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GOVERNMENT FINANCES

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# County Government Finances: 1991-92



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

## Acknowledgments

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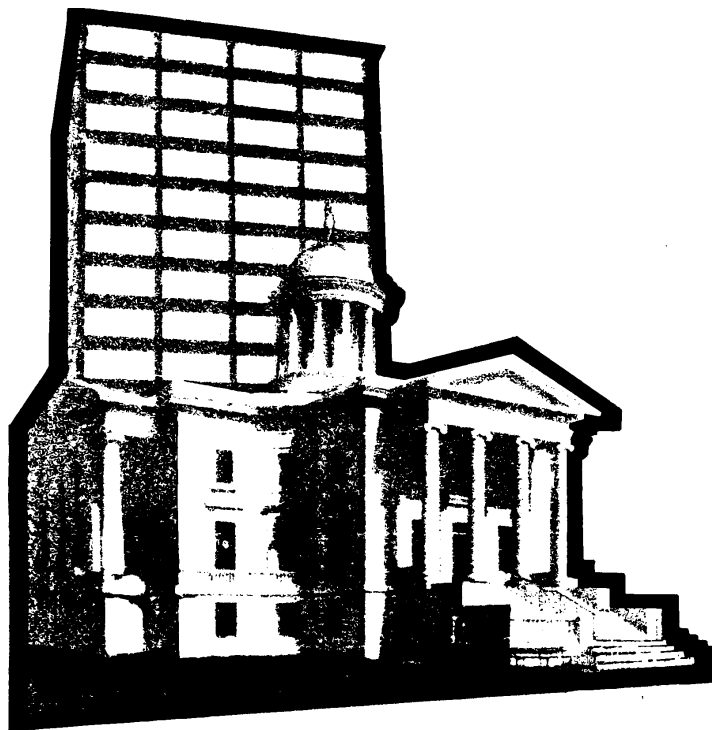
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For information regarding data in this report, contact **Henry Wulf**, Governments Division, Bureau of the Census, Washington, DC, 20233 (1-800-242-2184).

# County Government Finances: 1991-92



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# Introduction

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

The 1992 Government Finance Series (Series GF92) contains 7 parts: No. 1, *State Government Tax Collections: 1992*; No. 2, *Finances of Employee-Retirement Systems of State and Local Governments: 1991-92*; No. 3, *State Government Finances: 1992*; No. 4, *City Government Finances: 1991-92*; No. 5, *Government Finances: 1991-92*; No. 8, *County Government Finances: 1991-92*; and No. 10, *Finances of Public School Systems: 1991-92*. The 1992 reports will not include an edition for No. 6, *Local Government Finances in Major County Areas: (year)*; refer to tables in the 1992 Census of Government publication Volume 4, No. 5, *Compendium of Government Finances* for the latest available county area data.

This report (No. 8) provides a comprehensive summary of the annual survey findings for counties. The tables present the details of revenue by type; expenditure by object and function, indebtedness by term and function; and assets by purpose.

## ORGANIZATION OF THIS REPORT

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

The tabular section comes next and contains 8 tables, divided roughly into 3 parts: tables 1, 2, 3, and 4 concentrate on summaries for counties, tables 5, 6, and 7 on individual governments; and table 8 shows utilities.

Table 1 displays national totals of county government finances for 1992 and prior years. Tables 2, 3, and 4 show detailed national summaries of counties divided into population-size groups. Tables 5 and 6 display data for individual county governments with population greater than 100,000 in 1990. There are 426 county governments shown. Table 7 displays those counties with population greater than 500,000.

## SCOPE

### Definition of County Government

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 exists 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.

## GENERAL CONCEPTS

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

### Current Dollars

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

## Fiscal Years

Data in this report pertain to county government fiscal years that ended between July 1, 1991 and June 30, 1992. Tables 5 and 6 indicate the fiscal period being reported for each county.

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.

## Composition of Financial Amounts

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

## Government Financial Sectors

County 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 county governments, such as port facilities, airports, toll highways, and housing projects are part of the general government sector. Utilities are water supply systems, electric power systems, gas supply systems, and transit facilities owned and operated by governments. Liquor stores consist of dispensaries operated by certain county governments only in Maryland and North Carolina. Insurance trust activities consist of contributory retirement systems for public employees.

## REVENUE CONCEPTS

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

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.

2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by county governments acting as an agent of other governments, are counted only as revenue of the final receipt units.
4. County 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 county revenue and expenditure but are reported as Federal revenue.
5. Figures in this report include the gross transactions of business-type county government corporations and agencies such as airports and utilities.

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

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

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

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

Employer contributions and other transfers made by administering governments to their insurance trust funds are treated as intragovernmental transactions rather than governmental revenue or expenditure. However, to the extent that particular governments make payments as employers to insurance trust systems administered by other governments — for example, employer contributions by state and local governments to the Federal Social Security System (OASDHI) or municipal government payments to county-administered retirement systems — are included, without special treatment, in the "revenue from contributions" of the various systems affected.

## EXPENDITURE CONCEPTS

The expenditure reporting categories comprise all amounts of money paid by a government and its agencies, with the exception of amounts for debt retirement, and for loan,

investment, agency and private trust transactions. Included in this category are expenditures of business-type government corporations and agencies. Transactions not considered as expenditures include payments to the Federal Government of monies withheld for income tax or Social Security purposes.

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

The major portion of county intergovernmental expenditures goes for activities such as education, hospitals, highways, welfare, and transit subsidies. The education segment reflects mainly the distribution of county-imposed property taxes to school systems for local school purposes.

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

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

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

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes. They comprise only cash payments, and exclude the value of subsistence, quarters, or other payments in kind. Note that the salary and wage amounts were mainly for current operations but also included payments for construction work performed on a force account rather than on a contract basis.

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services not elsewhere classified. Transportation includes

highways, airports, parking facilities, and water transport and terminals. The report does not provide totals for these larger categories because they are meant only as presentational guidelines.

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

These functions, in addition, have utility beyond the limits of this specific report or other Volume 4 publications on government finances. All other phases of the Census of Governments, including the organization and employment, use these same functions, making cross-analyses feasible.

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

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

## Education

The provision of this service at the elementary-secondary level is intermittent among county governments. In four states, Maryland, North Carolina, Tennessee and Virginia, the county governments are primary providers of this service. In most parts of the country, however, the county governments' elementary-secondary education role is usually limited to financial support or to providing a specific portion of the service such as vocational and special education. Some county governments also operate colleges, junior colleges and other schools beyond the high school level that are included in the education expenditures.

The education expenditures include all outlays other than for interest (reported under interest on general debt) and retirement benefits paid to former education employees (reported under employee-retirement expenditure of the appropriate government). At the elementary-secondary education level, this encompasses gross school system expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by county school systems.



Similarly in higher education, the expenditures include gross amounts for auxiliary activities such as dormitories, dining halls, and bookstores operated by county-run institutions of higher education.

## Public Welfare

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

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

In some states county governments administer major public assistance and relief programs, while in others the county governments only bear some portion of the financial burden. Because the administration of this activity is often a major portion of a county government's operation, comparative analyses need to take these differences into account.

## Hospitals

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

## Highways

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

## Natural Resources

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

## Utilities and Liquor Stores

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

## Insurance Trusts

Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure. Costs of administering insurance trust activities are classified as general expenditure. Among county governments the only existing activity of this type is for public employee retirement systems. See the report *Employee Retirement Systems of State and Local Governments (Vol. 4, No. 6, 1992 Census of Governments)*, for additional detailed information.

## INDEBTEDNESS CONCEPTS

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

## CASH AND SECURITY HOLDINGS CONCEPTS

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

## INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS

### Intragovernmental Flows

To achieve comparability, these statistics ignore governmental fund structure. Since the data for each individual government represent a consolidation of amounts for its various funds, payments between funds have been eliminated. Thus, for example, a government's contribution as employer to a retirement fund it administers is not counted as an expenditure nor is the receipt of this contribution by

the retirement fund considered as a revenue. For this survey's purposes, only the payment out of the fund for retirement benefits is classified as an expenditure — insurance trust expenditure in this example.

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

## Intergovernmental Flows

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

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

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

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

## UTILITIES AND LIQUOR

In Census Bureau reporting on governmental finances, the term *utilities* pertains only to four types of enterprises operated by governments — water supply, electric power,

gas supply, and transit systems. Other studies broaden this concept to include additional enterprise activities (e.g., sewerage) that the Census Bureau definition excludes. By referencing tables other than table 8, this report may yield data on these broader concepts of utilities.

Table 8 shows revenue and expenditure amounts for county operated utility systems. Of the four types of utilities shown in that table, only water supply involves any significant activity by county governments, and even this utility service is provided by relatively few counties.

Publicly operated liquor stores also retain a distinctive classification in the Census Bureau's data on governmental finances. Certain county governments in Maryland and North Carolina are the only counties that operate liquor stores. In comparison municipalities in several states and 17 state governments also manage liquor store operations.

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

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

## PUBLIC EMPLOYEE RETIREMENT SYSTEMS IN COUNTY GOVERNMENTS

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

## FINANCIAL DATA FOR POPULATION-SIZE GROUPS

Tables 2, 3, and 4 summarize selected financial items for various population-size classes of counties nationally and in each state. The percent distribution and per capita calculations of these basic amounts, which are also provided, tend to indicate the relative financial scale of

counties of various size. However, the scope of county government responsibility differs widely throughout the Nation. Intrastate analyses generally do not encounter this difficulty and can reveal substantial differences among size groups.

## INDIVIDUAL COUNTY GOVERNMENTS

The presentations in tables 5 and 6 display financial statistics for each of the 426 individual county governments. The tabulation also contains the 1990 population and fiscal year ending date. Within each state, the county governments are arranged alphabetically.

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

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

The tabular display does not reflect the full extent of data that are available for each of these governments. Contact the Data Users Service Division, U.S. Census Bureau for documentation on 92SAM (formerly File A), which contains all the individual State and local government data from the sample.

## SOURCES AND LIMITATIONS OF DATA

### Local Government Finances

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

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

*General-purpose governments.* This annual survey assembled information for a sample of county, city, and township governments. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and central collection from State sources. Trained Census representatives compiled data for the 78 largest, most

important county governments—generally those with a population of 500,000 or more—and the 52 largest city governments—those with a population of 300,000 or more. The balance of the county government data and city and township data was sought from cooperative Census Bureau-State arrangements or through mail canvass efforts.

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

A central data collection system existed for county governments in 23 states:

Alaska	Kentucky	Oregon
Arizona	Maryland	South Carolina
Arkansas	Michigan	Utah
California	Montana	Washington
Florida	Nebraska	West Virginia
Georgia	Nevada	Wisconsin
Indiana	New York	Wyoming
Kansas	North Carolina	

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 county governments.

Through these efforts only a minor percentage of the county data file, representing nearly all quite small county governments, remained incomplete.

If data for the 1991 fiscal year data were available, they were made part of the 1992 data file.

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

## Review Procedures

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

These procedures were designed to achieve, for the data reported here, a high standard of completeness and

accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the Governments Division, U.S. Bureau of the Census if the tables or data tapes reveal potential problems.

## Population Data

Population data used in this report, both as an exhibit and in calculating per capita amounts are from the 1990 Census of Population and Housing, April 1, 1990.

## Derivative Statistics

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

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

## Statistical Nature of Data

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

## Statistical Reliability

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

and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

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

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

State government finance data are not subject to sampling; consequently, State-local aggregates shown here for individual States are more reliable (on a relative standard error basis) than the local government estimates they include. Nationwide estimates of local government finance items and totals in this report are based upon summations of State-by-State data; consequently, these estimates are more reliable than the State-area data. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1 percent and other local government totals are generally subject to sampling variability of less than 1 percent. Estimates of major county government totals for each state are generally subject to sampling error of 3 percent or less. Relative standard errors of more detailed revenue and expenditure items may be considerably higher, but generally under 10 percent.

The estimates are also subject to the inaccuracies in classification, response, and processing which would occur if a complete census had been conducted under the same conditions as the sample. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted by government officials.

Appendix E of *Government Finances: 1991-92* contains the relative standard errors of major financial variables for each State. Table E-1 contains relative standard errors for State and local government estimates; Table E-2, relative standard errors for county government estimates; and

Table E-3, relative standard errors for municipal government estimates. The relative standard error is the estimated standard error expressed as a percent of the estimated total or proportion.

### County Governments and County Areas

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

Interstate comparisons should also take the allocation of governmental responsibilities into account. Refer to the section on “Individual State Descriptions,” in Volume 1, *Government Organization* (1992 Census of Governments) for a state-by-state explanation of the legal structure of local government. Table 50 in the *Compendium of Government Finances* (Volume 4, No. 5, 1992 Census of

Governments) will provide an aggregation of local government finances within the geographic boundaries of individual county areas, a data arrangement that reduces the effect of variable assignments of responsibility for local governments.

### DATA IN ELECTRONIC FORMAT

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

### MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

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

Table 1. Summary of County Government Finances: 1988-89 to 1991-92

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

Item	1991-92	1990-91	1989-90	1988-89	Percent change 1990-91 to 1991-92	Percent distribution 1991-92
	1	2	3	4	5	6
<b>REVENUE</b>						
<b>Revenue</b> .....	<b>152 528</b>	<b>142 107</b>	<b>132 968</b>	<b>119 836</b>	<b>7.3</b>	<b>(X)</b>
General revenue, total .....	146 495	137 223	127 908	115 459	6.8	100.0
Intergovernmental revenue .....	54 398	49 863	46 086	41 647	9.1	37.1
From State governments .....	48 936	44 535	41 358	37 401	9.9	33.4
General local government support .....	5 107	4 991	4 731	4 424	2.3	3.5
From Federal Government .....	3 070	3 058	2 780	2 546	.4	2.1
From local governments .....	2 392	2 271	1 948	1 700	5.3	1.6
General revenue from own sources .....	92 098	87 360	81 822	73 812	5.4	62.9
Taxes .....	54 926	52 154	48 750	44 196	5.3	37.5
Property .....	40 808	38 610	35 723	32 232	5.7	27.9
General sales .....	8 198	7 950	7 593	6 884	3.1	5.6
Selective sales .....	1 957	1 750	1 583	1 494	11.8	1.3
Income .....	1 541	1 513	1 465	1 303	1.9	1.1
Other .....	2 422	2 330	2 386	2 283	3.9	1.7
Charges and miscellaneous .....	37 171	35 206	33 072	29 617	5.6	25.4
Current charges .....	24 139	21 889	20 056	17 831	10.3	16.5
Sewerage .....	1 346	1 256	1 165	1 071	7.2	.9
Hospitals .....	10 520	9 691	9 099	8 214	8.6	7.2
Education .....	1 256	1 100	983	899	14.2	.9
Interest earnings .....	8 406	8 959	9 053	8 155	-6.2	5.7
Special assessments .....	836	696	666	605	20.1	.6
Sale of property .....	168	141	138	165	19.1	.1
Other and unallocable .....	3 622	3 523	3 158	2 859	2.8	2.5
Utility revenue .....	1 736	1 613	1 487	1 412	7.6	100.0
Electric power .....	132	130	107	115	1.5	7.6
Water supply .....	1 424	1 323	1 224	1 151	7.6	82.0
Transit system .....	165	147	141	133	12.2	9.5
Gas supply .....	15	14	14	14	7.1	.9
Liquor store revenue .....	259	287	258	252	-9.8	(X)
Employee retirement .....	4 038	2 984	3 315	2 713	35.3	(X)
<b>EXPENDITURE</b>						
<b>Expenditure</b> .....	<b>153 404</b>	<b>144 203</b>	<b>132 210</b>	<b>119 274</b>	<b>6.4</b>	<b>100.0</b>
Expenditure by character and object:						
Intergovernmental expenditure .....	7 487	6 224	6 448	5 311	20.3	4.9
Direct expenditure .....	145 917	137 979	125 761	113 963	5.8	95.1
Current operation .....	109 211	102 308	93 336	84 426	6.7	71.2
Capital outlay .....	16 289	16 430	14 461	12 940	-9	10.6
Construction .....	11 727	11 947	10 619	9 474	-1.8	7.6
Other .....	4 563	4 483	3 843	3 466	1.8	3.0
Interest on debt .....	8 930	8 552	8 326	7 807	4.4	5.8
Assistance and subsidies .....	9 644	9 016	8 102	7 448	7.0	6.3
Insurance benefits and repayments .....	1 842	1 673	1 535	1 342	10.1	1.2
Expenditure by function:						
General expenditure .....	148 268	139 267	127 626	115 112	6.5	100.0
Intergovernmental expenditure .....	7 487	6 224	6 448	5 311	20.3	5.0
Direct general expenditure .....	140 781	133 043	121 178	109 801	5.8	95.0
Capital outlay .....	15 253	15 332	13 467	12 014	.5	10.3
Other .....	125 528	117 711	107 710	97 787	6.6	84.7
Education services:						
Education .....	20 180	19 821	18 395	16 677	1.8	13.6
Capital outlay .....	1 842	1 722	1 633	1 312	7.0	1.2
Libraries .....	1 342	1 304	1 172	1 039	2.9	.9
Social services and income maintenance:						
Public welfare .....	22 767	20 171	18 114	16 387	12.9	15.4
Cash assistance payments .....	9 644	9 016	8 102	7 448	7.0	6.5
Medical vendor payments .....	915	863	765	652	6.0	.6
Other .....	12 208	10 291	9 247	8 287	18.6	8.2
Hospitals .....	15 434	14 164	13 018	11 793	9.0	10.4
Own .....	14 584	13 568	12 417	11 284	7.5	9.8
Capital outlay .....	634	683	680	649	-7.2	.4
Other .....	850	597	601	510	42.4	.6
Health .....	10 289	9 362	8 791	7 161	9.9	6.9
Transportation:						
Highways .....	10 198	10 246	9 415	8 872	-5	6.9
Capital outlay .....	3 161	3 438	3 009	2 824	-8.1	2.1
Air transportation .....	1 707	1 606	1 218	1 243	6.3	1.2
Parking facilities .....	73	69	58	60	5.8	—
Water transport and terminals .....	138	79	97	72	74.7	.1
Transit subsidies .....	613	610	662	579	.5	.4
Public safety:						
Police protection .....	8 012	7 382	6 693	6 082	8.5	5.4
Fire protection .....	1 895	1 822	1 647	1 456	4.0	1.3
Correction .....	8 287	7 447	6 590	5 695	11.3	5.6
Protective inspection and regulation .....	450	441	414	367	2.0	.3
Environment and housing:						
Sewerage .....	2 386	2 404	2 117	1 945	-7	1.6
Capital outlay .....	1 004	1 130	911	912	-11.2	.7
Solid waste management .....	2 673	2 386	2 014	1 763	12.0	1.8
Parks and recreation .....	2 779	2 830	2 487	2 207	-1.8	1.9
Capital outlay .....	706	889	715	566	-20.6	.5
Housing and community development .....	1 283	1 214	1 067	963	5.7	.9
Capital outlay .....	184	233	200	199	-21.0	.1
Natural resources .....	1 532	1 371	1 314	1 119	11.7	1.0

See footnotes at end of table.

Table 1. Summary of County Government Finances: 1988-89 to 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]

Item	1991-92	1990-91	1989-90	1988-89	Percent change 1990-91 to 1991-92	Percent distribution 1991-92
	1	2	3	4	5	6
<b>EXPENDITURE—Con.</b>						
Expenditure by function—Con.						
General expenditure—Con.						
Government administration:						
Financial administration .....	3 766	3 613	3 363	3 213	4.2	2.5
Judicial and legal.....	7 521	7 052	6 421	5 686	6.7	5.1
General public buildings.....	2 404	2 317	2 182	1 927	3.8	1.6
Other .....	3 019	2 896	2 728	2 502	4.2	2.0
Interest on general debt .....	8 610	8 223	7 976	7 502	4.7	5.8
General expenditure, n.e.c. ....	10 911	10 435	9 673	8 802	4.6	7.4
Utility expenditure .....	3 074	3 012	2 825	2 601	2.1	100.0
Electric power .....	144	136	132	139	5.9	4.7
Water supply .....	2 070	2 055	1 984	1 786	.7	67.4
Transit system .....	830	808	695	661	2.7	27.0
Gas supply .....	30	13	15	15	130.8	1.0
Liquor store expenditure.....	220	250	224	219	-12.0	(X)
Employee retirement .....	1 842	1 673	1 535	1 342	10.1	(X)
Exhibit—Salaries and wages.....	53 766	50 992	46 843	43 461	5.4	35.0
<b>INDEBTEDNESS AND DEBT TRANSACTIONS</b>						
<b>Debt outstanding at end of fiscal year .....</b>						
	<b>129 760</b>	<b>121 755</b>	<b>116 029</b>	<b>110 036</b>	<b>6.6</b>	<b>100.0</b>
Long-term debt outstanding .....	123 800	117 041	112 813	107 174	5.8	95.4
Full faith and credit .....	36 937	35 097	32 614	30 819	5.2	28.5
Nonguaranteed .....	86 862	81 944	80 199	76 355	6.0	66.9
Short-term debt outstanding .....	5 961	4 714	3 216	2 862	26.5	4.6
Long-term debt for selected functions:						
Public debt for private purposes .....	58 253	56 061	56 010	54 524	3.9	44.9
Water supply .....	4 967	5 122	4 904	4 347	-3.0	3.8
Education .....	4 818	4 640	4 418	3 678	3.8	3.7
Electric power .....	217	364	371	313	-40.4	.2
Transit system .....	188	198	124	172	-5.1	.1
Gas supply .....	6	6	7	6	-	-
Long-term debt issued .....	16 775	11 589	13 133	13 446	44.7	100.0
General .....	15 963	11 022	12 472	12 683	44.8	95.2
Utility .....	812	567	661	763	43.2	4.8
Long-term debt retired .....	11 138	8 470	8 632	7 985	31.5	100.0
General .....	10 493	8 158	8 185	7 587	28.6	94.2
Utility .....	645	312	446	398	106.7	5.8
<b>CASH AND SECURITY HOLDINGS</b>						
<b>Total, end of fiscal year .....</b>						
	<b>147 284</b>	<b>138 217</b>	<b>135 155</b>	<b>126 844</b>	<b>6.6</b>	<b>100.0</b>
Employee retirement .....	34 198	30 821	28 404	25 310	11.0	23.2
Other .....	113 086	107 395	106 751	101 534	5.3	76.8
By purpose:						
Offsets to debt .....	63 553	60 822	61 018	59 300	4.5	56.2
Bond funds .....	12 754	12 570	12 395	11 408	1.5	11.3
Other .....	36 779	34 003	33 338	30 826	8.2	32.5

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

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

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

Item	Counties having a 1990 population of—							
	All counties	1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
	1	2	3	4	5	6	7	8
Number of counties, 1990 .....	3 043	25	55	61	75	64	138	2 625
Population, 1990 (in thousands) .....	224 924	50 116	37 711	23 702	18 482	11 053	16 824	67 036
<b>Revenue .....</b>	<b>152 528</b>	<b>41 822</b>	<b>30 325</b>	<b>14 521</b>	<b>11 069</b>	<b>6 726</b>	<b>9 727</b>	<b>38 338</b>
General revenue .....	146 495	39 192	29 256	14 022	10 759	6 524	9 531	37 211
Intergovernmental revenue .....	54 398	17 991	9 321	4 794	3 354	2 256	3 554	13 128
From Federal Government .....	3 070	834	604	242	258	144	212	776
From State governments .....	48 936	16 331	8 194	4 370	2 938	2 033	3 233	11 837
General local government support .....	5 107	1 512	888	474	352	222	388	1 271
From local governments .....	2 392	826	523	182	158	78	109	516
General revenue from own sources .....	92 098	21 201	19 935	9 228	7 405	4 268	5 977	24 084
Taxes .....	54 926	12 819	13 122	5 717	4 164	2 726	3 295	13 083
Property .....	40 808	10 559	9 153	4 216	3 085	1 904	2 431	9 460
General sales .....	8 198	1 323	1 854	989	759	383	536	2 354
Selective sales .....	1 957	533	621	167	135	102	79	320
Income .....	1 541	—	761	133	—	204	103	340
Other .....	2 422	404	733	211	184	134	146	611
Current charges .....	24 139	5 049	4 232	2 232	2 257	913	1 821	7 635
Miscellaneous revenue .....	13 033	3 333	2 580	1 279	983	629	861	3 368
Utility revenue .....	1 736	315	505	218	170	96	99	333
Liquor store revenue .....	259	—	136	21	20	9	33	40
Employee retirement .....	4 038	2 315	1 163	259	120	97	64	20
<b>Expenditure .....</b>	<b>153 404</b>	<b>41 466</b>	<b>30 632</b>	<b>14 768</b>	<b>11 243</b>	<b>6 945</b>	<b>9 978</b>	<b>38 372</b>
By character and object:								
Intergovernmental .....	7 487	1 779	2 199	696	458	350	398	1 607
To State governments .....	3 298	1 369	753	280	180	102	153	461
To local governments .....	4 166	387	1 446	416	279	249	245	1 144
Current operation .....	109 211	26 891	21 074	10 375	8 598	5 071	7 420	29 782
Capital outlay .....	16 289	4 081	3 574	1 670	1 154	826	1 177	3 807
Construction .....	11 727	2 993	2 817	1 116	850	586	2 489	2 489
Assistance and subsidies .....	9 644	5 158	1 598	1 094	363	252	419	760
Interest on debt .....	8 930	2 496	2 104	808	624	396	539	1 963
Insurance benefits and repayments .....	1 842	1 061	516	125	46	49	26	19
Exhibit—Salaries and wages .....	53 766	13 056	10 785	4 948	4 122	2 601	3 682	14 572
General expenditure .....	148 268	39 591	29 643	14 330	10 904	6 713	9 735	37 352
Current expenditure .....	133 015	35 728	26 362	12 724	9 835	5 966	8 663	33 737
Intergovernmental expenditure .....	7 487	1 779	2 199	696	458	350	398	1 607
Capital outlay .....	15 253	3 863	3 281	1 606	1 069	747	1 072	3 615
General expenditure by function:								
Education services:								
Education .....	20 180	1 106	4 724	2 009	1 579	1 360	1 818	7 584
Elementary and secondary education .....	17 915	910	4 082	1 679	1 332	1 195	1 630	7 087
Higher education .....	2 265	196	642	330	247	165	187	498
Libraries .....	1 342	253	320	201	147	89	83	249
Social services and income maintenance:								
Public welfare .....	22 767	9 189	3 998	2 455	1 434	848	1 317	3 526
Hospitals .....	15 434	5 169	2 547	839	1 117	254	840	4 668
Health .....	10 289	3 020	1 876	1 030	850	480	754	2 279
Transportation:								
Highways .....	10 198	1 448	1 300	913	699	476	726	4 636
Capital outlay .....	3 161	657	664	325	256	134	185	940
Air transportation .....	1 707	915	443	74	38	32	85	120
Parking facilities .....	73	22	31	16	—	3	—	1
Other .....	751	188	433	20	15	71	10	14
Public safety:								
Police protection .....	8 012	2 522	1 359	703	583	414	517	1 914
Fire protection .....	1 895	520	572	194	121	106	98	284
Correction .....	8 287	2 947	1 792	844	635	377	445	1 247
Protective inspection and regulation .....	450	103	92	69	39	31	35	81
Environment and housing:								
Natural resources .....	1 532	691	195	114	55	47	61	369
Sewerage .....	2 386	685	731	341	146	109	165	209
Capital outlay .....	1 004	290	308	147	32	51	83	93
Solid waste management .....	2 673	581	599	261	219	126	199	688
Parks and recreation .....	2 779	746	907	339	199	119	133	336
Housing and community development .....	1 283	494	329	95	86	52	52	175
Government administration:								
Financial administration .....	3 766	826	634	374	324	205	243	1 160
Judicial and legal .....	7 521	3 074	1 390	723	480	270	420	1 164
General public buildings .....	2 404	478	469	253	223	118	161	702
Other .....	3 019	394	384	381	279	174	247	1 160
Interest on general debt .....	8 610	2 452	2 009	744	595	365	530	1 915
General expenditure, n.e.c. ....	10 911	1 768	2 510	1 338	1 039	586	797	2 873
Utility expenditure .....	3 074	814	791	297	275	175	188	534
Liquor store expenditure .....	220	—	115	16	18	8	28	35
Employee retirement .....	1 842	1 061	516	125	46	49	26	19
<b>Debt outstanding .....</b>	<b>129 760</b>	<b>37 443</b>	<b>30 471</b>	<b>12 948</b>	<b>9 283</b>	<b>5 665</b>	<b>8 200</b>	<b>25 750</b>
Long-term .....	123 800	33 542	29 648	12 537	9 033	5 599	8 077	25 364
Full faith and credit .....	36 937	9 486	10 272	4 095	3 045	1 870	6 228	11 837
Nonguaranteed .....	86 862	24 056	19 377	8 442	5 988	3 729	6 136	19 134
Short-term .....	5 961	3 901	823	411	250	66	123	387
Utility debt only .....	5 377	900	1 592	879	445	442	165	954
Long-term debt issued .....	16 775	3 992	4 907	2 204	1 475	1 037	1 298	1 862
Long-term debt retired .....	11 138	2 330	3 538	1 222	864	515	507	2 162
<b>Cash and security holdings .....</b>	<b>147 284</b>	<b>48 363</b>	<b>32 400</b>	<b>13 381</b>	<b>9 410</b>	<b>6 160</b>	<b>7 867</b>	<b>29 703</b>
Exhibit—County contribution to own retirement systems .....	1 365	791	369	92	33	39	22	19

Note: See text on fiscal years covered. Size classifications based on 1986 populations; counties distributed according to their 1990 estimated population. Selection of counties in tables 5 and 6 based on 1988 populations. Table 7 selection based on 1986 populations.



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

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

Item	Counties having a 1990 population of—							
	All counties	1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
	1	2	3	4	5	6	7	8
<b>Revenue</b> .....	<b>679.64</b>	<b>834.51</b>	<b>1 581.28</b>	<b>611.71</b>	<b>597.25</b>	<b>608.32</b>	<b>577.31</b>	<b>140.83</b>
General revenue .....	652.83	782.02	757.19	590.68	580.49	590.03	565.62	571.72
Intergovernmental revenue .....	241.64	358.99	237.69	201.91	181.99	203.98	210.78	200.58
From Federal Government .....	13.63	16.63	14.99	9.95	13.98	13.04	12.68	12.15
From State governments .....	217.36	325.87	208.99	184.36	159.47	183.85	191.61	180.58
General local government support .....	22.83	30.17	22.79	20.01	19.06	20.05	22.87	19.83
From local governments .....	10.65	16.49	13.71	7.60	8.55	7.09	6.50	7.86
General revenue from own sources .....	411.19	423.03	519.50	388.76	398.50	386.05	354.84	371.13
Taxes .....	245.72	255.78	340.02	241.15	225.09	246.60	195.68	204.87
Property .....	182.61	210.68	236.40	177.85	166.79	172.19	144.31	148.73
General sales .....	36.69	26.40	47.71	41.72	41.04	34.64	31.88	36.77
Selective sales .....	8.73	10.64	16.44	7.04	7.32	9.24	4.70	4.87
Income .....	6.89	—	20.19	5.63	—	18.42	6.13	5.19
Other .....	10.81	8.06	19.28	8.92	9.95	12.11	8.66	9.32
Current charges .....	107.42	100.74	111.44	94.02	120.71	82.62	108.22	115.12
Miscellaneous revenue .....	58.05	66.51	68.04	53.58	52.70	56.84	50.94	51.14
Utility revenue .....	7.70	6.29	13.39	9.21	9.18	8.67	5.90	4.90
Liquor store revenue .....	1.15	—	2.74	89	1.10	83	1.98	1.06
Employee retirement .....	17.96	46.20	807.96	10.93	6.48	8.79	3.80	-436.86
<b>Expenditure</b> .....	<b>683.68</b>	<b>827.41</b>	<b>1 203.84</b>	<b>621.76</b>	<b>603.09</b>	<b>627.16</b>	<b>591.16</b>	<b>360.26</b>
By character and object:								
Intergovernmental .....	33.46	35.49	57.74	29.43	24.77	31.70	23.66	24.84
To State governments .....	14.74	27.32	19.57	11.83	9.69	9.19	9.08	7.39
To local governments .....	18.61	7.71	38.17	17.60	15.07	22.51	14.58	17.45
Current operation .....	486.60	536.58	551.44	437.20	459.79	457.66	440.67	453.93
Capital outlay .....	72.57	81.44	92.56	69.42	62.82	74.73	68.40	59.17
Construction .....	52.26	59.73	72.45	47.30	46.29	52.97	50.71	38.99
Assistance and subsidies .....	43.04	102.92	41.65	46.17	19.62	22.84	24.88	12.29
Interest on debt .....	39.82	49.79	55.22	34.28	33.59	35.81	31.99	25.99
Insurance benefits and repayments .....	8.19	21.18	405.23	5.26	2.50	4.43	1.56	-219.98
Exhibit—Salaries and wages .....	237.74	260.51	277.10	208.63	222.67	235.22	218.61	218.26
General expenditure .....	660.85	789.99	775.34	603.29	584.75	606.17	576.79	571.34
Current expenditure .....	592.89	712.90	690.55	536.55	526.50	538.61	514.61	515.05
Intergovernmental expenditure .....	33.46	35.49	57.74	29.43	24.77	31.70	23.66	24.84
Capital outlay .....	67.96	77.09	84.78	66.74	58.25	67.56	62.18	56.29
General expenditure by function:								
Education services:								
Education .....	89.73	22.07	123.46	84.78	82.72	123.08	108.03	114.93
Elementary and secondary education .....	81.44	17.94	107.23	71.39	71.34	114.08	100.91	110.48
Higher education .....	10.07	3.91	17.02	13.94	13.37	14.95	11.13	7.42
Libraries .....	6.02	5.06	8.17	8.46	7.85	8.07	4.93	4.09
Social services and income maintenance:								
Public welfare .....	101.71	183.36	103.67	103.53	77.41	76.64	78.32	55.61
Hospitals .....	68.58	103.14	67.55	35.41	60.43	23.03	49.95	69.49
Health .....	46.10	60.26	47.89	43.33	45.80	43.36	44.83	36.34
Transportation:								
Highways .....	45.30	28.90	34.46	38.59	37.68	42.84	42.94	69.12
Capital outlay .....	14.06	13.11	17.60	13.82	13.89	12.07	10.81	14.06
Air transportation .....	7.58	18.25	11.75	3.13	2.08	2.93	5.04	1.77
Parking facilities .....	33	43	82	67	02	23	01	02
Other .....	3.34	3.75	11.49	86	81	6.42	57	20
Public safety:								
Police protection .....	35.71	50.33	35.39	29.61	31.12	37.37	30.61	29.39
Fire protection .....	8.43	10.37	15.14	8.12	6.28	9.61	5.81	4.36
Correction .....	36.97	58.80	47.00	35.46	34.25	33.84	25.32	19.73
Protective inspection and regulation .....	2.03	2.05	2.22	2.93	2.09	2.79	2.10	1.44
Environment and housing:								
Natural resources .....	6.84	13.78	5.08	4.78	2.98	4.24	3.59	5.68
Sewerage .....	10.62	13.66	19.38	14.39	7.66	9.89	9.81	3.22
Capital outlay .....	4.46	5.79	8.18	6.20	1.71	4.59	4.91	1.39
Solid waste management .....	11.95	11.59	15.47	11.01	11.81	11.43	11.86	10.70
Parks and recreation .....	12.38	14.89	23.88	14.28	10.69	10.81	7.87	5.20
Housing and community development .....	5.71	9.85	8.71	4.04	4.65	4.73	3.10	2.63
Government administration:								
Financial administration .....	16.79	16.49	16.51	15.49	17.43	18.39	14.37	17.78
Judicial and legal .....	33.47	61.35	36.69	30.41	25.90	24.19	24.85	17.68
General public buildings .....	10.74	9.54	12.22	10.40	12.00	10.63	9.37	10.93
Other .....	10.75	01	—	05	04	—	02	36.04
Interest on general debt .....	38.39	48.93	52.71	31.58	32.05	33.01	31.50	29.22
General expenditure, n.e.c. ....	48.69	35.27	65.78	55.96	56.06	52.92	47.32	44.15
Utility expenditure .....	13.66	16.24	20.98	12.52	14.89	15.84	11.13	7.95
Liquor store expenditure .....	8.19	—	2.30	69	95	72	1.68	94
Employee retirement .....	8.98	21.18	405.23	5.26	2.50	4.43	1.56	-219.98
<b>Debt outstanding</b> .....	<b>580.18</b>	<b>747.12</b>	<b>793.07</b>	<b>516.84</b>	<b>502.83</b>	<b>504.17</b>	<b>448.45</b>	<b>424.92</b>
Long-term .....	553.67	669.28	771.25	499.44	489.29	498.23	441.14	419.17
Full faith and credit .....	164.25	189.27	259.47	167.76	165.06	169.21	115.44	101.96
Nonguaranteed .....	389.42	480.01	511.78	331.67	324.23	329.02	325.70	317.20
Short-term .....	26.50	77.84	21.83	17.40	13.54	5.95	7.31	5.75
Utility debt only .....	23.94	17.96	42.18	37.07	24.20	39.96	9.84	14.35
Long-term debt issued .....	74.55	79.66	129.92	73.77	73.08	93.81	77.06	36.47
Long-term debt retired .....	49.52	46.49	93.83	51.31	45.96	46.57	30.18	32.56
<b>Cash and security holdings</b> .....	<b>1 606.23</b>	<b>955.37</b>	<b>8 691.21</b>	<b>565.38</b>	<b>508.96</b>	<b>549.00</b>	<b>448.65</b>	<b>-757.42</b>
Exhibit—County contribution to own retirement systems .....	6.03	15.78	475.96	3.88	1.78	3.48	1.29	-262.08

Note: See text on fiscal years covered. Size classifications based on 1986 populations; counties distributed according to their 1988 populations. Selection of counties in tables 5 and 6 based on 1988 population. Table 7 selection based on 1986 populations.

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

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

Item	All counties	Counties having a 1990 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
		1	2	3	4	5	6	7
<b>Revenue</b> .....	<b>100.0</b>	<b>27.4</b>	<b>19.9</b>	<b>9.5</b>	<b>7.3</b>	<b>4.4</b>	<b>6.4</b>	<b>25.4</b>
General revenue .....	100.0	26.8	20.0	9.6	7.3	4.5	6.5	25.4
Intergovernmental revenue .....	100.0	33.1	17.1	8.8	6.2	4.1	6.5	24.1
From Federal Government .....	100.0	27.2	19.7	7.9	8.4	4.7	6.9	25.3
From State governments .....	100.0	33.4	16.7	8.9	6.0	4.2	6.6	24.2
General local government support .....	100.0	29.6	17.4	9.3	6.9	4.3	7.6	24.9
From local governments .....	100.0	34.5	21.9	7.6	6.6	3.3	4.6	21.5
General revenue from own sources .....	100.0	23.0	21.6	10.0	8.0	4.6	6.5	26.2
Taxes .....	100.0	23.3	23.9	10.4	7.6	5.0	6.0	23.8
Property .....	100.0	25.9	22.4	10.3	7.6	4.7	6.0	23.2
General sales .....	100.0	16.1	22.6	12.1	9.3	4.7	6.5	28.7
Selective sales .....	100.0	27.3	31.7	8.5	6.9	5.2	4.0	16.3
Income .....	100.0	—	49.4	8.7	—	13.2	6.7	22.1
Other .....	100.0	16.7	30.3	8.7	7.6	5.5	6.0	25.2
Current charges .....	100.0	20.9	17.5	9.2	9.4	3.8	7.5	31.6
Miscellaneous revenue .....	100.0	25.6	19.8	9.8	7.5	4.8	6.6	25.8
Utility revenue .....	100.0	18.2	29.1	12.6	9.8	5.5	5.7	19.2
Liquor store revenue .....	100.0	—	52.7	8.2	7.9	3.5	12.9	14.8
Employee retirement .....	100.0	57.3	28.8	6.4	3.0	2.4	1.6	.5
<b>Expenditure</b> .....	<b>100.0</b>	<b>27.0</b>	<b>20.0</b>	<b>9.6</b>	<b>7.3</b>	<b>4.5</b>	<b>6.5</b>	<b>25.4</b>
By character and object:								
Intergovernmental .....	100.0	23.8	29.4	9.3	6.1	4.7	5.3	21.5
To State governments .....	100.0	41.5	22.8	8.5	5.4	3.1	4.6	14.0
To local governments .....	100.0	9.3	34.7	10.0	6.7	6.0	5.9	27.5
Current operation .....	100.0	24.6	19.3	9.5	7.9	4.6	6.8	27.3
Capital outlay .....	100.0	25.1	21.9	10.3	7.1	5.1	7.2	23.4
Construction .....	100.0	25.5	24.0	9.5	7.3	5.0	7.5	21.2
Assistance and subsidies .....	100.0	53.5	16.6	11.3	3.8	2.6	4.3	7.9
Interest on debt .....	100.0	27.9	23.6	9.0	7.0	4.4	6.0	22.0
Insurance benefits and repayments .....	100.0	57.6	28.0	6.8	2.5	2.7	1.4	1.0
Exhibit—Salaries and wages .....	100.0	24.3	20.1	9.2	7.7	4.8	6.8	27.1
General expenditure .....	100.0	26.7	20.0	9.7	7.4	4.5	6.6	25.2
Current expenditure .....	100.0	26.9	19.8	9.6	7.4	4.5	6.5	25.4
Intergovernmental expenditure .....	100.0	23.8	29.4	9.3	6.1	4.7	5.3	21.5
Capital outlay .....	100.0	25.3	21.5	10.5	7.0	4.9	7.0	23.7
General expenditure by function:								
Education services:								
Education .....	100.0	5.5	23.4	10.0	7.8	6.7	9.0	37.6
Elementary and secondary education .....	100.0	4.9	22.7	9.2	7.5	6.9	9.3	39.5
Higher education .....	100.0	8.7	28.3	14.6	10.9	7.3	8.3	22.0
Libraries .....	100.0	18.9	23.8	14.9	10.9	6.6	6.2	18.6
Social services and income maintenance:								
Public welfare .....	100.0	40.4	17.6	10.8	6.3	3.7	5.8	15.5
Hospitals .....	100.0	33.5	16.5	5.4	7.2	1.6	5.4	30.2
Health .....	100.0	29.4	18.2	10.0	8.3	4.7	7.3	22.2
Transportation:								
Highways .....	100.0	14.2	12.7	9.0	6.9	4.7	7.1	45.5
Capital outlay .....	100.0	20.8	21.0	10.3	8.1	4.2	5.9	29.8
Air transportation .....	100.0	53.6	26.0	4.3	2.2	1.9	5.0	7.0
Parking facilities .....	100.0	29.5	42.3	21.7	.6	3.5	.3	2.2
Other .....	100.0	25.0	57.7	2.7	2.0	9.5	1.3	1.8
Public safety:								
Police protection .....	100.0	31.5	17.0	8.8	7.3	5.2	6.4	23.9
Fire protection .....	100.0	27.4	30.2	10.2	6.4	5.6	5.2	15.0
Correction .....	100.0	35.6	21.6	10.2	7.7	4.5	5.4	15.0
Protective inspection and regulation .....	100.0	22.9	20.4	15.4	8.7	6.9	7.8	17.9
Environment and housing:								
Natural resources .....	100.0	45.1	12.7	7.4	3.6	3.1	4.0	24.2
Sewerage .....	100.0	28.7	30.6	14.3	6.1	4.6	6.9	8.7
Capital outlay .....	100.0	28.9	30.7	14.6	3.2	5.1	8.2	9.3
Solid waste management .....	100.0	21.7	22.4	9.8	8.2	4.7	7.5	25.7
Parks and recreation .....	100.0	26.9	32.7	12.2	7.2	4.3	4.8	12.0
Housing and community development .....	100.0	38.5	25.6	7.4	6.7	4.1	4.1	13.7
Government administration:								
Financial administration .....	100.0	21.9	16.8	9.9	8.6	5.4	6.5	30.8
Judicial and legal .....	100.0	40.9	18.5	9.6	6.4	3.6	5.6	15.5
General public buildings .....	100.0	19.9	19.5	10.5	9.3	4.9	6.7	29.2
Other .....	100.0	19.9	19.5	10.5	9.3	4.9	6.7	29.2
Interest on general debt .....	100.0	28.5	23.3	8.6	6.9	4.2	6.2	22.2
General expenditure, n.e.c. ....	100.0	16.2	23.0	12.3	9.5	5.4	7.3	26.3
Utility expenditure .....	100.0	26.5	25.7	9.7	9.0	5.7	6.1	17.3
Liquor store expenditure .....	100.0	—	52.5	7.4	8.0	3.6	12.9	15.6
Employee retirement .....	100.0	57.6	28.0	6.8	2.5	2.7	1.4	1.0
<b>Debt outstanding</b> .....	<b>100.0</b>	<b>28.9</b>	<b>23.5</b>	<b>10.0</b>	<b>7.2</b>	<b>4.4</b>	<b>6.3</b>	<b>19.8</b>
Long-term .....	100.0	27.1	23.9	10.1	7.3	4.5	6.5	20.5
Full faith and credit .....	100.0	25.7	27.8	11.1	8.2	5.1	5.3	16.9
Nonguaranteed .....	100.0	27.7	22.3	9.7	6.9	4.3	7.1	22.0
Short-term .....	100.0	65.4	13.8	6.9	4.2	1.1	2.1	6.5
Utility debt only .....	100.0	16.7	29.6	16.3	8.3	8.2	3.1	17.7
Long-term debt issued .....	100.0	23.8	29.3	13.1	8.8	6.2	7.7	11.1
Long-term debt retired .....	100.0	20.9	31.8	11.0	7.8	4.6	4.6	19.4
<b>Cash and security holdings</b> .....	<b>100.0</b>	<b>32.8</b>	<b>22.0</b>	<b>9.1</b>	<b>6.4</b>	<b>4.2</b>	<b>5.3</b>	<b>20.2</b>
Exhibit—County contribution to own retirement systems .....	100.0	57.9	27.0	6.7	2.4	2.8	1.6	.7

Note: See text on fiscal years covered. Size classifications based on 1986 populations counties distributed according to their 1990 populations. Selection of counties in tables 5 and 6 based on 1988 population. Table 7 selection based on 1986 population.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92**

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

Item	Alabama							
	Calhoun	Etowah	Jefferson	Madison	Mobile	Montgomery	Morgan	Tuscaloosa
	1	2	3	4	5	6	7	8
Population, 1990 .....	116 034	99 840	651 525	238 912	378 643	209 085	100 043	150 522
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>12 813</b>	<b>15 210</b>	<b>332 737</b>	<b>48 452</b>	<b>97 229</b>	<b>47 949</b>	<b>11 299</b>	<b>38 516</b>
General revenue .....	12 813	15 210	306 062	46 584	97 229	45 871	11 299	38 516
Intergovernmental revenue .....	5 131	4 451	74 700	6 037	19 850	8 866	4 701	11 202
From Federal Government .....	—	280	5 736	1 227	1 510	84	—	149
From State governments .....	4 940	4 137	63 591	4 547	17 720	6 503	4 701	9 722
From local governments .....	191	34	5 373	263	620	2 279	—	1 331
General revenue from own sources .....	7 682	10 759	231 362	40 547	77 379	37 005	6 598	27 314
Taxes .....	4 943	8 012	156 019	32 139	60 486	33 837	4 754	21 677
Property .....	2 443	4 945	47 152	12 352	28 528	8 103	4 492	6 935
General sales .....	1 412	—	51 717	9 228	27 894	22 601	—	10 962
Selective sales .....	492	2 439	18 016	7 210	2 461	1 564	—	3 166
Income .....	—	—	—	—	—	—	—	—
Other .....	596	628	39 134	3 349	1 603	1 569	262	614
Current charges .....	1 715	2 032	58 891	6 784	10 332	712	1 218	3 696
Miscellaneous revenue .....	1 024	715	16 452	1 624	6 561	2 456	626	1 941
Utility and liquor store revenue .....	—	—	—	1 868	—	—	—	—
Insurance trust revenue .....	—	—	26 675	—	—	2 078	—	—
<b>Expenditure</b> .....	<b>12 420</b>	<b>15 242</b>	<b>319 038</b>	<b>49 263</b>	<b>92 818</b>	<b>56 087</b>	<b>11 662</b>	<b>41 024</b>
By character and object:								
Intergovernmental .....	560	1 667	27 514	8 794	4 166	9 851	100	9 889
To State governments .....	—	—	137	—	1 413	—	—	12
To local governments .....	560	1 667	27 377	8 794	2 753	9 851	100	9 877
Current operation .....	10 464	12 525	238 124	35 137	62 594	27 733	10 863	24 900
Capital outlay .....	724	—	40 737	4 326	21 986	14 736	676	5 054
Construction .....	—	—	22 736	3 203	20 728	12 071	284	1 468
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	672	1 050	6 930	1 006	4 072	2 049	23	1 181
Insurance benefits and repayments .....	—	—	5 733	—	—	1 718	—	—
Exhibit—Salaries and wages .....	4 077	6 777	102 171	11 371	28 693	13 901	5 140	10 457
General expenditure .....	12 420	15 242	313 305	44 026	92 818	54 369	11 662	41 024
Current expenditure .....	11 696	15 242	272 568	42 921	70 832	39 633	10 986	35 970
Intergovernmental expenditure .....	560	1 667	27 514	8 794	4 166	9 851	100	9 889
Capital outlay .....	724	—	40 737	1 105	21 986	14 736	676	5 054
General expenditure by function:								
Education services:								
Education .....	68	—	1 074	8 644	2 229	9 220	—	130
Elementary and secondary education .....	68	—	1 074	8 644	2 229	9 220	—	130
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	84	—	—	207	127	718	—	632
Social services and income maintenance:								
Public welfare .....	—	883	33 088	106	2 693	686	445	36
Hospitals .....	—	—	50 246	300	—	—	—	—
Health .....	1 810	1 791	53 966	2 369	12 435	3 201	327	1 515
Transportation:								
Highways .....	3 278	3 849	29 637	7 228	14 712	9 055	3 674	9 373
Capital outlay .....	—	—	9 215	346	3 858	5 199	—	3 021
Air transportation .....	—	—	—	25	—	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	3 049	—	—	—	—	56
Public safety:								
Police protection .....	990	1 373	15 628	6 108	8 642	4 238	2 734	2 715
Fire protection .....	—	—	—	348	—	—	—	33
Correction .....	830	746	13 662	1 666	11 684	9 515	—	3 843
Protective inspection and regulation .....	—	—	1 388	—	237	2	—	—
Environment and housing:								
Natural resources .....	85	9	—	172	97	183	—	45
Sewerage .....	—	—	31 373	—	—	548	—	—
Capital outlay .....	—	—	15 881	—	—	548	—	—
Solid waste management .....	173	696	4 965	2 493	923	117	14	832
Parks and recreation .....	59	—	15 152	1 203	1 488	1 253	298	2 474
Housing and community development .....	—	—	2 641	—	—	—	—	1 336
Government administration:								
Financial administration .....	1 153	957	14 464	1 791	8 825	4 298	752	3 282
Judicial and legal .....	438	931	9 520	2 684	4 884	2 242	—	1 731
General public buildings .....	212	340	—	1 085	1 953	5 057	—	—
Other .....	308	981	4 504	1 457	984	842	752	1 271
Interest on general debt .....	672	1 050	6 930	849	4 072	2 049	23	1 181
General expenditure, n.e.c. .....	2 260	1 636	21 861	5 291	16 833	1 145	2 643	10 539
Utility and liquor store expenditure .....	—	—	—	5 237	—	—	—	—
Insurance trust expenditure .....	—	—	5 733	—	—	1 718	—	—
<b>Debt outstanding</b> .....	<b>9 240</b>	<b>9 076</b>	<b>199 108</b>	<b>14 754</b>	<b>43 377</b>	<b>39 644</b>	<b>1 760</b>	<b>6 336</b>
Long-term debt outstanding .....	9 240	9 076	199 108	14 754	43 377	39 644	1 760	6 336
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	13 370	8 700	—	—
Utility .....	—	—	—	1 105	—	—	—	—
Other and unallocable .....	9 240	9 076	199 108	13 649	30 007	30 944	1 760	6 336
Long-term debt issued .....	—	2 532	38 755	688	11 550	12 710	—	2 000
Long-term debt retired .....	270	4 591	5 425	1 172	24 102	2 039	150	835
<b>Cash and security holdings</b> .....	<b>6 724</b>	<b>5 611</b>	<b>346 767</b>	<b>4 416</b>	<b>63 517</b>	<b>56 110</b>	<b>4 067</b>	<b>6 056</b>
Exhibit—County contribution to own retirement systems .....	—	—	5 175	—	—	1 131	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Arizona						Arkansas		
	Cochise	Maricopa	Pima	Pinal	Yavapai	Yuma	Pulaski	Sebastian	Washington
	9	10	11	12	13	14	15	16	17
Population, 1990 .....	97 624	2 122 101	666 880	116 379	107 714	106 895	349 660	99 590	113 409
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>(NA)</b>	<b>1 101 796</b>	<b>511 454</b>	<b>71 246</b>	<b>43 357</b>	<b>46 176</b>	<b>118 285</b>	<b>(NA)</b>	<b>22 635</b>
General revenue .....	(NA)	1 101 796	511 454	71 246	43 357	46 176	118 285	(NA)	22 635
Intergovernmental revenue .....	(NA)	498 531	161 976	22 512	17 428	25 346	11 355	(NA)	3 004
From Federal Government .....	(NA)	26 253	2 979	389	1 787	2 440	35	(NA)	6
From State governments .....	(NA)	454 590	155 725	19 814	15 266	22 906	10 835	(NA)	2 998
From local governments .....	(NA)	17 688	3 272	2 309	375	—	485	(NA)	—
General revenue from own sources .....	(NA)	603 265	349 478	48 734	25 929	20 830	106 930	(NA)	19 631
Taxes .....	(NA)	285 626	171 166	30 598	19 447	14 846	77 596	(NA)	16 365
Property .....	(NA)	275 648	167 243	29 804	18 069	14 139	39 270	(NA)	5 250
General sales .....	(NA)	—	—	—	—	—	38 115	(NA)	11 109
Selective sales .....	(NA)	—	—	—	104	—	—	(NA)	—
Income .....	(NA)	—	—	—	—	—	—	(NA)	—
Other .....	(NA)	9 978	3 923	794	1 274	707	211	(NA)	6
Current charges .....	(NA)	182 151	72 681	5 023	2 545	1 739	3 505	(NA)	1 429
Miscellaneous revenue .....	(NA)	135 488	105 631	13 113	3 937	4 245	25 829	(NA)	1 837
Utility and liquor store revenue .....	(NA)	—	—	—	—	—	—	(NA)	—
Insurance trust revenue .....	(NA)	—	—	—	—	—	—	(NA)	—
<b>Expenditure</b> .....	<b>(NA)</b>	<b>1 172 742</b>	<b>549 544</b>	<b>70 761</b>	<b>41 299</b>	<b>57 586</b>	<b>99 197</b>	<b>(NA)</b>	<b>22 064</b>
By character and object:									
Intergovernmental .....	(NA)	137 537	42 801	7 225	4 125	3 384	32 220	(NA)	8 052
To State governments .....	(NA)	136 247	34 986	6 733	4 125	1 293	—	(NA)	82
To local governments .....	(NA)	1 290	7 815	492	—	2 091	32 220	(NA)	7 970
Current operation .....	(NA)	813 967	339 820	53 931	34 674	27 180	38 848	(NA)	12 544
Capital outlay .....	(NA)	113 751	62 721	36	1 318	25 310	5 907	(NA)	1 168
Construction .....	(NA)	90 142	37 703	16	—	21 639	3 807	(NA)	571
Assistance and subsidies .....	(NA)	—	—	—	—	—	—	(NA)	—
Interest on debt .....	(NA)	107 487	104 202	9 569	1 182	1 712	22 222	(NA)	300
Insurance benefits and repayments .....	(NA)	—	—	—	—	—	—	(NA)	—
Exhibit—Salaries and wages .....	(NA)	350 927	145 754	22 903	19 354	11 269	20 888	(NA)	4 863
General expenditure .....	(NA)	1 172 742	549 544	70 761	41 299	57 586	99 197	(NA)	22 064
Current expenditure .....	(NA)	1 058 991	486 823	70 725	39 981	32 276	93 290	(NA)	20 896
Intergovernmental expenditure .....	(NA)	137 537	42 801	7 225	4 125	3 384	32 220	(NA)	8 052
Capital outlay .....	(NA)	113 751	62 721	36	1 318	25 310	5 907	(NA)	1 168
General expenditure by function:									
Education services:									
Elementary and secondary education .....	(NA)	9 650	4 187	589	670	158	—	(NA)	—
Higher education .....	(NA)	9 650	4 187	589	670	158	—	(NA)	—
Libraries .....	(NA)	5 642	5 922	287	772	68	2 831	(NA)	635
Social services and income maintenance:									
Public welfare .....	(NA)	325 529	111 311	11 541	5 477	6 208	—	(NA)	135
Hospitals .....	(NA)	172 349	52 727	—	163	—	—	(NA)	—
Health .....	(NA)	75 293	14 896	5 546	1 890	2 428	4 285	(NA)	1 259
Transportation:									
Highways .....	(NA)	66 998	27 574	10 941	8 228	8 456	6 075	(NA)	3 170
Capital outlay .....	(NA)	32 252	10 455	—	499	3 698	1 948	(NA)	15
Air transportation .....	(NA)	—	2 435	—	—	—	—	(NA)	—
Parking facilities .....	(NA)	—	—	—	—	—	—	(NA)	—
Other .....	(NA)	—	703	—	—	—	—	(NA)	—
Public safety:									
Police protection .....	(NA)	39 826	28 501	5 091	2 687	2 291	5 078	(NA)	1 362
Fire protection .....	(NA)	335	—	458	—	—	—	(NA)	250
Correction .....	(NA)	105 339	32 520	3 856	4 837	24 347	8 257	(NA)	1 297
Protective inspection and regulation .....	(NA)	655	2 066	257	379	—	—	(NA)	—
Environment and housing:									
Natural resources .....	(NA)	46 789	19 658	1 038	654	15	73	(NA)	37
Sewerage .....	(NA)	34	27 481	—	317	—	—	(NA)	—
Capital outlay .....	(NA)	—	6 379	—	132	—	—	(NA)	—
Solid waste management .....	(NA)	5 183	2 955	751	1 419	389	892	(NA)	86
Parks and recreation .....	(NA)	16 792	9 819	—	—	324	—	(NA)	—
Housing and community development .....	(NA)	15 654	2 191	2 616	—	1 816	1 017	(NA)	—
Government administration:									
Financial administration .....	(NA)	30 498	14 740	2 114	2 485	1 440	2 143	(NA)	1 458
Judicial and legal .....	(NA)	108 847	45 341	6 488	3 486	3 250	8 410	(NA)	1 181
General public buildings .....	(NA)	—	12 932	2 212	1 466	156	1 345	(NA)	961
Other .....	(NA)	13 243	7 290	1 384	1 314	1 105	1 733	(NA)	684
Interest on general debt .....	(NA)	107 487	104 202	9 569	1 182	1 712	22 222	(NA)	300
General expenditure, n.e.c. .....	(NA)	26 599	20 093	6 023	3 785	3 423	34 836	(NA)	9 249
Utility and liquor store expenditure .....	(NA)	—	—	—	—	—	—	(NA)	—
Insurance trust expenditure .....	(NA)	—	—	—	—	—	—	(NA)	—
<b>Debt outstanding</b> .....	<b>(NA)</b>	<b>1 300 308</b>	<b>1 153 129</b>	<b>103 786</b>	<b>12 440</b>	<b>15 391</b>	<b>247 391</b>	<b>(NA)</b>	<b>4 020</b>
Long-term debt outstanding .....	(NA)	1 300 308	1 151 424	103 786	12 440	15 391	247 391	(NA)	4 020
Education .....	(NA)	—	—	—	—	—	—	(NA)	—
Public debt for private purposes .....	(NA)	1 115 600	796 999	94 564	12 440	10 195	247 171	(NA)	—
Utility .....	(NA)	—	—	—	—	—	—	(NA)	—
Other and unallocable .....	(NA)	184 708	354 425	9 222	—	5 196	220	(NA)	4 020
Long-term debt issued .....	(NA)	123 900	669 955	—	—	—	—	(NA)	—
Long-term debt retired .....	(NA)	160 092	869 831	16 820	2 335	923	30 288	(NA)	330
<b>Cash and security holdings</b> .....	<b>(NA)</b>	<b>1 285 599</b>	<b>953 389</b>	<b>105 070</b>	<b>19 896</b>	<b>9 316</b>	<b>297 213</b>	<b>(NA)</b>	<b>3 959</b>
Exhibit—County contribution to own retirement systems .....	(NA)	—	—	—	—	—	—	(NA)	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	California								
	Alameda	Butte	Contra Costa	El Dorado	Fresno	Humboldt	Imperial	Kern	Kings
	18	19	20	21	22	23	24	25	26
Population, 1990 .....	1 279 182	182 120	803 732	125 995	667 490	119 118	109 303	543 477	101 469
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 433 308</b>	<b>185 377</b>	<b>951 720</b>	<b>119 885</b>	<b>910 558</b>	<b>115 839</b>	<b>126 236</b>	<b>805 735</b>	<b>98 783</b>
General revenue .....	1 317 762	185 187	868 750	119 885	835 748	115 839	120 730	745 182	98 783
Intergovernmental revenue .....	821 481	139 624	458 008	63 336	603 811	81 197	83 800	440 763	67 163
From Federal Government .....	5 741	2 966	13 315	7 165	6 542	1 771	4 661	4 081	57
From State governments .....	797 384	134 668	411 084	55 343	590 177	79 261	78 858	417 033	65 854
From local governments .....	18 356	1 990	33 609	828	7 092	165	281	19 649	1 252
General revenue from own sources .....	496 281	45 563	410 742	56 549	231 937	34 642	36 930	304 419	31 620
Taxes .....	311 397	27 536	258 249	42 299	118 147	22 538	23 732	178 103	23 840
Property .....	289 617	21 309	234 758	32 899	100 296	18 746	19 237	149 247	15 640
General sales .....	13 054	3 025	7 765	4 040	8 257	1 855	1 488	18 442	1 247
Selective sales .....	923	848	1 851	1 103	2 369	982	204	3 564	603
Income .....	7 803	2 354	13 875	4 257	7 225	955	2 803	6 850	6 350
Current charges .....	95 222	10 923	77 438	10 322	61 177	7 953	8 243	90 705	3 690
Miscellaneous revenue .....	89 662	7 104	75 055	3 928	52 613	4 151	4 955	35 611	4 090
Utility and liquor store revenue .....	—	190	—	—	157	—	90	—	—
Insurance trust revenue .....	115 546	—	82 970	—	74 653	—	5 416	60 553	—
<b>Expenditure</b> .....	<b>1 359 194</b>	<b>188 697</b>	<b>883 782</b>	<b>124 844</b>	<b>836 914</b>	<b>119 533</b>	<b>123 514</b>	<b>734 299</b>	<b>97 803</b>
By character and object:									
Intergovernmental .....	75 601	114	25 232	131	43 320	154	131	13 419	—
To State governments .....	73 065	—	23 507	—	33 585	—	—	—	—
To local governments .....	2 536	114	1 725	131	9 735	154	131	13 419	—
Current operation .....	847 853	129 914	604 270	103 291	425 646	82 806	77 303	495 222	69 523
Capital outlay .....	53 765	3 095	51 576	4 603	34 030	2 415	1 900	38 960	766
Construction .....	39 027	413	36 308	1 055	21 270	431	397	15 604	—
Assistance and subsidies .....	289 955	55 573	119 769	14 759	290 897	33 973	39 781	138 978	26 793
Interest on debt .....	34 149	1	34 161	2 060	12 836	185	129	15 848	721
Insurance benefits and repayments .....	57 871	—	48 774	—	30 185	—	4 270	31 872	—
Exhibit—Salaries and wages .....	424 654	50 232	312 616	55 273	237 106	39 096	37 615	245 853	26 483
General expenditure .....	1 301 323	187 733	835 008	124 844	806 170	119 533	118 893	702 427	97 803
Current expenditure .....	1 247 558	184 638	783 432	120 241	772 209	117 118	116 993	663 467	97 037
Intergovernmental expenditure .....	75 601	114	25 232	131	43 320	154	131	13 419	—
Capital outlay .....	53 765	3 095	51 576	4 603	33 961	2 415	1 900	38 960	766
General expenditure by function:									
Education services:									
Education .....	11 665	34 857	35 728	12 501	41 622	10 097	10 223	41 361	8 736
Elementary and secondary education .....	11 665	34 857	35 728	12 501	41 622	10 097	10 223	41 361	8 736
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	13 887	2 268	10 824	1 243	8 605	1 720	353	6 951	947
Social services and income maintenance:									
Public welfare .....	474 252	82 385	262 685	23 287	394 050	50 678	49 521	196 534	37 175
Hospitals .....	207 830	—	81 817	—	97 437	—	—	93 695	—
Health .....	118 598	13 778	63 031	13 725	62 735	11 543	10 003	43 379	11 310
Transportation:									
Highways .....	37 492	9 283	37 035	14 902	23 576	8 380	5 691	22 505	3 950
Capital outlay .....	13 771	348	21 785	710	709	275	393	8 061	—
Air transportation .....	—	—	1 796	374	—	1 256	324	3 006	—
Parking facilities .....	852	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	824	—
Public safety:									
Police protection .....	26 456	6 709	35 010	10 853	24 820	6 262	7 128	29 671	4 663
Fire protection .....	11 663	4 782	44 390	—	72	336	2 159	35 682	3 380
Correction .....	101 592	7 809	55 989	8 616	46 009	5 666	10 513	43 614	7 543
Protective inspection and regulation .....	1 611	2 617	3 634	1 919	—	1 257	2 313	4 779	1 319
Environment and housing:									
Natural resources .....	49 506	598	11 334	1 187	3 785	123	273	3 710	236
Sewerage .....	—	—	4 172	—	561	—	1	2 109	—
Capital outlay .....	—	—	862	—	258	—	—	635	—
Solid waste management .....	—	1 564	2 940	—	1 382	786	1 535	14 247	—
Parks and recreation .....	14 486	65	1 338	1 172	1 308	317	628	8 988	856
Housing and community development .....	3 755	—	15 481	—	4 247	—	—	7 559	—
Government administration:									
Financial administration .....	24 469	3 380	14 797	5 835	14 576	3 030	2 436	12 210	2 291
Judicial and legal .....	126 936	12 303	64 709	11 839	44 040	10 293	8 588	46 557	8 650
General public buildings .....	898	—	2 898	—	6 873	—	—	12 810	—
Other .....	14 115	2 692	4 522	7 533	2 722	2 406	2 624	11 189	1 849
Interest on general debt .....	34 149	1	34 161	2 060	12 744	185	129	15 848	721
General expenditure, n.e.c. ....	27 111	2 642	46 717	7 798	15 006	5 198	4 451	45 199	4 177
Utility and liquor store expenditure .....	—	964	—	—	559	—	351	—	—
Insurance trust expenditure .....	57 871	—	48 774	—	30 185	—	4 270	31 872	—
<b>Debt outstanding</b> .....	<b>574 070</b>	<b>475</b>	<b>832 380</b>	<b>33 875</b>	<b>79 997</b>	<b>3 857</b>	<b>6 575</b>	<b>168 017</b>	<b>8 750</b>
Long-term debt outstanding .....	553 432	475	605 505	33 875	79 997	3 857	1 575	168 017	8 750
Education .....	—	—	4 260	—	—	—	—	—	—
Public debt for private purposes .....	204 919	—	288 192	—	70 855	—	—	9 301	—
Utility .....	—	—	—	—	1 077	—	—	—	—
Other and unallocable .....	348 513	475	313 053	33 875	8 065	3 857	1 575	158 716	8 750
Long-term debt issued .....	145 062	—	195 384	—	—	2 800	—	13 365	—
Long-term debt retired .....	13 382	514	73 905	460	11 096	1 200	325	6 254	504
<b>Cash and security holdings</b> .....	<b>1 625 839</b>	<b>11 496</b>	<b>1 502 307</b>	<b>46 500</b>	<b>789 892</b>	<b>18 142</b>	<b>169 383</b>	<b>667 199</b>	<b>10 431</b>
Exhibit—County contribution to own retirement systems .....	33 278	—	44 807	—	18 771	—	5 335	27 791	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	California—Con.							
	Los Angeles	Marin	Merced	Monterey	Napa	Orange	Placer	Riverside
	27	28	29	30	31	32	33	34
Population, 1990 .....	8 863 164	230 096	178 403	355 660	110 765	2 410 556	172 796	1 170 413
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>12 010 371</b>	<b>243 145</b>	<b>360 049</b>	<b>359 058</b>	<b>117 005</b>	<b>2 213 869</b>	<b>163 478</b>	<b>1 261 484</b>
General revenue .....	10 639 193	205 158	342 364	358 971	116 704	2 012 752	162 947	1 261 196
Intergovernmental revenue .....	6 798 758	93 425	167 309	153 795	60 571	907 549	81 093	722 952
From Federal Government .....	174 045	3 499	3 172	4 413	1 684	28 052	3 029	8 542
From State governments .....	6 387 523	89 085	163 548	146 607	57 760	821 875	75 380	663 839
From local governments .....	237 190	841	589	2 775	1 127	57 622	2 684	50 571
General revenue from own sources .....	3 840 435	111 733	175 055	205 176	56 133	1 105 203	81 854	538 244
Taxes .....	2 807 125	75 142	35 502	77 821	36 634	542 876	58 381	289 941
Property .....	2 666 153	67 451	30 516	61 760	28 839	511 925	44 377	249 475
General sales .....	35 790	2 200	2 442	4 273	3 057	11 710	6 369	19 741
Selective sales .....	48 313	966	1 180	7 611	3 086	2 717	3 758	4 050
Income .....	—	—	—	—	—	—	—	—
Other .....	56 869	4 525	1 364	4 177	1 652	16 524	8 877	16 675
Current charges .....	503 675	20 002	128 458	102 239	12 101	231 545	12 154	110 514
Miscellaneous revenue .....	529 635	16 589	11 095	25 116	7 398	330 782	11 319	137 789
Utility and liquor store revenue .....	18 097	—	205	87	301	—	531	288
Insurance trust revenue .....	1 353 081	37 987	17 480	—	—	201 117	—	—
<b>Expenditure</b> .....	<b>11 025 431</b>	<b>231 236</b>	<b>350 755</b>	<b>345 564</b>	<b>113 180</b>	<b>2 230 541</b>	<b>166 649</b>	<b>1 254 510</b>
By character and object:								
Intergovernmental .....	573 368	232	195	210	47	71 220	173	36 285
To State governments .....	497 613	—	—	—	—	21 986	—	23 271
To local governments .....	52 625	232	195	210	47	49 234	173	13 014
Current operation .....	6 522 199	177 522	254 733	286 059	92 147	1 206 270	130 618	836 820
Capital outlay .....	557 643	15 435	7 170	1 585	5 962	451 592	5 835	81 485
Construction .....	300 691	2 144	1 407	789	2 049	285 527	1 186	60 838
Assistance and subsidies .....	2 521 342	19 724	81 317	56 196	13 984	249 438	28 858	201 307
Interest on debt .....	270 628	1 467	1 514	1 514	1 040	189 045	1 165	98 613
Insurance benefits and repayments .....	580 251	16 856	7 340	—	—	62 976	—	—
Exhibit—Salaries and wages .....	3 241 118	85 287	82 677	96 350	33 343	639 436	75 554	408 290
General expenditure .....	10 420 126	214 380	342 710	344 799	112 151	2 167 565	165 191	1 254 199
Current expenditure .....	9 865 149	198 945	335 540	343 214	106 256	1 715 973	159 356	1 172 780
Intergovernmental expenditure .....	573 368	232	195	210	47	71 220	173	36 285
Capital outlay .....	554 977	15 435	7 170	1 585	5 895	451 592	5 835	81 419
General expenditure by function:								
Education services:								
Education .....	312 169	22 795	30 863	22 192	9 224	70 192	13 842	70 593
Elementary and secondary education .....	312 169	22 795	30 863	22 192	9 224	70 192	13 842	70 593
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	60 857	3 906	1 501	3 569	—	22 164	1 678	9 042
Social services and income maintenance:								
Public welfare .....	3 748 589	32 190	110 265	81 426	27 586	463 641	38 627	307 070
Hospitals .....	1 367 335	—	113 633	73 968	—	—	—	141 884
Health .....	808 233	34 972	19 696	30 214	14 682	188 454	16 968	76 953
Transportation:								
Highways .....	182 625	5 679	6 713	11 465	3 631	88 758	15 262	50 395
Capital outlay .....	68 721	28	254	—	32	50 132	1 100	22 065
Air transportation .....	2 097	564	—	—	1 620	19 115	7	2 105
Parking facilities .....	6 837	—	—	—	—	848	—	—
Other .....	12 636	—	—	—	—	21 986	—	—
Public safety:								
Police protection .....	726 980	9 279	6 486	15 028	6 334	126 434	13 088	78 512
Fire protection .....	248 270	8 727	5 517	1 824	2 483	64 596	883	14 796
Correction .....	604 094	12 653	9 593	17 648	6 154	133 364	10 690	97 652
Protective inspection and regulation .....	3 129	1 372	1 941	4 683	1 554	11 358	2 052	11 229
Environment and housing:								
Natural resources .....	252 428	4 193	662	8 512	3 921	119 378	92	64 421
Sewerage .....	19 155	3 231	—	1 502	179	—	—	—
Capital outlay .....	2 858	—	—	103	12	—	—	—
Solid waste management .....	13 174	—	2 760	863	—	64 586	721	22 964
Parks and recreation .....	155 392	5 536	1 646	3 663	42	88 609	1 173	11 109
Housing and community development .....	133 382	354	—	391	—	13 844	—	17 123
Government administration:								
Financial administration .....	169 247	7 451	4 743	7 857	2 721	40 865	6 820	20 035
Judicial and legal .....	877 859	22 113	11 477	23 819	10 751	190 128	14 397	96 455
General public buildings .....	77 896	—	3 432	—	—	30 954	—	13 283
Other .....	52 795	6 698	3 533	10 239	3 427	20 858	7 330	19 838
Interest on general debt .....	270 225	1 467	1 514	1 514	1 040	189 045	1 165	98 613
General expenditure, n.e.c. .....	314 722	31 200	8 249	24 422	16 802	198 388	20 396	30 127
Utility and liquor store expenditure .....	25 054	—	705	765	1 029	—	1 458	311
Insurance trust expenditure .....	580 251	16 856	7 340	—	—	62 976	—	—
<b>Debt outstanding</b> .....	<b>4 350 835</b>	<b>54 432</b>	<b>—</b>	<b>28 292</b>	<b>15 505</b>	<b>3 386 773</b>	<b>10 446</b>	<b>978 422</b>
Long-term debt outstanding .....	3 050 835	54 432	—	28 292	15 505	2 486 049	10 446	958 690
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	860 647	11 435	—	—	14 610	1 262 570	1 700	48 034
Utility .....	3 101	—	—	—	—	—	—	—
Other and unallocable .....	2 187 087	42 997	—	28 292	895	1 223 479	8 746	910 656
Long-term debt issued .....	745 547	44 720	—	—	—	334 182	3	30 810
Long-term debt retired .....	345 277	13 143	—	2 625	996	176 866	1 574	79 950
<b>Cash and security holdings</b> .....	<b>14 278 466</b>	<b>363 354</b>	<b>405 802</b>	<b>82 751</b>	<b>37 756</b>	<b>4 486 358</b>	<b>150 038</b>	<b>1 137 736</b>
Exhibit—County contribution to own retirement systems .....	388 623	15 172	5 478	—	—	93 360	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	California—Con.							
	Sacramento	San Bernardino	San Diego	San Joaquin	San Luis Obispo	San Mateo	Santa Barbara	Santa Clara
	35	36	37	38	39	40	41	42
Population, 1990 .....	1 041 219	1 418 380	2 498 016	480 628	217 162	649 623	369 608	1 497 577
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 490 215</b>	<b>1 721 068</b>	<b>2 126 459</b>	<b>701 601</b>	<b>235 188</b>	<b>575 019</b>	<b>465 009</b>	<b>1 689 065</b>
General revenue .....	1 399 162	1 624 597	2 029 814	653 704	217 404	517 780	406 556	1 663 145
Intergovernmental revenue .....	683 141	1 034 912	1 338 349	356 517	79 081	245 214	167 149	914 516
From Federal Government .....	11 522	35 436	47 907	7 180	2 213	2 523	1 275	42 378
From State governments .....	667 727	943 197	1 230 647	346 371	76 311	234 630	162 467	845 719
From local governments .....	3 892	56 279	59 795	2 966	557	8 061	3 407	26 419
General revenue from own sources .....	716 021	589 685	691 465	297 187	138 323	272 566	239 407	748 629
Taxes .....	350 583	291 598	442 080	107 383	73 523	174 063	112 546	497 982
Property .....	226 180	259 147	397 606	94 152	65 250	154 188	96 435	392 296
General sales .....	87 392	15 019	9 971	6 010	3 123	13 802	7 930	88 644
Selective sales .....	13 566	4 452	3 903	1 336	2 615	1 463	1 771	1 169
Income .....	—	—	—	—	—	—	—	—
Other .....	23 445	12 980	30 600	5 885	2 535	4 610	6 410	15 873
Current charges .....	213 187	154 469	159 996	167 650	53 348	67 640	84 081	141 850
Miscellaneous revenue .....	152 251	143 618	89 389	22 154	11 452	30 863	42 780	108 797
Utility and liquor store revenue .....	3 024	4 312	1 116	63	341	1 394	7 903	19 484
Insurance trust revenue .....	88 029	92 159	95 529	47 834	17 443	55 845	50 550	6 436
<b>Expenditure</b> .....	<b>1 428 872</b>	<b>1 696 628</b>	<b>2 067 066</b>	<b>661 429</b>	<b>227 393</b>	<b>561 551</b>	<b>429 645</b>	<b>1 776 080</b>
By character and object:								
Intergovernmental .....	24 623	58 358	21 353	3 170	11	17 947	13 731	71 398
To State governments .....	19 378	52 499	4 972	—	—	11 669	—	63 742
To local governments .....	5 245	5 859	16 381	3 170	11	6 278	13 731	7 656
Current operation .....	747 870	935 121	1 316 986	430 730	183 809	405 518	322 151	1 330 785
Capital outlay .....	123 944	158 683	119 682	4 007	5 222	51 710	19 105	137 001
Construction .....	97 734	68 524	87 929	720	2 163	44 799	1 915	116 302
Assistance and subsidies .....	401 290	408 070	515 897	192 146	29 568	51 134	47 658	208 738
Interest on debt .....	85 917	79 948	30 985	8 979	1 947	5 032	8 831	26 403
Insurance benefits and repayments .....	45 678	56 448	62 163	22 397	6 836	30 210	18 169	1 755
Exhibit—Salaries and wages .....	397 014	460 921	551 680	169 954	92 505	213 462	167 261	680 206
General expenditure .....	1 379 660	1 633 473	1 994 029	637 750	220 271	529 023	404 508	1 556 693
Current expenditure .....	1 257 132	1 475 561	1 878 947	633 743	215 049	477 402	385 456	1 477 135
Intergovernmental expenditure .....	24 623	58 358	21 353	3 170	11	17 947	13 731	71 398
Capital outlay .....	122 528	157 912	115 082	4 007	5 222	51 621	19 052	79 558
General expenditure by function:								
Education services:								
Education .....	40 028	60 383	76 409	23 397	8 919	47 711	28 394	90 838
Elementary and secondary education .....	40 028	60 383	76 409	23 397	8 919	47 711	28 394	90 838
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	10 623	9 153	8 880	3 158	3 833	8 134	1 755	15 355
Social services and income maintenance:								
Public welfare .....	518 426	596 106	827 774	244 351	44 802	93 504	73 935	504 729
Hospitals .....	285	178 915	3 728	134 621	38 701	74 914	—	205 489
Health .....	101 942	116 326	251 499	58 793	22 794	60 960	59 235	153 629
Transportation:								
Highways .....	90 415	30 539	57 338	20 352	10 968	18 713	18 610	35 795
Capital outlay .....	54 246	357	24 122	677	—	6 371	458	13 831
Air transportation .....	29 270	9 891	3 196	1 452	978	1 397	168	1 376
Parking facilities .....	2 207	3	—	—	—	—	—	—
Other .....	67	—	—	—	—	—	—	—
Public safety:								
Police protection .....	48 469	84 190	69 446	18 710	10 714	21 391	31 344	35 006
Fire protection .....	927	27 738	400	266	2 712	3 881	28 883	22 533
Correction .....	90 659	85 155	127 204	32 361	9 948	68 003	21 835	144 871
Protective inspection and regulation .....	9 164	887	10 354	5 691	2 081	—	7 190	2 025
Environment and housing:								
Natural resources .....	13 117	26 963	7 221	1 387	239	3 755	6 803	1 673
Sewerage .....	67 715	2 581	17 611	—	2 994	2 696	2 152	8 388
Capital outlay .....	18 555	450	16 117	—	—	—	290	1 890
Solid waste management .....	31 993	79 408	45 440	6 635	2	2 705	11 325	282
Parks and recreation .....	23 363	14 347	13 487	3 785	3 294	8 879	7 278	22 721
Housing and community development .....	49 501	9 561	43 797	—	—	1 827	—	3 502
Government administration:								
Financial administration .....	25 727	21 517	59 821	10 339	6 654	15 924	10 023	37 435
Judicial and legal .....	112 885	84 759	219 887	42 935	18 687	52 588	42 670	138 391
General public buildings .....	1 648	7 815	2 734	—	—	2 985	—	38 972
Other .....	20 120	13 901	31 399	7 106	8 163	8 421	15 165	20 137
Interest on general debt .....	85 917	79 051	30 985	8 970	1 947	5 032	8 831	23 617
General expenditure, n.e.c. .....	5 192	94 284	85 419	13 441	21 841	25 603	28 912	49 929
Utility and liquor store expenditure .....	3 534	6 707	10 874	1 282	286	2 318	6 968	217 632
Insurance trust expenditure .....	45 678	56 448	62 163	22 397	6 836	30 210	18 169	1 755
<b>Debt outstanding</b> .....	<b>1 411 301</b>	<b>1 229 440</b>	<b>270 101</b>	<b>161 738</b>	<b>31 290</b>	<b>134 429</b>	<b>138 647</b>	<b>558 259</b>
Long-term debt outstanding .....	1 231 301	1 114 440	270 101	115 738	31 290	134 429	138 647	483 259
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	471 678	405 657	70 482	109 681	—	39 905	135 180	50 905
Utility .....	—	26 365	—	—	—	—	—	62 669
Other and unallocable .....	759 623	682 418	199 619	6 057	31 290	94 524	3 467	369 685
Long-term debt issued .....	84 107	329 786	38 045	203	4 565	59 492	—	114 863
Long-term debt retired .....	88 553	86 553	46 303	2 915	18 898	3 399	8 544	48 579
<b>Cash and security holdings</b> .....	<b>2 171 867</b>	<b>2 048 304</b>	<b>1 312 605</b>	<b>793 337</b>	<b>249 757</b>	<b>794 443</b>	<b>594 340</b>	<b>637 429</b>
Exhibit—County contribution to own retirement systems .....	41 936	76 100	78 546	16 821	6 388	26 817	20 146	4 475

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	California—Con.							
	Santa Cruz	Shasta	Solano	Sonoma	Stanislaus	Tulare	Ventura	Yolo
	43	44	45	46	47	48	49	50
Population, 1990 .....	229 734	147 036	340 421	388 222	370 522	311 921	669 016	141 092
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>267 416</b>	<b>156 671</b>	<b>251 399</b>	<b>510 130</b>	<b>422 327</b>	<b>389 112</b>	<b>714 891</b>	<b>135 512</b>
General revenue .....	267 416	156 608	249 516	472 110	393 567	372 474	607 502	134 653
Intergovernmental revenue .....	123 834	108 882	155 737	177 557	229 017	258 261	269 917	88 658
From Federal Government .....	10 196	3 874	654	12 164	11 750	3 754	7 115	2 096
From State governments .....	107 271	103 837	151 977	158 977	213 345	252 447	235 050	84 291
From local governments .....	6 367	1 171	3 106	6 416	3 922	2 060	27 752	2 271
General revenue from own sources .....	143 582	47 726	93 779	294 553	164 550	114 213	337 585	45 995
Taxes .....	68 996	28 690	58 163	123 611	65 911	59 142	205 217	23 887
Property .....	50 485	23 075	53 851	104 204	52 610	48 688	190 937	21 421
General sales .....	4 663	2 234	1 640	8 393	10 121	4 679	4 813	1 326
Selective sales .....	3 034	712	290	3 614	718	2 769	1 152	319
Income .....	—	—	—	—	—	—	—	—
Other .....	10 814	2 669	2 382	7 400	2 462	3 006	8 315	821
Current charges .....	57 575	9 687	14 146	142 117	82 832	31 861	90 092	15 257
Miscellaneous revenue .....	17 011	9 349	21 470	28 825	15 807	23 210	42 276	6 851
Utility and liquor store revenue .....	—	63	1 883	14 816	129	40	8 076	859
Insurance trust revenue .....	—	—	—	23 204	28 631	16 598	99 313	—
<b>Expenditure</b> .....	<b>262 412</b>	<b>160 602</b>	<b>251 539</b>	<b>469 345</b>	<b>436 844</b>	<b>369 247</b>	<b>618 810</b>	<b>134 979</b>
By character and object:								
Intergovernmental .....	645	153	2 960	—	680	660	4 787	116
To State governments .....	—	—	—	—	42	—	3 379	—
To local governments .....	645	153	2 960	—	638	660	1 408	116
Current operation .....	219 046	111 850	166 686	397 958	293 091	235 282	445 007	95 971
Capital outlay .....	10 452	4 381	2 283	7 058	19 154	8 409	44 589	1 457
Construction .....	2 097	2 653	460	1 247	665	1 404	29 525	201
Assistance and subsidies .....	25 941	43 516	74 780	43 941	108 035	111 159	78 074	36 117
Interest on debt .....	6 328	702	4 830	4 895	1 243	2 603	13 565	1 160
Insurance benefits and repayments .....	—	—	—	15 493	14 641	11 134	31 931	—
Exhibit—Salaries and wages .....	70 158	46 143	93 907	115 146	118 624	109 991	263 035	42 576
General expenditure .....	262 412	160 504	246 617	440 245	421 147	357 724	578 909	132 739
Current expenditure .....	251 960	156 123	244 334	433 187	401 993	349 315	534 320	131 282
Intergovernmental expenditure .....	645	153	2 960	—	680	660	4 787	116
Capital outlay .....	10 452	4 381	2 283	7 058	19 154	8 409	44 589	1 457
General expenditure by function:								
Education services:								
Education .....	16 155	18 694	16 866	36 599	37 390	40 522	27 412	8 552
Elementary and secondary education .....	16 155	18 694	16 866	36 599	37 390	40 522	27 412	8 552
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	2 266	692	6 837	—	4 038	1 798	9 369	2 084
Social services and income maintenance:								
Public welfare .....	60 292	62 305	93 283	75 595	154 490	165 393	107 812	53 239
Hospitals .....	—	—	—	100 742	39 449	—	66 871	468
Health .....	45 934	19 110	31 412	47 295	51 103	43 315	60 665	18 667
Transportation:								
Highways .....	8 568	8 830	6 806	24 027	11 465	10 123	21 805	4 073
Capital outlay .....	—	321	435	2 256	309	553	9 911	16
Air transportation .....	—	77	387	750	—	5	2 471	34
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	673	—
Public safety:								
Police protection .....	18 164	7 703	24 237	18 490	15 241	13 861	34 942	3 148
Fire protection .....	1 317	1 386	—	1 315	1 728	6 704	39 011	528
Correction .....	15 937	15 092	10 656	34 701	34 339	17 823	38 351	7 933
Protective inspection and regulation .....	1 106	1 353	1 460	3 475	2 763	3 240	2 125	617
Environment and housing:								
Natural resources .....	1 163	140	112	4 610	364	388	17 381	171
Sewerage .....	10 819	859	—	6 803	—	80	3 893	44
Capital outlay .....	215	618	—	—	—	—	1 979	—
Solid waste management .....	3 585	458	—	6 610	15 608	3 414	1 179	4 328
Parks and recreation .....	3 223	225	1 173	3 766	2 428	1 227	3 132	242
Housing and community development .....	8 319	85	—	—	—	—	2 170	—
Government administration:								
Financial administration .....	7 181	3 341	4 999	11 469	7 314	4 404	12 446	2 682
Judicial and legal .....	23 836	13 184	27 224	29 667	28 656	20 644	55 244	14 057
General public buildings .....	—	—	—	—	769	—	11 664	—
Other .....	13 061	2 076	6 472	8 707	3 692	4 280	13 437	3 029
Interest on general debt .....	6 328	675	4 830	2 997	1 243	2 603	13 062	1 160
General expenditure, n.e.c. .....	15 158	4 219	9 863	22 627	9 067	17 900	33 794	7 683
Utility and liquor store expenditure .....	—	98	4 922	13 607	1 056	389	7 970	2 240
Insurance trust expenditure .....	—	—	—	15 493	14 641	11 134	31 931	—
<b>Debt outstanding</b> .....	<b>124 045</b>	<b>14 035</b>	<b>70 223</b>	<b>91 502</b>	<b>17 302</b>	<b>39 560</b>	<b>194 874</b>	<b>18 847</b>
Long-term debt outstanding .....	124 045	14 035	70 223	91 502	17 302	39 560	144 874	18 847
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	64 910	—	67 763	—	17 302	36 495	1 055	18 060
Utility .....	—	661	—	31 119	—	—	3 856	—
Other and unallocable .....	59 135	13 374	2 460	60 383	—	3 065	139 963	787
Long-term debt issued .....	—	—	—	11 714	11 120	—	—	—
Long-term debt retired .....	5 515	381	2 929	1 789	15 863	3 825	13 022	775
<b>Cash and security holdings</b> .....	<b>185 623</b>	<b>22 985</b>	<b>128 766</b>	<b>624 350</b>	<b>359 454</b>	<b>488 852</b>	<b>858 438</b>	<b>60 629</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	11 970	12 221	4 739	27 119	—

See footnotes at end of table.



Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Colorado							
	Adams	Arapahoe	Boulder	El Paso	Jefferson	Larimer	Pueblo	Weld
	51	52	53	54	55	56	57	58
Population, 1990 .....	265 038	391 511	225 339	397 014	438 430	186 136	123 051	131 821
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>158 279</b>	<b>158 407</b>	<b>88 585</b>	<b>148 572</b>	<b>202 110</b>	<b>75 690</b>	<b>80 517</b>	<b>77 197</b>
General revenue .....	152 574	158 407	88 585	142 723	202 110	73 077	80 517	77 197
Intergovernmental revenue .....	58 776	68 605	25 199	51 284	40 825	27 759	36 442	39 757
From Federal Government .....	3 215	3 971	4 981	1 006	10	696	12	1 841
From State governments .....	45 575	30 865	20 218	50 260	40 815	26 452	35 575	37 359
From local governments .....	9 986	33 769	—	18	—	611	855	557
General revenue from own sources .....	93 798	89 802	63 386	91 439	161 285	45 318	44 075	37 440
Taxes .....	53 056	68 266	47 989	69 354	115 232	33 094	26 845	24 330
Property .....	51 352	66 690	45 465	43 597	92 641	31 677	20 346	23 710
General sales .....	—	—	—	24 262	19 110	—	6 092	—
Selective sales .....	308	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	1 396	1 576	2 524	1 495	3 481	1 417	407	620
Current charges .....	8 285	6 696	4 510	6 524	13 328	6 775	2 490	7 708
Miscellaneous revenue .....	32 457	14 840	10 887	15 561	32 725	5 449	14 740	5 402
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	5 705	—	—	5 849	—	2 613	—	—
<b>Expenditure</b> .....	<b>147 086</b>	<b>159 130</b>	<b>88 622</b>	<b>142 191</b>	<b>217 006</b>	<b>68 558</b>	<b>75 318</b>	<b>67 417</b>
By character and object:								
Intergovernmental .....	3 270	1 770	1 618	4 133	3 941	1 702	678	810
To State governments .....	—	—	—	—	25	—	—	—
To local governments .....	3 270	1 770	1 618	4 133	3 916	1 493	678	810
Current operation .....	89 862	81 547	68 638	96 991	105 339	59 782	41 237	51 778
Capital outlay .....	7 762	20 453	7 711	6 146	64 998	3 413	4 093	3 228
Construction .....	5 928	19 026	5 139	1 550	402	1 838	1 869	2 896
Assistance and subsidies .....	18 530	18 101	5 904	21 759	21 438	—	17 176	10 030
Interest on debt .....	25 967	37 259	4 751	11 406	21 290	2 415	12 134	1 571
Insurance benefits and repayments .....	1 695	—	—	1 756	—	1 246	—	—
Exhibit—Salaries and wages .....	51 989	37 008	34 934	47 329	62 088	31 613	17 873	22 200
General expenditure .....	145 391	159 130	88 622	140 435	217 006	67 312	75 318	67 417
Current expenditure .....	137 629	138 677	80 911	134 289	152 008	63 899	71 225	64 189
Intergovernmental expenditure .....	3 270	1 770	1 618	4 133	3 941	1 702	678	810
Capital outlay .....	7 762	20 453	7 711	6 146	64 998	3 413	4 093	3 228
General expenditure by function:								
Education services:								
Education .....	1 252	—	453	—	—	—	—	1 825
Elementary and secondary education .....	1 252	—	453	—	—	—	—	1 825
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	1 578	7 943	—	10 182	8 948	229	2 263	—
Social services and income maintenance:								
Public welfare .....	39 723	29 288	19 495	44 577	29 551	18 268	30 633	16 208
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	10 508	3 758	5 988	6 980	7 730	5 261	3 194	6 931
Transportation:								
Highways .....	14 498	15 013	12 196	17 943	21 245	10 432	4 616	11 531
Capital outlay .....	81	5 946	1 929	1 890	479	464	1 879	1 063
Air transportation .....	6 872	3 520	—	—	—	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	8 617	11 539	9 651	6 749	13 360	5 063	2 171	5 295
Fire protection .....	—	—	—	432	25	—	—	—
Correction .....	8 789	18 087	5 401	9 757	7 782	6 228	4 276	5 006
Protective inspection and regulation .....	195	—	241	—	873	250	—	300
Environment and housing:								
Natural resources .....	298	337	22	431	272	372	195	369
Sewerage .....	—	—	—	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	225	23	158	—	139	1 242	213	43
Parks and recreation .....	2 859	550	3 759	4 944	12 701	1 329	839	137
Housing and community development .....	1 590	—	—	—	—	1 331	994	1 560
Government administration:								
Financial administration .....	3 736	8 499	3 717	5 082	6 056	4 675	2 284	2 826
Judicial and legal .....	5 225	8 654	2 722	4 346	7 410	2 001	2 272	1 819
General public buildings .....	2 379	233	3 384	3 736	3 711	2 022	1 474	3 418
Other .....	5 304	5 821	4 944	6 228	10 882	2 668	1 669	2 039
Interest on general debt .....	25 967	37 259	4 751	11 406	21 290	2 415	12 134	1 571
General expenditure, n.e.c. .....	5 776	8 606	11 740	7 642	65 031	3 526	6 091	6 539
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	1 695	—	—	1 756	—	1 246	—	—
<b>Debt outstanding</b> .....	<b>312 880</b>	<b>759 959</b>	<b>62 708</b>	<b>178 917</b>	<b>273 896</b>	<b>32 134</b>	<b>165 494</b>	<b>21 619</b>
Long-term debt outstanding .....	312 880	759 959	62 708	178 917	273 896	32 134	165 494	21 619
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	307 084	18 701	62 708	137 459	127 463	26 632	165 485	19 209
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	5 796	741 258	—	41 458	146 433	5 502	9	2 410
Long-term debt issued .....	7 448	5 315	—	24 710	23 395	97	—	5 860
Long-term debt retired .....	24 474	28 817	5 162	9 969	14 642	1 924	7 854	3 080
<b>Cash and security holdings</b> .....	<b>405 746</b>	<b>80 088</b>	<b>83 001</b>	<b>210 783</b>	<b>335 393</b>	<b>60 559</b>	<b>185 515</b>	<b>36 032</b>
Exhibit—County contribution to own retirement systems .....	1 996	—	—	2 289	—	996	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Delaware			Florida					
	Kent	Newcastle	Sussex	Alachua	Bay	Brevard	Broward	Charlotte	Clay
	59	60	61	62	63	64	65	66	67
Population, 1990 .....	110 993	441 946	113 229	181 596	126 994	398 978	1 255 488	110 975	105 986
Date of end of fiscal year .....	6/30	6/30	6/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>19 690</b>	<b>172 535</b>	<b>22 027</b>	<b>117 248</b>	<b>67 279</b>	<b>235 425</b>	<b>919 250</b>	<b>105 878</b>	<b>46 302</b>
General revenue .....	19 690	156 751	21 375	117 248	62 502	219 714	888 184	102 100	46 295
Intergovernmental revenue .....	2 362	17 564	1 153	15 919	10 871	35 423	136 177	13 871	10 441
From Federal Government .....	—	11 320	1 144	695	330	7 283	32 290	1 811	267
From State governments .....	2 362	5 696	9	14 463	10 119	27 144	101 542	11 857	10 075
From local governments .....	—	548	—	761	422	996	2 345	203	99
General revenue from own sources .....	17 328	139 187	20 222	101 329	51 631	184 291	752 007	88 229	35 854
Taxes .....	4 949	57 930	8 362	50 171	29 903	96 231	361 534	42 299	25 614
Property .....	4 573	47 885	5 455	44 871	20 188	81 068	311 018	32 693	23 961
General sales .....	—	—	—	—	5 662	—	—	—	—
Income .....	—	—	—	4 603	3 627	—	—	—	913
Other .....	—	—	—	—	—	12 753	32 523	7 401	—
Current charges .....	376	10 045	2 907	697	426	2 410	17 993	2 205	740
Miscellaneous revenue .....	9 949	48 311	6 848	17 895	13 302	44 356	174 337	16 150	5 237
Utility and liquor store revenue .....	2 430	32 946	5 012	33 263	8 426	43 704	216 136	29 780	5 003
Insurance trust revenue .....	—	—	652	—	4 777	15 711	31 066	3 778	7
<b>Expenditure</b> .....	<b>19 875</b>	<b>156 596</b>	<b>35 218</b>	<b>106 994</b>	<b>65 294</b>	<b>242 977</b>	<b>1 054 388</b>	<b>168 410</b>	<b>43 378</b>
By character and object:									
Intergovernmental .....	—	—	358	6 338	1 175	1 378	24 291	521	361
To State governments .....	—	—	—	677	304	1 223	5 598	493	361
To local governments .....	—	—	358	5 661	871	155	18 693	28	—
Current operation .....	14 051	110 533	15 053	69 091	52 431	167 506	573 248	77 347	36 708
Capital outlay .....	3 368	9 755	16 273	6 422	4 317	41 313	275 427	85 806	4 638
Construction .....	769	7 228	15 672	3 398	1 696	36 655	190 515	81 505	2 554
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	2 456	31 285	3 534	25 143	7 371	32 780	181 422	4 736	1 671
Insurance benefits and repayments .....	—	5 023	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	4 272	58 129	5 804	44 951	31 165	97 927	284 425	46 398	23 299
General expenditure .....	19 875	151 573	34 617	106 994	61 637	211 397	954 502	90 705	42 850
Current expenditure .....	16 507	141 818	18 344	100 572	57 776	180 192	709 765	79 762	38 300
Intergovernmental expenditure .....	—	—	358	6 338	1 175	1 378	24 291	521	361
Capital outlay .....	3 368	9 755	16 273	6 422	3 861	31 205	244 737	10 943	4 550
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	167	4 291	1 203	5 661	707	9 490	26 015	1 303	1 062
Social services and income maintenance:									
Public welfare .....	—	733	118	560	166	3 540	17 041	2 684	1 190
Hospitals .....	—	—	—	—	871	—	—	—	—
Health .....	—	4 415	2 162	949	2 066	9 889	6 827	6 187	2 189
Transportation:									
Highways .....	38	1 722	220	6 771	9 438	28 338	59 638	21 454	8 350
Capital outlay .....	—	—	1	2 404	2 350	1 932	35 345	1 233	1 287
Air transportation .....	—	2 582	75	—	136	3 388	71 902	3 237	—
Parking facilities .....	—	—	—	—	—	—	6 736	—	—
Other .....	—	—	—	—	—	—	1 369	—	—
Public safety:									
Police protection .....	200	23 970	185	13 557	6 231	16 532	102 390	9 800	8 668
Fire protection .....	1 110	1 268	412	3 094	631	5 890	12 638	4 170	2 007
Correction .....	—	—	—	10 059	5 415	9 604	84 257	2 757	1 632
Protective inspection and regulation .....	403	2 064	163	757	650	1 886	6 458	2 588	1 701
Environment and housing:									
Natural resources .....	—	6 879	179	2 085	158	9 057	17 746	273	41
Sewerage .....	8 744	28 950	17 390	—	5 937	—	55 602	—	—
Capital outlay .....	3 030	2 272	14 765	—	1 046	—	34 607	—	—
Solid waste management .....	868	—	1 995	7 490	10 045	25 367	46 666	9 023	4 326
Parks and recreation .....	506	10 685	—	1 420	824	15 087	48 522	7 171	1 050
Housing and community development .....	402	12 126	1 110	—	—	1 963	15 567	43	98
Government administration:									
Financial administration .....	1 465	5 027	1 567	6 699	3 131	11 529	42 007	6 127	1 266
Judicial and legal .....	598	4 728	601	6 798	2 950	12 980	50 813	3 159	2 368
General public buildings .....	464	2 132	863	—	—	—	41 968	—	—
Other .....	893	6 813	1 337	1 605	2 007	4 142	9 697	1 261	1 446
Interest on general debt .....	2 456	31 285	3 320	25 143	6 601	23 120	170 690	4 730	1 671
General expenditure, n.e.c. .....	1 561	1 903	1 717	14 346	3 673	19 595	59 953	4 738	3 785
Utility and liquor store expenditure .....	—	—	601	—	3 657	31 580	99 886	77 705	528
Insurance trust expenditure .....	—	5 023	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>34 053</b>	<b>406 087</b>	<b>82 859</b>	<b>348 626</b>	<b>98 130</b>	<b>387 015</b>	<b>2 439 025</b>	<b>156 466</b>	<b>19 979</b>
Long-term debt outstanding .....	34 053	406 087	82 140	348 626	98 130	386 868	2 439 025	156 466	19 979
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	16 875	301 852	26 350	307 947	9 160	123 905	1 361 886	28 445	5 354
Utility .....	—	—	4 971	—	9 935	128 042	202 783	—	—
Other and unallocable .....	17 178	104 235	50 819	40 679	79 035	134 921	874 356	128 021	14 625
Long-term debt issued .....	5 740	7 295	27 824	161	—	36 195	222 035	103 415	—
Long-term debt retired .....	4 698	12 247	1 414	4 640	7 159	59 070	98 678	6 170	910
<b>Cash and security holdings</b> .....	<b>25 711</b>	<b>452 799</b>	<b>40 524</b>	<b>353 890</b>	<b>40 403</b>	<b>319 590</b>	<b>1 973 183</b>	<b>148 336</b>	<b>24 206</b>
Exhibit—County contribution to own retirement systems .....	—	4 322	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Florida—Con.							
	Collier	Metropolitan Dade	Escambia	Hernando	Hillsborough	Lake	Lee	Leon
	68	69	70	71	72	73	74	75
Population, 1990 .....	152 099	1 937 094	262 798	101 115	834 054	152 104	335 113	192 493
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>183 963</b>	<b>3 061 089</b>	<b>154 801</b>	<b>85 709</b>	<b>1 025 000</b>	<b>74 930</b>	<b>320 735</b>	<b>87 609</b>
General revenue .....	163 621	2 913 175	154 660	80 697	958 002	74 930	301 547	87 609
Intergovernmental revenue .....	28 419	441 836	28 531	6 844	212 995	11 778	41 272	14 924
From Federal Government .....	8 617	187 771	6 634	64	29 556	1 823	8 868	1 720
From State governments .....	19 671	252 976	20 814	6 780	151 371	9 760	31 606	12 971
From local governments .....	131	1 089	1 083	—	32 068	195	798	233
General revenue from own sources .....	135 202	2 471 339	126 129	73 853	745 007	63 152	260 275	72 685
Taxes .....	74 713	884 225	51 364	30 783	298 126	33 996	121 333	48 851
Property .....	63 668	681 966	37 130	26 719	263 893	20 559	99 634	33 230
General sales .....	—	—	—	—	—	5 644	—	8 703
Selective sales .....	5 848	161 602	13 920	2 744	23 541	6 078	16 091	6 106
Income .....	—	—	—	—	—	—	—	—
Other .....	5 197	40 657	314	1 320	10 692	1 715	5 608	812
Current charges .....	20 185	1 234 404	45 897	5 916	310 997	9 969	79 890	12 257
Miscellaneous revenue .....	40 304	352 710	28 868	37 154	135 884	19 187	59 052	11 577
Utility and liquor store revenue .....	20 342	147 914	141	5 012	66 998	—	19 188	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>191 482</b>	<b>2 996 708</b>	<b>151 529</b>	<b>105 835</b>	<b>1 126 664</b>	<b>92 465</b>	<b>312 029</b>	<b>84 807</b>
By character and object:								
Intergovernmental .....	960	12 655	564	403	23 985	444	1 713	612
To State governments .....	960	10 286	560	403	3 980	310	1 502	501
To local governments .....	—	2 369	4	—	20 005	134	211	111
Current operation .....	114 790	2 250 054	125 175	40 343	720 335	52 290	191 176	58 115
Capital outlay .....	59 651	415 171	5 454	15 140	220 767	29 356	88 974	16 991
Construction .....	56 000	274 118	3 082	8 942	171 719	22 827	74 824	12 437
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	16 081	318 828	20 336	49 949	161 577	10 375	30 166	9 089
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	69 616	997 000	74 493	25 603	307 195	32 637	96 765	36 146
General expenditure .....	140 692	2 692 830	147 935	99 475	1 005 139	92 465	270 741	84 807
Current expenditure .....	113 288	2 347 680	142 580	86 558	830 380	63 109	203 423	67 816
Intergovernmental expenditure .....	960	12 655	564	403	23 985	444	1 713	612
Capital outlay .....	27 404	345 150	5 355	12 917	174 759	29 356	67 318	16 991
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	301	—	—	—
Elementary and secondary education .....	—	—	—	—	301	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	4 640	30 855	902	1 063	11 616	227	7 614	4 473
Social services and income maintenance:								
Public welfare .....	2 340	33 175	4 280	236	39 556	1 196	4 187	832
Hospitals .....	21	534 250	16 480	—	250 979	1 784	1	—
Health .....	5 943	10 838	4 502	2 666	4 205	2 597	12 121	1 589
Transportation:								
Highways .....	17 051	66 223	6 814	10 020	75 595	9 517	49 946	6 342
Capital outlay .....	8 618	34 705	729	6 360	44 446	5 186	31 140	1 826
Air transportation .....	388	315 738	—	1 030	109 847	—	14 825	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	86 901	—	223	14 593	—	8 695	—
Public safety:								
Police protection .....	25 445	237 767	19 303	8 287	67 194	8 073	22 145	9 297
Fire protection .....	1 170	99 176	1 751	4 046	18 756	1 976	684	1 997
Correction .....	10 003	150 397	14 288	1 938	49 288	28 635	7 259	14 177
Protective inspection and regulation .....	5 203	16 381	—	1 613	5 924	900	4 502	711
Environment and housing:								
Natural resources .....	7 336	3 737	561	53	11 417	1 687	6 151	2 454
Sewerage .....	—	136 364	—	—	—	—	—	—
Capital outlay .....	—	56 689	—	—	—	—	—	—
Solid waste management .....	12 190	148 805	10 164	4 989	26 549	10 115	14 590	3 812
Parks and recreation .....	5 054	71 125	1 921	1 044	29 613	1 018	28 564	1 397
Housing and community development .....	2 754	95 576	5 151	—	10 033	831	3 701	2
Government administration:								
Financial administration .....	7 841	37 881	11 012	6 118	39 003	4 210	20 323	6 852
Judicial and legal .....	6 637	106 897	7 612	1 198	42 171	3 045	10 839	5 567
General public buildings .....	—	2 446	—	—	5 417	—	—	—
Other .....	3 353	14 591	1 370	1 503	14 801	2 411	9 717	1 912
Interest on general debt .....	8 617	304 973	20 336	48 878	128 504	10 375	26 515	9 089
General expenditure, n.e.c. ....	14 706	188 734	21 488	4 570	49 777	3 868	18 362	14 304
Utility and liquor store expenditure .....	50 790	303 878	3 594	6 360	121 525	—	41 288	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>208 797</b>	<b>4 836 857</b>	<b>254 205</b>	<b>697 068</b>	<b>2 076 359</b>	<b>127 999</b>	<b>817 712</b>	<b>130 890</b>
Long-term debt outstanding .....	206 437	4 829 467	253 915	697 068	2 076 359	127 999	817 712	130 890
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	38 720	2 069 240	167 270	310 046	596 257	91 560	144 349	53 273
Utility .....	87 231	375 035	—	—	479 748	—	45 361	—
Other and unallocable .....	80 486	2 385 192	86 645	387 022	1 000 354	36 439	628 002	77 617
Long-term debt issued .....	4 400	390 917	3 700	—	347 434	398	320 815	33 945
Long-term debt retired .....	8 761	203 094	3 980	1 183	356 185	2 082	79 039	16 663
<b>Cash and security holdings</b> .....	<b>196 822</b>	<b>3 369 370</b>	<b>202 958</b>	<b>349 511</b>	<b>1 372 684</b>	<b>132 777</b>	<b>681 645</b>	<b>101 852</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Florida—Con.								
	Manatee	Marion	Martin	Okaloosa	Orange	Osceola	Palm Beach	Pasco	Pinellas
	76	77	78	79	80	81	82	83	84
Population, 1990 .....	211 707	194 833	100 900	143 776	677 491	107 728	863 518	281 131	851 659
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>216 386</b>	<b>88 200</b>	<b>104 853</b>	<b>71 456</b>	<b>680 892</b>	<b>83 158</b>	<b>718 941</b>	<b>180 381</b>	<b>544 698</b>
General revenue .....	199 122	88 200	99 909	62 617	668 511	83 158	697 350	158 981	506 135
Intergovernmental revenue .....	22 860	18 091	12 289	13 017	102 525	11 553	84 359	24 324	67 561
From Federal Government .....	4 137	1 845	522	2 253	14 216	144	9 885	4 953	7 117
From State governments .....	17 317	16 241	10 841	10 661	85 253	11 062	67 081	19 303	52 895
From local governments .....	1 406	5	926	103	3 056	347	7 393	68	7 549
General revenue from own sources .....	176 262	70 109	87 620	49 600	565 986	71 605	612 991	134 657	438 574
Taxes .....	81 486	42 529	52 010	23 081	307 525	48 975	342 535	74 059	263 039
Property .....	55 318	34 264	47 418	13 241	236 054	25 382	268 038	65 852	190 690
General sales .....	15 265	—	—	5 376	—	7 181	—	—	38 525
Selective sales .....	8 539	6 986	3 047	3 760	60 044	14 286	60 625	6 298	26 654
Income .....	—	—	—	—	—	—	—	—	—
Other .....	2 364	1 279	1 545	704	11 427	2 126	61 275	1 909	7 170
Current charges .....	49 544	9 289	11 488	14 538	99 070	9 697	111 311	23 531	108 610
Miscellaneous revenue .....	45 232	18 291	24 122	11 981	159 391	12 933	159 145	37 067	66 925
Utility and liquor store revenue .....	17 264	—	4 944	8 839	12 381	—	21 591	21 400	38 563
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>198 655</b>	<b>89 620</b>	<b>105 980</b>	<b>75 118</b>	<b>677 163</b>	<b>75 386</b>	<b>793 654</b>	<b>225 921</b>	<b>501 829</b>
By character and object:									
Intergovernmental .....	834	523	734	268	12 768	445	15 268	1 022	22 985
To State governments .....	834	517	715	199	1 556	383	4 043	993	2 206
To local governments .....	—	6	19	69	11 212	62	11 225	29	20 779
Current operation .....	139 325	65 775	71 178	44 059	413 354	55 558	452 989	114 699	346 019
Capital outlay .....	34 528	17 710	18 280	28 304	122 934	15 247	247 914	88 189	88 400
Construction .....	33 789	8 871	13 775	26 382	105 186	12 717	210 683	75 756	63 072
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	23 968	5 612	15 788	2 487	128 107	4 136	77 483	22 011	44 425
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	82 370	42 489	31 370	24 715	189 512	33 044	217 900	66 897	75 301
General expenditure .....	151 922	89 620	99 314	59 910	653 898	75 386	724 145	193 587	455 516
Current expenditure .....	147 928	71 910	84 186	42 504	539 292	60 139	512 726	116 811	387 509
Intergovernmental expenditure .....	834	523	734	268	12 768	445	15 268	1 022	22 985
Capital outlay .....	3 994	17 710	15 128	17 406	114 606	15 247	211 419	76 776	68 007
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	3 743	—	—
Elementary and secondary education .....	—	—	—	—	—	—	3 743	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	2 838	785	1 600	—	10 853	1 712	17 265	8 189	2 648
Social services and income maintenance:									
Public welfare .....	723	1 510	2 041	1 023	23 700	1 991	22 220	2 559	21 273
Hospitals .....	—	30	—	—	—	—	—	—	—
Health .....	13 037	5 689	4 702	1 729	2 675	1 851	14 785	5 288	22 070
Transportation:									
Highways .....	14 347	14 040	12 033	14 203	69 171	18 369	83 553	27 262	43 524
Capital outlay .....	245	7 475	6 841	9 417	41 828	13 199	62 627	20 729	29 242
Air transportation .....	—	743	—	4 008	—	—	48 474	—	4 158
Parking facilities .....	—	—	—	—	—	—	359	—	—
Other .....	2 779	—	—	—	5 054	—	275	—	—
Public safety:									
Police protection .....	20 061	14 593	11 503	6 221	61 402	10 820	71 260	18 556	60 032
Fire protection .....	38	3 334	4 034	1 075	46 001	3 175	44 619	5 208	11 798
Correction .....	8 457	9 733	7 511	6 503	89 424	4 345	121 450	15 868	26 968
Protective inspection and regulation .....	—	1 645	1 510	—	5 262	842	2 037	2 460	3 050
Environment and housing:									
Natural resources .....	854	474	662	158	1 889	289	4 719	478	13 353
Sewerage .....	9 876	—	—	—	38 290	—	5 379	—	22 178
Capital outlay .....	—	—	—	—	13 360	—	90	—	6 319
Solid waste management .....	16 413	2 795	8 825	6 375	36 718	2 345	153	44 334	22 945
Parks and recreation .....	7 045	4 941	8 450	1 255	29 150	1 742	36 481	11 625	11 237
Housing and community development .....	25	445	—	467	6 187	—	4 662	30	4 254
Government administration:									
Financial administration .....	8 562	6 003	7 569	3 973	26 268	5 567	30 967	9 542	25 887
Judicial and legal .....	4 947	3 198	3 848	2 777	23 549	4 075	52 723	6 463	36 160
General public buildings .....	—	—	—	—	17 418	—	20 769	—	15 091
Other .....	5 764	3 366	2 178	830	19 297	1 428	12 463	1 953	26 409
Interest on general debt .....	19 204	5 612	15 533	2 487	120 701	4 136	74 806	15 969	42 354
General expenditure, n.e.c. .....	16 952	10 684	7 315	6 826	20 889	12 699	50 983	17 803	40 127
Utility and liquor store expenditure .....	46 733	—	6 666	15 208	23 265	—	69 509	32 334	46 313
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>410 547</b>	<b>115 955</b>	<b>269 015</b>	<b>155 323</b>	<b>1 838 477</b>	<b>68 160</b>	<b>1 111 154</b>	<b>360 131</b>	<b>558 733</b>
Long-term debt outstanding .....	409 687	115 955	269 015	155 323	1 823 477	68 160	1 111 154	360 131	558 733
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	153 573	47 945	194 961	22 322	1 242 206	24 367	355 616	31 735	248 464
Utility .....	78 999	—	4 117	—	87 810	—	115 975	99 705	36 619
Other and unallocable .....	177 115	68 010	69 937	133 001	493 461	43 793	639 563	228 691	273 650
Long-term debt issued .....	168 039	24 615	10 000	81 740	169 855	470	96 424	—	165 200
Long-term debt retired .....	157 821	2 190	4 123	3 961	75 902	1 250	131 176	6 724	254 506
<b>Cash and security holdings</b> .....	<b>335 858</b>	<b>117 707</b>	<b>256 397</b>	<b>125 746</b>	<b>1 677 848</b>	<b>90 356</b>	<b>971 483</b>	<b>254 227</b>	<b>573 925</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Florida—Con.					Georgia	
	Polk	St. Lucie	Sarasota	Seminole	Volusia	Bibb	Chatham
	85	86	87	88	89	90	91
Population, 1990 .....	405 382	150 171	277 776	287 529	370 712	149 967	216 935
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	12/31
<b>Revenue</b> .....	<b>225 110</b>	<b>135 636</b>	<b>219 647</b>	<b>137 354</b>	<b>218 569</b>	<b>77 707</b>	<b>148 754</b>
General revenue .....	218 626	126 448	203 136	127 057	215 518	75 235	142 737
Intergovernmental revenue .....	48 182	17 368	28 654	22 209	34 685	10 882	23 100
From Federal Government .....	7 482	871	4 502	2 859	9 958	740	380
From State governments .....	34 327	15 724	23 590	17 850	24 721	9 233	20 395
From local governments .....	6 373	773	562	1 500	6	909	2 325
General revenue from own sources .....	170 444	109 080	174 482	104 848	180 833	64 353	119 637
Taxes .....	83 367	67 775	87 714	68 013	96 049	54 794	102 190
Property .....	70 059	60 748	52 019	59 822	71 170	33 093	44 510
General sales .....	10 546	2 601	13 488	—	—	19 003	53 061
Selective sales .....	—	—	19 491	5 604	22 675	2 152	2 693
Income .....	—	—	—	—	—	—	—
Other .....	2 762	4 426	2 716	2 587	2 204	546	1 926
Current charges .....	50 833	12 870	23 826	16 286	42 160	2 870	1 895
Miscellaneous revenue .....	36 244	28 435	62 942	20 549	42 624	6 689	15 552
Utility and liquor store revenue .....	6 484	9 188	16 511	10 297	3 051	—	3 114
Insurance trust revenue .....	—	—	—	—	—	2 472	2 903
<b>Expenditure</b> .....	<b>225 367</b>	<b>144 216</b>	<b>213 564</b>	<b>136 877</b>	<b>220 067</b>	<b>74 745</b>	<b>134 496</b>
By character and object:							
Intergovernmental .....	1 224	995	784	1 044	1 434	22 714	27 038
To State governments .....	1 056	916	784	902	1 073	—	149
To local governments .....	168	79	—	142	361	22 714	26 889
Current operation .....	188 779	85 258	152 792	96 625	152 804	44 222	69 984
Capital outlay .....	18 381	32 455	43 433	28 814	36 424	4 600	33 462
Construction .....	14 489	17 346	41 821	17 888	18 241	3 123	21 622
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	16 983	25 508	16 555	12 394	29 405	2 467	2 638
Insurance benefits and repayments .....	—	—	—	—	—	742	1 374
Exhibit—Salaries and wages .....	107 553	28 379	74 551	55 763	79 363	19 265	39 255
General expenditure .....	215 477	133 083	173 247	125 232	212 260	74 003	123 867
Current expenditure .....	201 548	106 794	149 200	104 113	178 044	69 403	92 369
Intergovernmental expenditure .....	1 224	995	784	1 044	1 434	22 714	27 038
Capital outlay .....	13 929	26 289	24 047	21 119	34 216	4 600	31 498
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	77	2 875	3 657	3 495	6 725	1 656	3 203
Social services and income maintenance:							
Public welfare .....	5 685	1 533	2 426	301	3 261	1 195	1 103
Hospitals .....	36 311	—	—	—	496	4 500	1 710
Health .....	17 158	5 438	7 202	3 304	6 091	9 308	17 941
Transportation:							
Highways .....	21 801	13 211	29 148	25 713	25 365	3 847	16 520
Capital outlay .....	1 503	8 099	16 412	14 626	13 649	249	12 442
Air transportation .....	—	6 138	—	—	11 171	—	—
Parking facilities .....	—	—	—	—	—	—	—
Other .....	—	373	—	308	366	240	—
Public safety:							
Police protection .....	26 323	15 947	19 802	16 563	23 100	5 896	9 432
Fire protection .....	6 475	12 726	10 648	8 388	4 611	2 948	—
Correction .....	15 991	9 469	7 375	8 146	17 736	5 698	19 650
Protective inspection and regulation .....	3 219	753	3 102	2 596	2 133	—	516
Environment and housing:							
Natural resources .....	4 035	636	7 634	1 079	1 458	167	—
Sewerage .....	—	38	—	—	—	—	1 487
Capital outlay .....	—	—	—	—	—	—	150
Solid waste management .....	12 722	9 533	18 133	8 510	15 310	1 242	303
Parks and recreation .....	3 322	7 710	15 402	1 950	15 068	1 203	856
Housing and community development .....	4 732	—	1 342	1 196	3 306	460	91
Government administration:							
Financial administration .....	13 891	6 375	12 298	10 199	8 767	2 763	4 316
Judicial and legal .....	9 781	7 581	7 247	9 328	12 450	6 849	5 806
General public buildings .....	—	—	—	—	—	2 763	4 643
Other .....	3 552	2 381	3 507	2 630	3 481	3 074	1 558
Interest on general debt .....	16 983	25 508	10 601	11 969	29 405	2 467	2 638
General expenditure, n.e.c. .....	13 419	4 858	13 723	9 557	21 960	17 727	32 094
Utility and liquor store expenditure .....	9 890	11 133	40 317	11 645	7 807	—	9 255
Insurance trust expenditure .....	—	—	—	—	—	742	1 374
<b>Debt outstanding</b> .....	<b>263 859</b>	<b>412 638</b>	<b>246 052</b>	<b>175 836</b>	<b>473 345</b>	<b>27 405</b>	<b>42 491</b>
Long-term debt outstanding .....	263 859	412 638	245 998	174 631	473 267	27 405	42 491
Education .....	—	—	—	—	—	10 420	—
Public debt for private purposes .....	179 049	284 930	85 459	30 318	316 733	6 040	6 336
Utility .....	—	—	84 539	4 675	—	—	—
Other and unallocable .....	84 810	127 708	76 000	139 638	156 534	10 945	36 155
Long-term debt issued .....	33 905	59 410	15 095	3 509	58 715	373	36 800
Long-term debt retired .....	12 657	11 165	5 605	5 924	2 022	3 271	2 411
<b>Cash and security holdings</b> .....	<b>298 518</b>	<b>345 334</b>	<b>275 182</b>	<b>136 181</b>	<b>447 784</b>	<b>44 661</b>	<b>151 978</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	2 083	1 308

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Georgia—Con.							Hawaii	
	Clayton	Cobb	De Kalb	Dougherty	Fulton	Gwinnett	Richmond	Hawaii	Maui
	92	93	94	95	96	97	98	99	100
Population, 1990 .....	182 052	447 745	545 837	96 311	648 951	352 910	189 719	120 317	100 374
Date of end of fiscal year .....	6/30	9/30	12/31	6/30	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>86 007</b>	<b>330 166</b>	<b>472 895</b>	<b>54 954</b>	<b>681 215</b>	<b>322 718</b>	<b>124 376</b>	<b>154 138</b>	<b>167 084</b>
General revenue .....	86 007	281 719	415 802	54 954	643 129	277 167	117 753	141 593	151 874
Intergovernmental revenue .....	12 414	37 668	33 171	10 861	43 055	22 677	15 291	47 971	34 594
From Federal Government .....	363	5 844	5 646	88	5 403	4 352	703	18 245	6 632
From State governments .....	12 051	20 154	23 191	9 979	34 990	18 325	13 496	29 726	27 962
From local governments .....	—	11 670	4 334	794	2 662	—	1 092	—	—
General revenue from own sources .....	73 593	244 051	382 631	44 093	600 074	254 490	102 462	93 622	117 280
Taxes .....	59 186	161 175	278 686	35 362	504 320	193 160	70 231	81 105	79 689
Property .....	50 119	111 045	182 243	12 417	289 687	130 175	18 321	67 922	66 903
General sales .....	—	23 399	62 756	21 886	195 523	43 345	41 262	—	—
Selective sales .....	5 103	15 184	20 010	917	7 996	8 706	7 933	7 852	6 885
Income .....	—	—	—	—	—	—	—	—	—
Other .....	3 964	11 547	13 677	142	11 114	10 934	2 715	5 331	5 901
Current charges .....	2 114	42 278	73 024	4 129	51 759	26 963	11 437	3 378	14 619
Miscellaneous revenue .....	12 293	40 598	30 921	4 602	43 995	34 367	20 794	9 139	22 972
Utility and liquor store revenue .....	—	48 447	25 200	—	8 728	45 551	5 769	12 545	15 210
Insurance trust revenue .....	—	—	31 893	—	29 358	—	854	—	—
<b>Expenditure</b> .....	<b>94 860</b>	<b>325 404</b>	<b>462 104</b>	<b>46 965</b>	<b>644 557</b>	<b>327 495</b>	<b>106 325</b>	<b>171 060</b>	<b>156 559</b>
By character and object:									
Intergovernmental .....	3 717	13 103	98 158	10 451	247 629	10 857	7 682	—	—
To State governments .....	—	229	1 517	—	—	—	2 778	—	—
To local governments .....	3 717	12 874	96 641	10 451	247 629	10 857	4 904	—	—
Current operation .....	73 366	231 904	279 126	25 400	275 688	169 802	66 509	117 235	98 533
Capital outlay .....	12 186	60 992	60 922	9 710	70 589	115 370	20 021	47 246	50 054
Construction .....	5 415	36 925	56 681	9 206	62 757	91 292	12 848	42 937	42 590
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	5 591	19 405	14 743	1 404	35 872	31 466	11 672	6 579	7 972
Insurance benefits and repayments .....	—	—	9 155	—	14 779	—	441	—	—
Exhibit—Salaries and wages .....	42 728	96 921	166 330	14 250	141 648	83 172	34 741	54 613	45 900
General expenditure .....	94 860	271 669	416 913	46 965	623 788	273 636	100 826	159 340	145 633
Current expenditure .....	82 674	222 822	369 879	37 255	553 864	170 783	82 342	112 103	95 579
Intergovernmental expenditure .....	3 717	13 103	98 158	10 451	247 629	10 857	7 682	—	—
Capital outlay .....	12 186	48 847	47 034	9 710	69 924	102 853	18 484	47 237	50 054
General expenditure by function:									
Education services:									
Elementary and secondary education .....	—	—	21	—	—	—	—	262	—
Higher education .....	—	—	—	—	—	—	—	262	—
Libraries .....	1 922	6 871	13 797	1 511	16 865	16 888	1 225	—	—
Social services and income maintenance:									
Public welfare .....	1 591	5 778	1 563	325	9 316	4 206	350	—	11 505
Hospitals .....	—	2 900	26 809	1 909	87 595	2 502	4 483	—	—
Health .....	9 805	13 420	40 857	10 143	36 144	4 772	12 291	4 414	244
Transportation:									
Highways .....	5 485	44 159	19 924	5 200	6 041	65 136	14 499	8 747	15 049
Capital outlay .....	2 183	23 606	3 050	3 900	3 789	56 445	9 904	2 738	8 246
Air transportation .....	—	—	1 370	—	1 273	2 361	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	135	—
Other .....	—	—	62 756	—	105 452	—	—	—	—
Public safety:									
Police protection .....	14 410	26 363	42 267	2 959	17 936	20 650	8 593	23 914	16 091
Fire protection .....	9 713	25 947	24 398	916	11 433	25 871	5 444	8 515	9 713
Correction .....	9 791	2 889	18 184	5 004	27 190	11 791	5 434	—	—
Protective inspection and regulation .....	1 225	1 802	1 133	109	1 347	1 134	803	1 864	989
Environment and housing:									
Natural resources .....	108	—	671	75	387	6	139	279	2 866
Sewerage .....	—	35 754	41 635	—	48 211	24 471	6 753	37 850	17 277
Capital outlay .....	—	11 834	16 973	—	35 787	12 518	5 358	35 687	10 551
Solid waste management .....	1 341	4 417	24 861	753	7 596	45	1 844	4 164	3 644
Parks and recreation .....	1 877	11 256	19 375	320	10 700	15 716	3 693	12 222	23 170
Housing and community development .....	227	2 615	3 775	1 547	1 790	—	—	10 410	8 595
Government administration:									
Financial administration .....	7 391	8 708	13 295	806	11 599	8 070	2 712	4 460	5 706
Judicial and legal .....	8 314	19 130	21 707	2 769	48 689	9 935	5 303	4 781	3 666
General public buildings .....	3 705	5 497	7 622	880	10 946	20 375	1 490	1 453	4 801
Other .....	3 984	28 632	5 057	665	7 006	18 058	4 238	6 679	4 808
Interest on general debt .....	5 591	6 751	7 788	1 404	35 872	12 322	10 742	6 225	7 040
General expenditure, n.e.c. ....	8 380	18 780	18 048	9 670	120 400	9 327	10 790	22 986	10 469
Utility and liquor store expenditure .....	—	53 735	36 036	—	5 990	53 859	5 058	11 720	10 926
Insurance trust expenditure .....	—	—	9 155	—	14 779	—	441	—	—
<b>Debt outstanding</b> .....	<b>96 823</b>	<b>304 505</b>	<b>290 149</b>	<b>17 046</b>	<b>522 389</b>	<b>464 098</b>	<b>184 564</b>	<b>112 788</b>	<b>148 915</b>
Long-term debt outstanding .....	81 485	269 505	290 149	17 046	522 389	464 098	184 564	112 788	148 915
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	67 180	21 940	20 324	916	77 352	24 202	142 682	—	6 240
Utility .....	—	185 360	95 540	—	—	208 236	24 222	6 479	48 362
Other and unallocable .....	14 305	62 205	174 285	16 130	445 037	231 660	17 660	106 309	94 313
Long-term debt issued .....	7 430	—	93 525	—	73 012	98 954	10 915	14 000	36 275
Long-term debt retired .....	2 590	10 695	12 598	5 353	87 444	99 918	7 512	3 595	4 048
<b>Cash and security holdings</b> .....	<b>82 600</b>	<b>333 810</b>	<b>568 848</b>	<b>48 420</b>	<b>679 849</b>	<b>358 766</b>	<b>223 621</b>	<b>107 715</b>	<b>198 516</b>
Exhibit—County contribution to own retirement systems .....	—	—	14 856	—	17 595	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Idaho—Ada	Illinois						
		Champaign	Cook	Du Page	Kane	Lake	La Salle	McHenry
		102	103	104	105	106	107	108
Population, 1990 .....	205 775	173 025	5 105 067	781 666	317 471	516 418	106 913	183 241
Date of end of fiscal year .....	9/30	11/30	12/6	11/30	11/30	6/30	11/30	11/30
<b>Revenue</b> .....	<b>44 295</b>	<b>32 209</b>	<b>1 614 351</b>	<b>255 717</b>	<b>57 551</b>	<b>151 193</b>	<b>20 659</b>	<b>45 341</b>
General revenue .....	44 295	32 209	1 437 921	254 184	57 551	136 220	20 659	45 341
Intergovernmental revenue .....	8 668	14 411	273 670	44 366	21 694	30 084	6 214	16 703
From Federal Government .....	152	886	15 251	7 844	3 366	—	139	191
From State governments .....	7 316	11 363	255 331	35 500	17 667	29 551	5 225	16 438
From local governments .....	1 200	2 162	3 088	1 022	661	533	850	74
General revenue from own sources .....	35 627	17 798	1 164 251	209 818	35 857	106 136	14 445	28 638
Taxes .....	19 529	8 826	877 758	133 179	20 869	74 725	9 344	22 821
Property .....	18 048	8 149	696 740	91 016	20 135	58 814	7 460	20 078
General sales .....	—	67	4 546	23 916	—	14 218	1 787	—
Selective sales .....	—	—	166 778	14 766	—	—	—	520
Income .....	—	—	—	—	—	—	—	—
Other .....	1 481	610	9 694	3 481	734	1 693	97	2 223
Current charges .....	12 146	7 164	215 205	41 621	9 462	20 391	3 689	3 563
Miscellaneous revenue .....	3 952	1 808	71 288	35 018	5 526	11 020	1 412	2 254
Utility and liquor store revenue .....	—	—	—	1 533	—	14 973	—	—
Insurance trust revenue .....	—	—	176 430	—	—	—	—	—
<b>Expenditure</b> .....	<b>45 039</b>	<b>27 971</b>	<b>1 545 834</b>	<b>255 104</b>	<b>62 816</b>	<b>142 786</b>	<b>21 311</b>	<b>41 851</b>
By character and object:								
Intergovernmental .....	—	—	26 517	—	3 298	7 000	—	3 869
To State governments .....	—	—	—	—	—	—	—	—
To local governments .....	—	—	26 517	—	3 298	7 000	—	3 869
Current operation .....	39 930	24 935	1 167 259	153 509	48 625	106 645	16 629	36 290
Capital outlay .....	5 046	2 845	208 288	83 663	10 535	22 559	4 682	1 496
Construction .....	—	2 015	192 043	54 322	1 169	13 921	3 600	134
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	63	191	83 257	17 932	358	6 582	—	196
Insurance benefits and repayments .....	—	—	60 513	—	—	—	—	—
Exhibit—Salaries and wages .....	20 986	13 039	719 153	84 790	23 899	63 096	6 919	16 059
General expenditure .....	45 039	27 971	1 485 321	253 267	62 816	126 362	21 311	41 851
Current expenditure .....	39 993	25 126	1 277 033	170 152	52 281	108 537	16 629	40 355
Intergovernmental expenditure .....	—	—	26 517	—	3 298	7 000	—	3 869
Capital outlay .....	5 046	2 845	208 288	83 115	10 535	17 825	4 682	1 496
General expenditure by function:								
Education services:								
Education .....	36	180	2 767	353	167	317	121	101
Elementary and secondary education .....	36	180	2 767	353	167	317	121	101
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	33	—
Social services and income maintenance:								
Public welfare .....	3 672	4 597	434	12 992	130	10 887	2 338	3 705
Hospitals .....	—	—	510 378	—	—	—	—	—
Health .....	8 259	1 763	22 655	21 822	1 614	17 424	1 798	5 015
Transportation:								
Highways .....	—	3 854	85 821	34 477	11 513	18 529	5 228	5 475
Capital outlay .....	—	2 435	53 976	26 007	887	11 735	3 332	268
Air transportation .....	—	603	—	—	—	—	—	—
Parking facilities .....	—	—	1 765	—	—	—	—	—
Other .....	—	—	2 000	—	—	—	—	—
Public safety:								
Police protection .....	9 750	2 629	38 183	8 976	4 906	15 184	1 731	5 552
Fire protection .....	—	—	—	—	—	—	—	—
Correction .....	1 633	3 315	255 174	12 915	4 832	4 526	908	543
Protective inspection and regulation .....	—	—	2 509	503	—	1 345	63	200
Environment and housing:								
Natural resources .....	2 739	—	193	—	—	754	—	16
Sewerage .....	—	—	—	15 252	—	—	—	—
Capital outlay .....	—	—	—	3 974	—	—	—	—
Solid waste management .....	1 642	—	—	10 088	253	—	87	141
Parks and recreation .....	253	—	56 877	33 724	11 039	8 919	57	—
Housing and community development .....	—	—	15 553	2 761	422	—	—	—
Government administration:								
Financial administration .....	2 914	635	42 544	3 740	3 778	7 288	2 372	1 596
Judicial and legal .....	4 722	2 300	242 495	14 368	7 008	7 542	1 675	4 242
General public buildings .....	230	966	34 602	18 727	1 024	1 602	1 833	1 541
Other .....	2 094	2 695	18 728	5 058	5 965	6 334	1 418	2 640
Interest on general debt .....	63	191	83 257	17 788	358	5 220	—	196
General expenditure, n.e.c. .....	7 032	4 243	69 386	39 723	9 807	20 491	1 649	10 888
Utility and liquor store expenditure .....	—	—	—	1 837	—	16 424	—	—
Insurance trust expenditure .....	—	—	60 513	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>435</b>	<b>2 300</b>	<b>1 280 911</b>	<b>357 220</b>	<b>34 348</b>	<b>146 528</b>	<b>—</b>	<b>1 874</b>
Long-term debt outstanding .....	435	2 300	1 017 911	357 220	34 348	146 528	—	1 874
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	194 892	—	—	—	—	1 874
Utility .....	—	—	—	1 653	—	39 885	—	—
Other and unallocable .....	435	2 300	823 019	355 567	34 348	106 643	—	—
Long-term debt issued .....	—	—	265 649	207 470	145	20 000	—	—
Long-term debt retired .....	535	725	77 925	87 350	2 485	3 830	—	89
<b>Cash and security holdings</b> .....	<b>19 463</b>	<b>15 037</b>	<b>2 487 132</b>	<b>399 588</b>	<b>51 278</b>	<b>125 500</b>	<b>9 172</b>	<b>21 038</b>
Exhibit—County contribution to own retirement systems .....	—	—	1 894	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Illinois—Con.							
	McLean	Macon	Madison	Peoria	Rock Island	St. Clair	Sangamon	Tazewell
	109	110	111	112	113	114	115	116
Population, 1990 .....	129 180	117 206	249 238	182 827	148 723	262 852	178 386	123 692
Date of end of fiscal year .....	12/31	11/30	11/30	11/30	11/30	12/31	11/30	11/30
<b>Revenue</b> .....	<b>28 314</b>	<b>28 869</b>	<b>56 042</b>	<b>42 623</b>	<b>26 688</b>	<b>43 993</b>	<b>35 483</b>	<b>16 198</b>
General revenue .....	28 314	28 869	56 042	42 623	26 688	43 993	35 483	16 198
Intergovernmental revenue .....	6 916	11 170	28 336	11 378	9 068	13 587	15 555	5 921
From Federal Government .....	—	330	3 771	269	—	404	2 117	—
From State governments .....	5 062	8 537	23 257	10 136	8 722	12 435	13 438	5 921
From local governments .....	1 854	2 303	1 308	973	346	748	—	—
General revenue from own sources .....	21 398	17 699	27 706	31 245	17 620	30 406	19 928	10 277
Taxes .....	15 339	12 841	16 029	15 668	9 223	19 992	11 087	6 234
Property .....	9 414	10 286	15 707	11 894	6 259	15 524	10 871	3 734
General sales .....	3 192	2 425	—	3 316	2 716	4 271	—	2 249
Selective sales .....	—	—	—	—	62	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	2 733	130	322	458	186	197	216	251
Current charges .....	4 310	2 933	7 659	12 788	7 546	6 132	3 474	2 651
Miscellaneous revenue .....	1 749	1 925	4 018	2 789	851	4 282	5 367	1 392
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>28 439</b>	<b>27 240</b>	<b>64 710</b>	<b>44 495</b>	<b>26 744</b>	<b>44 418</b>	<b>36 582</b>	<b>14 500</b>
By character and object:								
Intergovernmental .....	1 980	764	1 146	2 665	1 128	6 074	6 983	—
To State governments .....	—	—	—	165	—	—	—	—
To local governments .....	1 980	764	1 146	2 500	1 128	6 074	6 983	—
Current operation .....	24 032	23 684	44 283	40 060	22 749	34 090	26 160	12 657
Capital outlay .....	2 427	2 792	18 157	1 489	2 860	4 083	3 367	1 826
Construction .....	1 922	1 086	14 809	629	1 939	359	2 408	1 408
Assistance and subsidies .....	—	—	—	—	—	74	—	—
Interest on debt .....	—	—	1 124	281	7	97	72	17
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	12 311	10 202	22 303	16 913	12 917	23 946	11 911	5 914
General expenditure .....	28 439	27 240	64 710	44 495	26 744	44 418	36 582	14 500
Current expenditure .....	26 012	24 448	46 553	43 006	23 884	40 335	33 215	12 674
Intergovernmental expenditure .....	1 980	764	1 146	2 665	1 128	6 074	6 983	—
Capital outlay .....	2 427	2 792	18 157	1 489	2 860	4 083	3 367	1 826
General expenditure by function:								
Education services:								
Education .....	—	153	2 466	116	19	213	80	61
Elementary and secondary education .....	—	153	2 466	116	19	213	80	61
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	—
Social services and income maintenance:								
Public welfare .....	3 238	492	3 020	6 006	4 830	136	—	115
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	2 709	6 406	1 424	4 404	4 799	2 749	645	1 732
Transportation:								
Highways .....	5 847	4 432	11 435	8 404	2 906	7 773	5 441	3 725
Capital outlay .....	1 822	906	6 044	450	1 872	4 083	1 748	1 432
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	16	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	1 913	1 618	3 448	2 624	2 198	1 656	6 603	2 127
Fire protection .....	24	—	—	—	—	—	—	—
Correction .....	2 344	461	4 113	5 008	1 115	5 014	1 625	857
Protective inspection and regulation .....	—	—	5	—	—	—	—	—
Environment and housing:								
Natural resources .....	—	180	177	—	98	—	—	39
Sewerage .....	—	—	1 072	—	—	—	—	—
Capital outlay .....	—	—	1	—	—	—	—	—
Solid waste management .....	5	101	289	—	—	455	15	123
Parks and recreation .....	—	—	43	—	1 173	—	—	9
Housing and community development .....	260	5	3 748	735	—	31	—	2
Government administration:								
Financial administration .....	1 402	730	2 796	1 290	1 164	3 509	3 101	250
Judicial and legal .....	3 776	4 257	3 989	4 739	3 227	4 795	2 577	877
General public buildings .....	282	142	11 072	670	819	3 877	304	625
Other .....	1 612	1 235	3 304	3 626	1 707	4 750	1 408	2 450
Interest on general debt .....	—	—	1 124	281	7	97	72	17
General expenditure, n.e.c. .....	5 027	7 028	11 185	6 576	2 682	9 363	14 711	1 491
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>—</b>	<b>—</b>	<b>15 470</b>	<b>3 880</b>	<b>75</b>	<b>1 745</b>	<b>1 000</b>	<b>108</b>
Long-term debt outstanding .....	—	—	15 470	3 880	75	1 745	1 000	108
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	—	—	15 470	3 880	75	1 745	1 000	108
Long-term debt issued .....	—	—	—	—	—	—	—	—
Long-term debt retired .....	—	—	1 160	—	35	735	200	181
<b>Cash and security holdings</b> .....	<b>13 094</b>	<b>14 188</b>	<b>39 864</b>	<b>10 732</b>	<b>6 843</b>	<b>56 598</b>	<b>10 812</b>	<b>11 805</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.



Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Illinois—Con.		Indiana						
	Will	Winnebago	Allen	Delaware	Elkhart	Hamilton	Lake	La Porte	Madison
	117	118	119	120	121	122	123	124	125
Population, 1990 .....	357 313	252 913	300 836	119 659	156 198	108 936	475 594	107 066	130 669
Date of end of fiscal year .....	11/30	9/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>89 849</b>	<b>60 117</b>	<b>103 159</b>	<b>35 933</b>	<b>63 986</b>	<b>65 338</b>	<b>174 396</b>	<b>31 231</b>	<b>43 312</b>
General revenue .....	89 849	60 117	103 159	35 933	63 986	65 338	174 396	31 231	43 312
Intergovernmental revenue .....	25 516	15 148	33 503	12 972	13 985	7 466	69 495	11 004	18 773
From Federal Government .....	2 489	19	1 925	2	21	212	984	261	1 037
From State governments .....	21 669	13 001	31 449	12 969	13 961	7 096	68 490	10 734	17 733
From local governments .....	1 358	2 128	129	1	3	158	21	9	3
General revenue from own sources .....	64 333	44 969	69 656	22 961	50 001	57 872	104 901	20 227	24 539
Taxes .....	42 173	24 079	38 743	15 928	36 717	14 007	85 612	14 601	18 895
Property .....	37 412	17 227	28 954	13 768	14 617	10 937	83 765	14 189	14 893
General sales .....	3 073	5 772	—	—	—	—	—	—	—
Selective sales .....	—	—	4 187	—	404	—	—	—	966
Income .....	—	—	3 572	1 936	21 517	2 963	1 147	323	2 862
Other .....	1 688	1 080	2 030	224	179	107	700	89	174
Current charges .....	16 484	16 478	18 776	1 399	5 051	37 635	11 312	1 610	2 498
Miscellaneous revenue .....	5 676	4 412	12 137	5 634	8 233	6 230	7 977	4 016	3 146
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>105 218</b>	<b>61 041</b>	<b>98 038</b>	<b>34 330</b>	<b>67 148</b>	<b>59 978</b>	<b>161 439</b>	<b>31 048</b>	<b>40 008</b>
By character and object:									
Intergovernmental .....	1 706	—	671	925	15 365	498	25 392	1 678	2 050
To State governments .....	—	—	653	925	1 119	498	17 987	1 678	1 918
To local governments .....	1 706	—	18	—	14 246	—	7 405	—	132
Current operation .....	70 396	48 010	81 962	25 617	38 129	54 340	77 170	22 459	30 320
Capital outlay .....	29 056	12 771	3 999	2 940	8 229	3 318	4 395	3 642	2 048
Construction .....	27 786	10 139	1 081	1 795	175	11	3 103	824	1 224
Assistance and subsidies .....	—	—	8 570	4 326	4 983	949	53 668	3 269	4 984
Interest on debt .....	4 060	260	2 836	522	442	873	814	—	606
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	44 854	23 354	33 065	13 217	19 013	26 415	53 429	12 518	14 195
General expenditure .....	105 218	61 041	97 980	34 330	67 148	59 978	161 439	31 048	40 008
Current expenditure .....	76 162	48 270	93 981	31 390	58 919	56 660	157 044	27 406	37 960
Intergovernmental expenditure .....	1 706	—	671	925	15 365	498	25 392	1 678	2 050
Capital outlay .....	29 056	12 771	3 999	2 940	8 229	3 318	4 395	3 642	2 048
General expenditure by function:									
Education services:									
Education .....	242	325	16	—	3 223	—	4 857	—	100
Elementary and secondary education .....	242	325	16	—	3 223	—	4 857	—	100
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	1 250	—	—	—	—
Social services and income maintenance:									
Public welfare .....	5 959	6 707	29 349	9 373	8 305	2 088	79 290	5 751	8 358
Hospitals .....	—	—	—	—	—	32 893	—	—	—
Health .....	7 607	3 697	2 195	553	1 896	535	3 811	835	853
Transportation:									
Highways .....	12 092	11 184	8 678	4 883	5 888	4 925	6 928	4 135	5 329
Capital outlay .....	8 410	6 786	1 635	217	2 413	2 341	—	404	400
Air transportation .....	—	—	2	149	—	—	—	—	410
Parking facilities .....	305	—	—	—	—	—	65	—	—
Other .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	11 462	11 783	5 383	2 180	4 500	2 005	7 315	2 007	1 394
Fire protection .....	—	—	3	—	2	—	—	—	21
Correction .....	7 438	2 617	4 846	1 074	1 293	1 684	10 794	1 536	2 057
Protective inspection and regulation .....	—	—	—	—	112	—	42	—	—
Environment and housing:									
Natural resources .....	14	8	872	828	610	1 397	945	312	1 540
Sewerage .....	—	—	227	25	1	—	—	—	1
Capital outlay .....	—	—	—	—	—	—	—	—	—
Solid waste management .....	477	—	4	—	6 554	—	3	223	1 124
Parks and recreation .....	21 858	2 831	2 676	13	823	865	2 559	119	—
Housing and community development .....	2 531	105	6 062	56	381	987	1 510	60	3
Government administration:									
Financial administration .....	3 597	1 397	2 723	1 323	1 661	2 570	4 873	1 437	1 194
Judicial and legal .....	6 539	5 821	8 177	2 677	3 007	2 511	11 735	2 914	4 040
General public buildings .....	350	3 730	3 012	393	1 316	375	5 327	1 031	594
Other .....	4 480	4 352	11 181	4 737	6 298	4 511	4 284	6 323	5 245
Interest on general debt .....	4 060	260	2 836	522	442	873	814	—	606
General expenditure, n.e.c. .....	16 207	6 224	9 738	5 544	19 586	1 759	16 287	4 365	7 139
Utility and liquor store expenditure .....	—	—	58	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>49 125</b>	<b>3 605</b>	<b>74 570</b>	<b>9 970</b>	<b>5 313</b>	<b>15 727</b>	<b>3 884</b>	<b>—</b>	<b>8 790</b>
Long-term debt outstanding .....	49 125	3 605	74 570	9 970	5 313	15 727	3 884	—	8 790
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	66 215	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—	—
Other and unallocable .....	49 125	3 605	8 355	9 970	3 700	15 727	3 884	—	8 790
Long-term debt issued .....	—	—	66 215	—	—	—	—	—	—
Long-term debt retired .....	1 205	165	32 682	75	1 000	958	3 606	—	1 325
<b>Cash and security holdings</b> .....	<b>42 832</b>	<b>25 614</b>	<b>107 484</b>	<b>6 508</b>	<b>34 887</b>	<b>21 440</b>	<b>39 165</b>	<b>16 868</b>	<b>10 297</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Indiana—Con.						Iowa	
	Monroe	Porter	St. Joseph	Tippecanoe	Vanderburgh	Vigo	Black Hawk	Linn
	126	127	128	129	130	131	132	133
Population, 1990 .....	108 978	128 932	247 052	130 598	165 058	106 107	123 798	168 767
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>30 218</b>	<b>102 630</b>	<b>70 581</b>	<b>36 532</b>	<b>61 091</b>	<b>33 517</b>	<b>41 046</b>	<b>49 666</b>
General revenue .....	30 218	102 630	70 581	36 532	60 875	33 517	41 046	49 666
Intergovernmental revenue .....	10 450	7 846	28 563	12 427	16 408	11 446	12 862	12 757
From Federal Government .....	1 508	46	173	32	422	635	25	4 269
From State governments .....	8 542	7 760	28 390	12 388	15 955	10 811	11 709	7 533
From local governments .....	400	40	—	7	31	—	1 128	955
General revenue from own sources .....	19 768	94 784	42 018	24 105	44 467	22 071	28 184	36 909
Taxes .....	15 674	12 384	24 100	15 277	30 222	16 773	22 263	30 222
Property .....	11 765	11 727	22 360	11 140	22 186	16 125	21 576	29 114
General sales .....	—	—	—	787	—	—	—	—
Selective sales .....	420	456	1 262	3 058	7 455	262	—	—
Income .....	3 316	—	—	—	—	—	—	—
Other .....	173	201	478	292	581	386	687	1 108
Current charges .....	793	76 054	10 634	1 470	1 101	3 201	2 069	4 718
Miscellaneous revenue .....	3 301	6 346	7 284	7 358	13 144	2 097	3 852	1 969
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	216	—	—	—
<b>Expenditure</b> .....	<b>25 461</b>	<b>109 459</b>	<b>79 871</b>	<b>37 896</b>	<b>60 247</b>	<b>28 467</b>	<b>42 243</b>	<b>52 447</b>
By character and object:								
Intergovernmental .....	738	859	—	—	3 492	996	2 841	5 475
To State governments .....	738	859	—	—	3 012	996	2 600	5 215
To local governments .....	—	—	—	—	480	—	241	260
Current operation .....	17 720	97 325	55 372	26 243	47 368	22 729	36 759	43 196
Capital outlay .....	3 390	7 732	14 423	7 313	1 326	1 585	928	3 376
Construction .....	1 275	6 978	959	5 514	—	113	—	1 617
Assistance and subsidies .....	2 563	1 517	9 809	2 790	7 219	2 991	—	—
Interest on debt .....	1 050	2 026	267	1 550	692	166	1 715	400
Insurance benefits and repayments .....	—	—	—	—	150	—	—	—
Exhibit—Salaries and wages .....	9 275	46 732	27 126	12 264	20 332	12 736	13 652	17 152
General expenditure .....	25 461	109 459	79 871	37 896	60 097	28 467	42 243	52 447
Current expenditure .....	22 071	101 727	65 448	30 583	58 771	26 882	41 315	49 071
Intergovernmental expenditure .....	738	859	—	—	3 492	996	2 841	5 475
Capital outlay .....	3 390	7 732	14 423	7 313	1 326	1 585	928	3 376
General expenditure by function:								
Education services:								
Education .....	—	221	—	—	—	—	—	—
Elementary and secondary education .....	—	221	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	25	—	100	191
Social services and income maintenance:								
Public welfare .....	4 443	3 388	16 348	5 414	15 045	8 569	14 842	3 914
Hospitals .....	—	79 643	8 670	—	—	—	2 589	2 621
Health .....	603	1 006	1 366	914	2 642	1 166	2 138	13 878
Transportation:								
Highways .....	3 469	3 585	6 547	4 464	5 184	3 648	3 631	6 812
Capital outlay .....	1 131	128	2 218	956	43	434	225	596
Air transportation .....	298	353	—	—	448	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	200	—
Public safety:								
Police protection .....	1 372	2 292	3 633	3 249	6 510	1 474	2 487	3 305
Fire protection .....	7	—	—	—	—	—	1	—
Correction .....	1 498	2 048	3 424	1 174	1 917	1 325	2 932	3 112
Protective inspection and regulation .....	—	—	—	—	—	—	159	267
Environment and housing:								
Natural resources .....	85	401	630	228	362	303	251	92
Sewerage .....	—	—	8	—	—	19	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	1 050	—	—	188	—	—	—	711
Parks and recreation .....	353	300	1 363	550	2 052	788	896	1 643
Housing and community development .....	—	200	10 403	—	—	—	183	—
Government administration:								
Financial administration .....	1 221	1 683	2 018	2 008	2 505	1 751	2 120	3 514
Judicial and legal .....	2 671	2 620	4 824	3 328	6 173	1 923	1 367	2 490
General public buildings .....	685	—	1 632	647	64	379	790	2 823
Other .....	2 475	6 636	7 878	3 070	14 431	5 613	3 202	2 365
Interest on general debt .....	1 050	2 026	267	1 550	692	166	1 715	400
General expenditure, n.e.c. ....	4 181	3 057	10 860	11 112	2 047	1 343	2 640	4 309
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	150	—	—	—
<b>Debt outstanding</b> .....	<b>15 651</b>	<b>52 843</b>	<b>7 400</b>	<b>37 440</b>	<b>11 534</b>	<b>2 800</b>	<b>24 500</b>	<b>5 640</b>
Long-term debt outstanding .....	15 005	52 843	7 400	24 920	11 534	2 800	24 500	5 640
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	15 005	52 843	7 400	24 920	11 534	2 800	24 500	5 640
Long-term debt issued .....	—	9 950	3 500	—	—	—	—	5 640
Long-term debt retired .....	1 285	398	1 645	924	—	275	715	4 695
<b>Cash and security holdings</b> .....	<b>13 356</b>	<b>47 532</b>	<b>25 683</b>	<b>50 628</b>	<b>24 705</b>	<b>10 302</b>	<b>28 619</b>	<b>14 536</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	236	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Iowa—Con.		Kansas				Kentucky	
	Polk	Scott	Johnson	Sedgwick	Shawnee	Wyandotte	Jefferson	Kenton
	134	135	136	137	138	139	140	141
Population, 1990 .....	327 140	150 979	355 054	403 662	160 976	161 993	664 937	142 031
Date of end of fiscal year .....	6/30	6/30	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>155 062</b>	<b>33 143</b>	<b>138 620</b>	<b>189 098</b>	<b>47 975</b>	<b>57 401</b>	<b>376 181</b>	<b>102 955</b>
General revenue .....	155 062	33 143	138 620	189 098	47 975	57 401	376 181	102 955
Intergovernmental revenue .....	19 597	6 023	22 839	29 655	3 910	9 227	82 450	19 794
From Federal Government .....	1 189	—	705	7 599	593	—	37 232	15 742
From State governments .....	16 481	5 809	20 329	19 840	3 317	6 259	43 350	3 851
From local governments .....	1 927	214	1 805	2 216	—	1 984	1 868	201
General revenue from own sources .....	135 465	27 120	115 781	159 443	44 065	48 174	293 731	83 161
Taxes .....	79 263	21 469	83 480	105 321	28 041	40 922	124 032	15 390
Property .....	76 156	18 747	66 937	58 068	26 260	20 810	47 852	7 614
General sales .....	—	2 201	9 822	44 052	—	19 552	—	—
Selective sales .....	323	—	—	103	387	—	13 227	734
Income .....	—	—	—	—	—	—	—	6 592
Other .....	2 784	521	6 721	3 098	1 394	560	62 953	450
Current charges .....	32 072	2 403	10 357	23 040	8 222	3 297	31 647	41 523
Miscellaneous revenue .....	24 130	3 248	21 944	31 082	7 802	3 955	138 052	26 248
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>161 701</b>	<b>32 922</b>	<b>141 790</b>	<b>187 607</b>	<b>42 371</b>	<b>57 948</b>	<b>365 066</b>	<b>102 609</b>
By character and object:								
Intergovernmental .....	10 363	1 771	6 157	31 877	36	17 528	17 188	3 213
To State governments .....	10 363	1 771	—	—	—	—	—	—
To local governments .....	—	—	6 157	31 877	36	17 528	17 188	3 213
Current operation .....	111 685	27 261	91 355	100 488	36 670	35 659	150 442	35 382
Capital outlay .....	10 512	3 125	23 569	44 809	885	1 403	65 484	29 110
Construction .....	9 478	951	10 898	12 333	—	162	63 997	20 866
Assistance and subsidies .....	—	532	—	—	—	—	243	—
Interest on debt .....	29 141	233	20 709	10 433	4 780	3 358	131 709	34 904
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	46 945	10 156	51 966	44 735	18 147	15 143	70 822	16 414
General expenditure .....	161 701	32 922	141 790	187 607	42 371	57 948	365 066	102 609
Current expenditure .....	151 189	29 797	118 221	142 798	41 486	56 545	299 582	73 499
Intergovernmental expenditure .....	10 363	1 771	6 157	31 877	36	17 528	17 188	3 213
Capital outlay .....	10 512	3 125	23 569	44 809	885	1 403	65 484	29 110
General expenditure by function:								
Education services:								
Education .....	—	—	—	1 067	27	3	755	—
Elementary and secondary education .....	—	—	—	—	—	—	755	—
Higher education .....	—	—	—	1 067	27	3	—	—
Libraries .....	231	444	7 836	—	—	196	3 390	—
Social services and income maintenance:								
Public welfare .....	12 423	878	3 885	4 519	—	—	6 725	738
Hospitals .....	59 264	1 771	—	—	—	291	3 994	—
Health .....	14 984	8 185	15 939	18 994	3 384	4 318	19 948	6 576
Transportation:								
Highways .....	9 721	3 681	8 058	18 176	5 345	937	3 064	3 302
Capital outlay .....	4 011	1 211	535	8 517	330	2	9	1 055
Air transportation .....	—	—	4 953	—	—	—	50 261	42 608
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	12 270	3 213
Public safety:								
Police protection .....	4 130	3 450	15 722	8 529	4 874	5 211	26 893	2 229
Fire protection .....	—	—	—	6 645	204	—	462	163
Correction .....	4 501	2 582	1 340	16 036	5 494	1 965	23 949	2 801
Protective inspection and regulation .....	512	146	—	474	—	—	826	—
Environment and housing:								
Natural resources .....	2 485	641	342	2 098	368	584	218	22
Sewerage .....	112	—	17 243	1 445	—	—	—	—
Capital outlay .....	7	—	5 371	575	—	—	—	—
Solid waste management .....	433	441	—	—	2 942	—	238	21
Parks and recreation .....	476	1 367	4 697	4 876	5 422	1 819	4 440	2 098
Housing and community development .....	418	—	—	2 765	—	—	4 565	—
Government administration:								
Financial administration .....	3 657	2 221	9 058	18 363	3 972	4 026	7 875	536
Judicial and legal .....	4 057	1 930	4 598	7 587	2 844	3 011	12 380	277
General public buildings .....	2 200	673	11 696	11 610	469	1 925	6 640	1 061
Other .....	4 496	2 036	3 354	2 968	915	2 044	5 256	243
Interest on general debt .....	29 141	233	20 709	10 433	4 780	3 358	131 709	34 904
General expenditure, n.e.c. ....	8 460	2 243	12 360	51 022	1 331	28 260	39 208	1 817
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>264 240</b>	<b>2 735</b>	<b>317 439</b>	<b>956 131</b>	<b>94 390</b>	<b>46 455</b>	<b>1 354 524</b>	<b>715 866</b>
Long-term debt outstanding .....	264 240	2 735	317 439	955 046	92 463	45 470	1 350 012	715 866
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	233 485	—	159 817	724 968	40 143	—	1 074 465	697 142
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	30 755	2 735	157 622	230 078	52 320	45 470	275 547	18 724
Long-term debt issued .....	10 246	2 260	34 411	455 053	6 100	—	14 650	438 000
Long-term debt retired .....	17 608	2 425	34 006	30 783	3 340	1 655	56 121	5 158
<b>Cash and security holdings</b> .....	<b>256 164</b>	<b>10 037</b>	<b>220 912</b>	<b>248 216</b>	<b>111 740</b>	<b>21 550</b>	<b>1 173 053</b>	<b>795 363</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Louisiana						
	Caddo	Calcasieu	Jefferson	Lafayette	Ouachita	Rapides	St. Tammany
	142	143	144	145	146	147	148
Population, 1990 .....	248 253	168 134	448 306	164 762	142 191	131 556	144 508
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>58 660</b>	<b>109 276</b>	<b>749 453</b>	<b>50 724</b>	<b>38 584</b>	<b>46 634</b>	<b>132 006</b>
General revenue .....	57 945	106 805	732 708	50 724	38 291	44 701	131 886
Intergovernmental revenue .....	10 500	15 441	42 007	17 428	9 940	11 719	3 687
From Federal Government .....	4 098	3 274	14 578	7 601	4 047	5 825	148
From State governments .....	6 402	12 167	24 415	9 200	4 344	5 877	3 539
From local governments .....	—	—	3 014	627	1 549	17	—
General revenue from own sources .....	47 445	91 364	690 701	33 296	28 351	32 982	128 199
Taxes .....	35 488	37 203	345 444	19 411	19 923	22 789	26 213
Property .....	32 512	26 743	87 787	15 627	14 019	10 872	15 644
General sales .....	2 564	9 412	247 135	3 090	5 177	11 105	8 497
Selective sales .....	28	313	3 206	365	334	214	562
Income .....	—	—	—	—	—	—	—
Other .....	384	735	7 316	329	393	598	1 510
Current charges .....	8 101	29 247	267 508	9 393	3 634	5 102	92 681
Miscellaneous revenue .....	3 856	24 914	77 749	4 492	4 794	5 091	9 305
Utility and liquor store revenue .....	715	2 471	15 220	—	293	1 933	120
Insurance trust revenue .....	—	—	1 525	—	—	—	—
<b>Expenditure</b> .....	<b>58 884</b>	<b>94 923</b>	<b>720 103</b>	<b>51 566</b>	<b>40 158</b>	<b>45 912</b>	<b>140 039</b>
By character and object:							
Intergovernmental .....	1 600	1 339	87 975	953	1 231	10 141	528
To State governments .....	1 600	992	6 534	542	1 092	—	528
To local governments .....	—	347	81 441	411	139	10 141	—
Current operation .....	44 585	69 931	441 442	39 003	36 725	31 983	121 711
Capital outlay .....	9 030	3 283	105 726	10 511	439	1 369	9 547
Construction .....	7 791	2 905	55 781	9 000	119	17	3 333
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	3 669	20 370	83 495	1 099	1 763	2 419	8 253
Insurance benefits and repayments .....	—	—	1 465	—	—	—	—
Exhibit—Salaries and wages .....	17 518	28 958	195 936	17 872	17 320	14 955	55 757
General expenditure .....	58 204	91 465	700 007	51 566	39 807	44 141	139 892
Current expenditure .....	49 174	88 182	594 281	41 055	39 376	43 048	130 345
Intergovernmental expenditure .....	1 600	1 339	87 975	953	1 231	10 141	528
Capital outlay .....	9 030	3 283	105 726	10 511	431	1 093	9 547
General expenditure by function:							
Education services:							
Education .....	—	—	60 495	—	—	5 454	—
Elementary and secondary education .....	—	—	60 495	—	—	5 454	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	3 231	2 404	6 959	1 971	2 281	966	1 810
Social services and income maintenance:							
Public welfare .....	—	1 265	7 691	94	367	7 240	502
Hospitals .....	3 817	19 616	227 320	—	655	—	94 770
Health .....	1 600	2 200	4 615	731	788	—	1 397
Transportation:							
Highways .....	7 665	8 403	41 494	3 897	5 023	3 908	4 594
Capital outlay .....	4 772	—	14 456	1 436	—	1	11
Air transportation .....	—	2 898	—	8 125	—	704	—
Parking facilities .....	—	—	—	22	—	18	—
Other .....	—	—	4 531	—	—	—	—
Public safety:							
Police protection .....	11 771	9 306	42 274	15 175	7 604	6 009	9 998
Fire protection .....	1 893	1 256	18 456	391	5 492	2 667	6 130
Correction .....	7 332	1 498	9 779	2 641	3 429	1 403	1 552
Protective inspection and regulation .....	—	—	—	—	—	—	—
Environment and housing:							
Natural resources .....	427	2 562	32 399	1 702	181	253	500
Sewerage .....	133	250	60 609	—	977	303	83
Capital outlay .....	—	237	43 142	—	69	—	55
Solid waste management .....	680	244	7 498	74	—	—	1 891
Parks and recreation .....	286	2 381	13 427	501	530	210	576
Housing and community development .....	4 087	1 757	6 595	990	871	509	269
Government administration:							
Financial administration .....	2 649	1 849	8 781	1 404	1 545	1 550	1 109
Judicial and legal .....	2 311	3 565	12 705	1 841	2 650	2 016	1 707
General public buildings .....	2 425	931	1 712	1 326	774	—	169
Other .....	3 049	2 148	10 540	3 968	1 551	1 340	3 226
Interest on general debt .....	3 560	19 040	82 858	1 099	1 702	2 399	8 253
General expenditure, n.e.c. .....	1 288	7 892	39 269	5 614	3 387	7 192	1 356
Utility and liquor store expenditure .....	680	3 458	18 631	—	351	1 771	147
Insurance trust expenditure .....	—	—	1 465	—	—	—	—
<b>Debt outstanding</b> .....	<b>50 240</b>	<b>227 205</b>	<b>853 249</b>	<b>28 979</b>	<b>20 605</b>	<b>36 735</b>	<b>121 387</b>
Long-term debt outstanding .....	50 240	227 205	853 249	28 979	20 605	36 735	120 642
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	7 275	191 842	228 816	3 644	14 448	28 553	49 085
Utility .....	1 933	15 364	9 595	—	785	280	—
Other and unallocable .....	41 032	19 999	614 838	25 335	5 372	7 902	71 557
Long-term debt issued .....	4 840	40 935	274 145	7 000	109	1 652	11 562
Long-term debt retired .....	4 116	51 638	228 623	2 416	1 123	2 598	7 871
<b>Cash and security holdings</b> .....	<b>25 643</b>	<b>286 980</b>	<b>905 047</b>	<b>33 035</b>	<b>34 034</b>	<b>41 487</b>	<b>94 164</b>
Exhibit—County contribution to own retirement systems .....	—	—	723	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Maine					Maryland	
	Androscoggin	Cumberland	Kennebec	Penobscot	York	Anne Arundel	Baltimore
	149	150	151	152	153	154	155
Population, 1990 .....	105 259	243 135	115 904	146 601	164 587	427 239	692 134
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>5 655</b>	<b>13 372</b>	<b>5 439</b>	<b>6 763</b>	<b>5 973</b>	<b>755 801</b>	<b>1 287 046</b>
General revenue .....	5 655	13 372	5 439	6 763	5 973	739 075	1 188 804
Intergovernmental revenue .....	363	1 940	401	903	701	178 294	256 226
From Federal Government .....	51	—	—	244	3	9 773	21 887
From State governments .....	242	1 593	366	494	604	168 472	227 386
From local governments .....	70	347	35	165	94	49	6 953
General revenue from own sources .....	5 292	11 432	5 038	5 860	5 272	560 781	932 578
Taxes .....	4 272	8 327	4 441	4 849	3 813	416 362	710 446
Property .....	4 272	8 077	4 441	4 849	3 813	230 911	387 194
General sales .....	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	17 144	38 438
Income .....	—	—	—	—	—	129 757	238 485
Other .....	—	250	—	—	—	38 550	46 329
Current charges .....	812	1 625	484	640	1 236	89 418	131 097
Miscellaneous revenue .....	208	1 480	113	371	223	55 001	91 035
Utility and liquor store revenue .....	—	—	—	—	—	16 726	—
Insurance trust revenue .....	—	—	—	—	—	—	98 242
<b>Expenditure</b> .....	<b>5 528</b>	<b>11 549</b>	<b>10 102</b>	<b>6 449</b>	<b>5 609</b>	<b>776 720</b>	<b>1 320 085</b>
By character and object:							
Intergovernmental .....	—	—	—	—	139	29 470	37 327
To State governments .....	—	—	—	—	—	21 869	10 355
To local governments .....	—	—	—	—	139	7 601	26 972
Current operation .....	3 696	9 364	4 523	5 902	5 187	620 571	960 522
Capital outlay .....	1 054	1 778	4 903	160	125	69 999	168 882
Construction .....	1 038	1 343	4 887	—	—	61 493	151 846
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	778	407	676	387	158	56 680	91 065
Insurance benefits and repayments .....	—	—	—	—	—	—	62 289
Exhibit—Salaries and wages .....	2 090	5 359	1 525	2 997	2 156	434 285	682 348
General expenditure .....	5 528	11 549	10 102	6 449	5 609	747 855	1 257 796
Current expenditure .....	4 474	9 771	5 199	6 289	5 484	677 856	1 088 914
Intergovernmental expenditure .....	—	—	—	—	139	29 470	37 327
Capital outlay .....	1 054	1 778	4 903	160	125	69 999	168 882
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	389 365	615 740
Elementary and secondary education .....	—	—	—	—	—	354 626	521 258
Higher education .....	—	—	—	—	—	34 739	94 482
Libraries .....	—	28	—	—	—	9 756	25 256
Social services and income maintenance:							
Public welfare .....	—	588	—	37	136	2 353	4 967
Hospitals .....	—	—	—	—	—	—	—
Health .....	—	—	—	—	—	20 619	42 591
Transportation:							
Highways .....	—	—	—	33	—	24 906	51 637
Capital outlay .....	—	—	—	3	—	256	34 405
Air transportation .....	—	—	—	—	—	—	—
Parking facilities .....	—	147	—	—	—	286	1 415
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	589	1 519	783	965	851	39 646	72 628
Fire protection .....	1	—	—	—	—	38 070	45 443
Correction .....	1 830	5 089	6 411	2 408	2 445	10 386	10 128
Protective inspection and regulation .....	—	—	—	32	—	9 029	4 746
Environment and housing:							
Natural resources .....	—	92	—	72	69	161	4 329
Sewerage .....	—	—	—	—	—	24 311	87 013
Capital outlay .....	—	—	—	—	—	—	48 558
Solid waste management .....	—	—	—	—	—	24 425	30 087
Parks and recreation .....	—	—	—	—	—	9 306	17 465
Housing and community development .....	—	—	—	65	—	—	19 323
Government administration:							
Financial administration .....	72	81	35	16	99	8 318	9 680
Judicial and legal .....	267	589	376	660	654	10 874	13 102
General public buildings .....	1 096	525	157	481	242	55 101	21 980
Other .....	78	550	297	377	526	16 909	7 043
Interest on general debt .....	778	407	676	387	158	42 093	91 065
General expenditure, n.e.c. ....	817	1 934	1 367	916	429	11 941	82 158
Utility and liquor store expenditure .....	—	—	—	—	—	28 865	—
Insurance trust expenditure .....	—	—	—	—	—	—	62 289
<b>Debt outstanding</b> .....	<b>7 865</b>	<b>31 255</b>	<b>8 760</b>	<b>3 825</b>	<b>—</b>	<b>913 662</b>	<b>1 493 044</b>
Long-term debt outstanding .....	7 865	31 255	8 150	3 825	—	913 662	1 491 719
Education .....	—	—	—	—	—	4 355	72 254
Public debt for private purposes .....	—	—	—	—	—	387 047	601 487
Utility .....	—	—	—	—	—	243 160	—
Other and unallocable .....	7 865	31 255	8 150	3 825	—	279 100	817 978
Long-term debt issued .....	—	25 000	5 165	—	—	81 350	302 930
Long-term debt retired .....	490	2 505	—	255	—	65 320	162 489
<b>Cash and security holdings</b> .....	<b>1 416</b>	<b>25 204</b>	<b>1 962</b>	<b>1 073</b>	<b>409</b>	<b>548 613</b>	<b>1 684 383</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	16 126

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Maryland—Con.							
	Carroll	Charles	Frederick	Harford	Howard	Montgomery	Prince Georges	Washington
	156	157	158	159	160	161	162	163
Population, 1990 .....	123 372	101 154	150 208	182 132	187 328	757 027	729 268	121 393
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>177 364</b>	<b>183 655</b>	<b>237 507</b>	<b>285 342</b>	<b>398 291</b>	<b>1 764 835</b>	<b>1 362 703</b>	<b>152 501</b>
General revenue .....	176 905	180 853	235 068	282 166	392 131	1 649 869	1 296 071	152 267
Intergovernmental revenue .....	64 396	66 064	80 038	108 870	74 501	271 660	397 107	63 499
From Federal Government .....	4 871	4 269	2 121	11 261	1 549	41 842	40 412	5 075
From State governments .....	58 616	61 777	77 694	96 601	70 043	228 717	354 542	58 424
From local governments .....	909	18	223	1 008	2 909	1 101	2 153	—
General revenue from own sources .....	112 509	114 789	155 030	173 296	317 630	1 378 209	898 964	88 768
Taxes .....	94 936	85 741	117 859	131 851	249 932	1 149 660	707 262	64 100
Property .....	53 809	51 474	70 009	72 046	152 958	679 363	407 086	38 422
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	177	396	171	202	1 125	62 129	44 753	506
Income .....	33 439	26 079	39 856	52 949	81 837	328 010	194 795	22 898
Other .....	7 511	7 792	7 823	6 654	14 012	80 158	60 628	2 274
Current charges .....	10 993	25 373	28 449	26 794	31 413	158 212	122 132	18 059
Miscellaneous revenue .....	6 580	3 675	8 722	14 651	36 285	70 337	69 570	6 609
Utility and liquor store revenue .....	459	2 802	2 439	3 176	6 160	114 966	—	234
Insurance trust revenue .....	—	—	—	—	—	—	66 632	—
<b>Expenditure</b> .....	<b>191 018</b>	<b>195 461</b>	<b>254 064</b>	<b>287 901</b>	<b>419 190</b>	<b>1 773 612</b>	<b>1 367 216</b>	<b>162 300</b>
By character and object:								
Intergovernmental .....	3 174	2 075	12 028	8 115	4 331	73 830	56 643	3 578
To State governments .....	1 990	1 670	6 321	1 765	4 319	15 214	493	1 348
To local governments .....	1 184	405	5 707	6 350	12	58 616	56 150	2 230
Current operation .....	148 297	156 513	204 258	248 313	321 764	1 457 701	1 101 767	127 456
Capital outlay .....	34 782	32 592	29 486	27 752	72 606	124 393	142 429	22 425
Construction .....	24 767	23 868	21 232	15 863	54 415	69 967	90 488	18 803
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	4 765	4 281	8 292	3 721	20 488	117 688	40 902	8 841
Insurance benefits and repayments .....	—	—	—	—	—	—	25 475	—
Exhibit—Salaries and wages .....	95 831	90 842	142 330	159 366	226 449	908 999	723 825	84 674
General expenditure .....	189 676	193 561	251 552	281 582	412 407	1 644 182	1 341 741	161 145
Current expenditure .....	154 894	160 969	222 066	253 830	339 801	1 525 829	1 199 312	138 720
Intergovernmental expenditure .....	3 174	2 075	12 028	8 115	4 331	73 830	56 643	3 578
Capital outlay .....	34 782	32 592	29 486	27 752	72 606	118 353	142 429	22 425
General expenditure by function:								
Education services:								
Education .....	123 152	136 940	170 088	171 282	238 558	874 683	640 151	105 781
Elementary and secondary education .....	123 152	120 909	155 935	153 875	219 867	779 367	602 778	94 737
Higher education .....	—	16 031	14 153	17 407	18 691	95 316	37 373	11 044
Libraries .....	3 868	1 164	1 918	3 989	6 138	19 363	17 559	907
Social services and income maintenance:								
Public welfare .....	863	794	7 037	10 011	275	15 214	2 256	842
Hospitals .....	—	—	—	—	—	—	—	150
Health .....	2 679	1 972	12 248	2 067	4 892	61 864	47 346	1 513
Transportation:								
Highways .....	7 150	3 181	7 856	19 404	15 025	18 710	34 249	7 367
Capital outlay .....	2 822	2 079	3 737	6 028	7 688	—	22 830	3 250
Air transportation .....	1 610	—	—	—	—	—	—	2 460
Parking facilities .....	—	—	—	—	—	14 240	3 002	—
Other .....	—	—	—	—	—	46 084	46 083	—
Public safety:								
Police protection .....	2 739	14 293	3 867	9 492	17 564	81 011	84 352	1 765
Fire protection .....	2 835	3 579	6 195	4 227	13 193	60 556	51 917	1 455
Correction .....	1 471	2 912	5 057	4 213	4 335	18 052	28 092	4 165
Protective inspection and regulation .....	865	469	1 073	1 333	2 969	1 729	5 109	447
Environment and housing:								
Natural resources .....	1 058	310	346	643	954	2 101	1 237	274
Sewerage .....	1 223	4 627	2 036	5 653	10 550	—	22 060	4 680
Capital outlay .....	—	—	—	—	1 026	—	6 846	—
Solid waste management .....	5 306	1 933	1 605	9 045	5 964	43 104	57 510	1 554
Parks and recreation .....	4 469	2 883	1 515	5 450	10 326	80 085	96 695	2 094
Housing and community development .....	2 166	2 806	1 583	2 942	3 091	51 728	28 679	414
Government administration:								
Financial administration .....	1 741	814	1 683	2 039	5 681	12 985	13 361	471
Judicial and legal .....	3 118	1 341	2 106	3 176	6 118	17 897	33 793	1 494
General public buildings .....	3 381	2 219	1 149	3 771	23 327	19 732	9 599	4 370
Other .....	1 818	901	1 855	3 587	5 831	12 346	7 897	1 464
Interest on general debt .....	4 352	4 281	7 451	1 536	20 489	117 688	40 902	8 841
General expenditure, n.e.c. ....	13 812	6 142	14 884	17 722	17 127	75 010	69 892	8 637
Utility and liquor store expenditure .....	1 342	1 900	2 512	6 319	6 783	129 430	—	1 155
Insurance trust expenditure .....	—	—	—	—	—	—	25 475	—
<b>Debt outstanding</b> .....	<b>80 080</b>	<b>79 918</b>	<b>147 390</b>	<b>62 915</b>	<b>499 136</b>	<b>1 950 355</b>	<b>948 278</b>	<b>125 605</b>
Long-term debt outstanding .....	80 080	79 918	147 390	62 915	499 136	1 929 675	932 378	124 322
Education .....	—	3 490	1 340	2 739	82 390	314 771	12 050	4 940
Public debt for private purposes .....	—	5 425	13 100	—	70 514	1 002 337	408 961	50 379
Utility .....	7 160	—	11 860	35 915	—	—	—	—
Other and unallocable .....	72 920	71 003	121 090	24 261	346 232	612 567	511 367	69 003
Long-term debt issued .....	21 015	30 045	36 940	22 110	206 976	217 715	107 625	12 845
Long-term debt retired .....	3 710	18 209	9 496	5 605	151 866	135 711	54 796	6 116
<b>Cash and security holdings</b> .....	<b>46 452</b>	<b>42 319</b>	<b>66 283</b>	<b>72 074</b>	<b>171 959</b>	<b>1 226 470</b>	<b>1 137 772</b>	<b>63 664</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	18 079	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Massachusetts							
	Barnstable	Berkshire	Bristol	Essex	Hampden	Hampshire	Middlesex	Norfolk
	164	165	166	167	168	169	170	171
Population, 1990 .....	186 605	139 352	506 325	670 080	456 310	146 568	1 398 468	616 087
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>32 354</b>	<b>8 302</b>	<b>29 526</b>	<b>45 267</b>	<b>43 182</b>	<b>19 586</b>	<b>91 533</b>	<b>55 783</b>
General revenue .....	17 731	4 783	17 798	35 942	33 598	13 761	61 712	40 214
Intergovernmental revenue .....	5 701	3 391	10 088	22 514	24 867	10 203	15 668	19 723
From Federal Government .....	—	—	—	1 690	—	—	—	—
From State governments .....	3 795	3 354	9 937	20 824	24 867	9 159	15 668	19 723
From local governments .....	1 906	37	151	—	—	668	—	—
General revenue from own sources .....	12 030	1 392	7 710	13 428	8 731	3 558	46 044	20 491
Taxes .....	2 159	1 217	5 352	8 786	1 457	280	24 325	6 848
Property .....	2 157	855	3 621	5 448	1 432	280	16 649	3 236
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	2	362	1 731	3 338	25	—	7 676	3 612
Current charges .....	9 500	69	2 010	3 536	2 627	3 171	21 614	13 370
Miscellaneous revenue .....	371	106	348	1 106	4 647	107	105	273
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	14 623	3 519	11 728	9 325	9 584	5 825	29 821	15 569
<b>Expenditure</b> .....	<b>29 698</b>	<b>8 825</b>	<b>27 492</b>	<b>34 387</b>	<b>34 557</b>	<b>18 423</b>	<b>79 455</b>	<b>53 733</b>
By character and object:								
Intergovernmental .....	—	—	—	—	—	—	—	—
To State governments .....	—	—	—	—	—	—	—	—
To local governments .....	—	—	—	—	—	—	—	—
Current operation .....	17 927	5 992	16 448	22 998	22 337	12 967	52 028	37 186
Capital outlay .....	439	—	—	77	1 253	18	—	302
Construction .....	—	—	—	6	1 253	—	—	302
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	123	43	644	—	875	111	126	685
Insurance benefits and repayments .....	11 209	2 790	10 400	11 312	10 092	5 327	27 301	15 560
Exhibit—Salaries and wages .....	10 874	2 573	7 683	15 760	12 103	7 504	41 848	20 889
General expenditure .....	18 489	6 035	17 092	23 075	24 465	13 096	52 154	38 173
Current expenditure .....	18 050	6 035	17 092	22 998	23 212	13 078	52 154	37 871
Intergovernmental expenditure .....	—	—	—	—	—	—	—	—
Capital outlay .....	439	—	—	77	1 253	18	—	302
General expenditure by function:								
Education services:								
Education .....	—	—	2 249	4 729	—	49	—	2 763
Elementary and secondary education .....	—	—	2 249	4 729	—	49	—	2 763
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	—
Social services and income maintenance:								
Public welfare .....	84	—	—	—	—	4 524	—	—
Hospitals .....	5 127	—	—	—	—	—	16 667	17 851
Health .....	684	40	30	—	155	23	—	—
Transportation:								
Highways .....	—	123	47	76	19	2	29	373
Capital outlay .....	—	—	—	—	—	—	—	—
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	1 181	56	163	—	—	—	—	—
Fire protection .....	267	—	—	—	—	7	—	—
Correction .....	3 104	2 844	5 832	5 983	15 504	6 061	20 713	9 040
Protective inspection and regulation .....	—	—	—	—	—	—	—	—
Environment and housing:								
Natural resources .....	324	78	59	—	414	4	—	—
Sewerage .....	—	—	—	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	—	—	—	—	—	68	—	—
Parks and recreation .....	—	—	490	—	272	30	—	414
Housing and community development .....	—	—	—	—	—	—	—	—
Government administration:								
Financial administration .....	303	147	288	4 265	319	231	450	253
Judicial and legal .....	—	—	—	2 716	—	—	—	273
General public buildings .....	674	332	1 472	759	2 198	370	3 419	981
Other .....	1 542	111	2 980	1 661	1 573	475	4 492	2 089
Interest on general debt .....	123	43	644	—	875	111	126	685
General expenditure, n.e.c. .....	5 076	2 261	2 838	2 886	3 136	1 141	6 258	3 451
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	11 209	2 790	10 400	11 312	10 092	5 327	27 301	15 560
<b>Debt outstanding</b> .....	<b>1 990</b>	<b>1 900</b>	<b>6 895</b>	<b>—</b>	<b>13 880</b>	<b>1 455</b>	<b>1 824</b>	<b>6 015</b>
Long-term debt outstanding .....	940	800	4 695	—	8 330	320	1 824	5 815
Education .....	—	—	—	—	—	—	—	3 970
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	940	800	4 695	—	8 330	320	1 824	1 845
Long-term debt issued .....	—	—	1 300	—	—	—	—	—
Long-term debt retired .....	60	50	450	—	1 750	160	1 228	825
<b>Cash and security holdings</b> .....	<b>85 257</b>	<b>44 550</b>	<b>75 104</b>	<b>68 455</b>	<b>78 039</b>	<b>37 486</b>	<b>240 283</b>	<b>143 363</b>
Exhibit—County contribution to own retirement systems .....	8 628	2 113	5 138	6 131	7 629	4 181	27 353	12 081

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Massachusetts—Con.		Michigan					
	Plymouth	Worcester	Bay	Berrien	Calhoun	Genesee	Ingham	Jackson
	172	173	174	175	176	177	178	179
Population, 1990 .....	435 276	709 705	111 723	161 378	135 982	430 459	281 912	149 756
Date of end of fiscal year .....	6/30	6/30	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>32 924</b>	<b>60 119</b>	<b>79 916</b>	<b>90 587</b>	<b>52 576</b>	<b>192 713</b>	<b>185 880</b>	<b>76 818</b>
General revenue .....	32 924	41 175	70 125	84 842	52 576	173 542	185 880	70 603
Intergovernmental revenue .....	17 370	23 435	28 960	39 290	28 007	104 456	38 404	36 214
From Federal Government .....	2 782	128	3 923	878	2 511	11 197	384	—
From State governments .....	14 582	23 307	18 221	32 427	23 194	86 996	35 169	31 719
From local governments .....	6	—	6 816	5 985	2 302	6 263	2 851	4 495
General revenue from own sources .....	15 554	17 740	41 165	45 552	24 569	69 086	147 476	34 389
Taxes .....	3 027	3 321	14 317	16 828	11 828	40 672	29 595	10 481
Property .....	863	765	14 157	16 278	11 560	39 116	28 796	10 259
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	30	—	—
Income .....	—	—	—	—	23	—	—	—
Other .....	2 164	2 556	160	550	245	1 526	799	222
Current charges .....	4 830	13 749	22 303	21 564	8 314	16 045	102 326	19 489
Miscellaneous revenue .....	7 697	670	4 545	7 160	4 427	12 369	15 555	4 419
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	18 944	9 791	5 745	—	19 171	—	6 215
<b>Expenditure</b> .....	<b>27 232</b>	<b>56 324</b>	<b>69 307</b>	<b>83 845</b>	<b>58 570</b>	<b>199 612</b>	<b>196 653</b>	<b>71 244</b>
By character and object:								
Intergovernmental .....	—	50	4 751	—	5 121	3 216	4 431	188
To State governments .....	—	—	2 896	—	3 501	1 997	654	—
To local governments .....	—	50	1 855	—	1 620	1 219	3 777	188
Current operation .....	26 644	39 801	51 872	72 796	45 556	176 752	168 647	63 840
Capital outlay .....	218	121	5 526	6 365	4 309	6 623	18 279	2 613
Construction .....	—	—	3 807	4 097	3 863	4 426	8 817	607
Assistance and subsidies .....	—	—	1 184	50	76	513	85	105
Interest on debt .....	370	415	4 101	2 966	3 508	5 031	5 211	3 028
Insurance benefits and repayments .....	—	15 937	1 873	1 668	—	7 477	—	1 470
Exhibit—Salaries and wages .....	15 318	17 877	24 674	38 228	14 838	58 360	77 459	19 333
General expenditure .....	27 232	40 387	66 178	81 357	58 488	192 135	193 432	69 519
Current expenditure .....	27 014	40 266	60 652	74 992	54 179	185 512	177 790	66 906
Intergovernmental expenditure .....	—	50	4 751	—	5 121	3 216	4 431	188
Capital outlay .....	218	121	5 526	6 365	4 309	6 623	15 642	2 613
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	2 090	69	—	—	1 966	—
Social services and income maintenance:								
Public welfare .....	13	—	9 763	4 437	8 571	16 460	13 526	3 625
Hospitals .....	7 832	11 784	382	17 753	—	—	104 217	—
Health .....	—	—	16 598	19 802	19 143	58 004	11 668	17 687
Transportation:								
Highways .....	53	159	7 847	8 987	6 129	27 734	8 474	10 862
Capital outlay .....	—	—	318	3 465	72	353	657	367
Air transportation .....	—	—	—	—	—	—	—	402
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	48	—	—
Public safety:								
Police protection .....	444	—	3 713	2 682	1 814	6 158	8 553	3 404
Fire protection .....	14	2	—	—	—	—	—	—
Correction .....	9 989	18 121	908	4 614	3 566	12 935	4 449	2 020
Protective inspection and regulation .....	—	—	—	138	—	—	19	—
Environment and housing:								
Natural resources .....	331	3	390	1 925	333	1 218	3 429	1 146
Sewerage .....	—	—	5 965	—	2 335	—	1 259	—
Capital outlay .....	—	—	1 176	—	1 736	—	—	—
Solid waste management .....	—	—	—	13	6	—	80	6 596
Parks and recreation .....	—	—	501	1 967	22	5 230	816	1 044
Housing and community development .....	—	—	—	—	—	—	514	—
Government administration:								
Financial administration .....	202	579	1 486	964	916	2 519	3 246	1 541
Judicial and legal .....	—	—	4 892	6 883	7 791	18 508	12 577	6 054
General public buildings .....	1 307	1 512	1 144	793	419	—	2 581	1 232
Other .....	2 968	2 063	792	1 293	641	6 056	1 133	719
Interest on general debt .....	370	415	2 845	2 146	3 426	5 031	5 192	2 773
General expenditure, n.e.c. .....	3 709	5 749	6 862	6 891	3 376	32 234	8 601	10 364
Utility and liquor store expenditure .....	—	—	1 256	820	82	—	3 221	255
Insurance trust expenditure .....	—	15 937	1 873	1 668	—	7 477	—	1 470
<b>Debt outstanding</b> .....	<b>4 900</b>	<b>758</b>	<b>60 158</b>	<b>47 217</b>	<b>33 160</b>	<b>80 563</b>	<b>65 042</b>	<b>42 780</b>
Long-term debt outstanding .....	—	758	60 158	47 217	33 160	80 563	65 042	42 780
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	825	—	—	—
Utility .....	—	—	18 046	15 295	650	—	185	3 250
Other and unallocable .....	—	758	42 112	31 922	31 685	80 563	64 857	39 530
Long-term debt issued .....	—	—	5 197	8 945	9 811	39 431	7 043	—
Long-term debt retired .....	—	320	4 308	11 262	8 143	30 730	7 091	2 230
<b>Cash and security holdings</b> .....	<b>5 989</b>	<b>119 232</b>	<b>87 980</b>	<b>69 434</b>	<b>27 229</b>	<b>225 239</b>	<b>55 923</b>	<b>64 515</b>
Exhibit—County contribution to own retirement systems .....	—	9 829	1 560	1 511	—	8 378	—	778

See footnotes at end of table.



Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Michigan—Con.							
	Kalamazoo	Kent	Livingston	Macomb	Monroe	Muskegon	Oakland	Ottawa
	180	181	182	183	184	185	186	187
Population, 1990 .....	223 411	500 631	115 645	717 400	133 600	158 983	1 083 592	187 768
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>96 348</b>	<b>251 061</b>	<b>40 314</b>	<b>255 588</b>	<b>110 603</b>	<b>92 617</b>	<b>534 262</b>	<b>81 132</b>
General revenue .....	93 241	210 829	40 274	231 763	98 495	91 857	489 757	76 292
Intergovernmental revenue .....	52 682	104 259	17 745	148 062	45 796	44 211	268 400	46 630
From Federal Government .....	9 320	1 331	1 575	5 665	1 525	8 172	6 729	3 324
From State Government .....	38 863	96 919	14 316	106 381	32 149	34 878	150 031	31 338
From local governments .....	4 499	6 009	1 854	36 016	12 122	1 161	111 640	11 968
General revenue from own sources .....	40 559	106 570	22 529	83 701	52 699	47 646	221 357	29 662
Taxes .....	22 080	45 246	10 841	59 916	18 341	11 339	146 507	16 208
Property .....	21 132	43 295	10 314	56 981	18 126	10 734	139 163	15 506
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	9	—	—	—	—	354	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	939	1 951	527	2 935	215	251	7 344	702
Current charges .....	10 529	45 459	5 821	11 789	5 846	26 766	38 402	5 928
Miscellaneous revenue .....	7 950	15 865	5 867	11 996	28 512	9 541	36 448	7 526
Utility and liquor store revenue .....	—	23 002	40	—	5 000	760	14 799	4 840
Insurance trust revenue .....	3 107	17 230	—	23 825	7 108	—	29 706	—
<b>Expenditure</b> .....	<b>91 092</b>	<b>247 284</b>	<b>43 022</b>	<b>225 751</b>	<b>98 854</b>	<b>109 492</b>	<b>465 469</b>	<b>81 080</b>
By character and object:								
Intergovernmental .....	—	8 162	—	13 087	—	—	22 194	—
To State governments .....	—	6 439	—	1 366	—	—	7 202	—
To local governments .....	—	1 723	—	11 721	—	—	14 992	—
Current operation .....	85 304	204 273	35 089	165 476	71 380	83 149	356 418	61 402
Capital outlay .....	3 047	18 187	4 905	36 139	824	19 399	53 627	12 589
Construction .....	1 492	—	—	31 646	167	15 538	51 477	7 858
Assistance and subsidies .....	146	207	68	468	534	112	403	37
Interest on debt .....	1 378	13 181	2 960	4 038	24 932	6 832	22 694	7 052
Insurance benefits and repayments .....	1 217	3 274	—	6 543	1 184	—	10 133	—
Exhibit—Salaries and wages .....	25 793	65 925	14 786	78 326	18 259	27 850	156 615	20 730
General expenditure .....	89 848	228 749	42 260	218 740	92 752	107 348	443 759	69 857
Current expenditure .....	86 801	210 562	37 355	182 927	91 928	87 988	390 702	57 268
Intergovernmental expenditure .....	—	8 162	—	13 087	—	—	22 194	—
Capital outlay .....	3 047	18 187	4 905	35 813	824	19 360	53 057	12 589
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	3 719	—
Elementary and secondary education .....	—	—	—	—	—	—	3 719	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	3 714	—	2 152	3 058	867	1 267	2
Social services and income maintenance:								
Public welfare .....	6 845	13 758	1 183	17 164	3 803	10 713	2 650	4 455
Hospitals .....	—	23 306	—	—	—	572	10 771	—
Health .....	28 406	66 831	9 407	30 813	17 527	27 096	58 053	16 981
Transportation:								
Highways .....	8 385	23 488	7 421	38 147	11 179	8 007	58 828	12 116
Capital outlay .....	279	925	—	24 086	—	649	17 405	727
Air transportation .....	2 598	4 722	366	—	—	1 500	1 846	—
Parking facilities .....	—	—	—	67	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	6 004	7 938	4 176	14 408	6 304	2 216	24 248	3 652
Fire protection .....	—	206	—	—	—	—	—	—
Correction .....	—	25 447	7	20 901	2 329	2 887	39 759	1 539
Protective inspection and regulation .....	—	—	—	—	—	—	—	—
Environment and housing:								
Natural resources .....	394	584	4 230	9 201	3 008	155	11 465	378
Sewerage .....	1 131	—	—	12 537	4 643	25 233	94 962	7 858
Capital outlay .....	1 131	—	—	365	—	15 858	24 794	7 858
Solid waste management .....	1 063	8 630	—	—	—	1 994	1 821	764
Parks and recreation .....	581	3 779	—	587	392	275	8 102	807
Housing and community development .....	—	—	1	1 578	—	—	4 251	—
Government administration:								
Financial administration .....	1 050	3 446	1 408	6 617	1 495	1 554	13 589	2 026
Judicial and legal .....	9 019	16 305	4 398	20 469	6 364	6 919	41 117	5 588
General public buildings .....	2 160	1 314	1 052	2 767	882	818	19 544	1 435
Other .....	1 253	1 883	1 136	5 356	1 550	1 292	11 691	1 120
Interest on general debt .....	1 351	11 781	2 960	3 897	24 514	6 313	21 564	698
General expenditure, n.e.c. .....	19 608	11 617	4 515	32 079	5 704	8 937	14 512	10 438
Utility and liquor store expenditure .....	27	15 261	762	468	4 918	2 144	11 577	11 223
Insurance trust expenditure .....	1 217	3 274	—	6 543	1 184	—	10 133	—
<b>Debt outstanding</b> .....	<b>14 610</b>	<b>175 668</b>	<b>45 757</b>	<b>62 926</b>	<b>358 289</b>	<b>79 665</b>	<b>369 616</b>	<b>103 151</b>
Long-term debt outstanding .....	14 610	175 668	45 757	62 926	358 289	79 665	369 616	103 151
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	294 237	7 556	—	—
Utility .....	530	17 650	—	2 570	7 755	5 790	21 135	93 180
Other and unallocable .....	14 080	158 018	45 757	60 356	56 297	66 319	348 481	9 971
Long-term debt issued .....	—	32 300	11 925	475	18 700	8 091	97 120	15 997
Long-term debt retired .....	1 245	27 801	3 165	7 380	11 099	14 817	85 884	13 579
<b>Cash and security holdings</b> .....	<b>70 200</b>	<b>271 271</b>	<b>20 154</b>	<b>312 313</b>	<b>369 919</b>	<b>38 450</b>	<b>565 579</b>	<b>33 607</b>
Exhibit—County contribution to own retirement systems .....	1 608	4 287	—	10 019	2 465	—	12 053	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Michigan—Con.				Minnesota				
	Saginaw	St. Clair	Washtenaw	Wayne	Anoka	Dakota	Hennepin	Olmsted	Ramsey
	188	189	190	191	192	193	194	195	196
Population, 1990 .....	211 946	145 607	282 937	2 111 687	243 641	275 227	1 032 431	106 470	485 765
Date of end of fiscal year .....	12/31	12/31	12/31	11/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>99 052</b>	<b>96 248</b>	<b>137 363</b>	<b>1 017 467</b>	<b>130 030</b>	<b>129 875</b>	<b>1 001 249</b>	<b>88 818</b>	<b>381 108</b>
General revenue .....	99 052	87 837	124 895	935 781	130 030	129 875	1 001 249	88 818	381 108
Intergovernmental revenue .....	55 981	36 536	64 341	509 054	60 348	56 515	378 570	27 635	185 742
From Federal Government .....	11 439	1 019	11 207	57 840	12 498	1 874	17 271	7 310	1 235
From State governments .....	39 465	31 357	42 795	427 610	42 075	49 009	348 464	20 325	174 811
From local governments .....	5 077	4 160	10 339	23 604	5 775	5 632	12 835	—	9 696
General revenue from own sources .....	43 071	51 301	60 554	426 727	69 682	73 360	622 679	61 183	195 366
Taxes .....	17 148	17 241	31 692	210 083	47 882	53 365	300 454	24 022	130 784
Property .....	15 863	16 747	29 999	205 999	46 374	53 360	298 130	23 621	129 760
General sales .....	—	—	—	—	—	—	—	—	—
Selective sales .....	806	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—	—
Other .....	479	494	1 693	4 084	1 508	5	2 324	401	1 024
Current charges .....	16 746	16 902	9 001	155 049	9 981	10 699	254 266	23 639	31 790
Miscellaneous revenue .....	9 177	17 158	19 861	61 595	11 819	9 296	67 959	13 522	32 792
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	8 411	12 468	81 686	—	—	—	—	—
<b>Expenditure</b> .....	<b>117 263</b>	<b>90 587</b>	<b>133 164</b>	<b>1 122 532</b>	<b>122 687</b>	<b>122 613</b>	<b>970 148</b>	<b>84 232</b>	<b>381 071</b>
By character and object:									
Intergovernmental .....	—	357	—	156 527	4 956	4 636	8 304	2 713	17 724
To State governments .....	—	—	—	150 650	4 047	4 636	214	2 178	10 471
To local governments .....	—	357	—	5 877	909	—	8 090	535	7 253
Current operation .....	97 907	68 860	104 161	668 614	75 009	87 628	816 083	58 885	265 042
Capital outlay .....	17 433	3 457	19 701	177 948	26 859	14 685	43 098	8 345	24 894
Construction .....	16 812	2 663	17 443	168 049	24 229	11 359	34 587	8 266	19 951
Assistance and subsidies .....	66	62	78	—	11 979	11 833	80 123	6 501	66 215
Interest on debt .....	1 857	15 177	6 565	52 269	3 884	3 831	22 540	7 788	7 196
Insurance benefits and repayments .....	—	2 674	2 659	67 174	—	—	—	—	—
Exhibit—Salaries and wages .....	34 829	24 159	42 223	173 015	45 838	38 817	325 249	25 239	132 615
General expenditure .....	116 973	87 713	130 123	1 054 894	122 687	122 613	970 148	84 232	380 185
Current expenditure .....	99 540	84 256	110 422	876 946	95 828	107 928	927 050	75 887	355 291
Intergovernmental expenditure .....	—	357	—	156 527	4 956	4 636	8 304	2 713	17 724
Capital outlay .....	17 433	3 457	19 701	177 948	26 859	14 685	43 098	8 345	24 894
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	86	1 741	613	2 112	4 821	6 339	22 111	535	8 417
Social services and income maintenance:									
Public welfare .....	7 091	4 702	5 918	74 824	43 532	48 073	246 242	22 045	209 530
Hospitals .....	18 832	—	—	128 429	—	—	210 727	10 295	2 717
Health .....	26 990	22 944	34 333	177 645	2 268	4 542	153 447	8 026	10 972
Transportation:									
Highways .....	12 116	11 859	15 156	76 463	9 687	11 536	31 150	7 997	19 831
Capital outlay .....	52	—	6 650	1 486	4 918	8 639	16 659	4 691	9 567
Air transportation .....	—	218	—	151 605	—	—	—	—	—
Parking facilities .....	—	—	—	—	216	—	—	—	—
Other .....	—	—	—	151	—	—	—	—	—
Public safety:									
Police protection .....	2 714	4 846	8 541	18 830	10 627	7 642	30 031	2 901	11 437
Fire protection .....	—	—	—	—	—	—	—	—	—
Correction .....	4 023	2 586	5 675	129 837	7 566	3 873	43 972	2 383	31 461
Protective inspection and regulation .....	155	1	614	—	—	837	—	—	—
Environment and housing:									
Natural resources .....	196	417	2 084	11 334	595	792	1 275	404	374
Sewerage .....	—	2 700	1 113	76 152	—	—	—	—	—
Capital outlay .....	—	—	524	26 952	—	—	—	—	—
Solid waste management .....	16	1 005	—	—	783	4 503	64 055	5 633	4 799
Parks and recreation .....	514	7	3 902	4 363	3 953	2 274	—	934	8 483
Housing and community development .....	—	—	—	4 426	962	1 234	3 442	46	—
Government administration:									
Financial administration .....	1 823	1 352	5 180	17 190	5 816	7 626	17 761	3 137	15 366
Judicial and legal .....	9 965	7 446	11 173	78 077	6 499	6 840	52 746	3 370	27 093
General public buildings .....	1 729	1 448	7 067	7 528	16 911	4 765	23 377	4 315	10 919
Other .....	1 100	1 476	3 324	12 668	2 670	3 454	8 233	1 158	5 699
Interest on general debt .....	1 567	14 977	6 183	51 805	3 884	3 831	22 540	7 788	7 196
General expenditure, n.e.c. ....	28 056	7 988	19 247	31 455	1 897	4 452	39 039	3 265	5 891
Utility and liquor store expenditure .....	290	200	382	464	—	—	—	—	886
Insurance trust expenditure .....	—	2 674	2 659	67 174	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>41 943</b>	<b>213 975</b>	<b>104 628</b>	<b>905 346</b>	<b>55 892</b>	<b>67 700</b>	<b>832 662</b>	<b>106 904</b>	<b>108 318</b>
Long-term debt outstanding .....	40 993	213 975	104 628	905 346	55 892	67 700	300 253	106 904	108 318
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	192 680	—	—	—	—	194 048	—	—
Utility .....	6 386	4 830	5 225	9 370	—	—	—	—	—
Other and unallocable .....	34 607	16 465	99 403	895 976	55 892	67 700	106 205	106 904	108 318
Long-term debt issued .....	27 477	3 030	31 989	229 231	—	13 460	41 743	16 165	4 740
Long-term debt retired .....	13 008	5 837	21 130	113 084	3 026	4 565	15 005	18 546	5 714
<b>Cash and security holdings</b> .....	<b>30 404</b>	<b>272 561</b>	<b>104 443</b>	<b>1 042 147</b>	<b>75 529</b>	<b>73 793</b>	<b>1 011 573</b>	<b>90 486</b>	<b>189 206</b>
Exhibit—County contribution to own retirement systems .....	—	2 675	2 226	13 463	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Minnesota—Con.			Mississippi			Missouri	
	St. Louis	Stearns	Washington	Harrison	Hinds	Jackson	Boone	Clay
	197	198	199	200	201	202	203	204
Population, 1990 .....	198 213	118 791	145 896	165 365	254 441	115 243	112 379	153 411
Date of end of fiscal year .....	12/31	12/31	12/31	9/30	9/30	9/30	12/31	12/31
<b>Revenue</b> .....	<b>174 996</b>	<b>56 791</b>	<b>76 080</b>	<b>52 631</b>	<b>41 221</b>	<b>163 731</b>	<b>29 860</b>	<b>22 042</b>
General revenue .....	174 996	56 791	76 080	51 814	41 221	162 245	29 860	22 042
Intergovernmental revenue .....	81 330	25 846	28 304	7 289	8 477	3 981	2 542	1 906
From Federal Government .....	24 852	7 061	5 932	82	12	193	543	—
From State governments .....	56 450	18 759	17 393	6 432	7 336	3 685	1 816	1 906
From local governments .....	28	26	4 979	775	1 129	103	183	—
General revenue from own sources .....	93 666	30 945	47 776	44 525	32 744	158 264	27 318	20 136
Taxes .....	59 947	20 064	32 459	32 133	22 531	37 785	12 947	14 021
Property .....	59 488	19 438	31 209	29 241	21 281	33 874	6 180	3 970
General sales .....	—	—	—	—	—	—	6 636	9 869
Selective sales .....	—	—	—	2 634	—	2 701	43	—
Income .....	—	—	—	—	—	—	—	—
Other .....	459	626	1 250	258	1 250	1 210	88	182
Current charges .....	25 546	4 565	5 755	2 284	2 640	90 915	7 212	2 719
Miscellaneous revenue .....	8 173	6 316	9 562	10 108	7 573	29 564	7 159	3 396
Utility and liquor store revenue .....	—	—	—	817	—	1 486	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>170 660</b>	<b>56 676</b>	<b>83 403</b>	<b>47 575</b>	<b>49 300</b>	<b>151 191</b>	<b>26 481</b>	<b>21 123</b>
By character and object:								
Intergovernmental .....	11 832	2 045	1 633	1 087	—	—	380	1 609
To State governments .....	7 482	2 045	1 633	—	—	—	—	—
To local governments .....	4 350	—	—	1 087	—	—	380	1 609
Current operation .....	128 630	35 558	59 449	33 709	43 201	111 264	16 500	18 198
Capital outlay .....	8 971	12 121	18 674	1 472	1 240	12 212	6 634	198
Construction .....	8 050	10 963	18 674	631	1 218	8 107	5 128	—
Assistance and subsidies .....	20 292	4 581	935	—	—	39	—	—
Interest on debt .....	935	2 371	2 712	11 307	4 859	27 676	2 967	1 118
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	67 856	16 050	23 819	11 971	16 775	54 860	10 323	7 691
General expenditure .....	170 660	56 676	83 403	45 990	49 300	149 583	26 481	21 123
Current expenditure .....	161 689	44 555	64 729	45 018	48 060	137 371	19 847	20 925
Intergovernmental expenditure .....	11 832	2 045	1 633	1 087	—	—	380	1 609
Capital outlay .....	8 971	12 121	18 674	972	1 240	12 212	6 634	198
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	1 373	—	—	—
Elementary and secondary education .....	—	—	—	—	1 373	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	201	615	2 411	696	1 511	1 021	—	—
Social services and income maintenance:								
Public welfare .....	79 884	19 095	15 770	1 241	3 619	634	4 140	158
Hospitals .....	—	—	—	—	—	85 708	1 918	—
Health .....	14 023	2 282	11 273	1 965	5 250	1 922	232	2 355
Transportation:								
Highways .....	26 290	7 855	6 937	7 583	7 379	8 536	3 492	3 488
Capital outlay .....	7 952	4 110	3 079	422	—	1 779	447	—
Air transportation .....	—	—	—	115	—	240	—	—
Parking facilities .....	—	67	—	—	—	—	—	—
Other .....	—	—	—	1 690	—	4 504	—	—
Public safety:								
Police protection .....	12 679	2 947	16 046	3 438	3 415	2 934	1 921	1 252
Fire protection .....	—	—	—	860	119	1 198	—	—
Correction .....	2 465	3 024	4 871	2 554	2 456	1 208	1 975	3 064
Protective inspection and regulation .....	189	—	—	—	378	—	103	—
Environment and housing:								
Natural resources .....	1 140	685	582	193	285	237	—	—
Sewerage .....	—	—	—	350	—	—	555	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	4 287	285	—	1 318	356	1 140	—	—
Parks and recreation .....	241	713	1 449	1 907	285	1 371	—	2 448
Housing and community development .....	—	—	—	—	273	—	—	—
Government administration:								
Financial administration .....	4 773	2 090	2 558	4 256	2 421	1 643	1 063	965
Judicial and legal .....	7 466	9 163	5 103	3 398	5 093	3 339	2 348	1 663
General public buildings .....	1 519	699	3 226	1 181	3 087	2 422	4 158	785
Other .....	2 095	2 410	3 882	446	3 570	2 549	971	1 071
Interest on general debt .....	935	2 371	2 712	10 972	4 859	27 506	2 967	1 118
General expenditure, n.e.c. ....	12 473	2 375	6 583	1 827	3 571	1 471	638	2 756
Utility and liquor store expenditure .....	—	—	—	1 585	—	1 608	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>13 153</b>	<b>38 490</b>	<b>79 765</b>	<b>142 291</b>	<b>67 162</b>	<b>394 339</b>	<b>55 638</b>	<b>19 320</b>
Long-term debt outstanding .....	13 153	38 490	79 765	142 291	67 162	394 339	55 638	19 320
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	4 250	—	—	96 003	39 705	349 878	32 219	—
Utility .....	—	—	—	2 490	—	1 475	—	—
Other and unallocable .....	8 903	38 490	79 765	43 798	27 457	42 986	23 419	19 320
Long-term debt issued .....	1 237	11 725	35 785	—	20 600	—	—	—
Long-term debt retired .....	955	12 425	1 930	2 934	5 717	6 783	3 418	773
<b>Cash and security holdings</b> .....	<b>32 288</b>	<b>27 885</b>	<b>70 472</b>	<b>135 238</b>	<b>83 823</b>	<b>366 014</b>	<b>69 286</b>	<b>3 302</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Missouri—Con.						Montana— Yellowstone	Nebraska		
	Greene	Jackson	Jefferson	St. Charles	St. Louis	Douglas		Lancaster	Sarpy	
	205	206	207	208	209	210		211	212	213
Population, 1990 .....	207 949	633 232	171 380	212 907	993 529	113 419	416 444	213 641	102 583	
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30	
<b>Revenue</b> .....	<b>23 485</b>	<b>137 713</b>	<b>21 513</b>	<b>47 936</b>	<b>422 505</b>	<b>36 006</b>	<b>99 823</b>	<b>62 577</b>	<b>24 592</b>	
General revenue .....	23 485	135 863	21 513	46 596	410 077	36 006	99 823	62 577	24 592	
Intergovernmental revenue .....	3 924	15 469	3 186	5 860	43 495	4 395	28 061	22 647	6 548	
From Federal Government .....	6	1 534	506	6	10 123	1 513	1 021	6	—	
From State governments .....	3 756	7 443	2 659	4 358	31 893	2 740	22 630	21 622	5 173	
From local governments .....	162	6 492	21	1 496	1 479	142	4 410	1 019	1 375	
General revenue from own sources .....	19 561	120 394	18 327	40 736	366 582	31 611	71 762	39 930	18 044	
Taxes .....	15 373	97 595	15 964	28 485	302 809	20 357	44 651	21 905	12 297	
Property .....	3 728	51 081	2 636	10 378	102 006	18 539	35 162	19 299	11 218	
General sales .....	11 248	43 102	13 161	16 513	154 952	—	147	—	37	
Income .....	—	2 930	—	—	39 287	—	3 592	413	284	
Other .....	397	482	167	1 594	6 564	1 818	5 750	2 193	758	
Current charges .....	1 572	8 054	1 300	2 766	19 777	7 609	18 203	10 402	3 994	
Miscellaneous revenue .....	2 616	14 745	1 063	9 485	43 996	3 645	8 908	7 623	1 753	
Utility and liquor store revenue .....	—	—	—	1 340	—	—	—	—	—	
Insurance trust revenue .....	—	1 850	—	—	12 428	—	—	—	—	
<b>Expenditure</b> .....	<b>24 707</b>	<b>117 660</b>	<b>21 265</b>	<b>39 777</b>	<b>394 310</b>	<b>34 789</b>	<b>104 016</b>	<b>66 604</b>	<b>21 913</b>	
By character and object:										
Intergovernmental .....	734	155	345	1 382	120 515	6 848	5 481	266	134	
To State governments .....	—	155	148	—	—	—	5 481	266	—	
To local governments .....	734	—	197	1 382	120 515	6 848	—	—	134	
Current operation .....	20 906	90 156	16 601	27 918	206 219	24 838	89 623	55 690	18 250	
Capital outlay .....	1 161	13 289	3 361	1 866	37 239	2 231	4 601	5 754	2 935	
Construction .....	483	11 530	2 682	1 675	22 927	1 321	2 282	3 376	1 564	
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—	
Interest on debt .....	1 906	13 075	958	8 611	25 357	872	4 311	4 894	594	
Insurance benefits and repayments .....	—	985	—	—	4 980	—	—	—	—	
Exhibit—Salaries and wages .....	7 095	44 813	9 736	12 250	128 601	13 688	47 687	26 474	9 558	
General expenditure .....	24 707	116 675	21 265	38 751	389 330	34 789	104 016	66 604	21 913	
Current expenditure .....	23 546	103 386	17 904	36 885	352 091	32 558	99 415	60 850	18 978	
Intergovernmental expenditure .....	734	155	345	1 382	120 515	6 848	5 481	266	134	
Capital outlay .....	1 161	13 289	3 361	1 866	37 239	2 231	4 601	5 754	2 935	
General expenditure by function:										
Education services:										
Education .....	—	—	135	—	201	6 561	78	68	10	
Elementary and secondary education .....	—	—	135	—	201	6 561	78	68	10	
Higher education .....	—	—	—	—	—	—	—	—	—	
Libraries .....	—	—	—	—	—	287	—	—	—	
Social services and income maintenance:										
Public welfare .....	788	3 519	63	763	—	2 509	6 207	10 334	—	
Hospitals .....	—	10 123	—	—	—	—	19 437	266	—	
Health .....	492	3 022	114	1 035	31 071	4 071	4 500	13 610	1 125	
Transportation:										
Highways .....	9 254	6 249	6 110	10 828	58 676	2 587	6 691	6 393	4 701	
Capital outlay .....	—	2 862	1 937	1 175	23 973	160	3 124	2 689	2 174	
Air transportation .....	—	—	—	142	8 239	—	—	—	—	
Parking facilities .....	—	—	—	—	—	—	—	—	—	
Other .....	—	—	—	—	31 500	—	—	—	—	
Public safety:										
Police protection .....	1 942	4 348	4 106	3 711	34 936	2 474	5 457	3 194	3 072	
Fire protection .....	6	—	—	—	—	—	—	—	—	
Correction .....	1 925	18 462	1 770	2 754	15 783	2 104	9 804	10 048	2 401	
Protective inspection and regulation .....	255	—	233	275	3 974	—	—	45	—	
Environment and housing:										
Natural resources .....	9	267	—	147	86	1 248	504	637	210	
Sewerage .....	—	11 900	—	—	—	—	—	—	—	
Capital outlay .....	—	6 186	—	—	—	—	—	—	—	
Solid waste management .....	—	—	83	—	1 269	163	415	—	1 217	
Parks and recreation .....	23	9 442	266	—	15 114	2 248	3 859	—	70	
Housing and community development .....	—	—	—	—	4 867	57	—	—	—	
Government administration:										
Financial administration .....	1 998	7 613	1 879	3 216	14 446	1 355	8 144	3 466	1 230	
Judicial and legal .....	3 040	16 040	836	2 222	17 044	2 471	7 872	4 687	1 912	
General public buildings .....	1 604	2 221	689	743	11 580	657	—	1 510	442	
Other .....	1 209	2 613	2 054	1 091	4 964	1 256	3 230	1 461	953	
Interest on general debt .....	1 906	13 075	958	8 611	25 357	872	4 311	4 894	594	
General expenditure, n.e.c. .....	256	7 781	1 969	3 213	110 223	3 869	23 507	5 991	3 976	
Utility and liquor store expenditure .....	—	—	—	1 026	—	—	—	—	—	
Insurance trust expenditure .....	—	985	—	—	4 980	—	—	—	—	
<b>Debt outstanding</b> .....	<b>26 141</b>	<b>161 252</b>	<b>11 579</b>	<b>116 994</b>	<b>300 931</b>	<b>10 481</b>	<b>57 855</b>	<b>67 765</b>	<b>8 820</b>	
Long-term debt outstanding .....	26 141	161 252	11 245	116 994	300 931	9 949	57 855	67 765	8 820	
Education .....	—	—	—	—	—	—	—	—	—	
Public debt for private purposes .....	26 141	77 027	7 230	110 979	223 387	545	32 535	67 765	—	
Utility .....	—	—	—	—	—	—	—	—	—	
Other and unallocable .....	—	84 225	4 015	6 015	77 544	9 404	25 320	—	8 820	
Long-term debt issued .....	—	—	—	22 100	—	—	—	—	175	
Long-term debt retired .....	1 090	33 729	1 115	5 477	27 867	1 077	2 550	2 155	1 195	
<b>Cash and security holdings</b> .....	<b>32 505</b>	<b>155 569</b>	<b>12 466</b>	<b>126 733</b>	<b>494 494</b>	<b>19 848</b>	<b>64 469</b>	<b>80 588</b>	<b>4 430</b>	
Exhibit—County contribution to own retirement systems .....	—	1 984	—	—	1 021	—	—	—	—	

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Nevada		New Hampshire				New Jersey	
	Clark	Washoe	Hillsborough	Merrimack	Rockingham	Strafford	Atlantic	Bergen
	214	215	216	217	218	219	220	221
Population, 1990 .....	741 459	254 667	336 073	120 005	245 845	104 233	224 327	825 380
Date of end of fiscal year .....	6/30	6/30	6/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>1 114 741</b>	<b>215 372</b>	<b>47 677</b>	<b>24 372</b>	<b>32 084</b>	<b>18 702</b>	<b>168 386</b>	<b>485 728</b>
General revenue .....	1 029 614	209 612	47 677	24 372	32 084	18 702	168 386	485 728
Intergovernmental revenue .....	273 647	64 420	11 123	8 729	7 990	5 883	55 296	143 844
From Federal Government .....	38 338	9 810	—	—	—	—	—	21 491
From State governments .....	197 049	52 516	11 123	8 729	7 990	5 883	55 296	116 223
From local governments .....	38 260	2 094	—	—	—	—	—	6 130
General revenue from own sources .....	755 967	145 192	36 554	15 643	24 094	12 819	113 090	341 884
Taxes .....	273 096	87 843	31 479	11 265	17 106	8 796	87 131	202 138
Property .....	131 185	54 956	31 479	11 265	17 106	8 796	83 998	199 935
General sales .....	—	7 113	—	—	—	—	—	—
Selective sales .....	72 786	19 769	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	69 125	6 005	—	—	—	—	3 133	2 203
Current charges .....	361 201	25 152	4 019	3 830	6 570	3 194	21 478	121 393
Miscellaneous revenue .....	121 670	32 197	1 056	548	418	829	4 481	18 353
Utility and liquor store revenue .....	85 127	5 760	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>1 172 793</b>	<b>191 972</b>	<b>45 954</b>	<b>22 565</b>	<b>39 216</b>	<b>18 069</b>	<b>170 785</b>	<b>480 903</b>
By character and object:								
Intergovernmental .....	1 060	1 352	12 729	5 305	6 414	4 685	10 109	26 618
To State governments .....	—	627	12 729	5 305	6 414	4 685	4 038	26 372
To local governments .....	1 060	725	—	—	—	—	6 071	246
Current operation .....	730 555	151 615	28 758	16 903	25 248	13 023	117 035	396 903
Capital outlay .....	312 777	17 542	619	141	6 305	130	17 050	27 283
Construction .....	264 591	7 655	407	—	6 305	86	14 731	19 447
Assistance and subsidies .....	—	—	2 509	—	—	—	21 427	9 996
Interest on debt .....	128 401	21 463	1 339	216	1 249	231	5 164	20 103
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	296 858	78 365	15 203	9 171	12 828	5 061	42 049	216 954
General expenditure .....	1 030 200	174 861	45 954	22 565	39 216	18 069	170 785	480 903
Current expenditure .....	790 379	158 512	45 335	22 424	32 911	17 939	153 735	453 620
Intergovernmental expenditure .....	1 060	1 352	12 729	5 305	6 414	4 685	10 109	26 618
Capital outlay .....	239 821	16 349	619	141	6 305	130	17 050	27 283
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	42 036	118 080
Elementary and secondary education .....	—	—	—	—	—	—	19 435	69 816
Higher education .....	—	—	—	—	—	—	22 601	48 264
Libraries .....	—	3 982	24	—	—	—	3 247	—
Social services and income maintenance:								
Public welfare .....	21 773	16 011	28 559	16 638	21 483	11 499	40 049	49 828
Hospitals .....	176 290	—	—	—	—	—	4 038	97 697
Health .....	15 073	12 797	—	—	34	403	857	12 271
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	48 090	14 191	—	—	—	—	7 910	6 052
Capital outlay .....	33 996	6 289	—	—	—	—	4 576	3 507
Air transportation .....	108 771	—	—	—	—	—	—	—
Parking facilities .....	379	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	1 322	—
Public safety:								
Police protection .....	104 052	16 176	2 155	877	1 258	645	3 948	10 797
Fire protection .....	42 602	164	—	—	—	—	57	9
Correction .....	44 204	20 986	9 511	2 336	6 893	1 370	9 844	23 379
Protective inspection and regulation .....	9 558	2 024	—	—	—	—	318	241
Environment and housing:								
Natural resources .....	50 943	665	439	470	317	143	216	—
Sewerage .....	40 098	510	—	—	2 959	—	—	—
Capital outlay .....	20 641	—	—	—	2 959	—	—	—
Solid waste management .....	—	—	—	—	—	—	10	—
Parks and recreation .....	76 563	22 447	—	—	—	—	1 360	7 820
Housing and community development .....	1 060	270	—	—	—	—	5 200	21 979
Government administration:								
Financial administration .....	20 026	10 609	279	625	64	150	3 309	8 492
Judicial and legal .....	46 871	17 699	1 517	396	826	939	12 122	23 509
General public buildings .....	8 918	6 389	825	223	1 797	322	3 266	10 132
Other .....	11 818	7 252	1 284	370	851	196	5 297	7 009
Interest on general debt .....	120 090	20 891	1 339	216	1 249	231	5 164	20 103
General expenditure, n.e.c. .....	83 021	1 798	22	414	1 485	2 171	21 215	63 505
Utility and liquor store expenditure .....	142 593	17 111	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>1 735 268</b>	<b>358 837</b>	<b>14 500</b>	<b>3 125</b>	<b>15 045</b>	<b>3 015</b>	<b>73 444</b>	<b>287 794</b>
Long-term debt outstanding .....	1 735 268	355 471	14 500	3 125	15 045	3 015	73 444	287 794
Education .....	—	—	—	—	—	—	9 701	19 379
Public debt for private purposes .....	433 932	180 659	—	—	—	—	—	—
Utility .....	134 364	17 345	—	—	—	—	—	—
Other and unallocable .....	1 166 972	157 467	14 500	3 125	15 045	3 015	63 743	268 415
Long-term debt issued .....	429 166	27 827	—	600	13 200	—	—	36 778
Long-term debt retired .....	92 551	16 517	1 920	610	610	770	5 373	29 883
<b>Cash and security holdings</b> .....	<b>1 359 831</b>	<b>238 107</b>	<b>6 707</b>	<b>1 660</b>	<b>10 108</b>	<b>393</b>	<b>37 809</b>	<b>149 946</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	New Jersey—Con.							
	Burlington	Camden	Cumberland	Essex	Gloucester	Hudson	Hunterdon	Mercer
	222	223	224	225	226	227	228	229
Population, 1990 .....	395 066	502 824	138 053	778 206	230 082	553 099	107 776	325 824
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>213 423</b>	<b>412 786</b>	<b>95 699</b>	<b>560 453</b>	<b>122 944</b>	<b>356 179</b>	<b>39 395</b>	<b>213 168</b>
General revenue .....	213 423	412 786	95 699	560 453	122 944	356 179	39 395	213 168
Intergovernmental revenue .....	65 144	197 720	45 582	282 516	34 250	189 181	5 694	78 669
From Federal Government .....	2 961	2 411	121	9 526	39	8 770	—	2 040
From State governments .....	62 054	185 883	45 461	269 644	33 999	178 439	5 694	76 509
From local governments .....	129	9 426	—	3 346	212	1 972	—	120
General revenue from own sources .....	148 279	215 066	50 117	277 937	88 694	166 998	33 701	134 499
Taxes .....	105 678	159 800	35 461	233 023	61 721	129 726	27 902	91 958
Property .....	103 271	159 800	35 461	233 023	61 315	129 726	27 455	91 352
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	2 407	—	—	—	406	—	447	606
Current charges .....	33 024	38 589	12 754	28 449	18 009	18 796	1 571	33 307
Miscellaneous revenue .....	9 577	16 677	1 902	16 465	8 964	18 476	4 228	9 234
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>241 009</b>	<b>448 728</b>	<b>92 317</b>	<b>652 802</b>	<b>145 959</b>	<b>418 844</b>	<b>47 797</b>	<b>223 710</b>
By character and object:								
Intergovernmental .....	6 342	17 940	3 641	34 920	4 496	56 165	4 990	14 690
To State governments .....	3 885	17 840	3 473	34 784	4 087	26 493	2 804	14 690
To local governments .....	2 457	100	168	136	409	29 672	2 186	—
Current operation .....	155 762	322 686	64 711	414 896	111 729	269 695	33 990	171 439
Capital outlay .....	41 724	37 386	2 437	13 447	11 046	24 476	6 277	12 692
Construction .....	17 916	28 159	1 857	9 947	7 578	22 745	3 010	7 545
Assistance and subsidies .....	26 285	62 846	19 482	165 405	12 069	62 915	1 053	20 125
Interest on debt .....	10 916	7 870	2 046	24 134	6 619	5 593	1 487	4 764
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	58 600	151 938	28 922	226 210	44 644	127 850	13 498	60 693
General expenditure .....	241 009	448 728	92 317	652 802	145 959	418 844	47 797	223 710
Current expenditure .....	199 285	411 342	89 880	639 355	134 913	394 368	41 520	211 018
Intergovernmental expenditure .....	6 342	17 940	3 641	34 920	4 496	56 165	4 990	14 690
Capital outlay .....	41 724	37 386	2 437	13 447	11 046	24 476	6 277	12 692
General expenditure by function:								
Education services:								
Education .....	59 421	74 234	14 268	82 064	39 249	40 187	2 383	62 538
Elementary and secondary education .....	33 838	37 901	3 639	40 112	19 546	25 279	219	25 420
Higher education .....	25 583	36 333	10 629	41 952	19 703	14 908	2 164	37 118
Libraries .....	4 526	2 071	340	4	76	—	1 426	4 010
Social services and income maintenance:								
Public welfare .....	29 325	131 307	29 199	210 683	25 905	91 135	3 870	55 636
Hospitals .....	14 095	28 863	3 626	81 571	3 511	66 961	2 804	14 690
Health .....	5 502	15 683	5 372	2 492	3 705	6 014	1 957	2 962
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	9 986	17 268	2 773	9 331	8 399	6 951	7 280	7 033
Capital outlay .....	4 335	8 160	93	5 453	5 209	4 286	2 894	2 544
Air transportation .....	—	—	—	—	—	—	—	1 610
Parking facilities .....	—	—	—	—	—	235	—	453
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	1 704	6 167	1 180	15 774	2 205	11 413	996	5 071
Fire protection .....	366	—	—	1	124	10	33	236
Correction .....	12 789	25 880	5 509	48 429	8 217	31 395	3 309	13 810
Protective inspection and regulation .....	218	286	115	—	229	260	42	—
Environment and housing:								
Natural resources .....	843	343	347	—	263	353	236	191
Sewerage .....	—	88	—	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	11 953	583	—	133	1 076	—	956	—
Parks and recreation .....	286	4 871	85	11 450	1 401	8 229	753	6 310
Housing and community development .....	6 239	—	—	5 608	7 122	9 807	2 382	—
Government administration:								
Financial administration .....	920	1 353	709	5 170	2 234	2 900	637	1 207
Judicial and legal .....	7 781	19 991	5 107	48 662	5 622	21 438	2 513	9 337
General public buildings .....	3 920	5 736	1 201	9 089	3 822	9 195	1 100	2 855
Other .....	2 775	6 231	1 278	8 923	2 026	2 949	1 382	2 168
Interest on general debt .....	10 916	7 870	2 046	24 134	6 619	5 593	1 487	4 764
General expenditure, n.e.c. ....	57 444	99 903	19 162	89 284	24 154	103 819	12 251	28 829
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>145 589</b>	<b>204 709</b>	<b>26 580</b>	<b>482 057</b>	<b>119 380</b>	<b>177 581</b>	<b>23 165</b>	<b>61 760</b>
Long-term debt outstanding .....	90 357	130 189	26 580	438 917	119 380	157 581	23 165	40 960
Education .....	5 999	5 374	1 601	4 034	6 238	4 744	—	930
Public debt for private purposes .....	—	—	—	—	41 320	100 000	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	84 358	124 815	24 979	434 883	71 822	52 837	23 165	40 030
Long-term debt issued .....	—	15 930	—	81 025	5 615	25 598	9 900	16 585
Long-term debt retired .....	9 902	25 050	2 875	21 388	12 761	2 240	1 435	21 902
<b>Cash and security holdings</b> .....	<b>34 989</b>	<b>59 977</b>	<b>11 237</b>	<b>118 069</b>	<b>76 622</b>	<b>168 441</b>	<b>23 797</b>	<b>19 428</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	New Jersey—Con.							
	Middlesex	Monmouth	Morris	Ocean	Passaic	Somerset	Sussex	Union
	230	231	232	233	234	235	236	237
Population, 1990 .....	671 780	553 124	421 353	433 203	453 060	240 279	130 943	493 819
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>366 707</b>	<b>366 774</b>	<b>196 620</b>	<b>211 712</b>	<b>249 793</b>	<b>162 380</b>	<b>60 114</b>	<b>299 139</b>
General revenue .....	366 707	366 774	196 620	211 712	248 249	162 380	60 114	299 139
Intergovernmental revenue .....	111 646	92 357	45 262	48 560	121 201	24 173	16 152	116 101
From Federal Government .....	4 896	7 430	1 836	1 836	3 758	1 527	—	10 379
From State governments .....	105 081	84 501	43 426	46 199	117 293	22 646	16 152	96 189
From local governments .....	1 669	426	—	525	150	—	—	9 533
General revenue from own sources .....	255 061	274 417	151 358	163 152	127 048	138 207	43 962	183 038
Taxes .....	185 630	182 354	113 637	134 425	112 606	112 645	33 005	133 354
Property .....	183 499	176 945	111 793	133 739	110 743	111 664	32 701	132 290
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	2 131	5 409	1 844	686	1 863	981	304	1 064
Current charges .....	47 997	75 862	31 389	16 663	11 191	15 777	9 226	44 720
Miscellaneous revenue .....	21 434	16 201	6 332	12 064	3 251	9 785	1 731	4 964
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	1 544	—	—	—
<b>Expenditure</b> .....	<b>364 673</b>	<b>342 732</b>	<b>201 345</b>	<b>237 624</b>	<b>265 945</b>	<b>143 670</b>	<b>77 127</b>	<b>313 016</b>
By character and object:								
Intergovernmental .....	21 506	25 646	10 046	6 103	18 576	5 457	2 889	28 339
To State governments .....	20 580	19 282	10 046	5 551	18 283	4 981	2 876	22 914
To local governments .....	926	6 364	—	552	293	476	13	5 425
Current operation .....	289 739	236 934	161 981	154 401	178 502	106 584	59 457	233 244
Capital outlay .....	11 707	41 658	17 732	52 801	30 630	15 858	9 634	18 237
Construction .....	8 334	27 828	9 249	47 043	20 806	14 502	8 481	12 153
Assistance and subsidies .....	23 329	25 021	5 231	14 815	29 590	5 239	2 603	28 573
Interest on debt .....	18 392	13 389	6 355	9 504	5 992	10 532	2 544	4 483
Insurance benefits and repayments .....	—	84	—	—	2 655	—	—	140
Exhibit—Salaries and wages .....	161 479	132 002	79 927	61 604	92 671	50 115	22 741	117 748
General expenditure .....	364 673	342 648	201 345	237 624	263 290	143 670	77 127	312 876
Current expenditure .....	352 966	300 990	183 613	184 823	232 660	127 812	67 493	294 639
Intergovernmental expenditure .....	21 506	25 646	10 046	6 103	18 576	5 457	2 889	28 339
Capital outlay .....	11 707	41 658	17 732	52 801	30 630	15 858	9 634	18 237
General expenditure by function:								
Education services:								
Education .....	78 878	28 633	44 072	41 111	42 672	31 287	17 300	56 826
Elementary and secondary education .....	37 549	23 224	8 409	13 611	27 549	11 344	10 806	21 108
Higher education .....	41 329	5 409	35 663	27 500	15 123	19 943	6 494	35 718
Libraries .....	1	5 839	2 725	10 831	—	4 632	2 422	—
Social services and income maintenance:								
Public welfare .....	55 552	70 716	25 817	23 566	57 879	6 733	9 675	57 211
Hospitals .....	47 461	13 634	11 727	4 239	18 283	5 044	2 876	40 122
Health .....	15 414	9 275	8 182	7 124	2 881	5 751	3 316	9 651
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	9 628	17 815	9 384	37 646	8 647	7 167	7 047	4 967
Capital outlay .....	5 449	10 948	4 082	25 707	5 994	155	1 998	2 135
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	614	—	—	14 296	—	—	—	—
Other .....	—	—	636	—	—	—	—	—
Public safety:								
Police protection .....	7 185	4 301	7 373	5 609	4 325	2 567	1 418	4 827
Fire protection .....	104	185	457	25	207	78	33	7
Correction .....	26 767	21 358	13 183	10 873	28 157	10 113	4 236	24 311
Protective inspection and regulation .....	514	255	28	845	159	60	218	140
Environment and housing:								
Natural resources .....	237	404	300	260	188	705	229	792
Sewerage .....	240	—	—	100	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	498	31 580	462	2 706	589	6 283	717	80
Parks and recreation .....	8 845	17 212	14 055	6 523	3 895	5 320	222	6 409
Housing and community development .....	4 330	6 012	2 016	2 053	—	1 681	—	4 783
Government administration:								
Financial administration .....	4 694	3 260	4 359	2 067	1 151	1 565	600	5 162
Judicial and legal .....	21 840	18 254	12 236	13 149	18 008	7 605	4 757	23 515
General public buildings .....	4 302	9 213	5 719	9 026	4 775	6 272	1 461	7 652
Other .....	2 844	3 656	8 828	4 614	16 678	2 399	1 697	2 908
Interest on general debt .....	18 392	13 389	6 355	9 504	5 992	10 532	2 544	4 483
General expenditure, n.e.c. ....	56 333	67 657	23 431	31 457	48 804	27 876	16 359	59 030
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	84	—	—	2 655	—	—	140
<b>Debt outstanding</b> .....	<b>247 623</b>	<b>194 840</b>	<b>96 714</b>	<b>167 013</b>	<b>143 304</b>	<b>154 086</b>	<b>34 655</b>	<b>94 828</b>
Long-term debt outstanding .....	247 623	194 840	96 714	167 013	107 304	123 779	34 655	94 726
Education .....	10 769	7 430	11 276	2 251	13 543	8 695	985	15 367
Public debt for private purposes .....	95 900	—	—	—	—	19 400	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	140 954	187 410	85 438	164 762	93 761	95 684	33 670	79 359
Long-term debt issued .....	—	35 625	28 487	60 005	39 945	21 200	—	57 590
Long-term debt retired .....	21 545	37 441	10 505	9 852	8 734	12 679	2 058	17 618
<b>Cash and security holdings</b> .....	<b>157 451</b>	<b>149 415</b>	<b>41 808</b>	<b>125 675</b>	<b>31 584</b>	<b>101 179</b>	<b>13 515</b>	<b>30 457</b>
Exhibit—County contribution to own retirement systems .....	—	50	—	—	1 510	—	—	140

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	New Mexico				New York				
	Bernalillo	Dona Ana	Albany	Broome	Chautauqua	Dutchess	Erie	Jefferson	Monroe
	238	239	240	241	242	243	244	245	246
Population, 1990 .....	480 577	135 510	292 594	212 160	141 895	259 462	968 532	110 943	713 968
Date of end of fiscal year .....	6/30	6/30	12/31	6/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>84 377</b>	<b>85 944</b>	<b>330 591</b>	<b>205 731</b>	<b>135 975</b>	<b>250 749</b>	<b>1 134 629</b>	<b>92 928</b>	<b>934 869</b>
General revenue .....	84 377	85 944	330 541	204 248	135 898	250 125	1 104 838	92 921	906 750
Intergovernmental revenue .....	12 680	12 612	98 185	59 050	43 240	71 499	380 961	27 239	343 803
From State Government .....	64	1 173	4 811	—	1 309	6 870	2 040	475	11 500
From State governments .....	12 284	11 302	83 944	56 213	40 364	63 073	364 253	26 244	317 265
From local governments .....	332	137	9 430	2 837	1 567	1 556	14 668	520	15 038
General revenue from own sources .....	71 697	73 332	232 356	145 198	92 658	178 626	723 877	65 682	562 947
Taxes .....	58 795	17 534	137 055	87 082	59 568	123 231	526 629	36 113	406 150
Property .....	38 837	11 131	35 886	42 902	32 656	51 145	188 636	17 818	197 212
General sales .....	19 872	6 103	99 422	42 784	26 162	69 431	327 378	17 312	204 164
Selective sales .....	—	—	1 122	803	—	1 154	5 477	265	532
Income .....	—	—	—	—	—	—	—	—	—
Other .....	86	300	625	593	750	1 501	5 138	718	4 242
Current charges .....	1 980	51 247	85 034	43 075	22 440	45 690	135 929	16 207	106 662
Miscellaneous revenue .....	10 922	4 551	10 267	15 041	10 650	9 705	61 319	13 362	50 135
Utility and liquor store revenue .....	—	—	50	1 483	77	624	29 791	7	28 119
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>89 772</b>	<b>88 705</b>	<b>322 417</b>	<b>200 564</b>	<b>134 136</b>	<b>257 641</b>	<b>1 118 424</b>	<b>99 589</b>	<b>1 054 247</b>
By character and object:									
Intergovernmental .....	28 415	735	64 831	15 347	23 194	32 188	264 308	9 000	190 600
To State governments .....	21 048	—	22 852	351	11 913	18 686	91 242	6 908	79 744
To local governments .....	7 367	735	41 979	14 996	11 281	13 502	173 066	2 092	110 856
Current operation .....	55 823	72 726	172 721	142 061	74 260	181 371	594 852	57 947	507 040
Capital outlay .....	2 142	13 299	27 598	7 741	7 028	13 678	43 126	12 653	137 152
Construction .....	272	4 878	25 314	6 968	4 344	10 296	33 160	8 929	128 069
Assistance and subsidies .....	—	—	30 710	23 754	20 402	21 276	156 149	13 366	166 743
Interest on debt .....	3 392	1 945	26 557	11 661	9 252	9 128	59 989	6 623	52 712
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	24 239	41 763	74 499	46 389	30 106	64 060	277 806	21 426	165 138
General expenditure .....	89 772	88 705	321 814	195 147	133 367	253 467	1 081 536	99 568	1 030 724
Current expenditure .....	87 630	75 406	294 216	187 406	126 342	239 789	1 050 274	86 915	898 938
Intergovernmental expenditure .....	28 415	735	64 831	15 347	23 194	32 188	264 308	9 000	190 600
Capital outlay .....	2 142	13 299	27 598	7 741	7 025	13 678	31 262	12 653	131 786
General expenditure by function:									
Education services:									
Education .....	—	—	12 345	1 984	5 508	30 740	138 182	10 623	146 025
Elementary and secondary education .....	—	—	8 288	1 680	3 808	—	90 081	614	81 715
Higher education .....	—	—	4 057	304	1 700	30 740	48 101	10 009	64 310
Libraries .....	—	—	—	1 991	78	263	21 074	117	7 236
Social services and income maintenance:									
Public welfare .....	3 367	1 034	112 298	50 347	54 823	63 259	387 841	30 146	337 169
Hospitals .....	20 000	64 768	—	—	—	—	142 446	—	40 660
Health .....	1 307	426	17 544	11 876	5 615	34 283	43 349	6 803	45 161
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	5 806	4 163	29 532	8 084	15 022	15 979	30 731	16 562	37 231
Capital outlay .....	31	1 891	18 083	1 588	6 247	7 862	11 656	6 743	19 913
Air transportation .....	—	77	7 351	1 822	586	1 230	—	—	57 571
Parking facilities .....	—	—	—	—	4	43	—	—	955
Other .....	—	—	955	—	—	—	8 393	—	3 110
Public safety:									
Police protection .....	12 357	2 887	4 894	3 959	4 523	7 924	19 330	6 214	29 672
Fire protection .....	2 629	2 076	208	79	119	905	778	82	581
Correction .....	10 115	1 782	22 008	9 857	3 847	17 698	35 177	4 105	42 697
Protective inspection and regulation .....	—	202	—	—	—	3	—	143	495
Environment and housing:									
Natural resources .....	132	384	86	1 044	318	1 236	—	319	—
Sewerage .....	—	9	6 337	—	1 559	—	19 122	—	51 600
Capital outlay .....	—	—	54	—	—	—	1 608	—	21 995
Solid waste management .....	—	1 394	—	4 246	7 623	11 734	—	383	41 737
Parks and recreation .....	3 304	41	1 159	4 659	425	1 999	7 212	202	15 949
Housing and community development .....	451	1 474	232	—	—	1 132	1 749	442	1 757
Government administration:									
Financial administration .....	8 003	1 288	4 490	1 850	1 446	1 831	15 109	919	8 284
Judicial and legal .....	661	156	4 172	3 194	1 807	3 844	17 677	1 303	19 531
General public buildings .....	2 363	1 044	4 515	2 834	1 312	2 692	10 613	1 050	—
Other .....	4 375	1 075	3 813	3 817	2 290	4 395	8 887	1 593	10 424
Interest on general debt .....	3 392	1 945	26 557	11 661	9 218	9 128	55 329	6 623	49 973
General expenditure, n.e.c. .....	11 510	2 480	63 518	71 843	17 244	43 149	118 537	11 939	82 906
Utility and liquor store expenditure .....	—	—	603	5 417	769	4 174	36 888	21	23 523
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>57 725</b>	<b>22 211</b>	<b>378 133</b>	<b>167 831</b>	<b>102 626</b>	<b>128 208</b>	<b>696 495</b>	<b>74 229</b>	<b>989 875</b>
Long-term debt outstanding .....	57 725	20 716	368 133	124 841	93 650	106 705	621 495	72 176	767 545
Education .....	—	—	—	590	—	2 859	1 975	—	—
Public debt for private purposes .....	910	4 711	52 113	86 591	54 455	30 310	292 282	51 816	395 510
Utility .....	—	—	—	—	550	—	74 354	—	62 660
Other and unallocable .....	56 815	16 005	316 020	37 660	38 645	73 536	252 884	20 360	309 375
Long-term debt issued .....	31 940	744	22 951	—	14 000	1 175	20 000	12 450	59 645
Long-term debt retired .....	22 930	3 761	42 024	10 780	5 097	6 032	53 986	4 637	68 623
<b>Cash and security holdings</b> .....	<b>79 810</b>	<b>25 645</b>	<b>100 023</b>	<b>152 410</b>	<b>80 777</b>	<b>64 323</b>	<b>395 666</b>	<b>78 435</b>	<b>532 606</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.



Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	New York—Con.							
	Nassau	Niagara	Oneida	Onondaga	Orange	Oswego	Rensselaer	Rockland
	247	248	249	250	251	252	253	254
Population, 1990 .....	1 287 348	220 756	250 836	468 973	307 647	121 771	154 429	265 475
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>1 845 882</b>	<b>201 796</b>	<b>203 686</b>	<b>604 565</b>	<b>276 219</b>	<b>114 015</b>	<b>130 198</b>	<b>300 192</b>
General revenue .....	1 845 882	198 685	203 686	584 250	276 021	114 015	130 198	297 498
Intergovernmental revenue .....	455 358	63 941	80 991	167 786	84 792	36 510	44 901	81 096
From Federal Government .....	57 443	—	1	2 285	2 748	—	—	3 214
From State governments .....	397 825	60 499	67 435	149 450	78 072	33 469	40 878	74 666
From local governments .....	90	3 442	13 555	16 051	3 972	2 510	3 699	3 216
General revenue from own sources .....	1 390 524	134 744	122 695	416 464	191 229	77 505	85 297	216 402
Taxes .....	1 067 250	90 460	78 688	293 623	104 619	58 093	48 371	102 873
Property .....	550 277	42 858	37 670	159 872	55 219	57 039	22 383	40 721
General sales .....	502 149	46 435	38 929	129 780	47 488	—	25 230	60 450
Selective sales .....	10 741	—	596	2 212	543	109	396	788
Income .....	—	—	—	—	—	—	—	—
Other .....	4 083	1 167	1 493	1 759	1 369	945	362	914
Current charges .....	240 033	27 970	28 120	74 482	70 790	9 500	32 057	99 730
Miscellaneous revenue .....	83 241	16 314	15 887	48 359	15 820	9 912	4 869	13 799
Utility and liquor store revenue .....	—	3 111	—	20 315	198	—	—	2 694
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>2 131 112</b>	<b>223 718</b>	<b>212 195</b>	<b>685 956</b>	<b>318 588</b>	<b>123 713</b>	<b>176 550</b>	<b>347 599</b>
By character and object:								
Intergovernmental .....	192 373	44 286	32 426	99 128	37 389	1 593	22 237	23 050
To State governments .....	159 846	20 108	19 268	40 926	24 957	384	12 084	22 218
To local governments .....	32 527	24 178	13 158	58 202	12 432	1 209	10 153	832
Current operation .....	1 507 599	133 195	131 539	429 712	217 986	79 589	118 282	274 695
Capital outlay .....	255 737	7 087	8 007	60 163	23 715	23 899	18 117	13 883
Construction .....	230 809	4 791	7 598	55 495	20 513	21 243	14 559	11 426
Assistance and subsidies .....	59 813	29 099	31 438	63 189	31 078	12 709	13 456	18 502
Interest on debt .....	115 590	10 051	8 785	33 764	8 420	5 923	4 458	17 469
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	808 372	39 161	43 201	136 234	66 366	28 196	30 282	102 493
General expenditure .....	2 117 530	219 695	212 191	669 085	318 588	123 713	176 550	336 268
Current expenditure .....	1 875 375	212 724	204 188	609 038	294 873	99 814	158 433	322 391
Intergovernmental expenditure .....	192 373	44 286	32 426	99 128	37 389	1 593	22 237	23 050
Capital outlay .....	242 155	6 971	8 003	60 047	23 715	23 899	18 117	13 877
General expenditure by function:								
Education services:								
Education .....	158 040	36 225	35 193	52 556	38 329	4 145	53 305	49 294
Elementary and secondary education .....	58 620	8 142	3 202	15 948	8 102	2 936	5 238	8 860
Higher education .....	99 420	28 083	31 991	36 608	30 227	1 209	48 067	40 434
Libraries .....	186	347	313	9 569	—	94	195	15
Social services and income maintenance:								
Public welfare .....	298 213	77 724	85 696	195 898	118 080	34 601	50 093	79 202
Hospitals .....	277 668	—	—	—	—	—	—	50 389
Health .....	97 610	14 030	11 686	35 201	20 239	7 424	10 292	17 832
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	60 704	5 508	9 816	32 064	12 094	15 374	7 480	10 107
Capital outlay .....	21 478	999	2 645	12 189	1 761	3 719	38	4 128
Air transportation .....	—	217	1 509	—	906	445	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	40 971	393	869	2 854	514	779	113	—
Public safety:								
Police protection .....	364 270	7 827	5 298	27 901	6 262	13 667	2 134	9 293
Fire protection .....	5 498	81	63	972	750	451	—	2 321
Correction .....	185 469	9 083	11 258	40 607	17 593	3 807	7 665	14 835
Protective inspection and regulation .....	—	—	—	—	—	—	—	123
Environment and housing:								
Natural resources .....	2 876	838	763	2 328	1 409	338	660	514
Sewerage .....	165 205	1 825	3 758	27 732	2 278	—	2 510	10 557
Capital outlay .....	102 918	125	75	703	291	—	8	809
Solid waste management .....	930	428	—	13 016	21 657	11 665	—	1 327
Parks and recreation .....	54 139	3 028	691	12 566	4 400	945	433	1 131
Housing and community development .....	12 872	—	1 972	710	—	—	497	965
Government administration:								
Financial administration .....	22 033	1 589	1 303	6 898	3 083	1 042	1 065	3 424
Judicial and legal .....	43 389	2 447	2 882	10 900	6 125	1 003	1 378	6 701
General public buildings .....	26 023	2 629	2 841	9 167	4 426	955	707	3 596
Other .....	19 806	2 920	1 645	7 926	7 032	2 353	2 979	6 974
Interest on general debt .....	115 590	8 754	8 785	32 775	8 420	5 923	4 458	17 469
General expenditure, n.e.c. ....	166 038	43 802	27 822	146 183	44 281	18 702	30 586	50 199
Utility and liquor store expenditure .....	13 582	4 023	4	16 871	—	—	—	11 331
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>1 897 215</b>	<b>149 157</b>	<b>92 658</b>	<b>504 658</b>	<b>114 286</b>	<b>82 549</b>	<b>59 256</b>	<b>255 634</b>
Long-term debt outstanding .....	1 620 600	137 064	84 007	398 724	106 602	68 549	53 672	202 384
Education .....	20 717	—	680	3 415	3 431	—	299	4 721
Public debt for private purposes .....	276 360	106 889	39 692	220 326	46 187	39 324	16 909	60 260
Utility .....	18 035	—	—	18 517	—	—	—	—
Other and unallocable .....	1 323 523	12 140	43 635	156 466	56 984	29 225	36 464	137 403
Long-term debt issued .....	237 945	440	—	28 190	40 165	19 000	26 902	—
Long-term debt retired .....	127 579	2 875	8 702	32 383	4 765	4 522	2 431	15 906
<b>Cash and security holdings</b> .....	<b>472 517</b>	<b>145 292</b>	<b>43 020</b>	<b>282 517</b>	<b>134 845</b>	<b>100 407</b>	<b>36 945</b>	<b>139 161</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	New York—Con.						North Carolina	
	St. Lawrence	Saratoga	Schenectady	Suffolk	Ulster	Westchester	Alamance	Buncombe
	255	256	257	258	259	260	261	262
Population, 1990 .....	111 974	181 276	149 285	1 321 864	165 304	874 866	108 213	174 821
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>90 414</b>	<b>113 445</b>	<b>148 030</b>	<b>1 372 419</b>	<b>142 980</b>	<b>1 315 625</b>	<b>134 842</b>	<b>245 715</b>
General revenue .....	90 414	113 445	148 030	1 297 282	142 901	1 314 116	134 842	245 492
Intergovernmental revenue .....	35 231	24 941	46 285	375 182	50 287	447 042	79 054	131 319
From Federal Government .....	7	1	38	16 902	—	30 812	388	5 080
From State governments .....	33 367	21 777	44 711	350 769	48 494	408 045	78 436	125 521
From local governments .....	1 857	3 163	1 536	7 511	1 793	8 185	230	718
General revenue from own sources .....	55 183	88 504	101 745	922 100	92 614	867 074	55 788	114 173
Taxes .....	37 891	60 741	68 129	775 588	59 297	573 348	37 472	87 095
Property .....	17 428	13 876	30 870	394 303	19 343	415 078	21 125	55 461
General sales .....	19 770	42 396	36 481	373 556	38 891	153 195	15 553	28 448
Selective sales .....	203	3 343	183	2 459	331	2 631	210	1 710
Income .....	—	—	—	—	—	—	—	—
Other .....	490	1 126	595	5 270	732	2 444	586	1 476
Current charges .....	10 904	20 218	29 016	68 459	24 860	243 831	10 380	19 934
Miscellaneous revenue .....	6 388	7 545	4 600	78 053	8 457	49 895	7 936	7 144
Utility and liquor store revenue .....	—	—	—	75 137	79	1 509	—	223
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>91 659</b>	<b>112 681</b>	<b>161 347</b>	<b>1 492 264</b>	<b>157 935</b>	<b>1 361 675</b>	<b>132 760</b>	<b>250 934</b>
By character and object:								
Intergovernmental .....	14 208	33 086	33 742	148 181	19 248	152 970	11 021	18 557
To State governments .....	8 975	8 218	14 108	137 205	13 487	149 796	3 243	5 628
To local governments .....	5 233	24 868	19 634	10 976	5 761	3 174	7 778	12 929
Current operation .....	53 664	64 422	94 861	995 104	112 256	842 641	109 790	199 169
Capital outlay .....	3 377	3 206	12 189	83 046	4 730	153 336	7 242	26 443
Construction .....	2 776	1 580	11 787	60 564	3 836	148 212	5 096	20 645
Assistance and subsidies .....	15 202	5 887	15 193	137 205	16 860	162 442	1 635	—
Interest on debt .....	5 208	6 080	5 362	128 728	4 841	50 286	3 072	6 765
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	19 665	25 610	32 130	511 180	40 051	389 095	72 279	125 726
General expenditure .....	91 491	112 069	161 347	1 371 782	157 381	1 358 497	132 760	250 120
Current expenditure .....	88 114	108 863	149 158	1 325 456	152 651	1 205 184	125 518	224 466
Intergovernmental expenditure .....	14 208	33 086	33 742	148 181	19 248	152 970	11 021	18 557
Capital outlay .....	3 377	3 206	12 189	46 326	4 730	153 313	7 242	25 654
General expenditure by function:								
Education services:								
Education .....	402	7 887	24 330	177 506	16 812	76 760	84 893	146 442
Elementary and secondary education .....	—	4 621	5 341	99 779	—	22 822	73 629	131 610
Higher education .....	402	3 266	18 989	77 727	16 812	53 938	11 264	14 832
Libraries .....	99	22	2 957	252	168	231	994	2 225
Social services and income maintenance:								
Public welfare .....	34 124	30 490	67 392	317 511	62 080	364 058	8 845	16 125
Hospitals .....	—	—	—	—	—	256 683	—	—
Health .....	7 066	6 402	5 043	88 325	20 645	29 082	13 767	17 491
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	10 784	9 613	7 861	19 991	10 174	17 518	—	—
Capital outlay .....	1 419	570	3 656	13 263	1 707	13 900	—	—
Air transportation .....	—	420	249	1 478	—	9 211	—	5 361
Parking facilities .....	—	—	—	—	65	—	—	—
Other .....	—	—	310	17 852	—	43 888	—	—
Public safety:								
Police protection .....	1 641	3 874	1 264	276 438	2 666	13 898	3 015	7 399
Fire protection .....	131	39	33	5 068	429	775	1 395	—
Correction .....	2 341	5 894	9 135	55 452	6 508	121 453	1 518	4 796
Protective inspection and regulation .....	—	39	—	—	147	983	250	792
Environment and housing:								
Natural resources .....	655	749	1 010	2 905	544	1 056	212	424
Sewerage .....	—	4 765	—	29 389	—	92 835	—	—
Capital outlay .....	—	1 361	—	3 293	—	60 630	—	—
Solid waste management .....	6 301	—	275	—	591	55 098	1 139	2 166
Parks and recreation .....	158	411	310	9 327	618	27 127	775	5 413
Housing and community development .....	—	—	—	6 072	—	—	—	1 859
Government administration:								
Financial administration .....	1 000	1 389	967	16 357	1 883	22 168	1 615	3 037
Judicial and legal .....	1 104	1 474	1 827	35 044	1 680	22 962	490	538
General public buildings .....	2 369	1 561	887	22 741	2 500	841	554	2 691
Other .....	1 490	2 251	2 082	16 766	3 781	8 522	1 123	1 494
Interest on general debt .....	5 208	6 080	5 362	115 570	4 841	50 284	3 072	6 765
General expenditure, n.e.c. .....	16 618	28 709	30 053	157 738	21 249	143 064	9 103	25 102
Utility and liquor store expenditure .....	168	612	—	120 482	554	3 178	—	814
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>70 258</b>	<b>71 939</b>	<b>68 298</b>	<b>1 731 096</b>	<b>72 142</b>	<b>694 144</b>	<b>35 803</b>	<b>96 425</b>
Long-term debt outstanding .....	66 628	68 409	63 498	1 523 206	42 716	694 144	35 803	96 425
Education .....	—	—	1 375	—	175	7 954	500	59 498
Public debt for private purposes .....	51 578	48 634	23 673	310 098	31 276	214 038	34 115	28 686
Utility .....	—	—	—	199 750	—	105	—	—
Other and unallocable .....	15 050	19 775	38 450	1 013 358	11 265	472 047	1 188	8 241
Long-term debt issued .....	6 650	—	15 699	124 745	—	111 661	—	13 200
Long-term debt retired .....	3 132	4 867	6 538	80 252	3 460	51 829	3 311	4 340
<b>Cash and security holdings</b> .....	<b>69 979</b>	<b>60 026</b>	<b>45 140</b>	<b>617 846</b>	<b>41 772</b>	<b>515 008</b>	<b>67 767</b>	<b>89 198</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	North Carolina—Con.								
	Catawba	Cumberland	Davidson	Durham	Forsyth	Gaston	Guilford	Mecklenburg	New Hanover
	263	264	265	266	267	268	269	270	271
Population, 1990 .....	118 412	274 566	126 677	181 835	265 878	175 093	347 420	511 433	120 284
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>218 647</b>	<b>455 829</b>	<b>143 307</b>	<b>292 328</b>	<b>351 467</b>	<b>216 722</b>	<b>479 297</b>	<b>761 028</b>	<b>205 355</b>
General revenue .....	210 978	448 449	143 302	283 208	338 389	216 489	478 050	727 976	196 218
Intergovernmental revenue .....	88 904	201 255	88 336	123 602	167 347	126 674	248 461	357 882	94 726
From Federal Government .....	2 216	6 749	1 481	311	2 859	1 868	3 483	38 655	2 492
From State governments .....	84 248	192 142	86 495	123 281	163 391	124 342	236 748	312 875	90 323
From local governments .....	2 440	2 364	360	10	1 097	464	8 230	6 352	1 911
General revenue from own sources .....	122 074	247 194	54 966	159 606	171 042	89 815	229 589	370 094	101 492
Taxes .....	46 256	86 426	41 171	121 556	142 937	72 291	184 765	299 871	71 324
Property .....	27 917	56 963	25 878	94 241	99 332	48 721	125 027	238 339	44 711
General sales .....	17 521	26 009	14 367	24 079	41 571	22 621	55 655	55 206	22 513
Selective sales .....	157	1 166	—	1 896	320	143	2 272	734	1 930
Income .....	661	2 288	926	1 340	1 714	806	—	—	—
Other .....	65 459	142 954	9 941	14 346	18 450	12 839	23 778	55 719	18 469
Current charges .....	10 359	17 814	3 854	23 704	9 655	4 685	21 046	14 504	11 699
Miscellaneous revenue .....	7 669	7 380	5	9 120	13 078	233	1 247	33 052	9 137
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>217 247</b>	<b>424 623</b>	<b>140 909</b>	<b>300 259</b>	<b>365 695</b>	<b>212 392</b>	<b>478 443</b>	<b>853 135</b>	<b>209 556</b>
By character and object:									
Intergovernmental .....	9 784	16 599	9 827	14 139	24 610	14 162	34 603	21 681	11 179
To State governments .....	2 459	7 214	3 122	7 182	7 469	5 437	9 049	15 105	4 514
To local governments .....	7 325	9 385	6 705	6 957	17 141	8 725	25 554	6 576	6 665
Current operation .....	186 922	388 707	119 089	219 497	289 252	177 590	389 200	678 657	161 605
Capital outlay .....	14 911	14 182	9 920	52 923	28 470	16 350	38 561	103 887	17 884
Construction .....	11 794	4 803	7 019	44 095	23 881	7 755	14 040	89 166	11 168
Assistance and subsidies .....	1 269	318	1 114	3 815	14 103	2 291	7 383	27 697	1 883
Interest on debt .....	4 361	4 817	959	9 885	9 260	1 999	8 696	21 213	17 005
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	108 385	215 961	78 006	128 407	178 545	120 068	247 979	334 933	97 566
General expenditure .....	210 868	418 430	140 508	292 197	354 085	211 873	477 845	824 443	201 592
Current expenditure .....	195 957	404 248	130 622	239 401	325 615	195 567	439 284	720 558	184 128
Intergovernmental expenditure .....	9 784	16 599	9 827	14 139	24 610	14 162	34 603	21 681	11 179
Capital outlay .....	14 911	14 182	9 886	52 796	28 470	16 306	38 561	103 885	17 464
General expenditure by function:									
Education services:									
Education .....	105 750	213 789	101 214	180 347	209 229	135 677	309 209	488 571	95 157
Elementary and secondary education .....	93 328	184 715	91 063	166 500	192 059	120 203	284 628	443 741	85 566
Higher education .....	12 422	29 074	10 151	13 847	17 170	15 474	24 581	44 830	9 591
Libraries .....	1 314	5 005	1 332	4 548	4 709	2 167	382	11 471	1 519
Social services and income maintenance:									
Public welfare .....	12 551	26 049	7 306	23 510	22 222	16 689	35 108	88 428	16 914
Hospitals .....	52 977	89 314	—	4 073	—	—	—	—	—
Health .....	10 878	21 213	9 010	19 690	31 865	20 238	45 203	69 957	16 889
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	—	16	—	54	—	—	21	—	—
Capital outlay .....	—	7	—	—	—	—	—	—	—
Air transportation .....	—	—	6	—	—	525	—	—	1 636
Parking facilities .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	2 753	11 377	3 174	5 343	7 465	7 660	8 399	24 255	5 145
Fire protection .....	975	4 239	1 855	1 985	4 105	500	6 648	1 064	1 842
Correction .....	1 003	3 332	803	5 800	14 056	848	9 155	19 219	3 462
Protective inspection and regulation .....	284	824	359	1 026	—	354	1 108	7 751	1 373
Environment and housing:									
Natural resources .....	151	277	291	314	438	314	1 391	3 225	155
Sewerage .....	—	—	—	1 069	—	—	895	—	7 756
Capital outlay .....	—	—	—	—	—	—	895	—	6 069
Solid waste management .....	1 313	3 402	1 703	362	—	2 261	151	15 904	5 761
Parks and recreation .....	249	4 176	372	3 427	10 088	684	1 961	6 939	2 870
Housing and community development .....	—	197	—	127	—	430	70	797	610
Government administration:									
Financial administration .....	1 649	2 872	1 427	4 314	4 307	1 715	7 492	11 041	2 548
Judicial and legal .....	159	495	131	623	569	541	2 924	5 769	340
General public buildings .....	1 286	2 567	1 088	3 533	769	2 251	1 581	7 982	2 226
Other .....	2 178	2 445	978	3 637	2 790	1 809	6 294	11 592	2 184
Interest on general debt .....	4 361	4 817	959	9 885	9 093	1 999	8 098	21 098	17 005
General expenditure, n.e.c. .....	11 037	22 024	8 500	18 657	31 728	15 736	31 755	29 380	16 200
Utility and liquor store expenditure .....	6 379	6 193	401	8 062	11 610	519	598	28 692	7 964
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>79 540</b>	<b>94 781</b>	<b>7 142</b>	<b>182 055</b>	<b>139 032</b>	<b>38 948</b>	<b>110 229</b>	<b>563 936</b>	<b>174 887</b>
Long-term debt outstanding .....	79 540	94 781	7 142	182 055	139 032	38 948	110 229	563 936	174 887
Education .....	22 550	1 800	975	111 609	23 600	10 305	6 450	169 389	8 940
Public debt for private purposes .....	37 266	1 400	6 167	4 340	21 527	28 643	28 734	76 946	70 338
Utility .....	—	—	—	—	2 660	—	7 736	1 450	—
Other and unallocable .....	19 724	91 581	—	66 106	91 245	—	67 309	316 151	95 609
Long-term debt issued .....	5 000	—	—	98 175	6 600	13 000	8 500	—	—
Long-term debt retired .....	4 166	11 910	5 628	4 861	6 835	4 099	19 214	—	9 113
<b>Cash and security holdings</b> .....	<b>122 214</b>	<b>158 392</b>	<b>25 709</b>	<b>161 724</b>	<b>80 775</b>	<b>68 161</b>	<b>99 516</b>	<b>381 759</b>	<b>106 097</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	North Carolina—Con.							North Dakota— Cass	Ohio	
	Onslow	Pitt	Randolph	Robeson	Rowan	Wake	Wayne		Allen	Ashtabula
	272	273	274	275	276	277	278		279	280
Population, 1990 .....	149 838	107 924	106 546	105 179	110 605	423 380	104 666	102 874	109 755	99 821
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>136 820</b>	<b>327 506</b>	<b>117 572</b>	<b>166 563</b>	<b>133 823</b>	<b>650 087</b>	<b>127 249</b>	<b>25 195</b>	<b>46 630</b>	<b>48 947</b>
General revenue .....	131 761	322 080	117 572	161 584	129 340	628 937	123 525	25 195	46 630	48 947
Intergovernmental revenue .....	78 586	84 710	68 503	110 550	82 195	258 958	80 216	7 227	18 448	23 250
From Federal Government .....	2 403	885	308	1 889	1 637	2 997	2 241	26	3 479	716
From State governments .....	76 138	82 876	68 172	108 233	80 458	254 174	77 765	7 199	14 444	17 679
From local governments .....	45	949	23	428	100	1 787	210	2	525	4 855
General revenue from own sources .....	53 175	237 370	49 069	51 034	47 145	369 979	43 309	17 968	28 182	25 697
Taxes .....	33 550	39 772	33 954	34 877	33 604	258 794	30 505	14 316	13 372	13 975
Property .....	15 975	23 963	21 279	22 218	20 826	181 344	17 995	13 698	7 098	9 312
General sales .....	16 710	15 143	11 872	12 311	11 865	72 253	12 077	—	5 548	4 372
Selective sales .....	427	132	—	—	191	2 622	41	—	205	—
Income .....	—	—	—	—	—	—	—	—	—	—
Other .....	438	534	803	348	722	2 575	392	618	521	291
Current charges .....	14 525	189 195	9 347	8 118	9 621	30 229	6 995	414	8 418	6 693
Miscellaneous revenue .....	5 100	8 403	5 768	8 039	3 920	80 956	5 809	3 238	6 392	5 029
Utility and liquor store revenue .....	5 059	5 426	—	4 979	4 483	21 150	3 724	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>136 160</b>	<b>356 494</b>	<b>119 313</b>	<b>162 869</b>	<b>136 103</b>	<b>709 951</b>	<b>149 135</b>	<b>24 138</b>	<b>48 620</b>	<b>47 373</b>
By character and object:										
Intergovernmental .....	8 583	18 466	5 126	8 632	5 542	36 611	6 744	1 262	—	89
To State governments .....	2 538	4 017	2 483	5 159	2 565	6 018	3 502	1 253	—	89
To local governments .....	6 045	14 449	2 643	3 473	2 977	30 593	3 242	9	—	—
Current operation .....	108 001	298 452	94 985	136 874	111 223	464 532	105 381	15 024	43 957	42 098
Capital outlay .....	13 986	25 878	15 943	10 073	14 803	146 105	29 832	6 017	1 631	2 032
Construction .....	6 533	11 821	7 084	3 403	7 529	73 700	17 501	5 393	1 631	621
Assistance and subsidies .....	2 720	4 883	1 267	1 100	3 311	355	3 591	—	1 225	54
Interest on debt .....	2 870	8 815	1 992	6 190	1 224	62 348	3 587	1 835	1 807	3 100
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	71 268	160 012	63 984	90 382	67 818	297 310	67 686	6 325	18 310	18 797
General expenditure .....	131 592	352 030	119 313	159 975	132 020	693 607	145 387	24 138	48 620	47 373
Current expenditure .....	117 606	326 152	103 700	149 902	117 217	547 502	115 834	18 121	46 989	45 341
Intergovernmental expenditure .....	8 583	18 466	5 126	8 632	5 542	36 611	6 744	1 262	—	89
Capital outlay .....	13 986	25 878	15 943	10 073	14 803	146 105	29 553	6 017	1 631	2 032
General expenditure by function:										
Education services:										
Education .....	88 213	110 842	87 145	108 788	91 505	438 950	103 878	—	—	—
Elementary and secondary education .....	75 918	98 060	80 199	101 609	79 865	419 433	90 250	—	—	—
Higher education .....	12 295	12 782	6 946	7 179	11 640	19 517	13 628	—	—	—
Libraries .....	892	233	723	196	1 443	8 155	259	—	—	551
Social services and income maintenance:										
Public welfare .....	9 205	10 803	5 812	13 310	7 679	32 297	9 043	4 179	11 225	21 106
Hospitals .....	—	179 622	—	—	—	—	—	—	—	—
Health .....	8 731	10 905	8 999	17 134	10 937	45 358	6 001	254	8 268	5 957
Other .....	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways .....	—	—	—	—	—	—	—	4 778	4 348	3 673
Capital outlay .....	—	—	—	—	—	—	—	1 843	—	202
Air transportation .....	1 113	—	—	—	2 296	—	116	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—	—
Public safety:										
Police protection .....	2 783	2 503	2 152	2 432	2 922	10 418	1 418	1 552	2 346	3 241
Fire protection .....	580	342	1 887	949	639	4 101	1 475	—	—	—
Correction .....	1 056	1 036	769	2 052	630	8 230	1 957	2 070	3 127	941
Protective inspection and regulation .....	143	174	276	143	306	1 243	108	—	42	225
Environment and housing:										
Natural resources .....	330	319	191	231	509	1 131	381	4 634	275	266
Sewerage .....	1 436	—	—	—	—	—	—	—	1 489	584
Capital outlay .....	—	—	—	—	—	—	—	—	81	41
Solid waste management .....	1 358	1 389	1 644	815	1 169	4 067	1 399	—	113	—
Parks and recreation .....	849	30	—	313	721	1 451	44	22	—	11
Housing and community development .....	581	414	—	—	—	2 374	1	—	617	280
Government administration:										
Financial administration .....	1 600	1 370	1 104	1 018	1 082	4 572	969	730	1 460	1 247
Judicial and legal .....	156	126	103	431	152	1 825	247	1 354	3 877	2 517
General public buildings .....	710	1 191	683	777	688	3 205	6 986	364	2 013	1 168
Other .....	625	1 496	1 716	749	2 050	2 538	751	937	490	1 024
Interest on general debt .....	2 400	8 815	1 992	4 765	1 224	62 348	3 467	1 835	1 807	3 100
General expenditure, n.e.c. .....	8 831	20 420	4 117	5 872	6 068	61 344	6 887	1 429	7 123	1 482
Utility and liquor store expenditure .....	4 568	4 464	—	2 894	4 083	16 344	3 748	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>30 560</b>	<b>142 125</b>	<b>38 907</b>	<b>75 011</b>	<b>11 795</b>	<b>937 370</b>	<b>65 711</b>	<b>29 033</b>	<b>19 636</b>	<b>33 918</b>
Long-term debt outstanding .....	30 560	142 125	38 907	75 011	11 795	937 370	65 711	29 033	19 128	33 918
Education .....	14 550	24 737	35 000	29 213	—	167 817	43 050	—	—	—
Public debt for private purposes .....	9 500	10 079	1 282	14 247	9 995	690 167	15 451	17 945	—	24 592
Utility .....	4 985	—	—	23 551	—	—	1 900	—	—	—
Other and unallocable .....	1 525	107 309	2 625	8 000	1 800	79 386	5 310	11 088	19 128	9 326
Long-term debt issued .....	4 840	10 000	16 000	37 465	—	885	12 000	1 686	—	2 685
Long-term debt retired .....	7 837	14 787	3 411	18 678	1 946	24 800	2 776	1 197	2 158	8 939
<b>Cash and security holdings</b> .....	<b>30 180</b>	<b>38 460</b>	<b>31 205</b>	<b>44 212</b>	<b>15 290</b>	<b>827 073</b>	<b>37 036</b>	<b>31 248</b>	<b>10 931</b>	<b>34 993</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Ohio—Con.									
	Butler	Clark	Clermont	Columbiana	Cuyahoga	Fairfield	Franklin	Greene	Hamilton	
	282	283	284	285	286	287	288	289	290	
Population, 1990 .....	291 479	147 548	150 187	108 276	1 412 140	103 461	961 437	136 731	866 228	
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	
<b>Revenue</b> .....	<b>103 060</b>	<b>70 981</b>	<b>96 961</b>	<b>28 717</b>	<b>1 070 094</b>	<b>34 355</b>	<b>454 187</b>	<b>57 238</b>	<b>461 250</b>	
General revenue .....	97 344	70 014	88 951	28 379	1 070 094	33 352	453 337	54 220	461 250	
Intergovernmental revenue .....	55 957	28 499	24 287	15 171	428 623	14 356	209 401	16 428	209 417	
From Federal Government .....	—	57	1 938	156	7 758	357	2 396	145	12 301	
From State governments .....	55 300	28 442	20 609	15 015	417 169	13 999	186 379	16 283	178 880	
From local governments .....	657	—	1 740	—	3 696	—	20 626	—	18 236	
General revenue from own sources .....	41 387	41 515	64 664	13 208	641 471	18 996	243 936	37 792	251 833	
Taxes .....	20 491	27 544	21 291	8 067	337 199	10 840	159 288	16 973	200 396	
Property .....	16 314	13 212	10 717	7 897	214 238	7 574	107 545	9 524	143 898	
General sales .....	74	7 562	8 768	—	96 782	3 005	43 927	6 405	38 824	
Selective sales .....	—	—	131	—	3 531	67	—	314	4 291	
Income .....	—	—	—	—	—	—	—	—	—	
Other .....	4 103	6 770	1 675	170	22 648	194	7 816	730	13 383	
Current charges .....	9 029	6 335	14 695	1 901	201 094	5 570	22 223	14 916	14 128	
Miscellaneous revenue .....	11 867	7 636	28 678	3 240	103 178	2 586	62 425	5 903	37 309	
Utility and liquor store revenue .....	5 716	967	8 010	338	—	1 003	850	3 018	—	
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—	
<b>Expenditure</b> .....	<b>104 724</b>	<b>75 378</b>	<b>136 776</b>	<b>29 609</b>	<b>1 066 929</b>	<b>35 435</b>	<b>509 109</b>	<b>55 036</b>	<b>485 793</b>	
By character and object:										
Intergovernmental .....	200	331	48	—	9 086	—	24 231	700	84 538	
To State governments .....	200	331	48	—	—	—	259	700	38 706	
To local governments .....	—	—	—	—	9 086	—	23 972	—	45 832	
Current operation .....	88 518	66 439	62 812	27 075	863 611	30 794	365 309	46 394	336 908	
Capital outlay .....	9 084	3 770	20 472	1 016	57 361	3 159	65 537	5 370	32 613	
Construction .....	8 594	3 770	19 895	1 016	46 562	2 135	48 967	4 133	28 009	
Assistance and subsidies .....	1 322	—	363	1 422	79 119	1 091	3 526	959	11 368	
Interest on debt .....	5 600	4 838	53 081	96	57 752	391	50 506	1 613	20 366	
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—	
Exhibit—Salaries and wages .....	35 057	28 425	25 304	12 431	409 316	11 485	138 387	22 179	141 751	
General expenditure .....	97 887	74 276	131 357	29 145	1 066 929	34 180	508 650	52 211	485 793	
Current expenditure .....	89 926	70 506	110 885	28 216	1 009 568	31 213	443 130	47 055	453 180	
Intergovernmental expenditure .....	200	331	48	—	9 086	—	24 231	700	84 538	
Capital outlay .....	7 961	3 770	20 472	929	57 361	2 967	65 520	5 156	32 613	
General expenditure by function:										
Education services:										
Education .....	—	—	—	—	—	—	7 482	—	18 552	
Elementary and secondary education .....	—	—	—	—	—	—	7 482	—	18 552	
Higher education .....	—	—	—	—	—	—	—	—	—	
Libraries .....	—	—	—	—	—	—	—	—	—	
Social services and income maintenance:										
Public welfare .....	25 331	20 229	13 413	7 639	306 193	5 507	122 837	8 082	99 314	
Hospitals .....	—	—	—	—	277 054	—	205	375	50 306	
Health .....	21 310	21 223	9 790	7 509	134 469	6 979	112 636	8 559	78 845	
Other .....	—	—	—	—	—	—	—	—	—	
Transportation:										
Highways .....	9 921	11 772	8 543	4 310	32 924	5 379	23 097	6 108	30 787	
Capital outlay .....	2 571	3 770	4 866	—	15 084	1 639	9 100	1 745	17 898	
Air transportation .....	—	—	40	—	3 012	279	2 102	—	—	
Parking facilities .....	—	—	—	—	847	—	1 640	—	—	
Other .....	—	—	—	—	—	—	—	—	—	
Public safety:										
Police protection .....	6 460	4 120	4 623	1 189	12 897	2 822	12 924	4 273	22 169	
Fire protection .....	—	—	—	—	—	—	—	—	—	
Correction .....	5 003	1 095	3 266	324	53 907	618	26 288	504	30 793	
Protective inspection and regulation .....	73	197	2	—	382	73	232	398	1 045	
Environment and housing:										
Natural resources .....	248	276	554	—	—	210	378	285	248	
Sewerage .....	6 417	1 679	20 544	771	10 951	3 147	1 854	5 226	112	
Capital outlay .....	1 270	—	11 774	474	455	39	25	267	—	
Solid waste management .....	—	275	—	47	1 460	—	11 990	52	1 496	
Parks and recreation .....	—	1 047	—	—	—	67	31 099	1 171	7 220	
Housing and community development .....	313	45	986	502	6 271	367	2 894	155	8 755	
Government administration:										
Financial administration .....	3 380	787	1 961	539	24 424	1 608	18 541	1 952	14 149	
Judicial and legal .....	5 882	4 061	7 398	1 552	90 125	2 603	38 532	6 088	42 835	
General public buildings .....	1 646	1 299	1 646	531	18 350	1 091	19 750	2 390	16 176	
Other .....	3 437	394	1 231	338	8 209	717	6 127	3 252	5 088	
Interest on general debt .....	5 572	4 838	51 038	34	57 752	244	50 506	1 182	20 366	
General expenditure, n.e.c. ....	2 894	939	6 322	3 860	27 702	2 469	17 536	2 159	37 537	
Utility and liquor store expenditure .....	6 837	1 102	5 419	464	—	1 255	459	2 825	—	
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—	
<b>Debt outstanding</b> .....	<b>134 528</b>	<b>53 455</b>	<b>493 327</b>	<b>1 477</b>	<b>859 516</b>	<b>9 328</b>	<b>690 364</b>	<b>56 305</b>	<b>317 617</b>	
Long-term debt outstanding .....	107 696	48 920	491 327	1 477	857 086	5 683	685 714	25 088	317 617	
Education .....	—	—	—	—	—	—	—	—	—	
Public debt for private purposes .....	101 233	40 901	383 454	21	585 921	360	393 804	9 770	25 166	
Utility .....	318	—	40 650	1 149	—	1 140	—	11 152	—	
Other and unallocable .....	6 145	8 019	67 223	307	271 165	4 183	291 910	4 166	292 451	
Long-term debt issued .....	40 775	—	81 849	150	123 226	650	98 680	9 061	116 190	
Long-term debt retired .....	1 481	2 305	2 247	118	68 662	238	35 186	3 021	76 920	
<b>Cash and security holdings</b> .....	<b>169 647</b>	<b>55 416</b>	<b>411 033</b>	<b>8 187</b>	<b>815 160</b>	<b>13 642</b>	<b>567 807</b>	<b>48 576</b>	<b>217 405</b>	
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—	

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Ohio—Con.									
	Lake	Licking	Lorain	Lucas	Mahoning	Medina	Montgomery	Portage	Richland	
	291	292	293	294	295	296	297	298	299	
Population, 1990 .....	215 499	128 300	271 126	462 361	264 806	122 354	573 809	142 585	126 137	126 137
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>122 705</b>	<b>37 515</b>	<b>93 502</b>	<b>255 824</b>	<b>107 803</b>	<b>49 100</b>	<b>415 699</b>	<b>123 680</b>	<b>55 005</b>	<b>55 005</b>
General revenue .....	107 791	37 460	93 502	254 516	107 702	47 170	387 246	122 967	55 005	55 005
Intergovernmental revenue .....	34 657	14 955	47 430	106 186	54 905	15 917	175 762	25 515	29 024	29 024
From Federal Government .....	400	—	—	346	4 143	328	11 049	1 633	172	172
From State governments .....	32 134	14 737	47 100	104 302	50 732	15 589	129 335	23 882	28 852	28 852
From local governments .....	2 123	218	330	1 538	30	—	35 378	—	—	—
General revenue from own sources .....	73 134	22 505	46 072	148 330	52 797	31 253	211 484	97 452	25 981	25 981
Taxes .....	39 602	16 775	36 157	90 372	29 839	14 768	103 987	16 634	14 694	14 694
Property .....	27 830	8 727	25 895	54 045	18 379	9 905	50 649	10 338	9 975	9 975
General sales .....	7 939	6 933	8 105	32 869	9 882	3 684	42 079	5 631	4 089	4 089
Income .....	9	135	—	1 616	235	—	1 673	—	18	18
Other .....	3 824	980	2 157	1 842	1 343	1 179	9 586	665	612	612
Current charges .....	21 689	2 210	2 673	17 452	15 850	9 923	48 322	72 498	7 140	7 140
Miscellaneous revenue .....	11 843	3 520	7 242	40 506	7 108	6 562	59 175	8 320	4 147	4 147
Utility and liquor store revenue .....	14 914	55	—	1 308	101	1 930	28 453	713	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>113 581</b>	<b>36 888</b>	<b>90 213</b>	<b>271 894</b>	<b>111 434</b>	<b>51 534</b>	<b>435 717</b>	<b>113 881</b>	<b>61 386</b>	<b>61 386</b>
By character and object:										
Intergovernmental .....	2 412	—	—	1 336	1 340	1 993	16 002	323	1 766	1 766
To State governments .....	2 188	—	—	1 336	1 340	1 676	752	323	—	—
To local governments .....	224	—	—	—	—	317	15 250	—	1 766	1 766
Current operation .....	91 304	33 844	82 193	202 991	86 962	38 329	323 002	107 058	52 687	52 687
Capital outlay .....	14 939	948	2 099	18 522	7 276	9 791	53 166	1 254	3 873	3 873
Construction .....	5 246	918	1 222	10 796	7 209	8 616	45 172	1 254	2 854	2 854
Assistance and subsidies .....	190	1 072	3 257	16 134	11 083	—	9 272	1 184	1 666	1 666
Interest on debt .....	4 736	1 024	2 664	32 911	4 773	1 421	34 275	4 062	1 394	1 394
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	40 332	16 079	36 022	80 068	36 360	14 049	106 288	47 329	22 446	22 446
General expenditure .....	106 926	36 833	90 213	270 650	111 312	50 214	410 825	113 182	61 386	61 386
Current expenditure .....	92 261	35 885	88 114	252 309	104 036	40 468	358 996	111 928	57 513	57 513
Intergovernmental expenditure .....	2 412	—	—	1 336	1 340	1 993	16 002	323	1 766	1 766
Capital outlay .....	14 665	948	2 099	18 341	7 276	9 746	51 829	1 254	3 873	3 873
General expenditure by function:										
Education services:										
Education .....	—	—	—	—	—	—	11 075	1 993	—	—
Elementary and secondary education .....	—	—	—	—	—	—	11 075	1 993	—	—
Higher education .....	—	—	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	—	—	—
Social services and income maintenance:										
Public welfare .....	10 358	8 310	26 055	84 141	40 517	6 490	88 127	12 300	15 705	15 705
Hospitals .....	—	—	—	—	—	—	—	54 723	—	—
Health .....	32 177	6 133	24 666	51 498	15 731	13 503	69 606	14 296	14 954	14 954
Other .....	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways .....	5 359	4 490	5 221	15 362	9 755	4 778	23 036	5 293	4 432	4 432
Capital outlay .....	1 854	—	903	626	2 030	368	14 785	—	762	762
Air transportation .....	—	42	—	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	—	—	—	4 762	—	—	—
Other .....	—	—	—	—	—	—	—	—	—	—
Public safety:										
Police protection .....	8 056	2 761	5 259	9 229	1 113	4 085	12 552	2 677	2 691	2 691
Fire protection .....	—	—	—	—	—	—	—	—	—	—
Correction .....	1 600	876	2 736	14 507	2 927	247	23 491	2 590	551	551
Protective inspection and regulation .....	244	—	—	519	105	198	839	167	183	183
Environment and housing:										
Natural resources .....	41	287	216	175	211	338	—	—	235	235
Sewerage .....	12 869	1 177	411	8 332	11 043	8 280	24 277	3 249	1 528	1 528
Capital outlay .....	3 887	—	9	3 059	2 307	1 668	4 980	—	873	873
Solid waste management .....	5 210	186	258	343	1 519	—	19 647	234	4 116	4 116
Parks and recreation .....	—	—	—	3 990	—	62	2 398	—	72	72
Housing and community development .....	—	808	—	—	405	348	4 392	—	—	—
Government administration:										
Financial administration .....	3 186	1 273	2 742	6 809	3 510	1 516	10 147	1 243	2 399	2 399
Judicial and legal .....	7 902	4 588	7 927	21 252	6 396	2 252	39 274	4 873	4 820	4 820
General public buildings .....	3 788	2 163	2 872	6 118	1 467	1 169	6 014	1 475	795	795
Other .....	1 293	1 280	849	9 617	1 031	772	5 421	2 068	503	503
Interest on general debt .....	4 104	1 024	2 664	32 804	4 773	1 394	33 150	4 007	1 394	1 394
General expenditure, n.e.c. .....	10 739	1 435	8 337	5 954	10 809	4 782	32 617	1 994	7 008	7 008
Utility and liquor store expenditure .....	6 655	55	—	1 244	122	1 320	24 892	699	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>59 805</b>	<b>17 954</b>	<b>33 191</b>	<b>396 704</b>	<b>89 526</b>	<b>14 656</b>	<b>440 381</b>	<b>49 183</b>	<b>13 854</b>	<b>13 854</b>
Long-term debt outstanding .....	55 872	17 152	29 281	388 493	78 760	14 131	429 106	42 038	12 804	12 804
Education .....	—	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	29 339	5 725	18 741	346 819	35 401	4 263	278 209	24 470	3 435	3 435
Utility .....	7 796	30	—	1 480	—	337	42 050	610	—	—
Other and unallocable .....	18 737	11 397	10 540	40 194	43 359	9 531	108 847	16 958	9 369	9 369
Long-term debt issued .....	1 770	1 900	40	37 210	25 144	—	30 528	—	1 920	1 920
Long-term debt retired .....	5 108	1 959	3 966	9 280	3 533	1 432	18 376	5 457	1 948	1 948
<b>Cash and security holdings</b> .....	<b>76 416</b>	<b>18 592</b>	<b>50 959</b>	<b>387 488</b>	<b>58 401</b>	<b>20 319</b>	<b>440 628</b>	<b>58 913</b>	<b>18 070</b>	<b>18 070</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Ohio—Con.						Oklahoma	
	Stark	Summit	Trumbull	Warren	Wayne	Wood	Cleveland	Comanche
	300	301	302	303	304	305	306	307
Population, 1990 .....	367 585	514 990	227 813	113 909	101 461	113 269	174 253	111 486
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>150 342</b>	<b>275 644</b>	<b>103 260</b>	<b>41 084</b>	<b>35 391</b>	<b>64 580</b>	<b>23 681</b>	<b>74 737</b>
General revenue .....	150 342	271 088	100 800	38 847	35 391	63 412	23 681	74 737
Intergovernmental revenue .....	58 050	107 240	37 288	15 002	14 713	24 180	3 307	11 852
From Federal Government .....	4 064	6 950	263	118	—	197	—	76
From State governments .....	51 547	89 149	33 952	14 884	14 201	23 788	2 675	11 387
From local governments .....	2 439	11 141	3 073	—	512	195	632	389
General revenue from own sources .....	92 292	163 848	63 512	23 845	20 678	39 232	20 374	62 885
Taxes .....	43 635	92 570	20 600	12 647	13 035	22 035	9 759	5 333
Property .....	39 288	65 707	19 566	8 217	8 737	15 002	9 400	5 285
General sales .....	413	18 971	—	2 843	2 600	6 587	—	—
Selective sales .....	—	—	285	142	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	3 934	7 892	749	1 445	1 698	446	359	48
Current charges .....	34 149	38 692	31 311	5 422	5 759	12 108	692	53 228
Miscellaneous revenue .....	14 508	32 586	11 601	5 776	1 884	5 089	9 923	4 324
Utility and liquor store revenue .....	—	4 556	2 460	2 237	—	1 168	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>140 105</b>	<b>288 156</b>	<b>103 132</b>	<b>47 471</b>	<b>33 458</b>	<b>59 321</b>	<b>23 415</b>	<b>74 759</b>
By character and object:								
Intergovernmental .....	344	10 441	556	487	74	507	2 312	1 537
To State governments .....	344	3 900	407	487	74	92	—	348
To local governments .....	—	6 541	149	—	—	415	2 312	1 189
Current operation .....	120 096	233 820	86 803	33 584	29 887	51 328	10 837	60 179
Capital outlay .....	3 542	17 794	8 172	11 186	2 349	2 594	880	6 014
Construction .....	3 444	14 779	1 864	6 367	1 773	2 449	—	384
Assistance and subsidies .....	8 339	11 389	2 559	—	898	2 722	—	—
Interest on debt .....	7 784	14 712	5 042	2 214	250	2 170	9 386	7 029
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	51 936	80 100	34 657	15 601	14 699	23 794	8 219	24 252
General expenditure .....	140 105	284 748	101 545	44 397	33 458	58 526	23 415	74 759
Current expenditure .....	136 563	267 342	93 373	34 517	31 109	56 066	22 535	68 745
Intergovernmental expenditure .....	344	10 441	556	487	74	507	2 312	1 537
Capital outlay .....	3 542	17 406	8 172	9 880	2 349	2 460	880	6 014
General expenditure by function:								
Education services:								
Education .....	—	—	99	—	—	2 900	2 385	1 240
Elementary and secondary education .....	—	—	99	—	—	2 900	2 385	1 240
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	23
Social services and income maintenance:								
Public welfare .....	44 000	85 698	28 195	6 150	6 861	19 437	92	115
Hospitals .....	8 543	18 989	22 059	—	—	—	—	57 745
Health .....	25 752	59 176	15 627	5 164	4 284	5 140	1 266	710
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	10 487	14 177	5 863	7 356	5 290	5 622	2 448	2 933
Capital outlay .....	—	4 416	476	2 455	491	—	143	409
Air transportation .....	117	—	—	38	222	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	2 442	4 256	2 242	2 076	2 751	1 481	2 492	850
Fire protection .....	—	—	—	—	—	—	—	—
Correction .....	8 030	15 314	1 167	328	431	2 470	279	516
Protective inspection and regulation .....	181	425	428	206	163	671	—	—
Environment and housing:								
Natural resources .....	260	73	304	—	291	23	200	195
Sewerage .....	8 827	20 119	5 380	6 090	175	1 006	—	—
Capital outlay .....	3 444	1 948	960	3 992	—	—	—	—
Solid waste management .....	71	311	—	—	2 363	1 956	—	—
Parks and recreation .....	—	9	5	163	—	—	—	—
Housing and community development .....	676	3 042	905	457	349	197	—	—
Government administration:								
Financial administration .....	3 976	7 367	2 299	1 704	735	1 005	1 647	827
Judicial and legal .....	4 818	16 686	3 900	2 623	3 354	4 728	—	816
General public buildings .....	2 248	9 910	1 775	1 530	1 871	—	1 600	310
Other .....	2 767	2 070	3 142	4 625	795	1 341	565	1 308
Interest on general debt .....	7 784	14 489	4 889	2 186	250	2 170	9 386	7 029
General expenditure, n.e.c. .....	9 126	12 637	3 266	3 701	3 273	8 379	409	142
Utility and liquor store expenditure .....	—	3 408	1 587	3 074	—	795	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>118 861</b>	<b>181 097</b>	<b>61 945</b>	<b>39 550</b>	<b>4 518</b>	<b>30 734</b>	<b>157 263</b>	<b>93 989</b>
Long-term debt outstanding .....	104 511	167 817	58 398	29 224	4 518	27 174	157 263	93 989
Education .....	75 173	98 443	45 332	6 947	1 295	5 224	156 583	48 379
Public debt for private purposes .....	—	1 980	1 969	1 282	—	—	—	—
Utility .....	29 338	67 394	11 097	20 995	3 223	21 950	680	45 610
Other and unallocable .....	—	—	—	—	—	—	—	—
Long-term debt issued .....	—	36 935	8 995	4 125	1 700	4 230	61 448	3 933
Long-term debt retired .....	6 556	12 451	16 426	1 528	488	2 548	21 995	3 904
<b>Cash and security holdings</b> .....	<b>118 441</b>	<b>143 864</b>	<b>82 361</b>	<b>34 427</b>	<b>11 652</b>	<b>31 559</b>	<b>163 385</b>	<b>54 002</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Oklahoma—Con.		Oregon					
	Oklahoma	Tulsa	Clackamas	Jackson	Lane	Marion	Multnomah	Washington
	308	309	310	311	312	313	314	315
Population, 1990 .....	599 611	503 341	278 850	146 389	282 912	228 483	583 887	311 554
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>134 793</b>	<b>128 466</b>	<b>122 554</b>	<b>55 081</b>	<b>134 779</b>	<b>93 634</b>	<b>281 077</b>	<b>172 592</b>
General revenue .....	128 435	122 942	122 554	55 081	134 779	93 634	281 077	172 592
Intergovernmental revenue .....	15 911	15 207	41 683	39 617	89 488	41 060	126 612	40 904
From Federal Government .....	673	844	7 511	16 194	20 215	3 215	24 916	2 822
From State governments .....	13 430	9 632	32 247	23 006	64 552	35 638	99 225	36 931
From local governments .....	1 808	4 731	1 925	417	4 721	2 207	2 471	1 151
General revenue from own sources .....	112 524	107 735	80 871	15 464	45 291	52 574	154 465	131 688
Taxes .....	39 539	45 295	46 588	6 226	15 231	28 270	128 949	61 078
Property .....	39 296	44 211	41 095	5 168	11 964	26 024	91 032	48 784
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	1 136	120	1 796	227	11 147	4 542
Income .....	—	—	—	—	—	—	—	—
Other .....	243	1 084	4 357	938	1 471	2 019	26 770	7 752
Current charges .....	11 718	17 388	20 696	6 883	18 756	20 158	14 586	49 673
Miscellaneous revenue .....	61 267	45 052	13 587	2 355	11 304	4 146	10 930	20 937
Utility and liquor store revenue .....	192	—	—	—	—	—	—	—
Insurance trust revenue .....	6 166	5 524	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>139 460</b>	<b>155 450</b>	<b>147 996</b>	<b>58 697</b>	<b>141 827</b>	<b>92 335</b>	<b>292 267</b>	<b>212 313</b>
By character and object:								
Intergovernmental .....	11 039	8 072	4 632	1 636	8 397	3 933	17 699	2 637
To State governments .....	1 589	—	302	105	702	1 411	698	280
To local governments .....	9 450	8 072	4 330	1 531	7 695	2 522	17 001	2 357
Current operation .....	63 554	67 128	125 356	49 009	107 149	80 164	262 958	118 505
Capital outlay .....	8 678	49 649	14 572	7 920	22 459	7 091	9 973	81 389
Construction .....	6 558	47 015	8 664	2 053	18 704	5 217	8 210	68 601
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	53 632	27 768	3 436	132	3 822	1 147	1 637	9 782
Insurance benefits and repayments .....	2 557	2 833	—	—	—	—	—	—
Exhibit—Salaries and wages .....	35 893	37 133	45 720	23 156	44 637	29 088	102 206	45 599
General expenditure .....	136 596	152 617	147 996	58 697	141 827	92 335	292 267	212 313
Current expenditure .....	127 918	102 968	133 424	50 777	119 368	85 244	282 294	130 924
Intergovernmental expenditure .....	11 039	8 072	4 632	1 636	8 397	3 933	17 699	2 637
Capital outlay .....	8 678	49 649	14 572	7 920	22 459	7 091	9 973	81 389
General expenditure by function:								
Education services:								
Education .....	9 479	9 091	2 050	1 531	7 695	1 514	1 479	382
Elementary and secondary education .....	9 479	9 091	2 050	1 531	7 695	1 514	1 479	382
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	7 833	8 972	1 370	3 147	36	—	18 508	4 544
Social services and income maintenance:								
Public welfare .....	2 476	838	9 229	174	6 925	305	—	1 359
Hospitals .....	—	44 588	—	—	—	—	—	—
Health .....	7 281	7 236	16 745	12 781	21 518	18 423	75 704	19 779
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	10 855	6 186	25 728	12 184	33 755	10 028	32 703	37 665
Capital outlay .....	649	1 103	4 742	5 240	16 259	3 447	3 294	19 921
Air transportation .....	—	—	—	1 070	—	—	—	—
Parking facilities .....	822	275	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	5 138	2 843	10 097	7 483	9 213	5 352	14 618	8 872
Fire protection .....	—	—	—	—	—	—	—	—
Correction .....	8 804	6 122	8 740	2 143	9 600	12 194	57 108	6 404
Protective inspection and regulation .....	—	675	2 628	224	563	908	—	—
Environment and housing:								
Natural resources .....	281	833	415	886	447	350	1 129	184
Sewerage .....	—	—	10 318	—	—	2 550	187	77 297
Capital outlay .....	—	—	3 014	—	—	2 302	—	52 734
Solid waste management .....	—	—	662	157	3 867	12 611	—	—
Parks and recreation .....	—	13 580	3 132	2 095	3 198	213	8 781	1 367
Housing and community development .....	—	—	3 125	—	328	7	7 015	1 979
Government administration:								
Financial administration .....	6 196	6 978	6 026	2 699	4 223	4 378	18 247	6 108
Judicial and legal .....	9 013	3 130	2 405	1 354	4 714	3 463	14 758	2 597
General public buildings .....	5 324	2 964	1 037	1 428	2 255	2 366	11 837	5 019
Other .....	2 277	1 788	12 111	4 182	12 649	3 393	2 675	6 481
Interest on general debt .....	53 580	27 768	3 436	132	3 822	1 147	1 637	9 782
General expenditure, n.e.c. ....	7 237	8 750	28 742	5 027	17 019	13 133	25 881	22 494
Utility and liquor store expenditure .....	307	—	—	—	—	—	—	—
Insurance trust expenditure .....	2 557	2 833	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>726 923</b>	<b>345 782</b>	<b>150 812</b>	<b>3 195</b>	<b>45 945</b>	<b>14 202</b>	<b>15 011</b>	<b>135 955</b>
Long-term debt outstanding .....	726 923	345 474	150 812	3 195	45 945	14 202	15 011	65 955
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	722 714	190 429	116 715	2 450	19 190	—	—	—
Utility .....	824	—	—	—	—	—	—	—
Other and unallocable .....	3 385	155 045	34 097	745	26 755	14 202	15 011	65 955
Long-term debt issued .....	110 435	67 550	81 655	745	—	—	—	9 860
Long-term debt retired .....	29 306	21 879	5 780	458	3 007	1 825	2 584	15 775
<b>Cash and security holdings</b> .....	<b>797 555</b>	<b>316 182</b>	<b>190 993</b>	<b>26 233</b>	<b>102 222</b>	<b>21 624</b>	<b>36 405</b>	<b>124 505</b>
Exhibit—County contribution to own retirement systems .....	264	3 088	—	—	—	—	—	—

See footnotes at end of table.



Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Pennsylvania						
	Allegheny	Beaver	Berks	Blair	Bucks	Butler	Cambria
	316	317	318	319	320	321	322
Population, 1990 .....	1 336 449	186 093	336 523	130 542	541 174	152 013	163 029
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>785 955</b>	<b>65 956</b>	<b>117 053</b>	<b>31 644</b>	<b>179 432</b>	<b>43 753</b>	<b>65 457</b>
General revenue .....	753 622	65 956	111 281	28 777	167 315	41 022	61 277
Intergovernmental revenue .....	323 331	42 743	61 761	13 740	69 404	22 832	33 597
From Federal Government .....	14 756	—	4 479	—	769	—	—
From State governments .....	308 309	42 743	57 111	13 711	68 635	22 478	33 597
From local governments .....	266	—	171	29	—	87	—
General revenue from own sources .....	430 291	23 213	49 520	15 037	97 911	18 190	27 680
Taxes .....	301 575	17 069	30 229	10 889	72 985	13 049	14 830
Property .....	287 272	17 029	29 879	10 465	72 472	12 302	14 621
General sales .....	—	—	—	—	—	—	—
Selective sales .....	12 516	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—
Other .....	1 787	40	350	424	513	747	209
Current charges .....	88 512	5 218	13 925	3 362	17 057	3 723	10 684
Miscellaneous revenue .....	40 204	926	5 366	786	7 869	1 418	2 166
Utility and liquor store revenue .....	—	—	—	—	—	—	—
Insurance trust revenue .....	32 333	—	5 772	2 867	12 117	2 731	4 180
<b>Expenditure</b> .....	<b>996 522</b>	<b>65 899</b>	<b>115 664</b>	<b>29 009</b>	<b>171 805</b>	<b>47 928</b>	<b>59 460</b>
By character and object:							
Intergovernmental .....	51 211	—	117	1 077	9 460	2 396	918
To State governments .....	—	—	22	1 072	—	—	—
To local governments .....	51 211	—	95	5	9 460	2 396	918
Current operation .....	565 166	62 944	101 370	25 679	138 910	36 186	55 351
Capital outlay .....	305 369	1 839	7 802	397	12 197	6 786	—
Construction .....	297 610	1 273	7 769	237	8 877	1 761	—
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	48 269	1 116	4 258	634	7 893	1 556	865
Insurance benefits and repayments .....	26 507	—	2 117	1 222	3 345	1 004	2 326
Exhibit—Salaries and wages .....	193 799	21 922	42 267	11 199	71 608	11 490	20 815
General expenditure .....	970 015	65 899	113 547	27 787	168 460	46 924	57 134
Current expenditure .....	664 646	64 060	105 745	27 390	156 263	40 138	57 134
Intergovernmental expenditure .....	51 211	—	117	1 077	9 460	2 396	918
Capital outlay .....	305 369	1 839	7 802	397	12 197	6 786	—
General expenditure by function:							
Education services:							
Education .....	21 826	—	—	—	2 696	2 155	—
Elementary and secondary education .....	2 792	—	—	—	—	—	—
Higher education .....	19 034	—	—	—	2 696	2 155	—
Libraries .....	5 675	767	1 026	110	4 264	147	—
Social services and income maintenance:							
Public welfare .....	72 535	26 510	34 126	9 648	24 060	12 995	26 153
Hospitals .....	76 724	—	—	—	—	—	—
Health .....	113 913	11 186	18 468	3 752	36 188	8 735	10 743
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	29 230	744	733	589	1 331	817	2 812
Capital outlay .....	13 794	150	135	243	824	483	—
Air transportation .....	297 100	1 455	—	38	—	82	404
Parking facilities .....	—	—	—	—	—	—	—
Other .....	—	—	95	—	1 541	—	329
Public safety:							
Police protection .....	17 748	1 196	189	96	508	49	122
Fire protection .....	518	—	793	—	488	6	—
Correction .....	42 168	4 597	12 615	4 584	24 153	1 902	2 597
Protective inspection and regulation .....	317	—	181	15	407	1	18
Environment and housing:							
Natural resources .....	253	112	180	37	3 312	616	183
Sewerage .....	—	—	—	—	55	—	—
Capital outlay .....	—	—	—	—	—	—	—
Solid waste management .....	203	—	—	26	943	28	—
Parks and recreation .....	19 555	—	—	92	6 892	126	217
Housing and community development .....	20 588	1 285	1 251	446	2 784	1 268	78
Government administration:							
Financial administration .....	17 365	2 127	3 390	810	5 112	1 738	944
Judicial and legal .....	57 725	5 741	10 998	2 525	21 480	4 389	3 760
General public buildings .....	27 708	683	4 042	513	2 859	4 792	635
Other .....	13 319	2 973	5 342	586	4 070	1 366	969
Interest on general debt .....	48 269	1 116	4 258	634	7 893	1 556	865
General expenditure, n.e.c. .....	87 276	5 407	15 414	3 732	15 284	4 156	6 305
Utility and liquor store expenditure .....	—	—	—	—	—	—	—
Insurance trust expenditure .....	26 507	—	2 117	1 222	3 345	1 004	2 326
<b>Debt outstanding</b> .....	<b>1 277 981</b>	<b>17 868</b>	<b>130 749</b>	<b>7 500</b>	<b>122 563</b>	<b>23 160</b>	<b>13 090</b>
Long-term debt outstanding .....	1 277 981	17 868	130 749	7 500	122 563	23 160	13 090
Education .....	6 195	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—
Other and unallocable .....	1 271 786	17 868	130 749	7 500	122 563	23 160	13 090
Long-term debt issued .....	93 208	—	—	260	—	—	7 700
Long-term debt retired .....	42 401	741	7 731	415	4 237	635	1 405
<b>Cash and security holdings</b> .....	<b>827 177</b>	<b>6 050</b>	<b>152 891</b>	<b>24 799</b>	<b>131 580</b>	<b>29 451</b>	<b>49 477</b>
Exhibit—County contribution to own retirement systems .....	17 799	—	1 163	—	1 433	866	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Pennsylvania—Con.								
	Centre	Chester	Cumberland	Dauphin	Delaware	Erie	Fayette	Franklin	
	323	324	325	326	327	328	329	330	
Population, 1990 .....	123 786	376 396	195 257	237 813	547 651	275 572	145 351	121 082	
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	
<b>Revenue</b> .....	<b>29 532</b>	<b>133 696</b>	<b>50 595</b>	<b>101 376</b>	<b>267 554</b>	<b>115 968</b>	<b>21 339</b>	<b>22 808</b>	
General revenue .....	27 654	126 368	47 109	94 434	256 736	112 031	19 798	21 410	
Intergovernmental revenue .....	16 476	55 145	24 311	48 331	109 109	76 703	11 449	9 581	
From Federal Government .....	6	3 059	—	279	—	—	7	1 148	
From State governments .....	16 452	52 037	24 021	47 871	109 049	76 703	11 403	8 301	
From local governments .....	18	49	290	181	60	—	39	132	
General revenue from own sources .....	11 178	71 223	22 798	46 103	147 627	35 328	8 349	11 829	
Taxes .....	6 495	47 070	14 494	31 946	79 969	27 203	6 242	6 185	
Property .....	6 407	46 639	13 875	31 677	79 966	26 970	5 899	6 148	
General sales .....	—	—	—	—	—	—	—	—	
Selective sales .....	—	—	—	—	—	—	—	—	
Income .....	—	—	—	—	—	—	—	—	
Other .....	88	431	619	269	3	233	343	37	
Current charges .....	3 912	18 847	5 311	9 955	59 343	5 515	1 377	2 887	
Miscellaneous revenue .....	771	5 306	2 993	4 202	8 315	2 610	730	2 757	
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—	
Insurance trust revenue .....	1 878	7 328	3 486	6 942	10 818	3 937	1 541	1 398	
<b>Expenditure</b> .....	<b>27 956</b>	<b>131 008</b>	<b>48 636</b>	<b>94 291</b>	<b>259 929</b>	<b>102 141</b>	<b>20 887</b>	<b>19 950</b>	
By character and object:									
Intergovernmental .....	1 322	2 027	277	—	16 637	878	366	—	
To State governments .....	—	292	14	—	252	—	193	—	
To local governments .....	1 322	1 735	263	—	16 385	878	173	—	
Current operation .....	25 381	121 822	45 108	87 406	210 518	98 674	19 478	19 095	
Capital outlay .....	82	1 368	1 184	1 178	17 321	376	302	366	
Construction .....	—	858	—	964	16 918	—	30	245	
Assistance and subsidies .....	—	—	—	—	—	—	—	—	
Interest on debt .....	330	3 065	676	3 524	9 612	636	—	—	
Insurance benefits and repayments .....	841	2 726	1 391	2 183	5 841	1 577	741	489	
Exhibit—Salaries and wages .....	10 040	45 027	18 767	33 691	68 575	21 477	5 331	7 264	
General expenditure .....	27 115	128 282	47 245	92 108	254 088	100 564	20 146	19 461	
Current expenditure .....	27 033	126 914	46 061	90 930	236 767	100 188	19 844	19 095	
Intergovernmental expenditure .....	1 322	2 027	277	—	16 637	878	366	—	
Capital outlay .....	82	1 368	1 184	1 178	17 321	376	302	366	
General expenditure by function:									
Education services:									
Elementary and secondary education .....	—	—	—	—	—	—	—	—	
Higher education .....	—	—	—	—	—	—	—	—	
Libraries .....	233	2 525	1 113	—	1 523	3 022	102	223	
Social services and income maintenance:									
Public welfare .....	9 981	33 287	16 551	33 035	53 316	40 562	1 863	7 689	
Hospitals .....	—	—	—	—	—	—	—	—	
Health .....	6 271	32 113	11 103	16 862	31 622	22 305	7 045	2 224	
Other .....	—	—	—	—	—	—	—	—	
Transportation:									
Highways .....	211	1 425	383	1 019	881	878	621	499	
Capital outlay .....	—	855	—	534	—	—	34	245	
Air transportation .....	—	80	—	—	—	—	—	—	
Parking facilities .....	—	—	—	—	—	—	—	—	
Other .....	—	1 467	110	—	6 309	—	—	—	
Public safety:									
Police protection .....	83	768	133	—	4 095	179	137	350	
Fire protection .....	3	—	45	—	59	—	—	—	
Correction .....	2 685	12 481	5 278	13 750	16 143	13 292	2 676	2 634	
Protective inspection and regulation .....	36	—	—	37	—	—	20	23	
Environment and housing:									
Natural resources .....	323	358	373	826	150	—	96	214	
Sewerage .....	—	—	—	—	—	—	—	—	
Capital outlay .....	—	—	—	—	—	—	—	—	
Solid waste management .....	1 111	—	—	—	34 877	—	103	—	
Parks and recreation .....	27	1 776	27	599	734	—	142	17	
Housing and community development .....	586	3 200	101	803	—	1 357	1 354	—	
Government administration:									
Financial administration .....	945	3 098	1 717	2 245	3 631	2 560	1 077	762	
Judicial and legal .....	2 425	13 988	4 566	9 125	18 752	10 742	2 524	1 481	
General public buildings .....	376	4 452	1 754	1 548	2 201	2 005	469	334	
Other .....	1 182	2 905	1 145	2 778	2 406	517	946	631	
Interest on general debt .....	330	3 065	676	3 524	9 612	636	—	—	
General expenditure, n.e.c. ....	307	11 294	2 170	5 957	67 777	2 509	971	2 380	
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—	
Insurance trust expenditure .....	841	2 726	1 391	2 183	5 841	1 577	741	489	
<b>Debt outstanding</b> .....	<b>4 450</b>	<b>49 870</b>	<b>14 390</b>	<b>48 790</b>	<b>135 548</b>	<b>38 840</b>	<b>—</b>	<b>—</b>	
Long-term debt outstanding .....	4 450	49 870	14 390	48 790	135 548	38 840	—	—	
Education .....	—	—	—	—	—	—	—	—	
Public debt for private purposes .....	—	—	—	—	—	—	—	—	
Utility .....	—	—	—	—	—	—	—	—	
Other and unallocable .....	4 450	49 870	14 390	48 790	135 548	38 840	—	—	
Long-term debt issued .....	—	41 900	—	5 000	—	37 450	—	—	
Long-term debt retired .....	270	39 575	310	1 930	11 540	1 736	—	—	
<b>Cash and security holdings</b> .....	<b>19 890</b>	<b>107 847</b>	<b>42 051</b>	<b>76 109</b>	<b>186 553</b>	<b>89 180</b>	<b>21 076</b>	<b>23 212</b>	
Exhibit—County contribution to own retirement systems .....	—	—	987	1 000	2 760	676	—	—	

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Pennsylvania—Con.							
	Lackawanna	Lancaster	Lawrence	Lebanon	Lehigh	Luzerne	Lycoming	Mercer
	331	332	333	334	335	336	337	338
Population, 1990 .....	219 039	422 822	96 246	113 744	291 130	328 149	118 710	121 003
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>55 743</b>	<b>96 299</b>	<b>24 861</b>	<b>26 837</b>	<b>139 602</b>	<b>67 678</b>	<b>41 613</b>	<b>26 078</b>
General revenue .....	51 880	91 085	23 139	23 704	128 474	58 961	38 680	24 595
Intergovernmental revenue .....	25 665	42 864	12 193	11 363	60 953	15 320	9 784	10 407
From Federal Government .....	193	—	—	51	—	380	—	31
From State governments .....	25 472	42 864	11 404	11 312	60 953	14 940	9 657	10 376
From local governments .....	—	—	789	—	—	—	127	—
General revenue from own sources .....	26 215	48 221	10 946	12 341	67 521	43 641	28 896	14 188
Taxes .....	19 484	29 443	7 880	7 422	48 728	30 976	10 723	8 180
Property .....	19 468	29 365	7 668	7 307	48 690	30 536	10 708	7 839
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	16	78	212	115	38	440	15	341
Current charges .....	5 127	11 167	2 324	1 781	10 258	8 937	15 492	4 960
Miscellaneous revenue .....	1 604	7 611	742	3 138	8 535	3 728	2 681	1 048
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	3 863	5 214	1 722	3 133	11 128	8 717	2 933	1 483
<b>Expenditure</b> .....	<b>58 798</b>	<b>96 167</b>	<b>22 001</b>	<b>24 689</b>	<b>134 695</b>	<b>63 549</b>	<b>42 305</b>	<b>25 325</b>
By character and object:								
Intergovernmental .....	1 328	455	71	285	4 435	3 577	453	82
To State governments .....	—	106	71	—	—	162	—	45
To local governments .....	1 328	349	—	285	4 435	3 415	453	37
Current operation .....	50 239	84 058	20 905	22 993	96 538	50 199	32 816	23 110
Capital outlay .....	4 736	8 159	196	75	22 135	5 367	7 593	1 010
Construction .....	574	5 914	—	—	20 418	4 182	5 621	942
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	1 045	1 845	292	367	7 628	1 379	475	395
Insurance benefits and repayments .....	1 450	1 650	537	969	3 959	3 027	968	728
Exhibit—Salaries and wages .....	17 890	42 622	8 055	15 301	48 947	26 602	11 281	7 072
General expenditure .....	57 348	94 517	21 464	23 720	130 736	60 522	41 337	24 597
Current expenditure .....	52 612	86 358	21 268	23 645	108 601	55 155	33 744	23 587
Intergovernmental expenditure .....	1 328	455	71	285	4 435	3 577	453	82
Capital outlay .....	4 736	8 159	196	75	22 135	5 367	7 593	1 010
General expenditure by function:								
Education services:								
Elementary and secondary education .....	—	—	—	—	—	2 950	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	1 786	1 179	—	231	—	200	451	—
Social services and income maintenance:								
Public welfare .....	20 402	27 508	5 148	3 685	33 916	10 466	11 080	5 807
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	1 762	15 179	6 638	6 911	13 901	1 208	273	6 612
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	1 786	681	125	245	1 085	2 387	397	505
Capital outlay .....	1 094	76	—	—	48	61	1	318
Air transportation .....	485	57	—	—	240	4 763	74	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	650	—	—	40	240	465	—	—
Public safety:								
Police protection .....	187	1 153	66	100	547	161	43	51
Fire protection .....	3	598	9	4	—	37	—	5
Correction .....	4 894	13 207	2 039	2 410	33 881	10 511	5 243	2 356
Protective inspection and regulation .....	—	56	—	17	36	49	38	12
Environment and housing:								
Natural resources .....	159	2 443	114	307	570	281	233	304
Sewerage .....	—	—	9	—	—	—	88	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	1 616	—	8	—	—	102	14 365	37
Parks and recreation .....	1 602	2 210	27	27	1 912	927	63	89
Housing and community development .....	1 240	—	—	702	619	—	111	—
Government administration:								
Financial administration .....	2 394	4 215	484	840	4 420	3 567	1 002	1 316
Judicial and legal .....	5 472	10 642	2 434	2 162	9 709	7 917	3 938	2 864
General public buildings .....	1 942	7 891	727	388	1 781	2 396	344	460
Other .....	903	3 203	601	1 021	5 292	872	1 087	597
Interest on general debt .....	1 045	1 845	292	367	7 628	1 379	475	395
General expenditure, n.e.c. .....	9 020	2 450	2 743	4 263	14 959	9 884	2 032	3 187
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	1 450	1 650	537	969	3 959	3 027	968	728
<b>Debt outstanding</b> .....	<b>29 199</b>	<b>41 290</b>	<b>4 835</b>	<b>6 341</b>	<b>76 635</b>	<b>23 845</b>	<b>18 180</b>	<b>2 547</b>
Long-term debt outstanding .....	29 199	41 290	4 835	6 341	76 635	23 845	18 180	2 547
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	29 199	41 290	4 835	6 341	76 635	23 845	18 180	2 547
Long-term debt issued .....	15 230	28 400	4 820	—	34 925	—	11 590	—
Long-term debt retired .....	976	28 565	1 665	545	1 795	470	1 465	37
<b>Cash and security holdings</b> .....	<b>50 531</b>	<b>56 211</b>	<b>20 385</b>	<b>30 254</b>	<b>169 559</b>	<b>88 029</b>	<b>51 006</b>	<b>20 036</b>
Exhibit—County contribution to own retirement systems .....	584	—	—	416	250	24	—	100

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Pennsylvania—Con.						South Carolina	
	Montgomery	Northampton	Schuylkill	Washington	Westmoreland	York	Aiken	Anderson
	339	340	341	342	343	344	345	346
Population, 1990 .....	678 111	247 105	152 585	204 584	370 321	339 574	120 940	145 196
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>268 526</b>	<b>93 521</b>	<b>53 790</b>	<b>57 403</b>	<b>114 821</b>	<b>84 449</b>	<b>32 988</b>	<b>28 306</b>
General revenue .....	257 437	84 553	50 497	54 357	107 514	80 010	32 976	28 306
Intergovernmental revenue .....	81 175	42 639	31 396	31 972	40 861	39 185	6 529	8 506
From Federal Government .....	12	—	16	7 001	6 160	1 907	256	1 472
From State governments .....	80 455	42 639	31 380	24 060	34 661	36 735	6 093	7 014
From local governments .....	708	—	—	911	40	543	180	20
General revenue from own sources .....	176 262	41 914	19 101	22 385	66 653	40 825	26 447	19 800
Taxes .....	92 954	29 677	12 991	13 529	32 653	29 913	12 705	11 655
Property .....	92 392	29 638	12 498	12 476	31 892	29 913	12 445	11 083
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	195
Income .....	—	—	—	—	—	—	—	—
Other .....	562	39	493	1 053	761	—	260	377
Current charges .....	17 613	7 540	2 804	7 023	24 855	5 389	11 579	4 666
Miscellaneous revenue .....	65 695	4 697	3 306	1 833	9 145	5 523	2 163	3 479
Utility and liquor store revenue .....	—	—	—	—	—	—	12	—
Insurance trust revenue .....	11 089	8 968	3 293	3 046	7 307	4 439	—	—
<b>Expenditure</b> .....	<b>257 869</b>	<b>90 135</b>	<b>53 818</b>	<b>58 056</b>	<b>120 051</b>	<b>97 151</b>	<b>32 059</b>	<b>30 839</b>
By character and object:								
Intergovernmental .....	14 525	971	346	491	5 873	132	1 001	1 319
To State governments .....	4 289	—	—	—	—	—	43	1 319
To local governments .....	10 236	971	346	491	5 873	132	958	—
Current operation .....	176 341	80 420	49 053	43 094	91 074	71 008	27 452	23 829
Capital outlay .....	6 655	5 221	1 471	11 838	14 608	21 913	1 348	815
Construction .....	3 647	3 990	1 222	10 221	12 208	21 586	—	—
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	55 155	441	1 195	1 414	5 065	2 757	2 258	4 876
Insurance benefits and repayments .....	5 193	3 082	1 753	1 219	3 431	1 341	—	—
Exhibit—Salaries and wages .....	65 364	40 174	2 810	17 814	32 257	29 230	12 866	9 960
General expenditure .....	252 676	87 053	52 065	56 837	116 620	95 810	32 040	30 839
Current expenditure .....	246 021	81 832	50 594	44 999	102 012	73 897	30 692	30 024
Intergovernmental expenditure .....	14 525	971	346	491	5 873	132	1 001	1 319
Capital outlay .....	6 655	5 221	1 471	11 838	14 608	21 913	1 348	815
General expenditure by function:								
Education services:								
Education .....	6 283	—	—	—	3 930	10	—	747
Elementary and secondary education .....	—	—	—	—	—	10	—	—
Higher education .....	6 283	—	—	—	3 930	—	—	747
Libraries .....	2 146	108	—	64	144	416	1 230	1 285
Social services and income maintenance:								
Public welfare .....	31 755	37 919	24 755	17 546	34 920	13 408	618	427
Hospitals .....	476	—	—	—	—	—	—	—
Health .....	43 604	10 962	9 817	300	14 576	15 038	6 194	905
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	3 045	1 205	1 660	792	2 005	936	1 571	4 348
Capital outlay .....	2 195	546	681	175	1 210	257	—	—
Air transportation .....	—	318	20	1 640	825	—	—	134
Parking facilities .....	331	—	—	—	—	—	—	—
Other .....	3 278	240	—	—	724	—	—	—
Public safety:								
Police protection .....	716	111	88	193	465	1 425	3 142	3 142
Fire protection .....	464	—	—	19	10	—	—	1 426
Correction .....	26 892	11 529	2 302	1 829	14 057	25 749	1 293	668
Protective inspection and regulation .....	191	288	—	40	156	—	—	207
Environment and housing:								
Natural resources .....	389	247	276	266	450	522	—	—
Sewerage .....	—	—	—	—	—	—	2 191	1 358
Capital outlay .....	—	—	—	—	—	—	—	185
Solid waste management .....	—	—	—	—	526	—	1 072	1 422
Parks and recreation .....	3 993	594	27	360	2 045	856	243	858
Housing and community development .....	249	—	8	13 413	5 600	2 657	236	—
Government administration:								
Financial administration .....	4 724	3 340	1 417	2 409	4 462	2 152	1 736	1 158
Judicial and legal .....	22 623	7 910	2 833	6 455	12 013	5 214	2 817	2 326
General public buildings .....	6 015	1 723	410	1 006	1 527	792	910	711
Other .....	4 700	2 768	1 072	2 088	2 033	2 433	3 545	1 208
Interest on general debt .....	55 155	441	1 195	1 414	5 065	2 757	2 258	4 876
General expenditure, n.e.c. ....	35 647	7 350	6 185	7 003	11 087	21 445	2 984	3 633
Utility and liquor store expenditure .....	—	—	—	—	—	—	19	—
Insurance trust expenditure .....	5 193	3 082	1 753	1 219	3 431	1 341	—	—
<b>Debt outstanding</b> .....	<b>761 531</b>	<b>10 895</b>	<b>16 590</b>	<b>10 343</b>	<b>73 052</b>	<b>34 150</b>	<b>19 780</b>	<b>67 140</b>
Long-term debt outstanding .....	761 531	10 895	16 590	10 343	73 052	34 150	19 780	67 140
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	690 546	—	—	—	—	—	10 100	43 400
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	70 985	10 895	16 590	10 343	73 052	34 150	9 680	23 740
Long-term debt issued .....	189 660	5 000	—	1 200	—	—	—	12 875
Long-term debt retired .....	57 248	985	695	1 157	1 243	1 065	2 920	13 464
<b>Cash and security holdings</b> .....	<b>805 712</b>	<b>92 528</b>	<b>43 065</b>	<b>33 006</b>	<b>126 507</b>	<b>49 381</b>	<b>16 871</b>	<b>53 026</b>
Exhibit—County contribution to own retirement systems .....	3 245	445	200	2	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	South Carolina—Con.							
	Berkeley	Charleston	Florence	Greenville	Horry	Lexington	Richland	Spartanburg
	347	348	349	350	351	352	353	354
Population, 1990 .....	128 776	295 039	114 344	320 167	144 053	167 611	285 720	226 800
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>40 620</b>	<b>158 489</b>	<b>41 590</b>	<b>79 274</b>	<b>54 747</b>	<b>146 485</b>	<b>275 147</b>	<b>225 580</b>
General revenue .....	30 654	158 489	40 796	79 274	54 747	145 699	275 123	225 580
Intergovernmental revenue .....	8 599	35 933	8 566	22 120	8 518	14 993	22 739	39 033
From Federal Government .....	3 190	18 272	8 826	4 954	1 992	1 511	2 175	1 237
From State governments .....	5 064	17 477	5 490	17 157	6 448	13 268	20 397	36 268
From local governments .....	345	184	2 250	9	78	214	167	1 528
General revenue from own sources .....	22 055	122 556	32 230	57 154	46 229	130 706	252 384	186 547
Taxes .....	11 786	60 654	9 065	34 976	34 001	26 879	44 448	34 635
Property .....	11 611	43 385	8 944	33 030	30 818	26 071	40 765	33 789
General sales .....	—	13 962	—	—	—	—	—	—
Selective sales .....	118	217	81	743	177	234	339	452
Income .....	—	—	—	—	—	—	—	—
Other .....	57	3 090	40	1 203	3 006	574	3 344	394
Current charges .....	4 468	35 539	4 679	12 266	9 439	99 161	190 296	139 639
Miscellaneous revenue .....	5 801	26 363	18 486	9 912	2 789	4 666	17 640	12 273
Utility and liquor store revenue .....	9 966	—	794	—	—	786	24	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>41 420</b>	<b>190 662</b>	<b>53 620</b>	<b>93 764</b>	<b>54 117</b>	<b>131 617</b>	<b>287 469</b>	<b>205 539</b>
By character and object:								
Intergovernmental .....	480	5 820	939	2 989	2 025	1 580	1 972	8 707
To State governments .....	480	5 820	13	2 204	1 091	1 080	1 972	6 707
To local governments .....	—	—	926	785	934	500	—	2 000
Current operation .....	24 504	118 386	18 328	67 925	37 624	108 263	224 746	172 722
Capital outlay .....	9 547	39 087	19 475	13 471	12 225	18 238	48 135	18 921
Construction .....	7 553	32 169	15 633	8 836	9 775	7 329	37 582	7 569
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	6 889	27 369	14 878	9 379	2 243	3 536	12 616	5 189
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	14 512	55 999	9 474	39 885	22 668	58 436	118 221	97 323
General expenditure .....	28 542	190 662	50 397	93 561	53 857	130 685	286 639	205 539
Current expenditure .....	25 987	151 575	33 578	80 090	41 632	112 447	238 940	186 618
Intergovernmental expenditure .....	480	5 820	939	2 989	2 025	1 580	1 972	8 707
Capital outlay .....	2 555	39 087	16 819	13 471	12 225	18 238	47 699	18 921
General expenditure by function:								
Education services:								
Education .....	—	1 926	—	—	—	521	—	1 023
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	1 926	—	—	—	521	—	1 023
Libraries .....	746	4 944	911	5 065	1 138	2 139	19 850	3 279
Social services and income maintenance:								
Public welfare .....	1 004	3 894	801	2 290	1 283	740	1 857	5 912
Hospitals .....	—	31 274	12	—	—	82 722	183 754	143 009
Health .....	2 869	9 697	2 208	6 396	4 390	2 542	4 137	5 187
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	1 803	4 696	2 191	3 693	4 081	3 458	1 681	2 379
Capital outlay .....	320	134	1 013	—	216	928	35	123
Air transportation .....	223	—	4	—	7 192	—	85	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	3 323	13 096	3 251	12 324	6 061	6 851	9 685	9 401
Fire protection .....	469	452	390	—	1 292	3 369	6 030	89
Correction .....	652	15 613	7 070	14 568	3 189	4 380	5 691	4 036
Protective inspection and regulation .....	—	805	—	1 381	504	—	276	549
Environment and housing:								
Natural resources .....	—	—	50	—	226	—	14	—
Sewerage .....	—	—	—	—	—	—	589	—
Capital outlay .....	—	—	—	—	—	—	342	—
Solid waste management .....	1 256	24 621	2 418	2 557	3 010	2 461	5 455	1 725
Parks and recreation .....	152	118	6 027	—	1 268	321	257	3 061
Housing and community development .....	—	1 420	53	4 774	559	—	—	1 309
Government administration:								
Financial administration .....	1 893	7 623	1 119	3 870	3 064	2 952	3 298	3 269
Judicial and legal .....	2 446	6 687	2 964	6 901	4 366	3 355	5 413	4 992
General public buildings .....	1 962	19 420	312	3 896	1 001	850	2 928	1 916
Other .....	1 836	4 321	660	7 138	3 364	4 939	16 339	2 419
Interest on general debt .....	6 889	27 369	14 878	9 379	2 243	3 349	12 616	5 189
General expenditure, n.e.c. .....	1 019	12 686	5 078	9 329	5 626	5 736	6 684	6 795
Utility and liquor store expenditure .....	12 878	—	3 223	203	260	932	830	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>130 662</b>	<b>375 730</b>	<b>201 945</b>	<b>180 606</b>	<b>39 373</b>	<b>103 545</b>	<b>317 964</b>	<b>70 900</b>
Long-term debt outstanding .....	130 662	375 730	201 945	180 606	39 373	103 545	317 964	70 900
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	72 607	271 250	158 506	126 144	—	83 010	211 903	19 757
Utility .....	—	—	—	—	—	2 525	—	—
Other and unallocable .....	58 055	104 480	43 439	54 462	39 373	17 710	106 061	51 143
Long-term debt issued .....	—	43 685	—	28 275	7 000	68 060	110 577	—
Long-term debt retired .....	3 900	23 304	5 406	10 081	6 333	12 556	14 767	10 027
<b>Cash and security holdings</b> .....	<b>99 902</b>	<b>321 575</b>	<b>201 822</b>	<b>153 594</b>	<b>52 828</b>	<b>111 760</b>	<b>281 044</b>	<b>88 007</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	South Carolina—Con.			Tennessee						
	Sumter	York	South Dakota— Minnehaha	Hamilton	Knox	Mont- gomery	Rutherford	Shelby	Sullivan	Sumner
	355	356	357	358	359	360	361	362	363	364
Population, 1990 .....	102 637	131 497	123 809	285 536	335 749	100 498	118 570	826 330	143 596	103 281
Date of end of fiscal year .....	6/30	6/30	12/31	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>24 605</b>	<b>41 570</b>	<b>16 326</b>	<b>466 580</b>	<b>300 688</b>	<b>142 956</b>	<b>107 294</b>	<b>916 311</b>	<b>137 379</b>	<b>123 757</b>
General revenue .....	24 605	41 164	16 326	466 364	300 688	142 956	107 294	882 012	137 379	123 757
Intergovernmental revenue .....	9 254	6 862	4 373	64 369	106 405	37 752	33 793	168 305	37 543	37 290
From Federal Government .....	2 274	1 479	789	6 746	—	1 070	210	3 525	60	26
From State governments .....	6 980	5 383	2 491	48 342	99 560	36 300	33 430	143 420	36 361	36 692
From local governments .....	—	—	1 093	9 281	6 845	382	153	21 360	1 122	572
General revenue from own sources .....	15 351	34 302	11 953	401 995	194 283	105 204	73 501	713 707	99 836	86 467
Taxes .....	10 906	14 428	9 708	105 177	162 650	43 416	61 295	416 886	89 482	47 876
Property .....	10 231	14 057	8 189	68 598	90 204	23 345	37 888	223 573	59 374	32 534
Selective sales .....	181	50	—	31 667	63 331	16 471	19 423	158 508	28 336	10 697
Income .....	—	—	—	2 456	7 685	—	389	5 859	503	251
Other .....	494	321	1 519	2 456	1 430	3 067	3 595	28 946	1 269	4 394
Current charges .....	2 926	5 143	1 120	264 377	13 291	57 724	4 925	235 469	6 716	34 749
Miscellaneous revenue .....	1 519	14 731	1 125	32 441	18 342	4 064	7 281	61 352	3 638	3 842
Utility and liquor store revenue .....	—	406	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	216	—	—	—	34 299	—	—
<b>Expenditure</b> .....	<b>21 854</b>	<b>81 997</b>	<b>17 724</b>	<b>437 501</b>	<b>337 414</b>	<b>138 295</b>	<b>118 802</b>	<b>841 817</b>	<b>121 364</b>	<b>133 084</b>
By character and object:										
Intergovernmental .....	896	1 061	1 151	30 027	17 681	5 395	16 591	158 999	29 657	4 901
To State governments .....	343	1 007	1 151	—	—	102	—	28 222	—	143
To local governments .....	553	54	—	30 027	17 681	5 293	16 591	130 777	29 657	4 758
Current operation .....	19 293	20 548	13 875	350 500	256 209	114 320	77 388	515 343	87 051	109 787
Capital outlay .....	1 253	47 578	2 698	22 556	53 423	12 997	18 416	69 527	3 054	13 884
Construction .....	—	44 732	1 272	20 361	49 358	9 200	16 706	59 703	1 783	11 743
Assistance and subsidies .....	—	—	—	—	264	—	—	—	—	—
Interest on debt .....	412	12 810	—	34 067	9 837	5 583	6 407	83 236	1 602	4 512
Insurance benefits and repayments .....	—	—	—	351	—	—	—	14 712	—	—
Exhibit—Salaries and wages .....	11 196	9 860	6 873	195 982	154 160	57 097	49 097	303 886	49 465	54 638
General expenditure .....	21 854	81 542	17 724	437 150	337 414	138 295	118 802	827 105	121 364	133 084
Current expenditure .....	20 601	34 018	15 026	414 594	283 991	125 298	100 386	757 578	118 310	119 200
Intergovernmental expenditure .....	896	1 061	1 151	30 027	17 681	5 395	16 591	158 999	29 657	4 901
Capital outlay .....	1 253	47 524	2 698	22 556	53 423	12 997	18 416	69 527	3 054	13 884
General expenditure by function:										
Education services:										
Education .....	—	—	—	95 521	192 528	58 176	78 957	185 597	73 082	70 383
Elementary and secondary education .....	—	—	—	95 521	192 528	58 176	78 957	185 550	73 082	70 383
Higher education .....	—	—	—	—	—	—	—	47	—	—
Libraries .....	630	1 485	309	2 355	5 561	114	241	1 792	597	652
Social services and income maintenance:										
Public welfare .....	335	1 305	2 362	19 772	12 137	1 374	110	5 572	354	13
Hospitals .....	—	—	77	198 692	—	48 167	—	212 629	—	30 539
Health .....	3 811	610	27	9 399	11 490	1 167	3 245	27 129	2 353	1 641
Other .....	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways .....	1 692	1 147	2 965	10 241	19 929	3 733	5 904	21 176	6 469	3 454
Capital outlay .....	446	476	1 287	3 645	11 801	491	1 858	16 124	633	—
Air transportation .....	—	129	—	—	—	98	—	—	—	269
Parking facilities .....	—	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	1 898	—	—
Public safety:										
Police protection .....	2 729	3 117	2 227	9 614	8 681	1 932	2 454	20 028	3 290	2 076
Fire protection .....	1 040	485	114	780	98	77	—	5 197	326	80
Correction .....	1 450	40 913	1 702	7 502	10 193	2 213	1 220	51 469	2 620	821
Protective inspection and regulation .....	—	345	149	—	810	16	274	4 370	—	—
Environment and housing:										
Natural resources .....	—	—	211	148	145	68	137	2 943	93	84
Sewerage .....	—	—	—	551	2 238	—	—	111	—	—
Capital outlay .....	—	—	—	291	2 238	—	—	111	—	—
Solid waste management .....	947	1 450	—	769	1 397	2 211	1 240	962	2 991	36
Parks and recreation .....	949	3 058	801	9 948	4 688	367	110	9 328	126	—
Housing and community development .....	—	—	—	—	1 019	—	—	1 385	—	—
Government administration:										
Financial administration .....	1 216	1 130	1 866	6 740	5 912	1 038	1 504	13 727	2 726	1 316
Judicial and legal .....	1 628	1 880	1 781	8 531	7 275	1 164	889	40 837	1 673	1 190
General public buildings .....	643	5 723	563	3 920	2 982	489	1 991	5 137	652	400
Other .....	992	1 856	1 322	3 867	8 022	1 243	599	8 095	1 035	623
Interest on general debt .....	412	12 810	—	34 067	9 837	5 583	6 407	83 236	1 602	4 512
General expenditure, n.e.c. ....	3 380	4 099	1 248	14 733	32 472	9 065	13 520	124 487	21 375	14 995
Utility and liquor store expenditure .....	—	455	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	351	—	—	—	14 712	—	—
<b>Debt outstanding</b> .....	<b>5 005</b>	<b>222 323</b>	<b>—</b>	<b>553 265</b>	<b>197 051</b>	<b>97 121</b>	<b>99 812</b>	<b>1 024 224</b>	<b>18 730</b>	<b>64 360</b>
Long-term debt outstanding .....	5 005	222 323	—	553 265	197 051	97 121	99 812	1 024 224	18 730	64 360
Education .....	—	—	—	43 237	54 200	40 916	53 241	163 134	1 940	38 840
Public debt for private purposes .....	—	174 380	—	314 086	13 240	10 385	25 281	530 569	5 540	9 612
Utility .....	—	—	—	—	—	—	—	—	—	—
Other and unallocable .....	5 005	47 943	—	195 942	129 611	45 820	21 290	330 521	11 250	15 908
Long-term debt issued .....	—	36 548	—	56 000	84 135	35 316	22 374	182 208	—	2 600
Long-term debt retired .....	624	10 508	—	23 644	16 174	30 968	9 565	149 152	6 068	8 565
<b>Cash and security holdings</b> .....	<b>5 069</b>	<b>224 181</b>	<b>7 667</b>	<b>476 624</b>	<b>130 186</b>	<b>28 935</b>	<b>47 811</b>	<b>978 522</b>	<b>49 091</b>	<b>28 265</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	27	—	—	—	10 164	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Texas						
	Bell	Bexar	Brazoria	Brazos	Cameron	Collin	Dallas
	365	366	367	368	369	370	371
Population, 1990 .....	191 088	1 185 394	191 707	121 862	260 120	264 036	1 852 810
Date of end of fiscal year .....	9/30	9/30	12/31	12/31	9/30	9/30	9/30
<b>Revenue</b> .....	<b>49 549</b>	<b>469 711</b>	<b>47 177</b>	<b>34 562</b>	<b>38 053</b>	<b>57 825</b>	<b>651 279</b>
General revenue .....	49 549	465 107	47 177	34 562	38 053	57 825	642 328
Intergovernmental revenue .....	5 565	85 805	6 151	3 943	9 094	8 988	129 264
From Federal Government .....	282	1 575	392	630	286	321	3 059
From State governments .....	2 404	73 950	5 759	2 667	7 979	6 768	108 501
From local governments .....	2 879	10 280	—	646	829	1 899	17 704
General revenue from own sources .....	43 984	379 302	41 026	30 619	28 959	48 837	513 064
Taxes .....	18 679	191 909	32 373	16 408	12 863	34 881	315 888
Property .....	11 439	175 502	28 962	12 276	11 400	31 949	286 256
General sales .....	4 312	—	—	3 658	—	—	—
Selective sales .....	199	4 056	—	51	70	—	8 672
Income .....	—	—	—	—	—	—	—
Other .....	729	12 351	3 411	423	1 393	2 932	20 960
Current charges .....	2 115	77 152	3 336	1 716	10 739	6 046	135 093
Miscellaneous revenue .....	25 190	110 241	5 317	12 495	5 357	7 910	62 083
Utility and liquor store revenue .....	—	—	—	—	—	—	—
Insurance trust revenue .....	—	4 604	—	—	—	—	8 951
<b>Expenditure</b> .....	<b>51 020</b>	<b>454 845</b>	<b>46 177</b>	<b>44 399</b>	<b>36 688</b>	<b>57 138</b>	<b>648 174</b>
By character and object:							
Intergovernmental .....	634	10 849	—	278	—	135	100
To State governments .....	—	4 833	—	—	—	—	—
To local governments .....	634	6 016	—	278	—	135	97
Current operation .....	25 171	311 999	37 542	27 758	28 859	42 439	506 480
Capital outlay .....	1 944	34 751	6 499	7 016	3 870	9 087	76 089
Construction .....	254	22 133	4 446	6 616	2 515	6 699	61 703
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	23 271	96 650	2 136	9 347	3 959	5 477	63 492
Insurance benefits and repayments .....	—	596	—	—	—	—	2 013
Exhibit—Salaries and wages .....	12 520	152 255	20 288	10 677	15 327	26 483	279 637
General expenditure .....	51 020	454 249	46 177	44 399	36 688	57 138	646 161
Current expenditure .....	49 076	419 498	39 678	37 383	32 818	48 051	570 072
Intergovernmental expenditure .....	634	10 849	—	278	—	135	100
Capital outlay .....	1 944	34 751	6 499	7 016	3 870	9 087	76 089
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	—	839	1 862	—	—	65	224
Social services and income maintenance:							
Public welfare .....	2 809	16 416	1 528	1 140	3 648	198	14 287
Hospitals .....	—	158 430	—	—	—	—	240 303
Health .....	771	21 703	2 753	278	1 649	4 458	42 468
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	3 343	18 795	10 639	3 971	3 800	10 277	61 889
Capital outlay .....	92	11 219	1 792	510	387	4 510	53 690
Air transportation .....	—	—	790	—	—	—	—
Parking facilities .....	—	199	—	—	—	—	6
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	2 155	12 916	4 716	4 905	4 417	5 447	19 482
Fire protection .....	180	687	62	181	—	129	285
Correction .....	7 372	48 134	6 119	4 266	4 773	9 544	80 006
Protective inspection and regulation .....	—	—	—	—	—	—	—
Environment and housing:							
Natural resources .....	834	3 765	323	600	123	172	251
Sewerage .....	—	—	—	—	2 976	—	—
Capital outlay .....	—	—	—	—	2 500	—	—
Solid waste management .....	23	—	15	—	—	—	—
Parks and recreation .....	320	2 374	1 327	527	1 346	272	6
Housing and community development .....	—	1 919	—	—	—	—	735
Government administration:							
Financial administration .....	2 529	16 644	5 017	3 101	1 845	5 245	23 478
Judicial and legal .....	3 874	30 629	5 553	5 627	3 950	7 070	62 655
General public buildings .....	852	9 815	1 310	6 765	973	1 433	13 939
Other .....	2 266	4 260	866	797	2 829	2 226	7 481
Interest on general debt .....	23 271	96 650	2 136	9 347	3 959	5 477	63 492
General expenditure, n.e.c. .....	421	10 074	1 161	2 894	400	5 125	15 174
Utility and liquor store expenditure .....	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	596	—	—	—	—	2 013
<b>Debt outstanding</b> .....	<b>315 686</b>	<b>1 123 000</b>	<b>22 121</b>	<b>104 865</b>	<b>50 657</b>	<b>72 355</b>	<b>831 060</b>
Long-term debt outstanding .....	315 686	1 123 000	22 121	104 865	50 657	72 355	831 060
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	302 626	976 914	16 131	93 827	33 294	—	380 841
Utility .....	—	—	—	—	—	—	—
Other and unallocable .....	13 060	146 086	5 990	11 038	17 363	72 355	450 219
Long-term debt issued .....	—	65 929	2 200	—	6 800	356	31 826
Long-term debt retired .....	13 160	40 487	1 451	12 327	5 263	6 274	80 436
<b>Cash and security holdings</b> .....	<b>307 034</b>	<b>1 170 822</b>	<b>31 198</b>	<b>118 940</b>	<b>46 788</b>	<b>65 030</b>	<b>725 220</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	1 880

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Texas—Con.							
	Denton	Ector	El Paso	Fort Bend	Galveston	Gregg	Harris	Hidalgo
	372	373	374	375	376	377	378	379
Population, 1990 .....	273 525	118 934	591 610	225 421	217 399	104 948	2 818 199	383 545
Date of end of fiscal year .....	9/30	9/30	9/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>48 296</b>	<b>29 786</b>	<b>179 211</b>	<b>62 001</b>	<b>94 084</b>	<b>24 551</b>	<b>1 287 241</b>	<b>56 071</b>
General revenue .....	48 296	29 786	179 211	62 001	94 084	24 551	1 287 241	56 071
Intergovernmental revenue .....	3 184	3 341	42 634	1 758	10 943	946	190 795	20 026
From Federal Government .....	55	262	1 819	1 063	2 593	—	16 017	2 346
From State governments .....	1 083	2 790	30 704	276	7 221	930	126 487	15 635
From local governments .....	2 046	289	10 111	419	1 129	16	48 291	2 045
General revenue from own sources .....	45 112	26 445	136 577	60 243	83 141	23 605	1 096 446	36 045
Taxes .....	30 506	15 938	77 995	49 111	39 442	17 030	687 190	27 632
Property .....	27 981	14 454	58 957	48 704	38 190	11 097	639 090	24 621
General sales .....	—	—	14 727	—	—	4 762	—	—
Selective sales .....	41	19	1 553	—	148	34	23 110	396
Income .....	—	—	—	—	—	—	—	—
Other .....	2 484	1 465	2 758	407	1 104	1 137	24 990	2 615
Current charges .....	2 130	8 189	39 350	5 218	32 140	1 153	186 313	3 442
Miscellaneous revenue .....	12 476	2 318	19 232	5 914	11 559	5 422	222 943	4 971
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>45 320</b>	<b>27 532</b>	<b>205 086</b>	<b>66 162</b>	<b>105 495</b>	<b>22 961</b>	<b>1 352 391</b>	<b>56 959</b>
By character and object:								
Intergovernmental .....	1 686	—	9 464	—	576	66	—	13
To State governments .....	—	—	6 347	—	576	—	—	13
To local governments .....	1 686	—	3 117	—	—	66	—	—
Current operation .....	32 580	22 719	144 765	56 971	89 287	16 741	929 674	53 987
Capital outlay .....	1 105	4 453	33 333	5 774	7 268	901	142 608	1 808
Construction .....	—	4 002	25 371	3 574	5 715	513	110 085	1 807
Assistance and subsidies .....	—	—	113	—	—	—	—	400
Interest on debt .....	9 949	360	17 411	3 417	8 364	5 253	280 109	751
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	19 715	11 182	75 024	25 116	37 996	8 113	455 888	22 160
General expenditure .....	45 320	27 532	205 086	66 162	105 495	22 961	1 352 391	56 959
Current expenditure .....	44 215	23 079	171 753	60 388	98 227	22 060	1 209 783	55 151
Intergovernmental expenditure .....	1 686	—	9 464	—	576	66	—	13
Capital outlay .....	1 105	4 453	33 333	5 774	7 268	901	142 608	1 808
General expenditure by function:								
Education services:								
Education .....	—	—	6 302	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	6 302	—	—	—	—	—
Libraries .....	413	753	144	2 522	311	66	8 298	221
Social services and income maintenance:								
Public welfare .....	1 508	722	1 212	4 339	1 750	254	15 150	3 888
Hospitals .....	—	—	60 259	—	41 853	332	327 206	—
Health .....	1 176	909	19 491	2 867	305	637	47 619	8 413
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	4 246	2 793	2 059	12 904	10 616	3 071	126 272	5 923
Capital outlay .....	190	3	88	931	5 823	240	50 346	104
Air transportation .....	—	742	—	—	—	1 144	—	—
Parking facilities .....	—	—	154	—	—	—	—	—
Other .....	—	—	—	—	—	—	4 132	—
Public safety:								
Police protection .....	5 106	2 706	2 906	9 758	4 985	2 492	73 682	5 456
Fire protection .....	250	75	—	612	158	25	1 112	758
Correction .....	6 360	3 487	32 085	1 257	6 747	889	162 639	9 615
Protective inspection and regulation .....	—	—	—	—	—	—	2 324	—
Environment and housing:								
Natural resources .....	206	70	323	7 678	812	100	37 635	97
Sewerage .....	—	—	281	—	49	—	657	955
Capital outlay .....	—	—	281	—	49	—	657	—
Solid waste management .....	—	—	—	703	—	—	16	193
Parks and recreation .....	—	537	11 120	249	1 881	30	32 617	1 503
Housing and community development .....	—	—	94	15	—	—	4 097	1 572
Government administration:								
Financial administration .....	3 825	2 942	10 550	4 959	3 903	1 751	67 488	4 375
Judicial and legal .....	6 141	3 516	14 001	5 329	6 735	2 396	102 272	7 688
General public buildings .....	1 769	3 036	20 025	3 656	2 197	1 182	28 079	3 110
Other .....	3 447	412	2 177	4 949	3 434	470	14 636	1 190
Interest on general debt .....	9 949	360	17 411	3 417	8 364	5 253	280 109	751
General expenditure, n.e.c. .....	924	4 472	4 492	948	11 395	2 869	16 351	1 251
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>102 894</b>	<b>8 020</b>	<b>242 950</b>	<b>38 531</b>	<b>141 751</b>	<b>65 370</b>	<b>3 716 726</b>	<b>22 174</b>
Long-term debt outstanding .....	102 894	8 020	242 950	38 531	141 401	65 370	3 716 726	21 810
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	94 770	1 070	99 531	2 536	62 114	44 460	1 504 810	9 950
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	8 124	6 950	143 419	35 995	79 287	20 910	2 211 916	11 860
Long-term debt issued .....	—	5 000	17 755	2 500	35 326	—	1 836	4 775
Long-term debt retired .....	8 538	469	14 422	6 379	32 706	4 527	165 116	2 340
<b>Cash and security holdings</b> .....	<b>105 128</b>	<b>18 403</b>	<b>144 617</b>	<b>30 000</b>	<b>116 543</b>	<b>48 546</b>	<b>2 994 463</b>	<b>27 774</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.



Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Texas—Con.							
	Jefferson	Lubbock	McLennan	Midland	Montgomery	Nueces	Potter	Smith
	380	381	382	383	384	385	386	387
Population, 1990 .....	239 397	222 636	189 123	106 611	182 201	291 145	97 874	151 309
Date of end of fiscal year .....	9/30	9/30	9/30	12/31	9/30	12/31	9/30	12/31
<b>Revenue</b> .....	<b>58 913</b>	<b>120 233</b>	<b>30 733</b>	<b>21 275</b>	<b>59 670</b>	<b>124 423</b>	<b>19 557</b>	<b>27 248</b>
General revenue .....	58 913	120 233	30 733	21 275	59 670	124 423	19 557	27 248
Intergovernmental revenue .....	6 915	27 653	5 620	1 974	3 687	12 961	2 541	3 485
From Federal Government .....	344	24 373	7	704	405	2 898	38	—
From State governments .....	5 372	1 189	4 413	399	3 282	7 079	384	2 562
From local governments .....	1 199	2 091	1 200	871	—	2 984	2 119	923
General revenue from own sources .....	51 998	92 580	25 113	19 301	55 983	111 462	17 016	23 763
Taxes .....	39 540	26 334	17 565	12 575	34 104	47 345	13 222	17 450
Property .....	25 520	16 290	10 615	6 112	31 355	44 086	11 743	9 852
General sales .....	12 080	7 960	5 834	5 271	—	—	—	5 491
Selective sales .....	1 065	1 022	—	—	119	1 393	631	199
Income .....	—	—	—	—	—	—	—	—
Other .....	875	1 062	1 116	1 192	2 630	1 866	848	1 908
Current charges .....	6 682	59 940	4 836	1 885	7 736	52 978	1 299	2 368
Miscellaneous revenue .....	5 776	6 306	2 712	4 841	14 143	11 139	2 495	3 945
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>55 094</b>	<b>108 777</b>	<b>32 803</b>	<b>21 493</b>	<b>67 972</b>	<b>120 619</b>	<b>21 255</b>	<b>38 127</b>
By character and object:								
Intergovernmental .....	—	864	200	—	—	61	463	—
To State governments .....	—	140	—	—	—	61	74	—
To local governments .....	—	724	200	—	—	—	389	—
Current operation .....	46 687	95 076	29 087	15 252	45 467	108 824	18 275	36 116
Capital outlay .....	5 147	12 304	2 059	3 695	6 999	4 044	1 259	1 174
Construction .....	3 581	6 207	48	3 695	6 250	3 280	1 086	—
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	3 260	533	1 457	2 546	15 506	7 690	1 258	837
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	21 887	51 330	15 533	11 178	22 570	51 551	10 223	14 452
General expenditure .....	55 094	108 777	32 803	21 493	67 972	120 619	21 255	38 127
Current expenditure .....	49 947	96 473	30 744	17 798	60 973	116 575	19 996	36 953
Intergovernmental expenditure .....	—	864	200	—	—	61	463	—
Capital outlay .....	5 147	12 304	2 059	3 695	6 999	4 044	1 259	1 174
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	159	607	200	893	1 378	200	—	—
Social services and income maintenance:								
Public welfare .....	2 871	733	2 140	179	927	2 879	428	2 139
Hospitals .....	—	80 515	—	—	—	70 506	—	—
Health .....	2 543	117	1 557	—	1 830	1 656	185	999
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	5 414	1 642	4 524	1 765	14 338	5 832	766	6 475
Capital outlay .....	754	39	977	263	4 502	186	132	570
Air transportation .....	2 160	—	—	—	333	3	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	5 695	2 321	2 534	3 353	13 289	5 696	5 560	4 016
Fire protection .....	—	164	22	—	215	—	44	485
Correction .....	15 465	7 780	7 211	3 794	4 554	8 836	1 640	8 178
Protective inspection and regulation .....	—	—	—	—	—	—	—	—
Environment and housing:								
Natural resources .....	215	116	156	145	212	211	63	178
Sewerage .....	—	—	—	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	—	—	37	—	—	312	—	—
Parks and recreation .....	360	211	52	175	341	1 457	—	—
Housing and community development .....	—	—	183	—	—	—	—	—
Government administration:								
Financial administration .....	3 358	3 552	3 940	1 792	2 080	5 157	2 498	3 994
Judicial and legal .....	7 509	5 156	3 934	3 285	5 164	5 964	4 211	7 497
General public buildings .....	2 280	1 840	1 042	1 404	888	766	1 112	741
Other .....	1 467	3 107	1 371	721	6 628	1 153	2 111	435
Interest on general debt .....	3 280	533	1 457	2 546	15 506	7 690	1 258	837
General expenditure, n.e.c. .....	2 358	383	2 626	1 258	289	2 301	1 379	2 153
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>67 382</b>	<b>6 770</b>	<b>17 464</b>	<b>25 680</b>	<b>169 115</b>	<b>94 083</b>	<b>14 275</b>	<b>10 634</b>
Long-term debt outstanding .....	67 382	6 770	17 464	25 680	168 126	94 083	14 275	10 634
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	40 727	—	1 199	18 805	132 698	56 090	5 710	612
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	26 655	6 770	16 265	6 875	35 428	37 993	8 565	10 022
Long-term debt issued .....	31 300	—	—	—	22	—	—	—
Long-term debt retired .....	3 073	1 510	2 250	5 890	10 644	9 172	1 744	917
<b>Cash and security holdings</b> .....	<b>67 094</b>	<b>41 347</b>	<b>23 789</b>	<b>23 533</b>	<b>142 708</b>	<b>110 763</b>	<b>11 748</b>	<b>6 051</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Texas—Con.						Utah	
	Tarrant	Taylor	Travis	Webb	Wichita	Williamson	Davis	Salt Lake
	388	389	390	391	392	393	394	395
Population, 1990 .....	1 170 103	119 655	576 407	133 239	122 378	139 551	187 941	725 956
Date of end of fiscal year .....	12/31	9/30	9/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>351 796</b>	<b>17 085</b>	<b>198 664</b>	<b>31 972</b>	<b>18 946</b>	<b>21 721</b>	<b>30 103</b>	<b>283 488</b>
General revenue .....	351 796	17 085	198 664	31 972	18 946	21 721	30 103	283 488
Intergovernmental revenue .....	80 618	1 356	41 774	10 344	1 868	5 988	6 173	59 488
From Federal Government .....	5 799	18	1 217	7 478	491	15	1 605	5 796
From State governments .....	66 132	348	31 590	2 427	677	5 215	4 477	51 632
From local governments .....	8 687	990	8 967	439	700	758	91	2 060
General revenue from own sources .....	271 178	15 729	156 890	21 628	17 078	15 733	23 930	224 000
Taxes .....	179 098	12 364	98 671	17 286	10 751	11 626	16 530	169 215
Property .....	162 704	9 975	89 672	10 854	9 539	10 256	16 037	116 949
General sales .....	4 890	549	1 895	4 647	—	—	304	39 273
Selective sales .....	—	—	290	659	331	378	113	6 537
Income .....	—	—	—	—	—	—	—	—
Other .....	11 504	1 840	6 814	1 126	881	992	76	6 456
Current charges .....	45 046	794	16 172	456	2 212	1 427	3 789	37 085
Miscellaneous revenue .....	47 034	2 571	42 047	3 886	4 115	2 680	3 611	17 700
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>361 410</b>	<b>16 635</b>	<b>228 287</b>	<b>40 320</b>	<b>18 931</b>	<b>22 494</b>	<b>32 210</b>	<b>256 452</b>
By character and object:								
Intergovernmental .....	176	120	—	191	—	135	—	19 347
To State governments .....	—	—	—	—	—	135	—	—
To local governments .....	176	120	—	191	—	—	—	19 347
Current operation .....	271 384	15 199	146 433	26 942	14 010	19 189	23 449	204 731
Capital outlay .....	37 679	662	39 444	11 150	1 654	1 507	5 541	16 909
Construction .....	27 491	92	25 984	9 178	1 308	—	4 262	11 513
Assistance and subsidies .....	4 898	—	—	—	—	—	—	—
Interest on debt .....	47 273	654	42 410	2 037	3 267	1 663	3 220	15 465
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	144 137	6 806	79 803	15 760	9 354	10 965	11 667	81 156
General expenditure .....	361 410	16 635	228 287	40 320	18 931	22 494	32 210	256 452
Current expenditure .....	323 731	15 973	188 843	29 170	17 277	20 987	26 669	239 543
Intergovernmental expenditure .....	176	120	—	191	—	135	—	19 347
Capital outlay .....	37 679	662	39 444	11 150	1 654	1 507	5 541	16 909
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	58	—	16	—	—	1 671	8 935
Social services and income maintenance:								
Public welfare .....	7 690	1 395	13 656	2 459	877	1 577	568	21
Hospitals .....	118 187	—	—	—	—	—	—	—
Health .....	24 256	196	27 740	756	22	805	5 270	53 372
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	11 950	1 823	37 891	2 258	2 177	5 210	2 017	14 324
Capital outlay .....	3 796	348	26 563	602	803	921	1 438	2 772
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	1 280	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	18 813
Public safety:								
Police protection .....	9 582	1 737	15 460	3 231	1 872	2 385	2 251	23 930
Fire protection .....	103	130	—	175	100	—	—	11 411
Correction .....	50 309	2 831	31 510	8 341	2 330	2 227	4 905	17 561
Protective inspection and regulation .....	—	—	—	—	—	—	—	2 260
Environment and housing:								
Natural resources .....	233	101	305	82	124	76	1 504	2 877
Sewerage .....	—	—	—	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	—	—	154	—	—	—	—	6 043
Parks and recreation .....	3 058	59	2 569	771	—	—	835	21 673
Housing and community development .....	5 324	—	—	—	—	—	—	2 049
Government administration:								
Financial administration .....	14 914	2 066	9 984	2 602	2 244	2 406	1 806	13 865
Judicial and legal .....	41 137	2 999	25 132	4 755	2 652	2 729	1 112	11 565
General public buildings .....	1 940	1 665	3 512	1 393	1 264	1 226	600	2 147
Other .....	3 606	550	6 093	10 467	953	541	1 344	5 562
Interest on general debt .....	47 273	654	42 410	2 037	3 267	1 663	3 220	15 465
General expenditure, n.e.c. .....	20 568	371	11 871	977	1 049	1 649	5 107	24 579
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>638 888</b>	<b>7 212</b>	<b>510 975</b>	<b>25 315</b>	<b>31 650</b>	<b>18 875</b>	<b>37 713</b>	<b>193 891</b>
Long-term debt outstanding .....	638 888	7 212	510 975	25 315	31 650	18 875	37 713	193 891
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	453 351	3 627	254 189	4 985	30 850	4 524	13 093	139 323
Utility .....	185 537	3 585	256 551	20 330	800	14 351	24 620	54 568
Other and unallocable .....	—	—	—	—	—	—	—	—
Long-term debt issued .....	45 395	—	80 790	—	—	—	5 000	—
Long-term debt retired .....	49 698	2 025	68 244	1 821	4 394	1 077	6 853	19 015
<b>Cash and security holdings</b> .....	<b>496 534</b>	<b>11 105</b>	<b>342 446</b>	<b>12 177</b>	<b>41 975</b>	<b>9 239</b>	<b>18 925</b>	<b>226 472</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Utah—Con.		Vermont— Chittenden	Virginia				
	Utah	Weber		Arlington	Chesterfield	Fairfax	Henrico	Prince William
	396	397		398	399	400	401	402
Population, 1990 .....	263 590	158 330	131 761	170 936	209 274	818 584	217 881	215 686
Date of end of fiscal year .....	12/31	12/31	1/31	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>34 965</b>	<b>35 441</b>	<b>494</b>	<b>556 782</b>	<b>398 899</b>	<b>2 228 631</b>	<b>403 254</b>	<b>462 094</b>
General revenue .....	34 965	35 441	494	485 983	385 378	1 931 185	385 244	433 634
Intergovernmental revenue .....	5 651	10 130	9	153 985	128 385	324 397	95 364	135 699
From Federal Government .....	1 994	120	—	25 439	780	30 917	2 145	8 078
From State governments .....	3 382	9 968	9	122 892	127 100	270 169	93 219	123 037
From local governments .....	275	42	—	5 654	505	23 311	—	4 584
General revenue from own sources .....	29 314	25 311	485	331 998	256 993	1 606 788	289 880	297 935
Taxes .....	15 053	17 306	400	274 816	193 783	1 238 320	196 076	255 491
Property .....	13 774	15 798	400	194 100	149 008	1 024 892	141 792	212 453
General sales .....	656	1 102	—	18 478	15 942	71 548	25 474	16 085
Selective sales .....	412	211	—	28 738	6 517	58 608	4 679	10 729
Income .....	—	—	—	—	—	—	—	—
Other .....	211	195	—	33 500	22 316	83 272	24 131	16 224
Current charges .....	2 989	6 309	46	28 543	32 832	232 498	65 978	21 355
Miscellaneous revenue .....	11 272	1 696	39	28 639	30 378	135 970	27 826	21 089
Utility and liquor store revenue .....	—	—	—	28 819	13 521	60 782	18 010	28 460
Insurance trust revenue .....	—	—	—	41 980	—	236 664	—	—
<b>Expenditure</b> .....	<b>37 058</b>	<b>37 440</b>	<b>539</b>	<b>638 907</b>	<b>416 110</b>	<b>2 018 077</b>	<b>494 115</b>	<b>492 081</b>
By character and object:								
Intergovernmental .....	712	344	—	86 478	390	54 934	2 223	7 916
To State governments .....	—	138	—	7 883	—	32 078	1 501	2 510
To local governments .....	712	206	—	78 595	390	22 856	722	5 406
Current operation .....	28 449	30 779	539	354 433	311 719	1 575 762	417 915	404 571
Capital outlay .....	2 142	4 970	—	143 640	60 026	186 102	51 020	55 782
Construction .....	—	4 161	—	108 879	36 887	132 859	43 082	39 046
Assistance and subsidies .....	—	—	—	8 426	448	8 116	770	1 315
Interest on debt .....	5 755	1 347	—	25 498	43 527	118 814	22 187	22 497
Insurance benefits and repayments .....	—	—	—	20 432	—	74 349	—	—
Exhibit—Salaries and wages .....	14 967	14 501	363	207 500	196 377	1 029 902	200 608	250 682
General expenditure .....	37 058	37 440	539	558 206	402 038	1 851 183	477 536	461 951
Current expenditure .....	34 916	32 470	539	452 063	348 463	1 704 720	426 516	406 198
Intergovernmental expenditure .....	712	344	—	86 478	390	54 934	2 223	7 916
Capital outlay .....	2 142	4 970	—	106 143	53 575	146 463	51 020	55 753
General expenditure by function:								
Education services:								
Education .....	—	—	—	141 735	204 559	849 263	236 227	254 847
Elementary and secondary education .....	—	—	—	141 735	204 559	849 263	236 227	254 847
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	2 028	—	15 781	6 398	23 339	6 797	10 575
Social services and income maintenance:								
Public welfare .....	54	9 550	—	35 396	18 373	89 607	15 455	12 996
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	5 754	1 815	—	11 133	13 842	76 535	18 820	14 896
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	2 269	2 241	—	23 620	1 631	61 714	24 572	17 391
Capital outlay .....	98	—	—	9 745	1 081	29 093	7 918	14 445
Air transportation .....	—	—	—	—	9 593	—	—	—
Parking facilities .....	—	—	—	2 454	—	—	—	—
Other .....	—	—	—	66 869	—	16 174	1 380	1 178
Public safety:								
Police protection .....	4 574	2 882	95	26 746	20 157	73 366	33 046	24 621
Fire protection .....	332	206	—	21 293	17 788	69 669	22 576	17 576
Correction .....	2 202	1 713	—	53 652	7 430	22 455	15 405	13 915
Protective inspection and regulation .....	—	—	—	2 468	1 811	7 016	2 345	6 130
Environment and housing:								
Natural resources .....	219	523	—	2 437	2 144	11 530	294	923
Sewerage .....	—	—	—	18 495	12 862	78 057	19 552	378
Capital outlay .....	—	—	—	7 269	5 938	14 331	—	3
Solid waste management .....	—	1 457	—	8 507	3 747	71 585	8 956	3 664
Parks and recreation .....	159	938	—	17 274	4 228	41 731	10 492	11 989
Housing and community development .....	—	—	—	24 684	3 247	52 696	101	759
Government administration:								
Financial administration .....	5 544	3 850	5	10 047	12 383	26 491	9 726	6 970
Judicial and legal .....	1 903	1 044	192	4 620	3 112	22 812	5 883	7 365
General public buildings .....	3 900	60	—	18 392	3 630	46 807	6 657	10 816
Other .....	1 742	1 060	247	7 702	3 559	20 376	8 022	7 401
Interest on general debt .....	5 755	1 347	—	17 594	41 505	97 044	18 713	20 356
General expenditure, n.e.c. ....	2 651	6 726	—	27 307	10 039	92 916	12 517	17 205
Utility and liquor store expenditure .....	—	—	—	60 269	14 072	92 545	16 579	30 130
Insurance trust expenditure .....	—	—	—	20 432	—	74 349	—	—
<b>Debt outstanding</b> .....	<b>55 222</b>	<b>19 100</b>	<b>—</b>	<b>364 309</b>	<b>523 455</b>	<b>1 926 906</b>	<b>291 641</b>	<b>314 657</b>
Long-term debt outstanding .....	55 222	19 100	—	364 309	508 455	1 926 906	291 641	314 657
Education .....	—	—	—	37 419	110 798	433 470	88 296	114 924
Public debt for private purposes .....	44 907	—	—	12 485	233 427	498 429	97 534	84 894
Utility .....	—	—	—	107 091	29 868	391 939	45 552	38 605
Other and unallocable .....	10 315	19 100	—	207 314	134 362	603 068	60 259	76 234
Long-term debt issued .....	—	—	—	131 085	142 219	265 331	124 584	96 674
Long-term debt retired .....	20 273	14 325	—	46 469	107 494	75 664	24 487	17 335
<b>Cash and security holdings</b> .....	<b>46 124</b>	<b>4 461</b>	<b>416</b>	<b>647 973</b>	<b>414 382</b>	<b>3 048 897</b>	<b>249 387</b>	<b>286 309</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	19 603	—	63 403	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Washington						
	Benton	Clark	King	Kitsap	Pierce	Snohomish	Spokane
	404	405	406	407	408	409	410
Population, 1990 .....	112 560	238 053	1 507 319	189 731	586 203	465 642	361 364
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>24 216</b>	<b>83 567</b>	<b>701 129</b>	<b>65 420</b>	<b>211 670</b>	<b>156 660</b>	<b>124 330</b>
General revenue .....	24 216	83 522	701 129	65 420	211 670	156 660	124 330
Intergovernmental revenue .....	10 723	22 775	178 526	21 577	69 988	34 658	41 518
From Federal Government .....	15	1 030	13 304	20	7 652	2 137	10 999
From State governments .....	8 466	20 210	117 896	19 631	52 140	30 894	23 729
From local governments .....	2 242	1 538	47 326	1 926	10 196	1 627	6 790
General revenue from own sources .....	13 493	60 744	522 603	43 843	141 682	122 002	82 812
Taxes .....	10 655	45 046	339 026	29 417	90 870	70 988	53 443
Property .....	7 132	27 087	231 206	15 228	55 194	41 455	30 467
General sales .....	2 950	13 004	64 819	8 842	20 701	15 531	16 932
Selective sales .....	—	1 500	23 369	2 310	5 904	5 500	2 122
Income .....	—	—	—	—	—	—	—
Other .....	573	3 455	19 632	3 037	9 071	8 502	3 922
Current charges .....	783	8 130	121 202	7 677	28 919	37 351	18 612
Miscellaneous revenue .....	2 055	7 568	62 375	6 749	21 893	13 663	10 757
Utility and liquor store revenue .....	—	45	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>23 231</b>	<b>82 924</b>	<b>717 067</b>	<b>55 361</b>	<b>217 946</b>	<b>180 555</b>	<b>120 401</b>
By character and object:							
Intergovernmental .....	—	1 313	46 511	—	561	—	—
To State governments .....	—	—	375	—	102	—	—
To local governments .....	—	1 313	46 136	—	324	—	—
Current operation .....	22 193	65 433	498 808	46 277	180 522	123 142	96 252
Capital outlay .....	866	14 051	118 100	7 355	30 853	54 184	19 749
Construction .....	866	14 051	79 001	7 355	25 845	54 184	19 749
Assistance and subsidies .....	—	—	320	—	—	—	—
Interest on debt .....	172	2 127	53 328	1 729	6 010	3 229	4 400
Insurance benefits and repayments .....	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	11 143	29 487	249 550	21 347	78 472	66 116	45 907
General expenditure .....	23 231	82 323	717 067	55 361	217 946	178 330	120 401
Current expenditure .....	22 365	68 272	598 967	48 006	187 093	124 146	100 652
Intergovernmental expenditure .....	—	1 313	46 511	—	561	—	—
Capital outlay .....	866	14 051	118 100	7 355	30 853	54 184	19 749
General expenditure by function:							
Education services:							
Education .....	—	97	458	4	—	8	—
Elementary and secondary education .....	—	97	458	4	—	8	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	11	—	—
Social services and income maintenance:							
Public welfare .....	—	1 190	758	7	2 413	5 702	4
Hospitals .....	—	—	4 287	—	—	—	—
Health .....	3 273	5 690	129 143	1 052	43 729	4 095	2 655
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	3 140	18 958	68 133	10 319	30 160	32 339	14 163
Capital outlay .....	3	7 349	35 309	1 860	8 819	18 648	193
Air transportation .....	—	—	4 800	—	107	6 072	10 130
Parking facilities .....	—	—	—	1	—	189	—
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	2 408	8 968	48 449	5 816	23 583	15 362	12 060
Fire protection .....	—	388	3 480	274	—	410	—
Correction .....	3 969	9 225	54 563	3 756	17 550	14 075	17 676
Protective inspection and regulation .....	—	2 051	24 061	—	2 872	3 705	1 933
Environment and housing:							
Natural resources .....	173	672	15 580	154	2 096	2 062	472
Sewerage .....	—	882	—	3 116	25 235	—	8 523
Capital outlay .....	—	23	—	—	17 405	—	7 351
Solid waste management .....	113	372	54 029	1 543	5 526	36 786	2 862
Parks and recreation .....	102	5 839	75 830	2 957	4 687	8 520	5 247
Housing and community development .....	287	37	6 714	—	2 932	403	1 752
Government administration:							
Financial administration .....	2 366	5 223	22 626	5 221	15 470	9 114	9 982
Judicial and legal .....	4 286	8 236	83 191	7 208	23 264	16 491	11 801
General public buildings .....	—	—	22 587	—	740	—	—
Other .....	1 388	4 260	19 577	4 568	5 821	9 002	2 645
Interest on general debt .....	172	2 127	53 328	1 729	6 010	3 229	4 400
General expenditure, n.e.c. .....	1 554	8 108	25 473	7 636	5 740	10 766	14 096
Utility and liquor store expenditure .....	—	601	—	—	—	2 225	—
Insurance trust expenditure .....	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>1 651</b>	<b>39 888</b>	<b>641 365</b>	<b>18 957</b>	<b>84 073</b>	<b>65 855</b>	<b>57 939</b>
Long-term debt outstanding .....	1 651	39 420	641 365	18 859	84 073	65 855	57 939
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—
Other and unallocable .....	1 651	39 420	641 365	18 859	84 073	65 855	57 939
Long-term debt issued .....	—	5 125	75 106	—	9 908	27 000	—
Long-term debt retired .....	674	1 777	34 639	5 421	6 010	3 673	8 835
<b>Cash and security holdings</b> .....	<b>14 438</b>	<b>24 003</b>	<b>569 668</b>	<b>39 100</b>	<b>87 550</b>	<b>73 135</b>	<b>35 315</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Washington—Con.			West Virginia		Wisconsin		
	Thurston	Whatcom	Yakima	Cabell	Kanawha	Brown	Dane	Kenosha
	411	412	413	414	415	416	417	418
Population, 1990 .....	161 238	127 780	188 823	96 827	207 619	194 594	367 085	128 181
Date of end of fiscal year .....	12/31	12/31	12/31	6/30	6/30	12/31	12/31	12/31
<b>Revenue</b> .....	<b>62 900</b>	<b>51 724</b>	<b>45 201</b>	<b>20 668</b>	<b>63 291</b>	<b>98 819</b>	<b>170 699</b>	<b>66 785</b>
General revenue .....	62 238	51 724	45 104	20 668	63 291	98 819	170 699	66 785
Intergovernmental revenue .....	20 789	13 319	17 147	4 439	3 635	45 557	77 974	37 886
From Federal Government .....	127	—	50	153	424	603	633	2 186
From State governments .....	18 284	12 155	14 599	4 052	2 828	41 656	72 649	34 100
From local governments .....	2 358	1 164	2 498	234	383	3 298	4 692	1 600
General revenue from own sources .....	41 469	38 405	27 957	16 229	59 656	53 262	92 725	28 899
Taxes .....	27 947	24 772	19 829	8 836	24 167	22 681	61 890	18 585
Property .....	18 316	15 182	13 275	8 407	23 420	22 284	48 493	14 942
General sales .....	4 790	6 686	4 518	—	—	—	12 167	3 402
Selective sales .....	964	64	311	196	149	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	3 877	2 840	1 725	233	598	397	1 230	241
Current charges .....	9 065	6 389	4 344	2 973	4 754	23 868	24 627	8 555
Miscellaneous revenue .....	4 457	7 244	3 784	4 420	30 735	6 713	6 208	1 759
Utility and liquor store revenue .....	662	—	97	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>63 034</b>	<b>53 454</b>	<b>45 475</b>	<b>19 646</b>	<b>62 698</b>	<b>108 754</b>	<b>168 515</b>	<b>65 738</b>
By character and object:								
Intergovernmental .....	—	—	—	491	4 378	1 079	5 473	—
To State governments .....	—	—	—	1	46	642	3 625	—
To local governments .....	—	—	—	490	4 332	437	1 848	—
Current operation .....	51 777	46 369	41 079	16 237	30 146	93 040	147 063	62 037
Capital outlay .....	10 892	6 274	3 799	456	1 151	11 231	7 941	2 084
Construction .....	10 892	6 274	3 799	102	210	11 231	6 368	2 084
Assistance and subsidies .....	—	—	—	—	—	855	6 008	661
Interest on debt .....	365	811	597	2 462	27 023	2 549	2 030	956
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	24 664	19 692	22 861	7 568	17 173	33 941	47 725	25 127
General expenditure .....	62 443	53 454	45 149	19 646	62 698	108 754	168 515	65 738
Current expenditure .....	51 588	47 180	41 550	19 190	61 547	97 523	160 574	63 654
Intergovernmental expenditure .....	—	—	—	491	4 378	1 079	5 473	—
Capital outlay .....	10 855	6 274	3 599	456	1 151	11 231	7 941	2 084
General expenditure by function:								
Education services:								
Education .....	—	164	4	—	—	3 270	10	—
Elementary and secondary education .....	—	164	4	—	—	3 270	10	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	2 225	3 834	3 969	1 459	604
Social services and income maintenance:								
Public welfare .....	—	—	201	—	—	25 236	70 936	23 003
Hospitals .....	—	11	—	—	—	—	—	—
Health .....	5 369	5 064	988	6 857	7 379	21 734	12 850	7 847
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	9 996	12 528	6 183	—	—	12 921	13 028	5 298
Capital outlay .....	1 058	3 351	—	—	—	5 443	5 642	1 588
Air transportation .....	—	—	94	—	—	2 474	3 670	—
Parking facilities .....	—	—	6	—	—	—	212	—
Other .....	—	—	—	490	3 775	1 417	—	—
Public safety:								
Police protection .....	8 315	4 172	5 204	952	2 566	7 840	13 614	7 668
Fire protection .....	—	—	—	19	27	—	—	—
Correction .....	1 938	3 969	8 865	1 521	2 621	2 890	8 912	2 825
Protective inspection and regulation .....	—	1 124	520	—	—	—	269	—
Environment and housing:								
Natural resources .....	2 471	1 457	488	125	111	1 416	1 889	788
Sewerage .....	60	—	—	—	—	—	132	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	8 981	2 384	2 305	—	—	3 113	3 821	—
Parks and recreation .....	1 088	4 240	1 031	175	1 411	3 004	6 393	2 434
Housing and community development .....	1 420	—	—	679	239	—	148	—
Government administration:								
Financial administration .....	5 837	3 642	3 685	749	3 156	2 524	2 633	2 392
Judicial and legal .....	4 002	5 196	7 753	934	2 644	3 592	10 880	3 977
General public buildings .....	—	—	—	460	1 338	5 746	3 544	1 032
Other .....	4 332	2 043	1 485	1 297	2 061	1 640	4 837	2 153
Interest on general debt .....	365	811	597	2 462	27 023	2 549	2 030	956
General expenditure, n.e.c. .....	8 269	6 649	5 740	701	4 513	3 419	7 248	4 761
Utility and liquor store expenditure .....	591	—	326	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>23 045</b>	<b>21 486</b>	<b>11 300</b>	<b>32 483</b>	<b>367 913</b>	<b>36 615</b>	<b>30 658</b>	<b>18 661</b>
Long-term debt outstanding .....	23 045	21 003	11 111	32 483	367 913	36 615	30 658	18 661
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	31 985	367 913	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	23 045	21 003	11 111	498	—	36 615	30 658	18 661
Long-term debt issued .....	8 820	12 889	6 100	—	10 615	5 585	7 770	4 600
Long-term debt retired .....	2 365	7 614	1 437	8	16 987	2 307	3 891	1 547
<b>Cash and security holdings</b> .....	<b>20 806</b>	<b>35 723</b>	<b>19 090</b>	<b>34 833</b>	<b>373 064</b>	<b>44 237</b>	<b>30 642</b>	<b>4 038</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 5. **Finances of Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Wisconsin—Con.							
	Marathon	Milwaukee	Outagamie	Racine	Rock	Sheboygan	Waukesha	Winnebago
	419	420	421	422	423	424	425	426
Population, 1990 .....	115 400	959 275	140 510	175 034	139 510	103 877	304 715	140 320
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>80 741</b>	<b>962 438</b>	<b>70 480</b>	<b>83 889</b>	<b>86 559</b>	<b>72 165</b>	<b>103 207</b>	<b>73 026</b>
General revenue .....	80 741	844 497	70 480	83 889	86 559	72 165	103 207	73 026
Intergovernmental revenue .....	33 466	407 950	28 416	48 431	48 395	27 492	42 182	29 381
From Federal Government .....	1 714	33 274	410	3 727	2 588	157	1 879	—
From State governments .....	29 300	353 531	24 945	43 407	43 271	25 840	38 199	26 632
From local governments .....	2 452	21 145	3 061	1 297	2 536	1 495	2 104	2 749
General revenue from own sources .....	47 275	436 547	42 064	35 458	38 164	44 673	61 025	43 645
Taxes .....	20 394	158 260	20 281	21 668	16 391	17 690	43 673	18 733
Property .....	15 601	131 148	19 746	21 335	16 127	17 525	42 457	18 483
General sales .....	4 560	26 077	—	1	—	—	1	—
Selective sales .....	—	—	104	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	233	1 035	431	332	264	165	1 215	250
Current charges .....	20 908	250 565	16 905	10 793	19 005	24 218	10 728	21 599
Miscellaneous revenue .....	5 973	27 722	4 878	2 997	2 768	2 765	6 624	3 313
Utility and liquor store revenue .....	—	31 174	—	—	—	—	—	—
Insurance trust revenue .....	—	86 767	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>82 099</b>	<b>943 869</b>	<b>83 631</b>	<b>81 152</b>	<b>78 690</b>	<b>68 486</b>	<b>105 424</b>	<b>74 943</b>
By character and object:								
Intergovernmental .....	—	—	—	—	712	—	—	2 390
To State governments .....	—	—	—	—	—	—	—	875
To local governments .....	—	—	—	—	712	—	—	1 515
Current operation .....	73 510	689 323	52 654	73 612	70 475	62 059	74 019	62 690
Capital outlay .....	6 300	168 521	22 287	4 165	3 889	4 858	19 009	7 229
Construction .....	5 797	139 386	19 197	4 165	3 028	4 416	17 779	4 983
Assistance and subsidies .....	601	12 209	4 030	1 500	2 548	629	9 958	1 421
Interest on debt .....	1 688	24 742	4 660	1 875	1 066	940	2 438	1 213
Insurance benefits and repayments .....	—	49 074	—	—	—	—	—	—
Exhibit—Salaries and wages .....	33 520	277 091	18 725	29 413	27 510	27 985	35 235	23 169
General expenditure .....	82 099	821 567	83 631	81 152	78 690	68 486	105 424	74 943
Current expenditure .....	75 799	676 219	61 344	76 987	74 801	63 628	86 415	67 714
Intergovernmental expenditure .....	—	—	—	—	712	—	—	2 390
Capital outlay .....	6 300	145 348	22 287	4 165	3 889	4 858	19 009	7 229
General expenditure by function:								
Education services:								
Education .....	3 034	—	2 591	6 304	273	3 563	—	2 446
Elementary and secondary education .....	3 034	—	2 591	6 304	273	3 563	—	2 446
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	2 239	—	622	358	736	1 265	1 640	793
Social services and income maintenance:								
Public welfare .....	8 987	164 587	17 767	25 305	34 820	30 671	13 877	25 177
Hospitals .....	26 782	257 611	—	—	—	—	—	—
Health .....	4 547	19 008	11 867	11 579	12 534	10 048	18 740	13 064
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	10 218	18 991	12 030	4 872	7 637	8 284	14 437	8 347
Capital outlay .....	3 927	10 376	6 651	2 198	2 442	3 546	7 430	2 135
Air transportation .....	1 345	25 926	1 269	—	265	228	384	1 363
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	4 580	12 050	6 478	7 409	5 277	4 884	10 500	5 735
Fire protection .....	—	—	—	—	—	—	—	—
Correction .....	1 412	96 103	7 708	5 176	4 673	1 274	13 070	1 552
Protective inspection and regulation .....	—	—	—	—	—	—	—	114
Environment and housing:								
Natural resources .....	700	501	1 111	1 213	1 022	622	1 486	1 039
Sewerage .....	—	—	—	—	—	—	—	51
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	1 926	37	2 409	—	—	92	457	4 618
Parks and recreation .....	1 611	93 085	738	2 313	378	344	5 994	1 194
Housing and community development .....	119	7 483	707	2 533	67	—	—	1
Government administration:								
Financial administration .....	2 225	7 538	1 003	1 299	1 760	1 171	2 087	1 483
Judicial and legal .....	1 841	43 446	2 769	3 897	3 933	1 968	8 371	2 904
General public buildings .....	2 121	2 883	5 555	2 430	2 084	829	2 806	1 411
Other .....	2 462	11 651	2 120	2 027	1 244	933	5 663	1 407
Interest on general debt .....	1 688	24 742	4 660	1 875	1 066	940	2 438	1 213
General expenditure, n.e.c. .....	4 282	35 925	2 227	2 562	921	1 370	3 474	1 031
Utility and liquor store expenditure .....	—	73 228	—	—	—	—	—	—
Insurance trust expenditure .....	—	49 074	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>20 310</b>	<b>353 745</b>	<b>56 221</b>	<b>24 317</b>	<b>17 660</b>	<b>19 545</b>	<b>42 152</b>	<b>17 318</b>
Long-term debt outstanding .....	20 310	333 745	56 221	24 317	17 660	19 545	42 152	17 318
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	20 310	333 745	56 221	24 317	17 660	19 545	42 152	17 318
Long-term debt issued .....	17	51 150	3 019	2 455	5 000	7 850	12 300	5 320
Long-term debt retired .....	1 821	32 240	6 340	2 140	2 220	1 885	3 688	5 465
<b>Cash and security holdings</b> .....	<b>30 157</b>	<b>796 337</b>	<b>38 591</b>	<b>36 213</b>	<b>15 089</b>	<b>17 319</b>	<b>70 044</b>	<b>25 009</b>
Exhibit—County contribution to own retirement systems .....	—	19 267	—	—	—	—	—	—

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

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92**

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

Item	Alabama							
	Calhoun	Etowah	Jefferson	Madison	Mobile	Montgomery	Morgan	Tuscaloosa
	1	2	3	4	5	6	7	8
Population, 1990 .....	116 034	99 840	651 525	238 912	378 643	209 085	100 043	150 522
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>110.42</b>	<b>152.34</b>	<b>510.70</b>	<b>202.80</b>	<b>256.78</b>	<b>229.33</b>	<b>112.94</b>	<b>255.88</b>
General revenue .....	110.42	152.34	469.76	194.98	256.78	219.39	112.94	255.88
Intergovernmental revenue .....	44.22	44.58	114.65	25.27	52.42	42.40	46.99	74.42
From Federal Government .....	—	2.80	8.80	5.14	3.99	40	—	.99
From State governments .....	42.57	41.44	97.60	19.03	46.80	31.10	46.99	64.59
From local governments .....	1.65	.34	8.25	1.10	1.64	10.90	—	8.84
General revenue from own sources .....	66.20	107.76	355.11	169.72	204.36	176.99	65.95	181.46
Taxes .....	42.60	80.25	239.47	134.52	159.74	161.83	47.52	144.01
Property .....	21.05	49.53	72.37	51.70	75.34	38.75	44.90	46.07
General sales .....	12.17	—	79.38	38.63	73.67	108.09	—	72.83
Selective sales .....	4.24	24.43	27.65	30.18	6.50	7.48	—	21.03
Income .....	—	—	—	—	—	—	—	—
Other .....	5.14	6.29	60.07	14.02	4.23	7.50	2.62	4.08
Current charges .....	14.78	20.35	90.39	28.40	27.29	3.41	12.17	24.55
Miscellaneous revenue .....	8.82	7.16	25.25	6.80	17.33	11.75	6.26	12.90
Utility and liquor store revenue .....	—	—	—	7.82	—	—	—	—
Insurance trust revenue .....	—	—	40.94	—	—	9.94	—	—
<b>Expenditure</b> .....	<b>107.04</b>	<b>152.66</b>	<b>489.68</b>	<b>206.20</b>	<b>245.13</b>	<b>268.25</b>	<b>116.57</b>	<b>272.54</b>
By character and object:								
Intergovernmental .....	4.83	16.70	42.23	36.81	11.00	47.11	1.00	65.70
To State governments .....	—	—	.21	—	3.73	—	—	.08
To local governments .....	4.83	16.70	42.02	36.81	7.27	47.11	1.00	65.62
Current operation .....	90.18	125.45	365.49	147.07	165.31	132.64	108.58	165.42
Capital outlay .....	6.24	—	62.53	18.11	58.07	70.48	6.76	33.58
Construction .....	—	—	34.90	13.41	54.74	57.73	2.84	9.75
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	5.79	10.52	10.64	4.21	10.75	9.80	.23	7.85
Insurance benefits and repayments .....	—	—	8.80	—	—	8.22	—	—
Exhibit—Salaries and wages .....	35.14	67.88	156.82	47.59	75.78	66.48	51.38	69.47
General expenditure .....	107.04	152.66	480.88	184.28	245.13	260.03	116.57	272.54
Current expenditure .....	100.80	152.66	418.35	179.65	187.07	189.55	109.81	238.97
Intergovernmental expenditure .....	4.83	16.70	42.23	36.81	11.00	47.11	1.00	65.70
Capital outlay .....	6.24	—	62.53	4.63	58.07	70.48	6.76	33.58
General expenditure by function:								
Education services:								
Education .....	.59	—	1.65	36.18	5.89	44.10	—	.86
Elementary and secondary education .....	.59	—	1.65	36.18	5.89	44.10	—	.86
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	.72	—	—	.87	.34	3.43	—	4.20
Social services and income maintenance:								
Public welfare .....	—	8.84	50.79	.44	7.11	3.28	4.45	.24
Hospitals .....	—	—	77.12	1.26	—	—	—	—
Health .....	15.60	17.94	82.83	9.92	32.84	15.31	3.27	10.06
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	28.25	38.55	45.49	30.25	38.85	43.31	36.72	62.27
Capital outlay .....	—	—	14.14	1.45	10.19	24.87	—	20.07
Air transportation .....	—	—	—	.10	—	—	—	—
Parking facilities .....	—	—	.24	—	—	—	—	—
Other .....	—	—	4.68	—	—	—	—	.37
Public safety:								
Police protection .....	8.53	13.75	23.99	25.57	22.82	20.27	27.33	18.04
Fire protection .....	—	—	—	1.46	—	—	—	.22
Correction .....	7.15	7.47	20.97	6.97	30.86	45.51	—	25.53
Protective inspection and regulation .....	—	—	2.13	—	.63	.01	—	—
Environment and housing:								
Natural resources .....	.73	.09	—	.72	.26	.88	—	.30
Sewerage .....	—	—	48.15	—	—	2.62	—	—
Capital outlay .....	—	—	24.38	—	—	2.62	—	—
Solid waste management .....	1.49	6.97	7.62	10.43	2.44	.56	.14	5.53
Parks and recreation .....	.51	—	23.26	5.04	3.93	5.99	2.98	16.44
Housing and community development .....	—	—	4.05	—	—	—	—	8.88
Government administration:								
Financial administration .....	9.94	9.59	22.20	7.50	23.31	20.56	7.52	21.80
Judicial and legal .....	3.77	9.32	14.61	11.23	12.90	10.72	—	11.50
General public buildings .....	1.83	3.41	—	4.54	5.16	24.19	—	—
Other .....	2.65	9.83	6.91	6.10	2.60	4.03	7.52	8.44
Interest on general debt .....	5.79	10.52	10.64	3.55	10.75	9.80	.23	7.85
General expenditure, n.e.c. .....	19.48	16.39	33.55	22.15	44.46	5.48	26.42	70.02
Utility and liquor store expenditure .....	—	—	—	21.92	—	—	—	—
Insurance trust expenditure .....	—	—	8.80	—	—	8.22	—	—
<b>Debt outstanding</b> .....	<b>79.63</b>	<b>90.91</b>	<b>305.60</b>	<b>61.75</b>	<b>114.56</b>	<b>189.61</b>	<b>17.59</b>	<b>42.09</b>
Long-term debt outstanding .....	79.63	90.91	305.60	61.75	114.56	189.61	17.59	42.09
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	35.31	41.61	—	—
Utility .....	—	—	—	4.63	—	—	—	—
Other and unallocable .....	79.63	90.91	305.60	57.13	79.25	148.00	17.59	42.09
Long-term debt issued .....	—	25.36	59.48	2.88	30.50	60.79	—	13.29
Long-term debt retired .....	2.33	45.98	8.33	4.91	63.65	9.75	1.50	5.55
<b>Cash and security holdings</b> .....	<b>57.95</b>	<b>56.20</b>	<b>532.24</b>	<b>18.48</b>	<b>167.75</b>	<b>268.36</b>	<b>40.65</b>	<b>40.23</b>
Exhibit—County contribution to own retirement systems .....	—	—	7.94	—	—	5.41	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Arizona						Arkansas		
	Cochise	Mancopa	Pima	Pinal	Yavapai	Yuma	Pulaski	Sebastian	Washington
	9	10	11	12	13	14	15	16	17
Population, 1990 .....	97 624	2 122 101	666 880	116 379	107 714	106 895	349 660	99 590	113 409
Date of end of fiscal year .....	6/30	6/30	12/31	12/31	6/30	6/30	6/30	12/31	12/31
<b>Revenue</b> .....	<b>(NA)</b>	<b>519.20</b>	<b>766.94</b>	<b>612.19</b>	<b>402.52</b>	<b>431.98</b>	<b>338.29</b>	<b>(NA)</b>	<b>199.59</b>
General revenue .....	(NA)	519.20	766.94	612.19	402.52	431.98	338.29	(NA)	199.59
Intergovernmental revenue .....	(NA)	234.92	242.89	193.44	161.80	237.11	32.47	(NA)	26.49
From Federal Government .....	(NA)	12.37	4.47	3.34	16.59	22.83	.10	(NA)	.05
From State governments .....	(NA)	214.22	233.51	170.25	141.73	214.29	30.99	(NA)	26.44
From local governments .....	(NA)	8.34	4.91	19.84	3.48	—	1.39	(NA)	—
General revenue from own sources .....	(NA)	284.28	524.05	418.75	240.72	194.86	305.81	(NA)	173.10
Taxes .....	(NA)	134.60	256.67	262.92	180.54	138.88	221.92	(NA)	144.30
Property .....	(NA)	129.89	250.78	256.09	167.75	132.27	112.31	(NA)	46.29
General sales .....	(NA)	—	—	—	—	—	109.01	(NA)	97.96
Selective sales .....	(NA)	—	—	—	.97	—	—	(NA)	—
Income .....	(NA)	—	—	—	—	—	—	(NA)	—
Other .....	(NA)	4.70	5.88	6.82	11.83	6.61	.60	(NA)	.05
Current charges .....	(NA)	85.84	108.99	43.16	23.63	16.27	10.02	(NA)	12.60
Miscellaneous revenue .....	(NA)	63.85	158.40	112.67	36.55	39.71	73.87	(NA)	16.20
Utility and liquor store revenue .....	(NA)	—	—	—	—	—	—	(NA)	—
Insurance trust revenue .....	(NA)	—	—	—	—	—	—	(NA)	—
<b>Expenditure</b> .....	<b>(NA)</b>	<b>552.63</b>	<b>824.05</b>	<b>608.02</b>	<b>383.41</b>	<b>538.72</b>	<b>283.70</b>	<b>(NA)</b>	<b>194.55</b>
By character and object:									
Intergovernmental .....	(NA)	64.81	64.18	62.08	38.30	31.66	92.15	(NA)	71.00
To State governments .....	(NA)	64.20	52.46	57.85	38.30	12.10	—	(NA)	.72
To local governments .....	(NA)	.61	11.72	4.23	—	19.56	92.15	(NA)	70.28
Current operation .....	(NA)	383.57	509.57	463.41	321.91	254.27	111.10	(NA)	110.61
Capital outlay .....	(NA)	53.60	94.05	.31	12.24	236.77	16.89	(NA)	10.30
Construction .....	(NA)	42.48	56.54	.14	—	202.43	10.89	(NA)	5.03
Assistance and subsidies .....	(NA)	—	—	—	—	—	—	(NA)	—
Interest on debt .....	(NA)	50.65	156.25	82.22	10.97	16.02	63.55	(NA)	2.65
Insurance benefits and repayments .....	(NA)	—	—	—	—	—	—	(NA)	—
Exhibit—Salaries and wages .....	(NA)	165.37	218.56	196.80	179.68	105.42	59.74	(NA)	42.88
General expenditure .....	(NA)	552.63	824.05	608.02	383.41	538.72	283.70	(NA)	194.55
Current expenditure .....	(NA)	499.03	730.00	607.71	371.18	301.94	266.80	(NA)	184.25
Intergovernmental expenditure .....	(NA)	64.81	64.18	62.08	38.30	31.66	92.15	(NA)	71.00
Capital outlay .....	(NA)	53.60	94.05	.31	12.24	236.77	16.89	(NA)	10.30
General expenditure by function:									
Education services:									
Elementary and secondary education .....	(NA)	4.55	6.28	5.06	6.22	1.48	—	(NA)	—
Higher education .....	(NA)	4.55	6.28	5.06	6.22	1.48	—	(NA)	—
Libraries .....	(NA)	—	—	—	—	—	—	(NA)	—
Libraries .....	(NA)	2.66	8.88	2.47	7.17	.64	8.10	(NA)	5.60
Social services and income maintenance:									
Public welfare .....	(NA)	153.40	166.91	99.17	50.85	58.08	—	(NA)	1.19
Hospitals .....	(NA)	81.22	79.07	—	1.51	—	—	(NA)	—
Health .....	(NA)	35.48	22.34	47.65	17.55	22.71	12.25	(NA)	11.10
Other .....	(NA)	—	—	—	—	—	—	(NA)	—
Transportation:									
Highways .....	(NA)	31.57	41.35	94.01	76.39	79.11	17.37	(NA)	27.95
Capital outlay .....	(NA)	15.20	15.68	—	4.63	34.59	5.57	(NA)	.13
Air transportation .....	(NA)	—	3.65	—	—	—	—	(NA)	—
Parking facilities .....	(NA)	—	—	—	—	—	—	(NA)	—
Other .....	(NA)	—	1.05	—	—	—	—	(NA)	—
Public safety:									
Police protection .....	(NA)	18.77	42.74	43.75	24.95	21.43	14.52	(NA)	12.01
Fire protection .....	(NA)	.16	—	3.94	—	—	—	(NA)	2.20
Correction .....	(NA)	49.64	48.76	33.13	44.91	227.77	23.61	(NA)	11.44
Protective inspection and regulation .....	(NA)	.31	3.10	2.21	3.52	—	—	(NA)	—
Environment and housing:									
Natural resources .....	(NA)	22.05	29.48	8.92	6.07	.14	.21	(NA)	.33
Sewerage .....	(NA)	.02	41.21	—	2.94	—	—	(NA)	—
Capital outlay .....	(NA)	—	9.57	—	1.23	—	—	(NA)	—
Solid waste management .....	(NA)	2.44	4.43	6.45	13.17	3.64	2.55	(NA)	.76
Parks and recreation .....	(NA)	7.91	14.72	—	.82	3.03	—	(NA)	—
Housing and community development .....	(NA)	7.38	3.29	22.48	—	16.99	2.91	(NA)	—
Government administration:									
Financial administration .....	(NA)	14.37	22.10	18.16	23.07	13.47	6.13	(NA)	12.86
Judicial and legal .....	(NA)	51.29	67.99	55.75	32.36	30.40	24.05	(NA)	10.41
General public buildings .....	(NA)	—	19.39	19.01	13.61	1.46	3.85	(NA)	8.47
Other .....	(NA)	6.24	10.93	11.89	12.20	10.34	4.96	(NA)	6.03
Interest on general debt .....	(NA)	50.65	156.25	82.22	10.97	16.02	63.55	(NA)	2.65
General expenditure, n.e.c. .....	(NA)	12.53	30.13	51.75	35.14	32.02	99.63	(NA)	81.55
Utility and liquor store expenditure .....	(NA)	—	—	—	—	—	—	(NA)	—
Insurance trust expenditure .....	(NA)	—	—	—	—	—	—	(NA)	—
<b>Debt outstanding</b> .....	<b>(NA)</b>	<b>612.75</b>	<b>1 729.14</b>	<b>891.79</b>	<b>115.49</b>	<b>143.98</b>	<b>707.52</b>	<b>(NA)</b>	<b>35.45</b>
Long-term debt outstanding .....	(NA)	612.75	1 726.58	891.79	115.49	143.98	707.52	(NA)	35.45
Education .....	(NA)	—	—	—	—	—	—	(NA)	—
Public debt for private purposes .....	(NA)	525.71	1 195.12	812.55	115.49	95.37	706.89	(NA)	—
Utility .....	(NA)	—	—	—	—	—	—	(NA)	—
Other and unallocable .....	(NA)	87.04	531.47	79.24	—	48.61	.63	(NA)	35.45
Long-term debt issued .....	(NA)	58.39	1 004.61	—	—	—	—	(NA)	—
Long-term debt retired .....	(NA)	75.44	1 304.33	144.53	21.68	8.63	86.62	(NA)	2.91
<b>Cash and security holdings</b> .....	<b>(NA)</b>	<b>605.81</b>	<b>1 429.63</b>	<b>902.83</b>	<b>184.71</b>	<b>87.15</b>	<b>850.01</b>	<b>(NA)</b>	<b>34.91</b>
Exhibit—County contribution to own retirement systems .....	(NA)	—	—	—	—	—	—	(NA)	—

See footnotes at end of table.



Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	California								
	Alameda	Butte	Contra Costa	El Dorado	Fresno	Humboldt	Imperial	Kern	Kings
	18	19	20	21	22	23	24	25	26
Population, 1990 .....	1 279 182	182 120	803 732	125 995	667 490	119 118	109 303	543 477	101 469
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 120.49</b>	<b>1 017.88</b>	<b>1 184.13</b>	<b>951.51</b>	<b>1 364.15</b>	<b>972.47</b>	<b>1 154.92</b>	<b>1 482.56</b>	<b>973.53</b>
General revenue .....	1 030.16	1 016.84	1 080.90	951.51	1 252.08	972.47	1 104.54	1 371.14	973.53
Intergovernmental revenue .....	642.19	766.66	569.85	502.69	904.60	681.65	766.68	811.01	661.91
From Federal Government .....	4.49	16.29	16.57	56.87	9.80	14.87	42.64	7.51	.56
From State governments .....	623.35	739.45	511.47	439.25	884.17	665.40	721.46	767.34	649.01
From local governments .....	14.35	10.93	41.82	6.57	10.62	1.39	2.57	36.15	12.34
General revenue from own sources .....	387.97	250.18	511.04	448.82	347.48	290.82	337.87	560.13	311.62
Taxes .....	243.43	151.20	321.31	335.72	177.00	189.21	217.12	327.71	234.95
Property .....	226.41	117.01	292.08	261.11	150.26	157.37	176.00	274.62	154.14
General sales .....	10.20	16.61	9.66	32.06	12.37	15.57	13.61	33.93	12.29
Selective sales .....	.72	4.66	2.30	8.75	3.55	8.24	1.87	6.56	5.94
Income .....	—	—	—	—	—	—	—	—	—
Other .....	6.10	12.93	17.26	33.79	10.82	8.02	25.64	12.60	62.58
Current charges .....	74.44	59.98	96.35	81.92	91.65	66.77	75.41	166.90	36.37
Miscellaneous revenue .....	70.09	39.01	93.38	31.18	78.82	34.85	45.33	65.52	40.31
Utility and liquor store revenue .....	—	1.04	—	—	.24	—	.82	—	—
Insurance trust revenue .....	90.33	—	103.23	—	111.84	—	49.55	111.42	—
<b>Expenditure</b> .....	<b>1 062.55</b>	<b>1 036.11</b>	<b>1 099.60</b>	<b>990.86</b>	<b>1 253.82</b>	<b>1 003.48</b>	<b>1 130.01</b>	<b>1 351.11</b>	<b>963.87</b>
By character and object:									
Intergovernmental .....	59.10	.63	31.39	1.04	64.90	1.29	1.20	24.69	—
To State governments .....	57.12	—	29.25	—	50.32	—	—	—	—
To local governments .....	1.98	.63	2.15	1.04	14.58	1.29	1.20	24.69	—
Current operation .....	662.81	713.34	751.83	819.80	637.68	695.16	707.24	911.21	685.16
Capital outlay .....	42.03	16.99	64.17	36.53	50.98	20.27	17.38	71.69	7.55
Construction .....	30.51	2.27	45.17	8.37	31.87	3.62	3.63	28.71	—
Assistance and subsidies .....	226.67	305.14	149.02	117.14	435.81	285.20	363.95	255.72	264.05
Interest on debt .....	26.70	.01	42.50	16.35	19.23	1.55	1.18	29.16	7.11
Insurance benefits and repayments .....	45.24	—	60.68	—	45.22	—	39.07	58.64	—
Exhibit—Salaries and wages .....	331.97	275.82	388.96	438.69	355.22	328.21	344.14	452.37	261.00
General expenditure .....	1 017.31	1 030.82	1 038.91	990.86	1 207.76	1 003.48	1 087.74	1 292.47	963.87
Current expenditure .....	975.28	1 013.83	974.74	954.33	1 156.88	983.21	1 070.35	1 220.78	956.32
Intergovernmental expenditure .....	59.10	.63	31.39	1.04	64.90	1.29	1.20	24.69	—
Capital outlay .....	42.03	16.99	64.17	36.53	50.88	20.27	17.38	71.69	7.55
General expenditure by function:									
Education services:									
Education .....	9.12	191.40	44.45	99.22	62.36	84.76	93.53	76.10	86.10
Elementary and secondary education .....	9.12	191.40	44.45	99.22	62.36	84.76	93.53	76.10	86.10
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	10.86	12.45	13.47	9.87	12.89	14.44	3.23	12.79	9.33
Social services and income maintenance:									
Public welfare .....	370.75	452.37	326.83	184.82	590.35	425.44	453.06	361.62	366.37
Hospitals .....	162.47	—	101.80	—	145.98	—	—	172.40	—
Health .....	92.71	75.65	78.42	108.93	93.99	96.90	91.52	79.82	111.46
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	29.31	50.97	46.08	118.27	35.32	70.35	52.07	41.41	38.93
Capital outlay .....	10.77	1.91	27.10	5.64	1.06	2.31	3.60	14.83	—
Air transportation .....	—	—	2.23	2.97	—	10.54	2.96	5.53	—
Parking facilities .....	.67	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	1.52	—
Public safety:									
Police protection .....	20.68	36.84	43.56	86.14	37.18	52.57	65.21	54.59	45.95
Fire protection .....	9.12	26.26	55.23	—	11	2.82	19.75	65.66	33.31
Correction .....	79.42	42.88	69.66	68.38	68.93	47.57	96.18	80.25	74.34
Protective inspection and regulation .....	1.26	14.37	4.52	15.23	—	10.55	21.16	8.79	13.00
Environment and housing:									
Natural resources .....	38.70	3.28	14.10	9.42	5.67	1.03	2.50	6.83	2.33
Sewerage .....	—	—	5.19	—	.84	—	.01	3.88	—
Capital outlay .....	—	—	1.07	—	.39	—	—	1.17	—
Solid waste management .....	—	8.59	3.66	—	2.07	6.60	14.04	26.21	—
Parks and recreation .....	11.32	.36	1.66	9.30	1.96	2.66	5.75	16.54	8.44
Housing and community development .....	2.94	—	19.26	—	6.36	—	—	13.91	—
Government administration:									
Financial administration .....	19.13	18.56	18.41	46.31	21.84	25.44	22.29	22.47	22.58
Judicial and legal .....	99.23	67.55	80.51	93.96	65.98	86.41	78.57	85.67	85.25
General public buildings .....	.70	—	3.61	—	10.30	—	—	23.57	—
Other .....	11.03	14.78	5.63	59.79	4.08	20.20	24.01	20.59	18.22
Interest on general debt .....	26.70	.01	42.50	16.35	19.09	1.55	1.18	29.16	7.11
General expenditure, n.e.c. ....	21.19	14.51	58.13	61.89	22.48	43.64	40.72	83.17	41.17
Utility and liquor store expenditure .....	—	5.29	—	—	.84	—	3.21	—	—
Insurance trust expenditure .....	45.24	—	60.68	—	45.22	—	39.07	58.64	—
<b>Debt outstanding</b> .....	<b>448.78</b>	<b>2.61</b>	<b>1 035.64</b>	<b>268.86</b>	<b>119.85</b>	<b>32.38</b>	<b>60.15</b>	<b>309.15</b>	<b>86.23</b>
Long-term debt outstanding .....	432.65	2.61	753.37	268.86	119.85	32.38	14.41	309.15	86.23
Education .....	—	—	5.30	—	—	—	—	—	—
Public debt for private purposes .....	160.20	—	358.57	—	106.15	—	—	17.11	—
Utility .....	—	—	1.61	—	—	—	—	—	—
Other and unallocable .....	272.45	2.61	389.50	268.86	12.08	32.38	14.41	292.04	86.23
Long-term debt issued .....	113.40	—	243.10	—	—	23.51	—	24.59	—
Long-term debt retired .....	10.46	2.82	91.95	3.65	16.62	10.07	2.97	11.51	4.97
<b>Cash and security holdings</b> .....	<b>1 271.00</b>	<b>63.12</b>	<b>1 869.16</b>	<b>369.06</b>	<b>1 183.38</b>	<b>152.30</b>	<b>1 549.66</b>	<b>1 227.65</b>	<b>102.80</b>
Exhibit—County contribution to own retirement systems .....	26.02	—	55.75	—	28.12	—	48.81	51.14	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	California—Con.							
	Los Angeles	Marin	Merced	Monterey	Napa	Orange	Placer	Riverside
	27	28	29	30	31	32	33	34
Population, 1990 .....	8 863 164	230 096	178 403	355 660	110 765	2 410 556	172 796	1 170 413
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 355.09</b>	<b>1 056.71</b>	<b>2 018.18</b>	<b>1 009.55</b>	<b>1 056.34</b>	<b>918.41</b>	<b>946.08</b>	<b>1 077.81</b>
General revenue .....	1 200.38	891.62	1 919.05	1 009.31	1 053.62	834.97	943.00	1 077.56
Intergovernmental revenue .....	767.08	406.03	937.81	432.42	546.84	376.49	469.30	617.69
From Federal Government .....	19.84	15.21	17.78	12.41	15.20	11.64	17.53	7.30
From State governments .....	720.68	387.16	916.73	412.21	521.46	340.95	436.24	567.18
From local governments .....	26.76	3.65	3.30	7.80	10.17	23.90	15.53	43.21
General revenue from own sources .....	433.30	485.59	981.23	576.89	506.78	458.48	473.70	459.88
Taxes .....	316.72	326.57	199.00	218.81	330.74	225.21	337.86	247.73
Property .....	300.81	293.14	171.05	173.65	260.36	212.37	256.82	213.15
General sales .....	4.04	9.56	13.69	12.01	27.60	4.86	36.86	16.87
Selective sales .....	5.45	4.20	6.61	21.40	27.86	1.13	21.75	3.46
Income .....	—	—	—	—	—	—	—	—
Other .....	6.42	19.67	7.65	11.74	6.85	6.85	22.44	14.25
Current charges .....	56.83	86.93	720.04	287.46	109.25	96.05	70.34	94.42
Miscellaneous revenue .....	59.76	72.10	62.19	70.62	66.79	137.22	65.50	117.73
Utility and liquor store revenue .....	2.04	—	1.15	.24	2.72	—	3.07	.25
Insurance trust revenue .....	152.66	165.09	97.98	—	—	83.43	—	—
<b>Expenditure</b> .....	<b>1 243.96</b>	<b>1 004.95</b>	<b>1 966.08</b>	<b>971.61</b>	<b>1 021.80</b>	<b>925.32</b>	<b>964.43</b>	<b>1 071.85</b>
By character and object:								
Intergovernmental .....	64.69	1.01	1.09	.59	.42	29.55	1.00	31.00
To State governments .....	56.14	—	—	—	—	9.12	—	19.88
To local governments .....	5.94	1.01	1.09	.59	.42	20.42	1.00	11.12
Current operation .....	735.88	771.51	1 427.85	804.30	831.91	500.41	755.91	714.98
Capital outlay .....	62.92	67.08	40.19	4.46	53.83	187.34	33.77	69.62
Construction .....	33.93	9.32	7.89	2.22	18.50	118.45	6.86	51.98
Assistance and subsidies .....	284.47	85.72	455.81	158.00	126.25	103.48	167.01	172.00
Interest on debt .....	30.53	6.38	—	4.26	9.39	78.42	6.74	84.25
Insurance benefits and repayments .....	65.47	73.26	41.14	—	—	26.13	—	—
Exhibit—Salaries and wages .....	365.68	370.66	463.43	270.90	301.02	265.26	437.24	348.84
General expenditure .....	1 175.67	931.70	1 920.99	969.46	1 012.51	899.20	955.99	1 071.59
Current expenditure .....	1 113.05	864.62	1 880.80	965.01	959.29	711.86	922.22	1 002.02
Intergovernmental expenditure .....	64.69	1.01	1.09	.59	.42	29.55	1.00	31.00
Capital outlay .....	62.62	67.08	40.19	4.46	53.22	187.34	33.77	69.56
General expenditure by function:								
Education services:								
Education .....	35.22	99.07	173.00	62.40	83.28	29.12	80.11	60.31
Elementary and secondary education .....	35.22	99.07	173.00	62.40	83.28	29.12	80.11	60.31
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	6.87	16.98	8.41	10.03	—	9.19	9.71	7.73
Social services and income maintenance:								
Public welfare .....	422.94	139.90	618.07	228.94	249.05	192.34	223.54	262.36
Hospitals .....	154.27	—	636.95	207.97	—	—	—	121.23
Health .....	91.19	151.99	110.40	84.95	132.55	78.18	98.20	65.75
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	20.60	24.68	37.63	32.24	32.78	36.82	88.32	43.06
Capital outlay .....	7.75	12	1.42	—	.29	20.80	6.37	18.85
Air transportation .....	.24	2.45	—	—	14.63	7.93	.04	1.80
Parking facilities .....	.77	—	—	—	—	—	—	—
Other .....	1.43	—	—	—	—	9.12	—	—
Public safety:								
Police protection .....	82.02	40.33	36.36	42.25	57.18	52.45	75.74	67.08
Fire protection .....	28.01	37.93	30.92	5.13	22.42	26.80	5.11	12.64
Correction .....	68.16	54.99	53.77	49.62	55.56	55.32	61.86	83.43
Protective inspection and regulation .....	.35	5.96	10.88	13.17	14.03	4.71	11.88	9.59
Environment and housing:								
Natural resources .....	28.48	18.22	3.71	23.93	35.40	49.52	.53	55.04
Sewerage .....	2.16	14.04	—	4.22	1.62	—	—	—
Capital outlay .....	.32	—	—	.29	.11	—	—	—
Solid waste management .....	1.49	—	15.47	2.43	—	26.79	4.17	19.62
Parks and recreation .....	17.53	24.06	9.23	10.30	.38	36.76	6.79	9.49
Housing and community development .....	15.05	1.54	—	1.10	—	5.74	—	14.63
Government administration:								
Financial administration .....	19.10	32.38	26.59	22.09	24.57	16.95	39.47	17.12
Judicial and legal .....	99.05	96.10	64.33	66.97	97.06	78.87	83.32	82.41
General public buildings .....	8.79	—	19.24	—	—	12.84	—	11.35
Other .....	5.96	29.11	19.80	28.79	30.94	8.65	42.42	16.95
Interest on general debt .....	30.49	6.38	—	4.26	9.39	78.42	6.74	84.25
General expenditure, n.e.c. ....	35.51	135.60	46.24	68.67	151.69	82.30	118.04	25.74
Utility and liquor store expenditure .....	2.83	—	3.95	2.15	9.29	—	8.44	.27
Insurance trust expenditure .....	65.47	73.26	41.14	—	—	26.13	—	—
<b>Debt outstanding</b> .....	<b>490.89</b>	<b>236.56</b>	<b>—</b>	<b>79.55</b>	<b>139.98</b>	<b>1 404.98</b>	<b>60.45</b>	<b>835.96</b>
Long-term debt outstanding .....	344.22	236.56	—	79.55	139.98	1 031.32	60.45	819.10
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	97.10	49.70	—	—	131.90	523.77	9.84	41.04
Utility .....	.35	—	—	—	—	—	—	—
Other and unallocable .....	246.76	186.87	—	79.55	8.08	507.55	50.61	778.06
Long-term debt issued .....	84.12	194.35	—	—	—	138.63	.02	26.32
Long-term debt retired .....	38.96	57.12	—	7.38	8.99	73.37	9.11	68.31
<b>Cash and security holdings</b> .....	<b>1 610.99</b>	<b>1 579.14</b>	<b>2 274.64</b>	<b>232.67</b>	<b>340.87</b>	<b>1 861.13</b>	<b>868.30</b>	<b>972.08</b>
Exhibit—County contribution to own retirement systems .....	43.85	65.94	30.71	—	—	38.73	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.

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

Item	California—Con.							
	Sacramento	San Bernardino	San Diego	San Joaquin	San Luis Obispo	San Mateo	Santa Barbara	Santa Clara
	35	36	37	38	39	40	41	42
Population, 1990 .....	1 041 219	1 418 380	2 498 016	480 628	217 162	649 623	369 608	1 497 577
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 431.22</b>	<b>1 213.40</b>	<b>851.26</b>	<b>1 459.76</b>	<b>1 083.01</b>	<b>885.16</b>	<b>1 258.11</b>	<b>1 127.87</b>
General revenue .....	1 343.77	1 145.39	812.57	1 360.10	1 001.11	797.05	1 099.97	1 110.56
Intergovernmental revenue .....	656.10	729.84	535.76	741.77	364.16	377.47	452.23	610.66
From Federal Government .....	11.07	24.98	19.18	14.94	10.19	3.88	3.45	28.30
From State governments .....	641.29	664.98	492.65	720.66	351.40	361.18	439.57	564.72
From local governments .....	3.74	39.68	23.94	6.17	2.56	12.41	9.22	17.64
General revenue from own sources .....	687.68	415.75	276.81	618.33	636.96	419.58	647.73	499.89
Taxes .....	336.70	205.59	176.97	223.42	338.56	267.94	304.50	332.53
Property .....	217.23	182.71	159.17	195.89	300.47	237.35	260.91	261.95
General sales .....	83.93	10.59	3.99	12.50	14.38	21.25	21.46	59.19
Selective sales .....	13.03	3.14	1.56	2.78	12.04	2.25	4.79	.78
Income .....	—	—	—	—	—	—	—	—
Other .....	22.52	9.15	12.25	12.24	11.67	7.10	17.34	10.60
Current charges .....	204.75	108.91	64.05	348.81	245.66	104.12	227.49	94.72
Miscellaneous revenue .....	146.22	101.25	35.78	46.09	52.73	47.51	115.74	72.65
Utility and liquor store revenue .....	2.90	3.04	.45	.13	1.57	2.15	21.38	13.01
Insurance trust revenue .....	84.54	64.97	38.24	99.52	80.32	85.97	136.77	4.30
<b>Expenditure</b> .....	<b>1 372.31</b>	<b>1 196.17</b>	<b>827.48</b>	<b>1 376.18</b>	<b>1 047.11</b>	<b>864.43</b>	<b>1 162.43</b>	<b>1 185.97</b>
By character and object:								
Intergovernmental .....	23.65	41.14	8.55	6.60	.05	27.63	37.15	47.68
To State governments .....	18.61	37.01	17.96	—	—	17.96	—	42.56
To local governments .....	5.04	4.13	6.56	6.60	.05	9.66	37.15	5.11
Current outlay .....	718.26	659.29	527.21	896.18	846.41	624.24	871.60	888.63
Capital outlay .....	118.61	111.88	47.91	8.34	24.05	79.60	51.69	91.48
Construction .....	93.86	48.31	35.20	1.50	9.96	68.96	5.18	77.66
Assistance and subsidies .....	385.40	287.70	206.52	399.78	136.16	78.71	128.94	139.38
Interest on debt .....	82.52	56.37	12.40	18.68	8.97	7.75	23.89	17.63
Insurance benefits and repayments .....	43.87	39.80	24.88	46.60	31.48	46.50	49.16	1.17
Exhibit—Salaries and wages .....	381.30	324.96	220.85	353.61	425.97	328.59	452.54	454.20
General expenditure .....	1 325.04	1 151.65	798.25	1 326.91	1 014.32	814.35	1 094.42	1 039.47
Current expenditure .....	1 207.37	1 040.31	752.18	1 318.57	990.27	734.89	1 042.88	986.35
Intergovernmental expenditure .....	23.65	41.14	8.55	6.60	.05	27.63	37.15	47.68
Capital outlay .....	117.68	111.33	46.07	8.34	24.05	79.46	51.55	53.12
General expenditure by function:								
Education services:								
Education .....	38.44	42.57	30.59	48.68	41.07	73.44	76.82	60.66
Elementary and secondary education .....	38.44	42.57	30.59	48.68	41.07	73.44	76.82	60.66
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	10.20	6.45	3.55	6.57	17.65	12.52	4.75	10.25
Social services and income maintenance:								
Public welfare .....	497.90	420.27	331.37	508.40	206.31	143.94	200.04	337.03
Hospitals .....	.27	126.14	1.49	280.09	178.21	115.32	—	137.21
Health .....	97.91	82.01	100.68	122.33	104.96	93.84	160.26	102.59
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	86.84	21.53	22.95	42.34	50.51	28.81	50.35	23.90
Capital outlay .....	52.10	.25	9.66	1.41	—	9.81	1.24	9.24
Air transportation .....	28.11	6.97	1.28	3.02	4.50	2.15	.45	.92
Parking facilities .....	2.12	—	—	—	—	—	—	—
Other .....	.06	—	—	—	—	—	—	—
Public safety:								
Police protection .....	46.55	59.36	27.80	38.93	49.34	32.93	84.80	23.38
Fire protection .....	.89	19.56	1.16	.55	12.49	5.97	78.14	15.05
Correction .....	87.07	60.04	50.92	67.33	45.81	104.68	59.08	96.74
Protective inspection and regulation .....	8.80	.63	4.14	11.84	9.58	—	19.45	1.35
Environment and housing:								
Natural resources .....	12.60	19.01	2.89	2.89	1.10	5.78	18.41	1.12
Sewerage .....	65.03	1.82	7.05	—	13.79	4.15	5.82	5.60
Capital outlay .....	17.82	.32	6.45	—	9.91	—	.78	1.26
Solid waste management .....	30.73	55.98	18.19	13.80	.01	4.16	30.64	.19
Parks and recreation .....	22.44	10.12	5.40	7.88	15.17	13.67	19.69	15.17
Housing and community development .....	47.54	6.74	17.53	—	—	2.81	—	2.34
Government administration:								
Financial administration .....	24.71	15.17	23.95	21.51	30.64	24.51	27.12	25.00
Judicial and legal .....	108.42	59.76	88.02	89.33	86.05	80.95	115.45	92.41
General public buildings .....	1.58	5.51	1.09	—	—	4.59	—	26.02
Other .....	19.32	9.80	12.57	14.78	37.59	12.96	41.03	13.45
Interest on general debt .....	82.52	55.73	12.40	18.66	8.97	7.75	23.89	15.77
General expenditure, n.e.c. .....	4.99	66.47	34.19	27.97	100.57	39.41	78.22	33.34
Utility and liquor store expenditure .....	3.39	4.73	4.35	2.67	1.32	3.57	18.85	145.32
Insurance trust expenditure .....	43.87	39.80	24.88	46.60	31.48	46.50	49.16	1.17
<b>Debt outstanding</b> .....	<b>1 355.43</b>	<b>866.79</b>	<b>108.13</b>	<b>336.51</b>	<b>144.09</b>	<b>206.93</b>	<b>375.12</b>	<b>372.77</b>
Long-term debt outstanding .....	1 182.56	785.71	108.13	240.81	144.09	206.93	375.12	322.69
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	453.01	286.00	28.22	228.20	—	61.43	365.74	33.99
Utility .....	18.59	—	—	—	—	—	—	41.85
Other and unallocable .....	729.55	481.12	79.91	12.60	144.09	145.51	9.38	246.86
Long-term debt issued .....	80.78	232.51	15.23	.42	21.02	91.58	—	76.70
Long-term debt retired .....	85.05	61.02	18.54	6.06	87.02	5.23	23.12	32.44
<b>Cash and security holdings</b> .....	<b>2 085.89</b>	<b>1 444.12</b>	<b>525.46</b>	<b>1 650.63</b>	<b>1 150.10</b>	<b>1 222.93</b>	<b>1 608.03</b>	<b>425.64</b>
Exhibit—County contribution to own retirement systems .....	40.28	53.65	31.44	35.00	29.42	41.28	54.51	2.99

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	California—Con.							
	Santa Cruz	Shasta	Solano	Sonoma	Stanislaus	Tulare	Ventura	Yolo
	43	44	45	46	47	48	49	50
Population, 1990 .....	229 734	147 036	340 421	388 222	370 522	311 921	669 016	141 092
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 164.02</b>	<b>1 065.53</b>	<b>738.49</b>	<b>1 314.02</b>	<b>1 139.82</b>	<b>1 247.47</b>	<b>1 068.57</b>	<b>960.45</b>
General revenue .....	1 164.02	1 065.10	732.96	1 216.08	1 062.20	1 194.13	908.05	954.36
Intergovernmental revenue .....	539.03	740.51	457.48	457.36	618.09	827.97	403.45	628.37
From Federal Government .....	44.38	26.35	1.92	31.33	31.71	12.04	10.64	14.86
From State governments .....	466.94	706.20	446.44	409.50	575.80	809.33	351.34	597.42
From local governments .....	27.71	7.96	9.12	16.53	10.59	6.60	41.48	16.10
General revenue from own sources .....	624.99	324.59	275.48	758.72	444.10	366.16	504.60	325.99
Taxes .....	300.33	195.12	170.86	318.40	177.89	189.61	306.74	169.30
Property .....	219.75	156.93	158.19	268.41	141.99	156.09	285.40	151.82
General sales .....	20.30	15.19	4.82	21.62	27.32	15.00	7.19	9.40
Selective sales .....	13.21	4.84	.85	9.31	1.94	8.88	1.72	2.26
Other .....	—	—	—	—	—	—	—	—
Income .....	47.07	18.15	7.00	19.06	6.64	9.64	12.43	5.82
Current charges .....	250.82	65.88	41.55	366.07	223.55	102.14	134.66	108.14
Miscellaneous revenue .....	74.05	63.58	63.07	74.25	42.66	74.41	63.19	48.56
Utility and liquor store revenue .....	—	.43	5.53	38.16	.35	.13	—	6.09
Insurance trust revenue .....	—	—	—	59.77	77.27	53.21	148.45	—
<b>Expenditure</b> .....	<b>1 142.24</b>	<b>1 092.26</b>	<b>738.91</b>	<b>1 208.96</b>	<b>1 179.00</b>	<b>1 183.78</b>	<b>924.96</b>	<b>956.67</b>
By character and object:								
Intergovernmental .....	2.81	1.04	8.70	—	1.84	2.12	7.16	.82
To State governments .....	—	—	—	—	.11	—	5.05	—
To local governments .....	2.81	1.04	8.70	—	1.72	2.12	2.10	.82
Current operation .....	953.48	760.70	489.65	1 025.08	791.02	754.30	665.17	680.20
Capital outlay .....	45.50	29.80	6.71	18.18	51.69	26.96	67.93	11.45
Construction .....	9.13	18.04	1.35	3.21	1.79	4.50	44.13	1.42
Assistance and subsidies .....	112.92	295.95	219.67	113.19	291.58	356.37	116.70	255.98
Interest on debt .....	27.54	4.77	14.19	12.61	3.35	8.35	20.28	8.22
Insurance benefits and repayments .....	—	—	—	39.91	39.51	35.69	47.73	—
Exhibit—Salaries and wages .....	305.39	313.82	275.86	296.60	320.15	352.62	393.17	301.76
General expenditure .....	1 142.24	1 091.60	724.45	1 134.00	1 136.63	1 146.84	865.31	940.80
Current expenditure .....	1 096.75	1 061.80	717.74	1 115.82	1 084.94	1 119.88	798.67	930.47
Intergovernmental expenditure .....	2.81	1.04	8.70	—	1.84	2.12	7.16	.82
Capital outlay .....	45.50	29.80	6.71	18.18	51.69	26.96	66.65	10.33
General expenditure by function:								
Education services:								
Education .....	70.32	127.14	49.54	94.27	100.91	129.91	40.97	60.61
Elementary and secondary education .....	70.32	127.14	49.54	94.27	100.91	129.91	40.97	60.61
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	9.86	4.71	20.08	—	10.90	5.76	14.00	14.77
Social services and income maintenance:								
Public welfare .....	262.44	423.74	274.02	194.72	416.95	530.24	161.15	377.34
Hospitals .....	—	—	—	259.50	106.47	—	99.95	3.32
Health .....	199.94	129.97	92.27	121.82	137.92	138.87	90.68	132.30
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	37.30	60.05	19.99	61.89	30.94	32.45	32.59	28.87
Capital outlay .....	—	2.18	1.28	5.81	.83	1.77	14.81	.11
Air transportation .....	—	.52	1.14	1.93	—	.02	3.69	.24
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	1.01	—
Public safety:								
Police protection .....	79.07	52.39	71.20	47.63	41.13	44.44	52.23	22.31
Fire protection .....	5.73	9.43	—	3.39	4.66	21.49	58.31	3.74
Correction .....	69.37	102.64	31.30	89.38	92.68	57.14	57.32	56.23
Protective inspection and regulation .....	4.81	9.20	4.29	8.95	7.46	10.39	3.18	4.37
Environment and housing:								
Natural resources .....	5.06	.95	.33	11.87	.98	1.24	25.98	1.21
Sewerage .....	47.09	5.84	—	17.52	—	.26	5.82	.31
Capital outlay .....	.94	4.20	—	—	—	—	2.96	—
Solid waste management .....	15.61	3.11	—	17.03	42.12	10.95	1.76	30.68
Parks and recreation .....	14.03	1.53	3.45	9.70	6.55	3.93	4.68	1.72
Housing and community development .....	36.21	.58	—	—	—	—	3.24	—
Government administration:								
Financial administration .....	31.26	22.72	14.68	29.54	19.74	14.12	18.60	19.01
Judicial and legal .....	103.75	89.67	79.97	76.42	77.34	66.18	82.58	99.63
General public buildings .....	—	—	—	—	2.08	—	17.43	—
Other .....	56.85	14.12	19.01	22.43	9.96	13.72	20.08	21.47
Interest on general debt .....	27.54	4.59	14.19	7.72	3.35	8.35	19.52	8.22
General expenditure, n.e.c. .....	65.98	28.69	28.97	58.28	24.47	57.39	50.51	54.45
Utility and liquor store expenditure .....	—	.67	14.46	35.05	2.85	1.25	11.91	15.88
Insurance trust expenditure .....	—	—	—	39.91	39.51	35.69	47.73	—
<b>Debt outstanding</b> .....	<b>539.95</b>	<b>95.45</b>	<b>206.28</b>	<b>235.70</b>	<b>46.70</b>	<b>126.83</b>	<b>291.28</b>	<b>133.58</b>
Long-term debt outstanding .....	539.95	95.45	206.28	235.70	46.70	126.83	216.55	133.58
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	282.54	—	199.06	—	46.70	117.00	1.58	128.00
Utility .....	—	4.50	—	80.16	—	—	5.76	—
Other and unallocable .....	257.41	90.96	7.23	155.54	—	9.83	209.21	5.58
Long-term debt issued .....	—	—	—	30.17	30.01	—	—	—
Long-term debt retired .....	24.01	2.59	8.60	4.61	42.81	12.26	19.46	5.49
<b>Cash and security holdings</b> .....	<b>807.99</b>	<b>156.32</b>	<b>378.26</b>	<b>1 608.23</b>	<b>970.13</b>	<b>1 567.23</b>	<b>1 283.14</b>	<b>429.71</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	30.83	32.98	15.19	40.54	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Colorado							
	Adams	Arapahoe	Boulder	El Paso	Jefferson	Larimer	Pueblo	Weld
	51	52	53	54	55	56	57	58
Population, 1990 .....	265 038	391 511	225 339	397 014	438 430	186 136	123 051	131 821
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>597.19</b>	<b>404.60</b>	<b>393.12</b>	<b>374.22</b>	<b>460.99</b>	<b>406.64</b>	<b>654.34</b>	<b>585.62</b>
General revenue .....	575.67	404.60	393.12	359.49	460.99	392.60	654.34	585.62
Intergovernmental revenue .....	221.76	175.23	111.83	129.17	93.12	149.13	296.15	301.60
From Federal Government .....	12.13	10.14	22.10	2.53	.02	3.74	10	13.97
From State governments .....	171.96	78.84	89.72	126.60	93.09	142.11	289.11	283.41
From local governments .....	37.68	86.25	—	.05	—	3.28	6.95	4.23
General revenue from own sources .....	353.90	229.37	281.29	230.32	367.87	243.47	358.18	284.02
Taxes .....	200.18	174.37	212.96	174.69	262.83	177.79	218.16	184.57
Property .....	193.75	170.34	201.76	109.81	211.30	170.18	165.35	179.87
General sales .....	—	—	—	61.11	43.59	—	49.51	—
Selective sales .....	1.16	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	5.27	4.03	11.20	3.77	7.94	7.61	3.31	4.70
Current charges .....	31.26	17.10	20.01	16.43	30.40	36.40	20.24	58.47
Miscellaneous revenue .....	122.46	37.90	48.31	39.20	74.64	29.27	119.79	40.98
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	21.53	—	—	14.73	—	14.04	—	—
<b>Expenditure</b> .....	<b>554.96</b>	<b>406.45</b>	<b>393.28</b>	<b>358.15</b>	<b>494.96</b>	<b>368.32</b>	<b>612.09</b>	<b>511.43</b>
By character and object:								
Intergovernmental .....	12.34	4.52	7.18	10.41	8.99	9.14	5.51	6.14
To State governments .....	—	—	—	—	.06	1.12	—	—
To local governments .....	12.34	4.52	7.18	10.41	8.93	8.02	5.51	6.14
Current operation .....	339.05	208.29	304.60	244.30	240.26	321.17	335.12	392.79
Capital outlay .....	29.29	52.24	34.22	15.48	148.25	18.34	33.26	24.49
Construction .....	22.37	48.60	22.81	3.90	.92	9.87	15.19	21.97
Assistance and subsidies .....	69.91	46.23	26.20	54.81	48.90	—	139.58	76.09
Interest on debt .....	97.97	95.17	21.08	28.73	48.56	12.97	98.61	11.92
Insurance benefits and repayments .....	6.40	—	—	4.42	—	6.69	—	—
Exhibit—Salaries and wages .....	196.16	94.53	155.03	119.21	141.61	169.84	145.25	168.41
General expenditure .....	548.57	406.45	393.28	353.73	494.96	361.63	612.09	511.43
Current expenditure .....	519.28	354.21	359.06	338.25	346.71	343.29	578.83	486.94
Intergovernmental expenditure .....	12.34	4.52	7.18	10.41	8.99	9.14	5.51	6.14
Capital outlay .....	29.29	52.24	34.22	15.48	148.25	18.34	33.26	24.49
General expenditure by function:								
Education services:								
Education .....	4.72	—	2.01	—	—	—	—	13.84
Elementary and secondary education .....	4.72	—	2.01	—	—	—	—	13.84
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	5.95	20.29	—	25.65	20.41	1.23	18.39	—
Social services and income maintenance:								
Public welfare .....	149.88	74.81	86.51	112.28	67.40	98.14	248.95	122.95
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	39.65	9.60	26.57	17.58	17.63	28.26	25.96	52.58
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	54.70	38.35	54.12	45.19	48.46	56.05	37.51	87.47
Capital outlay .....	.31	15.19	8.56	4.76	1.09	2.49	15.27	8.06
Air transportation .....	25.93	8.99	—	—	—	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	32.51	29.47	42.83	17.00	30.47	27.20	17.64	40.17
Fire protection .....	—	—	—	1.09	.06	—	—	—
Correction .....	33.16	46.20	23.97	24.58	17.75	33.46	34.75	37.98
Protective inspection and regulation .....	.74	—	1.07	—	1.99	1.34	—	2.28
Environment and housing:								
Natural resources .....	1.12	.86	.10	1.09	.62	2.00	1.58	2.80
Sewerage .....	—	—	—	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	.85	.06	.70	—	.32	6.67	1.73	.33
Parks and recreation .....	10.79	1.40	16.68	12.45	28.97	7.14	6.82	1.04
Housing and community development .....	6.00	—	—	—	—	7.15	8.08	11.83
Government administration:								
Financial administration .....	14.10	21.71	16.50	12.80	13.81	25.12	18.56	21.44
Judicial and legal .....	19.71	22.10	12.08	10.95	16.90	10.75	18.46	13.80
General public buildings .....	8.98	.60	15.02	9.41	8.46	10.86	11.98	25.93
Other .....	20.01	14.87	21.94	15.69	24.82	14.33	13.56	15.47
Interest on general debt .....	97.97	95.17	21.08	28.73	48.56	12.97	98.61	11.92
General expenditure, n.e.c. .....	21.79	21.98	52.10	19.25	148.33	18.94	49.50	49.61
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	6.40	—	—	4.42	—	6.69	—	—
<b>Debt outstanding</b> .....	<b>1 180.51</b>	<b>1 941.09</b>	<b>278.28</b>	<b>450.66</b>	<b>624.72</b>	<b>172.64</b>	<b>1 344.92</b>	<b>164.00</b>
Long-term debt outstanding .....	1 180.51	1 941.09	278.28	450.66	624.72	172.64	1 344.92	164.00
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	1 158.64	47.77	278.28	346.23	290.73	143.08	1 344.85	145.72
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	21.87	1 893.33	—	104.42	333.99	29.56	.07	18.28
Long-term debt issued .....	28.10	13.58	—	62.24	53.36	.52	—	44.45
Long-term debt retired .....	92.34	73.60	22.91	25.11	33.40	10.34	63.83	23.37
<b>Cash and security holdings</b> .....	<b>1 530.90</b>	<b>204.56</b>	<b>368.34</b>	<b>530.92</b>	<b>764.99</b>	<b>325.35</b>	<b>1 507.63</b>	<b>273.34</b>
Exhibit—County contribution to own retirement systems .....	7.53	—	—	5.77	—	5.35	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Delaware			Florida					
	Kent	Newcastle	Sussex	Alachua	Bay	Brevard	Broward	Charlotte	Clay
	59	60	61	62	63	64	65	66	67
Population, 1990 .....	110 993	441 946	113 229	181 596	126 994	398 978	1 255 488	110 975	105 986
Date of end of fiscal year .....	6/30	6/30	6/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>177.40</b>	<b>390.40</b>	<b>194.53</b>	<b>645.65</b>	<b>529.78</b>	<b>590.07</b>	<b>732.19</b>	<b>954.07</b>	<b>436.87</b>
General revenue .....	177.40	354.68	188.78	645.65	492.16	550.69	707.44	920.03	436.80
Intergovernmental revenue .....	21.28	39.74	10.18	87.66	85.60	88.78	108.47	124.99	98.51
From Federal Government .....	—	25.61	10.10	3.83	2.60	18.25	25.72	16.32	2.52
From State governments .....	21.28	12.89	.08	79.64	79.68	68.03	80.88	106.84	95.06
From local governments .....	—	1.24	—	4.19	3.32	2.50	1.87	1.83	.93
General revenue from own sources .....	156.12	314.94	178.59	557.99	406.56	461.91	598.98	795.03	338.29
Taxes .....	44.59	131.08	73.85	276.28	235.47	241.19	287.96	381.16	241.67
Property .....	41.20	108.35	48.18	247.09	158.97	203.19	247.73	294.60	226.08
General sales .....	—	—	—	—	44.58	—	—	—	—
Selective sales .....	—	—	—	25.35	28.56	31.96	25.90	66.69	8.61
Income .....	—	—	—	—	—	—	—	—	—
Other .....	3.39	22.73	25.67	3.84	3.35	6.04	14.33	19.87	6.98
Current charges .....	89.64	109.31	60.48	98.54	104.75	111.17	138.86	145.53	49.41
Miscellaneous revenue .....	21.89	74.55	44.26	183.17	66.35	109.54	172.15	268.35	47.20
Utility and liquor store revenue .....	—	—	5.76	—	37.62	39.38	24.74	34.04	.07
Insurance trust revenue .....	—	35.71	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>179.07</b>	<b>354.33</b>	<b>311.03</b>	<b>589.19</b>	<b>514.15</b>	<b>609.00</b>	<b>839.82</b>	<b>1 517.55</b>	<b>409.28</b>
By character and object:									
Intergovernmental .....	—	—	3.16	34.90	9.25	3.45	19.35	4.69	3.41
To State governments .....	—	—	—	3.73	2.39	3.07	4.46	4.44	3.41
To local governments .....	—	—	3.16	31.17	6.86	.39	14.89	.25	—
Current operation .....	126.59	250.11	132.94	380.47	412.86	419.84	456.59	696.98	346.35
Capital outlay .....	30.34	22.07	143.72	35.36	33.99	103.55	219.38	773.20	43.76
Construction .....	6.93	16.35	138.41	18.71	13.35	91.87	151.75	734.44	24.10
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	22.13	70.79	31.21	138.46	58.04	82.16	144.50	42.68	15.77
Insurance benefits and repayments .....	—	11.37	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	38.49	131.53	51.26	247.53	245.41	245.44	226.55	418.09	219.83
General expenditure .....	179.07	342.97	305.73	589.19	485.35	529.85	760.26	817.35	404.30
Current expenditure .....	148.72	320.89	162.01	553.82	454.95	451.63	565.33	718.74	361.37
Intergovernmental expenditure .....	—	—	3.16	34.90	9.25	3.45	19.35	4.69	3.41
Capital outlay .....	30.34	22.07	143.72	35.36	30.40	78.21	194.93	98.61	42.93
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	1.50	9.71	10.62	31.17	5.57	23.79	20.72	11.74	10.02
Social services and income maintenance:									
Public welfare .....	—	1.66	1.04	3.08	1.31	8.87	13.57	24.19	11.23
Hospitals .....	—	—	—	—	6.86	—	—	—	—
Health .....	—	9.99	19.09	5.23	16.27	24.79	5.44	55.75	20.65
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	.34	3.90	1.94	37.29	74.32	71.03	47.50	193.32	78.78
Capital outlay .....	—	—	.01	13.24	18.50	4.84	28.15	11.11	12.14
Air transportation .....	—	5.84	.66	—	1.07	8.49	57.27	29.17	—
Parking facilities .....	—	—	—	—	—	—	5.37	—	—
Other .....	—	—	—	—	—	—	1.09	—	—
Public safety:									
Police protection .....	1.80	54.24	1.63	74.65	49.07	41.44	81.55	88.31	81.78
Fire protection .....	10.00	2.87	3.64	17.04	4.97	14.76	10.07	37.58	18.94
Correction .....	—	—	—	55.39	42.64	24.07	67.11	24.84	15.40
Protective inspection and regulation .....	3.63	4.67	1.44	4.17	5.12	4.73	5.14	23.32	16.05
Environment and housing:									
Natural resources .....	—	15.57	1.58	11.48	1.24	22.70	14.13	2.46	.39
Sewerage .....	78.78	65.51	153.58	—	46.75	—	44.29	—	—
Capital outlay .....	27.30	5.14	130.40	—	8.24	—	27.56	—	—
Solid waste management .....	7.82	—	17.62	41.25	79.10	63.58	37.17	81.31	40.82
Parks and recreation .....	4.56	24.18	—	7.82	6.49	37.81	38.65	64.62	9.91
Housing and community development .....	3.62	27.44	9.80	—	—	4.92	12.40	.39	.92
Government administration:									
Financial administration .....	13.20	11.37	13.84	36.89	24.65	28.90	33.46	55.21	11.94
Judicial and legal .....	5.39	10.70	5.31	37.43	23.23	32.53	40.47	28.47	22.34
General public buildings .....	4.18	4.82	7.62	—	—	—	33.43	—	—
Other .....	8.05	15.42	11.81	8.84	15.80	10.38	7.72	11.36	13.64
Interest on general debt .....	22.13	70.79	29.32	138.46	51.98	57.95	135.96	42.62	15.77
General expenditure, n.e.c. .....	14.06	4.31	15.16	79.00	28.92	49.11	47.75	42.69	35.71
Utility and liquor store expenditure .....	—	—	5.31	—	28.80	79.15	79.56	700.20	4.98
Insurance trust expenditure .....	—	11.37	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>306.80</b>	<b>918.86</b>	<b>731.78</b>	<b>1 919.79</b>	<b>772.71</b>	<b>970.02</b>	<b>1 942.69</b>	<b>1 409.92</b>	<b>188.51</b>
Long-term debt outstanding .....	306.80	918.86	725.43	1 919.79	772.71	969.65	1 942.69	1 409.92	188.51
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	152.04	683.01	232.71	1 695.78	72.13	310.56	1 084.75	256.32	50.52
Utility .....	—	—	43.90	—	78.23	320.92	161.52	—	—
Other and unallocable .....	154.77	235.85	448.82	224.01	622.35	338.17	696.43	1 153.60	137.99
Long-term debt issued .....	51.71	16.51	245.73	.89	—	90.72	176.85	931.88	—
Long-term debt retired .....	42.33	27.71	12.49	25.55	56.37	148.05	78.60	55.60	8.59
<b>Cash and security holdings</b> .....	<b>231.65</b>	<b>1 024.56</b>	<b>357.89</b>	<b>1 948.78</b>	<b>318.15</b>	<b>801.02</b>	<b>1 571.65</b>	<b>1 336.66</b>	<b>228.39</b>
Exhibit—County contribution to own retirement systems .....	—	9.78	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Florida—Con.							
	Collier	Metropolitan Dade	Escambia	Hernando	Hillsborough	Lake	Lee	Leon
	68	69	70	71	72	73	74	75
Population, 1990 .....	152 099	1 937 094	262 798	101 115	834 054	152 104	335 113	192 493
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>1 209.50</b>	<b>1 580.25</b>	<b>589.05</b>	<b>847.64</b>	<b>1 228.94</b>	<b>492.62</b>	<b>957.10</b>	<b>455.13</b>
General revenue .....	1 075.75	1 503.89	588.51	798.07	1 148.61	492.62	899.84	455.13
Intergovernmental revenue .....	186.85	228.09	108.57	67.69	255.37	77.43	123.16	77.53
From Federal Government .....	56.65	96.93	25.24	63	35.44	11.99	26.46	8.94
From State governments .....	129.33	130.60	79.20	67.05	181.49	64.17	94.31	67.38
From local governments .....	.86	.56	4.12	—	38.45	1.28	2.38	1.21
General revenue from own sources .....	889.91	1 275.80	479.95	730.39	893.24	415.19	776.68	377.60
Taxes .....	491.21	456.47	195.45	304.44	357.44	223.50	362.07	253.78
Property .....	418.60	352.06	141.29	264.24	316.40	135.16	297.31	172.63
Selective sales .....	38.45	83.42	52.97	27.14	28.22	39.96	48.02	31.72
Income .....	—	—	—	—	—	—	—	—
Other .....	34.17	20.99	1.19	13.05	12.82	11.28	16.73	4.22
Current charges .....	132.71	637.25	174.65	58.51	372.87	65.54	238.40	63.68
Miscellaneous revenue .....	264.99	182.08	109.85	367.44	162.92	126.14	176.22	60.14
Utility and liquor store revenue .....	133.74	76.36	.54	49.57	80.33	—	57.26	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>1 258.93</b>	<b>1 547.01</b>	<b>576.60</b>	<b>1 046.68</b>	<b>1 350.83</b>	<b>607.91</b>	<b>931.12</b>	<b>440.57</b>
By character and object:								
Intergovernmental .....	6.31	6.53	2.15	3.99	28.76	2.92	5.11	3.18
To State governments .....	6.31	5.31	2.13	3.99	4.77	2.04	4.48	2.60
To local governments .....	—	1.22	.02	—	23.99	.88	.63	.58
Current operation .....	754.71	1 161.56	476.32	398.98	863.66	343.78	570.48	301.91
Capital outlay .....	392.19	214.33	20.75	149.73	264.69	193.00	265.50	88.27
Construction .....	368.18	141.51	11.73	88.43	205.88	150.07	223.28	64.61
Assistance and subsidies .....	105.73	164.59	77.38	493.98	193.72	68.21	90.02	47.22
Interest on debt .....	—	—	—	—	—	—	—	—
Insurance benefits and repayments .....	457.70	514.69	283.46	253.21	368.32	214.57	288.75	187.78
Exhibit—Salaries and wages .....	—	—	—	—	—	—	—	—
General expenditure .....	925.00	1 390.14	562.92	983.78	1 205.12	607.91	807.91	440.57
Current expenditure .....	744.83	1 211.96	542.55	856.04	995.60	414.91	607.03	352.30
Intergovernmental expenditure .....	6.31	6.53	2.15	3.99	28.76	2.92	5.11	3.18
Capital outlay .....	180.17	178.18	20.38	127.75	209.53	193.00	200.88	88.27
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	.36	—	—	—
Elementary and secondary education .....	—	—	—	—	.36	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	30.51	15.93	3.43	10.51	13.93	1.49	22.72	23.24
Social services and income maintenance:								
Public welfare .....	15.38	17.13	16.29	2.33	47.43	7.86	12.49	4.32
Hospitals .....	14	275.80	62.71	—	300.91	11.73	—	—
Health .....	39.07	5.59	17.13	26.37	5.04	17.07	36.17	8.25
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	112.10	34.19	25.93	99.10	90.64	62.57	149.04	32.95
Capital outlay .....	56.66	17.92	2.77	62.90	53.29	34.10	92.92	9.49
Air transportation .....	2.55	163.00	—	10.19	131.70	—	44.24	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	44.86	—	2.21	17.50	—	25.95	—
Public safety:								
Police protection .....	167.29	122.74	73.45	81.96	80.56	53.08	66.08	48.30
Fire protection .....	7.69	51.20	6.66	40.01	22.49	12.99	2.04	10.37
Correction .....	65.77	77.64	54.37	19.17	59.09	188.26	21.66	73.65
Protective inspection and regulation .....	34.21	8.46	—	15.95	7.10	5.92	13.43	3.69
Environment and housing:								
Natural resources .....	48.23	1.93	2.13	.52	13.69	11.09	18.36	12.75
Sewerage .....	—	70.40	—	—	—	—	—	—
Capital outlay .....	—	29.26	—	—	—	—	—	—
Solid waste management .....	80.15	76.82	38.68	49.34	31.83	66.50	43.54	19.80
Parks and recreation .....	33.23	36.72	7.31	10.32	35.50	6.69	85.24	7.26
Housing and community development .....	18.11	49.34	19.60	—	12.03	5.46	11.04	.01
Government administration:								
Financial administration .....	51.55	19.56	41.90	60.51	46.76	27.68	60.65	35.60
Judicial and legal .....	43.64	55.18	28.97	11.85	50.56	20.02	32.34	28.92
General public buildings .....	—	1.26	—	—	6.49	—	—	—
Other .....	22.04	7.53	5.21	14.86	17.75	15.85	29.00	9.93
Interest on general debt .....	56.65	157.44	77.38	483.39	154.07	68.21	79.12	47.22
General expenditure, n.e.c. .....	96.69	97.43	81.77	45.20	59.68	25.43	54.79	74.31
Utility and liquor store expenditure .....	333.93	156.87	13.68	62.90	145.70	—	123.21	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>1 372.77</b>	<b>2 496.97</b>	<b>967.30</b>	<b>6 893.81</b>	<b>2 489.48</b>	<b>841.52</b>	<b>2 440.11</b>	<b>679.97</b>
Long-term debt outstanding .....	1 357.25	2 493.15	966.20	6 893.81	2 489.48	841.52	2 440.11	679.97
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	254.57	1 068.22	636.50	3 066.27	714.89	601.96	430.75	276.75
Utility .....	573.51	193.61	—	—	575.20	—	135.36	—
Other and unallocable .....	529.17	1 231.32	329.70	3 827.54	1 199.39	239.57	1 874.00	403.22
Long-term debt issued .....	28.93	201.81	14.08	—	416.56	2.62	957.33	176.34
Long-term debt retired .....	57.60	104.84	15.14	11.70	427.05	13.69	235.86	86.56
<b>Cash and security holdings</b> .....	<b>1 294.04</b>	<b>1 739.39</b>	<b>772.30</b>	<b>3 456.57</b>	<b>1 645.80</b>	<b>872.94</b>	<b>2 034.08</b>	<b>529.12</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Florida—Con.								
	Manatee	Marion	Martin	Okaloosa	Orange	Osceola	Palm Beach	Pasco	Pinellas
	76	77	78	79	80	81	82	83	84
Population, 1990 .....	211 707	194 833	100 900	143 776	677 491	107 728	863 518	281 131	851 659
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30	9/30
<b>Revenue</b> .....	<b>1 022.10</b>	<b>452.70</b>	<b>1 039.18</b>	<b>497.00</b>	<b>1 005.02</b>	<b>771.93</b>	<b>832.57</b>	<b>641.63</b>	<b>639.57</b>
General revenue .....	940.55	452.70	990.18	435.52	986.75	771.93	807.57	565.51	594.29
Intergovernmental revenue .....	107.98	92.85	121.79	90.54	151.33	107.24	97.69	86.52	79.33
From Federal Government .....	19.54	9.47	5.17	15.67	20.98	1.34	11.45	17.62	8.36
From State governments .....	81.80	83.36	107.44	74.15	125.84	102.68	77.68	68.66	62.11
From local governments .....	6.64	.03	9.18	.72	4.51	3.22	8.56	.24	8.86
General revenue from own sources .....	832.58	359.84	868.38	344.98	835.41	664.68	709.88	478.98	514.96
Taxes .....	384.90	218.28	515.46	160.53	453.92	454.62	396.67	263.43	308.85
Property .....	261.30	175.86	469.95	92.09	348.42	235.61	310.40	234.24	223.90
General sales .....	72.10	—	—	37.39	—	66.66	—	—	45.24
Selective sales .....	40.33	35.86	30.20	26.15	88.63	132.61	70.21	22.40	31.30
Income .....	—	—	—	—	—	—	—	—	—
Other .....	11.17	6.56	15.31	4.90	16.87	19.73	16.06	6.79	8.42
Current charges .....	234.02	47.68	113.86	101.12	146.23	90.01	128.90	83.70	127.53
Miscellaneous revenue .....	213.65	93.88	239.07	83.33	235.27	120.05	184.30	131.85	78.58
Utility and liquor store revenue .....	81.55	—	49.00	61.48	18.27	—	25.00	76.12	45.28
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>938.35</b>	<b>459.98</b>	<b>1 050.35</b>	<b>522.47</b>	<b>999.52</b>	<b>699.78</b>	<b>919.09</b>	<b>803.61</b>	<b>589.24</b>
By character and object:									
Intergovernmental .....	3.94	2.68	7.27	1.86	18.85	4.13	17.68	3.64	26.99
To State governments .....	3.94	2.65	7.09	1.38	2.30	3.56	4.68	3.53	2.59
To local governments .....	—	.03	.19	.48	16.55	.58	13.00	.10	24.40
Current operation .....	658.10	337.60	705.43	306.44	610.12	515.72	524.59	407.99	406.29
Capital outlay .....	163.09	90.90	181.17	196.86	181.45	141.53	287.10	313.69	103.80
Construction .....	159.60	45.53	136.52	183.49	155.26	118.05	243.98	269.47	74.06
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	113.21	28.80	156.47	17.30	189.09	38.39	89.73	78.29	52.16
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	389.08	218.08	310.90	171.90	279.73	306.74	252.34	237.96	88.42
General expenditure .....	717.60	459.98	984.28	416.69	965.18	699.78	838.60	688.60	534.86
Current expenditure .....	698.74	369.09	834.35	295.63	796.01	558.25	593.76	415.50	455.00
Intergovernmental expenditure .....	3.94	2.68	7.27	1.86	18.85	4.13	17.68	3.64	26.99
Capital outlay .....	18.87	90.90	149.93	121.06	169.16	141.53	244.83	273.10	79.85
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	4.33	—	—
Elementary and secondary education .....	—	—	—	—	—	—	4.33	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	13.41	4.03	15.86	—	16.02	15.89	19.99	29.13	3.11
Social services and income maintenance:									
Public welfare .....	3.42	7.75	20.23	7.12	34.98	18.48	25.73	9.10	24.98
Hospitals .....	—	.15	—	—	—	—	—	—	—
Health .....	61.58	29.20	46.60	12.03	3.95	17.18	17.12	18.81	25.91
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	67.77	72.06	119.26	98.79	102.10	170.51	96.76	96.97	51.10
Capital outlay .....	1.16	38.37	67.80	65.50	61.74	122.52	72.53	73.73	34.34
Air transportation .....	—	3.81	—	27.88	—	—	56.14	—	4.88
Parking facilities .....	—	—	—	—	—	—	.42	—	—
Other .....	13.13	—	—	—	7.46	—	.32	—	—
Public safety:									
Police protection .....	94.76	74.90	114.00	43.27	90.63	100.44	82.52	66.00	70.49
Fire protection .....	.18	17.11	39.98	7.48	67.90	29.47	51.67	18.53	13.85
Correction .....	39.95	49.96	74.44	45.23	131.99	40.33	140.65	56.44	31.67
Protective inspection and regulation .....	—	8.44	14.97	—	7.77	7.82	2.36	8.75	3.58
Environment and housing:									
Natural resources .....	4.03	2.43	6.56	1.10	2.79	2.68	5.46	1.70	15.68
Sewerage .....	46.65	—	—	—	56.52	—	6.23	—	26.04
Capital outlay .....	—	—	—	—	19.72	—	.10	—	7.42
Solid waste management .....	77.53	14.35	87.46	44.34	54.20	21.77	.18	157.70	26.94
Parks and recreation .....	33.28	25.36	83.75	8.73	43.03	16.17	42.25	41.35	13.19
Housing and community development .....	.12	2.28	—	3.25	9.13	—	5.40	.11	4.99
Government administration:									
Financial administration .....	40.44	30.81	75.01	27.63	38.77	51.68	35.86	33.94	30.40
Judicial and legal .....	23.37	16.41	38.14	19.31	34.76	37.83	61.06	22.99	42.46
General public buildings .....	—	—	—	—	25.71	—	24.05	—	17.72
Other .....	27.23	17.28	21.59	5.77	28.48	13.26	14.43	6.95	31.01
Interest on general debt .....	90.71	28.80	153.94	17.30	178.16	38.39	86.63	56.80	49.73
General expenditure, n.e.c. .....	80.07	54.84	72.50	47.48	30.83	117.88	59.04	63.33	47.12
Utility and liquor store expenditure .....	220.74	—	66.07	105.78	34.34	—	80.50	115.01	54.38
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>1 939.22</b>	<b>595.15</b>	<b>2 666.15</b>	<b>1 080.31</b>	<b>2 713.66</b>	<b>632.70</b>	<b>1 286.78</b>	<b>1 281.01</b>	<b>656.05</b>
Long-term debt outstanding .....	1 935.16	595.15	2 666.15	1 080.31	2 691.51	632.70	1 286.78	1 281.01	656.05
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	725.40	246.08	1 932.22	155.26	1 833.54	226.19	411.82	112.88	291.74
Utility .....	373.15	—	40.80	—	129.61	—	134.31	354.66	43.00
Other and unallocable .....	836.60	349.07	693.13	925.06	728.37	406.51	740.65	813.47	321.31
Long-term debt issued .....	793.73	126.34	99.11	568.52	250.71	4.36	111.66	—	193.97
Long-term debt retired .....	745.47	11.24	40.86	27.55	112.03	11.60	151.91	23.92	298.84
<b>Cash and security holdings</b> .....	<b>1 586.43</b>	<b>604.14</b>	<b>2 541.10</b>	<b>874.60</b>	<b>2 476.56</b>	<b>838.74</b>	<b>1 125.03</b>	<b>904.30</b>	<b>673.89</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.



Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Florida—Con.					Georgia	
	Polk	St. Lucie	Sarasota	Seminole	Volusia	Bibb	Chatham
	85	86	87	88	89	90	91
Population, 1990 .....	405 382	150 171	277 776	287 529	370 712	149 967	216 935
Date of end of fiscal year .....	9/30	9/30	9/30	9/30	9/30	9/30	12/31
<b>Revenue</b> .....	<b>555.30</b>	<b>903.21</b>	<b>790.73</b>	<b>477.70</b>	<b>589.59</b>	<b>518.16</b>	<b>685.71</b>
General revenue .....	539.31	842.03	731.29	441.89	581.36	501.68	657.97
Intergovernmental revenue .....	118.86	115.65	103.16	77.24	93.56	72.56	106.48
From Federal Government .....	18.46	5.80	16.21	9.94	26.86	4.93	1.75
From State governments .....	84.68	104.71	84.92	62.08	66.69	61.57	94.01
From local governments .....	15.72	5.15	2.02	5.22	.02	6.06	10.72
General revenue from own sources .....	420.45	726.37	628.14	364.65	487.80	429.11	551.49
Taxes .....	205.65	451.32	315.77	236.54	259.09	365.37	471.06
Property .....	172.82	404.53	187.27	208.06	191.98	220.67	205.18
General sales .....	—	—	—	—	—	—	—
Selective sales .....	26.01	17.32	70.17	19.49	61.17	126.71	244.59
Income .....	—	—	—	—	—	14.35	12.41
Other .....	6.81	29.47	9.78	9.00	5.95	3.64	8.88
Current charges .....	125.40	85.70	85.77	56.64	113.73	19.14	8.74
Miscellaneous revenue .....	89.41	189.35	226.59	71.47	114.98	44.60	71.69
Utility and liquor store revenue .....	15.99	61.18	59.44	35.81	8.23	—	14.35
Insurance trust revenue .....	—	—	—	—	—	16.48	13.38
<b>Expenditure</b> .....	<b>555.94</b>	<b>960.35</b>	<b>768.84</b>	<b>476.05</b>	<b>593.63</b>	<b>498.41</b>	<b>619.98</b>
By character and object:							
Intergovernmental .....	3.02	6.63	2.82	3.63	3.87	151.46	124.64
To State governments .....	2.60	6.10	2.82	3.14	2.89	—	.69
To local governments .....	.41	.53	—	.49	.97	151.46	123.95
Current operation .....	465.68	567.74	550.05	336.05	412.19	294.88	322.60
Capital outlay .....	45.34	216.12	156.36	93.26	98.25	30.67	154.25
Construction .....	35.74	115.51	150.56	62.21	49.21	20.82	99.67
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	41.89	169.86	59.60	43.11	79.32	16.45	12.16
Insurance benefits and repayments .....	—	—	—	—	—	4.95	6.33
Exhibit—Salaries and wages .....	265.31	188.98	268.39	193.94	214.08	128.46	180.95
General expenditure .....	531.54	886.21	623.69	435.55	572.57	493.46	570.99
Current expenditure .....	497.18	711.15	537.12	362.10	480.28	462.79	425.79
Intergovernmental expenditure .....	3.02	6.63	2.82	3.63	3.87	151.46	124.64
Capital outlay .....	34.36	175.06	86.57	73.45	92.30	30.67	145.20
General expenditure by function:							
Education services:							
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	.19	19.14	13.17	12.16	18.14	11.04	14.76
Social services and income maintenance:							
Public welfare .....	14.02	10.21	8.73	1.05	8.80	7.97	5.08
Hospitals .....	89.57	—	—	—	1.34	30.01	7.88
Health .....	42.33	36.21	25.93	11.49	16.43	62.07	82.70
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	53.78	87.97	104.93	89.43	68.42	25.65	76.15
Capital outlay .....	3.71	53.93	59.08	50.87	36.82	1.66	57.35
Air transportation .....	—	40.87	—	—	30.13	—	—
Parking facilities .....	—	—	—	—	—	—	—
Other .....	—	2.48	—	1.07	.99	1.60	—
Public safety:							
Police protection .....	64.93	106.19	71.29	57.60	62.31	39.32	43.48
Fire protection .....	15.97	84.74	38.33	29.17	12.44	19.66	—
Correction .....	39.45	63.05	26.55	28.33	47.84	38.00	90.58
Protective inspection and regulation .....	7.94	5.01	11.17	9.03	5.75	—	2.38
Environment and housing:							
Natural resources .....	9.95	4.24	27.48	3.75	3.93	1.11	—
Sewerage .....	—	.25	—	—	—	—	6.85
Capital outlay .....	—	—	—	—	—	—	.69
Solid waste management .....	31.38	63.48	65.28	29.60	41.30	8.28	1.40
Parks and recreation .....	8.19	51.34	55.45	6.78	40.65	8.02	3.95
Housing and community development .....	11.67	—	4.83	4.16	8.92	3.07	.42
Government administration:							
Financial administration .....	34.27	42.45	44.27	35.47	23.65	18.42	19.90
Judicial and legal .....	24.13	50.48	26.09	32.44	33.58	45.67	26.76
General public buildings .....	—	—	—	—	—	18.42	21.40
Other .....	8.76	15.86	12.63	9.15	9.39	20.50	7.18
Interest on general debt .....	41.89	169.86	38.16	41.63	79.32	16.45	12.16
General expenditure, n.e.c. .....	33.10	32.35	49.40	33.24	59.24	118.21	147.94
Utility and liquor store expenditure .....	24.40	74.14	145.14	40.50	21.06	—	42.66
Insurance trust expenditure .....	—	—	—	—	—	4.95	6.33
<b>Debt outstanding</b> .....	<b>650.89</b>	<b>2 747.79</b>	<b>885.79</b>	<b>611.54</b>	<b>1 276.85</b>	<b>182.74</b>	<b>195.87</b>
Long-term debt outstanding .....	650.89	2 747.79	885.60	607.35	1 276.64	182.74	195.87
Education .....	—	—	—	—	—	69.48	—
Public debt for private purposes .....	441.68	1 897.37	307.65	105.44	854.39	40.28	29.21
Utility .....	209.21	850.42	304.34	16.26	—	—	—
Other and unallocable .....	—	—	273.60	485.65	422.25	72.98	166.66
Long-term debt issued .....	83.64	395.62	54.34	12.20	158.38	2.49	169.64
Long-term debt retired .....	31.22	74.35	20.18	20.60	5.45	21.81	11.11
<b>Cash and security holdings</b> .....	<b>736.39</b>	<b>2 299.61</b>	<b>990.66</b>	<b>473.63</b>	<b>1 207.90</b>	<b>297.81</b>	<b>700.57</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	13.89	6.03

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Georgia—Con.							Hawaii	
	Clayton	Cobb	De Kalb	Dougherty	Fulton	Gwinnett	Richmond	Hawaii	Maui
	92	93	94	95	96	97	98	99	100
Population, 1990 .....	182 052	447 745	545 837	96 311	648 951	352 910	189 719	120 317	100 374
Date of end of fiscal year .....	6/30	9/30	12/31	6/30	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>472.43</b>	<b>737.40</b>	<b>866.37</b>	<b>570.59</b>	<b>1 049.72</b>	<b>914.45</b>	<b>655.58</b>	<b>1 281.10</b>	<b>1 664.61</b>
General revenue .....	472.43	629.20	761.77	570.59	991.03	785.38	620.67	1 176.83	1 513.08
Intergovernmental revenue .....	68.19	84.13	60.77	112.77	66.35	64.26	80.60	398.71	344.65
From Federal Government .....	1.99	13.05	10.34	.91	8.33	12.33	3.71	151.64	66.07
From State governments .....	66.20	45.01	42.49	103.61	53.92	51.93	71.14	247.06	278.58
From local governments .....	—	26.06	7.94	8.24	4.10	—	5.76	—	—
General revenue from own sources .....	404.24	545.07	701.00	457.82	924.68	721.12	540.07	778.13	1 168.43
Taxes .....	325.10	359.97	510.57	367.16	777.13	547.34	370.18	674.09	793.92
Property .....	275.30	248.01	333.88	128.93	446.39	368.86	96.57	564.53	666.54
General sales .....	—	52.26	114.97	227.24	301.29	122.82	217.49	—	—
Selective sales .....	28.03	33.91	36.66	9.52	12.32	24.67	41.81	65.26	68.59
Income .....	—	—	—	—	—	—	—	—	—
Other .....	21.77	25.79	25.06	1.47	17.13	30.98	—	44.31	58.79
Current charges .....	11.61	94.42	133.78	42.87	79.76	76.40	60.28	28.08	145.65
Miscellaneous revenue .....	67.52	90.67	56.65	47.78	67.79	97.38	109.60	75.96	228.86
Utility and liquor store revenue .....	—	108.20	46.17	—	13.45	129.07	30.41	104.27	151.53
Insurance trust revenue .....	—	—	58.43	—	45.24	—	4.50	—	—
<b>Expenditure</b> .....	<b>521.06</b>	<b>726.76</b>	<b>846.60</b>	<b>487.64</b>	<b>993.23</b>	<b>927.98</b>	<b>560.43</b>	<b>1 421.74</b>	<b>1 559.76</b>
By character and object:									
Intergovernmental .....	20.42	29.26	179.83	108.51	381.58	30.76	40.49	—	—
To State governments .....	—	.51	2.78	—	—	—	14.64	—	—
To local governments .....	20.42	28.75	177.05	108.51	381.58	30.76	25.85	—	—
Current operation .....	402.99	517.94	511.37	263.73	424.82	481.15	350.57	974.38	981.66
Capital outlay .....	66.94	136.22	111.61	100.82	108.77	326.91	105.53	392.68	498.67
Construction .....	29.74	82.47	103.84	95.59	96.71	258.68	67.72	356.87	424.31
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—
Interest on debt .....	30.71	43.34	27.01	14.58	55.28	89.16	61.52	54.68	79.42
Insurance benefits and repayments .....	—	—	16.77	—	22.77	—	2.32	—	—
Exhibit—Salaries and wages .....	234.70	216.46	304.72	147.96	218.27	235.67	183.12	453.91	457.29
General expenditure .....	521.06	606.75	763.80	487.64	961.23	775.37	531.45	1 324.33	1 450.90
Current expenditure .....	454.12	497.65	677.64	386.82	853.48	483.93	434.02	937.73	952.23
Intergovernmental expenditure .....	20.42	29.26	179.83	108.51	381.58	30.76	40.49	—	—
Capital outlay .....	66.94	109.10	86.17	100.82	107.75	291.44	97.43	392.60	498.67
General expenditure by function:									
Education services:									
Education .....	—	—	.04	—	—	—	—	2.18	—
Elementary and secondary education .....	—	—	—	—	—	—	—	2.18	—
Higher education .....	—	—	.04	—	—	—	—	—	—
Libraries .....	10.56	15.35	25.28	15.69	25.99	47.85	6.46	—	—
Social services and income maintenance:									
Public welfare .....	8.74	12.90	2.86	3.37	14.36	11.92	1.84	—	114.62
Hospitals .....	—	6.48	49.12	19.82	134.98	7.09	23.63	—	—
Health .....	53.86	29.97	74.85	105.32	55.70	13.52	64.79	36.69	2.43
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	30.13	98.63	36.50	53.99	9.31	184.57	76.42	72.70	149.93
Capital outlay .....	11.99	52.72	5.59	40.49	5.84	159.94	52.20	22.76	82.15
Air transportation .....	—	—	2.51	—	1.96	6.69	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	1.12	—
Other .....	—	—	114.97	—	162.50	—	—	—	—
Public safety:									
Police protection .....	79.15	58.88	77.44	30.72	27.64	58.51	45.29	198.76	160.31
Fire protection .....	53.35	57.95	44.70	9.51	17.62	73.31	28.70	70.77	96.77
Correction .....	53.78	6.45	33.31	51.96	41.90	33.41	28.64	—	—
Protective inspection and regulation .....	6.73	4.02	2.08	1.13	2.08	3.21	4.23	15.49	9.85
Environment and housing:									
Natural resources .....	.59	—	1.23	.78	.60	.02	.73	2.32	28.55
Sewerage .....	—	79.85	76.28	—	74.29	69.34	35.59	314.59	172.13
Capital outlay .....	—	26.43	31.10	—	55.15	35.47	28.24	296.61	105.12
Solid waste management .....	7.37	9.86	45.55	7.82	11.71	13	9.72	34.61	36.30
Parks and recreation .....	10.31	25.14	35.50	3.32	16.49	44.53	19.47	101.58	230.84
Housing and community development .....	1.25	5.84	6.92	16.06	2.76	—	—	86.52	85.63
Government administration:									
Financial administration .....	40.60	19.45	24.36	8.37	17.87	22.87	14.29	37.07	56.85
Judicial and legal .....	45.67	42.73	39.77	28.75	75.03	28.15	27.95	39.57	36.52
General public buildings .....	20.35	12.28	13.96	9.14	16.87	57.73	7.85	12.08	47.83
Other .....	21.88	63.95	9.26	6.90	10.80	51.17	22.34	55.51	47.90
Interest on general debt .....	30.71	15.08	14.27	14.58	55.28	34.92	56.62	51.74	70.14
General expenditure, n.e.c. .....	46.03	41.94	33.06	100.40	185.53	26.43	56.87	191.05	104.30
Utility and liquor store expenditure .....	—	120.01	66.02	—	9.23	152.61	26.66	97.41	108.85
Insurance trust expenditure .....	—	—	16.77	—	22.77	—	2.32	—	—
<b>Debt outstanding</b> .....	<b>531.84</b>	<b>680.09</b>	<b>531.57</b>	<b>176.99</b>	<b>804.97</b>	<b>1 315.06</b>	<b>972.83</b>	<b>937.42</b>	<b>1 483.60</b>
Long-term debt outstanding .....	447.59	601.92	531.57	176.99	804.97	1 315.06	972.83	937.42	1 483.60
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	369.02	49.00	37.23	9.51	119.20	68.58	752.07	—	62.17
Utility .....	—	413.99	175.03	—	—	590.05	127.67	53.85	481.82
Other and unallocable .....	78.58	138.93	319.30	167.48	685.78	656.43	93.09	883.57	939.62
Long-term debt issued .....	40.81	—	171.34	—	112.51	280.39	57.53	116.36	361.40
Long-term debt retired .....	14.23	23.89	23.08	55.58	134.75	283.13	39.60	29.88	40.33
<b>Cash and security holdings</b> .....	<b>453.72</b>	<b>745.54</b>	<b>1 042.16</b>	<b>502.75</b>	<b>1 047.61</b>	<b>1 016.59</b>	<b>1 178.70</b>	<b>895.26</b>	<b>1 977.76</b>
Exhibit—County contribution to own retirement systems .....	—	—	27.22	—	27.11	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Illinois							
	Idaho—Ada	Champaign	Cook	Du Page	Kane	Lake	La Salle	McHenry
	101	102	103	104	105	106	107	108
Population, 1990 .....	205 775	173 025	5 105 067	781 666	317 471	516 418	106 913	183 241
Date of end of fiscal year .....	9/30	11/30	12/6	11/30	11/30	6/30	11/30	11/30
<b>Revenue</b> .....	<b>215.26</b>	<b>186.15</b>	<b>316.23</b>	<b>327.14</b>	<b>181.28</b>	<b>292.77</b>	<b>193.23</b>	<b>247.44</b>
General revenue .....	215.26	186.15	281.67	325.18	181.28	263.78	193.23	247.44
Intergovernmental revenue .....	42.12	83.29	53.61	56.76	68.33	58.26	58.12	91.15
From Federal Government .....	7.74	5.12	2.99	10.03	10.60	—	1.30	1.04
From State governments .....	35.55	65.67	50.02	45.42	55.65	57.22	48.87	89.71
From local governments .....	5.83	12.50	.60	1.31	2.08	1.03	7.95	.40
General revenue from own sources .....	173.14	102.86	228.06	268.42	112.95	205.52	135.11	156.29
Taxes .....	94.90	51.01	171.94	170.38	65.74	144.70	87.40	124.54
Property .....	87.71	47.10	136.48	116.44	63.42	113.89	69.78	109.57
General sales .....	—	—	.89	30.60	—	27.53	—	—
Selective sales .....	—	.39	32.67	18.89	—	—	—	2.84
Income .....	—	—	—	—	—	—	—	—
Other .....	7.20	3.53	1.90	4.45	2.31	3.28	.91	12.13
Current charges .....	59.03	41.40	42.16	53.25	29.80	39.49	34.50	19.44
Miscellaneous revenue .....	19.21	10.45	13.96	44.80	17.41	21.34	13.21	12.30
Utility and liquor store revenue .....	—	—	—	1.96	—	28.99	—	—
Insurance trust revenue .....	—	—	34.56	—	—	—	—	—
<b>Expenditure</b> .....	<b>218.87</b>	<b>161.66</b>	<b>302.80</b>	<b>326.36</b>	<b>197.86</b>	<b>276.49</b>	<b>199.33</b>	<b>228.39</b>
By character and object:								
Intergovernmental .....	—	—	5.19	—	10.39	13.55	—	21.11
To State governments .....	—	—	—	—	—	—	—	—
To local governments .....	—	—	5.19	—	10.39	13.55	—	21.11
Current operation .....	194.05	144.11	228.65	196.39	153.16	206.51	155.54	198.05
Capital outlay .....	24.52	16.44	40.80	107.03	33.18	43.68	43.79	8.16
Construction .....	—	11.65	37.62	69.50	3.68	26.96	33.67	.73
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	.31	1.10	16.31	22.94	1.13	12.75	—	1.07
Insurance benefits and repayments .....	—	—	11.85	—	—	—	—	—
Exhibit—Salaries and wages .....	101.99	75.36	140.87	108.47	75.28	122.18	64.72	87.64
General expenditure .....	218.87	161.66	290.95	324.01	197.86	244.69	199.33	228.39
Current expenditure .....	194.35	145.22	250.15	217.68	164.68	210.17	155.54	220.23
Intergovernmental expenditure .....	—	—	5.19	—	10.39	13.55	—	21.11
Capital outlay .....	24.52	16.44	40.80	106.33	33.18	34.52	43.79	8.16
General expenditure by function:								
Education services:								
Education .....	.17	1.04	.54	.45	.53	.61	1.13	.55
Elementary and secondary education .....	.17	1.04	.54	.45	.53	.61	1.13	.55
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	.31	—
Social services and income maintenance:								
Public welfare .....	17.84	26.57	.09	16.62	.41	21.08	21.87	20.22
Hospitals .....	—	—	99.97	—	—	—	—	—
Health .....	40.14	10.19	4.44	27.92	5.08	33.74	16.82	27.37
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	—	22.27	16.81	44.11	36.26	35.88	48.90	29.88
Capital outlay .....	—	14.07	10.57	33.27	2.79	22.72	31.17	1.46
Air transportation .....	—	3.49	—	—	—	—	—	—
Parking facilities .....	—	—	.35	—	—	—	—	—
Other .....	—	—	.39	—	—	—	—	—
Public safety:								
Police protection .....	47.38	15.19	7.48	11.48	15.45	29.40	16.19	30.30
Fire protection .....	—	—	—	—	—	—	—	—
Correction .....	7.94	19.16	49.98	16.52	15.22	8.76	8.49	2.96
Protective inspection and regulation .....	—	—	.49	.64	—	2.60	.59	1.09
Environment and housing:								
Natural resources .....	13.31	—	.04	—	—	1.46	—	.09
Sewerage .....	—	—	—	19.51	—	—	—	—
Capital outlay .....	—	—	—	5.08	—	—	—	—
Solid waste management .....	7.98	—	—	12.91	.80	—	.81	.77
Parks and recreation .....	1.23	—	11.14	43.14	34.77	17.27	.53	—
Housing and community development .....	—	—	3.05	3.53	1.33	—	—	—
Government administration:								
Financial administration .....	14.16	3.67	8.33	4.78	11.90	14.11	22.19	8.71
Judicial and legal .....	22.95	13.29	47.50	18.38	22.07	14.60	15.67	23.15
General public buildings .....	1.12	5.58	6.78	23.96	3.23	3.10	17.14	8.41
Other .....	10.18	15.58	3.67	6.47	18.79	12.27	13.26	14.41
Interest on general debt .....	.31	1.10	16.31	22.76	1.13	10.11	—	1.07
General expenditure, n.e.c. .....	34.17	24.52	13.59	50.82	30.89	39.68	15.42	59.42
Utility and liquor store expenditure .....	—	—	—	2.35	—	31.80	—	—
Insurance trust expenditure .....	—	—	11.85	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>2.11</b>	<b>13.29</b>	<b>250.91</b>	<b>457.00</b>	<b>108.19</b>	<b>283.74</b>	<b>—</b>	<b>10.23</b>
Long-term debt outstanding .....	2.11	13.29	199.39	457.00	108.19	283.74	—	10.23
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	38.18	—	—	—	—	10.23
Utility .....	—	—	—	2.11	—	77.23	—	—
Other and unallocable .....	2.11	13.29	161.22	454.88	108.19	206.51	—	—
Long-term debt issued .....	—	—	52.04	265.42	.46	38.73	—	—
Long-term debt retired .....	2.60	4.19	15.26	111.75	7.83	7.42	—	.49
<b>Cash and security holdings</b> .....	<b>94.58</b>	<b>86.91</b>	<b>487.19</b>	<b>511.20</b>	<b>161.52</b>	<b>243.02</b>	<b>85.79</b>	<b>114.81</b>
Exhibit—County contribution to own retirement systems .....	—	—	.37	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Illinois—Con.							
	McLean	Macon	Madison	Peoria	Rock Island	St. Clair	Sangamon	Tazewell
	109	110	111	112	113	114	115	116
Population, 1990 .....	129 180	117 206	249 238	182 827	148 723	262 852	178 386	123 692
Date of end of fiscal year .....	12/31	11/30	11/30	11/30	11/30	12/31	11/30	11/30
<b>Revenue</b> .....	<b>219.18</b>	<b>246.31</b>	<b>224.85</b>	<b>233.13</b>	<b>179.45</b>	<b>167.37</b>	<b>198.91</b>	<b>130.95</b>
General revenue .....	219.18	246.31	224.85	233.13	179.45	167.37	198.91	130.95
Intergovernmental revenue .....	53.54	95.30	113.69	62.23	60.97	51.89	87.20	47.87
From Federal Government .....	—	2.82	15.13	1.47	—	1.54	11.87	—
From State governments .....	39.19	72.84	93.31	55.44	58.65	47.31	75.33	47.87
From local governments .....	14.35	19.65	5.25	5.32	2.33	2.85	—	—
General revenue from own sources .....	165.64	151.01	111.16	170.90	118.48	115.68	111.71	83.09
Taxes .....	118.74	109.56	64.31	85.70	62.01	76.06	62.15	50.40
Property .....	72.88	87.76	63.02	65.06	42.08	59.06	60.94	30.19
General sales .....	24.71	20.69	—	18.14	18.26	16.25	—	18.18
Selective sales .....	—	—	—	—	42	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	21.16	1.11	1.29	2.51	1.25	.75	1.21	2.03
Current charges .....	33.36	25.02	30.73	69.95	50.74	23.33	19.47	21.43
Miscellaneous revenue .....	13.54	16.42	16.12	15.25	5.72	16.29	30.09	11.25
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>220.15</b>	<b>232.41</b>	<b>259.63</b>	<b>243.37</b>	<b>179.82</b>	<b>168.98</b>	<b>205.07</b>	<b>117.23</b>
By character and object:								
Intergovernmental .....	15.33	6.52	4.60	14.58	7.58	23.11	39.15	—
To State governments .....	—	—	—	.90	—	—	—	—
To local governments .....	15.33	6.52	4.60	13.67	7.58	23.11	39.15	—
Current operation .....	186.03	202.07	177.67	219.11	152.96	129.69	146.65	102.33
Capital outlay .....	18.79	23.82	72.85	8.14	19.23	15.53	18.87	14.76
Construction .....	14.88	9.27	59.42	3.44	13.04	1.37	13.50	11.38
Assistance and subsidies .....	—	—	—	—	—	.28	—	—
Interest on debt .....	—	—	4.51	1.54	.05	.37	.40	.14
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	95.30	87.04	89.48	92.51	86.85	91.10	66.77	47.81
General expenditure .....	220.15	232.41	259.63	243.37	179.82	168.98	205.07	117.23
Current expenditure .....	201.36	208.59	186.78	235.23	160.59	153.45	186.20	102.46
Intergovernmental expenditure .....	15.33	6.52	4.60	14.58	7.58	23.11	39.15	—
Capital outlay .....	18.79	23.82	72.85	8.14	19.23	15.53	18.87	14.76
General expenditure by function:								
Education services:								
Education .....	—	1.31	9.89	.63	.13	.81	.45	.49
Elementary and secondary education .....	—	1.31	9.89	.63	.13	.81	.45	.49
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	—
Social services and income maintenance:								
Public welfare .....	25.07	4.20	12.12	32.85	32.48	.52	—	.93
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	20.97	54.66	5.71	24.09	32.27	10.46	3.62	14.00
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	45.26	37.81	45.88	45.97	19.54	29.57	30.50	30.12
Capital outlay .....	14.10	7.73	24.25	2.46	12.59	15.53	9.80	11.58
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	.09	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	14.81	13.80	13.83	14.35	14.78	6.30	37.02	17.20
Fire protection .....	.19	—	—	—	—	—	—	—
Correction .....	18.15	3.93	16.50	27.39	7.50	19.08	9.11	6.93
Protective inspection and regulation .....	—	—	.02	—	—	—	—	—
Environment and housing:								
Natural resources .....	—	1.54	.71	—	.66	—	—	.32
Sewerage .....	—	—	4.30	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	.04	.86	1.16	—	—	1.73	.08	.99
Parks and recreation .....	2.01	.04	.17	—	7.89	.12	—	.07
Housing and community development .....	—	—	15.04	4.02	—	—	—	.02
Government administration:								
Financial administration .....	10.85	6.23	11.22	7.06	7.83	13.35	17.38	2.02
Judicial and legal .....	29.23	36.32	16.00	25.92	21.70	18.24	14.45	7.09
General public buildings .....	2.18	1.21	44.42	3.66	5.51	14.75	1.70	5.05
Other .....	12.48	10.54	13.26	19.83	11.48	18.07	7.89	19.81
Interest on general debt .....	—	—	4.51	1.54	.05	.37	.40	.14
General expenditure, n.e.c. .....	38.91	59.96	44.88	35.97	18.03	35.62	82.47	12.05
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>—</b>	<b>—</b>	<b>62.07</b>	<b>21.22</b>	<b>.50</b>	<b>6.64</b>	<b>5.61</b>	<b>.87</b>
Long-term debt outstanding .....	—	—	62.07	21.22	.50	6.64	5.61	.87
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	—	—	62.07	21.22	.50	6.64	5.61	.87
Long-term debt issued .....	—	—	—	—	—	—	—	—
Long-term debt retired .....	—	—	4.65	—	.24	2.80	1.12	1.46
<b>Cash and security holdings</b> .....	<b>101.36</b>	<b>121.05</b>	<b>159.94</b>	<b>58.70</b>	<b>46.01</b>	<b>215.32</b>	<b>60.61</b>	<b>95.44</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.

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

Item	Illinois—Con.		Indiana						
	Will	Winnebago	Allen	Delaware	Elkhart	Hamilton	Lake	La Porte	Madison
	117	118	119	120	121	122	123	124	125
Population, 1990 .....	357 313	252 913	300 836	119 659	156 198	108 936	475 594	107 066	130 669
Date of end of fiscal year .....	11/30	9/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>251.46</b>	<b>237.70</b>	<b>342.91</b>	<b>300.30</b>	<b>409.65</b>	<b>599.78</b>	<b>366.69</b>	<b>291.70</b>	<b>331.46</b>
General revenue .....	251.46	237.70	342.91	300.30	409.65	599.78	366.69	291.70	331.46
Intergovernmental revenue .....	71.41	59.89	111.37	108.41	89.53	68.54	146.12	102.78	143.67
From Federal Government .....	6.97	0.08	6.40	0.02	1.13	1.95	2.07	2.44	7.94
From State governments .....	60.64	51.41	104.54	108.38	89.38	65.14	144.01	100.26	135.71
From local governments .....	3.80	8.41	.43	.01	.02	1.45	.04	.08	.02
General revenue from own sources .....	180.05	177.80	231.54	191.89	320.11	531.25	220.57	188.92	187.80
Taxes .....	118.03	95.21	128.78	133.11	235.07	128.58	180.01	136.37	144.60
Property .....	104.70	68.11	96.25	115.06	93.58	100.40	176.13	132.53	113.98
General sales .....	8.60	22.82	—	—	—	—	—	—	—
Selective sales .....	—	—	13.92	—	2.59	—	—	—	7.39
Income .....	—	—	11.87	16.18	137.75	27.20	2.41	3.02	21.90
Other .....	4.72	4.27	6.75	1.87	1.15	.98	1.47	.83	1.33
Current charges .....	46.13	65.15	62.41	11.69	32.34	345.48	23.78	15.04	19.12
Miscellaneous revenue .....	15.89	17.44	40.34	47.08	52.71	57.19	16.77	37.51	24.08
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>294.47</b>	<b>241.35</b>	<b>325.89</b>	<b>286.90</b>	<b>429.89</b>	<b>550.58</b>	<b>339.45</b>	<b>289.99</b>	<b>306.18</b>
By character and object:									
Intergovernmental .....	4.77	—	2.23	7.73	98.37	4.57	53.39	15.67	15.69
To State governments .....	—	—	2.17	7.73	7.16	4.57	37.82	15.67	14.68
To local governments .....	4.77	—	.06	—	91.20	—	15.57	—	1.01
Current operation .....	197.01	189.83	272.45	214.08	244.11	498.82	162.26	209.77	232.04
Capital outlay .....	81.32	50.50	13.29	24.57	52.68	30.46	9.24	34.02	15.67
Construction .....	77.76	40.09	3.59	15.00	1.12	1.10	6.52	7.70	9.37
Assistance and subsidies .....	—	—	28.49	36.15	31.90	8.71	112.84	30.53	38.14
Interest on debt .....	11.36	1.03	9.43	4.36	2.83	8.01	1.71	—	4.64
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	125.53	92.34	109.91	110.46	121.72	242.48	112.34	116.92	108.63
General expenditure .....	294.47	241.35	325.69	286.90	429.89	550.58	339.45	289.99	306.18
Current expenditure .....	213.15	190.86	312.40	262.33	377.21	520.12	330.21	255.97	290.51
Intergovernmental expenditure .....	4.77	—	2.23	7.73	98.37	4.57	53.39	15.67	15.69
Capital outlay .....	81.32	50.50	13.29	24.57	52.68	30.46	9.24	34.02	15.67
General expenditure by function:									
Education services:									
Education .....	68	1.29	.05	—	20.63	—	10.21	—	.77
Elementary and secondary education .....	68	1.29	.05	—	20.63	—	10.21	—	.77
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	8.00	—	—	—	—
Social services and income maintenance:									
Public welfare .....	16.68	26.52	97.56	78.33	53.17	19.17	166.72	53.71	63.96
Hospitals .....	—	—	—	—	—	301.95	—	—	—
Health .....	21.29	14.62	7.30	4.62	12.14	4.91	8.01	7.80	6.53
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	33.84	44.22	28.85	40.81	37.70	45.21	14.57	38.62	40.78
Capital outlay .....	23.54	26.83	5.43	1.81	15.45	21.49	—	3.77	3.06
Air transportation .....	—	—	.01	1.25	—	—	—	—	3.14
Parking facilities .....	.85	—	—	—	—	—	.14	—	—
Other .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	32.08	46.59	17.89	18.22	28.81	18.41	15.38	18.75	10.67
Fire protection .....	—	—	.01	—	.01	—	—	—	.16
Correction .....	20.82	10.35	16.11	8.98	8.28	15.46	22.70	14.35	15.74
Protective inspection and regulation .....	—	—	—	—	.72	—	.09	—	—
Environment and housing:									
Natural resources .....	.04	.03	2.90	6.92	3.91	12.82	1.99	2.91	11.79
Sewerage .....	—	—	.75	.21	.01	—	—	—	.01
Capital outlay .....	—	—	—	—	—	—	—	—	—
Solid waste management .....	1.33	—	.01	—	41.96	—	.01	2.08	8.60
Parks and recreation .....	61.17	11.19	8.90	.11	5.27	7.94	5.38	1.11	—
Housing and community development .....	7.08	.42	20.15	.47	2.44	9.06	3.17	.56	.02
Government administration:									
Financial administration .....	10.07	5.52	9.05	11.06	10.63	23.59	10.25	13.42	9.14
Judicial and legal .....	18.30	23.02	27.18	22.37	19.25	23.05	24.67	27.22	30.92
General public buildings .....	.98	14.75	10.01	3.28	8.43	3.44	11.20	9.63	4.55
Other .....	12.54	17.21	37.17	39.59	40.32	41.41	9.01	59.06	40.14
Interest on general debt .....	11.36	1.03	9.43	4.36	2.83	8.01	1.71	—	4.64
General expenditure, n.e.c. ....	45.36	24.61	32.37	46.33	125.39	16.15	34.25	40.77	54.63
Utility and liquor store expenditure .....	—	—	.19	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>137.48</b>	<b>14.25</b>	<b>247.88</b>	<b>83.32</b>	<b>34.01</b>	<b>144.37</b>	<b>8.17</b>	<b>—</b>	<b>67.27</b>
Long-term debt outstanding .....	137.48	14.25	247.88	83.32	23.69	144.37	8.17	—	67.27
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	220.10	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—	—
Other and unallocable .....	137.48	14.25	27.77	83.32	23.69	144.37	8.17	—	67.27
Long-term debt issued .....	—	—	220.10	—	—	—	—	—	—
Long-term debt retired .....	3.37	.65	108.64	.63	6.40	8.79	7.58	—	10.14
<b>Cash and security holdings</b> .....	<b>119.87</b>	<b>101.28</b>	<b>357.28</b>	<b>54.39</b>	<b>223.35</b>	<b>196.81</b>	<b>82.35</b>	<b>157.55</b>	<b>78.80</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Indiana—Con.						Iowa	
	Monroe	Porter	St. Joseph	Tippecanoe	Vanderburgh	Vigo	Black Hawk	Linn
	126	127	128	129	130	131	132	133
Population, 1990 .....	108 978	128 932	247 052	130 598	165 058	106 107	123 798	168 767
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>277.29</b>	<b>796.00</b>	<b>285.69</b>	<b>279.73</b>	<b>370.12</b>	<b>315.88</b>	<b>331.56</b>	<b>294.29</b>
General revenue .....	277.29	796.00	285.69	279.73	368.81	315.88	331.56	294.29
Intergovernmental revenue .....	95.89	60.85	115.62	95.15	99.41	107.87	103.90	75.59
From Federal Government .....	13.84	36	70	25	2.56	5.98	20	25.30
From State governments .....	78.38	60.19	114.92	94.86	96.66	101.89	94.58	44.64
From local governments .....	3.67	.31	—	.05	.19	—	9.11	5.66
General revenue from own sources .....	181.39	735.15	170.08	184.57	269.40	208.01	227.66	218.70
Taxes .....	143.83	96.05	97.55	116.98	183.10	158.08	179.83	179.08
Property .....	107.96	90.95	90.51	85.30	134.41	151.97	174.28	172.51
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	3.85	3.54	5.11	6.03	—	2.47	—	—
Income .....	30.43	—	—	23.42	45.17	—	—	—
Other .....	1.59	1.56	1.93	2.24	3.52	3.64	5.55	6.57
Current charges .....	7.28	589.88	43.04	11.26	6.67	30.17	16.71	27.96
Miscellaneous revenue .....	30.29	49.22	29.48	56.34	79.63	19.76	31.12	11.67
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	1.31	—	—	—
<b>Expenditure</b> .....	<b>233.63</b>	<b>848.97</b>	<b>323.30</b>	<b>290.17</b>	<b>365.01</b>	<b>268.29</b>	<b>341.23</b>	<b>310.77</b>
By character and object:								
Intergovernmental .....	6.77	6.66	—	—	21.16	9.39	22.95	32.44
To State governments .....	6.77	6.66	—	—	18.25	9.39	21.00	30.90
To local governments .....	—	—	—	—	2.91	—	1.95	1.54
Current operation .....	162.60	754.86	224.13	200.94	286.98	214.21	296.93	255.95
Capital outlay .....	31.11	59.97	58.38	56.00	8.03	14.94	7.50	20.00
Construction .....	11.70	54.12	3.88	42.22	1.06	—	—	9.58
Assistance and subsidies .....	23.52	11.77	39.70	21.36	43.74	28.19	—	—
Interest on debt .....	9.63	15.71	1.08	11.87	4.19	1.56	13.85	2.37
Insurance benefits and repayments .....	—	—	—	—	.91	—	—	—
Exhibit—Salaries and wages .....	85.11	362.45	109.80	93.91	123.18	120.03	110.28	101.63
General expenditure .....	233.63	848.97	323.30	290.17	364.10	268.29	341.23	310.77
Current expenditure .....	202.53	789.00	264.92	234.18	356.06	253.35	333.73	290.76
Intergovernmental expenditure .....	6.77	6.66	—	—	21.16	9.39	22.95	32.44
Capital outlay .....	31.11	59.97	58.38	56.00	8.03	14.94	7.50	20.00
General expenditure by function:								
Education services:								
Education .....	—	1.71	—	—	—	—	—	—
Elementary and secondary education .....	—	1.71	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	.15	—	.81	1.13
Social services and income maintenance:								
Public welfare .....	40.77	26.28	66.17	41.46	91.15	80.76	119.89	23.19
Hospitals .....	—	617.71	35.09	—	—	—	20.91	15.53
Health .....	5.53	7.80	5.53	7.00	16.01	10.99	17.27	82.23
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	31.83	27.81	26.50	34.18	31.41	34.38	29.33	40.36
Capital outlay .....	10.38	.99	8.98	7.32	.26	4.09	1.82	3.53
Air transportation .....	2.73	2.74	—	—	2.71	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	1.62	—
Public safety:								
Police protection .....	12.59	17.78	14.71	24.88	39.44	13.89	20.09	19.58
Fire protection .....	.06	—	—	—	—	—	.01	—
Correction .....	13.75	15.88	13.86	8.99	11.61	12.49	23.68	18.44
Protective inspection and regulation .....	—	—	—	—	—	—	1.28	1.58
Environment and housing:								
Natural resources .....	.78	3.11	2.55	1.75	2.19	2.86	2.03	.55
Sewerage .....	—	—	.03	—	—	.18	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	9.63	—	—	1.44	—	—	—	4.21
Parks and recreation .....	3.24	2.33	5.52	4.21	12.43	7.43	7.24	9.74
Housing and community development .....	—	1.55	42.11	—	—	—	1.48	—
Government administration:								
Financial administration .....	11.20	13.05	8.17	15.38	15.18	16.50	17.12	20.82
Judicial and legal .....	24.51	20.32	19.53	25.48	37.40	18.12	11.04	14.75
General public buildings .....	6.29	—	6.61	4.95	.39	3.57	6.38	16.73
Other .....	22.71	51.47	31.89	23.51	87.43	52.90	25.86	14.01
Interest on general debt .....	9.63	15.71	1.08	11.87	4.19	1.56	13.85	2.37
General expenditure, n.e.c. .....	38.37	23.71	43.96	85.09	12.40	12.66	21.33	25.53
Utility and liquor store expenditure .....	—	—	—	—	.91	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>143.62</b>	<b>409.85</b>	<b>29.95</b>	<b>286.68</b>	<b>69.88</b>	<b>26.39</b>	<b>197.90</b>	<b>33.42</b>
Long-term debt outstanding .....	137.69	409.85	29.95	190.81	69.88	26.39	197.90	33.42
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	137.69	409.85	29.95	190.81	69.88	26.39	197.90	33.42
Long-term debt issued .....	—	77.17	14.17	—	—	—	—	33.42
Long-term debt retired .....	11.79	3.09	6.66	7.08	—	2.59	5.78	27.82
<b>Cash and security holdings</b> .....	<b>122.56</b>	<b>368.66</b>	<b>103.96</b>	<b>387.66</b>	<b>149.67</b>	<b>97.09</b>	<b>231.17</b>	<b>86.13</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	1.43	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Iowa—Con.		Kansas				Kentucky	
	Polk	Scott	Johnson	Sedgwick	Shawnee	Wyandotte	Jefferson	Kenton
	134	135	136	137	138	139	140	141
Population, 1990 .....	327 140	150 979	355 054	403 662	160 976	161 993	664 937	142 031
Date of end of fiscal year .....	6/30	6/30	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>473.99</b>	<b>219.52</b>	<b>390.42</b>	<b>468.46</b>	<b>298.03</b>	<b>354.34</b>	<b>565.74</b>	<b>724.88</b>
General revenue .....	473.99	219.52	390.42	468.46	298.03	354.34	565.74	724.88
Intergovernmental revenue .....	59.90	39.89	64.33	73.46	24.29	56.96	124.00	139.36
From Federal Government .....	3.63	—	1.99	18.83	3.68	6.07	55.99	110.83
From State governments .....	50.38	38.48	57.26	49.15	20.61	38.64	65.19	27.11
From local governments .....	5.89	1.42	5.08	5.49	—	12.25	2.81	1.42
General revenue from own sources .....	414.09	179.63	326.09	394.99	273.74	297.38	441.74	585.51
Taxes .....	242.29	142.20	235.12	260.91	174.19	252.62	186.53	108.36
Property .....	232.79	124.17	188.53	143.85	163.13	128.46	71.96	53.61
General sales .....	—	14.58	27.66	109.13	—	120.70	—	—
Selective sales .....	.99	—	—	.26	2.40	—	19.89	5.17
Income .....	—	—	—	—	—	—	—	46.41
Other .....	8.51	3.45	18.93	7.67	8.66	3.46	94.68	3.17
Current charges .....	98.04	15.92	29.17	57.08	51.08	20.35	47.59	292.35
Miscellaneous revenue .....	73.76	21.51	61.80	77.00	48.47	24.41	207.62	184.80
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>494.29</b>	<b>218.06</b>	<b>399.35</b>	<b>464.76</b>	<b>263.21</b>	<b>357.72</b>	<b>549.02</b>	<b>722.44</b>
By character and object:								
Intergovernmental .....	31.68	11.73	17.34	78.97	.22	108.20	25.85	22.62
To State governments .....	31.68	11.73	—	—	—	—	—	—
To local governments .....	—	—	17.34	78.97	.22	108.20	25.85	22.62
Current operation .....	341.40	180.56	257.30	248.94	227.80	220.13	226.25	249.11
Capital outlay .....	32.13	20.70	66.38	111.01	5.50	8.66	98.48	204.96
Construction .....	28.97	6.30	30.69	30.55	—	1.00	96.25	146.91
Assistance and subsidies .....	—	3.52	—	—	—	—	.37	—
Interest on debt .....	89.08	1.54	58.33	25.85	29.69	20.73	198.08	245.75
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	143.50	67.27	146.36	110.82	112.73	93.48	106.51	115.57
General expenditure .....	494.29	218.06	399.35	464.76	263.21	357.72	549.02	722.44
Current expenditure .....	462.15	197.36	332.97	353.76	257.72	349.06	450.54	517.49
Intergovernmental expenditure .....	31.68	11.73	17.34	78.97	.22	108.20	25.85	22.62
Capital outlay .....	32.13	20.70	66.38	111.01	5.50	8.66	98.48	204.96
General expenditure by function:								
Education services:								
Education .....	—	—	—	2.64	.17	.02	1.14	—
Elementary and secondary education .....	—	—	—	—	—	—	1.14	—
Higher education .....	—	—	—	2.64	.17	.02	—	—
Libraries .....	.71	2.94	22.07	—	—	1.21	5.10	—
Social services and income maintenance:								
Public welfare .....	37.97	5.82	10.94	11.20	—	—	10.11	5.20
Hospitals .....	181.16	11.73	—	—	—	1.80	6.01	—
Health .....	45.80	54.21	44.89	47.05	21.02	26.66	30.00	46.30
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	29.72	24.38	22.70	45.03	33.20	5.78	4.61	23.25
Capital outlay .....	12.26	8.02	1.51	21.10	2.05	.01	.01	7.43
Air transportation .....	—	—	13.95	—	—	—	75.59	299.99
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	18.45	22.62
Public safety:								
Police protection .....	12.62	22.85	44.28	21.13	30.28	32.17	40.44	15.69
Fire protection .....	—	—	—	16.46	1.27	—	69	1.15
Correction .....	13.76	17.10	3.77	39.73	34.13	12.13	36.02	19.72
Protective inspection and regulation .....	1.57	.97	—	1.17	—	—	1.24	—
Environment and housing:								
Natural resources .....	7.60	4.25	.96	5.20	2.29	3.61	.33	.15
Sewerage .....	.34	—	48.56	3.58	—	—	—	—
Capital outlay .....	.02	—	15.13	1.42	—	—	—	—
Solid waste management .....	1.32	2.92	—	—	18.28	—	.36	.15
Parks and recreation .....	1.46	9.05	13.23	12.08	33.68	11.23	6.68	14.77
Housing and community development .....	1.28	—	—	6.85	—	—	6.87	—
Government administration:								
Financial administration .....	11.18	14.71	25.51	45.49	24.67	24.85	11.84	3.77
Judicial and legal .....	12.40	12.78	12.95	18.80	17.67	18.59	18.62	1.95
General public buildings .....	6.72	4.46	32.94	28.76	2.91	11.88	9.99	7.47
Other .....	13.74	13.49	9.45	7.35	5.68	12.62	7.90	1.71
Interest on general debt .....	89.08	1.54	58.33	25.85	29.69	20.73	198.08	245.75
General expenditure, n.e.c. .....	25.86	14.86	34.81	126.40	8.27	174.45	58.96	12.79
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>807.73</b>	<b>18.12</b>	<b>894.06</b>	<b>2 368.64</b>	<b>586.36</b>	<b>286.77</b>	<b>2 037.07</b>	<b>5 040.21</b>
Long-term debt outstanding .....	807.73	18.12	894.06	2 365.95	574.39	280.69	2 030.29	5 040.21
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	713.72	—	450.12	1 795.98	249.37	—	1 615.89	4 908.38
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	94.01	18.12	443.94	569.98	325.02	280.69	414.40	131.83
Long-term debt issued .....	31.32	14.97	96.92	1 127.31	37.89	—	22.03	3 083.83
Long-term debt retired .....	53.82	16.06	95.78	76.26	20.75	10.22	84.40	36.32
<b>Cash and security holdings</b> .....	<b>783.04</b>	<b>66.48</b>	<b>622.19</b>	<b>614.91</b>	<b>694.14</b>	<b>133.03</b>	<b>1 764.16</b>	<b>5 599.93</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Louisiana						
	Caddo	Calcasieu	Jefferson	Lafayette	Ouachita	Rapides	St. Tammany
	142	143	144	145	146	147	148
Population, 1990 .....	248 253	168 134	448 306	164 762	142 191	131 556	144 508
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>236.29</b>	<b>649.93</b>	<b>1 671.74</b>	<b>307.86</b>	<b>271.35</b>	<b>354.48</b>	<b>913.49</b>
General revenue .....	233.41	635.24	1 634.39	307.86	269.29	339.79	912.66
Intergovernmental revenue .....	42.30	91.84	93.70	105.78	69.91	89.08	25.51
From Federal Government .....	16.51	19.47	32.52	46.13	28.46	44.28	1.02
From State governments .....	25.79	72.36	54.46	55.84	30.55	44.67	24.49
From local governments .....	—	—	6.72	3.81	10.89	.13	—
General revenue from own sources .....	191.12	543.40	1 540.69	202.09	199.39	250.71	887.14
Taxes .....	142.95	221.27	770.55	117.81	140.11	173.23	181.39
Property .....	130.96	159.06	195.82	94.85	98.59	82.64	108.26
General sales .....	10.33	55.98	551.26	18.75	36.41	84.41	58.80
Selective sales .....	.11	1.86	7.15	2.22	2.35	1.63	3.89
Income .....	—	—	—	—	—	—	—
Other .....	1.55	4.37	16.32	2.00	2.76	4.55	10.45
Current charges .....	32.63	173.95	596.71	57.01	25.56	38.78	641.36
Miscellaneous revenue .....	15.53	148.18	173.43	27.26	33.72	38.70	64.39
Utility and liquor store revenue .....	2.88	14.70	33.95	—	2.06	14.69	.83
Insurance trust revenue .....	—	—	3.40	—	—	—	—
<b>Expenditure</b> .....	<b>237.19</b>	<b>564.57</b>	<b>1 606.28</b>	<b>312.97</b>	<b>282.42</b>	<b>348.99</b>	<b>969.07</b>
By character and object:							
Intergovernmental .....	6.45	7.96	196.24	5.78	8.66	77.09	3.65
To State governments .....	6.45	5.90	14.57	3.29	7.68	—	3.65
To local governments .....	—	2.06	181.86	2.49	.98	77.09	—
Current operation .....	179.60	415.92	984.69	236.72	258.28	243.11	842.24
Capital outlay .....	36.37	19.53	235.83	63.80	3.09	10.41	66.07
Construction .....	31.38	17.28	124.43	54.62	.84	.13	23.06
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	14.78	121.15	186.25	6.67	12.40	18.39	57.11
Insurance benefits and repayments .....	—	—	3.27	—	—	—	—
Exhibit—Salaries and wages .....	70.57	172.23	437.06	108.47	121.81	113.68	385.84
General expenditure .....	234.45	544.00	1 561.45	312.97	279.95	335.53	968.06
Current expenditure .....	198.08	524.47	1 325.61	249.18	276.92	327.22	901.99
Intergovernmental expenditure .....	6.45	7.96	196.24	5.78	8.66	77.09	3.65
Capital outlay .....	36.37	19.53	235.83	63.80	3.03	8.31	66.07
General expenditure by function:							
Education services:							
Education .....	—	—	134.94	—	—	41.46	—
Elementary and secondary education .....	—	—	134.94	—	—	41.46	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	13.01	14.30	15.52	11.96	16.04	7.34	12.53
Social services and income maintenance:							
Public welfare .....	—	7.52	17.16	.57	2.58	55.03	3.47
Hospitals .....	15.38	116.67	507.06	—	4.61	—	655.81
Health .....	6.45	13.08	10.29	4.44	5.54	—	9.67
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	30.88	49.98	92.56	23.65	35.33	29.71	31.79
Capital outlay .....	19.22	—	32.25	8.72	—	.01	.08
Air transportation .....	—	17.24	—	49.31	—	5.35	—
Parking facilities .....	—	—	—	.13	—	.14	—
Other .....	—	—	10.11	—	—	—	—
Public safety:							
Police protection .....	47.42	55.35	94.30	92.10	53.48	45.68	69.19
Fire protection .....	7.63	7.47	41.17	2.37	38.62	20.27	42.42
Correction .....	29.53	8.91	21.81	16.03	24.12	10.66	10.74
Protective inspection and regulation .....	—	—	—	—	—	—	—
Environment and housing:							
Natural resources .....	1.72	15.24	72.27	10.33	1.27	1.92	3.46
Sewerage .....	.54	1.49	135.20	—	6.87	2.30	.57
Capital outlay .....	—	1.41	96.23	—	.49	—	.38
Solid waste management .....	2.74	1.45	16.73	.45	—	—	13.09
Parks and recreation .....	1.15	14.16	29.95	3.04	3.73	1.60	3.99
Housing and community development .....	16.46	10.45	14.71	6.01	6.13	3.87	1.86
Government administration:							
Financial administration .....	10.67	11.00	19.59	8.52	10.87	11.78	7.67
Judicial and legal .....	9.31	21.20	28.34	11.17	18.64	15.32	11.81
General public buildings .....	9.77	5.54	3.82	8.05	5.44	—	1.17
Other .....	12.28	12.78	23.51	24.08	10.91	10.19	22.32
Interest on general debt .....	14.34	113.24	184.82	6.67	11.97	18.24	57.11
General expenditure, n.e.c. .....	5.19	46.94	87.59	34.07	23.82	54.67	9.38
Utility and liquor store expenditure .....	2.74	20.57	41.56	—	2.47	13.46	1.02
Insurance trust expenditure .....	—	—	3.27	—	—	—	—
<b>Debt outstanding</b> .....	<b>202.37</b>	<b>1 351.33</b>	<b>1 903.27</b>	<b>175.88</b>	<b>144.91</b>	<b>279.23</b>	<b>840.00</b>
Long-term debt outstanding .....	202.37	1 351.33	1 903.27	175.88	144.91	279.23	834.85
Education .....	29.30	1 141.01	510.40	22.12	101.61	217.04	339.67
Public debt for private purposes .....	7.79	91.38	21.40	—	5.52	2.13	—
Utility .....	165.28	118.95	1 371.47	153.77	37.78	60.07	495.18
Other and unallocable .....	—	—	—	—	—	—	—
Long-term debt issued .....	19.50	243.47	611.51	42.49	.77	12.56	80.01
Long-term debt retired .....	16.58	307.12	509.97	14.66	7.90	19.75	54.47
<b>Cash and security holdings</b> .....	<b>103.29</b>	<b>1 706.85</b>	<b>2 018.82</b>	<b>200.50</b>	<b>239.35</b>	<b>315.36</b>	<b>651.62</b>
Exhibit—County contribution to own retirement systems .....	—	—	1.61	—	—	—	—

See footnotes at end of table.



Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Maine					Maryland	
	Androscoggin	Cumberland	Kennebec	Penobscot	York	Anne Arundel	Baltimore
	149	150	151	152	153	154	155
Population, 1990 .....	105 259	243 135	115 904	146 601	164 587	427 239	692 134
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>53.72</b>	<b>55.00</b>	<b>46.93</b>	<b>46.13</b>	<b>36.29</b>	<b>1 769.04</b>	<b>1 859.53</b>
General revenue .....	53.72	55.00	46.93	46.13	36.29	1 729.89	1 717.59
Intergovernmental revenue .....	3.45	7.98	3.46	6.16	4.26	417.32	370.20
From Federal Government .....	.48	—	—	1.66	.02	22.87	31.62
From State governments .....	2.30	6.55	3.16	3.37	3.67	394.33	328.53
From local governments .....	.67	1.43	.30	1.13	.57	.11	10.05
General revenue from own sources .....	50.28	47.02	43.47	39.97	32.03	1 312.57	1 347.40
Taxes .....	40.59	34.25	38.32	33.08	23.17	974.54	1 026.46
Property .....	40.59	33.22	38.32	33.08	23.17	540.47	559.42
General sales .....	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	40.13	55.54
Income .....	—	—	—	—	—	303.71	344.56
Other .....	—	1.03	—	—	—	90.23	66.94
Current charges .....	7.71	6.68	4.18	4.37	7.51	209.29	189.41
Miscellaneous revenue .....	1.98	6.09	.97	2.53	1.35	128.74	131.53
Utility and liquor store revenue .....	—	—	—	—	—	39.15	—
Insurance trust revenue .....	—	—	—	—	—	—	141.94
<b>Expenditure</b> .....	<b>52.52</b>	<b>47.50</b>	<b>87.16</b>	<b>43.99</b>	<b>34.08</b>	<b>1 818.00</b>	<b>1 907.27</b>
By character and object:							
Intergovernmental .....	—	—	—	—	.84	68.98	53.93
To State governments .....	—	—	—	—	—	51.19	14.96
To local governments .....	—	—	—	—	.84	17.79	38.97
Current operation .....	35.11	38.51	39.02	40.26	31.52	1 452.51	1 387.77
Capital outlay .....	10.01	7.31	42.30	1.09	.76	163.84	244.00
Construction .....	9.86	5.52	42.16	—	—	143.93	219.39
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	7.39	1.67	5.83	2.64	.96	132.67	131.57
Insurance benefits and repayments .....	—	—	—	—	—	—	90.00
Exhibit—Salaries and wages .....	19.86	22.04	13.16	20.44	13.10	1 016.49	985.86
General expenditure .....	52.52	47.50	87.16	43.99	34.08	1 750.44	1 817.27
Current expenditure .....	42.50	40.19	44.86	42.90	33.32	1 586.60	1 573.27
Intergovernmental expenditure .....	—	—	—	—	.84	68.98	53.93
Capital outlay .....	10.01	7.31	42.30	1.09	.76	163.84	244.00
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	911.35	889.63
Elementary and secondary education .....	—	—	—	—	—	830.04	753.12
Higher education .....	—	—	—	—	—	81.31	136.51
Libraries .....	—	.12	—	—	—	22.83	36.49
Social services and income maintenance:							
Public welfare .....	—	2.42	—	.25	.83	5.51	7.18
Hospitals .....	—	—	—	—	—	—	—
Health .....	—	—	—	—	—	48.26	61.54
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	—	—	—	.23	—	58.30	74.61
Capital outlay .....	—	—	—	.02	—	.60	49.71
Air transportation .....	—	—	—	—	—	—	—
Parking facilities .....	—	.60	—	—	—	.67	2.04
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	5.60	6.25	6.76	6.58	5.17	92.80	104.93
Fire protection .....	.01	—	—	—	—	89.11	65.66
Correction .....	17.39	20.93	55.31	16.43	14.86	24.31	14.63
Protective inspection and regulation .....	—	—	—	.22	—	21.13	6.86
Environment and housing:							
Natural resources .....	—	.38	—	.49	.42	.38	6.25
Sewerage .....	—	—	—	—	—	56.90	125.72
Capital outlay .....	—	—	—	—	—	—	70.16
Solid waste management .....	—	—	—	—	—	57.17	43.47
Parks and recreation .....	—	—	—	—	—	21.78	25.23
Housing and community development .....	—	—	—	.44	—	—	27.92
Government administration:							
Financial administration .....	.68	.33	.30	.11	.60	19.47	13.99
Judicial and legal .....	2.54	2.42	3.24	4.50	3.97	25.45	18.93
General public buildings .....	10.41	2.16	1.35	3.28	1.47	128.97	31.76
Other .....	.74	2.26	2.56	2.57	3.20	39.58	10.18
Interest on general debt .....	7.39	1.67	5.83	2.64	.86	98.52	131.57
General expenditure, n.e.c. .....	7.76	7.95	11.79	6.25	2.61	27.95	118.70
Utility and liquor store expenditure .....	—	—	—	—	—	67.56	—
Insurance trust expenditure .....	—	—	—	—	—	—	90.00
<b>Debt outstanding</b> .....	<b>74.72</b>	<b>128.55</b>	<b>75.58</b>	<b>26.09</b>	<b>—</b>	<b>2 138.53</b>	<b>2 157.16</b>
Long-term debt outstanding .....	74.72	128.55	70.32	26.09	—	2 138.53	2 155.25
Education .....	—	—	—	—	—	10.19	104.39
Public debt for private purposes .....	—	—	—	—	—	905.93	869.03
Utility .....	—	—	—	—	—	569.14	—
Other and unallocable .....	74.72	128.55	70.32	26.09	—	653.26	1 181.82
Long-term debt issued .....	—	102.82	44.56	—	—	190.41	437.68
Long-term debt retired .....	4.66	10.30	—	1.74	—	152.89	234.77
<b>Cash and security holdings</b> .....	<b>13.45</b>	<b>103.66</b>	<b>16.93</b>	<b>7.32</b>	<b>2.49</b>	<b>1 284.09</b>	<b>2 433.61</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	23.30

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Maryland—Con.							
	Carroll	Charles	Frederick	Harford	Howard	Montgomery	Prince Georges	Washington
	156	157	158	159	160	161	162	163
Population, 1990 .....	123 372	101 154	150 208	182 132	187 328	757 027	729 268	121 393
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue .....</b>	<b>1 437.64</b>	<b>1 815.60</b>	<b>1 581.19</b>	<b>1 566.68</b>	<b>2 126.17</b>	<b>2 331.27</b>	<b>1 868.59</b>	<b>1 256.26</b>
General revenue .....	1 433.92	1 787.90	1 564.95	1 549.24	2 093.29	2 179.41	1 777.22	1 254.33
Intergovernmental revenue .....	521.97	653.10	532.85	597.75	397.70	358.85	544.53	523.09
From Federal Government .....	39.48	42.20	14.12	61.83	8.27	55.27	55.41	41.81
From State governments .....	475.12	610.72	517.24	530.39	373.91	302.13	486.16	481.28
From local governments .....	7.37	.18	1.48	5.53	15.53	1.45	2.95	—
General revenue from own sources .....	911.95	1 134.79	1 032.10	951.49	1 695.58	1 820.55	1 232.69	731.24
Taxes .....	769.51	847.63	784.64	723.93	1 334.19	1 518.65	969.82	528.04
Property .....	436.15	508.87	466.08	395.57	816.53	897.41	558.21	316.51
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	1.43	3.91	1.14	1.11	6.01	82.07	61.37	4.17
Income .....	271.04	257.81	265.34	290.72	436.86	433.29	267.11	188.63
Other .....	60.88	77.03	52.08	36.53	74.80	105.89	83.14	18.73
Current charges .....	89.10	250.84	189.40	147.11	167.69	208.99	167.47	148.76
Miscellaneous revenue .....	53.33	36.33	58.07	80.44	193.70	92.91	95.40	54.44
Utility and liquor store revenue .....	3.72	27.70	16.24	17.44	32.88	151.87	—	1.93
Insurance trust revenue .....	—	—	—	—	—	—	91.37	—
<b>Expenditure .....</b>	<b>1 548.31</b>	<b>1 932.31</b>	<b>1 691.41</b>	<b>1 580.73</b>	<b>2 237.73</b>	<b>2 342.86</b>	<b>1 874.78</b>	<b>1 336.98</b>
By character and object:								
Intergovernmental .....	25.73	20.51	80.08	44.56	23.12	97.53	77.67	29.47
To State governments .....	16.13	16.51	42.08	9.69	23.06	20.10	68	11.10
To local governments .....	9.60	4.00	37.99	34.86	.06	77.43	77.00	18.37
Current operation .....	1 202.03	1 547.27	1 359.83	1 363.37	1 717.65	1 925.56	1 510.78	1 049.95
Capital outlay .....	281.93	322.20	196.30	152.37	387.59	164.32	195.30	184.73
Construction .....	200.75	235.96	141.35	87.10	290.48	92.42	124.08	154.89
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	38.62	42.32	55.20	20.43	109.38	155.46	56.09	72.83
Insurance benefits and repayments .....	—	—	—	—	—	—	34.93	—
Exhibit—Salaries and wages .....	776.76	898.06	947.55	875.00	1 208.83	1 200.75	992.54	697.52
General expenditure .....	1 537.43	1 913.53	1 674.69	1 546.03	2 201.52	2 171.89	1 839.85	1 327.47
Current expenditure .....	1 255.50	1 591.33	1 478.39	1 393.66	1 813.94	2 015.55	1 644.54	1 142.73
Intergovernmental expenditure .....	25.73	20.51	80.08	44.56	23.12	97.53	77.67	29.47
Capital outlay .....	281.93	322.20	196.30	152.37	387.59	156.34	195.30	184.73
General expenditure by function								
Education services:								
Education .....	998.22	1 353.78	1 132.35	940.43	1 273.48	1 155.42	877.80	871.39
Elementary and secondary education .....	998.22	1 195.30	1 038.13	844.85	1 173.70	1 029.51	826.55	780.42
Higher education .....	—	158.48	94.22	95.57	99.78	125.91	51.25	90.98
Libraries .....	31.35	11.51	12.77	21.90	32.77	25.58	24.08	7.47
Social services and income maintenance:								
Public welfare .....	7.00	7.85	46.85	54.97	1.47	20.10	3.09	6.94
Hospitals .....	—	—	—	—	—	—	—	1.24
Health .....	21.71	19.50	81.54	11.35	26.11	81.72	64.92	12.46
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	57.95	31.45	52.30	106.54	80.21	24.72	46.96	60.69
Capital outlay .....	22.87	20.55	24.88	33.10	41.04	—	31.31	26.77
Air transportation .....	13.05	—	—	—	—	—	—	20.26
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	60.87	63.19	—
Public safety:								
Police protection .....	22.20	141.30	25.74	52.12	93.76	107.01	115.67	14.54
Fire protection .....	22.98	35.38	41.24	23.21	70.43	79.99	71.19	11.99
Correction .....	11.92	28.79	33.67	23.13	23.14	23.85	38.52	34.31
Protective inspection and regulation .....	7.01	4.64	7.14	7.32	15.85	2.28	7.01	3.68
Environment and housing:								
Natural resources .....	8.58	3.06	2.30	3.53	5.09	2.78	1.70	2.26
Sewerage .....	9.91	45.74	13.55	31.04	56.32	—	30.25	38.55
Capital outlay .....	—	—	—	—	5.48	—	9.39	—
Solid waste management .....	43.01	19.11	10.69	49.66	31.84	56.94	78.86	12.80
Parks and recreation .....	36.22	28.50	10.09	29.92	55.12	105.79	132.59	17.25
Housing and community development .....	17.56	27.74	10.54	16.15	16.50	68.33	39.33	3.41
Government administration:								
Financial administration .....	14.11	8.05	11.20	11.20	30.33	17.15	18.32	3.88
Judicial and legal .....	25.27	13.26	14.02	17.44	32.66	23.64	46.34	12.31
General public buildings .....	27.40	21.94	7.65	20.70	124.52	26.07	13.16	36.00
Other .....	14.74	8.91	12.35	19.69	31.13	16.31	10.83	12.06
Interest on general debt .....	35.28	42.32	49.60	8.43	109.38	155.46	56.09	72.83
General expenditure, n.e.c. .....	111.95	60.72	99.09	97.30	91.43	99.08	95.84	71.15
Utility and liquor store expenditure .....	10.88	18.78	16.72	34.69	36.21	170.97	—	9.51
Insurance trust expenditure .....	—	—	—	—	—	—	34.93	—
<b>Debt outstanding .....</b>	<b>649.09</b>	<b>790.06</b>	<b>981.24</b>	<b>345.44</b>	<b>2 664.50</b>	<b>2 576.33</b>	<b>1 300.31</b>	<b>1 034.70</b>
Long-term debt outstanding .....	649.09	790.06	981.24	345.44	2 664.50	2 549.02	1 278.51	1 024.13
Education .....	—	34.50	8.92	15.04	439.82	415.80	16.52	40.69
Public debt for private purposes .....	—	53.63	87.21	—	376.42	1 324.04	560.78	415.01
Utility .....	58.04	—	78.96	197.19	—	—	—	—
Other and unallocable .....	591.06	701.93	806.15	133.21	1 848.27	809.17	701.21	568.43
Long-term debt issued .....	170.34	297.02	245.93	121.40	1 104.89	287.59	147.58	105.81
Long-term debt retired .....	30.07	180.01	63.22	30.77	810.70	179.27	75.14	50.38
<b>Cash and security holdings .....</b>	<b>376.52</b>	<b>418.36</b>	<b>441.27</b>	<b>395.72</b>	<b>917.96</b>	<b>1 620.11</b>	<b>1 560.16</b>	<b>524.45</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	24.79	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Massachusetts							
	Barnstable	Berkshire	Bristol	Essex	Hampden	Hampshire	Middlesex	Norfolk
	164	165	166	167	168	169	170	171
Population, 1990 .....	186 605	139 352	506 325	670 080	456 310	146 568	1 398 468	616 087
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>173.38</b>	<b>59.58</b>	<b>58.31</b>	<b>67.55</b>	<b>94.63</b>	<b>133.63</b>	<b>65.45</b>	<b>90.54</b>
General revenue .....	95.02	34.32	35.15	53.64	73.63	93.89	44.13	65.27
Intergovernmental revenue .....	30.55	24.33	19.92	33.60	54.50	69.61	11.20	32.01
From Federal Government .....	—	—	—	2.52	—	2.57	—	—
From State governments .....	20.34	24.07	19.63	31.08	54.50	62.49	11.20	32.01
From local governments .....	10.21	.27	.30	—	—	4.56	—	—
General revenue from own sources .....	64.47	9.99	15.23	20.04	19.13	24.28	32.92	33.26
Taxes .....	11.57	8.73	10.57	13.11	3.19	1.91	17.39	11.12
Property .....	11.56	6.14	7.15	8.13	3.14	1.91	11.91	5.25
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	.01	2.60	3.42	4.98	.05	—	5.49	5.86
Current charges .....	50.91	.50	3.97	5.28	5.76	21.64	15.46	21.70
Miscellaneous revenue .....	1.99	.76	.69	1.65	10.18	.73	.08	.44
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	78.36	25.25	23.16	13.92	21.00	39.74	21.32	25.27
<b>Expenditure</b> .....	<b>159.15</b>	<b>63.33</b>	<b>54.30</b>	<b>51.32</b>	<b>75.73</b>	<b>125.70</b>	<b>56.82</b>	<b>87.22</b>
By character and object:								
Intergovernmental .....	—	—	—	—	—	—	—	—
To State governments .....	—	—	—	—	—	—	—	—
To local governments .....	—	—	—	—	—	—	—	—
Current operation .....	96.07	43.00	32.49	34.32	48.95	88.47	37.20	60.36
Capital outlay .....	2.35	—	—	.11	2.75	.12	—	.49
Construction .....	—	—	—	.01	2.75	—	—	.49
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	.66	.31	1.27	—	1.92	.76	.09	1.11
Insurance benefits and repayments .....	60.07	20.02	20.54	16.88	22.12	36.34	19.52	25.26
Exhibit—Salaries and wages .....	58.27	18.46	15.17	23.52	26.52	51.20	29.92	33.91
General expenditure .....	99.08	43.31	33.76	34.44	53.61	89.35	37.29	61.96
Current expenditure .....	96.73	43.31	33.76	34.32	50.87	89.23	37.29	61.47
Intergovernmental expenditure .....	—	—	—	—	—	—	—	—
Capital outlay .....	2.35	—	—	.11	2.75	.12	—	.49
General expenditure by function:								
Education services:								
Education .....	—	—	4.44	7.06	—	.33	—	4.48
Elementary and secondary education .....	—	—	4.44	7.06	—	.33	—	4.48
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	—
Social services and income maintenance:								
Public welfare .....	.45	—	—	—	—	30.87	—	—
Hospitals .....	27.48	—	—	—	—	—	11.92	28.97
Health .....	3.67	.29	.06	—	.34	.16	—	—
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	—	.88	.09	.11	.04	.01	.02	.61
Capital outlay .....	—	—	—	—	—	—	—	—
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	6.33	.40	.32	—	—	—	—	—
Fire protection .....	1.43	—	—	—	—	.05	—	—
Correction .....	16.63	20.41	11.52	8.93	33.98	41.35	14.81	14.67
Protective inspection and regulation .....	—	—	—	—	—	—	—	—
Environment and housing:								
Natural resources .....	1.74	.56	.12	—	.91	.03	—	—
Sewerage .....	—	—	—	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	—	—	—	—	—	.46	—	—
Parks and recreation .....	—	—	.97	—	.60	.20	—	.67
Housing and community development .....	—	—	—	—	—	—	—	—
Government administration:								
Financial administration .....	1.62	1.05	.57	6.36	.70	1.58	.32	.41
Judicial and legal .....	—	—	—	4.05	—	—	—	.44
General public buildings .....	3.61	2.38	2.91	1.13	4.82	2.52	2.44	1.59
Other .....	8.26	.80	5.89	2.48	3.45	3.24	3.21	3.39
Interest on general debt .....	.66	.31	1.27	—	1.92	.76	.09	1.11
General expenditure, n.e.c. .....	27.20	16.23	5.61	4.31	6.87	7.78	4.47	5.60
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	60.07	20.02	20.54	16.88	22.12	36.34	19.52	25.26
<b>Debt outstanding</b> .....	<b>10.66</b>	<b>13.63</b>	<b>13.62</b>	<b>—</b>	<b>30.42</b>	<b>9.93</b>	<b>1.30</b>	<b>9.76</b>
Long-term debt outstanding .....	5.04	5.74	9.27	—	18.26	2.18	1.30	9.44
Education .....	—	—	—	—	—	—	—	6.44
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	5.04	5.74	9.27	—	18.26	2.18	1.30	2.99
Long-term debt issued .....	—	—	2.57	—	—	—	—	—
Long-term debt retired .....	.32	.36	.89	—	3.84	1.09	.88	1.34
<b>Cash and security holdings</b> .....	<b>456.88</b>	<b>319.69</b>	<b>148.33</b>	<b>102.16</b>	<b>171.02</b>	<b>255.76</b>	<b>171.82</b>	<b>232.70</b>
Exhibit—County contribution to own retirement systems .....	46.24	15.16	10.15	9.15	16.72	28.53	19.56	19.61

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Massachusetts—Con.		Michigan					
	Plymouth	Worcester	Bay	Berrien	Calhoun	Genesee	Ingham	Jackson
	172	173	174	175	176	177	178	179
Population, 1990 .....	435 276	709 705	111 723	161 378	135 982	430 459	281 912	149 756
Date of end of fiscal year .....	6/30	6/30	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>75.64</b>	<b>84.71</b>	<b>715.30</b>	<b>561.33</b>	<b>386.64</b>	<b>447.69</b>	<b>659.35</b>	<b>512.95</b>
General revenue .....	75.64	58.02	627.67	525.73	386.64	403.16	659.35	471.45
Intergovernmental revenue .....	39.91	33.02	259.21	243.47	205.96	242.66	136.23	241.82
From Federal Government .....	6.39	18	35.11	5.44	18.47	26.01	1.36	—
From State governments .....	33.50	32.84	163.09	200.94	170.57	202.10	124.75	211.80
From local governments .....	.01	—	61.01	37.09	16.93	14.55	10.11	30.02
General revenue from own sources .....	35.73	25.00	368.46	282.27	180.68	160.49	523.13	229.63
Taxes .....	6.95	4.68	128.15	104.28	86.98	94.49	104.98	69.99
Property .....	1.98	1.08	126.72	100.87	85.01	90.87	102.15	68.50
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	.17	—	—	—
Income .....	—	—	—	—	—	3.55	—	—
Other .....	4.97	3.60	1.43	3.41	1.80	—	2.83	1.48
Current charges .....	11.10	19.37	199.63	133.62	61.14	37.27	362.97	130.14
Miscellaneous revenue .....	17.68	.94	40.68	44.37	32.56	28.73	55.18	29.51
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	26.69	87.64	35.60	—	44.54	—	41.50
<b>Expenditure</b> .....	<b>62.56</b>	<b>79.36</b>	<b>620.35</b>	<b>519.56</b>	<b>430.72</b>	<b>463.72</b>	<b>697.57</b>	<b>475.73</b>
By character and object:								
Intergovernmental .....	—	.07	42.52	—	37.66	7.47	15.72	1.26
To State governments .....	—	—	25.92	—	25.75	4.64	2.32	—
To local governments .....	—	.07	16.60	—	11.91	2.83	13.40	1.26
Current operation .....	61.21	56.08	464.29	451.09	335.01	410.61	598.23	426.29
Capital outlay .....	.50	.17	49.46	39.44	31.69	15.39	64.64	17.45
Construction .....	—	—	34.08	25.39	28.41	10.28	31.28	4.05
Assistance and subsidies .....	—	—	10.60	.31	.56	1.19	.30	.70
Interest on debt .....	.85	.58	36.71	18.38	25.80	11.69	18.48	20.22
Insurance benefits and repayments .....	—	22.46	16.76	10.34	17.37	—	—	9.82
Exhibit—Salaries and wages .....	35.19	25.19	220.85	236.88	109.12	135.58	274.76	129.10
General expenditure .....	62.56	56.91	592.34	504.14	430.12	446.35	686.14	464.22
Current expenditure .....	62.06	56.74	542.88	464.70	398.43	430.96	630.66	446.77
Intergovernmental expenditure .....	—	.07	42.52	—	37.66	7.47	15.72	1.26
Capital outlay .....	.50	.17	49.46	39.44	31.69	15.39	55.49	17.45
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	18.71	.43	—	—	6.97	—
Social services and income maintenance:								
Public welfare .....	.03	—	87.39	27.49	63.03	38.24	47.98	24.21
Hospitals .....	17.99	16.60	3.42	110.01	—	—	369.68	—
Health .....	—	—	148.56	122.71	140.78	134.75	41.39	118.11
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	.12	.22	70.24	55.69	45.07	64.43	30.06	72.53
Capital outlay .....	—	—	2.85	21.47	.53	.82	2.33	2.45
Air transportation .....	—	—	—	—	—	—	—	2.68
Parking facilities .....	—	—	—	—	—	.11	—	—
Other .....	—	—	—	—	—	—	4.02	.33
Public safety:								
Police protection .....	1.02	—	33.23	16.62	13.34	14.31	30.34	22.73
Fire protection .....	.03	—	—	—	—	—	—	—
Correction .....	22.95	25.53	8.13	28.59	26.22	30.05	15.78	13.49
Protective inspection and regulation .....	—	—	—	.86	—	—	.07	—
Environment and housing:								
Natural resources .....	.76	—	3.49	11.93	2.45	2.83	12.16	7.65
Sewerage .....	—	—	53.39	—	17.17	—	4.47	—
Capital outlay .....	—	—	10.53	—	12.77	—	—	—
Solid waste management .....	—	—	—	.08	.04	—	.28	44.04
Parks and recreation .....	—	—	4.48	12.19	.16	12.15	2.89	6.97
Housing and community development .....	—	—	—	—	—	—	1.82	—
Government administration:								
Financial administration .....	.46	.82	13.30	5.97	6.74	5.85	11.51	10.29
Judicial and legal .....	—	—	43.79	42.65	57.29	43.00	44.61	40.43
General public buildings .....	3.00	2.13	10.24	4.91	3.08	—	9.16	8.23
Other .....	6.82	2.91	7.09	8.01	4.71	14.07	4.02	4.80
Interest on general debt .....	.85	.58	25.46	13.30	25.19	11.69	18.42	18.52
General expenditure, n.e.c. .....	8.52	8.10	61.42	42.70	24.83	74.88	30.51	69.21
Utility and liquor store expenditure .....	—	—	11.24	5.08	.60	—	11.43	1.70
Insurance trust expenditure .....	—	22.46	16.76	10.34	—	17.37	—	9.82
<b>Debt outstanding</b> .....	<b>11.26</b>	<b>1.07</b>	<b>538.46</b>	<b>292.59</b>	<b>243.86</b>	<b>187.16</b>	<b>230.72</b>	<b>285.66</b>
Long-term debt outstanding .....	—	1.07	538.46	292.59	243.86	187.16	230.72	285.66
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	6.07	—	—	—
Utility .....	—	—	161.52	94.78	4.78	—	.66	21.70
Other and unallocable .....	—	1.07	376.93	197.81	233.01	187.16	230.06	263.96
Long-term debt issued .....	—	—	46.52	55.43	72.15	91.60	24.98	—
Long-term debt retired .....	—	.45	38.56	69.79	59.88	71.39	25.15	14.89
<b>Cash and security holdings</b> .....	<b>13.76</b>	<b>168.00</b>	<b>787.48</b>	<b>430.26</b>	<b>200.24</b>	<b>523.25</b>	<b>198.37</b>	<b>430.80</b>
Exhibit—County contribution to own retirement systems .....	—	13.85	13.96	9.36	—	19.46	—	5.20

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Michigan—Con.							
	Kalamazoo	Kent	Livingston	Macomb	Monroe	Muskegon	Oakland	Ottawa
	180	181	182	183	184	185	186	187
Population, 1990 .....	223 411	500 631	115 645	717 400	133 600	158 983	1 083 592	187 768
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>431.26</b>	<b>501.49</b>	<b>348.60</b>	<b>356.27</b>	<b>827.87</b>	<b>582.56</b>	<b>493.05</b>	<b>432.09</b>
General revenue .....	417.35	421.13	348.26	323.06	737.24	577.78	451.98	406.31
Intergovernmental revenue .....	235.81	208.26	153.44	206.39	342.78	278.09	247.69	248.34
From Federal Government .....	41.72	2.66	13.62	7.90	11.41	51.40	6.21	17.70
From State governments .....	173.95	193.59	123.79	148.29	240.64	219.38	138.46	166.90
From local governments .....	20.14	12.00	16.03	50.20	90.73	7.30	103.03	63.74
General revenue from own sources .....	181.54	212.87	194.81	116.67	394.45	299.69	204.28	157.97
Taxes .....	98.83	90.38	93.74	83.52	137.28	71.32	135.20	86.32
Property .....	94.59	86.48	89.19	79.43	135.67	67.52	128.43	82.58
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	.04	—	—	—	—	2.23	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	4.20	3.90	4.56	4.09	1.61	1.58	6.78	3.74
Current charges .....	47.13	90.80	50.34	16.43	43.76	168.36	35.44	31.57
Miscellaneous revenue .....	35.58	31.69	50.73	16.72	213.41	60.01	33.64	40.08
Utility and liquor store revenue .....	—	45.95	.35	—	37.43	4.78	13.66	25.78
Insurance trust revenue .....	13.91	34.42	—	33.21	53.20	—	27.41	—
<b>Expenditure</b> .....	<b>407.73</b>	<b>493.94</b>	<b>372.02</b>	<b>314.68</b>	<b>739.93</b>	<b>688.70</b>	<b>429.56</b>	<b>431.81</b>
By character and object:								
Intergovernmental .....	—	16.30	—	18.24	—	—	20.48	—
To State governments .....	—	12.86	—	1.90	—	—	6.65	—
To local governments .....	—	3.44	—	16.34	—	—	13.84	—
Current operation .....	381.83	408.03	303.42	230.66	534.28	523.01	328.92	327.01
Capital outlay .....	13.64	36.33	42.41	50.37	6.17	122.02	49.49	67.05
Construction .....	6.68	—	—	44.11	1.25	97.73	47.51	41.85
Assistance and subsidies .....	.65	.41	.59	.65	4.00	.70	.37	.20
Interest on debt .....	6.17	26.33	25.60	5.63	186.62	42.97	20.94	37.56
Insurance benefits and repayments .....	5.45	6.54	—	9.12	8.86	—	9.35	—
Exhibit—Salaries and wages .....	115.45	131.68	127.86	109.18	136.67	175.18	144.53	110.40
General expenditure .....	402.16	456.92	365.43	304.91	694.25	675.22	409.53	372.04
Current expenditure .....	388.53	420.59	323.01	254.99	688.08	553.44	360.56	304.99
Intergovernmental expenditure .....	—	16.30	—	18.24	—	—	20.48	—
Capital outlay .....	13.64	36.33	42.41	49.92	6.17	121.77	48.96	67.05
General expenditure by function								
Education services:								
Education .....	—	—	—	—	—	—	3.43	—
Elementary and secondary education .....	—	—	—	—	—	—	3.43	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	7.42	—	3.00	22.89	5.45	1.17	.01
Social services and income maintenance:								
Public welfare .....	30.64	27.48	10.23	23.93	28.47	67.38	2.45	23.73
Hospitals .....	—	46.55	—	—	—	3.60	9.94	—
Health .....	127.15	133.49	81.34	42.95	131.19	170.43	53.57	90.44
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	37.53	46.92	64.17	53.17	83.68	50.36	54.29	64.53
Capital outlay .....	1.25	1.85	—	33.57	—	4.08	16.06	3.87
Air transportation .....	11.63	9.43	3.16	—	—	9.43	1.70	—
Parking facilities .....	—	—	—	.09	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	26.87	15.86	36.11	20.08	47.19	13.94	22.38	19.45
Fire protection .....	—	.41	—	—	—	—	—	—
Correction .....	—	50.83	.06	29.13	17.43	18.16	36.69	8.20
Protective inspection and regulation .....	—	—	—	—	—	—	—	—
Environment and housing:								
Natural resources .....	1.76	1.17	36.58	12.83	22.51	.97	10.58	2.01
Sewerage .....	5.06	—	—	17.48	34.75	158.72	87.64	41.85
Capital outlay .....	5.06	—	—	.51	—	99.75	22.88	41.85
Solid waste management .....	4.76	17.24	—	—	—	12.54	1.68	4.07
Parks and recreation .....	2.60	7.55	—	.82	2.93	1.73	7.48	4.30
Housing and community development .....	—	—	.01	2.20	—	—	3.92	—
Government administration:								
Financial administration .....	4.70	6.88	12.18	9.22	11.19	9.77	12.54	10.79
Judicial and legal .....	40.37	32.57	38.03	28.53	47.63	43.52	37.95	29.76
General public buildings .....	9.67	2.62	9.10	3.86	6.60	5.15	18.04	7.64
Other .....	5.61	3.76	9.82	7.47	11.60	8.13	10.79	5.96
Interest on general debt .....	6.05	23.53	25.60	5.43	183.49	39.71	19.90	3.72
General expenditure, n.e.c. .....	87.77	23.20	39.04	44.72	42.69	56.21	13.39	55.59
Utility and liquor store expenditure .....	.12	30.48	6.59	.65	36.81	13.49	10.68	59.77
Insurance trust expenditure .....	5.45	6.54	—	9.12	8.86	—	9.35	—
<b>Debt outstanding</b> .....	<b>65.40</b>	<b>350.89</b>	<b>395.67</b>	<b>87.71</b>	<b>2 681.80</b>	<b>501.09</b>	<b>341.10</b>	<b>549.35</b>
Long-term debt outstanding .....	65.40	350.89	395.67	87.71	2 681.80	501.09	341.10	549.35
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	2 202.37	47.53	—	—
Utility .....	2.37	35.26	—	3.58	58.05	36.42	19.50	496.25
Other and unallocable .....	63.02	315.64	395.67	84.13	421.38	417.15	321.60	53.10
Long-term debt issued .....	—	64.52	103.12	.66	139.97	50.89	89.63	85.20
Long-term debt retired .....	5.57	55.53	27.37	10.29	83.08	93.20	79.26	72.32
<b>Cash and security holdings</b> .....	<b>314.22</b>	<b>541.86</b>	<b>174.27</b>	<b>435.34</b>	<b>2 768.85</b>	<b>241.85</b>	<b>521.95</b>	<b>178.98</b>
Exhibit—County contribution to own retirement systems .....	7.20	8.56	—	13.97	18.45	—	11.12	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Michigan—Con.				Minnesota				
	Saginaw	St. Clair	Washtenaw	Wayne	Anoka	Dakota	Hennepin	Olmsted	Ramsey
	188	189	190	191	192	193	194	195	196
Population, 1990 .....	211 946	145 607	282 937	2 111 687	243 641	275 227	1 032 431	106 470	485 765
Date of end of fiscal year .....	12/31	12/31	12/31	11/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>467.35</b>	<b>661.01</b>	<b>485.49</b>	<b>481.83</b>	<b>533.70</b>	<b>471.88</b>	<b>969.80</b>	<b>834.21</b>	<b>784.55</b>
General revenue .....	467.35	603.25	441.42	443.14	533.70	471.88	969.80	834.21	784.55
Intergovernmental revenue .....	284.13	250.92	227.40	241.07	247.69	205.34	366.68	259.56	382.37
From Federal Government .....	53.97	7.00	39.61	27.39	51.30	6.81	16.73	68.66	2.54
From State governments .....	186.20	215.35	151.25	202.50	172.69	178.07	337.52	190.90	359.87
From local governments .....	23.95	28.57	36.54	11.18	23.70	20.46	12.43	—	19.96
General revenue from own sources .....	203.22	352.33	214.02	202.08	286.00	266.54	603.12	574.65	402.18
Taxes .....	80.91	118.41	112.01	99.49	196.53	193.89	291.02	225.62	269.23
Property .....	74.84	115.02	106.03	97.55	190.34	193.88	288.77	221.86	267.13
General sales .....	—	—	—	—	—	—	—	—	—
Selective sales .....	3.80	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—	—
Other .....	2.26	3.39	5.98	1.93	6.19	.02	2.25	3.77	2.11
Current charges .....	79.01	116.08	31.81	73.42	40.97	38.87	246.28	222.02	65.44
Miscellaneous revenue .....	43.30	117.84	70.20	29.17	48.51	33.78	65.82	127.00	67.51
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	57.77	44.07	38.68	—	—	—	—	—
<b>Expenditure</b> .....	<b>553.27</b>	<b>622.13</b>	<b>470.65</b>	<b>531.58</b>	<b>503.56</b>	<b>445.50</b>	<b>939.67</b>	<b>791.13</b>	<b>784.48</b>
By character and object:									
Intergovernmental .....	—	2.45	—	74.12	20.34	16.84	8.04	25.48	36.49
To State governments .....	—	—	—	71.34	16.61	16.84	.21	20.46	21.56
To local governments .....	—	2.45	—	2.78	3.73	—	7.84	5.02	14.93
Current operation .....	461.94	472.92	368.14	316.63	307.87	318.38	790.45	553.07	545.62
Capital outlay .....	82.25	23.74	69.63	84.27	110.24	53.36	41.74	78.38	51.25
Construction .....	79.32	18.29	61.65	79.58	99.45	41.27	33.50	77.84	41.07
Assistance and subsidies .....	.31	.43	.28	—	49.17	42.99	77.61	61.06	136.31
Interest on debt .....	8.76	104.23	23.20	24.75	15.94	13.92	21.83	73.15	14.81
Insurance benefits and repayments .....	—	18.36	9.40	31.81	—	—	—	—	—
Exhibit—Salaries and wages .....	164.33	165.92	149.23	81.93	188.14	141.04	315.03	237.05	273.00
General expenditure .....	551.90	602.40	459.90	499.55	503.56	445.50	939.67	791.13	782.65
Current expenditure .....	469.65	578.65	390.27	415.28	393.32	392.14	897.93	712.75	731.41
Intergovernmental expenditure .....	—	2.45	—	74.12	20.34	16.84	8.04	25.48	36.49
Capital outlay .....	82.25	23.74	69.63	84.27	110.24	53.36	41.74	78.38	51.25
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	.41	11.96	2.17	1.00	19.79	23.03	21.42	5.02	17.33
Social services and income maintenance:									
Public welfare .....	33.46	32.29	20.92	35.43	178.67	174.67	238.51	207.05	431.34
Hospitals .....	88.85	—	—	60.82	—	—	204.11	96.69	5.59
Health .....	127.34	157.57	121.35	84.12	9.31	16.50	148.63	75.38	22.59
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	57.17	81.45	53.57	36.21	39.76	41.91	30.17	75.11	40.82
Capital outlay .....	.25	—	23.50	.70	20.19	31.39	16.14	44.06	19.69
Air transportation .....	—	1.50	—	71.79	—	—	—	—	—
Parking facilities .....	—	—	—	—	.89	—	—	—	—
Other .....	—	—	—	.07	—	—	—	—	—
Public safety:									
Police protection .....	12.81	33.28	30.19	8.92	43.62	27.77	29.09	27.25	23.54
Fire protection .....	—	—	—	—	—	—	—	—	—
Correction .....	18.98	17.76	20.06	61.48	31.05	14.07	42.59	22.38	64.77
Protective inspection and regulation .....	.73	.01	2.17	—	—	3.04	—	—	—
Environment and housing:									
Natural resources .....	.92	2.86	7.37	5.37	2.44	2.88	1.23	3.79	.77
Sewerage .....	—	18.54	3.93	36.06	—	—	—	—	—
Capital outlay .....	—	—	1.85	12.76	—	—	—	—	—
Solid waste management .....	.08	6.90	—	—	3.21	16.36	62.04	52.91	9.88
Parks and recreation .....	2.43	.05	13.79	2.07	16.22	8.26	—	8.77	17.46
Housing and community development .....	—	—	—	2.10	3.95	4.48	3.33	.43	—
Government administration:									
Financial administration .....	8.60	9.29	18.31	8.14	23.87	27.71	17.20	29.46	31.63
Judicial and legal .....	47.02	51.14	39.49	36.97	26.67	24.85	51.09	31.65	55.77
General public buildings .....	8.16	9.94	24.98	3.56	69.41	17.31	22.64	40.53	22.48
Other .....	5.19	10.14	11.75	6.00	10.96	12.55	7.97	10.88	11.73
Interest on general debt .....	7.39	102.86	21.85	24.53	15.94	13.92	21.83	73.15	14.81
General expenditure, n.e.c. .....	132.37	54.86	68.03	14.90	7.79	16.18	37.81	30.67	12.13
Utility and liquor store expenditure .....	1.37	1.37	1.35	.22	—	—	—	—	1.82
Insurance trust expenditure .....	—	18.36	9.40	31.81	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>197.89</b>	<b>1 469.54</b>	<b>369.79</b>	<b>428.73</b>	<b>229.40</b>	<b>245.98</b>	<b>806.51</b>	<b>1 004.08</b>	<b>222.98</b>
Long-term debt outstanding .....	193.41	1 469.54	369.79	428.73	229.40	245.98	290.82	1 004.08	222.98
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	1 323.29	—	—	—	—	187.95	—	—
Utility .....	30.13	33.17	18.47	4.44	—	—	—	—	—
Other and unallocable .....	163.28	113.08	351.33	424.29	229.40	245.98	102.87	1 004.08	222.98
Long-term debt issued .....	129.64	20.81	113.06	108.55	—	48.91	40.43	151.83	9.76
Long-term debt retired .....	61.37	40.09	74.68	53.55	12.42	16.59	14.53	174.19	11.76
<b>Cash and security holdings</b> .....	<b>143.45</b>	<b>1 871.89</b>	<b>369.14</b>	<b>493.51</b>	<b>310.00</b>	<b>268.12</b>	<b>979.80</b>	<b>849.87</b>	<b>389.50</b>
Exhibit—County contribution to own retirement systems .....	—	18.37	7.87	6.38	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Minnesota—Con.			Mississippi			Missouri	
	St. Louis	Stearns	Washington	Harrison	Hinds	Jackson	Boone	Clay
	197	198	199	200	201	202	203	204
Population, 1990 .....	198 213	118 791	145 896	165 365	254 441	115 243	112 379	153 411
Date of end of fiscal year .....	12/31	12/31	12/31	9/30	9/30	9/30	12/31	12/31
<b>Revenue</b> .....	<b>882.87</b>	<b>478.07</b>	<b>521.47</b>	<b>318.27</b>	<b>162.01</b>	<b>1 420.75</b>	<b>265.71</b>	<b>143.68</b>
General revenue .....	882.87	478.07	521.47	318.27	162.01	1 420.75	265.71	143.68
Intergovernmental revenue .....	410.32	217.58	194.00	44.08	33.32	34.54	22.62	12.42
From Federal Government .....	125.38	59.44	40.66	50	.05	1.67	4.83	—
From State governments .....	284.79	157.92	119.22	38.90	28.83	31.98	16.16	12.42
From local governments .....	.14	.22	34.13	4.69	4.44	.89	1.63	—
General revenue from own sources .....	472.55	260.50	327.47	269.25	128.69	1 373.31	243.09	131.26
Taxes .....	302.44	168.90	222.48	194.32	88.55	327.87	115.21	91.40
Property .....	300.12	163.63	213.91	176.83	83.64	293.94	54.99	25.88
General sales .....	—	—	—	—	—	—	59.05	64.33
Selective sales .....	—	—	—	15.93	—	23.44	.38	—
Income .....	—	—	—	—	—	—	—	—
Other .....	2.32	5.27	8.57	1.56	4.91	10.50	.78	1.19
Current charges .....	128.88	38.43	39.45	13.81	10.38	788.90	64.18	17.72
Miscellaneous revenue .....	41.23	53.17	65.54	61.13	29.76	256.54	63.70	22.14
Utility and liquor store revenue .....	—	—	—	4.94	—	12.89	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>860.99</b>	<b>477.11</b>	<b>571.66</b>	<b>287.70</b>	<b>193.76</b>	<b>1 311.93</b>	<b>235.64</b>	<b>137.69</b>
By character and object:								
Intergovernmental .....	59.69	17.22	11.19	6.57	—	—	3.38	10.49
To State governments .....	37.75	17.22	11.19	—	—	—	—	—
To local governments .....	21.95	—	—	6.57	—	—	3.38	10.49
Current operation .....	648.95	299.33	407.48	203.85	169.79	965.47	146.82	118.62
Capital outlay .....	45.26	102.04	128.00	8.90	4.87	105.97	59.03	1.29
Construction .....	40.61	92.29	128.00	3.82	4.79	70.35	45.63	—
Assistance and subsidies .....	102.37	38.56	6.41	—	—	.34	—	—
Interest on debt .....	4.72	19.96	18.59	68.38	19.10	240.15	26.40	7.29
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	342.34	135.11	163.26	72.39	65.93	476.04	91.86	50.13
General expenditure .....	860.99	477.11	571.66	278.11	193.76	1 297.98	235.64	137.69
Current expenditure .....	815.73	375.07	443.67	272.23	188.88	1 192.01	176.61	136.40
Intergovernmental expenditure .....	59.69	17.22	11.19	6.57	—	—	3.38	10.49
Capital outlay .....	45.26	102.04	128.00	5.88	4.87	105.97	59.03	1.29
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	5.40	—	—	—
Elementary and secondary education .....	—	—	—	—	5.40	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	1.01	5.18	16.53	4.21	5.94	8.86	—	—
Social services and income maintenance:								
Public welfare .....	403.02	160.74	108.09	7.50	14.22	5.50	36.84	1.03
Hospitals .....	—	—	—	—	—	743.72	17.07	—
Health .....	70.75	19.21	77.27	11.88	20.63	16.68	2.06	15.35
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	132.64	66.12	47.55	45.86	29.00	74.07	31.07	22.74
Capital outlay .....	40.12	34.60	21.10	2.55	—	15.44	3.98	—
Air transportation .....	—	—	—	.70	—	—	—	—
Parking facilities .....	—	.56	—	—	—	2.08	—	—
Other .....	—	—	—	10.22	—	39.08	—	—
Public safety:								
Police protection .....	63.97	24.81	109.98	20.79	13.42	25.46	17.09	8.16
Fire protection .....	—	—	—	5.20	.47	10.40	—	—
Correction .....	12.44	25.46	33.39	15.44	9.65	10.48	17.57	19.97
Protective inspection and regulation .....	.95	—	—	—	1.49	—	.92	—
Environment and housing:								
Natural resources .....	5.75	5.77	3.99	1.17	1.12	2.06	—	—
Sewerage .....	—	—	—	2.12	—	—	4.94	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	21.63	2.40	—	7.97	1.40	9.89	—	—
Parks and recreation .....	1.22	6.00	9.93	11.53	1.12	11.90	—	15.96
Housing and community development .....	—	—	—	—	1.07	—	—	—
Government administration:								
Financial administration .....	24.08	17.59	17.53	25.74	9.51	14.26	9.46	6.29
Judicial and legal .....	37.67	77.14	34.98	20.55	20.02	28.97	20.89	10.84
General public buildings .....	7.66	5.88	22.11	7.14	12.13	21.02	37.00	5.12
Other .....	10.57	20.29	26.61	2.70	14.03	22.12	8.64	6.98
Interest on general debt .....	4.72	19.96	18.59	66.35	19.10	238.68	26.40	7.29
General expenditure, n.e.c. .....	62.93	19.99	45.12	11.05	14.03	12.76	5.68	17.96
Utility and liquor store expenditure .....	—	—	—	9.58	—	13.95	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>66.36</b>	<b>324.01</b>	<b>546.73</b>	<b>860.47</b>	<b>263.96</b>	<b>3 421.80</b>	<b>495.09</b>	<b>125.94</b>
Long-term debt outstanding .....	66.36	324.01	546.73	860.47	263.96	3 421.80	495.09	125.94
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	21.44	—	—	580.55	156.05	3 036.00	286.70	—
Utility .....	—	—	—	15.06	—	12.80	—	—
Other and unallocable .....	44.92	324.01	546.73	264.86	107.91	373.00	208.39	125.94
Long-term debt issued .....	6.24	98.70	245.28	—	80.96	—	—	—
Long-term debt retired .....	4.82	104.60	13.23	17.74	22.47	58.86	30.41	5.04
<b>Cash and security holdings</b> .....	<b>162.90</b>	<b>234.74</b>	<b>483.03</b>	<b>817.82</b>	<b>329.44</b>	<b>3 176.02</b>	<b>616.54</b>	<b>21.52</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Missouri—Con.						Montana— Yellowstone	Nebraska		
	Greene	Jackson	Jefferson	St. Charles	St. Louis	Douglas		Lancaster	Sarpy	
	205	206	207	208	209	210		211	212	213
Population, 1990 .....	207 949	633 232	171 380	212 907	993 529	113 419	416 444	213 641	102 583	
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	6/30	6/30	6/30	6/30	
<b>Revenue</b> .....	<b>112.94</b>	<b>217.48</b>	<b>125.53</b>	<b>225.15</b>	<b>425.26</b>	<b>317.46</b>	<b>239.70</b>	<b>292.91</b>	<b>239.73</b>	
General revenue .....	112.94	214.55	125.53	218.86	412.75	317.46	239.70	292.91	239.73	
Intergovernmental revenue .....	18.87	24.43	18.59	27.52	43.78	38.75	67.38	106.00	63.83	
From Federal Government .....	03	2.42	2.95	05	10.19	13.34	2.45	03	—	
From State governments .....	18.06	11.75	15.52	20.47	32.10	24.16	54.34	101.21	50.43	
From local governments .....	.78	10.25	.12	7.03	1.49	1.25	10.59	4.77	13.40	
General revenue from own sources .....	94.07	190.13	106.94	191.33	368.97	278.71	172.32	186.90	175.90	
Taxes .....	73.93	154.12	93.15	133.79	304.78	179.48	107.22	102.53	119.87	
Property .....	17.93	80.67	15.38	48.74	102.67	163.46	84.43	90.33	109.36	
General sales .....	54.09	68.07	76.79	77.56	155.96	—	.35	—	.36	
Selective sales .....	—	4.63	—	—	39.54	—	8.63	1.93	2.77	
Income .....	—	—	—	—	—	—	—	—	—	
Other .....	1.91	.76	.97	7.49	6.61	16.03	13.81	10.26	7.39	
Current charges .....	7.56	12.72	7.59	12.99	19.91	67.09	43.71	48.69	38.93	
Miscellaneous revenue .....	12.58	23.29	6.20	44.55	44.28	32.14	21.39	35.68	17.09	
Utility and liquor store revenue .....	—	—	—	6.29	—	—	—	—	—	
Insurance trust revenue .....	—	2.92	—	—	12.51	—	—	—	—	
<b>Expenditure</b> .....	<b>118.81</b>	<b>185.81</b>	<b>124.08</b>	<b>186.83</b>	<b>396.88</b>	<b>306.73</b>	<b>249.77</b>	<b>311.76</b>	<b>213.61</b>	
By character and object:										
Intergovernmental .....	3.53	.24	2.01	6.49	121.30	60.38	13.16	1.25	1.31	
To State governments .....	—	.24	.86	—	—	—	13.16	1.25	—	
To local governments .....	3.53	—	1.15	6.49	121.30	60.38	—	—	1.31	
Current operation .....	100.53	142.37	96.87	131.13	207.56	218.99	215.21	260.67	177.90	
Capital outlay .....	5.58	20.99	19.61	8.76	37.48	19.67	11.05	26.93	28.61	
Construction .....	2.32	18.21	15.65	7.87	23.08	11.65	5.48	15.80	15.25	
Assistance and subsidies .....	—	—	—	—	—	—	—	—	—	
Interest on debt .....	9.17	20.65	5.59	40.44	25.52	7.69	10.35	22.91	5.79	
Insurance benefits and repayments .....	—	1.56	—	—	5.01	—	—	—	—	
Exhibit—Salaries and wages .....	34.12	70.77	56.81	57.54	129.44	120.69	114.51	123.92	93.17	
General expenditure .....	118.81	184.25	124.08	182.01	391.87	306.73	249.77	311.76	213.61	
Current expenditure .....	113.23	163.27	104.47	173.24	354.38	287.06	238.72	284.82	185.00	
Intergovernmental expenditure .....	3.53	.24	2.01	6.49	121.30	60.38	13.16	1.25	1.31	
Capital outlay .....	5.58	20.99	19.61	8.76	37.48	19.67	11.05	26.93	28.61	
General expenditure by function:										
Education services:										
Education .....	—	—	.79	—	.20	57.85	.19	.32	.10	
Elementary and secondary education .....	—	—	.79	—	.20	57.85	.19	.32	.10	
Higher education .....	—	—	—	—	—	—	—	—	—	
Libraries .....	—	—	—	—	—	2.53	—	—	—	
Social services and income maintenance:										
Public welfare .....	3.79	5.56	.37	3.58	—	22.12	14.90	48.37	—	
Hospitals .....	—	15.99	—	—	—	—	46.67	1.25	—	
Health .....	2.37	4.77	.67	4.86	31.27	35.89	10.81	63.71	10.97	
Other .....	—	—	—	—	—	—	—	—	—	
Transportation:										
Highways .....	44.50	9.87	35.65	50.86	59.06	22.81	16.07	29.92	45.83	
Capital outlay .....	—	4.52	11.30	5.52	24.13	1.41	7.50	12.59	21.19	
Air transportation .....	—	—	—	.67	8.29	—	—	—	—	
Parking facilities .....	—	—	—	—	—	—	—	—	—	
Other .....	—	—	—	—	31.71	—	—	—	—	
Public safety:										
Police protection .....	9.34	6.87	23.96	17.43	35.16	21.81	13.10	14.95	29.95	
Fire protection .....	03	—	—	—	—	—	—	—	—	
Correction .....	9.26	29.16	10.33	12.94	15.89	18.55	23.54	47.03	23.41	
Protective inspection and regulation .....	1.23	—	1.36	1.29	4.00	—	—	.21	—	
Environment and housing:										
Natural resources .....	.04	.42	—	.69	.09	11.00	1.21	2.98	2.05	
Sewerage .....	—	18.79	—	—	—	—	—	—	—	
Capital outlay .....	—	9.77	—	—	—	—	—	—	—	
Solid waste management .....	—	—	.48	—	1.28	1.44	1.00	—	11.86	
Parks and recreation .....	.11	14.91	1.55	—	15.21	19.82	9.27	—	.68	
Housing and community development .....	—	—	—	—	4.90	.50	—	—	—	
Government administration:										
Financial administration .....	9.61	12.02	10.96	15.11	14.54	11.95	19.56	16.22	11.99	
Judicial and legal .....	14.62	25.33	4.88	10.44	17.16	21.79	18.90	21.94	18.64	
General public buildings .....	7.71	3.51	4.02	3.49	11.66	5.79	—	7.07	4.31	
Other .....	5.81	4.13	11.99	5.12	5.00	11.07	7.76	6.84	9.29	
Interest on general debt .....	9.17	20.65	5.59	40.44	25.52	7.69	10.35	22.91	5.79	
General expenditure, n.e.c. .....	1.23	12.29	11.49	15.09	110.94	34.11	56.45	28.04	38.76	
Utility and liquor store expenditure .....	—	—	—	4.82	—	—	—	—	—	
Insurance trust expenditure .....	—	1.56	—	—	5.01	—	—	—	—	
<b>Debt outstanding</b> .....	<b>125.71</b>	<b>254.65</b>	<b>67.56</b>	<b>549.51</b>	<b>302.89</b>	<b>87.72</b>	<b>138.93</b>	<b>317.19</b>	<b>85.98</b>	
Long-term debt outstanding .....	125.71	254.65	67.56	549.51	302.89	87.72	138.93	317.19	85.98	
Education .....	—	—	—	—	—	—	—	—	—	
Public debt for private purposes .....	125.71	121.64	42.19	521.26	224.84	4.81	78.13	317.19	—	
Utility .....	—	—	—	—	—	—	—	—	—	
Other and unallocable .....	—	133.01	23.43	28.25	78.05	82.91	60.80	—	85.98	
Long-term debt issued .....	—	—	—	103.80	—	—	—	—	1.71	
Long-term debt retired .....	5.24	53.26	6.51	25.72	28.05	9.50	6.12	10.09	11.65	
<b>Cash and security holdings</b> .....	<b>156.31</b>	<b>245.67</b>	<b>72.74</b>	<b>595.25</b>	<b>497.71</b>	<b>175.00</b>	<b>154.81</b>	<b>377.21</b>	<b>43.18</b>	
Exhibit—County contribution to own retirement systems .....	—	3.13	—	—	1.03	—	—	—	—	

See footnotes at end of table.



Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Nevada		New Hampshire				New Jersey	
	Clark	Washoe	Hillsborough	Merrimack	Rockingham	Strafford	Atlantic	Bergen
	214	215	216	217	218	219	220	221
Population, 1990 .....	741 459	254 667	336 073	120 005	245 845	104 233	224 327	825 390
Date of end of fiscal year .....	6/30	6/30	6/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>1 503.44</b>	<b>845.70</b>	<b>141.87</b>	<b>203.09</b>	<b>130.50</b>	<b>179.42</b>	<b>750.63</b>	<b>588.49</b>
General revenue .....	1 398.63	823.08	141.87	203.09	130.50	179.42	750.63	588.49
Intergovernmental revenue .....	369.07	252.96	33.10	72.74	32.50	56.44	246.50	174.28
From Federal Government .....	51.71	38.52	—	—	—	—	—	26.04
From State governments .....	265.76	206.21	33.10	72.74	32.50	56.44	246.50	140.81
From local governments .....	51.60	8.22	—	—	—	—	—	7.43
General revenue from own sources .....	1 019.57	570.12	108.77	130.35	98.00	122.98	504.13	414.21
Taxes .....	368.32	344.93	93.67	93.87	69.58	84.39	388.41	244.90
Property .....	176.93	215.80	93.67	93.87	69.58	84.39	374.44	242.23
General sales .....	—	27.93	—	—	—	—	—	—
Selective sales .....	98.17	77.63	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	93.23	23.58	—	—	—	—	—	13.97
Current charges .....	487.15	98.76	11.96	31.92	26.72	30.64	95.74	147.08
Miscellaneous revenue .....	164.10	126.43	3.14	4.57	1.70	7.95	19.98	22.24
Utility and liquor store revenue .....	114.81	22.62	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>1 581.74</b>	<b>753.82</b>	<b>136.74</b>	<b>188.03</b>	<b>159.52</b>	<b>173.35</b>	<b>761.32</b>	<b>582.64</b>
By character and object:								
Intergovernmental .....	1.43	5.31	37.88	44.21	26.09	44.95	45.06	32.25
To State governments .....	—	2.46	37.88	44.21	26.09	44.95	18.00	31.95
To local governments .....	1.43	2.85	—	—	—	—	27.06	30
Current operation .....	985.29	595.35	85.57	140.85	102.70	124.94	521.72	480.87
Capital outlay .....	421.84	68.88	1.84	1.17	25.65	1.25	76.01	33.06
Construction .....	356.85	30.06	1.21	—	25.65	.83	65.67	23.56
Assistance and subsidies .....	—	—	7.47	—	—	—	95.52	12.11
Interest on debt .....	173.17	84.28	3.98	1.80	5.08	2.22	23.02	24.36
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	400.37	307.72	45.24	76.42	52.18	48.55	187.45	262.85
General expenditure .....	1 389.42	686.63	136.74	188.03	159.52	173.35	761.32	582.64
Current expenditure .....	1 065.98	622.43	134.90	186.86	133.87	172.10	685.32	549.59
Intergovernmental expenditure .....	1.43	5.31	37.88	44.21	26.09	44.95	45.06	32.25
Capital outlay .....	323.44	64.20	1.84	1.17	25.65	1.25	76.01	33.06
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	187.39	143.06
Elementary and secondary education .....	—	—	—	—	—	—	86.64	84.59
Higher education .....	—	—	—	—	—	—	100.75	58.47
Libraries .....	—	15.64	.07	—	—	—	14.47	—
Social services and income maintenance:								
Public welfare .....	29.37	62.87	84.98	138.64	87.38	110.32	178.53	60.37
Hospitals .....	237.76	—	—	—	—	—	18.00	118.37
Health .....	20.33	50.25	—	—	.14	3.87	3.82	14.87
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	64.86	55.72	—	—	—	—	35.26	7.33
Capital outlay .....	45.85	24.69	—	—	—	—	20.40	4.25
Air transportation .....	146.70	—	—	—	—	—	—	—
Parking facilities .....	.51	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	5.89	—
Public safety:								
Police protection .....	140.33	63.52	6.41	7.31	5.12	6.19	17.60	13.08
Fire protection .....	57.46	64	—	—	—	—	25	.01
Correction .....	59.62	82.41	28.30	19.47	28.04	13.14	43.88	28.33
Protective inspection and regulation .....	12.89	7.95	—	—	—	—	1.42	.29
Environment and housing:								
Natural resources .....	68.71	2.61	1.31	3.92	1.29	1.37	.96	—
Sewerage .....	54.08	2.00	—	—	12.04	—	—	—
Capital outlay .....	27.84	—	—	—	12.04	—	—	—
Solid waste management .....	—	—	—	—	—	—	.04	—
Parks and recreation .....	103.26	88.14	—	—	—	—	6.06	9.47
Housing and community development .....	1.43	1.06	—	—	—	—	23.18	26.63
Government administration:								
Financial administration .....	27.01	41.66	.83	5.21	.26	1.44	14.75	10.29
Judicial and legal .....	63.21	69.50	4.51	3.30	3.36	9.01	54.04	28.48
General public buildings .....	12.03	25.09	2.45	1.86	7.31	3.09	14.56	12.28
Other .....	15.94	28.48	3.82	3.08	3.46	1.88	23.61	8.49
Interest on general debt .....	161.96	82.03	3.98	1.80	5.08	2.22	23.02	24.36
General expenditure, n.e.c. .....	111.97	7.06	.07	3.45	6.04	20.83	94.57	76.94
Utility and liquor store expenditure .....	192.31	67.19	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>2 340.34</b>	<b>1 409.04</b>	<b>43.15</b>	<b>26.04</b>	<b>61.20</b>	<b>28.93</b>	<b>327.40</b>	<b>348.68</b>
Long-term debt outstanding .....	2 340.34	1 395.83	43.15	26.04	61.20	28.93	327.40	348.68
Education .....	—	—	—	—	—	—	43.24	23.48
Public debt for private purposes .....	585.24	709.39	—	—	—	—	—	—
Utility .....	181.22	68.11	—	—	—	—	—	—
Other and unallocable .....	1 573.89	618.33	43.15	26.04	61.20	28.93	284.15	325.20
Long-term debt issued .....	578.81	109.27	—	5.00	53.69	—	—	44.56
Long-term debt retired .....	124.82	64.86	5.71	5.08	2.48	7.39	23.95	36.21
<b>Cash and security holdings</b> .....	<b>1 833.99</b>	<b>934.97</b>	<b>19.96</b>	<b>13.83</b>	<b>41.12</b>	<b>3.77</b>	<b>168.54</b>	<b>181.67</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	New Jersey—Con.							
	Burlington	Camden	Cumberland	Essex	Gloucester	Hudson	Hunterdon	Mercer
	222	223	224	225	226	227	228	229
Population, 1990 .....	395 066	502 824	138 053	778 206	230 082	553 099	107 776	325 824
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>540.22</b>	<b>820.94</b>	<b>693.20</b>	<b>720.19</b>	<b>534.35</b>	<b>643.97</b>	<b>365.53</b>	<b>654.24</b>
General revenue .....	540.22	820.94	693.20	720.19	534.35	643.97	365.53	654.24
Intergovernmental revenue .....	164.89	393.22	330.18	363.03	148.86	342.04	52.83	241.45
From Federal Government .....	7.49	4.79	.88	12.24	.17	15.86	—	6.26
From State governments .....	157.07	369.68	329.30	346.49	147.77	322.62	52.83	234.82
From local governments .....	.33	18.75	—	4.30	.92	3.57	—	.37
General revenue from own sources .....	375.33	427.72	363.03	357.15	385.49	301.93	312.69	412.80
Taxes .....	267.49	317.81	256.87	299.44	268.26	234.54	258.89	282.23
Property .....	261.40	317.81	256.87	299.44	266.49	234.54	254.74	280.37
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	6.09	—	—	—	1.76	—	4.15	1.86
Current charges .....	83.59	76.74	92.38	36.56	78.27	33.98	14.58	102.22
Miscellaneous revenue .....	24.24	33.17	13.78	21.16	38.96	33.40	39.23	28.34
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>610.05</b>	<b>892.42</b>	<b>668.71</b>	<b>838.86</b>	<b>634.38</b>	<b>757.27</b>	<b>443.48</b>	<b>686.60</b>
By character and object:								
Intergovernmental .....	16.05	35.68	26.37	44.87	19.54	101.55	46.30	45.09
To State governments .....	9.83	35.48	25.16	44.70	17.76	47.90	26.02	45.09
To local governments .....	6.22	.20	1.22	.17	1.78	53.65	20.28	—
Current operation .....	394.27	641.75	468.74	533.14	485.61	487.61	315.38	526.17
Capital outlay .....	105.61	74.35	17.65	17.28	48.01	44.25	58.24	38.95
Construction .....	45.35	56.00	13.45	12.78	32.94	41.12	27.93	23.16
Assistance and subsidies .....	66.48	124.99	141.12	212.55	52.46	113.75	9.77	61.77
Interest on debt .....	27.63	15.65	14.82	31.01	28.77	10.11	13.80	14.62
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	148.33	302.17	209.50	290.68	194.04	231.15	125.24	186.28
General expenditure .....	610.05	892.42	668.71	838.86	634.38	757.27	443.48	686.60
Current expenditure .....	504.43	818.06	651.05	821.58	586.37	713.02	385.24	647.64
Intergovernmental expenditure .....	16.05	35.68	26.37	44.87	19.54	101.55	46.30	45.09
Capital outlay .....	105.61	74.35	17.65	17.28	48.01	44.25	58.24	38.95
General expenditure by function:								
Education services:								
Education .....	150.41	147.63	103.35	105.45	170.59	72.66	22.11	191.94
Elementary and secondary education .....	85.65	75.38	26.36	51.54	84.95	45.70	2.03	78.02
Higher education .....	64.76	72.26	76.99	53.91	85.63	26.95	20.08	113.92
Libraries .....	11.46	4.12	2.46	.01	.33	—	13.23	12.31
Social services and income maintenance:								
Public welfare .....	74.23	261.14	211.51	270.73	112.59	164.77	35.91	170.75
Hospitals .....	35.68	57.40	26.27	104.82	15.26	121.07	26.27	45.09
Health .....	13.93	31.19	38.91	3.20	16.10	10.87	18.16	9.09
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	25.28	34.34	20.09	11.99	36.50	12.57	67.55	21.59
Capital outlay .....	10.97	16.23	.67	7.01	22.64	7.75	26.85	7.81
Air transportation .....	—	—	—	—	—	—	—	4.94
Parking facilities .....	—	—	—	—	—	.42	—	1.39
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	4.31	12.26	8.55	20.27	9.58	20.63	9.24	15.56
Fire protection .....	.93	—	—	—	.54	.02	.31	.72
Correction .....	32.37	51.47	39.90	62.23	35.71	56.76	30.70	42.38
Protective inspection and regulation .....	.55	.57	.83	—	1.00	.47	.39	—
Environment and housing:								
Natural resources .....	2.13	.68	2.51	—	1.14	.64	2.19	.59
Sewerage .....	—	.18	—	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	30.26	1.16	—	.17	4.68	—	8.87	—
Parks and recreation .....	.72	9.69	.62	14.71	6.09	14.88	6.99	19.37
Housing and community development .....	15.79	—	—	7.21	30.95	17.73	22.10	—
Government administration:								
Financial administration .....	2.33	2.69	5.14	6.64	9.71	5.24	5.91	3.70
Judicial and legal .....	19.70	39.76	36.99	62.53	24.43	38.76	23.32	28.66
General public buildings .....	9.92	11.41	8.70	11.68	16.61	16.62	10.21	8.76
Other .....	7.02	12.39	9.26	11.47	8.81	5.33	12.82	6.65
Interest on general debt .....	27.63	15.65	14.82	31.01	28.77	10.11	13.80	14.62
General expenditure, n.e.c. .....	145.40	198.68	138.80	114.73	104.98	187.70	113.67	88.48
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>368.52</b>	<b>407.12</b>	<b>192.53</b>	<b>619.45</b>	<b>518.86</b>	<b>321.07</b>	<b>214.94</b>	<b>189.55</b>
Long-term debt outstanding .....	228.71	258.92	192.53	564.01	518.86	284.91	214.94	125.71
Education .....	15.18	10.69	11.60	5.18	27.11	8.58	—	2.85
Public debt for private purposes .....	—	—	—	—	179.59	180.80	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	213.53	248.23	180.94	558.83	312.16	95.53	214.94	122.86
Long-term debt issued .....	—	31.68	—	104.12	24.40	46.28	91.86	50.90
Long-term debt retired .....	25.06	49.82	20.83	27.48	55.46	4.05	13.31	67.22
<b>Cash and security holdings</b> .....	<b>88.56</b>	<b>119.28</b>	<b>81.40</b>	<b>151.72</b>	<b>333.02</b>	<b>304.54</b>	<b>220.80</b>	<b>59.63</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	New Jersey—Con.							
	Middlesex	Monmouth	Morris	Ocean	Passaic	Somerset	Sussex	Union
	230	231	232	233	234	235	236	237
Population, 1990 .....	671 780	553 124	421 353	433 203	453 060	240 279	130 943	493 819
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>545.87</b>	<b>663.10</b>	<b>466.64</b>	<b>488.71</b>	<b>551.35</b>	<b>675.80</b>	<b>459.09</b>	<b>605.77</b>
General revenue .....	545.87	663.10	466.64	488.71	547.94	675.80	459.09	605.77
Intergovernmental revenue .....	166.19	166.97	107.42	112.10	267.52	100.60	123.35	235.11
From Federal Government .....	7.29	13.43	4.36	4.24	8.29	6.36	—	21.02
From State governments .....	156.42	152.77	103.06	106.65	258.89	94.25	123.35	194.79
From local governments .....	2.48	.77	—	1.21	.33	—	—	19.30
General revenue from own sources .....	379.68	496.12	359.22	376.62	280.42	575.19	335.73	370.66
Taxes .....	276.33	329.68	269.70	310.30	248.55	468.81	252.06	270.05
Property .....	273.15	319.90	265.32	308.72	244.43	464.73	249.73	267.89
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	3.17	9.78	4.38	1.58	4.11	4.08	2.32	2.15
Current charges .....	71.45	137.15	74.50	38.46	24.70	65.66	70.46	90.56
Miscellaneous revenue .....	31.91	29.29	15.03	27.85	7.18	40.72	13.22	10.05
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	3.41	—	—	—
<b>Expenditure</b> .....	<b>542.85</b>	<b>619.63</b>	<b>477.85</b>	<b>548.53</b>	<b>587.00</b>	<b>597.93</b>	<b>589.01</b>	<b>633.87</b>
By character and object:								
Intergovernmental .....	32.01	46.37	23.84	14.09	41.00	22.71	22.06	57.39
To State governments .....	30.64	34.86	23.84	12.81	40.35	20.73	21.96	46.40
To local governments .....	1.38	11.51	—	1.27	.65	1.98	.10	10.99
Current operation .....	431.30	428.36	384.43	356.42	393.99	443.58	454.07	472.33
Capital outlay .....	17.43	75.31	42.08	121.89	67.61	66.00	73.57	36.93
Construction .....	12.41	50.31	21.95	108.59	45.92	60.35	64.77	24.61
Assistance and subsidies .....	34.73	45.24	12.41	34.20	65.31	21.80	19.88	57.86
Interest on debt .....	27.38	24.21	15.08	21.94	13.23	43.83	19.43	9.08
Insurance benefits and repayments .....	—	.15	—	—	5.86	—	—	.28
Exhibit—Salaries and wages .....	240.37	238.65	189.69	142.21	204.54	208.57	173.67	238.44
General expenditure .....	542.85	619.48	477.85	548.53	581.14	597.93	589.01	633.58
Current expenditure .....	525.42	544.16	435.77	426.64	513.53	531.93	515.44	596.65
Intergovernmental expenditure .....	32.01	46.37	23.84	14.09	41.00	22.71	22.06	57.39
Capital outlay .....	17.43	75.31	42.08	121.89	67.61	66.00	73.57	36.93
General expenditure by function:								
Education services:								
Education .....	117.42	51.77	104.60	94.90	94.19	130.21	132.12	115.07
Elementary and secondary education .....	55.89	41.99	19.96	31.42	60.81	47.21	82.52	42.74
Higher education .....	61.52	9.78	84.64	63.48	33.38	83.00	49.59	72.33
Libraries .....	—	10.56	6.47	25.00	—	19.28	18.50	—
Social services and income maintenance:								
Public welfare .....	82.69	127.85	61.27	54.40	127.75	28.02	73.89	115.85
Hospitals .....	70.65	24.65	27.83	9.79	40.35	20.99	21.96	81.25
Health .....	22.95	16.77	19.42	16.44	6.36	23.93	25.32	19.54
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	14.33	32.21	22.27	86.90	19.09	29.83	53.82	10.06
Capital outlay .....	8.11	19.79	9.69	59.34	13.23	.65	15.26	4.32
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	.91	—	—	33.00	—	—	—	—
Other .....	—	—	1.51	—	—	—	—	—
Public safety:								
Police protection .....	10.70	7.78	17.50	12.95	9.55	10.68	10.83	9.77
Fire protection .....	.15	.33	1.08	.06	.46	.32	.25	.01
Correction .....	39.84	38.61	31.29	25.10	62.15	42.09	32.35	49.23
Protective inspection and regulation .....	.77	.46	.07	1.95	.35	.25	1.66	.28
Environment and housing:								
Natural resources .....	.35	.73	.71	.60	.41	2.93	1.75	1.60
Sewerage .....	.36	—	—	.23	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	.74	57.09	1.10	6.25	1.30	26.15	5.48	.16
Parks and recreation .....	13.17	31.12	33.36	15.06	8.60	22.14	1.70	12.98
Housing and community development .....	6.45	10.87	4.78	4.74	—	7.00	—	9.69
Government administration:								
Financial administration .....	6.99	5.89	10.35	4.77	2.54	6.51	4.58	10.45
Judicial and legal .....	32.51	33.00	29.04	30.35	39.75	31.65	36.33	47.62
General public buildings .....	6.40	16.66	13.57	20.84	10.54	26.10	11.16	15.50
Other .....	4.23	6.61	20.95	10.65	36.81	9.98	12.96	5.89
Interest on general debt .....	27.38	24.21	15.08	21.94	13.23	43.83	19.43	9.08
General expenditure, n.e.c. .....	83.86	122.32	55.61	72.61	107.72	116.02	124.93	119.54
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	.15	—	—	5.86	—	—	.28
<b>Debt outstanding</b> .....	<b>368.61</b>	<b>352.25</b>	<b>229.53</b>	<b>385.53</b>	<b>316.30</b>	<b>641.28</b>	<b>264.66</b>	<b>192.03</b>
Long-term debt outstanding .....	368.61	352.25	229.53	385.53	236.84	515.15	264.66	191.82
Education .....	16.03	13.43	26.76	5.20	29.89	36.19	7.52	31.12
Public debt for private purposes .....	142.76	—	—	—	—	80.74	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	209.82	338.82	202.77	380.33	206.95	398.22	257.13	160.70
Long-term debt issued .....	—	64.41	67.61	138.51	88.17	88.23	—	116.62
Long-term debt retired .....	32.07	67.69	24.93	22.74	19.28	52.77	15.72	35.68
<b>Cash and security holdings</b> .....	<b>234.38</b>	<b>270.13</b>	<b>99.22</b>	<b>290.11</b>	<b>69.71</b>	<b>421.09</b>	<b>103.21</b>	<b>61.68</b>
Exhibit—County contribution to own retirement systems .....	—	.09	—	—	3.33	—	—	.28

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	New Mexico				New York				
	Bernalillo	Dona Ana	Albany	Broome	Chautauqua	Dutchess	Erie	Jefferson	Monroe
	238	239	240	241	242	243	244	245	246
Population, 1990 .....	480 577	135 510	292 594	212 160	141 895	259 462	968 532	110 943	713 968
Date of end of fiscal year .....	6/30	6/30	12/31	6/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>175.57</b>	<b>634.23</b>	<b>1 129.86</b>	<b>969.70</b>	<b>958.28</b>	<b>966.42</b>	<b>1 171.49</b>	<b>837.62</b>	<b>1 309.40</b>
General revenue .....	175.57	634.23	1 129.69	962.71	957.74	964.01	1 140.73	837.56	1 270.01
Intergovernmental revenue .....	26.38	93.07	335.57	278.33	304.73	275.57	393.34	245.52	481.54
From Federal Government .....	13	8.66	16.44	—	9.23	26.48	2.11	4.28	16.11
From State governments .....	25.56	83.40	286.90	264.96	284.46	243.09	376.09	236.55	444.37
From local governments .....	.69	1.01	32.23	13.37	11.04	6.00	15.14	4.69	21.06
General revenue from own sources .....	149.19	541.16	794.12	684.38	653.00	688.45	747.40	592.03	788.48
Taxes .....	122.34	129.39	468.41	410.45	419.80	474.95	543.74	325.51	568.86
Property .....	80.81	82.14	122.65	202.22	230.14	197.12	194.76	160.60	276.22
General sales .....	41.35	45.04	339.80	201.66	184.38	267.60	338.01	156.04	285.96
Selective sales .....	—	—	3.83	3.78	—	4.45	5.65	2.39	.75
Income .....	—	—	—	—	—	—	—	—	—
Other .....	.18	2.21	2.14	—	5.29	5.79	5.30	6.47	5.94
Current charges .....	4.12	378.18	290.62	203.03	158.15	176.10	140.35	146.08	149.39
Miscellaneous revenue .....	22.73	33.58	35.09	70.89	75.06	37.40	63.31	120.44	70.22
Utility and liquor store revenue .....	—	—	.17	6.99	.54	2.40	30.76	.06	39.38
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>186.80</b>	<b>654.60</b>	<b>1 101.93</b>	<b>945.34</b>	<b>945.32</b>	<b>992.98</b>	<b>1 154.76</b>	<b>897.66</b>	<b>1 476.60</b>
By character and object:									
Intergovernmental .....	59.13	5.42	221.57	72.34	163.46	124.06	272.90	81.12	266.96
To State governments .....	43.80	—	78.10	1.65	83.96	72.02	94.21	62.27	111.69
To local governments .....	15.33	5.42	143.47	70.68	79.50	52.04	178.69	18.86	155.27
Current operation .....	116.16	536.68	590.31	669.59	523.34	699.03	614.18	522.31	710.17
Capital outlay .....	4.46	98.14	94.32	36.49	49.53	52.72	44.53	114.05	192.10
Construction .....	.57	36.00	86.52	32.84	30.61	39.68	34.24	80.48	173.38
Assistance and subsidies .....	—	—	104.96	111.96	143.78	82.00	161.22	120.48	233.54
Interest on debt .....	7.06	14.35	90.76	54.96	65.20	35.18	61.94	59.70	73.83
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	50.44	308.19	254.62	218.65	212.17	246.90	286.83	193.13	231.30
General expenditure .....	186.80	654.60	1 099.87	919.81	939.90	976.89	1 116.68	897.47	1 443.66
Current expenditure .....	182.34	556.46	1 005.54	883.32	890.39	924.18	1 084.40	783.42	1 259.07
Intergovernmental expenditure .....	59.13	5.42	221.57	72.34	163.46	124.06	272.90	81.12	266.96
Capital outlay .....	4.46	98.14	94.32	36.49	49.51	52.72	32.28	114.05	184.58
General expenditure by function:									
Education services:									
Education .....	—	—	42.19	9.35	38.82	118.48	142.67	95.75	204.53
Elementary and secondary education .....	—	—	28.33	7.92	26.84	—	93.01	5.53	114.45
Higher education .....	—	—	13.87	1.43	11.98	118.48	49.66	90.22	90.07
Libraries .....	—	—	—	9.38	.55	1.01	21.76	1.05	10.13
Social services and income maintenance:									
Public welfare .....	7.01	7.63	383.80	237.31	386.36	243.81	400.44	271.73	472.25
Hospitals .....	41.62	477.96	—	—	—	—	147.07	—	56.95
Health .....	2.72	3.14	59.96	55.98	39.57	132.13	44.76	61.32	63.25
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	12.08	30.72	100.93	38.10	105.87	61.59	31.73	149.28	52.15
Capital outlay .....	.06	13.95	61.80	7.48	44.03	30.30	12.03	60.78	27.89
Air transportation .....	—	.57	25.12	8.59	4.13	4.74	—	—	80.64
Parking facilities .....	—	—	—	—	.03	.17	—	—	1.34
Other .....	—	—	3.26	—	—	—	8.67	—	4.36
Public safety:									
Police protection .....	25.71	21.30	16.73	18.66	31.88	30.54	19.96	56.01	41.56
Fire protection .....	5.47	15.32	.71	.37	.84	3.49	.80	.74	.81
Correction .....	21.05	13.15	75.22	46.46	27.11	68.21	36.32	37.00	59.80
Protective inspection and regulation .....	—	1.49	—	—	—	.01	—	1.29	.69
Environment and housing:									
Natural resources .....	.27	2.83	.29	4.92	2.24	4.76	—	2.88	—
Sewerage .....	—	.07	21.66	—	10.99	—	19.74	—	72.27
Capital outlay .....	—	—	.18	—	—	—	1.66	—	30.81
Solid waste management .....	—	10.29	—	20.01	53.72	45.22	—	3.45	58.46
Parks and recreation .....	6.88	.30	3.96	21.96	3.00	7.70	7.45	1.82	22.34
Housing and community development .....	.94	10.88	.79	—	—	4.36	1.81	3.98	2.46
Government administration:									
Financial administration .....	16.65	9.50	15.35	8.72	10.19	7.06	15.60	8.28	11.60
Judicial and legal .....	1.38	1.15	14.26	15.05	12.73	14.82	18.25	11.74	27.36
General public buildings .....	4.92	7.70	15.43	13.36	9.25	10.38	10.96	9.46	—
Other .....	9.10	7.93	12.35	17.99	16.14	16.94	9.18	14.36	14.60
Interest on general debt .....	7.06	14.35	90.76	54.96	64.96	35.18	57.13	59.70	69.99
General expenditure, n.e.c. .....	23.95	18.30	217.09	338.63	121.53	166.30	122.39	107.61	116.12
Utility and liquor store expenditure .....	—	—	2.06	25.53	5.42	16.09	38.09	.19	32.95
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>120.12</b>	<b>163.91</b>	<b>1 292.35</b>	<b>791.06</b>	<b>723.25</b>	<b>494.13</b>	<b>719.12</b>	<b>669.07</b>	<b>1 386.44</b>
Long-term debt outstanding .....	120.12	152.87	1 258.17	588.43	660.00	411.25	641.69	650.57	1 075.04
Education .....	—	—	—	2.78	—	11.02	2.04	—	—
Public debt for private purposes .....	1.89	34.76	178.11	408.14	383.77	116.82	301.78	467.05	553.96
Utility .....	—	—	—	—	3.88	—	76.77	—	87.76
Other and unallocable .....	118.22	118.11	1 080.06	177.51	272.35	283.42	261.10	183.52	433.32
Long-term debt issued .....	66.46	5.49	78.44	—	98.66	4.53	20.65	112.22	83.54
Long-term debt retired .....	47.71	27.75	143.63	50.81	35.92	23.25	55.74	41.80	96.11
<b>Cash and security holdings</b> .....	<b>166.07</b>	<b>189.25</b>	<b>341.85</b>	<b>718.37</b>	<b>569.27</b>	<b>247.91</b>	<b>408.52</b>	<b>706.98</b>	<b>745.98</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	New York—Con.								
	Nassau	Niagara	Oneida	Onondaga	Orange	Oswego	Rensselaer	Rockland	
	247	248	249	250	251	252	253	254	
Population, 1990 .....	1 287 348	220 756	250 836	468 973	307 647	121 771	154 429	265 475	
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	
<b>Revenue</b> .....	<b>1 433.86</b>	<b>914.11</b>	<b>812.03</b>	<b>1 289.13</b>	<b>897.84</b>	<b>936.31</b>	<b>843.09</b>	<b>1 130.77</b>	
General revenue .....	1 433.86	900.02	812.03	1 245.81	897.20	936.31	843.09	1 120.63	
Intergovernmental revenue .....	353.72	289.65	322.88	357.77	275.61	299.83	290.75	305.48	
From Federal Government .....	44.62	—	—	4.87	8.93	—	2.10	12.11	
From State governments .....	309.03	274.05	268.84	318.68	253.77	274.85	264.70	281.25	
From local governments .....	.07	15.59	54.04	34.23	12.91	20.61	23.95	12.11	
General revenue from own sources .....	1 080.15	610.38	489.14	888.03	621.59	636.48	552.34	815.15	
Taxes .....	829.03	409.77	313.70	626.10	340.06	477.07	313.22	387.51	
Property .....	427.45	194.14	150.18	340.90	179.49	468.41	144.94	153.39	
General sales .....	390.06	210.35	155.20	276.73	154.36	—	163.38	227.71	
Selective sales .....	8.34	—	2.38	4.72	1.77	.90	2.56	2.97	
Income .....	—	—	—	—	—	—	—	—	
Other .....	3.17	5.29	5.95	3.75	4.45	7.76	2.34	3.44	
Current charges .....	186.46	126.70	112.11	158.82	230.10	78.02	207.58	375.67	
Miscellaneous revenue .....	64.66	73.90	63.34	103.12	51.42	81.40	31.53	51.98	
Utility and liquor store revenue .....	—	14.09	—	43.32	.64	—	—	10.15	
Insurance trust revenue .....	—	—	—	—	—	—	—	—	
<b>Expenditure</b> .....	<b>1 655.43</b>	<b>1 013.42</b>	<b>845.95</b>	<b>1 462.68</b>	<b>1 035.56</b>	<b>1 015.95</b>	<b>1 143.24</b>	<b>1 309.35</b>	
By character and object:									
Intergovernmental .....	149.43	200.61	129.27	211.37	121.53	13.08	143.99	86.83	
To State governments .....	124.17	91.09	76.82	87.27	81.12	3.15	78.25	83.69	
To local governments .....	25.27	109.52	52.46	124.11	40.41	9.93	65.75	3.13	
Current operation .....	1 171.09	603.36	524.40	916.28	708.56	653.80	765.93	1 034.73	
Capital outlay .....	198.65	32.10	31.92	128.29	77.09	196.26	117.32	52.29	
Construction .....	179.29	21.70	30.29	118.33	66.68	174.45	94.25	43.04	
Assistance and subsidies .....	46.46	131.82	125.33	134.74	101.02	104.37	87.13	69.69	
Interest on debt .....	89.79	45.53	35.02	72.00	27.37	48.64	28.87	65.80	
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	
Exhibit—Salaries and wages .....	627.94	177.39	172.23	290.49	215.72	231.55	196.09	386.07	
General expenditure .....	1 644.88	995.19	845.94	1 426.70	1 035.56	1 015.95	1 143.24	1 266.67	
Current expenditure .....	1 456.77	963.62	814.03	1 298.66	958.48	819.69	1 025.93	1 214.39	
Intergovernmental expenditure .....	149.43	200.61	129.27	211.37	121.53	13.08	143.99	86.83	
Capital outlay .....	188.10	31.58	31.91	128.04	77.09	196.26	117.32	52.27	
General expenditure by function:									
Education services:									
Elementary and secondary education .....	122.76	164.10	140.30	112.07	124.59	34.04	345.17	185.68	
Higher education .....	45.54	36.88	12.77	34.01	26.34	24.11	33.92	33.37	
Libraries .....	77.23	127.21	127.54	78.06	98.25	9.93	311.26	152.31	
Libraries .....	.14	1.57	1.25	20.40	—	.77	1.26	.06	
Social services and income maintenance:									
Public welfare .....	231.65	352.08	341.64	417.72	383.82	284.15	324.38	298.34	
Hospitals .....	215.69	—	—	—	—	—	—	189.81	
Health .....	75.82	63.55	46.59	75.06	65.79	60.97	66.65	67.17	
Other .....	—	—	—	—	—	—	—	—	
Transportation:									
Highways .....	47.15	24.95	39.13	68.37	39.31	126.25	48.44	38.07	
Capital outlay .....	16.68	4.53	10.54	25.99	5.72	30.54	.25	15.55	
Air transportation .....	—	.98	6.02	—	2.94	3.65	—	—	
Parking facilities .....	—	—	—	—	—	—	—	—	
Other .....	31.83	1.78	3.46	6.09	1.67	6.40	.73	—	
Public safety:									
Police protection .....	282.96	35.46	21.12	59.49	20.35	112.24	13.82	35.01	
Fire protection .....	4.27	.37	.25	2.07	2.44	3.70	—	8.74	
Correction .....	144.07	41.14	44.88	86.59	57.19	31.26	49.63	55.88	
Protective inspection and regulation .....	—	—	—	—	—	—	—	.46	
Environment and housing:									
Natural resources .....	2.23	3.80	3.04	4.96	4.58	2.78	4.27	1.94	
Sewerage .....	128.33	8.27	14.98	59.13	7.40	—	16.25	39.77	
Capital outlay .....	79.95	.57	.30	1.50	.95	—	.05	3.05	
Solid waste management .....	.72	1.94	—	27.75	70.40	95.79	—	5.00	
Parks and recreation .....	42.05	13.72	2.75	26.79	14.30	7.76	2.80	4.26	
Housing and community development .....	10.00	—	4.20	2.31	—	—	3.22	3.63	
Government administration:									
Financial administration .....	17.12	7.20	5.19	14.71	10.02	8.56	6.90	12.90	
Judicial and legal .....	33.70	11.08	11.49	23.24	19.91	8.24	8.92	25.24	
General public buildings .....	20.21	11.91	11.33	19.55	14.39	7.84	4.58	13.55	
Other .....	15.39	13.23	6.56	16.90	22.86	19.32	19.29	26.27	
Interest on general debt .....	89.79	39.65	35.02	69.89	27.37	48.64	28.87	65.80	
General expenditure, n.e.c. .....	128.98	198.42	110.92	311.71	143.93	153.58	198.06	189.09	
Utility and liquor store expenditure .....	10.55	18.22	.02	35.97	—	—	—	42.68	
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	
<b>Debt outstanding</b> .....	<b>1 473.74</b>	<b>675.66</b>	<b>369.40</b>	<b>1 076.09</b>	<b>371.48</b>	<b>677.90</b>	<b>383.71</b>	<b>962.93</b>	
Long-term debt outstanding .....	1 258.87	620.88	334.91	850.21	346.51	562.93	347.55	762.35	
Education .....	16.09	—	2.71	7.28	11.15	—	1.94	17.78	
Public debt for private purposes .....	214.67	484.20	158.24	469.81	150.13	322.93	109.49	226.99	
Utility .....	81.70	—	—	39.48	—	—	—	—	
Other and unallocable .....	1 028.10	54.99	173.96	333.64	185.23	240.00	236.12	517.57	
Long-term debt issued .....	184.83	1.99	—	60.11	130.56	156.03	174.20	—	
Long-term debt retired .....	99.10	13.02	34.69	69.05	15.49	37.14	15.74	59.92	
<b>Cash and security holdings</b> .....	<b>367.05</b>	<b>658.16</b>	<b>171.51</b>	<b>602.42</b>	<b>438.31</b>	<b>824.56</b>	<b>239.24</b>	<b>524.20</b>	
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	New York—Con.						North Carolina	
	St. Lawrence	Saratoga	Schenectady	Suffolk	Ulster	Westchester	Alamance	Buncombe
	255	256	257	258	259	260	261	262
Population, 1990 .....	111 974	181 276	149 285	1 321 864	165 304	874 866	108 213	174 821
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>807.46</b>	<b>625.81</b>	<b>991.59</b>	<b>1 038.25</b>	<b>864.95</b>	<b>1 503.80</b>	<b>1 246.08</b>	<b>1 405.52</b>
General revenue .....	807.46	625.81	991.59	1 038.25	864.95	1 503.80	1 246.08	1 405.52
Intergovernmental revenue .....	314.64	137.59	310.04	283.83	304.21	510.98	730.54	751.16
From Federal Government .....	06	01	25	12.79	—	35.22	3.59	29.06
From State governments .....	297.99	120.13	299.50	265.36	293.36	466.41	724.83	718.00
From local governments .....	16.58	17.45	10.29	5.68	10.85	9.36	2.13	4.11
General revenue from own sources .....	492.82	488.23	681.55	697.58	560.26	991.09	515.54	653.09
Taxes .....	338.39	335.07	456.37	586.74	358.71	655.36	346.28	498.20
Property .....	155.64	76.55	206.79	298.29	117.01	474.45	195.20	317.24
General sales .....	176.56	233.88	244.37	282.60	235.27	175.11	143.73	162.73
Selective sales .....	1.81	18.44	1.23	1.86	2.00	3.01	1.94	9.78
Income .....	—	—	—	—	—	—	—	—
Other .....	4.38	6.21	3.99	3.99	4.43	2.79	5.42	8.44
Current charges .....	97.38	111.53	194.37	51.79	150.39	278.71	95.92	114.03
Miscellaneous revenue .....	57.05	41.62	30.81	59.05	51.16	57.03	73.34	40.86
Utility and liquor store revenue .....	—	—	—	56.84	48	1.72	—	1.28
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>818.57</b>	<b>621.60</b>	<b>1 080.80</b>	<b>1 128.91</b>	<b>955.42</b>	<b>1 556.44</b>	<b>1 226.84</b>	<b>1 435.38</b>
By character and object:								
Intergovernmental .....	126.89	182.52	226.02	112.10	116.44	174.85	101.85	106.15
To State governments .....	80.15	45.33	94.50	103.80	81.59	171.22	29.97	32.19
To local governments .....	46.73	137.18	131.52	8.30	34.85	3.63	71.88	73.96
Current operation .....	479.25	355.38	635.44	752.80	679.09	963.17	1 014.57	1 139.27
Capital outlay .....	30.16	17.69	81.65	62.82	28.61	175.27	66.92	151.26
Construction .....	24.79	8.72	78.96	45.82	23.21	169.41	47.09	118.09
Assistance and subsidies .....	135.76	32.48	101.77	103.80	101.99	185.68	15.11	—
Interest on debt .....	46.51	33.54	35.92	97.38	29.29	57.48	28.39	38.70
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	175.62	141.28	215.23	386.71	242.29	444.75	667.93	719.17
General expenditure .....	817.07	618.22	1 080.80	1 037.76	952.07	1 552.81	1 226.84	1 430.72
Current expenditure .....	786.91	600.54	999.15	1 002.72	923.46	1 377.56	1 159.92	1 283.98
Intergovernmental expenditure .....	126.89	182.52	226.02	112.10	116.44	174.85	101.85	106.15
Capital outlay .....	30.16	17.69	81.65	35.05	28.61	175.24	66.92	146.74
General expenditure by function:								
Education services:								
Education .....	3.59	43.51	162.98	134.28	101.70	87.74	784.50	837.67
Elementary and secondary education .....	—	25.49	35.78	75.48	—	26.09	680.41	752.83
Higher education .....	3.59	18.02	127.20	58.80	101.70	61.65	104.09	84.84
Libraries .....	.88	.12	19.81	.19	1.02	.26	9.19	12.73
Social services and income maintenance:								
Public welfare .....	304.75	168.20	451.43	240.20	375.55	416.13	81.74	92.24
Hospitals .....	—	—	—	—	—	293.40	—	—
Health .....	63.10	35.32	33.78	66.82	124.89	33.24	127.22	100.05
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	96.31	53.03	52.66	15.12	61.55	20.02	—	—
Capital outlay .....	12.67	3.14	24.49	10.03	10.33	15.89	—	—
Air transportation .....	—	2.32	1.67	1.12	—	10.53	—	30.67
Parking facilities .....	—	—	—	—	.39	—	—	—
Other .....	—	—	2.08	13.51	—	50.17	—	—
Public safety:								
Police protection .....	14.66	21.37	8.47	209.13	16.13	15.89	27.86	42.32
Fire protection .....	1.17	.22	.22	3.83	2.60	.89	12.89	—
Correction .....	20.91	32.51	61.19	41.95	39.37	138.82	14.03	27.43
Protective inspection and regulation .....	—	.22	—	—	.89	1.12	2.31	4.53
Environment and housing:								
Natural resources .....	5.85	4.13	6.77	2.20	3.29	1.21	1.96	2.43
Sewerage .....	—	26.29	—	22.23	—	106.11	—	—
Capital outlay .....	—	7.51	—	2.49	—	69.30	—	—
Solid waste management .....	56.27	—	1.84	—	3.58	62.98	10.53	12.39
Parks and recreation .....	1.41	2.27	2.08	7.06	3.74	31.01	7.16	30.96
Housing and community development .....	—	—	—	4.59	—	—	—	10.63
Government administration:								
Financial administration .....	8.93	7.66	6.48	12.37	11.39	25.34	14.92	17.37
Judicial and legal .....	9.86	8.13	12.24	26.51	10.16	26.25	4.53	3.08
General public buildings .....	21.16	8.61	5.94	17.20	15.12	96	5.12	15.39
Other .....	13.31	12.42	13.95	12.68	22.87	9.74	10.38	8.55
Interest on general debt .....	46.51	33.54	35.92	87.43	29.29	57.48	28.39	38.70
General expenditure, n.e.c. .....	148.41	158.37	201.31	119.33	128.54	163.53	84.12	143.59
Utility and liquor store expenditure .....	1.50	3.38	—	91.15	3.35	3.63	—	4.66
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>627.45</b>	<b>396.85</b>	<b>457.50</b>	<b>1 309.59</b>	<b>436.42</b>	<b>793.43</b>	<b>330.86</b>	<b>551.56</b>
Long-term debt outstanding .....	595.03	377.37	425.35	1 152.32	258.41	793.43	330.86	551.56
Education .....	—	—	9.21	—	1.06	9.09	4.62	340.34
Public debt for private purposes .....	460.62	268.29	158.58	234.59	189.20	244.65	315.26	164.09
Utility .....	—	—	—	151.11	—	12	—	—
Other and unallocable .....	134.41	109.09	257.56	766.61	68.15	539.56	10.98	47.14
Long-term debt issued .....	59.39	—	105.16	94.37	—	127.63	—	75.51
Long-term debt retired .....	27.97	26.85	43.80	60.71	20.93	59.24	30.60	24.83
<b>Cash and security holdings</b> .....	<b>624.96</b>	<b>331.13</b>	<b>302.37</b>	<b>467.41</b>	<b>252.70</b>	<b>588.67</b>	<b>626.24</b>	<b>510.22</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	North Carolina—Con.								
	Catawba	Cumberland	Davidson	Durham	Forsyth	Gaston	Guilford	Mecklenburg	New Hanover
	263	264	265	266	267	268	269	270	271
Population, 1990 .....	118 412	274 566	126 677	181 835	265 878	175 093	347 420	511 433	120 284
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>1 846.49</b>	<b>1 660.18</b>	<b>1 131.28</b>	<b>1 607.66</b>	<b>1 321.91</b>	<b>1 237.75</b>	<b>1 379.59</b>	<b>1 488.03</b>	<b>1 707.25</b>
General revenue .....	1 781.73	1 633.30	1 131.24	1 557.50	1 272.72	1 236.42	1 376.00	1 423.40	1 631.29
Intergovernmental revenue .....	750.80	732.99	697.33	679.75	629.41	723.47	715.16	699.76	787.52
From Federal Government .....	18.71	24.58	11.69	1.71	10.75	10.67	10.03	75.58	20.72
From State governments .....	711.48	699.80	682.80	677.98	614.53	710.15	681.45	611.76	750.91
From local governments .....	20.61	8.61	2.84	.05	4.13	2.65	23.69	12.42	15.89
General revenue from own sources .....	1 030.93	900.31	433.91	877.75	643.31	512.96	660.84	723.64	843.77
Taxes .....	390.64	314.77	325.01	668.50	537.60	412.87	531.82	586.33	592.96
Property .....	235.76	207.47	204.28	518.28	373.60	278.26	359.87	466.02	371.71
General sales .....	147.97	94.73	113.41	132.42	156.35	129.19	160.20	107.94	187.17
Selective sales .....	1.33	4.25	—	10.43	1.20	.82	6.54	1.44	16.05
Income .....	—	—	—	—	—	—	—	—	—
Other .....	5.58	8.33	7.31	7.37	6.45	4.60	5.21	10.93	18.04
Current charges .....	552.81	520.65	78.48	78.90	69.39	73.33	68.44	108.95	153.54
Miscellaneous revenue .....	87.48	64.88	30.42	130.36	36.31	26.76	60.58	28.36	97.26
Utility and liquor store revenue .....	64.77	26.88	.04	50.16	49.19	1.33	3.59	64.63	75.96
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>1 834.67</b>	<b>1 546.52</b>	<b>1 112.35</b>	<b>1 651.27</b>	<b>1 375.42</b>	<b>1 213.02</b>	<b>1 377.13</b>	<b>1 668.13</b>	<b>1 742.18</b>
By character and object:									
Intergovernmental .....	82.63	60.46	77.58	77.76	92.56	80.88	99.60	42.39	92.94
To State governments .....	20.77	26.27	24.65	39.50	28.09	31.05	26.05	29.53	37.53
To local governments .....	61.86	34.18	52.93	38.26	64.47	49.83	73.55	12.86	55.41
Current operation .....	1 578.57	1 415.71	940.10	1 207.12	1 087.91	1 014.26	1 120.26	1 326.97	1 343.53
Capital outlay .....	125.92	51.65	78.31	291.05	107.08	93.38	110.99	203.13	148.68
Construction .....	99.60	17.49	55.41	242.50	89.82	44.29	40.41	174.35	92.85
Assistance and subsidies .....	10.72	1.16	8.79	20.98	53.04	13.08	21.25	54.16	15.65
Interest on debt .....	36.83	17.54	7.57	54.36	34.83	11.42	25.03	41.48	141.37
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	915.32	786.55	615.79	706.17	671.53	685.74	713.77	654.89	811.13
General expenditure .....	1 780.80	1 523.97	1 109.18	1 606.93	1 331.76	1 210.06	1 375.41	1 612.03	1 675.97
Current expenditure .....	1 654.87	1 472.32	1 031.14	1 316.58	1 224.68	1 116.93	1 264.42	1 408.90	1 530.78
Intergovernmental expenditure .....	82.63	60.46	77.58	77.76	92.56	80.88	99.60	42.39	92.94
Capital outlay .....	125.92	51.65	78.04	290.35	107.08	93.13	110.99	203.13	145.19
General expenditure by function:									
Education services:									
Education .....	893.07	778.64	798.99	991.82	786.94	774.89	890.01	955.30	791.10
Elementary and secondary education .....	788.16	672.75	718.86	915.67	722.36	686.51	819.26	867.64	711.37
Higher education .....	104.90	105.89	80.13	76.15	64.58	88.38	70.75	87.66	79.74
Libraries .....	11.10	18.23	10.51	25.01	17.71	12.38	1.10	22.43	12.63
Social services and income maintenance:									
Public welfare .....	105.99	94.87	57.67	129.29	83.58	95.32	101.05	172.90	140.62
Hospitals .....	447.40	325.29	—	22.40	—	—	—	—	—
Health .....	91.87	77.26	71.13	108.28	119.85	115.58	130.11	136.79	140.41
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	—	.06	—	.30	—	—	.06	—	—
Capital outlay .....	—	.03	—	—	—	—	—	—	—
Air transportation .....	—	—	.05	—	1.97	—	—	—	13.60
Parking facilities .....	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	23.25	41.44	25.06	29.38	28.08	43.75	24.18	47.43	42.77
Fire protection .....	8.23	15.44	14.64	10.92	15.44	2.86	19.14	2.08	15.31
Correction .....	8.47	12.14	6.34	31.90	52.87	4.84	26.35	37.58	28.78
Protective inspection and regulation .....	2.40	3.00	2.83	5.64	—	2.02	3.19	15.16	11.41
Environment and housing:									
Natural resources .....	1.28	1.01	2.30	1.73	1.65	1.79	4.00	6.31	1.29
Sewerage .....	—	—	—	5.88	—	—	2.58	—	64.48
Capital outlay .....	—	—	—	—	—	—	2.58	—	50.46
Solid waste management .....	11.09	12.39	13.44	1.99	—	12.91	.43	31.10	47.89
Parks and recreation .....	2.10	15.21	2.94	18.85	37.94	3.91	5.64	13.57	23.86
Housing and community development .....	—	.72	—	—	.48	2.46	.20	1.56	5.07
Government administration:									
Financial administration .....	13.93	10.46	11.26	23.72	16.20	9.79	21.56	21.59	21.18
Judicial and legal .....	1.34	1.80	1.03	3.43	2.14	3.09	8.42	11.28	2.83
General public buildings .....	10.86	9.35	8.59	19.43	2.89	12.86	4.55	15.61	18.51
Other .....	18.39	8.90	7.72	20.00	10.49	10.33	18.12	22.67	18.16
Interest on general debt .....	36.83	17.54	7.57	54.36	34.20	11.42	23.31	41.25	141.37
General expenditure, n.e.c. .....	93.21	80.21	67.10	102.60	119.33	89.87	91.40	57.45	134.68
Utility and liquor store expenditure .....	53.87	22.56	3.17	44.34	43.67	2.96	1.72	56.10	66.21
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>671.72</b>	<b>345.20</b>	<b>56.38</b>	<b>1 001.21</b>	<b>522.92</b>	<b>222.44</b>	<b>317.28</b>	<b>1 102.66</b>	<b>1 453.95</b>
Long-term debt outstanding .....	671.72	345.20	56.38	1 001.21	522.92	222.44	317.28	1 102.66	1 453.95
Education .....	190.44	6.56	7.70	613.79	88.76	58.85	18.57	331.20	74.32
Public debt for private purposes .....	314.71	5.10	48.68	23.87	80.97	163.59	82.71	150.45	584.77
Utility .....	—	—	—	—	10.00	—	22.27	—	—
Other and unallocable .....	166.57	333.55	—	363.55	343.18	—	193.74	618.17	794.86
Long-term debt issued .....	42.23	—	—	539.91	24.82	74.25	24.47	15.64	—
Long-term debt retired .....	35.18	43.38	44.43	26.73	25.71	23.41	55.30	—	75.76
<b>Cash and security holdings</b> .....	<b>1 032.11</b>	<b>576.88</b>	<b>202.95</b>	<b>889.40</b>	<b>303.80</b>	<b>389.28</b>	<b>286.44</b>	<b>746.45</b>	<b>882.05</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	North Carolina—Con.							North Dakota— Cass	Ohio	
	Onslow	Pitt	Randolph	Robeson	Rowan	Wake	Wayne		Allen	Ashtabula
	272	273	274	275	276	277	278		279	280
Population, 1990 .....	149 838	107 924	106 546	105 179	110 605	423 380	104 666	102 874	109 755	99 821
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>913.12</b>	<b>3 034.60</b>	<b>1 103.49</b>	<b>1 583.61</b>	<b>1 209.92</b>	<b>1 535.47</b>	<b>1 215.76</b>	<b>244.91</b>	<b>424.86</b>	<b>489.47</b>
General revenue .....	879.36	2 984.32	1 103.49	1 536.28	1 169.39	1 485.51	1 180.18	244.91	424.86	489.47
Intergovernmental revenue .....	524.47	784.90	642.94	1 051.07	743.14	611.64	766.40	70.25	168.08	232.50
From Federal Government .....	16.04	8.20	2.89	17.96	14.80	7.08	21.41	.25	31.70	7.16
From State governments .....	508.14	767.91	639.84	1 029.04	727.44	600.34	742.98	69.98	131.60	176.79
From local governments .....	.30	8.79	.22	4.07	.90	4.22	2.01	.02	4.78	48.55
General revenue from own sources .....	354.88	2 199.42	460.54	485.21	426.25	873.87	413.78	174.66	256.77	256.97
Taxes .....	223.91	368.52	318.68	331.60	303.82	611.26	291.45	139.16	121.83	139.75
Property .....	106.62	222.04	199.72	211.24	188.29	428.32	171.93	133.15	64.67	93.12
General sales .....	111.52	140.31	111.43	117.05	107.27	170.66	115.39	—	50.55	43.72
Selective sales .....	2.85	1.22	—	—	1.73	6.19	.39	—	1.87	—
Income .....	—	—	—	—	—	—	—	—	—	—
Other .....	2.92	4.95	7.54	3.31	6.53	6.08	3.75	6.01	4.75	2.91
Current charges .....	96.94	1 753.04	87.73	77.18	86.99	71.40	66.83	4.02	76.70	66.93
Miscellaneous revenue .....	34.04	77.86	54.14	76.43	35.44	191.21	55.50	31.48	58.24	50.29
Utility and liquor store revenue .....	33.76	50.28	—	47.34	40.53	49.96	35.58	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>908.71</b>	<b>3 303.19</b>	<b>1 119.83</b>	<b>1 548.49</b>	<b>1 230.53</b>	<b>1 676.86</b>	<b>1 424.87</b>	<b>234.64</b>	<b>442.99</b>	<b>473.73</b>
By character and object:										
Intergovernmental .....	57.28	171.10	48.11	82.07	50.11	86.47	64.43	12.27	—	.89
To State governments .....	16.94	37.22	23.30	49.05	23.19	14.21	33.46	12.18	—	.89
To local governments .....	40.34	133.88	24.81	33.02	26.92	72.26	30.97	.09	—	—
Current operation .....	720.79	2 765.39	891.49	1 301.34	1 005.59	1 097.20	1 006.83	146.04	400.50	420.98
Capital outlay .....	93.34	239.78	149.63	95.77	133.84	345.09	285.02	58.49	14.86	20.32
Construction .....	43.60	109.53	66.49	32.35	68.07	174.08	167.21	52.42	14.86	6.21
Assistance and subsidies .....	18.15	45.24	11.89	10.46	29.94	.84	34.31	—	11.16	.54
Interest on debt .....	19.15	81.68	18.70	58.85	11.07	147.26	34.27	17.84	16.46	31.00
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	475.63	1 482.64	600.53	859.32	613.15	702.23	646.69	61.48	166.83	187.97
General expenditure .....	878.23	3 261.83	1 119.83	1 520.98	1 193.62	1 638.26	1 389.06	234.64	442.99	473.73
Current expenditure .....	784.89	3 022.05	970.19	1 425.21	1 059.78	1 293.17	1 106.70	176.15	428.13	453.41
Intergovernmental expenditure .....	57.28	171.10	48.11	82.07	50.11	86.47	64.43	12.27	—	.89
Capital outlay .....	93.34	239.78	149.63	95.77	133.84	345.09	282.36	58.49	14.86	20.32
General expenditure by function:										
Education services:										
Education .....	588.72	1 027.04	817.91	1 034.31	827.31	1 036.78	992.47	—	—	—
Elementary and secondary education .....	506.67	908.60	752.72	966.06	722.07	990.68	862.27	—	—	—
Higher education .....	82.06	118.44	65.19	68.26	105.24	46.10	130.20	—	—	—
Libraries .....	5.95	2.16	6.79	1.86	13.05	19.26	2.47	—	—	5.51
Social services and income maintenance:										
Public welfare .....	61.43	100.10	54.55	126.55	69.43	76.28	86.40	40.62	102.27	211.06
Hospitals .....	—	1 664.34	—	—	—	—	—	—	—	—
Health .....	58.27	101.04	84.46	162.90	98.88	107.13	57.33	2.47	75.33	59.57
Other .....	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways .....	—	—	—	—	—	—	—	46.45	39.62	36.73
Capital outlay .....	—	—	—	—	—	—	—	17.92	—	2.02
Air transportation .....	7.43	—	—	—	20.76	—	1.11	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—	—
Public safety:										
Police protection .....	18.57	23.19	20.20	23.12	26.42	24.61	13.55	15.09	21.37	32.41
Fire protection .....	3.87	3.17	17.71	9.02	5.78	9.69	14.09	—	—	—
Correction .....	7.05	9.60	7.22	19.51	5.70	19.44	18.70	20.12	28.49	9.41
Protective inspection and regulation .....	.95	1.61	2.59	1.36	2.77	2.94	1.03	—	.38	2.25
Environment and housing:										
Natural resources .....	2.20	2.96	1.79	2.20	4.60	2.67	3.64	45.05	2.51	2.66
Sewerage .....	9.58	—	—	—	—	—	—	—	13.57	5.84
Capital outlay .....	—	—	—	—	—	—	—	—	.74	.41
Solid waste management .....	9.06	12.87	15.43	7.75	10.57	9.61	13.37	—	1.03	—
Parks and recreation .....	5.67	.28	—	2.98	6.52	3.43	.42	.21	—	.11
Housing and community development .....	3.88	3.84	—	—	—	5.61	.01	—	5.62	2.80
Government administration:										
Financial administration .....	10.68	12.69	10.36	9.68	9.78	10.80	9.26	7.10	13.30	12.47
Judicial and legal .....	1.04	1.17	.97	4.10	1.37	4.31	2.36	13.16	35.32	25.17
General public buildings .....	4.74	11.04	6.41	7.39	6.22	7.57	66.75	3.54	18.34	11.68
Other .....	4.17	13.86	16.11	7.12	18.53	5.99	7.18	9.11	4.46	10.24
Interest on general debt .....	16.02	81.68	18.70	45.30	11.07	147.26	33.12	17.84	16.46	31.00
General expenditure, n.e.c. .....	58.94	189.21	38.64	55.83	54.86	144.89	65.80	13.89	64.90	14.82
Utility and liquor store expenditure .....	30.49	41.36	—	27.51	36.92	38.60	35.81	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>203.95</b>	<b>1 316.90</b>	<b>365.17</b>	<b>713.17</b>	<b>106.64</b>	<b>2 214.02</b>	<b>627.82</b>	<b>282.22</b>	<b>174.28</b>	<b>339.18</b>
Long-term debt outstanding .....	203.95	1 316.90	365.17	713.17	106.64	2 214.02	627.82	282.22	174.28	339.18
Education .....	97.10	229.21	328.50	277.75	—	396.37	411.31	—	—	—
Public debt for private purposes .....	63.40	93.39	12.03	135.45	90.37	1 630.14	147.62	174.44	—	245.92
Utility .....	33.27	—	—	223.91	—	—	18.15	—	—	—
Other and unallocable .....	10.18	994.30	24.64	76.06	16.27	187.51	50.73	107.78	174.28	93.26
Long-term debt issued .....	32.30	92.66	150.17	356.20	—	2.09	114.65	16.39	—	26.85
Long-term debt retired .....	52.30	137.01	32.01	177.58	17.59	58.58	26.52	11.64	19.66	89.39
<b>Cash and security holdings</b> .....	<b>201.42</b>	<b>356.36</b>	<b>292.88</b>	<b>420.35</b>	<b>138.24</b>	<b>1 953.50</b>	<b>353.85</b>	<b>303.75</b>	<b>99.59</b>	<b>349.93</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—	—

See footnotes at end of table.



Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Ohio—Con.								
	Butler	Clark	Clermont	Columbiana	Cuyahoga	Fairfield	Franklin	Greene	Hamilton
	282	283	284	285	286	287	288	289	290
Population, 1990 .....	291 479	147 548	150 187	108 276	1 412 140	103 461	961 437	136 731	866 228
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>353.58</b>	<b>481.07</b>	<b>645.60</b>	<b>265.22</b>	<b>757.78</b>	<b>332.06</b>	<b>472.40</b>	<b>418.62</b>	<b>532.48</b>
General revenue .....	333.97	474.52	592.27	262.10	757.78	322.36	471.52	396.55	532.48
Intergovernmental revenue .....	191.98	193.15	161.71	140.11	303.53	138.76	217.80	120.15	241.76
From Federal Government .....	—	39	12.90	1.44	5.49	3.45	2.49	1.06	14.20
From State governments .....	189.72	192.76	137.22	138.67	295.42	135.31	193.85	119.09	206.50
From local governments .....	2.25	—	11.59	—	2.62	—	21.45	—	21.05
General revenue from own sources .....	141.99	281.37	430.56	121.98	454.25	183.61	253.72	276.40	290.72
Taxes .....	70.30	186.68	141.76	74.50	238.79	104.77	165.66	124.13	231.34
Property .....	55.97	89.54	71.36	72.93	151.71	73.21	111.86	69.66	166.12
General sales .....	.25	51.25	58.38	—	68.54	29.04	45.69	46.84	44.82
Selective sales .....	—	—	.87	—	2.50	.65	—	2.30	4.95
Income .....	—	—	—	—	—	—	—	—	—
Other .....	14.08	45.88	11.15	1.57	16.04	1.88	8.13	5.34	15.45
Current charges .....	30.98	42.94	97.84	17.56	142.40	53.84	23.11	109.09	16.31
Miscellaneous revenue .....	40.71	51.75	190.95	29.92	73.06	24.99	64.93	43.17	43.07
Utility and liquor store revenue .....	19.61	6.55	53.33	3.12	—	9.69	.88	22.07	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>359.28</b>	<b>510.87</b>	<b>910.70</b>	<b>273.46</b>	<b>755.54</b>	<b>342.50</b>	<b>529.53</b>	<b>402.51</b>	<b>560.81</b>
By character and object:									
Intergovernmental .....	.69	2.24	.32	—	6.43	—	25.20	5.12	97.59
To State governments .....	.69	2.24	.32	—	—	—	.27	5.12	44.68
To local governments .....	—	—	—	—	6.43	—	24.93	—	52.91
Current operation .....	303.69	450.29	418.23	250.06	611.56	297.64	379.96	339.31	388.94
Capital outlay .....	31.17	25.55	136.31	9.38	40.62	30.53	68.17	39.27	37.65
Construction .....	29.48	25.55	132.47	9.38	32.97	20.64	50.93	30.23	32.33
Assistance and subsidies .....	4.54	—	2.42	13.13	56.03	10.55	3.67	7.01	13.12
Interest on debt .....	19.21	32.79	353.43	.89	40.90	3.78	52.53	11.80	23.51
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	120.27	192.65	168.48	114.81	289.86	111.01	143.94	162.21	163.64
General expenditure .....	335.83	503.40	874.62	269.17	755.54	330.37	529.05	381.85	560.81
Current expenditure .....	308.52	477.85	738.31	260.59	714.92	301.69	460.90	344.14	523.16
Intergovernmental expenditure .....	.69	2.24	.32	—	6.43	—	25.20	5.12	97.59
Capital outlay .....	27.31	25.55	136.31	8.58	40.62	28.68	68.15	37.71	37.65
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	7.78	—	21.42
Elementary and secondary education .....	—	—	—	—	—	—	7.78	—	21.42
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	86.91	137.10	89.31	70.55	216.83	53.23	127.76	59.11	114.65
Hospitals .....	—	—	—	—	196.19	—	.21	2.74	58.07
Health .....	73.11	143.84	65.19	69.35	95.22	67.46	117.15	62.60	91.02
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	34.04	79.78	56.88	39.81	23.31	51.99	24.02	44.67	35.54
Capital outlay .....	8.82	25.55	32.40	—	10.68	15.84	9.46	12.76	20.66
Air transportation .....	—	—	.27	—	2.13	2.70	2.19	—	—
Parking facilities .....	—	—	—	—	.60	—	1.71	—	—
Other .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	22.16	27.92	30.78	10.98	9.13	27.28	13.44	31.25	25.59
Fire protection .....	—	—	—	—	—	—	—	—	—
Correction .....	17.16	7.42	21.75	2.99	38.17	5.97	27.34	3.69	35.55
Protective inspection and regulation .....	.25	1.34	.01	—	.27	.71	.24	2.91	1.21
Environment and housing:									
Natural resources .....	.85	1.87	3.69	—	—	2.03	.39	2.08	.29
Sewerage .....	22.02	11.38	136.79	7.12	7.75	30.42	1.93	38.22	.13
Capital outlay .....	4.36	—	78.40	4.38	.32	.38	.03	1.95	—
Solid waste management .....	—	1.86	—	.43	1.03	—	12.47	.38	1.73
Parks and recreation .....	—	7.10	—	—	—	.65	32.35	8.56	8.33
Housing and community development .....	1.07	.30	6.57	4.64	4.44	3.55	3.01	1.13	10.11
Government administration:									
Financial administration .....	11.60	5.33	13.06	4.98	17.30	15.54	19.28	14.28	16.33
Judicial and legal .....	20.18	27.52	49.26	14.33	63.82	25.16	40.08	44.53	49.45
General public buildings .....	5.65	8.80	10.96	4.90	12.99	10.55	20.54	17.48	18.67
Other .....	11.79	2.67	8.20	3.12	5.81	6.93	6.37	23.78	5.87
Interest on general debt .....	19.12	32.79	339.83	.31	40.90	2.36	52.53	8.64	23.51
General expenditure, n.e.c. .....	9.93	6.36	42.09	35.65	19.62	23.86	18.24	15.79	43.33
Utility and liquor store expenditure .....	23.46	7.47	36.08	4.29	—	12.13	.48	20.66	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>461.54</b>	<b>362.29</b>	<b>3 284.75</b>	<b>13.64</b>	<b>608.66</b>	<b>90.16</b>	<b>718.05</b>	<b>411.79</b>	<b>366.67</b>
Long-term debt outstanding .....	369.48	331.55	3 271.43	13.64	606.94	54.93	713.22	183.48	366.67
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	347.31	277.20	2 553.18	.19	414.92	3.48	409.60	71.45	29.05
Utility .....	1.09	—	270.66	10.61	—	11.02	—	81.56	—
Other and unallocable .....	21.08	54.35	447.60	2.84	192.02	40.43	303.62	30.47	337.61
Long-term debt issued .....	139.89	—	544.98	1.39	87.26	6.28	102.64	66.27	134.13
Long-term debt retired .....	5.08	15.62	14.96	1.09	48.62	2.30	36.60	22.09	88.80
<b>Cash and security holdings</b> .....	<b>582.02</b>	<b>375.58</b>	<b>2 736.81</b>	<b>75.61</b>	<b>577.25</b>	<b>131.86</b>	<b>590.58</b>	<b>355.27</b>	<b>250.98</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Ohio—Con.								
	Lake	Licking	Lorain	Lucas	Mahoning	Medina	Montgomery	Portage	Richland
	291	292	293	294	295	296	297	298	299
Population, 1990 .....	215 499	128 300	271 126	462 361	264 806	122 354	573 809	142 585	126 137
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>569.40</b>	<b>292.40</b>	<b>344.87</b>	<b>553.30</b>	<b>407.10</b>	<b>401.29</b>	<b>724.46</b>	<b>867.41</b>	<b>436.07</b>
General revenue .....	500.19	291.97	344.87	550.47	406.72	385.52	674.87	862.41	436.07
Intergovernmental revenue .....	160.82	116.56	174.94	229.66	207.34	130.09	306.31	178.95	230.10
From Federal Government .....	1.86	—	—	75	15.65	2.68	19.26	11.45	1.36
From State governments .....	149.11	114.86	173.72	225.59	191.58	127.41	225.40	167.49	228.74
From local governments .....	9.85	1.70	1.22	3.33	.11	—	61.65	—	—
General revenue from own sources .....	339.37	175.41	169.93	320.81	199.38	255.43	368.56	683.47	205.97
Taxes .....	183.77	130.75	133.36	195.46	112.68	120.70	181.22	116.66	116.49
Property .....	129.14	68.02	95.51	116.89	69.41	80.95	88.27	72.50	79.08
General sales .....	36.84	54.04	29.89	71.09	37.32	30.11	73.33	39.49	32.42
Selective sales .....	.04	1.05	—	3.50	.89	—	2.92	—	.14
Income .....	—	—	—	—	—	—	—	—	—
Other .....	17.74	7.64	7.96	3.98	5.07	9.64	16.71	4.66	4.85
Current charges .....	100.65	17.23	9.86	37.75	59.86	81.10	84.21	508.45	56.61
Miscellaneous revenue .....	54.96	27.44	26.71	87.61	26.84	53.63	103.13	58.35	32.88
Utility and liquor store revenue .....	69.21	.43	—	2.83	.38	15.77	49.59	5.00	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>527.06</b>	<b>287.51</b>	<b>332.73</b>	<b>588.06</b>	<b>420.81</b>	<b>421.19</b>	<b>759.34</b>	<b>798.69</b>	<b>486.66</b>
By character and object:									
Intergovernmental .....	11.19	—	—	2.89	5.06	16.29	27.89	2.27	14.00
To State governments .....	10.15	—	—	2.89	5.06	13.70	1.31	2.27	—
To local governments .....	1.04	—	—	—	—	2.59	26.58	—	14.00
Current operation .....	423.69	263.79	303.15	439.03	328.40	313.26	562.91	750.84	417.70
Capital outlay .....	69.32	7.39	7.74	40.06	27.48	80.02	92.65	8.79	30.70
Construction .....	24.34	7.16	4.51	23.35	27.22	70.42	78.72	8.79	22.63
Assistance and subsidies .....	.88	8.36	12.01	34.89	41.85	—	16.16	8.30	13.21
Interest on debt .....	21.98	7.98	9.83	71.18	18.02	11.61	59.73	28.49	11.05
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	187.16	125.32	132.86	173.17	137.31	114.82	185.23	331.94	177.95
General expenditure .....	496.18	287.08	332.73	585.37	420.35	410.40	715.96	793.79	486.66
Current expenditure .....	428.13	279.70	324.99	545.70	392.88	330.75	625.64	784.99	455.96
Intergovernmental expenditure .....	11.19	—	—	2.89	5.06	16.29	27.89	2.27	14.00
Capital outlay .....	68.05	7.39	7.74	39.67	27.48	79.65	90.32	8.79	30.70
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	19.30	13.98	—
Elementary and secondary education .....	—	—	—	—	—	—	19.30	13.98	—
Higher education .....	—	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	48.07	64.77	96.10	181.98	153.01	53.04	153.58	86.26	124.51
Hospitals .....	—	—	—	—	—	—	—	383.79	—
Health .....	149.31	47.80	90.98	111.38	59.41	110.36	121.31	100.26	118.55
Other .....	—	—	—	—	—	—	—	—	—
Transportation:									
Highways .....	24.87	35.00	19.26	33.23	36.84	39.05	40.15	37.12	35.14
Capital outlay .....	8.60	—	3.33	1.35	7.67	3.01	25.77	—	6.04
Air transportation .....	—	.33	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	—	—	—	8.30	—	—
Other .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	37.38	21.52	19.40	19.96	4.20	33.39	21.87	18.77	21.33
Fire protection .....	—	—	—	—	—	—	—	—	—
Correction .....	7.42	6.83	10.09	31.38	11.05	2.02	40.94	18.16	4.37
Protective inspection and regulation .....	1.13	—	—	1.12	.40	1.62	1.46	1.17	1.45
Environment and housing:									
Natural resources .....	.19	2.24	.80	.38	.80	2.76	—	—	1.86
Sewerage .....	59.72	9.17	1.52	18.02	41.70	67.67	42.31	22.79	12.11
Capital outlay .....	18.04	—	.03	6.62	8.71	13.63	8.68	—	6.92
Solid waste management .....	24.18	1.45	.95	.74	5.74	—	34.24	1.64	32.63
Parks and recreation .....	—	—	—	8.63	—	.51	4.18	—	.57
Housing and community development .....	—	6.30	—	—	1.53	2.84	7.65	—	—
Government administration:									
Financial administration .....	14.78	9.92	10.11	14.73	13.25	12.39	17.68	8.72	19.02
Judicial and legal .....	36.67	35.76	29.24	45.96	24.15	18.41	68.44	34.18	38.21
General public buildings .....	17.58	16.86	10.59	13.23	5.54	9.55	10.48	10.34	6.30
Other .....	6.00	9.98	3.13	20.80	3.89	6.31	9.45	14.50	3.99
Interest on general debt .....	19.04	7.98	9.83	70.95	18.02	11.39	57.77	28.10	11.05
General expenditure, n.e.c. .....	49.83	11.18	30.75	12.88	40.82	39.08	56.84	13.98	55.56
Utility and liquor store expenditure .....	30.88	.43	—	2.69	.46	10.79	43.38	4.90	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>277.52</b>	<b>139.94</b>	<b>122.42</b>	<b>858.00</b>	<b>338.08</b>	<b>119.78</b>	<b>767.47</b>	<b>344.94</b>	<b>109.83</b>
Long-term debt outstanding .....	259.27	133.69	108.00	840.24	297.43	115.49	747.82	294.83	101.51
Education .....	—	—	—	—	—	—	—	—	—
Public debt for private purposes .....	136.14	44.62	69.12	750.10	133.69	34.84	484.85	171.62	27.23
Utility .....	36.18	.23	—	3.20	—	2.75	73.28	4.28	—
Other and unallocable .....	86.95	88.83	38.87	86.93	163.74	77.90	189.69	118.93	74.28
Long-term debt issued .....	8.21	14.81	.15	80.48	94.95	—	53.20	—	15.22
Long-term debt retired .....	23.70	15.27	14.63	20.07	13.34	11.70	32.02	38.27	15.44
<b>Cash and security holdings</b> .....	<b>354.60</b>	<b>144.91</b>	<b>187.95</b>	<b>838.06</b>	<b>220.54</b>	<b>166.07</b>	<b>767.90</b>	<b>413.18</b>	<b>143.26</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Ohio—Con.						Oklahoma	
	Stark	Summit	Trumbull	Warren	Wayne	Wood	Cleveland	Comanche
	300	301	302	303	304	305	306	307
Population, 1990 .....	367 585	514 990	227 813	113 909	101 461	113 269	174 253	111 486
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>409.00</b>	<b>535.24</b>	<b>453.27</b>	<b>360.67</b>	<b>348.81</b>	<b>570.15</b>	<b>135.90</b>	<b>670.37</b>
General revenue .....	409.00	526.39	442.47	341.04	348.81	559.84	135.90	670.37
Intergovernmental revenue .....	157.92	208.24	163.68	131.70	145.01	213.47	18.98	106.31
From Federal Government .....	11.06	13.50	1.15	1.04	—	1.74	—	.68
From State governments .....	140.23	173.11	149.03	130.67	139.97	210.01	15.35	102.14
From local governments .....	6.64	21.63	13.49	—	5.05	1.72	3.63	3.49
General revenue from own sources .....	251.08	318.16	278.79	209.33	203.80	346.36	116.92	564.06
Taxes .....	118.71	179.75	90.43	111.03	128.47	194.54	56.00	47.84
Property .....	106.88	127.59	85.89	72.14	86.11	132.45	53.94	47.41
General sales .....	—	36.84	—	24.96	25.63	58.15	—	—
Selective sales .....	1.12	—	1.25	1.25	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	10.70	15.32	3.29	12.69	16.74	3.94	2.06	.43
Current charges .....	92.90	75.13	137.44	47.60	56.76	106.90	3.97	477.44
Miscellaneous revenue .....	39.47	63.28	50.92	50.71	18.57	44.93	56.95	38.79
Utility and liquor store revenue .....	—	8.85	10.80	19.64	—	10.31	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>381.15</b>	<b>559.54</b>	<b>452.70</b>	<b>416.74</b>	<b>329.76</b>	<b>523.72</b>	<b>134.37</b>	<b>670.57</b>
By character and object:								
Intergovernmental .....	.94	20.27	2.44	4.28	.73	4.48	13.27	13.79
To State governments .....	.94	7.57	1.79	4.28	.73	.81	—	3.12
To local governments .....	—	12.70	.65	—	—	3.66	13.27	10.67
Current operation .....	326.72	454.03	381.03	294.83	294.57	453.15	62.19	539.79
Capital outlay .....	9.64	34.55	35.87	98.20	23.15	22.90	5.05	53.94
Construction .....	9.37	28.70	8.18	55.90	17.47	21.62	—	3.44
Assistance and subsidies .....	22.69	22.11	11.23	—	8.85	24.03	—	—
Interest on debt .....	21.18	28.57	22.13	19.44	2.46	19.16	53.86	63.05
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	141.29	155.54	152.13	136.96	144.87	210.07	47.17	217.53
General expenditure .....	381.15	552.92	445.74	389.76	329.76	516.70	134.37	670.57
Current expenditure .....	371.51	519.12	409.87	303.02	306.61	494.98	129.32	616.62
Intergovernmental expenditure .....	.94	20.27	2.44	4.28	.73	4.48	13.27	13.79
Capital outlay .....	9.64	33.80	35.87	86.74	23.15	21.72	5.05	53.94
General expenditure by function:								
Education services:								
Education .....	—	—	.43	—	—	25.60	13.69	11.12
Elementary and secondary education .....	—	—	.43	—	—	25.60	13.69	11.12
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	.21
Social services and income maintenance:								
Public welfare .....	119.70	166.41	123.76	53.99	67.62	171.60	.53	1.03
Hospitals .....	23.24	36.87	96.83	—	—	—	—	517.96
Health .....	70.06	114.91	68.60	45.33	42.22	45.38	7.27	6.37
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	28.53	27.53	25.74	64.58	52.14	49.63	14.05	26.31
Capital outlay .....	—	8.57	2.09	21.55	4.84	—	.82	3.67
Air transportation .....	.32	—	—	.33	2.19	—	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	6.64	8.26	9.84	18.23	27.11	13.08	14.30	7.62
Fire protection .....	—	—	—	—	—	—	—	—
Correction .....	21.85	29.74	5.12	2.88	4.25	21.81	1.60	4.63
Protective inspection and regulation .....	.49	.83	1.88	1.81	1.61	5.92	—	—
Environment and housing:								
Natural resources .....	.71	.14	1.33	—	2.87	.20	1.15	1.75
Sewerage .....	24.01	39.07	23.62	53.46	1.72	8.88	—	—
Capital outlay .....	9.37	3.78	4.21	35.05	—	—	—	—
Solid waste management .....	.19	.60	—	—	23.29	17.27	—	—
Parks and recreation .....	—	.02	.02	1.43	—	—	—	—
Housing and community development .....	1.84	5.91	3.97	4.01	3.44	1.74	—	—
Government administration:								
Financial administration .....	10.82	14.31	10.09	14.96	7.24	8.87	9.45	7.42
Judicial and legal .....	13.11	32.40	17.12	23.03	33.06	41.74	3.71	7.32
General public buildings .....	6.12	19.24	7.79	13.43	18.44	—	9.18	2.78
Other .....	7.53	4.02	13.79	40.60	7.84	11.84	3.24	11.73
Interest on general debt .....	21.18	28.13	21.46	19.19	2.46	19.16	53.86	63.05
General expenditure, n.e.c. .....	24.83	24.54	14.34	32.49	32.26	73.97	2.35	1.27
Utility and liquor store expenditure .....	—	6.62	6.97	26.99	—	7.02	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>323.36</b>	<b>351.65</b>	<b>271.91</b>	<b>347.21</b>	<b>44.53</b>	<b>271.34</b>	<b>902.50</b>	<b>843.06</b>
Long-term debt outstanding .....	284.32	325.86	256.34	256.56	44.53	239.91	902.50	843.06
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	204.51	191.16	198.99	60.99	12.76	46.12	898.60	433.95
Utility .....	—	3.84	8.64	11.25	—	—	—	—
Other and unallocable .....	79.81	130.86	48.71	184.31	31.77	193.79	3.90	409.11
Long-term debt issued .....	—	71.72	39.48	36.21	16.76	37.34	352.64	35.28
Long-term debt retired .....	17.84	24.18	72.10	13.41	4.81	22.50	126.22	35.02
<b>Cash and security holdings</b> .....	<b>322.21</b>	<b>279.35</b>	<b>361.53</b>	<b>302.23</b>	<b>114.84</b>	<b>278.62</b>	<b>937.63</b>	<b>484.38</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Oklahoma—Con.		Oregon					
	Oklahoma	Tulsa	Clackamas	Jackson	Lane	Marion	Multnomah	Washington
	308	309	310	311	312	313	314	315
Population, 1990 .....	599 611	503 341	278 850	146 389	282 912	228 483	583 887	311 554
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>224.80</b>	<b>255.23</b>	<b>439.50</b>	<b>376.26</b>	<b>476.40</b>	<b>409.81</b>	<b>481.39</b>	<b>553.97</b>
General revenue .....	214.20	244.25	439.50	376.26	476.40	409.81	481.39	553.97
Intergovernmental revenue .....	26.54	30.21	149.48	270.63	316.31	179.71	216.84	131.29
From Federal Government .....	1.12	1.68	26.94	110.62	71.45	14.07	42.67	9.06
From State governments .....	22.40	19.14	115.64	157.16	228.17	155.98	169.94	118.54
From local governments .....	3.02	9.40	6.90	2.85	16.69	9.66	4.23	3.69
General revenue from own sources .....	187.66	214.04	290.02	105.64	160.09	230.10	264.55	422.68
Taxes .....	65.94	89.99	167.07	42.53	53.84	123.73	220.85	196.04
Property .....	65.54	87.84	147.37	35.30	42.29	113.90	155.91	156.58
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	4.07	.82	6.35	.99	19.09	14.58
Income .....	—	—	—	—	—	—	—	—
Other .....	.41	2.15	15.62	6.41	5.20	8.84	45.85	24.88
Current charges .....	19.54	34.55	74.22	47.02	66.30	88.23	24.98	159.44
Miscellaneous revenue .....	102.18	89.51	48.73	16.09	39.96	18.15	18.72	67.20
Utility and liquor store revenue .....	.32	—	—	—	—	—	—	—
Insurance trust revenue .....	10.28	10.97	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>232.58</b>	<b>308.84</b>	<b>530.74</b>	<b>400.97</b>	<b>501.31</b>	<b>404.12</b>	<b>500.55</b>	<b>681.46</b>
By character and object:								
Intergovernmental .....	18.41	16.04	16.61	11.18	29.68	17.21	30.31	8.46
To State governments .....	2.65	—	1.08	.72	2.48	6.18	1.20	.90
To local governments .....	15.76	16.04	15.53	10.46	27.20	11.04	29.12	7.57
Current operation .....	105.99	133.36	449.55	334.79	378.74	350.85	450.36	380.37
Capital outlay .....	14.47	98.64	52.26	54.10	79.39	31.04	17.08	261.24
Construction .....	10.94	93.41	31.07	14.02	66.11	22.83	14.06	220.19
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	89.44	55.17	12.32	.90	13.51	5.02	2.80	31.40
Insurance benefits and repayments .....	4.26	5.63	—	—	—	—	—	—
Exhibit—Salaries and wages .....	59.86	73.77	163.96	158.18	157.78	127.31	175.04	146.36
General expenditure .....	227.81	303.21	530.74	400.97	501.31	404.12	500.55	681.46
Current expenditure .....	213.33	204.57	478.48	346.86	421.93	373.09	483.47	420.23
Intergovernmental expenditure .....	18.41	16.04	16.61	11.18	29.68	17.21	30.31	8.46
Capital outlay .....	14.47	98.64	52.26	54.10	79.39	31.04	17.08	261.24
General expenditure by function:								
Education services:								
Education .....	15.81	18.06	7.35	10.46	27.20	6.63	2.53	1.23
Elementary and secondary education .....	15.81	18.06	7.35	10.46	27.20	6.63	2.53	1.23
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	13.06	17.82	4.91	21.50	.13	—	31.70	14.58
Social services and income maintenance:								
Public welfare .....	4.13	1.66	33.10	1.19	24.48	1.33	—	4.36
Hospitals .....	—	88.58	—	—	—	—	—	—
Health .....	12.14	14.38	60.05	87.31	76.06	80.63	129.66	63.48
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	18.10	12.29	92.26	83.23	119.31	43.89	56.01	120.89
Capital outlay .....	1.08	2.19	17.01	35.80	57.47	15.09	5.64	63.94
Air transportation .....	—	—	—	7.31	—	—	—	—
Parking facilities .....	1.37	.55	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	8.57	5.65	36.21	51.12	32.56	23.42	25.04	28.48
Fire protection .....	—	—	—	—	—	—	—	—
Correction .....	14.68	12.16	31.34	14.64	33.93	53.37	97.81	20.56
Protective inspection and regulation .....	—	1.34	9.42	1.53	1.99	3.97	—	—
Environment and housing:								
Natural resources .....	.47	1.65	1.49	6.05	1.58	1.53	1.93	.59
Sewerage .....	—	—	37.00	—	—	11.16	.32	248.10
Capital outlay .....	—	—	10.81	—	—	10.08	—	169.26
Solid waste management .....	—	—	2.37	1.07	13.67	55.19	—	—
Parks and recreation .....	—	26.98	11.23	14.31	11.30	.93	15.04	4.39
Housing and community development .....	—	—	11.21	—	1.16	.03	12.01	6.35
Government administration:								
Financial administration .....	10.33	13.86	21.61	18.44	14.93	19.16	31.25	19.60
Judicial and legal .....	15.03	6.22	8.62	9.25	16.66	15.16	25.28	8.34
General public buildings .....	8.88	5.89	3.72	9.75	7.97	10.36	20.27	16.11
Other .....	3.80	3.55	43.43	28.57	44.71	14.85	4.58	20.80
Interest on general debt .....	89.36	55.17	12.32	.90	13.51	5.02	2.80	31.40
General expenditure, n.e.c. .....	12.07	17.38	103.07	34.34	60.16	57.48	44.33	72.20
Utility and liquor store expenditure .....	.51	—	—	—	—	—	—	—
Insurance trust expenditure .....	4.26	5.63	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>1 212.32</b>	<b>686.97</b>	<b>540.84</b>	<b>21.83</b>	<b>162.40</b>	<b>62.16</b>	<b>25.71</b>	<b>436.38</b>
Long-term debt outstanding .....	1 212.32	686.97	540.84	21.83	162.40	62.16	25.71	211.70
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	1 205.30	378.33	418.56	16.74	67.83	—	—	—
Utility .....	1.37	—	—	—	—	—	—	—
Other and unallocable .....	5.65	308.03	122.28	5.09	94.57	62.16	25.71	211.70
Long-term debt issued .....	184.18	134.20	292.83	5.09	—	—	—	31.65
Long-term debt retired .....	48.88	43.47	20.73	3.13	10.63	7.99	4.43	50.63
<b>Cash and security holdings</b> .....	<b>1 330.12</b>	<b>628.17</b>	<b>684.93</b>	<b>179.20</b>	<b>361.32</b>	<b>94.64</b>	<b>62.35</b>	<b>399.63</b>
Exhibit—County contribution to own retirement systems .....	.44	6.14	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Pennsylvania						
	Allegheny	Beaver	Berks	Blair	Bucks	Butler	Cambria
	316	317	318	319	320	321	322
Population, 1990 .....	1 336 449	186 093	336 523	130 542	541 174	152 013	163 029
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>588.09</b>	<b>354.42</b>	<b>347.83</b>	<b>242.40</b>	<b>331.56</b>	<b>287.82</b>	<b>401.51</b>
General revenue .....	563.90	354.42	330.68	220.44	309.17	269.86	375.87
Intergovernmental revenue .....	241.93	229.69	183.53	105.25	128.25	150.20	206.08
From Federal Government .....	11.04	—	13.31	—	1.42	—	1.76
From State governments .....	230.69	229.69	169.71	105.03	126.83	147.87	206.08
From local governments .....	.20	—	.51	.22	—	.57	—
General revenue from own sources .....	321.97	124.74	147.15	115.19	180.92	119.66	169.79
Taxes .....	225.65	91.72	89.83	83.41	134.86	85.84	90.97
Property .....	214.95	91.51	88.79	80.17	133.92	80.93	89.68
General sales .....	—	—	—	—	—	—	—
Selective sales .....	9.37	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—
Other .....	1.34	.21	1.04	3.25	.95	4.91	1.28
Current charges .....	66.23	28.04	41.38	25.75	31.52	24.49	65.53
Miscellaneous revenue .....	30.08	4.98	15.95	6.02	14.54	9.33	13.29
Utility and liquor store revenue .....	—	—	—	—	—	—	—
Insurance trust revenue .....	24.19	—	17.15	21.96	22.39	17.97	25.64
<b>Expenditure</b> .....	<b>745.65</b>	<b>354.12</b>	<b>343.70</b>	<b>222.22</b>	<b>317.47</b>	<b>315.29</b>	<b>364.72</b>
By character and object:							
Intergovernmental .....	38.32	—	.35	8.25	17.48	15.76	5.63
To State governments .....	—	—	.07	8.21	—	—	—
To local governments .....	38.32	—	.28	.04	17.48	15.76	5.63
Current operation .....	422.89	338.24	301.23	196.71	256.68	238.05	339.52
Capital outlay .....	228.49	9.88	23.18	3.04	22.54	44.64	—
Construction .....	222.69	6.84	23.09	1.82	16.40	11.58	—
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	36.12	6.00	12.65	4.86	14.58	10.24	5.31
Insurance benefits and repayments .....	19.83	—	6.29	9.36	6.18	6.60	14.27
Exhibit—Salaries and wages .....	145.01	117.80	125.60	85.79	132.32	75.59	127.68
General expenditure .....	725.82	354.12	337.41	212.86	311.29	308.68	350.45
Current expenditure .....	497.32	344.24	314.23	209.82	288.75	264.04	350.45
Intergovernmental expenditure .....	38.32	—	.35	8.25	17.48	15.76	5.63
Capital outlay .....	228.49	9.88	23.18	3.04	22.54	44.64	—
General expenditure by function:							
Education services:							
Education .....	16.33	—	—	—	4.98	14.18	—
Elementary and secondary education .....	2.09	—	—	—	—	—	—
Higher education .....	14.24	—	—	—	4.98	14.18	—
Libraries .....	4.25	4.12	3.05	.84	7.88	.97	—
Social services and income maintenance:							
Public welfare .....	54.27	142.46	101.41	73.91	44.46	85.49	160.42
Hospitals .....	57.41	—	—	—	—	—	—
Health .....	85.24	60.11	54.88	28.74	66.87	57.46	65.90
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	21.87	4.00	2.18	4.51	2.46	5.37	17.25
Capital outlay .....	10.32	.81	.40	1.86	1.52	3.18	—
Air transportation .....	222.31	7.82	—	.29	—	.54	2.48
Parking facilities .....	—	—	—	—	2.85	—	—
Other .....	—	—	.28	—	3.95	—	2.02
Public safety:							
Police protection .....	13.28	6.43	.56	.74	.94	.32	.75
Fire protection .....	.39	—	2.36	—	.90	.04	—
Correction .....	31.55	24.70	37.49	35.12	44.63	12.51	15.93
Protective inspection and regulation .....	.24	—	.54	.11	.75	.01	.11
Environment and housing:							
Natural resources .....	.19	.60	.53	.28	6.12	4.05	1.12
Sewerage .....	—	—	—	—	.10	—	—
Capital outlay .....	—	—	—	—	—	—	—
Solid waste management .....	.15	—	—	.20	1.74	.18	—
Parks and recreation .....	14.63	6.91	3.72	.70	12.74	.83	1.33
Housing and community development .....	15.41	—	1.33	—	5.14	8.34	.48
Government administration:							
Financial administration .....	12.99	11.43	10.07	6.20	9.45	11.43	5.79
Judicial and legal .....	43.19	30.85	32.68	19.34	39.69	28.87	23.06
General public buildings .....	20.73	3.67	12.01	3.93	5.28	31.52	3.90
Other .....	9.97	15.98	15.87	4.49	7.52	8.99	5.94
Interest on general debt .....	36.12	6.00	12.65	4.86	14.58	10.24	5.31
General expenditure, n.e.c. .....	65.30	29.06	45.80	28.59	28.24	27.34	38.67
Utility and liquor store expenditure .....	—	—	—	—	—	—	—
Insurance trust expenditure .....	19.83	—	6.29	9.36	6.18	6.60	14.27
<b>Debt outstanding</b> .....	<b>956.25</b>	<b>96.02</b>	<b>388.53</b>	<b>57.45</b>	<b>226.48</b>	<b>152.36</b>	<b>80.29</b>
Long-term debt outstanding .....	956.25	96.02	388.53	57.45	226.48	152.36	80.29
Education .....	4.64	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—
Other and unallocable .....	951.62	96.02	388.53	57.45	226.48	152.36	80.29
Long-term debt issued .....	69.74	—	—	1.99	—	—	47.23
Long-term debt retired .....	31.73	3.98	22.97	3.18	7.83	4.18	8.62
<b>Cash and security holdings</b> .....	<b>618.94</b>	<b>32.51</b>	<b>454.33</b>	<b>189.97</b>	<b>243.14</b>	<b>193.74</b>	<b>303.49</b>
Exhibit—County contribution to own retirement systems .....	13.32	—	3.46	—	2.65	5.70	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Pennsylvania—Con.								
	Centre	Chester	Cumberland	Dauphin	Delaware	Erie	Fayette	Franklin	
	323	324	325	326	327	328	329	330	
Population, 1990 .....	123 786	376 396	195 257	237 813	547 651	275 572	145 351	121 082	
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	
<b>Revenue</b> .....	<b>238.57</b>	<b>355.20</b>	<b>259.12</b>	<b>426.28</b>	<b>488.55</b>	<b>420.83</b>	<b>146.81</b>	<b>188.37</b>	
General revenue .....	223.40	335.73	241.27	397.09	468.79	406.54	136.21	176.82	
Intergovernmental revenue .....	133.10	146.51	124.51	203.23	199.23	278.34	78.77	79.13	
From Federal Government .....	.05	8.13	—	1.17	—	—	.05	9.48	
From State governments .....	132.91	138.25	123.02	201.30	199.12	278.34	78.45	68.56	
From local governments .....	.15	.13	1.49	.76	.11	—	.27	1.09	
General revenue from own sources .....	90.30	189.22	116.76	193.86	269.56	128.20	57.44	97.69	
Taxes .....	52.47	125.05	74.23	134.33	146.02	98.71	42.94	51.08	
Property .....	51.76	123.91	71.06	133.20	146.02	97.87	40.58	50.78	
General sales .....	—	—	—	—	—	—	—	—	
Selective sales .....	—	—	—	—	—	—	—	—	
Income .....	—	—	—	—	—	—	—	—	
Other .....	.71	1.15	3.17	1.13	.01	.85	2.36	.31	
Current charges .....	31.60	50.07	27.20	41.86	108.36	20.01	9.47	23.84	
Miscellaneous revenue .....	6.23	14.10	15.33	17.67	15.18	9.47	5.02	22.77	
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—	
Insurance trust revenue .....	15.17	19.47	17.85	29.19	19.75	14.29	10.60	11.55	
<b>Expenditure</b> .....	<b>225.84</b>	<b>348.06</b>	<b>249.09</b>	<b>396.49</b>	<b>474.63</b>	<b>370.65</b>	<b>143.70</b>	<b>164.76</b>	
By character and object:									
Intergovernmental .....	10.68	5.39	1.42	—	30.38	3.19	2.52	—	
To State governments .....	—	.78	.07	—	.46	—	1.33	—	
To local governments .....	10.68	4.61	1.35	—	29.92	3.19	1.19	—	
Current operation .....	205.04	323.65	231.02	367.54	384.40	358.07	134.01	157.70	
Capital outlay .....	.66	3.63	6.06	4.95	31.63	1.36	2.08	3.02	
Construction .....	—	2.28	—	4.05	30.89	—	.21	2.02	
Assistance and subsidies .....	—	—	—	—	—	—	—	—	
Interest on debt .....	2.67	8.14	3.46	14.82	17.55	2.31	—	—	
Insurance benefits and repayments .....	6.79	7.24	7.12	9.18	10.67	5.72	5.10	4.04	
Exhibit—Salaries and wages .....	81.11	119.63	96.11	141.67	125.22	77.94	36.68	59.99	
General expenditure .....	219.05	340.82	241.96	387.31	463.96	364.93	138.60	160.73	
Current expenditure .....	218.38	337.18	235.90	382.36	432.33	363.56	136.52	157.70	
Intergovernmental expenditure .....	10.68	5.39	1.42	—	30.38	3.19	2.52	—	
Capital outlay .....	.66	3.63	6.06	4.95	31.63	1.36	2.08	3.02	
General expenditure by function:									
Education services:									
Education .....	—	—	—	—	—	—	—	—	
Elementary and secondary education .....	—	—	—	—	—	—	—	—	
Higher education .....	—	—	—	—	—	—	—	—	
Libraries .....	1.88	6.71	5.70	—	2.78	10.97	.70	1.84	
Social services and income maintenance:									
Public welfare .....	80.63	88.44	84.77	138.91	97.35	147.19	12.82	63.50	
Hospitals .....	—	—	—	—	—	—	—	—	
Health .....	50.66	85.32	56.86	70.90	57.74	80.94	48.47	18.37	
Other .....	—	—	—	—	—	—	—	—	
Transportation:									
Highways .....	1.70	3.79	1.96	4.28	1.61	3.19	4.27	4.12	
Capital outlay .....	—	2.27	—	2.25	—	—	.23	2.02	
Air transportation .....	—	.21	—	—	—	—	—	—	
Parking facilities .....	—	—	—	—	—	—	—	—	
Other .....	—	3.90	.56	—	11.52	—	—	—	
Public safety:									
Police protection .....	.67	2.04	.68	—	7.48	.65	.94	2.89	
Fire protection .....	.02	—	.23	—	.11	—	—	—	
Correction .....	21.69	33.16	27.03	57.82	29.48	48.23	18.41	21.75	
Protective inspection and regulation .....	.29	—	—	.16	—	—	.14	.19	
Environment and housing:									
Natural resources .....	2.61	.95	1.91	3.47	.27	—	.66	1.77	
Sewerage .....	—	—	—	—	—	—	—	—	
Capital outlay .....	—	—	—	—	—	—	—	—	
Solid waste management .....	8.98	—	—	—	63.68	—	.71	—	
Parks and recreation .....	.22	4.72	.14	2.52	1.34	—	.98	.14	
Housing and community development .....	4.73	8.50	.52	3.38	—	4.92	9.32	—	
Government administration:									
Financial administration .....	7.63	8.23	8.79	9.44	6.63	9.29	7.41	6.29	
Judicial and legal .....	19.59	37.16	23.38	38.37	34.24	38.98	17.36	12.23	
General public buildings .....	3.04	11.83	8.98	6.51	4.02	7.28	3.23	2.76	
Other .....	9.55	7.72	5.86	11.68	4.39	1.88	6.51	5.21	
Interest on general debt .....	2.67	8.14	3.46	14.82	17.55	2.31	—	—	
General expenditure, n.e.c. .....	2.48	30.01	11.11	25.05	123.76	9.10	6.68	19.66	
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—	
Insurance trust expenditure .....	6.79	7.24	7.12	9.18	10.67	5.72	5.10	4.04	
<b>Debt outstanding</b> .....	<b>35.95</b>	<b>132.49</b>	<b>73.70</b>	<b>205.16</b>	<b>247.51</b>	<b>140.94</b>	<b>—</b>	<b>—</b>	
Long-term debt outstanding .....	35.95	132.49	73.70	205.16	247.51	140.94	—	—	
Education .....	—	—	—	—	—	—	—	—	
Public debt for private purposes .....	—	—	—	—	—	—	—	—	
Utility .....	—	—	—	—	—	—	—	—	
Other and unallocable .....	35.95	132.49	73.70	205.16	247.51	140.94	—	—	
Long-term debt issued .....	—	111.32	—	21.02	—	135.90	—	—	
Long-term debt retired .....	2.18	105.14	1.59	8.12	21.07	6.30	—	—	
<b>Cash and security holdings</b> .....	<b>160.68</b>	<b>286.53</b>	<b>215.36</b>	<b>320.04</b>	<b>340.64</b>	<b>323.62</b>	<b>145.00</b>	<b>191.70</b>	
Exhibit—County contribution to own retirement systems .....	—	—	5.05	4.20	5.04	2.45	—	—	

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Pennsylvania—Con.							
	Lackawanna	Lancaster	Lawrence	Lebanon	Lehigh	Luzerne	Lycoming	Mercer
	331	332	333	334	335	336	337	338
Population, 1990 .....	219 039	422 822	96 246	113 744	291 130	328 149	118 710	121 003
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>254.49</b>	<b>227.75</b>	<b>258.31</b>	<b>235.94</b>	<b>479.52</b>	<b>206.24</b>	<b>350.54</b>	<b>215.52</b>
General revenue .....	236.85	215.42	240.42	208.40	441.29	179.68	325.84	203.26
Intergovernmental revenue .....	117.17	101.38	126.69	99.90	209.37	46.69	82.42	86.01
From Federal Government .....	.88	—	—	.45	—	1.16	—	.26
From State governments .....	116.29	101.38	118.49	99.45	209.37	45.53	81.35	85.75
From local governments .....	—	—	8.20	—	—	—	1.07	—
General revenue from own sources .....	119.68	114.05	113.73	108.50	231.93	132.99	243.42	117.25
Taxes .....	88.95	69.63	81.87	65.25	167.38	94.40	90.33	67.60
Property .....	88.88	69.45	79.67	64.24	167.24	93.06	90.20	64.78
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	.07	.18	2.20	1.01	.13	1.34	.13	2.82
Current charges .....	23.41	26.41	24.15	15.66	35.24	27.23	130.50	40.99
Miscellaneous revenue .....	7.32	18.00	7.71	27.59	29.32	11.36	22.58	8.66
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	17.64	12.33	17.89	27.54	38.22	26.56	24.71	12.26
<b>Expenditure</b> .....	<b>268.44</b>	<b>227.44</b>	<b>228.59</b>	<b>217.06</b>	<b>462.66</b>	<b>193.66</b>	<b>356.37</b>	<b>209.29</b>
By character and object:								
Intergovernmental .....	6.06	1.08	.74	2.51	15.23	10.90	3.82	.68
To State governments .....	—	.25	.74	—	—	.49	—	.37
To local governments .....	6.06	.83	—	2.51	15.23	10.41	3.82	.31
Current operation .....	229.36	198.80	217.20	202.15	331.60	152.98	276.44	190.99
Capital outlay .....	21.62	19.30	2.04	.66	76.03	16.36	63.96	8.35
Construction .....	2.62	13.99	—	—	70.13	12.74	47.35	7.78
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	4.77	4.36	3.03	3.23	26.20	4.20	4.00	3.26
Insurance benefits and repayments .....	6.62	3.90	5.58	8.52	13.60	9.22	8.15	6.02
Exhibit—Salaries and wages .....	81.67	100.80	83.69	134.52	168.13	81.07	95.03	58.44
General expenditure .....	261.82	223.54	223.01	208.54	449.06	184.43	348.22	203.28
Current expenditure .....	240.19	204.24	220.98	207.88	373.03	168.08	284.26	194.93
Intergovernmental expenditure .....	6.06	1.08	.74	2.51	15.23	10.90	3.82	.68
Capital outlay .....	21.62	19.30	2.04	.66	76.03	16.36	63.96	8.35
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	8.99	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	8.99	—	—
Libraries .....	8.15	2.79	—	2.03	—	.61	3.80	—
Social services and income maintenance:								
Public welfare .....	93.14	65.06	53.49	32.40	116.50	31.89	93.34	47.99
Hospitals .....	—	—	—	—	—	—	—	—
Health .....	8.04	35.90	68.97	60.76	47.75	3.68	2.30	54.64
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	8.15	1.61	1.30	2.15	3.73	7.27	3.34	4.17
Capital outlay .....	4.99	.18	—	—	.16	.19	.01	2.63
Air transportation .....	2.21	.13	—	—	.82	14.51	.62	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	2.97	—	—	.35	.82	1.42	—	—
Public safety:								
Police protection .....	.85	2.73	.69	.88	1.88	.49	.36	.42
Fire protection .....	.01	1.41	.09	.04	—	.11	—	.04
Correction .....	22.34	31.24	21.19	21.19	116.38	32.03	44.17	19.47
Protective inspection and regulation .....	—	.13	—	.15	.12	.15	.32	.10
Environment and housing:								
Natural resources .....	.73	5.78	1.18	2.70	1.96	.86	1.96	2.51
Sewerage .....	—	—	.09	—	—	—	.74	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	7.38	—	.08	—	—	.31	121.01	.31
Parks and recreation .....	7.31	5.23	.28	.24	6.57	2.82	.53	.74
Housing and community development .....	5.66	—	—	6.17	2.13	—	.94	—
Government administration:								
Financial administration .....	10.93	9.97	5.03	7.39	15.18	10.87	8.44	10.88
Judicial and legal .....	24.98	25.17	25.29	19.01	33.35	24.13	33.17	23.67
General public buildings .....	8.87	18.66	7.55	3.41	6.12	7.30	2.90	3.80
Other .....	4.12	7.58	6.24	8.98	18.18	2.66	9.16	4.93
Interest on general debt .....	4.77	4.36	3.03	3.23	26.20	4.20	4.00	3.26
General expenditure, n.e.c. .....	41.18	5.79	28.50	37.48	51.38	30.12	17.12	26.34
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	6.62	3.90	5.58	8.52	13.60	9.22	8.15	6.02
<b>Debt outstanding</b> .....	<b>133.31</b>	<b>97.65</b>	<b>50.24</b>	<b>55.75</b>	<b>263.23</b>	<b>72.67</b>	<b>153.15</b>	<b>21.05</b>
Long-term debt outstanding .....	133.31	97.65	50.24	55.75	263.23	72.67	153.15	21.05
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	133.31	97.65	50.24	55.75	263.23	72.67	153.15	21.05
Long-term debt issued .....	69.53	67.17	50.08	—	119.96	—	97.63	—
Long-term debt retired .....	4.46	67.56	17.30	4.79	6.17	1.43	12.34	.31
<b>Cash and security holdings</b> .....	<b>230.69</b>	<b>132.94</b>	<b>211.80</b>	<b>265.98</b>	<b>582.42</b>	<b>268.26</b>	<b>429.67</b>	<b>165.58</b>
Exhibit—County contribution to own retirement systems .....	2.67	—	—	3.66	.86	.07	—	.83

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Pennsylvania—Con.						South Carolina	
	Montgomery	Northampton	Schuylkill	Washington	Westmoreland	York	Aiken	Anderson
	339	340	341	342	343	344	345	346
Population, 1990 .....	678 111	247 105	152 585	204 584	370 321	339 574	120 940	145 196
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
<b>Revenue</b> .....	<b>395.99</b>	<b>378.47</b>	<b>352.52</b>	<b>280.58</b>	<b>310.06</b>	<b>248.69</b>	<b>272.76</b>	<b>194.95</b>
General revenue .....	379.64	342.17	330.94	265.70	290.33	235.62	272.66	194.95
Intergovernmental revenue .....	119.71	172.55	205.76	156.28	110.34	115.39	53.99	58.58
From Federal Government .....	.02	—	.10	34.22	16.63	5.62	2.12	10.14
From State governments .....	118.65	172.55	205.66	117.60	93.60	108.18	50.38	48.31
From local governments .....	1.04	—	—	4.45	.11	1.60	1.49	.14
General revenue from own sources .....	259.93	169.62	125.18	109.42	179.99	120.22	218.68	136.37
Taxes .....	137.08	120.10	85.14	66.13	88.17	88.09	105.05	80.27
Property .....	136.25	119.94	81.91	60.98	86.12	88.09	102.90	76.33
General sales .....	—	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—	1.34
Income .....	—	—	—	—	—	—	—	—
Other .....	.83	.16	3.23	5.15	2.05	—	2.15	2.60
Current charges .....	25.97	30.51	18.38	34.33	67.12	15.87	95.74	32.14
Miscellaneous revenue .....	96.88	19.01	21.67	8.96	24.69	16.26	17.88	23.96
Utility and liquor store revenue .....	—	—	—	—	—	—	.10	—
Insurance trust revenue .....	16.35	36.29	21.58	14.89	19.73	13.07	—	—
<b>Expenditure</b> .....	<b>380.28</b>	<b>364.76</b>	<b>352.71</b>	<b>283.78</b>	<b>324.18</b>	<b>286.10</b>	<b>265.08</b>	<b>212.40</b>
By character and object:								
Intergovernmental .....	21.42	3.93	2.27	2.40	15.86	.39	8.28	9.08
To State governments .....	6.32	—	—	—	—	—	.36	9.08
To local governments .....	15.09	3.93	2.27	2.40	15.86	.39	7.92	—
Current operation .....	260.05	325.45	321.48	210.64	245.93	209.11	226.99	164.12
Capital outlay .....	9.81	21.13	9.64	57.86	39.45	64.53	11.15	5.61
Construction .....	5.38	16.15	8.01	49.96	32.97	63.57	—	—
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	81.34	1.78	7.83	6.91	13.68	8.12	18.67	33.58
Insurance benefits and repayments .....	7.66	12.47	11.49	5.96	9.26	3.95	—	—
Exhibit—Salaries and wages .....	96.39	162.58	18.42	87.07	87.11	86.08	106.38	68.60
General expenditure .....	372.62	352.29	341.22	277.82	314.92	282.15	264.92	212.40
Current expenditure .....	362.80	331.16	331.58	219.95	275.47	217.62	253.78	206.78
Intergovernmental expenditure .....	21.42	3.93	2.27	2.40	15.86	.39	8.28	9.08
Capital outlay .....	9.81	21.13	9.64	57.86	39.45	64.53	11.15	5.61
General expenditure by function:								
Education services:								
Education .....	9.27	—	—	—	10.61	.03	—	5.14
Elementary and secondary education .....	—	—	—	—	—	.03	—	—
Higher education .....	9.27	—	—	—	10.61	—	—	5.14
Libraries .....	3.16	.44	—	.31	.39	1.23	10.17	8.85
Social services and income maintenance:								
Public welfare .....	46.83	153.45	162.24	85.76	94.30	39.48	5.11	2.94
Hospitals .....	.70	—	—	—	—	—	—	—
Health .....	64.30	44.36	64.34	1.47	39.36	44.28	51.22	6.23
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	4.49	4.88	10.88	3.87	5.41	2.76	12.99	29.95
Capital outlay .....	3.24	2.21	4.46	.86	3.27	.76	—	—
Air transportation .....	—	1.29	.13	8.02	2.23	—	—	.92
Parking facilities .....	.49	—	—	—	—	—	—	—
Other .....	4.83	.97	—	—	1.96	—	—	—
Public safety:								
Police protection .....	1.06	.45	.58	.94	1.26	4.20	25.98	21.64
Fire protection .....	.68	—	—	.09	.03	—	—	9.82
Correction .....	39.66	46.66	15.09	8.94	37.96	75.83	10.69	4.60
Protective inspection and regulation .....	.28	1.17	—	.20	.42	—	—	1.43
Environment and housing:								
Natural resources .....	.57	1.00	1.81	1.30	1.22	1.54	—	—
Sewerage .....	—	—	—	—	—	—	18.12	9.35
Capital outlay .....	—	—	—	—	—	—	—	1.27
Solid waste management .....	—	—	—	—	—	—	8.86	9.79
Parks and recreation .....	5.89	2.40	.18	1.76	5.52	2.52	2.01	5.91
Housing and community development .....	.37	—	.05	65.56	15.12	7.82	1.95	—
Government administration:								
Financial administration .....	6.97	13.52	9.29	11.78	12.05	6.34	14.35	7.98
Judicial and legal .....	33.36	32.01	18.57	31.55	32.44	15.35	23.29	16.02
General public buildings .....	8.87	6.97	2.69	4.92	4.12	2.33	7.52	4.90
Other .....	6.93	11.20	7.03	10.21	5.49	7.16	29.31	8.32
Interest on general debt .....	81.34	1.78	7.83	6.91	13.68	8.12	18.67	33.58
General expenditure, n.e.c. ....	52.57	29.74	40.53	34.23	29.94	63.15	24.67	25.02
Utility and liquor store expenditure .....	—	—	—	—	—	—	.16	—
Insurance trust expenditure .....	7.66	12.47	11.49	5.96	9.26	3.95	—	—
<b>Debt outstanding</b> .....	<b>1 123.02</b>	<b>44.09</b>	<b>108.73</b>	<b>50.56</b>	<b>197.27</b>	<b>100.57</b>	<b>163.55</b>	<b>462.41</b>
Long-term debt outstanding .....	1 123.02	44.09	108.73	50.56	197.27	100.57	163.55	462.41
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	1 018.34	—	—	—	—	—	83.51	298.91
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	104.68	44.09	108.73	50.56	197.27	100.57	80.04	163.50
Long-term debt issued .....	279.69	20.23	—	5.87	—	—	—	88.67
Long-term debt retired .....	84.42	3.99	4.55	5.66	3.36	3.14	24.14	92.73
<b>Cash and security holdings</b> .....	<b>1 188.17</b>	<b>374.45</b>	<b>282.24</b>	<b>161.33</b>	<b>341.61</b>	<b>145.42</b>	<b>139.50</b>	<b>365.20</b>
Exhibit—County contribution to own retirement systems .....	4.79	1.80	1.31	.01	—	—	—	—

See footnotes at end of table.



Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	South Carolina—Con.								
	Berkeley	Charleston	Florence	Greenville	Horry	Lexington	Richland	Spartanburg	
	347	348	349	350	351	352	353	354	
Population, 1990 .....	128 776	295 039	114 344	320 167	144 053	167 611	285 720	226 800	
Date of end of fiscal year .....	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30	
<b>Revenue</b> .....	<b>315.43</b>	<b>537.18</b>	<b>363.73</b>	<b>247.60</b>	<b>380.05</b>	<b>873.96</b>	<b>963.00</b>	<b>994.62</b>	
General revenue .....	238.04	537.18	356.78	247.60	380.05	869.27	962.91	994.62	
Intergovernmental revenue .....	66.77	121.79	74.91	69.09	59.13	89.45	79.58	172.10	
From Federal Government .....	24.77	61.93	7.22	15.47	13.83	9.01	7.61	5.45	
From State governments .....	39.32	59.24	48.01	53.59	44.76	79.16	71.39	159.91	
From local governments .....	2.68	.62	19.68	.03	.54	1.28	.58	6.74	
General revenue from own sources .....	171.27	415.39	281.87	178.51	320.92	779.82	883.33	822.52	
Taxes .....	91.52	205.58	79.28	109.24	236.03	160.37	155.56	152.71	
Property .....	90.16	147.05	78.22	103.16	213.94	155.54	142.67	148.98	
General sales .....	—	—	—	—	—	—	—	—	
Selective sales .....	.92	.74	.71	2.32	1.23	1.40	1.19	1.99	
Income .....	—	—	—	—	—	—	—	—	
Other .....	.44	10.47	.35	3.76	20.87	3.42	11.70	1.74	
Current charges .....	34.70	120.46	40.92	38.31	65.52	591.61	666.02	615.69	
Miscellaneous revenue .....	45.05	89.35	161.67	30.96	19.36	27.84	61.74	54.11	
Utility and liquor store revenue .....	77.39	—	6.94	—	—	4.69	.08	—	
Insurance trust revenue .....	—	—	—	—	—	—	—	—	
<b>Expenditure</b> .....	<b>321.64</b>	<b>646.23</b>	<b>468.94</b>	<b>292.86</b>	<b>375.67</b>	<b>785.25</b>	<b>1 006.12</b>	<b>906.26</b>	
By character and object:									
Intergovernmental .....	3.73	19.73	8.21	9.34	14.06	9.43	6.90	38.39	
To State governments .....	3.73	19.73	.11	6.88	7.57	6.44	6.90	29.57	
To local governments .....	—	—	8.10	2.45	6.48	2.98	—	8.82	
Current operation .....	190.28	401.26	160.29	212.15	261.18	645.92	786.60	761.56	
Capital outlay .....	74.14	132.48	170.32	42.07	84.86	108.81	168.47	83.43	
Construction .....	58.65	109.03	136.72	27.60	67.86	43.73	131.53	33.37	
Assistance and subsidies .....	—	—	—	—	—	—	—	—	
Interest on debt .....	53.50	92.76	130.12	29.29	15.57	21.10	44.16	22.88	
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—	
Exhibit—Salaries and wages .....	112.69	189.80	82.86	124.58	157.36	348.64	413.77	429.11	
General expenditure .....	221.64	646.23	440.75	292.23	373.87	779.69	1 003.22	906.26	
Current expenditure .....	201.80	513.75	293.66	250.15	289.00	670.88	836.27	822.83	
Intergovernmental expenditure .....	3.73	19.73	8.21	9.34	14.06	9.43	6.90	38.39	
Capital outlay .....	19.84	132.48	147.09	42.07	84.86	108.81	166.94	83.43	
General expenditure by function:									
Education services:									
Education .....	—	6.53	—	—	—	3.11	—	4.51	
Elementary and secondary education .....	—	—	—	—	—	—	—	—	
Higher education .....	—	6.53	—	—	—	3.11	—	4.51	
Libraries .....	5.79	16.76	7.97	15.82	7.90	12.76	69.47	14.46	
Social services and income maintenance:									
Public welfare .....	7.80	13.20	7.01	7.15	8.91	4.41	6.50	26.07	
Hospitals .....	—	106.00	.10	—	—	493.54	643.13	630.55	
Health .....	22.28	32.87	19.31	19.98	30.47	15.17	14.48	22.87	
Other .....	—	—	—	—	—	—	—	—	
Transportation:									
Highways .....	14.00	15.92	19.16	11.53	28.33	20.63	5.88	10.49	
Capital outlay .....	2.48	.45	8.86	—	1.50	5.54	.12	.54	
Air transportation .....	1.73	—	.03	—	49.93	—	.30	—	
Parking facilities .....	—	—	—	—	—	—	—	—	
Other .....	—	—	—	—	—	—	—	—	
Public safety:									
Police protection .....	25.80	44.39	28.43	38.49	42.07	40.87	33.90	41.45	
Fire protection .....	3.64	1.53	3.41	—	8.97	20.10	21.10	.39	
Correction .....	5.06	52.92	61.83	45.50	22.14	26.13	19.92	17.80	
Protective inspection and regulation .....	—	2.73	—	4.31	3.50	—	.97	2.42	
Environment and housing:									
Natural resources .....	—	—	.44	—	1.57	—	.05	—	
Sewerage .....	—	—	—	—	—	—	2.06	—	
Capital outlay .....	—	—	—	—	—	—	1.20	—	
Solid waste management .....	9.75	83.45	21.15	7.99	20.90	14.68	19.09	7.61	
Parks and recreation .....	1.18	.40	52.71	—	8.80	1.92	.90	13.50	
Housing and community development .....	—	4.81	.46	14.91	3.88	—	—	5.77	
Government administration:									
Financial administration .....	14.70	25.84	9.79	12.09	21.27	17.61	11.54	14.41	
Judicial and legal .....	18.99	22.66	25.92	21.55	30.31	20.02	18.95	22.01	
General public buildings .....	15.24	65.82	2.73	12.17	6.95	5.07	10.25	8.45	
Other .....	14.26	14.65	5.77	22.29	23.35	29.47	57.19	10.67	
Interest on general debt .....	53.50	92.76	130.12	29.29	15.57	19.98	44.16	22.88	
General expenditure, n.e.c. .....	7.91	43.00	44.41	29.14	39.06	34.22	23.39	29.96	
Utility and liquor store expenditure .....	100.00	—	28.19	.63	1.80	5.56	2.90	—	
Insurance trust expenditure .....	—	—	—	—	—	—	—	—	
<b>Debt outstanding</b> .....	<b>1 014.65</b>	<b>1 273.49</b>	<b>1 766.12</b>	<b>564.10</b>	<b>273.32</b>	<b>617.77</b>	<b>1 112.85</b>	<b>312.61</b>	
Long-term debt outstanding .....	1 014.65	1 273.49	1 766.12	564.10	273.32	615.98	1 112.85	312.61	
Education .....	—	—	—	—	—	—	—	—	
Public debt for private purposes .....	563.82	919.37	1 386.22	393.99	—	495.25	741.65	87.11	
Utility .....	—	—	—	—	—	15.06	—	—	
Other and unallocable .....	450.82	354.12	379.90	170.10	273.32	105.66	371.21	225.50	
Long-term debt issued .....	—	148.07	—	88.31	48.59	406.06	387.01	—	
Long-term debt retired .....	30.29	78.99	47.28	31.49	43.96	74.91	51.68	44.21	
<b>Cash and security holdings</b> .....	<b>775.78</b>	<b>1 089.94</b>	<b>1 765.04</b>	<b>479.73</b>	<b>366.73</b>	<b>666.78</b>	<b>983.63</b>	<b>388.04</b>	
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—	

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	South Carolina—Con.			Tennessee						
	Sumter	York	South Dakota— Minnehaha	Hamilton	Knox	Mont— gomery	Rutherford	Shelby	Sullivan	Sumner
	355	356	357	358	359	360	361	362	363	364
Population, 1990 .....	102 637	131 497	123 809	285 536	335 749	100 498	118 570	826 330	143 596	103 281
Date of end of fiscal year .....	6/30	6/30	12/31	6/30	6/30	6/30	6/30	6/30	6/30	6/30
<b>Revenue</b> .....	<b>239.73</b>	<b>316.13</b>	<b>131.86</b>	<b>1 634.05</b>	<b>895.57</b>	<b>1 422.48</b>	<b>904.90</b>	<b>1 108.89</b>	<b>956.70</b>	<b>1 198.26</b>
General revenue .....	239.73	313.04	131.86	1 633.29	895.57	1 422.48	904.90	1 067.38	956.70	1 198.26
Intergovernmental revenue .....	90.16	52.18	35.32	225.43	316.92	375.65	285.00	203.68	261.45	361.05
From Federal Government .....	22.16	11.25	6.37	23.63	—	10.65	1.77	4.27	—	25
From State governments .....	68.01	40.94	20.12	169.30	296.53	361.20	281.94	173.56	253.22	355.26
From local governments .....	—	—	8.83	32.50	20.39	3.80	1.29	25.85	7.81	5.54
General revenue from own sources .....	149.57	260.86	96.54	1 407.86	578.66	1 046.83	619.90	863.71	695.26	837.20
Taxes .....	106.26	109.72	78.41	368.35	484.44	432.01	516.95	504.50	623.15	463.55
Property .....	99.68	106.90	66.14	240.24	268.66	232.29	319.54	270.56	413.48	315.00
General sales .....	—	—	—	110.90	188.63	163.89	163.81	191.82	197.33	103.57
Selective sales .....	1.76	.38	—	8.60	22.89	5.30	3.28	7.09	3.50	2.43
Income .....	—	—	—	—	—	—	—	—	—	—
Other .....	4.81	2.44	12.27	8.60	4.26	30.52	30.32	35.03	8.84	42.54
Current charges .....	28.51	39.11	9.05	925.90	39.59	574.38	41.54	284.96	46.77	336.45
Miscellaneous revenue .....	14.80	112.03	9.09	113.61	54.63	40.44	61.41	74.25	25.33	37.20
Utility and liquor store revenue .....	—	3.09	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	.76	—	—	—	41.51	—	—
<b>Expenditure</b> .....	<b>212.93</b>	<b>623.57</b>	<b>143.16</b>	<b>1 532.21</b>	<b>1 004.96</b>	<b>1 376.10</b>	<b>1 001.96</b>	<b>1 018.74</b>	<b>845.18</b>	<b>1 288.56</b>
By character and object:										
Intergovernmental .....	8.73	8.07	9.30	105.16	52.66	53.68	139.93	192.42	206.53	47.45
To State governments .....	3.34	7.66	9.30	—	—	1.01	—	34.15	—	1.38
To local governments .....	5.39	.41	—	105.16	52.66	52.67	139.93	158.26	206.53	46.07
Current operation .....	187.97	156.26	112.07	1 227.52	763.10	1 137.54	652.68	623.65	606.22	1 062.99
Capital outlay .....	12.21	361.82	21.79	79.00	159.12	129.33	155.32	84.14	21.27	134.43
Construction .....	—	340.18	10.27	71.31	147.01	91.54	140.90	72.25	12.42	113.70
Assistance and subsidies .....	—	—	—	—	.79	—	—	—	—	—
Interest on debt .....	4.01	97.42	—	119.31	29.30	55.55	54.04	100.73	11.16	43.69
Insurance benefits and repayments .....	—	—	—	1.23	—	—	—	17.80	—	—
Exhibit—Salaries and wages .....	109.08	74.98	55.51	686.37	459.15	568.14	414.08	367.75	344.47	529.02
General expenditure .....	212.93	620.11	143.16	1 530.98	1 004.96	1 376.10	1 001.96	1 000.94	845.18	1 288.56
Current expenditure .....	200.72	258.70	121.36	1 451.99	845.84	1 246.77	846.64	916.80	823.91	1 154.13
Intergovernmental expenditure .....	8.73	8.07	9.30	105.16	52.66	53.68	139.93	192.42	206.53	47.45
Capital outlay .....	12.21	361.41	21.79	79.00	159.12	129.33	155.32	84.14	21.27	134.43
General expenditure by function:										
Education services:										
Education .....	—	—	—	334.53	573.43	578.88	665.91	224.60	508.94	681.47
Elementary and secondary education .....	—	—	—	334.53	573.43	578.88	665.91	224.55	508.94	681.47
Higher education .....	—	—	—	—	—	—	—	.06	—	—
Libraries .....	6.14	11.29	2.50	8.25	16.56	1.13	2.03	2.17	4.16	6.31
Social services and income maintenance:										
Public welfare .....	3.26	9.92	19.08	69.25	36.15	13.67	.93	6.74	2.47	.13
Hospitals .....	—	—	62	695.86	—	479.28	—	257.32	—	295.69
Health .....	37.13	4.64	22	32.92	34.22	11.61	27.37	32.83	16.39	15.89
Other .....	—	—	—	—	—	—	—	—	—	—
Transportation:										
Highways .....	16.49	8.72	23.95	35.87	59.36	37.15	49.79	25.63	45.05	33.44
Capital outlay .....	4.35	3.62	10.40	12.77	35.15	4.89	15.67	19.51	4.41	—
Air transportation .....	—	.98	—	—	—	.98	—	—	—	2.60
Parking facilities .....	—	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	2.30	—	—
Public safety:										
Police protection .....	26.59	23.70	17.99	33.67	25.86	19.22	20.70	24.24	22.91	20.10
Fire protection .....	10.13	3.69	.92	2.73	.29	.77	—	6.29	2.27	.77
Correction .....	14.13	311.13	13.75	26.27	30.36	22.02	10.29	62.29	18.25	7.95
Protective inspection and regulation .....	—	2.62	1.20	—	2.41	.16	2.31	5.29	—	—
Environment and housing:										
Natural resources .....	—	—	1.70	.52	.43	.68	1.16	3.56	.65	.81
Sewerage .....	—	—	—	1.93	6.67	—	—	.13	—	—
Capital outlay .....	—	—	—	1.02	6.67	—	—	.13	—	—
Solid waste management .....	9.23	11.03	—	2.69	4.16	22.00	10.46	1.16	20.83	.35
Parks and recreation .....	9.25	23.26	6.47	34.84	13.96	3.65	.93	11.29	.88	—
Housing and community development .....	—	—	—	—	3.04	—	—	1.68	—	—
Government administration:										
Financial administration .....	11.85	8.59	15.07	23.60	17.61	10.33	12.68	16.61	18.98	12.74
Judicial and legal .....	15.86	14.30	14.39	29.88	21.67	11.58	7.50	49.42	11.65	11.52
General public buildings .....	6.26	43.52	4.55	13.73	8.88	4.87	16.79	6.22	4.54	3.87
Other .....	9.67	14.11	10.68	13.54	23.89	12.37	5.05	9.80	7.21	6.03
Interest on general debt .....	4.01	97.42	—	119.31	29.30	55.55	54.04	100.73	11.16	43.69
General expenditure, n.e.c. ....	32.93	31.17	10.08	51.60	96.72	90.20	114.03	150.65	148.86	145.19
Utility and liquor store expenditure .....	—	3.46	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	1.23	—	—	—	17.80	—	—
<b>Debt outstanding</b> .....	<b>48.76</b>	<b>1 690.71</b>	<b>—</b>	<b>1 937.64</b>	<b>586.90</b>	<b>966.40</b>	<b>841.80</b>	<b>1 239.49</b>	<b>130.44</b>	<b>623.15</b>
Long-term debt outstanding .....	48.76	1 690.71	—	1 937.64	586.90	966.40	841.80	1 239.49	130.44	623.15
Education .....	—	—	—	151.42	161.43	407.13	449.03	197.42	13.51	376.06
Public debt for private purposes .....	—	1 326.11	—	1 099.99	39.43	103.34	213.22	642.08	38.58	93.07
Utility .....	—	—	—	—	—	—	—	—	—	—
Other and unallocable .....	48.76	364.59	—	686.23	386.04	455.93	179.56	399.99	78.34	154.03
Long-term debt issued .....	—	277.94	—	196.12	250.59	351.41	188.70	220.50	—	25.17
Long-term debt retired .....	6.08	79.91	—	82.81	48.17	308.15	80.67	180.50	42.26	82.93
<b>Cash and security holdings</b> .....	<b>49.39</b>	<b>1 704.84</b>	<b>61.93</b>	<b>1 669.23</b>	<b>387.75</b>	<b>287.92</b>	<b>403.23</b>	<b>1 184.18</b>	<b>341.87</b>	<b>273.67</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	.09	—	—	—	12.30	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Texas						
	Bell	Bexar	Brazoria	Brazos	Cameron	Collin	Dallas
	365	366	367	368	369	370	371
Population, 1990 .....	191 088	1 185 394	191 707	121 862	260 120	264 036	1 852 810
Date of end of fiscal year .....	9/30	9/30	12/31	12/31	9/30	9/30	9/30
<b>Revenue</b> .....	<b>259.30</b>	<b>396.25</b>	<b>246.09</b>	<b>283.62</b>	<b>146.29</b>	<b>219.00</b>	<b>351.51</b>
General revenue .....	259.30	392.36	246.09	283.62	146.29	219.00	346.68
Intergovernmental revenue .....	29.12	72.39	32.09	32.36	34.96	34.04	69.77
From Federal Government .....	1.48	1.33	2.04	5.17	1.10	1.22	1.65
From State governments .....	12.58	62.38	30.04	21.89	30.67	25.63	58.56
From local governments .....	15.07	8.67	—	5.30	3.19	7.19	9.56
General revenue from own sources .....	230.18	319.98	214.00	251.26	111.33	184.96	276.91
Taxes .....	87.28	161.89	168.87	134.64	49.45	132.11	170.49
Property .....	59.86	148.05	151.07	100.74	43.83	121.00	154.50
General sales .....	22.57	—	—	30.02	—	—	—
Selective sales .....	1.04	3.42	—	.42	.27	—	4.68
Income .....	—	—	—	—	—	—	—
Other .....	3.81	10.42	17.79	3.47	5.36	11.10	11.31
Current charges .....	11.07	65.09	17.40	14.08	41.28	22.90	72.91
Miscellaneous revenue .....	131.82	93.00	27.74	102.53	20.59	29.96	33.51
Utility and liquor store revenue .....	—	—	—	—	—	—	—
Insurance trust revenue .....	—	3.88	—	—	—	—	4.83
<b>Expenditure</b> .....	<b>267.00</b>	<b>383.71</b>	<b>240.87</b>	<b>364.34</b>	<b>141.04</b>	<b>216.40</b>	<b>349.83</b>
By character and object:							
Intergovernmental .....	3.32	9.15	—	2.28	—	.51	.05
To State governments .....	—	4.08	—	—	—	—	—
To local governments .....	3.32	5.08	—	2.28	—	.51	.05
Current operation .....	131.72	263.20	195.83	227.78	110.94	160.73	273.36
Capital outlay .....	10.17	29.32	33.90	57.57	14.88	34.42	41.07
Construction .....	1.33	18.67	23.19	54.29	9.67	25.37	33.30
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on debt .....	121.78	81.53	11.14	76.70	15.22	20.74	34.27
Insurance benefits and repayments .....	—	50	—	—	—	—	1.09
Exhibit—Salaries and wages .....	65.52	128.44	105.83	87.62	58.92	100.30	150.93
General expenditure .....	267.00	383.21	240.87	364.34	141.04	216.40	348.75
Current expenditure .....	256.82	353.89	206.97	306.77	126.16	181.99	307.68
Intergovernmental expenditure .....	3.32	9.15	—	2.28	—	.51	.05
Capital outlay .....	10.17	29.32	33.90	57.57	14.88	34.42	41.07
General expenditure by function:							
Education services:							
Education .....	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	—	.71	9.71	—	—	.25	.12
Social services and income maintenance:							
Public welfare .....	14.70	13.85	7.97	9.35	14.02	.75	7.71
Hospitals .....	—	133.65	—	—	—	—	129.70
Health .....	4.03	18.31	14.36	2.28	6.34	16.88	22.92
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	17.49	15.86	55.50	32.59	14.61	38.92	33.40
Capital outlay .....	.48	9.46	9.35	4.19	1.49	17.08	28.98
Air transportation .....	—	—	4.12	—	—	—	—
Parking facilities .....	—	.17	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	11.28	10.90	24.60	40.25	16.98	20.63	10.51
Fire protection .....	.94	.58	.32	1.49	—	.49	.15
Correction .....	38.58	40.61	31.92	35.01	18.35	36.15	43.18
Protective inspection and regulation .....	—	—	—	—	—	—	—
Environment and housing:							
Natural resources .....	4.36	3.18	1.68	4.92	.47	.65	.14
Sewerage .....	—	—	—	—	11.44	—	—
Capital outlay .....	—	—	—	—	9.61	—	—
Solid waste management .....	.12	—	.08	—	—	—	—
Parks and recreation .....	1.67	2.00	6.92	4.32	5.17	1.03	—
Housing and community development .....	—	1.62	—	—	—	—	.40
Government administration:							
Financial administration .....	13.23	14.04	26.17	25.45	7.09	19.86	12.67
Judicial and legal .....	20.27	25.84	28.97	46.18	15.19	26.78	33.82
General public buildings .....	4.46	8.28	6.83	55.51	3.74	5.43	7.52
Other .....	11.86	3.59	4.52	6.54	10.88	8.43	4.04
Interest on general debt .....	121.78	81.53	11.14	76.70	15.22	20.74	34.27
General expenditure, n.e.c. .....	2.20	8.50	6.06	23.75	1.54	19.41	8.19
Utility and liquor store expenditure .....	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	.50	—	—	—	—	1.09
<b>Debt outstanding</b> .....	<b>1 652.05</b>	<b>947.36</b>	<b>115.39</b>	<b>860.52</b>	<b>194.74</b>	<b>274.03</b>	<b>448.54</b>
Long-term debt outstanding .....	1 652.05	947.36	115.39	860.52	194.74	274.03	448.54
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	1 583.70	824.13	84.14	769.94	127.99	—	205.55
Utility .....	—	—	—	—	—	—	—
Other and unallocable .....	68.35	123.24	31.25	90.58	66.75	274.03	242.99
Long-term debt issued .....	—	55.62	11.48	—	26.14	1.35	17.18
Long-term debt retired .....	68.87	34.15	7.57	101.16	20.23	23.76	43.41
<b>Cash and security holdings</b> .....	<b>1 606.77</b>	<b>987.71</b>	<b>162.74</b>	<b>976.02</b>	<b>179.87</b>	<b>246.29</b>	<b>391.42</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	1.01

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Texas—Con.							
	Denton	Ector	El Paso	Fort Bend	Galveston	Gregg	Harris	Hidalgo
	372	373	374	375	376	377	378	379
Population, 1990 .....	273 525	118 934	591 610	225 421	217 399	104 948	2 818 199	383 545
Date of end of fiscal year .....	9/30	9/30	9/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>176.57</b>	<b>250.44</b>	<b>302.92</b>	<b>275.05</b>	<b>432.77</b>	<b>233.93</b>	<b>456.76</b>	<b>146.19</b>
General revenue .....	176.57	250.44	302.92	275.05	432.77	233.93	456.76	146.19
Intergovernmental revenue .....	11.64	28.09	72.06	7.80	50.34	9.01	67.70	52.21
From Federal Government .....	2.20	2.20	3.07	4.72	11.93	—	5.68	6.12
From State governments .....	3.96	23.46	51.90	1.22	33.22	8.86	44.88	40.76
From local governments .....	7.48	2.43	17.09	1.86	5.19	.15	17.14	5.33
General revenue from own sources .....	164.93	222.35	230.86	267.25	382.44	224.92	389.06	93.98
Taxes .....	111.53	134.01	131.84	217.86	181.43	162.27	243.84	72.04
Property .....	102.30	121.53	99.66	216.06	175.67	105.74	226.77	64.19
General sales .....	—	—	24.89	—	—	45.37	—	—
Selective sales .....	.15	.16	2.63	—	.68	.32	8.20	1.03
Income .....	—	—	—	—	—	—	—	—
Other .....	9.08	12.32	4.66	1.81	5.08	10.83	8.87	6.82
Current charges .....	7.79	68.85	66.51	23.15	147.84	10.99	66.11	8.97
Miscellaneous revenue .....	45.61	19.49	32.51	26.24	53.17	51.66	79.11	12.96
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>165.69</b>	<b>231.49</b>	<b>346.66</b>	<b>293.50</b>	<b>485.26</b>	<b>218.78</b>	<b>479.88</b>	<b>148.51</b>
By character and object:								
Intergovernmental .....	6.16	—	16.00	—	2.65	.63	—	.03
To State governments .....	—	—	10.73	—	2.65	—	—	.03
To local governments .....	6.16	—	5.27	—	—	.63	—	—
Current operation .....	119.11	191.02	244.70	252.73	410.71	159.52	329.88	140.76
Capital outlay .....	4.04	37.44	56.34	25.61	33.43	8.59	50.60	4.71
Construction .....	—	33.65	42.88	15.85	26.29	4.89	39.06	4.71
Assistance and subsidies .....	—	—	.19	—	—	—	—	1.04
Interest on debt .....	36.37	3.03	29.43	15.16	38.47	50.05	99.39	1.96
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	72.08	94.02	126.81	111.42	174.78	77.30	161.77	57.78
General expenditure .....	165.69	231.49	346.66	293.50	485.26	218.78	479.88	148.51
Current expenditure .....	161.65	194.05	290.31	267.89	451.83	210.20	429.28	143.79
Intergovernmental expenditure .....	6.16	—	16.00	—	2.65	.63	—	.03
Capital outlay .....	4.04	37.44	56.34	25.61	33.43	8.59	50.60	4.71
General expenditure by function:								
Education services:								
Education .....	—	—	10.65	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	10.65	—	—	—	—	—
Libraries .....	1.51	6.33	.24	11.19	1.43	.63	2.94	.58
Social services and income maintenance:								
Public welfare .....	5.51	6.07	2.05	19.25	8.05	2.42	5.38	10.14
Hospitals .....	—	—	101.86	—	192.52	3.16	116.10	—
Health .....	4.30	7.64	32.95	12.72	1.40	6.07	16.90	21.93
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	15.52	23.48	3.48	57.24	48.83	29.26	44.81	15.44
Capital outlay .....	.69	.03	.15	4.13	26.78	2.29	17.86	.27
Air transportation .....	—	6.24	—	—	—	10.90	—	—
Parking facilities .....	—	—	.26	—	—	—	—	—
Other .....	—	—	—	—	—	—	1.47	—
Public safety:								
Police protection .....	18.67	22.75	4.91	43.29	22.93	23.75	26.15	14.23
Fire protection .....	.91	.63	—	2.71	.73	.24	.39	1.98
Correction .....	23.25	29.32	54.23	5.58	31.04	8.47	57.71	25.07
Protective inspection and regulation .....	—	—	—	—	—	—	.82	—
Environment and housing:								
Natural resources .....	.75	.59	.55	34.06	3.74	.95	13.35	.25
Sewerage .....	—	—	.47	—	.23	—	.23	2.49
Capital outlay .....	—	—	.47	—	.23	—	.23	—
Solid waste management .....	—	—	—	3.12	—	—	.01	.50
Parks and recreation .....	—	4.52	18.80	1.10	8.65	.29	11.57	3.92
Housing and community development .....	—	—	.16	.07	—	—	1.45	4.10
Government administration:								
Financial administration .....	13.98	24.74	17.83	22.00	17.95	16.68	23.95	11.41
Judicial and legal .....	22.45	29.56	23.67	23.64	30.98	22.83	36.29	20.04
General public buildings .....	6.47	25.53	33.85	16.22	10.11	11.26	9.96	8.11
Other .....	12.60	3.46	3.68	21.95	15.80	4.48	5.19	3.10
Interest on general debt .....	36.37	3.03	29.43	15.16	38.47	50.05	99.39	1.96
General expenditure, n.e.c. .....	3.38	37.60	7.59	4.21	52.42	27.34	5.80	3.26
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>376.18</b>	<b>67.43</b>	<b>410.66</b>	<b>170.93</b>	<b>652.03</b>	<b>622.88</b>	<b>1 318.83</b>	<b>57.81</b>
Long-term debt outstanding .....	376.18	67.43	410.66	170.93	650.42	622.88	1 318.83	56.86
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	346.48	9.00	168.24	11.25	285.71	423.64	533.96	25.94
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	29.70	58.44	242.42	159.68	364.71	199.24	784.87	30.92
Long-term debt issued .....	—	42.04	30.01	11.09	162.49	—	.65	12.45
Long-term debt retired .....	31.21	3.94	24.38	28.30	150.44	43.14	58.59	6.10
<b>Cash and security holdings</b> .....	<b>384.35</b>	<b>154.73</b>	<b>244.45</b>	<b>133.08</b>	<b>536.08</b>	<b>462.57</b>	<b>1 062.54</b>	<b>72.41</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Texas—Con.							
	Jefferson	Lubbock	McLennan	Midland	Montgomery	Nueces	Potter	Smith
	380	381	382	383	483	385	386	387
Population, 1990 .....	239 397	222 636	189 123	106 611	182 201	291 145	97 874	151 309
Date of end of fiscal year .....	9/30	9/30	9/30	12/31	9/30	12/31	9/30	12/31
<b>Revenue</b> .....	<b>246.09</b>	<b>540.04</b>	<b>162.50</b>	<b>199.56</b>	<b>327.50</b>	<b>427.36</b>	<b>199.82</b>	<b>180.08</b>
General revenue .....	246.09	540.04	162.50	199.56	327.50	427.36	199.82	180.08
Intergovernmental revenue .....	28.89	124.21	29.72	18.52	20.24	44.52	25.96	23.03
From Federal Government .....	1.44	109.47	0.4	6.60	2.22	9.95	3.9	—
From State governments .....	22.44	5.34	23.33	3.74	18.01	24.31	3.92	16.93
From local governments .....	5.01	9.39	6.35	8.17	—	10.25	21.65	6.10
General revenue from own sources .....	217.20	415.84	132.79	181.04	307.26	382.84	173.86	157.05
Taxes .....	165.16	118.28	92.88	117.95	187.18	162.62	135.09	115.33
Property .....	106.60	73.17	56.13	57.33	172.09	151.42	119.98	65.11
General sales .....	50.46	35.75	30.85	49.44	—	—	—	36.29
Selective sales .....	4.45	4.59	—	—	—	4.78	6.45	1.32
Income .....	—	—	—	—	65	—	—	—
Other .....	3.66	4.77	5.90	11.18	14.43	6.41	8.66	12.61
Current charges .....	27.91	269.23	25.57	17.68	42.46	181.96	13.27	15.65
Miscellaneous revenue .....	24.13	28.32	14.34	45.41	77.62	38.26	25.49	26.07
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>230.14</b>	<b>488.59</b>	<b>173.45</b>	<b>201.60</b>	<b>373.06</b>	<b>414.29</b>	<b>217.17</b>	<b>251.98</b>
By character and object:								
Intergovernmental .....	—	3.88	1.06	—	—	.21	4.73	—
To State governments .....	—	.63	—	—	—	.21	.76	—
To local governments .....	—	3.25	1.06	—	—	—	3.97	—
Current operation .....	195.02	427.05	153.80	143.06	249.54	373.78	186.72	238.69
Capital outlay .....	21.50	55.27	10.89	34.66	38.41	13.89	12.86	7.76
Construction .....	14.96	27.88	.25	34.66	34.30	11.27	11.10	—
Assistance and subsidies .....	—	—	—	—	—	—	—	—
Interest on debt .....	13.62	2.39	7.70	23.88	85.10	26.41	12.85	5.53
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	91.43	230.56	82.13	104.85	123.87	177.06	104.45	95.51
General expenditure .....	230.14	488.59	173.45	201.60	373.06	414.29	217.17	251.98
Current expenditure .....	208.64	433.32	162.56	166.94	334.65	400.40	204.30	244.22
Intergovernmental expenditure .....	—	3.88	1.06	—	—	.21	4.73	—
Capital outlay .....	21.50	55.27	10.89	34.66	38.41	13.89	12.86	7.76
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	.66	2.73	1.06	8.38	7.56	.69	—	—
Social services and income maintenance:								
Public welfare .....	11.99	3.29	11.32	1.68	5.09	9.89	4.37	14.14
Hospitals .....	—	361.64	—	—	—	242.17	—	—
Health .....	10.62	.53	8.23	—	10.04	5.69	1.89	6.60
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	22.62	7.38	23.92	16.56	78.69	20.03	7.83	42.79
Capital outlay .....	3.15	.18	5.17	2.47	24.71	.64	1.35	3.77
Air transportation .....	9.02	—	—	—	1.83	.01	—	—
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	23.79	10.43	13.40	31.45	72.94	19.56	56.81	26.54
Fire protection .....	—	.74	.12	—	1.18	—	.45	3.21
Correction .....	64.60	34.94	38.13	35.59	24.99	30.35	16.76	54.05
Protective inspection and regulation .....	—	—	—	—	—	—	—	—
Environment and housing:								
Natural resources .....	.90	.52	.82	1.36	1.16	.72	.64	1.18
Sewerage .....	—	—	—	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	—	—	.20	—	—	1.07	—	—
Parks and recreation .....	1.50	.95	.27	1.64	1.87	5.00	—	—
Housing and community development .....	—	—	1.72	—	—	—	—	—
Government administration:								
Financial administration .....	14.03	15.95	20.83	16.81	11.42	17.71	25.52	26.40
Judicial and legal .....	31.37	23.16	20.80	30.81	28.34	20.48	43.02	49.55
General public buildings .....	9.44	8.26	5.51	13.17	4.87	2.63	11.36	4.90
Other .....	6.13	13.96	7.25	6.76	36.38	3.96	21.57	2.87
Interest on general debt .....	13.62	2.39	7.70	23.88	85.10	26.41	12.85	5.53
General expenditure, n.e.c. .....	9.85	1.72	13.89	11.80	1.59	7.90	14.09	14.23
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>281.47</b>	<b>30.41</b>	<b>92.34</b>	<b>240.88</b>	<b>928.18</b>	<b>323.15</b>	<b>145.85</b>	<b>70.28</b>
Long-term debt outstanding .....	281.47	30.41	92.34	240.88	922.75	323.15	145.85	70.28
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	170.12	—	6.34	176.39	728.31	192.65	58.34	4.04
Utility .....	111.34	30.41	86.00	64.49	194.44	130.50	87.51	66.24
Other and unallocable .....	—	—	—	—	—	—	—	—
Long-term debt issued .....	130.75	—	—	—	.12	—	—	—
Long-term debt retired .....	12.84	6.78	11.90	55.25	58.42	31.50	17.82	6.06
<b>Cash and security holdings</b> .....	<b>280.26</b>	<b>185.72</b>	<b>125.79</b>	<b>220.74</b>	<b>783.24</b>	<b>380.44</b>	<b>120.03</b>	<b>39.99</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Texas—Con.						Utah	
	Tarrant	Taylor	Travis	Webb	Wichita	Williamson	Davis	Salt Lake
	388	389	390	391	392	393	394	395
Population, 1990 .....	1 170 103	119 655	576 407	133 239	122 378	139 551	187 941	725 956
Date of end of fiscal year .....	12/31	9/30	9/30	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>300.65</b>	<b>142.79</b>	<b>344.66</b>	<b>239.96</b>	<b>154.82</b>	<b>155.65</b>	<b>160.17</b>	<b>390.50</b>
General revenue .....	300.65	142.79	344.66	239.96	154.82	155.65	160.17	390.50
Intergovernmental revenue .....	68.90	11.33	72.47	77.63	15.26	42.91	32.85	81.94
From Federal Government .....	4.96	15	2.11	56.12	4.01	11	8.54	7.98
From State governments .....	56.52	2.91	54.81	18.22	5.53	37.37	23.82	71.12
From local governments .....	7.42	8.27	15.56	3.29	5.72	5.43	.48	2.84
General revenue from own sources .....	231.76	131.45	272.19	162.32	139.55	112.74	127.33	308.56
Taxes .....	153.06	103.33	171.18	129.74	87.85	83.31	87.95	233.09
Property .....	139.05	83.36	155.57	81.46	77.95	73.49	85.33	161.10
General sales .....	—	—	3.29	34.88	—	—	1.62	54.10
Selective sales .....	4.18	4.59	.50	4.95	2.70	2.71	.60	9.00
Income .....	—	—	—	—	—	—	—	—
Other .....	9.83	15.38	11.82	8.45	7.20	7.11	.40	8.89
Current charges .....	38.50	6.64	28.06	3.42	18.08	10.23	20.16	51.08
Miscellaneous revenue .....	40.20	21.49	72.95	29.17	33.63	19.20	19.21	24.38
Utility and liquor store revenue .....	—	—	—	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>308.87</b>	<b>139.02</b>	<b>396.05</b>	<b>302.61</b>	<b>154.69</b>	<b>161.19</b>	<b>171.38</b>	<b>353.26</b>
By character and object:								
Intergovernmental .....	.15	1.00	—	1.43	—	.97	—	26.65
To State governments .....	—	—	—	—	—	.97	—	—
To local governments .....	.15	1.00	—	1.43	—	—	—	26.65
Current operation .....	231.93	127.02	254.04	202.21	114.48	137.51	124.77	282.02
Capital outlay .....	32.20	5.53	68.43	83.68	13.52	10.80	29.48	23.29
Construction .....	23.49	.77	45.08	68.88	10.69	—	22.68	15.86
Assistance and subsidies .....	4.19	—	—	—	—	—	—	—
Interest on debt .....	40.40	5.47	73.58	15.29	26.70	11.92	17.13	21.30
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	123.18	56.88	138.45	118.28	76.44	78.57	62.08	111.79
General expenditure .....	308.87	139.02	396.05	302.61	154.69	161.19	171.38	353.26
Current expenditure .....	276.67	133.49	327.62	218.93	141.18	150.39	141.90	329.97
Intergovernmental expenditure .....	.15	1.00	—	1.43	—	.97	—	26.65
Capital outlay .....	32.20	5.53	68.43	83.68	13.52	10.80	29.48	23.29
General expenditure by function:								
Education services:								
Education .....	—	—	—	—	—	—	—	—
Elementary and secondary education .....	—	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	.48	—	.12	—	—	8.89	12.31
Social services and income maintenance:								
Public welfare .....	6.57	11.66	23.69	18.46	7.17	11.30	3.02	.03
Hospitals .....	101.01	—	—	—	—	—	—	—
Health .....	20.73	1.64	48.13	5.67	.18	5.77	28.04	73.52
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	10.21	15.24	65.74	16.95	17.79	37.33	10.73	19.73
Capital outlay .....	3.24	2.91	46.08	4.52	6.56	6.60	7.65	3.82
Air transportation .....	—	—	—	—	—	—	—	—
Parking facilities .....	1.09	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	25.91
Public safety:								
Police protection .....	8.19	14.52	26.82	24.25	15.30	17.09	11.98	32.96
Fire protection .....	.09	1.09	—	1.31	.82	—	—	15.72
Correction .....	43.00	23.66	54.67	62.60	19.04	15.96	26.10	24.19
Protective inspection and regulation .....	—	—	—	—	—	—	—	3.11
Environment and housing:								
Natural resources .....	.20	.84	.53	.62	1.01	.54	8.00	3.96
Sewerage .....	—	—	—	—	—	—	—	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	—	—	.27	—	—	—	—	8.32
Parks and recreation .....	2.61	.49	4.46	5.79	—	—	4.44	29.85
Housing and community development .....	4.55	—	—	—	—	—	—	2.82
Government administration:								
Financial administration .....	12.75	17.27	17.32	19.53	18.34	17.24	9.61	19.10
Judicial and legal .....	35.16	25.06	43.60	35.69	21.67	19.56	5.92	15.93
General public buildings .....	1.66	13.92	6.09	10.45	10.33	8.79	3.19	2.96
Other .....	3.08	4.60	10.57	78.56	7.79	3.88	7.15	7.66
Interest on general debt .....	40.40	5.47	73.58	15.29	26.70	11.92	17.13	21.30
General expenditure, n.e.c. .....	17.58	3.10	20.59	7.33	8.57	11.82	27.17	33.86
Utility and liquor store expenditure .....	—	—	—	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>546.01</b>	<b>60.27</b>	<b>886.48</b>	<b>190.00</b>	<b>258.62</b>	<b>135.26</b>	<b>200.66</b>	<b>267.08</b>
Long-term debt outstanding .....	546.01	60.27	886.48	190.00	258.62	135.26	200.66	267.08
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	387.45	30.31	440.99	37.41	252.09	32.42	69.67	191.92
Utility .....	158.56	29.96	445.09	152.58	6.54	102.84	131.00	75.17
Other and unallocable .....	—	—	—	—	—	—	—	—
Long-term debt issued .....	38.80	—	140.16	—	—	—	26.60	—
Long-term debt retired .....	42.47	16.92	118.40	13.67	35.91	7.72	36.46	26.19
<b>Cash and security holdings</b> .....	<b>424.35</b>	<b>92.81</b>	<b>594.10</b>	<b>91.39</b>	<b>342.99</b>	<b>66.21</b>	<b>100.70</b>	<b>311.96</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Utah—Con.			Vermont— Chittenden	Virginia				
	Utah	Weber	398		Arlington	Chesterfield	Fairfax	Henrico	Prince William
	396	397			399	400	401	402	403
Population, 1990 .....	263 590	158 330	131 761	170 936	209 274	818 584	217 881	215 686	
Date of end of fiscal year .....	12/31	12/31	1/31	6/30	6/30	6/30	6/30	6/30	
<b>Revenue</b> .....	<b>132.65</b>	<b>223.84</b>	<b>3.75</b>	<b>3 257.25</b>	<b>1 906.11</b>	<b>2 722.54</b>	<b>1 850.80</b>	<b>2 142.44</b>	
General revenue .....	132.65	223.84	3.75	2 843.07	1 841.50	2 359.18	1 768.14	2 010.49	
Intergovernmental revenue .....	21.44	63.98	.07	900.83	613.48	396.29	437.69	629.15	
From Federal Government .....	7.56	.76	—	148.82	3.73	37.77	9.84	37.45	
From State governments .....	12.83	62.96	.07	718.94	607.34	330.04	427.84	570.44	
From local governments .....	1.04	.27	—	33.08	2.41	28.48	—	21.25	
General revenue from own sources .....	111.21	159.86	3.68	1 942.24	1 228.02	1 962.89	1 330.45	1 381.34	
Taxes .....	57.11	109.30	3.04	1 607.71	925.98	1 512.76	899.92	1 184.55	
Property .....	52.26	99.78	3.04	1 135.51	712.02	1 252.03	650.78	985.01	
General sales .....	2.49	6.96	—	108.10	76.18	87.40	116.92	74.58	
Selective sales .....	1.56	1.33	—	168.12	31.14	71.60	21.48	49.74	
Income .....	—	—	—	—	—	—	—	—	
Other .....	.80	1.23	—	195.98	106.64	101.73	110.75	75.22	
Current charges .....	11.34	39.85	.35	166.98	156.89	284.02	302.82	99.01	
Miscellaneous revenue .....	42.76	10.71	.30	167.54	145.16	166.10	127.71	97.78	
Utility and liquor store revenue .....	—	—	—	168.60	64.61	74.25	82.66	131.95	
Insurance trust revenue .....	—	—	—	245.59	—	289.11	—	—	
<b>Expenditure</b> .....	<b>140.59</b>	<b>236.47</b>	<b>4.09</b>	<b>3 737.70</b>	<b>1 988.35</b>	<b>2 465.33</b>	<b>2 267.82</b>	<b>2 281.47</b>	
By character and object:									
Intergovernmental .....	2.70	2.17	—	505.91	1.86	67.11	10.20	36.70	
To State governments .....	—	.87	—	46.12	—	39.19	6.89	11.64	
To local governments .....	2.70	1.30	—	459.79	1.86	27.92	3.31	25.06	
Current operation .....	107.93	194.40	4.09	2 073.48	1 489.53	1 924.99	1 918.09	1 875.74	
Capital outlay .....	8.13	31.39	—	840.31	286.83	227.35	234.16	258.63	
Construction .....	—	26.28	—	636.96	176.26	162.30	197.73	181.03	
Assistance and subsidies .....	—	—	—	49.29	2.14	9.91	3.53	6.10	
Interest on debt .....	21.83	8.51	—	149.17	207.99	145.15	101.83	104.30	
Insurance benefits and repayments .....	—	—	—	119.53	—	90.83	—	—	
Exhibit—Salaries and wages .....	56.78	91.59	2.75	1 213.90	938.37	1 258.15	920.72	1 162.25	
General expenditure .....	140.59	236.47	4.09	3 265.58	1 921.11	2 261.45	2 191.73	2 141.78	
Current expenditure .....	132.46	205.08	4.09	2 644.63	1 665.10	2 082.52	1 957.56	1 883.28	
Intergovernmental expenditure .....	2.70	2.17	—	505.91	1.86	67.11	10.20	36.70	
Capital outlay .....	8.13	31.39	—	620.95	256.00	178.92	234.16	258.49	
General expenditure by function:									
Education services:									
Elementary and secondary education .....	—	—	—	829.17	977.47	1 037.48	1 084.20	1 181.56	
Higher education .....	—	—	—	829.17	977.47	1 037.48	1 084.20	1 181.56	
Libraries .....	—	12.81	—	92.32	30.57	28.51	31.20	49.03	
Social services and income maintenance:									
Public welfare .....	.20	60.32	—	207.07	87.79	109.47	70.93	60.25	
Hospitals .....	—	—	—	—	—	—	—	—	
Health .....	21.83	11.46	—	65.13	66.14	93.50	86.38	69.06	
Other .....	—	—	—	—	—	—	—	—	
Transportation:									
Highways .....	8.61	14.15	—	138.18	7.79	75.39	112.78	80.63	
Capital outlay .....	.37	—	—	57.01	5.17	35.54	36.34	66.97	
Air transportation .....	—	—	—	—	45.84	—	—	—	
Parking facilities .....	—	—	—	14.36	—	—	—	—	
Other .....	—	—	—	391.19	—	19.76	6.33	5.46	
Public safety:									
Police protection .....	17.35	18.20	.72	156.47	96.32	89.63	151.67	114.15	
Fire protection .....	1.26	1.30	—	124.57	85.00	85.11	103.62	81.49	
Correction .....	8.35	10.82	—	313.87	35.50	27.43	70.70	64.52	
Protective inspection and regulation .....	—	—	—	14.44	8.65	8.57	10.76	28.42	
Environment and housing:									
Natural resources .....	.83	3.30	—	14.26	10.24	14.09	1.35	4.28	
Sewerage .....	—	—	—	108.20	61.46	95.36	89.74	1.75	
Capital outlay .....	—	—	—	42.52	28.37	17.51	—	.01	
Solid waste management .....	—	9.20	—	49.77	17.90	87.45	41.11	16.99	
Parks and recreation .....	.60	5.92	—	101.06	20.20	50.98	48.15	55.59	
Housing and community development .....	—	—	—	144.40	15.52	64.37	.46	3.52	
Government administration:									
Financial administration .....	21.03	24.32	.04	58.78	59.17	32.36	44.64	32.32	
Judicial and legal .....	7.22	6.59	1.46	27.03	14.87	27.87	27.00	34.15	
General public buildings .....	14.80	.38	—	107.60	17.35	57.18	30.55	50.15	
Other .....	6.61	6.69	1.87	45.06	17.01	24.89	36.82	34.31	
Interest on general debt .....	21.83	8.51	—	102.93	198.33	118.55	85.89	94.38	
General expenditure, n.e.c. ....	10.06	42.48	—	159.75	47.97	113.51	57.45	79.77	
Utility and liquor store expenditure .....	—	—	—	352.58	67.24	113.05	76.09	139.69	
Insurance trust expenditure .....	—	—	—	119.53	—	90.83	—	—	
<b>Debt outstanding</b> .....	<b>209.50</b>	<b>120.63</b>	<b>—</b>	<b>2 131.26</b>	<b>2 501.29</b>	<b>2 353.95</b>	<b>1 338.53</b>	<b>1 458.87</b>	
Long-term debt outstanding .....	209.50	120.63	—	2 131.26	2 429.61	2 353.95	1 338.53	1 458.87	
Education .....	—	—	—	218.91	529.44	529.54	405.25	532.83	
Public debt for private purposes .....	170.37	—	—	73.04	1 115.41	608.89	447.65	393.60	
Utility .....	—	—	—	626.50	142.72	478.80	209.07	178.99	
Other and unallocable .....	39.13	120.63	—	1 212.82	642.04	736.72	276.57	353.45	
Long-term debt issued .....	—	—	—	766.87	679.58	324.13	571.80	448.22	
Long-term debt retired .....	76.91	90.48	—	271.85	513.65	92.43	112.39	80.37	
<b>Cash and security holdings</b> .....	<b>174.98</b>	<b>28.18</b>	<b>3.16</b>	<b>3 790.73</b>	<b>1 980.09</b>	<b>3 724.60</b>	<b>1 144.60</b>	<b>1 327.43</b>	
Exhibit—County contribution to own retirement systems .....	—	—	—	114.68	—	77.45	—	—	

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Washington						
	Benton	Clark	King	Kitsap	Pierce	Snohomish	Spokane
	404	405	406	407	408	409	410
Population, 1990 .....	112 560	238 053	1 507 319	189 731	586 203	465 642	361 364
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>215.14</b>	<b>351.04</b>	<b>465.15</b>	<b>344.80</b>	<b>361.09</b>	<b>336.44</b>	<b>344.06</b>
General revenue .....	215.14	350.85	465.15	344.80	361.09	336.44	344.06
Intergovernmental revenue .....	95.26	95.68	118.44	113.72	119.39	74.43	114.89
From Federal Government .....	13	4.33	8.83	11	13.05	4.59	30.44
From State governments .....	75.21	84.90	78.22	103.47	88.95	66.35	65.67
From local governments .....	19.92	6.46	31.40	10.15	17.39	3.49	18.79
General revenue from own sources .....	119.87	255.17	346.71	231.08	241.69	262.01	229.17
Taxes .....	94.66	189.23	224.92	155.05	155.01	152.45	147.89
Property .....	63.36	113.79	153.39	80.26	94.16	89.03	84.31
General sales .....	26.21	54.63	43.00	46.60	35.31	33.35	46.86
Selective sales .....	—	6.30	15.50	12.18	10.07	11.81	5.87
Income .....	—	—	—	—	—	—	—
Other .....	5.09	14.51	13.02	16.01	15.47	18.26	10.85
Current charges .....	6.96	34.15	80.41	40.46	49.33	80.21	51.50
Miscellaneous revenue .....	18.26	31.79	41.38	35.57	37.35	29.34	29.77
Utility and liquor store revenue .....	—	.19	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>206.39</b>	<b>348.34</b>	<b>475.72</b>	<b>291.79</b>	<b>371.79</b>	<b>387.75</b>	<b>333.18</b>
By character and object:							
Intergovernmental .....	—	5.52	30.86	—	.96	—	—
To State governments .....	—	—	.25	—	.17	—	—
To local governments .....	—	5.52	30.61	—	.55	—	—
Current operation .....	197.17	274.87	330.92	243.91	307.95	264.46	266.36
Capital outlay .....	7.69	59.02	78.35	38.77	52.63	116.36	54.65
Construction .....	7.69	59.02	52.41	38.77	44.09	116.36	54.65
Assistance and subsidies .....	—	—	.21	—	—	—	—
Interest on debt .....	1.53	8.93	35.38	9.11	10.25	6.93	12.18
Insurance benefits and repayments .....	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	99.00	123.87	165.56	112.51	133.86	141.99	127.04
General expenditure .....	206.39	345.82	475.72	291.79	371.79	382.98	333.18
Current expenditure .....	198.69	286.79	397.37	253.02	319.16	266.61	278.53
Intergovernmental expenditure .....	—	5.52	30.86	—	.96	—	—
Capital outlay .....	7.69	59.02	78.35	38.77	52.63	116.36	54.65
General expenditure by function:							
Education services:							
Education .....	—	.41	.30	.02	—	.02	—
Elementary and secondary education .....	—	.41	.30	.02	—	.02	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	.02	—	—
Social services and income maintenance:							
Public welfare .....	—	5.00	.50	.04	4.12	12.25	.01
Hospitals .....	—	—	2.84	—	—	—	—
Health .....	29.08	23.90	85.68	5.54	74.60	8.79	7.35
Other .....	—	—	—	—	—	—	—
Transportation:							
Highways .....	27.90	79.64	45.20	54.39	51.45	69.45	39.19
Capital outlay .....	.03	30.87	23.43	9.80	15.04	40.05	.53
Air transportation .....	—	—	3.18	—	.18	13.04	28.03
Parking facilities .....	—	—	—	.01	—	.41	—
Other .....	—	—	—	—	—	—	—
Public safety:							
Police protection .....	21.39	37.67	32.14	30.65	40.23	32.99	33.37
Fire protection .....	—	1.63	2.31	1.44	—	.88	—
Correction .....	35.26	38.75	36.20	19.80	29.94	30.23	48.91
Protective inspection and regulation .....	—	8.62	15.96	—	4.90	7.96	5.35
Environment and housing:							
Natural resources .....	1.54	2.82	10.34	.81	3.58	4.43	1.31
Sewerage .....	—	3.71	—	16.42	43.05	—	23.59
Capital outlay .....	—	.10	—	—	29.69	—	20.34
Solid waste management .....	1.00	1.56	35.84	8.13	9.43	79.00	7.92
Parks and recreation .....	.91	24.53	50.31	15.59	8.00	18.30	14.52
Housing and community development .....	2.55	.16	4.45	—	5.00	.87	4.85
Government administration:							
Financial administration .....	21.02	21.94	15.01	27.52	26.39	19.57	27.62
Judicial and legal .....	38.08	34.60	55.19	37.99	39.69	35.42	32.66
General public buildings .....	—	—	14.98	—	1.26	—	—
Other .....	12.33	17.90	12.99	24.08	9.93	19.33	7.32
Interest on general debt .....	1.53	8.93	35.38	9.11	10.25	6.93	12.18
General expenditure, n.e.c. .....	13.81	34.06	16.90	40.25	9.79	23.12	39.01
Utility and liquor store expenditure .....	—	2.52	—	—	—	4.78	—
Insurance trust expenditure .....	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>14.67</b>	<b>167.56</b>	<b>425.50</b>	<b>99.92</b>	<b>143.42</b>	<b>141.43</b>	<b>160.33</b>
Long-term debt outstanding .....	14.67	165.59	425.50	99.40	143.42	141.43	160.33
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—
Other and unallocable .....	14.67	165.59	425.50	99.40	143.42	141.43	160.33
Long-term debt issued .....	—	21.53	49.83	—	16.90	57.98	—
Long-term debt retired .....	5.99	7.46	22.98	28.57	10.25	7.89	24.45
<b>Cash and security holdings</b> .....	<b>128.27</b>	<b>100.83</b>	<b>377.93</b>	<b>206.08</b>	<b>149.35</b>	<b>157.06</b>	<b>97.73</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—

See footnotes at end of table.



Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Washington—Con.			West Virginia		Wisconsin		
	Thurston	Whatcom	Yakima	Cabell	Kanawha	Brown	Dane	Kenosha
	411	412	413	414	415	416	417	418
Population, 1990 .....	161 238	127 780	188 823	96 827	207 619	194 594	367 085	128 181
Date of end of fiscal year .....	12/31	12/31	12/31	6/30	6/30	12/31	12/31	12/31
<b>Revenue</b> .....	<b>390.11</b>	<b>404.79</b>	<b>239.38</b>	<b>213.45</b>	<b>304.84</b>	<b>507.82</b>	<b>465.01</b>	<b>521.02</b>
General revenue .....	386.00	404.79	238.87	213.45	304.84	507.82	465.01	521.02
Intergovernmental revenue .....	128.81	104.23	90.81	45.84	17.51	234.11	212.41	295.57
From Federal Government .....	79	—	26	1.58	2.04	3.10	1.72	17.05
From State governments .....	113.40	95.12	77.32	41.85	13.62	214.07	197.91	266.03
From local governments .....	14.62	9.11	13.23	2.42	1.84	16.95	12.78	12.48
General revenue from own sources .....	257.19	300.56	148.06	167.61	287.33	273.71	252.60	225.45
Taxes .....	173.33	193.86	105.01	91.26	116.40	116.56	168.60	144.99
Property .....	113.60	118.81	70.30	86.82	112.80	114.52	132.10	116.57
General sales .....	29.71	52.32	23.93	—	—	—	33.14	26.54
Selective sales .....	5.98	.50	1.65	2.02	.72	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	24.05	22.23	9.14	2.41	2.88	2.04	3.35	1.88
Current charges .....	56.22	50.00	23.01	30.70	22.90	122.86	67.09	66.74
Miscellaneous revenue .....	27.64	56.69	20.04	45.65	148.04	34.50	16.91	13.72
Utility and liquor store revenue .....	4.11	—	.51	—	—	—	—	—
Insurance trust revenue .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>390.94</b>	<b>418.33</b>	<b>240.83</b>	<b>202.90</b>	<b>301.99</b>	<b>558.88</b>	<b>459.06</b>	<b>512.85</b>
By character and object:								
Intergovernmental .....	—	—	—	5.07	21.09	5.54	14.91	—
To State governments .....	—	—	—	.01	.22	3.30	9.88	—
To local governments .....	—	—	—	5.06	20.87	2.25	5.03	—
Current operation .....	321.12	362.88	217.55	167.69	145.20	478.12	400.62	483.98
Capital outlay .....	67.55	49.10	20.12	4.71	5.54	57.72	21.63	16.26
Construction .....	67.55	49.10	20.12	1.05	1.01	57.72	17.35	16.26
Assistance and subsidies .....	—	—	—	—	—	4.39	16.37	5.16
Interest on debt .....	2.26	6.35	3.16	25.43	130.16	13.10	5.53	7.46
Insurance benefits and repayments .....	—	—	—	—	—	—	—	—
Exhibit—Salaries and wages .....	152.97	154.11	121.07	78.16	82.71	174.42	130.01	196.03
General expenditure .....	387.27	418.33	239.11	202.90	301.99	558.88	459.06	512.85
Current expenditure .....	319.95	369.23	220.05	198.19	296.44	501.16	437.43	496.59
Intergovernmental expenditure .....	—	—	—	5.07	21.09	5.54	14.91	—
Capital outlay .....	67.32	49.10	19.06	4.71	5.54	57.72	21.63	16.26
General expenditure by function:								
Education services:								
Education .....	—	1.28	.02	—	—	16.80	.03	—
Elementary and secondary education .....	—	1.28	.02	—	—	16.80	.03	—
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	22.98	18.47	20.40	3.97	4.71
Social services and income maintenance:								
Public welfare .....	—	—	1.06	—	—	129.69	193.24	179.46
Hospitals .....	—	.09	—	—	—	—	—	—
Health .....	33.30	39.63	5.23	70.82	35.54	111.69	35.01	61.22
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	62.00	98.04	32.74	—	—	66.40	35.49	41.33
Capital outlay .....	6.56	26.22	—	—	—	27.97	15.37	12.39
Air transportation .....	—	—	.50	—	—	—	—	—
Parking facilities .....	—	—	.03	—	—	12.71	10.00	—
Other .....	—	—	—	5.06	18.18	7.28	.58	—
Public safety:								
Police protection .....	51.57	32.65	27.56	9.83	12.36	40.29	37.09	59.82
Fire protection .....	—	—	—	.20	.13	—	—	—
Correction .....	12.02	31.06	46.95	15.71	12.62	14.85	24.28	22.04
Protective inspection and regulation .....	—	8.80	2.75	—	—	—	.73	—
Environment and housing:								
Natural resources .....	15.33	11.40	2.58	1.29	.53	7.28	5.15	6.15
Sewerage .....	.37	—	—	—	—	—	.36	—
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	55.70	18.66	12.21	—	—	16.00	10.41	—
Parks and recreation .....	6.75	33.18	5.46	1.81	6.80	15.44	17.42	18.99
Housing and community development .....	8.81	—	—	7.01	1.15	—	.40	—
Government administration:								
Financial administration .....	36.20	28.50	19.52	7.74	15.20	12.97	7.17	18.66
Judicial and legal .....	24.82	40.66	41.06	9.65	12.73	18.46	29.64	31.03
General public buildings .....	—	—	—	4.75	6.44	29.53	9.65	8.05
Other .....	26.87	15.99	7.86	13.40	9.93	8.43	13.18	16.80
Interest on general debt .....	2.26	6.35	3.16	25.43	130.16	13.10	5.53	7.46
General expenditure, n.e.c. .....	51.28	52.03	30.40	7.24	21.74	17.57	19.74	37.14
Utility and liquor store expenditure .....	3.67	—	1.73	—	—	—	—	—
Insurance trust expenditure .....	—	—	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>142.93</b>	<b>168.15</b>	<b>59.84</b>	<b>335.47</b>	<b>1 772.06</b>	<b>188.16</b>	<b>83.52</b>	<b>145.58</b>
Long-term debt outstanding .....	142.93	164.37	58.84	335.47	1 772.06	188.16	83.52	145.58
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	330.33	1 772.06	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	142.93	164.37	58.84	5.14	—	188.16	83.52	145.58
Long-term debt issued .....	54.70	100.87	32.31	—	51.13	28.70	21.17	35.89
Long-term debt retired .....	14.67	59.59	7.61	.08	81.82	11.86	10.60	12.07
<b>Cash and security holdings</b> .....	<b>129.04</b>	<b>279.57</b>	<b>101.10</b>	<b>359.74</b>	<b>1 796.87</b>	<b>227.33</b>	<b>83.47</b>	<b>31.50</b>
Exhibit—County contribution to own retirement systems .....	—	—	—	—	—	—	—	—

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1991-92—Con.**

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

Item	Wisconsin—Con.							
	Marathon	Milwaukee	Outagamie	Racine	Rock	Sheboygan	Waukesha	Winnebago
	419	420	421	422	423	424	425	426
Population, 1990 .....	115 400	959 275	140 510	175 034	139 510	103 877	304 715	140 320
Date of end of fiscal year .....	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
<b>Revenue</b> .....	<b>699.66</b>	<b>1 003.30</b>	<b>501.60</b>	<b>479.27</b>	<b>620.45</b>	<b>694.72</b>	<b>338.70</b>	<b>520.42</b>
General revenue .....	699.66	880.35	501.60	479.27	620.45	694.72	338.70	520.42
Intergovernmental revenue .....	290.00	425.27	202.23	276.69	346.89	264.66	138.43	209.39
From Federal Government .....	14.85	34.69	2.92	21.29	18.55	1.51	6.17	—
From State governments .....	253.90	368.54	177.53	247.99	310.16	248.76	125.36	189.79
From local governments .....	21.25	22.04	21.78	7.41	18.18	14.39	6.90	19.59
General revenue from own sources .....	409.66	455.08	299.37	202.58	273.56	430.06	200.27	311.04
Taxes .....	176.72	164.98	144.34	123.79	117.49	170.30	143.32	133.50
Property .....	135.19	136.72	140.53	121.89	115.60	168.71	139.33	131.72
General sales .....	39.51	27.18	—	.01	—	—	—	—
Selective sales .....	—	—	.74	—	—	—	—	—
Income .....	—	—	—	—	—	—	—	—
Other .....	2.02	1.08	3.07	1.90	1.89	1.59	3.99	1.78
Current charges .....	181.18	261.20	120.31	61.66	136.23	233.14	35.21	153.93
Miscellaneous revenue .....	51.76	28.90	34.72	17.12	19.84	26.62	21.74	23.61
Utility and liquor store revenue .....	—	32.50	—	—	—	—	—	—
Insurance trust revenue .....	—	90.45	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>711.43</b>	<b>983.94</b>	<b>595.20</b>	<b>463.64</b>	<b>564.05</b>	<b>659.30</b>	<b>345.98</b>	<b>534.09</b>
By character and object:								
Intergovernmental .....	—	—	—	—	5.10	—	—	17.03
To State governments .....	—	—	—	—	—	—	—	6.24
To local governments .....	—	—	—	—	5.10	—	—	10.80
Current operation .....	637.00	718.59	374.73	420.56	505.16	597.43	242.91	446.76
Capital outlay .....	54.59	175.68	158.62	23.80	27.88	46.77	62.38	51.52
Construction .....	50.23	145.30	136.62	23.80	21.70	42.51	58.35	35.51
Assistance and subsidies .....	5.21	12.73	28.68	8.57	18.26	6.06	32.68	10.13
Interest on debt .....	14.63	25.79	33.16	10.71	7.64	9.05	8.00	8.64
Insurance benefits and repayments .....	—	51.16	—	—	—	—	—	—
Exhibit—Salaries and wages .....	290.47	288.85	133.26	168.04	197.19	269.41	115.63	165.12
General expenditure .....	711.43	856.45	595.20	463.64	564.05	659.30	345.98	534.09
Current expenditure .....	656.84	704.93	436.58	439.84	536.17	612.53	283.59	482.57
Intergovernmental expenditure .....	—	—	—	—	5.10	—	—	17.03
Capital outlay .....	54.59	151.52	158.62	23.80	27.88	46.77	62.38	51.52
General expenditure by function:								
Education services:								
Education .....	26.29	—	18.44	36.02	1.96	34.30	—	17.43
Elementary and secondary education .....	26.29	—	18.44	36.02	1.96	34.30	—	17.43
Higher education .....	—	—	—	—	—	—	—	—
Libraries .....	19.40	—	4.43	2.05	5.28	12.18	5.38	5.65
Social services and income maintenance:								
Public welfare .....	77.88	171.57	126.45	144.57	249.59	295.26	45.54	179.43
Hospitals .....	231.91	268.55	—	—	—	—	—	—
Health .....	39.40	19.81	84.46	66.15	89.84	96.73	61.50	93.10
Other .....	—	—	—	—	—	—	—	—
Transportation:								
Highways .....	88.54	19.80	85.62	27.83	54.74	79.75	47.38	59.49
Capital outlay .....	34.03	10.82	47.33	12.56	17.50	34.14	24.38	15.22
Air transportation .....	11.66	27.03	9.03	—	1.90	2.19	1.26	9.71
Parking facilities .....	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—
Public safety:								
Police protection .....	39.69	12.56	46.10	42.33	37.83	47.02	34.46	40.87
Fire protection .....	—	—	—	—	—	—	—	—
Correction .....	12.24	100.18	54.86	29.57	33.50	12.26	42.89	11.06
Protective inspection and regulation .....	—	—	—	—	—	—	—	.81
Environment and housing:								
Natural resources .....	6.07	.52	7.91	6.93	7.33	5.99	4.88	7.40
Sewerage .....	—	—	—	—	—	—	—	.36
Capital outlay .....	—	—	—	—	—	—	—	—
Solid waste management .....	16.69	.04	17.14	—	—	.89	1.50	32.91
Parks and recreation .....	13.96	97.04	5.25	13.21	2.71	3.31	19.67	8.51
Housing and community development .....	1.03	7.80	5.03	14.47	.48	—	—	.01
Government administration:								
Financial administration .....	19.28	7.86	7.14	7.42	12.62	11.27	6.85	10.57
Judicial and legal .....	15.95	45.29	19.71	22.26	28.19	18.95	27.47	20.70
General public buildings .....	18.38	3.01	39.53	13.88	14.94	7.98	9.21	10.06
Other .....	21.33	12.15	15.09	11.58	8.92	8.98	18.58	10.03
Interest on general debt .....	14.63	25.79	33.16	10.71	7.64	9.05	8.00	8.64
General expenditure, n.e.c. .....	37.11	37.45	15.85	14.64	6.60	13.19	11.40	7.35
Utility and liquor store expenditure .....	—	76.34	—	—	—	—	—	—
Insurance trust expenditure .....	—	51.16	—	—	—	—	—	—
<b>Debt outstanding</b> .....	<b>176.00</b>	<b>368.76</b>	<b>400.12</b>	<b>138.93</b>	<b>126.59</b>	<b>188.16</b>	<b>138.33</b>	<b>123.42</b>
Long-term debt outstanding .....	176.00	347.91	400.12	138.93	126.59	188.16	138.33	123.42
Education .....	—	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	—	—	—
Other and unallocable .....	176.00	347.91	400.12	138.93	126.59	188.16	138.33	123.42
Long-term debt issued .....	.15	53.32	21.49	14.03	35.84	75.57	40.37	37.91
Long-term debt retired .....	15.78	33.61	45.12	12.23	15.91	18.15	12.10	38.95
<b>Cash and security holdings</b> .....	<b>261.33</b>	<b>830.14</b>	<b>274.65</b>	<b>206.89</b>	<b>108.16</b>	<b>166.73</b>	<b>229.87</b>	<b>178.23</b>
Exhibit—County contribution to own retirement systems .....	—	20.08	—	—	—	—	—	—

Note: See text regarding fiscal years covered.

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92**

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

Item	Alabama— Jefferson	Arizona		California		
		Maricopa	Pima	Alameda	Contra Costa	Fresno
		1	2	3	4	5
Population, 1990 .....	651 525	2 122 101	666 880	1 279 182	803 732	667 490
<b>Revenue</b> .....	<b>332 737</b>	<b>1 101 796</b>	<b>511 454</b>	<b>1 433 308</b>	<b>951 720</b>	<b>910 558</b>
General revenue .....	306 062	1 101 796	511 454	1 317 762	868 750	835 748
Intergovernmental revenue .....	74 700	498 531	821 976	821 481	458 008	603 811
From State government .....	63 591	454 590	155 725	797 384	411 084	590 177
Education .....	—	5 022	2 959	9 770	19 817	28 944
Highways .....	6 098	55 373	19 951	17 253	11 969	15 929
Public welfare .....	40 478	216 054	69 947	497 289	249 691	408 264
Health and hospitals .....	7 542	7 828	1 446	154 995	56 143	45 399
Housing and community development .....	—	—	—	—	—	—
General local government support .....	4 881	141 172	43 264	66 256	37 174	50 146
Other and unallocable .....	4 592	29 141	18 158	51 821	36 290	41 495
From Federal Government .....	5 736	26 253	2 979	5 741	13 315	6 542
From local governments .....	5 373	17 688	3 272	18 356	33 609	7 092
General revenue from own sources .....	231 362	603 265	349 478	496 281	410 742	231 937
Taxes .....	156 019	285 626	171 166	311 397	258 249	118 147
Property .....	47 152	275 648	167 243	289 617	234 758	100 296
General sales .....	51 717	—	—	13 054	7 765	8 257
Selective sales .....	18 016	—	—	923	1 851	2 369
Alcoholic beverages .....	8 886	—	—	—	—	—
Motor fuels .....	3 909	—	—	—	—	—
Public utilities .....	487	—	—	923	1 224	1 944
Tobacco products .....	2 554	—	—	—	—	—
Other .....	2 180	—	—	—	627	425
Income taxes .....	—	—	—	—	—	—
Motor vehicle licenses .....	1 845	2 783	—	—	—	—
Other .....	37 289	7 195	3 923	7 803	13 875	7 225
Charges and miscellaneous general revenue .....	75 343	317 639	178 312	184 884	152 493	113 790
Current charges .....	58 891	182 151	72 681	95 222	77 438	61 177
Education .....	—	631	—	122	203	111
School lunch sales (gross) .....	—	—	—	—	8	—
Other local school charges .....	—	631	—	122	195	111
Higher education .....	—	—	—	—	—	—
Highway .....	6	35	243	1 631	105	519
Hospital .....	15 187	116 506	25 365	28 888	14 210	43 699
Sewerage .....	27 893	—	30 705	—	1 652	181
Solid waste management .....	6 125	3 662	2 493	—	—	1 857
Parks and recreation .....	—	1 628	673	14 327	25	412
Housing and community development .....	8	981	—	—	992	—
Airport .....	—	—	—	—	2 182	—
Water transport and terminal .....	—	—	—	—	—	—
Parking facility .....	150	—	—	1 020	—	158
Miscellaneous commercial activity .....	—	—	—	—	14 011	—
Other .....	9 522	58 708	13 202	49 234	44 058	14 240
Special assessments .....	110	3 076	1 216	22 248	3 594	1 767
Sale of property .....	—	—	2 330	4 656	580	—
Housing and community development .....	—	—	—	—	—	—
Other .....	—	—	2 330	4 656	580	—
Interest earnings .....	12 862	117 422	87 803	42 937	48 033	17 587
Fines and forfeits .....	—	6 444	3 829	14 380	7 178	5 788
Other and unallocable .....	3 480	8 546	10 453	5 441	15 670	27 471
Utility and liquor store revenue .....	—	—	—	—	—	157
Employee-retirement revenue <sup>1</sup> .....	26 675	—	—	115 546	82 970	74 653
<b>Expenditure</b> .....	<b>319 038</b>	<b>1 172 742</b>	<b>549 544</b>	<b>1 359 194</b>	<b>883 782</b>	<b>836 914</b>
General expenditure .....	313 305	1 172 742	549 544	1 301 323	835 008	806 170
Intergovernmental expenditure .....	27 514	137 537	42 801	75 601	25 232	43 320
Direct general expenditure .....	285 791	1 035 205	506 743	1 225 722	809 776	762 850
Current operation .....	238 124	813 967	339 820	847 853	604 270	425 248
Capital outlay .....	40 737	113 751	62 721	53 765	51 576	33 961
Construction .....	22 736	90 142	37 703	39 027	36 308	21 270
Land and existing structures .....	549	4 492	9 986	799	5 839	324
Equipment .....	17 452	19 117	15 032	13 939	9 429	12 367
Assistance and subsidies .....	—	—	—	289 955	119 769	290 897
Interest on general debt .....	6 930	107 487	104 202	34 149	34 161	12 744
General expenditure by function:						
Education services:						
Education <sup>2</sup> .....	1 074	9 650	4 187	11 665	35 728	41 622
Elementary and secondary education .....	1 074	9 650	4 187	11 665	35 728	41 622
Higher education .....	—	—	—	—	—	—
Libraries .....	—	5 642	5 922	13 887	10 824	8 605
Social services and income maintenance:						
Public welfare .....	33 088	325 529	111 311	474 252	262 685	394 050
Categorical cash assistance .....	—	—	—	244 744	102 062	288 325
Other cash assistance .....	—	—	—	45 211	17 707	2 572
Vendor payments—medical .....	19 802	174 543	60 042	—	24 322	18 020
Vendor payments—other .....	—	88	—	—	77	—
Welfare institutions .....	13 286	—	4 592	—	—	—
Other .....	—	107 769	46 677	140 414	103 411	51 548
Hospitals .....	50 246	172 349	52 727	207 830	81 817	97 437
Own hospitals .....	50 246	167 430	52 727	187 700	72 879	97 437
Other hospitals .....	—	4 919	—	20 130	8 938	—
Health .....	53 966	75 293	14 896	118 598	63 031	62 735
Transportation:						
Highways .....	29 637	66 998	27 574	37 492	37 035	23 576
Air transportation .....	—	—	2 435	—	1 796	—
Water transport and terminals .....	—	—	—	—	—	—
Parking facilities .....	157	—	—	852	—	—
Transit subsidies .....	3 049	—	703	—	—	—

**Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1991-92**

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

Item	Alabama— Jefferson	Arizona		California		
		Maricopa	Pima	Alameda	Contra Costa	Fresno
		1	2	3	4	5
General expenditure—Con.						
General expenditure by function—Con.						
Public safety:						
Police protection .....	15 628	39 826	28 501	26 456	35 010	24 820
Fire protection .....	—	335	—	11 663	44 390	72
Correction .....	13 662	105 339	32 520	101 592	55 989	46 009
Protective inspection and regulation .....	1 388	655	2 066	1 611	3 634	—
Environment and housing:						
Sewerage .....	31 373	34	27 481	—	4 172	561
Capital outlay .....	15 881	—	6 379	—	862	258
Solid waste management .....	4 965	5 183	2 955	—	2 940	1 382
Parks and recreation .....	15 152	16 792	9 819	14 486	1 338	1 308
Housing and community development .....	2 641	15 654	2 191	3 755	15 481	4 247
Natural resources .....	—	46 789	19 658	49 506	11 334	3 785
Governmental administration:						
Financial administration .....	14 464	30 498	14 740	24 469	14 797	14 576
Judicial and legal .....	9 520	108 847	45 341	126 936	64 709	44 040
General public buildings .....	—	—	12 932	898	2 898	6 873
Other governmental administration .....	4 504	13 243	7 290	14 115	4 522	2 722
Interest on general debt .....	6 930	107 487	104 202	34 149	34 161	12 744
General expenditure, n.e.c. ....	21 861	26 599	20 093	27 111	46 717	15 006
Utility and liquor store expenditure .....	—	—	—	—	—	559
Employee retirement expenditure <sup>3</sup> .....	5 733	—	—	57 871	48 774	30 185
Exhibit—Total expenditure for salaries and wages .....	102 171	350 927	145 754	424 654	312 616	237 106
<b>Debt outstanding</b> .....	<b>199 108</b>	<b>1 300 308</b>	<b>1 153 129</b>	<b>574 070</b>	<b>832 380</b>	<b>79 997</b>
Long-term debt outstanding .....	199 108	1 300 308	1 151 424	553 432	605 505	79 997
General debt .....	199 108	1 300 308	1 151 424	553 432	605 505	78 920
Education .....	—	—	—	—	4 260	—
Public debt for private purposes .....	—	1 115 600	796 999	204 919	288 192	70 855
Other and unallocable .....	199 108	184 708	354 425	348 513	313 053	8 065
Utility debt .....	—	—	—	—	—	1 077
Water supply systems .....	—	—	—	—	—	1 077
Electric power systems .....	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—
Transit systems .....	—	—	—	—	—	—
Short-term debt outstanding .....	—	—	1 705	20 638	226 875	—
Long-term debt issued .....	38 755	123 900	669 955	145 062	195 384	—
Full faith and credit .....	38 755	68 500	56 160	—	—	—
General purpose .....	38 755	68 500	56 160	—	—	—
Utility .....	—	—	—	—	—	—
Nonguaranteed .....	—	55 400	613 795	145 062	195 384	—
General purpose .....	—	55 400	613 795	145 062	195 384	—
Utility .....	—	—	—	—	—	—
Long-term debt retired .....	5 425	160 092	869 831	13 382	73 905	11 096
General purpose .....	5 425	160 092	869 831	13 382	73 905	10 945
Utility .....	—	—	—	—	—	151
Total borrowing .....	38 755	55 400	576 559	165 700	319 959	—
Total debt redemption .....	5 425	91 592	790 086	13 382	44 939	11 096
Refunding issues of long-term debt .....	—	68 500	93 640	—	37 300	—
Long-term debt refunded .....	—	68 500	79 745	—	28 966	—
Net long-term debt outstanding .....	175 536	157 630	288 549	299 356	307 518	6 938
<b>Cash and security holdings</b> .....	<b>346 767</b>	<b>1 285 599</b>	<b>953 389</b>	<b>1 625 839</b>	<b>1 502 307</b>	<b>789 892</b>
Employee retirement .....	195 290	—	—	956 210	754 112	621 469
Other .....	151 477	1 285 599	953 389	669 629	748 195	168 423
By purpose:						
Offsets to debt .....	23 572	1 142 678	862 875	254 076	297 987	73 059
Bond funds .....	50 209	9 521	26 784	134 422	148 243	—
Other .....	77 696	133 400	63 730	281 131	301 965	95 364

See footnotes at end of table.

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	California—Con.						
	Kern	Los Angeles	Orange	Riverside	Sacramento	San Bernardino	San Diego
	7	8	9	10	11	12	13
Population, 1990 .....	543 477	8 863 164	2 410 556	1 170 413	1 041 219	1 418 380	2 498 016
<b>Revenue</b> .....	<b>805 735</b>	<b>12 010 371</b>	<b>2 213 869</b>	<b>1 261 484</b>	<b>1 490 215</b>	<b>1 721 068</b>	<b>2 126 459</b>
General revenue .....	745 182	10 639 193	2 012 752	1 261 196	1 399 162	1 624 597	2 029 814
Intergovernmental revenue .....	440 763	6 798 758	907 549	722 952	683 141	1 034 912	1 338 349
From State government .....	417 033	6 387 523	821 875	663 839	667 727	943 197	1 230 647
Education .....	24 755	234 919	24 934	36 982	29 814	41 875	41 267
Highways .....	13 565	106 406	39 550	20 696	19 998	22 846	36 559
Public welfare .....	225 068	4 150 987	379 112	402 847	425 399	635 304	803 911
Health and hospitals .....	67 308	971 920	146 850	60 625	82 554	118 543	162 817
Housing and community development .....	—	1 999	—	—	6 882	—	17
General local government support .....	37 530	425 988	109 368	66 661	56 851	60 897	100 464
Other and unallocable .....	48 807	495 304	122 061	76 228	46 229	63 732	85 612
From Federal Government .....	4 081	174 045	28 052	8 542	11 522	35 436	47 907
From local governments .....	19 649	237 190	57 622	50 571	3 892	56 279	59 795
General revenue from own sources .....	304 419	3 840 435	1 105 203	538 244	716 021	589 685	691 465
Taxes .....	178 103	2 807 125	542 876	289 941	350 583	291 598	442 080
Property .....	149 247	2 666 153	511 925	249 475	226 180	259 147	397 606
General sales .....	18 442	35 790	11 710	19 741	87 392	15 019	9 971
Selective sales .....	3 564	48 313	2 717	4 050	13 566	4 452	3 903
Alcoholic beverages .....	—	—	—	—	—	—	—
Motor fuels .....	—	—	—	—	—	—	—
Public utilities .....	2 704	42 785	1 818	3 094	9 296	3 411	2 141
Tobacco products .....	—	—	—	—	—	—	—
Other .....	860	5 528	899	956	4 270	1 041	1 762
Income taxes .....	—	—	—	—	—	—	—
Motor vehicle licenses .....	—	—	—	—	—	—	—
Other .....	6 850	56 869	16 524	16 675	23 445	12 980	30 600
Charges and miscellaneous general revenue .....	126 316	1 033 310	562 327	248 303	365 438	298 087	249 385
Current charges .....	90 705	503 675	231 545	110 514	213 187	154 469	159 996
Education .....	188	159	1 645	356	14	1 793	97
School lunch sales (gross) .....	—	—	—	312	—	—	—
Other local school charges .....	188	159	1 645	44	14	1 793	97
Higher education .....	—	—	—	—	—	—	—
Highway .....	246	6 563	7 556	6 631	8 203	1 054	1 034
Hospital .....	50 713	94 350	—	18 719	—	37 277	—
Sewerage .....	2 013	14 883	—	—	67 937	3 055	11 402
Solid waste management .....	14 564	18 048	80 453	27 943	34 900	49 275	39 570
Parks and recreation .....	1 689	54 475	11 176	725	7 970	6 384	1 159
Housing and community development .....	—	11 413	—	6 059	12 208	—	—
Airport .....	1 681	2 266	53 371	626	30 902	1 818	3 345
Water transport and terminal .....	—	—	—	—	—	—	—
Parking facility .....	—	19 098	601	—	1 925	—	—
Miscellaneous commercial activity .....	—	—	—	—	—	—	—
Other .....	19 611	282 420	76 743	49 455	49 128	53 813	103 389
Special assessments .....	2 597	127 595	13 835	19 110	27 905	11 953	5 960
Sale of property .....	41	5 528	243	165	492	1 718	855
Housing and community development .....	—	—	—	—	—	—	—
Other .....	41	5 528	243	165	492	1 718	855
Interest earnings .....	13 411	220 882	246 385	96 988	95 360	87 066	38 910
Fines and forfeits .....	5 486	105 377	26 597	6 045	12 228	7 107	18 914
Other and unallocable .....	14 076	70 253	43 722	15 481	16 266	35 774	24 750
Utility and liquor store revenue .....	—	18 097	—	288	3 024	4 312	1 116
Employee-retirement revenue <sup>1</sup> .....	60 553	1 353 081	201 117	—	88 029	92 159	95 529
<b>Expenditure</b> .....	<b>734 299</b>	<b>11 025 431</b>	<b>2 230 541</b>	<b>1 254 510</b>	<b>1 428 872</b>	<b>1 696 628</b>	<b>2 067 066</b>
General expenditure .....	702 427	10 420 126	2 167 565	1 254 199	1 379 660	1 633 473	1 994 029
Intergovernmental expenditure .....	13 419	573 368	71 220	36 285	24 623	58 358	21 353
Direct general expenditure .....	689 008	9 846 758	2 096 345	1 217 914	1 355 037	1 575 115	1 972 676
Current operation .....	495 222	6 500 214	1 206 270	836 575	745 302	930 082	1 310 712
Capital outlay .....	38 960	554 977	451 592	81 419	122 528	157 912	115 082
Construction .....	15 604	298 059	285 527	60 772	97 405	67 858	83 438
Land and existing structures .....	145	58 081	136 533	9 275	3 545	49 571	13 761
Equipment .....	23 211	198 837	29 532	11 372	21 578	40 483	17 883
Assistance and subsidies .....	138 978	2 521 342	249 438	201 307	401 290	408 070	515 897
Interest on general debt .....	15 848	270 225	189 045	98 613	85 917	79 051	30 985
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	41 361	312 169	70 192	70 593	40 028	60 383	76 409
Elementary and secondary education .....	41 361	312 169	70 192	70 593	40 028	60 383	76 409
Higher education .....	—	—	—	—	—	—	—
Libraries .....	6 951	60 857	22 164	9 042	10 623	9 153	8 880
Social services and income maintenance:							
Public welfare .....	196 534	3 748 589	463 641	307 070	518 426	596 106	827 774
Categorical cash assistance .....	136 661	2 214 672	224 881	201 029	401 290	406 355	493 835
Other cash assistance .....	2 317	306 670	24 557	278	—	1 715	22 062
Vendor payments—medical .....	—	—	31 114	863	9 892	3 600	—
Vendor payments—other .....	—	—	—	—	—	—	—
Welfare institutions .....	—	—	7 690	—	—	—	—
Other .....	57 556	729 634	175 399	104 900	107 244	141 873	311 877
Hospitals .....	93 695	1 367 335	—	141 884	285	178 915	3 728
Own hospitals .....	93 695	1 362 487	—	133 066	—	173 327	—
Other hospitals .....	—	4 848	—	8 818	285	5 588	3 728
Health .....	43 379	808 233	188 454	76 953	101 942	116 326	251 499
Transportation:							
Highways .....	22 505	182 625	88 758	50 395	90 415	30 539	57 338
Air transportation .....	3 006	2 097	19 115	2 105	29 270	9 891	3 196
Water transport and terminals .....	—	—	—	—	—	—	—
Parking facilities .....	—	6 837	848	—	2 207	3	—
Transit subsidies .....	824	12 636	21 986	—	67	—	—

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	California—Con.						
	Kern	Los Angeles	Orange	Riverside	Sacramento	San Bernardino	San Diego
	7	8	9	10	11	12	13
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	29 671	726 980	126 434	78 512	48 469	84 190	69 446
Fire protection .....	35 682	248 270	64 596	14 796	927	27 738	400
Correction .....	43 614	604 094	133 364	97 652	90 659	85 155	127 204
Protective inspection and regulation .....	4 779	3 129	11 358	11 229	9 164	887	10 354
Environment and housing:							
Sewerage .....	2 109	19 155	—	—	67 715	2 581	17 611
Capital outlay .....	635	2 858	—	—	18 555	450	16 117
Solid waste management .....	14 247	13 174	64 586	22 964	31 993	79 408	45 440
Parks and recreation .....	8 988	155 392	88 609	11 109	23 363	14 347	13 487
Housing and community development .....	7 559	133 382	13 844	17 123	49 501	9 561	43 797
Natural resources .....	3 710	252 428	119 378	64 421	13 117	26 963	7 221
Governmental administration:							
Financial administration .....	12 210	169 247	40 865	20 035	25 727	21 517	59 821
Judicial and legal .....	46 557	877 859	190 128	96 455	112 885	84 759	219 887
General public buildings .....	12 810	77 896	30 954	13 283	1 648	7 815	2 734
Other governmental administration .....	11 189	52 795	20 858	19 838	20 120	13 901	31 399
Interest on general debt .....	15 848	270 225	189 045	98 613	85 917	79 051	30 985
General expenditure, n.e.c. ....	45 199	314 722	198 388	30 127	5 192	94 284	85 419
Utility and liquor store expenditure .....	—	25 054	—	311	3 534	6 707	10 874
Employee retirement expenditure <sup>3</sup> .....	31 872	580 251	62 976	—	45 678	56 448	62 163
Exhibit—Total expenditure for salaries and wages .....	245 853	3 241 118	639 436	408 290	397 014	460 921	551 680
<b>Debt outstanding</b> .....	<b>168 017</b>	<b>4 350 835</b>	<b>3 386 773</b>	<b>978 422</b>	<b>1 411 301</b>	<b>1 229 440</b>	<b>270 101</b>
Long-term debt outstanding .....	168 017	3 050 835	2 486 049	958 690	1 231 301	1 114 440	270 101
General debt .....	168 017	3 047 734	2 486 049	958 690	1 231 301	1 088 075	270 101
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	9 301	860 647	1 262 570	48 034	471 678	405 657	70 482
Other and unallocable .....	158 716	2 187 087	1 223 479	910 656	759 623	682 418	199 619
Utility debt .....	—	3 101	—	—	—	26 365	—
Water supply systems .....	—	3 101	—	—	—	26 365	—
Electric power systems .....	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—
Transit systems .....	—	—	—	—	—	—	—
Short-term debt outstanding .....	—	1 300 000	900 724	19 732	180 000	115 000	—
Long-term debt issued .....	13 365	745 547	334 182	30 810	84 107	329 786	38 045
Full faith and credit .....	—	—	—	30 415	15 874	—	—
General purpose .....	—	—	—	30 415	15 874	—	—
Utility .....	—	—	—	—	—	—	—
Nonguaranteed .....	13 365	745 547	334 182	395	68 233	329 786	38 045
General purpose .....	13 365	745 547	334 182	395	68 233	329 786	38 045
Utility .....	—	—	—	—	—	—	—
Long-term debt retired .....	6 254	345 277	176 866	79 950	88 553	86 553	46 303
General purpose .....	6 254	344 720	176 866	79 950	88 553	85 918	46 303
Utility .....	—	557	—	—	—	635	—
Total borrowing .....	13 365	876 816	603 569	30 810	103 632	346 066	38 045
Total debt redemption .....	6 254	253 092	115 205	79 978	69 948	72 833	46 303
Refunding issues of long-term debt .....	—	68 731	61 661	—	20 475	13 720	—
Long-term debt refunded .....	—	92 185	61 661	—	18 605	13 720	—
Net long-term debt outstanding .....	158 716	2 171 391	1 125 511	166 814	735 817	701 391	163 024
<b>Cash and security holdings</b> .....	<b>667 199</b>	<b>14 278 466</b>	<b>4 486 358</b>	<b>1 137 736</b>	<b>2 171 867</b>	<b>2 048 304</b>	<b>1 312 605</b>
Employee retirement .....	440 354	11 183 966	1 404 861	—	913 542	1 028 595	994 764
Other .....	226 845	3 094 500	3 081 497	1 137 736	1 258 325	1 019 709	317 841
By purpose:							
Offsets to debt .....	9 301	879 444	1 360 538	791 876	495 484	413 049	107 077
Bond funds .....	36 384	198 016	259 463	189 158	75 212	275 699	—
Other .....	181 160	2 017 040	1 461 496	156 702	687 629	330 961	210 764

See footnotes at end of table.

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	California—Con.			Florida			
	San Mateo	Santa Clara	Ventura	Broward	Metropolitan Dade	Hillsborough	Orange
	14	15	16	17	18	19	20
Population, 1990 .....	649 623	1 497 577	669 016	1 255 488	1 937 094	834 054	677 491
<b>Revenue</b> .....	<b>575 019</b>	<b>1 689 065</b>	<b>714 891</b>	<b>919 250</b>	<b>3 061 089</b>	<b>1 025 000</b>	<b>680 892</b>
General revenue .....	517 780	1 663 145	607 502	888 184	2 913 175	958 002	668 511
Intergovernmental revenue .....	245 214	914 516	269 917	136 177	441 836	212 995	102 525
From State government .....	234 630	845 719	235 050	101 542	252 976	151 371	85 253
Education .....	23 656	36 760	16 694	—	—	—	—
Highways .....	10 708	24 221	14 429	6 191	33 845	25 231	9 867
Public welfare .....	95 365	546 458	106 817	78	11 422	62 000	1 451
Health and hospitals .....	36 509	50 713	43 936	18 273	282	2 131	1 257
Housing and community development .....	—	—	—	—	—	—	—
General local government support .....	28 404	92 173	28 206	49 301	178 258	52 412	62 486
Other and unallocable .....	39 988	95 394	24 968	27 699	29 169	9 597	10 192
From Federal Government .....	2 523	42 378	7 115	32 290	187 771	29 556	14 216
From local governments .....	8 061	26 419	27 752	2 345	1 089	32 068	3 056
General revenue from own sources .....	272 566	748 629	337 585	752 007	2 471 339	745 007	565 986
Taxes .....	174 063	497 982	205 217	361 534	884 225	298 126	307 525
Property .....	154 188	392 296	190 937	311 018	681 966	263 893	236 054
General sales .....	13 802	88 644	4 813	—	—	—	—
Selective sales .....	1 463	1 169	1 152	32 523	161 602	23 541	60 044
Alcoholic beverages .....	—	—	—	—	—	—	—
Motor fuels .....	—	—	—	20 984	34 844	4 428	15 130
Public utilities .....	348	982	1 097	908	112 918	12 993	2 116
Tobacco products .....	—	—	—	—	—	—	—
Other .....	1 115	187	55	10 631	13 840	6 120	42 798
Income taxes .....	—	—	—	—	—	—	—
Motor vehicle licenses .....	—	—	—	5 237	7 901	3 934	3 319
Other .....	4 610	15 873	8 315	12 756	32 756	6 758	8 108
Charges and miscellaneous general revenue .....	98 503	250 647	132 368	390 473	1 587 114	446 881	258 461
Current charges .....	67 640	141 850	90 092	174 337	1 234 404	310 997	99 070
Education .....	1	3 588	143	—	—	—	—
School lunch sales (gross) .....	—	8	—	—	—	—	—
Other local school charges .....	1	3 580	143	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Highway .....	1 261	—	—	1 676	4 582	8 125	468
Hospital .....	39 456	93 379	63 852	—	539 984	207 268	—
Sewerage .....	2 844	6 802	1 686	34 717	79 040	—	41 035
Solid waste management .....	2 090	265	404	6 833	161 029	9 798	29 063
Parks and recreation .....	1 848	1 983	1 162	8 037	21 055	1 813	8 829
Housing and community development .....	—	—	—	2 441	11 379	—	—
Airport .....	1 040	1 480	2 284	58 271	310 348	58 033	—
Water transport and terminal .....	—	—	4 293	—	35 560	11 400	—
Parking facility .....	—	—	—	—	1 320	160	—
Miscellaneous commercial activity .....	—	—	—	—	—	—	—
Other .....	19 100	34 353	16 268	62 362	70 107	14 400	19 675
Special assessments .....	15	—	785	40 657	49 884	15 232	23 281
Sale of property .....	—	1 050	9	—	—	5 789	—
Housing and community development .....	—	—	—	—	—	—	—
Other .....	—	1 050	9	—	—	5 789	—
Interest earnings .....	15 129	49 738	14 637	151 889	249 077	101 823	122 781
Fines and forfeits .....	4 673	12 948	8 087	10 967	38 912	3 824	9 827
Other and unallocable .....	11 046	45 061	18 758	12 623	14 837	9 216	3 502
Utility and liquor store revenue .....	1 394	19 484	8 076	31 066	147 914	66 998	12 381
Employee-retirement revenue <sup>1</sup> .....	55 845	6 436	99 313	—	—	—	—
<b>Expenditure</b> .....	<b>561 551</b>	<b>1 776 080</b>	<b>618 810</b>	<b>1 054 388</b>	<b>2 996 708</b>	<b>1 126 664</b>	<b>677 163</b>
General expenditure .....	529 023	1 556 693	578 909	954 502	2 692 830	1 005 139	653 898
Intergovernmental expenditure .....	17 947	71 398	4 787	24 291	12 655	23 985	12 768
Direct general expenditure .....	511 076	1 485 295	574 122	930 211	2 680 175	981 154	641 130
Current operation .....	403 289	1 173 382	438 397	514 784	2 030 052	677 891	405 823
Capital outlay .....	51 621	79 558	44 589	244 737	345 150	174 759	114 606
Construction .....	44 710	60 649	28 668	161 976	246 819	128 296	97 133
Land and existing structures .....	934	3 165	1 857	54 737	19 814	28 461	780
Equipment .....	5 977	15 744	14 064	28 024	78 517	18 002	16 693
Assistance and subsidies .....	51 134	208 738	78 074	—	—	—	—
Interest on general debt .....	5 032	23 617	13 062	170 690	304 973	128 504	120 701
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	47 711	90 838	27 412	—	—	301	—
Elementary and secondary education .....	47 711	90 838	27 412	—	—	301	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	8 134	15 355	9 369	26 015	30 855	11 616	10 853
Social services and income maintenance:							
Public welfare .....	93 504	504 729	107 812	17 041	33 175	39 556	23 700
Categorical cash assistance .....	48 375	188 573	76 312	—	—	—	—
Other cash assistance .....	2 759	20 165	1 762	—	—	—	—
Vendor payments—medical .....	—	57 061	4 736	—	—	—	7 783
Vendor payments—other .....	—	—	—	—	4 632	—	—
Welfare institutions .....	—	—	—	—	19 078	—	3 898
Other .....	42 370	175 188	25 002	12 775	9 465	39 556	12 019
Hospitals .....	74 914	205 489	66 871	—	534 250	250 979	—
Own hospitals .....	63 358	199 407	63 492	—	534 250	250 979	—
Other hospitals .....	11 556	6 082	3 379	—	—	—	—
Health .....	60 960	153 629	60 665	6 827	10 838	4 205	2 675
Transportation:							
Highways .....	18 713	35 795	21 805	59 638	66 223	75 595	69 171
Air transportation .....	1 397	1 376	2 471	71 902	315 738	109 847	—
Water transport and terminals .....	—	—	673	—	86 901	14 593	—
Parking facilities .....	—	—	—	6 736	—	—	—
Transit subsidies .....	—	—	—	1 369	—	—	5 054

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	California—Con.			Florida			
	San Mateo	Santa Clara	Ventura	Broward	Metropolitan Dade	Hillsborough	Orange
	14	15	16	17	18	19	20
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	21 391	35 006	34 942	102 390	237 767	67 194	61 402
Fire protection .....	3 881	22 533	39 011	12 638	99 176	18 756	46 001
Correction .....	68 003	144 871	38 351	84 257	150 397	49 288	89 424
Protective inspection and regulation .....	—	2 025	2 125	6 458	16 381	5 924	5 262
Environment and housing:							
Sewerage .....	2 696	8 388	3 893	55 602	136 364	—	38 290
Capital outlay .....	—	1 890	1 979	34 607	56 689	—	13 360
Solid waste management .....	2 705	282	1 179	46 666	148 805	26 549	36 718
Parks and recreation .....	8 879	22 721	3 132	48 522	71 125	29 613	29 150
Housing and community development .....	1 827	3 502	2 170	15 567	95 576	10 033	6 187
Natural resources .....	3 755	1 673	17 381	17 746	3 737	11 417	1 889
Governmental administration:							
Financial administration .....	15 924	37 435	12 446	42 007	37 881	39 003	26 268
Judicial and legal .....	52 588	138 391	55 244	50 813	106 897	42 171	23 549
General public buildings .....	2 985	38 972	11 664	41 968	2 446	5 417	17 418
Other governmental administration .....	8 421	20 137	13 437	9 697	14 591	14 801	19 297
Interest on general debt .....	5 032	23 617	13 062	170 690	304 973	128 504	120 701
General expenditure, n.e.c. ....	25 603	49 929	33 794	59 953	188 734	49 777	20 889
Utility and liquor store expenditure .....	2 318	217 632	7 970	99 886	303 878	121 525	23 265
Employee retirement expenditure <sup>3</sup> .....	30 210	1 755	31 931	—	—	—	—
Exhibit—Total expenditure for salaries and wages .....	213 462	680 206	263 035	284 425	997 000	307 195	189 512
<b>Debt outstanding .....</b>	<b>134 429</b>	<b>558 259</b>	<b>194 874</b>	<b>2 439 025</b>	<b>4 836 857</b>	<b>2 076 359</b>	<b>1 838 477</b>
Long-term debt outstanding .....	134 429	483 259	144 874	2 439 025	4 829 467	2 076 359	1 823 477
General debt .....	134 429	420 590	141 018	2 236 242	4 454 432	1 596 611	1 735 667
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	39 905	50 905	1 055	1 361 886	2 069 240	596 257	1 242 206
Other and unallocable .....	94 524	369 685	139 963	874 356	2 385 192	1 000 354	493 461
Utility debt .....	—	62 669	3 856	202 783	375 035	479 748	87 810
Water supply systems .....	—	—	3 856	202 783	375 035	479 748	87 810
Electric power systems .....	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—
Transit systems .....	—	62 669	—	—	—	—	—
Short-term debt outstanding .....	—	75 000	50 000	—	7 390	—	15 000
Long-term debt issued .....	59 492	114 863	—	222 035	390 917	347 434	169 855
Full faith and credit .....	—	—	—	—	—	65 959	—
General purpose .....	—	—	—	—	—	—	—
Utility .....	—	—	—	—	—	65 959	—
Nonguaranteed .....	59 492	114 863	—	222 035	390 917	281 475	169 855
General purpose .....	59 492	82 115	—	145 510	390 917	11 000	169 855
Utility .....	—	32 748	—	76 525	—	270 475	—
Long-term debt retired .....	3 399	48 579	13 022	98 678	203 094	356 185	75 902
General purpose .....	3 399	48 553	12 680	97 345	187 453	50 880	74 082
Utility .....	—	26	342	1 333	15 641	305 305	1 820
Total borrowing .....	59 492	149 863	—	222 035	359 210	11 000	184 855
Total debt redemption .....	3 399	48 579	13 022	98 678	171 428	59 305	75 902
Refunding issues of long-term debt .....	—	—	—	—	31 707	336 434	—
Long-term debt refunded .....	—	—	—	—	31 707	296 880	—
Net long-term debt outstanding .....	83 463	394 876	90 257	973 261	2 402 185	1 077 658	449 189
<b>Cash and security holdings .....</b>	<b>794 443</b>	<b>637 429</b>	<b>858 438</b>	<b>1 973 183</b>	<b>3 369 370</b>	<b>1 372 684</b>	<b>1 677 848</b>
Employee retirement .....	585 696	70 916	682 958	—	—	—	—
Other .....	208 747	566 513	175 480	1 973 183	3 369 370	1 372 684	1 677 848
By purpose:							
Offsets to debt .....	50 966	88 383	54 617	1 465 764	2 427 282	998 701	1 374 288
Bond funds .....	88 224	184 187	8 285	294 622	395 897	125 262	37 572
Other .....	69 557	293 943	112 578	212 797	546 191	248 721	265 988

See footnotes at end of table.



Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Florida—Con.		Georgia		Illinois		Kentucky—Jefferson
	Palm Beach	Pinellas	De Kalb	Fulton	Cook	Du Page	
	21	22	23	24	25	26	
Population, 1990 .....	863 518	851 659	545 837	648 951	5 105 067	781 666	664 937
<b>Revenue</b> .....	<b>718 941</b>	<b>544 698</b>	<b>472 895</b>	<b>681 215</b>	<b>1 614 351</b>	<b>255 717</b>	<b>376 181</b>
General revenue .....	697 350	506 135	415 802	643 129	1 437 921	254 184	376 181
Intergovernmental revenue .....	84 359	67 561	33 171	43 055	273 670	44 366	82 450
From State government .....	67 081	52 895	23 191	34 990	255 331	35 500	43 350
Education .....	—	—	—	—	—	—	—
Highways .....	8 256	12 185	639	—	70 749	9 120	2 077
Public welfare .....	5 301	—	—	2 715	95 287	9 770	154
Health and hospitals .....	18	45	18 332	22 475	—	5 849	5 918
Housing and community development .....	343	—	—	—	—	—	205
General local government support .....	46 878	33 956	—	1 047	37 987	8 878	—
Other and unallocable .....	6 285	6 709	4 220	8 753	51 308	1 883	34 996
From Federal Government .....	9 885	7 117	5 646	5 403	15 251	7 844	37 232
From local governments .....	7 393	7 549	4 334	2 662	3 088	1 022	1 868
General revenue from own sources .....	612 991	438 574	382 631	600 074	1 164 251	209 818	293 731
Taxes .....	342 535	263 039	278 686	504 320	877 758	133 179	124 032
Property .....	268 038	190 690	182 243	289 687	696 740	91 016	47 852
General sales .....	—	38 525	62 756	195 523	4 546	23 916	—
Selective sales .....	60 625	26 654	20 010	7 996	166 778	14 766	13 227
Alcoholic beverages .....	—	—	3 499	3 073	—	—	—
Motor fuels .....	16 209	16 416	—	—	91 253	14 766	—
Public utilities .....	37 420	761	—	—	—	—	816
Tobacco products .....	—	—	—	—	39 450	—	—
Other .....	6 996	9 477	16 511	4 923	3 771	—	12 411
Income taxes .....	—	—	—	—	—	—	—
Motor vehicle licenses .....	3 297	3 343	—	141	545	—	—
Other .....	10 575	3 827	13 677	10 973	9 149	3 481	62 953
Charges and miscellaneous general revenue .....	270 456	175 535	103 945	95 754	286 493	76 639	169 699
Current charges .....	111 311	108 610	73 024	51 759	215 205	41 621	31 647
Education .....	—	—	—	—	—	—	—
School lunch sales (gross) .....	—	—	—	—	—	—	—
Other local school charges .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Highway .....	—	971	—	—	312	—	—
Hospital .....	—	—	—	—	117 463	—	1 974
Sewerage .....	18 579	20 897	32 896	26 864	—	9 715	—
Solid waste management .....	—	43 871	24 437	7 603	—	11 452	14
Parks and recreation .....	1 842	678	1 661	1 114	9 209	2 210	872
Housing and community development .....	—	549	—	—	—	—	—
Airport .....	44 819	3 367	1 663	900	—	—	18 058
Water transport and terminal .....	—	—	—	—	—	—	2 035
Parking facility .....	695	—	174	—	—	—	—
Miscellaneous commercial activity .....	—	—	—	—	—	—	—
Other .....	45 376	38 277	12 193	15 278	88 221	18 244	8 694
Special assessments .....	20 369	5 111	3 400	536	—	399	—
Sale of property .....	2 489	151	58	8 480	—	—	364
Housing and community development .....	—	117	—	—	—	—	—
Other .....	2 489	34	58	8 480	—	—	364
Interest earnings .....	83 888	53 743	13 642	29 628	41 525	22 008	124 223
Fines and forfeits .....	9 521	5 409	12 271	1 433	8 339	888	—
Other and unallocable .....	42 878	2 511	1 550	3 918	21 424	11 723	13 465
Utility and liquor store revenue .....	21 591	38 563	25 200	8 728	—	1 533	—
Employee-retirement revenue <sup>1</sup> .....	—	—	31 893	29 358	176 430	—	—
<b>Expenditure</b> .....	<b>793 654</b>	<b>501 829</b>	<b>462 104</b>	<b>644 557</b>	<b>1 545 834</b>	<b>255 104</b>	<b>365 066</b>
General expenditure .....	724 145	455 516	416 913	623 788	1 485 321	253 267	365 066
Intergovernmental expenditure .....	15 268	22 985	98 158	247 629	26 517	—	17 188
Direct general expenditure .....	708 877	432 531	318 755	376 159	1 458 804	253 267	347 878
Current operation .....	422 652	322 170	263 933	270 363	1 167 259	152 364	150 442
Capital outlay .....	211 419	68 007	47 034	69 924	208 288	83 115	65 484
Construction .....	175 008	49 084	42 824	62 416	192 043	53 774	63 997
Land and existing structures .....	24 869	7 205	2 199	2 971	44	20 178	-119
Equipment .....	11 542	11 718	2 011	4 537	16 201	9 163	1 606
Assistance and subsidies .....	—	—	—	—	—	—	243
Interest on general debt .....	74 806	42 354	7 788	35 872	83 257	17 788	131 709
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	3 743	—	21	—	2 767	353	755
Elementary and secondary education .....	3 743	—	—	—	2 767	353	755
Higher education .....	—	—	21	—	—	—	—
Libraries .....	17 265	2 648	13 797	16 865	—	—	3 390
Social services and income maintenance:							
Public welfare .....	22 220	21 273	1 563	9 316	434	12 992	6 725
Categorical cash assistance .....	—	—	—	—	—	—	243
Other cash assistance .....	—	—	—	—	—	—	—
Vendor payments—medical .....	5 631	15 514	—	—	—	—	3 152
Vendor payments—other .....	596	618	—	—	—	—	104
Welfare institutions .....	11 802	—	—	—	—	—	—
Other .....	4 191	5 141	1 563	9 316	434	12 992	3 226
Hospitals .....	—	—	26 809	87 595	510 378	—	3 994
Own hospitals .....	—	—	—	—	510 378	—	3 994
Other hospitals .....	—	—	26 809	87 595	—	—	—
Health .....	14 785	22 070	40 857	36 144	22 655	21 822	19 948
Transportation:							
Highways .....	83 553	43 524	19 924	6 041	85 821	34 477	3 064
Air transportation .....	48 474	4 158	1 370	1 273	—	—	50 281
Water transport and terminals .....	—	—	—	—	—	—	2 859
Parking facilities .....	359	—	—	—	1 765	—	—
Transit subsidies .....	275	—	62 756	105 452	2 000	—	9 411

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Florida—Con.		Georgia		Illinois		Kentucky—Jefferson
	Palm Beach	Pinellas	De Kalb	Fulton	Cook	Du Page	
	21	22	23	24	25	26	
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	71 260	60 032	42 267	17 936	38 183	8 976	26 893
Fire protection .....	44 619	11 798	24 398	11 433	—	—	462
Correction .....	121 450	26 968	18 184	27 190	255 174	12 915	23 949
Protective inspection and regulation .....	2 037	3 050	1 133	1 347	2 509	503	826
Environment and housing:							
Sewerage .....	5 379	22 178	41 635	48 211	—	15 252	—
Capital outlay .....	90	6 319	16 973	35 787	—	3 974	—
Solid waste management .....	153	22 945	24 861	7 596	—	10 088	238
Parks and recreation .....	36 481	11 237	19 375	10 700	56 877	33 724	4 440
Housing and community development .....	4 662	4 254	3 775	1 790	15 553	2 761	4 565
Natural resources .....	4 719	13 353	671	387	193	—	218
Governmental administration:							
Financial administration .....	30 967	25 887	13 295	11 599	42 544	3 740	7 875
Judicial and legal .....	52 723	36 160	21 707	48 689	242 495	14 368	12 380
General public buildings .....	20 769	15 091	7 622	10 946	34 602	18 727	6 640
Other governmental administration .....	12 463	26 409	5 057	7 006	18 728	5 058	5 256
Interest on general debt .....	74 806	42 354	7 788	35 872	83 257	17 788	131 709
General expenditure, n.e.c. ....	50 983	40 127	18 048	120 400	69 386	39 723	39 208
Utility and liquor store expenditure .....	69 509	46 313	36 036	5 990	—	1 837	—
Employee retirement expenditure <sup>3</sup> .....	—	—	9 155	14 779	60 513	—	—
Exhibit—Total expenditure for salaries and wages .....	217 900	75 301	166 330	141 648	719 153	84 790	70 822
<b>Debt outstanding</b> .....	<b>1 111 154</b>	<b>558 733</b>	<b>290 149</b>	<b>522 389</b>	<b>1 280 911</b>	<b>357 220</b>	<b>1 354 524</b>
Long-term debt outstanding .....	1 111 154	558 733	290 149	522 389	1 017 911	357 220	1 350 012
General debt .....	995 179	522 114	194 609	522 389	1 017 911	355 567	1 350 012
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	355 616	248 464	20 324	77 352	—	—	1 074 465
Other and unallocable .....	639 563	273 650	174 285	445 037	823 019	355 567	275 547
Utility debt .....	115 975	36 619	95 540	—	—	1 653	—
Water supply systems .....	115 975	36 619	95 540	—	—	1 653	—
Electric power systems .....	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—
Transit systems .....	—	—	—	—	—	—	—
Short-term debt outstanding .....	—	—	—	—	263 000	—	4 512
Long-term debt issued .....	96 424	165 200	93 525	73 012	265 649	207 470	14 650
Full faith and credit .....	—	—	93 525	3 000	265 649	207 470	—
General purpose .....	—	—	93 525	3 000	265 649	207 470	—
Utility .....	—	—	—	—	—	—	—
Nonguaranteed .....	96 424	165 200	—	70 012	—	—	14 650
General purpose .....	96 424	165 200	—	70 012	—	—	14 650
Utility .....	—	—	—	—	—	—	—
Long-term debt retired .....	131 176	254 506	12 598	87 444	77 925	87 350	56 121
General purpose .....	128 431	252 282	10 268	87 444	77 925	87 188	56 121
Utility .....	2 745	2 224	2 330	—	—	162	—
Total borrowing .....	1 609	2 350	88 000	9 950	267 649	132 290	14 650
Total debt redemption .....	36 361	91 656	7 598	24 379	77 925	12 170	56 350
Refunding issues of long-term debt .....	94 815	162 850	5 525	63 062	—	75 180	—
Long-term debt refunded .....	94 815	162 850	5 000	63 065	—	75 180	—
Net long-term debt outstanding .....	625 574	240 305	255 770	349 609	801 472	329 770	231 061
<b>Cash and security holdings</b> .....	<b>971 483</b>	<b>573 925</b>	<b>568 848</b>	<b>679 849</b>	<b>2 487 132</b>	<b>399 588</b>	<b>1 173 053</b>
Employee retirement .....	—	—	335 951	296 030	1 822 839	—	—
Other .....	971 483	573 925	232 897	383 819	664 293	399 588	1 173 053
By purpose:							
Offsets to debt .....	485 580	318 428	34 379	172 780	216 439	27 450	1 118 951
Bond funds .....	363 052	140 844	140 950	89 706	273 139	154 692	2 335
Other .....	122 851	114 653	57 568	121 333	174 715	217 446	51 767

See footnotes at end of table.

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Maryland			Massachusetts			
	Baltimore	Montgomery	Prince Georges	Essex	Middlesex	Norfolk	Worcester
	28	29	30	31	32	33	34
Population, 1990 .....	692 134	757 027	729 268	670 080	1 398 468	616 087	709 705
<b>Revenue</b> .....	<b>1 287 046</b>	<b>1 764 835</b>	<b>1 362 703</b>	<b>45 267</b>	<b>91 533</b>	<b>55 783</b>	<b>60 119</b>
General revenue .....	1 188 804	1 649 869	1 296 071	35 942	61 712	40 214	41 175
Intergovernmental revenue .....	256 226	271 660	397 107	22 514	15 668	19 723	23 435
From State government .....	227 386	228 717	354 542	20 824	15 668	19 723	23 307
Education .....	153 438	115 338	255 553	2 336	—	1 200	—
Highways .....	21 260	15 443	15 101	—	—	—	—
Public welfare .....	—	2 635	—	—	—	9 228	—
Health and hospitals .....	18 465	6 695	5 594	—	—	—	—
Housing and community development .....	—	6 278	440	—	—	—	—
General local government support .....	14 298	23 255	9 708	—	—	—	—
Other and unallocable .....	19 925	59 073	68 146	18 488	15 668	9 295	23 307
From Federal Government .....	21 887	41 842	40 412	1 690	—	—	128
From local governments .....	6 953	1 101	2 153	—	—	—	—
General revenue from own sources .....	932 578	1 378 209	898 964	13 428	46 044	20 491	17 740
Taxes .....	710 446	1 149 660	707 262	8 786	24 325	6 848	3 321
Property .....	387 194	679 363	407 086	5 448	16 649	3 236	765
General sales .....	—	—	—	—	—	—	—
Selective sales .....	38 438	62 129	44 753	—	—	—	—
Alcoholic beverages .....	—	—	—	—	—	—	—
Motor fuels .....	—	—	—	—	—	—	—
Public utilities .....	29 389	53 504	34 515	—	—	—	—
Tobacco products .....	—	—	—	—	—	—	—
Other .....	9 049	8 625	10 238	—	—	—	—
Income taxes .....	238 485	328 010	194 795	—	—	—	—
Motor vehicle licenses .....	46 329	80 158	60 628	3 338	7 676	3 612	2 556
Other .....	—	—	—	—	—	—	—
Charges and miscellaneous general revenue .....	222 132	228 549	191 702	4 642	21 719	13 643	14 419
Current charges .....	131 097	158 212	122 132	3 536	21 614	13 370	13 749
Education .....	55 171	61 164	47 191	769	—	1 034	—
School lunch sales (gross) .....	10 513	10 383	10 489	—	—	—	—
Other local school charges .....	10 300	19 503	20 137	769	—	1 034	—
Higher education .....	34 358	31 278	16 565	—	—	—	—
Highway .....	—	—	—	—	—	—	1
Hospital .....	—	—	—	—	16 540	8 519	11 056
Sewerage .....	59 841	—	—	—	—	—	—
Solid waste management .....	778	37 528	45 307	—	—	—	—
Parks and recreation .....	2 252	17 373	13 796	—	—	687	—
Housing and community development .....	—	15 045	1 327	—	—	—	—
Airport .....	—	—	—	—	—	—	—
Water transport and terminal .....	—	—	—	—	—	—	—
Parking facility .....	3 436	10 629	1 898	—	—	—	—
Miscellaneous commercial activity .....	9 619	16 473	12 613	2 767	5 074	3 130	2 692
Other .....	—	—	—	—	—	—	—
Special assessments .....	22 017	129	161	—	—	—	—
Sale of property .....	—	2 357	15 011	—	—	—	—
Housing and community development .....	—	—	—	—	—	—	—
Other .....	—	2 357	15 011	—	—	—	—
Interest earnings .....	56 050	51 660	41 363	384	105	114	90
Fines and forfeits .....	1 763	1 590	1 833	—	—	—	—
Other and unallocable .....	11 205	14 601	11 202	722	—	159	580
Utility and liquor store revenue .....	—	114 966	—	—	—	—	—
Employee-retirement revenue <sup>1</sup> .....	98 242	—	66 632	9 325	29 821	15 569	18 944
<b>Expenditure</b> .....	<b>1 320 085</b>	<b>1 773 612</b>	<b>1 367 216</b>	<b>34 387</b>	<b>79 455</b>	<b>53 733</b>	<b>56 324</b>
General expenditure .....	1 257 796	1 644 182	1 341 741	23 075	52 154	38 173	40 387
Intergovernmental expenditure .....	37 327	73 830	56 643	—	—	—	50
Direct general expenditure .....	1 220 469	1 570 352	1 285 098	23 075	52 154	38 173	40 337
Current operation .....	960 522	1 334 311	1 101 767	22 998	52 028	37 186	39 801
Capital outlay .....	168 882	118 353	142 429	77	—	302	121
Construction .....	151 846	69 967	90 488	6	—	302	—
Land and existing structures .....	-1 036	16 485	14 698	—	—	—	—
Equipment .....	18 072	31 901	37 243	71	—	—	121
Assistance and subsidies .....	—	—	—	—	—	—	—
Interest on general debt .....	91 065	117 688	40 902	—	126	685	415
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	615 740	874 683	640 151	4 729	—	2 763	—
Elementary and secondary education .....	521 258	779 367	602 778	4 729	—	2 763	—
Higher education .....	94 482	95 316	37 373	—	—	—	—
Libraries .....	25 256	19 363	17 559	—	—	—	—
Social services and income maintenance:							
Public welfare .....	4 967	15 214	2 256	—	—	—	—
Categorical cash assistance .....	—	—	—	—	—	—	—
Other cash assistance .....	—	—	—	—	—	—	—
Vendor payments—medical .....	679	—	794	—	—	—	—
Vendor payments—other .....	—	—	—	—	—	—	—
Welfare institutions .....	—	—	—	—	—	—	—
Other .....	4 288	15 214	1 462	—	—	—	—
Hospitals .....	—	—	—	—	16 667	17 851	11 784
Own hospitals .....	—	—	—	—	16 667	17 851	11 784
Other hospitals .....	—	—	—	—	—	—	—
Health .....	42 591	61 864	47 346	—	—	—	—
Transportation:							
Highways .....	51 637	18 710	34 249	76	29	373	159
Air transportation .....	—	—	—	—	—	—	—
Water transport and terminals .....	—	—	—	—	—	—	—
Parking facilities .....	1 415	14 240	3 002	—	—	—	—
Transit subsidies .....	—	46 084	46 083	—	—	—	—

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Maryland			Massachusetts			
	Baltimore	Montgomery	Prince Georges	Essex	Middlesex	Norfolk	Worcester
	28	29	30	31	32	33	34
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	72 628	81 011	84 352	—	—	—	—
Fire protection .....	45 443	60 556	51 917	—	—	—	2
Correction .....	10 128	18 052	28 092	5 983	20 713	9 040	18 121
Protective inspection and regulation .....	4 746	1 729	5 109	—	—	—	—
Environment and housing:							
Sewerage .....	87 013	—	22 060	—	—	—	—
Capital outlay .....	48 558	—	6 846	—	—	—	—
Solid waste management .....	30 087	43 104	57 510	—	—	—	—
Parks and recreation .....	17 465	80 085	96 695	—	—	414	—
Housing and community development .....	19 323	51 728	28 679	—	—	—	—
Natural resources .....	4 329	2 101	1 237	—	—	—	3
Governmental administration:							
Financial administration .....	9 680	12 985	13 361	4 265	450	253	579
Judicial and legal .....	13 102	17 897	33 793	2 716	—	273	—
General public buildings .....	21 980	19 732	9 599	759	3 419	981	1 512
Other governmental administration .....	7 043	12 346	7 897	1 661	4 492	2 089	2 063
Interest on general debt .....	91 065	117 688	40 902	—	126	685	415
General expenditure, n.e.c. ....	82 158	75 010	69 892	2 886	6 258	3 451	5 749
Utility and liquor store expenditure .....	—	129 430	—	—	—	—	—
Employee retirement expenditure <sup>3</sup> .....	62 289	—	25 475	11 312	27 301	15 560	15 937
Exhibit—Total expenditure for salaries and wages .....	682 348	908 999	723 825	15 760	41 848	20 889	17 877
<b>Debt outstanding</b> .....	<b>1 493 044</b>	<b>1 950 355</b>	<b>948 278</b>	<b>—</b>	<b>1 824</b>	<b>6 015</b>	<b>758</b>
Long-term debt outstanding .....	1 491 719	1 929 675	932 378	—	1 824	5 815	758
General debt .....	1 491 719	1 929 675	932 378	—	1 824	5 815	758
Education .....	72 254	314 771	12 050	—	—	3 970	—
Public debt for private purposes .....	—	—	—	—	—	—	—
Other and unallocable .....	1 419 465	1 614 904	920 328	—	1 824	1 845	758
Utility debt .....	—	—	—	—	—	—	—
Water supply systems .....	—	—	—	—	—	—	—
Electric power systems .....	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—
Transit systems .....	—	—	—	—	—	—	—
Short-term debt outstanding .....	1 325	20 680	15 900	—	—	200	—
Long-term debt issued .....	302 930	217 715	107 625	—	—	—	—
Full faith and credit .....	221 060	76 000	84 800	—	—	—	—
General purpose .....	221 060	76 000	84 800	—	—	—	—
Utility .....	—	—	—	—	—	—	—
Nonguaranteed .....	81 870	141 715	22 825	—	—	—	—
General purpose .....	81 870	141 715	22 825	—	—	—	—
Utility .....	—	—	—	—	—	—	—
Long-term debt retired .....	162 489	135 711	54 796	—	1 228	825	320
General purpose .....	162 489	135 711	54 796	—	1 228	825	320
Utility .....	—	—	—	—	—	—	—
Total borrowing .....	263 585	227 830	97 145	—	—	—	—
Total debt redemption .....	130 013	135 711	45 016	—	4 728	1 425	320
Refunding issues of long-term debt .....	39 345	—	10 480	—	—	—	—
Long-term debt refunded .....	36 270	—	10 480	—	—	—	—
Net long-term debt outstanding .....	886 199	925 971	499 067	—	1 824	5 815	758
<b>Cash and security holdings</b> .....	<b>1 684 383</b>	<b>1 226 470</b>	<b>1 137 772</b>	<b>68 455</b>	<b>240 283</b>	<b>143 363</b>	<b>119 232</b>
Employee retirement .....	903 274	—	513 725	58 787	229 481	138 106	117 557
Other .....	781 109	1 226 470	624 047	9 668	10 802	5 257	1 675
By purpose:							
Offsets to debt .....	605 520	1 003 704	433 311	—	—	—	—
Bond funds .....	135 234	46 568	67 271	—	397	212	—
Other .....	40 355	176 198	123 465	9 668	10 405	5 045	1 675

See footnotes at end of table.

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Michigan			Minnesota— Hennepin	Missouri		Nevada—Clark
	Macomb	Oakland	Wayne		Jackson	St. Louis	
	35	36	37		38	39	
Population, 1990 .....	717 400	1 083 592	2 111 687	1 032 431	633 232	993 529	741 459
<b>Revenue</b> .....	<b>255 588</b>	<b>534 262</b>	<b>1 017 467</b>	<b>1 001 249</b>	<b>137 713</b>	<b>422 505</b>	<b>1 114 741</b>
General revenue .....	231 763	489 757	935 781	1 001 249	135 863	410 077	1 029 614
Intergovernmental revenue .....	148 062	268 400	509 054	378 570	15 469	43 495	273 647
From State government .....	106 381	150 031	427 610	348 464	7 443	31 893	197 049
Education .....	—	—	—	—	—	—	—
Highways .....	34 446	52 507	68 052	8 461	698	15 856	12 072
Public welfare .....	14 323	13 166	50 822	282 221	—	—	—
Health and hospitals .....	18 610	29 987	254 302	16 377	418	4 940	1 771
Housing and community development .....	—	—	350	—	—	—	—
General local government support .....	10 513	16 286	38 897	19 203	264	794	171 934
Other and unallocable .....	28 489	38 085	15 187	22 202	6 063	10 303	11 272
From Federal Government .....	5 665	6 729	57 840	17 271	1 534	10 123	38 338
From local governments .....	36 016	111 640	23 604	12 835	6 492	1 479	38 260
General revenue from own sources .....	83 701	221 357	426 727	622 679	120 394	366 582	755 967
Taxes .....	59 916	146 507	210 083	300 454	97 595	302 809	273 096
Property .....	56 981	139 163	205 999	298 130	51 081	102 006	131 185
General sales .....	—	—	—	—	43 102	154 952	—
Selective sales .....	—	—	—	—	2 930	39 287	72 786
Alcoholic beverages .....	—	—	—	—	—	—	—
Motor fuels .....	—	—	—	—	—	—	16 930
Public utilities .....	—	—	—	—	—	—	2 424
Tobacco products .....	—	—	—	—	2 930	4 700	—
Other .....	—	—	—	—	—	10 009	53 432
Income taxes .....	—	—	—	—	—	—	—
Motor vehicle licenses .....	—	—	—	1 149	—	—	—
Other .....	2 935	7 344	4 084	1 175	482	6 564	69 125
Charges and miscellaneous general revenue .....	23 785	74 850	216 644	322 225	22 799	63 773	482 871
Current charges .....	11 789	38 402	155 049	254 266	8 054	19 777	361 201
Education .....	—	—	—	—	—	—	—
School lunch sales (gross) .....	—	—	—	—	—	—	—
Other local school charges .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Highway .....	—	986	1 027	—	—	300	889
Hospital .....	—	1 792	—	132 528	—	—	154 462
Sewerage .....	—	10 038	44 861	—	172	—	38 090
Solid waste management .....	—	697	—	57 727	—	—	—
Parks and recreation .....	269	4 965	1 846	—	3 785	2 131	12 244
Housing and community development .....	—	—	—	—	—	—	—
Airport .....	—	2 157	79 928	—	—	4 783	118 823
Water transport and terminal .....	—	—	—	—	—	—	—
Parking facilities .....	132	—	—	2 346	—	—	518
Miscellaneous commercial activity .....	—	298	—	—	—	—	—
Other .....	11 388	17 469	27 387	61 665	4 097	12 563	36 175
Special assessments .....	—	3 742	13 126	7	—	—	18 099
Sale of property .....	—	77	1 602	16	—	5	—
Housing and community development .....	—	—	—	—	—	—	—
Other .....	—	77	1 602	16	—	5	—
Interest earnings .....	8 141	24 710	41 017	37 760	12 705	34 993	84 241
Fines and forfeits .....	490	3 267	904	889	30	1 141	7 124
Other and unallocable .....	3 365	4 652	4 946	29 287	2 010	7 857	12 206
Utility and liquor store revenue .....	—	14 799	—	—	—	—	85 127
Employee-retirement revenue <sup>1</sup> .....	23 825	29 706	81 686	—	1 850	12 428	—
<b>Expenditure</b> .....	<b>225 751</b>	<b>465 469</b>	<b>1 122 532</b>	<b>970 148</b>	<b>117 660</b>	<b>394 310</b>	<b>1 172 793</b>
General expenditure .....	218 740	443 759	1 054 894	970 148	116 675	389 330	1 030 200
Intergovernmental expenditure .....	13 087	22 194	156 527	8 304	155	120 515	1 060
Direct general expenditure .....	205 653	421 565	898 367	961 844	116 520	268 815	1 029 140
Current operation .....	165 475	346 541	668 614	816 083	90 156	206 219	669 229
Capital outlay .....	35 813	53 057	177 948	43 098	13 289	37 239	239 821
Construction .....	31 320	50 907	168 049	34 587	11 530	22 927	196 781
Land and existing structures .....	4 144	2 150	3 884	2 095	1 108	9 325	25 077
Equipment .....	468	403	—	6 416	1 651	4 987	17 963
Assistance and subsidies .....	3 897	21 564	51 805	22 540	13 075	25 357	120 090
Interest on general debt .....	—	—	—	—	—	—	—
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	—	3 719	—	—	—	201	—
Elementary and secondary education .....	—	3 719	—	—	—	201	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	2 152	1 267	2 112	22 111	—	—	—
Social services and income maintenance:							
Public welfare .....	17 164	2 650	74 824	246 242	3 519	—	21 773
Categorical cash assistance .....	—	—	—	63 682	—	—	—
Other cash assistance .....	468	403	—	18 441	—	—	—
Vendor payments—medical .....	1 745	—	49 238	26 589	—	—	13 301
Vendor payments—other .....	1 988	190	—	239	—	—	—
Welfare institutions .....	—	—	—	—	—	—	—
Other .....	12 963	2 057	25 586	139 291	3 519	—	8 472
Hospitals .....	—	10 771	128 429	210 727	10 123	—	176 290
Own hospitals .....	—	6 398	—	210 574	—	—	176 290
Other hospitals .....	—	4 373	128 429	153	10 123	—	—
Health .....	30 813	58 053	177 645	153 447	3 022	31 071	15 073
Transportation:							
Highways .....	38 147	58 828	76 463	31 150	6 249	58 676	48 090
Air transportation .....	—	1 846	151 605	—	—	8 239	108 771
Water transport and terminals .....	—	—	151	—	—	—	—
Parking facilities .....	67	—	—	—	—	—	—
Transit subsidies .....	—	—	—	—	—	31 500	—

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Michigan			Minnesota— Hennepin	Missouri		Nevada—Clark
	Macomb	Oakland	Wayne		Jackson	St. Louis	
	35	36	37		38	39	
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	14 408	24 248	18 830	30 031	4 348	34 936	104 052
Fire protection .....	—	—	—	—	—	—	42 602
Correction .....	20 901	39 759	129 837	43 972	18 462	15 783	44 204
Protective inspection and regulation .....	—	—	—	—	—	3 974	9 558
Environment and housing:							
Sewerage .....	12 537	94 962	76 152	—	11 900	—	40 098
Capital outlay .....	365	24 794	26 952	—	6 186	—	20 641
Solid waste management .....	—	1 821	—	64 055	—	1 269	—
Parks and recreation .....	587	8 102	4 363	—	9 442	15 114	76 563
Housing and community development .....	1 578	4 251	4 426	3 442	—	4 867	1 060
Natural resources .....	9 201	11 465	11 334	1 275	267	86	50 943
Governmental administration:							
Financial administration .....	6 617	13 589	17 190	17 761	7 613	14 446	20 026
Judicial and legal .....	20 469	41 117	78 077	52 746	16 040	17 044	46 871
General public buildings .....	2 767	19 544	7 528	23 377	2 221	11 580	8 918
Other governmental administration .....	5 356	11 691	12 668	8 233	2 613	4 964	11 818
Interest on general debt .....	3 897	21 564	51 805	22 540	13 075	25 357	120 090
General expenditure, n.e.c. ....	32 079	14 512	31 455	39 039	7 781	110 223	83 021
Utility and liquor store expenditure .....	468	11 577	464	—	—	—	142 593
Employee retirement expenditure <sup>3</sup> .....	6 543	10 133	67 174	—	985	4 980	—
Exhibit—Total expenditure for salaries and wages .....	78 326	156 615	173 015	325 249	44 813	128 601	296 858
<b>Debt outstanding .....</b>	<b>62 926</b>	<b>369 616</b>	<b>905 346</b>	<b>832 662</b>	<b>161 252</b>	<b>300 931</b>	<b>1 735 268</b>
Long-term debt outstanding .....	62 926	369 616	905 346	300 253	161 252	300 931	1 735 268
General debt .....	60 356	348 481	895 976	300 253	161 252	300 931	1 600 904
Education .....	—	—	—	—	—	—	—
Public debt for private purposes .....	—	—	—	194 048	77 027	223 387	433 932
Other and unallocable .....	60 356	348 481	895 976	106 205	84 225	77 544	1 166 972
Utility debt .....	2 570	21 135	9 370	—	—	—	134 364
Water supply systems .....	2 570	21 135	9 370	—	—	—	134 364
Electric power systems .....	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—
Transit systems .....	—	—	—	—	—	—	—
Short-term debt outstanding .....	—	—	—	532 409	—	—	—
Long-term debt issued .....	475	97 120	229 231	41 743	—	—	429 166
Full faith and credit .....	475	97 120	79 761	—	—	—	156 485
General purpose .....	—	97 120	79 761	—	—	—	156 485
Utility .....	475	—	—	—	—	—	—
Nonguaranteed .....	—	—	149 470	41 743	—	—	272 681
General purpose .....	—	—	149 470	41 743	—	—	272 681
Utility .....	—	—	—	—	—	—	—
Long-term debt retired .....	7 380	85 884	113 084	15 005	33 729	27 867	92 551
General purpose .....	7 080	84 414	112 214	15 005	33 729	27 867	83 841
Utility .....	300	1 470	870	—	—	—	8 710
Total borrowing .....	475	94 225	210 841	361 484	—	—	429 166
Total debt redemption .....	7 380	82 989	96 834	15 005	33 729	48 867	97 551
Refunding issues of long-term debt .....	—	2 895	18 390	—	—	—	—
Long-term debt refunded .....	—	2 895	16 250	—	—	—	—
Net long-term debt outstanding .....	53 406	287 512	815 064	95 520	79 409	69 898	1 134 192
<b>Cash and security holdings .....</b>	<b>312 313</b>	<b>565 579</b>	<b>1 042 147</b>	<b>1 011 573</b>	<b>155 569</b>	<b>494 494</b>	<b>1 359 831</b>
Employee retirement .....	242 031	341 206	674 221	—	30 254	110 907	—
Other .....	70 282	224 373	367 926	1 011 573	125 315	383 587	1 359 831
By purpose:							
Offsets to debt .....	9 520	82 104	90 282	204 733	81 843	231 033	601 076
Bond funds .....	13 108	58 057	126 487	45 261	—	5 682	465 480
Other .....	47 654	84 212	151 157	761 579	43 472	146 872	293 275

See footnotes at end of table.

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	New Jersey						
	Bergen	Camden	Essex	Hudson	Middlesex	Monmouth	Union
	42	43	44	45	46	47	48
Population, 1990 .....	825 380	502 824	778 206	553 099	671 780	553 124	493 819
<b>Revenue</b> .....	<b>485 728</b>	<b>412 786</b>	<b>560 453</b>	<b>356 179</b>	<b>366 707</b>	<b>366 774</b>	<b>299 139</b>
General revenue .....	485 728	412 786	560 453	356 179	366 707	366 774	299 139
Intergovernmental revenue .....	143 844	197 720	282 516	189 181	111 646	92 357	116 101
From State government .....	116 223	185 883	269 644	178 439	105 081	84 501	96 189
Education .....	25 726	28 049	20 651	13 204	26 020	15 482	10 219
Highways .....	—	—	41	—	—	—	83
Public welfare .....	62 517	117 569	168 283	115 652	42 665	40 838	43 928
Health and hospitals .....	2 988	17 102	55 690	33 077	18 894	11 977	20 476
Housing and community development .....	70	—	368	—	—	—	—
General local government support .....	—	—	1 650	—	—	—	—
Other and unallocable .....	24 922	23 163	22 961	16 506	17 502	16 204	21 483
From Federal Government .....	21 491	2 411	9 526	8 770	4 896	7 430	10 379
From local governments .....	6 130	9 426	3 346	1 972	1 669	426	9 533
General revenue from own sources .....	341 884	215 066	277 937	166 998	255 061	274 417	183 038
Taxes .....	202 138	159 800	233 023	129 726	185 630	182 354	133 354
Property .....	199 935	159 800	233 023	129 726	183 499	176 945	132 290
General sales .....	—	—	—	—	—	—	—
Selective sales .....	—	—	—	—	—	—	—
Alcoholic beverages .....	—	—	—	—	—	—	—
Motor fuels .....	—	—	—	—	—	—	—
Public utilities .....	—	—	—	—	—	—	—
Tobacco products .....	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—
Income taxes .....	—	—	—	—	—	—	—
Motor vehicle licenses .....	—	—	—	—	—	—	—
Other .....	2 203	—	—	—	2 131	5 409	1 064
Charges and miscellaneous general revenue .....	139 746	55 266	44 914	37 272	69 431	92 063	49 684
Current charges .....	121 393	38 589	28 449	18 796	47 997	75 862	44 720
Education .....	29 664	16 287	13 982	4 026	17 888	23 062	23 595
School lunch sales (gross) .....	42	530	—	—	—	—	7 642
Other local school charges .....	12 128	79	420	219	986	3 486	573
Higher education .....	17 494	15 678	13 562	3 807	16 902	19 576	15 380
Highway .....	—	—	92	—	—	—	—
Hospital .....	76 966	14 443	1 164	11 073	22 064	—	10 931
Sewerage .....	—	—	—	—	—	—	—
Solid waste management .....	—	—	74	—	240	28 368	50
Parks and recreation .....	3 749	—	4 753	157	1 619	5 872	4 249
Housing and community development .....	2 051	—	—	—	15	—	—
Airport .....	—	—	—	—	—	—	—
Water transport and terminal .....	—	—	—	—	—	—	—
Parking facility .....	—	—	—	28	570	—	—
Miscellaneous commercial activity .....	—	—	—	—	—	—	—
Other .....	8 963	7 859	8 384	3 512	5 601	18 560	5 895
Special assessments .....	—	—	—	—	—	—	—
Sale of property .....	—	—	75	—	170	3	—
Housing and community development .....	—	—	—	—	—	—	—
Other .....	—	—	75	—	170	3	—
Interest earnings .....	6 092	3 380	2 640	6 809	11 300	9 908	3 151
Fines and forfeits .....	4 725	2 000	2 358	8 125	3 052	4 080	469
Other and unallocable .....	7 536	11 297	11 392	3 542	6 912	2 210	1 344
Utility and liquor store revenue .....	—	—	—	—	—	—	—
Employee-retirement revenue <sup>1</sup> .....	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>480 903</b>	<b>448 728</b>	<b>652 802</b>	<b>418 844</b>	<b>364 673</b>	<b>342 732</b>	<b>313 016</b>
General expenditure .....	480 903	448 728	652 802	418 844	364 673	342 648	312 876
Intergovernmental expenditure .....	26 618	17 940	34 920	56 165	21 506	25 646	28 339
Direct general expenditure .....	454 285	430 788	617 882	362 679	343 167	317 002	284 537
Current operation .....	396 903	322 686	414 896	269 695	289 739	236 934	233 244
Capital outlay .....	27 283	37 386	13 447	24 476	11 707	41 658	18 237
Construction .....	19 447	28 159	9 947	22 745	8 334	27 828	12 153
Land and existing structures .....	4 988	—	34	—	1 181	10 859	307
Equipment .....	2 848	9 227	3 466	1 731	2 192	2 971	5 777
Assistance and subsidies .....	9 996	62 846	165 405	62 915	23 329	25 021	28 573
Interest on general debt .....	20 103	7 870	24 134	5 593	18 392	13 389	4 483
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	118 080	74 234	82 064	40 187	78 878	28 633	56 826
Elementary and secondary education .....	69 816	37 901	40 112	25 279	37 549	23 224	21 108
Higher education .....	48 264	36 333	41 952	14 908	41 329	5 409	35 718
Libraries .....	—	2 071	4	—	1	5 839	—
Social services and income maintenance:							
Public welfare .....	49 828	131 307	210 683	91 135	55 552	70 716	57 211
Categorical cash assistance .....	9 996	62 099	165 405	62 915	23 329	25 021	28 573
Other cash assistance .....	—	747	—	—	—	—	—
Vendor payments—medical .....	—	—	—	—	3	—	—
Vendor payments—other .....	2 911	696	—	—	4 327	—	3 287
Welfare institutions .....	—	18 610	—	—	—	—	—
Other .....	36 921	49 155	45 278	28 220	27 893	45 695	25 351
Hospitals .....	97 697	28 863	81 571	66 961	47 461	13 634	40 122
Own hospitals .....	92 044	13 676	51 909	43 917	29 335	—	19 243
Other hospitals .....	5 653	15 187	29 662	23 044	18 126	13 634	20 879
Health .....	12 271	15 683	2 492	6 014	15 414	9 275	9 651
Transportation:							
Highways .....	6 052	17 268	9 331	6 951	9 628	17 815	4 967
Air transportation .....	—	—	—	—	—	—	—
Water transport and terminals .....	—	—	—	—	—	—	—
Parking facilities .....	—	—	—	235	614	—	—
Transit subsidies .....	—	—	—	—	—	—	—

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	New Jersey						
	Bergen	Camden	Essex	Hudson	Middlesex	Monmouth	Union
	42	43	44	45	46	47	48
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	10 797	6 167	15 774	11 413	7 185	4 301	4 827
Fire protection .....	9	—	1	10	104	185	7
Correction .....	23 379	25 880	48 429	31 395	26 767	21 358	24 311
Protective inspection and regulation .....	241	286	—	260	514	255	140
Environment and housing:							
Sewerage .....	—	88	—	—	240	—	—
Capital outlay .....	—	—	—	—	—	—	—
Solid waste management .....	—	583	133	—	498	31 580	80
Parks and recreation .....	7 820	4 871	11 450	8 229	8 845	17 212	6 409
Housing and community development .....	21 979	—	5 608	9 807	4 330	6 012	4 783
Natural resources .....	—	343	—	353	237	404	792
Governmental administration:							
Financial administration .....	8 492	1 353	5 170	2 900	4 694	3 260	5 162
Judicial and legal .....	23 509	19 991	48 662	21 438	21 840	18 254	23 515
General public buildings .....	10 132	5 736	9 089	9 195	4 302	9 213	7 652
Other governmental administration .....	7 009	6 231	8 923	2 949	2 844	3 656	2 908
Interest on general debt .....	20 103	7 870	24 134	5 593	18 392	13 389	4 483
General expenditure, n.e.c. ....	63 505	99 903	89 284	103 819	56 333	67 657	59 030
Utility and liquor store expenditure .....	—	—	—	—	—	—	—
Employee retirement expenditure <sup>3</sup> .....	—	—	—	—	—	84	140
Exhibit—Total expenditure for salaries and wages .....	216 954	151 938	226 210	127 850	161 479	132 002	117 748
<b>Debt outstanding</b> .....	<b>287 794</b>	<b>204 709</b>	<b>482 057</b>	<b>177 581</b>	<b>247 623</b>	<b>194 840</b>	<b>94 828</b>
Long-term debt outstanding .....	287 794	130 189	438 917	157 581	247 623	194 840	94 726
General debt .....	287 794	130 189	438 917	157 581	247 623	194 840	94 726
Education .....	19 379	5 374	4 034	4 744	10 769	7 430	15 367
Public debt for private purposes .....	—	—	—	100 000	95 900	—	—
Other and unallocable .....	268 415	124 815	434 883	52 837	140 954	187 410	79 359
Utility debt .....	—	—	—	—	—	—	—
Water supply systems .....	—	—	—	—	—	—	—
Electric power systems .....	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—
Transit systems .....	—	—	—	—	—	—	—
Short-term debt outstanding .....	—	74 520	43 140	20 000	—	—	102
Long-term debt issued .....	36 778	15 930	81 025	25 598	—	35 625	57 590
Full faith and credit .....	36 778	15 930	81 025	25 598	—	27 355	54 485
General purpose .....	36 778	15 930	81 025	25 598	—	27 355	54 485
Utility .....	—	—	—	—	—	—	—
Nonguaranteed .....	—	—	—	—	—	8 270	3 105
General purpose .....	—	—	—	—	—	8 270	3 105
Utility .....	—	—	—	—	—	—	—
Long-term debt retired .....	29 883	25 050	21 388	2 240	21 545	37 441	17 618
General purpose .....	29 883	25 050	21 388	2 240	21 545	37 441	17 618
Utility .....	—	—	—	—	—	—	—
Total borrowing .....	36 778	74 520	81 025	36 598	—	35 625	43 985
Total debt redemption .....	33 683	9 120	35 248	2 240	21 545	40 631	34 326
Refunding issues of long-term debt .....	—	15 930	—	—	—	—	13 605
Long-term debt refunded .....	—	15 930	—	—	—	—	13 605
Net long-term debt outstanding .....	247 218	130 189	375 886	57 579	151 030	194 840	94 723
<b>Cash and security holdings</b> .....	<b>149 946</b>	<b>59 977</b>	<b>118 069</b>	<b>168 441</b>	<b>157 451</b>	<b>149 415</b>	<b>30 457</b>
Employee retirement .....	—	—	—	—	—	131	—
Other .....	149 946	59 977	118 069	168 441	157 451	149 284	30 457
By purpose:							
Offsets to debt .....	40 576	—	63 031	100 002	96 593	—	3
Bond funds .....	25 693	—	34 478	18 274	14 089	31 344	5 107
Other .....	83 677	59 977	20 560	50 165	46 769	117 940	25 347

See footnotes at end of table.



Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	New York					Ohio		
	Erie	Monroe	Nassau	Suffolk	Westchester	Cuyahoga	Franklin	Hamilton
	49	50	51	52	53	54	55	56
Population, 1990 .....	968 532	713 968	1 287 348	1 321 864	874 866	1 412 140	961 437	866 228
<b>Revenue</b> .....	<b>1 134 629</b>	<b>934 869</b>	<b>1 845 882</b>	<b>1 372 419</b>	<b>1 315 625</b>	<b>1 070 094</b>	<b>454 187</b>	<b>461 250</b>
General revenue .....	1 104 838	906 750	1 845 882	1 297 282	1 314 116	1 070 094	453 337	461 250
Intergovernmental revenue .....	380 961	343 803	455 358	375 182	447 042	428 623	209 401	209 417
From State government .....	364 253	317 265	397 825	350 769	408 045	417 169	186 379	178 880
Education .....	29 474	32 994	54 632	77 128	29 618	—	5 588	10 602
Highways .....	3 445	5 077	4 029	4 839	8 045	14 454	18 305	12 256
Public welfare .....	272 457	233 291	219 280	192 294	316 857	290 418	65 531	77 740
Health and hospitals .....	25 011	25 831	55 061	25 450	11 598	61 864	53 585	33 324
Housing and community development .....	—	330	—	241	—	—	—	—
General local government support .....	—	—	144	—	—	28 606	31 867	28 389
Other and unallocable .....	33 866	19 742	64 679	50 817	41 927	21 827	11 503	16 569
From Federal Government .....	2 040	11 500	57 443	16 902	30 812	7 758	2 396	12 301
From local governments .....	14 668	15 038	90	7 511	8 185	3 696	20 626	18 236
General revenue from own sources .....	723 877	562 947	1 390 524	922 100	867 074	641 471	243 936	251 833
Taxes .....	526 629	406 150	1 067 250	775 588	573 348	337 199	159 288	200 396
Property .....	188 636	197 212	550 277	394 303	415 078	214 238	107 545	143 898
General sales .....	327 378	204 164	502 149	373 556	153 195	96 782	43 927	38 824
Selective sales .....	5 477	532	10 741	2 459	2 631	3 531	—	4 291
Alcoholic beverages .....	—	—	—	—	—	—	—	—
Motor fuels .....	—	—	—	—	—	—	—	—
Public utilities .....	—	—	—	—	—	—	—	—
Tobacco products .....	—	—	—	—	—	—	—	—
Other .....	5 477	532	10 741	2 459	2 631	3 531	—	4 291
Income taxes .....	—	—	—	—	—	—	—	—
Motor vehicle licenses .....	2 091	1 604	—	—	1 252	12 056	4 064	5 534
Other .....	3 047	2 638	4 083	5 270	1 192	10 592	3 752	7 849
Charges and miscellaneous general revenue .....	197 248	156 797	323 274	146 512	293 726	304 272	84 648	51 437
Current charges .....	135 929	106 662	240 033	68 459	243 831	201 094	22 223	14 128
Education .....	17 875	24 293	34 406	20 979	19 186	—	949	20
School lunch sales (gross) .....	—	—	—	—	—	—	—	—
Other local school charges .....	—	—	—	—	—	—	—	20
Higher education .....	17 875	24 293	34 406	20 979	19 186	—	—	—
Highway .....	—	—	2 979	—	—	—	7	100
Hospital .....	95 890	12 601	147 489	—	147 908	184 144	—	—
Sewerage .....	3 259	27 149	4 444	7 775	—	1 670	1 392	—
Solid waste management .....	—	13 724	—	—	—	18 430	647	1 615
Parks and recreation .....	1 245	2 069	14 779	5 874	14 560	—	1 419	2 490
Housing and community development .....	—	—	—	13	—	—	—	—
Airport .....	—	12 869	—	448	16 232	—	—	—
Water transport and terminal .....	—	—	—	—	—	—	—	—
Parking facility .....	—	1 566	—	—	—	1 457	1 820	—
Miscellaneous commercial activity .....	—	—	—	—	—	—	—	—
Other .....	17 660	12 391	35 936	33 370	27 515	12 638	15 021	11 518
Special assessments .....	12 035	—	—	—	—	—	—	743
Sale of property .....	—	39	463	19	12 195	—	—	111
Housing and community development .....	—	—	—	—	—	—	—	—
Other .....	—	39	463	19	12 195	—	—	111
Interest earnings .....	40 184	39 145	49 005	55 451	34 778	86 968	53 546	24 761
Fines and forfeits .....	597	942	4 082	9 049	109	3 675	2 433	5 316
Other and unallocable .....	8 503	10 009	29 691	13 534	2 813	12 535	6 446	6 378
Utility and liquor store revenue .....	29 791	28 119	—	75 137	1 509	—	850	—
Employee-retirement revenue <sup>1</sup> .....	—	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>1 118 424</b>	<b>1 054 247</b>	<b>2 131 112</b>	<b>1 492 264</b>	<b>1 361 675</b>	<b>1 066 929</b>	<b>509 109</b>	<b>485 793</b>
General expenditure .....	1 081 536	1 030 724	2 117 530	1 371 782	1 358 497	1 066 929	508 650	485 793
Intergovernmental expenditure .....	284 308	190 600	192 373	148 181	152 970	9 086	24 231	84 538
Direct general expenditure .....	817 228	840 124	1 925 157	1 223 601	1 205 527	1 057 843	484 419	401 255
Current operation .....	574 488	491 622	1 507 599	924 500	839 488	863 611	364 867	336 908
Capital outlay .....	31 262	131 786	242 155	46 326	153 313	57 361	65 520	32 613
Construction .....	21 726	122 703	217 227	28 845	148 212	46 562	48 967	28 009
Land and existing structures .....	—	—	497	3 943	—	—	6 153	3
Equipment .....	9 536	9 083	24 431	13 738	5 824	10 282	10 400	4 601
Assistance and subsidies .....	156 149	166 743	59 813	137 205	162 442	79 119	3 526	11 368
Interest on general debt .....	55 329	49 973	115 590	115 570	50 284	57 752	50 506	20 366
General expenditure by function:								
Education services:								
Education <sup>2</sup> .....	138 182	146 025	158 040	177 506	76 760	—	7 482	18 552
Elementary and secondary education .....	90 081	81 715	58 620	99 779	22 822	—	7 482	18 552
Higher education .....	48 101	64 310	99 420	77 727	53 938	—	—	—
Libraries .....	21 074	7 236	186	252	231	—	—	—
Social services and income maintenance:								
Public welfare .....	387 841	337 169	298 213	317 511	364 058	306 193	122 837	99 314
Categorical cash assistance .....	114 511	124 353	44 955	108 533	114 292	—	—	—
Other cash assistance .....	41 638	42 390	14 858	28 672	48 150	79 119	3 526	11 368
Vendor payments—medical .....	5 512	7 003	—	—	—	65 841	20 976	7 882
Vendor payments—other .....	6 078	689	5 404	6 297	—	14 318	—	9 657
Welfare institutions .....	—	—	65 438	11 179	—	8 573	—	—
Other .....	139 437	95 232	69 610	65 092	95 708	138 342	98 335	70 407
Hospitals .....	142 446	40 660	277 668	—	256 683	277 054	205	50 306
Own hospitals .....	141 884	40 660	277 668	—	256 683	277 054	—	—
Other hospitals .....	562	—	—	—	—	—	205	50 306
Health .....	43 349	45 161	97 610	88 325	29 082	134 469	112 636	78 845
Transportation:								
Highways .....	30 731	37 231	60 704	19 991	17 518	32 924	23 097	30 787
Air transportation .....	—	57 571	—	1 478	9 211	3 012	2 102	—
Water transport and terminals .....	—	—	—	—	—	—	—	—
Parking facilities .....	—	955	—	—	—	847	1 640	—
Transit subsidies .....	8 393	3 110	40 971	17 852	43 888	—	—	—

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	New York					Ohio		
	Erie	Monroe	Nassau	Suffolk	Westchester	Cuyahoga	Franklin	Hamilton
	49	50	51	52	53	54	55	56
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection .....	19 330	29 672	364 270	276 438	13 898	12 897	12 924	22 169
Fire protection .....	778	581	5 498	5 068	775	—	—	—
Correction .....	35 177	42 697	185 469	55 452	121 453	53 907	26 288	30 793
Protective inspection and regulation .....	—	495	—	—	983	382	232	1 045
Environment and housing:								
Sewerage .....	19 122	51 600	165 205	29 389	92 835	10 951	1 854	112
Capital outlay .....	1 608	21 995	102 918	3 293	60 630	455	25	—
Solid waste management .....	—	41 737	930	—	55 098	1 460	11 990	1 496
Parks and recreation .....	7 212	15 949	54 139	9 327	27 127	—	31 099	7 220
Housing and community development .....	1 749	1 757	12 872	6 072	—	6 271	2 894	8 755
Natural resources .....	—	—	2 876	2 905	1 056	—	378	248
Governmental administration:								
Financial administration .....	15 109	8 284	22 033	16 357	22 168	24 424	18 541	14 149
Judicial and legal .....	17 677	19 531	43 389	35 044	22 962	90 125	38 532	42 835
General public buildings .....	10 613	—	26 023	22 741	841	18 350	19 750	16 176
Other governmental administration .....	8 887	10 424	19 806	16 766	8 522	8 209	6 127	5 088
Interest on general debt .....	55 329	49 973	115 590	115 570	50 284	57 752	50 506	20 366
General expenditure, n.e.c. ....	118 537	82 906	166 038	157 738	143 064	27 702	17 536	37 537
Utility and liquor store expenditure .....	36 888	23 523	13 582	120 482	3 178	—	459	—
Employee retirement expenditure <sup>3</sup> .....	—	—	—	—	—	—	—	—
Exhibit—Total expenditure for salaries and wages .....	277 806	165 138	808 372	511 180	389 095	409 316	138 387	141 751
<b>Debt outstanding</b> .....	<b>696 495</b>	<b>989 875</b>	<b>1 897 215</b>	<b>1 731 096</b>	<b>694 144</b>	<b>859 516</b>	<b>690 364</b>	<b>317 617</b>
Long-term debt outstanding .....	621 495	767 545	1 620 600	1 523 206	694 144	857 086	685 714	317 617
General debt .....	547 141	704 885	1 620 600	1 323 456	694 039	857 086	685 714	317 617
Education .....	1 975	—	20 717	—	7 954	—	—	—
Public debt for private purposes .....	292 282	395 510	276 360	310 098	214 038	585 921	393 804	25 166
Other and unallocable .....	252 884	309 375	1 323 523	1 013 358	472 047	271 165	291 910	292 451
Utility debt .....	74 354	62 660	—	199 750	105	—	—	—
Water supply systems .....	74 354	62 660	—	199 750	105	—	—	—
Electric power systems .....	—	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—	—
Transit systems .....	—	—	—	—	—	—	—	—
Short-term debt outstanding .....	75 000	222 330	276 615	207 890	—	2 430	4 650	—
Long-term debt issued .....	20 000	59 645	237 945	124 745	111 661	123 226	98 680	116 190
Full faith and credit .....	20 000	—	237 945	124 745	111 661	82 170	86 450	25 240
General purpose .....	20 000	—	237 945	124 745	111 661	82 170	86 450	25 240
Utility .....	—	—	—	—	—	—	—	—
Nonguaranteed .....	—	59 645	—	—	—	41 056	12 230	90 950
General purpose .....	—	35 615	—	—	—	41 056	12 230	90 950
Utility .....	—	24 030	—	—	—	—	—	—
Long-term debt retired .....	53 986	68 623	127 579	80 252	51 829	68 662	35 186	76 920
General purpose .....	53 826	46 974	127 579	76 372	51 634	68 662	35 186	76 920
Utility .....	160	21 649	—	3 880	195	—	—	—
Total borrowing .....	30 000	114 640	337 032	233 732	106 501	109 291	98 680	116 190
Total debt redemption .....	53 986	54 713	127 579	80 252	70 669	52 297	113 286	76 920
Refunding issues of long-term debt .....	—	13 910	—	—	5 160	16 365	—	—
Long-term debt refunded .....	—	13 910	—	—	5 160	16 365	—	—
Net long-term debt outstanding .....	327 669	369 055	1 343 975	1 202 229	478 115	262 290	281 061	286 038
<b>Cash and security holdings</b> .....	<b>395 666</b>	<b>532 606</b>	<b>472 517</b>	<b>617 846</b>	<b>515 008</b>	<b>815 160</b>	<b>567 807</b>	<b>217 405</b>
Employee retirement .....	—	—	—	—	—	—	—	—
Other .....	395 666	532 606	472 517	617 846	515 008	815 160	567 807	217 405
By purpose:								
Offsets to debt .....	293 826	398 490	276 625	320 977	216 029	594 796	404 653	31 579
Bond funds .....	36 288	61 853	75 939	123 977	166 202	120 875	65 645	63 995
Other .....	65 552	72 263	119 953	172 892	132 777	99 489	97 509	121 831

See footnotes at end of table.

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Ohio—Con.		Oklahoma		Oregon— Multnomah	Pennsylvania	
	Montgomery	Summit	Oklahoma	Tulsa		Allegheny	Bucks
	57	58	59	60		61	62
Population, 1990 .....	573 809	514 990	599 611	503 341	583 887	1 336 449	541 174
<b>Revenue</b> .....	<b>415 699</b>	<b>275 644</b>	<b>134 793</b>	<b>128 466</b>	<b>281 077</b>	<b>785 955</b>	<b>179 432</b>
General revenue .....	387 246	271 088	128 435	122 942	281 077	753 622	167 315
Intergovernmental revenue .....	175 762	107 240	15 911	15 207	126 612	323 331	69 404
From State government .....	129 335	89 149	13 430	9 632	99 225	308 309	68 635
Education .....	6 655	—	—	23	222	665	—
Highways .....	10 066	7 447	6 912	6 123	20 341	7 212	395
Public welfare .....	61 216	45 845	152	—	—	69 735	23 626
Health and hospitals .....	22 023	17 069	1 272	1 384	53 587	148 440	31 677
Housing and community development .....	—	—	—	—	—	5 062	1 928
General local government support .....	15 475	10 712	995	127	2 992	4 493	1 127
Other and unallocable .....	13 900	8 076	4 099	1 975	22 083	72 702	9 882
From Federal Government .....	11 049	6 950	673	844	24 916	14 756	769
From local governments .....	35 378	11 141	1 808	4 731	2 471	266	—
General revenue from own sources .....	211 484	163 848	112 524	107 735	154 465	430 291	97 911
Taxes .....	103 987	92 570	39 539	45 295	128 949	301 575	72 985
Property .....	50 649	65 707	39 296	44 211	91 032	287 272	72 472
General sales .....	42 079	18 971	—	—	—	—	—
Selective sales .....	1 673	—	—	—	11 147	12 516	—
Alcoholic beverages .....	—	—	—	—	—	—	—
Motor fuels .....	—	—	—	—	7 024	—	—
Public utilities .....	—	—	—	—	657	—	—
Tobacco products .....	—	—	—	—	—	—	—
Other .....	1 673	—	—	—	3 466	12 516	—
Income taxes .....	—	—	—	—	—	—	—
Motor vehicle licenses .....	5 465	2 601	—	—	4 978	—	—
Other .....	4 121	5 291	243	1 084	21 792	1 787	513
Charges and miscellaneous general revenue .....	107 497	71 278	72 985	62 440	25 516	128 716	24 926
Current charges .....	48 322	38 692	11 718	17 388	14 586	88 512	17 057
Education .....	—	—	—	2	—	—	—
School lunch sales (gross) .....	—	—	—	—	—	—	—
Other local school charges .....	—	—	—	2	—	—	—
Higher education .....	—	—	—	—	—	—	—
Highway .....	—	141	—	—	346	—	—
Hospital .....	—	17 882	—	—	—	12 634	—
Sewerage .....	22 697	13 156	—	—	118	—	—
Solid waste management .....	16 151	—	—	—	—	—	120
Parks and recreation .....	581	—	—	13 078	2 741	3 087	676
Housing and community development .....	—	—	—	—	—	286	36
Airport .....	—	—	—	—	—	53 723	—
Water transport and terminal .....	—	—	—	—	—	—	—
Parking facility .....	394	—	736	142	—	263	—
Miscellaneous commercial activity .....	—	—	—	—	—	—	—
Other .....	8 499	7 513	10 982	4 166	11 381	18 519	16 225
Special assessments .....	1 020	1 563	—	317	61	—	—
Sale of property .....	—	—	228	221	261	21	—
Housing and community development .....	—	—	—	—	—	—	—
Other .....	—	—	228	221	261	21	—
Interest earnings .....	39 977	14 542	60 555	21 996	3 903	27 013	4 999
Fines and forfeits .....	1 512	6 372	124	4	1 817	2 853	1 883
Other and unallocable .....	16 666	10 109	360	22 514	4 888	10 317	987
Utility and liquor store revenue .....	28 453	4 556	192	—	—	—	—
Employee-retirement revenue <sup>1</sup> .....	—	—	6 166	5 524	—	32 333	12 117
<b>Expenditure</b> .....	<b>435 717</b>	<b>288 156</b>	<b>139 460</b>	<b>155 450</b>	<b>292 267</b>	<b>996 522</b>	<b>171 805</b>
General expenditure .....	410 825	284 748	136 596	152 617	292 267	970 015	168 460
Intergovernmental expenditure .....	16 002	10 441	11 039	8 072	17 699	51 211	9 460
Direct general expenditure .....	394 823	274 307	125 557	144 545	274 568	918 804	159 000
Current operation .....	300 572	231 023	63 299	67 128	262 958	565 166	138 910
Capital outlay .....	51 829	17 406	8 678	49 649	9 973	305 369	12 197
Construction .....	44 326	14 507	6 558	47 015	8 210	297 610	8 877
Land and existing structures .....	359	159	76	452	—	23	1 299
Equipment .....	7 144	2 740	2 044	2 182	1 763	7 736	2 021
Assistance and subsidies .....	9 272	11 389	—	—	—	—	—
Interest on general debt .....	33 150	14 489	53 580	27 768	1 637	48 269	7 893
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	11 075	—	9 479	9 091	1 479	21 826	2 696
Elementary and secondary education .....	11 075	—	9 479	9 091	1 479	2 792	—
Higher education .....	—	—	—	—	—	19 034	2 696
Libraries .....	—	—	7 833	8 972	18 508	5 675	4 264
Social services and income maintenance:							
Public welfare .....	88 127	85 698	2 476	838	—	72 535	24 060
Categorical cash assistance .....	—	—	—	—	—	—	—
Other cash assistance .....	9 272	11 389	—	—	—	—	—
Vendor payments—medical .....	26 981	22 112	341	104	—	—	—
Vendor payments—other .....	—	—	310	213	—	374	—
Welfare institutions .....	2 669	—	—	—	—	—	15 114
Other .....	49 205	52 197	1 825	521	—	72 161	8 946
Hospitals .....	—	18 989	—	44 588	—	76 724	—
Own hospitals .....	—	18 989	—	—	—	61 568	—
Other hospitals .....	—	—	—	44 588	—	15 156	—
Health .....	69 606	59 176	7 281	7 236	75 704	113 913	36 188
Transportation:							
Highways .....	23 036	14 177	10 855	6 186	32 703	29 230	1 331
Air transportation .....	—	—	—	—	—	297 100	—
Water transport and terminals .....	—	—	—	—	—	—	—
Parking facilities .....	4 762	—	822	275	—	—	1 541
Transit subsidies .....	—	—	—	—	—	—	2 140

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Ohio—Con.		Oklahoma		Oregon— Multnomah	Pennsylvania	
	Montgomery	Summit	Oklahoma	Tulsa		Allegheny	Bucks
	57	58	59	60		61	62
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	12 552	4 256	5 138	2 843	14 618	17 748	508
Fire protection .....	—	—	—	—	—	518	488
Correction .....	23 491	15 314	8 804	6 122	57 108	42 168	24 153
Protective inspection and regulation .....	839	425	—	675	—	317	407
Environment and housing:							
Sewerage .....	24 277	20 119	—	—	187	—	55
Capital outlay .....	4 980	1 948	—	—	—	—	—
Solid waste management .....	19 647	311	—	—	—	203	943
Parks and recreation .....	2 398	9	—	13 580	8 781	19 555	6 892
Housing and community development .....	4 392	3 042	—	—	7 015	20 588	2 784
Natural resources .....	—	73	281	833	1 129	253	3 312
Governmental administration:							
Financial administration .....	10 147	7 367	6 196	6 978	18 247	17 365	5 112
Judicial and legal .....	39 274	16 686	9 013	3 130	14 758	57 725	21 480
General public buildings .....	6 014	9 910	5 324	2 964	11 837	27 708	2 859
Other governmental administration .....	5 421	2 070	2 277	1 788	2 675	13 319	4 070
Interest on general debt .....	33 150	14 489	53 580	27 768	1 637	48 269	7 893
General expenditure, n.e.c. ....	32 617	12 637	7 237	8 750	25 881	87 276	15 284
Utility and liquor store expenditure .....	24 892	3 408	307	—	—	—	—
Employee retirement expenditure <sup>3</sup> .....	—	—	2 557	2 833	—	26 507	3 345
Exhibit—Total expenditure for salaries and wages .....	106 288	80 100	35 893	37 133	102 206	193 799	71 608
<b>Debt outstanding</b> .....	<b>440 381</b>	<b>181 097</b>	<b>726 923</b>	<b>345 782</b>	<b>15 011</b>	<b>1 277 981</b>	<b>122 563</b>
Long-term debt outstanding .....	429 106	167 817	726 923	345 474	15 011	1 277 981	122 563
General debt .....	387 056	165 837	726 099	345 474	15 011	1 277 981	122 563
Education .....	—	—	—	—	—	6 195	—
Public debt for private purposes .....	278 209	98 443	722 714	190 429	—	—	—
Other and unallocable .....	108 847	67 394	3 385	155 045	15 011	1 271 786	122 563
Utility debt .....	42 050	1 980	824	—	—	—	—
Water supply systems .....	42 050	1 980	824	—	—	—	—
Electric power systems .....	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—
Transit systems .....	—	—	—	—	—	—	—
Short-term debt outstanding .....	11 275	13 280	—	308	—	—	—
Long-term debt issued .....	30 528	36 935	110 435	67 550	—	93 208	—
Full faith and credit .....	25 028	31 435	—	—	—	78 353	—
General purpose .....	25 028	31 435	—	—	—	78 353	—
Utility .....	—	—	—	—	—	—	—
Nonguaranteed .....	5 500	5 500	110 435	67 550	—	14 855	—
General purpose .....	5 500	5 500	110 435	67 550	—	14 855	—
Utility .....	—	—	—	—	—	—	—
Long-term debt retired .....	18 376	12 451	29 306	21 879	2 584	42 401	4 237
General purpose .....	17 526	12 241	29 238	21 879	2 584	42 401	4 237
Utility .....	850	210	68	—	—	—	—
Total borrowing .....	30 528	36 935	110 435	67 550	—	78 353	—
Total debt redemption .....	25 721	33 606	29 306	21 901	2 594	26 411	4 237
Refunding issues of long-term debt .....	—	—	—	—	—	14 855	—
Long-term debt refunded .....	—	—	—	—	—	15 990	—
Net long-term debt outstanding .....	147 364	66 635	3 107	153 863	12 876	1 208 226	119 732
<b>Cash and security holdings</b> .....	<b>440 628</b>	<b>143 864</b>	<b>797 555</b>	<b>316 182</b>	<b>36 405</b>	<b>827 177</b>	<b>131 580</b>
Employee retirement .....	—	—	30 447	51 469	—	232 637	91 594
Other .....	440 628	143 864	767 108	264 713	36 405	594 540	39 986
By purpose:							
Offsets to debt .....	281 742	101 182	723 816	191 611	2 135	69 755	2 831
Bond funds .....	71 527	—	—	23 989	746	412 015	17 322
Other .....	87 359	42 682	43 292	49 113	33 524	112 770	19 833

See footnotes at end of table.

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Pennsylvania—Con.		Tennessee—Shelby	Texas			
	Delaware	Montgomery		Bexar	Dallas	El Paso	Harris
	64	65		66	67	68	69
Population, 1990 .....	547 651	678 111	826 330	1 185 394	1 852 810	591 610	2 818 199
<b>Revenue</b> .....	<b>267 554</b>	<b>268 526</b>	<b>916 311</b>	<b>469 711</b>	<b>651 279</b>	<b>179 211</b>	<b>1 287 241</b>
General revenue .....	256 736	257 437	882 012	465 107	642 328	179 211	1 096 241
Intergovernmental revenue .....	109 109	81 175	168 305	85 805	129 264	42 634	190 795
From State government .....	109 049	80 455	143 420	73 950	108 501	30 704	126 487
Education .....	—	—	60 671	—	—	—	—
Highways .....	833	1 021	7 597	141	401	86	933
Public welfare .....	41 758	31 734	3 024	46 245	39 056	12 373	45 012
Health and hospitals .....	31 520	40 156	7 166	19 160	26 429	11 199	36 415
Housing and community development .....	—	60	—	—	—	—	—
General local government support .....	1 134	1 379	10 193	2 046	5 367	822	6 472
Other and unallocable .....	33 804	6 105	54 769	6 358	37 248	6 244	37 655
From Federal Government .....	—	12	3 525	1 575	3 059	1 819	16 017
From local governments .....	60	708	21 360	10 280	17 704	10 111	48 291
General revenue from own sources .....	147 627	176 262	713 707	379 302	513 064	136 577	1 096 446
Taxes .....	79 969	92 954	416 886	191 909	315 888	77 995	687 190
Property .....	79 966	92 392	223 573	175 502	286 256	58 957	639 090
General sales .....	—	—	158 508	—	—	14 727	—
Selective sales .....	—	—	5 859	4 056	8 672	1 553	23 110
Alcoholic beverages .....	—	—	892	—	—	—	—
Motor fuels .....	—	—	—	—	—	—	—
Public utilities .....	—	—	—	174	363	49	1 511
Tobacco products .....	—	—	15	—	—	—	—
Other .....	—	—	4 952	3 882	8 309	1 504	21 599
Income taxes .....	—	—	—	—	—	—	—
Motor vehicle licenses .....	—	—	12 484	11 735	20 607	2 512	21 199
Other .....	3	562	16 462	616	353	246	3 791
Charges and miscellaneous general revenue .....	67 658	83 308	296 821	187 393	197 176	58 582	409 256
Current charges .....	59 343	17 613	235 469	77 152	135 093	39 350	186 313
Education .....	—	—	4 698	—	—	—	—
School lunch sales (gross) .....	—	—	4 698	—	—	—	—
Other local school charges .....	—	—	—	—	—	—	—
Higher education .....	—	—	—	—	—	—	—
Highway .....	—	—	—	—	48	—	62 000
Hospital .....	—	—	195 661	66 083	93 797	30 239	67 510
Sewerage .....	—	—	—	—	—	—	—
Solid waste management .....	30 679	—	9	—	—	—	—
Parks and recreation .....	135	—	2 307	—	—	1 389	1 458
Housing and community development .....	—	258	1	—	—	—	—
Airport .....	—	—	—	—	—	—	—
Water transport and terminal .....	—	—	—	—	—	—	—
Parking facility .....	—	340	—	303	1 364	178	482
Miscellaneous commercial activity .....	—	—	—	—	—	—	—
Other .....	28 529	17 015	32 793	10 766	39 884	7 544	54 863
Special assessments .....	—	—	—	—	—	—	—
Sale of property .....	—	251	—	2	—	—	92
Housing and community development .....	—	—	—	—	—	—	—
Other .....	—	251	—	2	—	—	92
Interest earnings .....	5 613	54 519	54 448	99 684	53 333	13 407	187 723
Fines and forfeits .....	2 466	3 712	1	6 692	8 083	2 690	13 344
Other and unallocable .....	236	7 213	6 903	3 863	667	3 135	21 784
Utility and liquor store revenue .....	—	—	—	—	—	—	—
Employee-retirement revenue <sup>1</sup> .....	10 818	11 089	34 299	4 604	8 951	—	—
<b>Expenditure</b> .....	<b>259 929</b>	<b>257 869</b>	<b>841 817</b>	<b>454 845</b>	<b>648 174</b>	<b>205 086</b>	<b>1 352 391</b>
General expenditure .....	254 088	252 676	827 105	454 249	646 161	205 086	1 352 391
Intergovernmental expenditure .....	16 637	14 525	158 999	10 849	100	9 464	—
Direct general expenditure .....	237 451	238 151	668 106	443 400	646 061	195 622	1 352 391
Current operation .....	210 518	176 341	515 343	311 999	506 480	144 765	929 674
Capital outlay .....	17 321	6 655	69 527	34 751	76 089	33 333	142 608
Construction .....	16 918	3 647	59 703	22 133	61 703	25 371	110 085
Land and existing structures .....	—	102	67	56	3 897	6	20 526
Equipment .....	403	2 906	9 757	12 562	10 489	7 956	11 997
Assistance and subsidies .....	—	—	—	—	—	113	—
Interest on general debt .....	9 612	55 155	83 236	96 650	63 492	17 411	280 109
General expenditure by function:							
Education services:							
Education <sup>2</sup> .....	—	6 283	185 597	—	—	6 302	—
Elementary and secondary education .....	—	—	185 550	—	—	—	—
Higher education .....	—	6 283	47	—	—	6 302	—
Libraries .....	1 523	2 146	1 792	839	224	144	8 298
Social services and income maintenance:							
Public welfare .....	53 316	31 755	5 572	16 416	14 287	1 212	15 150
Categorical cash assistance .....	—	—	—	—	—	—	—
Other cash assistance .....	—	—	—	—	—	113	—
Vendor payments—medical .....	—	—	104	—	12	5	—
Vendor payments—other .....	77	79	—	18	3 150	247	—
Welfare institutions .....	28 045	20 802	—	—	—	—	1 444
Other .....	25 194	10 874	5 468	11 565	11 125	847	13 706
Hospitals .....	—	476	212 629	158 430	240 303	60 259	327 206
Own hospitals .....	—	—	184 629	158 430	240 303	60 259	327 206
Other hospitals .....	—	476	28 000	—	—	—	—
Health .....	31 622	43 604	27 129	21 703	42 468	19 491	47 619
Transportation:							
Highways .....	881	3 045	21 176	18 795	61 889	2 059	126 272
Air transportation .....	—	—	—	—	—	—	—
Water transport and terminals .....	—	—	1 898	—	—	—	4 132
Parking facilities .....	—	331	—	199	6	154	—
Transit subsidies .....	6 309	3 278	—	—	—	—	—

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Pennsylvania—Con.		Tennessee—Shelby	Texas			
	Delaware	Montgomery		Bexar	Dallas	El Paso	Harris
	64	65		66	67	68	69
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection .....	4 095	716	20 028	12 916	19 482	2 906	73 682
Fire protection .....	59	464	5 197	687	285	—	1 112
Correction .....	16 143	26 892	51 469	48 134	80 006	32 085	162 639
Protective inspection and regulation .....	—	191	4 370	—	—	—	2 324
Environment and housing:							
Sewerage .....	—	—	111	—	—	281	657
Capital outlay .....	—	—	111	—	—	281	657
Solid waste management .....	34 877	—	962	—	—	—	16
Parks and recreation .....	734	3 993	9 328	2 374	6	11 120	32 617
Housing and community development .....	—	249	1 385	1 919	735	94	4 097
Natural resources .....	150	389	2 943	3 765	251	323	37 635
Governmental administration:							
Financial administration .....	3 631	4 724	13 727	16 644	23 478	10 550	67 488
Judicial and legal .....	18 752	22 623	40 837	30 629	62 655	14 001	102 272
General public buildings .....	2 201	6 015	5 137	9 815	13 939	20 025	28 079
Other governmental administration .....	2 406	4 700	8 095	4 260	7 481	2 177	14 636
Interest on general debt .....	9 612	55 155	83 236	96 650	63 492	17 411	280 109
General expenditure, n.e.c. ....	67 777	35 647	124 487	10 074	15 174	4 492	16 351
Utility and liquor store expenditure .....	—	—	—	—	—	—	—
Employee retirement expenditure <sup>3</sup> .....	5 841	5 193	14 712	596	2 013	—	—
Exhibit—Total expenditure for salaries and wages .....	68 575	65 364	303 886	152 255	279 637	75 024	455 888
<b>Debt outstanding</b> .....	<b>135 548</b>	<b>761 531</b>	<b>1 024 224</b>	<b>1 123 000</b>	<b>831 060</b>	<b>242 950</b>	<b>3 716 726</b>
Long-term debt outstanding .....	135 548	761 531	1 024 224	1 123 000	831 060	242 950	3 716 726
General debt .....	135 548	761 531	1 024 224	1 123 000	831 060	242 950	3 716 726
Education .....	—	—	163 134	—	—	—	—
Public debt for private purposes .....	—	690 546	530 569	976 914	380 841	99 531	1 504 810
Other and unallocable .....	135 548	70 985	330 521	146 086	450 219	143 419	2 211 916
Utility debt .....	—	—	—	—	—	—	—
Water supply systems .....	—	—	—	—	—	—	—
Electric power systems .....	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—
Transit systems .....	—	—	—	—	—	—	—
Short-term debt outstanding .....	—	—	—	—	—	—	—
Long-term debt issued .....	—	189 660	182 208	65 929	31 826	17 755	1 836
Full faith and credit .....	—	29 100	150 318	580	31 826	12 255	1 836
General purpose .....	—	29 100	150 318	580	31 826	12 255	1 836
Utility .....	—	—	—	—	—	—	—
Nonguaranteed .....	—	160 560	31 890	65 349	—	5 500	—
General purpose .....	—	160 560	31 890	65 349	—	5 500	—
Utility .....	—	—	—	—	—	—	—
Long-term debt retired .....	11 540	57 248	149 152	40 487	80 436	14 422	165 116
General purpose .....	11 540	57 248	149 152	40 487	80 436	14 422	165 116
Utility .....	—	—	—	—	—	—	—
Total borrowing .....	—	160 560	124 818	65 929	31 826	17 755	—
Total debt redemption .....	11 540	28 148	100 764	40 487	80 436	26 422	165 116
Refunding issues of long-term debt .....	—	29 100	57 390	—	—	—	1 836
Long-term debt refunded .....	—	29 100	48 388	—	—	—	—
Net long-term debt outstanding .....	135 548	70 845	484 839	125 409	417 951	141 229	1 552 608
<b>Cash and security holdings</b> .....	<b>186 553</b>	<b>805 712</b>	<b>978 522</b>	<b>1 170 822</b>	<b>725 220</b>	<b>144 617</b>	<b>2 994 463</b>
Employee retirement .....	101 859	104 505	301 860	18 614	53 723	—	—
Other .....	84 694	701 207	676 662	1 152 208	671 497	144 617	2 994 463
By purpose:							
Offsets of debt .....	—	690 686	539 385	997 591	413 109	101 721	2 164 118
Bond funds .....	75 308	1 925	43 717	44 225	110 645	18 834	399 921
Other .....	9 386	8 596	93 560	110 392	147 743	24 062	430 424

See footnotes at end of table.

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Texas—Con.		Utah—Salt Lake	Virginia—Fairfax	Washington		Wisconsin—Milwaukee
	Tarrant	Travis			King	Pierce	
	71	72			73	74	
Population, 1990 .....	1 170 103	576 407	725 956	818 584	1 507 319	586 203	959 275
<b>Revenue</b> .....	<b>351 796</b>	<b>198 664</b>	<b>283 488</b>	<b>2 228 631</b>	<b>701 129</b>	<b>211 670</b>	<b>962 438</b>
General revenue .....	351 796	198 664	283 488	1 931 185	701 129	211 670	844 497
Intergovernmental revenue .....	80 618	41 774	59 488	324 397	178 526	69 988	407 950
From State government .....	66 132	31 590	51 632	270 169	117 896	52 140	353 531
Education .....	—	—	—	191 665	—	—	—
Highways .....	44	92	4 598	—	24 240	11 628	9 438
Public welfare .....	20 624	5 596	7 964	25 512	—	—	147 865
Health and hospitals .....	26 952	15 396	20 399	15 417	64 414	28 217	89 034
Housing and community development .....	—	—	—	—	—	9	—
General local government support .....	2 277	1 606	—	11 372	3 021	1 632	55 104
Other and unallocable .....	16 235	8 900	18 671	26 203	26 221	10 654	52 090
From Federal Government .....	5 799	1 217	5 796	30 917	13 304	7 652	33 274
From local governments .....	8 687	8 967	2 060	23 311	47 326	10 196	21 145
General revenue from own sources .....	271 178	156 890	224 000	1 606 788	522 603	141 682	436 547
Taxes .....	179 098	98 671	169 215	1 238 320	339 026	90 870	158 260
Property .....	162 704	89 672	116 949	1 024 892	231 206	55 194	131 148
General sales .....	—	1 895	39 273	71 548	64 819	20 701	26 077
Selective sales .....	4 890	290	6 537	58 608	23 369	5 904	—
Alcoholic beverages .....	—	—	—	—	—	—	—
Motor fuels .....	—	—	—	—	—	—	—
Public utilities .....	128	94	—	53 540	2 020	710	—
Tobacco products .....	—	—	—	2 176	—	—	—
Other .....	4 762	196	6 537	2 892	21 349	5 194	—
Income taxes .....	—	—	—	—	—	—	—
Motor vehicle licenses .....	11 018	6 305	—	11 877	5 095	1 871	—
Other .....	486	509	6 456	71 395	14 537	7 200	1 035
Charges and miscellaneous general revenue .....	92 080	58 219	54 785	368 468	183 577	50 812	278 287
Current charges .....	45 046	16 172	37 085	232 498	121 202	28 919	250 565
Education .....	—	—	—	28 351	—	—	—
School lunch sales (gross) .....	—	—	—	21 278	—	—	—
Other local school charges .....	—	—	—	7 073	—	—	—
Higher education .....	—	—	—	—	—	—	—
Highway .....	3	—	191	—	1 050	517	6
Hospital .....	25 903	—	—	—	—	—	186 790
Sewerage .....	—	—	—	66 428	16	14 594	—
Solid waste management .....	—	158	11 188	82 386	55 335	4 744	—
Parks and recreation .....	2 175	535	9 394	1 873	12 868	1 488	25 986
Housing and community development .....	6	—	—	13 198	—	—	—
Airport .....	—	—	—	—	5 535	133	26 572
Water transport and terminal .....	—	—	—	—	—	—	—
Parking facility .....	—	—	—	72	—	—	—
Miscellaneous commercial activity .....	—	—	—	—	—	—	—
Other .....	16 959	15 479	16 312	40 190	46 398	7 443	11 211
Special assessments .....	—	—	—	6 547	653	5 810	—
Sale of property .....	—	134	151	51	275	688	—
Housing and community development .....	—	—	—	—	—	—	—
Other .....	—	134	151	51	275	688	—
Interest earnings .....	43 549	33 301	14 361	96 325	46 577	10 529	10 479
Fines and forfeits .....	2 889	2 139	1 287	5 119	6 722	3 576	4 622
Other and unallocable .....	596	6 473	1 901	27 928	8 148	1 290	12 621
Utility and liquor store revenue .....	—	—	—	60 782	—	—	31 174
Employee-retirement revenue <sup>1</sup> .....	—	—	—	236 664	—	—	86 767
<b>Expenditure</b> .....	<b>361 410</b>	<b>228 287</b>	<b>256 452</b>	<b>2 018 077</b>	<b>717 067</b>	<b>217 946</b>	<b>943 869</b>
General expenditure .....	361 410	228 287	256 452	1 851 183	717 067	217 946	821 567
Intergovernmental expenditure .....	176	—	19 347	54 934	46 511	561	—
Direct general expenditure .....	361 234	228 287	237 105	1 796 249	670 556	217 385	821 567
Current operation .....	271 384	146 433	204 731	1 544 626	498 808	180 522	639 268
Capital outlay .....	37 679	39 444	16 909	146 463	118 100	30 853	145 348
Construction .....	27 491	25 984	11 513	94 137	79 001	25 845	134 645
Land and existing structures .....	806	9 827	867	27 274	8 011	1 729	1 084
Equipment .....	9 382	3 633	4 529	25 052	31 088	3 279	9 619
Assistance and subsidies .....	4 898	—	—	8 116	320	—	12 209
Interest on general debt .....	47 273	42 410	15 465	97 044	53 328	6 010	24 742
By function:							
Education services:							
Education <sup>2</sup> .....	—	—	—	849 263	458	—	—
Elementary and secondary education .....	—	—	—	849 263	458	—	—
Higher education .....	—	—	—	—	—	—	—
Libraries .....	—	—	8 935	23 339	—	11	—
Social services and income maintenance:							
Public welfare .....	7 690	13 656	21	89 607	758	2 413	164 587
Categorical cash assistance .....	4 898	—	—	1 724	—	—	—
Other cash assistance .....	—	—	—	6 392	320	—	12 209
Vendor payments—medical .....	43	3 281	—	130	—	—	5 208
Vendor payments—other .....	1 366	54	21	—	—	—	710
Welfare institutions .....	—	—	—	—	—	—	—
Other .....	1 383	10 321	—	81 361	438	2 413	146 460
Hospitals .....	118 187	—	—	—	4 287	—	257 611
Own hospitals .....	118 187	—	—	—	3 463	—	257 611
Other hospitals .....	—	—	—	—	824	—	—
Health .....	24 256	27 740	53 372	76 535	129 143	43 729	19 008
Transportation:							
Highways .....	11 950	37 891	14 324	61 714	68 133	30 160	18 991
Air transportation .....	—	—	—	—	4 800	107	25 926
Water transport and terminals .....	—	—	—	—	—	—	—
Parking facilities .....	1 280	—	—	—	—	—	—
Transit subsidies .....	—	—	18 813	16 174	—	—	—

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1991-92—Con.**

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

Item	Texas—Con.		Utah—Salt Lake	Virginia—Fairfax	Washington		Wisconsin—Milwaukee
	Tarrant	Travis			King	Pierce	
	71	72			73	74	
General expenditure—Con.							
By function—Con.							
Public safety:							
Police protection .....	9 582	15 460	23 930	73 366	48 449	23 583	12 050
Fire protection .....	103	—	11 411	69 669	3 480	—	—
Correction .....	50 309	31 510	17 561	22 455	54 563	17 550	96 103
Protective inspection and regulation .....	—	—	2 260	7 016	24 061	2 872	—
Environment and housing:							
Sewerage .....	—	—	—	78 057	—	25 235	—
Capital outlay .....	—	—	—	14 331	—	17 405	—
Solid waste management .....	—	154	6 043	71 585	54 029	5 526	37
Parks and recreation .....	3 058	2 569	21 673	41 731	75 830	4 687	93 085
Housing and community development .....	5 324	—	2 049	52 696	6 714	2 932	7 483
Natural resources .....	233	305	2 877	11 530	15 580	2 096	501
Governmental administration:							
Financial administration .....	14 914	9 984	13 865	26 491	22 626	15 470	7 538
Judicial and legal .....	41 137	25 132	11 565	22 812	83 191	23 264	43 446
General public buildings .....	1 940	3 512	2 147	46 807	22 587	740	2 883
Other governmental administration .....	3 606	6 093	5 562	20 376	19 577	5 821	11 651
Interest on general debt .....	47 273	42 410	15 465	97 044	53 328	6 010	24 742
General expenditure, n.e.c. ....	20 568	11 871	24 579	92 916	25 473	5 740	35 925
Utility and liquor store expenditure .....	—	—	—	92 545	—	—	73 228
Employee retirement expenditure <sup>3</sup> .....	—	—	—	74 349	—	—	49 074
Exhibit—Total expenditure for salaries and wages .....	144 137	79 803	81 156	1 029 902	249 550	78 472	277 091
<b>Debt outstanding</b> .....	<b>638 888</b>	<b>510 975</b>	<b>193 891</b>	<b>1 926 906</b>	<b>641 365</b>	<b>84 073</b>	<b>353 745</b>
Long-term debt outstanding .....	638 888	510 740	193 891	1 926 906	641 365	84 073	333 745
General debt .....	638 888	510 740	193 891	1 534 967	641 365	84 073	333 745
Education .....	—	—	—	433 470	—	—	—
Public debt for private purposes .....	453 351	254 189	139 323	498 429	—	—	—
Other and unallocable .....	185 537	256 551	54 568	603 068	641 365	84 073	333 745
Utility debt .....	—	—	—	391 939	—	—	—
Water supply systems .....	—	—	—	346 760	—	—	—
Electric power systems .....	—	—	—	—	—	—	—
Gas supply systems .....	—	—	—	—	—	—	—
Transit systems .....	—	—	—	45 179	—	—	—
Short-term debt outstanding .....	—	235	—	—	—	—	20 000
Long-term debt issued .....	45 395	80 790	—	265 331	75 106	9 908	51 150
Full faith and credit .....	10 900	67 550	—	150 000	73 212	2 145	51 150
General purpose .....	10 900	67 550	—	150 000	73 212	2 145	51 150
Utility .....	—	—	—	—	—	—	—
Nonguaranteed .....	34 495	13 240	—	115 331	1 894	7 763	—
General purpose .....	34 495	13 240	—	115 331	1 894	7 763	—
Utility .....	—	—	—	—	—	—	—
Long-term debt retired .....	49 698	68 244	19 015	75 664	34 639	6 010	32 240
General purpose .....	49 698	68 244	19 015	67 795	34 639	6 010	32 240
Utility .....	—	—	—	7 869	—	—	—
Total borrowing .....	45 395	40 475	—	265 331	75 106	9 908	51 150
Total debt redemption .....	49 698	32 594	19 015	75 664	34 639	6 324	40 325
Refunding issues of long-term debt .....	—	40 550	—	—	—	—	—
Long-term debt refunded .....	—	35 650	—	—	—	—	—
Net long-term debt outstanding .....	199 622	243 680	53 053	1 396 265	632 623	48 873	329 500
<b>Cash and security holdings</b> .....	<b>496 534</b>	<b>342 446</b>	<b>226 472</b>	<b>3 048 897</b>	<b>569 668</b>	<b>87 550</b>	<b>796 337</b>
Employee retirement .....	—	—	—	1 670 449	—	—	771 377
Other .....	496 534	342 446	226 472	1 378 448	569 668	87 550	24 960
By purpose:							
Offsets to debt .....	439 266	267 060	140 838	530 641	8 742	35 200	4 245
Bond funds .....	21 400	56 803	12 317	232 158	319 863	10 791	9 327
Other .....	35 868	18 583	73 317	615 649	241 063	41 559	11 388

Note: See appendix B for factors that deserve special attention in interpreting this table. Counties were selected in table 7 based on 1986 population; counties in tables 2, 3, and 4 were distributed according to their 1990 populations.

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

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

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



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

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

State	Total <sup>1</sup>				Electric power <sup>1</sup>			
	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		Long-term debt outstanding
		Total	Capital outlay only			Total	Capital outlay only	
1	2	3	4	5	6	7	8	
<b>United States</b> .....	<b>1 736 064</b>	<b>3 073 783</b>	<b>1 036 148</b>	<b>5 377 013</b>	<b>131 991</b>	<b>143 779</b>	<b>27 448</b>	<b>216 506</b>
Alabama .....	6 634	11 327	4 837	22 019	-	-	-	-
Alaska .....	4 657	52 721	41 539	-	2 049	24 931	22 459	-
Arizona .....	-	-	-	-	-	-	-	-
Arkansas .....	-	-	-	-	-	-	-	-
California .....	103 394	329 502	69 136	242 906	11 175	11 606	854	110 986
Colorado .....	1 719	6 429	2 509	2 265	-	-	-	-
Connecticut .....	-	-	-	-	-	-	-	-
Delaware .....	652	601	-	4 971	-	-	-	-
Florida .....	499 191	1 105 877	480 929	1 840 669	-	709	-	-
Georgia .....	178 537	224 634	61 086	656 014	14 749	13 015	-	-
Hawaii .....	33 665	30 523	3 966	56 494	-	-	-	-
Idaho .....	-	-	-	-	-	-	-	-
Illinois .....	16 506	18 306	5 293	41 538	-	-	-	-
Indiana .....	-	2 439	461	-	-	-	-	-
Iowa .....	-	-	-	-	-	-	-	-
Kansas .....	29	39	-	-	-	-	-	-
Kentucky .....	-	22	-	-	-	-	-	-
Louisiana .....	67 379	78 769	9 240	108 400	-	-	-	-
Maine .....	-	-	-	-	-	-	-	-
Maryland .....	46 457	95 659	6 011	313 383	-	-	-	-
Massachusetts .....	-	-	-	-	-	-	-	-
Michigan .....	50 167	61 336	3 794	251 999	23 068	13 969	-	615
Minnesota .....	396	1 655	289	335	-	-	-	-
Mississippi .....	2 958	3 997	500	6 869	-	-	-	-
Missouri .....	1 340	1 036	-	-	-	-	-	-
Montana .....	-	27	-	-	-	-	-	-
Nebraska .....	-	-	-	-	-	-	-	-
Nevada .....	94 878	167 069	76 995	157 553	474	460	-	-
New Hampshire .....	-	9	-	-	-	-	-	-
New Jersey .....	-	-	-	-	-	-	-	-
New Mexico .....	33 248	30 142	1 028	104 760	25 777	23 437	866	102 865
New York .....	164 825	249 578	68 561	373 971	-	7	-	-
North Carolina .....	44 774	89 368	47 291	191 970	-	-	-	-
North Dakota .....	-	-	-	-	-	-	-	-
Ohio .....	85 669	71 334	6 401	134 084	-	-	-	-
Oklahoma .....	192	307	-	824	-	-	-	-
Oregon .....	102	986	678	-	-	-	-	-
Pennsylvania .....	-	-	-	-	-	-	-	-
Rhode Island .....	-	-	-	-	-	-	-	-
South Carolina .....	15 748	23 085	10 956	2 525	-	-	-	-
South Dakota .....	-	-	-	-	-	-	-	-
Tennessee .....	58 973	59 607	3 548	15 124	54 699	55 144	2 902	2 040
Texas .....	459	499	230	-	-	106	-	-
Utah .....	-	-	-	-	-	-	-	-
Vermont .....	-	-	-	-	-	-	-	-
Virginia .....	191 012	277 145	106 499	848 340	-	-	-	-
Washington .....	1 271	5 811	869	-	-	395	367	-
West Virginia .....	58	658	329	-	-	-	-	-
Wisconsin .....	31 174	73 286	23 173	-	-	-	-	-
Wyoming .....	-	-	-	-	-	-	-	-

See footnotes at end of table.

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

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

State	Water supply <sup>1</sup>				Transit system <sup>1</sup>				Gas supply <sup>1</sup>			
	Revenue	Expenditure		Long-term debt out-standing	Revenue	Expenditure		Long-term debt out-standing	Revenue	Expenditure		Long-term debt out-standing
		Total	Capital outlay only			Total	Capital outlay only			Total	Capital outlay only	
9	10	11	12	13	14	15	16	17	18	19	20	
<b>United States</b> .....	<b>1 423 867</b>	<b>2 070 296</b>	<b>794 164</b>	<b>4 966 627</b>	<b>165 298</b>	<b>829 723</b>	<b>199 503</b>	<b>188 263</b>	<b>14 908</b>	<b>29 985</b>	<b>15 033</b>	<b>5 617</b>
Alabama .....	6 634	11 319	4 829	22 019	—	8	8	—	—	—	—	—
Alaska .....	1 383	5 665	4 132	—	766	4 544	87	—	459	17 581	14 861	—
Arizona .....	—	—	—	—	—	—	—	—	—	—	—	—
Arkansas .....	—	—	—	—	—	—	—	—	—	—	—	—
California .....	67 596	76 060	10 239	69 251	24 623	241 836	58 043	62 669	—	—	—	—
Colorado .....	310	306	—	1 200	1 409	6 123	2 509	1 065	—	—	—	—
Connecticut .....	—	—	—	—	—	—	—	—	—	—	—	—
Delaware .....	652	601	—	4 971	—	—	—	—	—	—	—	—
Florida .....	427 691	814 619	431 990	1 840 669	71 500	290 549	48 939	—	—	—	—	—
Georgia .....	159 650	198 076	58 962	656 014	3 671	13 222	2 124	—	467	321	—	—
Hawaii .....	33 391	29 865	3 957	56 494	274	658	9	—	—	—	—	—
Idaho .....	—	—	—	—	—	—	—	—	—	—	—	—
Illinois .....	16 506	18 261	5 282	41 538	—	45	11	—	—	—	—	—
Indiana .....	—	536	461	—	—	1 903	—	—	—	—	—	—
Iowa .....	—	—	—	—	—	—	—	—	—	—	—	—
Kansas .....	29	39	—	—	—	—	—	—	—	—	—	—
Kentucky .....	—	—	—	—	—	22	—	—	—	—	—	—
Louisiana .....	57 934	69 912	9 178	104 378	2	446	—	—	9 443	8 411	62	4 022
Maine .....	—	—	—	—	—	—	—	—	—	—	—	—
Maryland .....	34 538	51 497	118	313 383	11 919	44 162	5 893	—	—	—	—	—
Massachusetts .....	—	—	—	—	—	—	—	—	—	—	—	—
Michigan .....	25 153	37 928	3 533	251 384	1 946	9 439	261	—	—	—	—	—
Minnesota .....	396	769	289	335	—	886	—	—	—	—	—	—
Mississippi .....	2 958	3 997	500	6 869	—	—	—	—	—	—	—	—
Missouri .....	1 340	1 026	—	—	—	10	—	—	—	—	—	—
Montana .....	—	—	—	—	—	27	—	—	—	—	—	—
Nebraska .....	—	—	—	—	—	—	—	—	—	—	—	—
Nevada .....	90 722	151 796	75 802	157 553	3 682	14 813	1 193	—	—	—	—	—
New Hampshire .....	—	9	—	—	—	—	—	—	—	—	—	—
New Jersey .....	—	—	—	—	—	—	—	—	—	—	—	—
New Mexico .....	2 932	3 033	52	300	—	—	—	—	4 539	3 672	110	1 595
New York .....	155 150	186 352	49 442	373 971	9 675	63 219	19 119	—	—	—	—	—
North Carolina .....	43 089	86 004	46 923	191 970	1 685	3 364	368	—	—	—	—	—
North Dakota .....	—	—	—	—	—	—	—	—	—	—	—	—
Ohio .....	85 669	70 966	6 376	134 084	—	368	25	—	—	—	—	—
Oklahoma .....	192	307	—	824	—	—	—	—	—	—	—	—
Oregon .....	102	986	678	—	—	—	—	—	—	—	—	—
Pennsylvania .....	—	—	—	—	—	—	—	—	—	—	—	—
Rhode Island .....	—	—	—	—	—	—	—	—	—	—	—	—
South Carolina .....	14 427	20 502	10 809	2 525	1 321	2 583	147	—	—	—	—	—
South Dakota .....	—	—	—	—	—	—	—	—	—	—	—	—
Tennessee .....	4 274	4 463	646	13 084	—	—	—	—	—	—	—	—
Texas .....	459	386	230	—	—	7	—	—	—	—	—	—
Utah .....	—	—	—	—	—	—	—	—	—	—	—	—
Vermont .....	—	—	—	—	—	—	—	—	—	—	—	—
Virginia .....	189 510	220 559	69 002	723 811	1 502	56 586	37 497	124 529	—	—	—	—
Washington .....	1 180	4 123	405	—	91	1 293	97	—	—	—	—	—
West Virginia .....	—	334	329	—	58	324	—	—	—	—	—	—
Wisconsin .....	—	—	—	—	31 174	73 286	23 173	—	—	—	—	—
Wyoming .....	—	—	—	—	—	—	—	—	—	—	—	—

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

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

## Appendix A.

# Definitions of Selected Terms

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

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

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

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

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

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

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

**Cash Assistance**— See Public Welfare.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Employee-Retirement Expenditure**— Cash payments to beneficiaries (including withdrawals of contributions) of county-administered employee-retirement programs. Excludes cost of administering retirement systems, county 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 county-administered employee-retirement systems, earnings on investments held for such systems, and receipts of State payments for employees covered by county systems. Excludes any contributions by a county, either as employer contributions or for general financial support to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

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

**Expenditure**— All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions such as the provision of perquisites or other payments in kind.

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

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

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

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

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

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

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

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

**Government Administration**— Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings; and activities of the governing body, office of the chief executive, central staff services, and agencies concerned with personnel administration, recording, planning, zoning, and the like.

**Health**— Out-patient health services, other than hospital care, including public health administration; research and education; categorical health programs; treatment and

immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewerage treatment operations are classified under Sewerage.

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

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

**Housing and Community Development**— County housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities.

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

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

**Intergovernmental Expenditure**— Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid; as reimbursements for performance of general government activities; and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors, Disability, and Health Insurance for county 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 for specific

services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**N.E.C.**— Not elsewhere classified.

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

**Nonguaranteed Debt**— Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the county if the pledged sources are insufficient.

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

**Own Hospitals**— See under Hospitals.

**Parking Facilities**— County public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on- and off-street parking meters.

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

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

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

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

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

**Public Welfare**— Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the county 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 county through its own hospitals and health agencies and any payments to other governments for such purposes are classed under those functional headings rather than here.

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

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

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

**Revenue**— All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and 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.

**Sale of Property**— Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

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

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

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

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

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

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

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

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

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

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

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

**Transit Subsidies**— Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems, including public support of a private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. Also see under Utilities.

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

**Utility**— A county owned and operated water supply, electric, light and power, gas supply, or transit system. County revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of county 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 county-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 county), 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 county 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 county.

Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any revenue from Taxes, Special Assessments, and Intergovernmental Revenue is classified as General Revenue, not Utility Revenue.

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

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



## Appendix B. Factors Affecting County Finances

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

### DADE COUNTY, FL

The long-term debt outstanding amount includes \$865,275,000 of Aviation Department revenue bonds.

### JEFFERSON PARISH, LA

The long-term debt outstanding amount includes \$9,595,000 for water supply.

### ANNE ARUNDEL COUNTY, MD

The long-term debt includes \$243,160,000 for water and sewer systems and \$4,105,000 for public schools.

### CLARK COUNTY, NV

The long-term debt outstanding amount includes \$648,705,000 for airport revenue bonds.

### NEW JERSEY

Effective January 1, 1992, housing authorities were classified as dependent agencies of the county, borough, city, town, village, or township government they serve. Previously, they had been considered special district governments.

### ALBANY COUNTY, NY

The long-term debt includes \$211,220,000 for state office buildings (South Mall).

### HARRIS COUNTY, TX

Toll road bonds in the amount of \$1,122,146,000 are included in the long-term debt outstanding.

### MARYLAND AND NORTH CAROLINA COUNTY LIQUOR STORES

In the following counties in Maryland and North Carolina, utility data include county liquor store operations in the indicated amounts:

County	Revenue (dollars)	Expenditure (dollars)
Montgomery County MD	103,330,000	86,699,000
Catawba County, NC	7,669,000	6,379,000
Cumberland County, NC	7,279,000	6,193,000
Durham County, NC	9,120,000	7,935,000
Mecklenburg County, NC	33,052,000	28,575,000
New Hanover County, NC	9,034,000	7,398,000
Onslow County, NC	2,970,000	2,661,000
Rowan County, NC	4,483,000	4,083,000
Wake County, NC	21,150,000	16,344,000

# Appendix C.

## Finances of Individual City-Counties Having 100,000 Population Classified as Municipalities: 1991-92

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

City-Counties	General revenue		General expenditure						Debt out- standing total	Popula- tion, 1990
	Total	Property taxes only	All functions		Education	Highways	Public welfare	Hospitals		
			Total	Current expendi- ture						
Alaska-Anchorage . . . . .	695,829	165,368	698,887	622,116	284,376	43,338	5,545	-	1,055,083	226,338
California-San Francisco <sup>1</sup> . . . . .	2,640,255	535,575	2,302,375	1,994,751	57,512	42,036	313,313	308,732	3,173,852	723,959
Colorado-Denver . . . . .	1,045,692	99,485	1,513,329	980,612	-	64,943	133,074	86,940	3,344,088	467,610
District of Columbia-Washington . . . . .	4,419,410	903,319	4,585,654	4,113,412	742,892	121,644	872,042	367,468	3,941,839	606,900
Florida-Jacksonville <sup>1</sup> . . . . .	773,882	197,834	792,228	675,647	-	44,720	16,544	17,772	4,653,803	635,230
Georgia-Columbus <sup>2</sup> . . . . .	124,641	28,881	116,367	100,599	-	6,607	10,640	-	183,122	178,681
Hawaii-Honolulu . . . . .	870,967	388,537	891,715	676,019	-	43,925	-	-	1,051,090	836,231
Indiana-Indianapolis <sup>2</sup> . . . . .	932,989	322,482	878,971	743,939	-	49,199	76,932	144,647	1,232,421	731,327
Kentucky-Lexington-Fayette <sup>3</sup> . . . . .	196,702	24,060	189,868	175,551	-	7,551	4,937	-	413,906	225,366
Louisiana:										
Baton Rouge <sup>2</sup> . . . . .	413,860	53,655	395,362	340,064	-	41,218	1,046	24,570	754,188	380,105
New Orleans <sup>2</sup> . . . . .	657,674	137,619	683,622	564,963	-	38,564	5,689	-	1,125,844	496,938
Terrebonne Parish Consolidated Government . . . . .	154,704	19,630	138,787	118,431	10,242	6,139	612	54,606	113,859	96,982
Maryland-Baltimore City <sup>4</sup> . . . . .	1,759,692	458,204	1,550,290	1,289,145	537,372	144,406	1,829	-	1,308,051	736,014
Massachusetts-Boston <sup>2</sup> . . . . .	1,595,277	599,198	1,559,843	1,404,188	478,827	50,900	26,453	236,176	1,070,639	574,283
Missouri-St. Louis City <sup>4</sup> . . . . .	494,486	36,894	516,991	433,189	3,359	20,869	3,896	15,400	766,899	396,685
New York-New York City <sup>2</sup> . . . . .	36,782,012	7,898,700	34,330,524	30,572,936	8,007,747	795,275	6,840,102	3,172,256	34,984,016	7,322,564
Pennsylvania-Philadelphia <sup>2</sup> . . . . .	2,817,666	330,016	2,822,682	2,538,752	16,597	95,194	212,551	48,540	3,834,710	1,585,577
Tennessee-Nashville-Davidson <sup>5</sup> . . . . .	989,440	263,324	856,958	773,867	271,093	35,156	11,419	58,157	2,215,909	488,374
Virginia: <sup>6</sup>										
Alexandria <sup>4</sup> . . . . .	319,470	151,846	344,924	299,415	86,728	16,361	18,712	700	330,623	111,183
Chesapeake <sup>4</sup> . . . . .	307,838	110,347	319,044	287,764	149,741	23,320	9,733	-	277,827	151,976
Hampton <sup>4</sup> . . . . .	227,235	66,237	217,914	198,048	106,142	4,292	3,810	-	199,399	133,793
Newport News <sup>4</sup> . . . . .	314,344	95,756	309,180	295,559	142,432	12,593	13,997	-	425,945	170,045
Norfolk <sup>4</sup> . . . . .	566,134	126,735	586,290	501,770	196,453	20,225	31,703	14,436	1,022,535	261,229
Portsmouth <sup>4</sup> . . . . .	193,116	48,445	215,997	191,873	95,276	5,880	14,313	-	162,392	103,907
Richmond <sup>4</sup> . . . . .	572,274	165,944	575,213	524,019	180,327	16,912	39,215	-	1,004,338	203,056
Roanoke <sup>4</sup> . . . . .	192,910	52,534	206,288	176,319	76,949	5,900	13,415	-	309,642	96,397
Virginia Beach <sup>4</sup> . . . . .	735,913	233,446	681,905	551,045	333,835	55,843	15,409	-	565,581	393,069

<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 Baton 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.