56	Morgan	2.14	—	15.17	—	12.78	—	.99	—	—	21.93	7.50
57	Nicholas	15.69	.19	39.93	3.40	15.87	—	2.02	1.46	—	18.00	11.39
58	Ohio	44.92	23.49	62.73	63.28	9.04	.85	10.32	12.31	86.87	94.65	32.36
59	Pendleton	3.97	—	9.93	—	8.32	—	2.86	3.85	—	7.95	3.35
60	Pleasants	13.78	3.98	36.05	11.79	20.01	—	6.23	28.62	—	16.03	25.44
61	Pocahontas	5.66	1.33	20.54	7.22	16.76	.11	2.66	—	.56	19.09	34.75
62	Preston	7.27	.48	19.01	.52	14.57	.07	1.62	.69	—	15.29	16.94
63	Putnam	4.46	—	25.47	.26	12.23	.35	1.05	4.90	.61	53.39	2.85
64	Raleigh	26.43	10.44	46.42	18.22	9.11	1.87	.14	9.66	68.15	61.86	14.38
65	Randolph	22.48	.25	23.49	10.29	9.14	.18	2.48	9.28	103.08	47.23	25.79
66	Ritchie	10.55	—	18.47	—	13.88	—	2.35	7.92	—	49.25	.88
67	Roane	6.48	—	21.30	—	8.13	—	2.45	1.85	15.08	17.00	—
68	Summers	12.46	—	15.84	8.73	11.26	—	.14	5.63	.56	75.19	5.42
69	Taylor	17.30	.26	23.24	12.41	17.30	1.25	—	1.98	283.74	39.82	10.57
70	Tucker	13.07	—	10.48	2.98	2.20	—	4.53	19.15	—	15.27	53.70
71	Tyler	11.74	—	21.85	3.06	9.39	—	.51	5.21	.31	16.44	12.66
72	Upshur	8.18	13.29	18.76	8.31	10.93	—	3.28	.39	11.15	63.59	27.07
73	Wayne	4.61	.50	22.62	3.29	4.47	—	1.85	.19	.10	50.92	7.93
74	Webster	6.62	—	12.58	2.05	8.30	—	—	3.08	1.21	14.26	3.26
75	Wetzel	25.24	1.09	45.80	6.39	13.60	1.56	4.36	15.47	—	40.76	11.74

See footnotes at end of table.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
44.92	136.09	155.23	96.66	534.09	34.44	3 103.77	3 089.55	614.60	678.40	1 996.74	1
41.16	84.63	65.95	73.67	66.30	.06	1 377.31	1 369.16	903.87	77.55	946.71	2
70.80	94.33	45.50	82.51	450.96	2.51	1 379.20	1 375.98	640.30	218.90	1 180.28	3
74.33	67.65	66.50	84.14	825.47	—	1 688.49	1 663.58	612.54	819.63	1 073.00	4
62.82	54.40	45.23	99.97	979.41	1.11	3 729.86	3 725.61	630.68	3 001.55	3 423.35	5
108.53	79.54	82.13	165.84	93.41	—	1 209.84	1 175.99	950.36	60.36	1 048.06	6
68.49	72.22	69.85	46.01	839.13	—	1 559.09	1 559.09	591.61	346.97	926.68	7
69.66	77.39	69.09	50.58	530.43	—	1 094.42	1 094.42	587.89	38.11	999.94	8
102.21	89.82	15.04	80.45	760.30	2.17	510.80	510.80	44.80	335.40	957.90	9
101.63	148.07	37.46	231.63	546.83	—	1 983.17	1 770.16	313.18	184.63	1 523.61	10
45.43	79.08	84.09	43.34	572.64	26.10	2 164.75	2 154.49	692.81	646.38	1 654.12	11
87.79	169.41	160.64	99.75	124.46	—	2 066.37	2 066.37	1 388.74	—	1 512.41	12
52.28	90.92	103.98	151.76	143.52	—	1 527.53	1 517.83	562.33	155.79	1 164.89	13
197.73	136.81	—	540.84	635.90	—	328.75	328.75	—	288.82	4 380.14	14
35.58	84.17	92.28	81.77	726.28	—	2 105.10	2 083.65	883.17	551.08	1 446.01	15
35.94	63.15	103.65	76.44	182.87	20.53	1 483.10	1 465.58	474.24	99.41	1 262.21	16
45.50	74.06	47.82	82.82	58.03	—	822.28	822.09	543.85	5.85	774.59	17
66.50	75.16	82.82	99.82	110.53	.81	1 479.49	1 477.78	893.11	100.90	1 085.73	18
119.63	161.11	6.61	42.08	565.67	—	217.01	217.01	—	107.00	705.44	19
53.24	61.67	37.02	93.25	118.58	7.29	918.60	918.60	269.97	398.09	488.86	20
48.29	81.84	65.59	147.79	201.97	—	1 562.50	1 558.72	641.42	236.27	1 284.60	21
46.50	52.04	14.85	53.80	73.04	—	359.10	358.84	96.32	32.31	744.84	22
38.45	69.59	47.50	60.62	74.11	4.14	808.84	796.93	326.10	105.92	588.38	23
13.70	44.08	239.38	43.31	181.80	—	3 307.22	3 307.22	86.95	136.89	3 207.53	24
11.71	36.62	108.13	21.28	100.11	7.65	1 678.18	1 675.80	167.50	177.39	1 413.82	25
20.22	92.46	4.41	41.86	22.23	—	101.35	101.35	—	54.62	408.81	26
28.08	62.09	—	21.54	5.39	—	—	—	—	—	94.94	27
13.45	42.83	94.44	8.82	41.83	—	1 418.90	1 418.90	262.49	69.98	1 205.73	28
37.18	50.74	129.12	40.85	27.62	—	1 536.78	1 536.78	464.75	8.78	1 686.12	29
21.43	46.29	.76	24.98	72.16	—	89.54	89.54	—	74.06	142.80	30
24.14	55.90	.20	4.21	13.12	—	9.12	9.12	—	4.31	34.26	31
28.45	59.48	.43	5.29	26.17	—	8.29	8.29	—	8.29	131.40	32
11.89	50.84	180.56	12.89	66.88	—	2 418.27	2 416.88	68.30	208.88	2 314.19	33
38.86	88.02	—	11.74	—	—	69.76	69.76	—	—	163.39	34
24.17	100.02	982.93	21.96	186.23	—	15 133.20	15 133.20	—	280.69	14 945.15	35
18.42	46.21	55.31	8.96	52.09	—	726.43	726.43	—	59.81	597.07	36
21.09	46.43	4.18	2.79	10.18	—	49.64	49.64	—	1.88	195.05	37
18.56	51.63	166.26	43.85	117.05	15.61	2 912.24	2 907.02	196.55	470.24	2 603.16	38
25.33	47.37	3.83	10.39	74.97	—	260.27	260.27	—	217.00	399.11	39
20.15	56.42	16.40	37.47	196.16	11.00	1 710.60	1 707.67	546.70	792.90	1 036.72	40
24.29	54.82	78.11	6.79	56.87	—	1 338.50	1 338.50	—	172.49	1 425.75	41
14.61	47.76	107.64	18.93	40.42	1.64	1 627.09	1 627.09	487.81	213.19	1 172.02	42
22.44	60.99	203.28	44.87	48.57	9.16	2 835.61	2 835.61	—	29.32	2 600.28	43
21.95	51.62	5.34	31.64	—	4.01	105.27	105.27	—	—	155.66	44
12.44	31.71	5.19	11.08	49.48	—	202.74	202.74	68.98	127.82	108.92	45
14.59	49.43	5.34	17.52	30.47	1.23	97.44	97.44	—	26.58	279.12	46
12.32	38.80	.09	10.98	32.07	—	29.72	29.72	—	11.89	132.04	47
25.57	50.73	749.18	20.30	92.93	11.63	10 720.94	10 716.31	167.08	233.56	10 437.07	48
34.59	59.96	364.89	17.03	90.45	—	5 332.50	5 329.56	—	86.44	5 323.12	49
17.04	60.09	690.01	7.43	37.53	.83	9 057.47	9 057.43	—	80.71	9 021.37	50
20.05	40.15	93.80	33.81	33.12	8.29	1 562.13	1 562.13	71.33	81.84	1 345.04	51
21.01	37.87	18.73	39.56	42.78	—	259.09	255.31	—	51.47	371.09	52
23.30	63.90	29.61	17.22	49.11	4.06	567.27	566.97	211.33	188.74	234.24	53
18.53	52.76	200.94	40.00	84.33	14.94	2 719.04	2 719.04	400.88	102.36	2 799.41	54
10.24	15.40	—	1.61	26.84	—	49.25	49.25	—	49.25	129.86	55
20.20	62.50	47.33	15.50	4.53	—	764.92	709.35	—	—	831.30	56
17.89	60.09	42.39	12.40	60.73	—	760.19	759.48	266.67	143.16	342.97	57
46.86	58.32	113.46	53.15	157.77	49.48	2 392.64	2 392.05	74.90	518.35	2 608.24	58
24.46	42.59	4.59	14.65	24.09	—	142.41	142.41	—	89.27	181.03	59
38.83	106.28	1 674.66	25.18	63.61	—	24 623.51	24 623.51	—	35.25	24 826.40	60
29.31	57.39	36.97	46.74	17.98	—	574.16	571.60	—	28.86	699.49	61
16.63	40.33	37.95	9.23	62.64	—	671.21	670.94	197.51	224.02	277.75	62
16.25	38.40	193.30	65.20	73.16	—	2 521.47	2 510.31	—	126.28	2 392.41	63
12.25	42.11	54.08	31.27	14.27	6.74	746.29	711.70	102.84	23.02	1 177.33	64
14.57	30.54	23.74	12.26	67.29	—	1 189.44	1 189.44	—	124.99	1 123.19	65
28.54	54.53	6.16	19.74	35.28	—	85.02	85.02	—	35.47	216.16	66
18.06	50.73	57.41	19.18	96.36	—	995.50	995.50	110.45	113.69	446.49	67
38.72	27.53	4.72	13.31	13.87	—	96.80	96.80	—	18.80	55.55	68
19.35	36.32	59.89	26.88	96.67	4.82	903.46	903.46	376.72	109.28	357.70	69
24.84	90.19	9.58	41.28	57.32	—	242.75	230.20	95.11	93.43	175.34	70
22.66	50.43	106.27	7.25	25.21	—	1 639.14	1 639.14	611.98	134.34	1 747.86	71
14.52	47.97	22.35	20.55	47.19	—	387.41	387.41	69.75	31.36	460.27	72
11.62	37.95	80.68	8.14	55.14	—	965.25	965.25	241.38	146.39	566.19	73
30.48	76.80	3.64	4.85	3.64	—	72.70	72.70	—	—	100.75	74
17.76	69.74	78.72	8.05	204.69	—	1 268.10	1 268.10	395.68	84.80	1 076.02	75

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area	Expenditure—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
24	25	26	27	28	29	30	31	32	33	34	
<b>WEST VIRGINIA—Con.</b>											
1 Wirt .....	7.13	—	1.93	—	10.40	—	—	—	—	28.12	12.33
2 Wood .....	29.70	21.79	56.14	30.27	10.52	2.35	2.59	7.34	9.65	46.22	15.00
3 Wyoming .....	3.76	1.28	19.77	2.83	9.62	—	—	3.10	.52	—	21.90
<b>WISCONSIN—Con.</b>											
4 Adams .....	305.45	3.25	101.71	26.46	20.72	2.55	30.23	29.97	15.94	15.24	78.69
5 Ashland .....	391.49	22.14	101.86	80.27	24.10	1.17	16.13	42.07	82.23	57.89	29.37
6 Barron .....	343.58	3.48	72.86	40.25	8.98	2.99	27.58	23.75	19.26	57.47	58.33
7 Bayfield .....	502.71	6.71	121.57	45.12	16.21	—	53.18	32.77	28.77	16.13	26.48
8 Brown .....	231.01	29.66	129.58	96.07	14.85	6.88	21.45	69.84	47.63	310.13	41.67
9 Buffalo .....	519.29	—	56.32	32.83	21.94	.59	55.14	18.48	82.74	36.15	44.24
10 Burnett .....	403.62	11.69	58.32	29.73	32.18	.08	41.73	33.17	150.79	19.64	23.85
11 Calumet .....	215.33	.50	66.61	25.17	7.73	1.25	11.61	50.83	7.67	48.06	32.46
12 Chippewa .....	306.05	2.16	89.61	48.78	9.19	1.39	24.87	27.31	15.66	44.79	36.12
13 Clark .....	257.84	.44	72.08	27.17	16.02	.06	28.31	29.86	18.74	38.17	19.31
14 Columbia .....	315.63	2.91	123.89	41.41	64.58	1.06	19.69	23.91	4.70	74.94	86.25
15 Crawford .....	365.43	2.20	75.53	34.82	31.68	.13	16.12	74.34	2.20	37.33	29.30
16 Dane .....	137.01	18.00	135.79	66.18	24.28	7.92	36.62	67.80	82.38	64.56	50.09
17 Dodge .....	250.96	.27	94.53	38.21	15.23	1.48	16.93	36.08	10.29	58.70	28.41
18 Door .....	372.91	7.16	95.83	75.55	28.57	.39	48.11	62.24	16.04	120.32	56.36
19 Douglas .....	253.68	3.86	137.32	80.08	17.10	4.62	13.77	46.36	101.08	51.03	48.13
20 Dunn .....	351.72	1.59	80.23	47.06	13.45	2.06	21.44	34.64	.03	37.93	44.20
21 Eau Claire .....	216.12	12.66	115.73	65.76	24.07	5.08	27.51	53.60	27.71	39.47	38.53
22 Florence .....	356.21	—	110.46	13.94	9.80	—	66.45	61.87	—	20.48	36.82
23 Fond Du Lac .....	170.02	3.73	91.93	52.23	12.97	4.07	7.35	31.36	19.24	53.24	27.08
24 Forest .....	370.90	1.25	87.63	21.31	5.13	—	40.68	10.03	55.38	19.71	29.06
25 Grant .....	274.64	2.74	73.36	28.24	7.94	2.01	13.15	35.66	21.37	55.52	40.72
26 Green .....	338.64	13.18	115.82	36.62	17.04	1.88	17.21	31.15	1.68	67.44	57.95
27 Green Lake .....	248.24	7.02	126.16	27.08	4.29	.32	33.19	31.10	49.97	79.57	31.69
28 Iowa .....	400.05	9.38	72.41	44.37	12.26	.69	12.85	30.02	7.49	36.77	26.25
29 Iron .....	412.48	2.76	106.45	26.98	12.35	.49	73.46	46.32	37.71	65.66	34.62
30 Jackson .....	357.31	1.15	61.25	23.15	30.62	.48	28.57	35.45	48.71	31.77	30.75
31 Jefferson .....	195.40	6.20	141.50	45.79	139.50	3.89	17.82	50.51	7.70	71.43	28.59
32 Juneau .....	317.74	.79	88.22	33.76	12.06	.60	37.37	19.86	36.30	43.70	39.82
33 Kenosha .....	152.47	8.71	157.35	58.39	22.38	6.16	28.79	59.28	25.75	59.86	28.77
34 Kewaunee .....	454.87	—	85.44	34.96	23.94	.42	35.54	50.16	47.41	99.90	21.61
35 La Crosse .....	171.39	15.76	113.24	71.45	18.97	5.95	11.38	60.50	25.66	41.84	83.75
36 Lafayette .....	403.09	—	67.68	49.14	11.63	.19	24.82	36.08	22.64	52.81	22.27
37 Langlade .....	298.39	10.66	88.44	51.68	4.67	2.56	66.39	40.30	42.76	35.68	24.51
38 Lincoln .....	285.15	6.26	108.40	54.79	7.93	2.15	31.71	28.45	26.04	33.64	56.50
39 Manitowoc .....	262.23	4.68	134.39	79.28	54.75	4.48	15.61	43.11	13.52	70.89	48.22
40 Marathon .....	241.85	16.26	87.90	37.94	12.24	5.22	6.42	31.70	30.42	42.11	41.21
41 Marinette .....	265.04	.57	101.58	55.07	15.07	1.92	38.94	39.24	20.35	78.97	71.03
42 Marquette .....	376.02	—	97.80	28.33	4.38	.16	26.38	11.12	.41	33.36	28.57
43 Menominee .....	251.67	—	100.00	26.48	5.66	—	4.88	.26	185.35	—	12.08
44 Milwaukee .....	110.49	36.74	187.27	90.07	100.21	19.59	12.95	113.35	59.74	433.43	53.94
45 Monroe .....	366.88	1.67	80.69	20.45	17.39	1.09	36.96	35.08	33.79	35.21	36.50
46 Oconto .....	337.29	2.08	77.42	42.98	24.35	.13	28.06	24.25	20.15	25.81	59.22
47 Oneida .....	280.00	20.01	119.95	62.91	3.16	2.21	19.60	45.14	16.26	22.51	38.92
48 Outagamie .....	228.25	14.24	122.92	68.27	54.86	4.75	12.40	55.24	29.73	76.76	52.62
49 Ozaukee .....	210.38	.11	155.15	35.16	15.72	7.98	9.97	56.06	2.38	67.55	29.85
50 Pepin .....	546.50	—	95.68	21.25	5.49	—	57.83	23.50	20.82	32.36	80.34
51 Pierce .....	419.87	.76	84.24	29.27	17.12	.52	35.31	23.87	22.59	41.87	33.48
52 Polk .....	369.28	1.01	68.90	33.65	14.70	.58	63.53	21.40	3.39	39.48	27.61
53 Portage .....	284.33	10.08	101.44	51.95	16.63	.52	15.76	42.50	30.62	33.11	31.74
54 Price .....	325.38	14.87	76.35	30.64	16.09	.71	48.33	20.00	623.01	29.04	62.88
55 Racine .....	147.98	4.31	178.52	86.54	29.61	4.98	9.98	60.19	59.22	129.68	28.91
56 Richland .....	310.66	2.57	82.24	25.46	25.17	1.31	72.77	40.18	18.38	39.50	32.13
57 Rock .....	140.38	3.18	136.12	66.60	33.56	5.62	21.57	48.08	58.58	58.92	26.47
58 Rusk .....	275.75	3.85	70.36	29.38	28.85	.93	34.95	26.73	66.18	31.96	32.16
59 St Croix .....	397.33	2.21	80.81	31.26	16.70	1.63	22.07	24.56	6.61	54.67	71.44
60 Sauk .....	280.32	2.68	120.28	36.57	15.63	1.45	41.75	34.83	42.30	83.94	44.24
61 Sawyer .....	450.25	4.80	86.59	35.33	16.01	1.13	24.89	5.22	76.72	33.71	35.82
62 Shawano .....	266.89	3.44	80.55	32.05	28.07	1.35	15.77	22.61	10.44	45.94	54.36
63 Sheboygan .....	209.00	6.63	117.55	58.06	12.26	4.00	10.78	31.51	24.65	61.13	41.26
64 Taylor .....	324.11	11.11	68.36	22.17	10.42	.48	22.49	25.87	13.12	52.43	31.48
65 Trempealeau .....	337.09	.51	74.30	38.20	11.84	.16	42.39	34.60	13.02	56.49	46.51
66 Vernon .....	345.55	.59	56.88	42.00	6.05	.04	22.80	15.34	19.64	35.99	38.72
67 Vilas .....	319.25	15.64	100.64	46.76	21.07	—	44.56	37.89	51.11	18.02	28.46
68 Walworth .....	237.68	4.32	182.04	42.68	27.47	6.64	38.04	34.85	3.95	96.99	29.88
69 Washburn .....	345.05	8.64	85.61	32.02	121.91	.22	286.09	15.32	17.72	19.82	28.61
70 Washington .....	176.14	3.50	128.16	42.17	14.64	8.56	20.14	48.12	40.41	63.67	31.30
71 Waukesha .....	162.14	3.35	141.80	61.83	42.94	8.60	12.14	46.94	16.36	90.88	26.75
72 Waupaca .....	315.11	4.90	114.07	43.47	19.72	.80	10.50	30.82	9.93	41.84	28.78
73 Waushara .....	318.75	2.68	63.55	27.19	15.01	—	23.11	19.34	.21	22.54	48.59
74 Winnebago .....	191.48	11.35	121.17	73.80	11.09	5.39	11.30	47.38	32.85	38.13	67.92
75 Wood .....	296.16	6.37	109.64	50.43	19.75	4.66	19.24	39.14	40.28	59.90	25.88

See footnotes at end of table.

**666 COUNTY AREAS**

**GOVERNMENTS—GOVERNMENT FINANCES**

Expenditure—Con.						Indebtedness					Cash and securities	
Direct general expenditure—Con.						Total	Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure		Total	Total	Education	Utility		
Financial administration	Other government administration											
35	36	37	38	39	40	41	42	43	44	45		
22.15	58.55	5.01	6.74	39.87	—	457.63	457.63	288.91	98.04	441.45	1	
17.35	43.63	94.29	18.51	104.41	5.76	1 560.78	1 560.67	122.71	385.78	1 255.71	2	
16.83	46.91	—	10.83	7.86	—	15.42	15.42	—	15.42	102.31	3	
34.37	89.98	29.46	37.62	16.01	—	566.51	392.42	134.74	7.21	526.27	4	
29.99	87.57	117.80	45.01	52.19	—	2 109.09	1 655.36	767.77	3.07	1 037.10	5	
24.22	70.87	96.39	43.14	257.40	—	1 258.11	1 243.02	249.69	133.23	907.24	6	
34.55	110.58	101.73	47.62	20.13	—	1 394.35	1 231.08	597.16	49.90	512.28	7	
23.67	81.86	120.47	30.54	73.27	—	1 720.78	1 662.19	316.72	63.03	1 639.08	8	
24.81	99.97	35.34	45.13	19.43	—	584.22	584.22	60.29	52.93	468.27	9	
43.34	101.88	68.17	73.91	18.57	—	856.92	728.98	210.41	5.12	425.56	10	
13.56	62.55	33.62	18.28	117.32	—	546.35	465.57	199.85	51.18	443.82	11	
19.69	143.09	59.03	42.40	99.62	—	853.88	736.61	244.14	20.61	786.34	12	
19.31	83.04	67.18	40.19	39.91	—	1 029.32	1 001.45	383.10	98.49	621.23	13	
19.92	64.01	104.62	72.88	203.49	—	1 924.35	1 813.81	581.09	286.37	1 504.39	14	
30.74	70.58	59.41	94.23	31.87	—	938.46	821.14	144.35	120.58	539.15	15	
22.05	81.08	76.78	26.99	547.53	—	1 762.96	1 676.36	399.43	513.67	1 216.77	16	
23.30	56.75	63.72	46.50	139.93	—	1 106.44	1 030.23	244.37	88.57	799.59	17	
29.35	246.09	95.06	57.77	426.82	—	2 109.54	1 970.26	262.44	797.00	1 200.35	18	
37.12	149.38	163.20	56.54	13.60	—	2 396.43	2 396.43	21.86	—	1 709.04	19	
22.17	80.17	63.19	227.49	28.54	—	1 469.91	1 259.71	562.37	76.05	915.56	20	
29.79	75.05	82.99	36.49	65.46	—	1 304.77	1 222.59	352.71	75.85	837.71	21	
42.27	102.61	63.18	149.24	220.92	—	1 427.67	1 291.50	52.94	147.93	882.35	22	
23.30	67.86	63.83	95.13	43.93	—	1 121.79	1 018.72	246.73	94.97	660.96	23	
30.31	98.11	88.99	52.19	11.74	—	1 296.03	1 009.46	864.06	11.39	772.45	24	
15.39	58.12	64.14	68.14	162.03	—	1 236.40	1 168.58	203.96	143.65	950.90	25	
22.97	65.56	56.59	33.52	132.37	—	959.89	828.04	155.71	119.98	644.35	26	
24.93	97.15	52.22	65.95	87.61	—	738.94	714.01	164.50	38.76	653.85	27	
21.74	61.94	56.87	40.79	43.28	—	848.93	669.03	431.86	28.88	704.71	28	
39.82	144.32	113.93	149.85	73.95	—	1 755.24	1 657.73	1 077.52	91.99	418.82	29	
27.91	72.58	44.91	51.24	188.45	—	882.14	846.58	283.52	21.40	708.04	30	
13.03	66.65	60.75	40.56	231.93	—	1 268.58	1 109.05	286.64	115.50	1 090.44	31	
29.79	89.98	64.85	78.01	127.44	—	1 121.34	977.18	223.37	184.99	643.56	32	
26.30	85.58	110.20	96.25	58.43	—	1 922.13	1 716.80	430.56	90.01	1 244.66	33	
23.20	88.04	145.04	36.23	140.32	—	2 433.36	2 433.36	284.78	41.00	2 411.43	34	
21.61	65.05	118.39	33.53	77.06	—	1 836.67	1 741.93	431.60	68.88	1 173.61	35	
21.09	91.13	61.89	53.18	132.56	—	1 162.91	1 006.34	133.99	129.57	660.55	36	
23.38	84.70	60.70	51.37	31.58	—	481.00	337.45	34.25	9.84	740.07	37	
25.71	70.46	85.06	35.64	49.31	—	1 240.47	1 036.53	176.49	23.45	1 278.04	38	
23.85	57.75	38.92	75.39	400.06	—	1 018.24	973.48	141.27	339.96	1 237.10	39	
32.26	90.34	103.28	56.07	66.97	—	1 335.49	1 235.33	343.99	144.21	1 247.64	40	
35.14	81.04	88.29	100.13	43.28	—	1 744.11	1 578.75	432.72	73.69	1 245.24	41	
25.73	143.01	43.42	65.42	7.79	—	572.60	571.95	282.20	12.17	436.25	42	
44.22	119.02	45.50	46.53	—	—	918.51	663.24	287.92	—	1 404.88	43	
34.78	105.30	126.22	117.30	134.10	116.85	2 210.72	2 129.17	140.21	22.67	3 512.95	44	
15.86	64.56	64.26	44.39	50.34	—	1 090.63	943.96	216.33	186.99	910.11	45	
27.59	114.64	76.46	38.28	78.08	—	1 335.64	1 238.04	305.17	182.72	1 395.69	46	
33.02	119.23	60.67	63.73	17.52	—	1 671.36	1 482.56	1 023.96	—	1 541.21	47	
18.69	107.50	105.22	46.82	222.72	—	1 792.79	1 665.40	359.19	215.84	1 181.83	48	
21.41	195.82	111.68	49.57	119.29	—	1 748.38	1 576.47	186.83	107.96	1 697.62	49	
38.98	96.38	59.66	54.59	65.29	—	1 011.26	932.46	333.76	59.24	962.01	50	
21.27	102.27	67.82	32.08	178.57	—	952.08	907.22	385.29	90.19	680.05	51	
22.03	90.27	79.20	74.80	35.69	—	1 421.16	1 299.77	697.81	53.86	705.72	52	
21.40	71.96	83.59	53.89	58.61	—	1 552.02	1 395.31	214.61	294.28	701.29	53	
26.86	80.51	104.42	67.24	30.06	—	1 260.26	1 170.71	237.12	28.53	1 118.46	54	
18.59	83.80	74.93	41.57	63.39	—	1 200.89	1 030.35	192.48	40.08	589.78	55	
22.77	65.75	51.94	62.15	211.18	—	907.77	867.82	294.56	51.02	764.23	56	
29.11	77.54	75.79	31.87	64.02	—	1 307.08	1 158.43	209.78	56.34	764.38	57	
34.22	69.43	62.14	88.20	42.91	—	994.89	761.06	318.66	48.61	1 049.41	58	
21.43	93.89	73.11	61.99	112.02	—	1 280.07	1 203.58	507.61	108.42	780.46	59	
22.63	98.63	76.55	62.69	265.86	—	1 450.30	1 308.29	534.28	159.91	1 119.23	60	
38.78	73.62	45.91	46.54	31.52	—	548.83	548.83	400.25	52.04	520.41	61	
20.37	55.74	25.84	53.29	486.96	—	712.33	631.13	225.39	72.66	595.15	62	
19.28	77.83	89.41	56.73	211.68	—	1 369.91	1 288.32	317.00	76.02	1 034.91	63	
33.86	85.66	63.86	63.28	247.18	—	1 054.12	867.10	256.76	123.54	495.32	64	
20.54	70.66	65.83	46.91	227.13	—	1 155.29	1 115.27	386.61	130.43	826.90	65	
19.75	70.23	46.73	51.29	125.19	7.14	827.50	694.66	85.14	121.01	710.00	66	
36.37	100.41	52.41	51.45	141.70	—	1 000.56	731.18	302.48	32.08	802.62	67	
94.67	100.11	91.84	69.44	117.25	—	1 641.47	1 403.28	206.60	194.63	1 194.79	68	
34.13	99.40	54.53	39.86	131.72	—	1 139.05	1 095.27	595.77	64.26	791.17	69	
17.75	118.66	75.22	41.05	117.60	—	1 482.37	1 358.06	339.44	138.17	1 128.95	70	
20.60	96.60	106.12	47.72	79.19	—	1 743.50	1 493.72	383.01	104.70	1 531.76	71	
25.55	83.59	87.67	84.09	292.99	—	1 585.57	1 386.24	482.91	219.68	911.22	72	
20.48	78.51	24.92	54.01	8.00	—	400.00	340.68	58.14	.52	586.28	73	
25.81	66.97	67.21	30.57	213.90	—	1 052.54	888.25	51.33	122.10	629.92	74	
27.12	65.67	81.19	68.62	480.05	—	1 348.60	1 348.60	110.01	173.38	1 357.04	75	

**Table 51. Per Capita Local Government Finances for Individual County Areas by State:**

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

Geographic area		Expenditure—Con.										
		Direct general expenditure—Con.										
		Transportation		Public safety				Environment and housing				
		Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Sanitation other than sewerage
		24	25	26	27	28	29	30	31	32	33	34
<b>WYOMING—Con.</b>												
1	Albany .....	125.86	1.10	194.14	142.12	320.71	33.48	7.34	79.62	24.87	54.84	62.51
2	Big Horn .....	104.51	81.81	163.80	12.73	8.36	—	73.16	42.28	—	33.16	81.81
3	Campbell .....	166.50	11.51	162.55	—	71.98	20.16	51.48	76.27	5.55	67.35	33.33
4	Carbon .....	128.58	23.71	136.32	25.09	16.75	.12	20.59	60.33	45.98	43.94	28.51
5	Converse .....	143.51	.27	201.47	50.68	18.42	5.57	26.24	62.46	21.66	70.54	65.69
6	Crook .....	398.75	—	140.73	51.38	27.20	—	122.21	17.19	—	27.77	33.62
7	Fremont .....	72.34	30.69	99.67	30.90	17.38	3.12	83.68	21.92	—	34.40	35.26
8	Goshen .....	91.09	35.16	79.77	35.80	8.49	3.56	132.79	39.04	—	29.90	39.36
9	Hot Springs .....	161.16	17.68	147.02	15.80	45.54	14.35	35.14	23.29	—	42.84	59.26
10	Johnson .....	209.93	80.55	114.56	14.16	22.46	1.95	44.10	74.86	—	12.53	34.66
11	Laramie .....	205.35	4.69	157.01	114.19	23.69	9.83	8.68	73.35	110.35	63.64	52.73
12	Lincoln .....	206.26	25.82	187.56	46.57	22.81	5.07	59.41	93.70	—	98.38	37.15
13	Natrona .....	153.56	37.26	235.78	130.01	23.21	6.76	26.28	184.40	25.14	133.26	85.75
14	Niobrara .....	114.45	12.40	72.43	32.81	27.61	—	68.43	46.42	—	18.81	30.41
15	Park .....	128.14	14.71	96.34	44.40	16.52	2.80	78.57	30.20	—	17.34	37.32
16	Platte .....	114.55	31.55	112.58	19.52	15.84	4.79	224.31	73.91	.49	55.00	49.85
17	Sheridan .....	83.14	46.05	95.11	52.67	16.13	13.33	117.48	33.06	—	41.51	43.76
18	Sublette .....	380.34	4.75	326.04	41.71	39.85	—	74.13	37.79	—	37.99	53.69
19	Sweetwater .....	180.25	—	164.59	72.30	20.27	8.40	53.78	171.55	15.89	54.61	57.23
20	Teton .....	247.40	—	485.32	91.39	15.66	23.72	17.63	134.09	—	65.70	70.35
21	Uinta .....	141.67	3.64	197.70	22.40	36.84	.75	24.38	21.55	9.20	71.69	55.28
22	Washakie .....	78.33	15.26	93.47	22.65	30.40	2.62	78.45	41.61	3.46	47.45	36.48
23	Weston .....	152.96	31.30	103.41	21.17	21.33	1.84	200.52	121.51	4.30	52.47	37.13

<sup>1</sup>Population data are from the 1990 Census of Housing and Population, April 1, 1990.

<sup>2</sup>There have been organizational changes since 1987 that affect the data in this table compared with those found in the 1987 Census Report. Three occurred in Alaska and one in Georgia. They were: Alaska, Aleutians East Borough was organized from a portion of the Aleutians Census Area effective October, 1987. Lake and Peninsula Borough was organized from a portion of the Dillingham Census area effective July, 1988. Denali Borough was organized from a portion of the Yukon-Koyukuk Census Area effective December, 1990. Georgia, Clarke County and Athens City governments were consolidated effective January, 1991, and it is counted as a municipality in Census statistics.

<sup>3</sup>County-type area without any county government, see appendix C.

<sup>4</sup>Does not include Kalawao County, which had no local governments as of Jan. 1992.

<sup>5</sup>Does not include the Montana portion of Yellowstone National Park, which is a county equivalent area that had no local governments as of Jan. 1992.

<sup>6</sup>Includes the five county areas comprising the city of New York—Bronx County, Kings County, New York County, Queens County, and Richmond County.

Expenditure—Con.						Indebtedness					
Direct general expenditure—Con.						Long-term					
Government administration		Interest on general debt	General expenditure, n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	Cash and securities	
Financial administration	Other government administration										
35	36	37	38	39	40	41	42	43	44	45	
32.76	76.73	72.21	93.48	99.75	—	967.50	967.50	351.76	98.39	951.94	1
95.01	119.90	62.99	70.12	154.49	—	1 701.85	1 683.90	297.86	214.82	1 885.99	2
64.45	334.70	235.10	129.42	493.39	—	3 133.13	3 127.41	—	234.80	5 668.61	3
52.82	125.76	84.58	176.12	126.24	—	1 327.75	1 300.02	656.70	320.31	1 810.97	4
66.59	290.26	180.54	121.76	80.25	—	2 651.15	2 651.15	171.19	100.65	3 652.50	5
71.21	157.54	3.97	73.29	39.10	—	126.56	126.18	—	28.90	1 312.24	6
25.85	85.97	19.49	136.83	61.32	—	441.86	430.40	78.46	48.01	1 172.66	7
24.89	84.94	21.01	46.55	266.31	—	327.24	327.24	171.50	70.07	421.81	8
58.43	157.21	.62	163.44	103.35	—	63.63	63.63	—	57.81	2 469.12	9
46.87	139.46	16.76	58.58	38.41	—	413.34	413.34	168.43	141.90	1 372.82	10
38.71	104.51	68.84	100.27	157.34	—	1 403.07	1 403.07	296.82	578.66	1 483.37	11
88.87	222.57	1 034.22	122.30	239.37	—	13 179.49	13 177.90	540.59	175.05	13 573.70	12
41.88	176.67	51.71	128.79	107.52	—	692.09	692.09	124.65	89.64	1 473.95	13
48.82	161.26	89.64	237.29	2 511.00	—	9 112.44	9 112.44	664.27	8 023.61	4 328.53	14
48.24	113.94	39.43	143.02	275.05	—	1 324.10	1 261.89	742.08	58.46	2 306.50	15
60.28	111.36	1 005.77	83.61	271.82	—	13 923.63	13 923.63	69.37	42.11	14 315.53	16
23.89	86.96	24.28	71.98	45.75	5.18	347.17	346.66	210.30	79.11	752.86	17
82.80	222.38	543.46	239.73	63.80	—	9 051.41	9 051.41	2 502.58	100.97	8 132.77	18
52.70	127.60	453.52	172.66	45.85	—	5 234.96	5 234.96	493.70	15.38	6 099.53	19
56.66	270.77	93.54	337.54	174.19	—	2 358.31	2 349.71	140.08	721.72	2 471.63	20
55.55	188.35	699.60	157.02	104.20	—	10 245.23	10 245.23	2 219.99	370.38	9 211.33	21
36.84	128.40	44.59	163.81	119.58	—	1 514.19	1 509.66	593.11	736.41	835.24	22
39.89	109.08	43.88	107.09	66.58	—	580.85	580.85	216.32	75.18	882.48	23

**Table 52. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1991-92**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General revenue								
	From Federal Government						General revenue from own sources		
	Total <sup>1</sup>	Total <sup>1</sup>	Total <sup>1</sup>	Public welfare	Education	Highways	Total <sup>1</sup>	Taxes	
	1	2	3	4	5	6	7	Total <sup>1</sup>	Property
	<b>US..... 4 784.64</b>	<b>US..... 3 936.86</b>	<b>US..... 720.41</b>	<b>US..... 369.18</b>	<b>US..... 111.74</b>	<b>US..... 59.51</b>	<b>US..... 3 216.45</b>	<b>US..... 2 251.05</b>	<b>US..... 725.09</b>
1	AK..... 14 035.27	AK..... 11 950.20	DC..... 2 926.19	NY..... 711.53	AK..... 249.16	AK..... 326.25	AK..... 10 453.55	AK..... 4 008.42	DC..... 1 488.17
2	DC..... 8 819.91	DC..... 7 762.46	AK..... 1 496.65	DC..... 670.29	NM..... 201.58	WY..... 207.56	DC..... 4 836.27	DC..... 3 964.82	NH..... 1 354.74
3	NY..... 7 013.17	NY..... 5 717.82	WY..... 1 469.86	LA..... 606.68	ND..... 183.53	ND..... 188.39	NY..... 4 655.56	NY..... 3 545.40	NJ..... 1 347.68
4	WY..... 6 430.87	WY..... 5 639.26	NY..... 1 062.26	RI..... 586.93	UT..... 181.52	HI..... 166.74	WY..... 4 169.40	CT..... 3 107.56	CT..... 1 250.81
5	HI..... 5 746.26	HI..... 4 992.55	RI..... 1 040.58	ME..... 506.14	MS..... 169.15	MT..... 165.57	HI..... 4 164.92	NJ..... 3 021.08	NY..... 1 183.58
6	NJ..... 5 571.38	NJ..... 4 791.40	MT..... 967.46	WV..... 466.28	AL..... 161.95	CT..... 138.33	NJ..... 4 098.04	HI..... 2 988.85	AK..... 1 133.91
7	WA..... 5 455.58	CT..... 4 654.20	ND..... 953.17	KY..... 444.37	WY..... 144.91	SD..... 129.39	SD..... 3 903.73	MA..... 2 553.65	MA..... 1 014.37
8	CA..... 5 400.97	MN..... 4 463.96	OR..... 830.34	VA..... 432.22	AZ..... 143.26	ID..... 110.13	DE..... 3 796.71	MN..... 2 510.56	WY..... 991.25
9	MA..... 5 365.74	DE..... 4 441.28	LA..... 912.31	VT..... 427.31	OR..... 143.15	WV..... 108.04	MN..... 3 759.77	MA..... 2 428.19	VT..... 990.71
10	CT..... 5 320.34	MA..... 4 284.23	WV..... 863.11	MS..... 427.10	HI..... 141.69	DC..... 107.64	MA..... 3 475.35	DE..... 2 379.82	MI..... 920.41
11	OR..... 5 258.01	CA..... 4 263.99	SD..... 858.39	AR..... 422.58	MT..... 141.46	RI..... 104.26	CA..... 3 472.42	WA..... 2 372.50	MT..... 897.98
12	DE..... 5 174.78	RI..... 4 229.54	MS..... 844.41	PA..... 413.45	WA..... 141.06	DE..... 101.01	WA..... 3 366.73	MD..... 2 360.60	MA..... 876.53
13	RI..... 5 082.36	VT..... 4 191.97	OR..... 830.17	TN..... 408.42	SD..... 138.71	VT..... 96.04	OR..... 3 287.67	WY..... 2 354.68	OR..... 873.15
14	WI..... 5 030.19	MT..... 4 131.71	HI..... 827.63	NH..... 406.45	VT..... 136.26	NJ..... 83.72	VT..... 3 279.67	VT..... 2 334.26	ME..... 861.20
15	MA..... 5 019.10	OR..... 4 117.85	MA..... 808.87	AK..... 395.23	LA..... 128.69	MA..... 80.03	CO..... 3 209.01	WI..... 2 327.37	IL..... 857.56
16	MT..... 4 849.12	WA..... 4 028.49	ME..... 808.44	CA..... 393.81	CO..... 126.82	NM..... 76.23	WI..... 3 190.00	RI..... 2 311.40	WI..... 812.43
17	NE..... 4 842.03	NM..... 3 921.76	NM..... 797.98	SC..... 392.14	IA..... 125.94	IA..... 75.08	RI..... 3 188.96	NH..... 2 256.71	MN..... 792.85
18	CO..... 4 781.34	WI..... 3 832.68	CA..... 791.56	MI..... 368.64	WV..... 125.90	CO..... 73.82	CO..... 3 164.24	IL..... 2 223.81	TX..... 749.61
19	VT..... 4 730.25	CO..... 3 828.37	CT..... 750.46	NM..... 365.59	VA..... 125.58	AR..... 73.59	MD..... 3 161.35	PA..... 2 197.37	FL..... 748.97
20	NV..... 4 723.28	ME..... 3 820.18	KY..... 747.79	MT..... 364.49	CA..... 122.42	IN..... 72.41	NV..... 3 131.08	ME..... 2 192.50	KS..... 746.79
21	NM..... 4 599.37	MI..... 3 808.41	TN..... 744.41	CT..... 363.65	DC..... 120.76	MS..... 70.59	NM..... 3 123.78	MI..... 2 154.45	IA..... 729.42
22	OH..... 4 556.51	ND..... 3 801.68	PA..... 732.97	NJ..... 363.09	RI..... 120.42	NE..... 70.08	MI..... 3 121.80	OR..... 2 124.90	NE..... 725.99
23	PA..... 4 524.97	PA..... 3 796.18	AR..... 724.86	OH..... 361.26	KS..... 118.15	NC..... 66.78	PA..... 3 063.21	NV..... 2 105.00	CA..... 696.40
24	MI..... 4 491.30	MD..... 3 772.25	SC..... 710.53	MN..... 353.79	MN..... 117.01	WA..... 66.37	IA..... 3 062.33	CO..... 2 094.24	CO..... 695.84
25	MD..... 4 435.52	NH..... 3 761.01	NH..... 709.78	MO..... 345.98	NE..... 116.56	MO..... 63.38	NH..... 3 051.23	AZ..... 2 070.51	WA..... 689.65
26	UT..... 4 357.57	IA..... 3 685.72	AL..... 708.82	WI..... 345.54	MI..... 116.04	OK..... 63.38	ME..... 3 011.74	IA..... 2 059.77	AZ..... 688.54
27	AZ..... 4 330.69	LA..... 3 666.63	MN..... 704.19	ND..... 341.41	GA..... 114.85	UT..... 62.27	NE..... 2 989.53	NE..... 2 025.64	VA..... 664.06
28	IL..... 4 297.78	NV..... 3 642.96	NJ..... 693.36	SD..... 341.17	WI..... 114.28	TN..... 62.00	FL..... 2 982.13	VA..... 2 024.53	MD..... 661.26
29	ND..... 4 295.11	NE..... 3 602.64	MI..... 686.61	AL..... 339.79	NC..... 112.86	OR..... 61.84	IL..... 2 963.65	KS..... 1 993.35	SD..... 611.78
30	TN..... 4 292.57	IL..... 3 547.72	UT..... 674.42	OK..... 321.85	SC..... 112.36	ME..... 58.96	VA..... 2 938.61	MT..... 1 977.77	PA..... 610.19
31	ME..... 4 232.55	FL..... 3 461.41	WA..... 661.77	IN..... 314.39	KY..... 111.63	AL..... 57.90	AZ..... 2 870.17	OH..... 1 967.30	OH..... 584.53
32	IA..... 4 203.63	OH..... 3 456.21	OH..... 658.78	GA..... 305.91	ID..... 109.22	MN..... 57.54	KS..... 2 859.32	FL..... 1 952.59	IN..... 584.49
33	NH..... 4 197.75	AZ..... 3 444.77	DE..... 644.57	NC..... 294.58	TX..... 108.91	KS..... 55.72	ND..... 2 848.51	IN..... 1 901.09	GA..... 563.81
34	FL..... 4 109.80	KS..... 3 430.00	WI..... 642.68	WY..... 293.27	MD..... 107.85	GA..... 53.51	IN..... 2 812.98	TX..... 1 897.32	ND..... 538.30
35	LA..... 4 101.32	IN..... 3 409.27	ID..... 642.52	NE..... 279.18	IL..... 106.38	SC..... 53.38	OH..... 2 797.43	NC..... 1 886.52	NV..... 499.27
36	GA..... 4 067.01	VA..... 3 408.24	GA..... 640.20	MD..... 277.98	OK..... 103.30	VA..... 53.20	GA..... 2 747.67	GA..... 1 879.23	HI..... 490.27
37	KS..... 4 060.67	GA..... 3 387.87	IA..... 623.39	WA..... 276.06	TN..... 102.68	NH..... 53.10	TX..... 2 730.31	NM..... 1 834.53	UT..... 472.05
38	NC..... 4 047.52	UT..... 3 370.68	CO..... 619.37	HI..... 275.08	AR..... 100.66	IL..... 51.91	LA..... 2 726.30	ID..... 1 828.62	ID..... 463.79
39	VA..... 3 952.64	WV..... 3 360.64	MO..... 618.72	UT..... 271.21	DE..... 97.89	PA..... 50.35	ID..... 2 700.63	KY..... 1 777.43	SC..... 447.72
40	SC..... 3 941.09	ID..... 3 343.15	NC..... 615.96	TX..... 270.15	PA..... 96.77	KY..... 50.34	UT..... 2 696.26	UT..... 1 743.58	NC..... 416.51
41	AL..... 3 916.13	SD..... 3 312.60	MD..... 615.90	OR..... 268.82	ME..... 92.62	CA..... 50.16	NC..... 2 656.77	MO..... 1 673.08	MO..... 399.56
42	WV..... 3 912.29	KY..... 3 294.66	NE..... 613.12	AZ..... 266.82	IN..... 92.57	MD..... 49.96	KY..... 2 546.87	WV..... 1 669.99	MS..... 368.38
43	TX..... 3 866.71	NC..... 3 272.73	OK..... 596.59	KS..... 256.70	NY..... 90.58	WI..... 49.37	OK..... 2 522.39	ND..... 1 668.83	TN..... 356.46
44	KY..... 3 842.97	TX..... 3 272.24	IN..... 596.29	CO..... 254.86	FL..... 89.22	OH..... 48.90	WV..... 2 497.53	LA..... 1 663.68	DE..... 336.15
45	SD..... 3 823.18	AL..... 3 174.45	IL..... 584.07	IA..... 254.17	MA..... 86.69	MI..... 48.33	AL..... 2 465.63	OK..... 1 645.98	KY..... 299.86
46	IN..... 3 819.42	SC..... 3 165.65	AZ..... 574.60	IL..... 253.29	NH..... 84.46	NV..... 48.06	SC..... 2 455.12	SC..... 1 595.26	WV..... 296.66
47	ID..... 3 784.63	TN..... 3 162.67	KS..... 570.68	ID..... 223.85	NJ..... 83.95	TX..... 47.04	SD..... 2 454.20	SD..... 1 570.65	LA..... 276.15
48	OK..... 3 728.38	OK..... 3 118.98	TX..... 541.92	DE..... 223.16	OH..... 79.19	NY..... 41.76	TN..... 2 418.26	TN..... 1 566.09	AR..... 265.41
49	MO..... 3 573.87	MS..... 3 060.13	NV..... 511.87	FL..... 213.90	NV..... 76.90	AZ..... 41.48	MO..... 2 401.68	AR..... 1 539.16	OK..... 244.86
50	MS..... 3 548.35	MO..... 3 020.39	FL..... 479.27	VA..... 185.69	CT..... 75.28	FL..... 36.83	MS..... 2 215.72	AL..... 1 460.93	NM..... 222.42
51	AR..... 3 360.39	AR..... 2 931.08	VA..... 469.63	NV..... 185.20	MO..... 75.21	LA..... 30.93	AR..... 2 206.22	MS..... 1 343.85	AL..... 178.38

See footnotes at end of table.

Table 52. **State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General revenue—Con.									
	General revenue from own sources—Con.									
	Taxes—Con.			Charges			Miscellaneous			
	Individual and corporate income	Sales and gross receipts		Total <sup>1</sup>	Education	Hospital	Interest earnings	Rents and royalties	Utility and liquor store revenue	
		General sales	Selective sales							
10	11	12	13	14	15	16	17	18		
	<b>US..... 560.97</b>	<b>US..... 530.65</b>	<b>US..... 264.37</b>	<b>US..... 556.09</b>	<b>US..... 156.93</b>	<b>US..... 152.91</b>	<b>US..... 223.38</b>	<b>US..... 11.48</b>	<b>US..... 254.27</b>	
1	NY..... 1 254.87	WA..... 1 147.11	NH..... 621.48	AK..... 1 032.12	VT..... 354.35	AL..... 403.23	AK..... 3 552.67	AK..... 1 565.51	NE..... 1 013.34	
2	DC..... 1 179.04	HI..... 1 140.73	NV..... 611.87	WY..... 825.50	DE..... 335.96	MS..... 378.90	WY..... 808.68	NM..... 145.68	TN..... 766.04	
3	MA..... 1 016.30	NM..... 776.12	HI..... 389.34	DE..... 790.26	ND..... 324.31	GA..... 364.15	GA..... 497.57	WY..... 82.43	DC..... 595.12	
4	DE..... 960.35	DC..... 728.99	NJ..... 382.72	HI..... 766.00	IA..... 257.68	WY..... 353.54	MT..... 483.01	LA..... 57.72	WA..... 569.71	
5	MD..... 927.86	NV..... 701.15	DC..... 377.82	AL..... 734.97	CO..... 254.44	SC..... 294.05	DE..... 417.53	ND..... 29.96	UT..... 542.13	
6	HI..... 858.81	AZ..... 679.96	VT..... 375.96	MN..... 717.21	UT..... 248.69	IA..... 268.35	OR..... 416.30	MT..... 26.52	AZ..... 438.83	
7	OR..... 812.27	TN..... 668.92	FL..... 340.83	ND..... 695.86	IN..... 234.28	TN..... 266.74	SD..... 358.40	HI..... 23.38	NC..... 374.22	
8	MN..... 772.09	CA..... 654.91	NY..... 330.51	IA..... 678.38	NE..... 220.63	LA..... 246.80	RI..... 326.80	CO..... 22.38	SC..... 360.70	
9	CT..... 747.32	LA..... 644.00	TX..... 328.20	WA..... 664.08	MI..... 219.23	IN..... 228.05	MN..... 308.90	UT..... 14.14	AK..... 360.24	
10	WI..... 722.48	FL..... 640.69	WA..... 317.73	NV..... 654.46	NH..... 203.36	OK..... 221.21	ND..... 278.77	CA..... 12.72	AL..... 356.73	
11	CA..... 709.28	CT..... 635.11	TN..... 304.78	MS..... 653.76	OH..... 202.68	NE..... 218.86	CO..... 278.00	NE..... 12.12	CA..... 309.68	
12	PA..... 683.12	NY..... 612.28	IL..... 299.69	SC..... 634.65	VA..... 202.39	MN..... 213.77	WA..... 275.70	WA..... 11.35	GA..... 292.34	
13	OH..... 647.68	TX..... 604.33	AL..... 299.39	GA..... 632.39	NM..... 195.04	NC..... 207.89	NH..... 272.19	AZ..... 10.39	KS..... 284.88	
14	IN..... 644.50	CO..... 558.18	CT..... 298.79	NY..... 623.77	WY..... 191.41	ID..... 188.94	LA..... 266.50	TX..... 10.27	CO..... 283.37	
15	NJ..... 637.66	UT..... 552.30	DE..... 289.55	NE..... 621.91	MN..... 190.23	NM..... 186.91	UT..... 255.13	OK..... 10.03	MA..... 267.46	
16	NC..... 627.41	SD..... 538.16	VA..... 287.40	CA..... 620.61	AR..... 188.16	NV..... 186.81	KY..... 252.64	CT..... 8.51	OR..... 264.12	
17	KY..... 624.85	GA..... 537.88	MD..... 284.17	CO..... 616.57	KS..... 188.09	FL..... 170.27	FL..... 250.39	AL..... 8.48	NY..... 258.91	
18	ID..... 581.08	NJ..... 521.81	MN..... 280.59	IN..... 613.39	WI..... 182.30	CA..... 165.88	NY..... 245.48	NV..... 8.30	FL..... 257.56	
19	IA..... 575.97	AR..... 520.89	RI..... 278.01	OR..... 589.66	SC..... 179.13	KS..... 162.23	TX..... 243.38	MI..... 8.15	TX..... 250.24	
20	MI..... 574.04	WY..... 512.95	NC..... 274.10	TN..... 582.13	AL..... 175.93	MI..... 154.79	NE..... 239.53	MS..... 7.69	NH..... 238.49	
21	VA..... 571.88	MO..... 505.92	KY..... 264.95	LA..... 579.92	MD..... 175.87	WA..... 151.47	WV..... 238.66	SD..... 6.23	VT..... 231.22	
22	ME..... 535.68	MN..... 497.79	ND..... 251.28	OK..... 579.82	AZ..... 173.97	VA..... 149.09	NV..... 237.00	RI..... 5.34	MN..... 229.69	
23	VT..... 533.32	OK..... 487.98	MT..... 250.38	VA..... 577.59	OR..... 172.64	NY..... 148.39	CA..... 233.30	IA..... 5.31	OK..... 212.36	
24	RI..... 524.86	NE..... 484.63	WV..... 250.36	FL..... 572.24	WA..... 171.04	AR..... 138.66	AZ..... 224.19	OR..... 5.21	WY..... 203.36	
25	GA..... 521.97	IL..... 476.12	LA..... 238.77	MI..... 571.52	RI..... 168.73	OR..... 131.40	NJ..... 221.54	NC..... 4.39	MS..... 193.17	
26	CO..... 513.94	KS..... 471.61	PA..... 238.03	UT..... 565.31	OK..... 167.32	TX..... 128.38	KS..... 216.53	ID..... 4.26	IA..... 188.79	
27	UT..... 484.61	ME..... 464.31	NM..... 233.70	NM..... 564.92	MS..... 166.10	UT..... 123.08	VT..... 216.32	DC..... 4.19	PA..... 181.87	
28	IL..... 481.39	IN..... 461.78	AR..... 232.02	WI..... 540.23	PA..... 165.69	WI..... 122.54	OK..... 207.91	MN..... 4.08	MI..... 177.51	
29	NE..... 474.74	MS..... 456.71	WI..... 230.34	ID..... 531.94	LA..... 162.75	MO..... 122.36	ID..... 202.19	VA..... 4.02	IN..... 174.83	
30	MT..... 469.33	NC..... 449.24	SD..... 229.54	NC..... 530.79	MT..... 160.46	CO..... 117.28	IL..... 197.19	KY..... 3.98	VA..... 172.81	
31	MO..... 444.24	WI..... 445.63	ME..... 227.69	NJ..... 530.61	NC..... 159.45	DC..... 115.03	PA..... 196.65	NH..... 3.83	NV..... 170.07	
32	WV..... 441.25	AL..... 444.71	NE..... 227.03	VT..... 517.15	AK..... 157.24	WV..... 114.58	CT..... 189.62	FL..... 3.50	DE..... 163.27	
33	SC..... 436.18	WV..... 442.47	KS..... 220.26	KS..... 513.92	MO..... 157.17	KY..... 114.52	ME..... 189.62	KS..... 3.48	IL..... 163.13	
34	OK..... 430.65	ID..... 425.86	OH..... 216.55	OH..... 492.65	WV..... 155.59	OH..... 110.13	MA..... 182.11	WI..... 3.47	SD..... 160.28	
35	KS..... 413.93	SC..... 414.79	CA..... 214.82	WV..... 484.07	KY..... 151.54	MA..... 94.24	AL..... 178.34	NJ..... 3.32	MO..... 160.21	
36	AR..... 411.48	OH..... 399.55	AZ..... 214.62	MA..... 474.21	SD..... 149.57	HI..... 80.15	WI..... 177.98	MD..... 3.19	KY..... 159.81	
37	AZ..... 386.99	ND..... 391.73	OK..... 213.88	PA..... 460.34	ME..... 143.90	CT..... 72.17	VA..... 177.55	GA..... 3.03	OH..... 146.24	
38	AL..... 356.28	MI..... 391.28	AK..... 209.06	TX..... 460.20	MA..... 140.97	PA..... 67.02	IA..... 170.98	DE..... 2.89	LA..... 143.34	
39	AK..... 350.92	RI..... 387.44	ID..... 208.85	MT..... 452.48	TX..... 140.21	IL..... 52.76	WA..... 168.58	NY..... 2.75	AR..... 138.08	
40	NM..... 338.05	PA..... 379.40	IA..... 208.20	AR..... 451.82	ID..... 132.86	AK..... 46.31	MI..... 159.81	ME..... 2.61	NM..... 135.60	
41	LA..... 259.00	IA..... 376.46	MS..... 203.38	DC..... 434.38	IL..... 130.94	NJ..... 44.98	MO..... 156.77	SC..... 2.61	WI..... 129.17	
42	ND..... 249.01	KY..... 368.13	CO..... 201.54	KY..... 424.12	NJ..... 127.79	DE..... 43.00	IN..... 155.53	MA..... 2.43	CT..... 116.15	
43	MS..... 226.05	VA..... 330.22	MA..... 195.20	MO..... 422.34	CA..... 126.24	MT..... 40.81	MD..... 153.85	IN..... 2.30	NJ..... 114.69	
44	NH..... 118.18	MA..... 330.00	MO..... 193.31	NH..... 415.21	TN..... 114.07	AZ..... 40.67	OH..... 153.46	PA..... 2.28	ME..... 113.32	
45	TN..... 78.47	MD..... 325.06	OR..... 188.10	MD..... 413.14	CT..... 112.46	ME..... 37.60	SC..... 151.91	TN..... 2.18	ID..... 111.90	
46	FL..... 52.35	VT..... 276.96	GA..... 187.31	AZ..... 406.11	HI..... 107.87	SD..... 34.22	DC..... 148.57	MO..... 1.85	HI..... 109.92	
47	SD..... 50.27	AK..... 133.43	SC..... 178.81	SD..... 385.73	FL..... 101.39	ND..... 23.70	AR..... 146.63	AR..... 1.71	MD..... 99.26	
48	TX..... .06	DE..... -	UT..... 154.49	IL..... 371.84	GA..... 97.73	RI..... 7.24	GA..... 145.70	OH..... 1.68	MT..... 93.57	
49	NV..... -	MT..... -	IN..... 150.72	ME..... 369.16	NV..... 97.55	MD..... 6.32	MS..... 132.29	VT..... 1.19	RI..... 80.74	
50	WA..... -	NH..... -	MI..... 146.01	CT..... 365.19	NY..... 93.18	VT..... 4.38	NC..... 128.86	IL..... .78	WV..... 73.04	
51	WY..... -	OR..... -	WY..... 133.11	RI..... 331.39	DC..... 22.74	NH..... 2.67	TN..... 127.36	WV..... .29	ND..... 68.68	

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

**Table 53. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1991-92**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General expenditure									
	Total	Total <sup>1</sup>	Current expenditure	Capital outlay	Education		Public welfare	Hospitals	Health	
					Higher	Elementary and secondary				
1	2	3	4	5	6	7	8	9		
	<b>US..... 4 651.13</b>	<b>US..... 3 945.37</b>	<b>US..... 3 468.28</b>	<b>US..... 477.08</b>	<b>US..... 333.59</b>	<b>US..... 901.20</b>	<b>US..... 638.19</b>	<b>US..... 237.79</b>	<b>US..... 118.34</b>	
1	AK..... 11 956.62	AK..... 10 563.75	AK..... 9 361.48	HI..... 1 363.45	ND..... 583.07	AK..... 1 800.94	DC..... 1 436.64	DC..... 605.38	DC..... 276.25	
2	DC..... 9 593.08	DC..... 7 287.19	DC..... 6 509.20	AK..... 1 202.26	DE..... 572.53	WY..... 1 320.46	NH..... 1 190.29	WY..... 497.70	AK..... 270.48	
3	NY..... 6 884.34	NY..... 5 682.79	NY..... 5 091.10	WY..... 1 016.27	WY..... 531.20	NY..... 1 228.33	NY..... 1 179.24	GA..... 468.38	HI..... 196.16	
4	WY..... 6 140.81	WY..... 5 547.69	WY..... 4 531.41	NV..... 811.74	AK..... 519.64	CT..... 1 181.25	AK..... 917.21	AL..... 454.93	MI..... 187.88	
5	HI..... 5 889.42	HI..... 5 327.16	RI..... 4 322.32	WA..... 786.67	UT..... 497.19	NJ..... 1 175.11	MA..... 869.80	NY..... 409.55	WA..... 181.44	
6	WA..... 5 535.70	RI..... 4 756.49	NJ..... 4 257.90	DC..... 777.99	KS..... 490.27	WA..... 1 070.45	ME..... 819.37	MS..... 407.88	DE..... 168.20	
7	RI..... 5 489.11	NJ..... 4 736.52	CT..... 4 169.00	CO..... 641.24	NM..... 485.16	MN..... 1 043.49	MN..... 814.98	LA..... 388.23	CA..... 164.21	
8	NJ..... 5 486.21	CT..... 4 714.24	MN..... 4 024.71	AZ..... 608.32	VT..... 473.74	VT..... 1 027.60	PA..... 780.48	SC..... 352.19	RI..... 147.89	
9	CT..... 5 370.31	MN..... 4 629.62	HI..... 3 963.71	MN..... 604.92	HI..... 450.64	DC..... 1 027.59	NJ..... 765.87	IA..... 325.75	MA..... 142.21	
10	CA..... 5 339.54	CA..... 4 344.87	CA..... 3 925.44	DE..... 604.39	IA..... 447.58	WI..... 1 026.63	RI..... 765.36	MN..... 302.44	NY..... 139.65	
11	MN..... 5 208.50	WA..... 4 338.11	NH..... 3 808.72	NY..... 591.69	NE..... 433.74	OR..... 981.26	CT..... 754.32	TN..... 288.27	AL..... 134.98	
12	MA..... 5 104.35	DE..... 4 309.79	VT..... 3 752.97	ND..... 573.34	CO..... 431.54	CA..... 975.13	CA..... 743.03	IN..... 280.45	NC..... 162.21	
13	ND..... 4 975.53	MA..... 4 141.87	MA..... 3 739.49	CT..... 545.25	MI..... 420.06	MI..... 964.91	WI..... 691.01	OK..... 274.10	OH..... 130.91	
14	DE..... 4 815.51	NV..... 4 119.30	DE..... 3 705.39	FL..... 530.94	WA..... 403.19	RI..... 943.13	VT..... 672.68	NC..... 267.17	OR..... 130.53	
15	OR..... 4 717.69	NH..... 4 094.70	OR..... 3 575.12	MT..... 526.36	OR..... 401.88	MT..... 940.03	KY..... 647.93	CA..... 262.98	SC..... 128.97	
16	NE..... 4 632.25	VT..... 4 071.22	WA..... 3 551.45	WI..... 523.19	AZ..... 393.85	NE..... 932.36	OH..... 638.30	NE..... 255.86	MN..... 128.82	
17	CO..... 4 551.53	OR..... 4 049.15	NM..... 3 473.92	SD..... 517.21	WI..... 393.41	NV..... 927.23	WV..... 607.89	NV..... 242.50	MT..... 126.78	
18	NH..... 4 535.68	WI..... 3 979.67	WI..... 3 456.48	ID..... 508.09	IN..... 389.80	DE..... 917.67	MI..... 606.79	CT..... 236.81	NM..... 126.65	
19	VT..... 4 532.40	NM..... 3 962.10	ME..... 3 445.60	IA..... 503.10	NC..... 379.39	CO..... 913.67	LA..... 597.71	NM..... 235.00	FL..... 118.09	
20	WI..... 4 431.89	ND..... 3 934.37	MI..... 3 427.82	KS..... 489.95	MN..... 372.40	TX..... 903.11	ND..... 577.79	TX..... 229.67	MD..... 115.20	
21	MI..... 4 398.73	CO..... 3 865.05	ND..... 3 361.03	NM..... 488.18	CA..... 364.27	NH..... 894.40	MD..... 558.76	FL..... 228.03	AZ..... 113.93	
22	PA..... 4 372.74	ME..... 3 810.71	LA..... 3 350.07	NJ..... 478.62	SC..... 353.32	VA..... 889.67	WA..... 558.39	KS..... 216.36	VA..... 112.06	
23	NM..... 4 352.77	MI..... 3 782.61	NV..... 3 307.57	OR..... 474.02	AL..... 351.62	IN..... 887.19	IL..... 538.32	MA..... 216.35	CT..... 111.32	
24	AZ..... 4 332.12	MT..... 3 753.32	PA..... 3 306.80	TN..... 465.45	MD..... 350.62	MD..... 886.16	HI..... 536.94	WA..... 211.76	WI..... 108.52	
25	ME..... 4 282.58	PA..... 3 727.68	MD..... 3 281.24	GA..... 461.36	ID..... 350.45	CA..... 879.51	TN..... 535.19	ID..... 203.26	WY..... 108.28	
26	ND..... 4 276.77	LA..... 3 727.47	MT..... 3 226.96	NE..... 460.95	OK..... 341.75	WV..... 871.09	SC..... 533.15	MI..... 192.52	NH..... 105.16	
27	MD..... 4 246.23	MD..... 3 696.11	CO..... 3 223.81	IL..... 443.27	PA..... 333.81	PA..... 868.62	IA..... 509.77	VA..... 183.96	IL..... 99.72	
28	MT..... 4 238.54	AZ..... 3 674.57	IA..... 3 146.86	RI..... 434.17	VA..... 331.87	KS..... 866.06	GA..... 508.40	OR..... 178.91	PA..... 93.38	
29	OH..... 4 204.08	IA..... 3 649.96	AZ..... 3 066.25	VA..... 433.67	TX..... 330.47	IA..... 859.64	AZ..... 502.40	MO..... 171.23	LA..... 91.28	
30	LA..... 4 151.82	FL..... 3 561.36	IL..... 3 061.56	TX..... 427.25	MS..... 328.65	OH..... 857.85	MO..... 498.04	CO..... 166.51	TN..... 90.04	
31	IL..... 4 121.64	IL..... 3 504.84	OH..... 3 038.32	OH..... 425.37	OH..... 325.07	AZ..... 853.97	AR..... 496.92	HI..... 162.02	CO..... 89.62	
32	UT..... 4 118.19	KS..... 3 466.98	FL..... 3 030.43	UT..... 424.43	AR..... 323.12	NM..... 853.80	OK..... 485.31	OH..... 160.04	MO..... 88.52	
33	FL..... 4 094.64	OH..... 3 463.69	NE..... 2 992.95	PA..... 420.88	KY..... 320.97	FL..... 851.10	IN..... 484.67	AR..... 157.08	ME..... 87.34	
34	TN..... 4 077.10	NE..... 3 453.90	KS..... 2 977.03	NC..... 419.75	MT..... 306.10	FL..... 832.32	NM..... 478.74	WI..... 144.44	UT..... 86.67	
35	IA..... 4 005.62	VA..... 3 409.09	VA..... 2 975.42	CA..... 419.43	WV..... 306.09	SD..... 827.87	NE..... 464.98	WI..... 143.74	WV..... 85.84	
36	SC..... 3 957.45	GA..... 3 378.29	WV..... 2 951.43	SC..... 417.91	TN..... 304.45	GA..... 815.63	OR..... 463.91	KY..... 143.53	ID..... 83.65	
37	GA..... 3 949.43	SC..... 3 312.60	GA..... 2 916.93	AL..... 417.36	NV..... 293.65	MA..... 813.43	AL..... 462.62	WV..... 143.40	OK..... 81.87	
38	KS..... 3 946.32	WV..... 3 299.76	SC..... 2 894.69	MD..... 414.87	LA..... 291.64	NC..... 811.31	NC..... 454.86	NJ..... 143.26	GA..... 80.95	
39	WV..... 3 851.22	SD..... 3 299.49	IN..... 2 888.52	MS..... 413.76	IL..... 290.23	IL..... 807.66	CO..... 454.39	IL..... 127.98	NJ..... 80.88	
40	NC..... 3 846.01	IN..... 3 296.03	UT..... 2 863.12	IN..... 407.52	ME..... 288.66	SC..... 802.62	MS..... 451.97	PA..... 127.75	VT..... 79.81	
41	AL..... 3 811.83	UT..... 3 287.55	AL..... 2 838.53	MA..... 402.38	RI..... 287.25	ND..... 801.12	MT..... 448.05	AK..... 121.29	KS..... 77.79	
42	VA..... 3 777.87	AL..... 3 255.90	KY..... 2 822.76	OK..... 394.20	NY..... 281.36	ID..... 798.63	SD..... 431.82	RI..... 104.39	AR..... 76.27	
43	TX..... 3 734.84	TX..... 3 230.09	TX..... 2 802.84	KY..... 393.92	NJ..... 280.81	OK..... 787.91	DE..... 431.18	SD..... 95.82	SD..... 75.24	
44	OK..... 3 684.19	NC..... 3 221.42	NC..... 2 801.67	LA..... 377.40	SD..... 261.28	MO..... 787.19	WY..... 424.44	ND..... 87.80	IA..... 71.20	
45	KY..... 3 642.01	KY..... 3 216.69	OK..... 2 791.13	MO..... 376.44	MO..... 249.99	LA..... 763.16	TX..... 424.29	MT..... 85.74	MS..... 70.87	
46	IN..... 3 624.20	ID..... 3 212.06	SD..... 2 782.28	ME..... 365.11	NH..... 248.07	HI..... 717.66	FL..... 414.98	AZ..... 82.29	NV..... 70.84	
47	ID..... 3 576.43	OK..... 3 185.32	ID..... 2 703.98	MI..... 354.78	GA..... 237.03	AR..... 701.97	UT..... 384.30	ME..... 80.76	KY..... 70.06	
48	SD..... 3 574.86	TN..... 3 115.67	MS..... 2 664.13	WV..... 348.33	CT..... 232.66	KY..... 662.04	NV..... 380.42	MD..... 69.30	TX..... 68.46	
49	MS..... 3 449.06	MS..... 3 077.89	TN..... 2 650.22	VT..... 318.25	FL..... 231.28	MS..... 645.24	VA..... 371.88	DE..... 63.93	IN..... 67.97	
50	MO..... 3 327.50	MO..... 2 935.77	MO..... 2 559.33	AR..... 309.35	MA..... 216.32	TN..... 612.95	ID..... 370.04	VT..... 39.41	NE..... 49.15	
51	AR..... 3 104.05	AR..... 2 795.32	AR..... 2 485.98	NH..... 285.98	DC..... 196.28	AL..... 592.41	KS..... 363.69	NH..... 34.02	ND..... 48.03	

See footnotes at end of table.

**Table 53. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1991-92—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General expenditure—Con.							Exhibit: Salaries and wages	Utility and liquor store expenditure
	Highways	Police	Fire	Correction	Parks and recreation	Sewerage	Interest on general debt		
	10	11	12	13	14	15	16		
	<b>US..... 270.80</b>	<b>US..... 142.46</b>	<b>US..... 59.31</b>	<b>US..... 115.87</b>	<b>US..... 64.34</b>	<b>US..... 84.47</b>	<b>US..... 222.60</b>	<b>US..... 1 541.25</b>	<b>US..... 343.03</b>
1	AK..... 1 077.71	DC..... 449.34	DC..... 159.54	DC..... 524.41	HI..... 195.09	DC..... 202.64	AK..... 1 390.03	DC..... 3 712.21	DC..... 1 692.49
2	WY..... 777.64	AK..... 220.42	RI..... 117.22	AK..... 231.10	NY..... 134.35	HI..... 150.23	DE..... 425.76	AK..... 3 110.92	NE..... 1 092.19
3	NM..... 482.37	NY..... 205.54	NV..... 96.36	NY..... 191.01	WY..... 120.00	WI..... 143.45	DC..... 389.19	NY..... 2 246.88	TN..... 777.01
4	IA..... 451.76	NV..... 199.77	MA..... 90.98	NV..... 181.96	RI..... 117.59	NJ..... 134.70	NY..... 361.45	WY..... 2 046.71	WA..... 710.28
5	ND..... 451.39	AZ..... 199.49	CT..... 90.12	CA..... 163.04	CO..... 113.97	AK..... 132.37	RI..... 348.34	NJ..... 1 777.74	AK..... 695.50
6	MT..... 443.81	CA..... 195.02	AK..... 82.03	DE..... 160.50	IL..... 104.16	MA..... 128.54	MT..... 344.52	CT..... 1 719.19	UT..... 621.14
7	SD..... 440.91	WY..... 190.79	CA..... 81.62	WA..... 145.27	MN..... 101.96	DE..... 127.72	OR..... 342.73	HI..... 1 719.55	NY..... 560.78
8	VT..... 437.98	FL..... 172.61	NY..... 77.79	FL..... 142.02	ND..... 101.74	WA..... 113.79	WY..... 328.98	WA..... 1 707.98	CA..... 471.33
9	DE..... 401.02	AZ..... 165.11	OR..... 71.30	MD..... 136.68	AK..... 101.39	OR..... 111.45	NH..... 328.62	CA..... 1 699.61	MA..... 442.59
10	MN..... 396.96	IL..... 153.75	WA..... 69.68	AZ..... 133.95	DC..... 98.68	RI..... 101.17	NV..... 314.64	MN..... 1 684.38	AZ..... 423.37
11	KS..... 383.39	CT..... 151.70	MD..... 69.26	CT..... 127.87	WA..... 96.45	MI..... 99.20	LA..... 313.34	NE..... 1 601.15	NC..... 419.53
12	HI..... 381.22	NM..... 147.82	WY..... 68.69	GA..... 120.92	FL..... 84.39	NY..... 98.54	HI..... 312.40	DE..... 1 599.94	SC..... 411.58
13	NE..... 352.83	HI..... 146.48	OH..... 67.72	MI..... 120.23	CA..... 80.18	CA..... 97.70	NJ..... 290.77	CO..... 1 570.33	AL..... 368.59
14	NV..... 341.29	MD..... 145.90	FL..... 63.57	NJ..... 119.18	NM..... 78.02	MD..... 95.16	MA..... 288.75	OR..... 1 546.04	CO..... 362.76
15	CT..... 336.21	DE..... 143.87	IL..... 61.86	SC..... 116.58	MD..... 77.74	OH..... 94.21	CT..... 287.71	MI..... 1 539.55	GA..... 361.48
16	NJ..... 332.98	CO..... 143.32	WI..... 61.84	CO..... 115.46	OR..... 68.88	MN..... 90.98	MN..... 282.77	IA..... 1 533.29	FL..... 350.45
17	ID..... 332.07	RI..... 143.07	VA..... 61.71	VA..... 108.25	UT..... 68.28	PA..... 84.53	CO..... 275.91	NV..... 1 532.39	TX..... 308.08
18	ME..... 319.99	WI..... 140.49	CO..... 61.14	MA..... 108.02	GA..... 67.87	VA..... 83.03	VT..... 275.20	MD..... 1 528.22	OR..... 302.91
19	CO..... 312.93	MI..... 139.17	AZ..... 60.63	NM..... 107.27	NY..... 67.50	ME..... 82.73	AZ..... 274.16	MA..... 1 528.14	KS..... 297.66
20	IL..... 311.15	LA..... 135.62	NH..... 60.44	TX..... 106.27	NJ..... 66.72	CT..... 81.30	PA..... 256.12	KS..... 1 476.14	MN..... 283.85
21	WI..... 306.39	MN..... 132.64	NJ..... 59.96	OR..... 105.62	WI..... 64.16	IL..... 81.23	SD..... 234.60	WI..... 1 459.54	IL..... 268.72
22	WV..... 302.76	MA..... 131.39	HI..... 58.33	RI..... 105.59	AZ..... 62.20	IN..... 79.55	WV..... 234.38	FL..... 1 458.93	PA..... 262.59
23	AV..... 301.26	WA..... 126.83	NM..... 55.76	RI..... 100.62	IA..... 60.19	NV..... 76.89	FL..... 232.85	VT..... 1 455.19	VT..... 242.23
24	OK..... 300.17	NH..... 124.47	ME..... 49.13	NC..... 99.15	DE..... 58.59	LA..... 72.67	ME..... 227.84	NM..... 1 452.73	NV..... 229.90
25	LA..... 290.80	OR..... 123.37	MO..... 48.69	WI..... 97.81	SD..... 57.43	AZ..... 72.51	VT..... 226.83	VA..... 1 427.90	WY..... 217.18
26	MS..... 289.65	OH..... 122.06	GA..... 47.99	WY..... 96.32	NC..... 54.77	MO..... 72.33	MD..... 218.31	RI..... 1 423.23	OK..... 215.17
27	KY..... 285.92	VA..... 119.80	OK..... 47.67	HI..... 92.21	TN..... 53.14	NM..... 70.86	ND..... 214.98	SC..... 1 404.41	HI..... 210.98
28	WA..... 283.30	ID..... 117.96	MI..... 47.36	TN..... 92.09	CT..... 52.54	TX..... 70.58	IL..... 210.93	IL..... 1 401.27	NH..... 207.97
29	NY..... 282.61	TX..... 115.64	TN..... 47.00	PA..... 87.02	MO..... 51.81	AL..... 70.34	TX..... 204.63	MT..... 1 400.71	NJ..... 207.19
30	VA..... 281.23	KS..... 114.46	LA..... 46.56	KS..... 84.87	VA..... 51.80	VT..... 68.88	CA..... 193.25	AZ..... 1 398.99	MI..... 206.78
31	OR..... 270.31	NC..... 107.68	KS..... 46.11	LA..... 84.01	LA..... 51.53	IA..... 68.75	WI..... 191.08	LA..... 1 398.65	MS..... 198.98
32	TN..... 269.18	GA..... 107.40	TX..... 45.56	OH..... 82.31	NE..... 48.43	TN..... 66.46	VA..... 190.19	ND..... 1 391.61	IN..... 198.77
33	AR..... 268.03	MO..... 105.76	MN..... 45.10	IL..... 81.17	AL..... 47.54	CO..... 65.35	NM..... 185.91	OH..... 1 368.04	IA..... 191.25
34	NH..... 254.69	PA..... 103.90	IN..... 44.17	ME..... 81.10	MI..... 47.34	WY..... 62.05	WA..... 182.48	OK..... 1 366.25	OH..... 184.98
35	FL..... 254.20	UT..... 100.66	ID..... 43.99	UT..... 75.53	OK..... 47.06	NH..... 59.67	KS..... 177.32	GA..... 1 348.20	MO..... 184.81
36	MO..... 251.15	AL..... 98.85	AL..... 40.36	IN..... 71.29	OH..... 46.66	ID..... 58.70	UT..... 176.89	NC..... 1 344.48	VA..... 182.30
37	OH..... 246.96	IA..... 97.68	UT..... 40.17	ID..... 69.97	KS..... 45.41	MT..... 58.58	AL..... 162.00	AL..... 1 314.37	KY..... 175.81
38	UT..... 238.45	TN..... 97.14	NC..... 39.20	KY..... 69.36	KY..... 44.76	FL..... 57.92	OH..... 154.74	IN..... 1 309.81	MD..... 173.35
39	NC..... 235.62	VT..... 96.02	IA..... 35.94	OK..... 68.53	SC..... 44.17	GA..... 56.44	OK..... 150.38	TX..... 1 304.74	DE..... 166.98
40	AL..... 234.87	MT..... 95.14	NE..... 35.72	MN..... 68.06	TX..... 43.73	WV..... 54.70	TN..... 145.40	UT..... 1 299.69	SD..... 163.74
41	RI..... 233.95	OK..... 92.69	MS..... 35.56	NE..... 66.88	ID..... 43.06	OK..... 52.59	MI..... 145.11	ME..... 1 297.99	WI..... 159.66
42	TX..... 230.64	SC..... 91.57	KY..... 34.74	AL..... 60.88	PA..... 36.75	UT..... 49.99	SC..... 142.85	ID..... 1 286.35	CT..... 159.61
43	MD..... 229.66	NE..... 89.99	VT..... 34.13	VT..... 59.49	NH..... 36.70	KS..... 49.73	MO..... 140.62	KY..... 1 283.07	LA..... 155.72
44	PA..... 224.41	SD..... 85.20	SC..... 33.65	MT..... 56.62	WV..... 36.07	NY..... 47.39	NE..... 135.09	NH..... 1 276.42	NM..... 146.27
45	MA..... 220.08	ME..... 82.72	MT..... 30.97	MO..... 54.97	IN..... 35.00	NE..... 46.70	AR..... 132.40	PA..... 1 254.85	AR..... 129.91
46	IN..... 216.96	IN..... 82.46	SD..... 29.96	AR..... 54.49	VT..... 33.63	ND..... 43.74	IA..... 130.24	MO..... 1 207.45	ID..... 119.77
47	GA..... 208.40	KY..... 80.48	PA..... 28.45	SD..... 53.90	ME..... 32.20	SC..... 42.74	IN..... 128.78	SD..... 1 199.43	ME..... 116.16
48	MI..... 204.89	MS..... 79.09	AR..... 27.90	IA..... 50.08	MT..... 31.07	SD..... 42.32	MS..... 128.17	WV..... 1 175.11	RI..... 104.94
49	CA..... 203.28	ND..... 74.88	ND..... 27.75	ND..... 42.75	MA..... 29.96	MS..... 39.64	GA..... 128.14	TN..... 1 171.33	MT..... 92.07
50	DC..... 200.40	AR..... 72.93	WV..... 20.20	MS..... 39.95	AR..... 27.76	AR..... 36.18	ID..... 128.03	MS..... 1 158.55	WV..... 87.37
51	SC..... 175.80	WV..... 52.89	DE..... 19.88	WV..... 31.13	MS..... 24.41	NC..... 35.63	NC..... 108.69	AR..... 1 151.34	ND..... 74.64

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

**Table 54. State and Local Governments Ranked According to Selected Per Capita Debt and Cash and Security Amounts: 1991-92**

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	Debt at end of fiscal year						Cash and security holdings			
	Total	Long term	Short term	By function			Total <sup>1</sup>	Insurance trust systems	Other than insurance trust	
				Hospitals	Education	Utilities				
	1	2	3	4	5	6	7	8	9	
	<b>US..... 3 922.68</b>	<b>US..... 3836.37</b>	<b>US..... 86.31</b>	<b>US..... (NA)</b>	<b>US..... 468.34</b>	<b>US..... 598.14</b>	<b>US..... 6 649.44</b>	<b>US..... 3 510.68</b>	<b>US..... 3 138.79</b>	
1	AK..... 17 386.91	AK..... 17 373.11	NY..... 340.77	AL..... (NA)	AK..... 1 111.66	UT..... 3 439.58	AK..... 50 650.82	AK..... 9 383.66	AK..... 41 267.16	
2	DC..... 8 136.47	DC..... 8 136.47	MA..... 248.58	AK..... (NA)	KY..... 871.93	WA..... 2 597.27	WY..... 14 680.82	NY..... 6 529.93	WY..... 10 586.93	
3	DE..... 6 702.66	DE..... 6 631.90	MN..... 211.72	AK..... (NA)	AZ..... 853.71	DC..... 1 654.70	NY..... 9 753.18	OH..... 6 049.75	DE..... 6 027.71	
4	NY..... 6 428.49	NY..... 6 087.72	NJ..... 205.53	AK..... (NA)	NV..... 749.59	AZ..... 1 430.63	DE..... 9 380.00	WI..... 5 201.85	NM..... 5 228.05	
5	RI..... 5 930.37	UT..... 5 882.82	IN..... 146.01	CA..... (NA)	NY..... 732.67	NE..... 1 421.48	NM..... 9 203.12	CA..... 4 750.76	MT..... 5 743.57	
6	UT..... 5 894.12	RI..... 5 799.76	RI..... 130.61	CO..... (NA)	WA..... 726.95	AK..... 1 369.55	HI..... 8 832.62	HI..... 4 268.48	MN..... 4 699.90	
7	WA..... 5 584.25	WA..... 5 559.75	CT..... 128.48	CT..... (NA)	PA..... 688.98	SC..... 1 270.11	MN..... 8 466.25	WA..... 4 206.54	HI..... 4 564.13	
8	MA..... 5 486.70	HI..... 5 289.13	CA..... 123.65	DE..... (NA)	FL..... 662.74	GA..... 1 109.95	MT..... 8 453.86	WY..... 4 093.89	NH..... 4 317.34	
9	HI..... 5 328.96	MA..... 5 238.12	WI..... 116.32	DC..... (NA)	TX..... 644.73	NY..... 1 016.08	CA..... 8 244.15	CO..... 3 991.09	ND..... 4 228.05	
10	NH..... 5 256.03	NH..... 5 211.08	VT..... 97.25	FL..... (NA)	CO..... 626.63	NC..... 972.91	OH..... 8 163.16	NV..... 3 945.29	CO..... 4 168.14	
11	AZ..... 5 096.01	AZ..... 5 094.58	OH..... 93.06	GA..... (NA)	VA..... 588.21	CO..... 944.45	CO..... 8 159.22	MN..... 3 766.35	SD..... 4 159.18	
12	CO..... 4 825.29	CO..... 4 823.65	PA..... 80.28	HI..... (NA)	MI..... 582.17	TX..... 854.96	NV..... 7 627.49	NJ..... 3 722.32	RI..... 3 973.92	
13	CT..... 4 787.67	CT..... 4 659.19	DE..... 70.76	IL..... (NA)	WI..... 550.59	WI..... 714.42	WI..... 7 421.08	SC..... 3 709.63	NV..... 3 682.21	
14	MT..... 4 624.06	MT..... 4 603.45	SE..... 56.95	ID..... (NA)	IN..... 507.35	CA..... 672.42	NJ..... 6 952.99	MD..... 3 347.22	OR..... 3 661.96	
15	WY..... 4 514.26	WY..... 4 508.14	TN..... 55.93	IN..... (NA)	WY..... 479.39	OK..... 639.57	WA..... 6 832.71	DE..... 3 332.29	LA..... 3 523.74	
16	NV..... 4 508.96	NV..... 4 500.68	IA..... 53.89	IA..... (NA)	WV..... 472.13	MA..... 638.39	OR..... 6 747.87	AZ..... 3 276.41	FL..... 3 508.19	
17	MN..... 4 506.34	LA..... 4 408.61	IL..... 45.20	KS..... (NA)	AL..... 433.73	NV..... 438.57	RI..... 6 719.07	NM..... 3 275.77	CA..... 3 493.38	
18	NJ..... 4 503.05	NJ..... 4 297.52	NH..... 44.95	KY..... (NA)	SC..... 426.92	NM..... 409.82	SD..... 6 705.82	MI..... 3 197.66	KY..... 3 469.47	
19	LA..... 4 434.15	MN..... 4 294.63	OR..... 41.31	LA..... (NA)	NH..... 392.72	TN..... 387.41	ND..... 6 248.28	IL..... 3 094.50	UT..... 3 411.77	
20	KY..... 4 280.59	KY..... 4 276.01	HI..... 39.83	ME..... (NA)	NM..... 391.46	MN..... 387.03	AZ..... 6 069.07	OR..... 3 085.90	WV..... 3 345.64	
21	FL..... 4 163.44	FL..... 4 158.04	TX..... 38.54	MD..... (NA)	OH..... 376.16	OR..... 372.13	IL..... 6 020.75	NC..... 3 069.99	NE..... 3 304.92	
22	PA..... 4 019.73	PA..... 4 019.73	KS..... 32.80	MA..... (NA)	OH..... 375.79	VT..... 359.79	UT..... 5 975.41	CT..... 3 026.56	NJ..... 3 230.68	
23	MD..... 3 920.83	MD..... 3 895.90	ME..... 30.57	MI..... (NA)	AR..... 375.73	VA..... 290.10	PA..... 5 966.42	DC..... 2 988.54	NY..... 3 223.25	
24	TX..... 3 767.60	TX..... 3 729.06	ID..... 30.35	MN..... (NA)	IA..... 363.29	VA..... 270.65	LA..... 5 953.36	LA..... 2 830.48	TX..... 3 185.08	
25	CA..... 3 758.25	CA..... 3 634.60	NC..... 28.85	MS..... (NA)	IA..... 358.58	KS..... 266.77	CT..... 5 806.66	GA..... 2 802.80	PA..... 3 135.95	
26	OR..... 3 608.87	OR..... 3 567.56	LA..... 25.53	MO..... (NA)	IL..... 353.71	AL..... 261.42	KY..... 5 786.04	RI..... 2 745.16	MA..... 2 956.10	
27	VT..... 3 565.64	WV..... 3 523.88	MD..... 24.93	MT..... (NA)	DE..... 350.40	WY..... 258.28	SC..... 5 758.24	AL..... 2 739.42	VA..... 2 935.80	
28	WV..... 3 526.70	IL..... 3 473.92	WA..... 24.50	NE..... (NA)	MD..... 331.71	KY..... 256.94	NH..... 5 745.39	MT..... 2 710.28	OK..... 2 928.08	
29	IL..... 3 519.11	VT..... 3 468.39	MO..... 21.67	NV..... (NA)	LA..... 329.65	AR..... 241.24	FL..... 5 633.16	MO..... 2 649.32	IL..... 2 926.25	
30	SD..... 3 453.76	SD..... 3 452.42	MT..... 20.61	NH..... (NA)	TN..... 329.16	MI..... 210.53	MD..... 5 604.20	TN..... 2 597.90	KS..... 2 831.06	
31	NE..... 3 359.90	NE..... 3 342.05	MI..... 19.05	NJ..... (NA)	OR..... 326.71	MO..... 201.66	VA..... 5 524.45	VA..... 2 588.65	AZ..... 2 792.66	
32	ME..... 3 330.41	ME..... 3 299.84	NE..... 17.84	NM..... (NA)	MO..... 322.40	NH..... 200.04	MI..... 5 464.07	UT..... 2 563.65	VT..... 2 785.83	
33	VA..... 3 218.76	VA..... 3 206.32	GA..... 17.53	NY..... (NA)	UT..... 322.21	IA..... 199.99	TX..... 5 386.26	SD..... 2 546.65	CT..... 2 780.10	
34	SC..... 3 180.72	SC..... 3 123.77	GA..... 13.86	NC..... (NA)	RI..... 315.53	MD..... 195.85	DC..... 5 265.15	LA..... 2 429.62	ME..... 2 632.21	
35	KS..... 3 129.13	GA..... 3 110.61	AK..... 13.80	ND..... (NA)	ME..... 312.93	LA..... 189.76	NC..... 5 098.57	KY..... 2 316.57	WA..... 2 626.17	
36	GA..... 3 128.13	ND..... 3 101.29	VA..... 12.44	OH..... (NA)	MT..... 305.92	IL..... 188.68	MA..... 5 097.93	IA..... 2 316.20	ID..... 2 520.17	
37	ND..... 3 113.43	KS..... 3 096.33	ND..... 12.15	OK..... (NA)	CA..... 295.78	SD..... 187.41	AL..... 5 074.33	TX..... 2 201.18	IN..... 2 410.20	
38	NM..... 3 058.96	NM..... 3 045.10	UT..... 11.29	OR..... (NA)	NE..... 278.64	NJ..... 172.92	WV..... 5 032.65	MA..... 2 141.83	AL..... 2 334.91	
39	WI..... 3 034.71	WI..... 2 918.40	AR..... 10.90	PA..... (NA)	WI..... 276.60	OH..... 170.15	OK..... 5 026.49	MS..... 2 129.10	MO..... 2 315.51	
40	OK..... 2 827.27	OK..... 2 825.99	NV..... 8.27	RI..... (NA)	KS..... 274.66	CT..... 161.79	GA..... 5 024.48	FL..... 2 124.96	AR..... 2 302.16	
41	AL..... 2 684.16	AL..... 2 680.22	WY..... 6.12	SC..... (NA)	GA..... 269.57	IN..... 149.11	MO..... 4 964.83	OK..... 2 098.41	DC..... 2 276.61	
42	NC..... 2 651.54	NC..... 2 622.70	MS..... 5.57	SD..... (NA)	ID..... 266.36	WV..... 148.04	NE..... 4 652.25	AR..... 2 078.66	MI..... 2 266.40	
43	MI..... 2 598.12	MI..... 2 579.07	FL..... 5.40	TN..... (NA)	VT..... 265.92	DE..... 133.50	KS..... 4 629.21	ND..... 2 020.24	MD..... 2 256.98	
44	TN..... 2 509.60	TN..... 2 453.68	KY..... 4.58	TX..... (NA)	NC..... 264.55	ME..... 133.35	VT..... 4 469.54	ID..... 1 871.41	GA..... 2 221.68	
45	OH..... 2 375.36	MO..... 2 312.74	AL..... 3.94	UT..... (NA)	SD..... 257.90	MS..... 132.62	TN..... 4 424.70	KS..... 1 798.14	WI..... 2 219.24	
46	MO..... 2 334.41	OH..... 2 282.30	WV..... 2.83	VT..... (NA)	MA..... 232.51	WI..... 124.14	ID..... 4 391.58	ME..... 1 688.97	OH..... 2 113.41	
47	IN..... 2 268.07	AR..... 2 228.37	CO..... 1.64	VA..... (NA)	MS..... 209.72	ID..... 118.99	AR..... 4 380.82	WV..... 1 687.01	IA..... 2 058.12	
48	AR..... 2 239.27	IN..... 2 122.06	AZ..... 1.43	WA..... (NA)	ND..... 207.86	MT..... 109.34	IA..... 4 374.32	VT..... 1 683.71	SC..... 2 048.61	
49	MS..... 2 008.54	MS..... 2 002.97	SD..... 1.34	WV..... (NA)	OK..... 151.65	HI..... 93.73	ME..... 4 321.18	IN..... 1 498.65	MS..... 2 045.58	
50	IA..... 1 973.54	IA..... 1 919.65	OK..... 1.27	WI..... (NA)	HI..... 3.78	ND..... 90.84	MS..... 4 174.68	NH..... 1 428.04	NC..... 2 028.58	
51	ID..... 1 870.02	ID..... 1 839.67	DC..... -	WY..... (NA)	DC..... -	RI..... 86.03	IN..... 3 908.85	NE..... 1 347.33	TN..... 1 826.80	

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

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## Appendix A.

# Definitions of Selected Terms

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**Agency and Private Trust Transactions**—Excluded from Census data on government finances because it involves receipt, holding, and disbursement of moneys by the government as agent or trustee for other governments or private persons, such as collection of local government taxes, collection of Federal income taxes and social security “taxes,” receipt and return of guarantee deposits, and the like.

**Agriculture**—Development and conservation of natural resources for agricultural purposes. Includes provision and support of agricultural extension services, experiment stations, fairs, associations, and other agricultural activities; promotion, improvement, regulation, and protection of agricultural production, processing, and marketing; and the like. Excludes activities related to Fish and Game, Forestry, irrigation, flood control, and other conservation activities. See Natural Resources.

**Aid to Local Governments**—See Intergovernmental Expenditure.

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

**Alcohol Beverages**—See under License Taxes and Sales and Gross Receipts Taxes.

**Amusements**—See under License Taxes and Sales and Gross Receipts Taxes.

**Assistance and Subsidies**—Cash contributions and subsidies to persons and foreign governments, not in payments for goods or services or claims against the government. For local governments, this object category comprises only direct Cash Assistance payments to public welfare recipients. For States, it includes also veterans’ bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic education institutions. Major Federal subsidy payments are for veterans’ benefits, agricultural support programs, and foreign aid.

**Auxiliary Enterprises**—State institutions of Higher Education. Dormitories, cafeterias, athletic contests, lunchroom, student activities, and other auxiliary activities of State institutions of higher education financed mainly by revenue from charges.

**Benefits, Insurance Trusts**—See Insurance Trust Expenditure.

**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, rounds, and other improvements, and purchase 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 Deposits**—Cash on hand and demand and savings or time deposits.

**Cash and Security Holdings**—Cash and Deposits and governmental and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by State loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by government concerned but does not include interfund loans, receivables, and the value of real property and other fixed assets.

**Cash Assistance**—Direct cash payments to beneficiaries of public welfare programs. See Public Welfare

**Categorical Assistance Programs**—Old Age Assistance, Aid to Families with Dependent Children, Aid to Blind, Aid to Disabled, and Medical Assistance. See Public Welfare.

**Charges and Miscellaneous General Revenue**—General Revenue other than taxes and Intergovernmental Revenue.

**Commercial Activities, n.e.c.**—See Miscellaneous Commercial Activities.

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

**Contributions, Insurance Trust**—Amounts derived from contributions, assessments, premiums, “taxes,” etc., required of employers and employees for financing of compulsory or voluntary social insurance programs operated by the government. Any contributions by a government to a social insurance system if administers (either as employer contributions or for general financial support) are excluded from insurance trust revenue. However, such contributions are included in exhibit statistics on insurance trust system receipts.

**Corporation Net Income Taxes**—Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

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

**Correctional Institutions**—State prisons, reformatories, houses of correction, and other State institutions for the confinement and correction of convicted persons and juveniles. Includes only State-operated facilities; excludes cost of maintaining prisoners in institutions of other governments.

**County Governments**—Organized local governments authorized in State constitutions and statutes and established to provide general government; includes those governments designed as counties, parishes in Louisiana, and boroughs in Alaska.

**Current Charges**—Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. 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 Expenditure**—All expenditures with the exception of Capital Outlay. Includes Current Operations, Assistance and Subsidies, interest on debt, and Insurance Benefits and Payments.

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

**Death and Gift Taxes**—Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

**Debt**—All long-term credit obligations of the government and its agencies whether backed by the governments’ full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligations bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligation, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from government-administered 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 payment—i.e., all expenditure other than Intergovernmental Expenditure.

**Document and Stock Transfer Taxes**—Taxes on the recording, registering, and transfer of documents such as mortgages, deeds, and securities, except taxes on recording or transfer of motor vehicle titles, which are classified elsewhere.

**Earnings on Investments, Insurance Trust Revenue**—Interest, dividends, and other earnings on securities held as assets to provide income for insurance trust programs. Includes earnings on securities of State government held by its own insurance trust funds but excludes rental income from real property held by insurance trust funds and rented to other State agencies.

**Education**—Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. State Institutions of Higher Education includes activities of institutions operated by the State, except that agricultural extension services and experiment stations are classified under Natural Resources and hospitals serving the public are classified under Hospitals. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other Auxiliary Enterprises

financed mainly through charges for services are reported on a gross basis. Elementary and Secondary Education comprises payments for instructional, support services, and other activities of local public schools for kindergarten through high school programs. Direct State expenditure for Other Education includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

**Education Services**—Comprises the functions of Education and Libraries.

**Electric Power**—Operation and maintenance of electric power system including production or acquisition and distribution of electric power. See under Utility.

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

**Employee-Retirement Expenditure**—Cash payments to beneficiaries (including withdrawals of contributions) of government-administered employee-retirement systems, local government 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 government-administered employee-retirement systems, earnings on investments held for such systems, and receipts of State payments for employees covered by government systems. Excludes any contributions by government, 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 as classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes. For States, includes employer contributions from local governments, for such systems covering local government employees.

**Employee-Retirement System**—A government-administered contributory plan for financing retirement and associated benefits for State or local government employees. Does not include noncontributory plans. See Insurance Trust System.

**Employment Security Administration**—Administration of unemployment compensation, public employment offices, and related services, and veterans' readjustment allowances. See Unemployment Compensation Expenditure for benefit payments under this program.

**Environment and Housing**—Comprises the functions Natural Resources, Parks and Recreation, Housing and Community Development, Sewerage, and Sanitation Other Than Sewerage.

**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, including both additional equipment and replacements. 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 of a government and excludes noncash 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 local government finances; tax administration; collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; and the like.

**Fines and Forfeits**—Penalties imposed for violation of amounts on deposit as performance guarantees. Does not include penalties on delinquent taxes.

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

**Fiscal Year**—The 12-month period at the end of which the government or any government agency determines its financial condition and the results of its operations and closes its books.

**Fish and Game**—Conservation and development of fish and game resources through regulation, protection, and propagation.

**Forestry**—Conservation, development, and promotion of forests and forest products. Includes forest fire prevention and forest fire-fighting activities.

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

**Functions**—Public purposes served by governmental activities (education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.

**Fund**—An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual governments, each fund is treated as a distinct fiscal entity. Here, however, transactions of funds are consolidated in accordance with the principles described in the introduction to this report.

**Gas Supply**—Operation and maintenance of gas supply systems including acquisition and distribution of natural gas. See under Utility.

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

**General Expenditure**—All government 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 Expenditure**—n.e.c. General Expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

**General Local Government Support**—Amounts distributed to local governments without restriction of function or purpose to which applicable.

**General Obligation Debt**—Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance from particular earmarked taxes, such as motor fuel sales taxes or property taxes. See also Full-faith and Credit Debt.

**General Public Buildings**—Provision and maintenance of public buildings not allocated to particular functions. This category is not applied in reporting Federal data.

**General Revenue**—All government revenue except Liquor Stores Revenue, Insurance Trust Revenue, and Utility Revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

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

**Governmental 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, and central staff services and agencies concerned with personnel administration, recording, planning, zoning, and the like.

**Health**—Outpatient 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) and included here. Sewage treatment operation 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 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 government 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 that allows the receiving government unrestricted use as to function or purpose.

**Intergovernmental Revenue From Federal Government**—Intergovernmental revenue received by a government directly from the Federal Government. For local governments, excludes Federal aid channeled through State governments, which is considered as Intergovernmental Revenue from State Government.

**Intergovernmental Revenue From Local Governments**—Amounts from local governments: for shares in financial support of programs administered by the State; for reimbursements of services performed or expenditures made for them by the State; for application to debt services on State debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to State-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency

transactions (see Agency and Private Trust Transactions). Excludes proceeds from interest on local government securities held by the State and proceeds from State taxes on local government facilities.

**Intergovernmental Revenue From State Government—**

All intergovernmental revenue received from the State government. For local governments, includes 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.

**Land and Existing Structures, Capital Outlay Expenditures—**Purchase of these assets as such, purchase of rights-of-way, payments on capital leases, and title search and similar activity associated with the purchase transactions. See Capital Outlay.

**Libraries—**Provision and support of public library facilities and services.

**License Taxes—**Taxes exacted (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. “License” 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, gasoline and oil inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenue.

1. **Alcoholic beverages.** Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.
2. **Amusements.** License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include “licenses” based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.
3. **Corporations in general.** Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specific exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).

4. **Hunting and fishing.** Commercial and noncommercial hunting and fishing licenses and shipping permits.

5. **Motor vehicles.** License taxes imposed on owners or operators of motor vehicle, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.

6. **Motor vehicle operators.** Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

7. **Occupations and businesses, n.e.c.** License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.

8. **Public utilities.** License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.

9. **Other license taxes.** License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges)

**Liquor Stores—**Alcoholic beverage distribution facilities operated by State and local governments maintaining alcoholic beverage monopoly systems. Liquor Stores Revenue and Liquor Stores Expenditure, as defined under the headings below, are included in revenue and expenditure.

**Liquor Stores Expenditure—**Expenditure for purchase of liquor for resale and provision and operation of government-maintained alcoholic beverage monopoly systems. 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 State and/or local liquor store operations. Excludes any State taxes collected by State 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 obligation 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.

**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 refund transactions.

**Miscellaneous and Unallocable Expenditure**—*General Expenditure* for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

**Miscellaneous Commercial Activities**—Provision and operation of commercial facilities not classified under particular functions. Includes a bank (North Dakota), and cement plant, hail insurance systems, and the like.

**Motor Fuel Sales Taxes**—See under *Sales and Gross Receipts Taxes*.

**Motor Vehicle Licenses Taxes**—See under *License Taxes*.

**Municipal Governments**—Organized local governments authorized in State constitutions and statutes and established to provide government for a specific concentration of population in a defined area; includes those governments designated as cities, villages, boroughs (except in Alaska), and towns (except in the six New England States, Minnesota, New York, and Wisconsin).

**Natural Resources**—Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs. For the Federal Government, includes agricultural experiment stations and extension services, farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects.

**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., for 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 resource of the government if the pledged sources are insufficient.

**Occupations and Business license Taxes**—See under *License Taxes*.

**Old-Age Assistance**—See *Public Welfare*.

**Parking Facilities**—Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

**Parks and Recreation**—Provision and support of recreational and cultural-scientific facilities and activities including golf courses, playfields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also includes building and operation of convention centers and exhibition halls.

**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, and vehicular inspection.

**Postal Service**—Activities of the Federal postal service are reported on a gross basis, without deduction for receipts from charges. Excludes subsidies to airlines, classed under Air Transportation.

**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 at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles, or on certain or all intangibles.

**Property Tax Relief**—Amounts received distinctly as reimbursement for State-mandated tax relief programs which have resulted in foregone tax revenue. Includes payments under property tax relief, renters relief, and similar programs.

**Protective Inspection and Regulation**—Regulation of private enterprise for the protection of the public and inspection of hazardous activities except for 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 Utility Taxes**—See under *License Taxes and Sales and Gross Receipts Taxes*

**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 government 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 government 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**—The issuance of long-term debt in exchange for, or to provide funds for, the retirement of long-term debt outstanding.

**Regular Highway Facilities**—State expenditure for *Highways,* other than toll facilities, is classified under this heading.

**Rents and Royalties**—Rents from leased properties, mineral leases, royalties, and miscellaneous rentals not relating to facilities incident to the performance of particular functions. Rental revenue from such facilities is classified as revenue from current charges for the activity of the function concerned.

**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 as 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. Includes amounts for labor in force account construction projects.

**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 of “commissions” allowed to merchants for collection of taxes from consumers are excluded. Comprises 10 different categories:

1. **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 or gross receipts from selected commodities, services, or business are reported separately under categories 3 through 10 below.
2. **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. Specific taxes included are shown in categories 3 through 10 below.
3. **Alcoholic Beverages.** Selective sales and gross receipts taxes on alcoholic beverages.
4. **Amusements.** Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.
5. **Insurance.** Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.
6. **Motor Fuels.** Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.
7. **Parimutuels.** Taxes measured by amounts wagered at race tracks, including “breakage” collected by the government.
8. **Public Utilities.** Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.
9. **Tobacco Products.** Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.

**10. Other Selective Sales and Gross Receipts Taxes.**

Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel other than motor fuel, meals, margarine, cement, etc.).

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

**Sanitation Other than Sewerage**—Street cleaning, solid waste collection and disposal, and provision of sanitary landfills.

**School District Governments**—Organized local entities providing public elementary, secondary, and for higher education which, under State law, have sufficient administration and fiscal autonomy to qualify as separate governments. Excludes dependent public school systems of county, municipal, township, or State governments.

**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.

**Severance Taxes**—Taxes imposed distinctively on removal of natural products (e.g., oil, gas, other minerals, timber, fish, etc.) from land or water and measured by value or quantity of products removed or sold.

**Sewerage**—Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other 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.

**Sinking Funds**—Funds established specifically for the redemption of *Long-Term Debt* principal

**Social Insurance Administration**—For State and local governments consists of Employment Security Administration activities, which comprise only administration of unemployment compensation programs and employment offices. Includes also Federal administration of Old Age, Survivors', Disability, and Health Insurance and other social insurance programs.

**Social Services and Income Maintenance**—Comprises the functions of *Public Welfare*, *Hospitals*, *Health*, *Social Insurance Administration*, and *Veterans' Services*

**Space Research and Technology**—Federal space activities, comprising programs of the National Aeronautics and Space Administration.

**Special District Governments**—All organized local entities (other than counties, municipalities, townships, or school districts) authorized by State law to provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments; known by a variety of titles, including districts, authorities, boards, and commissions.

**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 service on indebtedness incurred to finance the improvements ) and apportioned according to the assumed benefits to the property affected by the improvements.

**State Government**—The State government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units. It also includes any semi-autonomous authorities, institutions of higher education, districts, and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. As to all such agencies, financial information included in the Census reports represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central State funds. Each data item for a State government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds, bond funds, and all other special funds.

**Taxes**—Compulsory contributions exacted by a government for public purposes except employee and employee 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 local government tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are classified as *Intergovernmental Revenue*.

**Tobacco Products Sales Taxes**—See under *Sales* and *Gross Receipts Taxes*.

**Toll Highway Facilities**—Toll turnpikes and toll roads, toll bridges, ferries, and toll tunnels operated by State agencies. Expenditure for this purpose includes only acquisition,

construction, and maintenance of State facilities; it does not include any debt service on toll facility debt or any aid to local governments for toll facilities.

**Township Governments**—Organized local governments authorized in State constitutions and statutes and established to provide general government for areas defined without regard to population concentration; includes those governments designated as towns in Connecticut, Maine (including organized plantations), Massachusetts, Minnesota, New Hampshire (including organized locations), New York, Rhode Island, Vermont, and Wisconsin, and townships in other States.

**Transit**—Construction, maintenance, and operation of public mass Transit systems—bus, commuter rail, light rail, or subway systems. Excludes systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under *Highways*. See under *Utility*.

**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 *Utility*.

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

**Unemployment Compensation Expenditure**—Comprises payments made to beneficiaries under basic provisions of unemployment compensation programs and special program payments, such as for extended benefits triggered by economic conditions.

**Utility**—A government owned and operated water supply, electric light and power, gas supply, or transit system. Government revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of 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 government 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 government), 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 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 government. Also excludes income from utility fund investments and from other nonoperating properties (treated as *General Revenue*). Any monies from *Taxes*, *Special Assessments*, and *Intergovernmental Revenue* are classified as *General Revenue*, not *Utility Revenue*.

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

**Veterans' Services**—Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under *Public Welfare*, *Education*, *Hospitals*, or other functions.

**Water Supply**—Operation and maintenance of water supply system including acquisition and distribution of water to the general public or to other local governments for domestic or industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under *Natural Resources*. See under *Utility*.

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

**Withdrawals, Insurance Trust**—See *Insurance Trust Expenditure*.

**Workers' Compensation Expenditure**—Insurance trust expenditure for State-administered workers' compensation systems. Consists of cash benefit payments to injured workers covered by the system. Excludes State contributions to system on behalf of State employees and expenditure for administration.

**Workers' Compensation Revenue**—Employer premiums, assessments, and other contributions to State-administered workers' compensation systems and earnings on investments of systems. Excludes contributions by State governments for State employees covered by system.

**Workers' Compensation System**—A State-administered plan for compulsory accident and injury insurance of workers through accumulation of assets from contributions collected from employers for financing cash benefits to eligible injured workers.

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## Appendix B.

# Finances of Individual City-Counties Having 100,000 Population or More Classified as Municipalities: 1991-92

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Appendix B contains a summary of financial data in governments of 100,000 population or more where there has been a merger of the municipal and county government activities.

A number of municipalities 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. The 27 governments of this type with 100,000 population or more accounted for about 33 percent of the total revenue and expenditure, and 29 percent of the total indebtedness of all municipalities in the Nation in fiscal 1991-92.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

	Geographic area	Population, 1990	Fiscal year ends in month of—	Revenue							Expenditure		
				General revenue							Utility, liquor store, and employee retirement revenue	Total	General expenditure  Total
				Total	Intergovernmental revenue		General revenue from own sources						
					From Fed- eral Gov- ernment	From State gov- ernment	Total	Taxes					
1	Alaska-Anchorage . . . . .	226,338	June	814,878	695,829	5,511	264,048	426,270	179,249	119,049	868,330	698,887	
2	California-San Francisco . . . . .	723,959	June	3,416,701	2,640,255	121,575	773,223	1,740,716	976,884	776,446	3,094,003	2,302,375	
3	Colorado-Denver . . . . .	467,610	Dec.	1,171,128	1,045,692	27,272	220,732	797,103	390,693	125,436	1,649,475	1,513,329	
4	District of Columbia- Washington . . . . .	606,900	Sept.	4,753,635	4,419,410	1,450,536	-	2,911,207	2,406,646	334,225	5,036,210	4,585,654	
5	Florida-Jacksonville <sup>1</sup> . . . . .	635,230	Sept.	1,598,629	773,882	57,239	87,801	628,585	290,899	824,747	1,699,170	792,228	
6	Georgia-Columbus <sup>2</sup> . . . . .	178,681	June	144,705	124,641	6,388	9,141	89,491	53,544	20,064	132,791	116,367	
7	Hawaii-Honolulu . . . . .	836,231	June	962,062	870,967	61,289	61,111	747,982	482,457	91,095	1,100,649	891,715	
8	Indiana-Indianapolis <sup>2</sup> . . . . .	731,327	Dec.	964,779	932,989	35,088	247,090	649,409	419,476	31,790	938,444	878,971	
9	Kentucky-Lexington- Fayette <sup>3</sup> . . . . .	225,366	June	221,415	196,702	10,538	5,661	180,362	101,305	24,713	203,486	189,868	
	Louisiana: Baton Rouge <sup>2</sup> . . . . .	380,105	Dec.	455,482	413,860	24,188	26,929	357,858	202,523	41,622	422,767	395,362	
11	New Orleans <sup>2</sup> . . . . .	496,938	Dec.	746,656	657,674	77,804	44,968	534,892	300,706	88,982	772,877	683,622	
12	Terrebonne Parish Consoli- dated Government . . . . .	96,982	June	191,043	154,704	5,772	14,007	134,857	41,347	36,339	173,006	138,787	
13	Maryland-Baltimore City <sup>4</sup> . . . . .	736,014	June	1,997,098	1,759,692	53,142	742,080	878,182	664,387	237,406	1,687,491	1,550,290	
14	Massachusetts-Boston <sup>2</sup> . . . . .	574,283	June	1,829,833	1,595,277	23,432	632,095	938,180	641,357	234,556	1,781,046	1,559,843	
15	Missouri-St. Louis City <sup>4</sup> . . . . .	396,685	April	604,356	494,486	32,477	37,849	420,593	277,009	109,870	603,267	516,991	
16	New York-New York City <sup>2</sup> . . . . .	7,322,564	June	44,887,529	36,782,012	1,149,685	13,249,463	22,301,834	17,140,573	8,105,517	42,499,063	34,330,524	
17	Pennsylvania-Philadelphia <sup>2</sup> . . . . .	1,585,577	June	3,470,794	2,817,666	156,801	646,167	1,943,428	1,482,875	653,128	3,723,305	2,822,682	
18	Tennessee-Nashville- Davidson <sup>5</sup> . . . . .	488,374	Sept.	1,636,251	989,440	12,614	244,750	731,297	478,741	646,811	1,525,110	856,958	
	Virginia: <sup>6</sup> Alexandria <sup>4</sup> . . . . .	111,183	June	320,528	319,470	5,403	47,551	252,111	201,874	1,058	347,485	344,924	
20	Chesapeake <sup>4</sup> . . . . .	151,976	June	323,124	307,838	2,761	119,710	185,367	154,740	15,286	341,587	319,044	
21	Hampton <sup>4</sup> . . . . .	133,793	June	227,235	227,235	17,025	73,008	136,788	99,262	-	217,914	217,914	
22	Newport News <sup>4</sup> . . . . .	170,405	June	377,555	314,344	16,010	116,000	180,848	138,591	63,211	352,877	309,180	
23	Norfolk <sup>4</sup> . . . . .	261,229	June	633,413	566,134	47,795	151,719	355,241	215,954	67,279	645,970	586,290	
25	Portsmouth <sup>4</sup> . . . . .	103,907	June	215,147	193,116	13,515	80,340	98,461	73,835	22,031	225,521	215,997	
25	Richmond <sup>4</sup> . . . . .	203,056	June	715,137	572,274	36,987	159,005	374,334	252,611	142,863	739,700	575,213	
26	Roanoke <sup>4</sup> . . . . .	96,397	June	215,151	192,910	9,493	58,830	123,258	91,111	22,241	224,030	206,288	
27	Virginia Beach <sup>4</sup> . . . . .	393,069	June	775,285	735,913	91,232	175,842	465,188	373,566	39,372	716,077	681,905	

<sup>1</sup>Officially designated a "city and county."

<sup>2</sup>The following are consolidated or substantially merged for governmental purposes: Columbus and Muscogee County; Indianapolis and Marion County; Baton Rouge and East Rouge Parish; New Orleans and Orleans Parish; Boston and Suffolk County; New York City and the five counties—Bronx, Kings, New York, Queens, and Richmond; and Philadelphia and Philadelphia County. The cities of Chelsea and Revere and the town of Winthrop are also located within Suffolk County, but all "county" activities are financed by Boston.

<sup>3</sup>Officially designated as the Lexington-Fayette Urban County Government.

<sup>4</sup>An "independent city" (or district), not within any county, but included in many reports and listings of "county areas."

<sup>5</sup>Officially designated as the Metropolitan Government of Nashville and Davidson County.

<sup>6</sup>There are 41 independent cities in Virginia (as of Jan. 1, 1992). Only those with more than 100,000 inhabitants are shown here.

Expenditure—Con.												Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages	
General expenditure—Con.															
Major functions															
Capital outlay	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt					
76,771	284,376	5,545	26,655	43,338	39,631	22,494	14,349	1,741	36,983	59,238	169,443	1,055,083	321,798	1	
307,624	57,512	313,313	548,752	42,036	164,092	101,188	120,599	75,287	172,120	183,077	791,628	3,173,852	1,171,430	2	
532,717	-	133,074	134,093	64,943	91,668	53,118	77,973	10,638	52,085	202,929	136,146	3,344,088	369,490	3	
472,242	742,892	872,042	535,150	121,644	272,749	96,841	59,896	218,913	168,802	236,241	450,556	3,941,839	1,929,128	4	
116,581	-	16,544	33,974	44,720	78,187	55,505	32,409	49,548	106,800	144,894	906,942	4,653,803	263,223	5	
15,768	-	10,640	2,797	6,607	18,748	10,215	5,134	2,837	10,663	3,687	16,424	183,122	56,175	6	
215,696	-	-	8,817	43,925	114,062	43,659	80,335	101,892	196,690	61,610	208,934	1,051,090	304,346	7	
135,032	-	76,932	176,266	49,199	87,927	37,872	37,016	30,039	99,057	53,215	59,473	1,232,421	335,599	8	
14,317	-	4,937	12,825	7,551	21,640	18,576	10,257	20,589	17,506	27,660	13,618	413,906	83,339	9	
55,298	-	1,046	30,715	41,218	39,178	20,274	19,844	10,837	64,457	58,931	27,405	754,188	125,973	10	
118,659	-	5,689	14,234	38,564	77,291	37,388	27,578	82,027	89,217	93,950	89,255	1,125,844	221,075	11	
20,356	10,242	612	55,800	6,139	9,312	4,146	3,123	3,822	10,077	7,118	34,219	113,859	50,744	12	
261,145	537,372	1,829	57,736	144,406	153,896	83,634	48,930	63,087	151,194	90,850	137,201	1,308,051	789,785	13	
155,655	478,827	26,453	237,182	50,900	137,225	86,289	23,427	44,907	113,842	52,914	221,203	1,070,639	806,871	14	
83,802	3,359	3,896	30,706	20,869	87,808	25,519	17,926	27,433	15,158	66,304	86,276	766,899	207,822	15	
3,757,588	8,007,747	6,840,102	3,645,519	795,275	1,872,326	699,223	364,775	2,444,709	1,642,907	1,696,710	8,168,539	34,984,016	15,276,602	16	
283,930	16,597	212,551	335,084	95,194	344,831	123,300	74,551	89,476	273,475	147,977	900,623	3,834,710	1,180,521	17	
83,091	271,093	11,419	79,746	35,156	63,629	38,980	25,662	5,277	81,126	115,288	668,152	2,215,909	463,975	18	
45,509	86,728	18,712	15,830	16,361	23,124	17,178	12,914	38,644	25,652	20,039	2,561	330,623	138,439	19	
31,280	149,741	9,733	11,696	23,320	16,557	14,465	3,973	620	10,670	12,131	22,543	277,827	145,540	20	
19,866	106,142	3,810	2,392	4,292	9,703	8,178	16,260	14,329	9,053	9,412	-	199,399	104,621	21	
13,621	142,432	13,997	3,734	12,593	17,163	13,373	8,379	22,118	10,516	21,304	43,697	425,945	163,262	22	
84,520	196,453	31,703	29,722	20,225	34,472	20,506	23,173	66,157	22,259	51,880	59,680	1,022,535	266,568	23	
24,124	95,276	14,313	8,301	5,880	11,458	8,184	5,824	15,095	6,779	5,707	9,524	162,392	109,815	24	
51,194	180,327	39,215	17,451	16,912	48,671	30,742	19,500	72,112	43,626	33,199	164,487	1,004,338	350,351	25	
29,969	76,949	13,415	1,031	5,900	11,066	11,580	4,430	12,997	10,480	18,098	17,742	309,642	97,240	26	
130,860	333,835	15,409	16,812	55,843	41,138	19,329	28,669	5,249	31,826	31,764	34,172	565,581	340,745	27	

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## Appendix C.

# County-Type Areas Without County Governments

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Areas with governments legally designated as city-counties and operating primarily as cities (8):

Alaska .....	City and borough of Anchorage (226,338), city and borough of Juneau (26,751), and city and borough of Sitka (8,588).
California .....	City and county of San Francisco (723,959).
Colorado .....	City and county of Denver (467,610).
Hawaii .....	City and county of Honolulu (836,231).
Montana .....	Anaconda-Deer Lodge County (10,278) and Butte-Silver Bow County (33,336).

Areas designated as metropolitan governments and operating primarily as cities (2):

Tennessee .....	Metropolitan government of Nashville and Davidson County (488,374), and metropolitan government of Lynchburg and Moore County (4,721).
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Areas having certain types of county offices, but as part of another government (city, township, State) (17):

Florida .....	County of Duval (city of Jacksonville) (635,230).
Georgia .....	County of Clarke (city of Athens) (45,734) and County of Muscogee (city of Columbus) (178,681).
Hawaii .....	County of Kalawao (State of Hawaii)(130).
Indiana .....	County of Marion (city of Indianapolis)(731,327).
Kentucky .....	Lexington-Fayette Urban County(225,366).
Louisiana .....	Parish of East Baton Rouge (city of Baton Rouge) (380,105), parish of Orleans (city of New Orleans) (496,938), and Terrebonne Parish Consolidated Government (96,982).
Massachusetts .....	County of Nantucket (town of Nantucket) (6,012) and county of Suffolk (city of Boston)(574,283).
New York .....	Counties of Bronx, Kings, New York, Queens, and Richmond (all part of the city of New York) (7,322,564).
Pennsylvania .....	County of Philadelphia (city of Philadelphia)(1,585,577).

Area classified as a separate county area and as a separate State area in population statistics, but counted as a municipal government in census statistics on governments (1):

District of Columbia .....	Washington city (606,900).
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Cities located outside of any “county” area and administering functions elsewhere commonly performed by counties (44):

Maryland .....	Baltimore city (distinct from Baltimore County) (736,014).
Missouri .....	St. Louis city (distinct from St. Louis County) (396,685).
Nevada .....	Carson City (40,443).

Virginia (41 cities) ..... Alexandria (111,183), Bedford (6,073), Bristol (18,426), Buena Vista (6,406), Charlottesville (40,341), Chesapeake (151,976), Clifton Forge (4,679), Colonial Heights (16,064), Covington (6,991), Danville (53,056), Emporia (5,306), Fairfax (19,622), Falls Church (9,578), Franklin (7,864), Fredericksburg (19,027), Galax (6,670), Hampton (133,793), Harrisonburg (30,707), Hopewell (23,101), Lexington (6,959), Lynchburg (66,049), Manassas (27,957), Manassas Park (6,734), Martinsville (16,162), Newport News (170,045), Norfolk (261,229), Norton (4,247), Petersburg (38,386), Poquoson (11,005), Portsmouth (103,907), Radford (15,940), Richmond (203,056), Roanoke (96,397), Salem (23,756), South Boston (6,997), Staunton (24,461), Suffolk (52,141), Virginia Beach (393,069), Waynesboro (18,549), Williamsburg (11,530), and Winchester (21,947).

Unorganized areas bearing county designations (15):

Connecticut (8 county areas with no county government)..... Fairfield (827,645), Hartford (851,783), Litchfield (102,525), Middlesex (143,196), New Haven (804,217), New London (254,957), Tolland (128,699), and Windham (102,525).

Rhode Island (5 county areas with no county government)..... Bristol (48,859), Kent (161,135), Newport (87,194), Providence (596,270), and Washington (110,006).

South Dakota (2 county areas attached to other counties for governmental purposes) ..... Shannon (9,902) and Todd (8,352)

Other unorganized county-type areas (12):

Alaska ..... 11 census areas.

Montana ..... Area of Yellowstone National Park (areas of the park located in Idaho and Wyoming are included in county areas in those States).

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## Appendix D.

# Explanation for Tracing Origin and Allocation of Funds in Tables 22 and 37

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The following is a guide for tracing the origin and allocation of State and local government funds in table 22 and 37. Calculations exclude minor Federal Government amounts.

### **GENERAL REVENUE — TABLE 22**

**State** — Start with the amount of State government own source revenue, add in the funds received from the Federal and local governments, and subtract the amount local governments receive from the State government.

**Local** — Start with the amount of local government own source revenue, add in the funds received from the Federal and State governments, and subtract the amount State governments receive from local government.

### **GENERAL EXPENDITURE — TABLE 37**

**State** — Start with the State government direct general expenditure before transfers among governments, add in the intergovernmental transfers the State government receives from the Federal and local governments, and subtract the amount local governments receive from the State governments.

**Local** — Start with the local government direct general expenditure before transfers among governments, add in the funds received from the Federal and State governments, and subtract the amount State governments receive from local governments.

# Appendix E.

## Population and Personal Income by State

[Detail may not add to total because of rounding]

State	Population, April 1, 1990 <sup>1</sup>	Population, July 1, 1992 <sup>1</sup>	Personal income calendar year 1991 <sup>2</sup> (Millions)
United States.....	248,718,291	255,038,739	4,814,495
Alabama.....	4,040,389	4,130,843	63,458
Alaska.....	550,043	587,485	12,015
Arizona.....	3,665,339	3,835,366	62,166
Arkansas.....	2,350,624	2,395,263	34,698
California.....	29,758,213	30,914,370	633,326
Colorado.....	3,294,473	3,465,033	65,365
Connecticut.....	3,287,116	3,279,241	85,642
Delaware.....	666,168	689,605	14,154
Dist of Columbia.....	606,900	585,794	14,397
Florida.....	12,938,071	13,512,127	252,146
Georgia.....	6,478,149	6,764,133	115,473
Hawaii.....	1,108,229	1,152,979	24,045
Idaho.....	1,006,734	1,066,134	15,935
Illinois.....	11,430,602	11,611,445	239,293
Indiana.....	5,544,156	5,652,562	96,365
Iowa.....	2,776,831	2,807,574	48,347
Kansas.....	2,477,588	2,514,839	45,706
Kentucky.....	3,686,891	3,752,385	58,027
Louisiana.....	4,220,164	4,272,942	63,970
Maine.....	1,227,928	1,236,313	21,548
Maryland.....	4,780,753	4,909,316	107,836
Massachusetts.....	6,016,425	5,998,536	137,924
Michigan.....	9,295,277	9,422,081	174,750
Minnesota.....	4,375,665	4,473,662	84,769
Mississippi.....	2,575,475	2,612,297	34,545
Missouri.....	5,116,901	5,192,400	92,470
Montana.....	799,065	823,251	12,673
Nebraska.....	1,578,417	1,603,649	28,220
Nevada.....	1,201,675	1,332,969	25,398
New Hampshire.....	1,109,252	1,114,352	24,038
New Jersey.....	7,730,188	7,811,381	199,181
New Mexico.....	1,515,069	1,581,481	22,665
New York.....	17,990,778	18,094,222	405,765
North Carolina.....	6,632,448	6,837,008	113,536
North Dakota.....	638,800	635,286	9,903
Ohio.....	10,847,115	11,002,315	194,384
Oklahoma.....	3,145,576	3,206,740	49,340
Oregon.....	2,842,337	2,974,499	51,353
Pennsylvania.....	11,882,842	11,989,576	230,917
Rhode Island.....	1,003,464	1,001,433	19,291
South Carolina.....	3,486,310	3,593,980	55,055
South Dakota.....	696,004	709,396	11,303
Tennessee.....	4,877,203	5,019,629	81,651
Texas.....	16,986,335	17,687,466	298,928
Utah.....	1,722,850	1,811,296	25,890
Vermont.....	562,758	571,537	10,198
Virginia.....	6,189,197	6,389,114	126,237
Washington.....	4,866,669	5,145,782	97,766
West Virginia.....	1,793,477	1,807,041	25,754
Wisconsin.....	4,891,769	4,996,563	88,891
Wyoming.....	453,589	464,048	7,783

<sup>1</sup>Source: Population Distribution Branch, US Bureau of the Census: 1990 population is from the 1990 Census of Population and Housing, April 1, 1990; 1992 population estimates consistent with Dept. of Commerce Press Release CB96-10, issued 01/26/96.

<sup>2</sup>Source: Bureau of Economic Analysis, Survey of Current Business, August 1992.

## Appendix F. Multicounty Municipalities With Population of 50,000 or More: 1990

[This list excludes multicounties where more than 99 percent of the population is in a major county area]

State and municipality	1990 population	Major county area	Percent of municipal population in the major county area	Number of county areas served
Colorado				
Arvada .....	89,235	Jefferson	97.4	2
Aurora .....	222,103	Arapahoe	87.6	3
Westminster .....	74,625	Adams	58.0	2
Georgia				
Atlanta .....	394,017	Fulton	91.3	2
Illinois				
Aurora .....	99,581	Kane	84.9	2
Elgin .....	77,010	Kane	80.1	2
Michigan				
Lansing .....	127,321	Ingham	96.3	2
Missouri				
Kansas City .....	435,146	Jackson	78.1	4
Oklahoma				
Oklahoma City .....	444,719	Oklahoma	87.7	5
Tulsa .....	367,302	Tulsa	98.5	3
Oregon				
Salem .....	107,786	Marion	87.8	2
Pennsylvania				
Bethlehem .....	71,428	Northampton	73.6	2
Texas				
Amarillo .....	157,615	Potter	58.0	2
Grand Prairie .....	99,616	Dallas	81.7	3
Houston .....	1,630,553	Harris	98.3	3
Longview .....	70,311	Gregg	97.7	2
Richardson .....	74,840	Dallas	86.3	2
West Virginia				
Huntington .....	54,844	Cabell	92.1	2
Wisconsin				
Appleton .....	65,695	Outagamie	85.1	3
Eau Claire .....	56,856	Eau Claire	97.0	2

# Appendix G.

## Multicounty Special Districts With Major Financial Activity: 1992

Units in this table are all special districts that had revenue or expenditures of at least \$250 million or total debt outstanding of \$750 million or more. For meaning of abbreviations and symbols, see introductory text]

Special district	Financial items (in thousands)			County area with principal administrative office	Number of county areas served
	Total revenue	Total expenditure	Total debt outstanding		
<b>ARIZONA</b>					
Salt River Project Agricultural Improvement and Power District . . . . .	1,271,764	1,136,427	3,347,622	Maricopa	3
<b>CALIFORNIA</b>					
Southern California Metropolitan Water District . . . . .	547,706	851,365	1,334,630	Los Angeles	4
Sacramento Municipal Utility District . . . . .	683,046	639,654	1,792,920	Sacramento	2
<b>DISTRICT OF COLUMBIA</b>					
Washington Metropolitan Area Transit Authority . . . . .	1,005,264	949,117	997,000	District of Columbia	8
<b>FLORIDA</b>					
Orange County Housing Finance Authority . . . . .	68,145	68,145	775,665	Orange	3
<b>GEORGIA</b>					
Metropolitan Atlanta Rapid Transit Authority . . . . .	324,980	291,542	916,385	Fulton	2
<b>ILLINOIS</b>					
Regional Transportation Authority . . . . .	641,237	789,597	221,450	Cook	6
<b>MARYLAND</b>					
Washington Suburban Sanitary Commission . . . . .	410,283	466,437	184,070	Prince Georges	2
<b>MASSACHUSETTS</b>					
Massachusetts Municipal Wholesale Electric Company . . . . .	295,410	297,648	1,400,720	Hampden	8
Massachusetts Bay Transit Authority . . . . .	915,508	1,206,794	2,139,543	Suffolk	4
<b>NEBRASKA</b>					
Omaha Public Power District . . . . .	431,833	419,790	-	Douglas	14
Nebraska Public Power District . . . . .	516,499	531,586	1,497,840	Platte	75
<b>NEW YORK</b>					
Port Authority of New York and New Jersey . . . . .	2,024,152	2,205,858	4,681,630	New York City	6
<b>NORTH CAROLINA</b>					
North Carolina Municipal Power Agency . . . . .	499,290	483,501	2,473,222	Wake	14
<b>PENNSYLVANIA</b>					
Southeastern Pennsylvania Transportation Authority . . . . .	892,120	883,257	89,883	Philadelphia	5
<b>TEXAS</b>					
Metropolitan Transit Authority . . . . .	351,248	274,105	-	Harris	4
Texas Municipal Power Agency . . . . .	212,663	211,346	1,374,542	Tarrant	2
Lower Colorado River Authority . . . . .	368,186	411,999	1,342,715	Travis	6
<b>UTAH</b>					
Intermountain Power Agency . . . . .	625,406	674,196	5,292,092	Salt Lake	13

# Publication Program

## 1992 CENSUS OF GOVERNMENTS

The Bureau of the Census has conducted a Census of Governments every 5 years since 1957 covering four major subject fields relating to State and local governments—organization, taxable property values, employment, and finances. The results of the 1992 Census of Governments are being issued in both printed and electronic formats. The printed material includes two preliminary reports and four volumes, which are described individually below. The electronic dissemination will encompass a variety of media—tapes, diskettes, CD-ROM, and electronic networks—described in a separate section following the report descriptions.

### PRELIMINARY REPORTS

No. 1. *Government Units* National and State figures on number of governments by type.

No. 2. *Popularly Elected Officials* National and State counts of popularly elected officials by type of government and type of office.

### FINAL REPORTS

#### Volume 1. Government Organization

No. 1. *Government Organization* Data for the Nation and by States on county, municipal, and township governments by population size; on public school systems by size of enrollment, grades provided, and number of schools; and on special district governments by function and amount of outstanding debt. Also shown is the number of local governments, by type, in each county area in the Nation. A description of local government structure in each State is a major feature of this report.

No. 2. *Popularly Elected Officials* Data for the Nation and by States on the number of officials directly elected by the voters, by type of office and by type of government. Also included is the number of officials that are elected directly by the voters in each county area in the Nation. This report includes also a tabular presentation describing elective offices authorized by State constitutions and general laws, with information for each office on length of term, geographic area, and method of compensation.

#### Volume 2. Taxable Property Values

No. 1. *Assessed Valuations for Local General Property Taxation* Figures for the Nation, States, counties, and cities having a population of 50,000 or more on assessed values (gross and net) of taxable property.

#### Volume 3. Public Employment

No. 1. *Employment of Major Local Governments* Statistics on October 1992 employment and payrolls for: all county governments; subcounty general purpose governments (municipalities and townships) having 25,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

No. 2. *Compendium of Public Employment* Employment and payroll data for the month of October 1992 by government function for the Nation, by States, and by type of government. Report also displays data summarized by county area for local government employment and payrolls.

#### Volume 4. Government Finances

No. 1. *Public Education Finances* Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for States, and for school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 1992.

No. 2. *Finances of Special Districts* Fiscal year 1992 statistics on finances of special district governments, by States, and for selected large districts.

No. 3. *Finances of County Governments* Statistics on revenue, expenditure, debt, and financial assets of county governments in fiscal year 1992. Report provides national summaries, population size-group information, State area data, and displays of all individual county governments.

No. 4. *Finances of Municipal and Township Governments* Fiscal year 1992 statistics on revenue, expenditure, debt, and financial assets of municipalities and townships. There are national summaries and aggregations by population size-group and State. Report provides data for all individual municipalities and townships with a population of 25,000 or more.

No. 5. *Compendium of Government Finances* A summary of census findings on fiscal year 1992 government finances for Federal, State, and local governments. In addition to financial amounts, report includes derivative calculations of percentage distributions, per capita amounts, and amounts per \$1,000 of personal income. Data are presented for the Nation, for State areas by type of government, and for local governments in each individual county area.

No. 6. *Employee Retirement Systems of State and Local Governments* Membership, receipts, expenditure, number of beneficiaries, and financial assets of State and local government employee retirement systems. Data are shown for the Nation, for States, and for individual retirement systems having assets of \$50 million or more.

### ELECTRONIC MEDIA

The census data will be available in the following electronic formats—diskettes or computer tapes; CD-ROM disks; and electronic network. The *diskettes or computer tapes* will be data files generally compatible with previous annual survey and census of government versions. In general, these files contain: State area data by type of government; local government county area totals; and individual government detail. The *CD-ROM disks* will provide information found in the diskettes or computer tapes, plus an electronic version of each report. *Electronic networks*, such as INTERNET and possibly others, will carry the data described as being available on diskettes or computer tapes.

### HOW TO PURCHASE PRINTED REPORTS

When the printed reports described above become available, they will be sold by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20401.

Telephone or fax orders may be used to reduce processing time if your order is to be charged to VISA, MasterCard, or prepaid Superintendent of Documents Deposit Account. Customers will be able to call the Order Desk in Washington, DC, at 202-783-3238, between 7:30 a.m. and 4:00 p.m., eastern time, Monday through Friday, except holidays.

### HOW TO PURCHASE DATA ON ELECTRONIC MEDIA

The Data User Services Division of the Bureau of the Census will market all electronic media described above. The telephone and fax numbers for ordering are: telephone, 301-457-4100; fax, 301-457-3842. To expedite processing, you can charge your order to VISA, MasterCard, or a prepaid Bureau of the Census account. You will also be able to order this service by mail from the Data User Services Division, U.S. Bureau of the Census, Washington, DC 20233-8300.