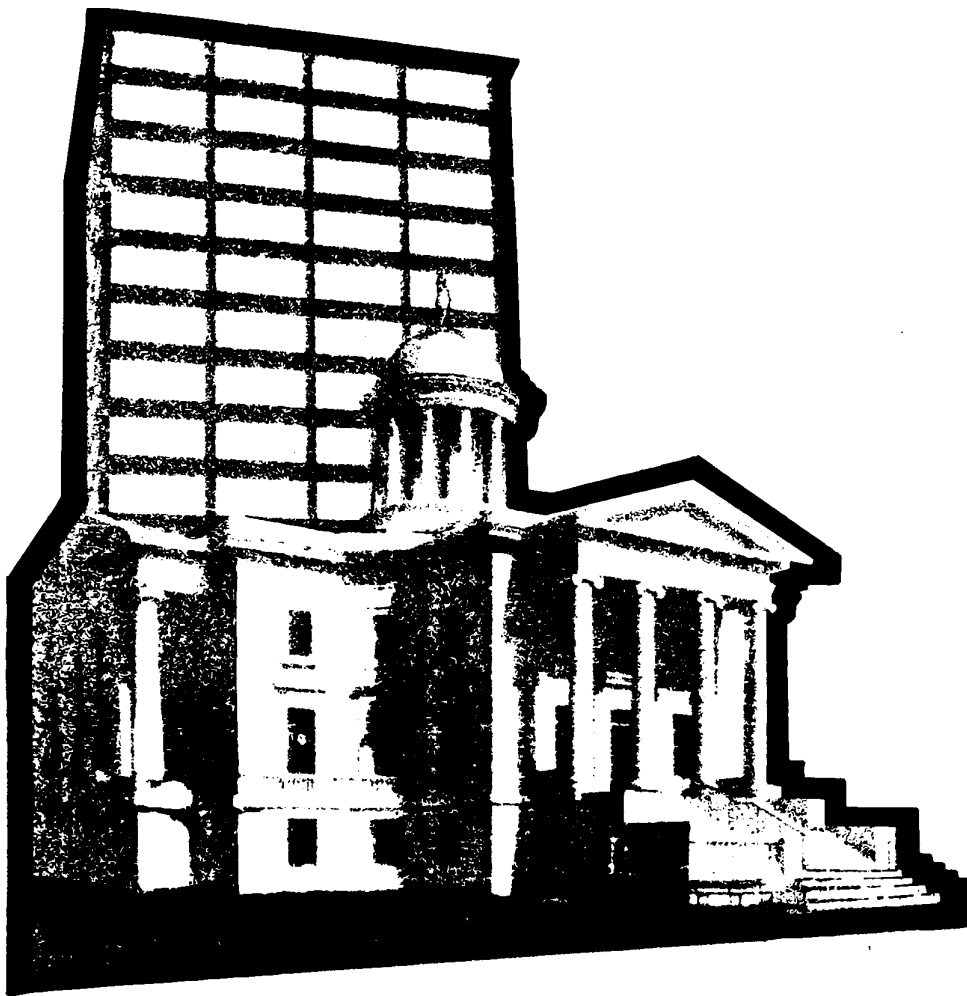


GF/92-5

GOVERNMENT FINANCES

Government Finances: 1991-92



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

Acknowledgments

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

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

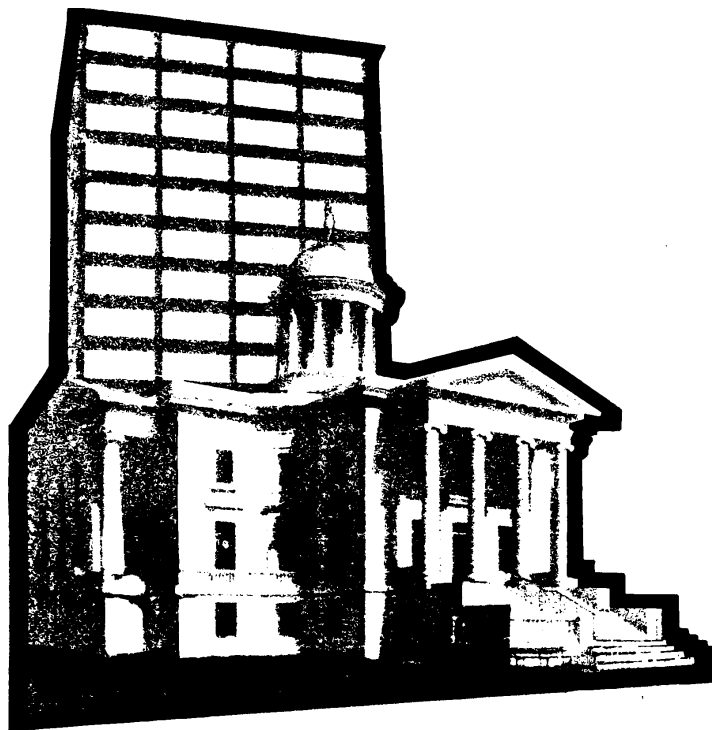
The staff of the Administrative and Customer Services Division, **Walter C. Odom**, Chief, performed publication planning, editorial review, design, composition, and printing planning and procurement. **Frances B. Scott** provided publication coordination and editing.

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

The U.S. Bureau of the Census gratefully acknowledges the cooperation and assistance of the thousands of State and local government officials in providing information for this report.

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

Government Finances: 1991-92



Issued January 1996



U.S. Department of Commerce

Ronald H. Brown, Secretary

David J. Barram, Deputy Secretary

Economics and Statistics Administration

Everett M. Ehrlich, Under Secretary
for Economic Affairs

BUREAU OF THE CENSUS

Martha Farnsworth Riche, Director



**Economics and Statistics
Administration**

Everett M. Ehrlich, Under Secretary
for Economic Affairs



BUREAU OF THE CENSUS

Martha Farnsworth Riche, Director
Bryant Benton, Deputy Director

Paula J. Schneider, Principal Associate
Director for Programs

Frederick T. Knickerbocker, Associate
Director for Economic Programs

Thomas L. Mesenbourg, Assistant Director
for Economic Programs

GOVERNMENTS DIVISION

Gordon W. Green, Chief

SUGGESTED CITATION

U.S. Bureau of the Census. *Government Finances: 1991-92*, Series GF/ 92-5.
U.S. Government Printing Office, Washington, DC 1996

Contents

	Page
Introduction	vii

Table

SUMMARY

1. Summary of Federal, State, and Local Government Finances: 1988-89 to 1991-92 ..	1
2. Summary of Government Finances by Level and Type of Government: 1991-92	2
3. Summary of Government Finances in Relation to Population and Personal Income by Level of Government: 1991-92	3
4. Summary of Federal Government Finances: 1988-89 to 1991-92	4
5. Summary of State and Local Government Finances: 1988-89 to 1991-92	6
6. Summary of Government Revenue by Source, Level, and Type of Government: 1991-92	7
7. Summary of Government Expenditure by Character and Object, Level, and Type of Government: 1991-92	8
8. Summary of Government Expenditure by Character and Object, Function, and Level of Government: 1991-92	9
9. Summary of Direct and Intergovernmental Expenditure by Function and Level of Government: 1991-92	12
10. Summary of Direct Government Expenditure by Function, Level, and Type of Government: 1991-92	13
11. Summary of Government Expenditure for Capital Outlay by Function, Level, and Type of Government: 1991-92	15
12. Summary of Finances for State and Local Government-Operated Utilities by Type of Utility and Government: 1991-92	16
13. Summary of State and Local Government Indebtedness and Debt Transactions by Level and Type of Government: 1991-92	16
14. Summary of Cash and Security Holdings of State and Local Governments by Type and Purpose of Holdings, and Level and Type of Government: 1991-92 and Prior Years	17
15. Summary of Government Insurance Trust Finances by Level of Government and Type of Insurance Trust: 1991-92	18
16. Summary of State and Local Government Employee-Retirement System Finances by Level of Government: 1991-92	19

REVENUE

17. Summary of State and Local Government Revenue by State: 1991-92	20
18. General Revenue of State and Local Governments by Source and State: 1991-92	21
19. Origin and Allocation of State and Local Government General Revenue by Level of Government and States: 1991-92	22

Table	Page
EXPENDITURE	
20. Summary of State and Local Government Expenditure by State: 1991-92	24
21. State and Local Government Expenditure by Character and Object and State: 1991-92	25
22. Expenditure of State and Local Governments by Function and State: 1991-92	26
23. Allocation of State and Local Government Direct General Expenditure by Level of Government and State: 1991-92	32
24. Capital Outlay of State and Local Governments for Selected Functions by State: 1991-92	34
DEBT AND CASH AND SECURITY HOLDINGS	
25. Indebtedness and Debt Transactions of State and Local Governments by State: 1991-92	36
26. Cash and Security Holdings of State and Local Governments by State: 1991-92	38
UTILITIES	
27. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1991-92	40
INSURANCE TRUST	
28. State and Local Government Insurance Trust Finances by State: 1991-92	44
STATE AND LOCAL GOVERNMENT FINANCES	
29. State and Local Government Revenue and Expenditure by Level and Type of Government by State: 1991-92	46
RELATIONAL STATISTICS AND RANKINGS	
30. Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1991-92	98
31. Relation of Selected State and Local Government Financial Items to \$1,000 Personal Income by State: 1991-92	102
32. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1991-92	106
33. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1991-92	108
34. State and Local Governments Ranked According to Selected Per Capita Debt and Cash and Security Amounts: 1991-92	110
POPULATION AND PERSONAL INCOME	
35. Population and Personal Income by State: 1991 and 1992	111

Appendixes

A.	Definitions of Selected Terms.....	A-1
B.	Notes Relating to Government Finances	B-1
C.	Two-Letter State Abbreviations	C-1
D.	Explanation for Tracing Origin and Allocation of Funds in Tables 19 and 23	D-1
E.	Relative Standard Errors	E-1

Introduction

The United States Bureau of the Census conducts an Annual Survey of Government Finances as authorized by law under title 13, United States Code, Section 182. The 1992 survey, similar to other annual surveys and censuses 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 5 parts: No. 1, *State Government Tax Collections: 1992*; No. 3, *State Government Finances: 1992*; No. 4, *City Government Finances: 1991-92*; No. 5, *Government Finances: 1991-92*; and No. 8, *County Government Finances: 1991-92*. The 1992 reports will not include an edition for No. 6, *Local Government Finances in Major County Areas: (1991-92year)*; refer to tables in the 1992 Census of Governments publication, Volume 4, No. 5, *Compendium of Government Finances* for the latest available county area data. The 1992 annual report series also excludes an edition for No. 10, *Public Education Finances: 1991-92*; refer to the 1992 Census of Governments publication, Volume 4, No. 1, *Public Education Finances* for information on this area.

This report (No. 5) provides a comprehensive summary of the annual survey findings, showing data by level (Federal, State, and local government), State area (Alabama, Alaska, etc.), and type of government (county, municipality, township, special district, and school district). The tables present the details of revenue by source; expenditure by function as well as character and object; indebtedness by term and type; and assets by purpose and type.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's government finance data collection activities, sources and limitations of data, and major findings of the 1991-92 survey.

The report is divided generally into nine sections; tables 1 through 16 contain national summaries for various financial items; tables 17 through 28, which provide these same financial items for each State area, concentrate on revenues in tables 17 through 19, expenditures in tables 20 through 24, debt and cash and security holdings in tables 25 and 26, utilities in table 27 and insurance trust in table 28; table 29 contains financial data by level and type of government for each State area; tables 30 through 34

show the relationships between the financial data and population and personal income in each State area; and table 35 displays supplementary data on population and personal income.

Table 1 displays national totals of Federal, State, and local government finances for 1991-92 and prior years. Finances by level and type of government are provided in table 2, and are related to population and personal income in table 3. You will find a Federal Government summary with some prior year data in table 4 and a similar display for State and local governments in table 5. Revenue data appear in table 6 and expenditure information in tables 7 through 11. Table 12 includes data on government-operated utilities. Government indebtedness and debt transactions are provided in table 13; cash and security holdings are detailed in table 14; and government insurance trust finances, including employee-retirement systems, are summarized in tables 15 and 16.

Statewide aggregates appear in tables 17 through 35. Revenue data are shown in tables 17 through 19, including detailed presentations on tax revenue, current charges, and intergovernmental revenue. Tables 20 through 24 exhibit State area totals for expenditure by character and object, with special displays for capital outlay and function.

Further statewide aggregates appear for debt transactions (table 25), cash and security holdings (table 26), government-operated utilities (table 27), and insurance trust finances (table 28).

Table 29 presents statewide aggregates also. But this display shows detailed revenue and expenditure data for each State government and type of local government (county, municipality, township, special district, and school district).

In tables 30 through 34 you will find data showing the relationship between selected financial items and population or income. This is expressed as per capita data in tables 30, 32, 33, and 34 and per \$1,000 of personal income in table 31. Additionally, the per capita data in tables 32 through 34 are displayed in State rank order.

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, Washington, DC 20233-6800.

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

The financial statistics for 1991-92 generally relate to government fiscal years which ended June 30, 1992, or at some date within the 12 previous months. The following governments are exceptions and are included as though they were part of the June 30 group; ending September 30, the Federal Government, the State governments of Alabama and Michigan, the District of Columbia, and Alabama school districts; and ending August 31, the State government of Texas and Texas school districts. New York State which ends its fiscal year on March 31, is the only other exception to the June 30 ending for State governments.

Composition of Financial Amounts

Revenues and expenditures comprise actual receipts and payments (net of correcting transactions and recoveries of refunds) of a government and its agencies including government-operated enterprises, utilities, and public trust funds. Revenue and expenditure transactions exclude debt issuance and retirement, loans and investments, agency and private trust transactions, and internal transfers between funds of the same government. Aggregates for groups of governments exclude intergovernmental transactions between the governments involved.

Government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance trust transactions. Other commercial-type operations of governments such as port facilities, airports, toll highways and housing projects—as well as all such agencies and activities of the Federal Government including its corporations—are part of the general government sector. Major insurance programs administered by the Federal Government, including crop and farm mortgage insurance, investment guarantee activities, and home mortgage insurance are reported in general government. Utilities are water supply, electric power, and gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm whenever the

government maintains day-to-day financial oversight. Liquor stores comprise dispensaries operated by 17 State governments and by local governments in 6 States. Insurance trust activities consist of publicly funded contributory retirement systems for public employees, and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, Federal Social Security (Old Age, Survivors, Disability, and Health Insurance), and State medical and disability funds.

REVENUE CONCEPTS

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

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by counties acting as an agent of other governments, are counted as revenue of the final receiving units only.
4. State and local governments act as agents of the Federal Government in withholding Federal income and Social Security taxes from their employees' pay; such amounts are excluded from State and local government revenue and expenditure but are reported here as Federal revenue.
5. The Federal Treasury handles unemployment compensation accounts for the States and the District of Columbia government; Federal agency transactions in connection with these funds are omitted from the Federal figures and included with the State and local government data.
6. Figures in this report include the gross transactions of business-type government corporations and agencies.

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

Charges and miscellaneous general revenue comprises all nontax revenue of governments from their own sources excluding nongeneral revenues from utilities, liquor stores, and insurance trusts. Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as current charges and are reported on a gross

basis, without offset of the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under utility revenue.

Utility revenue and liquor stores revenue comprise amounts from sales of goods and services by such undertakings.

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

Employer contributions and other transfers made by the administering governments to their insurance trust funds are treated as intragovernmental transactions rather than government revenue or expenditure. However, to the extent that particular governments make payments as employers to insurance trust systems administered by other governments—for example, employer contributions by State and local governments to the Federal Social Security System (OASDHI) or local government payments to State-administered retirement systems—such amounts are included here without special treatment, in the "revenue from contributions" of the various systems affected. In addition, Federal advances and contributions to State unemployment compensation funds have been included with unemployment compensation revenue.

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

Since Federally administered insurance trust earnings are entirely from investments in Federal securities, they are classed as intragovernmental transactions and excluded from Federal revenue data here. There is a corresponding exclusion from reported amounts of Federal expenditure for interest.

EXPENDITURE CONCEPTS

The expenditure reporting categories comprise all amounts of money paid out by a government and its agencies, with the exception of amounts for debt retirement, and for loan, investment, agency, and private trust transactions. Note that expenditures include payments from all sources and funds, including amounts spent from borrowing and from previous period balances, as well as from current revenues. Included in this category are expenditures of business-type government corporations and agencies. Transactions not considered as expenditures include payments for debt

retirement, extension of loans, purchase of securities, and payments to the Federal Government of monies withheld for income tax or Social Security (OASDHI) purposes.

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

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

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

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

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes. They comprise only cash payments and exclude the value of subsistence, quarters, or other payments in-kind made to military personnel or other public employees. Salaries and wages are mainly for current operation but also include some amounts for force-account construction. Detailed statistics on civilian public employment and payrolls as of October appear in the annual U. S. Bureau of the Census report Public Employment: 1992 (Series GE/ 92-1).

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services. Transportation includes highways, airports, parking facilities, and water transport and terminals. The report does not provide totals for these larger categories because they are meant only as presentational guidelines and, except in a few instances, have no data precedents.

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

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

Further, these functions have utility beyond the limits of this specific report or other Bureau of the Census publications on government finances. The various phases of the census of governments, for example, including the organization and employment, use these same functions, making cross-analyses feasible.

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

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

Expenditure of the Federal Government for national defense and international relations as presented in this report comprises most of the items classified in the “Budget of the United States” under two closely related headings—“National Defense” and “International Affairs.” Defense-related activities of the State and local governments (including National Guard, civil defense, and armory activities) have been classified under the residual “Other” functional class, so that in this report national defense expenditure is entirely that of the Federal Government.

Expenditure by the Federal Government for the Postal Service is included on a gross basis in the development of Federal expenditure totals. Although the status of the Postal Service changed in 1971 from a cabinet department to an independent Federal commission, Census Bureau statistics have continued to include these data under Federal Government activities for purposes of continuity.

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

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

expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems.

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

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

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

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

General relief, which is wholly financed from State and local sources, makes up most of other cash assistance. Other public welfare spending includes vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid; institutional care for the needy; and administration of welfare activities.

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

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

The Federal Government accounts for a substantial portion of all direct general expenditure for water transport and terminal facilities and for air transportation, as indicated by table 10. These categories include subsidy payments and the provision of other aids to transportation by such agencies as the Federal Aviation Administration, National Transportation Safety Board, Coast Guard, National Oceanic and Atmospheric Administration, and Maritime Administration, as well as gross expenditure of the Saint Lawrence Seaway Development Corporation.

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

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

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

Utilities and Liquor Stores

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

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

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

INSURANCE TRUSTS

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

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

The coverage in a number of State-administered employee-retirement systems includes local government employees either exclusively or with State employees. The local government contributions to State systems to pay the local employee portion are included under insurance trust revenue of the State government and as a direct expenditure of the local government. Although there is a flow of funds from one government to another, the census classification system does not count this as intergovernmental revenue because intergovernmental revenues are general revenues by definition. See the 1992 Census of Governments publication, Volume 4, No. 6, *Employee-Retirement Systems of State and Local Governments* for additional specific information about employee-retirement systems.

INDEBTEDNESS

Federal gross debt outstanding includes public debt (subject to statutory limitations), as well as other obligations not subject to restrictions and representing Federal

agency debt. All nonguaranteed obligations of Federal agencies are excluded from debt outstanding balances.¹

State and local government long-term debt includes general obligation bonds, guaranteed by the taxing power of the governments, as well as nonguaranteed indebtedness that pledges only some nontax source—rents, charges, or tolls for example—related to the bond purpose as credit. Governments have become very active in providing financial assistance to private and nonprofit organizations through the issuance of tax exempt bonds. This financial intermediation by State and local governments—designated in this report as public debt for private purposes—covers a variety of activities including industrial development aid, assistance to commercial and retail developers, single-family and multifamily housing development, hospital and health care facilities, and pollution abatement plant and equipment expenditures.

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

The calculation of the annual change in total debt, as shown in table 25, requires information not published in this report. It is, however, available in detailed records from the Bureau of the Census.

LOTTERIES

There were 34 State and local government lotteries in operation during fiscal year 1991-92. In this report, the amounts available for distribution from lottery proceeds to various government funds are included in the miscellaneous revenue total. Please refer to table 35 in the publication *State Government Finances: 1992* (GF92, No. 3) for detailed information on the income and apportionment of funds in individual lottery systems.

INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS

Intragovernmental Flows

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

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

The substantial amount of interest paid by the Federal Treasury to the Federal insurance trust funds, which have all their reserves invested in Federal securities, is excluded from Federal interest expenditure and insurance trust revenue to avoid duplication of data in financial aggregates. State and local governments also pay some interest on debt that is held as investment securities by insurance funds they administer. However, because of difficulty in identifying such transactions, this interest is counted as revenue in contravention of the rule about payments between funds.

Intergovernmental Flows

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

Total revenue and total expenditure for an individual government, of course, include any intergovernmental amounts. When measuring groups of governments, a State area, a county area, a type of local government, monies going from one government to another must be netted out to arrive at nonduplicative totals. These aggregations treat each government as if it were a “fund” under the intragovernmental flows described above. For example, under Arizona in table 29, which provides State area totals by level and type of government, the column for municipalities excludes any financial transactions between Phoenix and any other municipality in Arizona. Similarly, the local government column excludes transactions between Phoenix and any other Arizona local government, and the State area totals exclude both the interlocal and State-local amounts.

The value of intergovernmental aid “in-kind”, such as commodities distributed by the Federal Government for school lunch purposes, is not treated as an intergovernmental revenue or expenditure. Furthermore, there are some kinds of transactions between governments that have not been isolated for special treatment here as intergovernmental in nature:

1. In situations where a government-administered employee-retirement system covers the employees of a second government, contributions by the latter are included,

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

without distinction, as part of the current operation expenditure of the donor government and as insurance trust revenue of the donee government.

2. No 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 applied for transactions where governments deal as ordinary suppliers and customers—e.g., in purchasing property, utility services, or supplies from one another. Under this method, where one government buys water or electricity from a second, the entire transaction is classified as utility with no intergovernmental component.

RELATION TO NATIONAL INCOME STATISTICS

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

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

totals. In national income accounts, however, such “government contributions to self-administered social insurance funds” are included in revenue and in expenditure as supplements to wage and salary payments.

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

SOURCES AND LIMITATIONS OF DATA

Federal Finance Statistics

Most of the Federal Government statistics here are based on figures for 1992 that appear in *The Budget of the United States Government for the Fiscal Year 1993*. For certain kinds of transactions, Census Bureau analysts also used the 1992 annual reports of the Secretary of the Treasury and of the Commissioner of Internal Revenue. Some supplementary details on Federal payments to State and local governments were obtained directly from the Federal agencies making the payments.

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

1. The financial transactions of government enterprises are included in Federal budget figures to the extent of their net effect (plus or minus) upon budget expenditures; Census figures include gross revenue and expenditure of government enterprises (other than loan and investment transactions).
2. Certain receipts are treated in the Federal budget as offsets against expenditures and result in reducing Federal expenditure totals of related activities. These are (1) receipts from various enterprises or market-oriented Federal activities; (2) receipts from interest on loans the government has made; (3) receipts from sales of property or products; and (4) certain other reimbursements from non-Federal sources, as well as

receipts from charges for quarters and subsistence furnished to employees. For Census purposes, these amounts are counted as revenue and added back to expenditure.

3. Federal budget receipts and expenditures include various financial transactions of trust funds which before fiscal year 1967 were excluded. Such transactions are included in Census reporting of Federal revenue and expenditure, except for trust funds handled on an agency basis for State and local governments (e.g., the State accounts in the unemployment compensation fund, the District of Columbia funds).
4. Although interfund and intragovernmental transactions are netted out of Federal budget totals, such transfer amounts are included in Federal figures for various receipt and expenditure categories. Census figures exclude all such transfers.
5. Federal budget expenditures include interest accrued but not paid during the fiscal year; Census data on interest are on a disbursement basis.
6. The net excess of loan disbursements or loan repayments of Federal loan accounts is added to expenditures or to receipts in developing budget totals. Such loan transactions are excluded from Census reporting of Federal data.

State Government Finances

The statistics on State government finances shown in this report are based primarily on the annual Census Bureau survey of State finances for fiscal year 1992. Findings from that survey have been issued in various publications, with the most detailed figures appearing in *State Government Finances: 1992* (GF92, No. 3). Trained representatives of the U.S. Bureau of the Census compiled figures in detail from official records and reports of the various States for most of the State financial data. Most data for tax revenue, some debt figures, and the finances of State-administered retirement and miscellaneous insurance trust systems came from mail canvasses. As with local school systems, the Integrated Postsecondary Education Data Survey, conducted by the U.S. Department of Education, National Center for Education Statistics in agreement with the Census Bureau, was the main source of State college and university data. The figures assembled by these various efforts were classified according to standard Census Bureau categories. Because of the collection methods and their relative importance, the State financial data received an intensive review.

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

Local Government Finances

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 populations greater than 50,000; all municipal 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, municipal, and township governments. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and central collection from State sources. Mail questionnaires went directly to 3,900 county, municipal, and township governments. 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 municipal governments—those with a population of 300,000 or more. The balance of the county government data and municipal and township data were sought from cooperative Census Bureau-State arrangements.

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 representatives visited county and municipal government offices to obtain the basic statistics or important missing information.

Portions of the local government financial statistics presented in this publication were obtained from central sources in 35 States. Most of these sources are universities and State agencies with mandates to provide technical assistance to local governments and monitor their fiscal activities. The extent to which the Bureau of the Census information needs could be accommodated by the central

source data systems varied from State to State. As a result, in some States the use of central source data was limited to certain types of local government or population-size groups or to particular segments of the data set. The States in which some or all general purpose local government finance data were centrally obtained are—

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

As with mail canvass questionnaires, centrally collected financial data sometimes needed supplementation for such items as debt, assets, or particular functional expenditures or revenue items. Census staff obtained these supplementary data from special tabulations in other State offices, printed reports, secondary sources, or from mail requests directly to the county, municipal, or township governments.

Through these efforts, only a minor percentage of the general purpose government sample—representing mostly quite small governments—remained incomplete.

School districts. The education portion of the 1992 annual survey provided data for independent school districts and dependent school systems. This information came from three sources:

1. Higher education—Finance data were obtained from questionnaires used in the Integrated Postsecondary Education Data Survey conducted by the Bureau of the Census as part of a joint data collection agreement between the Census Bureau and the U.S. Department of Education, National Center for Education Statistics.
2. Mail canvass—All statistics for the elementary and secondary school system in the District of Columbia and supplementary data for systems in Alaska are based on the information received in response to a mail canvass of individual systems.
3. Central collection—State education agencies conduct surveys of elementary and secondary education systems that obtain finance data as part of a larger data collection effort. A high percentage of this information is often compatible with Census Bureau categories. In an effort to reduce respondent burden, the Census Bureau concluded a series of agreements with all States to share their data for this survey.

These central data collection arrangements did not always provide sufficient information to meet all the needs of the Census Bureau survey. In those instances, other sources—most often different State offices—supplied information to supplement the basic data. The most common types of data needing supplementation were school lunch finances, indebtedness, cash and security holdings, and capital fund transactions. The procedures for incorporating these additional data with the core information required careful analysis and detailed specifications to avoid duplication or underreporting.

Special district governments. This survey assembled information for a sample of special district governments. The mail canvass procedures were precisely the same as for general purpose governments—detailed schedules, intensive manual review, supplementation by correspondence, and field compilation if necessary.

A central data collection system for special district governments was used to obtain data in six States: California, Florida, Idaho, Illinois, New York, and Utah. California and Illinois provided data for all special district governments, except for housing districts which were separately canvassed by mail. Idaho, Florida, and Utah provided data for all special district sample units. In New York, the central source supplied data for the sample health and fire districts; other New York special districts were canvassed by mail. As with mail canvass questionnaires, Census personnel examined these data thoroughly and verified incongruent data either with State officials or directly with local respondents.

For nonrespondent special district governments, Census Bureau analysts used other sources, some of them secondary, to complete the sample file. These efforts included using prior fiscal year data and secondary data compilations from the Bureau of Reclamation (U.S. Department of Interior), the American Hospital Association, Moody's Investors Services, and various State agencies.

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 computer 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 U.S. Bureau of the Census if the tables or electronic data media reveal potential data problems.

Population Data

The Population Division, Bureau of the Census, provided all population data used in this report both as an exhibit and in calculating per capita amounts. These data are published in the annual series, Current Population Reports, Population Estimates and Projections (P-25).

Derivative Statistics

This report shows computations that use financial data in combination with population or personal income. These statistics, "per capita" or "per \$1,000 of personal income," 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 1992 population data from the 1992 population estimates from the Bureau of the Census and calendar year 1991 personal income data from the U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business* (August 1992). Table 35 contains a State listing of this information. In doing the computations for per capita data, all original finance amounts were rounded to the nearest thousand and populations were in whole numbers. For the personal income calculations, finance amounts were rounded to the nearest thousand and income amounts were rounded to the nearest million.

Statistical Nature of Data

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

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.

Interval estimates with a prescribed confidence level can be calculated for each statistic by using the sample estimate and the standard error as estimated from the sample. 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.

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 contains the relative standard errors of major financial variables for each of the States and for the nation. The relative standard error is the estimated standard error expressed as a percent of the estimated total or proportion.

Interarea Comparisons

Use caution in attempting to draw conclusions from direct interstate or intergovernmental comparisons of financial amounts. Such comparisons should take into account

the diversity of responsibilities for various functions among different governments. Some State governments, for example, directly administer certain activities which elsewhere are undertaken by local governments, with or without State fiscal aid. Even within individual States, one may observe marked diversity in the scope of functions performed by governments of a particular type, such as classes of municipal governments with differing responsibilities.

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

Relation to Historic Data

In general, the statistics presented here closely parallel in concept, coverage, and classification the data in corresponding annual reports and in the quinquennial Census of Governments. For a detailed comparative analysis, however, take into account the following changes that have occurred:

	Number of local governments		
	1992	1987	1982
County	3,043	3,042	3,041
Municipal	19,279	19,200	19,076
Township	16,656	16,691	16,734
School district	14,422	14,721	14,851
Special district	31,555	29,532	28,078

Functional salary and wage data were not collected in the 1991-92 Annual Finance Survey. For fiscal years 1977 through 1981 the data collection effort included this information.

ADDITIONAL DATA AND INFORMATION

The Census Bureau makes available on magnetic tape the data used for this publication. Providing much greater detail than is published, the two available tape 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 Users Services Division, U.S. Bureau of the Census, Washington, DC 20233 (telephone 301-457-4100).

Data on diskette for fiscal years 1989, 1990, and 1991 are available from Customer Services. For more information about the diskette series, contact Governments Division on 800-242-2184.

Additionally, data on government finances can be accessed via the Internet at [http://www.census.gov/Economy\(button\)/Governments \(Governments Division Home Page\)](http://www.census.gov/Economy(button)/Governments(Governments%20Division%20Home%20Page)).

MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

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

FINDINGS

- Federal, State, and local government revenue from all sources amounted to \$2.261 trillion in 1991-92, up 6.5 percent from prior year.
- Total government expenditure stood at \$2.488 trillion in 1991-92, up 4.6 percent from the prior year.
- Insurance trust transactions (mostly Federal Social Security) accounted for 24.5 percent of the revenue collections and 21.9 percent of total expenditures in 1991-92.
- Government debt increased by 9.9 percent from the prior year to \$5.053 trillion in 1991-92. Over 80 percent of all government debt belongs to the Federal Government.
- State and local government revenue amounted to \$1.184 trillion in 1991-92, an increase of 9.5 percent from 1990-91.
- State and local government expenditure totaled \$1.150 trillion in 1991-92, up 8.2 percent from 1990-91.
- State and local government debt was \$970.5 billion in 1991-92. This reflected a 6.0 percent rise from 1990-91.
- Cash and security holdings of State and local governments totaled \$1.646 trillion, or 5.3 percent more than 1990-91 amount of \$1.563 trillion.
- Federal sources provide the most significant share of government revenue. In 1991-92, the Federal Government supplied 73.2 percent of all government insurance trust revenue, 54.2 percent of all government taxes, and 44.7 percent of all government charges and miscellaneous general revenue.
- Federal predominance in revenue generation also appears in derivative calculations such as in per capita data and amounts per \$1,000 of personal income. Table 3, for example, shows that per capita taxes in 1991-92 were \$2,584 for the Federal Government, whereas State and local government per capita taxes were \$1,294 and \$890 respectively. Expressed as amounts per \$1,000 of personal income, Federal taxes were \$137; State, \$69; and local governments, \$47.
- The three levels of government have marked differences in their tax structure. For example, individual and corporate income taxes supplied 87.5 percent of Federal tax revenues in fiscal year 1991-92. For State

governments, sales taxes contributed 49.5 percent of total taxes, and income taxes 38.5 percent. Over three-fourths of local government taxes were derived from property taxes.

- Nonproperty tax receipts of State and local governments amounted to \$378.0 billion, or 31.9 percent of all revenue. Sales and gross receipts taxes accounted for \$196.4 billion or 16.6 percent of all revenue.
- Major sources of current charges also varied according to level of government. Of total 1991-92 Federal current charges amounting to \$89.5 billion, 50.5 percent, or \$45.2 billion derived from postal service fees. State institutions of higher education provided over half (\$28.5 billion) of State government total current charges. Charges assessed by local government-administered hospitals contributed almost one-third of the 83.9 billion locally collected current charges in 1991-92.
- When analyzed by level and type of government, as in table 6, it is apparent that certain governments rely heavily on revenues collected by a different government. Local governments, for example, obtain one-third of all funds from their States and the Federal Government. Over one-fifth (22.9 percent) of all State income comes from the Federal Government, but some is in turn passed on to local governments.
- More than half (53.1 percent, or \$1.321 trillion), of Federal, State, and local expenditure was for current operation, of which \$544.6 billion was expended for salaries and wages. Table 7 shows detail of government expenditure.
- The Federal Government dominated certain object expenditure categories, totalling 83.4 percent of insurance benefit payments, 75.5 percent of interest on debt, and 74.6 percent of assistance and subsidies. State and local governments, on the other hand, were the major factor in construction outlays as local governments made more than one half (\$61.7 billion) and State governments expended over a third (\$39.0 billion) of the total.
- Of Federal, State, and local salary and wage payments, 49.6 percent was spent by local governments, 29.7 percent by Federal Government, and 20.7 percent by States.
- Table 9 shows markedly different functional emphasis for expenditures by level of government. More than two-thirds of Federal outlays were made for three

categories—national defense and international relations (23.0 percent), insurance trust benefits (29.8 percent), and interest on debt (13.1 percent). State expenditures for education totalled \$211.3 billion, nearly one-third of all State outlays.

However, a large portion of this education expenditure, \$124.2 billion, was intergovernmental aid from both Federal and State sources distributed to local schools. In addition to education, State governments committed a significant portion of their outlays for public welfare (22.1 percent), insurance trust benefits (11.4 percent), and highways (7.0 percent). As a whole, State expenditures in these four functional areas came to 70.6 percent of total State outlays.

- Total fiscal year 1991-92 government indebtedness was \$5.053 trillion. Federal debt, comprising \$4.083 trillion, or 80.8 percent of the total, excludes all nonguaranteed obligations of Federal agencies.
- Of the \$970.5 billion in State and local government debt at the end of fiscal year 1991-92, more than 97.8 percent (\$949.1 billion) represented long-term obligations. Short-term debt amounted to \$21.3 billion.
- Nonguaranteed debt, sometimes called revenue debt, accounted for more than two-thirds (\$654.3 billion) of State and local government long term totals.
- Three States—California (\$88.0 billion), New York (\$69.4 billion), and Florida (\$46.3 billion)—accounted for almost a third of State and local nonguaranteed debt.
- Cash and security holdings held by State and local governments increased 5.3 percent from fiscal year 1990-91 to a total of \$1.646 trillion at the end of fiscal year 1991-92. Slightly less than one half of State and local cash and security holdings at the end of fiscal year 1991-92 was held in employee-retirement funds. Retirement systems in 10 States account for one-third of the total cash assets.
- Federal Social Security and Medicare dominated government insurance trust finances, comprising about three-fourths of both revenues and expenditures during fiscal year 1991-92. Employee retirement revenue and expenditure consisted of about 71.8 and 51.4 percent respectively of the State and local government insurance trust totals.

Figure 1
**Federal Government Revenue
by Source: 1991-92**

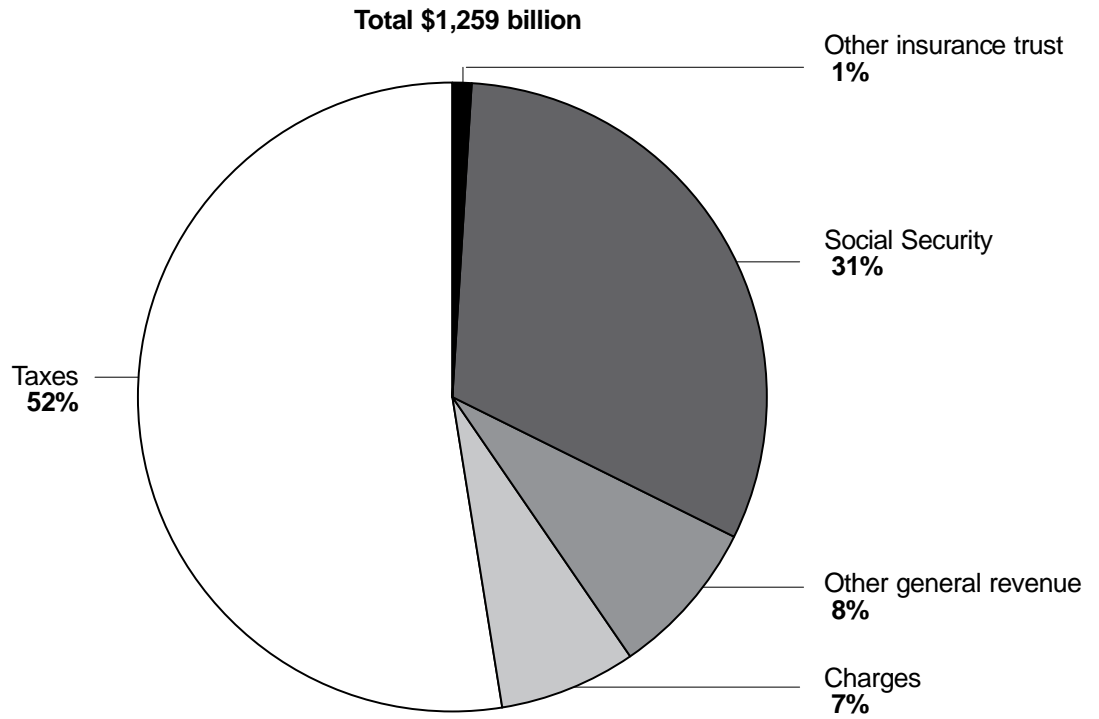


Figure 2
**State and Local Government Revenue by Major
Financial Sector and Source: 1991-92**

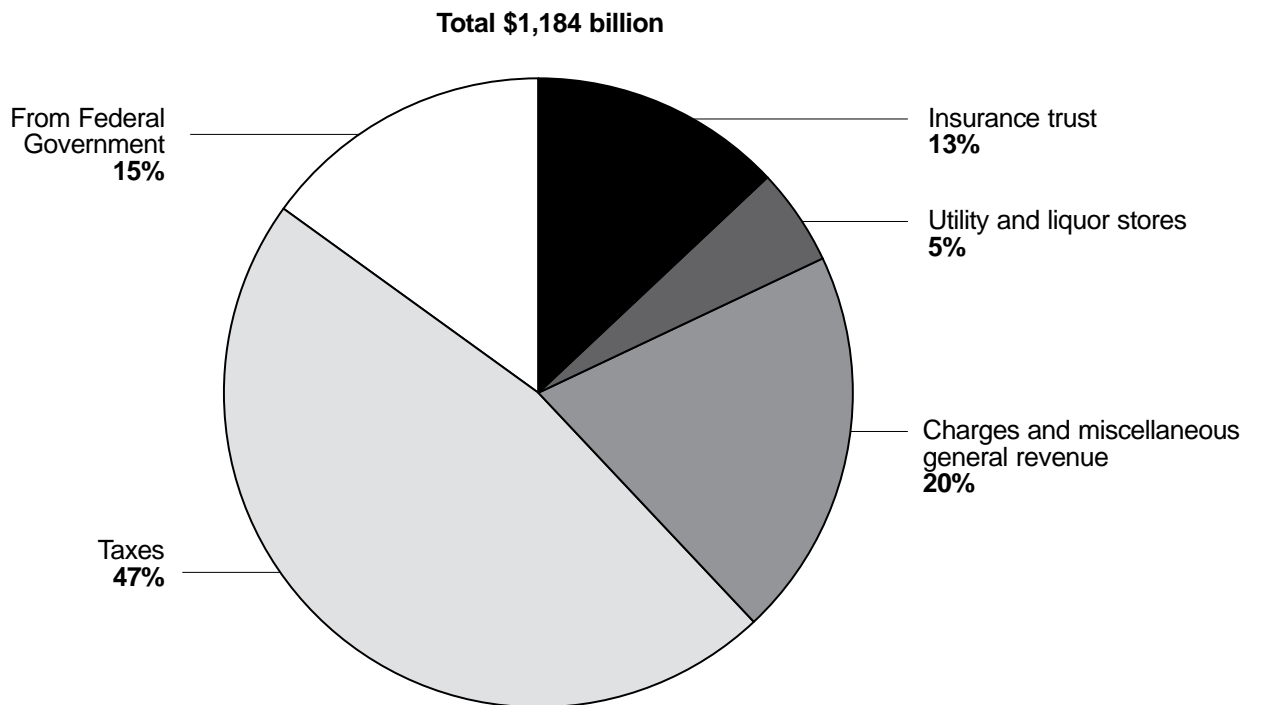


Figure 3
**Federal Government Tax Revenue
by Source: 1991-92**

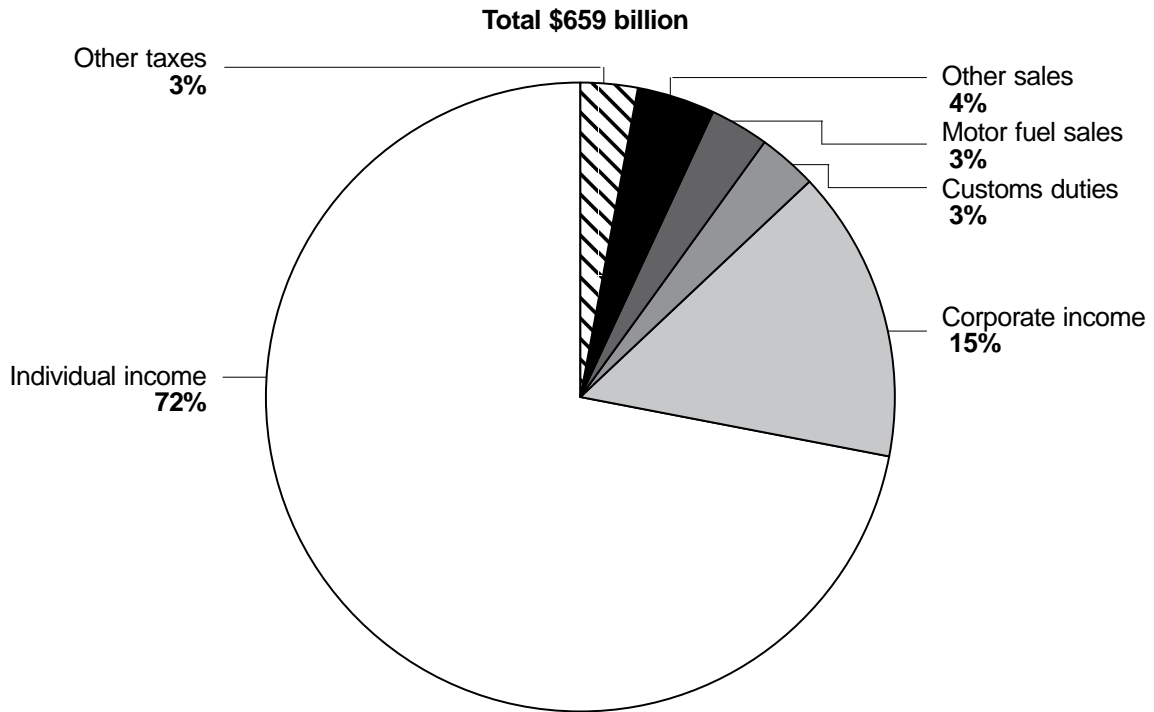


Figure 4
**State and Local Tax Revenue
by Source: 1991-92**

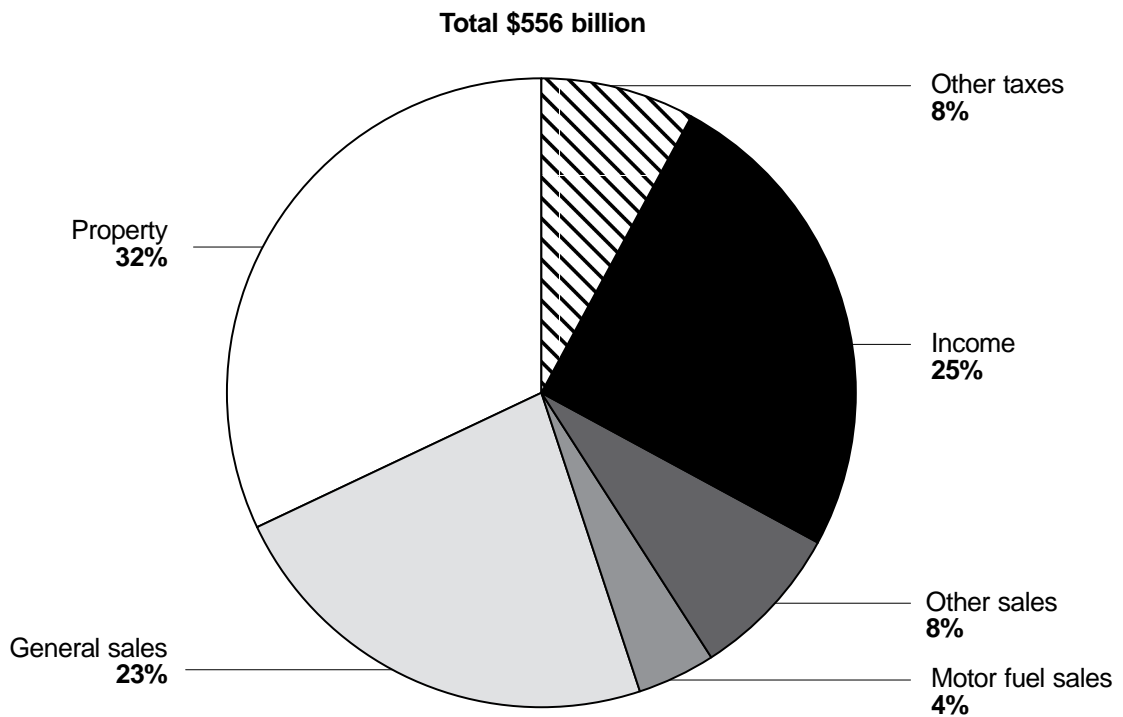


Figure 5
Federal Government Expenditure by Selected Function: 1991-92

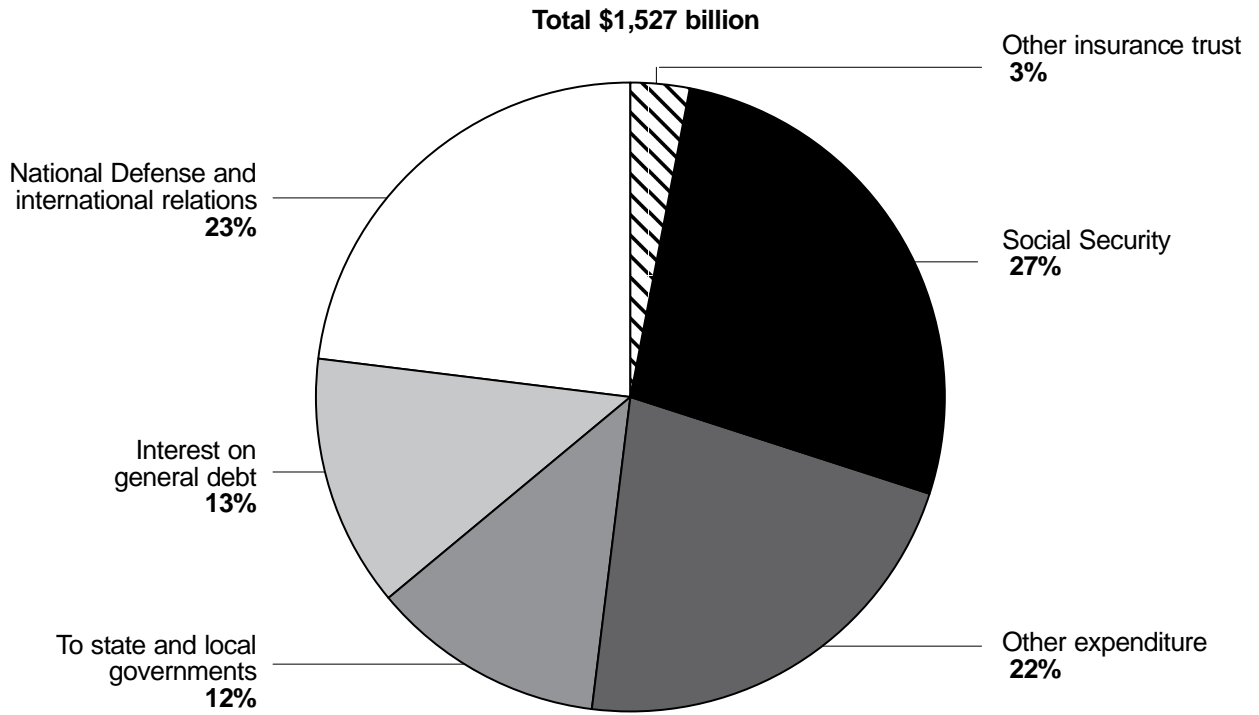


Figure 6
State and Local Government Expenditure by Selected Function: 1991-92

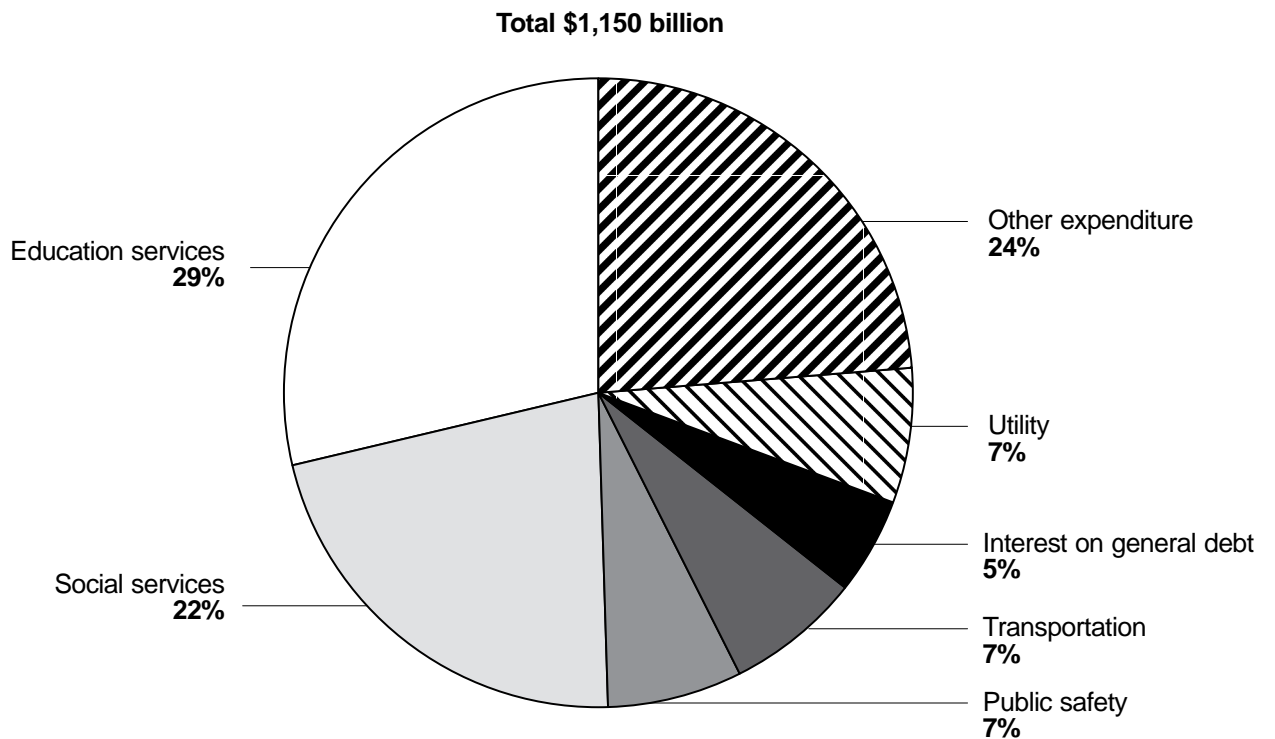


Table 1. Summary of Federal, State, and Local Government Finances: 1988-89 to 1991-92

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

Item	Amount (million dollars)				Per capita			
	1991-92	1990-91	1989-90	1988-89	1991-92	1990-91	1989-90	1988-89
	1	2	3	4	5	6	7	8
REVENUE								
Revenue, total	2 260 569	2 124 211	2 046 998	1 917 492	8 862.26	8 423.49	8 230.46	7 724.38
General revenue	1 645 507	1 557 213	1 493 179	1 400 518	6 450.99	6 175.08	6 003.69	5 641.81
Taxes	1 215 436	1 167 337	1 133 886	1 084 500	4 764.96	4 629.04	4 559.07	4 368.77
Property	178 412	167 999	155 613	142 525	699.44	666.19	625.68	574.14
Sales, gross receipts, and customs	260 699	244 065	231 855	218 543	1 022.04	967.83	932.23	880.37
Individual income	592 021	577 168	572 524	543 497	2 320.94	2 288.74	2 301.97	2 189.41
Corporation net income	124 103	120 328	117 073	129 213	486.53	477.16	470.72	520.52
Other taxes	60 201	57 776	56 821	50 723	236.01	229.11	228.46	204.33
Charges and miscellaneous general revenue	430 070	389 876	359 293	316 018	1 686.03	1 546.04	1 444.63	1 273.04
Utility and liquor store revenue	62 541	60 736	58 642	56 225	245.18	240.85	235.79	226.50
Insurance trust revenue	552 521	506 262	495 176	460 749	2 166.09	2 007.57	1 990.98	1 856.07
Social Security and Medicare insurances (OASDHI)	394 268	378 510	361 684	339 493	1 545.68	1 500.97	1 454.24	1 367.61
Unemployment compensation	27 153	18 209	18 541	19 905	106.45	72.21	74.55	80.19
Employee retirement	110 860	91 652	98 669	85 598	434.61	363.44	396.72	344.82
Other insurance trust revenue	20 240	17 891	16 283	15 753	79.35	70.95	65.47	63.46
EXPENDITURE								
Expenditure, total	2 488 128	2 379 169	2 218 826	2 030 753	9 754.38	9 434.52	8 921.34	8 180.64
By character and object:								
Current operation	1 321 134	1 282 688	1 190 147	1 072 797	5 179.33	5 086.46	4 785.28	4 321.63
Capital outlay	227 798	227 225	220 993	211 734	893.05	901.05	888.56	852.94
Construction	111 645	107 145	98 566	95 825	437.69	424.88	396.31	386.02
Equipment, land, and existing structures	116 153	120 080	122 427	115 909	455.36	476.17	492.25	466.92
Assistance and subsidies	129 579	118 421	106 602	101 832	508.00	469.59	428.62	410.22
Interest on debt	264 611	256 675	246 866	229 767	1 037.37	1 017.84	992.59	925.59
Insurance benefits and repayments	545 006	494 160	454 218	414 624	2 136.62	1 959.58	1 826.30	1 670.26
Exhibit: Expenditure for salaries and wages	544 649	520 695	487 090	456 136	2 135.22	2 064.80	1 958.46	1 837.49
By function:								
General expenditure	1 858 760	1 804 005	1 686 807	1 542 620	7 287.03	7 153.73	6 782.22	6 214.25
Current expenditure	1 648 760	1 593 828	1 482 433	1 346 272	6 463.75	6 320.28	5 960.49	5 423.29
Capital outlay	210 000	210 177	204 373	196 348	823.28	833.45	821.73	790.96
Selected Federal programs:								
National defense and international relations	351 684	366 112	344 069	346 338	1 378.73	1 451.81	1 383.41	1 395.18
Postal service	44 890	43 102	39 065	36 472	175.99	170.92	157.07	146.92
Space research and technology	13 550	13 514	12 063	10 806	53.12	53.59	48.50	43.53
Education services:								
Education	348 411	329 494	305 552	280 713	1 365.90	1 306.60	1 228.55	1 130.82
Libraries	4 988	4 839	4 528	4 250	19.55	19.19	18.21	17.12
Social services and income maintenance:								
Public welfare	202 364	167 681	140 734	126 132	793.34	664.93	565.85	508.11
Hospitals	69 203	63 829	58 895	55 260	271.30	253.11	236.80	222.61
Health	38 963	38 988	33 592	29 831	152.75	154.61	135.06	120.17
Social insurance administration	9 172	8 193	7 716	7 352	35.96	32.49	31.03	29.62
Veterans' services	20 490	19 163	17 505	18 815	80.33	75.99	70.38	75.79
Transportation:								
Highways	67 502	65 602	61 913	58 881	264.63	260.14	248.94	237.19
Air transportation	13 984	12 390	10 983	10 180	54.82	49.13	44.16	41.01
Water transport and terminals	4 582	4 866	4 524	4 072	17.96	19.30	18.19	16.40
Other transportation	1 292	1 190	1 119	1 156	5.07	4.72	4.50	4.66
Public safety:								
Police protection	41 248	38 942	35 921	32 723	161.71	154.42	144.43	131.82
Fire protection	14 358	13 796	13 186	11 932	56.29	54.71	53.02	48.07
Correction	31 112	29 297	26 229	22 500	121.97	116.18	105.46	90.64
Protective inspection and regulation	6 246	6 008	5 570	5 081	24.48	23.82	22.40	20.47
Environment and housing:								
Natural resources	64 550	56 949	80 915	64 353	253.06	225.83	325.34	259.24
Parks and recreation	17 712	17 718	16 007	14 641	69.44	70.26	64.36	58.98
Housing and community development	32 549	33 346	32 430	28 230	127.60	132.23	130.39	113.72
Sewerage	20 344	19 676	18 309	17 039	79.75	78.02	73.62	68.64
Solid waste management	14 697	11 338	10 144	8 734	57.62	44.96	40.79	35.18
Government administration:								
Financial administration	28 852	27 204	24 200	22 125	113.11	107.88	97.30	89.13
Judicial and legal	20 767	19 373	17 389	15 536	81.41	76.82	69.91	62.58
General public buildings	5 974	6 051	5 643	5 145	23.42	24.00	22.69	20.73
Other government administration	11 586	11 553	10 314	9 407	45.42	45.81	41.47	37.89
Interest on general debt	254 968	247 376	237 691	220 883	999.57	980.96	955.70	889.80
General expenditure, n.e.c.	102 723	126 416	110 601	74 032	402.71	501.30	444.70	298.23
Utility and liquor store expenditure	84 361	81 004	77 801	73 509	330.73	321.22	312.82	296.12
Insurance trust expenditure	545 006	494 160	454 218	414 624	2 136.62	1 959.58	1 826.30	1 670.26
Social Security and Medicare insurances (OASDHI)	410 855	376 933	350 435	321 335	1 610.70	1 494.72	1 409.01	1 294.46
Unemployment compensation	32 973	22 222	16 586	12 952	129.27	88.12	66.69	52.17
Employee retirement	80 406	75 745	69 783	64 385	315.22	300.36	280.58	259.37
Other insurance trust expenditure	20 771	19 259	17 414	15 951	81.43	76.37	70.02	64.26
Indebtedness—total debt outstanding at end of fiscal year	5 053 333	4 598 765	4 124 079	3 680 189	19 810.93	18 236.26	16 581.88	14 825.19

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

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

Item	All govern-ments ¹	Federal Government	State and local govern-ments ¹	State govern-ments	Local governments					
					Total ¹	County ¹	Municipal ¹	Township ¹	School district ¹	Special district ¹
					1	2	3	4	5	6
REVENUE										
Revenue, total ¹	2 260 569	1 259 383	1 183 826	743 018	647 514	152 528	220 048	20 694	200 004	67 882
General revenue ¹	1 645 507	854 821	973 326	606 776	573 255	146 495	171 618	19 415	199 182	50 187
Intergovernmental revenue ¹	(¹)	3 431	179 209	169 928	215 987	54 398	48 152	4 466	107 462	15 150
From Federal Government	(¹)	—	179 209	159 068	20 141	3 070	8 033	225	1 409	7 405
From State government	(¹)	3 431	(¹)	—	195 845	48 936	36 222	3 808	103 300	3 579
From local governments ¹	(¹)	—	(¹)	10 861	(¹)	2 392	3 896	433	2 753	4 166
General revenue from own sources	1 645 507	851 390	794 117	436 848	357 268	92 098	123 466	14 948	91 720	35 037
Taxes	1 215 436	659 041	556 395	329 296	227 099	54 926	75 486	11 887	76 619	8 180
Property	178 412	—	178 412	6 689	171 723	40 808	39 706	11 051	74 630	5 528
Sales, gross receipts, and customs	260 699	64 282	196 417	162 989	33 429	10 155	20 190	40	648	2 396
Individual income	592 021	476 465	115 556	104 995	10 562	1 541	8 117	295	608	—
Corporation net income	124 103	100 270	23 833	21 804	2 029	—	2 029	—	—	—
Other taxes	60 201	18 024	42 177	32 820	9 357	2 422	5 444	501	733	257
Charges and miscellaneous general revenue	430 070	192 349	237 721	107 552	130 169	37 171	47 980	3 061	15 101	26 856
Utility and liquor store revenue	62 541	—	62 541	6 579	55 962	1 995	35 460	1 093	—	17 414
Insurance trust revenue	552 521	404 562	147 959	129 663	18 296	4 038	12 969	186	822	281
Social Security and Medicare insurances (OASDHI)	394 268	394 268	—	—	—	—	—	—	—	—
Unemployment compensation	27 153	134	27 019	26 921	98	—	98	—	—	—
Employee retirement	110 860	4 658	106 202	88 003	18 198	4 038	12 871	186	822	281
Other insurance trust revenue	20 240	5 502	14 738	14 738	—	—	—	—	—	—
EXPENDITURE										
Expenditure, total ¹	2 488 128	1 527 311	1 150 485	701 931	655 103	153 404	219 293	21 368	201 487	69 734
By character and object:										
Intergovernmental expenditure ¹	(¹)	186 036	3 632	202 827	7 355	7 487	5 913	1 096	547	2 494
Current operation	1 321 134	497 115	824 019	323 090	500 929	109 211	153 501	16 934	178 625	42 658
Capital outlay	227 798	93 095	134 703	50 126	84 577	16 289	33 274	2 384	18 248	14 382
Construction	111 645	10 920	100 725	39 001	61 725	11 727	23 929	1 745	12 257	12 068
Equipment, land, and existing structures	116 153	82 175	33 978	11 125	22 853	4 563	9 345	640	5 991	2 314
Assistance and subsidies	129 579	96 622	32 957	20 511	12 446	9 644	2 788	14	—	—
Interest on debt	264 611	199 713	64 898	25 482	39 416	8 930	15 944	788	3 706	10 048
Insurance benefits and repayments	545 006	454 730	90 276	79 895	10 381	1 842	7 873	152	361	153
Exhibit: Expenditure for salaries and wages ²	544 649	161 551	383 098	112 685	270 413	53 766	74 192	8 017	118 329	16 109
By function:										
General expenditure ¹	1 858 760	1 072 581	975 848	612 422	569 975	148 268	170 680	20 027	201 126	40 055
Current expenditure ¹	1 648 760	979 486	858 942	564 516	500 975	133 015	144 861	17 839	182 878	32 564
Capital outlay	210 000	93 095	116 905	47 906	68 999	15 253	25 819	2 188	18 248	7 491
Selected Federal programs:										
National defense and international relations	351 684	351 684	—	—	—	—	—	—	—	—
Postal service	44 890	—	—	—	—	—	—	—	—	—
Space research and technology	13 550	13 550	—	—	—	—	—	—	—	—
Education services:										
Education	348 411	48 957	326 275	211 316	240 548	20 180	19 382	5 762	197 420	37
Libraries	4 988	665	4 510	684	4 223	1 340	2 106	276	—	612
Social services and income maintenance:										
Public welfare	202 364	142 482	158 212	155 420	32 546	22 767	9 528	231	—	—
Hospitals	69 203	10 749	58 768	26 125	33 388	15 434	7 483	68	—	10 584
Health	38 963	16 930	29 344	23 502	13 870	10 289	2 855	177	—	683
Social insurance administration	9 172	9 020	3 717	3 702	14	—	14	—	—	—
Veterans' services	20 490	20 320	170	170	—	—	—	—	—	—
Transportation:										
Highways	67 502	16 303	66 689	48 959	26 288	10 198	12 961	2 757	—	645
Air transportation	13 984	7 523	8 113	1 387	7 151	1 707	3 552	15	—	1 933
Water transport and terminals	4 582	2 728	1 861	533	1 357	138	435	5	—	786
Other transportation	1 292	—	1 292	3 783	1 784	686	1 724	55	—	1 615
Public safety:										
Police protection	41 248	7 400	34 545	5 494	29 684	8 012	20 420	1 640	—	—
Fire protection	14 358	—	14 358	—	14 381	1 895	10 412	975	—	1 291
Correction	31 112	2 646	28 701	20 090	10 404	8 287	2 177	13	—	—
Protective inspection and regulation	6 246	—	6 246	4 173	2 162	4 450	1 579	134	—	—
Environment and housing:										
Natural resources	64 550	53 938	13 049	10 521	3 133	1 532	194	30	—	1 396
Parks and recreation	17 712	2 064	15 728	3 016	13 054	2 779	8 232	590	—	1 590
Housing and community development	32 549	31 887	17 067	2 668	15 488	1 283	8 576	101	—	5 687
Sewerage	20 344	—	20 344	1 617	19 557	2 386	11 805	947	—	5 416
Solid waste management	14 697	5 361	12 048	1 474	10 736	2 673	6 455	1 180	—	587
Government administration:										
Financial administration	28 852	10 843	18 090	9 751	8 450	3 766	4 172	554	—	—
Judicial and legal	20 767	7 377	16 352	7 501	10 057	7 521	2 369	181	—	—
General public buildings	5 974	—	5 974	1 369	4 604	2 404	1 884	316	—	—
Other government administration	11 586	1 668	9 918	2 548	7 387	3 019	3 686	687	—	—
Interest on general debt	254 968	199 713	55 255	24 622	30 633	8 610	12 429	724	3 706	5 165
General expenditure, n.e.c.	102 723	63 883	49 223	41 998	29 074	10 911	16 249	2 608	—	1 983
Utility and liquor store expenditure	84 361	—	84 361	9 613	74 748	3 294	40 740	1 189	—	29 526
Insurance trust expenditure	545 006	454 730	90 276	79 895	10 381	1 842	7 873	152	361	153
Social Security and Medicare insurances (OASDHI)	410 855	410 855	—	—	—	—	—	—	—	—
Unemployment compensation	32 973	86	32 887	32 761	127	—	127	—	—	—
Employee retirement	80 406	33 987	46 419	36 165	10 254	1 842	7 746	152	361	153
Other insurance trust expenditure	20 771	9 802	10 969	10 969	—	—	—	—	—	—
Indebtedness—total debt outstanding at end of fiscal year	5 053 333	4 082 871	970 462	372 319	598 142	129 760	241 551	11 549	61 441	153 841

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

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

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

Item	Amount per capita					Amount per \$1,000 personal income				
	All govern-ments	Federal	State and local			All govern-ments	Federal	State and local		
			Total ¹	State	Local ¹			Total ²	State	Local ²
	1	2	3	4	5	6	7	8	9	10
REVENUE										
Revenue, total³	8 862.26	4 937.25	4 641.03	2 919.60	2 538.49	484.82	261.58	245.89	154.79	134.49
General revenue ³	6 450.99	3 351.21	3 815.80	2 384.26	2 247.37	352.91	177.55	202.17	126.41	119.07
Intergovernmental revenue ³	(³)	13.45	702.57	667.71	846.75	(³)	.71	37.22	35.40	44.86
From Federal Government	(³)	—	702.57	625.04	78.96	(³)	—	37.22	33.14	4.18
From State government	(³)	13.45	(³)	—	767.79	(³)	.71	(³)	—	40.68
From local governments ³	(³)	—	(³)	42.68	(³)	(³)	—	(³)	2.26	(³)
General revenue from own sources	6 450.99	3 337.76	3 113.23	1 716.54	1 400.62	352.91	176.84	164.94	91.01	74.21
Taxes	4 764.96	2 583.68	2 181.27	1 293.93	890.31	260.67	136.89	115.57	68.60	47.17
Property	699.44	—	699.44	26.28	673.22	38.26	—	37.06	1.39	35.67
Sales, gross receipts, and customs	1 022.04	252.01	770.03	640.44	131.05	55.91	13.35	40.80	33.96	6.94
Individual income	2 320.94	1 867.92	453.02	412.56	41.41	126.97	98.96	24.00	21.87	2.19
Corporation net income	486.53	393.10	93.43	85.67	7.95	26.62	20.83	4.95	4.54	.42
Other taxes	236.01	70.66	165.35	128.96	36.68	12.91	3.74	8.76	6.84	1.94
Charges and miscellaneous general revenue	1 686.03	754.08	931.96	422.61	510.31	92.24	39.95	49.38	22.41	27.04
Utility and liquor store revenue	245.18	—	245.18	25.85	219.39	13.41	—	12.99	1.37	11.62
Insurance trust revenue	2 166.09	1 586.03	580.06	509.50	71.73	118.50	84.03	30.73	27.01	3.80
Social Security and Medicare insurances (OASDHI)	1 545.68	1 545.68	—	—	—	84.56	81.89	—	—	—
Unemployment compensation	106.45	.53	105.93	105.78	.38	5.82	.03	5.61	5.61	.02
Employee retirement	434.61	18.26	416.35	345.80	71.34	23.78	.97	22.06	18.33	3.78
Other insurance trust revenue	79.35	21.57	57.78	57.91	—	4.34	1.14	3.06	3.07	—
EXPENDITURE										
Expenditure, total³	9 754.38	5 987.62	4 510.33	2 758.15	2 568.25	533.62	317.23	238.96	146.23	136.07
By character and object:										
Intergovernmental expenditure ³	(³)	729.33	14.24	796.98	28.84	(³)	38.64	.75	42.25	1.53
Current operation	5 179.33	1 948.87	3 230.46	1 269.54	1 963.83	283.34	103.25	171.15	67.31	104.05
Capital outlay	893.05	364.97	528.08	196.96	331.57	48.86	19.34	27.98	10.44	17.57
Construction	437.69	42.81	394.88	153.25	241.98	23.94	2.27	20.92	8.12	12.82
Equipment, land, and existing structures	455.36	322.16	133.20	43.71	89.59	24.91	17.07	7.06	2.32	4.75
Assistance and subsidies	508.00	378.79	129.20	80.60	48.79	27.79	20.07	6.85	4.27	2.59
Interest on debt	1 037.37	782.95	254.42	100.13	154.52	56.75	41.48	13.48	5.31	3.19
Insurance benefits and repayments	2 136.62	1 782.71	353.92	313.94	40.70	116.89	94.45	18.75	16.64	2.16
Exhibit: Expenditure for salaries and wages	2 135.22	633.34	1 501.88	442.78	1 060.12	116.81	33.56	79.57	23.48	56.17
By function:										
General expenditure ³	7 287.03	4 204.91	3 825.68	2 406.44	2 234.51	398.64	222.78	202.69	127.59	118.39
Current expenditure ³	6 463.75	3 839.95	3 367.37	2 218.20	1 964.01	353.61	203.45	178.41	117.61	104.06
Capital outlay	823.28	364.97	458.31	188.24	270.50	45.04	19.34	24.28	9.98	14.33
Selected Federal programs:										
National defense and international relations	1 378.73	1 378.73	—	—	—	75.43	73.05	—	—	—
Postal service	175.99	175.99	—	—	—	9.63	9.32	—	—	—
Space research and technology	53.12	53.12	—	—	—	2.91	2.81	—	—	—
Education services:										
Education	1 365.90	191.93	1 279.12	830.34	943.04	74.72	10.17	67.77	44.02	49.96
Libraries	19.55	2.61	17.68	2.69	16.55	1.07	.14	.94	.14	.88
Social services and income maintenance:										
Public welfare	793.34	558.58	620.25	610.71	127.59	43.40	29.59	32.86	32.38	6.76
Hospitals	271.30	42.14	230.39	102.66	130.89	14.84	2.23	12.21	5.44	6.93
Health	152.75	66.37	115.04	92.35	54.38	8.36	3.52	6.10	4.90	2.88
Social insurance administration	35.96	35.36	14.57	14.55	.06	1.97	1.87	.77	.77	—
Veterans' services	80.33	79.66	.67	.67	—	4.39	4.22	.04	.04	—
Transportation:										
Highways	264.63	63.91	261.45	192.38	103.06	14.48	3.39	13.85	10.20	5.46
Air transportation	54.82	29.49	31.80	5.45	28.03	3.00	1.56	1.69	.29	1.49
Water transport and terminals	17.96	10.69	7.30	2.09	5.32	.98	.57	.39	.11	.28
Other transportation	5.07	—	5.07	14.86	6.99	.28	—	.27	.79	.37
Public safety:										
Police protection	161.71	29.01	135.43	21.59	116.37	8.85	1.54	7.18	1.14	6.17
Fire protection	56.29	—	56.29	—	56.38	3.08	—	2.98	—	2.99
Correction	121.97	10.37	112.52	78.94	40.79	6.67	.55	5.96	4.19	2.16
Protective inspection and regulation	24.48	—	24.48	16.40	8.48	1.34	—	1.30	.87	.45
Environment and housing:										
Natural resources	253.06	211.46	51.16	41.34	12.28	13.84	11.20	2.71	2.19	.65
Parks and recreation	69.44	8.09	61.66	11.85	51.17	3.80	.43	3.27	.63	2.71
Housing and community development	127.60	125.01	66.91	10.48	60.72	6.98	6.62	3.54	.56	3.22
Sewerage	79.75	—	79.75	6.35	76.67	4.36	—	4.23	.34	4.06
Solid waste management	57.62	21.02	47.23	5.79	42.09	3.15	1.11	2.50	.31	2.23
Government administration:										
Financial administration	113.11	42.51	70.92	38.32	33.13	6.19	2.25	3.76	2.03	1.76
Judicial and legal	81.41	28.92	64.11	29.47	39.43	4.45	1.53	3.40	1.56	2.09
General public buildings	23.42	—	23.42	5.38	18.05	1.28	—	1.24	.29	.96
Other government administration	45.42	6.54	38.88	10.01	28.96	2.48	.35	2.06	.53	1.53
Interest on general debt	999.57	782.95	216.62	96.75	120.09	54.68	41.48	11.48	5.13	6.36
General expenditure, n.e.c.	402.71	250.44	192.97	165.02	113.89	22.03	13.27	10.22	8.75	6.03
Utility and liquor store expenditure	330.73	—	330.73	37.77	293.04	18.09	—	17.52	2.00	15.53
Insurance trust expenditure	2 136.62	1 782.71	353.92	313.94	40.70	116.89	94.45	18.75	16.64	2.16
Social Security and Medicare insurances (OASDHI)	1 610.70	1 610.70	—	—	—	88.12	85.34	—	—	—
Unemployment compensation	129.27	.34	128.93	128.73	.50	7.07	.02	6.83	6.83	.03
Employee retirement	315.22	133.24	181.98	142.11	40.20	17.24	7.06	9.64	7.53	2.13
Other insurance trust expenditure	81.43	38.43	43.00	43.10	—	4.45	2.04	2.28	2.29	—
Indebtedness—total debt outstanding at end of fiscal year	19 810.93	16 006.36	3 804.57	1 462.98	2 344.94	1 083.78	848.04	201.57	77.56	124.24

¹ State and Local, total" and "Local" calculations include population for Washington, DC. ² State and Local, total" and "Local" calculations include personal income data for Washington, DC. ³Duplicative intergovernmental transactions are excluded; see text.

Table 4. Summary of Federal Government Finances: 1988-89 to 1991-92

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

Item	Amount (million dollars)				Per capita ¹			
	1991-92	1990-91	1989-90	1988-89	1991-92	1990-91	1989-90	1988-89
	1	2	3	4	5	6	7	8
REVENUE								
Revenue, total	1 259 383	1 200 682	1 154 596	1 092 660	4 937.25	4 761.27	4 642.34	4 401.65
General revenue	854 821	812 339	783 390	743 359	3 351.21	3 221.30	3 149.81	2 994.53
General revenue from own sources	851 390	809 105	780 479	740 456	3 337.76	3 208.48	3 138.11	2 982.84
Taxes	659 041	641 982	632 267	615 853	2 583.68	2 545.76	2 542.19	2 480.89
Income	576 735	565 913	560 391	548 981	2 244.11	2 244.11	2 253.19	2 211.50
Individual	476 465	467 827	466 884	445 690	1 867.92	1 855.15	1 877.22	1 795.41
Corporation	100 270	98 086	93 507	103 291	393.10	388.96	375.97	416.09
Sales, gross receipts, and customs	64 282	58 495	53 970	52 527	252.01	231.96	217.00	211.60
Customs duties	17 480	16 034	16 810	16 450	68.53	63.58	67.59	66.27
Motor fuel	19 865	16 917	13 077	14 372	77.88	67.08	52.58	57.90
Alcoholic beverages	7 907	7 227	5 753	5 810	31.00	28.66	23.13	23.40
Public utilities	7 851	7 253	6 476	6 390	30.78	28.76	26.04	25.74
Air transportation	4 679	4 300	3 401	3 569	18.34	17.05	13.67	14.38
Telephone	3 172	2 953	3 075	2 821	12.44	11.71	12.36	11.36
Tobacco products	5 190	4 782	4 268	4 290	20.35	18.96	17.16	17.28
Other sales and gross receipts taxes	5 989	6 282	7 586	5 215	23.48	24.91	30.50	21.01
Oil windfall profit tax	—	—	—	30	—	—	—	.12
Motor vehicles, chassis, and body	905	928	1 169	1 259	3.55	3.68	4.70	5.07
Tires, inner tubes, and tread rubber	280	284	296	313	1.10	1.13	1.19	1.26
Other categories not shown	4 804	5 070	6 121	3 613	18.83	20.10	24.61	14.55
Other taxes	18 024	17 574	17 906	14 345	70.66	69.69	72.00	57.79
Death and gift	11 143	11 138	11 500	8 745	43.68	44.17	46.24	35.23
All other	6 881	6 436	6 406	5 600	26.98	25.52	25.76	22.56
Charges and miscellaneous general revenue	192 349	167 123	148 212	124 603	754.08	662.72	595.92	501.95
Current charges	89 482	86 292	88 877	76 322	350.80	342.19	357.35	307.45
Postal receipts	45 158	42 592	38 202	36 965	177.04	168.90	153.60	148.91
National defense and international relations	8 677	9 206	8 268	7 769	34.02	36.51	33.24	31.30
Natural resources	15 148	15 528	27 385	17 236	59.39	61.58	110.11	69.43
Commodity Credit Corporation—sale of agricultural products	1 169	937	12 227	3 563	4.58	3.72	49.16	14.35
Tennessee Valley Authority	5 514	5 565	5 738	5 060	21.62	22.07	23.07	20.38
Department of Interior—energy sales	851	1 021	984	2 371	3.34	4.05	3.96	9.55
Mineral ore and product sales	47	573	575	631	.18	2.27	2.31	2.54
Timber sales	785	861	995	906	3.08	3.41	4.00	3.65
All other resource charges	6 782	6 571	6 866	4 705	26.59	26.06	27.61	18.95
Other current charges	20 499	18 966	15 032	14 352	80.36	75.21	60.44	57.82
Sale of property	3 723	3 663	3 967	5 295	14.60	14.53	15.95	21.33
Interest earnings	10 397	11 159	11 313	13 453	40.76	44.25	45.49	54.19
Other miscellaneous general revenue	88 747	66 009	44 055	29 533	347.92	261.76	177.13	118.97
Federal Reserve System—earnings	22 920	19 158	24 319	19 604	89.85	75.97	97.78	78.97
Continental shelf lands—lease and royalty revenues	2 498	3 150	3 004	2 930	9.79	12.49	12.08	11.80
Other	63 329	43 701	16 732	6 499	248.27	173.29	67.28	26.18
Insurance trust revenue	404 562	388 343	371 206	349 301	1 586.03	1 539.96	1 492.53	1 407.12
Social Security and Medicare insurances (OASDHI)	394 268	378 510	361 684	339 493	1 545.68	1 500.97	1 454.24	1 367.61
Employee retirement	4 658	4 446	4 401	4 424	18.26	17.63	17.70	17.82
Railroad retirement	4 608	4 461	4 352	4 488	18.07	17.69	17.50	18.08
Veterans' life insurance	894	742	669	695	3.50	2.94	2.69	2.80
Unemployment compensation	134	184	100	201	.53	.73	.40	.81
EXPENDITURE								
Expenditure, total	1 527 311	1 479 509	1 393 121	1 270 068	5 987.62	5 866.95	5 601.39	5 116.31
By Character and Object								
Intergovernmental expenditure	186 036	160 145	146 990	127 247	729.33	635.05	591.01	512.60
Current operation	497 115	520 681	490 016	432 256	1 948.87	2 064.74	1 970.23	1 741.29
Capital outlay	93 095	95 575	97 891	99 790	364.97	379.00	393.59	401.99
Construction	10 920	10 491	9 422	11 788	42.81	41.60	37.88	47.49
Equipment	73 657	77 062	80 707	80 733	288.76	305.59	324.50	325.22
Land and existing structures	8 518	8 022	7 762	7 269	33.39	31.81	31.21	29.28
Assistance and subsidies	96 622	87 965	79 375	76 857	378.79	348.82	319.15	309.61
Interest on debt	199 713	195 142	187 952	174 288	782.95	773.83	755.71	702.10
Insurance benefits and repayments	454 730	420 001	390 897	359 630	1 782.71	1 665.50	1 571.70	1 448.72
Exhibit: Expenditure for salaries and wages	161 551	154 289	146 436	138 562	633.34	611.83	588.78	558.18
By Function								
General expenditure	1 072 581	1 059 508	1 002 224	910 438	4 204.91	4 201.45	4 029.69	3 667.59
Intergovernmental expenditure	186 036	160 145	146 990	127 247	729.33	635.05	591.01	512.60
Education ²	26 821	24 537	22 757	21 670	105.15	97.30	91.50	87.29
Elementary and secondary education	5 813	4 985	4 285	4 013	22.79	19.77	17.23	16.17
School breakfast and lunch	4 671	4 262	3 822	3 595	18.31	16.90	15.37	14.48
Federally affected area assistance	783	743	796	732	3.07	2.95	3.20	2.95
Public welfare ²	94 760	78 419	60 456	56 410	371.49	310.97	243.08	227.24
Medical assistance	69 828	54 464	42 604	36 177	273.75	215.98	171.30	145.73
Maintenance assistance	13 287	11 929	10 836	11 783	52.09	47.30	43.57	47.47
Low income energy assistance	2 950	3 556	2 372	2 102	11.57	14.10	9.54	8.47
Health and hospitals ²	7 625	6 500	6 795	6 070	29.89	25.78	27.32	24.45
Special supplemental food programs—WIC programs	2 776	2 387	2 296	2 102	10.88	9.47	9.23	8.47
National Institutes of Health	1 949	986	969	909	7.64	3.91	3.90	3.66
Highways	15 490	14 611	14 233	13 441	60.73	57.94	57.23	54.15
Natural resources, parks and recreation	2 517	2 253	2 282	2 298	9.87	8.93	9.18	9.26
Housing and community development	16 405	13 501	12 320	11 814	64.31	53.54	49.54	47.59
Other ²	22 418	20 324	28 147	15 544	87.89	80.59	113.17	62.62
Urban mass transportation	3 567	3 855	3 803	3 539	13.98	15.29	15.29	14.26
Contribution to District of Columbia	692	671	582	538	2.71	2.66	2.34	2.17

See footnotes at end of table.

Table 4. Summary of Federal Government Finances: 1988-89 to 1991-92—Con.

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

Item	Amount (million dollars)				Per capita ¹			
	1991-92	1990-91	1989-90	1988-89	1991-92	1990-91	1989-90	1988-89
	1	2	3	4	5	6	7	8
EXPENDITURE—CON.								
By Function—Con.								
General expenditure—Con.								
Direct expenditure	883 896	899 363	855 234	783 191	3 465.20	3 566.40	3 438.68	3 154.99
Selected Federal programs:								
National defense and international relations ²	351 684	366 112	344 069	346 338	1 378.73	1 451.81	1 383.41	1 395.18
Military functions	320 168	335 849	316 087	320 844	1 255.18	1 331.80	1 270.91	1 292.48
Economic assistance	7 609	7 996	7 364	6 474	29.83	31.71	29.61	26.08
Atomic energy	11 751	10 970	9 913	8 962	46.07	43.50	39.86	36.10
Foreign affairs, n.e.c.	5 588	4 808	4 485	4 237	21.91	19.07	18.03	17.07
Food for freedom	1 747	1 553	1 520	1 098	6.85	6.16	6.11	4.42
Military assistance	—	—	4 501	4 531	—	—	18.10	18.25
Postal service	44 890	43 102	39 065	36 472	175.99	170.92	157.07	146.92
Space research and technology	13 550	13 514	12 063	10 806	53.12	53.59	48.50	43.53
Education services:								
Education	22 136	20 192	17 404	16 815	86.78	80.07	69.98	67.74
Veterans' education benefits	1 423	1 277	1 201	527	5.58	5.06	4.83	2.12
Other	20 713	18 915	16 203	16 288	81.20	75.01	65.15	65.61
Libraries	478	397	426	467	1.87	1.57	1.71	1.88
Social services and income maintenance:								
Public welfare	47 722	40 716	33 447	31 170	187.09	161.46	134.48	125.56
Hospitals	10 435	9 425	8 483	8 187	40.91	37.37	34.11	32.98
Public hospitals	10 081	9 140	8 191	7 578	39.52	36.24	32.93	30.53
Veterans	8 676	7 966	7 212	6 721	34.01	31.59	29.00	27.07
Other public hospitals	1 405	1 174	979	857	5.51	4.66	3.94	3.45
Other hospitals	354	285	292	609	1.39	1.13	1.17	2.45
Health	9 619	12 282	9 369	9 147	37.71	48.70	37.67	36.85
Social insurance administration	5 455	4 943	4 702	4 405	21.39	19.60	18.91	17.74
Veterans' services	20 320	19 006	17 353	18 669	79.66	75.37	69.77	75.21
Transportation:								
Highways	813	665	856	776	3.19	2.64	3.44	3.13
Air transportation	5 871	5 157	4 499	4 428	23.02	20.45	18.09	17.84
Water transport and terminals	2 721	2 817	2 556	2 149	10.67	11.17	10.28	8.66
Public safety:								
Police protection	6 703	6 170	5 344	4 952	26.28	24.47	21.49	19.95
Correction	2 411	1 941	1 594	1 303	9.45	7.70	6.41	5.25
Environment and housing:								
Natural resources, parks and recreation	53 485	46 162	70 266	54 975	209.68	183.05	282.52	221.46
Soil, water, mineral, and electric energy resources ²	17 814	15 059	15 545	16 434	69.84	59.72	62.50	66.20
Energy programs	6 822	5 216	5 318	5 490	26.74	20.68	21.38	22.12
Tennessee Valley Authority	4 811	3 857	4 168	3 764	18.86	15.29	16.76	15.16
Army Corps of Engineers	514	452	515	1 966	2.02	1.79	2.07	7.92
Soil Conservation Service	857	811	785	695	3.36	3.22	3.16	2.80
Stabilization of farm prices and income ²	19 665	14 954	38 131	19 156	77.09	59.30	153.32	77.17
Commodity Credit Corporation	16 739	12 227	35 247	16 132	65.62	48.49	141.72	64.99
Farm credit programs	5 383	6 456	6 793	11 294	21.10	25.60	27.31	45.50
Forestry	2 493	2 291	2 363	2 497	9.77	9.08	9.50	10.06
Other agricultural resources	2 233	2 088	2 039	1 714	8.75	8.28	8.20	6.90
Other natural resources ²	3 913	3 526	3 714	2 166	15.34	13.98	14.93	8.73
National Oceanographic and Atmospheric Administration	1 607	1 412	1 374	1 180	6.30	5.60	5.52	4.75
Housing and community development	15 482	16 698	16 951	13 492	60.70	66.22	68.16	54.35
Government administration:								
Financial administration	10 762	10 209	7 983	7 132	42.19	40.48	32.10	28.73
Judicial and legal	4 415	3 995	3 281	2 949	17.31	15.84	13.19	11.88
Other government administration	1 668	1 516	1 446	1 209	6.54	6.01	5.81	4.87
Interest on general debt	199 713	195 142	187 952	174 288	782.95	773.83	755.71	702.10
General expenditure, n.e.c.	53 563	79 202	86 125	33 062	209.99	314.07	346.29	133.19
Insurance trust expenditure	454 730	420 001	390 897	359 630	1 782.71	1 665.50	1 571.70	1 448.72
Social Security and Medicare insurances (OASDHI)	410 855	376 933	350 435	321 335	1 610.70	1 494.72	1 409.01	1 294.46
Employee retirement	33 987	33 624	31 428	29 491	133.24	133.33	126.36	118.80
Railroad retirement	7 401	7 168	6 847	6 672	29.01	28.42	27.53	26.88
Veterans' life insurance	2 401	2 189	2 100	2 042	9.41	8.68	8.44	8.23
Unemployment compensation	86	87	87	90	.34	.34	.35	.36
DEBT								
Gross debt outstanding at end of fiscal year	4 082 871	3 683 054	3 266 073	2 881 112	16 006.36	14 605.04	13 132.05	11 606.20
Public debt	4 064 621	3 665 303	3 233 313	2 857 431	15 934.82	14 534.64	13 000.33	11 510.81
Federal agency debt	17 751	17 751	32 760	23 681	69.59	70.39	131.72	95.40
Held by Federal Government	1 016 453	919 713	795 907	676 842	3 984.87	3 647.09	3 200.14	2 726.57
Other debt outstanding	3 066 418	2 763 341	2 470 166	2 204 270	12 021.49	10 957.94	9 931.91	8 879.63

¹Per capita figures are calculated on the basis of amounts rounded to the nearest thousand.²Includes amounts not shown in detail.

Table 5. Summary of State and Local Government Finances: 1988-89 to 1991-92

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

Item	Amount (million dollars)				Per capita ¹			
	1991-92	1990-91	1989-90	1988-89	1991-92	1990-91	1989-90	1988-89
	1	2	3	4	5	6	7	8
REVENUE								
Revenue, total	1 183 826	1 080 862	1 032 115	953 802	4 641.03	4 286.12	4 149.87	3 842.27
General revenue	973 326	902 207	849 502	786 129	3 815.80	3 577.67	3 415.63	3 166.82
From Federal Government	179 209	154 099	136 802	125 824	702.57	611.07	550.05	506.87
General revenue from own sources	794 117	748 108	712 700	660 305	3 113.23	2 966.60	2 865.59	2 659.96
Taxes	556 395	525 355	501 619	468 891	2 181.27	2 083.28	2 016.88	1 888.87
Property	178 412	167 999	155 613	142 400	699.44	666.19	625.68	573.64
Sales and gross receipts	196 417	185 570	177 885	166 336	770.03	735.87	715.23	670.06
General	130 679	125 449	121 287	112 673	512.31	497.46	487.66	453.89
Selective	65 738	60 121	56 598	53 663	257.72	238.41	227.57	216.17
Income	139 389	131 583	129 206	123 732	546.46	521.79	519.50	498.44
Individual	115 556	109 341	105 640	97 806	453.02	433.59	424.75	394.00
Corporation	23 833	22 242	23 566	25 926	93.43	88.20	94.75	104.44
Other taxes	42 177	40 202	38 915	36 423	165.35	159.42	156.47	146.73
Charges and miscellaneous general revenue	237 721	222 753	211 081	191 415	931.96	883.32	848.70	771.09
Other than general revenue	210 500	178 656	182 613	167 673	825.24	708.45	734.24	675.45
Utility revenue	58 923	57 165	55 202	52 910	231.00	226.69	221.95	213.14
Liquor store revenue	3 618	3 571	3 441	3 315	14.18	14.16	13.83	13.35
Insurance trust revenue	147 959	117 919	123 970	111 448	580.06	467.60	498.45	448.96
Unemployment compensation	27 019	18 025	18 441	19 704	105.93	71.48	74.15	79.38
Employee retirement	106 202	87 206	94 268	81 174	416.35	345.81	379.03	327.00
Other	14 738	12 688	11 262	10 570	57.78	50.31	45.28	42.58
EXPENDITURE								
Expenditure, total	1 150 485	1 063 270	975 940	890 863	4 510.33	4 216.36	3 924.01	3 588.73
By character and object:								
Intergovernmental to Federal Government	3 632	3 466	3 245	2 931	14.24	13.74	13.05	11.81
Current operation	824 019	762 007	700 131	640 541	3 230.46	3 021.71	2 815.05	2 580.34
Capital outlay	134 703	131 650	123 102	111 944	528.08	522.05	494.96	450.95
Construction	100 725	96 654	89 144	84 037	394.88	383.28	358.43	338.53
Equipment, land, and existing structures	33 978	34 996	33 958	27 907	133.20	138.78	136.54	112.42
Assistance and subsidies	32 957	30 456	27 227	24 975	129.20	120.77	109.47	100.61
Interest on debt	64 898	61 533	58 914	55 479	254.42	244.01	236.88	223.49
Insurance benefits and repayments	90 276	74 159	63 321	54 994	353.92	294.08	254.60	221.53
Exhibit: Expenditure for salaries and wages	383 098	366 406	340 654	317 574	1 501.88	1 452.97	1 369.68	1 279.31
By function:								
General expenditure	975 848	908 108	834 818	762 360	3 825.68	3 601.07	3 356.59	3 071.07
Education services:								
Education	326 275	309 302	288 148	263 898	1 279.12	1 226.53	1 158.57	1 063.08
Elementary and secondary education	228 695	217 643	202 009	185 171	896.57	863.06	812.23	745.94
Higher education	84 329	78 749	73 418	67 550	330.60	312.28	295.20	272.12
Other education	13 251	12 911	12 720	11 177	51.95	51.20	51.15	45.03
Libraries	4 510	4 442	4 102	3 783	17.68	17.61	16.49	15.24
Social services and income maintenance:								
Public welfare	158 212	130 402	110 518	97 879	620.25	517.11	444.37	394.29
Hospitals	58 768	54 404	50 412	47 073	230.39	215.74	202.69	189.63
Health	29 344	26 706	24 223	20 684	115.04	105.90	97.39	83.32
Employment security administration	3 717	3 250	3 014	2 947	14.57	12.89	12.12	11.87
Veterans' services	170	157	152	146	.67	.62	.61	.59
Transportation:								
Highways	66 689	64 937	61 057	58 105	261.45	257.51	245.50	234.07
Air transportation	8 113	7 233	6 484	5 752	31.80	28.68	26.07	23.17
Parking facilities	865	814	749	755	3.39	3.23	3.01	3.04
Water transport and terminals	1 861	2 049	1 968	1 923	7.30	8.13	7.91	7.75
Transit subsidies	427	377	370	402	1.68	1.49	1.49	1.62
Public safety:								
Police protection	34 545	32 772	30 577	27 771	135.43	129.96	122.94	111.87
Fire protection	14 358	13 976	13 186	11 932	56.29	55.42	53.02	48.07
Correction	28 701	27 356	24 635	21 197	112.52	108.48	99.05	85.39
Protective inspection and regulation	6 246	6 008	5 570	5 081	24.48	23.82	22.40	20.47
Environment and housing:								
Natural resources	13 049	12 575	12 330	11 092	51.16	49.87	49.58	44.68
Parks and recreation	15 728	15 930	14 326	12 927	61.66	63.17	57.60	52.07
Housing and community development	17 067	16 648	15 479	14 738	66.91	66.02	62.24	59.37
Sewerage	20 344	19 676	18 309	17 039	79.75	78.02	73.62	68.64
Solid waste management	12 048	11 338	10 144	8 734	47.23	44.96	40.79	35.18
Government administration:								
Financial administration	18 090	16 995	16 217	14 993	70.92	67.39	65.20	60.40
Judicial and legal	16 352	15 378	14 108	12 587	64.11	60.98	56.72	50.70
General public buildings	5 974	6 051	5 643	5 145	23.42	24.00	22.69	20.73
Other government administration	9 918	10 037	8 868	8 198	38.88	39.83	35.66	33.02
Interest on general debt	55 255	52 234	49 739	46 595	216.62	207.13	199.99	187.70
General expenditure, n.e.c.	49 223	47 242	44 490	40 985	192.97	187.34	178.88	165.10
Utility expenditure	81 298	77 999	74 875	70 638	318.72	309.30	301.05	284.56
Liquor store expenditure	3 063	3 005	2 926	2 872	12.01	11.92	11.76	11.57
Insurance trust expenditure	90 276	74 159	63 321	54 994	353.92	294.08	254.60	221.53
Unemployment compensation	32 887	22 135	16 499	12 862	128.93	87.78	66.34	51.81
Employee retirement	46 419	42 121	38 355	34 894	181.98	167.03	154.22	140.57
Other	10 969	9 902	8 467	7 237	43.00	39.27	34.04	29.15
DEBT AND CASH AND SECURITIES								
Debt outstanding, total	970 462	915 711	858 006	799 077	3 804.57	3 631.22	3 449.82	3 218.98
Long-term	949 129	894 019	838 700	781 114	3 720.93	3 545.20	3 372.20	3 146.62
Full faith and credit	294 812	269 207	242 541	224 109	1 155.77	1 067.53	975.19	902.80
Non-guaranteed	654 317	624 813	596 159	557 004	2 565.16	2 477.68	2 397.01	2 243.82
Short-term	21 333	21 692	19 306	17 964	83.63	86.02	77.62	72.36
Long-term debt issued	155 060	118 054	108 468	102 161	607.89	468.14	436.12	411.54
Long-term debt retired	99 233	65 666	64 831	63 757	389.03	260.40	260.67	256.84
Cash and security holdings, total	1 646 397	1 562 881	1 490 833	1 361 681	6 454.48	6 197.56	5 994.26	5 485.36

¹Per capita figures are calculated on the basis of amounts rounded to the nearest thousand.

Table 6. **Summary of Government Revenue by Source, Level, and Type of Government: 1991-92**

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

Source	All governments ¹	Federal Government	State and local governments ¹	State governments	Local governments					
					Total ¹	County ¹	Municipal ¹	Township ¹	School district ¹	Special district ¹
					1	2	3	4	5	6
Revenue, total¹	2 260 569	1 259 383	1 183 826	743 018	647 514	152 528	220 048	20 694	200 004	67 882
General revenue ¹	1 645 507	854 821	973 326	606 776	573 255	146 495	171 618	19 415	199 182	50 187
Intergovernmental revenue ¹	()	3 431	179 209	169 928	215 987	54 398	48 152	4 466	107 462	15 150
From Federal Government	()	—	179 209	159 068	20 141	3 070	8 033	225	1 409	7 405
Education	()	—	27 820	25 867	1 953	187	324	34	1 409	—
Public welfare	()	—	91 788	91 091	697	227	440	30	—	—
Health and hospitals	()	—	7 293	6 825	467	192	175	—	—	101
Highways	()	—	14 800	14 367	432	137	289	5	—	1
Housing and community development	()	—	10 876	1 500	9 376	881	3 896	49	—	4 549
Other and unallocable	()	—	26 633	19 417	7 216	1 446	2 909	107	—	2 753
From State government	()	3 431	()	—	195 845	48 936	36 222	3 808	103 300	3 579
Education	()	—	()	—	123 135	9 429	9 016	1 388	103 300	1
Public welfare	()	3 431	()	—	25 752	18 351	7 354	33	—	14
Health and hospitals	()	—	()	—	7 807	6 258	1 116	14	—	418
Highways	()	—	()	—	8 186	4 312	3 315	533	—	28
General local government support	()	—	()	—	15 714	5 107	9 193	1 415	—	—
Other and unallocable	()	—	()	—	15 251	5 479	6 229	425	—	3 119
From local governments ¹	()	—	()	10 861	()	2 392	3 896	433	2 753	4 166
Education	()	—	()	820	()	132	364	11	2 753	208
Public welfare	()	—	()	5 899	()	47	3	1	—	—
Health and hospitals	()	—	()	460	()	141	24	2	—	169
Highways	()	—	()	929	()	313	149	55	—	49
Other and unallocable	()	—	()	2 752	()	1 759	3 356	364	—	3 739
General revenue from own sources	1 645 507	851 390	794 117	436 848	357 268	92 098	123 466	14 948	91 720	35 037
Taxes	1 215 436	659 041	556 395	329 296	227 099	54 926	75 486	11 887	76 619	8 180
Property	178 412	—	178 412	6 689	171 723	40 808	39 706	11 051	74 630	5 528
Sales, gross receipts, and customs	260 699	64 282	196 417	162 989	33 429	10 155	20 190	40	648	2 396
Customs duties	17 480	—	—	—	—	—	—	—	—	—
General sales and gross receipts	130 679	—	130 679	107 568	23 111	8 198	11 976	—	543	2 394
Selective sales and gross receipts	112 540	46 802	65 738	55 420	10 318	1 957	8 214	40	105	2
Motor fuel	42 809	19 865	22 944	22 250	694	429	265	—	—	—
Alcoholic beverages	11 787	7 907	3 880	3 599	281	104	178	—	—	—
Tobacco products	11 500	5 190	6 310	6 119	191	57	134	—	—	—
Public utilities	21 341	7 851	13 490	7 765	5 725	640	4 963	17	105	—
Other and unallocable	25 103	5 989	19 114	15 688	3 426	727	2 674	23	—	2
Income	716 124	576 735	139 389	126 799	12 591	1 541	10 146	295	608	—
Individual	592 021	476 465	115 556	104 995	10 562	1 541	8 117	295	608	—
Corporation ²	124 103	100 270	23 833	21 804	2 029	—	2 029	—	—	—
Death and gift ³	15 629	11 143	4 486	4 456	30	—	30	—	—	—
Severance	4 647	—	4 647	4 647	—	—	—	—	—	—
License	22 447	—	22 447	21 589	858	479	370	9	—	—
Motor vehicle	11 481	—	11 481	10 653	828	479	341	9	—	—
Motor vehicle operators	1 014	—	1 014	1 014	—	—	—	—	—	—
Corporations in general	4 110	—	4 110	4 104	6	—	6	—	—	—
Other license	5 842	—	5 842	5 818	24	—	24	—	—	—
Other taxes	17 478	6 881	10 597	2 128	8 469	1 943	5 044	493	733	257
Charges and miscellaneous general revenue	430 070	192 349	237 721	107 552	130 169	37 171	47 980	3 061	15 101	26 856
Current charges	226 372	89 482	136 890	52 941	83 949	24 139	29 449	1 742	8 388	20 232
National defense	8 677	8 677	—	—	—	—	—	—	—	—
Postal service	45 158	45 158	—	—	—	—	—	—	—	—
Education ⁴	39 092	—	39 092	28 901	10 191	1 256	400	132	8 388	15
Institutions of higher education ⁵	32 066	—	32 066	28 473	3 593	713	169	—	2 712	—
School lunch sales (gross)	3 751	—	3 751	14	3 737	366	153	94	3 124	—
Hospitals	37 877	124	37 753	12 729	25 023	10 520	4 477	66	—	9 960
Highways	4 748	—	4 748	3 004	1 744	220	827	9	—	688
Airports	5 890	21	5 869	650	5 219	1 104	2 543	10	—	1 562
Parking facilities	970	—	970	—	970	65	767	16	—	122
Water transport and terminals	2 890	1 265	1 625	393	1 231	65	518	2	—	647
Natural resources	16 969	15 148	1 821	1 396	426	—	—	—	—	426
Parks and recreation	3 913	110	3 803	788	3 016	584	1 838	154	—	440
Housing and community development	5 682	2 708	2 974	213	2 761	103	1 247	15	—	1 397
Sewerage	15 261	—	15 261	24	15 237	1 346	10 078	679	—	3 134
Solid waste management	6 345	—	6 345	263	6 082	2 075	3 223	319	—	464
Other charges	32 900	16 271	16 629	4 580	12 049	6 800	3 531	341	—	1 377
Miscellaneous general revenue	203 698	102 867	100 831	54 611	46 220	13 033	18 531	1 319	6 713	6 624
Interest earnings	65 746	10 397	55 349	26 603	28 746	8 406	11 015	646	3 047	5 632
Special assessments	2 537	—	2 537	127	2 409	836	994	161	—	419
Sale of property	4 445	3 723	722	183	539	168	296	23	—	51
Other general revenue	130 970	88 747	42 223	27 698	14 525	3 622	6 226	489	3 666	522
Other than general revenue	615 062	404 562	210 500	136 242	74 258	6 033	48 430	1 279	822	17 695
Utility and liquor store revenue	62 541	—	62 541	6 579	55 962	1 995	35 460	1 093	—	17 414
Insurance trust revenue	552 521	404 562	147 959	129 663	18 296	4 038	12 969	186	822	281
Social Security and Medicare Insurances (OASDHI)	394 268	394 268	—	—	—	—	—	—	—	—
Unemployment compensation	27 153	134	27 019	26 921	98	—	98	—	—	—
Employee retirement	110 860	4 658	106 202	88 003	18 198	4 038	12 871	186	822	281
Other insurance trust revenue	20 240	5 502	14 738	14 738	—	—	—	—	—	—

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

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

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

Function	All govern-ments ¹	Federal Govern-ment ²	State and local govern-ments ¹	State government	Local governments					
					Total ¹	County ¹	Municipal ¹	Township ¹	School district ¹	Special district ¹
					1	2	3	4	5	6
AMOUNT (MILLION DOLLARS)										
Expenditure, total¹	2 488 128	1 527 311	1 150 485	701 931	655 103	153 404	219 293	21 368	201 487	69 734
Intergovernmental expenditure ^{1 3}	(¹)	186 036	3 632	202 827	7 355	7 487	5 913	1 096	547	2 494
Direct expenditure	2 488 128	1 341 275	1 146 853	499 104	647 748	145 917	213 379	20 272	200 940	67 241
Current operation	1 321 134	497 115	824 019	323 090	500 929	109 211	153 501	16 934	178 625	42 658
Capital outlay	227 798	93 095	134 703	50 126	84 577	16 289	33 274	2 384	18 248	14 382
Construction	111 645	10 920	100 725	39 001	61 725	11 727	23 929	1 745	12 257	12 068
Other	116 153	82 175	33 978	11 125	22 853	4 563	9 345	640	5 991	2 314
Assistance and subsidies	129 579	96 622	32 957	20 511	12 446	9 644	2 788	14	—	—
Interest on debt	264 611	199 713	64 898	25 482	39 416	8 930	15 944	788	3 706	10 048
Insurance benefits and repayments	545 006	454 730	90 276	79 895	10 381	1 842	7 873	152	361	153
Exhibit: Salaries and wages ²	544 649	161 551	383 098	112 685	270 413	53 766	74 192	8 017	118 329	16 109
PERCENT OF TOTAL EXPENDITURE										
Expenditure, total¹	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Intergovernmental expenditure ^{1 3}	(¹)	12.2	.3	28.9	1.1	4.9	2.7	5.1	.3	3.6
Direct expenditure	100.0	87.8	99.7	71.1	98.9	95.1	97.3	94.9	99.7	96.4
Current operation	53.1	32.5	71.6	46.0	76.5	71.2	70.0	79.2	88.7	61.2
Capital outlay	9.2	6.1	11.7	7.1	12.9	10.6	15.2	11.2	9.1	20.6
Construction	4.5	.7	8.8	5.6	9.4	7.6	10.9	8.2	6.1	17.3
Other	4.7	5.4	3.0	1.6	3.5	3.0	4.3	3.0	3.0	3.3
Assistance and subsidies	5.2	6.3	2.9	2.9	1.9	6.3	1.3	.1	—	—
Interest on debt	10.6	13.1	5.6	3.6	6.0	5.8	7.3	3.7	1.8	14.4
Insurance benefits and repayments	21.9	29.8	7.8	11.4	1.6	1.2	3.6	.7	.2	.2
Exhibit: Salaries and wages ²	21.9	10.6	33.3	16.1	41.3	35.0	33.8	37.5	58.7	23.1
PERCENT BY LEVEL AND TYPE OF GOVERNMENT										
Direct expenditure, total	100.0	53.9	46.1	20.1	26.0	5.9	8.6	.8	8.1	2.7
Current operation	100.0	37.6	62.4	24.5	37.9	8.3	11.6	1.3	13.5	3.2
Capital outlay	100.0	40.9	59.1	22.0	37.1	7.2	14.6	1.0	8.0	6.3
Construction	100.0	9.8	90.2	34.9	55.3	10.5	21.4	1.6	11.0	10.8
Other	100.0	70.7	29.3	9.6	19.7	3.9	8.0	.6	5.2	2.0
Assistance and subsidies	100.0	74.6	25.4	15.8	9.6	7.4	2.2	—	—	—
Interest on debt	100.0	75.5	24.5	9.6	14.9	3.4	6.0	.3	1.4	3.8
Insurance benefits and repayments	100.0	83.4	16.6	14.7	1.9	.3	1.4	—	.1	—
Exhibit: Salaries and wages ²	100.0	29.7	70.3	20.7	49.6	9.9	13.6	1.5	21.7	3.0

¹Duplicative intergovernmental transactions are excluded; see text.

²Includes pay and allowances for military personnel.

³Federal Government intergovernmental expenditures to State governments amounted to \$169,401,000,000 and to local governments \$16,635,000,000.

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

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

Level and function	Total	Intergovernmental	Direct					Assistance and subsidies, insurance trust, and interest on debt
			Total	Current operation	Capital outlay			
					Total	Construction	Other	
1	2	3	4	5	6	7	8	
ALL GOVERNMENTS								
Expenditure, total	2 488 128	(¹)	2 488 128	1 321 134	227 798	111 645	116 153	939 196
General expenditure	1 858 760	(¹)	1 858 760	1 264 213	210 000	98 413	111 588	384 547
Selected Federal programs:								
National defense and international relations	351 684	—	351 684	250 669	69 061	4 565	64 496	31 954
Postal service	44 890	—	44 890	43 123	1 767	876	891	—
Space research and technology	13 550	—	13 550	8 786	4 764	428	4 336	—
Education services:								
Education ²	348 411	(¹)	348 411	307 036	30 935	19 724	11 211	10 440
Libraries	4 988	(¹)	4 988	4 335	649	408	242	3
Social services and income maintenance:								
Public welfare	202 364	(¹)	202 364	149 305	509	213	297	27 228
Hospitals	69 203	(¹)	69 203	64 469	4 430	2 723	1 707	304
Health	38 963	(¹)	38 963	35 439	1 495	686	809	2 030
Social insurance administration	9 172	(¹)	9 172	8 983	160	37	123	29
Veterans' services	20 490	(¹)	20 490	2 148	1 864	74	1 790	16 478
Transportation:								
Highways	67 502	(¹)	67 502	30 003	37 341	32 781	4 560	158
Air transportation (airports)	13 984	(¹)	13 984	8 441	5 484	4 021	1 463	59
Parking facilities	865	(¹)	865	532	333	—	94	—
Water transport and terminals	4 582	(¹)	4 582	3 081	1 284	836	448	217
Transit subsidies	427	(¹)	427	—	—	—	—	—
Public safety:								
Police protection	41 248	(¹)	41 248	39 342	1 894	489	1 405	12
Fire protection	14 358	(¹)	14 358	13 387	971	336	635	—
Correction	31 112	(¹)	31 112	26 796	3 974	3 465	509	—
Protective inspection and regulation	6 246	(¹)	6 246	6 020	226	75	151	—
Environment and housing:								
Natural resources	64 550	(¹)	64 550	55 537	7 732	4 137	3 595	1 281
Parks and recreation	17 712	(¹)	17 712	13 315	4 395	3 070	1 326	2
Housing and community development	32 549	(¹)	32 549	23 891	8 199	3 499	4 700	459
Sewerage	20 344	(¹)	20 344	11 418	8 926	8 038	888	—
Solid waste management	14 697	(¹)	14 697	13 142	1 504	985	519	51
Governmental administration:								
Financial administration	28 852	(¹)	28 852	28 005	848	72	775	—
Judicial and legal	20 767	(¹)	20 767	19 881	862	459	403	24
General public buildings	5 974	(¹)	5 974	3 723	2 251	1 853	398	—
Other government administration	11 586	(¹)	11 586	10 986	600	140	460	—
Interest on general debt	254 968	—	254 968	—	—	—	—	254 968
General expenditure, n.e.c.:								
Miscellaneous commercial activities	325	(¹)	325	283	42	18	24	—
Other and unallocable	102 399	(¹)	102 399	81 376	7 495	4 168	3 327	13 528
Utility expenditure	81 298	—	81 298	53 869	17 786	13 233	4 553	9 643
Liquor store expenditure	3 063	—	3 063	3 051	12	—	12	—
Insurance trust expenditure	545 006	—	545 006	—	—	—	—	545 006
FEDERAL GOVERNMENT								
Expenditure, total	1 527 311	186 036	1 341 275	497 115	93 095	10 920	82 175	751 065
General expenditure	1 072 581	186 036	886 545	497 115	93 095	10 920	82 175	296 335
Selected Federal programs:								
National defense and international relations	351 684	—	351 684	250 669	69 061	4 565	64 496	31 954
Postal service	44 890	—	44 890	43 123	1 767	876	891	—
Space research and technology	13 550	—	13 550	8 786	4 764	428	4 336	—
Education services:								
Education ²	48 957	26 821	22 136	16 548	90	22	68	4 713
Libraries	665	187	478	421	54	—	54	3
Social services and income maintenance:								
Public welfare	142 482	94 760	47 722	22 347	53	34	19	25 322
Hospitals	10 749	314	10 435	9 025	1 106	719	387	304
Health	16 930	7 311	9 619	7 101	488	48	440	2 030
Social insurance administration	9 020	3 565	5 455	5 426	—	—	—	29
Veterans' services	20 320	—	20 320	2 009	1 835	54	1 781	16 476
Transportation:								
Highways	16 303	15 490	813	345	310	291	19	158
Air transportation (airports)	7 523	1 652	5 871	4 933	879	144	735	59
Parking facilities	—	—	—	—	—	—	—	—
Water transport and terminals	2 728	7	2 721	1 998	506	307	199	217
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	7 400	697	6 703	6 227	464	101	363	12
Correction	2 646	235	2 411	2 316	95	38	57	—
Environment and housing:								
Natural resources	53 938	2 437	51 501	44 754	5 466	2 757	2 709	1 281
Stabilization of farm prices and income	19 665	37	19 628	18 395	37	—	37	1 233
Parks and recreation	2 064	80	1 984	1 521	461	227	234	2
Housing and community development	31 887	16 405	15 482	11 006	4 017	—	4 017	459
Sewerage	—	—	—	—	—	—	—	—
Solid waste management	5 361	2 712	2 649	2 579	19	—	19	51

See footnotes at end of table.

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

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

Level and function	Total	Intergovernmental	Direct					Assistance and subsidies, insurance trust, and interest on debt
			Total	Current operation	Capital outlay			
					Total	Construction	Other	
1	2	3	4	5	6	7	8	
FEDERAL GOVERNMENT—CON.								
General expenditure—Con.								
Government administration:								
Financial administration	10 843	81	10 762	10 461	301	—	301	—
Judicial and legal	7 377	2 962	4 415	4 153	238	63	175	24
General public buildings	—	—	—	—	—	—	—	—
Other government administration	1 668	—	1 668	1 649	19	—	19	—
Interest on general debt	199 713	—	199 713	—	—	—	—	199 713
General expenditure, n.e.c.:								
Other and unallocable	63 883	10 320	53 563	38 933	1 102	246	856	13 528
Insurance trust expenditure	454 730	—	454 730	—	—	—	—	454 730
Social Security and Medicare insurances (OASDHI)	410 855	—	410 855	—	—	—	—	410 855
Other	43 875	—	43 875	—	—	—	—	43 875
STATE AND LOCAL GOVERNMENTS								
Expenditure, total	1 150 485	3 632	1 146 853	824 019	134 703	100 725	33 978	188 131
General expenditure	975 848	3 632	972 215	767 098	116 905	87 493	29 413	88 212
Education services:								
Education	326 275	—	326 275	289 703	30 845	19 702	11 143	5 727
Libraries	4 510	—	4 510	3 914	595	408	188	—
Social services and income maintenance:								
Public welfare	158 212	3 570	154 642	126 958	456	179	278	27 228
Hospitals	58 768	—	58 768	55 444	3 324	2 004	1 320	—
Health	29 344	—	29 344	28 338	1 007	638	369	—
Employment security administration	3 717	—	3 717	3 557	160	37	123	—
Veterans' services	170	—	170	139	29	20	9	2
Transportation:								
Highways	66 689	—	66 689	29 658	37 031	32 490	4 541	—
Air transportation (airports)	8 113	—	8 113	3 508	4 605	3 877	728	—
Parking facilities	865	—	865	532	333	239	94	—
Water transport and terminals	1 861	—	1 861	1 083	778	529	249	—
Transit subsidies	427	—	427	427	—	—	—	—
Public safety:								
Police protection	34 545	—	34 545	33 115	1 430	388	1 042	—
Fire protection	14 358	—	14 358	13 387	971	336	635	—
Correction	28 701	—	28 701	24 815	3 885	3 427	458	—
Protective inspection and regulation	6 246	—	6 246	6 020	226	75	151	—
Environment and housing:								
Natural resources	13 049	—	13 049	10 783	2 266	1 380	886	—
Parks and recreation	15 728	—	15 728	11 794	3 934	2 843	1 092	—
Housing and community development	17 067	—	17 067	12 885	4 182	3 499	683	—
Sewerage	20 344	—	20 344	11 418	8 926	8 038	888	—
Solid waste management	12 048	—	12 048	10 563	1 485	985	500	—
Government administration:								
Financial administration	18 090	—	18 090	17 544	547	72	474	—
Judicial and legal	16 352	—	16 352	15 728	624	396	228	—
General public buildings	5 974	—	5 974	3 723	2 251	1 853	398	—
Other government administration	9 918	—	9 918	9 337	581	140	441	—
Interest on general debt	55 255	—	55 255	—	—	—	—	55 255
General expenditure, n.e.c.:								
Miscellaneous commercial activities	325	—	325	283	42	18	24	—
Other and unallocable	48 898	62	48 836	42 443	6 393	3 922	2 471	—
Utility expenditure	81 298	—	81 298	53 869	17 786	13 233	4 553	9 643
Liquor store expenditure	3 063	—	3 063	3 051	12	—	12	—
Insurance trust expenditure	90 276	—	90 276	—	—	—	—	90 276
STATE GOVERNMENTS								
Expenditure, total	701 931	202 827	499 104	323 090	50 126	39 001	11 125	125 889
General expenditure	612 422	202 827	409 596	316 557	47 906	37 617	10 289	45 133
Education services:								
Education	211 316	124 939	86 377	71 685	8 965	4 869	4 096	5 727
Libraries	684	396	288	246	42	29	13	—
Social services and income maintenance:								
Public welfare	155 420	29 512	125 908	110 872	255	49	206	14 782
Hospitals	26 125	120	26 005	24 808	1 197	678	520	—
Health	23 502	7 864	15 638	15 122	516	361	155	—
Employment security administration	3 702	—	3 702	3 543	159	37	122	—
Veterans' services	170	—	170	139	29	20	9	2
Transportation:								
Highways	48 959	8 481	40 478	12 720	27 757	25 286	2 471	—
Air transportation (airports)	1 387	424	963	349	615	541	73	—
Water transport and terminals	533	29	504	312	192	153	39	—
Transit subsidies	3 783	3 593	189	189	—	—	—	—

See footnotes at end of table.

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

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

Level and function	Total	Intergovernmental	Direct					Assistance and subsidies, insurance trust, and interest on debt
			Total	Current operation	Capital outlay			
					Total	Construction	Other	
1	2	3	4	5	6	7	8	
STATE GOVERNMENTS—CON.								
General expenditure—Con.								
Public safety:								
Police protection	5 494	631	4 863	4 581	282	38	244	—
Correction	20 090	1 689	18 401	16 125	2 276	1 982	294	—
Protective inspection and regulation	4 173	90	4 083	3 926	157	69	88	—
Environment and housing:								
Natural resources	10 521	599	9 922	8 426	1 496	810	686	—
Parks and recreation	3 016	329	2 688	1 946	742	592	150	—
Housing and community development	2 668	1 062	1 606	1 522	83	68	16	—
Sewerage	1 617	709	908	375	533	526	8	—
Government administration:								
Financial administration	9 751	102	9 649	9 384	265	38	228	—
Judicial and legal	7 501	1 174	6 326	6 107	219	124	95	—
General public buildings	1 369	—	1 369	750	619	529	90	—
Other government administration	2 548	17	2 531	2 450	81	20	61	—
Interest on general debt	24 622	—	24 622	—	—	—	—	24 622
General expenditure, n.e.c.:								
General local government support	16 368	16 368	—	—	—	—	—	—
Miscellaneous commercial activities	200	—	200	173	27	8	19	—
Other and unallocable	26 903	4 700	22 203	20 808	1 395	789	606	—
Utility expenditure	7 036	—	7 036	3 966	2 209	1 384	825	861
Liquor store expenditure	2 577	—	2 577	2 567	10	—	10	—
Insurance trust expenditure	79 895	—	79 895	—	—	—	—	79 895
LOCAL GOVERNMENTS								
Expenditure, total	655 103	7 355	647 748	500 929	84 577	61 725	22 853	62 242
General expenditure	569 975	7 355	562 620	450 541	68 999	49 876	19 123	43 079
Education services:								
Education	240 548	650	239 898	218 017	21 880	14 833	7 047	—
Libraries	4 223	1	4 222	3 668	553	378	175	—
Social services and income maintenance:								
Public welfare	32 546	3 812	28 734	16 087	202	130	72	12 446
Hospitals	33 388	625	32 763	30 636	2 127	1 327	801	—
Health	13 870	164	13 706	13 215	491	277	214	—
Employment security administration	14	—	14	14	—	—	—	—
Transportation:								
Highways	26 288	76	26 211	16 938	9 274	7 204	2 070	—
Air transportation (airports)	7 151	2	7 149	3 159	3 990	3 336	654	—
Parking facilities	865	—	865	532	333	239	94	—
Water transport and terminals	1 357	—	1 357	771	585	375	210	—
Transit subsidies	919	681	238	238	—	—	—	—
Public safety:								
Police protection	29 684	2	29 682	28 534	1 148	350	798	—
Fire protection	14 381	23	14 358	13 387	971	336	635	—
Correction	10 404	105	10 300	8 691	1 609	1 445	164	—
Protective inspection and regulation	2 162	—	2 162	2 094	68	5	63	—
Environment and housing:								
Natural resources	3 133	6	3 127	2 358	769	570	199	—
Parks and recreation	13 054	13	13 040	9 848	3 192	2 251	941	—
Housing and community development	15 488	27	15 461	11 363	4 098	3 431	667	—
Sewerage	19 557	121	19 436	11 043	8 393	7 513	880	—
Solid waste management	10 736	9	10 727	9 399	1 328	846	482	—
Government administration:								
Financial administration	8 450	9	8 441	8 160	281	35	247	—
Judicial and legal	10 057	31	10 026	9 621	405	271	134	—
General public buildings	4 604	—	4 604	2 973	1 632	1 323	308	—
Other government administration	7 387	—	7 387	6 887	500	120	380	—
Interest on general debt	30 633	—	30 633	—	—	—	—	30 633
General expenditure, n.e.c.:								
Miscellaneous commercial activities	124	—	124	110	15	10	5	—
Other and unallocable	28 950	997	27 953	22 799	5 154	3 271	1 883	—
Utility expenditure	74 262	—	74 262	49 903	15 577	11 849	3 728	8 782
Liquor store expenditure	486	—	486	485	1	—	1	—
Insurance trust expenditure	10 381	—	10 381	—	—	—	—	10 381

¹Duplicative intergovernmental transactions are excluded; see text.

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

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

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

Function	Amount (million dollars)				Percent			
	All governments	Federal Government	State governments	Local governments	All governments	Federal Government	State governments	Local governments
	1	2	3	4	5	6	7	8
Total expenditure	2 488 128	1 527 311	701 931	655 103	100.0	100.0	100.0	100.0
Direct	2 488 128	1 341 275	499 104	647 748	100.0	87.8	71.1	98.9
Intergovernmental	-	186 036	202 827	7 355	-	12.2	28.9	1.1
General expenditure, total	1 858 760	1 072 581	612 422	569 975	74.7	70.2	87.2	87.0
Direct	1 858 760	886 545	409 596	562 620	74.7	58.0	58.4	85.9
Intergovernmental	(¹)	186 036	202 827	7 355	(¹)	12.2	28.9	1.1
Selected Federal programs (all direct):								
National defense and international relations	351 684	351 684	-	-	14.1	23.0	-	-
Postal service	44 890	44 890	-	-	1.8	2.9	-	-
Space research and technology	13 550	13 550	-	-	.5	.9	-	-
Education services:								
Education	348 411	48 957	211 316	240 548	14.0	3.2	30.1	36.7
Direct	348 411	22 136	86 377	239 898	14.0	1.4	12.3	36.6
Intergovernmental	(¹)	26 821	124 939	650	(¹)	1.8	17.8	.1
Libraries	4 988	665	684	4 223	.2	-	-	.6
Direct	4 988	478	288	4 222	.2	-	-	.6
Intergovernmental	(¹)	187	396	1	(¹)	-	.1	-
Social services and income maintenance:								
Public welfare	202 364	142 482	155 420	32 546	8.1	9.3	22.1	5.0
Direct	202 364	47 722	125 908	28 734	8.1	3.1	17.9	4.4
Intergovernmental	(¹)	94 760	29 512	3 812	(¹)	6.2	4.2	.6
Hospitals	69 203	10 749	26 125	33 388	2.8	.7	3.7	5.1
Direct	69 203	10 435	26 005	32 763	2.8	.7	3.7	5.0
Intergovernmental	(¹)	314	120	625	(¹)	-	-	.1
Health	38 963	16 930	23 502	13 870	1.6	1.1	3.3	2.1
Direct	38 963	9 619	15 638	13 706	1.6	.6	2.2	2.1
Intergovernmental	(¹)	7 311	7 864	164	(¹)	.5	1.1	-
Social insurance administration	9 172	9 020	3 702	14	.4	.4	.5	-
Direct	9 172	5 455	3 702	14	.4	.4	.5	-
Intergovernmental	(¹)	3 565	-	-	(¹)	.2	-	-
Veterans' services (all direct)	20 490	20 320	170	-	.8	1.3	-	-
Transportation:								
Highways	67 502	16 303	48 959	26 288	2.7	1.1	7.0	4.0
Direct	67 502	813	40 478	26 211	2.7	.1	5.8	2.0
Intergovernmental	(¹)	15 490	8 481	76	(¹)	1.0	1.2	-
Air transportation (airports)	13 984	7 523	1 387	7 151	.6	.5	.2	1.1
Direct	13 984	5 871	963	7 149	.6	.4	.1	1.1
Intergovernmental	(¹)	1 652	424	2	(¹)	.1	-	-
Other transportation	5 874	2 728	4 316	3 141	.2	.2	.6	.5
Direct	5 874	2 721	694	2 459	.2	.2	.1	.4
Intergovernmental	(¹)	7	3 622	682	(¹)	-	.5	-
Public safety:								
Police protection	41 248	7 400	5 494	29 684	1.7	.5	.8	4.5
Direct	41 248	6 703	4 863	29 682	1.7	.4	.7	4.5
Intergovernmental	(¹)	697	631	2	(¹)	-	.1	-
Fire protection	14 358	-	-	14 381	.6	-	-	2.2
Direct	14 358	-	-	14 358	.6	-	-	2.2
Intergovernmental	(¹)	-	-	23	(¹)	-	-	-
Correction	31 112	2 646	20 090	10 404	1.3	.2	2.9	1.6
Direct	31 112	2 411	18 401	10 300	1.3	.2	2.6	1.6
Intergovernmental	(¹)	235	1 689	105	(¹)	-	.2	-
Protective inspection and regulation	6 246	-	4 173	2 162	.3	-	.6	.3
Direct	6 246	-	4 083	2 162	.3	-	.6	.3
Intergovernmental	(¹)	-	90	-	(¹)	-	-	-
Environment and housing:								
Natural resources	64 550	53 938	10 521	3 133	2.6	3.5	1.5	.5
Direct	64 550	51 501	9 922	3 127	2.6	3.4	1.4	.5
Intergovernmental	(¹)	2 437	599	6	(¹)	.2	.1	-
Parks and recreation	17 712	2 064	3 016	13 054	.7	.1	.4	2.0
Direct	17 712	1 984	2 688	13 040	.7	.1	.4	2.0
Intergovernmental	(¹)	80	329	13	(¹)	-	-	-
Housing and community development	32 549	31 887	2 668	15 488	1.3	2.1	.4	2.4
Direct	32 549	15 482	1 606	15 461	1.3	1.0	.2	2.4
Intergovernmental	(¹)	16 405	1 062	27	(¹)	1.1	.2	-
Sewerage	20 344	-	1 617	19 557	.8	-	.2	3.0
Direct	20 344	-	908	19 436	.8	-	.1	3.0
Intergovernmental	(¹)	-	709	121	(¹)	-	.1	-
Solid waste management	14 697	5 361	1 474	10 736	.6	.4	.2	1.6
Direct	14 697	2 649	1 321	10 727	.6	.2	.2	1.6
Intergovernmental	(¹)	2 712	153	9	(¹)	.2	-	-
Government administration:								
Financial administration	28 852	10 843	9 751	8 450	1.2	.7	1.4	1.3
Direct	28 852	10 843	9 649	8 441	1.2	.7	1.4	1.3
Intergovernmental	(¹)	81	102	9	(¹)	-	-	-
Judicial and legal	20 767	7 377	7 501	10 057	.8	.5	1.1	1.5
Direct	20 767	4 415	6 326	10 026	.8	.2	.9	1.5
Intergovernmental	(¹)	2 962	1 174	31	(¹)	.3	.2	-
General public buildings (all direct)	5 974	-	1 369	4 604	.2	-	.2	.7
Other government administration	11 586	1 668	2 548	7 387	.5	.1	.4	1.1
Direct	11 586	1 668	2 531	7 387	.5	.1	.4	1.1
Intergovernmental	(¹)	-	17	-	(¹)	-	-	-
Interest on general debt (all direct)	254 968	199 713	24 622	30 633	10.2	13.1	3.5	4.7
General expenditure, n.e.c.:								
General local government support (all intergovernmental)	(¹)	-	16 368	-	(¹)	-	2.3	-
Other and unallocable	102 723	63 883	25 630	29 074	4.1	4.2	3.7	4.4
Direct	102 723	53 563	21 083	28 077	4.1	3.5	3.0	4.3
Intergovernmental	(¹)	10 320	4 547	973	(¹)	.7	.6	.1
Utility expenditure (all direct)	81 298	-	7 036	74 262	3.3	-	1.0	11.3
Liquor store expenditure (all direct)	3 063	-	2 577	486	.1	-	.4	.1
Insurance trust expenditure (all direct)	545 006	454 730	79 895	10 381	21.9	29.8	11.4	1.6

¹Duplicative intergovernmental transactions are excluded; see text.

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

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

Function	Amount (millions of dollars)									
	All govern- ments	Federal Government	State and local governments							
			Total	State govern- ments	Local governments					
					Total	County	Municipal	Township	School district	Special district
1	2	3	4	5	6	7	8	9	10	
Direct expenditure, total	2 488 128	1 341 275	1 146 853	499 104	647 748	145 917	213 379	20 272	200 940	67 241
Direct general expenditure	1 858 760	886 545	972 215	409 596	562 620	140 781	164 767	18 931	200 579	37 561
Selected Federal programs:										
National defense and international relations	351 684	351 684	—	—	—	—	—	—	—	—
Postal service	44 890	44 890	—	—	—	—	—	—	—	—
Space research and technology	13 550	13 550	—	—	—	—	—	—	—	—
Education services:										
Education	348 411	22 136	326 275	86 377	239 898	19 253	18 603	5 144	196 873	25
Higher education	84 329	(1)	84 329	70 904	13 425	2 150	529	—	10 745	—
Elementary and secondary education	228 695	(2)	228 695	2 222	226 473	17 102	18 074	5 144	186 128	25
Assistance and subsidies	10 440	4 713	5 727	5 727	—	—	—	—	—	—
Other education	24 947	17 423	7 524	7 524	—	—	—	—	—	—
Libraries	4 988	478	4 510	288	4 222	1 248	2 090	274	—	609
Social services and income maintenance:										
Public welfare	202 364	47 722	154 642	125 908	28 734	20 566	7 895	230	—	43
Cash assistance payments	50 506	23 278	27 228	14 782	12 446	9 644	2 788	14	—	—
Categorical assistance programs	47 151	23 278	23 873	13 513	10 360	8 400	1 957	3	—	—
Other cash assistance payments	3 355	—	3 355	1 269	2 086	1 243	831	12	—	—
Vendor payments	95 612	—	95 612	93 603	2 008	1 137	863	8	—	—
For medical care	94 124	—	94 124	92 637	1 486	915	569	2	—	—
Other vendor payments	1 488	—	1 488	966	522	222	294	6	—	—
Welfare institutions	900	—	900	617	283	239	44	—	—	—
Other public welfare	55 347	24 444	30 903	16 906	13 997	9 546	4 200	208	—	43
Hospitals	69 203	10 435	58 768	26 005	32 763	14 718	7 398	68	—	10 578
Health	38 963	9 619	29 344	15 638	13 706	10 059	2 801	165	—	680
Social insurance administration	9 172	5 455	3 717	3 702	14	—	14	—	—	—
Veterans' services	20 490	20 320	170	170	—	—	—	—	—	—
Transportation:										
Highways	67 502	813	66 689	40 478	26 211	10 036	12 929	2 640	—	606
Air transportation (airports)	13 984	5 871	8 113	963	7 149	1 691	3 550	15	—	1 893
Parking facilities	865	—	865	—	865	73	667	16	—	109
Water transport and terminals	4 582	2 721	1 861	504	1 357	137	435	5	—	780
Transit subsidies	427	—	427	189	238	29	208	—	—	—
Public safety:										
Police protection	41 248	6 703	34 545	4 863	29 682	7 975	20 088	1 619	—	—
Fire protection	14 358	—	14 358	—	14 358	1 844	10 366	954	—	1 194
Correction	31 112	2 411	28 701	18 401	10 300	8 201	2 085	13	—	—
Protective inspection and regulation	6 246	—	6 246	4 083	2 162	449	1 579	134	—	—
Environment and housing:										
Natural resources	64 550	51 501	13 049	9 922	3 127	1 517	192	30	—	1 388
Parks and recreation	17 712	1 984	15 728	2 688	13 040	2 703	8 186	590	—	1 562
Housing and community development	32 549	15 482	17 067	1 606	15 461	1 198	8 536	101	—	5 627
Sewerage	20 344	—	20 344	908	19 436	2 276	11 127	851	—	5 181
Solid waste management	14 697	2 649	12 048	1 321	10 727	2 635	6 347	1 170	—	575
Government administration:										
Financial administration	28 852	10 762	18 090	9 649	8 441	3 758	4 134	549	—	—
Judicial and legal	20 767	4 415	16 352	6 326	10 026	7 497	2 348	181	—	—
General public buildings	5 974	—	5 974	1 369	4 604	2 404	1 884	316	—	—
Other government administration	11 586	1 668	9 918	2 531	7 387	3 015	3 685	687	—	—
Interest on general debt	254 968	199 713	55 255	24 622	30 633	8 610	12 429	724	3 706	5 165
General expenditure, n.e.c.:										
Miscellaneous commercial activities	325	—	325	200	124	13	103	8	—	—
Other and unallocable	102 399	53 563	48 836	20 883	27 953	8 872	15 089	2 447	—	1 546
Utilities	81 298	—	81 298	7 036	74 262	3 074	40 474	1 189	—	29 526
Water supply	24 378	—	24 378	209	24 169	2 070	14 661	687	—	6 751
Electric power	31 983	—	31 983	2 532	29 451	144	18 023	487	—	10 797
Gas supply	3 058	—	3 058	3	3 055	30	2 177	9	—	839
Transit	21 879	—	21 879	4 292	17 587	830	5 613	5	—	11 139
Liquor stores	3 063	—	3 063	2 577	486	220	266	—	—	—
Insurance trust	545 006	454 730	90 276	79 895	10 381	1 842	7 873	152	361	153

See footnotes at end of table.

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

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

Function	Percent distribution									
	All govern-ments	Federal Government	State and local governments							
			Total	State govern-ments	Local governments					
					Total	County	Municipal	Township	School district	Special district
11	12	13	14	15	16	17	18	19	20	
Direct expenditure, total	100.0	53.9	46.1	20.1	26.0	5.9	8.6	.8	8.1	2.7
Direct general expenditure	100.0	47.7	52.3	22.0	30.3	7.6	8.9	1.0	10.8	2.0
Selected Federal programs:										
National defense and international relations	100.0	100.0	—	—	—	—	—	—	—	—
Postal service	100.0	100.0	—	—	—	—	—	—	—	—
Space research and technology	100.0	100.0	—	—	—	—	—	—	—	—
Education services:										
Education	100.0	6.4	93.6	24.8	68.9	5.5	5.3	1.5	56.5	—
Higher education	100.0	(1)	100.0	84.1	15.9	2.6	.6	—	12.7	—
Elementary and secondary education	100.0	(2)	100.0	1.0	99.0	7.5	7.9	2.2	81.4	—
Assistance and subsidies	100.0	45.1	54.9	54.9	—	—	—	—	—	—
Other education	100.0	69.8	30.2	30.2	—	—	—	—	—	—
Libraries	100.0	9.6	90.4	5.8	84.6	25.0	41.9	5.5	—	12.2
Social services and income maintenance:										
Public welfare	100.0	23.6	76.4	62.2	14.2	10.2	3.9	.1	—	—
Cash assistance payments	100.0	46.1	53.9	29.3	24.6	19.1	5.5	—	—	—
Categorical assistance programs	100.0	49.4	50.6	28.7	22.0	17.8	4.2	—	—	—
Other cash assistance payments	100.0	—	100.0	37.8	62.2	37.1	24.8	.3	—	—
Vendor payments	100.0	—	100.0	97.9	2.1	1.2	.9	—	—	—
For medical care	100.0	—	100.0	98.4	1.6	1.0	.6	—	—	—
Other vendor payments	100.0	—	100.0	64.9	35.1	14.9	19.8	.4	—	—
Welfare institutions	100.0	—	100.0	68.6	31.4	26.6	4.9	—	—	—
Other public welfare	100.0	44.2	55.8	30.5	25.3	17.2	7.6	.4	—	—
Hospitals	100.0	15.1	84.9	37.6	47.3	21.3	10.7	.1	—	15.3
Health	100.0	24.7	75.3	40.1	35.2	25.8	7.2	.4	—	1.7
Social insurance administration	100.0	59.5	40.5	40.4	.2	—	.2	—	—	—
Veterans' services	100.0	99.2	.8	.8	—	—	—	—	—	—
Transportation:										
Highways	100.0	1.2	98.8	60.0	38.8	14.9	19.2	3.9	—	.9
Air transportation (airports)	100.0	42.0	58.0	6.9	51.1	12.1	25.4	.1	—	13.5
Parking facilities	100.0	—	100.0	—	100.0	8.5	77.1	1.8	—	12.6
Water transport and terminals	100.0	59.4	40.6	11.0	29.6	3.0	9.5	.1	—	17.0
Transit subsidies	100.0	—	100.0	44.3	55.7	6.9	48.7	.1	—	—
Public safety:										
Police protection	100.0	16.3	83.7	11.8	72.0	19.3	48.7	3.9	—	—
Fire protection	100.0	—	100.0	—	100.0	12.8	72.2	6.6	—	8.3
Correction	100.0	7.7	92.3	59.1	33.1	26.4	6.7	—	—	—
Protective inspection and regulation	100.0	—	100.0	65.4	34.6	7.2	25.3	2.2	—	—
Environment and housing:										
Natural resources	100.0	79.8	20.2	15.4	4.8	2.4	.3	—	—	2.2
Parks and recreation	100.0	11.2	88.8	15.2	73.6	15.3	46.2	3.3	—	8.8
Housing and community development	100.0	47.6	52.4	4.9	47.5	3.7	26.2	.3	—	17.3
Sewerage	100.0	—	100.0	4.5	95.5	11.2	54.7	4.2	—	25.5
Solid waste management	100.0	18.0	82.0	9.0	73.0	17.9	43.2	8.0	—	3.9
Government administration:										
Financial administration	100.0	37.3	62.7	33.4	29.3	13.0	14.3	1.9	—	—
Judicial and legal	100.0	21.3	78.7	30.5	48.3	36.1	11.3	.9	—	—
General public buildings	100.0	—	100.0	22.9	77.1	40.2	31.5	5.3	—	—
Other government administration	100.0	14.4	85.6	21.8	63.8	26.0	31.8	5.9	—	—
Interest on general debt	100.0	78.3	21.7	9.7	12.0	3.4	4.9	.3	1.5	2.0
General expenditure, n.e.c.:										
Miscellaneous commercial activities	100.0	—	100.0	61.7	38.3	4.1	31.8	2.4	—	—
Other and unallocable	100.0	45.0	55.0	23.5	31.5	10.0	17.0	2.8	—	1.7
Utility expenditure	100.0	—	100.0	8.7	91.3	3.8	49.8	1.5	—	36.3
Water supply	100.0	—	100.0	.9	99.1	8.5	60.1	2.8	—	27.7
Electric power	100.0	—	100.0	7.9	92.1	.4	56.4	1.5	—	33.8
Gas supply	100.0	—	100.0	.1	99.9	1.0	71.2	.3	—	27.5
Transit	100.0	—	100.0	19.6	80.4	3.8	25.7	—	—	50.9
Liquor store expenditure	100.0	—	100.0	84.1	15.9	7.2	8.7	—	—	—
Insurance trust expenditure	100.0	83.4	16.6	14.7	1.9	.3	1.4	—	.1	—

¹Service academies are included under "National defense and international relations."
²Minor amounts are included under "Other education."

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

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

Function	Amount (million dollars)					Percent distribution				
	All govern-ments	Federal Govern-ment	State and local governments			All govern-ments	Federal Govern-ment	State and local governments		
			Total	State govern-ments	Local govern-ments			Total	State govern-ments	Local govern-ments
All capital outlay	227 798	93 095	134 703	50 126	84 577	100.0	40.9	59.1	22.0	37.1
Selected Federal programs:										
National defense and international relations	69 061	69 061	—	—	—	100.0	100.0	—	—	—
Postal service	1 767	1 767	—	—	—	100.0	100.0	—	—	—
Space research and technology	4 764	4 764	—	—	—	100.0	100.0	—	—	—
Education services:										
Education	30 935	90	30 845	8 965	21 880	100.0	.3	99.7	29.0	70.7
Higher education	9 180	(1)	9 180	8 208	9 972	100.0	—	100.0	89.4	10.6
Elementary and secondary education	21 319	(2)	21 319	411	20 908	100.0	—	100.0	1.9	98.1
Other education	436	90	346	346	—	100.0	20.6	79.4	79.4	—
Libraries	649	54	595	42	553	100.0	8.3	91.7	6.5	85.2
Social services and income maintenance:										
Public welfare	509	53	456	255	202	100.0	10.4	89.6	50.1	39.7
Hospitals	4 430	1 106	3 324	1 197	2 127	100.0	25.0	75.0	27.0	48.0
Health	1 495	488	1 007	516	491	100.0	32.6	67.4	34.5	32.8
Other social services and income maintenance	2 024	1 835	189	188	—	100.0	90.7	9.3	9.3	—
Transportation:										
Highways	37 341	310	37 031	27 757	9 274	100.0	.8	99.2	74.3	24.8
Air transportation (airports)	5 484	879	4 605	615	3 990	100.0	16.0	84.0	11.2	72.8
Parking facilities	333	—	333	—	333	100.0	—	100.0	—	100.0
Water transport and terminals	1 284	506	778	192	585	100.0	39.4	60.6	15.0	45.6
Public safety:										
Police protection	1 894	464	1 430	282	1 148	100.0	24.5	75.5	14.9	60.6
Fire protection	971	—	971	—	—	100.0	—	100.0	—	100.0
Correction	3 974	89	3 885	2 276	1 609	100.0	2.2	97.8	57.3	40.5
Protective inspection and regulation	226	—	226	157	68	100.0	—	100.0	69.5	30.1
Environment and housing:										
Natural resources	7 732	5 466	2 266	1 496	769	100.0	70.7	29.3	19.3	9.9
Parks and recreation	4 395	461	3 934	742	3 192	100.0	10.5	89.5	16.9	72.6
Housing and community development	8 199	4 017	4 182	83	4 098	100.0	49.0	51.0	1.0	50.0
Sewerage	8 926	—	8 926	533	8 393	100.0	—	100.0	6.0	94.0
Solid waste management	1 504	19	1 485	156	1 328	100.0	1.3	98.7	10.4	88.3
Government administration:										
Financial administration	848	301	547	265	281	100.0	35.5	64.5	31.3	33.1
Judicial and legal	862	238	624	219	405	100.0	27.6	72.4	25.4	47.0
General public buildings	2 251	—	2 251	619	1 632	100.0	—	100.0	27.5	72.5
Other government administration	600	19	581	81	500	100.0	3.2	96.8	13.5	83.3
General expenditure, n.e.c.:										
Miscellaneous commercial activities	42	—	42	27	15	100.0	—	100.0	64.3	35.7
Other and unallocable	7 495	1 102	6 393	1 239	5 154	100.0	14.7	85.3	16.5	68.8
Utilities	17 786	—	17 786	2 209	15 577	100.0	—	100.0	12.4	87.6
Water supply	7 567	—	7 567	88	7 479	100.0	—	100.0	1.2	98.8
Electric power	3 950	—	3 950	408	3 542	100.0	—	100.0	10.3	89.7
Gas supply	432	—	432	—	432	100.0	—	100.0	—	100.0
Transit	5 836	—	5 836	1 713	4 123	100.0	—	100.0	29.4	70.6
Liquor stores	12	—	12	10	1	100.0	—	100.0	83.3	8.3
Construction only	111 645	10 920	100 725	39 001	61 725	100.0	9.8	90.2	34.9	55.3
Selected Federal programs:										
National defense and international relations	4 565	4 565	—	—	—	100.0	100.0	—	—	—
Postal service	876	876	—	—	—	100.0	100.0	—	—	—
Space research and technology	428	428	—	—	—	100.0	100.0	—	—	—
Education services:										
Education	19 724	22	19 702	4 869	14 833	100.0	.1	99.9	24.7	75.2
Higher education	4 839	—	4 839	4 314	525	100.0	—	100.0	89.2	10.8
Elementary and secondary education	14 681	—	14 681	372	14 309	100.0	—	100.0	2.5	97.5
Other education	205	22	183	183	—	100.0	10.7	89.3	89.3	—
Libraries	408	—	408	29	378	100.0	—	100.0	7.1	92.6
Social services and income maintenance:										
Public welfare	213	34	179	49	130	100.0	16.0	84.0	23.0	61.0
Hospitals	2 723	719	2 004	678	1 327	100.0	26.4	73.6	24.9	48.7
Health	686	48	638	361	277	100.0	7.0	93.0	52.6	40.4
Other social services and income maintenance	111	54	57	57	—	100.0	48.6	51.4	51.4	—
Transportation:										
Highways	32 781	291	32 490	25 286	7 204	100.0	.9	99.1	77.1	22.0
Air transportation (airports)	4 021	144	3 877	541	3 336	100.0	3.6	96.4	13.5	83.0
Parking facilities	239	—	239	—	239	100.0	—	100.0	—	100.0
Water transport and terminals	836	307	529	153	375	100.0	36.7	63.3	18.3	44.9
Public safety:										
Police protection	489	101	388	38	350	100.0	20.7	79.3	7.8	71.6
Fire protection	336	—	336	—	336	100.0	—	100.0	—	100.0
Correction	3 465	38	3 427	1 982	1 445	100.0	1.1	98.9	57.2	41.7
Protective inspection and regulation	75	—	75	69	5	100.0	—	100.0	92.0	6.7
Environment and housing:										
Natural resources	4 137	2 757	1 380	810	570	100.0	66.6	33.4	19.6	13.8
Parks and recreation	3 070	227	2 843	592	2 251	100.0	7.4	92.6	19.3	73.3
Housing and community development	3 499	—	3 499	68	3 431	100.0	—	100.0	1.9	98.1
Sewerage	8 038	—	8 038	526	7 513	100.0	—	100.0	6.5	93.5
Solid waste management	985	—	985	139	846	100.0	—	100.0	14.1	85.9
Government administration:										
Financial administration	72	—	72	38	35	100.0	—	100.0	52.8	48.6
Judicial and legal	459	63	396	124	271	100.0	13.7	86.3	27.0	59.0
General public buildings	1 853	—	1 853	529	1 323	100.0	—	100.0	28.5	71.4
Other government administration	140	—	140	20	120	100.0	—	100.0	14.3	85.7
General expenditure, n.e.c.:										
Miscellaneous commercial activities	18	—	18	8	10	100.0	—	100.0	44.4	55.6
Other and unallocable	4 168	246	3 922	650	3 271	100.0	5.9	94.1	15.6	78.5
Utilities	13 233	—	13 233	1 384	11 849	100.0	—	100.0	10.5	89.5
Water supply	6 330	—	6 330	86	6 244	100.0	—	100.0	1.4	98.6
Electric power	2 987	—	2 987	385	2 602	100.0	—	100.0	12.9	87.1
Gas supply	237	—	237	—	237	100.0	—	100.0	—	100.0
Transit	3 679	—	3 679	913	2 766	100.0	—	100.0	24.8	75.2
Liquor stores	—	—	—	—	—	—	—	—	—	—

¹Service academies are included under "National defense and international relations."

²Minor amounts are included under "Other education."

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

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

Item	Expenditure						Long-term debt outstanding at end of fiscal year			Long-term debt issued	Long-term debt retired
	Revenue	Total	Current operation	Capital outlay		Interest on debt	Total	Full faith and credit	Nonguaranteed		
				Total	Construction only						
				1	2						
All utilities, total	58 923	81 298	53 869	17 786	13 233	9 643	150 388	17 568	132 820	21 755	14 023
State governments	3 512	7 036	3 966	2 209	1 384	861	13 687	1 083	12 605	2 780	2 058
Local governments	55 411	74 262	49 903	15 577	11 849	8 782	136 701	16 485	120 215	18 975	11 965
County	1 736	3 074	1 718	1 036	896	320	5 377	1 232	4 145	812	645
Municipal	35 168	40 474	29 505	7 454	4 902	3 515	54 323	9 935	44 389	8 616	4 654
Township	1 093	1 189	929	196	152	64	998	831	167	195	87
Special district	17 414	29 526	17 752	6 891	5 898	4 883	76 002	4 488	71 514	9 353	6 580
Water supply	19 147	24 378	13 521	7 567	6 330	3 290	53 397	12 477	40 920	9 573	5 181
State governments	124	209	88	88	86	33	918	560	358	229	108
Local governments	19 023	24 169	13 433	7 479	6 244	3 257	52 479	11 917	40 562	9 344	5 074
County	1 424	2 070	980	794	711	296	4 967	1 185	3 781	779	635
Municipal	12 724	14 661	8 702	4 098	3 096	1 861	29 813	6 117	23 695	5 351	3 024
Township	572	687	442	184	146	61	957	793	164	192	82
Special district	4 304	6 751	3 309	2 403	2 291	1 039	16 743	3 821	12 922	3 022	1 333
Electric power	30 999	31 983	22 739	3 950	2 987	5 293	79 275	582	78 693	8 140	6 384
State governments	2 256	2 532	1 552	408	385	571	8 036	—	8 036	1 730	1 514
Local governments	28 743	29 451	21 187	3 542	2 602	4 722	71 239	582	70 657	6 410	4 870
County	132	144	104	27	25	13	217	—	217	—	4
Municipal	18 232	18 023	14 502	2 168	1 292	1 353	20 002	496	19 506	2 286	886
Township	511	487	473	11	6	3	41	37	3	3	5
Special district	9 868	10 797	6 108	1 335	1 279	3 353	50 980	48	50 932	4 121	3 974
Gas supply	3 034	3 058	2 533	432	237	92	1 535	108	1 427	218	72
State governments	5	3	—	—	—	—	2	—	2	—	—
Local governments	3 029	3 055	2 530	432	237	92	1 533	108	1 425	218	72
County	15	30	14	15	15	—	6	—	6	—	—
Municipal	2 321	2 177	1 908	198	150	71	1 071	108	963	66	61
Township	9	9	—	—	—	—	—	—	—	—	—
Special district	684	839	599	219	73	21	457	—	457	152	11
Transit	5 742	21 879	15 076	5 836	3 679	968	16 181	4 401	11 779	3 824	2 386
State governments	1 126	4 292	2 322	1 713	913	257	4 732	523	4 209	821	436
Local governments	4 616	17 587	12 753	4 123	2 766	711	11 449	3 878	7 570	3 003	1 950
County	165	830	620	200	146	11	188	46	142	33	5
Municipal	1 892	5 613	4 392	990	365	230	3 438	3 213	225	912	683
Township	1	5	5	—	—	—	—	—	—	—	—
Special district	2 559	11 139	7 736	2 933	2 255	470	7 822	619	7 203	2 058	1 262

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

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

Function	Total	State governments	Total, local governments	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
AMOUNT (MILLION DOLLARS)								
Debt outstanding, total	970 462	372 319	598 142	129 760	241 551	11 549	61 441	153 841
Long-term	949 129	369 370	579 759	123 800	236 144	10 005	58 460	151 350
Full faith and credit	294 812	96 598	198 214	36 937	81 748	7 978	56 983	14 567
Nonguaranteed	654 317	272 772	381 545	86 862	154 396	2 027	1 477	136 783
Short-term	21 333	2 949	18 384	5 961	5 407	1 544	2 981	2 491
Long-term debt by purpose:								
Public debt for private purposes	309 782	173 525	136 256	58 253	52 833	1 587	—	23 583
Education	116 755	43 978	72 777	4 818	6 102	1 283	58 460	2 114
Utility	150 388	13 687	136 701	5 377	54 323	998	—	76 002
Long-term debt issued	155 060	70 153	84 906	16 775	35 795	1 647	12 739	17 950
Long-term debt retired	99 233	44 966	54 268	11 138	22 227	969	6 694	13 241
Exhibit:								
Net long-term debt outstanding	568 043	158 897	409 146	60 246	167 330	8 303	54 902	118 365
Offsets to long-term debt	381 086	210 473	170 613	63 553	68 814	1 702	3 558	32 985
PERCENT DISTRIBUTION BY LEVEL AND TYPE OF GOVERNMENT								
Debt outstanding, total	100.0	38.4	61.6	13.4	24.9	1.2	6.3	15.9
Long-term	100.0	38.9	61.1	13.0	24.9	1.1	6.2	15.9
Full faith and credit	100.0	32.8	67.2	12.5	27.7	2.7	19.3	4.9
Nonguaranteed	100.0	41.7	58.3	13.3	23.6	.3	.2	20.9
Short-term	100.0	13.8	86.2	27.9	25.3	7.2	14.0	11.7
Long-term debt by purpose:								
Public debt for private purposes	100.0	56.0	44.0	18.8	17.1	.5	—	7.6
Education	100.0	37.7	62.3	4.1	5.2	1.1	50.1	1.8
Utility	100.0	9.1	90.9	3.6	36.1	.7	—	50.5
Long-term debt issued	100.0	45.2	54.8	10.8	23.1	1.1	8.2	11.6
Long-term debt retired	100.0	45.3	54.7	11.2	22.4	1.0	6.7	13.3
Exhibit:								
Net long-term debt outstanding	100.0	28.0	72.0	10.6	29.5	1.5	9.7	20.8
Offsets to long-term debt	100.0	55.2	44.8	16.7	18.1	.4	.9	8.7

Table 14. **Summary of Cash and Security Holdings of State and Local Governments by Type and Purpose of Holdings, and Level and Type of Government: 1991-92 and Prior Years**

[Million dollars. 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	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution
	1	2	3	4	5	6
STATE AND LOCAL GOVERNMENT						
Total	1 646 397	100.0	1 562 881	100.0	1 490 833	100.0
Insurance trust funds	873 859	53.1	820 383	52.5	766 090	51.4
Unemployment compensation	27 390	1.7	33 131	2.1	37 247	2.5
Employee retirement	815 420	49.5	759 254	48.6	703 772	47.2
Workers' compensation	30 314	1.8	26 940	1.7	23 744	1.6
Other	735	-	1 058	-1	1 327	1
Other than insurance trust funds	772 538	46.9	742 498	47.5	724 744	48.6
Offsets to debt	381 086	23.1	371 897	23.8	364 252	24.4
Bond funds	80 576	4.9	80 488	5.1	75 064	5.0
Other	310 876	18.9	290 113	18.6	285 427	19.1
STATE GOVERNMENTS						
Total	1 085 274	100.0	1 018 903	100.0	963 342	100.0
Insurance trust funds	722 646	66.6	673 283	66.1	627 879	65.2
Unemployment compensation	27 390	2.5	33 088	3.2	37 167	3.9
Employee retirement	664 207	61.2	612 197	60.1	565 641	58.7
Workers' compensation	30 314	2.8	26 940	2.6	23 744	2.5
Other	735	-1	1 058	-1	1 327	-1
Other than insurance trust funds	362 629	33.4	345 620	33.9	335 463	34.8
Offsets to debt	210 473	19.4	201 759	19.8	189 966	19.7
Bond funds	20 690	1.9	19 732	1.9	18 772	1.9
Other	131 466	12.1	124 128	12.2	126 725	13.2
LOCAL GOVERNMENTS						
Total	561 123	100.0	543 978	100.0	527 492	100.0
Insurance trust funds	151 213	26.9	147 100	27.0	138 211	26.2
Unemployment compensation	-	-	43	-	80	-
Employee retirement	151 213	26.9	147 057	27.0	138 131	26.2
Other than insurance trust funds	409 910	73.1	396 878	73.0	389 281	73.8
By purpose:						
Offsets to debt	170 613	30.4	170 137	31.3	174 286	33.0
Bond funds	59 886	10.7	60 756	11.2	56 293	10.7
Other	179 410	32.0	165 985	30.5	158 702	30.1
By type of government:						
County	113 086	20.2	107 395	19.7	106 751	20.2
Municipal	160 033	28.5	155 287	28.5	149 184	28.3
Township	9 717	1.7	9 578	1.8	9 142	1.7
School district	49 235	8.8	44 674	8.2	46 694	8.9
Special district	77 838	13.9	79 945	14.7	77 509	14.7

Table 15. **Summary of Government Insurance Trust Finances by Level of Government and Type of Insurance Trust: 1991-92**

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

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments ¹	
	1	2	3	
AMOUNT (MILLION DOLLARS)				
All governments¹	552 521	470 071	82 451	545 006
Unemployment compensation	27 153	24 955	2 198	32 973
Employee retirement	110 860	33 480	77 380	80 406
Workers' compensation	11 750	8 941	2 809	7 844
Other insurance trust	402 758	402 695	64	423 782
Federal Government ¹	404 562	404 562	64 258	454 730
Unemployment compensation ¹	134	134	3 649	86
Employee retirement ¹	4 658	4 658	22 897	33 987
Other insurance trust ¹	399 770	399 770	37 712	420 657
Railroad retirement ¹	4 608	4 608	1 251	7 401
Social Security and Medicare insurances (OASDI) ¹	394 268	394 268	35 369	410 855
Veterans' life insurance ¹	894	894	1 092	2 401
State and local governments	147 959	65 509	82 451	90 276
Unemployment compensation	27 019	24 821	2 198	32 887
Employee retirement	106 202	28 822	77 380	46 419
Workers' compensation	11 750	8 941	2 809	7 844
Other insurance trust	2 988	2 925	64	3 125
State governments	129 663	61 548	68 115	79 895
Unemployment compensation	26 921	24 725	2 196	32 761
Employee retirement	88 003	24 957	63 047	36 165
Workers' compensation	11 750	8 941	2 809	7 844
Other insurance trust	2 988	2 925	64	3 125
Local governments	18 296	3 961	14 336	10 381
Unemployment compensation ²	98	95	2	127
Employee retirement	18 198	3 865	14 333	10 254
PERCENT DISTRIBUTION				
All governments¹	100.0	100.0	100.0	100.0
Unemployment compensation	4.9	5.3	2.7	6.1
Employee retirement	20.1	7.1	93.8	14.8
Workers' compensation	2.1	1.9	3.4	1.4
Other insurance trust	72.9	85.7	.1	77.8
Federal Government ¹	100.0	100.0	100.0	100.0
Unemployment compensation ¹	—	—	5.7	—
Employee retirement ¹	1.2	1.2	35.6	7.5
Other insurance trust ¹	98.8	98.8	58.7	92.5
Railroad retirement ¹	1.1	1.1	1.9	1.6
Social Security and Medicare insurances (OASDI) ¹	97.5	97.5	55.0	90.4
Veterans' life insurance ¹2	.2	1.7	.5
State and local governments	100.0	100.0	100.0	100.0
Unemployment compensation	18.3	37.9	2.7	36.4
Employee retirement	71.8	44.0	93.8	51.4
Workers' compensation	7.9	13.6	3.4	8.7
Other insurance trust	2.0	4.5	.1	3.5
State governments	100.0	100.0	100.0	100.0
Unemployment compensation	20.8	40.2	3.2	41.0
Employee retirement	67.9	40.5	92.6	45.3
Workers' compensation	9.1	14.5	4.1	9.8
Other insurance trust	2.3	4.8	.1	3.9
Local governments	100.0	100.0	100.0	100.0
Unemployment compensation ²5	2.4	—	1.2
Employee retirement	99.5	97.6	100.0	98.8

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

²Washington, DC, only.

Table 16. **Summary of State and Local Government Employee-Retirement System Finances by Level of Government: 1991-92**

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

Item	Amount (Million dollars)			Percent		
	Total	State-administered systems	Locally administered systems	Total	State-administered systems	Locally administered systems
Receipts, total¹	126 184	101 240	24 944	100.0	100.0	100.0
Employee contributions	15 931	13 453	2 478	12.6	13.3	9.9
Government contributions	32 873	24 740	8 133	26.1	24.4	32.6
From State governments	14 625	13 237	1 389	11.6	13.1	5.6
From local governments	18 248	11 503	6 744	14.5	11.4	27.0
Earnings on investments	77 380	63 047	14 333	61.3	62.3	57.5
Payments, total²	46 419	36 165	10 254	100.0	100.0	100.0
Benefits	44 016	34 169	9 848	94.8	94.5	96.0
Withdrawals	2 403	1 997	406	5.2	5.5	4.0
Cash and security holdings at end of fiscal year	815 420	664 207	151 213	100.0	100.0	100.0
Cash and deposits	51 792	39 183	12 610	6.4	5.9	8.3
Securities	763 627	625 024	138 603	93.6	94.1	91.7
Governmental	202 610	171 212	31 398	24.8	25.8	20.8
Nongovernmental	561 018	453 812	107 206	68.8	68.3	70.9
Corporate bonds	158 116	128 507	29 609	19.4	19.3	19.6
Corporate stocks	259 534	201 890	57 644	31.8	30.4	38.1
Mortgages	33 022	32 084	938	4.0	4.8	.6
Other	110 346	91 331	19 015	13.5	13.8	12.6

¹Exceeds employee retirement system revenue, shown in table 15, by amount of government contributions to own system.

²Exceeds employee retirement system expenditures, shown in table 15, by amount of "Other payments," included with "Financial administration" as shown in table 8.

Table 17. Summary of State and Local Government Revenue by State: 1991-92

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

Geographical area	From own sources									
	Total revenue	From Federal Government	General revenue				Other than general revenue			
			Total	Taxes	Charges and miscellaneous	Total	Utility	Liquor store	Insurance trust	
										Total
1	2	3	4	5	6	7	8	9	10	
United States	1 183 825 645	179 209 036	1 004 616 609	794 116 561	556 395 248	237 721 313	210 500 048	58 922 611	3 618 036	147 959 401
Alabama	15 839 202	2 929 047	12 910 155	9 906 552	5 937 421	3 969 131	3 003 603	1 276 543	152 634	1 574 426
Alaska	7 901 830	849 160	7 052 670	5 871 493	2 254 758	3 616 735	1 181 177	198 023	-	983 154
Arizona	16 153 235	2 160 807	13 992 428	10 675 567	7 747 332	2 928 235	3 316 861	1 640 237	-	1 676 624
Arkansas	7 898 410	1 719 560	6 178 850	5 169 149	3 633 180	1 535 969	1 009 701	316 194	-	693 507
California	162 477 259	24 211 907	138 265 352	103 705 743	72 073 742	31 632 001	34 559 609	9 425 466	-	25 134 143
Colorado	15 954 074	2 085 738	13 868 336	10 677 596	7 013 534	3 664 062	3 190 740	927 114	-	2 563 626
Connecticut	17 277 475	2 472 135	14 805 340	12 566 528	10 035 380	2 531 148	2 238 812	371 735	-	1 867 077
Delaware	3 515 350	437 497	3 077 853	2 579 590	1 617 873	961 717	498 263	110 506	-	387 757
District of Columbia	5 353 687	1 776 195	3 577 492	2 935 616	2 406 646	528 970	641 876	361 238	-	280 638
Florida	54 558 564	6 354 625	48 203 939	39 619 302	25 919 228	13 700 074	8 584 637	3 395 536	-	5 189 101
Georgia	26 819 578	4 241 502	22 578 076	18 136 353	12 369 401	5 766 952	4 441 723	1 879 086	-	2 562 637
Hawaii	6 521 997	939 362	5 582 635	4 727 175	3 392 340	1 334 835	855 460	124 760	-	730 700
Idaho	4 009 659	667 901	3 341 758	2 768 426	1 897 659	870 767	573 332	82 601	43 954	446 777
Illinois	48 032 447	6 735 492	41 296 955	34 081 322	25 609 314	8 472 008	7 215 633	1 817 947	-	5 397 686
Indiana	21 149 447	3 327 380	17 822 067	15 552 747	10 546 151	5 006 596	2 269 320	944 527	-	1 324 793
Iowa	11 608 713	1 734 922	9 873 791	8 423 721	5 709 558	2 714 163	3 150 070	449 369	84 197	516 504
Kansas	9 919 597	1 418 133	8 501 464	7 065 851	4 939 746	2 126 105	1 435 613	572 889	-	862 724
Kentucky	14 249 406	2 792 097	11 457 309	9 439 097	6 588 521	2 850 576	2 018 212	575 680	-	1 442 532
Louisiana	17 653 096	4 017 741	13 635 355	11 553 988	7 076 326	4 477 662	2 081 367	629 285	-	1 452 082
Maine	5 380 351	998 706	4 381 645	3 699 261	2 665 904	1 033 357	682 384	67 916	73 049	541 419
Maryland	21 534 597	2 987 667	18 546 930	15 355 065	11 467 141	3 887 924	3 191 865	362 251	112 867	2 716 747
Massachusetts	30 088 646	4 848 898	25 239 748	20 825 582	15 309 017	5 516 565	4 414 166	1 599 285	-	2 814 881
Michigan	42 347 232	6 405 529	35 941 703	29 510 202	20 503 351	9 006 851	6 431 501	1 222 178	444 441	4 764 882
Minnesota	23 627 401	3 125 791	20 501 610	16 475 951	11 081 160	5 394 791	4 025 659	842 950	156 284	3 026 425
Mississippi	8 983 267	2 181 585	6 801 682	5 552 435	3 458 601	2 093 834	1 249 247	361 629	122 830	764 788
Missouri	18 323 084	3 205 573	15 117 511	12 245 220	8 646 070	3 599 150	2 872 291	827 643	-	2 044 648
Montana	3 659 743	772 907	2 886 836	2 303 802	1 455 181	848 621	583 034	42 429	36 406	504 199
Nebraska	7 678 068	987 192	6 690 876	4 795 903	3 235 101	1 560 802	1 894 973	1 603 459	-	291 514
Nevada	6 126 847	714 344	5 412 503	4 028 551	2 712 857	1 315 694	1 383 952	215 195	-	1 168 757
New Hampshire	4 640 736	784 340	3 856 396	3 374 211	2 495 110	879 101	482 185	57 096	206 017	219 072
New Jersey	42 460 014	5 374 269	37 085 745	31 051 664	22 882 217	8 169 447	6 034 081	871 435	-	5 162 646
New Mexico	7 063 444	1 238 107	5 825 337	4 778 218	2 828 753	1 949 465	1 047 119	208 090	-	839 029
New York	126 582 956	19 161 197	107 421 759	84 051 122	63 993 572	20 057 550	23 370 637	4 654 517	-	18 716 120
North Carolina	26 765 057	4 111 927	22 653 130	17 538 170	12 397 236	5 140 934	5 114 960	2 153 292	263 049	2 698 619
North Dakota	2 732 356	603 951	2 128 405	1 808 666	1 080 252	728 414	319 739	47 956	-	271 783
Ohio	51 221 105	7 082 506	44 138 599	30 225 667	21 336 525	8 889 142	13 912 932	1 225 385	373 930	12 313 617
Oklahoma	11 843 561	1 892 038	9 951 523	8 012 954	5 240 594	2 772 360	1 938 569	677 977	-	1 260 592
Oregon	15 357 459	2 415 758	12 941 701	9 606 341	6 237 899	3 368 442	3 335 360	606 710	168 854	2 559 796
Pennsylvania	54 142 959	8 798 896	45 344 063	36 841 878	26 268 472	10 573 406	8 502 185	1 575 933	667 257	6 258 995
Rhode Island	4 841 784	1 012 702	3 829 082	2 972 386	2 244 870	727 516	856 696	76 977	-	779 719
South Carolina	14 135 572	2 529 770	11 605 802	8 859 129	5 706 939	3 152 190	2 746 673	1 270 183	-	1 476 490
South Dakota	2 655 671	599 101	2 056 570	1 697 869	1 108 157	589 712	358 701	93 712	18 623	246 366
Tennessee	21 029 833	3 689 919	17 339 914	11 819 296	7 726 120	4 093 176	5 520 618	3 718 411	-	1 802 207
Texas	66 728 126	9 395 437	57 332 689	47 289 407	32 832 276	14 457 131	10 043 282	4 377 838	-	5 665 444
Utah	7 690 432	1 187 906	6 502 526	4 762 373	3 080 795	1 681 578	1 740 153	883 587	69 345	787 221
Vermont	2 652 917	517 945	2 134 972	1 831 568	1 305 979	525 589	303 404	100 415	28 866	174 123
Virginia	24 689 438	2 954 671	21 734 767	18 307 980	12 684 150	5 623 830	3 426 787	830 189	258 211	2 338 387
Washington	27 178 800	3 331 638	23 847 162	16 862 424	11 944 237	4 918 187	6 984 738	2 594 625	259 666	4 130 447
West Virginia	6 948 008	1 538 761	5 409 247	4 409 517	3 003 188	1 406 329	999 730	90 272	45 591	863 867
Wisconsin	24 922 496	3 211 840	21 710 656	15 911 485	11 609 642	4 301 843	5 799 171	505 363	187	5 293 621
Wyoming	2 900 659	676 964	2 223 695	1 856 448	1 085 772	770 676	367 247	58 977	31 778	276 492

Table 18. General Revenue of State and Local Governments by Source and State: 1991-92

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

Geographic area	From own sources											
	Total	From Federal Government	Taxes					Charges and miscellaneous				
			Total	Total ¹	Property	Sales and gross receipts	Income	Total	Current charges	Interest earnings	Special assessments	Other
United States	973 325 597	179 209 036	794 116 561	556 395 248	178 411 854	196 417 420	139 389 131	237 721 313	136 890 325	55 349 323	2 536 826	42 944 839
Alabama	12 835 599	2 929 047	9 906 552	5 937 421	720 288	3 019 254	1 455 832	3 969 131	2 878 708	729 662	4 106	356 655
Alaska	6 720 653	849 160	5 871 493	2 254 758	628 802	1 955 501	200 025	3 616 735	605 230	1 950 372	4 215	1 056 918
Arizona	12 836 374	2 160 807	10 675 567	7 747 332	2 581 072	3 349 396	1 451 196	2 928 235	1 515 860	798 832	48 653	564 890
Arkansas	6 888 709	1 719 560	5 169 149	3 633 180	625 923	1 774 821	975 656	1 535 969	1 041 218	336 761	6 418	151 572
California	127 917 650	24 211 907	103 705 743	72 073 742	20 614 069	25 275 457	21 547 993	31 632 001	18 803 251	7 101 331	604 876	5 122 543
Colorado	12 763 334	2 085 738	10 677 596	7 013 534	2 336 269	2 530 375	1 735 412	3 664 062	2 016 830	925 612	56 353	665 267
Connecticut	15 038 663	2 472 135	12 566 528	10 035 380	3 927 937	3 073 471	2 459 431	2 531 148	1 164 147	600 918	25 691	740 392
Delaware	3 017 087	437 497	2 579 590	1 617 873	228 326	196 893	653 036	961 717	536 252	283 610	2 161	139 694
District of Columbia	4 711 811	1 776 195	2 935 616	2 406 846	903 319	671 832	715 677	528 970	263 671	90 182	4 802	170 315
Florida	45 973 927	6 354 625	39 619 302	25 919 228	9 948 598	13 020 719	695 114	13 700 074	7 648 711	3 330 188	431 949	2 289 226
Georgia	22 377 855	4 241 502	18 136 353	12 369 401	3 659 903	4 802 721	3 456 994	5 766 952	4 157 923	973 929	13 194	621 906
Hawaii	5 666 537	939 362	4 727 175	3 392 340	556 461	1 736 623	974 750	2 531 148	869 394	312 120	42 551	110 770
Idaho	3 436 327	667 901	2 768 426	1 897 659	475 986	664 987	603 653	870 767	526 138	206 702	9 317	128 610
Illinois	40 816 814	6 735 492	34 081 322	25 609 314	9 859 512	8 940 979	5 554 900	8 472 008	4 283 220	2 252 649	12 526	1 923 613
Indiana	18 880 127	3 327 380	15 552 747	10 546 151	3 214 093	3 436 133	3 563 326	5 006 596	3 396 044	861 081	13 059	736 412
Iowa	10 158 643	1 734 922	8 423 721	5 709 558	1 998 385	1 630 015	1 609 508	2 714 163	1 853 305	451 623	17 432	391 803
Kansas	8 483 984	1 418 133	7 065 851	4 939 746	1 830 511	1 726 203	1 032 754	2 126 105	1 277 419	526 327	67 830	254 529
Kentucky	12 231 194	2 792 097	9 439 097	6 588 521	1 114 578	2 346 949	2 323 426	2 850 576	1 592 093	933 551	4 565	320 367
Louisiana	15 571 729	4 017 741	11 553 988	7 076 326	1 184 115	3 746 509	1 099 990	4 477 662	2 442 667	1 117 818	6 148	911 029
Maine	4 697 967	998 706	3 699 261	2 665 904	1 022 465	854 631	661 536	1 033 357	465 522	234 130	1 617	332 088
Maryland	18 342 732	2 987 667	15 355 065	11 467 141	3 210 082	2 960 809	4 507 820	3 887 924	2 006 219	747 022	103 248	1 031 435
Massachusetts	25 674 480	4 848 898	20 825 582	15 309 017	5 556 394	3 149 653	6 093 738	5 516 565	2 848 601	1 092 031	15 468	1 560 465
Michigan	35 915 731	6 405 529	29 510 202	20 503 351	8 963 296	5 033 376	5 357 837	9 006 851	5 301 407	1 496 124	113 728	2 095 592
Minnesota	19 601 742	3 125 791	16 475 951	11 081 160	3 475 507	3 447 582	3 421 903	5 394 791	3 081 680	1 343 441	200 062	769 608
Mississippi	7 734 020	2 181 585	5 552 435	3 458 601	933 227	1 708 888	585 885	2 093 834	1 549 714	331 464	2 624	210 032
Missouri	15 450 793	3 205 573	12 245 220	8 646 070	2 085 569	3 602 829	2 291 404	3 599 150	2 054 853	801 503	8 955	733 839
Montana	3 076 709	772 907	2 303 802	1 455 181	581 541	202 305	379 221	848 621	339 158	308 808	31 785	168 870
Nebraska	5 783 095	987 192	4 795 903	3 235 101	1 166 764	1 132 545	756 255	1 560 802	1 015 636	385 321	19 929	139 916
Nevada	4 742 895	714 344	4 028 551	2 712 857	652 265	1 685 586	—	1 315 694	845 456	300 938	32 471	136 829
New Hampshire	4 158 551	784 340	3 374 211	2 495 110	1 498 907	686 740	130 593	879 101	459 057	300 737	872	118 435
New Jersey	36 425 933	5 374 269	31 051 664	22 882 217	9 913 791	7 017 939	4 947 718	8 169 447	4 020 424	1 693 772	30 017	2 425 234
New Mexico	6 016 325	1 238 107	4 778 218	2 828 753	343 809	1 553 635	523 095	1 949 465	832 160	765 346	20 476	331 483
New York	103 212 319	19 161 197	84 051 122	63 993 572	21 335 082	17 026 651	22 660 447	20 057 550	11 300 422	4 407 565	111 812	4 237 751
North Carolina	21 650 097	4 111 927	17 538 170	12 397 236	2 556 370	4 816 460	4 228 883	5 140 934	3 538 790	853 628	15 392	733 124
North Dakota	2 412 617	603 951	1 808 666	1 080 252	338 068	432 158	158 128	728 414	434 456	169 906	41 572	82 480
Ohio	37 308 173	7 082 506	30 225 667	21 336 525	6 253 476	6 724 997	7 047 532	8 889 142	5 300 392	1 623 160	82 262	1 883 328
Oklahoma	9 904 992	1 892 038	8 012 954	5 240 594	778 760	2 247 286	1 367 323	2 772 360	1 846 471	653 685	1 808	270 396
Oregon	12 022 099	2 415 758	9 606 341	6 237 899	2 568 376	549 433	2 373 458	3 368 442	1 708 003	1 210 264	60 112	390 063
Pennsylvania	45 640 774	8 798 896	36 841 878	26 268 472	7 300 522	7 383 468	8 156 604	10 573 406	5 390 951	2 709 608	32 414	2 440 433
Rhode Island	3 985 088	1 012 702	2 972 386	2 244 870	944 183	668 110	526 963	727 516	325 501	329 083	1 882	71 050
South Carolina	11 388 899	2 529 770	8 859 129	5 706 939	1 623 969	2 111 001	1 552 788	3 152 190	2 353 067	541 904	8 214	249 005
South Dakota	2 296 970	599 101	1 697 869	1 108 157	433 406	539 150	35 239	589 712	259 970	240 274	5 124	84 344
Tennessee	15 509 215	3 689 919	11 819 296	7 726 120	1 747 708	4 811 050	388 627	4 093 176	2 776 358	622 591	2 990	691 237
Texas	56 684 844	9 395 437	47 289 407	32 832 276	12 907 008	16 191 405	197	14 457 131	8 010 310	4 212 646	41 055	2 193 120
Utah	5 950 279	1 187 906	4 762 373	3 080 795	834 582	1 249 009	857 758	1 681 578	999 211	449 445	8 790	224 132
Vermont	2 349 513	517 945	1 831 568	1 305 979	544 873	369 780	302 384	525 589	285 270	121 758	834	117 727
Virginia	21 262 651	2 954 671	18 307 980	12 684 150	4 142 912	3 878 547	3 594 522	5 623 830	3 556 094	1 088 150	16 719	962 867
Washington	20 194 062	3 331 638	16 862 424	11 944 237	3 497 900	7 352 011	—	4 918 187	3 286 142	855 846	64 345	711 854
West Virginia	5 948 278	1 538 761	4 409 517	3 003 188	531 702	1 246 905	794 700	1 406 329	802 378	421 618	3 051	179 282
Wisconsin	19 123 325	3 211 840	15 911 485	11 609 642	4 103 127	3 349 426	3 579 900	4 301 843	2 700 230	887 163	76 773	637 677
Wyoming	2 533 412	676 964	1 856 448	1 085 772	461 066	295 837	—	770 676	324 341	367 124	4 579	74 632

¹Includes amounts for categories not shown separately.

Table 19. **Origin and Allocation of State and Local Government General Revenue by Level of**

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

Geographic area	Originating level of government (before transfers among governments)						
	Total general revenue	Amount			Percent		
		Revenue from the Federal Government	State government own source revenue	Local government own source revenue	Revenue from the Federal Government	State government own source revenue	Local government own source revenue
		1	2	3	4	5	6
United States	973 325 597	179 209 036	436 848 133	357 268 428	18.4	44.9	36.7
Alabama	12 835 599	2 929 047	6 173 135	3 733 417	22.8	48.1	29.1
Alaska	6 720 653	849 160	4 556 662	1 314 831	12.6	67.8	19.6
Arizona	12 836 374	2 160 807	5 865 128	4 810 439	16.8	45.7	37.5
Arkansas	6 888 709	1 719 560	3 552 213	1 616 936	25.0	51.6	23.5
California	127 917 650	24 211 907	55 969 829	47 735 914	18.9	43.8	37.3
Colorado	12 763 334	2 085 738	5 085 075	5 592 521	16.3	39.8	43.8
Connecticut	15 038 663	2 472 135	7 862 418	4 704 110	16.4	52.3	31.3
Delaware	3 017 087	437 497	2 045 380	534 210	14.5	67.8	17.7
District of Columbia	4 711 811	1 776 195	-	2 935 616	37.7	-	62.3
Florida	45 973 927	6 354 625	18 032 907	21 586 395	13.8	39.2	47.0
Georgia	22 377 855	4 241 502	8 606 601	9 529 752	19.0	38.5	42.6
Hawaii	5 666 537	939 362	3 719 289	1 007 886	16.6	65.6	17.8
Idaho	3 436 327	667 901	1 814 555	953 871	19.4	52.8	27.8
Illinois	40 816 814	6 735 492	17 362 569	16 718 753	16.5	42.5	41.0
Indiana	18 880 127	3 327 380	9 500 600	6 052 147	17.6	50.3	32.1
Iowa	10 158 643	1 734 922	4 882 780	3 540 941	17.1	48.1	34.9
Kansas	8 483 984	1 418 133	3 608 413	3 457 438	16.7	42.5	40.8
Kentucky	12 231 194	2 792 097	6 612 686	2 826 411	22.8	54.1	23.1
Louisiana	15 571 729	4 017 741	6 666 707	4 887 281	25.8	42.8	31.4
Maine	4 697 967	998 706	2 386 756	1 312 505	21.3	50.8	27.9
Maryland	18 342 732	2 987 667	8 657 476	6 697 589	16.3	47.2	36.5
Massachusetts	25 674 480	4 848 898	13 607 279	7 218 303	18.9	53.0	28.1
Michigan	35 915 731	6 405 529	15 944 739	13 565 463	17.8	44.4	37.8
Minnesota	19 601 742	3 125 791	9 437 095	7 038 856	15.9	48.1	35.9
Mississippi	7 734 020	2 181 585	3 212 490	2 339 945	28.2	41.5	30.3
Missouri	15 450 793	3 205 573	6 915 908	5 329 312	20.7	44.8	34.5
Montana	3 076 709	772 907	1 519 436	784 366	25.1	49.4	25.5
Nebraska	5 783 095	987 192	2 628 607	2 167 296	17.1	45.5	37.5
Nevada	4 742 895	714 344	2 173 525	1 855 026	15.1	45.8	39.1
New Hampshire	4 158 551	784 340	1 632 674	1 741 537	18.9	39.3	41.9
New Jersey	36 425 933	5 374 269	18 062 430	12 989 234	14.8	49.6	35.7
New Mexico	6 016 325	1 238 107	3 545 501	1 232 717	20.6	58.9	20.5
New York	103 212 319	19 161 197	38 273 065	45 778 057	18.6	37.1	44.4
North Carolina	21 650 097	4 111 927	10 963 289	6 574 881	19.0	50.6	30.4
North Dakota	2 412 617	603 951	1 191 811	616 855	25.0	49.4	25.6
Ohio	37 308 173	7 082 506	16 520 954	13 704 713	19.0	44.3	36.7
Oklahoma	9 904 992	1 892 038	5 052 477	2 960 477	19.1	51.0	29.9
Oregon	12 022 099	2 415 758	5 243 492	4 362 849	20.1	43.6	36.3
Pennsylvania	45 640 774	8 798 896	21 842 585	14 999 293	19.3	47.9	32.9
Rhode Island	3 985 088	1 012 702	1 891 953	1 080 433	25.4	47.5	27.1
South Carolina	11 388 899	2 529 770	5 417 899	3 441 230	22.2	47.6	30.2
South Dakota	2 296 970	599 101	969 194	728 675	26.1	42.2	31.7
Tennessee	15 509 215	3 689 919	6 529 453	5 289 843	23.8	42.1	34.1
Texas	56 684 844	9 395 437	22 703 789	24 585 618	16.6	40.1	43.4
Utah	5 950 279	1 187 906	2 909 720	1 852 653	20.0	48.9	31.1
Vermont	2 349 513	517 945	1 194 054	637 514	22.0	50.8	27.1
Virginia	21 262 651	2 954 671	10 360 681	7 947 299	13.9	48.7	37.4
Washington	20 194 062	3 331 638	10 448 595	6 413 829	16.5	51.7	31.8
West Virginia	5 948 278	1 538 761	3 068 535	1 340 982	25.9	51.6	22.5
Wisconsin	19 123 325	3 211 840	9 569 634	6 341 851	16.8	50.0	33.2
Wyoming	2 533 412	676 964	1 056 090	800 358	26.7	41.7	31.6

Note: This table shows the source of State and local government general revenue before and after funds have been transferred among the levels of government. See appendix C for explanatory note.

Government and State: 1991-92

Intergovernmental transfer of revenues				Final recipient level of government (after intergovernmental transfers)				Geographic area
State government intergovernmental revenue from--		Local government intergovernmental revenue from--		Amount		Percent		
Federal Government	Local governments	Federal Government	State governments	State governments	Local governments	State governments	Local governments	
8	9	10	11	12	13	14	15	
159 067 541	10 860 625	20 141 495	195 845 358	410 930 941	562 394 656	42.2	57.8	United States
2 707 431	29 749	221 616	2 121 817	6 788 498	6 047 101	52.9	47.1	Alabama
761 779	11 327	87 381	798 511	4 531 257	2 189 396	67.4	32.6	Alaska
1 851 938	258 418	308 869	2 996 688	4 978 796	7 857 578	38.8	61.2	Arizona
1 629 989	5 973	89 571	1 354 879	3 833 296	3 055 413	55.6	44.4	Arkansas
21 562 045	1 867 159	2 649 862	39 996 478	39 402 555	88 515 095	30.8	69.2	California
1 843 382	75 192	242 356	2 225 898	4 777 751	7 985 583	37.4	62.6	Colorado
2 270 404	4 524	201 731	2 018 171	8 119 175	6 919 488	54.0	46.0	Connecticut
396 930	15 281	40 567	478 837	1 978 754	1 038 333	65.6	34.4	Delaware
-	-	1 776 195	-	-	4 711 811	-	100.0	District of Columbia
5 406 514	304 938	948 111	8 849 588	14 894 771	31 079 156	32.4	67.6	Florida
3 723 847	46 829	517 655	3 775 619	8 601 658	13 776 197	38.4	61.6	Georgia
845 455	3 104	93 907	136 907	4 430 941	1 235 596	78.2	21.8	Hawaii
616 146	27 592	51 755	709 958	1 748 335	1 687 992	50.9	49.1	Idaho
5 559 369	181 348	1 176 123	6 884 360	16 218 926	24 597 888	39.7	60.3	Illinois
3 098 394	105 417	228 986	3 708 344	8 996 067	9 884 060	47.6	52.4	Indiana
1 578 926	72 395	155 996	1 902 263	4 631 838	5 526 805	45.6	54.4	Iowa
1 341 483	17 942	76 650	1 317 991	3 649 847	4 834 137	43.0	57.0	Kansas
2 593 515	15 771	198 582	2 245 655	6 976 317	5 254 877	57.0	43.0	Kentucky
3 676 223	19 032	341 518	2 489 970	7 871 992	7 699 737	50.6	49.4	Louisiana
928 391	3 465	70 315	669 275	2 649 337	2 048 630	56.4	43.6	Maine
2 588 468	73 974	399 199	2 505 928	8 813 990	9 528 742	48.1	51.9	Maryland
4 226 446	400 533	622 452	3 933 831	14 300 427	11 374 053	55.7	44.3	Massachusetts
5 903 243	231 210	502 286	6 489 261	15 589 931	20 325 800	43.4	56.6	Michigan
2 686 951	222 799	438 840	4 800 941	7 545 904	12 055 838	38.5	61.5	Minnesota
2 011 434	65 847	170 151	1 652 644	3 637 127	4 096 893	47.0	53.0	Mississippi
2 945 026	11 350	260 547	2 543 246	7 329 038	8 121 755	47.4	52.6	Missouri
670 470	15 103	102 437	459 634	1 745 375	1 331 334	56.7	43.3	Montana
877 464	19 687	109 728	828 855	2 696 903	3 086 192	46.6	53.4	Nebraska
523 759	23 643	190 585	1 252 484	1 468 443	3 274 452	31.0	69.0	Nevada
732 951	66 858	51 389	256 259	2 176 224	1 982 327	52.3	47.7	New Hampshire
5 130 058	207 786	244 211	7 377 608	16 022 666	20 403 267	44.0	56.0	New Jersey
1 116 316	86 581	121 791	1 451 017	3 297 381	2 718 944	54.8	45.2	New Mexico
17 347 330	4 794 673	1 813 867	23 392 145	37 022 923	66 189 396	35.9	64.1	New York
3 695 376	322 220	416 551	4 866 061	10 114 824	11 535 273	46.7	53.3	North Carolina
557 510	22 685	46 441	393 020	1 378 986	1 033 631	57.2	42.8	North Dakota
6 267 841	201 023	814 665	6 987 863	16 001 955	21 306 218	42.9	57.1	Ohio
1 736 419	43 039	155 619	1 869 403	4 962 532	4 942 460	50.1	49.9	Oklahoma
2 035 792	26 857	379 966	1 696 496	5 609 645	6 412 454	46.7	53.3	Oregon
7 724 509	291 945	1 074 387	7 919 606	21 939 433	23 701 341	48.1	51.9	Pennsylvania
943 046	45 216	69 656	400 303	2 479 912	1 505 176	62.2	37.8	Rhode Island
2 347 127	96 714	182 643	1 895 717	5 966 023	5 422 876	52.4	47.6	South Carolina
544 933	4 310	54 168	236 121	1 282 316	1 014 654	55.8	44.2	South Dakota
3 384 884	42 273	305 035	2 149 455	7 807 155	7 702 060	50.3	49.7	Tennessee
8 531 304	72 704	864 133	9 634 853	21 672 944	35 011 900	38.2	61.8	Texas
1 105 748	44 562	82 158	1 090 037	2 969 993	2 980 286	49.9	50.1	Utah
504 489	5 255	13 456	275 557	1 428 241	921 272	60.8	39.2	Vermont
2 563 170	162 730	391 501	3 563 476	9 523 105	11 739 546	44.8	55.2	Virginia
2 929 999	64 705	401 639	4 545 178	8 898 121	11 295 941	44.1	55.9	Washington
1 475 928	14 159	62 833	1 197 670	3 360 952	2 587 326	56.5	43.5	West Virginia
2 921 070	94 268	290 770	4 951 224	7 633 748	11 489 577	39.9	60.1	Wisconsin
646 319	20 460	30 645	548 256	1 174 613	1 358 799	46.4	53.6	Wyoming

Table 20. Summary of State and Local Government Expenditure by State: 1991-92

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

Geographic area	Insurance trust							
	Total ¹	General ¹	Utility	Liquor store	Total	Unemployment compensation	Employee retirement	Other
	1	2	3	4	5	6	7	8
United States -----	1 150 484 727	975 847 541	81 298 200	3 063 031	90 275 955	32 887 355	46 419 151	10 969 449
Alabama -----	15 089 762	12 865 789	1 320 196	137 370	766 407	266 704	499 625	78
Alaska -----	6 690 345	5 907 875	384 970	—	397 500	143 721	251 730	2 049
Arizona -----	15 910 438	13 448 316	1 583 956	—	878 166	260 759	456 820	160 587
Arkansas -----	7 324 426	6 599 873	298 543	—	426 010	228 058	196 553	1 399
California -----	162 653 902	132 500 782	14 252 876	—	15 900 244	4 491 896	7 463 656	3 944 692
Colorado -----	15 131 093	12 843 507	1 193 592	—	1 093 994	213 832	618 411	261 751
Connecticut -----	17 235 189	15 064 396	513 717	—	1 657 076	844 423	749 103	63 550
Delaware -----	3 272 991	2 928 705	113 935	—	230 351	85 474	137 434	7 443
District of Columbia -----	5 823 000	4 423 327	1 027 340	—	372 333	126 674	245 659	—
Florida -----	54 289 052	47 265 755	4 595 888	—	2 427 409	1 221 195	1 128 835	77 379
Georgia -----	26 081 099	22 352 517	2 341 151	—	1 387 431	563 932	823 499	—
Hawaii -----	6 684 483	5 046 316	239 457	—	398 710	114 516	284 194	—
Idaho -----	3 647 441	3 265 973	87 592	35 129	258 747	98 546	117 029	43 172
Illinois -----	46 781 226	40 323 430	3 027 092	—	3 430 704	1 710 764	1 712 722	7 218
Indiana -----	19 889 205	18 068 314	1 088 225	—	732 666	189 065	542 834	767
Iowa -----	11 207 332	10 202 889	488 972	58 323	457 148	225 328	231 143	677
Kansas -----	9 605 008	8 556 793	598 171	73	449 971	228 296	190 986	30 689
Kentucky -----	13 565 464	11 954 399	684 468	—	926 597	312 404	512 654	101 539
Louisiana -----	17 608 937	15 779 990	667 047	—	1 161 900	236 770	908 352	16 778
Maine -----	5 235 621	4 653 505	92 259	50 551	439 306	224 906	214 340	60
Maryland -----	20 609 865	17 945 369	738 448	94 965	1 831 083	631 101	878 858	321 124
Massachusetts -----	30 623 676	26 444 990	2 644 948	—	3 135 738	1 589 891	1 514 852	30 995
Michigan -----	41 406 308	35 644 809	1 525 297	380 628	3 855 574	1 804 609	1 936 427	114 538
Minnesota -----	22 630 926	20 133 272	1 028 437	146 051	1 323 166	472 436	744 407	106 323
Mississippi -----	8 428 131	7 500 965	381 968	98 885	446 313	166 496	279 817	—
Missouri -----	16 994 698	14 976 295	944 725	—	1 073 678	492 597	548 280	32 801
Montana -----	3 325 427	2 927 371	46 324	33 872	317 860	55 914	146 765	115 181
Nebraska -----	7 415 269	5 533 633	1 734 508	—	147 128	52 148	94 627	353
Nevada -----	6 403 974	5 308 459	291 309	—	804 206	198 760	170 180	435 266
New Hampshire -----	4 569 446	4 085 198	65 727	161 042	257 479	86 993	72 715	97 771
New Jersey -----	42 421 734	36 645 822	1 566 084	—	4 209 828	2 254 230	1 583 637	371 961
New Mexico -----	6 589 273	5 988 391	222 547	—	378 335	89 888	286 024	2 423
New York -----	124 386 502	102 675 185	10 140 312	—	11 571 005	3 789 508	6 820 632	960 865
North Carolina -----	25 374 105	21 266 617	2 498 645	227 315	1 381 528	534 146	847 382	—
North Dakota -----	2 699 601	2 479 064	49 764	—	170 773	36 326	50 815	83 632
Ohio -----	45 382 666	37 290 169	1 720 845	296 087	6 075 565	1 252 595	3 107 431	1 715 539
Oklahoma -----	11 662 502	10 076 543	685 231	—	900 728	189 040	567 656	144 032
Oregon -----	13 726 382	11 767 999	786 108	103 881	1 068 394	464 519	530 533	73 342
Pennsylvania -----	52 921 715	45 222 876	2 478 963	638 441	4 581 435	2 235 018	2 151 226	195 191
Rhode Island -----	5 145 891	4 412 014	101 423	—	632 454	310 849	246 667	74 938
South Carolina -----	14 230 332	11 937 195	1 462 715	—	830 422	287 866	479 964	62 592
South Dakota -----	2 450 127	2 260 088	94 208	17 321	78 510	13 324	63 511	1 675
Tennessee -----	19 750 134	15 104 266	3 732 464	—	913 404	417 126	496 278	—
Texas -----	64 926 232	55 627 574	5 434 234	—	3 864 424	1 491 302	2 372 645	477
Utah -----	7 262 024	5 801 812	1 036 921	52 460	370 831	98 955	182 747	89 129
Vermont -----	2 591 153	2 334 519	104 805	27 668	124 161	82 901	41 260	—
Virginia -----	23 527 592	21 113 501	1 028 354	212 249	1 173 488	381 829	791 659	—
Washington -----	27 702 309	21 652 681	3 323 185	223 350	2 503 093	850 087	866 716	786 290
West Virginia -----	6 822 213	5 821 837	121 186	40 244	838 946	198 871	277 964	362 111
Wisconsin -----	22 046 744	19 957 010	639 923	183	1 449 628	537 532	904 224	7 872
Wyoming -----	2 731 762	2 461 566	69 145	26 943	174 108	33 235	77 673	63 200

¹Duplicative intergovernmental transactions are excluded; see text.

Table 21. **State and Local Government Expenditure by Character and Object and State: 1991-92**

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

Geographic area	Total ¹	Current operation ¹	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
			3	4	5				
1	2	3	4	5	6	7	8	9	
United States	1 150 484 727	827 651 011	134 702 835	100 725 278	33 977 557	32 956 811	64 898 115	90 275 955	383 097 730
Alabama	15 089 762	11 788 355	1 523 849	1 039 356	484 493	273 295	737 856	766 407	5 317 105
Alaska	6 690 345	4 602 100	807 202	636 830	170 372	106 839	776 704	397 500	1 755 158
Arizona	15 910 438	11 011 778	2 335 380	1 730 329	605 051	347 934	1 337 180	878 166	5 201 078
Arkansas	7 324 426	5 673 931	763 160	563 486	199 674	125 273	336 052	426 010	2 725 619
California	162 653 902	115 161 365	16 787 146	10 973 091	5 814 055	7 671 707	7 133 440	15 900 244	52 074 506
Colorado	15 131 093	10 256 930	2 385 849	1 801 190	584 659	264 000	1 130 320	1 093 994	5 297 890
Connecticut	17 235 189	12 152 864	1 907 427	1 666 717	240 710	555 830	961 992	1 657 076	5 537 584
Delaware	3 272 991	2 265 127	421 128	333 231	87 897	61 562	294 823	230 351	1 082 139
District of Columbia	5 823 000	4 373 967	626 730	324 897	301 833	129 635	320 335	372 333	2 253 311
Florida	54 289 052	38 732 104	8 370 825	6 268 302	2 102 523	1 064 548	3 694 166	2 427 409	19 381 317
Georgia	26 081 099	19 388 702	3 522 942	2 551 409	971 533	467 982	1 314 042	1 387 431	8 290 276
Hawaii	6 684 483	4 168 641	1 610 986	1 243 908	367 078	149 441	356 705	398 710	1 951 682
Idaho	3 647 441	2 685 331	519 072	401 192	117 880	42 674	141 617	258 747	1 325 182
Illinois	46 781 226	33 302 144	5 924 535	4 855 661	1 068 874	1 549 643	2 574 200	3 430 704	15 999 197
Indiana	19 889 205	15 762 167	2 269 851	1 492 862	776 989	378 461	746 060	732 666	7 265 008
Iowa	11 207 332	8 617 368	1 465 919	1 030 316	435 603	269 693	397 204	457 148	4 347 635
Kansas	9 605 008	7 179 806	1 284 213	878 183	406 030	189 200	501 818	449 971	3 615 371
Kentucky	13 565 464	9 678 252	1 593 515	1 122 833	470 682	297 600	1 069 500	926 597	4 761 480
Louisiana	17 608 937	13 091 923	1 694 561	1 270 690	423 871	277 636	1 382 917	1 161 900	5 957 317
Maine	5 235 621	3 870 745	479 146	332 801	146 345	168 993	277 431	439 306	1 567 997
Maryland	20 609 865	14 863 036	2 271 660	1 797 410	474 250	528 406	1 115 680	1 831 083	7 418 731
Massachusetts	30 623 676	21 497 497	2 982 898	2 310 221	672 677	950 682	2 056 861	3 135 738	9 156 701
Michigan	41 406 308	31 106 916	3 540 317	2 321 689	1 218 628	1 436 353	1 467 148	3 855 574	14 588 910
Minnesota	22 630 926	16 194 141	2 796 848	1 901 302	895 346	976 592	1 340 379	1 323 166	7 671 954
Mississippi	8 428 131	6 642 264	882 866	678 534	204 332	105 520	351 168	446 313	2 949 069
Missouri	16 994 698	12 726 668	2 087 252	1 632 933	454 319	321 326	785 774	1 073 678	6 195 360
Montana	3 325 427	2 321 662	422 636	345 483	77 153	59 340	203 929	317 860	1 126 391
Nebraska	7 415 269	5 689 634	1 061 704	863 638	198 066	93 718	423 085	147 128	2 559 649
Nevada	6 403 974	3 973 728	1 135 465	916 628	218 837	50 128	440 447	804 206	1 973 077
New Hampshire	4 569 446	3 522 152	324 316	259 211	65 105	94 042	371 457	257 479	1 394 430
New Jersey	42 421 734	31 157 823	3 990 055	3 158 339	831 716	790 541	2 273 487	4 209 828	13 532 227
New Mexico	6 589 273	4 987 224	758 147	580 321	177 826	135 659	329 908	378 335	2 216 016
New York	124 386 502	87 483 744	13 425 046	10 792 441	2 632 605	4 272 928	7 633 779	11 571 005	40 811 411
North Carolina	25 374 105	19 041 555	3 160 654	2 254 227	906 427	617 259	1 173 109	1 381 528	8 686 834
North Dakota	2 699 601	1 977 747	369 972	290 368	79 604	40 060	141 049	170 773	902 377
Ohio	45 382 666	30 846 137	4 963 562	3 954 481	1 009 081	1 703 424	1 793 978	6 075 565	14 969 325
Oklahoma	11 662 502	8 604 678	1 315 536	952 656	362 880	233 859	607 701	900 728	4 315 873
Oregon	13 726 382	9 846 690	1 497 776	1 014 824	482 952	255 422	1 058 100	1 068 394	4 519 546
Pennsylvania	52 921 715	37 631 461	5 537 175	4 102 535	1 434 640	1 567 493	3 604 151	4 581 435	15 188 251
Rhode Island	5 145 891	3 535 546	449 261	374 720	74 541	178 787	349 843	632 454	1 361 698
South Carolina	14 230 332	10 550 455	1 817 785	1 351 443	466 342	221 927	809 743	830 422	5 043 554
South Dakota	2 450 127	1 818 000	347 862	214 012	133 850	33 202	172 553	78 510	838 002
Tennessee	19 750 134	15 155 427	2 543 394	1 954 749	588 645	290 678	847 231	913 404	5 754 932
Texas	64 926 232	46 615 056	8 482 063	6 661 480	1 820 583	1 220 096	4 744 593	3 864 424	22 720 120
Utah	7 262 024	5 187 185	823 324	535 098	288 226	136 887	743 797	370 831	2 297 262
Vermont	2 591 153	2 036 223	187 120	131 939	55 181	102 239	141 410	124 161	848 759
Virginia	23 527 592	17 564 075	2 894 626	2 254 826	639 800	621 784	1 273 619	1 173 488	8 954 203
Washington	27 702 309	18 370 146	4 515 488	3 542 188	973 300	733 438	1 580 144	2 503 093	8 500 483
West Virginia	6 822 213	4 786 611	614 831	411 471	203 360	147 077	434 748	838 946	2 078 969
Wisconsin	22 046 744	16 271 060	2 740 278	2 272 878	467 300	600 555	985 223	1 449 628	7 251 961
Wyoming	2 731 762	1 882 870	469 682	375 849	93 833	45 443	159 659	174 108	934 803

¹Includes intergovernmental expenditure to the Federal Government.

Table 22. Expenditure of State and Local Governments by Function and State: 1991-92

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

Geographic area	General expenditure ¹								
	Total expenditure ¹	Education services							
		Total	Education					Other education	Libraries
			Total	Higher education	Elementary and secondary education	Assistance and subsidies			
1	2	3	4	5	6	7	8		
United States -----	1 150 484 727	975 847 541	326 274 826	84 328 876	228 694 974	5 727 060	7 523 916	4 509 905	
Alabama -----	15 089 762	12 865 789	4 267 543	1 437 777	2 420 842	64 703	344 221	34 091	
Alaska -----	6 690 345	5 907 875	1 364 576	296 194	1 006 008	3 239	59 135	20 590	
Arizona -----	15 910 438	13 448 316	4 825 250	1 476 923	3 202 347	74 828	71 152	71 234	
Arkansas -----	7 324 426	6 599 873	2 653 851	766 433	1 691 500	36 316	159 602	17 257	
California -----	162 653 902	132 500 782	39 347 976	11 066 561	26 806 214	758 994	716 207	611 934	
Colorado -----	15 131 093	12 843 507	4 676 025	1 457 300	3 124 997	56 857	36 871	89 222	
Connecticut -----	17 235 189	15 064 396	4 628 096	765 691	3 688 814	48 312	125 279	85 258	
Delaware -----	3 272 991	2 928 705	1 091 593	389 319	624 017	22 987	55 270	7 567	
District of Columbia -----	5 823 000	4 423 327	742 892	119 143	623 749	-	-	21 846	
Florida -----	54 289 052	47 265 755	14 703 713	3 070 761	11 050 677	220 848	361 427	224 675	
Georgia -----	26 081 099	22 352 517	7 318 882	1 569 866	5 440 324	40 720	267 972	72 411	
Hawaii -----	6 684 483	6 046 316	1 344 415	511 473	814 549	4 179	14 214	37 257	
Idaho -----	3 647 441	3 265 973	1 246 828	364 119	827 660	10 361	44 688	14 078	
Illinois -----	46 781 226	40 323 430	13 347 163	3 350 096	9 323 821	361 791	311 455	288 064	
Indiana -----	19 889 205	18 068 314	7 319 346	2 186 764	4 857 266	160 599	114 717	129 311	
Iowa -----	11 207 332	10 202 889	3 989 314	1 251 000	2 578 909	101 753	57 652	52 861	
Kansas -----	9 605 008	8 556 793	3 500 132	1 223 224	2 160 814	44 655	21 439	39 179	
Kentucky -----	13 565 464	11 954 399	4 012 272	1 191 749	2 458 155	72 775	289 593	42 718	
Louisiana -----	17 608 937	15 779 990	4 989 799	1 240 036	3 490 517	69 819	189 427	58 318	
Maine -----	5 235 621	4 653 505	1 602 030	356 489	1 188 967	20 054	36 520	14 756	
Maryland -----	20 609 865	17 945 369	6 257 290	1 704 009	4 306 716	112 422	134 143	121 099	
Massachusetts -----	30 623 676	24 842 990	6 415 912	1 297 082	4 870 243	89 480	159 107	140 632	
Michigan -----	41 406 308	35 644 809	13 855 757	3 935 126	9 557 722	262 729	100 180	165 402	
Minnesota -----	22 630 926	20 133 272	6 698 436	1 663 828	4 752 611	151 302	130 695	99 553	
Mississippi -----	8 428 131	7 500 965	2 664 955	851 873	1 671 815	40 764	100 503	15 883	
Missouri -----	16 994 698	14 976 295	5 531 956	1 289 465	4 060 272	72 481	109 738	70 609	
Montana -----	3 325 427	2 927 371	1 088 414	247 328	770 429	14 417	56 240	10 736	
Nebraska -----	7 415 269	5 533 633	2 250 088	690 948	1 484 763	25 725	48 652	23 042	
Nevada -----	6 403 974	5 308 459	1 601 017	377 052	1 190 558	8 143	25 264	43 293	
New Hampshire -----	4 569 446	4 085 198	1 306 301	274 113	988 309	20 693	23 186	18 238	
New Jersey -----	42 421 734	36 645 822	12 336 410	2 179 094	9 838 834	210 140	108 342	186 818	
New Mexico -----	6 589 273	5 988 391	2 137 422	751 025	1 308 195	26 207	51 995	20 740	
New York -----	124 386 502	102 675 185	28 442 685	5 080 801	22 184 706	774 309	402 869	377 916	
North Carolina -----	25 374 105	21 266 617	8 212 867	2 555 980	5 397 528	76 853	182 506	85 071	
North Dakota -----	2 699 601	2 479 064	942 940	370 252	529 418	14 927	28 343	6 643	
Ohio -----	45 382 666	37 290 169	13 039 957	3 555 905	8 962 815	315 543	205 694	192 455	
Oklahoma -----	11 662 502	10 076 543	3 729 887	1 085 060	2 499 470	57 802	87 555	31 042	
Oregon -----	13 726 382	11 767 999	4 142 351	1 174 281	2 848 860	53 309	65 901	59 604	
Pennsylvania -----	52 921 715	45 222 876	15 905 257	3 992 643	10 939 320	354 595	618 699	109 832	
Rhode Island -----	5 145 891	4 412 014	1 261 021	288 397	868 651	26 566	77 407	17 966	
South Carolina -----	14 230 332	11 937 195	4 315 653	1 257 832	2 883 233	46 146	128 442	56 972	
South Dakota -----	2 450 127	2 260 088	802 503	183 681	582 368	5 212	31 242	11 052	
Tennessee -----	19 750 134	15 104 266	4 733 838	1 507 955	2 945 297	53 643	226 943	44 258	
Texas -----	64 926 232	55 627 574	21 869 387	5 733 321	15 633 835	209 038	293 193	174 705	
Utah -----	7 262 024	5 801 812	2 470 762	880 025	1 506 455	25 907	58 375	32 665	
Vermont -----	2 591 153	2 334 519	965 134	268 608	638 483	30 286	27 757	6 868	
Virginia -----	23 527 592	21 113 501	7 912 310	2 086 107	5 448 153	135 282	242 768	153 001	
Washington -----	27 702 309	21 652 681	7 764 262	2 023 231	5 371 035	152 184	217 812	156 241	
West Virginia -----	6 822 213	5 821 837	2 236 048	551 272	1 568 831	25 916	90 029	15 890	
Wisconsin -----	22 046 744	19 957 010	7 516 159	2 137 310	5 086 934	143 636	148 279	117 387	
Wyoming -----	2 731 762	2 461 566	896 151	244 354	618 968	17 613	15 216	11 665	

See footnotes at end of table.

Table 22. **Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

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

Geographic area	General expenditure—Con.							
	Social services and income maintenance							
	Public welfare							
	Total	Cash assistance payments		Vendor payments		Welfare institutions	Other public welfare	Hospitals
		Categorical assistance programs	Other cash assistance payments	For medical care	Other vendor payments			
9	10	11	12	13	14	15	16	
United States	158 212 093	23 873 040	3 354 779	94 123 618	1 487 945	899 747	34 472 964	58 768 317
Alabama	1 888 934	208 589	3	1 446 297	158	13 286	220 601	1 787 496
Alaska	524 054	100 358	3 242	208 641	7 672	32 981	171 160	69 225
Arizona	1 884 620	254 672	18 434	1 266 593	88	8 153	336 680	307 422
Arkansas	1 178 787	64 384	24 573	882 602	1 004	—	206 224	359 731
California	22 573 319	6 379 170	533 543	9 191 070	330	61 752	6 407 454	7 975 200
Colorado	1 521 373	199 704	7 439	948 598	54 055	18 853	292 724	549 405
Connecticut	2 478 342	443 731	63 787	1 534 143	30 246	19 816	386 619	776 344
Delaware	293 192	36 010	2 565	152 536	188	30 923	70 970	43 470
District of Columbia	872 042	110 765	18 870	514 987	6 660	28 874	191 886	367 468
Florida	5 511 862	839 630	4 070	3 721 755	137 090	34 778	774 539	3 013 065
Georgia	3 367 117	427 262	—	2 427 200	15	—	512 640	3 045 184
Hawaii	609 430	116 824	28 438	334 797	1 000	—	128 371	183 888
Idaho	381 549	32 210	103	243 885	1 369	7 482	96 500	200 842
Illinois	6 202 480	999 704	188 129	3 482 873	58 138	30 947	1 442 689	1 487 670
Indiana	2 718 318	217 850	12	2 034 784	45 750	38 587	381 335	1 572 997
Iowa	1 419 062	165 009	2 931	790 756	34 073	26 351	399 942	893 235
Kansas	909 395	144 545	—	569 022	1 393	3 690	190 745	549 247
Kentucky	2 405 741	224 825	—	1 540 407	27 023	—	613 486	560 841
Louisiana	2 533 013	207 817	—	2 001 267	5	2 034	321 890	1 518 275
Maine	1 012 802	146 385	2 554	686 013	32 634	564	144 652	101 061
Maryland	2 715 507	415 984	—	1 837 503	24 619	3 023	434 378	336 775
Massachusetts	5 215 278	741 426	119 757	3 305 723	28 393	26 128	993 851	1 295 225
Michigan	5 690 085	1 090 695	82 929	2 934 333	91 873	29 314	1 460 941	1 843 834
Minnesota	3 624 639	764 753	60 537	1 966 783	3 900	25 052	803 614	1 315 288
Mississippi	1 169 770	64 620	136	898 409	594	—	206 011	950 364
Missouri	2 571 242	248 159	686	1 887 489	25 799	12 044	397 065	777 146
Montana	357 774	44 923	—	229 693	—	5 911	77 247	69 233
Nebraska	749 187	66 798	1 195	415 143	32 628	25 069	208 354	408 982
Nevada	488 303	39 372	2 613	339 045	20	—	107 253	309 280
New Hampshire	981 379	65 673	7 676	720 070	7 127	9 264	171 569	37 565
New Jersey	5 937 399	556 116	24 285	4 313 858	26 925	54 829	961 386	1 111 661
New Mexico	740 048	106 063	3 389	408 608	37 530	15 806	168 652	362 804
New York	21 296 255	2 556 833	941 786	12 397 523	319 569	85 372	4 995 172	7 444 724
North Carolina	2 991 150	347 467	192 939	1 996 056	14 488	—	440 200	1 755 164
North Dakota	364 845	25 001	132	203 790	9 866	3 003	123 053	55 750
Ohio	6 979 642	1 183 694	204 187	4 184 174	88 495	35 105	1 283 987	1 778 875
Oklahoma	1 534 886	171 794	4 263	987 580	525	38 744	331 980	877 463
Oregon	1 354 888	201 740	373	754 491	2 609	—	395 675	515 246
Pennsylvania	9 328 736	879 649	331 356	5 004 254	104 688	104 517	2 904 272	1 524 680
Rhode Island	766 654	131 055	21 165	461 728	8 381	9 954	134 371	104 803
South Carolina	1 897 725	122 251	53 530	1 422 848	13 454	—	285 642	1 352 788
South Dakota	300 234	27 905	85	190 852	6 120	2 363	72 909	63 849
Tennessee	2 627 363	203 437	33 598	1 938 333	39 651	—	412 344	1 398 640
Texas	7 348 468	805 454	205 604	5 010 822	52 590	1 444	1 272 554	4 026 217
Utah	679 422	92 765	18 215	411 507	16 787	—	140 148	255 643
Vermont	381 273	67 354	4 599	212 986	212	7 133	88 989	22 350
Virginia	2 327 254	454 330	32 172	1 356 080	25 186	—	459 486	1 156 380
Washington	2 801 813	528 483	52 771	1 465 637	3 397	17 524	734 001	1 063 910
West Virginia	1 094 750	118 922	2 239	825 823	—	1 668	146 098	251 618
Wisconsin	3 415 666	403 669	53 250	1 950 408	53 290	25 673	929 376	715 693
Wyoming	195 026	27 211	619	113 843	10 338	1 736	41 279	224 301

See footnotes at end of table.

Table 22. **Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

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

Geographic area	General expenditure—Con.							
	Social services and income maintenance—Con.			Transportation				
	Health	Employment security administration	Veterans' services (State only)	Highways	Air transportation (airports)	Parking facilities	Water transport and terminals	Transit subsidies
	17	18	19	20	21	22	23	24
United States -----	29 344 480	3 716 776	170 014	66 689 085	8 112 564	864 823	1 860 995	427 328
Alabama -----	553 605	63 001	5 874	922 854	66 600	15 938	44 869	1 700
Alaska -----	150 778	27 800	400	611 995	106 635	3 706	32 744	—
Arizona -----	433 141	39 638	1 228	1 058 411	136 476	8 125	—	—
Arkansas -----	185 932	35 618	2 380	631 503	26 246	706	850	—
California -----	5 124 234	413 145	21 087	6 223 980	661 596	133 436	379 474	96 423
Colorado -----	298 736	54 358	—	1 036 274	506 671	7 505	—	262
Connecticut -----	360 382	78 031	—	1 079 947	32 084	30 201	1 124	60 613
Delaware -----	114 372	8 528	162	272 682	2 657	2 136	27 800	1
District of Columbia -----	167 682	14 405	—	121 644	—	1 143	—	—
Florida -----	1 556 207	46 874	5 793	3 372 942	701 102	67 463	213 951	848
Georgia -----	536 144	100 635	4 331	1 380 162	149 400	11 828	53 909	—
Hawaii -----	222 636	11 884	8 527	432 689	442 618	2 179	39 624	—
Idaho -----	83 512	13 620	875	339 555	14 138	2 209	3 815	30
Illinois -----	1 149 205	212 024	7 992	3 567 790	459 744	33 636	6 010	16 994
Indiana -----	378 647	86 357	449	1 186 918	66 383	9 462	8 928	20 272
Iowa -----	195 347	46 741	—	1 240 072	36 589	14 016	139	9 823
Kansas -----	187 966	20 482	1 519	939 697	29 728	2 729	854	—
Kentucky -----	253 106	42 236	1 374	1 062 341	146 146	3 271	4 218	—
Louisiana -----	383 590	63 955	5 646	1 208 508	80 715	4 871	109 654	8 600
Maine -----	106 465	26 737	1 054	389 598	17 534	2 855	5 085	132
Maryland -----	559 915	30 555	2 440	1 113 856	60 370	35 700	45 955	9 964
Massachusetts -----	852 636	98 769	3 662	1 319 133	161 659	13 814	69 746	—
Michigan -----	1 751 257	183 048	609	1 889 867	198 856	38 636	1 553	42 643
Minnesota -----	554 601	82 643	2 223	1 691 226	114 892	68 976	3 355	4 062
Mississippi -----	178 594	41 358	3 371	718 729	18 289	275	12 172	2 383
Missouri -----	454 389	71 451	1 699	1 276 332	166 667	12 181	1 093	3 645
Montana -----	101 072	8 841	562	353 031	35 394	2 893	—	—
Nebraska -----	78 440	23 123	1 317	562 841	39 016	1 854	82	—
Nevada -----	91 056	25 346	676	434 425	135 801	1 531	—	—
New Hampshire -----	116 356	19 201	189	283 035	4 891	4 907	1 820	—
New Jersey -----	617 081	93 981	3 360	2 515 981	10 213	31 306	12 549	2 058
New Mexico -----	195 985	45 679	1 097	730 320	33 224	3 229	—	—
New York -----	2 522 013	363 645	7 871	5 102 338	887 305	56 793	164 986	107 561
North Carolina -----	823 251	66 693	2 663	1 583 224	118 076	14 496	21 924	92
North Dakota -----	29 512	7 029	353	279 041	16 101	959	—	1 304
Ohio -----	1 419 575	166 990	609	2 725 329	107 376	25 933	5 446	1 100
Oklahoma -----	250 798	45 358	—	940 919	85 745	6 904	1 424	—
Oregon -----	383 691	43 918	31 353	789 507	100 865	7 631	74 988	1 878
Pennsylvania -----	1 115 045	156 024	1 893	2 668 277	479 898	99 861	5 667	110
Rhode Island -----	148 095	28 236	1	226 999	17 930	67	3 318	25 154
South Carolina -----	464 649	54 757	630	628 403	53 018	5 741	54 931	1 623
South Dakota -----	52 433	14 174	705	307 854	12 149	1 164	—	2 695
Tennessee -----	445 357	69 206	1 861	1 318 586	142 971	1 370	1 882	—
Texas -----	1 156 447	238 138	9 758	3 934 398	758 643	9 319	161 626	501
Utah -----	147 708	33 748	78	413 776	61 234	1 344	—	—
Vermont -----	45 034	9 365	81	241 166	3 047	1 364	—	1 541
Virginia -----	700 523	78 057	9 960	1 758 983	296 290	31 800	30 692	3 146
Washington -----	908 111	106 624	3 430	1 390 388	205 483	3 501	246 765	—
West Virginia -----	153 644	24 510	867	545 758	13 769	6 722	—	170
Wisconsin -----	536 998	68 484	8 005	1 518 604	82 930	16 862	5 973	—
Wyoming -----	48 527	11 756	—	347 197	7 400	275	—	—

See footnotes at end of table.

Table 22. **Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

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

Geographic area	General expenditure—Con.							
	Public safety				Environment and housing			
	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources		Parks and recreation	Housing and community development
					Total	Agriculture		
25	26	27	28	29	30	31	32	
United States -----	34 544 772	14 358 088	28 700 793	6 245 545	13 048 749	4 157 121	15 727 964	17 066 739
Alabama -----	391 563	155 741	245 404	46 797	158 371	90 732	186 860	186 314
Alaska -----	127 419	47 442	132 186	35 999	236 207	14 496	54 466	92 253
Arizona -----	600 255	205 870	484 196	94 455	304 116	97 136	227 818	147 902
Arkansas -----	167 349	64 501	130 677	39 645	119 223	68 817	64 822	79 833
California -----	5 888 852	2 441 608	4 953 217	1 640 374	2 669 366	560 688	2 467 408	3 399 626
Colorado -----	461 787	189 671	387 878	60 437	164 356	37 925	344 793	179 911
Connecticut -----	465 936	272 316	420 815	68 623	62 140	17 494	163 320	326 997
Delaware -----	97 689	13 515	109 140	26 759	32 426	3 836	39 878	63 740
District of Columbia -----	272 749	96 841	318 316	47 010	—	—	59 896	218 913
Florida -----	2 291 399	896 108	1 883 641	387 454	1 130 660	301 623	1 136 277	616 708
Georgia -----	711 132	317 745	800 837	79 887	260 002	140 988	449 983	346 580
Hawaii -----	166 251	66 205	104 655	31 367	130 150	55 803	221 432	192 427
Idaho -----	112 088	39 439	71 571	34 033	125 386	36 178	43 719	23 494
Illinois -----	1 721 852	731 792	935 022	210 928	280 257	133 988	1 209 444	600 844
Indiana -----	429 115	223 549	399 414	38 469	177 580	74 049	177 794	211 069
Iowa -----	262 372	88 416	136 299	35 035	185 953	99 758	155 292	69 879
Kansas -----	269 072	111 013	208 570	38 962	162 398	87 570	109 225	50 063
Kentucky -----	300 800	134 559	264 224	52 374	240 501	110 466	167 857	118 550
Louisiana -----	543 103	187 238	349 474	41 570	309 408	108 507	214 158	187 365
Maine -----	98 782	60 999	105 692	28 207	80 873	34 476	38 395	79 123
Maryland -----	705 963	336 356	664 307	106 045	264 084	77 324	375 379	435 668
Massachusetts -----	786 885	539 963	647 645	87 164	128 357	15 240	179 511	921 288
Michigan -----	1 260 337	432 523	1 120 302	173 003	293 404	96 331	428 235	163 419
Minnesota -----	509 920	170 554	298 146	122 550	304 308	107 236	404 276	416 443
Mississippi -----	187 445	80 991	103 250	49 581	140 006	73 499	58 270	84 817
Missouri -----	529 734	284 911	281 495	69 535	221 128	80 821	257 614	156 349
Montana -----	73 646	23 575	45 344	11 587	111 564	25 568	22 510	42 065
Nebraska -----	141 766	59 943	106 719	30 099	151 948	79 379	75 858	84 499
Nevada -----	253 580	141 244	233 190	60 979	108 011	14 803	171 644	65 716
New Hampshire -----	127 109	66 138	70 978	23 083	35 841	5 037	39 876	39 531
New Jersey -----	1 324 992	394 534	924 289	278 738	198 107	56 107	493 809	421 793
New Mexico -----	213 040	77 648	165 679	42 570	102 772	41 451	111 126	40 624
New York -----	3 714 111	1 398 870	3 464 465	511 810	356 136	84 689	1 216 354	2 957 697
North Carolina -----	701 642	259 535	648 727	86 635	305 914	162 016	360 839	291 566
North Dakota -----	42 394	15 446	26 903	15 295	83 694	47 762	64 711	36 862
Ohio -----	1 331 925	663 647	899 486	175 012	258 709	111 439	500 851	627 134
Oklahoma -----	292 785	149 557	217 430	54 947	107 821	69 192	149 763	116 711
Oregon -----	358 850	212 692	302 925	106 487	244 514	73 101	198 084	207 017
Pennsylvania -----	1 231 598	335 747	1 042 026	151 965	358 021	103 425	426 837	702 932
Rhode Island -----	129 221	104 933	101 022	28 662	23 149	4 924	115 868	97 736
South Carolina -----	328 740	125 875	416 257	49 378	135 860	55 694	148 530	110 124
South Dakota -----	56 233	19 235	38 899	7 485	73 978	32 495	38 938	24 343
Tennessee -----	469 585	219 509	456 239	62 812	167 441	88 243	256 791	243 894
Texas -----	1 945 118	767 458	1 828 736	276 651	596 118	207 728	741 844	442 592
Utah -----	174 693	68 453	135 064	20 845	102 504	35 194	117 079	107 680
Vermont -----	54 725	18 261	33 748	14 411	43 205	16 220	18 444	45 020
Virginia -----	733 980	378 336	671 499	150 719	195 215	78 973	317 504	404 096
Washington -----	627 034	304 986	730 646	311 074	583 677	97 409	481 131	275 157
West Virginia -----	92 983	34 639	57 545	21 972	110 372	33 384	62 473	54 252
Wisconsin -----	696 349	306 189	484 630	95 533	319 666	90 476	317 870	219 393
Wyoming -----	68 824	21 772	41 974	10 733	93 852	17 431	43 108	15 730

See footnotes at end of table.

Table 22. **Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

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

Geographic area	General expenditure—Con.								
	Environment and housing—Con.		Government administration				Interest on general debt	Miscellaneous commercial activities	Other and unallocable
	Sewerage	Solid waste management	Financial administration	Judicial and legal	General public buildings	Other government administration			
	33	34	35	36	37	38	39	40	41
United States -----	20 343 726	12 047 880	18 090 410	16 352 064	5 973 748	9 917 911	55 255 059	324 735	48 898 152
Alabama -----	146 563	135 208	251 785	188 007	49 839	90 738	671 230	—	308 864
Alaska -----	66 288	41 501	158 110	106 338	34 523	97 573	725 278	56 135	983 654
Arizona -----	184 882	118 059	310 062	319 934	72 364	174 182	995 311	—	443 365
Arkansas -----	83 020	56 735	118 226	67 615	16 021	61 694	300 182	—	137 469
California -----	3 108 658	1 550 622	2 925 131	3 189 629	378 191	1 405 966	5 871 172	14 913	7 034 245
Colorado -----	217 729	41 280	285 753	200 994	72 399	174 882	921 159	129	400 518
Connecticut -----	252 022	320 996	297 225	203 861	88 240	141 488	924 908	1 184	1 443 903
Delaware -----	84 927	57 314	77 153	52 080	25 918	27 575	289 542	—	66 889
District of Columbia -----	123 000	45 802	55 601	127 975	48 298	36 471	236 241	784	426 308
Florida -----	765 822	1 074 598	1 102 934	977 865	174 399	485 178	3 102 689	51	1 821 477
Georgia -----	369 979	235 081	274 569	294 191	187 181	321 900	852 151	158	811 138
Hawaii -----	170 507	100 761	130 676	135 888	104 189	70 847	354 575	—	708 239
Idaho -----	53 618	38 428	76 997	50 454	17 530	27 069	131 784	4 385	114 927
Illinois -----	948 860	325 857	720 472	598 249	239 962	517 955	2 434 353	102	2 086 709
Indiana -----	406 338	111 236	323 230	197 139	128 145	288 064	694 695	6 432	758 657
Iowa -----	183 950	82 988	170 932	148 348	45 967	89 601	352 354	6 672	291 632
Kansas -----	121 023	46 162	175 929	125 951	57 456	111 702	446 293	—	406 243
Kentucky -----	179 078	86 593	210 844	157 358	42 480	100 052	1 010 651	—	354 214
Louisiana -----	331 456	162 741	250 006	203 189	75 982	179 454	1 331 464	9 067	439 371
Maine -----	99 895	76 490	104 970	43 873	22 182	42 753	266 355	—	224 807
Maryland -----	459 167	283 607	334 542	339 086	221 075	148 587	1 060 910	6 707	914 460
Massachusetts -----	773 175	249 049	575 045	346 079	122 128	186 108	1 733 047	1 855	1 979 225
Michigan -----	831 501	337 457	590 659	604 451	207 772	421 572	1 349 358	19 133	1 750 136
Minnesota -----	359 111	213 312	369 578	270 032	127 548	222 646	1 226 090	18	859 046
Mississippi -----	92 065	49 625	116 851	65 333	69 835	78 015	331 070	—	217 668
Missouri -----	381 065	70 305	258 145	209 046	83 665	145 343	721 496	1 571	366 483
Montana -----	44 136	21 114	86 532	53 632	10 707	29 654	197 560	1 205	124 590
Nebraska -----	73 175	24 897	112 722	61 672	16 926	46 328	226 530	—	182 579
Nevada -----	98 787	7 959	144 203	120 279	40 989	76 462	414 933	809	238 946
New Hampshire -----	67 104	53 055	55 893	71 169	21 462	53 422	361 848	31	224 776
New Jersey -----	976 323	794 331	522 104	637 922	277 672	322 871	2 204 310	—	4 015 210
New Mexico -----	101 243	55 709	135 417	84 153	52 371	74 540	282 474	—	178 477
New York -----	1 736 495	1 869 913	1 420 945	1 821 371	625 717	742 616	6 513 703	43 663	7 507 227
North Carolina -----	268 507	283 463	289 967	258 953	138 781	249 352	711 421	430	736 214
North Dakota -----	26 682	15 985	41 574	28 886	11 312	15 079	136 887	92 376	120 501
Ohio -----	968 521	299 082	864 986	651 486	368 660	294 434	1 671 574	5 452	1 265 923
Oklahoma -----	170 001	93 338	226 058	112 436	57 490	104 541	475 864	3 631	239 744
Oregon -----	315 329	107 029	329 383	189 489	92 354	155 388	996 302	—	446 236
Pennsylvania -----	892 667	511 572	640 773	670 135	314 864	503 541	3 371 808	102	2 673 008
Rhode Island -----	93 183	50 346	63 484	72 372	27 046	50 729	344 444	2 540	507 035
South Carolina -----	145 295	126 192	191 091	123 868	82 056	158 986	513 681	—	394 372
South Dakota -----	26 772	10 449	51 404	25 460	23 571	22 418	164 013	28 083	79 995
Tennessee -----	288 700	160 745	203 687	209 591	88 413	117 640	709 592	292	664 003
Texas -----	1 218 632	582 596	931 563	821 763	352 124	421 530	3 576 964	5 420	1 430 858
Utah -----	86 333	43 115	127 349	86 541	51 245	64 870	311 880	4 555	203 226
Vermont -----	37 024	21 752	53 252	29 544	31 562	16 310	127 701	—	112 337
Virginia -----	498 672	316 020	482 910	292 508	298 494	198 853	1 163 627	182	552 490
Washington -----	556 443	379 857	413 722	321 735	90 340	245 098	914 725	516	766 012
West Virginia -----	79 912	35 697	128 170	60 975	41 809	58 448	419 695	5	219 144
Wisconsin -----	761 525	226 900	254 647	285 698	126 870	206 300	956 573	6 147	689 959
Wyoming -----	18 566	44 957	53 149	37 461	17 624	41 086	152 592	—	57 840

See footnotes at end of table.

Table 22. **Expenditure of State and Local Governments by Function and State: 1991-92—Con.**

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

Geographic area	Utilities					Liquor stores	Insurance trusts
	Total	Water supply	Electric power	Gas supply	Transit		
	42	43	44	45	46		
United States	81 298 200	24 378 146	31 982 933	3 057 991	21 879 130	3 063 031	90 275 955
Alabama	1 320 196	326 171	742 105	226 129	25 791	137 370	766 407
Alaska	384 970	92 135	258 329	17 824	16 682	—	397 500
Arizona	1 583 956	430 267	1 059 882	26 262	67 545	—	878 166
Arkansas	298 543	147 179	142 401	1 810	7 153	—	426 010
California	14 252 876	5 340 412	5 145 820	86 099	3 680 545	—	15 900 244
Colorado	1 193 592	516 413	413 227	77 411	186 541	—	1 093 994
Connecticut	513 717	166 209	176 011	7 598	163 899	—	1 657 076
Delaware	113 935	24 228	74 309	—	15 398	—	230 351
District of Columbia	1 027 340	78 223	—	—	949 117	—	372 333
Florida	4 595 888	2 105 412	1 983 826	95 189	411 461	—	2 427 409
Georgia	2 341 151	675 318	1 030 893	317 786	317 154	—	1 387 431
Hawaii	239 457	127 481	—	—	111 976	—	398 710
Idaho	87 592	39 944	45 257	—	2 391	35 129	258 747
Illinois	3 027 092	1 056 949	323 641	34 777	1 611 725	—	3 430 704
Indiana	1 088 225	210 756	499 198	302 847	75 424	—	732 666
Iowa	488 972	168 782	257 722	28 956	33 512	58 323	457 148
Kansas	598 171	223 668	346 780	19 061	8 662	73	449 971
Kentucky	684 468	294 211	280 850	48 531	60 876	—	926 597
Louisiana	667 047	217 719	294 351	54 606	100 371	—	1 161 900
Maine	92 259	72 844	15 272	—	4 143	50 551	439 306
Maryland	738 448	305 646	30 114	1 193	401 495	94 965	1 831 093
Massachusetts	2 644 948	486 001	875 107	37 462	1 246 378	—	3 135 738
Michigan	1 525 297	812 268	443 483	1	269 545	380 628	3 855 574
Minnesota	1 028 437	246 975	566 916	58 907	155 639	146 051	1 323 166
Mississippi	381 968	138 867	199 385	42 076	1 640	98 885	446 313
Missouri	944 725	323 574	397 676	67 252	156 223	—	1 073 678
Montana	46 324	32 278	5 949	119	7 978	33 872	317 860
Nebraska	1 734 508	121 763	1 451 908	141 429	19 408	—	147 128
Nevada	291 309	236 580	39 770	—	14 959	—	804 206
New Hampshire	65 727	50 479	10 897	—	4 351	161 042	257 479
New Jersey	1 566 084	499 288	68 558	33	998 205	—	4 209 828
New Mexico	222 547	113 490	75 102	20 958	12 997	—	378 335
New York	10 140 312	1 372 722	1 544 650	1 085	7 221 855	—	11 571 005
North Carolina	2 498 645	626 973	1 755 873	51 270	64 529	227 315	1 381 528
North Dakota	49 764	40 039	8 172	—	1 553	—	170 773
Ohio	1 720 845	825 773	478 249	36 000	380 823	296 087	6 075 565
Oklahoma	685 231	260 868	389 529	15 065	19 769	—	900 728
Oregon	786 108	217 155	409 995	—	158 958	103 881	1 068 394
Pennsylvania	2 478 963	700 835	98 563	486 737	1 192 828	638 441	4 581 435
Rhode Island	101 423	56 965	4 462	—	39 996	—	632 454
South Carolina	1 462 715	383 203	992 899	71 982	14 631	—	830 422
South Dakota	94 208	45 651	44 660	3 897	—	17 321	78 510
Tennessee	3 732 464	425 883	2 829 941	412 459	64 181	—	913 404
Texas	5 434 234	2 215 024	2 370 174	138 093	710 943	—	3 864 424
Utah	1 036 921	163 106	825 740	245	47 830	52 460	370 831
Vermont	104 805	30 311	69 949	—	4 545	27 668	124 161
Virginia	1 028 354	533 908	165 008	115 223	214 215	212 249	1 173 488
Washington	3 323 185	421 377	2 433 321	10 768	457 719	223 350	2 503 093
West Virginia	121 186	100 856	4 676	—	15 654	40 244	838 946
Wisconsin	639 923	232 371	276 784	851	129 917	183	1 449 628
Wyoming	69 145	43 596	25 549	—	—	26 943	174 108

¹Duplicative intergovernmental transactions are excluded where applicable; see text.

Table 23. Allocation of State and Local Government Direct General Expenditure by Level of

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

Geographic area	Total direct general expenditure	Funding level of government (before transfers among governments)					
		Amount			Percent		
		Federal Government	State government	Local government	Federal Government	State government	Local government
		1	2	3	4	5	6
United States	972 215 362	179 209 036	435 512 979	357 493 347	18.4	44.8	36.8
Alabama	12 865 789	2 929 047	6 029 618	3 907 124	22.8	46.9	30.4
Alaska	5 807 240	849 160	3 764 672	1 193 408	14.6	64.8	20.6
Arizona	13 448 316	2 160 807	6 125 294	5 162 215	16.1	45.5	38.4
Arkansas	6 598 587	1 719 560	3 315 511	1 563 516	26.1	50.2	23.7
California	130 091 682	24 211 907	59 173 357	46 706 418	18.6	45.5	35.9
Colorado	12 827 639	2 085 738	4 831 727	5 910 174	16.3	37.7	46.1
Connecticut	15 064 396	2 472 135	7 609 750	4 982 511	16.4	50.5	33.1
Delaware	2 927 917	437 497	1 917 752	572 948	14.9	65.5	19.6
District of Columbia	4 423 327	1 776 195	-	2 647 132	40.2	-	59.8
Florida	47 263 544	6 354 625	19 731 635	21 177 284	13.4	41.7	44.8
Georgia	22 352 517	4 241 502	9 062 487	9 048 528	19.0	40.5	40.5
Hawaii	6 035 803	939 362	4 063 334	1 033 107	15.6	67.3	17.1
Idaho	3 265 429	667 901	1 601 190	996 338	20.5	49.0	30.5
Illinois	40 321 369	6 735 492	18 076 342	15 509 535	16.7	44.8	38.5
Indiana	18 054 002	3 327 380	8 518 010	6 208 612	18.4	47.2	34.4
Iowa	10 181 743	1 734 922	4 771 740	3 675 081	17.0	46.9	36.1
Kansas	8 556 775	1 418 133	3 569 481	3 569 161	16.6	41.7	41.7
Kentucky	11 954 399	2 792 097	6 479 298	2 683 004	23.4	54.2	22.4
Louisiana	15 779 990	4 017 741	6 842 447	4 919 802	25.5	43.4	31.2
Maine	4 646 060	998 706	2 257 276	1 390 078	21.5	48.6	29.9
Maryland	17 945 267	2 987 667	8 296 662	6 660 938	16.6	46.2	37.1
Massachusetts	24 695 033	4 848 898	13 070 441	6 775 694	19.6	52.9	27.4
Michigan	35 589 404	6 405 529	15 223 475	13 960 400	18.0	42.8	39.2
Minnesota	20 133 272	3 125 791	9 479 347	7 528 134	15.5	47.1	37.4
Mississippi	7 500 965	2 181 585	3 027 161	2 292 219	29.1	40.4	30.6
Missouri	14 976 295	3 205 573	6 326 900	5 443 822	21.4	42.2	36.3
Montana	2 927 371	772 907	1 271 775	882 689	26.4	43.4	30.2
Nebraska	5 528 732	987 192	2 419 452	2 122 088	17.9	43.8	38.4
Nevada	5 304 840	714 344	2 550 462	2 040 034	13.5	48.1	38.5
New Hampshire	4 085 198	784 340	1 615 590	1 685 268	19.2	39.5	41.3
New Jersey	36 555 858	5 374 269	18 289 929	12 891 660	14.7	50.0	35.3
New Mexico	5 988 391	1 238 107	3 434 273	1 316 011	20.7	57.3	22.0
New York	102 234 685	19 161 197	37 407 811	45 665 677	18.7	36.6	44.7
North Carolina	21 266 617	4 111 927	9 996 390	7 158 300	19.3	47.0	33.7
North Dakota	2 479 064	603 951	1 243 772	631 341	24.4	50.2	25.5
Ohio	37 288 033	7 082 506	16 625 718	13 579 809	19.0	44.6	36.4
Oklahoma	10 037 881	1 892 038	4 986 591	3 159 252	18.8	49.7	31.5
Oregon	11 767 999	2 415 758	4 862 409	4 489 832	20.5	41.3	38.2
Pennsylvania	45 129 235	8 798 896	21 352 243	14 978 096	19.5	47.3	33.2
Rhode Island	4 397 420	1 012 702	2 242 619	1 142 099	23.0	51.0	26.0
South Carolina	11 937 195	2 529 770	5 670 912	3 736 513	21.2	47.5	31.3
South Dakota	2 260 076	599 101	895 966	765 009	26.5	39.6	33.8
Tennessee	15 098 915	3 689 919	6 066 318	5 342 678	24.4	40.2	35.4
Texas	55 627 571	9 395 437	22 409 226	23 822 908	16.9	40.3	42.8
Utah	5 800 592	1 187 906	2 857 011	1 755 675	20.5	49.3	30.3
Vermont	2 323 517	517 945	1 152 995	652 577	22.3	49.6	28.1
Virginia	21 113 501	2 954 671	10 041 740	8 117 090	14.0	47.6	38.4
Washington	21 625 549	3 331 638	11 696 266	6 597 645	15.4	54.1	30.5
West Virginia	5 821 837	1 538 761	2 953 761	1 329 315	26.4	50.7	22.8
Wisconsin	19 847 144	3 211 840	9 348 636	7 286 668	16.2	47.1	36.7
Wyoming	2 461 381	676 964	956 487	827 930	27.5	38.9	33.6

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

Government and State: 1991-92

Intergovernmental transfers received by—				Final disbursing level (after transfers among governments)				Geographic area
State government from—		Local government from—		Amount		Percent		
Federal Government	Local governments	Federal Government	State governments	State governments	Local governments	State governments	Local governments	
8	9	10	11	12	13	14	15	
159 067 541	10 860 625	20 141 495	195 845 358	409 595 787	562 619 575	42.1	57.9	United States
2 707 431	29 749	221 616	2 121 817	6 644 981	6 220 808	51.6	48.4	Alabama
761 779	11 327	87 381	798 511	3 739 267	2 067 973	64.4	35.6	Alaska
1 851 938	258 418	308 869	2 996 688	5 238 962	8 209 354	39.0	61.0	Arizona
1 629 989	5 973	89 571	1 354 879	3 596 594	3 001 993	54.5	45.5	Arkansas
21 562 045	1 867 159	2 649 862	39 996 478	42 606 083	87 485 599	32.8	67.2	California
1 843 382	75 192	242 356	2 225 898	4 524 403	8 303 236	35.3	64.7	Colorado
2 270 404	4 524	201 731	2 018 171	7 866 507	7 197 889	52.2	47.8	Connecticut
396 930	15 281	40 567	478 837	1 850 846	1 077 071	63.2	36.8	Delaware
5 406 514	304 938	1 776 195	8 849 588	16 593 499	4 423 327	100.0	0.0	District of Columbia
1 843 382	75 192	948 111	8 849 588	16 593 499	30 670 045	35.1	64.9	Florida
3 723 847	46 829	517 655	3 775 619	9 057 544	13 294 973	40.5	59.5	Georgia
845 455	3 104	93 907	1 336 907	4 774 986	1 260 817	79.1	20.9	Hawaii
616 146	27 592	51 755	709 958	1 534 970	1 730 459	47.0	53.0	Idaho
5 559 369	181 348	1 176 123	6 884 360	16 932 699	23 388 670	42.0	58.0	Illinois
3 098 394	105 417	228 986	3 708 344	8 013 477	10 040 525	44.4	55.6	Indiana
1 578 926	72 395	155 996	1 902 263	4 520 798	5 660 945	44.4	55.6	Iowa
1 341 483	17 942	76 650	1 317 991	3 610 915	4 945 860	42.2	57.8	Kansas
2 593 515	15 771	198 582	2 245 655	6 842 929	5 111 470	57.2	42.8	Kentucky
3 676 223	19 032	341 518	2 489 970	8 047 732	7 732 258	51.0	49.0	Louisiana
928 391	3 465	70 315	669 275	2 519 857	2 126 203	54.2	45.8	Maine
2 588 468	73 974	399 199	2 505 928	8 453 176	9 492 091	47.1	52.9	Maryland
4 226 446	400 533	622 452	3 933 831	13 763 589	10 931 444	55.7	44.3	Massachusetts
5 903 243	231 210	502 286	6 489 281	14 868 667	20 720 737	41.8	58.2	Michigan
2 686 951	222 799	438 840	4 800 941	7 588 156	12 545 116	37.7	62.3	Minnesota
2 011 434	85 847	170 151	1 652 644	3 451 798	4 049 167	46.0	54.0	Mississippi
2 945 026	11 350	260 547	2 543 246	6 740 030	8 236 265	45.0	55.0	Missouri
670 470	15 103	102 437	459 634	1 497 714	1 429 657	51.2	48.8	Montana
877 464	19 687	109 728	828 855	2 487 748	3 040 984	45.0	55.0	Nebraska
523 759	23 643	190 585	1 252 484	1 845 380	3 459 460	34.8	65.2	Nevada
732 951	66 858	51 389	256 259	2 159 140	1 926 058	52.9	47.1	New Hampshire
5 130 058	207 786	244 211	7 377 608	16 250 165	20 305 693	44.5	55.5	New Jersey
1 116 316	86 581	121 791	1 451 017	3 186 153	2 802 238	53.2	46.8	New Mexico
17 347 330	4 794 673	1 813 867	23 392 145	36 157 669	66 077 016	35.4	64.6	New York
3 695 376	322 220	416 551	4 866 061	9 147 925	12 118 692	43.0	57.0	North Carolina
557 510	22 685	46 441	393 020	1 430 947	1 048 117	57.7	42.3	North Dakota
6 267 841	201 023	814 665	6 987 863	16 106 719	21 181 314	43.2	56.8	Ohio
1 736 419	43 039	155 619	1 869 403	4 896 646	5 141 235	48.8	51.2	Oklahoma
2 035 792	26 857	379 966	1 696 496	5 228 562	6 539 437	44.4	55.6	Oregon
7 724 509	291 945	1 074 387	7 919 606	21 449 091	23 680 144	47.5	52.5	Pennsylvania
943 046	45 216	69 656	400 303	2 830 578	1 566 842	64.4	35.6	Rhode Island
2 347 127	96 714	182 643	1 895 717	6 219 036	5 718 159	52.1	47.9	South Carolina
544 933	4 310	54 168	236 121	1 209 088	1 050 988	53.5	46.5	South Dakota
3 384 884	42 273	305 035	2 149 455	7 344 020	7 754 895	48.6	51.4	Tennessee
8 531 304	72 704	864 133	9 634 853	21 378 381	34 249 190	38.4	61.6	Texas
1 105 748	44 562	82 158	1 090 037	2 917 284	2 883 308	50.3	49.7	Utah
504 489	5 255	13 456	275 557	1 387 182	936 335	59.7	40.3	Vermont
2 563 170	162 730	391 501	3 563 476	9 204 164	11 909 337	43.6	56.4	Virginia
2 929 999	64 705	401 639	4 545 178	10 145 792	11 479 757	46.9	53.1	Washington
1 475 928	14 159	62 833	1 197 670	3 246 178	2 575 659	55.8	44.2	West Virginia
2 921 070	94 268	290 770	4 951 224	7 412 750	12 434 394	37.3	62.7	Wisconsin
646 319	20 460	30 645	548 256	1 075 010	1 386 371	43.7	56.3	Wyoming

Table 24. Capital Outlay of State and Local Governments for Selected Functions by State: 1991-92

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

Geographic area	Total, all functions	General expenditure								
		Total ¹	Education			Public welfare	Hospitals	Health	Highways	Police protection
			Total	Higher education	Elementary and secondary education ²					
1	2	3	4	5	6	7	8	9	10	
United States -----	134 702 835	116 905 283	30 845 178	9 180 317	21 664 861	456 432	3 324 311	1 006 929	37 031 087	1 429 571
Alabama -----	1 523 849	1 382 651	309 570	127 045	182 525	4 276	152 461	19 444	466 370	25 705
Alaska -----	807 202	653 093	124 370	32 818	91 552	2 970	1 159	6 863	228 701	2 176
Arizona -----	2 335 380	2 038 616	727 644	117 115	610 529	10 696	9 030	11 454	687 738	29 951
Arkansas -----	763 160	730 980	248 824	98 962	149 862	1 825	18 193	3 451	336 732	7 821
California -----	16 787 146	12 817 106	2 998 663	950 423	2 048 240	57 864	495 034	142 192	2 839 397	242 840
Colorado -----	2 385 849	2 128 184	508 989	142 350	366 639	11 366	45 854	5 099	576 215	18 522
Connecticut -----	1 907 427	1 768 462	348 870	15 877	332 993	3 063	26 412	10 924	709 790	23 275
Delaware -----	421 128	409 700	58 758	27 543	31 215	1 730	785	7 050	199 899	5 651
District of Columbia -----	626 730	472 242	67 091	20 050	47 041	1 016	11 334	6 380	108 802	6 519
Florida -----	8 370 825	7 008 302	2 186 210	510 544	1 675 666	6 063	235 285	49 332	2 012 770	38 391
Georgia -----	3 522 942	3 024 364	722 422	179 883	542 539	3 028	274 069	8 842	947 673	38 510
Hawaii -----	1 610 986	1 547 512	169 942	55 301	114 641	3 359	15 080	6 055	301 445	6 464
Idaho -----	519 072	505 562	150 564	37 220	113 344	5 946	5 757	2 840	212 689	7 664
Illinois -----	5 924 535	5 197 532	1 140 429	390 746	749 683	7 045	66 989	16 570	2 102 021	49 084
Indiana -----	2 269 851	2 130 514	802 515	249 146	553 369	4 496	109 921	7 327	597 574	25 195
Iowa -----	1 465 919	1 385 655	326 854	104 482	222 372	2 070	74 283	3 634	720 901	12 733
Kansas -----	1 284 213	1 188 754	436 713	278 089	158 624	10 385	20 483	6 101	476 034	13 136
Kentucky -----	1 593 515	1 460 080	280 685	118 047	162 638	4 663	22 986	5 938	680 725	11 634
Louisiana -----	1 694 561	1 634 664	233 466	96 116	137 350	14 916	70 101	8 731	726 719	22 840
Maine -----	479 146	450 320	157 100	38 898	118 202	2 121	1 272	662	147 882	3 355
Maryland -----	2 271 660	2 007 986	530 798	176 390	354 408	3 170	1 736	23 811	574 040	26 567
Massachusetts -----	2 982 898	2 405 193	344 232	110 831	233 401	2 840	68 465	14 861	795 736	27 958
Michigan -----	3 540 317	3 282 628	1 138 596	312 117	826 479	13 071	91 547	48 493	1 992 331	31 331
Minnesota -----	2 796 648	2 657 555	619 460	130 150	489 310	11 920	52 114	11 030	1 066 712	30 075
Mississippi -----	831 431	831 431	205 166	70 616	134 550	3 255	37 219	6 477	411 614	9 255
Missouri -----	2 087 252	1 945 363	578 697	100 182	478 515	7 171	27 562	12 418	670 851	25 737
Montana -----	422 636	415 109	79 132	12 089	67 043	2 626	625	1 338	213 413	2 836
Nebraska -----	1 061 704	748 457	204 584	69 104	135 480	2 042	15 411	1 082	354 248	8 768
Nevada -----	1 135 465	1 038 348	309 635	60 269	249 366	4 248	8 714	5 495	298 621	17 212
New Hampshire -----	324 316	316 005	77 839	1 021	73 818	1 208	44	688	105 608	3 774
New Jersey -----	3 990 055	3 613 220	698 931	229 804	469 127	7 627	21 750	12 203	1 671 451	39 649
New Mexico -----	758 147	731 549	203 872	63 485	140 387	599	20 720	2 482	290 380	12 656
New York -----	13 425 046	10 706 581	2 228 167	573 381	1 654 786	89 048	317 224	266 539	2 796 364	148 773
North Carolina -----	3 160 654	2 728 417	1 004 940	217 227	787 713	15 240	98 524	46 671	810 914	42 294
North Dakota -----	369 972	364 819	177 384	41 842	35 542	2 019	819	786	153 025	1 545
Ohio -----	4 963 562	4 587 159	1 357 321	557 885	799 436	24 785	135 051	44 133	1 555 830	73 577
Oklahoma -----	1 315 536	1 253 414	271 885	74 473	197 412	4 532	72 572	10 355	567 394	25 302
Oregon -----	1 497 776	1 357 397	367 300	134 789	232 511	3 480	26 283	4 803	435 751	11 210
Pennsylvania -----	5 537 175	4 993 302	1 995 341	932 502	1 062 839	24 727	65 193	5 539	1 236 165	31 607
Rhode Island -----	449 261	432 482	53 290	18 302	34 988	2 753	6 084	9 036	165 121	1 565
South Carolina -----	1 817 785	1 487 099	452 299	176 812	275 487	1 581	97 442	11 912	376 742	25 214
South Dakota -----	347 862	330 783	81 713	15 017	66 696	1 438	3 248	1 325	156 510	2 810
Tennessee -----	2 543 394	2 212 775	570 400	313 258	257 142	7 377	57 640	12 454	900 876	20 958
Texas -----	8 482 063	7 345 655	2 294 096	451 999	1 842 097	26 906	202 566	45 081	2 247 650	95 029
Utah -----	823 324	735 190	239 889	85 659	154 230	1 876	11 057	4 327	230 806	8 473
Vermont -----	187 120	177 629	42 890	16 808	26 082	634	153	658	76 512	3 132
Virginia -----	2 894 626	2 668 688	638 156	179 784	458 372	6 177	57 396	17 825	917 302	36 646
Washington -----	4 515 488	3 875 332	1 260 226	200 572	1 059 654	13 538	101 299	37 456	748 106	32 326
West Virginia -----	614 831	594 406	201 624	32 064	169 560	776	13 566	3 180	284 489	4 571
Wisconsin -----	2 740 278	2 670 420	637 406	209 260	428 146	10 556	31 119	13 352	801 921	34 062
Wyoming -----	469 682	456 598	83 230	21 970	61 260	314	24 680	2 230	244 517	4 523

See footnotes at end of table.

Table 24. **Capital Outlay of State and Local Governments for Selected Functions by State: 1991-92—Con.**

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

Geographic area	General expenditure—Con.					Utility and liquor store expenditure				
	Fire protection	Natural resources and parks and recreation	Housing and community development	Sewerage	Solid waste management	Water supply	Electric power	Gas supply	Transit	Liquor stores
	11	12	13	14	15	16	17	18	19	20
United States	971 197	6 199 613	4 181 638	8 926 065	1 484 815	7 567 188	3 950 225	432 444	5 836 090	11 605
Alabama	6 868	66 394	50 931	53 150	11 170	91 744	29 363	16 380	2 670	1 041
Alaska	1 835	20 011	42 430	25 993	10 198	49 467	89 621	14 861	160	—
Arizona	12 922	117 078	28 831	79 729	14 756	114 937	177 234	670	3 923	—
Arkansas	4 982	19 492	13 816	22 326	3 725	28 461	2 682	—	1 037	—
California	121 168	1 064 792	995 322	1 365 940	115 553	1 920 926	946 921	2 878	1 099 315	—
Colorado	12 693	151 528	35 813	49 147	3 818	155 352	43 029	5 960	53 324	—
Connecticut	13 307	35 827	61 979	122 365	30 998	45 288	3 676	—	90 001	—
Delaware	770	17 926	6 580	34 778	5 493	1 777	8 860	—	791	—
District of Columbia	2 959	3 000	36 515	41 393	89	24 244	—	—	130 244	—
Florida	21 821	713 434	66 620	326 527	172 161	873 174	412 209	11 517	65 623	—
Georgia	20 364	209 604	60 934	171 779	30 994	194 847	88 745	141 045	73 941	—
Hawaii	7 531	164 038	111 395	111 462	9 203	58 487	—	—	4 987	—
Idaho	5 461	21 866	6 575	17 652	9 112	9 982	3 199	—	29	300
Illinois	26 002	270 723	127 550	402 896	20 143	252 479	31 125	20	443 379	—
Indiana	16 460	49 844	37 294	145 100	10 446	43 651	34 732	40 750	20 204	—
Iowa	9 115	50 430	8 549	80 631	8 771	46 829	26 471	2 454	4 510	—
Kansas	4 639	25 313	5 700	42 324	4 264	63 573	30 399	292	1 195	—
Kentucky	22 654	70 723	19 783	58 258	4 564	101 798	5 934	5 934	6 939	—
Louisiana	11 644	125 751	25 516	178 482	17 927	37 693	17 289	2 652	2 263	—
Maine	5 519	5 163	8 170	44 430	6 457	28 797	16	—	13	—
Maryland	21 645	94 023	105 622	172 090	41 181	81 223	—	—	182 297	154
Massachusetts	18 320	77 254	144 315	453 435	16 496	155 823	19 414	—	402 468	—
Michigan	30 303	114 176	22 090	272 229	18 787	194 008	51 248	—	12 410	23
Minnesota	21 748	105 417	193 366	114 775	16 983	75 937	37 658	4 190	20 277	1 031
Mississippi	9 899	14 407	8 456	34 545	2 279	42 251	7 204	1 892	88	—
Missouri	39 177	115 049	17 712	223 980	5 726	95 570	24 750	4 357	17 212	—
Montana	1 805	14 489	12 617	26 108	1 370	4 254	—	—	3 273	—
Nebraska	8 244	38 330	17 824	29 664	3 020	54 651	245 339	11 460	1 797	—
Nevada	8 096	97 023	9 766	39 376	262	93 216	2 702	—	1 199	—
New Hampshire	984	10 939	5 401	16 778	2 134	8 161	—	—	—	150
New Jersey	26 867	116 489	66 951	340 199	58 482	122 865	3 932	—	250 038	—
New Mexico	12 071	38 993	5 096	53 322	7 743	24 190	1 138	1 232	38	—
New York	154 653	311 383	924 927	1 052 718	405 139	394 962	222 915	—	2 100 588	—
North Carolina	12 856	173 929	54 688	41 616	37 645	332 397	86 219	2 614	11 007	—
North Dakota	2 096	43 948	5 514	18 585	2 348	4 713	204	—	236	—
Ohio	56 074	180 577	125 263	408 900	16 122	232 698	80 458	4 764	58 045	438
Oklahoma	11 077	33 691	37 124	87 788	5 550	47 161	14 775	57	129	—
Oregon	20 355	46 262	21 649	163 899	5 646	53 755	54 782	—	31 227	615
Pennsylvania	20 830	183 714	224 730	246 732	66 163	190 748	346	45 080	301 505	6 194
Rhode Island	1 898	89 733	16 791	44 687	4 385	3 077	6	—	13 696	—
South Carolina	19 961	60 584	13 927	55 784	17 589	149 250	168 364	10 372	2 700	—
South Dakota	1 308	11 288	3 616	10 737	1 461	12 876	3 936	251	—	16
Tennessee	10 374	87 516	45 601	123 107	17 365	121 813	133 795	63 817	11 194	—
Texas	27 828	302 958	85 907	540 951	51 210	524 441	410 988	17 128	183 851	—
Utah	7 139	34 036	23 675	23 737	2 570	47 278	35 525	—	4 707	624
Vermont	1 780	4 850	2 264	18 608	2 311	8 101	952	—	381	57
Virginia	29 476	65 508	126 979	131 525	32 142	144 435	10 082	13 534	57 336	551
Washington	36 009	341 168	38 141	312 056	103 565	140 989	354 341	6 283	138 150	393
West Virginia	505	33 269	6 922	17 038	4 219	18 304	1 047	—	1 074	—
Wisconsin	25 682	128 783	60 903	472 605	19 417	32 004	13 235	—	24 619	—
Wyoming	3 423	26 890	3 498	4 129	25 683	12 531	535	—	—	18

¹Includes amounts for categories not shown separately.
²Includes minor amounts for "Other education."

Table 25. **Indebtedness and Debt Transactions of State and Local Governments by State: 1991-92**

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

Geographic area	Debt outstanding at end of fiscal year									
	Total	By term			By level and type of government					
		Long	Short	State	Local					
					Total	Counties	Municipalities	Townships	School districts	Special districts
1	2	3	4	5	6	7	8	9	10	
United States	970 462	949 129	21 333	372 319	598 142	129 760	241 551	11 549	61 441	153 841
Alabama	11 120	11 100	20	4 129	6 991	520	4 460	-	534	1 477
Alaska	8 985	8 977	8	4 942	4 043	1 047	2 766	-	-	230
Arizona	18 933	18 925	7	2 849	16 084	3 332	5 617	-	2 531	4 604
Arkansas	5 022	4 996	26	1 942	3 080	857	1 395	-	644	184
California	114 161	110 404	3 756	37 824	76 337	15 289	37 064	-	1 519	22 466
Colorado	15 849	15 845	4	2 977	12 872	2 340	6 359	-	1 547	2 626
Connecticut	15 639	15 275	364	11 957	3 682	-	1 550	1 453	25	655
Delaware	4 556	4 508	48	3 542	1 015	523	331	-	45	115
District of Columbia	4 939	4 939	-	-	4 939	-	3 942	-	-	997
Florida	54 673	54 601	72	12 295	42 377	19 584	13 228	-	3 696	5 870
Georgia	20 705	20 589	116	4 471	16 235	3 794	3 051	-	1 624	7 765
Hawaii	6 048	6 003	45	4 687	1 362	311	1 051	-	-	-
Idaho	1 919	1 888	31	1 292	627	109	204	-	217	96
Illinois	40 578	40 050	528	18 742	21 837	1 979	11 261	35	3 159	5 403
Indiana	12 486	11 670	816	5 172	7 314	694	3 113	42	1 035	2 430
Iowa	5 385	5 236	149	1 884	3 501	484	2 375	-	608	35
Kansas	7 160	7 077	82	486	6 674	1 044	4 470	-	635	525
Kentucky	15 717	15 700	17	6 619	9 099	4 299	3 410	-	1 035	355
Louisiana	18 885	18 775	111	9 994	8 891	3 197	3 565	-	1 522	607
Maine	4 070	4 023	47	2 637	1 433	75	300	412	216	430
Maryland	19 052	18 933	119	8 335	10 717	6 664	1 735	-	-	2 318
Massachusetts	32 943	31 399	1 544	24 008	8 935	40	2 469	2 117	43	4 266
Michigan	23 911	23 734	177	10 357	13 554	3 504	4 173	372	4 168	1 317
Minnesota	19 395	18 446	949	4 143	15 252	1 486	8 180	43	2 184	3 359
Mississippi	5 038	5 024	14	1 626	3 412	1 731	1 037	-	435	210
Missouri	11 824	11 701	123	6 301	5 523	777	3 051	-	1 205	490
Montana	2 938	2 921	16	1 868	1 070	140	660	-	174	95
Nebraska	6 471	6 438	33	1 754	4 717	153	1 071	-	337	3 156
Nevada	6 511	6 500	10	1 934	4 576	2 250	531	-	822	974
New Hampshire	5 794	5 746	47	4 732	1 062	62	411	222	286	80
New Jersey	34 541	33 133	1 408	19 786	14 755	3 508	2 879	2 052	1 155	5 161
New Mexico	4 558	4 537	21	1 605	2 953	251	2 316	-	349	37
New York	116 061	109 866	6 195	55 868	60 193	9 489	38 653	3 802	3 453	4 796
North Carolina	17 246	17 059	188	3 819	13 427	4 127	2 583	-	-	6 717
North Dakota	1 953	1 945	9	1 027	926	317	482	-	79	49
Ohio	25 755	24 793	961	12 193	13 561	4 749	5 662	27	1 963	1 161
Oklahoma	8 909	8 907	2	3 657	5 252	1 606	2 979	-	397	271
Oregon	10 360	10 239	121	6 295	4 065	425	1 806	-	640	1 194
Pennsylvania	47 413	46 436	978	12 962	34 451	3 112	5 698	426	6 688	18 527
Rhode Island	5 931	5 805	126	5 151	781	-	331	270	26	153
South Carolina	11 386	11 183	202	4 685	6 701	2 203	1 063	-	1 252	2 184
South Dakota	2 405	2 403	1	1 889	515	40	231	-	121	123
Tennessee	12 377	12 103	274	2 806	9 570	3 241	4 856	-	31	1 442
Texas	66 839	66 134	706	8 001	58 838	9 189	24 694	-	9 067	15 889
Utah	10 373	10 355	19	2 153	8 220	736	962	-	469	6 054
Vermont	2 013	1 960	54	1 543	471	-	221	59	113	78
Virginia	20 252	20 174	78	7 403	12 849	5 417	5 639	-	-	1 793
Washington	28 047	27 931	116	7 192	20 855	1 012	3 038	-	3 011	13 794
West Virginia	6 304	6 296	8	2 594	3 710	2 524	720	-	252	214
Wisconsin	14 972	14 391	582	7 299	7 674	931	3 594	215	1 953	981
Wyoming	2 060	2 056	3	895	1 165	603	297	-	174	92

Table 25. **Indebtedness and Debt Transactions of State and Local Governments by State: 1991-92—Con.**

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

Geographic area	Type of long-term debt outstanding at end of fiscal year		Long-term debt issued	Long-term debt retired	Change in total debt during year		Per capita amounts of debt outstanding at end of fiscal year (dollars)				
	Full faith and credit	Nonguaranteed			Amount	Percent	Total	Long-term			Short-term
								Total	Full faith and credit	Nonguaranteed	
	11	12	13	14	15	16	17	18	19	20	21
United States -----	294 812	654 317	155 060	99 233	55 408	6.1	3 804.57	3 720.93	1 155.77	2 565.16	83.63
Alabama -----	3 566	7 533	1 064	861	182	1.7	2 688.49	2 683.65	862.27	1 821.38	4.84
Alaska -----	2 341	6 636	553	1 232	-675	-7.0	15 306.21	15 292.81	3 987.80	11 305.01	13.40
Arizona -----	5 039	13 887	3 584	3 126	457	2.5	4 940.67	4 938.72	1 314.88	3 623.84	1.95
Arkansas -----	933	4 064	515	366	155	3.2	2 093.37	2 082.59	388.73	1 693.86	10.78
California -----	22 452	87 952	21 156	11 409	11 040	10.7	3 698.47	3 576.77	727.39	2 849.38	121.70
Colorado -----	3 847	11 998	3 212	1 273	1 932	13.9	4 567.36	4 566.29	1 108.75	3 457.54	1.08
Connecticut -----	9 089	6 186	2 580	3 010	-971	-5.8	4 766.52	4 655.62	2 770.26	1 885.36	110.90
Delaware -----	881	3 627	768	388	356	8.5	6 613.13	6 542.95	1 279.35	5 263.60	70.18
District of Columbia -----	3 315	1 623	557	471	86	1.8	8 442.46	8 442.46	5 667.34	2 775.12	-
Florida -----	8 322	46 279	7 243	4 206	3 087	6.0	4 053.45	4 048.09	616.97	3 431.12	5.36
Georgia -----	5 609	14 980	4 072	1 999	2 085	11.2	3 067.01	3 049.76	830.90	2 218.86	17.24
Hawaii -----	3 513	2 490	1 173	462	711	13.3	5 214.11	5 175.14	3 028.28	2 146.86	38.97
Idaho -----	353	1 536	336	138	202	11.8	1 798.44	1 769.63	330.37	1 439.26	28.81
Illinois -----	16 554	23 496	6 952	4 904	2 118	5.5	3 488.80	3 443.40	1 423.26	2 020.14	45.40
Indiana -----	1 815	9 854	1 791	987	1 368	12.3	2 205.19	2 061.08	320.63	1 740.45	144.12
Iowa -----	1 370	3 866	842	457	435	8.8	1 915.01	1 861.87	487.16	1 374.71	53.14
Kansas -----	1 874	5 203	1 094	925	89	1.3	2 837.73	2 805.13	742.91	2 062.22	32.59
Kentucky -----	1 178	14 522	2 045	1 069	980	6.7	4 185.63	4 181.05	313.65	3 867.40	4.58
Louisiana -----	6 669	12 106	2 147	2 676	-565	-2.9	4 405.29	4 379.50	1 555.55	2 823.94	25.79
Maine -----	1 300	2 723	498	325	96	2.4	3 295.21	3 257.32	1 052.37	2 204.94	37.89
Maryland -----	8 493	10 441	3 220	1 767	1 077	6.0	3 881.82	3 857.65	1 730.35	2 127.30	24.17
Massachusetts -----	14 765	16 634	6 260	2 891	3 414	11.6	5 492.37	5 234.91	2 461.73	2 773.17	257.46
Michigan -----	8 349	15 386	5 019	3 197	1 845	8.4	2 533.76	2 515.04	884.66	1 630.38	18.71
Minnesota -----	6 581	11 865	1 765	1 763	299	1.6	4 329.18	4 117.36	1 468.94	2 648.42	211.81
Mississippi -----	1 760	3 264	442	559	-116	-2.2	1 927.14	1 921.85	673.14	1 248.71	5.29
Missouri -----	2 530	9 172	1 932	1 177	777	7.0	2 277.00	2 253.32	487.18	1 766.13	23.68
Montana -----	444	2 477	624	496	124	4.4	3 565.04	3 545.09	538.50	3 006.59	19.95
Nebraska -----	755	5 683	598	444	156	2.5	4 029.42	4 008.74	470.26	3 538.48	20.68
Nevada -----	2 721	3 779	1 227	537	678	11.6	4 906.28	4 898.60	2 050.86	2 847.74	7.68
New Hampshire -----	1 604	4 143	590	355	180	3.2	5 214.70	5 172.07	1 443.41	3 728.66	42.63
New Jersey -----	10 206	22 927	7 153	5 856	1 177	3.5	4 434.56	4 253.81	1 310.25	2 943.56	180.75
New Mexico -----	809	3 728	918	1 035	-126	-2.7	2 883.07	2 869.61	511.84	2 357.77	13.46
New York -----	40 505	69 361	18 895	8 832	9 222	8.6	6 405.51	6 063.59	2 235.50	3 828.09	341.93
North Carolina -----	4 316	12 743	2 612	1 623	916	5.6	2 520.29	2 492.85	630.68	1 862.17	27.44
North Dakota -----	318	1 627	272	266	11	.5	3 071.49	3 057.44	499.58	2 557.86	14.05
Ohio -----	7 918	16 875	3 809	2 331	1 250	5.1	2 337.92	2 250.64	718.79	1 531.85	87.28
Oklahoma -----	965	7 942	1 145	936	209	2.4	2 773.65	2 772.88	300.34	2 472.55	.76
Oregon -----	6 949	3 290	1 267	1 200	-27	-3	3 479.94	3 439.38	2 334.32	1 105.06	40.56
Pennsylvania -----	15 982	30 453	7 765	5 201	2 581	5.8	3 948.16	3 866.75	1 330.87	2 535.88	81.41
Rhode Island -----	1 777	4 027	1 608	695	733	14.1	5 901.82	5 775.97	1 768.59	4 007.38	125.85
South Carolina -----	2 783	8 400	2 246	1 308	953	9.1	3 160.03	3 103.83	772.44	2 331.40	56.20
South Dakota -----	176	2 228	492	363	130	5.7	3 381.96	3 380.32	247.24	3 133.07	1.65
Tennessee -----	4 309	7 794	1 276	1 255	124	1.0	2 463.50	2 409.02	857.74	1 551.28	54.47
Texas -----	23 183	42 950	8 145	6 539	1 364	2.1	3 785.65	3 745.68	1 313.05	2 432.63	39.97
Utah -----	1 151	9 204	865	781	85	.8	5 721.69	5 711.40	635.00	5 076.41	10.29
Vermont -----	601	1 359	224	186	61	3.1	3 532.23	3 438.00	1 054.09	2 383.91	94.23
Virginia -----	6 242	13 932	4 008	1 970	2 032	11.2	3 175.80	3 163.58	978.88	2 184.70	12.22
Washington -----	9 801	18 130	4 680	2 741	1 933	7.4	5 460.89	5 438.29	1 908.26	3 530.04	22.59
West Virginia -----	664	5 632	352	563	-260	-4.0	3 479.01	3 474.78	366.60	3 108.18	4.23
Wisconsin -----	7 875	6 516	3 233	1 764	1 524	11.3	2 990.30	2 874.13	1 572.83	1 301.30	116.18
Wyoming -----	259	1 797	237	320	-83	-3.9	4 419.97	4 413.07	556.17	3 856.90	6.89

Note: Per capita amounts calculated on the basis of amounts rounded to the nearest thousand.

Table 26. Cash and Security Holdings of State and Local Governments by State: 1991-92

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

Geographic area	Total cash and security holdings	Insurance trust systems				Other than insurance trust			
		Total	Employee retirement	Unemployment compensation	Other	Total	Offsets to debt	Bond funds	Other
		1	2	3	4	5	6	7	8
United States	1 646 396 979	873 858 921	815 419 692	27 390 308	31 048 921	772 538 058	381 085 930	80 576 002	310 876 126
Alabama	20 716 253	11 204 607	10 662 315	542 292	-	9 511 646	5 487 447	1 095 954	2 928 245
Alaska	27 936 732	5 348 684	5 127 571	220 156	957	22 588 048	5 990 972	260 008	16 337 068
Arizona	22 581 797	12 286 525	10 898 927	406 936	980 662	10 295 272	6 072 798	1 111 391	3 111 083
Arkansas	10 236 789	4 960 275	4 869 217	78 918	12 140	5 276 514	3 098 820	221 938	1 955 756
California	252 163 084	146 356 321	137 608 945	3 440 917	5 306 459	105 806 763	37 078 434	13 594 333	55 133 996
Colorado	27 433 267	13 501 572	12 578 347	314 192	609 033	13 931 695	5 502 540	3 464 374	4 964 781
Connecticut	19 409 712	10 428 300	10 427 676	-13 390	14 014	8 981 412	5 879 699	899 852	2 201 861
Delaware	6 363 727	2 265 954	2 046 888	217 064	2 002	4 097 773	2 928 685	134 327	1 034 761
District of Columbia	3 195 946	1 814 043	1 814 043	-	-	1 381 903	581 043	137 635	673 225
Florida	74 437 515	28 213 134	26 585 829	1 529 117	98 188	46 224 381	22 722 112	4 996 536	18 505 733
Georgia	33 365 691	18 495 354	17 565 722	929 632	-	14 870 337	5 917 007	2 397 982	6 555 348
Hawaii	10 025 019	4 844 726	4 461 011	383 715	-	5 180 293	3 424 214	358 270	2 201 861
Idaho	4 885 198	2 280 094	1 884 750	219 273	176 071	2 605 104	1 251 133	70 224	1 283 747
Illinois	60 857 971	27 303 658	26 313 756	988 629	1 273	33 554 313	17 359 443	3 956 271	12 238 599
Indiana	21 999 876	8 413 369	7 504 524	908 336	509	13 586 507	5 922 148	804 716	6 859 643
Iowa	12 169 630	6 433 618	5 866 766	566 333	519	5 736 012	2 446 953	420 262	2 868 797
Kansas	11 511 752	4 486 368	3 908 582	576 198	1 588	7 025 384	3 817 204	358 301	2 849 068
Kentucky	21 381 440	8 601 913	8 248 907	345 705	7 301	12 779 527	8 718 460	1 199 933	2 861 134
Louisiana	25 775 334	11 032 400	10 448 867	577 513	6 020	14 742 934	10 404 197	465 766	3 872 971
Maine	5 244 771	2 085 875	2 049 194	36 681	-	3 158 896	2 331 331	187 664	639 901
Maryland	27 228 943	16 267 478	15 202 343	187 779	877 356	10 961 465	7 779 681	777 472	2 404 312
Massachusetts	30 711 908	12 935 576	12 947 467	-18 600	6 709	17 776 332	12 038 604	848 422	4 889 306
Michigan	51 462 140	30 312 328	29 444 255	186 919	681 154	21 149 812	9 579 692	2 501 112	9 069 008
Minnesota	35 931 968	16 995 847	16 758 548	220 886	16 413	18 936 121	8 404 763	1 200 830	9 330 528
Mississippi	10 537 595	5 519 344	5 183 388	335 956	-	5 018 251	2 797 124	327 900	1 893 227
Missouri	25 704 203	13 824 763	13 769 579	51 101	4 083	11 879 440	6 850 575	1 000 289	4 028 576
Montana	6 053 197	2 190 973	1 916 593	85 092	189 288	3 862 224	2 000 421	93 044	1 768 759
Nebraska	6 624 291	1 312 233	1 162 687	148 722	824	5 312 058	1 907 229	283 465	3 121 364
Nevada	9 813 964	5 065 746	4 230 119	245 602	590 025	4 748 218	1 872 343	1 068 518	1 807 357
New Hampshire	6 352 159	1 577 987	1 310 759	126 025	141 203	4 774 172	4 020 545	114 264	639 363
New Jersey	53 515 386	28 885 183	26 308 696	2 367 180	209 307	24 630 203	12 465 991	4 465 937	7 698 275
New Mexico	14 240 113	5 070 886	4 839 088	215 839	15 959	9 169 227	2 651 258	363 659	6 154 310
New York	175 909 106	117 917 448	113 021 856	691 172	4 204 420	57 991 658	39 496 232	5 833 987	12 661 439
North Carolina	33 905 165	20 682 540	19 399 543	1 282 997	-	13 222 625	4 831 636	1 121 073	7 269 916
North Dakota	3 949 600	1 305 060	1 088 188	41 504	175 368	2 644 540	1 468 295	41 124	1 135 121
Ohio	89 074 724	66 178 194	56 700 048	585 358	8 892 788	22 896 530	11 883 794	2 185 638	8 827 098
Oklahoma	15 924 204	6 662 453	5 792 614	413 995	455 844	9 261 751	4 589 890	733 170	3 938 691
Oregon	19 781 915	9 017 010	7 823 087	979 169	214 754	10 764 905	5 130 794	331 779	5 302 332
Pennsylvania	71 500 574	34 021 935	32 024 802	991 135	1 005 998	37 478 639	21 857 783	4 949 131	10 671 725
Rhode Island	6 767 953	2 795 960	2 662 223	98 177	35 560	3 971 993	3 167 528	447 283	357 182
South Carolina	20 437 580	13 206 277	12 711 340	426 883	68 054	7 231 303	3 321 071	732 088	3 178 144
South Dakota	4 699 684	1 791 505	1 744 251	46 783	471	2 908 179	1 801 862	32 148	1 074 169
Tennessee	21 606 408	12 867 391	12 280 371	587 020	-	8 739 017	4 807 220	807 660	3 124 137
Texas	97 182 853	42 362 447	41 596 467	761 202	4 778	54 820 406	21 724 022	6 864 597	26 231 787
Utah	10 620 165	4 537 652	3 934 621	320 710	282 321	6 082 513	3 229 505	458 584	2 394 424
Vermont	2 512 376	955 066	780 712	174 334	20	1 557 310	1 052 577	93 011	411 722
Virginia	34 544 261	16 296 333	15 779 609	516 724	-	18 247 928	10 263 213	1 910 964	6 073 751
Washington	34 501 202	21 108 393	14 745 599	1 675 016	4 687 778	13 392 809	3 610 705	2 961 353	6 820 751
West Virginia	8 980 489	3 044 513	1 909 025	139 295	996 193	5 935 976	4 438 728	516 143	981 105
Wisconsin	37 860 723	26 883 443	25 682 072	1 140 313	61 058	10 977 280	5 481 152	769 377	4 726 751
Wyoming	6 770 626	1 910 167	1 797 905	97 803	14 459	4 860 459	1 627 057	39 243	3 194 159

Table 27. **Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1991-92—Con.**

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

Item	Expenditure						Long-term debt				
	Revenue	Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total ¹	Construction		Total	Full faith and credit	Nonguaranteed		
1	2	3	4	5	6	7	8	9	10	11	
Hawaii, total	124 760	239 457	173 853	63 474	60 388	2 130	106 389	58 027	48 362	35 775	3 556
Water supply	104 418	127 481	66 864	58 487	56 661	2 130	106 389	58 027	48 362	35 775	3 556
Electric power	—	—	—	—	—	—	—	—	—	—	—
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	20 342	111 976	106 989	4 987	3 727	—	—	—	—	—	—
Idaho, total	82 601	87 592	64 549	13 210	10 800	9 833	122 253	62 072	60 181	—	2 496
Water supply	35 034	39 944	27 711	15 210	7 934	2 251	34 790	14 007	20 783	—	1 912
Electric power	47 103	45 257	34 476	3 199	2 865	7 582	87 463	48 065	39 398	—	584
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	464	2 391	2 362	29	1	—	—	—	—	—	—
Illinois, total	1 817 947	3 027 092	2 160 242	727 003	651 430	139 847	2 046 126	653 568	1 392 558	442 716	266 990
Water supply	974 231	1 056 949	691 292	252 479	221 927	113 178	1 497 223	430 673	1 066 550	283 311	229 574
Electric power	352 724	323 641	274 629	31 125	25 053	17 887	309 203	1 445	307 758	59 405	25 711
Gas supply	39 916	34 777	34 645	20	—	112	—	—	—	—	—
Transit	451 076	1 611 725	1 159 676	443 379	404 450	8 670	239 700	221 450	18 250	100 000	11 705
Indiana, total	944 527	1 088 225	897 523	139 337	102 116	51 365	786 663	23 544	763 119	23 997	36 107
Water supply	175 480	210 756	153 321	43 651	37 486	13 784	209 786	13 469	196 317	16 292	16 854
Electric power	466 139	499 198	441 751	34 732	28 164	22 715	320 028	865	319 163	6 210	14 346
Gas supply	281 907	302 847	248 256	40 750	35 898	13 841	247 682	43	247 639	1 495	3 269
Transit	21 001	75 424	54 195	20 204	568	1 025	9 167	9 167	—	—	1 638
Iowa, total	449 369	488 972	363 858	80 264	48 283	44 850	561 263	45 884	515 379	26 463	39 366
Water supply	155 301	168 782	111 748	46 829	31 307	10 205	145 175	39 314	105 861	20 448	20 877
Electric power	257 945	257 722	197 126	26 471	16 852	34 125	410 552	6 509	404 043	6 015	18 239
Gas supply	29 509	28 956	26 018	2 454	—	484	5 463	—	5 463	—	228
Transit	6 614	33 512	28 966	4 510	124	36	73	61	12	—	22
Kansas, total	572 889	598 171	447 187	95 459	63 338	55 525	712 893	33 199	679 694	209 494	143 152
Water supply	206 516	223 668	132 886	63 573	42 041	27 209	393 689	33 199	360 490	74 050	47 895
Electric power	344 378	346 780	288 144	30 399	21 297	28 237	318 183	—	318 183	135 134	95 029
Gas supply	20 237	19 061	18 715	292	—	54	931	—	931	310	73
Transit	1 758	8 662	7 442	1 195	—	25	90	—	90	—	155
Kentucky, total	575 680	684 468	492 184	133 435	32 463	58 849	991 130	592	990 538	253 614	44 310
Water supply	242 042	294 211	148 668	101 798	25 775	43 745	623 377	592	622 785	102 235	32 219
Electric power	273 544	280 850	247 413	18 764	4 862	14 673	365 669	—	365 669	151 379	11 848
Gas supply	50 430	48 531	42 188	5 934	805	409	2 084	—	2 084	—	243
Transit	9 664	60 876	53 915	6 939	1 021	22	—	—	—	—	—
Louisiana, total	629 285	667 047	555 697	59 897	50 574	51 453	827 927	58 114	769 813	16 322	44 737
Water supply	210 832	217 719	159 309	37 693	31 730	20 717	353 314	45 345	307 969	11 094	23 422
Electric power	321 846	294 351	249 926	17 289	16 203	27 136	427 984	11 783	416 201	5 228	18 210
Gas supply	63 226	54 606	50 529	2 652	2 244	1 425	17 124	986	16 138	—	625
Transit	33 381	100 371	95 933	2 263	397	2 175	29 505	—	29 505	—	2 480
Maine, total	67 916	92 259	52 357	28 826	23 133	11 076	159 129	37 591	121 538	26 847	8 758
Water supply	50 517	72 844	33 594	28 797	23 133	10 453	152 277	37 299	114 978	26 847	8 180
Electric power	16 371	15 272	14 860	16	—	396	4 909	—	4 909	—	331
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	1 028	4 143	3 903	13	—	227	1 943	292	1 651	—	247
Maryland, total	362 251	738 448	420 158	263 520	242 283	54 770	955 280	853 162	102 118	135 235	76 906
Water supply	241 982	305 646	171 132	81 223	77 929	53 291	935 704	833 586	102 118	133 502	75 800
Electric power	34 642	30 114	28 647	—	—	1 467	19 379	—	—	1 660	1 106
Gas supply	1 435	1 193	1 193	—	—	—	—	—	—	—	—
Transit	84 192	401 495	219 186	182 297	164 354	12	197	197	—	73	—
Massachusetts, total	1 599 285	2 644 948	1 743 429	577 705	365 475	323 814	3 819 063	673 578	3 145 485	447 568	107 546
Water supply	501 580	486 001	292 044	155 823	111 052	38 134	607 529	531 312	76 217	156 550	57 755
Electric power	862 300	875 107	714 755	19 414	9 739	140 938	1 496 400	76 005	1 420 395	15 100	—
Gas supply	40 912	37 462	37 462	—	—	—	—	—	—	—	—
Transit	194 493	1 246 378	699 168	402 468	244 684	144 742	1 715 134	66 261	1 648 873	275 918	49 791
Michigan, total	1 222 178	1 525 297	1 149 841	257 666	132 214	117 790	1 931 860	250 312	1 681 548	436 662	376 799
Water supply	693 813	812 268	559 182	194 008	97 538	59 078	1 117 584	250 237	867 347	408 137	335 608
Electric power	470 562	443 483	333 539	51 248	33 918	58 696	814 108	—	814 108	28 525	41 061
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	57 803	269 545	257 119	12 410	758	16	168	75	93	—	130
Minnesota, total	842 950	1 028 437	776 086	138 062	69 273	114 289	1 682 469	63 012	1 619 457	50 554	64 479
Water supply	168 511	246 975	158 301	75 937	42 863	12 737	202 799	57 162	145 637	19 657	14 501
Electric power	567 830	566 916	428 529	37 658	14 786	100 729	1 465 218	—	1 465 218	30 181	47 402
Gas supply	62 338	58 907	54 283	4 190	3 115	434	8 602	—	8 602	—	876
Transit	44 271	155 639	134 973	20 277	8 509	389	5 850	5 850	—	—	1 700
Mississippi, total	361 629	381 968	310 435	51 435	43 217	20 098	340 929	148 045	192 884	65 129	49 900
Water supply	112 093	138 867	77 850	42 251	37 828	18 766	321 399	146 091	175 308	65 129	47 390
Electric power	201 037	199 385	191 442	7 204	4 249	739	9 604	1 954	7 650	—	1 025
Gas supply	47 992	42 076	39 591	1 892	1 100	593	9 926	—	9 926	—	1 485
Transit	507	1 640	1 552	88	40	—	—	—	—	—	—
Missouri, total	827 643	944 725	738 558	141 889	116 353	64 278	935 237	29 720	905 517	45 301	48 680
Water supply	268 985	323 574	192 885	95 570	87 187	35 119	527 148	29 720	497 428	45 301	25 386
Electric power	455 413	397 676	344 802	24 750	21 838	28 124	401 839	—	401 839	—	22 908
Gas supply	69 751	67 252	61 870	4 357	4 357	1 025	6 250	—	6 250	—	386
Transit	33 494	156 223	139 001	17 212	2 971	10	—	—	—	—	—
Montana, total	42 429	46 324	32 428	7 527	6 637	6 369	103 338	336	103 002	10 546	12 628
Water supply	35 224	32 278	21 950	4 254	3 402	6 074	100 093	336	99 757	10 546	12 431
Electric power	6 441	5 949	5 654	—	—	295	3 245	—	3 245	—	197
Gas supply	142	119	—	—	—	—	—	—	—	—	—
Transit	622	7 978	4 705	3 273	3 235	—	—	—	—	—	—

Table 27. **Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1991-92—Con.**

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

Item	Expenditure						Long-term debt				
	Revenue	Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total ¹	Construction		Total	Full faith and credit	Nonguaranteed		
1	2	3	4	5	6	7	8	9	10	11	
Nebraska, total	1 603 459	1 734 508	1 224 706	313 247	293 894	196 555	3 261 820	15 798	3 246 022	54 746	102 509
Water supply	80 173	121 763	60 012	54 651	49 572	7 100	121 391	3 949	117 442	43 039	6 327
Electric power	1 380 476	1 451 908	1 017 343	245 339	234 569	189 229	3 137 579	11 849	3 125 730	8 757	93 282
Gas supply	137 475	141 429	129 740	11 460	8 412	226	2 850	—	2 850	2 950	2 900
Transit	5 335	19 408	17 611	1 797	1 341	—	—	—	—	—	—
Nevada, total	215 195	291 309	168 678	97 117	80 212	25 514	559 067	321 172	237 895	100 631	84 173
Water supply	168 726	236 580	118 025	93 216	77 871	25 339	547 299	321 172	226 127	90 756	84 049
Electric power	42 787	39 770	36 893	2 702	2 341	175	11 768	—	11 768	9 875	124
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	3 682	14 959	13 760	1 199	—	—	—	—	—	—	—
New Hampshire, total	57 096	65 727	47 957	8 161	8 019	9 609	211 655	202 735	8 920	47 309	14 827
Water supply	44 275	50 479	32 783	8 161	8 019	9 535	211 030	202 110	8 920	47 309	14 739
Electric power	10 611	10 897	10 823	—	—	74	625	625	—	—	88
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	2 210	4 351	4 351	—	—	—	—	—	—	—	—
New Jersey, total	871 435	1 566 084	1 120 072	376 835	298 310	69 177	1 201 474	378 554	822 920	143 604	90 859
Water supply	436 931	499 288	307 851	122 865	107 841	68 572	1 193 818	371 955	821 863	143 604	88 774
Electric power	73 770	68 558	64 021	3 932	374	605	7 656	6 599	1 057	—	2 085
Gas supply	—	33	33	—	—	—	—	—	—	—	—
Transit	360 734	998 205	748 167	250 038	190 095	—	—	—	—	—	—
New Mexico, total	208 090	222 547	148 515	26 598	20 383	47 434	620 266	31 409	588 857	59 613	17 849
Water supply	94 039	113 490	63 084	24 190	19 478	26 216	376 204	31 031	345 173	59 613	12 071
Electric power	87 807	75 102	53 133	1 138	—	20 831	236 128	378	235 750	—	4 618
Gas supply	23 440	20 958	19 339	1 232	888	387	7 934	—	7 934	—	1 160
Transit	2 804	12 997	12 959	38	17	—	—	—	—	—	—
New York, total	4 654 517	10 140 312	6 301 771	2 718 465	1 483 232	1 120 076	18 387 968	5 337 047	13 050 921	3 715 161	2 204 955
Water supply	1 035 332	1 372 722	604 592	394 962	382 623	373 168	6 239 655	1 669 372	4 570 283	1 290 498	400 047
Electric power	1 350 590	1 544 650	1 057 623	222 915	222 886	264 112	3 667 730	81 713	3 586 017	643 106	682 407
Gas supply	—	1 085	1 085	—	—	—	—	—	—	—	—
Transit	2 268 595	7 221 855	4 638 471	2 100 588	877 723	482 796	8 480 583	3 585 962	4 894 621	1 781 557	1 122 501
North Carolina, total	2 153 292	2 498 645	1 604 720	432 237	335 897	461 688	6 534 754	705 667	5 829 087	636 118	494 532
Water supply	377 377	626 973	249 080	332 397	270 787	45 698	768 330	70 721	97 609	178 469	76 940
Electric power	1 700 859	1 755 873	1 254 136	86 219	58 483	415 518	5 756 049	26 996	5 729 053	455 149	416 895
Gas supply	58 672	51 270	48 223	2 614	1 525	433	6 925	4 500	2 425	2 500	380
Transit	16 384	64 529	53 281	11 007	5 102	241	3 450	3 450	—	—	317
North Dakota, total	47 956	49 764	40 449	5 153	4 388	4 162	54 403	53 766	637	838	5 231
Water supply	37 216	40 039	31 258	4 713	4 026	4 068	53 766	53 766	—	825	5 165
Electric power	10 285	8 172	7 874	204	140	94	637	—	637	13	66
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	455	1 553	1 317	236	222	—	—	—	—	—	—
Ohio, total	1 225 385	1 720 845	1 222 476	375 965	302 350	122 404	1 843 611	508 539	1 335 072	355 218	210 990
Water supply	712 555	825 773	512 032	232 698	200 956	81 043	1 278 235	333 437	944 798	279 000	144 882
Electric power	403 153	478 249	359 611	80 458	57 873	38 180	538 886	156 602	382 284	76 218	60 991
Gas supply	29 583	36 000	31 236	4 764	1 248	—	—	—	—	—	—
Transit	80 094	380 823	319 597	58 045	42 273	3 181	26 490	18 500	7 990	—	5 117
Oklahoma, total	677 977	685 231	491 272	62 122	44 153	131 837	2 030 231	53 134	1 977 097	157 147	147 491
Water supply	255 590	260 868	173 745	47 161	36 704	39 962	635 628	52 761	582 867	81 223	56 505
Electric power	400 555	389 529	283 697	14 775	7 423	91 057	1 381 606	373	1 381 233	72 921	90 435
Gas supply	18 384	15 065	14 190	57	26	818	12 997	—	12 997	3 003	551
Transit	3 448	19 769	19 640	129	—	—	—	—	—	—	—
Oregon, total	606 710	786 108	584 546	139 764	108 503	61 798	977 415	269 639	707 776	63 980	63 558
Water supply	199 059	217 155	142 703	53 755	42 515	20 697	342 182	263 748	78 434	39 856	47 265
Electric power	375 350	409 995	316 698	54 782	51 975	38 515	598 494	2 689	595 805	24 124	16 079
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	32 301	158 958	125 145	31 227	14 013	2 586	36 739	3 202	33 537	—	214
Pennsylvania, total	1 575 933	2 478 963	1 708 941	537 679	427 800	232 343	3 352 068	398 032	2 954 036	391 559	312 112
Water supply	559 049	700 835	367 038	190 748	171 416	143 049	2 026 651	265 897	1 760 754	390 724	264 644
Electric power	90 435	98 563	72 459	346	192	25 758	405 114	3 744	401 370	—	2 984
Gas supply	495 539	486 737	396 545	45 080	45 080	45 112	700 638	—	700 638	—	29 460
Transit	430 910	1 192 828	872 899	301 505	211 112	18 424	219 665	128 391	91 274	835	15 024
Rhode Island, total	76 977	101 423	79 245	16 779	8 125	5 399	90 458	65 544	24 914	6 940	7 898
Water supply	65 864	56 965	48 654	3 077	2 508	5 234	88 394	63 510	24 884	6 940	7 743
Electric power	4 455	4 462	4 305	6	6	151	2 064	2 034	30	—	155
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	6 658	39 996	26 286	13 696	5 611	14	—	—	—	—	—
South Carolina, total	1 270 183	1 462 715	835 967	330 686	275 076	296 062	4 514 956	30 656	4 488 823	927 171	576 369
Water supply	270 468	383 203	181 995	149 250	126 924	51 958	906 345	26 133	880 212	110 590	119 969
Electric power	910 245	992 899	580 915	168 364	138 741	243 620	3 599 787	4 523	3 599 787	810 986	452 233
Gas supply	82 457	71 982	61 141	10 372	9 409	469	8 580	—	8 580	5 595	4 160
Transit	7 013	14 631	11 916	2 700	2	15	244	—	244	—	7
South Dakota, total	93 712	94 208	68 605	17 063	10 098	8 540	126 638	7 800	118 838	22 554	21 526
Water supply	36 684	45 651	28 838	8 210	3 937	3 937	61 050	3 548	57 502	19 469	20 423
Electric power	51 630	44 660	36 121	3 936	1 672	4 603	65 588	4 252	61 336	3 085	1 103
Gas supply	5 398	3 897	3 646	251	216	—	—	—	—	—	—
Transit	—	—	—	—	—	—	—	—	—	—	—
Tennessee, total	3 718 411	3 732 464	3 264 206	330 619	209 642	137 639	1 976 934	52 393	1 924 541	145 475	184 517
Water supply	377 451	425 883	213 355	121 813	79 809	90 715	1 344 123	47 768	1 296 355	53 069	145 590
Electric power	2 912 585	2 829 941	2 654 536	133 795	84 867	41 610	549 703	3 839	545 864	71 503	31 700
Gas supply	407 497	412 959	343 364	63 817	44 966	5 278	82 488	166	82 322	20 903	

Table 27. **Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1991-92—Con.**

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

Item	Expenditure						Long-term debt				
	Revenue	Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total ¹	Construction		Total	Full faith and credit	Nonguaranteed		
				1	2		3	4	5		
Texas, total	4 377 838	5 434 234	3 130 197	1 136 408	894 090	1 167 629	16 156 117	1 689 266	14 466 851	2 264 289	1 834 114
Water supply	1 768 891	2 215 024	1 094 618	524 441	458 120	595 965	8 496 929	1 684 887	6 812 042	1 251 920	904 836
Electric power	2 341 654	2 370 174	1 388 173	410 988	368 548	571 013	7 659 118	4 379	7 654 739	1 012 369	904 178
Gas supply	160 324	138 093	120 328	17 128	12 961	637	—	—	—	—	—
Transit	106 969	710 943	527 078	183 851	54 461	14	70	—	70	—	25 100
Utah, total	883 587	1 036 921	517 494	87 510	66 222	431 917	6 082 264	78 655	6 003 609	82 518	106 359
Water supply	135 140	163 106	94 911	47 278	35 213	20 917	473 472	73 236	400 236	20 869	26 953
Electric power	739 447	825 740	380 218	35 525	30 585	409 997	5 587 977	3 119	5 584 858	45 749	77 298
Gas supply	—	245	21	—	—	224	6 215	2 300	3 915	—	115
Transit	8 644	47 830	42 344	4 707	424	779	14 600	—	14 600	15 900	1 993
Vermont, total	100 415	104 805	81 662	9 434	7 979	13 709	207 173	29 091	178 082	3 063	6 206
Water supply	25 025	30 311	19 487	8 101	7 357	2 723	58 523	26 575	31 948	2 703	1 662
Electric power	74 001	69 949	58 022	952	622	10 975	148 551	2 516	146 035	360	4 507
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	1 389	4 545	4 153	381	—	11	99	—	99	—	37
Virginia, total	830 189	1 028 354	692 975	225 387	189 218	109 992	1 884 762	649 296	1 235 466	299 599	133 437
Water supply	498 701	533 908	304 022	144 435	124 390	85 451	1 508 176	482 754	1 025 422	295 862	120 853
Electric power	182 716	165 008	151 361	10 082	8 437	3 565	49 266	21 291	27 975	3 517	5 736
Gas supply	116 768	115 223	94 524	13 534	12 364	7 165	111 328	99 650	11 678	220	1 649
Transit	32 004	214 215	143 068	57 336	44 027	13 811	215 992	45 601	170 391	—	5 199
Washington, total	2 594 625	3 323 185	2 018 003	639 763	519 185	665 419	13 032 550	198 449	12 834 101	1 361 518	973 134
Water supply	329 865	421 377	235 540	140 989	129 617	44 848	738 523	16 043	722 480	107 489	54 245
Electric power	2 191 106	2 433 321	1 470 916	354 341	316 884	608 064	12 107 782	6 739	12 101 043	1 070 659	760 911
Gas supply	5 141	10 768	4 485	6 283	6 102	—	—	—	—	—	—
Transit	68 513	457 719	307 062	138 150	66 582	12 507	186 245	175 667	10 578	183 370	157 978
West Virginia, total	90 272	121 186	85 708	20 425	10 396	15 053	276 374	10 274	266 100	29 891	6 749
Water supply	82 277	100 856	67 499	18 304	10 356	15 053	276 198	10 274	265 924	29 891	6 692
Electric power	4 600	4 676	3 629	1 047	—	—	176	—	176	—	57
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	3 395	15 654	14 580	1 074	40	—	—	—	—	—	—
Wisconsin, total	505 363	639 923	541 415	69 858	44 097	28 650	460 599	106 149	354 450	131 806	92 494
Water supply	201 314	232 371	179 984	32 004	26 311	20 383	339 981	97 602	242 379	88 001	62 087
Electric power	261 527	276 784	255 605	13 235	11 605	7 944	117 688	5 617	112 071	43 127	29 601
Gas supply	904	851	851	—	—	—	—	—	—	—	—
Transit	41 618	129 917	104 975	24 619	6 181	323	2 930	2 930	—	678	806
Wyoming, total	58 977	69 145	49 012	13 066	9 591	7 067	112 039	49 174	62 865	1 297	4 764
Water supply	32 381	43 596	25 199	12 531	9 591	5 866	91 498	49 174	42 324	1 297	4 343
Electric power	26 596	25 549	23 813	535	—	1 201	20 541	—	20 541	—	421
Gas supply	—	—	—	—	—	—	—	—	—	—	—
Transit	—	—	—	—	—	—	—	—	—	—	—

¹Includes amounts not shown in detail.
²Includes amounts for Oklahoma State gas supply not shown in detail.

Table 28. State and Local Government Insurance Trust Finances by State: 1991-92

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

Geographic area	Insurance trusts, total				Unemployment compensation ¹				Employee retirement			
	Revenue			Expenditure	Revenue			Expenditure	Revenue			Expenditure
	Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments	
	1	2	3	4	5	6	7	8	9	10	11	12
United States	147 959 401	65 508 506	82 450 895	90 275 955	27 019 195	24 820 914	2 198 281	32 887 355	106 201 757	28 821 876	77 379 881	46 419 151
Alabama	1 574 426	477 899	1 096 527	766 407	221 015	183 176	37 839	266 704	1 353 397	294 709	1 058 688	499 625
Alaska	983 154	353 409	629 745	397 500	144 082	129 767	14 315	143 721	837 623	222 193	615 430	251 730
Arizona	1 676 624	610 971	1 065 653	878 166	200 685	162 477	38 208	260 759	1 137 626	199 864	937 762	456 820
Arkansas	693 507	249 314	444 193	426 010	190 223	181 061	9 162	228 058	502 410	68 253	434 157	196 553
California	25 134 143	10 842 871	14 291 272	15 900 244	3 055 007	2 755 224	299 783	4 491 896	17 640 619	4 139 580	13 500 769	7 463 656
Colorado	2 263 626	1 072 304	1 191 322	1 093 994	231 004	211 519	19 485	213 832	1 668 529	549 576	1 118 953	618 411
Connecticut	1 867 077	1 145 345	721 732	1 657 076	847 409	847 409	—	844 423	946 626	225 788	720 838	749 103
Delaware	487 757	155 714	232 043	230 351	139 915	121 252	18 663	85 474	239 127	25 754	213 373	137 434
District of Columbia	280 638	132 836	147 802	372 333	97 868	95 499	2 369	126 674	182 770	37 337	145 433	245 659
Florida	5 189 101	2 671 307	2 517 794	2 427 409	898 783	783 245	115 538	1 221 195	4 282 213	1 888 062	2 394 151	1 128 835
Georgia	2 562 637	922 601	1 640 036	1 387 431	513 137	450 779	62 358	563 932	2 049 500	471 822	1 577 678	823 499
Hawaii	730 700	163 272	567 428	398 710	80 655	54 092	26 563	114 516	650 045	109 180	540 865	284 194
Idaho	446 777	327 191	119 586	258 747	83 785	68 581	15 204	98 546	268 684	178 290	90 394	117 029
Illinois	5 397 686	2 625 293	2 772 393	3 430 704	1 407 181	1 305 675	101 506	1 710 764	3 983 454	1 312 617	2 670 837	1 712 722
Indiana	1 324 793	524 248	800 545	732 666	257 909	184 048	73 861	189 065	1 066 884	340 200	726 684	542 834
Iowa	1 561 504	437 195	479 309	457 148	238 011	189 816	48 195	225 328	677 558	246 564	431 094	231 143
Kansas	862 724	386 704	476 020	449 971	251 198	215 824	35 374	228 296	575 565	134 919	440 646	190 986
Kentucky	1 442 532	762 410	680 122	926 597	293 073	269 689	23 384	312 404	1 036 618	379 880	656 738	512 654
Louisiana	1 452 082	667 805	784 277	1 161 900	302 055	257 085	44 970	236 770	1 150 027	410 720	739 307	908 352
Maine	541 419	397 099	144 320	439 306	152 886	146 354	6 532	224 906	388 339	250 569	137 770	214 340
Maryland	2 716 747	954 973	1 761 774	1 831 083	485 886	465 589	20 297	631 101	1 827 507	169 355	1 658 152	878 858
Massachusetts	2 814 881	2 175 818	639 063	3 135 738	1 499 662	1 496 276	3 386	1 589 891	1 283 065	648 140	634 925	1 514 852
Michigan	4 764 882	2 565 793	2 199 089	3 855 574	1 543 775	1 541 715	2 060	1 804 609	2 928 303	790 540	2 137 763	1 936 427
Minnesota	3 026 425	1 145 110	1 881 315	1 323 166	392 739	372 386	20 353	472 436	2 499 009	639 916	1 859 093	744 407
Mississippi	764 788	418 704	346 084	446 313	139 121	125 020	14 101	166 496	625 667	293 684	331 983	279 817
Missouri	2 044 648	796 906	1 247 742	1 073 678	363 211	351 858	11 353	492 597	1 677 397	441 148	1 236 249	548 290
Montana	504 199	311 759	192 440	317 860	59 025	51 780	7 245	55 914	305 547	133 189	172 358	146 765
Nebraska	291 514	166 379	125 135	147 128	60 386	51 226	9 160	52 148	231 060	115 153	115 907	94 627
Nevada	1 168 757	691 263	477 494	804 206	134 229	114 454	19 775	198 760	659 216	256 824	402 392	170 180
New Hampshire	219 072	130 383	88 689	257 479	70 307	61 267	9 040	86 993	138 041	69 116	68 925	72 715
New Jersey	5 162 646	2 916 856	2 245 790	4 209 828	1 799 562	1 580 148	219 414	2 254 230	2 954 048	940 792	2 013 256	1 583 637
New Mexico	839 029	385 677	453 352	378 335	99 537	85 949	13 588	89 888	738 933	299 728	439 205	286 024
New York	18 716 120	6 798 896	11 917 224	11 571 005	2 622 470	2 524 173	98 297	3 789 508	14 155 113	2 689 825	11 465 288	6 820 632
North Carolina	2 698 619	927 227	1 771 392	1 381 528	426 115	338 475	87 640	534 146	2 272 504	588 752	1 683 752	847 382
North Dakota	271 783	155 389	116 394	170 773	33 967	30 856	3 111	36 326	148 807	51 375	97 432	50 815
Ohio	12 313 617	6 002 637	6 310 980	6 075 565	1 247 943	1 202 255	45 688	1 252 595	8 325 893	2 978 254	5 347 639	3 107 431
Oklahoma	1 260 592	553 267	707 325	900 728	191 623	156 291	35 332	189 040	895 292	259 313	635 979	567 656
Oregon	2 559 796	1 020 068	1 539 728	1 068 394	457 814	394 030	63 784	464 519	1 977 310	517 920	1 459 390	530 533
Pennsylvania	6 258 995	2 907 562	3 351 433	4 581 435	1 688 540	1 688 540	—	2 235 018	4 209 096	938 468	3 270 628	2 151 226
Rhode Island	779 719	441 838	337 881	632 454	219 466	205 875	13 591	310 849	461 304	138 533	322 771	246 667
South Carolina	1 476 490	611 595	864 895	830 422	251 188	221 417	29 771	287 866	1 175 277	343 511	831 766	479 964
South Dakota	246 366	74 222	172 144	78 510	13 852	10 794	3 058	13 324	232 105	63 019	169 086	63 511
Tennessee	1 802 207	500 597	1 301 610	913 404	384 213	332 298	51 915	417 126	1 417 994	168 299	1 249 695	496 278
Texas	5 665 444	2 678 160	2 987 284	3 864 424	1 163 917	1 095 095	68 822	1 491 302	4 500 819	1 582 657	2 918 162	2 372 645
Utah	787 221	375 582	411 639	370 831	120 174	93 940	26 234	98 955	530 249	166 399	363 850	182 747
Vermont	174 123	68 972	105 151	124 161	64 742	52 478	12 264	82 901	109 381	16 494	92 887	41 260
Virginia	2 338 387	813 172	1 525 215	1 173 488	296 210	256 811	39 399	381 829	2 042 177	556 361	1 485 816	791 659
Washington	4 130 447	2 271 367	1 859 080	2 503 093	810 376	671 840	138 536	850 087	2 015 357	730 855	1 284 502	866 716
West Virginia	863 867	601 913	261 954	838 466	171 544	159 611	11 933	198 871	273 449	110 920	162 629	277 964
Wisconsin	5 293 621	1 022 660	4 270 961	1 449 628	557 276	439 273	118 003	537 532	4 725 887	577 926	4 147 961	904 224
Wyoming	276 492	97 973	178 519	174 108	44 444	36 622	7 822	33 235	228 136	59 263	168 873	77 673

See footnotes at end of table.

Table 28. State and Local Government Insurance Trust Finances by State: 1991-92—Con.

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

Geographic area	Workers' compensation ²				Other insurance trusts ²			
	Revenue			Expenditure	Revenue			Expenditure
	Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments	
	13	14	15	16	17	18	19	20
United States	11 749 994	8 941 184	2 808 810	7 844 385	2 988 455	2 924 532	63 923	3 125 064
Alabama	14	14	—	78	—	—	—	—
Alaska	1 449	1 449	—	2 049	—	—	—	—
Arizona	338 313	248 630	89 683	160 587	—	—	—	—
Arkansas	874	—	—	1 399	—	—	—	—
California	2 076 012	1 607 308	468 704	1 333 018	2 362 505	2 340 489	22 016	2 611 674
Colorado	332 772	281 980	50 792	243 098	31 321	29 229	2 092	18 653
Connecticut	73 042	72 148	894	63 550	—	—	—	—
Delaware	8 715	8 708	7	7 443	—	—	—	—
District of Columbia	—	—	—	—	—	—	—	—
Florida	8 105	—	8 105	77 379	—	—	—	—
Georgia	—	—	—	—	—	—	—	—
Hawaii	—	—	—	—	—	—	—	—
Idaho	94 308	80 320	13 988	43 172	—	—	—	—
Illinois	7 051	7 001	50	7 218	—	—	—	—
Indiana	—	—	—	767	—	—	—	—
Iowa	835	815	20	677	—	—	—	—
Kansas	35 961	35 961	—	30 689	—	—	—	—
Kentucky	112 841	112 841	—	101 539	—	—	—	—
Louisiana	—	—	—	16 778	—	—	—	—
Maine	194	176	18	60	—	—	—	—
Maryland	196 314	138 097	58 217	191 262	207 040	181 932	25 108	129 862
Massachusetts	32 154	31 402	752	30 995	—	—	—	—
Michigan	292 804	233 538	59 266	114 538	—	—	—	—
Minnesota	134 677	132 808	1 869	106 323	—	—	—	—
Mississippi	—	—	—	—	—	—	—	—
Missouri	4 040	3 900	140	32 801	—	—	—	—
Montana	139 627	126 790	12 837	115 181	—	—	—	—
Nebraska	68	—	68	353	—	—	—	—
Nevada	375 312	319 985	55 327	435 266	—	—	—	—
New Hampshire	10 724	—	10 724	97 771	—	—	—	—
New Jersey	112 759	108 860	3 899	84 725	296 277	287 056	9 221	287 236
New Mexico	559	—	559	2 423	—	—	—	—
New York	1 938 537	1 584 898	353 639	960 865	—	—	—	—
North Carolina	—	—	—	—	—	—	—	—
North Dakota	89 009	73 158	15 851	83 632	—	—	—	—
Ohio	2 739 781	1 822 128	917 653	1 715 539	—	—	—	—
Oklahoma	173 677	137 663	36 014	144 032	—	—	—	—
Oregon	124 672	108 118	16 554	73 342	—	—	—	—
Pennsylvania	361 359	280 554	80 805	195 191	—	—	—	—
Rhode Island	15 266	14 686	580	3 329	83 683	82 744	939	71 609
South Carolina	50 025	46 667	3 358	62 592	—	—	—	—
South Dakota	409	409	—	1 675	—	—	—	—
Tennessee	—	—	—	—	—	—	—	—
Texas	708	408	300	477	—	—	—	—
Utah	136 798	115 243	21 555	89 129	—	—	—	—
Vermont	—	—	—	—	—	—	—	—
Virginia	—	—	—	—	—	—	—	—
Washington	1 304 714	868 672	436 042	786 290	—	—	—	—
West Virginia	418 774	331 382	87 392	362 111	—	—	—	—
Wisconsin	2 829	2 379	450	1 842	7 629	3 082	4 547	6 030
Wyoming	3 912	2 088	1 824	63 200	—	—	—	—

¹States and District of Columbia only.
²States only.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92

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

Item	State and local government, total	State government	Local governments					Special district
			Total	County	Municipal	Township	School district	
	1	2	3	4	5	6	7	8
UNITED STATES								
Revenue, total	1 183 825 645	743 017 961	647 513 667	152 527 994	220 047 549	20 693 566	200 003 832	67 881 766
General revenue	973 325 597	606 776 299	573 255 281	146 495 268	171 617 994	19 414 850	199 181 503	50 186 706
Intergovernmental revenue, total	179 209 036	169 928 166	215 986 853	54 397 748	48 151 825	4 466 464	107 461 897	15 149 959
From Federal Government ¹	179 209 036	159 067 541	20 141 495	3 069 654	8 033 190	225 329	1 408 529	7 404 793
Education	27 819 853	25 866 723	1 953 130	186 840	324 118	33 643	1 408 529	-
Public welfare	91 788 077	91 090 998	697 079	226 652	440 457	29 970	-	-
From State governments ¹	(²)	-	195 845 358	48 935 799	36 222 376	3 807 650	103 300 145	3 579 388
Education	(²)	-	123 134 817	9 429 293	9 015 900	1 388 436	103 300 145	1 043
Public welfare	(²)	-	25 751 776	18 350 690	7 353 888	32 845	-	14 353
From local governments	(²)	10 860 625	(²)	2 392 295	3 896 259	433 485	2 753 223	4 165 778
General revenue from own sources	794 116 561	436 848 133	357 268 428	92 097 520	123 466 169	14 948 386	91 719 606	35 036 747
Taxes	556 395 248	329 296 140	227 099 108	54 926 393	75 486 276	11 887 310	76 618 633	8 180 496
Property	178 411 854	6 689 295	171 722 559	40 807 924	39 706 072	11 050 710	74 630 104	5 527 749
General sales	130 679 381	107 568 356	23 111 025	8 197 916	11 976 401	34	543 019	2 393 655
Motor fuel	22 944 113	22 249 711	694 402	428 996	265 369	37	-	-
Motor vehicle license	11 481 458	10 652 964	828 494	479 247	340 616	8 631	-	-
Income—individual and corporation	139 389 131	126 798 518	12 590 613	1 541 235	10 146 444	295 075	607 859	-
Other taxes	73 489 311	55 337 296	18 152 015	3 471 075	13 051 374	532 823	837 651	259 092
Current charges, total ¹	136 890 325	52 941 024	83 949 301	24 138 513	29 448 526	1 742 316	8 388 054	20 231 892
Education	39 092 217	28 900 727	10 191 490	1 255 859	400 414	132 458	8 388 054	14 705
Hospitals	37 752 617	12 929 177	25 023 440	10 520 034	4 477 490	65 677	-	9 960 239
Miscellaneous revenue, total ¹	100 830 988	54 610 969	46 220 019	13 032 614	18 531 367	1 318 760	6 712 919	6 624 359
Interest earnings	55 349 323	26 603 022	28 746 301	8 406 342	11 015 166	645 894	3 047 204	5 631 695
Utility revenue	58 922 611	3 511 541	55 411 070	1 736 064	35 167 878	1 092 941	-	17 414 187
Liquor store revenue	3 618 036	3 067 026	551 010	258 581	292 429	-	-	-
Insurance trust revenue, total ¹	147 959 401	129 663 095	18 296 306	4 038 081	12 969 248	185 775	822 329	280 873
Employee retirement	106 201 757	88 003 319	18 198 438	4 038 081	12 871 380	185 775	822 329	280 873
Expenditure, total	1 150 484 727	701 930 822	655 103 418	153 403 701	219 292 767	21 367 737	201 486 981	69 734 211
By character and object:								
Intergovernmental, total	3 632 179	202 826 507	7 355 185	7 487 176	5 913 300	1 095 850	547 264	2 493 574
To Federal Government	3 632 179	3 608 911	23 268	23 268	-	-	-	-
To State governments	(²)	-	7 331 917	3 298 253	3 540 702	130 551	266 525	95 886
To local governments	(²)	199 217 596	(²)	4 165 655	2 372 598	965 299	280 739	2 397 688
Current operation	781 361 247	323 090 144	458 271 103	109 211 450	153 500 800	16 933 637	178 625 216	-
Capital outlay	134 702 835	50 125 540	84 577 295	16 289 357	33 274 190	2 384 212	18 247 965	14 381 571
Construction	100 725 278	39 000 537	61 724 741	11 726 560	23 929 164	1 744 546	12 256 784	12 067 687
Equipment, land, and existing structures	33 977 557	11 125 003	22 852 554	4 562 797	9 345 026	639 666	5 991 181	2 313 884
Assistance and subsidies	32 956 811	20 511 030	12 445 781	9 643 584	2 787 708	14 489	-	-
Interest on debt	64 898 115	25 482 343	39 415 772	8 929 999	15 943 877	787 842	3 705 892	10 048 162
Insurance benefits and repayments	90 275 955	79 895 258	10 380 697	1 842 135	7 872 892	151 707	360 644	153 319
Exhibit: Expenditure for salaries and wages	383 097 730	112 685 119	270 412 611	53 765 737	74 191 621	8 017 161	118 329 423	16 108 669
Direct expenditure by function, total	1 146 852 548	499 104 315	647 748 233	145 916 525	213 379 467	20 271 887	200 939 717	67 240 637
General expenditure	972 215 362	409 595 787	562 619 575	140 780 576	164 766 955	18 931 472	200 579 073	37 561 499
Current expenditure	855 310 079	361 689 955	493 620 124	125 527 521	138 947 637	16 743 190	182 331 108	30 070 668
Capital outlay	116 905 283	47 905 832	68 999 451	15 253 055	25 819 318	2 188 282	18 247 965	7 490 831
Education services:								
Education	326 274 826	86 376 990	239 897 836	19 252 788	18 602 625	5 144 281	196 873 181	24 961
Elementary and secondary education ¹	228 694 974	2 221 660	226 473 314	17 102 348	18 073 732	5 144 263	186 128 014	24 961
Capital outlay	21 319 172	410 920	20 908 252	1 702 786	1 409 294	337 647	17 436 889	21 636
Higher education ¹	84 328 876	70 904 354	13 424 522	2 150 440	528 893	18	10 745 171	-
Capital outlay	9 180 317	8 208 218	972 099	139 461	21 562	-	811 076	-
Other education ³	13 250 976	13 250 976	-	-	-	-	-	-
Libraries	4 509 905	288 174	4 221 731	1 248 389	2 089 744	274 446	-	609 152
Social services and income maintenance:								
Public welfare	154 642 359	125 908 339	28 734 020	20 565 987	7 894 562	230 159	-	43 312
Hospitals	58 768 317	26 005 299	32 763 018	14 718 408	7 398 401	67 811	-	10 578 398
Health	29 344 480	15 638 464	13 706 016	10 059 089	2 801 486	165 042	-	680 399
Employment security administration	3 716 776	3 702 371	14 405	-	14 405	-	-	-
Veterans' services	170 014	170 014	-	-	-	-	-	-
Transportation:								
Highways ¹	66 689 085	40 477 769	26 211 316	10 035 858	12 928 996	2 640 172	-	606 290
Capital outlay	37 031 087	27 757 498	9 273 589	3 161 323	5 348 540	555 548	-	208 178
Air transportation	8 112 564	963 205	7 149 359	1 691 490	3 549 797	15 280	-	1 892 792
Parking facilities	864 823	-	864 823	73 173	666 905	15 988	-	108 757
Water transport and terminals	1 860 995	504 210	1 356 785	137 274	434 718	5 150	-	779 643
Transit subsidies	427 328	189 484	237 844	29 397	208 022	425	-	-
Public safety:								
Police protection	34 544 772	4 863 131	29 681 641	7 974 550	20 088 383	1 618 708	-	-
Fire protection	14 358 088	-	14 358 088	1 844 384	10 366 074	953 915	-	1 193 715
Correction	28 700 793	18 401 186	10 299 607	8 201 055	2 085 343	13 209	-	-
Protective inspection and regulation	6 245 545	4 083 156	2 162 389	449 453	1 578 621	134 315	-	-
Environment and housing:								
Natural resources	13 048 749	9 921 875	3 126 874	1 517 331	191 842	29 598	-	1 388 103
Parks and recreation	15 727 964	6 287 651	13 040 313	2 702 825	8 185 701	589 907	-	1 561 880
Housing and community development	17 066 739	1 605 553	15 461 186	1 198 439	8 535 679	100 527	-	5 626 541
Sewerage ¹	20 343 726	908 048	19 435 678	2 276 491	11 126 927	851 000	-	5 181 260
Capital outlay	8 926 065	533 223	8 392 842	1 003 698	4 632 490	300 319	-	2 456 335
Solid waste management	12 047 880	1 020 858	10 727 022	2 635 090	6 346 716	1 169 755	-	575 461
Government administration:								
Financial administration	18 090 410	9 649 001	8 441 409	3 757 898	4 134 254	549 257	-	-
Judicial and legal	16 352 064	6 326 165	10 025 899	7 496 664	2 347 864	181 371	-	-
General public buildings	5 973 748	1 369 278	4 604 470	2 404 010	1 884 332	316 128	-	-
Other government administration	9 917 911	2 531 022	7 386 889	3 015 458	3 684 909	686 522	-	-
Interest on general debt	55 255 059	24 621 601	30 633 458	8 610 253	12 428 778	723 698	3 705 892	5 164 837
General expenditure, n.e.c.	49 160 442	21 082 943	28 077 499	8 884 822	15 191 871	2 454 808	-	1 545 998
Utility expenditure	81 298 200	7 036 147	74 262 053	3 073 783	40 473 743	1 188 708	-	29 525 819
Liquor store expenditure	3 063 031	2 577 123	485 908	220 031	265 877	-	-	-
Insurance trust expenditure, total ¹	90 275 955	79 895 258	10 380 697	1 842 135	7 872 892	151 707	360 644	153 319
Employee retirement	46 419 151	36 165 128	10 254 023	1 842 135	7 746 218	151 707	360 644	153 319

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments						
			Total	County	Municipal	Township	School district	Special district	
			1	2	3	4	5	6	7
ALABAMA									
Revenue, total	15 839 202	10 536 166	7 454 602	980 263	2 838 628	—	2 446 719	1 560 341	
General revenue	12 835 599	8 910 315	6 076 850	944 876	1 807 233	—	2 446 719	1 249 371	
Intergovernmental revenue, total	2 929 047	2 737 180	2 343 433	293 844	191 578	—	2 004 257	225 103	
From Federal Government ¹	2 929 047	2 707 431	2 221 616	16 419	50 977	—	11 764	142 456	
Education	662 204	650 440	11 764	—	—	—	11 764	—	
Public welfare	1 389 412	1 389 303	109	101	8	—	—	—	
From State governments ¹	(²)	—	2 121 817	263 253	82 690	—	1 722 666	53 208	
Education	(²)	—	1 722 757	58	33	—	1 722 666	—	
Public welfare	(²)	—	46 727	46 037	690	—	—	—	
From local governments	(²)	29 749	(²)	14 172	57 911	—	269 827	29 439	
General revenue from own sources	9 906 552	6 173 135	3 733 417	651 032	1 615 655	—	442 462	1 024 268	
Taxes	5 937 421	4 217 916	1 719 505	475 806	956 370	—	281 701	5 628	
Property	720 288	98 027	622 261	195 523	139 495	—	281 701	5 542	
General sales	1 793 178	1 115 516	677 662	167 018	510 644	—	—	—	
Motor fuel	363 745	330 895	32 850	15 271	17 579	—	—	—	
Motor vehicle license	161 638	145 769	15 869	10 519	5 350	—	—	—	
Income—individual and corporation	1 455 832	1 398 603	57 229	56	57 173	—	—	—	
Other taxes	1 442 740	1 129 106	313 634	87 419	226 129	—	—	86	
Current charges, total ¹	2 878 708	1 347 766	1 530 942	124 534	348 611	—	88 994	968 803	
Education	719 384	630 390	88 994	—	—	—	88 994	—	
Hospitals	1 550 446	586 247	964 199	15 187	112 418	—	—	836 594	
Miscellaneous revenue, total ¹	1 090 423	607 453	482 970	50 692	310 674	—	71 767	49 837	
Interest earnings	729 662	398 721	330 941	31 348	242 211	—	20 724	36 658	
Utility revenue	1 276 543	—	1 276 543	6 634	958 939	—	—	310 970	
Liquor store revenue	152 634	152 634	—	—	—	—	—	—	
Insurance trust revenue, total ¹	1 574 426	1 473 217	101 209	28 753	72 456	—	—	—	
Employee retirement	1 353 397	1 252 188	101 209	28 753	72 456	—	—	—	
Expenditure, total	15 089 762	9 650 515	7 589 026	1 003 426	2 847 498	—	2 425 008	1 532 638	
By character and object:									
Intergovernmental, total	—	2 143 312	6 467	112 541	106 761	—	—	6 709	
To Federal Government	—	—	—	—	—	—	—	—	
To State governments	(²)	(²)	6 467	3 459	1 520	—	—	1 488	
To local governments	(²)	(²)	109 082	109 082	105 241	—	—	5 221	
Current operation	10 561 602	5 564 374	4 997 228	730 875	2 047 328	—	2 219 025	—	
Capital outlay	1 523 849	664 748	859 101	123 483	357 254	—	174 053	204 311	
Construction	1 039 356	464 013	575 343	83 851	234 887	—	126 857	129 748	
Equipment, land, and existing structures	484 493	200 735	283 758	39 632	122 367	—	47 196	74 563	
Assistance and subsidies	273 295	273 050	245	115	130	—	—	—	
Interest on debt	737 856	280 179	457 677	28 961	301 921	—	31 930	94 865	
Insurance benefits and repayments	766 407	724 852	41 555	7 451	34 104	—	—	—	
Exhibit: Expenditure for salaries and wages	5 317 105	2 097 747	3 219 358	305 167	735 083	—	1 699 013	480 095	
Direct expenditure by function, total	15 089 762	7 507 203	7 582 559	890 885	2 740 737	—	2 425 008	1 525 929	
General expenditure	12 865 789	6 644 981	6 220 808	872 107	1 714 270	—	2 425 008	1 209 423	
Current expenditure	11 483 138	5 981 274	5 501 864	753 461	1 462 138	—	2 250 955	1 035 310	
Capital outlay	1 382 651	663 707	718 944	118 646	252 132	—	174 053	174 113	
Education services:									
Education	4 267 543	1 871 394	2 396 149	501	2 570	—	2 393 078	—	
Elementary and secondary education ¹	2 420 842	24 693	2 396 149	501	2 570	—	2 393 078	—	
Capital outlay	176 410	—	176 410	—	2 357	—	174 053	—	
Higher education ¹	1 437 777	1 437 777	—	—	—	—	—	—	
Capital outlay	127 045	127 045	—	—	—	—	—	—	
Other education ³	408 924	408 924	—	—	—	—	—	—	
Libraries	34 091	2 260	31 831	2 764	29 067	—	—	—	
Social services and income maintenance:									
Public welfare	1 888 934	1 843 357	45 577	42 741	2 836	—	—	—	
Hospitals	1 787 496	780 815	1 006 681	50 246	110 687	—	—	845 748	
Health	553 605	382 895	170 710	94 640	9 347	—	—	66 723	
Employment security administration	63 001	63 001	—	—	—	—	—	—	
Veterans' services	5 874	5 874	—	—	—	—	—	—	
Transportation:									
Highways ¹	922 854	546 584	376 270	211 639	164 631	—	—	—	
Capital outlay	466 370	385 257	81 113	31 369	49 744	—	—	—	
Air transportation	66 600	469	66 131	364	30 487	—	—	35 280	
Parking facilities	15 938	—	15 938	162	12 403	—	—	3 373	
Water transport and terminals	44 869	43 961	908	—	854	—	—	54	
Transit subsidies	1 700	—	1 700	—	1 700	—	—	—	
Public safety:									
Police protection	391 563	66 322	325 241	86 532	238 709	—	—	—	
Fire protection	155 741	—	155 741	3 014	152 571	—	—	156	
Correction	245 404	178 595	66 809	57 279	9 530	—	—	—	
Protective inspection and regulation	46 797	28 507	18 290	2 685	15 605	—	—	—	
Environment and housing:									
Natural resources	158 371	151 432	6 939	3 064	—	—	—	3 875	
Parks and recreation	186 860	9 728	177 132	10 839	151 091	—	—	15 202	
Housing and community development	186 314	3 658	182 656	4 444	19 745	—	—	158 467	
Sewerage ¹	146 563	—	146 563	32 828	110 535	—	—	3 200	
Capital outlay	53 150	—	53 150	16 941	35 622	—	—	587	
Solid waste management	135 208	—	135 208	24 308	108 227	—	—	2 673	
Government administration:									
Financial administration	251 785	111 858	139 927	60 989	78 938	—	—	—	
Judicial and legal	188 007	129 789	58 218	37 908	20 310	—	—	—	
General public buildings	49 839	7 085	42 754	25 160	17 594	—	—	—	
Other government administration	90 738	25 356	65 382	25 588	39 794	—	—	—	
Interest on general debt	671 230	280 179	391 051	27 542	261 027	—	31 930	70 552	
General expenditure, n.e.c.	308 864	111 862	197 002	66 870	126 012	—	—	4 120	
Utility expenditure	1 320 196	—	1 320 196	11 327	992 363	—	—	316 506	
Liquor store expenditure	137 370	137 370	—	—	—	—	—	—	
Insurance trust expenditure, total ¹	766 407	724 852	41 555	7 451	34 104	—	—	—	
Employee retirement	499 625	458 070	41 555	7 451	34 104	—	—	—	

See footnotes at end of table.

Table 29. **State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.**

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
ALASKA								
Revenue, total	7 901 830	6 314 579	2 397 089	857 711	1 501 010	—	—	51 594
General revenue	6 720 653	5 329 768	2 200 723	853 054	1 312 493	—	—	48 402
Intergovernmental revenue, total	849 160	773 106	885 892	378 149	478 887	—	—	42 082
From Federal Government ¹	849 160	761 779	87 381	27 357	24 688	—	—	35 336
Education	141 152	114 280	26 872	17 031	9 841	—	—	—
Public welfare	225 283	225 249	34	—	34	—	—	—
From State governments ¹	(²)	—	798 511	350 296	441 469	—	—	6 746
Education	(²)	—	589 786	305 331	284 455	—	—	—
Public welfare	(²)	—	3 071	—	3 071	—	—	—
From local governments	(²)	11 327	(²)	496	12 730	—	—	—
General revenue from own sources	5 871 493	4 556 662	1 314 831	474 905	833 606	—	—	6 320
Taxes	2 254 758	1 590 198	664 560	349 451	315 092	—	—	17
Property	628 802	69 048	559 754	330 654	229 100	—	—	—
General sales	76 475	—	76 475	15 733	60 742	—	—	—
Motor fuel	43 247	43 247	—	—	—	—	—	—
Motor vehicle license	27 856	24 219	3 637	—	3 637	—	—	—
Income—individual and corporation	200 025	200 025	—	—	—	—	—	—
Other taxes	1 278 353	1 253 659	24 694	3 064	21 613	—	—	17
Current charges, total ¹	605 230	277 428	327 802	39 690	282 541	—	—	5 571
Education	88 596	73 589	15 007	8 308	6 699	—	—	—
Hospitals	30 398	—	30 398	—	30 398	—	—	—
Miscellaneous revenue, total ¹	3 011 505	2 689 036	322 469	85 764	235 973	—	—	732
Interest earnings	1 950 372	1 675 147	275 225	73 134	201 517	—	—	574
Utility revenue	198 023	26 493	171 530	4 657	163 681	—	—	3 192
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	983 154	958 318	24 836	—	24 836	—	—	—
Employee retirement	837 623	812 787	24 836	—	24 836	—	—	—
Expenditure, total	6 690 345	5 254 925	2 383 811	803 743	1 532 661	—	—	52 285
By character and object:								
Intergovernmental, total	100 635	1 048 860	166	3 784	439	—	—	821
To Federal Government	100 635	100 635	—	—	—	—	—	—
To State governments	(²)	—	166	—	166	—	—	—
To local governments	(²)	948 225	(²)	3 784	273	—	—	821
Current operation	4 485 802	2 846 879	1 638 923	548 966	1 089 957	—	—	—
Capital outlay	807 202	389 682	417 520	156 236	241 696	—	—	19 588
Construction	636 830	308 641	328 189	141 631	168 217	—	—	18 341
Equipment, land, and existing structures	170 372	81 041	89 331	14 605	73 479	—	—	1 247
Assistance and subsidies	106 839	106 839	—	—	—	—	—	—
Interest on debt	776 704	472 114	304 590	94 757	193 620	—	—	16 213
Insurance benefits and repayments	397 500	390 551	6 949	—	6 949	—	—	—
Exhibit: Expenditure for salaries and wages	1 755 158	880 018	875 140	309 684	559 731	—	—	5 725
Direct expenditure by function, total	6 589 710	4 206 065	2 383 645	799 959	1 532 222	—	—	51 464
General expenditure	5 807 240	3 739 267	2 067 973	747 238	1 273 305	—	—	47 430
Current expenditure	5 154 147	3 383 808	1 770 339	632 541	1 109 503	—	—	28 295
Capital outlay	653 093	355 459	297 634	114 697	163 802	—	—	19 135
Education services:								
Education	1 364 576	575 109	789 467	391 301	398 166	—	—	—
Elementary and secondary education ¹	1 006 008	216 541	789 467	391 301	398 166	—	—	—
Capital outlay	90 509	15 824	74 685	48 038	26 647	—	—	—
Higher education ¹	296 194	296 194	—	—	—	—	—	—
Capital outlay	32 818	32 818	—	—	—	—	—	—
Other education ³	62 374	62 374	—	—	—	—	—	—
Libraries	20 590	4 542	16 048	3 225	12 823	—	—	—
Social services and income maintenance:								
Public welfare	423 419	407 020	16 399	5 989	10 410	—	—	—
Hospitals	69 225	34 141	35 084	2 502	32 582	—	—	—
Health	150 778	100 575	50 203	15 933	34 270	—	—	—
Employment security administration	27 800	27 800	—	—	—	—	—	—
Veterans' services	400	400	—	—	—	—	—	—
Transportation:								
Highways ¹	611 995	513 917	98 078	20 674	77 404	—	—	—
Capital outlay	228 701	191 278	37 423	9 875	27 548	—	—	—
Air transportation	106 635	89 337	17 298	2 874	14 424	—	—	—
Parking facilities	3 706	—	3 706	—	3 706	—	—	—
Water transport and terminals	32 744	—	32 744	3 419	29 325	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	127 419	46 393	81 026	7 212	73 814	—	—	—
Fire protection	47 442	—	47 442	8 877	38 565	—	—	—
Correction	132 186	130 904	1 282	—	1 282	—	—	—
Protective inspection and regulation	35 999	31 102	4 897	1 152	3 745	—	—	—
Environment and housing:								
Natural resources	236 207	233 342	2 865	2 671	194	—	—	—
Parks and recreation	54 466	11 776	42 690	10 410	32 280	—	—	—
Housing and community development	92 253	34 694	57 559	22 534	3 671	—	—	31 354
Sewerage ¹	66 288	—	66 288	11 579	54 709	—	—	—
Capital outlay	25 993	—	25 993	10 358	15 635	—	—	—
Solid waste management	41 501	—	41 501	18 622	22 879	—	—	—
Government administration:								
Financial administration	158 110	109 367	48 743	22 370	26 373	—	—	—
Judicial and legal	106 338	98 185	8 153	4 714	3 439	—	—	—
General public buildings	34 523	30 227	4 296	1 437	2 859	—	—	—
Other government administration	97 573	37 917	59 656	32 452	27 204	—	—	—
Interest on general debt	725 278	449 430	275 848	94 757	165 015	—	—	16 076
General expenditure, n.e.c.	1 039 789	773 089	266 700	62 534	204 166	—	—	—
Utility expenditure	384 970	76 247	308 723	52 721	251 968	—	—	4 034
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	397 500	390 551	6 949	—	6 949	—	—	—
Employee retirement	251 730	244 781	6 949	—	6 949	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
ARIZONA								
Revenue, total	16 153 235	9 551 394	9 856 947	2 031 552	2 926 915	—	3 576 999	1 514 505
General revenue	12 836 374	7 975 484	8 115 996	2 031 552	2 453 284	—	3 576 999	247 185
Intergovernmental revenue, total	2 160 807	2 110 356	3 305 557	834 949	778 300	—	1 863 861	21 471
From Federal Government ¹	2 160 807	1 851 938	308 869	48 111	151 468	—	94 187	15 103
Education	537 239	437 100	100 139	1 807	4 145	—	94 187	—
Public welfare	1 000 590	1 000 589	1	1	—	—	—	—
From State governments ¹	(²)	—	2 996 688	756 930	585 797	—	1 653 078	883
Education	(²)	—	1 661 059	7 981	—	—	1 653 078	—
Public welfare	(²)	—	287 649	286 438	1 211	—	—	—
From local governments	(²)	258 418	(²)	29 908	41 035	—	116 596	5 485
General revenue from own sources	10 675 567	5 865 128	4 810 439	1 196 603	1 674 984	—	1 713 138	225 714
Taxes	7 747 332	4 826 755	2 920 577	584 624	843 635	—	1 403 477	88 841
Property	2 581 072	288 356	2 292 716	563 882	242 732	—	1 403 477	82 625
General sales	2 544 893	2 088 288	456 605	1 548	449 140	—	—	5 917
Motor fuel	369 946	369 946	—	—	—	—	—	—
Motor vehicle license	196 758	193 389	3 369	3 369	—	—	—	—
Income—individual and corporation	1 451 196	1 451 196	—	—	—	—	—	—
Other taxes	603 467	435 580	167 887	15 825	151 763	—	—	299
Current charges, total ¹	1 515 860	554 367	961 493	283 332	469 137	—	163 629	45 395
Education	652 397	488 001	164 396	767	—	—	163 629	—
Hospitals	153 032	—	153 032	148 445	1 257	—	—	3 330
Miscellaneous revenue, total ¹	1 412 375	484 006	928 369	328 647	362 212	—	146 032	91 478
Interest earnings	798 832	168 336	630 496	272 233	237 562	—	55 933	64 768
Utility revenue	1 640 237	16 669	1 623 568	—	394 648	—	—	1 228 920
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	1 676 624	1 559 241	117 383	—	78 983	—	—	38 400
Employee retirement	1 137 626	1 020 243	117 383	—	78 983	—	—	38 400
Expenditure, total	15 910 438	9 095 781	10 023 942	2 133 621	2 952 902	—	3 716 354	1 337 309
By character and object:								
Intergovernmental, total	—	2 996 879	212 406	210 061	18 852	—	—	99 737
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	212 406	193 204	1 332	—	—	17 870
To local governments	(²)	2 996 879	(²)	16 857	17 520	—	—	81 867
Current operation	10 249 598	4 027 781	6 221 817	1 445 362	1 865 935	—	2 910 520	—
Capital outlay	2 335 380	698 704	1 636 676	201 811	620 319	—	632 684	181 862
Construction	1 730 329	509 405	1 220 924	138 422	413 365	—	492 858	176 279
Equipment, land, and existing structures	605 051	189 299	415 752	63 389	206 954	—	139 826	5 583
Assistance and subsidies	347 934	347 934	—	—	—	—	—	—
Interest on debt	1 337 180	193 298	1 143 882	276 387	414 777	—	173 150	279 568
Insurance benefits and repayments	878 166	831 185	46 981	—	33 019	—	—	13 962
Exhibit: Expenditure for salaries and wages	5 201 078	1 282 892	3 918 186	645 001	990 204	—	1 993 862	289 119
Direct expenditure by function, total	15 910 438	6 098 902	9 811 536	1 923 560	2 934 050	—	3 716 354	1 237 572
General expenditure	13 448 316	5 238 962	8 209 354	1 923 560	2 423 512	—	3 716 354	145 928
Current expenditure	11 409 700	4 545 033	6 864 667	1 721 749	1 924 181	—	3 083 670	135 067
Capital outlay	2 038 616	693 929	1 344 687	201 811	499 331	—	632 684	10 861
Education services:								
Education	4 825 250	1 265 910	3 559 340	16 006	130	—	3 543 204	—
Elementary and secondary education ¹	3 202 347	—	3 202 347	16 006	130	—	3 186 211	—
Capital outlay	609 002	—	609 002	880	—	—	608 122	—
Higher education ¹	1 476 923	1 119 930	356 993	—	—	—	356 993	—
Capital outlay	117 115	92 553	24 562	—	—	—	24 562	—
Other education ³	145 980	145 980	—	—	—	—	—	—
Libraries	71 234	4 936	66 298	10 182	56 116	—	—	—
Social services and income maintenance:								
Public welfare	1 884 620	1 583 949	300 671	296 133	4 538	—	—	—
Hospitals	307 422	70 853	236 569	227 450	2 902	—	—	6 217
Health	433 141	311 303	121 838	107 180	4 642	—	—	10 016
Employment security administration	39 638	39 638	—	—	—	—	—	—
Veterans' services	1 228	1 228	—	—	—	—	—	—
Transportation:								
Highways ¹	1 058 411	631 396	427 015	156 613	270 092	—	—	310
Capital outlay	687 738	490 014	197 724	50 420	147 304	—	—	—
Air transportation	136 476	8 529	127 947	2 833	125 114	—	—	—
Parking facilities	8 125	—	8 125	—	8 125	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	600 255	100 441	499 814	105 073	394 741	—	—	—
Fire protection	205 870	—	205 870	—	184 206	—	—	21 664
Correction	484 196	314 497	169 699	168 077	1 622	—	—	—
Protective inspection and regulation	94 455	65 686	28 769	4 875	23 894	—	—	—
Environment and housing:								
Natural resources	304 116	148 222	155 894	70 309	2 729	—	—	82 856
Parks and recreation	227 818	15 604	212 214	30 842	181 372	—	—	—
Housing and community development	147 902	3 417	144 485	24 105	120 380	—	—	—
Sewerage ¹	184 882	—	184 882	27 191	146 626	—	—	11 065
Capital outlay	79 729	—	79 729	6 511	67 846	—	—	5 372
Solid waste management	118 059	2 744	115 315	13 270	102 045	—	—	—
Government administration:								
Financial administration	310 062	181 200	128 862	65 207	63 655	—	—	—
Judicial and legal	319 934	65 293	254 641	195 540	59 101	—	—	—
General public buildings	72 364	13 187	59 177	21 699	37 478	—	—	—
Other government administration	174 182	33 054	141 128	34 434	106 694	—	—	—
Interest on general debt	995 311	186 950	808 361	276 387	345 024	—	173 150	13 800
General expenditure, n.e.c.	443 365	190 925	252 440	70 154	182 286	—	—	—
Utility expenditure	1 583 956	28 755	1 555 201	—	477 519	—	—	1 077 682
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	878 166	831 185	46 981	—	33 019	—	—	13 962
Employee retirement	456 820	409 839	46 981	—	33 019	—	—	13 962

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
ARKANSAS								
Revenue, total	7 898 410	5 862 082	3 397 180	626 397	1 034 978	—	1 696 491	107 708
General revenue	6 888 709	5 188 175	3 061 386	626 397	709 516	—	1 696 491	97 376
Intergovernmental revenue, total	1 719 560	1 635 962	1 444 450	136 641	171 603	—	1 139 762	64 838
From Federal Government ¹	1 719 560	1 629 989	89 571	2 298	19 140	—	8 015	60 118
Education	240 728	232 713	8 015	—	—	—	8 015	—
Public welfare	1 002 359	1 002 354	5	—	5	—	—	—
From State governments ¹	(²)	—	1 354 879	132 286	91 083	—	1 129 336	2 174
Education	(²)	—	1 129 423	86	1	—	1 129 336	—
Public welfare	(²)	—	825	780	45	—	—	—
From local governments	(²)	5 973	(²)	2 057	61 380	—	2 411	2 546
General revenue from own sources	5 169 149	3 552 213	1 616 936	489 756	537 913	—	556 729	32 538
Taxes	3 633 180	2 746 079	887 101	233 349	213 727	—	436 681	3 344
Property	625 923	11 089	614 834	123 817	51 068	—	436 681	3 268
General sales	1 225 461	1 032 536	192 925	108 741	84 184	—	—	—
Motor fuel	304 368	304 368	—	—	—	—	—	—
Motor vehicle license	115 345	115 316	29	—	29	—	—	—
Income—individual and corporation	975 656	975 636	20	—	20	—	—	—
Other taxes	386 427	307 134	79 293	791	78 426	—	—	76
Current charges, total ¹	1 041 218	552 610	488 608	162 498	218 472	—	86 773	20 865
Education	446 317	359 544	86 773	—	—	—	86 773	—
Hospitals	310 202	130 032	180 170	131 195	48 975	—	—	—
Miscellaneous revenue, total ¹	494 751	253 524	241 227	93 909	105 714	—	33 275	8 329
Interest earnings	336 761	174 163	162 598	68 069	75 654	—	17 050	1 825
Utility revenue	316 194	—	316 194	—	305 862	—	—	10 332
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	693 507	673 907	19 600	—	19 600	—	—	—
Employee retirement	502 410	482 810	19 600	—	19 600	—	—	—
Expenditure, total	7 324 426	5 478 493	3 310 266	595 845	958 226	—	1 729 063	101 370
By character and object:								
Intergovernmental, total	1 286	1 465 060	559	71 205	2 998	—	—	594
To Federal Government	1 286	1 286	—	—	—	—	—	—
To State governments	(²)	—	559	497	12	—	—	50
To local governments	(²)	1 463 774	(²)	70 708	2 986	—	—	544
Current operation	5 604 430	2 896 061	2 708 369	425 062	737 507	—	1 545 800	—
Capital outlay	763 160	444 873	318 287	35 745	113 425	—	145 212	23 905
Construction	563 486	353 890	209 596	12 791	82 961	—	95 312	18 532
Equipment, land, and existing structures	199 674	90 983	108 691	22 954	30 464	—	49 900	5 373
Assistance and subsidies	125 273	125 273	—	—	—	—	—	—
Interest on debt	336 052	130 387	205 665	63 833	95 125	—	38 051	8 656
Insurance benefits and repayments	426 010	416 839	9 171	—	9 171	—	—	—
Exhibit: Expenditure for salaries and wages	2 725 619	1 084 056	1 641 563	185 759	323 134	—	1 113 851	18 819
Direct expenditure by function, total	7 323 140	4 013 433	3 309 707	524 640	955 228	—	1 729 063	100 776
General expenditure	6 598 587	3 596 594	3 001 993	524 640	661 606	—	1 729 063	86 684
Current expenditure	5 867 607	3 151 721	2 715 886	488 895	578 595	—	1 583 851	64 545
Capital outlay	730 980	444 873	286 107	35 745	83 011	—	145 212	22 139
Education services:								
Education	2 653 851	962 351	1 691 500	488	—	—	1 691 012	—
Elementary and secondary education ¹	1 691 500	—	1 691 500	488	—	—	1 691 012	—
Capital outlay	145 212	—	145 212	—	—	—	145 212	—
Higher education ¹	766 433	766 433	—	—	—	—	—	—
Capital outlay	98 962	98 962	—	—	—	—	—	—
Other education ³	195 918	195 918	—	—	—	—	—	—
Libraries	17 257	2 962	14 295	6 710	7 585	—	—	—
Social services and income maintenance:								
Public welfare	1 178 787	1 175 985	2 802	2 699	103	—	—	—
Hospitals	359 731	180 485	179 246	132 714	46 532	—	—	—
Health	185 932	124 276	61 656	53 708	7 948	—	—	—
Employment security administration	35 618	35 618	—	—	—	—	—	—
Veterans' services	2 380	2 380	—	—	—	—	—	—
Transportation:								
Highways ¹	631 503	454 652	176 851	86 926	89 270	—	—	655
Capital outlay	336 732	299 085	37 647	12 104	25 507	—	—	36
Air transportation	26 246	382	25 864	109	24 869	—	—	886
Parking facilities	706	—	706	—	706	—	—	—
Water transport and terminals	850	—	850	—	850	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	167 349	36 939	130 410	35 779	94 631	—	—	—
Fire protection	64 501	—	64 501	1 115	61 595	—	—	1 791
Correction	130 677	103 169	27 508	24 869	2 639	—	—	—
Protective inspection and regulation	39 645	35 855	3 790	—	3 790	—	—	—
Environment and housing:								
Natural resources	119 223	111 291	7 932	1 739	—	—	—	6 193
Parks and recreation	64 822	30 874	33 948	1 361	32 572	—	—	15
Housing and community development	79 833	2 415	77 418	4 107	9 597	—	—	63 714
Sewerage ¹	83 020	2 685	80 335	—	76 519	—	—	3 816
Capital outlay	22 326	106	22 220	—	18 712	—	—	3 508
Solid waste management	56 735	—	56 735	11 399	45 336	—	—	—
Government administration:								
Financial administration	118 226	73 361	44 865	21 010	23 855	—	—	—
Judicial and legal	67 615	27 503	40 112	30 995	9 117	—	—	—
General public buildings	16 021	3 201	12 820	8 418	4 402	—	—	—
Other government administration	61 694	19 812	41 882	22 372	19 510	—	—	—
Interest on general debt	300 182	130 387	169 795	63 833	61 189	—	38 051	6 722
General expenditure, n.e.c.	136 183	80 011	56 172	14 289	38 991	—	—	2 892
Utility expenditure	298 543	—	298 543	—	284 451	—	—	14 092
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	426 010	416 839	9 171	—	9 171	—	—	—
Employee retirement	196 553	187 382	9 171	—	9 171	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
CALIFORNIA								
Revenue, total	162 477 259	100 153 888	104 187 008	34 466 812	29 057 443	—	28 538 259	14 590 591
General revenue	127 917 650	79 399 033	90 382 254	31 784 991	22 285 120	—	28 538 259	10 239 981
Intergovernmental revenue, total	24 211 907	23 429 204	42 646 340	18 614 294	3 893 626	—	19 988 082	2 616 435
From Federal Government ¹	24 211 907	21 562 045	2 649 862	492 353	838 608	—	247 850	1 071 051
Education	3 719 307	3 457 270	262 037	10 824	3 363	—	247 850	—
Public welfare	11 963 986	11 953 680	10 306	9 567	739	—	—	—
From State governments ¹	(²)	—	39 996 478	17 455 485	2 767 561	—	19 422 670	350 762
Education	(²)	—	20 415 767	942 543	50 554	—	19 422 670	—
Public welfare	(²)	—	10 873 411	10 563 501	309 910	—	—	—
From local governments	(²)	1 867 159	(²)	666 456	287 457	—	317 562	1 194 622
General revenue from own sources	103 705 743	55 969 829	47 735 914	13 170 697	18 391 494	—	8 550 177	7 623 546
Taxes	72 073 742	46 128 169	25 945 573	7 860 643	10 080 462	—	5 846 089	2 158 379
Property	20 614 069	2 266 501	18 347 568	6 959 694	4 351 754	—	5 846 089	1 190 031
General sales	18 727 490	14 924 766	3 802 724	440 640	2 464 063	—	—	898 021
Motor fuel	2 248 089	2 248 089	—	—	—	—	—	—
Motor vehicle license	1 358 935	1 358 935	—	—	—	—	—	—
Income—individual and corporation	21 547 993	21 547 993	—	—	—	—	—	—
Other taxes	7 577 166	3 781 885	3 795 281	460 309	3 264 645	—	—	70 327
Current charges, total ¹	18 803 251	5 471 427	13 331 824	3 133 671	4 566 367	—	1 288 194	4 343 592
Education	3 835 631	2 537 219	1 298 412	10 216	2	—	1 288 194	—
Hospitals	5 040 851	1 696 862	3 343 989	1 024 453	124 204	—	—	2 195 332
Miscellaneous revenue, total ¹	12 828 750	4 370 233	8 458 517	2 176 383	3 744 665	—	1 415 894	1 121 575
Interest earnings	7 101 331	2 326 507	4 774 824	1 144 347	2 218 230	—	513 801	898 446
Utility revenue	9 425 466	178 777	9 246 689	103 394	4 877 070	—	—	4 266 225
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	25 134 143	20 576 078	4 558 065	2 578 427	1 895 253	—	—	84 385
Employee retirement	17 640 619	13 082 554	4 558 065	2 578 427	1 895 253	—	—	84 385
Expenditure, total	162 653 902	97 231 185	104 941 958	32 852 306	29 089 359	—	28 959 007	15 301 710
By character and object:								
Intergovernmental, total	2 409 100	40 906 090	1 022 251	1 075 085	419 779	—	202 884	584 927
To Federal Government	2 409 100	2 385 970	23 130	23 130	—	—	—	—
To State governments	(²)	—	999 121	828 748	72 551	—	97 822	—
To local governments	(²)	38 520 120	(²)	223 207	347 228	—	105 062	584 927
Current operation	103 062 430	35 940 527	67 121 903	20 816 496	19 852 600	—	26 452 807	—
Capital outlay	16 787 146	3 501 400	13 285 746	2 065 315	5 281 699	—	2 221 443	3 717 289
Construction	10 973 091	2 223 144	8 749 947	1 238 343	2 518 196	—	1 326 563	3 666 845
Equipment, land, and existing structures	5 814 055	1 278 256	4 535 799	826 972	2 763 503	—	894 880	50 444
Assistance and subsidies	7 671 707	758 994	6 912 713	6 775 026	137 687	—	—	—
Interest on debt	7 133 440	2 493 551	4 639 889	958 025	2 342 521	—	81 873	1 257 470
Insurance benefits and repayments	15 900 244	13 630 623	2 269 621	1 162 359	1 055 073	—	—	52 189
Exhibit: Expenditure for salaries and wages	52 074 506	12 003 701	40 070 805	10 092 965	9 333 154	—	17 176 560	3 468 126
Direct expenditure by function, total	160 244 802	56 325 095	103 919 707	31 777 221	28 669 580	—	28 756 123	14 716 783
General expenditure	130 091 682	42 606 083	87 485 599	30 285 360	21 851 853	—	28 756 123	6 592 263
Current expenditure	117 274 576	39 104 683	78 169 893	28 289 181	17 881 790	—	26 534 680	5 464 242
Capital outlay	12 817 106	3 501 400	9 315 706	1 996 179	3 970 063	—	2 221 443	1 128 021
Education services:								
Education	39 347 976	9 242 251	30 105 725	1 373 579	57 896	—	28 674 250	—
Elementary and secondary education ¹	26 806 214	136 161	26 670 053	1 373 579	57 896	—	25 238 578	—
Capital outlay	2 044 973	—	2 044 973	37 556	253	—	2 007 164	—
Higher education ¹	11 066 561	7 630 889	3 435 672	—	—	—	3 435 672	—
Capital outlay	950 423	736 144	214 279	—	—	—	214 279	—
Other education ³	1 475 201	1 475 201	—	—	—	—	—	—
Libraries	611 934	12 454	599 480	235 081	364 395	—	—	4
Social services and income maintenance:								
Public welfare	20 194 256	10 298 053	9 896 203	9 619 714	276 489	—	—	—
Hospitals	7 975 200	2 609 358	5 365 842	3 041 574	309 604	—	—	2 014 664
Health	5 124 234	1 599 984	3 524 250	2 773 988	420 556	—	—	329 706
Employment security administration	413 145	413 145	—	—	—	—	—	—
Veterans' services	21 087	21 087	—	—	—	—	—	—
Transportation:								
Highways ¹	6 223 980	3 187 277	3 036 703	988 430	2 040 651	—	—	7 622
Capital outlay	2 839 397	1 657 363	1 182 034	307 485	872 816	—	—	1 733
Air transportation	661 596	2 991	658 605	87 688	502 470	—	—	68 447
Parking facilities	133 436	—	133 436	10 759	122 677	—	—	—
Water transport and terminals	379 474	—	379 474	673	281 480	—	—	97 321
Transit subsidies	96 423	77	96 346	13 527	82 819	—	—	—
Public safety:								
Police protection	5 888 852	760 957	5 127 895	1 633 190	3 494 705	—	—	—
Fire protection	2 441 608	—	2 441 608	574 760	1 670 573	—	—	196 275
Correction	4 953 217	2 900 302	2 052 915	1 991 316	61 599	—	—	—
Protective inspection and regulation	1 640 374	925 459	714 915	126 934	587 981	—	—	—
Environment and housing:								
Natural resources	2 669 366	1 469 141	1 200 225	612 726	9 719	—	—	577 780
Parks and recreation	2 467 408	166 756	2 300 652	413 469	1 679 378	—	—	207 805
Housing and community development	3 399 626	70 941	3 328 685	285 371	2 327 293	—	—	716 021
Sewerage ¹	3 108 658	77 289	3 031 369	168 730	1 496 937	—	—	1 365 702
Capital outlay	1 365 940	839	1 365 101	50 235	662 174	—	—	652 692
Solid waste management	1 550 622	396 214	1 154 408	354 204	794 277	—	—	5 927
Government administration:								
Financial administration	2 925 131	1 528 837	1 396 294	618 948	777 346	—	—	—
Judicial and legal	3 189 629	303 651	2 885 978	2 579 449	306 529	—	—	—
General public buildings	378 191	22 922	355 269	215 631	139 638	—	—	—
Other government administration	1 405 966	219 824	1 186 142	383 965	802 177	—	—	—
Interest on general debt	5 871 172	2 457 151	3 414 021	946 601	2 006 221	—	81 873	379 326
General expenditure, n.e.c.	7 019 121	3 919 962	3 099 159	1 235 053	1 238 443	—	—	625 663
Utility expenditure	14 252 876	88 389	14 164 487	329 502	5 762 654	—	—	8 072 331
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	15 900 244	13 630 623	2 269 621	1 162 359	1 055 073	—	—	52 189
Employee retirement	7 463 656	5 194 035	2 269 621	1 162 359	1 055 073	—	—	52 189

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
COLORADO								
Revenue, total	15 954 074	9 066 201	9 188 963	1 536 090	3 274 234	—	3 358 560	1 235 744
General revenue	12 763 334	7 003 649	8 060 775	1 520 204	2 539 821	—	3 238 719	977 696
Intergovernmental revenue, total	2 085 738	1 918 574	2 468 254	545 490	425 525	—	1 488 365	224 539
From Federal Government ¹	2 085 738	1 843 382	242 356	38 986	58 566	—	28 310	116 494
Education	435 231	403 833	31 398	2 088	1 000	—	28 310	—
Public welfare	860 763	854 771	5 992	5 992	—	—	—	—
From State governments ¹	(²)	—	2 225 898	456 805	305 967	—	1 458 212	4 914
Education	(²)	—	1 458 507	—	295	—	1 458 212	—
Public welfare	(²)	—	434 374	266 603	167 771	—	—	—
From local governments	(²)	75 192	(²)	49 699	60 992	—	1 843	103 131
General revenue from own sources	10 677 596	5 085 075	5 592 521	974 714	2 114 296	—	1 750 354	753 157
Taxes	7 013 534	3 520 866	3 492 668	648 791	1 151 309	—	1 391 416	301 152
Property	2 336 269	7 382	2 328 887	515 463	228 360	—	1 391 416	193 648
General sales	1 863 972	913 599	950 373	110 644	738 665	—	—	101 064
Motor fuel	360 502	360 498	4	4	—	—	—	—
Motor vehicle license	119 247	103 328	15 919	7 309	8 610	—	—	—
Income—individual and corporation	1 735 412	1 735 412	—	—	—	—	—	—
Other taxes	598 132	400 647	197 485	15 371	175 674	—	—	6 440
Current charges, total ¹	2 016 830	866 418	1 150 412	119 265	607 358	—	133 584	290 205
Education	859 409	725 825	133 584	—	—	—	133 584	—
Hospitals	378 264	39 027	339 237	29 020	150 950	—	—	159 267
Miscellaneous revenue, total ¹	1 647 232	697 791	949 441	206 658	355 629	—	225 354	161 800
Interest earnings	925 612	323 360	602 252	166 030	234 890	—	72 732	128 600
Utility revenue	927 114	—	927 114	1 719	669 419	—	—	255 976
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	2 263 626	2 062 552	201 074	14 167	64 994	—	119 841	2 072
Employee retirement	1 668 529	1 467 455	201 074	14 167	64 994	—	119 841	2 072
Expenditure, total	15 131 093	7 491 923	9 650 231	1 510 427	3 756 971	—	3 352 479	1 177 847
By character and object:								
Intergovernmental, total	15 868	1 969 365	57 564	47 450	89 745	—	—	67 862
To Federal Government	15 868	15 868	—	—	—	—	—	—
To State governments	(²)	—	57 564	462	56 900	—	—	202
To local governments	(²)	1 953 497	(²)	46 988	32 845	—	—	67 660
Current operation	9 565 495	3 659 108	5 906 387	944 863	2 150 607	—	2 810 917	—
Capital outlay	2 385 849	585 807	1 800 042	198 247	983 768	—	369 200	248 827
Construction	1 801 190	441 273	1 359 917	92 894	834 450	—	274 129	158 444
Equipment, land, and existing structures	584 659	144 534	440 125	105 353	149 318	—	95 071	90 383
Assistance and subsidies	264 000	56 857	207 143	148 888	58 255	—	—	—
Interest on debt	1 130 320	226 105	904 215	166 282	441 553	—	111 298	185 082
Insurance benefits and repayments	1 093 994	994 681	99 313	4 697	33 043	—	61 064	509
Exhibit: Expenditure for salaries and wages	5 297 890	1 618 721	3 679 169	458 965	1 062 142	—	1 890 912	267 150
Direct expenditure by function, total	15 115 225	5 522 558	9 592 667	1 462 977	3 667 226	—	3 352 479	1 109 985
General expenditure	12 827 639	4 524 403	8 303 236	1 451 851	2 890 050	—	3 291 415	669 920
Current expenditure	10 699 455	3 940 292	6 759 163	1 256 113	2 069 362	—	2 922 215	511 473
Capital outlay	2 128 184	584 111	1 544 073	195 738	820 688	—	369 200	158 447
Education services:								
Education	4 676 025	1 489 249	3 186 776	4 844	1 815	—	3 180 117	—
Elementary and secondary education ¹	3 124 997	—	3 124 997	4 844	1 815	—	3 118 338	—
Capital outlay	364 944	—	364 944	88	96	—	364 760	—
Higher education ¹	1 457 300	1 395 521	61 779	—	—	—	61 779	—
Capital outlay	142 350	137 910	4 440	—	—	—	4 440	—
Other education ³	93 728	93 728	—	—	—	—	—	—
Libraries	89 222	5 481	83 741	36 822	46 919	—	—	—
Social services and income maintenance:								
Public welfare	1 521 370	1 087 619	433 751	320 023	113 728	—	—	—
Hospitals	549 405	148 724	400 681	30 263	195 012	—	—	175 406
Health	298 736	179 533	119 203	65 655	51 705	—	—	1 843
Employment security administration	54 358	54 358	—	—	—	—	—	—
Veterans' services	—	—	—	—	—	—	—	—
Transportation:								
Highways ¹	1 036 274	463 593	572 681	203 912	295 586	—	—	73 183
Capital outlay	576 215	329 660	246 555	45 787	147 041	—	—	53 727
Air transportation	506 671	—	506 671	25 794	480 049	—	—	828
Parking facilities	7 505	—	7 505	—	7 505	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—
Transit subsidies	262	—	262	262	—	—	—	—
Public safety:								
Police protection	461 787	47 853	413 934	96 848	317 086	—	—	—
Fire protection	189 671	—	189 671	650	137 819	—	—	51 202
Correction	387 878	261 678	126 200	92 842	33 358	—	—	—
Protective inspection and regulation	60 437	38 038	22 399	5 022	17 377	—	—	—
Environment and housing:								
Natural resources	164 356	119 072	45 284	6 815	4 982	—	—	33 487
Parks and recreation	344 793	21 862	322 931	32 401	245 556	—	—	44 974
Housing and community development	179 911	27 444	152 467	6 173	45 666	—	—	100 628
Sewerage ¹	217 729	—	217 729	1 371	129 097	—	—	87 261
Capital outlay	49 147	—	49 147	—	27 799	—	—	21 348
Solid waste management	41 280	4 801	36 479	6 825	29 542	—	—	112
Government administration:								
Financial administration	285 753	130 702	155 051	64 741	90 310	—	—	—
Judicial and legal	200 994	109 771	91 223	44 319	46 904	—	—	—
General public buildings	72 399	6 972	65 427	36 837	28 590	—	—	—
Other government administration	174 882	34 271	140 611	69 728	70 883	—	—	—
Interest on general debt	921 159	225 113	696 046	166 055	341 596	—	111 298	77 097
General expenditure, n.e.c.	384 782	68 269	316 513	133 649	158 965	—	—	23 899
Utility expenditure	1 193 592	3 474	1 190 118	6 429	744 133	—	—	439 556
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	1 093 994	994 681	99 313	4 697	33 043	—	61 064	509
Employee retirement	618 411	519 098	99 313	4 697	33 043	—	61 064	509

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
CONNECTICUT								
Revenue, total	17 277 475	11 784 062	7 516 108	—	3 345 905	3 722 649	191 259	449 170
General revenue	15 038 663	10 137 346	6 924 012	—	3 035 954	3 602 086	191 259	287 588
Intergovernmental revenue, total	2 472 135	2 274 928	2 219 902	—	1 178 451	867 131	188 472	178 723
From Federal Government ¹	2 472 135	2 270 404	2 017 731	—	81 446	17 393	—	102 892
Education	247 419	218 135	29 284	—	19 666	9 618	—	—
Public welfare	1 196 760	1 196 713	47	—	—	47	—	—
From State governments ¹	(²)	—	2 018 171	—	1 085 578	843 558	41 938	47 097
Education	(²)	—	1 367 439	—	683 070	642 431	41 938	—
Public welfare	(²)	—	141 192	—	124 244	16 948	—	—
From local governments	(²)	4 524	(²)	—	11 427	6 180	146 534	28 734
General revenue from own sources	12 566 528	7 862 418	4 704 110	—	1 857 503	2 734 955	2 787	108 865
Taxes	10 035 380	6 059 339	3 976 041	—	1 542 863	2 413 261	—	19 917
Property	3 927 937	12	3 927 925	—	1 522 823	2 385 274	—	19 828
General sales	2 090 154	2 090 143	11	—	—	11	—	—
Motor fuel	361 770	361 770	—	—	—	—	—	—
Motor vehicle license	173 429	173 429	—	—	—	—	—	—
Income—individual and corporation	2 459 431	2 459 431	—	—	—	—	—	—
Other taxes	1 022 659	974 554	48 105	—	20 040	27 976	—	89
Current charges, total ¹	1 164 147	701 498	462 649	—	206 013	188 855	2 712	65 069
Education	364 034	306 876	57 158	—	14 623	39 823	2 712	—
Hospitals	229 438	207 625	21 813	—	21 813	—	—	—
Miscellaneous revenue, total ¹	1 367 001	1 101 581	265 420	—	108 627	132 839	75	23 879
Interest earnings	600 918	471 805	129 113	—	39 541	73 993	—	15 579
Utility revenue	371 735	17 508	354 227	—	124 493	68 249	—	161 485
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	1 867 077	1 629 208	237 869	—	185 458	52 314	—	97
Employee retirement	946 626	708 757	237 869	—	185 458	52 314	—	97
Expenditure, total	17 235 189	11 627 201	7 700 261	—	3 463 308	3 919 239	179 193	431 313
By character and object:								
Intergovernmental, total	—	2 090 932	1 341	—	64 665	222 875	—	6 593
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	1 341	—	—	706	—	635
To local governments	(²)	2 090 932	(²)	—	64 665	222 169	—	5 958
Current operation	11 857 034	5 730 088	6 126 946	—	2 795 918	3 157 790	173 238	—
Capital outlay	1 907 427	1 051 739	855 688	—	357 200	411 583	2 661	84 244
Construction	1 666 717	929 951	736 766	—	318 904	339 529	—	78 333
Equipment, land, and existing structures	240 710	121 788	118 922	—	38 296	72 054	2 661	5 911
Assistance and subsidies	555 830	494 130	61 700	—	57 350	4 350	—	—
Interest on debt	961 992	724 969	237 023	—	98 261	91 195	3 294	44 273
Insurance benefits and repayments	1 657 076	1 535 343	121 733	—	89 914	31 446	—	373
Exhibit: Expenditure for salaries and wages	5 537 584	2 096 748	3 440 836	—	1 507 753	1 735 047	115 730	82 306
Direct expenditure by function, total	17 235 189	9 536 269	7 698 920	—	3 398 643	3 696 364	179 193	424 720
General expenditure	15 064 396	7 866 507	7 197 889	—	3 190 565	3 591 385	179 193	236 746
Current expenditure	13 295 934	6 900 617	6 395 317	—	2 843 727	3 193 583	176 532	181 475
Capital outlay	1 768 462	965 890	802 572	—	346 838	397 802	2 661	55 271
Education services:								
Education	4 628 096	939 282	3 688 814	—	1 435 322	2 077 593	175 899	—
Elementary and secondary education ¹	3 688 814	—	3 688 814	—	1 435 322	2 077 593	175 899	—
Capital outlay	325 722	—	325 722	—	146 952	176 109	2 661	—
Higher education ¹	765 691	765 691	—	—	—	—	—	—
Capital outlay	15 877	15 877	—	—	—	—	—	—
Other education ³	173 591	173 591	—	—	—	—	—	—
Libraries	85 258	9 415	75 843	—	26 491	49 352	—	—
Social services and income maintenance:								
Public welfare	2 478 342	2 239 112	239 230	—	195 191	44 039	—	—
Hospitals	776 344	755 195	21 149	—	21 121	28	—	—
Health	360 382	286 592	73 790	—	40 288	33 502	—	—
Employment security administration	78 031	78 031	—	—	—	—	—	—
Veterans' services	—	—	—	—	—	—	—	—
Transportation:								
Highways ¹	1 079 947	792 437	287 510	—	86 130	201 032	—	348
Capital outlay	709 790	646 626	63 164	—	19 154	43 942	—	68
Air transportation	32 084	25 571	6 513	—	6 513	—	—	—
Parking facilities	30 201	—	30 201	—	24 245	5 956	—	—
Water transport and terminals	1 124	986	138	—	26	109	—	3
Transit subsidies	60 613	60 222	391	—	—	391	—	—
Public safety:								
Police protection	465 936	79 484	386 452	—	196 800	189 652	—	—
Fire protection	272 316	—	272 316	—	153 452	103 763	—	—
Correction	420 815	420 815	—	—	—	—	—	15 101
Protective inspection and regulation	68 623	46 323	22 300	—	10 215	12 085	—	—
Environment and housing:								
Natural resources	62 140	62 132	8	—	—	—	—	8
Parks and recreation	163 320	22 604	140 716	—	59 428	80 361	—	927
Housing and community development	326 997	77 612	249 385	—	77 054	11 653	—	160 678
Sewerage ¹	252 022	366	251 656	—	117 622	112 774	—	21 260
Capital outlay	122 365	—	122 365	—	52 958	59 946	—	9 461
Solid waste management	320 996	135 605	185 391	—	79 764	89 613	—	16 014
Government administration:								
Financial administration	297 225	186 577	110 648	—	39 923	70 725	—	—
Judicial and legal	203 861	180 547	23 314	—	12 445	10 869	—	—
General public buildings	88 240	27 278	60 962	—	22 634	38 328	—	—
Other government administration	141 488	48 435	93 053	—	37 953	55 100	—	—
Interest on general debt	924 908	724 969	199 939	—	92 541	87 907	3 294	16 197
General expenditure, n.e.c.	1 445 087	666 917	778 170	—	455 407	316 553	—	6 210
Utility expenditure	513 717	134 419	379 298	—	118 164	73 533	—	187 601
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	1 657 076	1 535 343	121 733	—	89 914	31 446	—	373
Employee retirement	749 103	627 370	121 733	—	89 914	31 446	—	373

See footnotes at end of table.

Table 29. **State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.**

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
DELAWARE								
Revenue, total	3 515 350	2 825 218	1 184 250	214 252	279 833	—	631 816	59 167
General revenue	3 017 087	2 457 591	1 053 614	197 816	165 633	—	631 816	59 167
Intergovernmental revenue, total	437 497	412 211	519 404	21 079	18 630	—	466 887	13 626
From Federal Government ¹	437 497	396 930	40 567	12 464	8 342	—	6 290	13 471
Education	66 564	60 274	6 290	—	—	—	6 290	—
Public welfare	151 752	151 752	—	—	—	—	—	—
From State governments ¹	(²)	—	478 837	8 067	10 042	—	460 597	131
Education	(²)	—	460 688	—	91	—	460 597	—
Public welfare	(²)	—	24	—	24	—	—	—
From local governments	(²)	15 281	(²)	548	246	—	—	24
General revenue from own sources	2 579 590	2 045 380	534 210	176 737	147 003	—	164 929	45 541
Taxes	1 617 873	1 341 005	276 868	71 241	68 214	—	137 123	290
Property	228 326	—	228 326	57 913	33 000	—	137 123	290
General sales	—	—	—	—	—	—	—	—
Motor fuel	72 874	72 874	—	—	—	—	—	—
Motor vehicle license	18 441	18 441	—	—	—	—	—	—
Income—individual and corporation	653 036	626 326	26 710	—	26 710	—	—	—
Other taxes	645 196	623 364	21 832	13 328	8 504	—	—	—
Current charges, total ¹	536 252	365 027	171 225	65 108	52 069	—	11 031	43 017
Education	228 451	217 420	11 031	—	—	—	11 031	—
Hospitals	29 237	29 237	—	—	—	—	—	—
Miscellaneous revenue, total ¹	425 465	339 348	86 117	40 388	26 720	—	16 775	2 234
Interest earnings	283 610	228 377	55 233	32 252	15 686	—	5 211	2 084
Utility revenue	110 506	4 392	106 114	652	105 462	—	—	—
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	387 757	363 235	24 522	15 784	8 738	—	—	—
Employee retirement	239 127	214 605	24 522	15 784	8 738	—	—	—
Expenditure, total	3 272 991	2 474 886	1 197 204	211 689	314 221	—	625 685	49 781
By character and object:								
Intergovernmental, total	788	390 542	9 345	358	13 125	—	—	34
To Federal Government	788	788	—	—	—	—	—	—
To State governments	(²)	—	9 345	—	9 345	—	—	—
To local governments	(²)	389 754	(²)	358	3 780	—	—	34
Current operation	2 229 942	1 277 082	952 860	139 637	219 801	—	593 422	—
Capital outlay	421 128	299 643	121 485	29 396	49 550	—	30 595	11 944
Construction	333 231	254 280	78 951	23 669	19 377	—	23 980	11 925
Equipment, land, and existing structures	87 897	45 363	42 534	5 727	30 173	—	6 615	19
Assistance and subsidies	61 562	61 562	—	—	—	—	—	—
Interest on debt	294 823	227 957	66 866	37 275	24 517	—	1 668	3 406
Insurance benefits and repayments	230 351	218 100	12 251	5 023	7 228	—	—	—
Exhibit: Expenditure for salaries and wages	1 082 139	573 586	508 553	68 205	80 499	—	343 521	16 328
Direct expenditure by function, total	3 272 203	2 084 344	1 187 859	211 331	301 096	—	625 685	49 747
General expenditure	2 927 917	1 850 846	1 077 071	205 707	195 932	—	625 685	49 747
Current expenditure	2 518 217	1 551 994	966 223	176 311	157 019	—	595 090	37 803
Capital outlay	409 700	298 852	110 848	29 396	38 913	—	30 595	11 944
Education services:								
Education	1 091 593	467 576	624 017	—	—	—	624 017	—
Elementary and secondary education ¹	624 017	—	624 017	—	—	—	624 017	—
Capital outlay	30 595	—	30 595	—	—	—	30 595	—
Higher education ¹	389 319	389 319	—	—	—	—	—	—
Capital outlay	27 543	27 543	—	—	—	—	—	—
Other education ³	78 257	78 257	—	—	—	—	—	—
Libraries	7 567	1 269	6 298	5 661	637	—	—	—
Social services and income maintenance:								
Public welfare	292 404	290 950	1 454	851	603	—	—	—
Hospitals	43 470	43 470	—	—	—	—	—	—
Health	114 372	107 683	6 689	6 577	112	—	—	—
Employment security administration	8 528	8 528	—	—	—	—	—	—
Veterans' services	162	162	—	—	—	—	—	—
Transportation:								
Highways ¹	272 682	229 012	43 670	1 980	9 786	—	—	31 904
Capital outlay	199 899	191 089	8 810	1	976	—	—	7 833
Air transportation	2 657	—	2 657	2 657	—	—	—	—
Parking facilities	2 136	—	2 136	—	2 136	—	—	—
Water transport and terminals	27 800	—	27 800	—	27 800	—	—	—
Transit subsidies	1	—	1	—	1	—	—	—
Public safety:								
Police protection	97 689	35 884	61 805	24 355	37 450	—	—	—
Fire protection	13 515	—	13 515	2 790	10 725	—	—	—
Correction	109 140	109 140	—	—	—	—	—	—
Protective inspection and regulation	26 759	21 605	5 154	2 630	2 524	—	—	—
Environment and housing:								
Natural resources	32 426	24 807	7 619	7 058	—	—	—	561
Parks and recreation	39 878	18 556	21 322	11 191	10 094	—	—	37
Housing and community development	63 740	29 667	34 073	13 638	6 596	—	—	13 839
Sewerage ¹	84 927	—	84 927	54 726	30 201	—	—	—
Capital outlay	34 778	—	34 778	20 067	14 711	—	—	—
Solid waste management	57 314	42 806	14 508	2 863	11 645	—	—	—
Government administration:								
Financial administration	77 153	58 555	18 598	8 059	10 539	—	—	—
Judicial and legal	52 080	44 825	7 255	5 927	1 328	—	—	—
General public buildings	25 918	20 705	5 213	3 459	1 754	—	—	—
Other government administration	27 575	12 534	15 041	9 043	5 998	—	—	—
Interest on general debt	289 542	227 957	61 585	37 061	19 450	—	1 668	3 406
General expenditure, n.e.c.	66 889	55 155	11 734	5 181	6 553	—	—	—
Utility expenditure	113 935	15 398	98 537	601	97 936	—	—	—
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	230 351	218 100	12 251	5 023	7 228	—	—	—
Employee retirement	137 434	125 183	12 251	5 023	7 228	—	—	—

See footnotes at end of table.

Table 29. **State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.**

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
DISTRICT OF COLUMBIA								
Revenue, total	5 353 687	—	5 353 687	—	4 753 635	—	—	1 005 264
General revenue	4 711 811	—	4 711 811	—	4 419 410	—	—	697 613
Intergovernmental revenue, total	1 776 195	—	1 776 195	—	1 508 140	—	—	673 267
From Federal Government ¹	1 776 195	—	1 776 195	—	1 450 536	—	—	325 659
Education	73 304	—	73 304	—	73 304	—	—	—
Public welfare	406 869	—	406 869	—	406 869	—	—	—
From State governments ¹	(²)	—	—	—	—	—	—	—
Education	(²)	—	—	—	—	—	—	—
Public welfare	(²)	—	—	—	—	—	—	—
From local governments	(²)	—	(²)	—	57 604	—	—	347 608
General revenue from own sources	2 935 616	—	2 935 616	—	2 911 270	—	—	24 346
Taxes	2 406 646	—	2 406 646	—	2 406 646	—	—	—
Property	903 319	—	903 319	—	903 319	—	—	—
General sales	442 496	—	442 496	—	442 496	—	—	—
Motor fuel	28 586	—	28 586	—	28 586	—	—	—
Motor vehicle license	18 494	—	18 494	—	18 494	—	—	—
Income—individual and corporation	715 677	—	715 677	—	715 677	—	—	—
Other taxes	298 074	—	298 074	—	298 074	—	—	—
Current charges, total ¹	263 671	—	263 671	—	263 671	—	—	—
Education	13 804	—	13 804	—	13 804	—	—	—
Hospitals	69 822	—	69 822	—	69 822	—	—	—
Miscellaneous revenue, total ¹	265 299	—	265 299	—	240 953	—	—	24 346
Interest earnings	90 182	—	90 182	—	67 838	—	—	22 344
Utility revenue	361 238	—	361 238	—	53 587	—	—	307 651
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	280 638	—	280 638	—	280 638	—	—	—
Employee retirement	182 770	—	182 770	—	182 770	—	—	—
Expenditure, total	5 823 000	—	5 823 000	—	5 036 210	—	—	949 117
By character and object:								
Intergovernmental, total	—	—	—	—	162 327	—	—	—
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	—	—	—	—	—	—
To local governments	(²)	—	(²)	—	162 327	—	—	—
Current operation	3 632 442	—	3 632 442	—	3 632 442	—	—	—
Capital outlay	626 730	—	626 730	—	496 486	—	—	130 244
Construction	324 897	—	324 897	—	232 211	—	—	92 686
Equipment, land, and existing structures	301 833	—	301 833	—	264 275	—	—	37 558
Assistance and subsidies	129 635	—	129 635	—	129 635	—	—	—
Interest on debt	320 335	—	320 335	—	242 987	—	—	77 348
Insurance benefits and repayments	372 333	—	372 333	—	372 333	—	—	—
Exhibit: Expenditure for salaries and wages	2 253 311	—	2 253 311	—	1 929 128	—	—	324 183
Direct expenditure by function, total	5 823 000	—	5 823 000	—	4 873 883	—	—	949 117
General expenditure	4 423 327	—	4 423 327	—	4 423 327	—	—	—
Current expenditure	3 951 085	—	3 951 085	—	3 951 085	—	—	—
Capital outlay	472 242	—	472 242	—	472 242	—	—	—
Education services:								
Education	742 892	—	742 892	—	742 892	—	—	—
Elementary and secondary education ¹	623 749	—	623 749	—	623 749	—	—	—
Capital outlay	47 041	—	47 041	—	47 041	—	—	—
Higher education ¹	119 143	—	119 143	—	119 143	—	—	—
Capital outlay	20 050	—	20 050	—	20 050	—	—	—
Other education ³	—	—	—	—	—	—	—	—
Libraries	21 846	—	21 846	—	21 846	—	—	—
Social services and income maintenance:								
Public welfare	872 042	—	872 042	—	872 042	—	—	—
Hospitals	367 468	—	367 468	—	367 468	—	—	—
Health	167 682	—	167 682	—	167 682	—	—	—
Employment security administration	14 405	—	14 405	—	14 405	—	—	—
Veterans' services	—	—	—	—	—	—	—	—
Transportation:								
Highways ¹	121 644	—	121 644	—	121 644	—	—	—
Capital outlay	108 802	—	108 802	—	108 802	—	—	—
Air transportation	—	—	—	—	—	—	—	—
Parking facilities	1 143	—	1 143	—	1 143	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	272 749	—	272 749	—	272 749	—	—	—
Fire protection	96 841	—	96 841	—	96 841	—	—	—
Correction	318 316	—	318 316	—	318 316	—	—	—
Protective inspection and regulation	47 010	—	47 010	—	47 010	—	—	—
Environment and housing:								
Natural resources	—	—	—	—	—	—	—	—
Parks and recreation	59 896	—	59 896	—	59 896	—	—	—
Housing and community development	218 913	—	218 913	—	218 913	—	—	—
Sewerage ¹	123 000	—	123 000	—	123 000	—	—	—
Capital outlay	41 393	—	41 393	—	41 393	—	—	—
Solid waste management	45 802	—	45 802	—	45 802	—	—	—
Government administration:								
Financial administration	55 601	—	55 601	—	55 601	—	—	—
Judicial and legal	127 975	—	127 975	—	127 975	—	—	—
General public buildings	48 298	—	48 298	—	48 298	—	—	—
Other government administration	36 471	—	36 471	—	36 471	—	—	—
Interest on general debt	236 241	—	236 241	—	236 241	—	—	—
General expenditure, n.e.c.	427 092	—	427 092	—	427 092	—	—	—
Utility expenditure	1 027 340	—	1 027 340	—	78 223	—	—	949 117
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	372 333	—	372 333	—	372 333	—	—	—
Employee retirement	245 659	—	245 659	—	245 659	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
FLORIDA								
Revenue, total	54 558 564	28 403 173	35 309 917	10 945 983	8 775 806	—	12 496 374	3 363 468
General revenue	45 973 927	23 744 359	31 384 094	10 446 792	5 712 460	—	12 496 374	3 000 182
Intergovernmental revenue, total	6 354 625	5 711 452	9 797 699	1 671 353	973 702	—	7 116 232	308 126
From Federal Government ¹	6 354 625	5 406 514	948 111	379 775	272 001	—	97 773	198 562
Education	1 184 630	1 086 840	97 790	—	17	—	97 773	—
Public welfare	2 839 639	2 795 277	44 362	42 946	1 416	—	—	—
From State governments ¹	(²)	—	8 849 588	1 212 106	532 465	—	7 015 883	89 134
Education	(²)	—	7 015 883	—	—	—	7 015 883	—
Public welfare	(²)	—	81 850	81 850	—	—	—	—
From local governments	(²)	304 938	(²)	79 472	169 236	—	2 576	20 430
General revenue from own sources	39 619 302	18 032 907	21 586 395	8 775 439	4 738 758	—	5 380 142	2 692 056
Taxes	25 919 228	14 504 207	11 415 021	4 178 353	2 376 174	—	4 248 473	612 021
Property	9 948 598	490 073	9 458 525	3 289 493	1 315 363	—	4 248 473	605 196
General sales	8 500 350	8 325 978	174 372	120 741	53 631	—	—	—
Motor fuel	1 446 374	1 084 611	361 763	253 701	108 062	—	—	—
Motor vehicle license	561 626	533 357	28 269	27 867	402	—	—	—
Income—individual and corporation	695 114	695 114	—	—	—	—	—	—
Other taxes	4 767 166	3 375 074	1 392 092	486 551	898 716	—	—	6 825
Current charges, total ¹	7 648 711	1 281 046	6 367 665	2 699 767	1 287 322	—	773 402	1 607 174
Education	1 346 174	572 772	773 402	—	—	—	773 402	—
Hospitals	2 264 449	95 006	2 169 443	802 455	—	—	—	1 366 988
Miscellaneous revenue, total ¹	6 051 363	2 247 654	3 803 709	1 897 319	1 075 262	—	358 267	472 861
Interest earnings	3 330 188	882 050	2 448 138	1 220 388	654 016	—	200 388	373 346
Utility revenue	3 395 536	4 834	3 390 702	499 191	2 528 225	—	—	363 286
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	5 189 101	4 653 980	535 121	—	535 121	—	—	—
Employee retirement	4 282 213	3 747 092	535 121	—	535 121	—	—	—
Expenditure, total	54 289 052	27 237 535	35 524 734	11 252 748	8 635 857	—	12 324 173	3 409 051
By character and object:								
Intergovernmental, total	2 211	8 405 800	69 628	141 644	22 230	—	—	2 849
To Federal Government	2 211	2 211	—	—	—	—	—	—
To State governments	(²)	—	69 628	49 016	20 117	—	—	495
To local governments	(²)	8 403 589	(²)	92 628	2 113	—	—	2 354
Current operation	36 374 085	12 553 222	23 820 863	7 501 495	6 027 773	—	10 291 595	—
Capital outlay	8 370 825	2 266 801	6 104 024	2 233 371	1 495 806	—	1 774 549	600 298
Construction	6 268 302	1 572 318	4 695 984	1 704 645	1 149 165	—	1 316 252	525 922
Equipment, land, and existing structures	2 102 523	694 483	1 408 040	528 726	346 641	—	458 297	74 376
Assistance and subsidies	1 064 548	1 060 478	4 070	—	4 070	—	—	—
Interest on debt	3 694 166	740 022	2 954 144	1 376 238	869 781	—	258 029	450 096
Insurance benefits and repayments	2 427 409	2 211 212	216 197	—	216 197	—	—	—
Exhibit: Expenditure for salaries and wages	19 381 317	5 270 941	14 110 376	3 609 996	2 880 268	—	6 521 168	1 098 944
Direct expenditure by function, total	54 286 841	18 831 735	35 455 106	11 111 104	8 613 627	—	12 324 173	3 406 202
General expenditure	47 263 544	16 593 499	30 670 045	10 005 227	5 533 556	—	12 324 173	2 807 089
Current expenditure	40 255 242	14 333 842	25 921 400	8 252 785	4 753 385	—	10 549 624	2 365 606
Capital outlay	7 008 302	2 259 657	4 748 645	1 752 442	780 171	—	1 774 549	441 483
Education services:								
Education	14 703 713	2 637 569	12 066 144	—	—	—	12 066 144	—
Elementary and secondary education ¹	11 050 677	—	11 050 677	—	—	—	11 050 677	—
Capital outlay	1 667 826	—	1 667 826	—	—	—	1 667 826	—
Higher education ¹	3 070 761	2 055 294	1 015 467	—	—	—	1 015 467	—
Capital outlay	510 544	403 821	106 723	—	—	—	106 723	—
Other education ³	582 275	—	—	—	—	—	—	—
Libraries	224 675	8 222	216 453	171 699	44 455	—	—	299
Social services and income maintenance:								
Public welfare	5 511 862	5 274 635	237 227	208 028	29 199	—	—	—
Hospitals	3 013 065	507 275	2 505 790	865 198	17 926	—	—	1 622 666
Health	1 556 207	1 324 556	231 651	168 421	45 222	—	—	18 008
Employment security administration	46 874	46 874	—	—	—	—	—	—
Veterans' services	5 793	5 793	—	—	—	—	—	—
Transportation:								
Highways ¹	3 372 942	2 009 744	1 363 198	910 530	444 939	—	—	7 729
Capital outlay	2 012 770	1 362 960	649 810	470 125	175 540	—	—	4 145
Air transportation	701 102	—	701 102	591 566	99 552	—	—	9 984
Parking facilities	67 463	—	67 463	7 895	59 568	—	—	—
Water transport and terminals	213 951	3 143	210 808	114 738	44 674	—	—	51 396
Transit subsidies	848	—	848	848	—	—	—	—
Public safety:								
Police protection	2 291 399	222 411	2 068 988	1 027 610	1 041 378	—	—	—
Fire protection	896 108	—	896 108	339 611	495 899	—	—	60 598
Correction	1 883 641	1 036 611	847 030	805 691	41 339	—	—	—
Protective inspection and regulation	387 454	213 850	173 604	87 154	86 450	—	—	—
Environment and housing:								
Natural resources	1 130 660	739 132	391 528	106 207	25 650	—	—	259 671
Parks and recreation	1 136 277	94 638	1 041 639	380 890	632 530	—	—	28 219
Housing and community development	616 708	45 026	571 682	166 331	190 914	—	—	214 437
Sewerage ¹	765 822	66 942	698 880	275 031	398 694	—	—	25 155
Capital outlay	326 527	66 942	259 585	112 111	146 092	—	—	1 382
Solid waste management	1 074 598	10 005	1 064 593	607 133	452 730	—	—	4 730
Government administration:								
Financial administration	1 102 934	429 991	672 943	435 812	237 131	—	—	—
Judicial and legal	977 865	449 588	528 277	474 785	53 492	—	—	—
General public buildings	174 399	60 758	113 641	103 109	10 532	—	—	—
Other government administration	485 178	152 948	332 230	188 028	144 202	—	—	—
Interest on general debt	3 102 689	740 022	2 362 667	1 267 399	475 335	—	258 029	361 904
General expenditure, n.e.c.	1 819 317	513 766	1 305 551	701 513	461 745	—	—	142 293
Utility expenditure	4 595 888	27 024	4 568 864	1 105 877	2 863 874	—	—	599 113
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	2 427 409	2 211 212	216 197	—	216 197	—	—	—
Employee retirement	1 128 835	912 638	216 197	—	216 197	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
GEORGIA								
Revenue, total	26 819 578	14 761 090	15 880 936	3 837 540	3 173 653	—	5 560 214	3 964 813
General revenue	22 377 855	12 377 277	13 823 026	3 590 573	2 090 677	—	5 552 448	3 244 612
Intergovernmental revenue, total	4 241 502	3 770 676	4 293 274	430 502	431 814	—	3 307 868	778 374
From Federal Government ¹	4 241 502	3 723 847	517 655	33 022	108 421	—	21 145	355 067
Education	760 935	739 790	21 145	—	—	—	21 145	—
Public welfare	2 026 010	2 025 079	931	755	176	—	—	—
From State governments ¹	(²)	—	3 775 619	365 891	59 111	—	3 225 334	125 283
Education	(²)	—	3 225 334	—	—	—	3 225 334	—
Public welfare	(²)	—	9 616	5 572	4 044	—	—	—
From local governments	(²)	46 829	(²)	31 589	264 282	—	61 389	298 024
General revenue from own sources	18 136 353	8 606 601	9 529 752	3 160 071	1 658 863	—	2 244 580	2 466 238
Taxes	12 369 401	7 266 981	5 102 420	2 401 771	817 278	—	1 877 607	5 764
Property	3 659 903	27 758	3 632 145	1 334 578	418 332	—	1 877 607	1 628
General sales	3 562 359	2 687 346	875 013	843 994	31 019	—	—	—
Motor fuel	449 782	449 782	—	—	—	—	—	—
Motor vehicle license	84 276	84 135	141	141	—	—	—	—
Income—individual and corporation	3 456 994	3 456 994	—	—	—	—	—	—
Other taxes	1 156 087	560 966	595 121	223 058	367 927	—	—	4 136
Current charges, total ¹	4 157 923	947 088	3 210 835	305 677	529 876	—	130 767	2 244 515
Education	647 349	516 582	130 767	—	—	—	130 767	—
Hospitals	2 380 207	183 985	2 196 222	—	41 089	—	—	2 155 133
Miscellaneous revenue, total ¹	1 609 029	392 532	1 216 497	452 623	311 709	—	236 206	215 959
Interest earnings	973 929	229 648	744 281	288 373	196 190	—	64 849	194 869
Utility revenue	1 879 086	—	1 879 086	178 537	980 348	—	—	720 201
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	2 562 637	2 383 813	178 824	68 430	102 628	—	7 766	—
Employee retirement	2 049 500	1 870 676	178 824	68 430	102 628	—	7 766	—
Expenditure, total	26 081 099	14 053 580	15 773 175	3 745 056	3 113 817	—	5 545 135	4 018 246
By character and object:								
Intergovernmental, total	—	3 723 502	22 154	580 683	86 565	—	—	3 985
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	22 154	7 787	14 367	—	—	—
To local governments	(²)	3 723 502	(²)	572 896	72 198	—	—	3 985
Current operation	16 464 868	7 019 185	9 445 683	2 245 779	2 272 195	—	4 927 709	—
Capital outlay	3 522 942	1 289 662	2 233 280	610 334	476 834	—	526 644	619 468
Construction	2 551 409	1 057 336	1 494 073	453 689	316 546	—	368 871	354 967
Equipment, land, and existing structures	971 533	232 326	739 207	156 645	160 288	—	157 773	264 501
Assistance and subsidies	467 982	467 982	—	—	—	—	—	—
Interest on debt	1 314 042	280 715	1 033 327	282 844	201 922	—	77 602	470 959
Insurance benefits and repayments	1 387 431	1 272 534	114 897	25 416	76 301	—	13 180	—
Exhibit: Expenditure for salaries and wages	8 920 276	2 387 790	6 532 486	1 091 182	873 988	—	3 381 199	1 186 117
Direct expenditure by function, total	26 081 099	10 330 078	15 751 021	3 164 373	3 027 252	—	5 545 135	4 014 261
General expenditure	22 352 517	9 057 544	13 294 973	2 914 323	1 959 698	—	5 531 955	2 888 997
Current expenditure	19 328 153	7 767 882	11 560 271	2 365 075	1 613 860	—	5 005 311	2 576 025
Capital outlay	3 024 364	1 289 662	1 734 702	549 248	345 838	—	526 644	312 972
Education services:								
Education	7 318 882	1 864 529	5 454 353	—	—	—	5 454 353	—
Elementary and secondary education ¹	5 440 324	—	5 440 324	—	—	—	5 440 324	—
Capital outlay	526 644	—	526 644	—	—	—	526 644	—
Higher education ¹	1 569 866	1 555 837	14 029	—	—	—	14 029	—
Capital outlay	179 883	179 883	—	—	—	—	—	—
Other education ³	308 692	308 692	—	—	—	—	—	—
Libraries	72 411	41	72 370	63 693	8 677	—	—	—
Social services and income maintenance:								
Public welfare	3 367 117	3 313 204	53 913	34 718	19 195	—	—	—
Hospitals	3 045 184	520 846	2 524 338	9 337	41 224	—	—	2 473 777
Health	536 144	216 350	319 794	309 803	9 991	—	—	—
Employment security administration	100 635	100 635	—	—	—	—	—	—
Veterans' services	4 331	4 331	—	—	—	—	—	—
Transportation:								
Highways ¹	1 380 162	863 709	516 453	370 982	145 471	—	—	—
Capital outlay	947 673	740 238	207 435	174 789	32 646	—	—	—
Air transportation	149 400	3 782	145 618	9 384	132 228	—	—	4 006
Parking facilities	11 828	—	11 828	403	7 410	—	—	4 015
Water transport and terminals	53 909	52 106	1 803	—	—	—	—	1 803
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	711 132	99 188	611 944	281 300	330 644	—	—	—
Fire protection	317 745	—	317 745	149 867	167 877	—	—	51
Correction	800 837	579 334	221 503	195 575	25 928	—	—	—
Protective inspection and regulation	79 887	50 236	29 651	15 053	14 598	—	—	—
Environment and housing:								
Natural resources	260 002	243 868	16 134	14 358	1 727	—	—	49
Parks and recreation	449 983	242 360	207 623	91 192	112 206	—	—	4 225
Housing and community development	346 580	39 381	307 199	18 199	50 780	—	—	238 220
Sewerage ¹	369 979	—	369 979	157 720	178 112	—	—	34 147
Capital outlay	171 779	—	171 779	90 400	60 060	—	—	21 319
Solid waste management	235 081	8 547	226 534	94 703	131 831	—	—	—
Government administration:								
Financial administration	274 569	112 590	161 979	116 477	45 502	—	—	—
Judicial and legal	294 191	49 301	244 890	213 096	31 794	—	—	—
General public buildings	187 181	32 819	154 362	116 193	38 169	—	—	—
Other government administration	321 900	39 363	282 537	148 566	133 971	—	—	—
Interest on general debt	852 151	280 715	571 436	233 320	135 295	—	77 602	125 219
General expenditure, n.e.c.	811 296	340 309	470 987	270 384	197 118	—	—	3 485
Utility expenditure	2 341 151	—	2 341 151	224 634	991 253	—	—	1 125 264
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	1 387 431	1 272 534	114 897	25 416	76 301	—	13 180	—
Employee retirement	823 499	708 602	114 897	25 416	76 301	—	13 180	—

See footnotes at end of table.

Table 29. **State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.**

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
HAWAII								
Revenue, total	6 521 997	5 298 548	1 363 460	401 896	962 062	—	—	126
General revenue	5 666 537	4 567 848	1 238 700	368 231	870 967	—	—	126
Intergovernmental revenue, total	939 362	848 559	230 814	108 342	122 985	—	—	111
From Federal Government ¹	939 362	845 455	93 907	32 578	61 289	—	—	40
Education	160 820	160 820	—	—	—	—	—	—
Public welfare	312 214	312 214	—	—	—	—	—	—
From State governments ¹	(²)	—	136 907	75 764	61 111	—	—	32
Education	(²)	—	—	—	—	—	—	—
Public welfare	(²)	—	—	—	—	—	—	—
From local governments	(²)	3 104	(²)	—	585	—	—	39
General revenue from own sources	4 727 175	3 719 289	1 007 886	259 889	747 982	—	—	15
Taxes	3 392 340	2 709 518	682 822	200 365	482 457	—	—	—
Property	556 461	—	556 461	167 924	388 537	—	—	—
General sales	1 294 723	1 294 723	—	—	—	—	—	—
Motor fuel	128 298	72 106	56 192	12 027	44 165	—	—	—
Motor vehicle license	72 826	39 540	33 286	6 992	26 294	—	—	—
Income—individual and corporation	974 750	974 750	—	—	—	—	—	—
Other taxes	365 282	328 399	36 883	13 422	23 461	—	—	—
Current charges, total ¹	869 394	673 379	196 015	21 927	174 075	—	—	13
Education	122 428	122 428	—	—	—	—	—	—
Hospitals	90 975	90 975	—	—	—	—	—	—
Miscellaneous revenue, total ¹	465 441	336 392	129 049	37 597	91 450	—	—	2
Interest earnings	312 120	246 854	65 266	17 813	47 451	—	—	2
Utility revenue	124 760	—	124 760	33 665	91 095	—	—	—
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	730 700	730 700	—	—	—	—	—	—
Employee retirement	650 045	650 045	—	—	—	—	—	—
Expenditure, total	6 684 483	5 301 336	1 500 278	399 506	1 100 649	—	—	123
By character and object:								
Intergovernmental, total	10 513	127 640	4	—	—	—	—	4
To Federal Government	10 513	10 513	—	—	—	—	—	—
To State governments	(²)	—	4	—	—	—	—	4
To local governments	(²)	117 127	(²)	—	—	—	—	—
Current operation	4 158 009	3 123 408	1 034 601	271 480	763 121	—	—	—
Capital outlay	1 610 986	1 225 593	385 393	110 189	275 204	—	—	—
Construction	1 243 908	909 219	334 689	95 135	239 554	—	—	—
Equipment, land, and existing structures	367 078	316 374	50 704	15 054	35 650	—	—	—
Assistance and subsidies	149 441	149 441	—	—	—	—	—	—
Interest on debt	356 705	276 544	80 161	17 837	62 324	—	—	—
Insurance benefits and repayments	398 710	398 710	—	—	—	—	—	—
Exhibit: Expenditure for salaries and wages	1 951 682	1 518 237	433 445	129 065	304 346	—	—	34
Direct expenditure by function, total	6 673 970	5 173 696	1 500 274	399 506	1 100 649	—	—	119
General expenditure	6 035 803	4 774 986	1 260 817	368 983	891 715	—	—	119
Current expenditure	4 488 291	3 549 393	938 898	262 760	676 019	—	—	119
Capital outlay	1 547 512	1 225 593	321 919	106 223	215 696	—	—	—
Education services:								
Education	1 344 415	1 344 015	400	400	—	—	—	—
Elementary and secondary education ¹	814 549	814 149	400	400	—	—	—	—
Capital outlay	110 702	110 702	—	—	—	—	—	—
Higher education ¹	511 473	511 473	—	—	—	—	—	—
Capital outlay	55 301	55 301	—	—	—	—	—	—
Other education ³	18 393	18 393	—	—	—	—	—	—
Libraries	37 257	36 784	473	—	473	—	—	—
Social services and income maintenance:								
Public welfare	598 917	587 412	11 505	11 505	—	—	—	—
Hospitals	183 888	183 888	—	—	—	—	—	—
Health	222 636	209 161	13 475	4 658	8 817	—	—	—
Employment security administration	11 884	11 884	—	—	—	—	—	—
Veterans' services	8 527	8 527	—	—	—	—	—	—
Transportation:								
Highways ¹	432 689	359 249	73 440	29 515	43 925	—	—	—
Capital outlay	301 445	276 684	24 761	11 867	12 894	—	—	—
Air transportation	442 618	442 618	—	—	—	—	—	—
Parking facilities	2 179	—	2 179	135	2 044	—	—	—
Water transport and terminals	39 624	39 624	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	166 251	3 616	162 635	48 573	114 062	—	—	—
Fire protection	66 205	—	66 205	22 546	43 659	—	—	—
Correction	104 655	104 655	—	—	—	—	—	—
Protective inspection and regulation	31 367	21 184	10 183	4 796	5 387	—	—	—
Environment and housing:								
Natural resources	130 150	121 579	8 571	3 922	4 530	—	—	119
Parks and recreation	221 432	101 893	119 539	39 204	80 335	—	—	—
Housing and community development	215 427	88 648	126 779	24 887	101 892	—	—	—
Sewerage ¹	170 507	4 043	166 464	61 022	105 442	—	—	—
Capital outlay	111 462	4 043	107 419	50 329	57 090	—	—	—
Solid waste management	100 761	2	100 759	9 511	91 248	—	—	—
Government administration:								
Financial administration	130 676	78 360	52 316	12 346	39 970	—	—	—
Judicial and legal	135 888	104 877	31 011	9 438	21 573	—	—	—
General public buildings	104 189	55 349	48 840	9 838	39 002	—	—	—
Other government administration	70 847	38 410	32 437	13 814	18 623	—	—	—
Interest on general debt	354 575	276 544	78 031	16 421	61 610	—	—	—
General expenditure, n.e.c.	708 239	552 664	155 575	46 452	109 123	—	—	—
Utility expenditure	239 457	—	239 457	30 523	208 934	—	—	—
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	398 710	398 710	—	—	—	—	—	—
Employee retirement	284 194	284 194	—	—	—	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
IDAHO								
Revenue, total	4 009 659	2 948 402	1 798 807	393 590	374 162	—	853 197	190 867
General revenue	3 436 327	2 458 293	1 715 584	393 590	294 618	—	853 197	187 188
Intergovernmental revenue, total	667 901	643 738	761 713	85 633	71 136	—	575 783	42 170
From Federal Government ¹	667 901	616 146	51 755	11 744	18 352	—	10 273	11 386
Education	113 475	103 202	10 273	—	—	—	10 273	—
Public welfare	232 592	232 561	31	31	—	—	—	—
From State governments ¹	(²)	—	709 958	69 459	47 534	—	565 432	27 533
Education	(²)	—	565 498	66	—	—	565 432	—
Public welfare	(²)	—	2 691	2 687	4	—	—	—
From local governments	(²)	27 592	(²)	4 430	5 250	—	78	3 251
General revenue from own sources	2 768 426	1 814 555	953 871	307 957	223 482	—	277 414	145 018
Taxes	1 897 659	1 401 585	496 074	124 090	108 014	—	229 263	34 707
Property	475 986	12	475 974	117 119	94 898	—	229 263	34 694
General sales	439 196	439 173	23	—	10	—	—	13
Motor fuel	132 019	132 019	—	—	—	—	—	—
Motor vehicle license	51 429	48 878	2 551	2 551	—	—	—	—
Income—individual and corporation	603 653	603 653	—	—	—	—	—	—
Other taxes	195 376	177 850	17 526	4 420	13 106	—	—	—
Current charges, total ¹	526 138	169 766	356 372	150 880	84 811	—	29 590	91 091
Education	137 841	108 251	29 590	—	—	—	29 590	—
Hospitals	178 414	1 121	177 293	108 816	1 720	—	—	66 757
Miscellaneous revenue, total ¹	344 629	243 204	101 425	32 987	30 657	—	18 561	19 220
Interest earnings	206 702	154 250	52 452	18 825	15 165	—	11 317	7 145
Utility revenue	82 601	—	82 601	—	78 922	—	—	3 679
Liquor store revenue	43 954	43 954	—	—	—	—	—	—
Insurance trust revenue, total ¹	446 777	446 155	622	—	622	—	—	—
Employee retirement	268 684	268 062	622	—	622	—	—	—
Expenditure, total	3 647 441	2 608 722	1 829 104	394 262	381 717	—	882 014	178 877
By character and object:								
Intergovernmental, total	544	780 742	10 187	8 667	2 441	—	—	6 845
To Federal Government	544	544	—	—	—	—	—	—
To State governments	(²)	—	10 187	5 515	2	—	—	4 670
To local governments	(²)	780 198	(²)	3 152	2 439	—	—	2 175
Current operation	2 559 814	1 170 495	1 389 319	344 984	292 319	—	752 016	—
Capital outlay	519 072	258 447	260 625	33 233	70 618	—	114 051	42 723
Construction	401 192	210 694	190 498	18 543	52 549	—	90 511	28 895
Equipment, land, and existing structures	117 880	47 753	70 127	14 690	18 069	—	23 540	13 828
Assistance and subsidies	42 674	42 565	109	—	—	—	—	—
Interest on debt	141 617	98 592	43 025	7 269	15 473	—	15 947	4 336
Insurance benefits and repayments	258 747	257 881	866	—	866	—	—	—
Exhibit: Expenditure for salaries and wages	1 325 182	467 534	857 648	159 434	128 992	—	512 836	56 386
Direct expenditure by function, total	3 646 897	1 827 980	1 818 917	385 595	379 276	—	882 014	172 032
General expenditure	3 265 429	1 534 970	1 730 459	385 595	294 888	—	882 014	167 962
Current expenditure	2 759 867	1 276 823	1 483 044	352 362	236 469	—	767 963	126 250
Capital outlay	505 562	258 147	247 415	33 233	58 419	—	114 051	41 712
Education services:								
Education	1 246 828	380 714	866 114	47	—	—	866 067	—
Elementary and secondary education ¹	827 660	—	827 660	47	—	—	827 613	—
Capital outlay	111 353	—	111 353	—	—	—	111 353	—
Higher education ¹	364 119	325 665	38 454	—	—	—	38 454	—
Capital outlay	37 220	34 522	2 698	—	—	—	2 698	—
Other education ³	55 049	55 049	—	—	—	—	—	—
Libraries	14 078	2 437	11 641	18	9 507	—	—	2 116
Social services and income maintenance:								
Public welfare	381 549	352 315	29 234	28 735	499	—	—	—
Hospitals	200 842	32 677	168 165	107 283	1 720	—	—	59 162
Health	83 512	55 796	27 716	25 011	2 705	—	—	—
Employment security administration	13 620	13 620	—	—	—	—	—	—
Veterans' services	875	875	—	—	—	—	—	—
Transportation:								
Highways ¹	339 555	215 737	123 818	36 954	33 130	—	—	53 734
Capital outlay	212 689	171 755	40 934	4 288	11 822	—	—	24 824
Air transportation	14 138	1 068	13 070	2 406	10 664	—	—	—
Parking facilities	2 209	—	2 209	—	2 209	—	—	—
Water transport and terminals	3 815	—	3 815	—	—	—	—	3 815
Transit subsidies	30	—	30	16	14	—	—	—
Public safety:								
Police protection	112 088	26 978	85 110	36 857	48 253	—	—	—
Fire protection	39 439	—	39 439	90	35 446	—	—	3 903
Correction	71 571	52 764	18 807	18 743	64	—	—	—
Protective inspection and regulation	34 033	29 603	4 430	646	3 784	—	—	—
Environment and housing:								
Natural resources	125 386	99 406	25 980	7 669	—	—	—	18 311
Parks and recreation	43 719	14 605	29 114	2 813	22 570	—	—	3 731
Housing and community development	23 494	4 216	19 278	22	6 134	—	—	13 122
Sewerage ¹	53 618	6 468	47 150	43	43 189	—	—	3 918
Capital outlay	17 652	238	17 414	—	16 620	—	—	794
Solid waste management	38 428	560	37 868	18 274	19 594	—	—	—
Government administration:								
Financial administration	76 997	38 338	38 659	23 712	14 947	—	—	—
Judicial and legal	50 454	25 488	24 966	21 886	3 080	—	—	—
General public buildings	17 530	4 839	12 691	5 913	6 778	—	—	—
Other government administration	27 069	8 955	18 114	10 625	7 489	—	—	—
Interest on general debt	131 784	98 592	33 192	7 269	5 747	—	15 947	4 229
General expenditure, n.e.c.	118 768	68 919	49 849	30 563	17 365	—	—	1 921
Utility expenditure	87 592	—	87 592	—	83 522	—	—	4 070
Liquor store expenditure	35 129	35 129	—	—	—	—	—	—
Insurance trust expenditure, total ¹	258 747	257 881	866	—	866	—	—	—
Employee retirement	117 029	116 163	866	—	866	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
ILLINOIS								
Revenue, total	48 032 447	27 864 641	27 233 514	3 194 983	8 267 329	403 386	11 117 859	4 885 580
General revenue	40 816 814	23 103 286	24 779 236	3 002 047	7 015 186	400 594	10 670 963	4 326 069
Intergovernmental revenue, total	6 735 492	5 740 717	8 060 483	791 243	1 940 521	121 822	4 008 819	1 833 701
From Federal Government ¹	6 735 492	5 559 369	1 176 123	41 790	308 141	1 175	81 596	743 421
Education	1 227 931	1 106 680	121 251	—	39 655	—	81 596	—
Public welfare	2 923 708	2 921 284	2 424	1 136	1 288	—	—	—
From State governments ¹	(²)	—	6 884 360	687 031	1 608 210	117 368	3 916 087	555 664
Education	(²)	—	3 919 501	—	191	—	3 916 087	905
Public welfare	(²)	—	169 525	137 512	31 995	18	—	—
From local governments	(²)	181 348	(²)	62 422	24 170	3 279	11 136	534 616
General revenue from own sources	34 081 322	17 362 569	16 718 753	2 210 804	5 074 665	278 772	6 662 144	2 492 368
Taxes	25 609 314	13 463 435	12 145 879	1 493 357	3 169 476	236 951	5 723 685	1 522 410
Property	9 859 512	223 973	9 635 539	1 193 107	1 418 909	236 537	5 723 685	1 063 301
General sales	5 485 986	4 241 572	1 244 414	89 465	702 805	—	—	452 144
Motor fuel	1 198 597	1 030 266	168 331	106 019	62 312	—	—	—
Motor vehicle license	704 200	612 073	92 127	1 392	90 698	37	—	—
Income—individual and corporation	5 554 900	5 552 918	1 982	—	1 982	—	—	—
Other taxes	2 806 119	1 802 633	1 003 486	103 374	892 770	377	—	6 965
Current charges, total ¹	4 283 220	1 436 860	2 846 360	509 740	1 080 993	4 062	531 763	719 802
Education	1 511 402	979 639	531 763	—	—	—	531 763	—
Hospitals	613 815	155 020	458 795	149 119	95 533	—	—	214 143
Miscellaneous revenue, total ¹	4 188 788	2 462 274	1 726 514	207 707	824 196	37 759	406 696	250 156
Interest earnings	2 252 649	1 096 136	1 156 513	112 302	560 987	16 679	272 602	193 943
Utility revenue	1 817 947	—	1 817 947	16 506	1 240 151	2 792	—	558 498
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	5 397 686	4 761 355	636 331	176 430	11 992	—	446 896	1 013
Employee retirement	3 983 454	3 347 123	636 331	176 430	11 992	—	446 896	1 013
Expenditure, total	46 781 226	26 831 659	26 679 726	3 119 991	8 340 442	413 310	10 621 664	5 185 814
By character and object:								
Intergovernmental, total	2 061	6 706 663	25 557	76 447	107 786	58 421	—	784 398
To Federal Government	2 061	2 061	—	—	—	—	—	—
To State governments	(²)	—	25 557	501	23 821	174	—	1 061
To local governments	(²)	6 704 602	(²)	75 946	83 965	58 247	—	783 337
Current operation	30 203 336	12 048 053	18 155 283	2 411 961	5 937 066	347 950	9 458 306	—
Capital outlay	5 924 535	2 075 088	3 849 447	452 853	1 589 122	5 101	791 137	1 011 234
Construction	4 855 661	1 723 935	3 131 726	353 905	1 315 261	5 101	518 119	939 340
Equipment, land, and existing structures	1 068 874	351 153	717 721	98 948	273 861	—	273 018	71 894
Assistance and subsidies	1 549 643	1 549 229	414	240	174	—	—	—
Interest on debt	2 574 200	1 260 329	1 313 871	117 977	700 845	1 838	200 432	292 779
Insurance benefits and repayments	3 430 704	3 192 297	238 407	60 513	5 449	—	171 789	656
Exhibit: Expenditure for salaries and wages	15 999 197	3 532 678	12 466 519	1 332 459	3 171 427	114 154	6 513 857	1 334 622
Direct expenditure by function, total	46 779 165	20 124 996	26 654 169	3 043 544	8 232 656	354 889	10 621 664	4 401 416
General expenditure	40 321 369	16 932 699	23 388 670	2 964 725	7 058 912	352 704	10 449 875	2 562 454
Current expenditure	35 123 837	14 857 611	20 266 226	2 517 165	5 652 920	347 603	9 658 738	2 089 800
Capital outlay	5 197 532	2 075 088	3 122 444	447 560	1 405 992	5 101	791 137	472 654
Education services:								
Education	13 347 163	3 045 399	10 301 764	9 009	34 472	—	10 249 443	8 840
Elementary and secondary education ¹	9 323 821	118	9 323 703	9 009	34 472	—	9 271 382	8 840
Capital outlay	735 526	118	735 408	70	—	—	727 858	7 480
Higher education ¹	3 350 096	2 372 035	978 061	—	—	—	978 061	—
Capital outlay	390 746	327 467	63 279	—	—	—	63 279	—
Other education ³	673 246	673 246	—	—	—	—	—	—
Libraries	288 064	11 198	276 866	181	208 984	—	—	67 701
Social services and income maintenance:								
Public welfare	6 202 480	5 906 755	295 725	137 990	97 519	59 989	—	227
Hospitals	1 487 670	667 429	820 241	543 297	89 334	—	—	187 610
Health	1 149 205	869 774	279 431	150 310	122 796	1 712	—	4 613
Employment security administration	212 024	212 024	—	—	—	—	—	—
Veterans' services	7 992	7 992	—	—	—	—	—	—
Transportation:								
Highways ¹	3 567 790	2 022 803	1 544 987	369 517	1 031 716	141 147	—	2 607
Capital outlay	2 102 021	1 474 577	627 444	151 188	475 936	320	—	—
Air transportation	459 744	4 660	455 084	913	391 391	—	—	62 780
Parking facilities	33 636	—	33 636	2 086	31 550	—	—	—
Water transport and terminals	6 010	—	6 010	—	—	—	—	6 010
Transit subsidies	16 994	14 831	2 163	2 000	163	—	—	—
Public safety:								
Police protection	1 721 852	213 878	1 507 974	179 912	1 327 513	549	—	—
Fire protection	731 792	—	731 792	33	574 549	—	—	157 210
Correction	935 022	592 882	342 140	338 663	3 070	407	—	—
Protective inspection and regulation	210 928	144 519	66 409	5 536	60 873	—	—	—
Environment and housing:								
Natural resources	280 257	256 080	24 177	2 845	—	—	—	21 332
Parks and recreation	1 209 444	88 951	1 120 493	137 129	172 049	3 406	—	807 909
Housing and community development	600 844	26 006	574 838	12 669	180 704	—	—	381 465
Sewerage ¹	948 860	16 287	932 573	16 324	416 014	980	—	499 255
Capital outlay	402 896	648	402 248	3 975	191 162	—	—	207 111
Solid waste management	325 857	24 581	301 276	15 090	285 095	—	—	1 091
Government administration:								
Financial administration	720 472	409 502	310 970	105 534	205 021	415	—	—
Judicial and legal	598 249	183 757	414 492	360 486	53 090	916	—	—
General public buildings	239 962	43 461	196 501	103 516	92 970	15	—	—
Other government administration	517 955	71 114	446 841	102 024	216 467	128 350	—	—
Interest on general debt	2 434 353	1 260 329	1 174 024	116 471	621 263	1 707	200 432	234 151
General expenditure, n.e.c.	2 066 750	838 487	1 228 263	253 190	842 309	13 111	—	119 653
Utility expenditure	3 027 092	—	3 027 092	18 306	1 168 295	2 185	—	1 838 306
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	3 430 704	3 192 297	238 407	60 513	5 449	—	171 789	656
Employee retirement	1 712 722	1 474 315	238 407	60 513	5 449	—	171 789	656

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
INDIANA								
Revenue, total	21 149 447	13 929 394	11 033 814	2 483 846	3 056 786	131 570	4 735 184	890 618
General revenue	18 880 127	12 704 411	9 989 477	2 483 630	2 433 103	131 570	4 735 184	470 180
Intergovernmental revenue, total	3 327 380	3 203 811	3 937 330	533 380	687 472	28 841	2 701 298	250 529
From Federal Government ¹	3 327 380	3 098 394	228 986	18 341	109 849	652	11 408	88 736
Education	519 789	508 332	11 457	49	—	—	11 408	—
Public welfare	1 763 733	1 761 486	2 247	2 247	—	—	—	—
From State governments ¹	(²)	—	3 708 344	513 051	504 517	19 674	2 638 389	32 713
Education	(²)	—	2 638 915	—	—	—	2 638 389	138
Public welfare	(²)	—	244 072	154 317	89 755	—	—	—
From local governments	(²)	105 417	(²)	1 988	73 106	8 515	51 501	129 080
General revenue from own sources	15 552 747	9 500 600	6 052 147	1 950 250	1 745 631	102 729	2 033 886	219 651
Taxes	10 546 151	6 915 529	3 630 622	785 509	951 297	92 635	1 705 837	95 344
Property	3 214 093	4 431	3 209 662	531 302	798 478	80 981	1 703 557	95 344
General sales	2 590 600	2 590 600	—	—	—	—	—	—
Motor fuel	542 470	542 470	—	—	—	—	—	—
Motor vehicle license	155 685	155 642	43	—	43	—	—	—
Income—individual and corporation	3 563 326	3 213 406	349 920	232 803	105 828	11 289	—	—
Other taxes	479 977	408 980	70 997	21 404	46 948	365	2 280	—
Current charges, total ¹	3 396 044	1 662 442	1 733 602	951 950	545 127	3 439	192 498	40 588
Education	1 316 840	1 115 467	201 373	—	—	—	192 498	8 875
Hospitals	1 279 336	337 443	941 893	868 602	73 291	—	—	—
Miscellaneous revenue, total ¹	1 610 552	922 629	687 923	212 791	249 207	6 655	135 551	83 719
Interest earnings	861 081	499 516	361 565	87 198	150 520	2 594	42 832	78 421
Utility revenue	944 527	—	944 527	—	524 089	—	—	420 438
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	1 324 793	1 224 983	99 810	216	99 594	—	—	—
Employee retirement	1 066 884	967 074	99 810	216	99 594	—	—	—
Expenditure, total	19 889 205	12 340 722	11 271 270	2 470 018	3 092 391	131 856	5 042 904	847 974
By character and object:								
Intergovernmental, total	14 312	3 677 893	59 206	166 487	14 632	8 564	173 005	10 391
To Federal Government	14 312	14 312	—	—	—	—	—	—
To State governments	(²)	—	59 206	48 415	8 263	—	—	2 528
To local governments	(²)	3 663 581	(²)	118 072	6 369	8 564	173 005	7 863
Current operation	15 175 625	6 523 585	8 652 040	1 901 567	2 331 145	109 768	4 309 560	—
Capital outlay	2 269 851	970 708	1 299 143	194 470	435 773	10 935	536 404	121 561
Construction	1 492 862	741 540	751 322	78 293	293 536	3 080	290 073	86 340
Equipment, land, and existing structures	776 989	229 168	547 821	116 177	142 237	7 855	246 331	35 221
Assistance and subsidies	378 461	164 481	213 980	172 560	41 420	—	—	—
Interest on debt	746 060	354 703	391 357	34 784	186 257	2 589	23 935	143 792
Insurance benefits and repayments	732 666	649 352	83 314	150	83 164	—	—	—
Exhibit: Expenditure for salaries and wages	7 265 008	2 154 978	5 110 030	893 352	1 015 779	49 345	3 020 622	130 932
Direct expenditure by function, total	19 874 893	8 662 829	11 212 064	2 303 531	3 077 759	123 292	4 869 899	837 583
General expenditure	18 054 002	8 013 477	10 040 525	2 300 942	2 404 650	123 292	4 869 899	341 742
Current expenditure	15 923 488	7 042 769	8 880 719	2 106 933	2 029 247	112 357	4 333 495	298 687
Capital outlay	2 130 514	970 708	1 159 806	194 009	375 403	10 935	536 404	43 055
Education services:								
Education	7 319 346	2 462 080	4 857 266	351	10	—	4 845 964	10 941
Elementary and secondary education ¹	4 857 266	—	4 857 266	351	10	—	4 845 964	10 941
Capital outlay	546 730	—	546 730	—	—	—	536 404	10 326
Higher education ¹	2 186 764	2 186 764	—	—	—	—	—	—
Capital outlay	249 146	249 146	—	—	—	—	—	—
Other education ³	275 316	275 316	—	—	—	—	—	—
Libraries	129 311	4 547	124 764	463	2	137	—	124 162
Social services and income maintenance:								
Public welfare	2 704 006	2 320 654	383 352	270 060	72 475	40 817	—	—
Hospitals	1 572 997	519 914	1 053 083	881 968	171 061	—	—	54
Health	378 647	289 554	89 093	44 695	44 390	8	—	—
Employment security administration	86 357	86 357	—	—	—	—	—	—
Veterans' services	449	449	—	—	—	—	—	—
Transportation:								
Highways ¹	1 186 918	736 724	450 194	264 849	185 294	—	—	51
Capital outlay	597 584	527 154	70 430	37 536	32 894	—	—	—
Air transportation	66 383	—	66 383	4 329	62 054	—	—	—
Parking facilities	9 462	—	9 462	65	9 397	—	—	—
Water transport and terminals	8 928	5 036	3 892	—	3 892	—	—	—
Transit subsidies	20 272	20 272	—	—	—	—	—	—
Public safety:								
Police protection	429 115	88 348	340 767	85 307	255 460	—	—	—
Fire protection	223 549	—	223 549	384	170 323	52 842	—	—
Correction	399 414	301 275	98 139	70 939	27 200	—	—	—
Protective inspection and regulation	38 469	31 740	6 729	201	6 528	—	—	—
Environment and housing:								
Natural resources	177 580	132 380	45 200	29 233	8 407	—	—	7 560
Parks and recreation	177 794	24 061	153 733	21 934	125 689	3 575	—	2 935
Housing and community development	211 069	43 658	167 411	21 311	66 514	—	—	79 586
Sewerage ¹	406 338	5 228	401 110	403	396 915	—	—	3 792
Capital outlay	145 100	14	145 086	—	144 448	—	—	638
Solid waste management	111 236	7 908	103 328	19 689	83 637	2	—	—
Government administration:								
Financial administration	323 230	180 005	143 225	61 976	81 249	—	—	—
Judicial and legal	197 139	50 112	147 027	109 047	37 980	—	—	—
General public buildings	128 145	78 649	49 496	30 423	18 959	114	—	—
Other government administration	288 064	30 362	257 702	195 884	61 799	19	—	—
Interest on general debt	694 695	354 703	339 992	34 784	169 666	2 589	23 935	109 018
General expenditure, n.e.c.	765 089	239 461	525 628	153 047	345 749	23 189	—	3 643
Utility expenditure	1 088 225	—	1 088 225	2 439	589 945	—	—	495 841
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	732 666	649 352	83 314	150	83 164	—	—	—
Employee retirement	542 834	459 520	83 314	150	83 164	—	—	—

See footnotes at end of table.

Table 29. **State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.**

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

Item	State and local government, total	State government	Local governments						
			Total	County	Municipal	Township	School district	Special district	
			1	2	3	4	5	6	7
IOWA									
Revenue, total	11 608 713	7 534 802	6 048 569	1 279 480	1 991 750	—	2 778 981	48 856	
General revenue	10 158 643	6 534 101	5 599 200	1 279 480	1 548 265	—	2 778 981	42 972	
Intergovernmental revenue, total	1 734 922	1 651 321	2 058 259	326 281	310 720	—	1 441 521	30 235	
From Federal Government ¹	1 734 922	1 578 926	155 996	17 845	91 492	—	25 746	20 913	
Education	352 021	326 249	25 772	26	—	—	25 746	—	
Public welfare	710 417	709 170	1 247	1 247	—	—	—	—	
From State governments ¹	(²)	—	1 902 263	287 971	200 159	—	1 412 102	2 031	
Education	(²)	—	1 412 150	48	—	—	1 412 102	—	
Public welfare	(²)	—	19 600	19 600	—	—	—	—	
From local governments	(²)	72 395	(²)	20 465	19 069	—	3 673	7 291	
General revenue from own sources	8 423 721	4 882 780	3 540 941	953 199	1 237 545	—	1 337 460	12 737	
Taxes	5 709 558	3 616 444	2 093 114	550 009	559 438	—	981 008	2 659	
Property	1 998 385	—	1 998 385	530 561	493 468	—	971 862	2 494	
General sales	1 050 289	1 010 228	40 061	5 542	34 519	—	—	—	
Motor fuel	333 425	333 425	—	—	—	—	—	—	
Motor vehicle license	235 835	226 548	9 287	9 287	—	—	—	—	
Income—individual and corporation	1 609 508	1 603 744	5 764	38	—	—	5 726	—	
Other taxes	482 116	442 499	39 617	4 581	31 451	—	3 420	165	
Current charges, total ¹	1 853 305	812 182	1 041 123	305 420	432 803	—	294 817	8 083	
Education	720 220	425 403	294 817	—	—	—	294 817	—	
Hospitals	726 466	334 984	391 482	247 010	144 472	—	—	—	
Miscellaneous revenue, total ¹	860 858	454 154	406 704	97 770	245 304	—	61 635	1 995	
Interest earnings	451 623	178 324	273 299	69 786	167 707	—	35 268	538	
Utility revenue	449 369	—	449 369	—	443 485	—	—	5 884	
Liquor store revenue	84 197	84 197	—	—	—	—	—	—	
Insurance trust revenue, total ¹	916 504	916 504	—	—	—	—	—	—	
Employee retirement	677 658	677 658	—	—	—	—	—	—	
Expenditure, total	11 207 332	7 196 808	6 222 436	1 287 035	1 998 275	—	2 918 995	45 297	
By character and object:									
Intergovernmental, total	21 146	2 160 539	72 519	77 948	19 420	—	—	2 317	
To Federal Government	21 146	21 146	—	—	—	—	—	—	
To State governments	(²)	—	72 519	72 336	156	—	—	27	
To local governments	(²)	2 139 393	(²)	5 612	19 264	—	—	2 290	
Current operation	8 562 996	3 466 682	5 096 314	1 068 206	1 389 381	—	2 638 727	—	
Capital outlay	1 465 919	711 905	754 014	92 003	409 596	—	245 140	7 275	
Construction	1 030 316	604 448	425 868	59 383	314 251	—	49 302	2 932	
Equipment, land, and existing structures	435 603	107 457	328 146	32 620	95 345	—	195 838	4 343	
Assistance and subsidies	269 693	268 281	1 412	1 412	—	—	—	—	
Interest on debt	397 204	132 253	264 951	47 466	179 878	—	35 128	2 479	
Insurance benefits and repayments	457 148	457 148	—	—	—	—	—	—	
Exhibit: Expenditure for salaries and wages	4 347 635	1 638 938	2 708 697	471 322	523 672	—	1 704 331	9 372	
Direct expenditure by function, total	11 186 186	5 036 269	6 149 917	1 209 087	1 978 855	—	2 918 995	42 980	
General expenditure	10 181 743	4 520 798	5 660 945	1 209 087	1 508 077	—	2 918 995	24 786	
Current expenditure	8 796 088	3 808 893	4 987 195	1 117 084	1 174 596	—	2 673 855	21 660	
Capital outlay	1 385 655	711 905	673 750	92 003	333 481	—	245 140	3 126	
Education services:									
Education	3 989 314	1 105 383	2 883 931	64	—	—	2 883 867	—	
Elementary and secondary education ¹	2 578 909	—	2 578 909	64	—	—	2 578 845	—	
Capital outlay	222 086	—	222 086	—	—	—	222 086	—	
Higher education ¹	1 251 000	945 978	305 022	—	—	—	305 022	—	
Capital outlay	104 482	81 428	23 054	—	—	—	23 054	—	
Other education ³	159 405	159 405	—	—	—	—	—	—	
Libraries	52 861	2 741	50 120	2 654	47 466	—	—	—	
Social services and income maintenance:									
Public welfare	1 398 281	1 265 128	133 153	124 116	9 037	—	—	—	
Hospitals	893 235	473 312	419 923	281 907	138 016	—	—	—	
Health	195 347	73 326	122 021	102 791	19 230	—	—	—	
Employment security administration	46 741	46 741	—	—	—	—	—	—	
Veterans' services	—	—	—	—	—	—	—	—	
Transportation:									
Highways ¹	1 240 072	683 221	556 851	292 670	264 173	—	—	8	
Capital outlay	720 901	542 248	178 653	49 592	129 061	—	—	—	
Air transportation	36 589	847	35 742	37	34 254	—	—	1 451	
Parking facilities	14 016	—	14 016	—	14 016	—	—	—	
Water transport and terminals	139	—	139	—	139	—	—	—	
Transit subsidies	9 823	8 808	1 015	258	757	—	—	—	
Public safety:									
Police protection	262 372	44 233	218 139	60 348	157 791	—	—	—	
Fire protection	88 416	—	88 416	609	87 171	—	—	636	
Correction	136 299	105 020	31 279	30 779	500	—	—	—	
Protective inspection and regulation	35 035	25 508	9 527	1 854	7 673	—	—	—	
Environment and housing:									
Natural resources	185 953	167 142	18 811	16 018	—	—	—	2 793	
Parks and recreation	155 292	15 810	139 482	18 250	121 232	—	—	—	
Housing and community development	69 879	2 319	67 560	4 137	48 230	—	—	15 193	
Sewerage ¹	183 950	—	183 950	1 057	179 794	—	—	3 099	
Capital outlay	80 631	—	80 631	554	78 353	—	—	1 724	
Solid waste management	82 988	2 494	80 494	11 404	69 083	—	—	7	
Government administration:									
Financial administration	170 932	83 222	87 710	56 705	31 005	—	—	—	
Judicial and legal	148 348	106 851	41 497	33 904	7 593	—	—	—	
General public buildings	45 967	3 946	42 021	20 957	21 064	—	—	—	
Other government administration	89 601	26 557	63 044	39 294	23 750	—	—	—	
Interest on general debt	352 354	132 253	220 101	47 466	135 908	—	35 128	1 599	
General expenditure, n.e.c.	297 939	145 936	152 003	61 808	90 195	—	—	—	
Utility expenditure	488 972	—	488 972	—	470 778	—	—	18 194	
Liquor store expenditure	58 323	58 323	—	—	—	—	—	—	
Insurance trust expenditure, total ¹	457 148	457 148	—	—	—	—	—	—	
Employee retirement	231 143	231 143	—	—	—	—	—	—	

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
KANSAS								
Revenue, total	9 919 597	5 776 111	5 479 419	1 069 302	1 782 009	34 364	2 481 649	373 570
General revenue	8 483 984	4 967 838	4 852 079	1 069 273	1 378 019	34 364	2 481 489	150 409
Intergovernmental revenue, total	1 418 133	1 359 425	1 394 641	135 160	255 305	3 502	1 226 707	35 442
From Federal Government ¹	1 418 133	1 341 483	76 650	4 891	21 702	—	22 632	27 425
Education	294 790	272 158	22 632	—	—	—	22 632	—
Public welfare	640 474	640 474	—	—	—	—	—	—
From State governments ¹	(²)	—	1 317 991	123 269	120 465	3 502	1 068 248	2 507
Education	(²)	—	1 068 248	—	—	—	1 068 248	—
Public welfare	(²)	—	5 997	2 501	3 496	—	—	—
From local governments	(²)	17 942	(²)	7 000	113 138	—	135 827	5 510
General revenue from own sources	7 065 851	3 608 413	3 457 438	934 113	1 122 714	30 862	1 254 782	114 967
Taxes	4 939 746	2 801 692	2 138 054	613 072	491 633	27 802	986 185	19 362
Property	1 830 511	34 043	1 796 468	469 220	293 905	27 802	986 185	19 356
General sales	1 180 180	958 165	222 015	123 612	98 403	—	—	—
Motor fuel	251 000	250 999	1	—	1	—	—	—
Motor vehicle license	112 612	109 739	2 873	2 866	7	—	—	—
Income—individual and corporation	1 032 754	1 032 754	—	—	—	—	—	—
Other taxes	532 689	415 992	116 697	17 374	99 317	—	—	6
Current charges, total ¹	1 277 419	582 536	694 883	207 384	267 797	406	140 618	78 678
Education	469 273	328 655	140 618	—	—	—	140 618	—
Hospitals	418 283	158 254	260 029	122 208	83 379	—	—	54 442
Miscellaneous revenue, total ¹	848 686	224 185	624 501	113 657	363 284	2 654	127 979	16 927
Interest earnings	526 327	113 468	412 859	87 363	261 527	1 506	50 366	12 097
Utility revenue	572 889	—	572 889	29	362 038	—	—	210 822
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	862 724	808 273	54 451	—	41 952	—	160	12 339
Employee retirement	575 565	521 114	54 451	—	41 952	—	160	12 339
Expenditure, total	9 605 008	5 480 811	5 565 564	1 052 154	1 747 824	33 600	2 447 948	392 191
By character and object:								
Intergovernmental, total	18	1 440 836	549	94 934	5 551	248	—	7 969
To Federal Government	18	18	—	—	—	—	—	—
To State governments	(²)	—	549	—	406	—	—	143
To local governments	(²)	1 440 818	(²)	94 934	5 145	248	—	7 826
Current operation	6 899 486	2 706 654	4 192 832	792 228	1 141 222	28 248	2 231 134	—
Capital outlay	1 284 213	674 153	610 060	94 905	272 381	5 104	174 831	62 839
Construction	878 183	560 699	317 484	44 533	153 059	1 913	58 282	59 697
Equipment, land, and existing structures	406 030	113 454	292 576	50 372	119 322	3 191	116 549	3 142
Assistance and subsidies	189 200	189 200	—	—	—	—	—	—
Interest on debt	501 818	40 908	460 910	70 087	311 860	—	41 528	37 435
Insurance benefits and repayments	449 971	429 060	20 911	—	16 810	—	455	3 646
Exhibit: Expenditure for salaries and wages	3 615 371	1 187 891	2 427 480	336 773	484 756	5 437	1 507 279	93 235
Direct expenditure by function, total	9 604 990	4 039 975	5 565 015	957 220	1 742 273	33 352	2 447 948	384 222
General expenditure	8 556 775	3 610 915	4 945 860	957 181	1 381 458	33 352	2 447 493	126 376
Current expenditure	7 368 021	2 936 762	4 431 259	862 276	1 151 272	28 248	2 272 662	116 801
Capital outlay	1 188 754	674 153	514 601	94 905	230 186	5 104	174 831	9 575
Education services:								
Education	3 500 132	1 094 167	2 405 965	—	—	—	2 405 965	—
Elementary and secondary education ¹	2 160 814	—	2 160 814	—	—	—	2 160 814	—
Capital outlay	157 705	—	157 705	—	—	—	157 705	—
Higher education ¹	1 223 224	978 073	245 151	—	—	—	245 151	—
Capital outlay	278 089	260 963	17 126	—	—	—	17 126	—
Other education ³	116 094	116 094	—	—	—	—	—	—
Libraries	39 179	1 397	37 782	10 623	16 312	17	—	10 830
Social services and income maintenance:								
Public welfare	909 395	875 250	34 145	26 791	7 354	—	—	—
Hospitals	549 247	290 204	259 043	118 414	80 691	—	—	59 938
Health	187 966	84 030	103 936	79 686	21 756	44	—	2 450
Employment security administration	20 482	20 482	—	—	—	—	—	—
Veterans' services	1 519	1 519	—	—	—	—	—	—
Transportation:								
Highways ¹	939 697	535 977	403 720	186 188	193 537	23 866	—	129
Capital outlay	476 034	343 446	132 588	38 332	90 031	4 225	—	—
Air transportation	29 728	—	29 728	6 438	19 541	—	—	3 749
Parking facilities	2 729	—	2 729	—	2 729	—	—	—
Water transport and terminals	854	—	854	—	808	—	—	46
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	269 072	34 108	234 964	71 940	163 024	—	—	—
Fire protection	111 013	—	111 013	12 208	96 623	2 182	—	—
Correction	208 570	179 103	29 467	28 774	693	—	—	—
Protective inspection and regulation	38 962	30 481	8 481	451	8 030	—	—	—
Environment and housing:								
Natural resources	162 398	122 644	39 754	27 860	1 124	—	—	10 770
Parks and recreation	109 225	7 998	101 227	20 752	77 152	48	—	3 275
Housing and community development	50 063	1 241	48 822	3 597	20 703	—	—	24 522
Sewerage ¹	121 023	—	121 023	21 145	99 756	—	—	122
Capital outlay	42 324	—	42 324	6 115	36 209	—	—	—
Solid waste management	46 162	—	46 162	13 773	31 589	—	—	800
Government administration:								
Financial administration	175 929	97 030	78 899	56 878	19 098	2 923	—	—
Judicial and legal	125 951	81 567	44 384	31 655	12 729	—	—	—
General public buildings	57 456	3 545	53 911	12 265	—	—	—	—
Other government administration	111 702	25 309	86 393	31 540	54 853	—	—	—
Interest on general debt	446 293	40 908	405 385	70 087	285 730	—	41 528	8 040
General expenditure, n.e.c.	342 028	83 955	258 073	96 735	155 361	4 272	—	1 705
Utility expenditure	598 171	—	598 171	39	343 932	—	—	254 200
Liquor store expenditure	73	—	73	—	73	—	—	—
Insurance trust expenditure, total ¹	449 971	429 060	20 911	—	16 810	—	455	3 646
Employee retirement	190 986	170 075	20 911	—	16 810	—	455	3 646

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
KENTUCKY								
Revenue, total	14 249 406	10 639 750	5 871 082	1 253 104	1 751 257	—	2 634 151	304 694
General revenue	12 231 194	9 221 972	5 270 648	1 253 104	1 219 115	—	2 634 151	236 402
Intergovernmental revenue, total	2 792 097	2 609 286	2 444 237	337 153	176 126	—	1 925 728	77 354
From Federal Government ¹	2 792 097	2 593 515	198 582	77 254	73 569	—	18 708	29 051
Education	414 488	395 780	18 708	—	—	—	18 708	—
Public welfare	1 649 944	1 649 944	—	—	—	—	—	—
From State governments ¹	(²)	—	2 245 655	243 641	80 036	—	1 907 020	14 958
Education	(²)	—	1 907 020	—	—	—	1 907 020	—
Public welfare	(²)	—	2 542	2 276	266	—	—	—
From local governments	(²)	15 771	(²)	16 258	22 521	—	—	33 345
General revenue from own sources	9 439 097	6 612 686	2 826 411	915 951	1 042 989	—	708 423	159 048
Taxes	6 588 521	5 080 971	1 507 550	325 942	527 085	—	624 491	30 032
Property	1 114 578	338 548	776 030	177 067	148 354	—	420 589	30 020
General sales	1 366 872	1 366 872	—	—	—	—	—	—
Motor fuel	360 058	360 058	—	—	—	—	—	—
Motor vehicle license	164 646	148 517	16 129	12 859	3 270	—	—	—
Income—individual and corporation	2 323 426	1 949 553	373 873	43 318	254 498	—	76 057	—
Other taxes	1 258 941	917 423	341 518	92 698	120 963	—	127 845	12
Current charges, total ¹	1 592 093	846 268	745 825	271 173	316 875	—	50 219	107 558
Education	562 664	512 445	50 219	—	—	—	50 219	—
Hospitals	448 237	196 021	252 216	131 077	88 337	—	—	32 802
Miscellaneous revenue, total ¹	1 258 483	685 447	573 036	318 836	199 029	—	33 713	21 458
Interest earnings	933 551	433 417	500 134	292 147	175 956	—	16 911	15 120
Utility revenue	575 680	—	575 680	—	507 388	—	—	68 292
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	1 442 532	1 417 778	24 754	—	24 754	—	—	—
Employee retirement	1 036 618	1 011 864	24 754	—	24 754	—	—	—
Expenditure, total	13 565 464	10 154 199	5 805 793	1 221 110	1 738 218	—	2 515 815	355 214
By character and object:								
Intergovernmental, total	—	2 392 289	2 239	21 071	3 777	—	—	1 955
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	2 239	1	635	—	—	1 603
To local governments	(²)	—	(²)	21 070	3 142	—	—	352
Current operation	9 449 644	5 118 942	4 330 702	742 334	1 266 907	—	2 321 461	—
Capital outlay	1 593 515	996 454	597 061	146 672	208 624	—	136 694	105 071
Construction	1 122 833	822 516	300 317	113 979	78 086	—	45 908	62 344
Equipment, land, and existing structures	470 682	173 938	296 744	32 693	130 538	—	90 786	42 727
Assistance and subsidies	297 600	297 357	243	243	—	—	—	—
Interest on debt	1 069 500	434 180	635 320	310 790	247 290	—	57 660	19 580
Insurance benefits and repayments	926 597	914 977	11 620	—	11 620	—	—	—
Exhibit: Expenditure for salaries and wages	4 761 480	2 009 040	2 752 440	322 643	479 259	—	1 861 950	88 588
Direct expenditure by function, total	13 565 464	7 761 910	5 803 554	1 200 039	1 734 441	—	2 515 815	353 259
General expenditure	11 954 399	6 842 929	5 111 470	1 200 017	1 174 363	—	2 515 815	221 275
Current expenditure	10 494 319	5 847 496	4 646 823	1 053 345	1 063 548	—	2 379 121	150 809
Capital outlay	1 460 080	995 433	464 647	146 672	110 815	—	136 694	70 466
Education services:								
Education	4 012 272	1 554 117	2 458 155	—	—	—	2 458 155	—
Elementary and secondary education ¹	2 458 155	—	2 458 155	—	—	—	2 458 155	—
Capital outlay	136 694	—	136 694	—	—	—	136 694	—
Higher education ¹	1 191 749	1 191 749	—	—	—	—	—	—
Capital outlay	118 047	118 047	—	—	—	—	—	—
Other education ³	362 368	362 368	—	—	—	—	—	—
Libraries	42 718	7 710	35 008	1 076	17 127	—	—	16 805
Social services and income maintenance:								
Public welfare	2 405 741	2 375 750	29 991	11 052	18 939	—	—	—
Hospitals	560 841	290 593	270 248	141 419	91 320	—	—	37 509
Health	253 106	110 271	142 835	117 572	22 530	—	—	2 733
Employment security administration	42 236	42 236	—	—	—	—	—	—
Veterans' services	1 374	1 374	—	—	—	—	—	—
Transportation:								
Highways ¹	1 062 341	843 233	219 108	134 815	84 292	—	—	1
Capital outlay	680 725	654 690	26 035	14 635	11 400	—	—	—
Air transportation	146 146	44 784	101 362	93 167	8 195	—	—	—
Parking facilities	3 271	—	3 271	—	3 271	—	—	—
Water transport and terminals	4 218	—	4 218	2 895	1 323	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	300 800	90 850	209 950	61 163	148 787	—	—	—
Fire protection	134 559	—	134 559	12 946	99 115	—	—	22 498
Correction	264 224	181 074	83 150	77 540	5 610	—	—	—
Protective inspection and regulation	52 374	45 177	7 197	1 371	5 826	—	—	—
Environment and housing:								
Natural resources	240 501	235 405	5 096	3 454	—	—	—	1 642
Parks and recreation	167 857	105 625	62 232	13 965	48 267	—	—	—
Housing and community development	118 550	6 055	112 495	7 310	80 181	—	—	25 004
Sewerage ¹	179 078	—	179 078	—	75 325	—	—	103 753
Capital outlay	58 258	—	58 258	—	10 935	—	—	47 323
Solid waste management	86 593	8 386	78 207	12 991	63 490	—	—	1 726
Government administration:								
Financial administration	210 844	141 026	69 818	18 248	51 570	—	—	—
Judicial and legal	157 358	131 610	25 748	19 064	6 684	—	—	—
General public buildings	42 480	408	42 072	22 928	19 144	—	—	—
Other government administration	100 052	36 175	63 877	42 231	21 646	—	—	—
Interest on general debt	1 010 651	434 180	576 471	310 768	198 439	—	57 660	9 604
General expenditure, n.e.c.	354 214	156 890	197 324	94 042	103 282	—	—	—
Utility expenditure	684 468	4 004	680 464	22	548 458	—	—	131 984
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	926 597	914 977	11 620	—	11 620	—	—	—
Employee retirement	512 654	501 034	11 620	—	11 620	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
LOUISIANA								
Revenue, total	17 653 096	11 722 411	8 439 687	2 303 270	2 688 404	—	3 302 032	217 271
General revenue	15 571 729	10 361 962	7 718 769	2 234 366	2 128 362	—	3 302 032	125 299
Intergovernmental revenue, total	4 017 741	3 695 255	2 831 488	289 729	413 078	—	2 185 876	14 095
From Federal Government ¹	4 017 741	3 676 223	341 518	73 286	231 287	—	30 691	6 254
Education	547 203	516 512	30 691	—	—	—	30 691	—
Public welfare	2 579 761	2 574 078	5 683	5 464	219	—	—	—
From State governments ¹	(²)	—	2 489 970	206 049	136 897	—	2 143 117	3 907
Education	(²)	—	2 143 193	—	76	—	2 143 117	—
Public welfare	(²)	—	24 598	17 468	7 130	—	—	—
From local governments	(²)	19 032	(²)	10 394	44 894	—	12 068	3 934
General revenue from own sources	11 553 988	6 666 707	4 887 281	1 944 637	1 715 284	—	1 116 156	111 204
Taxes	7 076 326	4 250 245	2 826 081	874 932	965 168	—	939 876	46 105
Property	1 184 115	42 584	1 141 531	423 988	308 527	—	404 449	4 567
General sales	2 730 230	1 268 695	1 461 535	423 030	462 189	—	534 835	41 481
Motor fuel	470 116	470 116	—	—	—	—	—	—
Motor vehicle license	89 827	86 569	3 258	21	3 237	—	—	—
Income—individual and corporation	1 099 990	1 099 539	451	—	451	—	—	—
Other taxes	1 502 048	1 282 742	219 306	27 893	190 764	—	592	57
Current charges, total ¹	2 442 667	1 093 446	1 349 221	783 558	489 438	—	60 304	15 921
Education	692 006	631 702	60 304	—	—	—	60 304	—
Hospitals	1 025 144	225 435	799 709	659 737	139 972	—	—	—
Miscellaneous revenue, total ¹	2 034 995	1 323 016	711 979	286 147	260 678	—	115 976	49 178
Interest earnings	1 117 818	600 896	516 922	234 108	192 951	—	42 853	47 010
Utility revenue	629 285	—	629 285	67 379	469 934	—	—	91 972
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	1 452 082	1 360 449	91 633	1 525	90 108	—	—	—
Employee retirement	1 150 027	1 058 394	91 633	1 525	90 108	—	—	—
Expenditure, total	17 608 937	11 769 050	8 491 318	2 263 696	2 595 048	—	3 567 824	201 908
By character and object:								
Intergovernmental, total	—	2 634 974	16 457	138 637	14 923	—	20	35
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	16 457	16 026	431	—	—	—
To local governments	(²)	2 634 974	(²)	122 611	14 492	—	20	35
Current operation	12 944 871	6 124 989	6 819 882	1 639 632	1 837 279	—	3 342 971	—
Capital outlay	1 694 561	911 795	782 766	232 330	406 148	—	135 305	8 983
Construction	1 270 690	718 991	551 699	144 331	333 687	—	67 951	5 730
Equipment, land, and existing structures	423 871	192 804	231 067	87 999	72 461	—	67 354	3 253
Assistance and subsidies	277 636	277 636	—	—	—	—	—	—
Interest on debt	1 382 917	733 312	649 605	251 632	262 607	—	89 528	45 838
Insurance benefits and repayments	1 161 900	1 086 344	75 556	1 465	74 091	—	—	—
Exhibit: Expenditure for salaries and wages	5 957 317	2 438 250	3 519 067	706 892	753 504	—	2 004 117	54 554
Direct expenditure by function, total	17 608 937	9 134 076	8 474 861	2 125 059	2 580 125	—	3 567 804	201 873
General expenditure	15 779 990	8 047 732	7 732 258	2 044 825	2 061 330	—	3 567 804	58 299
Current expenditure	14 145 326	7 135 937	7 009 389	1 821 735	1 705 198	—	3 432 499	49 957
Capital outlay	1 634 664	911 795	722 869	223 090	356 132	—	135 305	8 342
Education services:								
Education	4 989 799	1 511 386	3 478 413	137	—	—	3 478 276	—
Elementary and secondary education ¹	3 490 517	21 256	3 469 261	137	—	—	3 469 124	—
Capital outlay	135 305	—	135 305	—	—	—	135 305	—
Higher education ¹	1 240 036	1 230 884	9 152	—	—	—	9 152	—
Capital outlay	96 116	96 116	—	—	—	—	—	—
Other education ³	259 246	259 246	—	—	—	—	—	—
Libraries	58 318	3 521	54 797	37 782	17 015	—	—	—
Social services and income maintenance:								
Public welfare	2 533 013	2 495 085	37 928	27 458	10 470	—	—	—
Hospitals	1 518 275	729 533	788 742	665 566	123 176	—	—	—
Health	383 590	340 244	43 346	19 862	23 484	—	—	—
Employment security administration	63 955	63 955	—	—	—	—	—	—
Veterans' services	5 646	5 646	—	—	—	—	—	—
Transportation:								
Highways ¹	1 208 508	838 429	370 079	188 619	181 460	—	—	—
Capital outlay	726 719	616 384	110 335	49 798	60 537	—	—	—
Air transportation	80 715	2 746	77 969	12 768	65 201	—	—	—
Parking facilities	4 871	—	4 871	41	4 830	—	—	—
Water transport and terminals	109 654	90 879	18 775	2 322	705	—	—	15 748
Transit subsidies	8 600	—	8 600	4 553	4 047	—	—	—
Public safety:								
Police protection	543 103	94 276	448 827	208 355	240 472	—	—	—
Fire protection	187 238	—	187 238	53 995	133 243	—	—	—
Correction	349 474	234 446	115 028	48 414	66 614	—	—	—
Protective inspection and regulation	41 570	22 869	18 701	1 764	16 937	—	—	—
Environment and housing:								
Natural resources	309 408	237 258	72 150	57 371	14 739	—	—	40
Parks and recreation	214 158	90 418	123 740	30 494	93 246	—	—	—
Housing and community development	187 365	889	186 476	31 470	155 006	—	—	—
Sewerage ¹	331 456	—	331 456	84 605	246 851	—	—	—
Capital outlay	178 482	—	178 482	55 883	122 599	—	—	—
Solid waste management	162 741	10 122	152 619	51 442	96 702	—	—	4 475
Government administration:								
Financial administration	250 006	114 116	135 890	54 087	81 803	—	—	—
Judicial and legal	203 189	85 859	117 330	53 197	64 133	—	—	—
General public buildings	75 982	16 676	59 306	21 141	38 165	—	—	—
Other government administration	179 454	76 768	102 686	59 091	43 595	—	—	—
Interest on general debt	1 331 464	733 312	598 152	243 899	229 036	—	89 528	35 689
General expenditure, n.e.c.	448 438	249 299	199 139	86 392	110 400	—	—	2 347
Utility expenditure	667 047	—	667 047	78 769	444 704	—	—	143 574
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	1 161 900	1 086 344	75 556	1 465	74 091	—	—	—
Employee retirement	908 352	832 796	75 556	1 465	74 091	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
MAINE								
Revenue, total	5 380 351	3 933 080	2 120 011	68 764	574 647	743 182	571 658	190 543
General revenue	4 697 967	3 318 612	2 052 095	68 764	571 213	732 438	571 658	136 805
Intergovernmental revenue, total	998 706	931 856	739 590	7 577	150 392	225 397	329 212	55 795
From Federal Government ¹	998 706	928 391	70 315	441	10 965	14 226	766	43 917
Education	113 935	106 752	7 183	—	4 130	2 287	766	—
Public welfare	625 088	625 083	5	—	5	—	—	—
From State governments ¹	(²)	—	669 275	6 232	129 308	202 047	328 446	3 242
Education	(²)	—	545 708	—	94 221	123 041	328 446	—
Public welfare	(²)	—	7 814	50	2 812	4 952	—	—
From local governments	(²)	3 465	(²)	904	10 119	9 124	—	8 636
General revenue from own sources	3 699 261	2 386 756	1 312 505	61 187	420 821	507 041	242 446	81 010
Taxes	2 665 904	1 670 488	995 416	50 982	297 825	436 190	209 729	690
Property	1 022 465	41 453	981 012	50 647	293 528	426 420	209 729	688
General sales	573 418	573 418	—	—	—	—	—	—
Motor fuel	143 483	143 483	—	—	—	—	—	—
Motor vehicle license	55 367	50 845	4 522	2	140	4 380	—	—
Income—individual and corporation	661 536	661 408	128	—	—	128	—	—
Other taxes	209 635	199 881	9 754	333	4 157	5 262	—	2
Current charges, total ¹	465 522	236 837	228 685	6 966	98 377	36 371	13 141	73 830
Education	183 443	156 794	26 649	—	7 094	6 414	13 141	—
Hospitals	46 509	7 764	38 745	—	19 170	—	—	19 575
Miscellaneous revenue, total ¹	567 835	479 431	88 404	3 239	24 619	34 480	19 576	6 490
Interest earnings	234 130	189 284	44 846	2 160	13 154	22 084	2 379	5 069
Utility revenue	67 916	—	67 916	—	3 434	10 744	—	53 738
Liquor store revenue	73 049	73 049	—	—	—	—	—	—
Insurance trust revenue, total ¹	541 419	541 419	—	—	—	—	—	—
Employee retirement	388 339	388 339	—	—	—	—	—	—
Expenditure, total	5 235 621	3 721 512	2 218 717	81 898	607 642	759 795	597 946	210 512
By character and object:								
Intergovernmental, total	7 445	711 798	255	412	11 541	26 998	—	380
To Federal Government	7 445	7 445	—	—	—	—	—	—
To State governments	(²)	—	255	202	—	21	—	32
To local governments	(²)	704 353	(²)	210	11 541	26 977	—	348
Current operation	3 730 245	2 016 805	1 713 440	57 591	515 409	615 031	525 409	—
Capital outlay	479 146	199 041	280 105	20 690	62 010	89 727	58 291	49 387
Construction	332 801	163 478	169 323	19 070	33 950	55 804	24 051	36 448
Equipment, land, and existing structures	146 345	35 563	110 782	1 620	28 060	33 923	34 240	12 939
Assistance and subsidies	168 993	168 993	—	—	—	—	—	—
Interest on debt	277 431	185 569	91 862	3 205	18 682	28 039	14 246	27 690
Insurance benefits and repayments	439 306	439 306	—	—	—	—	—	—
Exhibit: Expenditure for salaries and wages	1 567 997	603 582	964 415	24 747	259 673	275 804	361 248	42 943
Direct expenditure by function, total	5 228 176	3 009 714	2 218 462	81 486	596 101	732 797	597 946	210 132
General expenditure	4 646 060	2 519 857	2 126 203	81 486	591 006	722 331	597 946	133 434
Current expenditure	4 195 740	2 320 816	1 874 924	60 796	530 421	632 649	539 655	111 403
Capital outlay	450 320	199 041	251 279	20 690	60 585	89 682	58 291	22 031
Education services:								
Education	1 602 030	421 697	1 180 333	—	271 145	325 488	583 700	—
Elementary and secondary education ¹	1 188 967	8 634	1 180 333	—	271 145	325 488	583 700	—
Capital outlay	117 869	232	117 637	—	22 284	37 062	58 291	—
Higher education ¹	356 489	356 489	—	—	—	—	—	—
Capital outlay	38 898	38 898	—	—	—	—	—	—
Other education ³	56 574	56 574	—	—	—	—	—	—
Libraries	14 756	3 073	11 683	28	6 166	5 489	—	—
Social services and income maintenance:								
Public welfare	1 005 417	978 946	26 471	956	14 912	10 603	—	—
Hospitals	101 061	63 164	37 897	9	19 465	27	—	18 396
Health	106 465	98 563	7 902	175	2 484	5 243	—	—
Employment security administration	26 737	26 737	—	—	—	—	—	—
Veterans' services	1 054	1 054	—	—	—	—	—	—
Transportation:								
Highways ¹	389 598	252 915	136 683	2 303	37 029	97 341	—	10
Capital outlay	147 882	126 650	21 232	82	6 983	14 167	—	—
Air transportation	17 534	738	16 796	368	16 069	359	—	—
Parking facilities	2 855	—	2 855	147	2 670	29	—	9
Water transport and terminals	5 085	3 170	1 915	—	498	147	—	1 270
Transit subsidies	132	—	132	20	85	27	—	—
Public safety:								
Police protection	98 782	25 720	73 062	10 711	30 971	31 380	—	—
Fire protection	60 999	—	60 999	140	31 108	29 751	—	—
Correction	105 692	67 339	38 353	38 306	39	8	—	—
Protective inspection and regulation	28 207	24 398	3 809	32	1 882	1 895	—	—
Environment and housing:								
Natural resources	80 873	79 694	1 179	655	—	—	—	524
Parks and recreation	38 395	11 432	26 963	4	16 131	10 789	—	39
Housing and community development	79 123	24 798	54 325	81	7 505	878	—	45 861
Sewerage ¹	99 895	286	99 609	61	27 253	29 629	—	42 666
Capital outlay	44 430	—	44 430	—	13 267	16 356	—	14 807
Solid waste management	76 490	18 822	57 668	614	14 943	35 753	—	6 358
Government administration:								
Financial administration	104 970	53 456	51 514	973	10 175	40 366	—	—
Judicial and legal	43 873	36 545	7 328	4 411	1 550	1 367	—	—
General public buildings	22 182	10 791	11 391	3 825	5 220	2 346	—	—
Other government administration	42 753	21 331	21 422	3 630	10 884	6 908	—	—
Interest on general debt	266 355	185 569	80 786	3 205	17 942	27 348	14 246	18 045
General expenditure, n.e.c.	224 747	109 619	115 128	10 832	44 880	59 160	—	256
Utility expenditure	92 259	—	92 259	—	5 095	10 466	—	76 698
Liquor store expenditure	50 551	50 551	—	—	—	—	—	—
Insurance trust expenditure, total ¹	439 306	439 306	—	—	—	—	—	—
Employee retirement	214 340	214 340	—	—	—	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
MARYLAND								
Revenue, total	21 534 597	13 730 199	10 384 300	7 447 999	2 476 927	—	—	662 181
General revenue	18 342 732	11 319 918	9 602 716	7 123 801	2 164 357	—	—	517 365
Intergovernmental revenue, total	2 987 667	2 662 442	2 905 127	1 894 482	986 918	—	—	226 534
From Federal Government ¹	2 987 667	2 588 468	399 199	162 136	64 892	—	—	172 171
Education	524 142	485 601	38 541	37 607	934	—	—	—
Public welfare	1 351 001	1 350 351	650	649	1	—	—	—
From State governments ¹	(²)	—	2 505 928	1 709 968	784 190	—	—	11 770
Education	(²)	—	1 598 402	1 242 109	356 293	—	—	—
Public welfare	(²)	—	7 431	7 431	—	—	—	—
From local governments	(²)	73 974	(²)	22 378	137 836	—	—	42 593
General revenue from own sources	15 355 065	8 657 476	6 697 589	5 229 319	1 177 439	—	—	290 831
Taxes	11 467 141	6 502 494	4 964 647	4 115 987	846 847	—	—	1 813
Property	3 210 082	193 770	3 016 312	2 389 493	625 059	—	—	1 760
General sales	1 579 785	1 579 785	—	—	—	—	—	—
Motor fuel	462 777	462 777	—	—	—	—	—	—
Motor vehicle license	151 855	151 855	—	—	—	—	—	—
Income—individual and corporation	4 507 820	3 124 396	1 383 424	1 265 008	118 416	—	—	—
Other taxes	1 554 822	989 911	564 911	461 486	103 372	—	—	53
Current charges, total ¹	2 006 219	921 606	1 084 613	720 846	175 209	—	—	188 558
Education	854 709	563 399	291 310	285 818	5 492	—	—	—
Hospitals	30 695	30 695	—	—	—	—	—	—
Miscellaneous revenue, total ¹	1 881 705	1 233 376	648 329	392 486	155 383	—	—	100 460
Interest earnings	747 022	389 314	357 708	242 308	96 802	—	—	18 598
Utility revenue	362 251	70 184	292 067	46 457	126 689	—	—	118 921
Liquor store revenue	112 867	—	112 867	112 867	—	—	—	—
Insurance trust revenue, total ¹	2 716 747	2 340 097	376 650	164 874	185 881	—	—	25 895
Employee retirement	1 827 507	1 450 857	376 650	164 874	185 881	—	—	25 895
Expenditure, total	20 609 865	13 004 350	10 240 326	7 619 149	2 158 204	—	—	702 776
By character and object:								
Intergovernmental, total	102	2 558 591	76 322	249 853	6 522	—	—	59 750
To Federal Government	102	102	—	—	—	—	—	—
To State governments	(²)	—	76 322	73 048	—	—	—	3 274
To local governments	(²)	2 558 489	(²)	176 805	6 522	—	—	56 476
Current operation	14 555 107	6 882 619	7 672 488	6 072 442	1 600 046	—	—	—
Capital outlay	2 271 660	922 492	1 349 168	829 139	341 462	—	—	178 567
Construction	1 797 410	743 935	1 053 475	606 172	274 052	—	—	173 251
Equipment, land, and existing structures	474 250	178 557	295 693	222 967	67 410	—	—	5 316
Assistance and subsidies	528 406	528 406	—	—	—	—	—	—
Interest on debt	1 115 680	471 998	643 682	379 951	119 360	—	—	144 371
Insurance benefits and repayments	1 831 083	1 640 244	190 839	87 764	90 814	—	—	12 261
Exhibit: Expenditure for salaries and wages	7 418 731	2 330 900	5 087 831	3 993 812	958 875	—	—	135 144
Direct expenditure by function, total	20 609 763	10 445 759	10 164 004	7 369 296	2 151 682	—	—	643 026
General expenditure	17 945 267	8 453 176	9 492 091	7 090 908	1 943 565	—	—	457 618
Current expenditure	15 937 281	7 707 088	8 230 193	6 267 934	1 610 314	—	—	351 945
Capital outlay	2 007 986	746 088	1 261 898	822 974	333 251	—	—	105 673
Education services:								
Education	6 257 290	1 705 008	4 552 282	4 016 373	535 909	—	—	—
Elementary and secondary education ¹	4 306 716	130 128	4 176 588	3 640 679	535 909	—	—	—
Capital outlay	351 301	—	351 301	326 321	24 980	—	—	—
Higher education ¹	1 704 009	1 328 315	375 694	375 694	—	—	—	—
Capital outlay	176 390	150 622	25 768	25 768	—	—	—	—
Other education ³	246 565	246 565	—	—	—	—	—	—
Libraries	121 099	10 927	110 172	95 381	14 791	—	—	—
Social services and income maintenance:								
Public welfare	2 715 405	2 677 116	38 289	36 390	1 899	—	—	—
Hospitals	336 775	336 625	150	150	—	—	—	—
Health	559 915	339 614	220 301	162 042	58 259	—	—	—
Employment security administration	30 555	30 555	—	—	—	—	—	—
Veterans' services	2 440	2 440	—	—	—	—	—	—
Transportation:								
Highways ¹	1 113 856	690 608	423 248	227 633	194 888	—	—	727
Capital outlay	574 040	378 809	195 231	88 412	106 819	—	—	—
Air transportation	60 370	51 567	8 803	8 195	608	—	—	—
Parking facilities	35 700	—	35 700	18 943	16 757	—	—	—
Water transport and terminals	45 955	45 550	405	—	405	—	—	—
Transit subsidies	9 964	9 964	—	—	—	—	—	—
Public safety:								
Police protection	705 963	143 488	562 475	343 398	219 077	—	—	—
Fire protection	336 356	—	336 356	237 323	99 033	—	—	—
Correction	664 307	545 585	118 722	113 758	4 964	—	—	—
Protective inspection and regulation	106 045	66 271	39 774	30 132	9 642	—	—	—
Environment and housing:								
Natural resources	264 084	246 831	17 253	13 470	484	—	—	3 299
Parks and recreation	375 379	42 836	332 543	244 064	88 392	—	—	87
Housing and community development	435 668	60 695	374 973	118 739	77 943	—	—	178 291
Sewerage ¹	459 167	31 374	427 793	149 747	149 562	—	—	128 484
Capital outlay	172 090	6 868	165 222	60 237	68 636	—	—	36 349
Solid waste management	283 607	12 432	271 175	194 725	71 515	—	—	4 935
Government administration:								
Financial administration	334 542	220 158	114 384	62 057	52 327	—	—	—
Judicial and legal	339 086	206 282	132 804	102 279	30 525	—	—	—
General public buildings	221 075	30 708	190 367	162 438	27 929	—	—	—
Other government administration	148 587	48 825	99 762	68 644	31 118	—	—	—
Interest on general debt	1 060 910	471 998	588 912	360 935	111 722	—	—	116 255
General expenditure, n.e.c.	921 167	425 719	495 448	324 092	145 816	—	—	25 540
Utility expenditure	738 448	352 339	386 109	95 659	117 303	—	—	173 147
Liquor store expenditure	94 965	—	94 965	94 965	—	—	—	—
Insurance trust expenditure, total ¹	1 831 083	1 640 244	190 839	87 764	90 814	—	—	12 261
Employee retirement	878 858	688 019	190 839	87 764	90 814	—	—	12 261

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
MASSACHUSETTS								
Revenue, total	30 088 646	20 455 525	13 967 485	428 926	5 926 481	5 369 959	746 195	1 960 673
General revenue	25 674 480	18 234 258	11 774 586	307 122	5 114 452	4 635 057	746 195	1 436 509
Intergovernmental revenue, total	4 848 898	4 626 979	4 556 283	156 476	2 025 513	925 992	700 963	1 212 088
From Federal Government ¹	4 848 898	4 226 446	622 452	5 704	151 113	62 981	254	402 400
Education	520 621	471 634	48 987	—	32 358	16 375	254	—
Public welfare	2 591 593	2 589 019	2 574	1 452	1 122	—	—	—
From State governments ¹	(²)	—	3 933 831	147 954	1 869 138	860 417	305 608	750 714
Education	(²)	—	1 708 114	4 300	955 242	442 964	305 608	—
Public welfare	(²)	—	146 354	16 873	124 770	4 711	—	—
From local governments	(²)	400 533	(²)	2 818	5 262	2 594	395 101	58 974
General revenue from own sources	20 825 582	13 607 279	7 218 303	150 646	3 088 939	3 709 065	45 232	224 421
Taxes	15 309 017	9 903 246	5 405 771	58 909	2 183 926	3 148 163	—	14 773
Property	5 253 394	195	5 253 199	37 360	2 110 201	3 091 115	—	14 523
General sales	1 978 654	1 978 654	—	—	—	—	—	—
Motor fuel	541 069	541 069	—	—	—	—	—	—
Motor vehicle license	250 986	250 986	—	—	—	—	—	—
Income—individual and corporation	6 093 738	6 093 738	—	—	—	—	—	—
Other taxes	1 191 176	1 038 604	152 572	21 549	73 725	57 048	—	250
Current charges, total ¹	2 848 601	1 423 407	1 425 194	76 163	729 566	422 808	23 749	172 908
Education	844 485	684 157	160 328	1 969	52 207	82 403	23 749	—
Hospitals	564 115	194 692	369 423	42 388	292 387	34 648	—	—
Miscellaneous revenue, total ¹	2 667 964	2 280 626	387 338	15 574	175 447	138 094	21 483	36 740
Interest earnings	1 092 031	938 498	153 533	1 329	47 495	67 408	5 314	31 987
Utility revenue	1 599 285	59 704	1 539 581	—	432 532	635 285	—	471 764
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	2 814 881	2 161 563	653 318	121 804	379 497	99 617	—	52 400
Employee retirement	1 283 065	629 747	653 318	121 804	379 497	99 617	—	52 400
Expenditure, total	30 623 676	20 367 654	14 531 648	380 221	6 005 393	5 562 443	675 971	2 338 998
By character and object:								
Intergovernmental, total	147 957	4 047 945	375 638	63	301 126	484 587	—	21 240
To Federal Government	147 957	147 957	—	—	—	—	—	—
To State governments	(²)	—	375 638	—	250 299	125 131	—	208
To local governments	(²)	3 899 988	(²)	63	50 827	359 456	—	21 032
Current operation	19 945 204	9 927 341	10 017 863	259 735	4 686 477	4 421 698	649 953	—
Capital outlay	2 982 898	1 574 666	1 408 232	4 571	438 029	397 647	22 450	545 535
Construction	2 310 221	1 349 612	960 609	3 681	274 717	283 446	17 603	381 162
Equipment, land, and existing structures	672 677	225 054	447 623	890	163 312	114 201	4 847	164 373
Assistance and subsidies	950 682	949 003	1 679	—	1 679	—	—	—
Interest on debt	2 056 861	1 430 372	626 489	3 392	152 574	149 254	3 568	317 701
Insurance benefits and repayments	3 135 738	2 438 327	697 411	112 460	425 508	109 257	—	50 186
Exhibit: Expenditure for salaries and wages	9 156 701	2 823 466	6 333 235	154 956	2 944 282	2 431 161	409 720	393 116
Direct expenditure by function, total	30 475 719	16 319 709	14 156 010	380 158	5 704 267	5 077 856	675 971	2 317 758
General expenditure	24 695 033	13 763 589	10 931 444	267 698	4 899 487	4 386 581	675 971	701 707
Current expenditure	22 289 840	12 245 674	10 044 166	263 127	4 511 193	4 042 854	653 521	573 471
Capital outlay	2 405 193	1 517 915	887 278	4 571	388 294	343 727	22 450	128 236
Education services:								
Education	6 415 912	1 532 085	4 883 827	9 790	2 021 192	2 180 442	672 403	—
Elementary and secondary education ¹	4 870 243	—	4 870 243	9 790	2 007 626	2 180 424	672 403	—
Capital outlay	232 602	—	232 602	38	101 625	108 489	22 450	—
Higher education ¹	1 297 082	1 283 498	13 584	—	13 566	18	—	—
Capital outlay	110 831	110 315	516	—	516	—	—	—
Other education ³	248 587	248 587	—	—	—	—	—	—
Libraries	140 632	4 019	136 613	—	64 628	71 985	—	—
Social services and income maintenance:								
Public welfare	5 067 321	4 994 474	72 847	4 641	53 110	15 096	—	—
Hospitals	1 295 225	781 637	513 588	59 261	422 097	32 230	—	—
Health	852 636	792 357	60 279	953	23 242	36 084	—	—
Employment security administration	98 769	98 769	—	—	—	—	—	—
Veterans' services	3 662	3 662	—	—	—	—	—	—
Transportation:								
Highways ¹	1 319 133	918 724	400 409	884	160 942	238 518	—	65
Capital outlay	795 736	795 376	70 360	—	29 228	41 132	—	—
Air transportation	161 659	145 031	16 628	1 085	9 909	5 634	—	—
Parking facilities	13 814	—	13 814	—	12 735	1 079	—	—
Water transport and terminals	69 746	65 505	4 241	—	380	3 861	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	786 885	114 547	672 338	1 924	373 772	296 642	—	—
Fire protection	539 963	—	539 963	296	310 724	218 461	—	10 482
Correction	647 645	494 016	153 629	99 565	42 216	11 848	—	—
Protective inspection and regulation	87 164	42 397	44 767	49	25 276	19 442	—	—
Environment and housing:								
Natural resources	128 357	114 065	14 292	1 234	2 698	9 989	—	371
Parks and recreation	179 511	65 541	113 970	1 245	61 421	51 304	—	—
Housing and community development	921 288	173 450	747 838	—	106 052	25 460	—	616 326
Sewerage ¹	773 175	447 195	325 980	1 812	142 650	143 237	—	38 281
Capital outlay	453 435	338 703	114 732	1 793	36 067	69 274	—	7 598
Solid waste management	249 049	12 738	236 311	68	115 720	120 132	—	391
Government administration:								
Financial administration	575 045	406 780	168 265	7 148	72 102	89 015	—	—
Judicial and legal	346 079	302 158	43 921	2 989	25 050	15 882	—	—
General public buildings	122 128	30 064	92 064	13 174	42 021	36 869	—	—
Other government administration	186 108	58 548	127 560	20 979	46 003	60 578	—	—
Interest on general debt	1 733 047	1 420 544	312 503	3 392	136 100	133 970	3 568	35 473
General expenditure, n.e.c.	1 981 080	745 283	1 235 797	37 209	629 447	568 823	—	318
Utility expenditure	2 644 948	117 793	2 527 155	—	379 272	582 018	—	1 565 865
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	3 135 738	2 438 327	697 411	112 460	425 508	109 257	—	50 186
Employee retirement	1 514 852	817 441	697 411	112 460	425 508	109 257	—	50 186

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MICHIGAN								
Revenue, total	42 347 232	26 298 149	22 769 554	4 717 362	6 671 272	1 010 254	10 559 815	552 910
General revenue	35 915 731	22 079 192	20 557 010	4 438 179	4 995 385	902 780	10 559 815	402 910
Intergovernmental revenue, total	6 405 529	6 134 453	6 991 547	2 182 390	1 573 661	242 654	3 581 254	153 647
From Federal Government ¹	6 405 529	5 903 243	5 022 286	191 036	229 861	8 684	53 666	19 039
Education	1 097 157	1 025 977	71 180	—	17 514	—	53 666	—
Public welfare	3 452 220	3 451 226	994	—	—	—	—	—
From State governments ¹	(²)	—	6 489 261	1 665 476	1 244 425	224 062	3 287 760	67 538
Education	(²)	—	3 287 760	—	—	—	3 287 760	—
Public welfare	(²)	—	242 485	171 186	69 942	—	—	1 357
From local governments	(²)	231 210	(²)	325 878	99 375	9 908	239 828	67 070
General revenue from own sources	29 510 202	15 944 739	13 565 463	2 255 789	3 421 724	660 126	6 978 561	249 263
Taxes	20 503 351	11 279 170	9 224 181	948 139	1 803 294	320 321	6 123 302	29 125
Property	8 963 296	321 346	8 641 950	—	—	—	6 086 078	29 014
General sales	3 665 541	3 665 541	—	—	—	—	—	—
Motor fuel	745 000	745 000	—	—	—	—	—	—
Motor vehicle license	514 835	514 341	494	—	494	—	—	—
Income—individual and corporation	5 357 837	4 971 098	386 739	—	386 739	—	—	—
Other taxes	1 256 842	1 061 844	194 998	34 287	98 550	24 826	37 224	111
Current charges, total ¹	5 301 407	2 525 320	2 776 087	901 394	1 054 135	147 908	502 312	170 338
Education	2 060 437	1 558 125	502 312	—	—	—	502 312	—
Hospitals	1 484 318	813 000	671 318	268 588	317 227	—	—	85 503
Miscellaneous revenue, total ¹	3 705 444	2 140 249	1 565 195	406 256	564 295	191 897	352 947	49 800
Interest earnings	1 496 124	762 452	733 672	195 154	244 144	71 625	187 477	35 272
Utility revenue	1 222 178	—	1 222 178	50 167	925 880	96 154	—	149 977
Liquor store revenue	444 441	444 441	—	—	—	—	—	—
Insurance trust revenue, total ¹	4 764 882	3 774 516	990 366	229 016	750 007	11 320	—	23
Employee retirement	2 928 303	1 937 937	990 366	229 016	750 007	11 320	—	23
Expenditure, total	41 406 308	25 527 211	22 996 478	4 759 232	6 497 378	978 114	10 521 181	539 849
By character and object:								
Intergovernmental, total	55 405	6 976 517	196 269	227 458	143 015	116 684	—	8 388
To Federal Government	55 405	55 405	—	—	—	—	—	—
To State governments	(²)	—	196 269	180 548	13 496	2 154	—	71
To local governments	(²)	6 921 112	(²)	46 910	129 519	114 530	—	8 317
Current operation	30 696 844	12 130 839	18 566 005	3 677 183	4 800 540	677 992	9 410 290	—
Capital outlay	3 540 317	1 053 852	2 486 465	508 676	860 654	155 947	885 480	75 708
Construction	2 321 689	814 807	1 506 882	388 152	514 720	91 671	468 937	43 402
Equipment, land, and existing structures	1 218 628	239 045	979 583	120 524	345 934	64 276	416 543	32 306
Assistance and subsidies	1 436 353	1 426 744	9 609	9 584	—	25	—	—
Interest on debt	1 467 148	637 860	829 288	227 400	253 088	22 315	225 411	101 074
Insurance benefits and repayments	3 855 574	3 301 399	554 175	108 931	440 081	5 151	—	12
Exhibit: Expenditure for salaries and wages	14 588 910	4 498 828	10 090 082	1 344 136	1 929 158	234 160	6 452 267	130 361
Direct expenditure by function, total	41 350 903	18 550 694	22 800 209	4 531 774	6 354 363	861 430	10 521 181	531 461
General expenditure	35 589 404	14 868 667	20 720 737	4 361 507	4 760 841	756 862	10 521 181	320 346
Current expenditure	32 306 776	13 814 838	18 491 938	3 856 625	4 114 352	619 639	9 635 701	265 621
Capital outlay	3 282 628	1 053 829	2 228 799	504 882	646 489	137 223	885 480	54 725
Education services:								
Education	13 855 757	3 559 987	10 295 770	—	—	—	10 295 770	—
Elementary and secondary education ¹	9 557 722	—	9 557 722	—	—	—	9 557 722	—
Capital outlay	825 552	—	825 552	—	—	—	825 552	—
Higher education ¹	3 935 126	3 197 078	738 048	—	—	—	738 048	—
Capital outlay	312 117	252 189	59 928	—	—	—	59 928	—
Other education ³	362 909	362 909	—	—	—	—	—	—
Libraries	165 402	18 400	147 002	26 457	82 619	19 773	—	18 153
Social services and income maintenance:								
Public welfare	5 634 697	5 274 991	359 706	353 323	5 530	853	—	—
Hospitals	1 843 834	1 104 211	739 623	311 129	337 575	—	—	90 919
Health	1 751 257	759 631	991 626	890 078	98 686	2 862	—	—
Employment security administration	183 048	183 048	—	—	—	—	—	—
Veterans' services	609	609	—	—	—	—	—	—
Transportation:								
Highways ¹	1 889 867	755 065	1 134 802	596 920	487 666	50 216	—	—
Capital outlay	792 331	599 706	192 625	82 698	99 262	10 665	—	—
Air transportation	198 856	6 042	192 814	167 738	7 650	316	—	17 110
Parking facilities	38 636	—	38 636	115	38 520	1	—	—
Water transport and terminals	1 553	1 133	420	151	—	—	—	269
Transit subsidies	42 643	41 878	765	758	—	7	—	—
Public safety:								
Police protection	1 260 337	197 408	1 062 929	187 286	795 850	79 793	—	—
Fire protection	432 523	—	432 523	617	327 178	104 635	—	93
Correction	1 120 302	847 008	273 294	267 898	5 227	169	—	—
Protective inspection and regulation	173 003	102 625	70 378	4 218	50 700	15 460	—	—
Environment and housing:								
Natural resources	293 404	216 350	77 054	65 870	2 859	2 165	—	6 160
Parks and recreation	428 235	81 805	346 430	40 993	256 526	26 429	—	22 482
Housing and community development	163 419	39 124	124 295	10 051	110 799	3 445	—	—
Sewerage ¹	831 501	—	831 501	229 237	483 935	76 342	—	41 987
Capital outlay	272 229	—	272 229	94 282	145 548	19 590	—	12 809
Solid waste management	337 457	25 395	312 062	26 862	180 104	42 212	—	62 884
Government administration:								
Financial administration	590 659	306 209	284 450	92 473	143 583	48 394	—	—
Judicial and legal	604 451	149 159	455 292	347 230	93 859	14 203	—	—
General public buildings	207 772	22 683	185 089	72 463	82 646	29 980	—	—
Other government administration	421 572	151 912	269 660	73 244	127 842	68 574	—	—
Interest on general debt	1 349 358	637 860	711 498	213 237	200 151	19 833	225 411	52 866
General expenditure, n.e.c.	1 769 252	386 134	1 383 118	383 159	841 336	151 200	—	7 423
Utility expenditure	1 525 297	—	1 525 297	61 336	1 153 441	99 417	—	211 103
Liquor store expenditure	380 628	380 628	—	—	—	—	—	—
Insurance trust expenditure, total ¹	3 855 574	3 301 399	554 175	108 931	440 081	5 151	—	12
Employee retirement	1 936 427	1 382 252	554 175	108 931	440 081	5 151	—	12

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MINNESOTA								
Revenue, total	23 627 401	15 084 699	13 566 442	3 289 294	4 313 740	111 790	4 835 002	1 487 622
General revenue	19 601 742	12 346 845	12 278 637	3 288 898	3 379 467	111 348	4 715 711	1 254 219
Intergovernmental revenue, total	3 125 791	2 909 750	5 239 781	1 449 262	845 759	35 023	2 802 174	578 569
From Federal Government ¹	3 125 791	2 686 951	438 840	152 032	91 375	5	23 219	172 209
Education	519 207	495 988	23 219	—	—	—	23 219	—
Public welfare	1 562 054	1 461 224	100 830	100 830	—	—	—	—
From State governments ¹	(²)	(²)	4 800 941	1 245 434	703 138	27 368	2 647 492	177 509
Education	(²)	(²)	2 647 492	—	—	—	2 647 492	—
Public welfare	(²)	(²)	722 415	722 415	—	—	—	—
From local governments	(²)	222 799	(²)	51 796	51 246	7 650	131 463	228 851
General revenue from own sources	16 475 951	9 437 095	7 038 856	1 839 636	2 533 708	76 325	1 913 537	675 650
Taxes	11 081 160	7 449 787	3 631 373	1 024 187	846 261	59 319	1 517 457	184 149
Property	3 475 507	7 961	3 467 546	1 008 482	705 591	57 852	1 516 250	179 371
General sales	2 205 404	2 190 676	14 728	—	14 728	—	—	—
Motor fuel	464 916	464 916	—	—	—	—	—	—
Motor vehicle license	399 282	393 416	5 866	5 827	39	—	—	—
Income—individual and corporation	3 421 903	3 421 903	—	—	—	—	—	—
Other taxes	1 114 148	970 915	143 233	9 878	125 903	1 467	1 207	4 778
Current charges, total ¹	3 081 680	1 180 502	1 901 178	553 157	764 386	3 065	209 103	371 467
Education	848 900	639 797	209 103	—	—	—	209 103	—
Hospitals	915 961	318 542	597 419	205 939	186 917	—	—	204 563
Miscellaneous revenue, total ¹	2 313 111	806 806	1 506 305	262 292	923 061	13 941	186 977	120 034
Interest earnings	1 343 441	431 971	911 470	118 319	614 251	5 995	65 732	107 173
Utility revenue	842 950	—	842 950	396	608 714	437	—	233 403
Liquor store revenue	156 284	—	156 284	—	156 284	—	—	—
Insurance trust revenue, total ¹	3 026 425	2 737 854	288 571	—	169 275	5	119 291	—
Employee retirement	2 499 009	2 210 438	288 571	—	169 275	5	119 291	—
Expenditure, total	22 630 926	13 522 864	13 917 983	3 233 492	4 354 330	103 664	5 071 356	1 480 914
By character and object:								
Intergovernmental, total	—	4 733 385	76 536	97 049	93 925	—	7 813	203 522
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	(²)	76 536	67 768	416	—	7 813	539
To local governments	(²)	4 733 385	(²)	29 281	93 509	—	—	202 983
Current operation	15 377 633	5 876 867	9 500 766	2 406 156	2 613 242	83 337	4 398 031	—
Capital outlay	2 796 648	789 399	2 007 249	316 773	950 856	17 575	483 844	238 201
Construction	1 901 302	603 183	1 298 119	265 631	640 244	7 321	196 224	188 699
Equipment, land, and existing structures	895 346	186 216	709 130	51 142	310 612	10 254	287 620	49 502
Assistance and subsidies	976 592	627 373	349 219	—	—	—	—	—
Interest on debt	1 340 379	294 517	1 045 862	64 295	641 515	2 752	114 617	222 683
Insurance benefits and repayments	1 323 166	1 201 323	121 843	—	54 792	—	67 051	—
Exhibit: Expenditure for salaries and wages	7 671 954	2 503 110	5 168 844	1 032 129	1 089 989	8 606	2 716 408	321 712
Direct expenditure by function, total	22 630 926	8 789 479	13 841 447	3 136 443	4 260 405	103 664	5 063 543	1 277 392
General expenditure	20 133 272	7 588 156	12 545 116	3 134 788	3 374 511	100 644	4 996 492	938 681
Current expenditure	17 475 717	6 798 757	10 676 960	2 818 304	2 531 613	85 630	4 512 648	728 765
Capital outlay	2 657 555	789 399	1 868 156	316 484	842 898	15 014	483 844	209 916
Education services:								
Education	6 698 436	1 816 561	4 881 875	—	—	—	4 881 875	—
Elementary and secondary education ¹	4 752 611	—	4 752 611	—	—	—	4 752 611	—
Capital outlay	464 006	—	464 006	—	—	—	464 006	—
Higher education ¹	1 663 828	1 534 564	129 264	—	—	—	129 264	—
Capital outlay	130 150	110 312	19 838	—	—	—	19 838	—
Other education ³	281 997	281 997	—	—	—	—	—	—
Libraries	99 553	—	99 553	51 329	48 224	—	—	—
Social services and income maintenance:								
Public welfare	3 624 639	2 490 728	1 133 911	1 080 312	53 599	—	—	—
Hospitals	1 315 288	542 849	772 439	288 657	223 792	—	—	259 990
Health	554 601	262 520	292 081	243 685	32 390	—	—	15 466
Employment security administration	82 643	82 643	—	—	—	—	—	—
Veterans' services	2 223	2 223	—	—	—	—	—	—
Transportation:								
Highways ¹	1 691 226	719 481	971 745	396 245	523 487	51 985	—	28
Capital outlay	1 066 712	551 484	515 228	181 784	322 826	10 618	—	—
Air transportation	114 892	1 158	113 734	98	21 122	—	—	92 514
Parking facilities	68 976	—	68 976	283	68 693	—	—	—
Water transport and terminals	3 355	—	3 355	—	3 355	—	—	—
Transit subsidies	4 062	2 915	1 147	8	1 139	—	—	—
Public safety:								
Police protection	509 920	59 459	450 461	155 582	294 879	—	—	—
Fire protection	170 554	—	170 554	75	157 168	13 311	—	—
Correction	298 146	163 206	134 940	134 635	305	—	—	—
Protective inspection and regulation	122 350	94 360	27 990	1 806	26 184	—	—	—
Environment and housing:								
Natural resources	304 308	258 883	45 425	32 218	—	—	—	13 207
Parks and recreation	404 276	60 570	343 706	25 710	272 511	—	—	45 485
Housing and community development	416 443	9 881	406 562	5 324	260 574	—	—	140 664
Sewerage ¹	359 111	3 156	355 955	789	168 752	1 036	—	185 378
Capital outlay	114 775	95	114 680	71	38 514	—	—	76 095
Solid waste management	213 312	5 607	207 705	107 066	99 112	—	—	1 527
Government administration:								
Financial administration	369 578	180 157	189 421	109 865	79 556	—	—	—
Judicial and legal	270 032	88 026	182 006	164 321	17 685	—	—	—
General public buildings	127 548	11 420	116 128	93 425	22 703	—	—	—
Other government administration	222 646	71 637	151 009	61 660	69 004	20 345	—	—
Interest on general debt	1 226 090	294 517	931 573	64 269	622 389	2 752	114 617	127 546
General expenditure, n.e.c.	859 064	366 199	492 865	117 426	307 348	11 215	—	56 876
Utility expenditure	1 028 437	—	1 028 437	1 655	685 051	3 020	—	338 711
Liquor store expenditure	146 051	—	146 051	—	146 051	—	—	—
Insurance trust expenditure, total ¹	1 323 166	1 201 323	121 843	—	54 792	—	67 051	—
Employee retirement	744 407	622 564	121 843	—	54 792	—	67 051	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
MISSISSIPPI								
Revenue, total	8 983 267	6 177 389	4 524 369	1 302 852	1 196 242	—	1 911 430	150 602
General revenue	7 734 020	5 289 771	4 162 740	1 299 894	846 118	—	1 911 430	142 055
Intergovernmental revenue, total	2 181 585	2 077 281	1 822 795	211 169	248 857	—	1 304 296	95 230
From Federal Government ¹	2 181 585	2 011 434	170 151	18 492	36 835	—	30 260	84 564
Education	438 428	408 168	30 260	—	—	—	30 260	—
Public welfare	1 107 051	1 106 993	58	25	33	—	—	—
From State governments ¹	(²)	—	1 652 644	184 022	201 628	—	1 266 009	985
Education	(²)	—	1 266 058	23	26	—	1 266 009	—
Public welfare	(²)	—	6 827	6 166	661	—	—	—
From local governments	(²)	65 847	(²)	8 655	10 394	—	8 027	9 681
General revenue from own sources	5 552 435	3 212 490	2 339 945	1 088 725	597 261	—	607 134	46 825
Taxes	3 458 601	2 494 392	964 209	343 582	202 824	—	412 896	4 907
Property	933 227	22 617	910 610	326 198	168 071	—	411 562	4 779
General sales	1 182 814	1 182 356	458	337	121	—	—	—
Motor fuel	323 390	317 098	6 292	6 292	—	—	—	—
Motor vehicle license	62 691	62 691	—	—	—	—	—	—
Income—individual and corporation	585 885	585 885	—	—	—	—	—	—
Other taxes	370 594	323 745	46 849	10 755	34 632	—	1 334	128
Current charges, total ¹	1 549 714	494 515	1 055 199	574 856	304 581	—	140 697	35 065
Education	430 540	289 677	140 863	166	—	—	140 697	—
Hospitals	862 670	122 014	740 656	549 298	191 358	—	—	—
Miscellaneous revenue, total ¹	544 120	223 583	320 537	170 287	89 856	—	53 541	6 853
Interest earnings	331 464	127 330	204 134	134 022	48 286	—	17 374	4 452
Utility revenue	361 629	—	361 629	2 958	350 124	—	—	8 547
Liquor store revenue	122 830	122 830	—	—	—	—	—	—
Insurance trust revenue, total ¹	764 788	764 788	—	—	—	—	—	—
Employee retirement	625 667	625 667	—	—	—	—	—	—
Expenditure, total	8 428 131	5 762 085	4 431 327	1 222 463	1 175 560	—	1 932 428	128 568
By character and object:								
Intergovernmental, total	—	1 765 089	192	2 108	24 522	—	—	1 254
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	192	181	—	—	—	11
To local governments	(²)	1 765 089	(²)	1 927	24 522	—	—	1 243
Current operation	6 549 362	2 852 119	3 697 243	1 011 605	926 765	—	1 758 873	—
Capital outlay	882 866	477 498	405 368	74 317	160 149	—	150 601	20 301
Construction	678 534	398 070	280 464	42 047	121 267	—	100 189	16 961
Equipment, land, and existing structures	204 332	79 428	124 904	32 270	38 882	—	50 412	3 340
Assistance and subsidies	105 520	105 325	195	195	—	—	—	—
Interest on debt	351 168	115 741	235 427	134 238	64 124	—	22 954	14 111
Insurance benefits and repayments	446 313	446 313	—	—	—	—	—	—
Exhibit: Expenditure for salaries and wages	2 949 069	986 032	1 963 037	420 628	340 619	—	1 179 661	22 129
Direct expenditure by function, total	8 428 131	3 996 996	4 431 135	1 220 355	1 151 038	—	1 932 428	127 314
General expenditure	7 500 965	3 451 798	4 049 167	1 216 358	788 052	—	1 932 428	112 329
Current expenditure	6 669 534	2 974 300	3 695 234	1 142 541	672 912	—	1 781 827	97 954
Capital outlay	831 431	477 498	353 933	73 817	115 140	—	150 601	14 375
Education services:								
Education	2 664 955	749 078	1 915 877	6 403	—	—	1 909 474	—
Elementary and secondary education ¹	1 671 815	—	1 671 815	6 403	—	—	1 665 412	—
Capital outlay	131 795	—	131 795	486	—	—	131 309	—
Higher education ¹	851 873	607 811	244 062	—	—	—	244 062	—
Capital outlay	70 616	51 324	19 292	—	—	—	19 292	—
Other education ³	141 267	141 267	—	—	—	—	—	—
Libraries	15 883	2 159	13 724	9 534	4 190	—	—	—
Social services and income maintenance:								
Public welfare	1 169 770	1 147 393	22 377	21 230	1 147	—	—	—
Hospitals	950 364	241 776	708 588	537 266	171 322	—	—	—
Health	178 594	125 082	53 512	49 634	3 086	—	—	792
Employment security administration	41 358	41 358	—	—	—	—	—	—
Veterans' services	3 371	3 371	—	—	—	—	—	—
Transportation:								
Highways ¹	718 729	458 147	260 582	171 463	89 119	—	—	—
Capital outlay	411 614	357 504	54 110	23 190	30 920	—	—	—
Air transportation	18 289	—	18 289	664	15 640	—	—	1 985
Parking facilities	275	—	275	—	275	—	—	—
Water transport and terminals	12 172	4 111	8 061	6 194	950	—	—	917
Transit subsidies	2 383	—	2 383	130	2 253	—	—	—
Public safety:								
Police protection	187 445	36 393	151 052	46 361	104 691	—	—	—
Fire protection	80 991	—	80 991	9 891	71 100	—	—	—
Correction	103 250	85 149	18 101	15 838	2 263	—	—	—
Protective inspection and regulation	49 581	45 815	3 766	604	3 162	—	—	—
Environment and housing:								
Natural resources	140 006	124 061	15 945	5 547	—	—	—	10 398
Parks and recreation	58 270	23 244	35 026	9 145	25 881	—	—	—
Housing and community development	84 817	1 365	83 452	1 702	8 777	—	—	72 973
Sewerage ¹	92 065	—	92 065	584	78 621	—	—	12 860
Capital outlay	34 545	—	34 545	148	28 264	—	—	6 133
Solid waste management	49 625	—	49 625	14 326	35 299	—	—	—
Government administration:								
Financial administration	116 851	41 567	75 284	38 810	36 474	—	—	—
Judicial and legal	65 333	22 269	43 064	37 610	5 454	—	—	—
General public buildings	69 835	41 982	27 853	20 882	6 971	—	—	—
Other government administration	78 015	24 714	53 301	34 265	19 036	—	—	—
Interest on general debt	331 070	115 741	215 329	133 549	46 426	—	22 954	12 400
General expenditure, n.e.c.	217 668	117 023	100 645	44 726	55 915	—	—	4
Utility expenditure	381 968	—	381 968	3 997	362 986	—	—	14 985
Liquor store expenditure	98 885	98 885	—	—	—	—	—	—
Insurance trust expenditure, total ¹	446 313	446 313	—	—	—	—	—	—
Employee retirement	279 817	279 817	—	—	—	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MISSOURI								
Revenue, total	18 323 084	11 619 246	9 258 434	1 092 633	3 229 570	12 859	4 345 212	902 967
General revenue	15 450 793	9 872 284	8 133 105	1 077 015	2 296 583	12 859	4 248 523	822 932
Intergovernmental revenue, total	3 205 573	2 956 376	2 803 793	163 119	381 504	2 904	2 351 499	229 574
From Federal Government ¹	3 205 573	2 945 026	2 650 547	16 977	117 875	148	13 658	111 889
Education	387 929	374 151	13 778	—	120	—	13 658	—
Public welfare	1 784 443	1 784 114	329	329	—	—	—	—
From State governments ¹	(²)	—	2 543 246	128 839	157 491	23	2 230 754	26 139
Education	(²)	—	2 230 754	—	—	—	2 230 754	—
Public welfare	(²)	—	27 861	7 943	6 922	—	—	12 996
From local governments	(²)	11 350	(²)	17 303	106 138	2 733	107 087	91 546
General revenue from own sources	12 245 220	6 915 908	5 329 312	913 896	1 915 079	9 955	1 897 024	593 358
Taxes	8 646 070	5 131 360	3 514 710	641 141	1 149 727	8 766	1 475 344	239 732
Property	2 085 569	12 896	2 072 673	243 798	227 736	8 552	1 353 530	239 057
General sales	2 605 618	1 916 680	688 938	343 943	344 981	—	—	14
Motor fuel	384 689	384 342	347	—	347	—	—	—
Motor vehicle license	207 112	200 840	6 272	173	6 099	—	—	—
Income—individual and corporation	2 291 404	2 073 734	217 670	12	217 658	—	—	—
Other taxes	1 071 678	542 868	528 810	53 215	352 906	214	121 814	661
Current charges, total ¹	2 054 853	816 448	1 238 405	176 826	492 675	—	260 840	308 064
Education	810 682	549 842	260 840	—	—	—	260 840	—
Hospitals	529 776	184 131	345 645	113 442	124 502	—	—	107 701
Miscellaneous revenue, total ¹	1 544 297	968 100	576 197	95 929	272 677	1 189	160 840	45 562
Interest earnings	801 503	437 445	364 058	73 123	182 791	—	77 909	30 235
Utility revenue	827 643	—	827 643	1 340	746 268	—	—	80 035
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	2 044 648	1 746 962	297 686	14 278	186 719	—	96 689	—
Employee retirement	1 677 397	1 379 711	297 686	14 278	186 719	—	96 689	—
Expenditure, total	16 994 698	10 445 849	9 323 171	1 038 463	3 159 226	13 839	4 416 131	907 249
By character and object:								
Intergovernmental, total	—	2 773 013	1 309	132 132	75 591	—	—	5 323
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	1 309	518	595	—	—	196
To local governments	(²)	2 773 013	(²)	131 614	74 996	—	—	5 127
Current operation	12 080 572	5 311 631	6 768 941	756 400	2 196 741	11 928	3 803 872	—
Capital outlay	2 087 252	712 495	1 374 757	84 907	571 060	1 895	492 264	224 631
Construction	1 632 933	535 845	1 097 088	54 036	490 924	1 895	353 340	196 893
Equipment, land, and existing structures	454 319	176 650	277 669	30 871	80 136	—	138 924	27 738
Assistance and subsidies	321 326	321 312	14	13	1	—	—	—
Interest on debt	785 774	394 592	391 182	59 046	216 789	16	84 132	31 199
Insurance benefits and repayments	1 073 678	932 806	140 872	5 965	99 044	—	35 863	—
Exhibit: Expenditure for salaries and wages	6 195 360	1 914 685	4 280 675	374 496	1 021 234	2 317	2 574 882	307 746
Direct expenditure by function, total	16 994 698	7 672 836	9 321 862	906 331	3 083 635	13 839	4 416 131	901 926
General expenditure	14 976 295	6 740 030	8 236 265	899 330	2 250 277	13 839	4 380 268	692 551
Current expenditure	13 030 932	6 027 535	7 003 397	814 423	1 782 541	11 944	3 888 004	506 485
Capital outlay	1 945 363	712 495	1 232 868	84 907	467 736	1 895	492 264	186 066
Education services:								
Education	5 531 956	1 235 778	4 296 178	32	10	—	4 296 136	—
Elementary and secondary education ¹	4 060 272	—	4 060 272	32	10	—	4 060 230	—
Capital outlay	474 552	—	474 552	—	—	—	474 552	—
Higher education ¹	1 289 465	1 053 559	235 906	—	—	—	235 906	—
Capital outlay	100 182	82 470	17 712	—	—	—	17 712	—
Other education ³	182 219	182 219	—	—	—	—	—	—
Libraries	70 609	1 275	69 334	—	7 958	—	—	61 376
Social services and income maintenance:								
Public welfare	2 571 242	2 500 973	70 269	11 503	15 681	—	—	43 085
Hospitals	777 146	386 626	390 520	134 544	151 752	—	—	104 224
Health	454 389	324 749	129 640	60 527	44 291	—	—	24 822
Employment security administration	71 451	71 451	—	—	—	—	—	—
Veterans' services	1 699	1 699	—	—	—	—	—	—
Transportation:								
Highways ¹	1 276 332	787 913	488 419	181 629	274 441	12 218	—	20 131
Capital outlay	670 851	511 469	159 382	40 988	112 490	1 632	—	4 272
Air transportation	166 667	277	166 390	8 287	157 151	—	—	952
Parking facilities	12 181	—	12 181	—	12 181	—	—	—
Water transport and terminals	1 093	280	813	—	813	—	—	—
Transit subsidies	3 645	3 570	75	—	75	—	—	—
Public safety:								
Police protection	529 734	72 974	456 760	85 953	370 781	26	—	—
Fire protection	284 911	—	284 911	46	160 651	—	—	—
Correction	281 495	201 052	80 443	58 265	22 178	—	—	124 214
Protective inspection and regulation	69 535	44 139	25 396	5 438	19 958	—	—	—
Environment and housing:								
Natural resources	221 128	206 560	14 568	—	8 285	—	—	6 283
Parks and recreation	257 614	32 012	225 602	27 449	155 016	—	—	43 137
Housing and community development	156 349	38 864	117 485	1 234	45 978	—	—	70 273
Sewerage ¹	381 065	7 871	373 194	12 508	187 541	—	—	173 145
Capital outlay	223 980	1 101	222 879	6 186	97 401	—	—	119 292
Solid waste management	70 305	4 095	66 210	2 916	63 294	—	—	—
Government administration:								
Financial administration	258 145	121 644	136 501	57 091	79 410	—	—	—
Judicial and legal	209 046	114 037	95 009	60 217	34 792	—	—	—
General public buildings	83 665	25 621	58 044	31 518	26 526	—	—	—
Other government administration	145 343	29 042	116 301	31 700	83 662	939	—	—
Interest on general debt	721 496	394 592	326 904	59 036	162 811	16	84 132	20 909
General expenditure, n.e.c.	368 054	132 936	235 118	69 437	165 041	640	—	—
Utility expenditure	944 725	—	944 725	1 036	734 314	—	—	209 375
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	1 073 678	932 806	140 872	5 965	99 044	—	35 863	—
Employee retirement	548 280	407 408	140 872	5 965	99 044	—	35 863	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MONTANA								
Revenue, total	3 659 743	2 745 480	1 389 000	349 019	337 471	—	690 101	83 200
General revenue	3 076 709	2 205 009	1 346 437	349 019	299 418	—	690 101	78 690
Intergovernmental revenue, total	772 907	685 573	562 071	73 328	53 379	—	474 890	31 265
From Federal Government ¹	772 907	670 470	102 437	26 813	19 911	—	29 692	26 021
Education	115 380	85 688	29 692	—	—	—	29 692	—
Public welfare	294 493	294 493	—	—	—	—	—	—
From State governments ¹	(²)	—	459 634	43 723	32 474	—	379 933	3 504
Education	(²)	—	380 204	271	—	—	379 933	—
Public welfare	(²)	—	492	492	—	—	—	—
From local governments	(²)	15 103	(²)	2 792	994	—	65 265	1 740
General revenue from own sources	2 303 802	1 519 436	784 366	275 691	246 039	—	215 211	47 425
Taxes	1 455 181	1 034 876	420 305	177 448	92 573	—	137 993	12 291
Property	581 541	182 204	399 337	168 136	81 228	—	137 993	11 980
General sales	—	—	—	—	—	—	—	—
Motor fuel	121 493	121 493	—	—	—	—	—	—
Motor vehicle license	51 345	40 943	10 402	8 227	2 175	—	—	—
Income—individual and corporation	379 221	379 221	—	—	—	—	—	—
Other taxes	321 581	311 015	10 566	1 085	9 170	—	—	311
Current charges, total ¹	339 158	172 058	167 100	59 753	59 661	—	15 949	31 737
Education	129 651	113 702	15 949	—	—	—	15 949	—
Hospitals	32 478	2 654	29 824	9 957	—	—	—	19 867
Miscellaneous revenue, total ¹	509 463	312 502	196 961	38 490	93 805	—	61 269	3 397
Interest earnings	308 808	209 398	99 410	23 574	54 961	—	19 270	1 605
Utility revenue	42 429	—	42 429	—	37 919	—	—	4 510
Liquor store revenue	36 406	36 406	—	—	—	—	—	—
Insurance trust revenue, total ¹	504 199	504 065	134	—	134	—	—	—
Employee retirement	305 547	305 413	134	—	134	—	—	—
Expenditure, total	3 325 427	2 459 779	1 485 128	346 015	332 420	—	784 840	76 020
By character and object:								
Intergovernmental, total	—	610 522	8 958	53 504	8 665	—	—	956
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	8 958	8 159	690	—	—	109
To local governments	(²)	610 522	(²)	45 345	7 975	—	—	847
Current operation	2 272 973	1 124 492	1 148 481	246 075	193 365	—	709 041	—
Capital outlay	422 636	233 948	188 688	33 533	69 771	—	64 668	20 716
Construction	345 483	209 397	136 086	20 133	58 920	—	39 263	17 770
Equipment, land, and existing structures	77 153	24 551	52 602	13 400	10 851	—	25 405	2 946
Assistance and subsidies	59 340	59 340	—	—	—	—	—	—
Interest on debt	203 929	113 806	90 123	12 903	60 430	—	11 131	5 659
Insurance benefits and repayments	317 860	317 671	189	—	189	—	—	—
Exhibit: Expenditure for salaries and wages	1 126 391	427 380	699 011	127 726	89 516	—	459 627	22 142
Direct expenditure by function, total	3 325 427	1 849 257	1 476 170	292 511	323 755	—	784 840	75 064
General expenditure	2 927 371	1 497 714	1 429 657	292 484	285 498	—	784 840	66 835
Current expenditure	2 512 262	1 263 766	1 248 496	258 951	223 110	—	720 172	46 263
Capital outlay	415 109	233 948	181 161	33 533	62 388	—	64 668	20 572
Education services:								
Education	1 088 414	312 795	775 619	1 901	9	—	773 709	—
Elementary and secondary education ¹	770 429	—	770 429	1 901	9	—	768 519	—
Capital outlay	64 372	—	64 372	109	—	—	64 263	—
Higher education ¹	247 328	242 138	5 190	—	—	—	5 190	—
Capital outlay	12 089	11 684	405	—	—	—	405	—
Other education ³	70 657	70 657	—	—	—	—	—	—
Libraries	10 736	2 032	8 704	4 216	4 488	—	—	—
Social services and income maintenance:								
Public welfare	357 774	328 918	28 856	28 573	283	—	—	—
Hospitals	69 233	38 447	30 786	9 976	—	—	—	20 810
Health	101 072	73 021	28 051	24 272	3 779	—	—	—
Employment security administration	8 841	8 841	—	—	—	—	—	—
Veterans' services	562	562	—	—	—	—	—	—
Transportation:								
Highways ¹	353 031	269 256	83 775	52 425	31 350	—	—	—
Capital outlay	213 413	198 118	15 295	7 099	8 196	—	—	—
Air transportation	35 394	1 015	34 379	14 006	16 716	—	—	3 657
Parking facilities	2 893	—	2 893	—	2 893	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	73 646	16 849	56 797	27 995	28 802	—	—	—
Fire protection	23 575	—	23 575	580	21 153	—	—	1 842
Correction	45 344	37 479	7 865	7 531	334	—	—	—
Protective inspection and regulation	11 587	10 494	1 093	13	1 080	—	—	—
Environment and housing:								
Natural resources	111 564	93 531	18 033	9 939	180	—	—	7 914
Parks and recreation	22 510	4 641	17 869	4 902	12 967	—	—	—
Housing and community development	42 065	14 698	27 367	1 658	7 729	—	—	17 980
Sewerage ¹	44 136	—	44 136	206	39 858	—	—	4 072
Capital outlay	26 108	—	26 108	79	23 090	—	—	2 939
Solid waste management	21 114	—	21 114	6 294	12 063	—	—	2 757
Government administration:								
Financial administration	86 532	65 112	21 420	14 169	7 251	—	—	—
Judicial and legal	53 632	27 246	26 386	21 188	5 198	—	—	—
General public buildings	10 707	1 920	8 787	6 621	2 166	—	—	—
Other government administration	29 654	11 911	17 743	13 335	4 408	—	—	—
Interest on general debt	197 560	113 806	83 754	12 903	55 596	—	11 131	4 124
General expenditure, n.e.c.	125 795	65 140	60 655	29 781	27 195	—	—	3 679
Utility expenditure	46 324	—	46 324	27	38 068	—	—	8 229
Liquor store expenditure	33 872	33 872	—	—	—	—	—	—
Insurance trust expenditure, total ¹	317 860	317 671	189	—	189	—	—	—
Employee retirement	146 765	146 576	189	—	189	—	—	—

See footnotes at end of table.

Table 29. **State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.**

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

Item	State and local government, total	State government	Local governments					Special district
			Total	County	Municipal	Township	School district	
	1	2	3	4	5	6	7	8
NEBRASKA								
Revenue, total	7 678 068	3 684 032	4 842 578	508 362	1 141 584	8 605	1 702 543	1 608 094
General revenue	5 783 095	3 525 758	3 105 879	508 362	738 138	8 605	1 670 857	306 527
Intergovernmental revenue, total	987 192	897 151	938 583	128 694	145 927	472	706 198	83 902
From Federal Government ¹	987 192	877 464	109 728	2 524	17 477	—	24 237	65 490
Education	185 687	161 450	24 237	—	—	—	24 237	—
Public welfare	444 741	444 721	20	—	20	—	—	—
From State governments ¹	(²)	—	828 855	114 660	102 274	245	601 062	10 614
Education	(²)	—	601 356	—	294	—	601 062	—
Public welfare	(²)	—	9 712	9 660	52	—	—	—
From local governments	(²)	19 687	(²)	11 510	26 176	227	80 899	7 798
General revenue from own sources	4 795 903	2 628 607	2 167 296	379 668	592 211	8 133	964 659	222 625
Taxes	3 235 101	1 889 877	1 345 224	213 460	308 372	7 490	759 638	56 264
Property	1 166 764	207	1 166 557	184 453	159 888	7 490	758 610	56 116
General sales	770 734	663 159	107 575	481	107 094	—	—	—
Motor fuel	222 145	222 145	—	—	—	—	—	—
Motor vehicle license	63 736	54 631	9 105	4 219	4 886	—	—	—
Income—individual and corporation	756 255	756 255	—	—	—	—	—	—
Other taxes	255 467	193 480	61 987	24 307	36 504	—	1 028	148
Current charges, total ¹	1 015 636	452 315	563 321	133 432	200 626	114	156 491	72 658
Education	365 992	209 501	156 491	—	—	—	156 491	—
Hospitals	347 832	182 113	165 719	83 482	62 866	—	—	19 371
Miscellaneous revenue, total ¹	545 166	286 415	258 751	32 776	83 213	529	48 530	93 703
Interest earnings	385 321	198 501	186 820	24 728	48 822	291	34 208	78 771
Utility revenue	1 603 459	—	1 603 459	—	364 630	—	—	1 238 829
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	291 514	158 274	133 240	—	38 816	—	31 686	62 738
Employee retirement	231 060	97 820	133 240	—	38 816	—	31 686	62 738
Expenditure, total	7 415 269	3 633 644	4 831 659	520 344	1 080 066	10 143	1 642 906	1 610 813
By character and object:								
Intergovernmental, total	4 901	1 047 544	7 391	9 672	3 472	—	—	26 860
To Federal Government	4 901	4 901	—	—	—	—	—	—
To State governments	(²)	—	7 391	7 041	—	—	—	350
To local governments	(²)	1 042 643	(²)	2 631	3 472	—	—	26 510
Current operation	4 635 062	1 901 333	2 733 729	447 465	808 522	9 201	1 468 541	—
Capital outlay	1 061 704	365 268	696 436	51 542	177 444	938	143 362	323 150
Construction	863 638	297 154	566 484	23 280	150 965	529	91 779	299 931
Equipment, land, and existing structures	198 066	68 114	129 952	28 262	26 479	409	51 583	23 219
Assistance and subsidies	93 718	93 233	485	485	—	—	—	—
Interest on debt	423 085	127 914	295 171	11 180	72 104	4	19 761	192 122
Insurance benefits and repayments	147 128	98 352	48 776	—	18 524	—	11 242	19 010
Exhibit: Expenditure for salaries and wages	2 559 649	836 290	1 723 359	220 631	324 680	2 123	883 303	292 622
Direct expenditure by function, total	7 410 368	2 586 100	4 824 268	510 672	1 076 594	10 143	1 642 906	1 583 953
General expenditure	5 528 732	2 487 748	3 040 984	510 672	687 731	10 143	1 631 664	200 774
Current expenditure	4 780 275	2 122 480	2 657 795	459 130	561 017	9 205	1 488 302	140 141
Capital outlay	748 457	365 268	383 189	51 542	126 714	938	143 362	60 633
Education services:								
Education	2 250 088	636 050	1 614 038	1 841	294	—	1 611 903	—
Elementary and secondary education ¹	1 484 763	—	1 484 763	1 841	—	—	1 482 922	—
Capital outlay	132 208	—	132 208	25	—	—	132 183	—
Higher education ¹	690 948	561 673	129 275	—	294	—	128 981	—
Capital outlay	69 104	57 925	11 179	—	—	—	11 179	—
Other education ³	74 377	74 377	—	—	—	—	—	—
Libraries	23 042	2 097	20 945	166	19 805	974	—	—
Social services and income maintenance:								
Public welfare	744 286	698 875	45 411	21 836	23 575	—	—	—
Hospitals	408 982	235 982	173 000	94 949	59 317	—	—	18 734
Health	78 440	45 050	33 390	25 296	8 093	1	—	—
Employment security administration	23 123	23 123	—	—	—	—	—	—
Veterans' services	1 317	1 317	—	—	—	—	—	—
Transportation:								
Highways ¹	562 841	333 008	229 833	115 984	106 853	6 910	—	86
Capital outlay	354 248	271 574	82 674	37 302	44 419	920	—	33
Air transportation	39 016	3 007	36 009	353	1 477	—	—	34 179
Parking facilities	1 854	—	1 854	—	1 854	—	—	—
Water transport and terminals	82	—	82	—	82	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	141 766	30 136	111 630	30 806	80 824	—	—	—
Fire protection	59 943	—	59 943	—	50 501	—	—	9 442
Correction	106 719	73 336	33 383	33 383	—	—	—	—
Protective inspection and regulation	30 099	25 539	4 560	71	4 489	—	—	—
Environment and housing:								
Natural resources	151 948	100 557	51 391	10 473	—	—	—	40 918
Parks and recreation	75 858	18 044	57 814	4 994	52 520	1	—	299
Housing and community development	84 499	2 037	82 462	26	25 071	—	—	57 365
Sewerage ¹	73 175	—	73 175	—	65 884	—	—	7 291
Capital outlay	29 664	—	29 664	—	24 587	—	—	5 077
Solid waste management	24 897	—	24 897	1 750	23 147	—	—	—
Government administration:								
Financial administration	112 722	43 475	69 247	29 661	37 635	1 951	—	—
Judicial and legal	61 672	27 338	34 334	30 967	3 367	—	—	—
General public buildings	16 926	3 219	13 707	8 877	4 830	—	—	—
Other government administration	46 328	17 699	28 629	18 387	10 242	—	—	—
Interest on general debt	226 530	127 914	98 616	11 180	36 371	4	19 761	31 300
General expenditure, n.e.c.	182 579	39 945	142 634	69 672	71 500	302	—	1 160
Utility expenditure	1 734 508	—	1 734 508	—	370 339	—	—	1 364 169
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	147 128	98 352	48 776	—	18 524	—	11 242	19 010
Employee retirement	94 627	45 851	48 776	—	18 524	—	11 242	19 010

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					School district	Special district
			Total	County	Municipal	Township			
			1	2	3	4	5		
NEVADA									
Revenue, total	6 126 847	3 954 523	3 448 451	1 542 479	640 546	—	1 094 700	262 385	
General revenue	4 742 895	2 720 927	3 298 095	1 447 601	596 884	—	1 094 700	250 569	
Intergovernmental revenue, total	714 344	547 402	1 443 069	412 674	225 536	—	769 054	127 464	
From Federal Government ¹	714 344	523 759	190 585	62 866	16 471	—	5 116	106 132	
Education	98 743	93 627	5 116	—	—	—	5 116	—	
Public welfare	237 795	237 795	—	—	—	—	—	—	
From State governments ¹	(²)	—	1 252 484	306 627	164 192	—	763 934	17 731	
Education	(²)	—	763 934	—	—	—	763 934	—	
Public welfare	(²)	—	126	126	—	—	—	—	
From local governments	(²)	23 643	(²)	43 181	44 873	—	4	3 601	
General revenue from own sources	4 028 551	2 173 525	1 855 026	1 034 927	371 348	—	325 646	123 105	
Taxes	2 712 857	1 823 376	889 481	415 894	163 161	—	271 032	39 394	
Property	652 265	41 099	611 166	223 020	78 660	—	270 131	39 355	
General sales	900 236	892 721	7 515	7 487	28	—	—	—	
Motor fuel	169 498	139 131	30 367	27 090	3 277	—	—	—	
Motor vehicle license	67 751	67 740	11	11	—	—	—	—	
Income—individual and corporation	—	—	—	—	—	—	—	—	
Other taxes	923 107	682 685	240 422	158 286	81 196	—	901	39	
Current charges, total ¹	845 456	176 854	668 602	438 572	141 751	—	15 621	72 658	
Education	125 259	109 638	15 621	—	—	—	15 621	—	
Hospitals	238 150	3 734	234 416	186 350	30 953	—	—	17 113	
Miscellaneous revenue, total ¹	470 238	173 295	296 943	180 461	66 436	—	38 993	11 053	
Interest earnings	300 938	111 039	189 899	123 819	24 709	—	31 683	9 688	
Utility revenue	215 195	64 839	150 356	94 878	43 662	—	—	11 816	
Liquor store revenue	—	—	—	—	—	—	—	—	
Insurance trust revenue, total ¹	1 168 757	1 168 757	—	—	—	—	—	—	
Employee retirement	659 216	659 216	—	—	—	—	—	—	
Expenditure, total	6 403 974	3 825 931	3 683 135	1 569 254	680 918	—	1 251 651	242 489	
By character and object:									
Intergovernmental, total	3 619	1 107 607	1 104	3 909	56 636	—	—	1 736	
To Federal Government	3 619	3 619	—	—	84	—	—	—	
To State governments	(²)	—	1 104	1 020	—	—	—	—	
To local governments	(²)	1 103 988	(²)	2 889	56 552	—	—	1 736	
Current operation	3 834 243	1 402 123	2 432 120	1 047 673	443 078	—	941 369	—	
Capital outlay	1 135 465	333 472	801 993	353 743	154 327	—	249 189	44 734	
Construction	916 628	283 341	633 287	274 226	124 895	—	204 101	30 065	
Equipment, land, and existing structures	218 837	50 131	168 706	79 517	29 432	—	45 088	14 669	
Assistance and subsidies	50 128	50 116	12	12	—	—	—	—	
Interest on debt	440 447	128 407	312 040	163 917	26 877	—	61 093	60 153	
Insurance benefits and repayments	804 206	804 206	—	—	—	—	—	—	
Exhibit: Expenditure for salaries and wages	1 973 077	586 980	1 386 097	446 336	223 506	—	656 825	59 430	
Direct expenditure by function, total	6 400 355	2 718 324	3 682 031	1 565 345	624 282	—	1 251 651	240 753	
General expenditure	5 304 840	1 845 380	3 459 460	1 398 276	582 175	—	1 251 651	227 358	
Current expenditure	4 266 492	1 518 908	2 747 584	1 121 528	438 078	—	1 002 462	185 516	
Capital outlay	1 038 348	326 472	711 876	276 748	144 097	—	249 189	41 842	
Education services:									
Education	1 601 017	410 459	1 190 558	—	—	—	1 190 558	—	
Elementary and secondary education ¹	1 190 558	—	1 190 558	—	—	—	1 190 558	—	
Capital outlay	249 189	—	249 189	—	—	—	249 189	—	
Higher education ¹	377 052	377 052	—	—	—	—	—	—	
Capital outlay	60 269	60 269	—	—	—	—	—	—	
Other education ³	33 407	33 407	—	—	—	—	—	—	
Libraries	43 293	12 967	30 326	7 057	1 219	—	—	22 050	
Social services and income maintenance:									
Public welfare	485 172	441 198	43 974	42 660	1 314	—	—	—	
Hospitals	309 280	50 256	259 024	210 120	31 829	—	—	17 075	
Health	91 056	54 103	36 953	32 081	4 704	—	—	168	
Employment security administration	25 346	25 346	—	—	—	—	—	—	
Veterans' services	676	676	—	—	—	—	—	—	
Transportation:									
Highways ¹	434 425	254 301	180 124	83 204	94 271	—	—	2 649	
Capital outlay	298 621	199 463	99 158	44 018	54 300	—	—	840	
Air transportation	135 801	—	135 801	109 724	1 749	—	—	24 328	
Parking facilities	1 531	—	1 531	379	1 152	—	—	—	
Water transport and terminals	—	—	—	—	—	—	—	—	
Transit subsidies	—	—	—	—	—	—	—	—	
Public safety:									
Police protection	253 580	28 413	225 167	147 578	77 589	—	—	—	
Fire protection	141 244	—	141 244	45 661	63 271	—	—	32 312	
Correction	233 190	126 800	106 390	70 896	35 494	—	—	—	
Protective inspection and regulation	60 979	36 690	24 289	13 449	10 840	—	—	—	
Environment and housing:									
Natural resources	108 011	47 465	60 546	55 603	3 269	—	—	1 674	
Parks and recreation	171 644	10 814	160 830	107 408	45 829	—	—	7 593	
Housing and community development	65 716	6 889	58 827	1 037	9 632	—	—	48 158	
Sewerage ¹	98 787	—	98 787	41 652	48 014	—	—	9 121	
Capital outlay	39 376	—	39 376	20 641	15 786	—	—	2 949	
Solid waste management	7 959	4 879	3 080	1 286	1 482	—	—	312	
Government administration:									
Financial administration	144 203	87 975	56 228	37 670	18 558	—	—	—	
Judicial and legal	120 279	21 035	99 244	77 430	21 814	—	—	—	
General public buildings	40 989	162	40 827	21 157	19 670	—	—	—	
Other government administration	76 462	13 989	62 473	37 837	24 636	—	—	—	
Interest on general debt	414 933	115 597	299 336	154 479	23 954	—	61 093	59 810	
General expenditure, n.e.c.	239 267	95 366	143 901	99 908	41 885	—	—	2 108	
Utility expenditure	291 309	68 738	222 571	167 069	42 107	—	—	13 395	
Liquor store expenditure	—	—	—	—	—	—	—	—	
Insurance trust expenditure, total ¹	804 206	804 206	—	—	—	—	—	—	
Employee retirement	170 180	170 180	—	—	—	—	—	—	

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NEW HAMPSHIRE								
Revenue, total	4 640 736	2 856 678	2 107 175	195 817	583 871	486 863	797 376	49 044
General revenue	4 158 551	2 432 483	2 049 185	195 817	555 536	463 134	797 376	43 118
Intergovernmental revenue, total	784 340	799 809	307 648	56 313	80 736	62 232	89 563	24 600
From Federal Government ¹	784 340	732 951	51 389	138	18 289	8 679	1 690	22 593
Education	93 331	89 762	3 569	—	1 879	—	1 690	—
Public welfare	449 123	449 123	—	—	—	—	—	—
From State governments ¹	(²)	—	256 259	55 971	61 118	51 006	87 603	561
Education	(²)	—	113 666	51	26 012	—	87 603	—
Public welfare	(²)	—	51 834	51 834	—	—	—	—
From local governments	(²)	66 858	(²)	204	1 329	2 547	270	1 446
General revenue from own sources	3 374 211	1 632 674	1 741 537	139 504	474 800	400 902	707 813	18 518
Taxes	2 495 110	985 415	1 509 695	101 200	388 530	337 265	677 689	5 011
Property	1 498 907	319	1 498 588	101 198	383 031	331 659	677 689	5 011
General sales	—	—	—	—	—	—	—	—
Motor fuel	92 534	92 534	—	—	—	—	—	—
Motor vehicle license	51 514	51 514	—	—	—	—	—	—
Income—individual and corporation	130 593	130 593	—	—	—	—	—	—
Other taxes	721 562	710 455	11 107	2	5 499	5 606	—	—
Current charges, total ¹	459 057	286 395	172 662	32 818	68 048	38 951	20 812	12 033
Education	224 711	198 337	26 374	—	5 562	—	20 812	—
Hospitals	2 945	2 945	—	—	—	—	—	—
Miscellaneous revenue, total ¹	420 044	360 864	59 180	5 486	18 222	24 686	9 312	1 474
Interest earnings	300 737	276 567	24 170	2 146	7 166	9 671	4 133	1 054
Utility revenue	57 096	100	56 996	—	27 341	23 729	—	5 926
Liquor store revenue	206 017	206 017	—	—	—	—	—	—
Insurance trust revenue, total ¹	219 072	218 078	994	—	994	—	—	—
Employee retirement	138 041	137 047	994	—	994	—	—	—
Expenditure, total	4 569 446	2 871 051	2 035 846	193 986	584 532	429 739	789 157	44 922
By character and object:								
Intergovernmental, total	—	293 668	43 783	45 128	2 216	946	—	1 983
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	43 783	43 620	—	127	—	36
To local governments	(²)	293 668	(²)	1 508	2 216	819	—	1 947
Current operation	3 490 356	1 797 183	1 693 173	133 262	501 477	348 578	709 856	—
Capital outlay	324 316	142 341	181 975	8 513	52 578	56 032	57 374	7 478
Construction	259 211	109 967	149 244	7 440	46 175	43 894	44 709	7 026
Equipment, land, and existing structures	65 105	32 374	32 731	1 073	6 403	12 138	12 665	452
Assistance and subsidies	94 042	83 329	10 713	2 509	3 699	4 505	—	—
Interest on debt	371 457	297 478	73 979	4 574	24 135	19 678	21 927	3 665
Insurance benefits and repayments	257 479	257 052	427	—	427	—	—	—
Exhibit: Expenditure for salaries and wages	1 394 430	476 190	918 240	69 787	266 416	138 622	435 987	7 428
Direct expenditure by function, total	4 569 446	2 577 383	1 992 063	148 858	582 316	428 793	789 157	42 939
General expenditure	4 085 198	2 159 140	1 926 058	148 849	556 180	395 565	789 157	36 307
Current expenditure	3 769 193	2 016 950	1 752 243	140 336	504 011	345 741	731 783	30 372
Capital outlay	316 005	142 190	173 815	8 513	52 169	49 824	57 374	5 935
Education services:								
Education	1 306 301	317 992	988 309	4	221 075	—	767 230	—
Elementary and secondary education ¹	988 309	—	988 309	4	221 075	—	767 230	—
Capital outlay	63 554	—	63 554	—	6 180	—	57 374	—
Higher education ¹	274 113	274 113	—	—	—	—	—	—
Capital outlay	1 021	1 021	—	—	—	—	—	—
Other education ³	43 879	43 879	—	—	—	—	—	—
Libraries	18 238	2 284	15 954	24	7 230	8 700	—	—
Social services and income maintenance:								
Public welfare	981 379	882 970	98 409	81 574	8 872	7 963	—	—
Hospitals	37 565	37 370	195	—	—	195	—	—
Health	116 356	100 451	15 905	479	6 879	8 547	—	—
Employment security administration	19 201	19 201	—	—	—	—	—	—
Veterans' services	189	189	—	—	—	—	—	—
Transportation:								
Highways ¹	283 035	171 674	111 361	9	37 776	72 868	—	708
Capital outlay	105 608	94 604	11 004	—	6 273	4 685	—	46
Air transportation	4 891	156	4 735	—	4 735	—	—	—
Parking facilities	4 907	—	4 907	—	4 023	884	—	—
Water transport and terminals	1 820	297	1 523	—	1 523	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	127 109	23 578	103 531	7 879	42 163	53 489	—	—
Fire protection	66 138	—	66 138	642	34 847	29 594	—	—
Correction	70 978	45 428	25 550	25 550	—	—	—	1 055
Protective inspection and regulation	23 083	18 651	4 432	—	2 282	2 150	—	—
Environment and housing:								
Natural resources	35 841	31 876	3 965	2 950	240	595	—	180
Parks and recreation	39 876	14 609	25 267	1 733	12 056	11 382	—	96
Housing and community development	39 531	7 112	32 419	—	4 126	530	—	27 763
Sewerage ¹	67 104	6 353	60 751	2 959	26 425	31 105	—	262
Capital outlay	16 778	246	16 532	2 959	3 678	9 895	—	—
Solid waste management	53 055	6 223	46 832	—	15 484	28 940	—	2 408
Government administration:								
Financial administration	55 893	36 555	19 338	1 662	7 608	10 068	—	—
Judicial and legal	71 169	60 052	11 117	4 681	1 833	4 603	—	—
General public buildings	21 462	5 517	15 945	4 024	5 862	6 059	—	—
Other government administration	53 422	12 129	41 293	4 556	9 946	26 791	—	—
Interest on general debt	361 848	297 469	64 379	4 574	19 910	14 993	21 927	2 975
General expenditure, n.e.c.	224 807	61 004	163 803	5 549	81 285	76 109	—	860
Utility expenditure	65 727	149	65 578	9	25 709	33 228	—	6 632
Liquor store expenditure	161 042	161 042	—	—	—	—	—	—
Insurance trust expenditure, total ¹	257 479	257 052	427	—	427	—	—	—
Employee retirement	72 715	72 288	427	—	427	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
NEW JERSEY								
Revenue, total	42 460 014	28 921 792	21 123 616	4 818 119	4 206 862	2 268 480	8 828 372	1 282 882
General revenue	36 425 933	23 400 274	20 611 053	4 816 575	3 906 092	2 182 512	8 828 372	1 158 601
Intergovernmental revenue, total	5 374 269	5 337 844	7 621 819	1 721 469	1 547 693	634 521	3 761 363	237 872
From Federal Government ¹	5 374 269	5 130 058	244 211	80 099	119 066	12 343	14 515	18 188
Education	651 437	622 143	29 294	13 050	1 729	—	14 515	—
Public welfare	2 817 726	2 816 970	756	348	408	—	—	—
From State governments ¹	(²)	—	7 377 608	1 605 181	1 392 042	618 966	3 746 848	14 571
Education	(²)	—	4 392 597	254 993	336 813	53 943	3 746 848	—
Public welfare	(²)	—	867 907	826 537	37 446	3 924	—	—
From local governments	(²)	207 786	(²)	36 189	36 585	3 212	—	205 113
General revenue from own sources	31 051 664	18 062 430	12 989 234	3 095 106	2 358 399	1 547 991	5 067 009	920 729
Taxes	22 882 217	12 802 662	10 079 555	2 242 502	1 808 434	1 197 363	4 820 756	10 500
Property	9 913 791	14 158	9 899 633	2 217 189	1 716 921	1 134 267	4 820 756	10 500
General sales	4 049 282	4 049 282	—	—	—	—	—	—
Motor fuel	410 625	410 625	—	—	—	—	—	—
Motor vehicle license	315 419	315 419	—	—	—	—	—	—
Income—individual and corporation	4 947 718	4 947 718	—	—	—	—	—	—
Other taxes	3 245 382	3 065 460	179 922	25 313	91 513	63 096	—	—
Current charges, total ¹	4 020 424	2 105 826	1 914 598	599 445	303 249	188 847	99 873	723 184
Education	990 738	653 209	337 529	229 403	6 646	1 607	99 873	—
Hospitals	349 070	204 247	144 823	144 823	—	—	—	—
Miscellaneous revenue, total ¹	4 149 023	3 153 942	995 081	253 159	246 716	161 781	146 380	187 045
Interest earnings	1 693 772	1 207 824	485 948	143 770	75 307	85 576	14 202	167 093
Utility revenue	871 435	365 792	505 643	—	295 394	85 968	—	124 281
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	5 162 646	5 155 726	6 920	1 544	5 376	—	—	—
Employee retirement	2 954 048	2 947 128	6 920	1 544	5 376	—	—	—
Expenditure, total	42 421 734	29 316 217	21 264 898	5 105 805	4 410 436	2 405 533	8 200 813	1 425 954
By character and object:								
Intergovernmental, total	89 964	7 859 234	390 111	303 516	246 680	61 063	40 194	22 301
To Federal Government	89 964	89 964	—	—	—	—	—	—
To State governments	(²)	—	390 111	247 893	98 110	958	40 194	2 956
To local governments	(²)	7 769 270	(²)	55 623	148 570	60 105	—	19 345
Current operation	30 319 023	13 496 190	16 822 833	3 610 706	3 577 061	1 936 691	7 698 375	—
Capital outlay	3 990 055	2 160 051	1 830 004	414 632	371 557	284 835	380 475	378 505
Construction	3 158 339	1 885 585	1 272 754	299 618	281 502	208 139	153 197	330 298
Equipment, land, and existing structures	831 716	274 466	557 250	115 014	90 055	76 696	227 278	48 207
Assistance and subsidies	790 541	210 140	580 401	548 995	29 133	2 273	—	—
Interest on debt	2 273 487	1 394 755	878 732	225 077	174 903	120 671	81 769	276 312
Insurance benefits and repayments	4 209 828	4 195 847	13 981	2 879	11 102	—	—	—
Exhibit: Expenditure for salaries and wages	13 532 227	4 285 141	9 247 086	1 756 022	1 677 707	912 339	4 695 283	205 735
Direct expenditure by function, total	42 331 770	21 456 983	20 874 787	4 802 289	4 163 756	2 344 470	8 160 619	1 403 653
General expenditure	36 555 858	16 250 165	20 305 693	4 799 410	3 857 457	2 240 992	8 160 619	1 247 215
Current expenditure	32 942 638	14 358 766	18 583 872	4 384 778	3 533 380	1 980 250	7 780 144	905 320
Capital outlay	3 613 220	1 891 399	1 721 821	414 632	324 077	260 742	380 475	341 895
Education services:								
Education	12 336 410	2 468 810	9 867 600	906 933	708 899	172 918	8 078 850	—
Elementary and secondary education ¹	9 838 834	421 964	9 416 870	456 203	708 899	172 918	8 078 850	—
Capital outlay	466 616	17 857	448 759	40 860	21 997	5 427	380 475	—
Higher education ¹	2 179 094	1 728 364	450 730	450 730	—	—	—	—
Capital outlay	229 804	203 371	26 433	26 433	—	—	—	—
Other education ³	318 482	318 482	—	—	—	—	—	—
Libraries	186 818	5 278	181 540	45 335	79 100	57 105	—	—
Social services and income maintenance:								
Public welfare	5 847 435	4 778 824	1 068 611	975 155	79 164	14 292	—	—
Hospitals	1 111 661	845 991	265 670	262 522	3 064	84	—	—
Health	617 081	402 629	214 452	124 671	59 307	30 474	—	—
Employment security administration	93 981	93 981	—	—	—	—	—	—
Veterans' services	3 360	3 360	—	—	—	—	—	—
Transportation:								
Highways ¹	2 515 981	1 835 044	680 937	199 983	186 442	226 572	—	67 940
Capital outlay	1 671 451	1 428 472	242 979	104 421	53 838	73 529	—	11 191
Air transportation	10 213	—	10 213	1 916	2 328	—	—	5 969
Parking facilities	31 306	—	31 306	15 598	7 075	2 013	—	6 620
Water transport and terminals	12 549	11 221	1 328	—	816	4	—	508
Transit subsidies	2 058	—	2 058	1 958	100	—	—	—
Public safety:								
Police protection	1 324 992	203 716	1 121 276	98 835	606 654	415 787	—	—
Fire protection	394 534	—	394 534	2 420	289 546	95 198	—	7 370
Correction	924 289	590 599	333 690	333 093	492	105	—	—
Protective inspection and regulation	278 738	217 685	61 053	4 236	25 225	31 592	—	—
Environment and housing:								
Natural resources	198 107	189 537	8 570	6 241	—	—	—	2 329
Parks and recreation	493 809	228 305	265 504	106 741	84 889	73 874	—	—
Housing and community development	421 793	142 979	278 814	69 959	159 854	22 210	—	26 791
Sewerage ¹	976 323	6 716	969 607	188	202 817	139 804	—	626 798
Capital outlay	340 199	64	340 135	—	53 356	42 801	—	243 978
Solid waste management	794 331	98 608	695 723	54 626	252 100	179 576	—	209 421
Government administration:								
Financial administration	522 104	278 788	243 316	51 644	106 058	85 614	—	—
Judicial and legal	637 922	251 167	386 755	283 054	55 349	48 352	—	—
General public buildings	277 672	45 277	232 395	106 674	63 199	62 522	—	—
Other government administration	322 871	106 676	216 195	87 480	65 315	63 400	—	—
Interest on general debt	2 204 310	1 385 961	818 349	225 077	151 032	109 988	81 769	250 483
General expenditure, n.e.c.	4 015 210	2 059 013	1 956 197	835 071	668 632	409 508	—	42 986
Utility expenditure	1 566 084	1 010 971	555 113	—	295 197	103 478	—	156 438
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	4 209 828	4 195 847	13 981	2 879	11 102	—	—	—
Employee retirement	1 583 637	1 569 656	13 981	2 879	11 102	—	—	—

See footnotes at end of table.

Table 29. **State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.**

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NEW MEXICO								
Revenue, total	7 063 444	5 587 427	3 013 615	498 868	1 108 554	—	1 385 329	39 731
General revenue	6 016 325	4 748 398	2 805 525	465 620	934 254	—	1 385 329	39 189
Intergovernmental revenue, total	1 238 107	1 202 897	1 572 808	97 392	311 159	—	1 176 096	7 028
From Federal Government ¹	1 238 107	1 116 316	121 791	14 967	46 529	—	53 751	6 544
Education	312 409	258 658	53 751	—	—	—	53 751	—
Public welfare	565 703	565 703	—	—	—	—	—	—
From State governments ¹	(²)	—	1 451 017	78 073	250 204	—	1 122 345	395
Education	(²)	—	1 122 345	—	—	—	1 122 345	—
Public welfare	(²)	—	7 616	7 437	179	—	—	—
From local governments	(²)	86 581	(²)	4 352	14 426	—	—	89
General revenue from own sources	4 778 218	3 545 501	1 232 717	368 228	623 095	—	209 233	32 161
Taxes	2 828 753	2 242 712	586 041	194 188	260 788	—	123 158	7 907
Property	343 809	26 456	317 353	121 979	64 309	—	123 158	7 907
General sales	1 193 434	982 572	210 862	57 923	152 939	—	—	—
Motor fuel	182 739	182 739	—	—	—	—	—	—
Motor vehicle license	106 352	106 314	38	—	38	—	—	—
Income—individual and corporation	523 095	523 089	6	—	6	—	—	—
Other taxes	479 324	421 542	57 782	14 286	43 496	—	—	—
Current charges, total ¹	832 160	470 600	361 560	131 915	170 315	—	44 289	15 041
Education	301 431	257 142	44 289	—	—	—	44 289	—
Hospitals	288 610	170 453	118 157	111 086	—	—	—	7 071
Miscellaneous revenue, total ¹	1 117 305	832 189	285 116	42 125	191 992	—	41 786	9 213
Interest earnings	765 346	571 224	194 122	20 811	155 393	—	16 331	1 587
Utility revenue	208 090	—	208 090	33 248	174 300	—	—	542
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	839 029	839 029	—	—	—	—	—	—
Employee retirement	738 933	738 933	—	—	—	—	—	—
Expenditure, total	6 589 273	5 183 563	3 046 200	506 409	1 118 561	—	1 393 607	39 348
By character and object:								
Intergovernmental, total	—	1 619 075	21 415	31 234	1 750	—	—	156
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	21 415	21 265	—	—	—	150
To local governments	(²)	1 619 075	(²)	9 969	1 750	—	—	6
Current operation	4 955 975	2 597 717	2 358 258	402 307	725 110	—	1 230 841	—
Capital outlay	758 147	349 303	408 844	54 335	204 342	—	143 313	6 854
Construction	580 321	267 072	313 249	25 026	149 066	—	133 467	5 690
Equipment, land, and existing structures	177 826	82 231	95 595	29 309	55 276	—	9 846	1 164
Assistance and subsidies	135 659	135 659	—	—	—	—	—	—
Interest on debt	329 908	103 474	226 434	18 533	187 359	—	19 453	1 089
Insurance benefits and repayments	378 335	378 335	—	—	—	—	—	—
Exhibit: Expenditure for salaries and wages	2 216 016	908 125	1 307 891	175 431	330 343	—	788 857	13 260
Direct expenditure by function, total	6 589 273	3 564 488	3 024 785	475 175	1 116 811	—	1 393 607	39 192
General expenditure	5 988 391	3 186 153	2 802 238	445 033	924 841	—	1 393 607	38 757
Current expenditure	5 256 842	2 836 850	2 419 992	391 726	746 043	—	1 250 294	31 929
Capital outlay	731 549	349 303	382 246	53 307	178 798	—	143 313	6 828
Education services:								
Education	2 137 422	763 268	1 374 154	—	—	—	1 374 154	—
Elementary and secondary education ¹	1 308 195	—	1 308 195	—	—	—	1 308 195	—
Capital outlay	138 337	—	138 337	—	—	—	138 337	—
Higher education ¹	751 025	685 066	65 959	—	—	—	65 959	—
Capital outlay	63 485	58 509	4 976	—	—	—	4 976	—
Other education ³	78 202	78 202	—	—	—	—	—	—
Libraries	20 740	2 510	18 230	1 560	16 670	—	—	—
Social services and income maintenance:								
Public welfare	740 048	710 830	29 218	20 176	9 042	—	—	—
Hospitals	362 804	233 171	129 633	121 049	—	—	—	8 584
Health	195 985	179 979	16 006	5 705	10 301	—	—	—
Employment security administration	45 679	45 679	—	—	—	—	—	—
Veterans' services	1 097	1 097	—	—	—	—	—	—
Transportation:								
Highways ¹	730 320	580 474	149 846	57 277	92 569	—	—	—
Capital outlay	290 380	232 514	57 866	12 762	45 104	—	—	—
Air transportation	33 224	—	33 224	1 140	32 084	—	—	—
Parking facilities	3 229	—	3 229	—	3 229	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	213 040	47 984	165 056	42 755	122 301	—	—	—
Fire protection	77 648	—	77 648	19 799	57 849	—	—	—
Correction	165 679	127 490	38 189	18 325	19 864	—	—	—
Protective inspection and regulation	42 570	34 922	7 648	581	7 067	—	—	—
Environment and housing:								
Natural resources	102 772	77 786	24 986	2 335	—	—	—	22 651
Parks and recreation	111 126	27 972	83 154	8 874	74 280	—	—	—
Housing and community development	40 624	3 169	37 455	5 625	25 637	—	—	6 193
Sewerage ¹	101 243	7 936	93 307	2 254	90 805	—	—	248
Capital outlay	53 322	636	52 686	923	51 763	—	—	—
Solid waste management	55 709	—	55 709	10 599	45 110	—	—	—
Government administration:								
Financial administration	135 417	67 526	67 891	30 755	37 136	—	—	—
Judicial and legal	84 153	74 766	9 387	2 226	7 161	—	—	—
General public buildings	52 371	24 497	27 874	15 657	12 217	—	—	—
Other government administration	74 540	19 147	55 393	32 106	23 287	—	—	—
Interest on general debt	282 474	103 474	179 000	10 411	148 059	—	19 453	1 077
General expenditure, n.e.c.	178 477	52 476	126 001	35 824	90 173	—	—	4
Utility expenditure	222 547	—	222 547	30 142	191 970	—	—	435
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	378 335	378 335	—	—	—	—	—	—
Employee retirement	286 024	286 024	—	—	—	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
NEW YORK								
Revenue, total	126 582 956	74 933 626	79 836 148	11 958 757	49 813 005	3 319 921	13 528 409	2 329 029
General revenue	103 212 319	60 415 068	70 984 069	11 793 932	41 316 232	3 185 134	13 528 409	2 273 335
Intergovernmental revenue, total	19 161 197	22 142 003	25 206 012	3 759 038	16 328 722	594 090	5 549 194	87 941
From Federal Government ¹	19 161 197	17 347 330	1 813 867	157 315	1 498 715	76 472	11 159	70 206
Education	1 643 062	1 607 355	35 707	17 459	7 089	—	11 159	—
Public welfare	12 846 240	12 789 907	56 333	116	26 294	29 923	—	—
From State governments ¹	(²)	—	23 392 145	3 448 550	14 286 934	172 107	5 472 261	12 293
Education	(²)	—	10 687 507	452 627	4 762 594	25	5 472 261	—
Public welfare	(²)	—	8 166 484	2 154 643	6 011 383	458	—	—
From local governments	(²)	4 794 673	(²)	153 173	543 073	345 511	65 774	5 442
General revenue from own sources	84 051 122	38 273 065	45 778 057	8 034 894	24 987 510	2 591 044	7 979 215	2 185 394
Taxes	63 993 572	30 113 133	33 880 439	5 574 372	18 857 583	1 862 311	7 342 558	243 615
Property	21 335 082	—	21 335 082	2 833 181	9 328 764	1 712 465	7 217 057	243 615
General sales	11 057 975	6 005 503	5 052 472	2 653 891	2 398 581	—	—	—
Motor fuel	495 216	495 208	8	—	8	—	—	—
Motor vehicle license	659 689	561 678	98 011	16 859	81 152	—	—	—
Income—individual and corporation	22 660 447	17 432 170	5 228 277	—	5 228 277	—	—	—
Other taxes	7 785 163	5 618 574	2 166 589	70 441	1 820 801	149 846	125 501	—
Current charges, total ¹	11 300 422	2 886 768	8 413 654	1 813 721	4 212 551	363 400	216 345	1 807 637
Education	1 682 684	1 025 515	657 169	262 249	178 575	—	216 345	—
Hospitals	2 729 212	989 541	1 739 671	499 279	1 209 363	31 029	—	—
Miscellaneous revenue, total ¹	8 757 128	5 273 164	3 483 964	646 801	1 917 376	365 333	420 312	134 142
Interest earnings	4 407 565	2 678 527	1 729 038	421 232	814 674	194 783	171 914	126 435
Utility revenue	4 654 517	1 914 510	2 740 007	164 825	2 384 702	134 786	—	55 694
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	18 716 120	12 604 048	6 112 072	—	6 112 071	1	—	—
Employee retirement	14 155 113	8 043 041	6 112 072	—	6 112 071	1	—	—
Expenditure, total	124 386 502	73 153 357	79 406 108	12 848 282	47 647 218	3 537 491	13 689 635	2 491 573
By character and object:								
Intergovernmental, total	440 500	24 711 442	3 902 021	1 655 863	2 960 387	2 749	—	91 113
To Federal Government	440 500	440 500	—	—	—	—	—	—
To State governments	(²)	(²)	3 902 021	994 819	2 907 152	—	—	50
To local governments	(²)	(²)	—	661 044	53 235	2 749	—	91 063
Current operation	85 609 643	30 974 869	54 634 774	8 208 756	31 112 884	2 713 978	12 599 156	—
Capital outlay	13 425 046	4 840 656	8 584 390	1 107 016	5 361 404	537 874	876 575	701 521
Construction	10 792 441	3 761 733	7 030 708	958 272	4 342 499	420 799	692 142	616 996
Equipment, land, and existing structures	2 632 605	1 078 923	1 553 682	148 744	1 018 905	117 075	184 433	84 525
Assistance and subsidies	4 272 928	774 309	3 498 619	1 222 102	2 274 670	1 847	—	—
Interest on debt	7 633 779	3 761 704	3 872 075	654 545	2 457 263	281 025	213 904	265 338
Insurance benefits and repayments	11 571 005	8 090 377	3 480 628	—	3 480 610	18	—	—
Exhibit: Expenditure for salaries and wages	40 811 411	9 744 357	31 067 054	3 673 292	17 418 074	1 106 871	8 387 699	481 118
Direct expenditure by function, total	123 946 002	48 441 915	75 504 087	11 192 419	44 686 831	3 534 742	13 689 635	2 400 460
General expenditure	102 234 685	36 157 669	66 077 016	10 942 841	36 100 088	3 290 975	13 689 635	2 053 477
Current expenditure	91 528 104	32 721 488	58 806 616	9 904 386	31 813 850	2 823 014	12 813 060	1 452 306
Capital outlay	10 706 581	3 436 181	7 270 400	1 038 455	4 286 238	467 961	876 575	601 171
Education services:								
Education	28 442 685	5 078 736	23 363 949	1 102 306	8 785 912	—	13 475 731	—
Elementary and secondary education ¹	22 184 706	—	22 184 706	342 935	8 390 222	—	13 451 549	—
Capital outlay	1 635 392	—	1 635 392	261	759 569	—	875 562	—
Higher education ¹	5 080 801	3 901 558	1 179 243	759 371	395 690	—	24 182	—
Capital outlay	573 381	513 980	59 401	57 392	996	—	1 013	—
Other education ³	1 177 178	1 177 178	—	—	—	—	—	—
Libraries	377 916	23 255	354 661	39 195	283 172	32 294	—	—
Social services and income maintenance:								
Public welfare	20 855 755	12 789 795	8 065 960	2 665 430	5 367 568	32 962	—	—
Hospitals	7 444 724	3 377 503	4 067 221	817 880	3 214 433	34 908	—	—
Health	2 522 013	1 311 122	1 210 891	694 096	490 396	26 399	—	—
Employment security administration	363 645	363 645	—	—	—	—	—	—
Veterans' services	7 871	7 871	—	—	—	—	—	—
Transportation:								
Highways ¹	5 102 338	2 395 384	2 706 954	601 789	1 120 528	707 253	—	277 384
Capital outlay	2 796 364	1 849 775	946 589	208 126	519 768	141 598	—	77 097
Air transportation	887 305	32 005	855 300	87 315	7 706	8 681	—	751 598
Parking facilities	56 793	—	56 793	1 067	50 419	5 307	—	—
Water transport and terminals	164 986	22 835	142 151	—	15 864	651	—	125 636
Transit subsidies	107 561	—	107 561	2 162	105 399	—	—	—
Public safety:								
Police protection	3 714 111	274 563	3 439 548	867 286	2 376 768	195 494	—	—
Fire protection	1 398 870	—	1 398 870	23 110	1 050 984	82 147	—	242 629
Correction	3 464 465	1 735 889	1 728 576	712 667	1 015 340	569	—	—
Protective inspection and regulation	511 810	329 325	182 485	2 651	145 651	34 183	—	—
Environment and housing:								
Natural resources	356 136	290 381	65 755	40 248	8 460	14 599	—	2 448
Parks and recreation	1 216 354	265 927	950 427	160 168	552 211	238 048	—	—
Housing and community development	2 957 697	167 088	2 790 609	26 065	2 739 117	25 427	—	—
Sewerage ¹	1 736 495	17 156	1 719 339	426 602	1 138 357	154 380	—	—
Capital outlay	1 052 718	148	1 052 570	195 276	803 148	54 146	—	—
Solid waste management	1 869 913	89 207	1 780 706	245 970	938 887	557 780	—	38 069
Government administration:								
Financial administration	1 420 945	847 146	573 799	139 856	330 727	103 216	—	—
Judicial and legal	1 821 371	1 070 766	750 605	202 979	484 037	63 589	—	—
General public buildings	625 717	136 393	489 324	152 624	253 547	83 153	—	—
Other government administration	742 616	270 470	472 146	161 810	228 184	82 152	—	—
Interest on general debt	6 513 703	3 246 942	3 266 761	631 659	1 909 457	257 305	213 904	254 436
General expenditure, n.e.c.	7 550 890	2 014 265	5 536 625	1 137 906	3 486 964	550 478	—	361 277
Utility expenditure	10 140 312	4 193 869	5 946 443	249 578	5 106 133	243 749	—	346 983
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	11 571 005	8 090 377	3 480 628	—	3 480 610	18	—	—
Employee retirement	6 820 632	3 340 004	3 480 628	—	3 480 610	18	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NORTH CAROLINA								
Revenue, total	26 765 057	17 663 941	14 289 397	9 201 416	3 730 038	—	—	1 704 800
General revenue	21 650 097	14 980 885	11 857 493	9 010 928	2 343 683	—	—	849 739
Intergovernmental revenue, total	4 111 927	4 017 596	5 282 612	4 673 592	741 536	—	—	214 341
From Federal Government ¹	4 111 927	3 695 376	416 551	122 944	101 427	—	—	192 180
Education	743 388	701 072	42 316	42 316	—	—	—	—
Public welfare	1 971 968	1 970 554	1 414	1 414	—	—	—	—
From State governments ¹	(²)	—	4 866 061	4 508 384	344 361	—	—	13 316
Education	(²)	—	3 692 203	3 692 203	—	—	—	—
Public welfare	(²)	—	272 276	272 276	—	—	—	—
From local governments	(²)	322 220	(²)	42 264	295 748	—	—	8 845
General revenue from own sources	17 538 170	10 963 289	6 574 881	4 337 336	1 602 147	—	—	635 398
Taxes	12 397 236	9 009 742	3 387 494	2 563 529	823 607	—	—	358
Property	2 556 370	112 183	2 444 187	1 700 301	743 528	—	—	358
General sales	2 971 303	2 171 041	800 262	800 262	—	—	—	—
Motor fuel	861 487	861 487	—	—	—	—	—	—
Motor vehicle license	291 467	279 959	11 508	—	11 508	—	—	—
Income—individual and corporation	4 226 883	4 226 883	—	—	—	—	—	—
Other taxes	1 489 726	1 358 189	131 537	62 966	68 571	—	—	—
Current charges, total ¹	3 538 790	1 194 139	2 344 651	1 324 361	532 214	—	—	488 076
Education	1 074 241	804 414	269 827	269 827	—	—	—	—
Hospitals	1 355 819	211 786	1 144 033	751 830	22 193	—	—	370 010
Miscellaneous revenue, total ¹	1 602 144	759 408	842 736	449 446	246 326	—	—	146 964
Interest earnings	853 628	333 942	519 686	250 268	135 784	—	—	133 634
Utility revenue	2 153 292	—	2 153 292	44 774	1 253 457	—	—	855 061
Liquor store revenue	263 049	—	263 049	145 714	117 335	—	—	—
Insurance trust revenue, total ¹	2 698 619	2 683 056	15 563	—	15 563	—	—	—
Employee retirement	2 272 504	2 256 941	15 563	—	15 563	—	—	—
Expenditure, total	25 374 105	16 045 514	15 056 705	9 849 994	3 851 673	—	—	1 676 759
By character and object:								
Intergovernmental, total	—	5 523 219	204 895	491 787	15 553	—	—	19 276
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	204 895	189 011	4 622	—	—	11 262
To local governments	(²)	5 523 219	(²)	302 776	10 931	—	—	8 014
Current operation	17 989 260	7 241 610	10 747 650	7 855 420	2 892 230	—	—	—
Capital outlay	3 160 654	1 123 760	2 036 894	1 107 756	784 871	—	—	144 267
Construction	2 254 227	924 074	1 330 153	651 990	558 717	—	—	119 446
Equipment, land, and existing structures	906 427	199 686	706 741	455 766	226 154	—	—	24 821
Assistance and subsidies	617 259	509 146	108 113	108 113	—	—	—	—
Interest on debt	1 173 109	273 409	899 700	286 918	151 861	—	—	460 921
Insurance benefits and repayments	1 381 528	1 374 370	7 158	—	7 158	—	—	—
Exhibit: Expenditure for salaries and wages	8 686 834	2 707 150	5 979 684	4 599 800	1 073 505	—	—	306 379
Direct expenditure by function, total	25 374 105	10 522 295	14 851 810	9 358 207	3 836 120	—	—	1 657 483
General expenditure	21 266 617	9 147 925	12 118 692	9 143 773	2 308 315	—	—	666 604
Current expenditure	18 538 200	8 024 165	10 514 035	8 083 308	1 868 118	—	—	562 609
Capital outlay	2 728 417	1 123 760	1 604 657	1 060 465	440 197	—	—	103 995
Education services:								
Education	8 212 867	2 283 928	5 928 939	5 928 939	—	—	—	—
Elementary and secondary education ¹	5 397 528	33 234	5 364 294	5 364 294	—	—	—	—
Capital outlay	782 732	8 538	774 194	774 194	—	—	—	—
Higher education ¹	2 555 980	1 991 335	564 645	564 645	—	—	—	—
Capital outlay	217 227	187 359	29 868	29 868	—	—	—	—
Other education ³	259 359	259 359	—	—	—	—	—	—
Libraries	85 071	4 663	80 408	64 505	15 903	—	—	—
Social services and income maintenance:								
Public welfare	2 991 150	2 580 403	410 747	409 030	1 717	—	—	—
Hospitals	1 755 164	638 842	1 116 322	702 717	22 193	—	—	391 412
Health	823 251	199 661	623 590	617 604	5 980	—	—	6
Employment security administration	66 693	66 693	—	—	—	—	—	—
Veterans' services	2 663	2 663	—	—	—	—	—	—
Transportation:								
Highways ¹	1 583 224	1 310 008	273 216	112	273 104	—	—	—
Capital outlay	810 914	701 958	108 956	7	108 949	—	—	—
Air transportation	118 076	1 155	116 921	22 340	58 045	—	—	36 536
Parking facilities	14 496	—	14 496	—	14 496	—	—	—
Water transport and terminals	21 924	21 924	—	—	—	—	—	—
Transit subsidies	92	—	92	23	69	—	—	—
Public safety:								
Police protection	701 642	148 706	552 936	181 253	371 683	—	—	—
Fire protection	259 535	—	259 535	57 858	201 677	—	—	—
Correction	648 727	540 383	108 344	108 344	—	—	—	—
Protective inspection and regulation	86 635	48 108	38 527	18 492	20 035	—	—	—
Environment and housing:								
Natural resources	305 914	274 508	31 406	21 477	8 986	—	—	943
Parks and recreation	360 839	42 894	317 945	47 495	270 450	—	—	—
Housing and community development	291 566	32 347	259 219	22 009	76 927	—	—	160 283
Sewerage ¹	268 507	188	268 319	21 657	223 782	—	—	22 880
Capital outlay	41 616	5	41 611	6 964	32 306	—	—	2 341
Solid waste management	283 463	19 486	263 977	93 558	170 325	—	—	94
Government administration:								
Financial administration	289 967	138 008	151 959	90 880	61 079	—	—	—
Judicial and legal	258 953	232 648	26 305	19 604	6 701	—	—	—
General public buildings	138 781	35 687	103 094	70 182	32 912	—	—	—
Other government administration	249 352	41 979	207 373	85 769	121 604	—	—	—
Interest on general debt	711 421	273 409	438 012	277 408	112 248	—	—	48 356
General expenditure, n.e.c.	736 644	209 634	527 010	282 517	238 399	—	—	6 094
Utility expenditure	2 498 645	—	2 498 645	89 368	1 418 398	—	—	990 879
Liquor store expenditure	227 315	—	227 315	125 066	102 249	—	—	—
Insurance trust expenditure, total ¹	1 381 528	1 374 370	7 158	—	7 158	—	—	—
Employee retirement	847 382	840 224	7 158	—	7 158	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NORTH DAKOTA								
Revenue, total	2 732 356	2 033 871	1 114 190	210 309	308 396	17 553	533 837	61 024
General revenue	2 412 617	1 772 006	1 056 316	210 309	250 522	17 553	533 837	61 024
Intergovernmental revenue, total	603 951	580 195	439 461	76 722	51 410	5 023	301 202	22 033
From Federal Government ¹	603 951	557 510	46 441	3 574	15 176	108	11 075	16 508
Education	116 539	105 464	11 075	—	—	—	11 075	—
Public welfare	216 794	216 794	—	—	—	—	—	—
From State governments ¹	(²)	—	393 020	66 713	33 865	4 915	282 550	4 977
Education	(²)	—	282 557	6	1	—	282 550	—
Public welfare	(²)	—	14 872	14 818	54	—	—	—
From local governments	(²)	22 685	(²)	6 435	2 369	—	7 577	548
General revenue from own sources	1 808 666	1 191 811	616 855	133 587	199 112	12 530	232 635	38 991
Taxes	1 080 252	716 870	363 382	88 386	72 236	8 697	178 173	15 890
Property	338 068	1 908	336 160	86 644	47 706	8 697	177 673	15 440
General sales	272 648	256 583	16 065	—	16 065	—	—	—
Motor fuel	75 245	75 245	—	—	—	—	—	—
Motor vehicle license	25 226	25 226	—	—	—	—	—	—
Income—individual and corporation	158 128	158 107	21	—	21	—	—	—
Other taxes	210 937	199 801	11 136	1 742	8 444	—	500	450
Current charges, total ¹	434 456	329 536	104 920	7 076	48 893	3	31 097	17 851
Education	205 936	174 839	31 097	—	—	—	31 097	—
Hospitals	15 049	15 049	—	—	—	—	—	—
Miscellaneous revenue, total ¹	293 958	145 405	148 553	38 125	77 983	3 830	23 365	5 250
Interest earnings	169 906	99 458	70 448	31 133	26 534	1 369	9 816	1 596
Utility revenue	47 956	—	47 956	—	47 956	—	—	—
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	271 783	261 865	9 918	—	9 918	—	—	—
Employee retirement	148 807	138 889	9 918	—	9 918	—	—	—
Expenditure, total	2 699 601	2 000 615	1 113 099	206 894	298 787	17 287	535 784	57 472
By character and object:								
Intergovernmental, total	—	402 727	11 386	9 920	793	968	2 243	587
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	11 386	8 894	60	—	2 243	189
To local governments	(²)	402 727	(²)	1 026	733	968	—	398
Current operation	1 938 901	1 112 798	826 103	147 207	169 975	15 153	493 768	—
Capital outlay	369 972	203 827	166 145	25 753	88 756	1 164	34 904	15 568
Construction	290 368	170 739	119 629	19 288	80 232	1 029	8 924	10 156
Equipment, land, and existing structures	79 604	33 088	46 516	6 465	8 524	135	25 980	5 412
Assistance and subsidies	40 060	39 844	216	—	—	—	—	—
Interest on debt	141 049	74 478	66 571	23 798	35 431	2	4 869	2 471
Insurance benefits and repayments	170 773	166 941	3 832	—	3 832	—	—	—
Exhibit: Expenditure for salaries and wages	902 377	434 720	467 657	66 633	75 806	170	310 600	14 448
Direct expenditure by function, total	2 699 601	1 597 888	1 101 713	196 974	297 994	16 319	533 541	56 885
General expenditure	2 479 064	1 430 947	1 048 117	196 974	244 398	16 319	533 541	56 885
Current expenditure	2 114 245	1 227 120	887 125	171 221	160 795	15 155	498 637	41 317
Capital outlay	364 819	203 827	160 992	25 753	83 603	1 164	34 904	15 568
Education services:								
Education	942 940	413 522	529 418	746	—	—	528 672	—
Elementary and secondary education ¹	529 418	—	529 418	746	—	—	528 672	—
Capital outlay	34 971	—	34 971	67	—	—	34 904	—
Higher education ¹	370 252	370 252	—	—	—	—	—	—
Capital outlay	41 842	41 842	—	—	—	—	—	—
Other education ³	43 270	43 270	—	—	—	—	—	—
Libraries	6 643	1 205	5 438	1 026	4 412	—	—	—
Social services and income maintenance:								
Public welfare	364 845	337 301	27 544	26 996	548	—	—	—
Hospitals	55 750	55 509	241	241	—	—	—	—
Health	29 512	22 209	7 303	3 428	3 562	—	—	313
Employment security administration	7 029	7 029	—	—	—	—	—	—
Veterans' services	353	353	—	—	—	—	—	—
Transportation:								
Highways ¹	279 041	186 005	93 036	56 154	24 331	12 551	—	—
Capital outlay	153 025	129 807	23 218	14 813	7 241	1 164	—	—
Air transportation	16 101	23	16 078	217	11 416	1	—	4 444
Parking facilities	959	—	959	—	959	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—
Transit subsidies	1 304	—	1 304	21	1 283	—	—	—
Public safety:								
Police protection	42 394	8 018	34 376	11 427	22 949	—	—	—
Fire protection	15 446	—	15 446	193	11 407	159	—	3 687
Correction	26 903	16 081	10 822	10 476	346	—	—	—
Protective inspection and regulation	15 295	14 081	1 214	435	779	—	—	—
Environment and housing:								
Natural resources	83 694	67 487	16 207	11 249	—	—	—	4 958
Parks and recreation	64 711	9 429	55 282	934	28 883	—	—	25 465
Housing and community development	36 862	19 058	17 804	226	2 031	—	—	15 547
Sewerage ¹	26 682	—	26 682	84	26 598	—	—	—
Capital outlay	18 585	—	18 585	—	18 585	—	—	—
Solid waste management	15 985	—	15 985	135	15 850	—	—	—
Government administration:								
Financial administration	41 574	21 678	19 896	9 256	9 710	930	—	—
Judicial and legal	28 886	16 542	12 344	10 829	1 515	—	—	—
General public buildings	11 312	2 575	8 737	4 464	4 273	—	—	—
Other government administration	15 079	7 456	7 623	5 412	2 077	134	—	—
Interest on general debt	136 887	74 478	62 409	23 798	31 269	2	4 869	2 471
General expenditure, n.e.c.	212 877	150 908	61 969	19 227	40 200	2 542	—	—
Utility expenditure	49 764	—	49 764	—	49 764	—	—	—
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	170 773	166 941	3 832	—	3 832	—	—	—
Employee retirement	50 815	46 983	3 832	—	3 832	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
OHIO								
Revenue, total	51 221 105	35 589 556	22 820 435	5 609 558	6 403 259	476 571	9 186 635	1 402 901
General revenue	37 308 173	22 989 818	21 507 241	5 523 889	5 267 028	476 571	9 186 635	1 311 607
Intergovernmental revenue, total	7 082 506	6 468 864	7 802 528	2 288 351	981 472	146 669	3 978 427	666 098
From Federal Government ¹	7 082 506	6 267 841	814 665	77 864	277 867	2 811	2 967	453 156
Education	858 421	855 395	3 026	59	—	—	2 967	—
Public welfare	3 950 623	3 946 006	4 617	4 599	18	—	—	—
From State governments ¹	(²)	—	6 987 863	2 096 031	621 930	138 013	3 963 909	167 980
Education	(²)	—	3 997 694	33 785	—	—	3 963 909	—
Public welfare	(²)	—	951 564	949 576	1 984	4	—	—
From local governments	(²)	201 023	(²)	114 456	81 675	5 845	11 551	44 962
General revenue from own sources	30 225 667	16 520 954	13 704 713	3 235 538	4 285 556	329 902	5 208 208	645 509
Taxes	21 336 525	12 114 788	9 221 737	1 716 316	2 675 857	297 956	4 235 515	296 093
Property	6 253 476	11 581	6 241 895	1 122 430	506 878	268 834	4 189 553	154 200
General sales	4 365 216	3 751 523	613 693	471 678	100	22	—	141 893
Motor fuel	1 128 960	1 128 832	128	—	91	37	—	—
Motor vehicle license	539 677	481 465	58 212	45 507	10 860	1 845	—	—
Income—individual and corporation	7 047 532	5 048 737	1 998 795	—	1 971 941	—	26 854	—
Other taxes	2 001 664	1 692 650	309 014	76 701	185 987	27 218	19 108	—
Current charges, total ¹	5 300 392	2 593 567	2 706 825	910 271	987 753	7 048	523 713	278 040
Education	2 209 480	1 684 798	524 682	969	—	—	523 713	—
Hospitals	1 222 748	698 596	524 152	435 803	24 382	—	—	63 967
Miscellaneous revenue, total ¹	3 588 750	1 812 599	1 776 151	608 951	621 946	24 898	448 980	71 376
Interest earnings	1 623 160	680 720	942 440	411 603	331 275	13 131	134 060	52 371
Utility revenue	1 225 385	—	1 225 385	85 669	1 048 422	—	—	91 294
Liquor store revenue	373 930	373 930	—	—	—	—	—	—
Insurance trust revenue, total ¹	12 313 617	12 225 808	87 809	—	87 809	—	—	—
Employee retirement	8 325 893	8 238 084	87 809	—	87 809	—	—	—
Expenditure, total	45 382 666	30 424 614	23 066 778	5 772 397	6 540 656	444 847	9 266 752	1 279 614
By character and object:								
Intergovernmental, total	2 136	7 999 399	111 463	163 590	139 170	26 005	10 754	9 432
To Federal Government	2 136	2 136	—	—	—	—	—	—
To State governments	(²)	(²)	111 463	57 503	38 263	835	10 754	4 108
To local governments	(²)	(²)	7 997 263	106 087	100 907	25 170	—	5 324
Current operation	29 868 262	11 863 466	18 004 796	4 579 915	4 702 390	356 762	8 365 729	—
Capital outlay	4 963 562	2 192 738	2 770 824	469 726	1 249 381	60 461	766 668	224 588
Construction	3 954 481	1 879 686	2 074 795	366 064	981 011	29 606	528 677	169 437
Equipment, land, and existing structures	1 009 081	313 052	696 029	103 662	268 370	30 855	237 991	55 151
Assistance and subsidies	1 703 424	1 492 076	211 348	211 348	—	—	—	—
Interest on debt	1 793 978	854 526	939 452	347 818	396 559	1 619	123 601	69 855
Insurance benefits and repayments	6 075 565	6 022 409	53 156	—	53 156	—	—	—
Exhibit: Expenditure for salaries and wages	14 969 325	4 529 244	10 440 081	1 923 920	2 202 314	138 997	5 731 369	443 481
Direct expenditure by function, total	45 380 530	22 425 215	22 955 315	5 608 807	6 401 486	418 842	9 255 998	1 270 182
General expenditure	37 288 033	16 106 719	21 181 314	5 537 473	5 091 673	418 814	9 255 998	877 356
Current expenditure	32 700 874	13 914 419	18 786 455	5 074 148	4 145 489	358 353	8 489 330	719 135
Capital outlay	4 587 159	2 192 300	2 394 859	463 325	946 184	60 461	766 668	158 221
Education services:								
Education	13 039 957	3 855 198	9 184 759	52 291	71	—	9 132 397	—
Elementary and secondary education ¹	8 962 815	—	8 962 815	52 291	71	—	8 910 453	—
Capital outlay	746 695	—	746 695	27	1	—	746 667	—
Higher education ¹	3 555 905	3 333 961	221 944	—	—	—	221 944	—
Capital outlay	557 885	537 884	20 001	—	—	—	20 001	—
Other education ³	521 237	521 237	—	—	—	—	—	—
Libraries	192 455	7 542	184 913	6 872	3 923	—	—	174 118
Social services and income maintenance:								
Public welfare	6 979 642	5 558 590	1 421 052	1 418 604	2 438	10	—	—
Hospitals	1 778 875	1 142 110	636 765	539 471	31 009	305	—	65 980
Health	1 419 575	396 301	1 023 274	905 056	107 624	5 542	—	5 052
Employment security administration	166 990	166 990	—	—	—	—	—	—
Veterans' services	609	609	—	—	—	—	—	—
Transportation:								
Highways ¹	2 725 329	1 525 553	1 199 776	428 475	617 893	153 408	—	—
Capital outlay	1 555 830	1 162 964	392 866	100 811	261 266	30 789	—	—
Air transportation	107 376	349	107 027	4 940	94 219	—	—	7 868
Parking facilities	25 933	—	25 933	7 249	18 684	—	—	—
Water transport and terminals	5 446	—	5 446	25	123	—	—	5 298
Transit subsidies	1 100	—	1 100	—	1 100	—	—	—
Public safety:								
Police protection	1 331 925	147 729	1 184 196	206 308	926 047	51 841	—	—
Fire protection	663 647	—	663 647	25	568 772	89 095	—	5 755
Correction	899 486	648 887	250 599	227 559	23 023	17	—	—
Protective inspection and regulation	175 012	122 264	52 748	8 276	44 163	309	—	—
Environment and housing:								
Natural resources	258 709	229 928	28 781	13 335	1 133	—	—	14 313
Parks and recreation	500 851	40 021	460 830	38 881	303 837	6 029	—	112 083
Housing and community development	627 134	50 407	576 727	37 787	214 835	18	—	324 087
Sewerage ¹	968 521	83 843	884 678	165 929	626 007	3	—	92 739
Capital outlay	408 900	80 991	327 909	54 100	241 081	—	—	32 728
Solid waste management	299 082	12 564	286 518	55 015	229 897	1 606	—	—
Government administration:								
Financial administration	864 986	502 275	362 711	145 335	193 741	23 635	—	—
Judicial and legal	651 486	111 410	540 076	398 311	140 898	867	—	—
General public buildings	368 660	105 705	262 955	140 544	107 279	15 132	—	—
Other government administration	294 434	58 563	235 871	101 003	115 466	19 402	—	—
Interest on general debt	1 671 574	854 526	817 048	341 788	284 971	1 619	123 601	65 069
General expenditure, n.e.c.	1 269 239	485 355	783 884	294 394	434 520	49 976	—	4 994
Utility expenditure	1 720 845	—	1 720 845	71 334	1 256 657	28	—	392 826
Liquor store expenditure	296 087	296 087	—	—	—	—	—	—
Insurance trust expenditure, total ¹	6 075 565	6 022 409	53 156	—	53 156	—	—	—
Employee retirement	3 107 431	3 054 275	53 156	—	53 156	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
OKLAHOMA								
Revenue, total	11 843 561	8 269 729	5 486 274	731 930	2 309 462	—	2 377 175	130 942
General revenue	9 904 992	6 831 935	4 985 499	720 048	1 852 576	—	2 377 175	98 935
Intergovernmental revenue, total	1 892 038	1 779 458	2 025 022	193 791	115 540	—	1 708 274	70 652
From Federal Government ¹	1 892 038	1 736 419	155 619	5 871	52 000	—	31 255	66 493
Education	327 963	296 708	31 255	—	—	—	31 255	—
Public welfare	1 021 855	1 021 779	76	76	—	—	—	—
From State governments ¹	(²)	—	1 869 403	172 836	62 621	—	1 632 585	1 361
Education	(²)	—	1 632 791	199	7	—	1 632 585	—
Public welfare	(²)	—	5 890	5 890	—	—	—	—
From local governments	(²)	43 039	(²)	15 084	919	—	44 434	2 798
General revenue from own sources	8 012 954	5 052 477	2 960 477	526 257	1 737 036	—	668 901	28 283
Taxes	5 240 594	3 765 272	1 475 322	223 301	742 847	—	507 785	1 389
Property	778 760	—	778 760	206 133	68 655	—	502 583	1 389
General sales	1 569 549	971 331	598 218	13 442	584 776	—	—	—
Motor fuel	341 114	340 208	906	—	906	—	—	—
Motor vehicle license	300 471	298 009	2 462	—	2 443	—	—	—
Income—individual and corporation	1 367 323	1 367 323	—	219	—	—	—	—
Other taxes	883 377	788 401	94 976	3 507	86 267	—	5 202	—
Current charges, total ¹	1 846 471	836 810	1 009 661	147 949	768 218	—	71 451	22 043
Education	531 236	459 783	71 453	2	—	—	71 451	—
Hospitals	715 235	221 841	493 394	103 435	389 959	—	—	—
Miscellaneous revenue, total ¹	925 889	450 395	475 494	155 007	225 971	—	89 665	4 851
Interest earnings	653 685	330 453	323 232	127 110	161 650	—	30 215	4 257
Utility revenue	677 977	218 455	459 522	192	427 323	—	—	32 007
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	1 260 592	1 219 339	41 253	11 690	29 563	—	—	—
Employee retirement	895 292	854 039	41 253	11 690	29 563	—	—	—
Expenditure, total	11 662 502	8 183 213	5 609 402	756 068	2 248 878	—	2 509 358	140 562
By character and object:								
Intergovernmental, total	38 662	2 166 336	2 439	41 090	5 759	—	—	1 054
To Federal Government	38 662	38 662	—	—	—	—	—	—
To State governments	(²)	—	2 439	2 355	57	—	—	27
To local governments	(²)	2 127 674	(²)	38 735	5 702	—	—	1 027
Current operation	8 484 757	3 996 533	4 488 224	506 687	1 692 866	—	2 288 671	—
Capital outlay	1 315 536	641 984	673 552	80 139	354 981	—	194 081	44 351
Construction	952 656	501 291	451 365	58 883	237 701	—	113 603	41 178
Equipment, land, and existing structures	362 880	140 693	222 187	21 256	117 280	—	80 478	3 173
Assistance and subsidies	233 859	233 852	7	7	—	—	—	—
Interest on debt	607 701	261 777	345 924	122 755	182 665	—	26 606	13 898
Insurance benefits and repayments	900 728	882 731	17 997	5 390	12 607	—	—	—
Exhibit: Expenditure for salaries and wages	4 315 873	1 600 527	2 715 346	256 501	833 898	—	1 601 838	23 109
Direct expenditure by function, total	11 623 840	6 016 877	5 606 963	714 978	2 243 119	—	2 509 358	139 508
General expenditure	10 037 881	4 896 646	5 141 235	709 281	1 815 780	—	2 509 358	106 816
Current expenditure	8 784 467	4 261 867	4 522 600	629 142	1 502 847	—	2 315 277	75 334
Capital outlay	1 253 414	634 779	618 635	80 139	312 933	—	194 081	31 482
Education services:								
Education	3 729 887	1 244 988	2 484 899	2 147	—	—	2 482 752	—
Elementary and secondary education ¹	2 499 470	14 571	2 484 899	2 147	—	—	2 482 752	—
Capital outlay	194 138	—	194 138	57	—	—	194 081	—
Higher education ¹	1 085 060	1 085 060	—	—	—	—	—	—
Capital outlay	74 473	74 473	—	—	—	—	—	—
Other education ³	145 357	145 357	—	—	—	—	—	—
Libraries	31 042	3 958	27 084	18 359	8 725	—	—	—
Social services and income maintenance:								
Public welfare	1 496 224	1 484 484	11 740	11 112	628	—	—	—
Hospitals	877 463	330 407	547 056	151 022	396 034	—	—	—
Health	250 798	191 525	59 273	30 712	28 561	—	—	—
Employment security administration	45 358	45 358	—	—	—	—	—	—
Veterans' services	—	—	—	—	—	—	—	—
Transportation:								
Highways ¹	940 919	641 145	299 774	162 283	137 491	—	—	—
Capital outlay	567 394	493 014	74 380	13 361	61 019	—	—	—
Air transportation	85 745	47	85 698	—	85 698	—	—	—
Parking facilities	6 904	—	6 904	1 097	5 807	—	—	—
Water transport and terminals	1 424	—	1 424	—	29	—	—	1 395
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	292 785	43 770	249 015	30 041	218 974	—	—	—
Fire protection	149 557	—	149 557	293	148 645	—	—	619
Correction	217 430	195 712	21 718	19 666	2 052	—	—	—
Protective inspection and regulation	54 947	46 339	8 608	889	7 719	—	—	—
Environment and housing:								
Natural resources	107 821	97 744	10 077	4 854	—	—	—	5 223
Parks and recreation	149 763	44 720	105 043	13 871	91 172	—	—	—
Housing and community development	116 711	7 227	109 484	180	20 738	—	—	88 566
Sewerage ¹	170 001	—	170 001	117	169 884	—	—	—
Capital outlay	87 788	—	87 788	—	87 788	—	—	—
Solid waste management	93 338	883	92 455	573	91 707	—	—	175
Government administration:								
Financial administration	226 058	148 949	77 109	37 460	39 649	—	—	—
Judicial and legal	112 436	74 546	37 890	20 477	17 413	—	—	—
General public buildings	57 490	15 254	42 236	20 503	21 733	—	—	—
Other government administration	104 541	29 199	75 342	20 491	54 851	—	—	—
Interest on general debt	475 864	170 574	305 290	122 703	145 155	—	26 606	10 826
General expenditure, n.e.c.	243 375	79 817	163 558	40 431	123 115	—	—	12
Utility expenditure	685 231	237 500	447 731	307	414 732	—	—	32 692
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	900 728	882 731	17 997	5 390	12 607	—	—	—
Employee retirement	567 656	549 659	17 997	5 390	12 607	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
OREGON								
Revenue, total	15 357 459	10 034 160	7 046 652	1 391 097	1 669 565	—	3 101 297	1 026 117
General revenue	12 022 099	7 306 141	6 439 311	1 390 995	1 259 709	—	3 101 297	828 734
Intergovernmental revenue, total	2 415 758	2 062 649	2 076 462	718 745	228 735	—	1 123 289	147 117
From Federal Government ¹	2 415 758	2 035 792	379 966	143 504	41 259	—	65 489	129 714
Education	417 993	352 504	65 489	—	—	—	65 489	—
Public welfare	785 479	785 479	—	—	—	—	—	—
From State governments ¹	(²)	—	1 696 496	555 879	123 667	—	1 005 743	11 207
Education	(²)	—	1 006 989	1 246	—	—	1 005 743	—
Public welfare	(²)	—	24 170	24 170	—	—	—	—
From local governments	(²)	26 857	(²)	19 362	63 809	—	52 057	6 196
General revenue from own sources	9 606 341	5 243 492	4 362 849	672 250	1 030 974	—	1 978 008	681 617
Taxes	6 237 899	3 322 287	2 915 612	392 255	572 567	—	1 701 970	248 820
Property	2 568 376	136	2 568 240	316 091	393 049	—	1 700 699	158 401
General sales	—	—	—	—	—	—	—	—
Motor fuel	280 153	271 561	8 592	8 592	—	—	—	—
Motor vehicle license	249 898	244 920	4 978	4 978	—	—	—	—
Income—individual and corporation	2 373 458	2 373 458	—	—	—	—	—	—
Other taxes	766 014	432 212	333 802	62 594	179 518	—	1 271	90 419
Current charges, total ¹	1 708 003	725 829	982 174	181 805	266 463	—	174 083	359 823
Education	504 453	330 370	174 083	—	—	—	174 083	—
Hospitals	376 489	249 035	127 454	6 052	21 374	—	—	100 028
Miscellaneous revenue, total ¹	1 660 439	1 195 376	465 063	98 190	191 944	—	101 955	72 974
Interest earnings	1 210 264	933 430	276 834	51 353	104 314	—	68 630	52 537
Utility revenue	606 710	48	606 662	102	409 177	—	—	197 383
Liquor store revenue	168 854	168 854	—	—	—	—	—	—
Insurance trust revenue, total ¹	2 559 796	2 559 117	679	—	679	—	—	—
Employee retirement	1 977 310	1 976 631	679	—	679	—	—	—
Expenditure, total	13 726 382	7 978 532	7 368 939	1 461 080	1 767 947	—	3 234 343	1 037 020
By character and object:								
Intergovernmental, total	—	1 613 334	7 755	87 230	36 012	—	—	15 964
To Federal Government	—	—	7 755	5 989	313	—	—	1 453
To State governments	(²)	(²)	(²)	81 241	35 699	—	—	14 511
To local governments	(²)	(²)	(²)	—	—	—	—	—
Current operation	9 070 150	3 725 052	5 345 098	1 155 806	1 247 133	—	2 942 159	—
Capital outlay	1 497 776	547 176	950 600	194 278	332 715	—	247 800	175 807
Construction	1 014 824	439 863	574 961	135 179	281 424	—	30 463	127 895
Equipment, land, and existing structures	482 952	107 313	375 639	59 099	51 291	—	217 337	47 912
Assistance and subsidies	255 422	255 422	—	—	—	—	—	—
Interest on debt	1 058 100	804 793	253 307	23 766	116 448	—	44 384	68 709
Insurance benefits and repayments	1 068 394	1 032 755	35 639	—	35 639	—	—	—
Exhibit: Expenditure for salaries and wages	4 519 546	1 558 880	2 960 666	466 142	525 327	—	1 673 756	295 441
Direct expenditure by function, total	13 726 382	6 365 198	7 361 184	1 373 850	1 731 935	—	3 234 343	1 021 056
General expenditure	11 767 999	5 228 562	6 539 437	1 372 864	1 252 879	—	3 234 343	679 351
Current expenditure	10 410 602	4 682 001	5 728 601	1 179 264	998 956	—	2 986 543	563 838
Capital outlay	1 357 397	546 561	810 836	193 600	253 923	—	247 800	115 513
Education services:								
Education	4 142 351	952 392	3 189 959	—	—	—	3 189 959	—
Elementary and secondary education ¹	2 848 860	—	2 848 860	—	—	—	2 848 860	—
Capital outlay	230 464	—	230 464	—	—	—	230 464	—
Higher education ¹	1 174 281	833 182	341 099	—	—	—	341 099	—
Capital outlay	134 789	117 453	17 336	—	—	—	17 336	—
Other education ³	119 210	119 210	—	—	—	—	—	—
Libraries	59 604	2 794	56 810	31 458	25 352	—	—	—
Social services and income maintenance:								
Public welfare	1 354 888	1 326 612	28 276	28 276	—	—	—	—
Hospitals	515 246	382 678	132 568	6 782	22 465	—	—	103 321
Health	383 691	126 047	257 644	247 689	7 424	—	—	2 531
Employment security administration	43 918	43 918	—	—	—	—	—	—
Veterans' services	31 353	31 353	—	—	—	—	—	—
Transportation:								
Highways ¹	789 507	383 248	406 259	245 835	156 791	—	—	3 633
Capital outlay	435 751	310 182	125 569	80 953	42 598	—	—	2 018
Air transportation	100 865	—	100 865	2 005	14 821	—	—	84 039
Parking facilities	7 631	—	7 631	104	7 527	—	—	—
Water transport and terminals	74 988	—	74 988	—	—	—	—	74 988
Transit subsidies	1 878	252	1 626	1 536	90	—	—	—
Public safety:								
Police protection	358 850	71 087	287 763	82 329	205 434	—	—	—
Fire protection	212 692	—	212 692	2	120 455	—	—	92 235
Correction	302 925	175 066	127 859	127 516	343	—	—	—
Protective inspection and regulation	106 487	77 238	29 249	6 462	22 787	—	—	—
Environment and housing:								
Natural resources	244 514	214 393	30 121	7 994	—	—	—	22 127
Parks and recreation	198 084	20 440	177 644	30 584	83 079	—	—	63 981
Housing and community development	207 017	57 916	149 101	14 300	40 191	—	—	94 610
Sewerage ¹	315 329	254	315 075	92 885	212 982	—	—	9 208
Capital outlay	163 899	127	163 772	59 417	100 276	—	—	4 079
Solid waste management	107 029	6 662	100 367	24 397	12 471	—	—	63 499
Government administration:								
Financial administration	329 383	224 712	104 671	61 725	42 946	—	—	—
Judicial and legal	189 489	131 868	57 621	42 524	15 097	—	—	—
General public buildings	92 354	27 801	64 553	36 881	27 672	—	—	—
Other government administration	155 388	23 880	131 508	72 555	58 953	—	—	—
Interest on general debt	996 302	804 793	191 509	23 766	70 231	—	44 384	53 128
General expenditure, n.e.c.	446 236	143 158	303 078	185 259	105 768	—	—	12 051
Utility expenditure	786 108	—	786 108	986	443 417	—	—	341 705
Liquor store expenditure	103 881	103 881	—	—	—	—	—	—
Insurance trust expenditure, total ¹	1 068 394	1 032 755	35 639	—	35 639	—	—	—
Employee retirement	530 533	494 894	35 639	—	35 639	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
PENNSYLVANIA								
Revenue, total	54 142 959	36 396 608	25 957 902	3 607 481	5 624 414	1 409 694	11 357 817	4 501 099
General revenue	45 640 774	29 859 039	23 993 286	3 409 819	4 648 754	1 372 796	11 357 817	3 746 703
Intergovernmental revenue, total	8 798 896	8 016 454	8 993 993	1 542 417	1 184 375	201 706	5 104 429	1 503 669
From Federal Government ¹	8 798 896	7 724 509	1 074 387	54 656	221 110	10 734	59 763	728 124
Education	1 184 670	1 121 958	62 712	2 792	157	—	59 763	—
Public welfare	4 942 804	4 941 337	1 467	1 467	—	—	—	—
From State governments ¹	(²)	—	7 919 606	1 480 339	819 052	174 889	4 971 552	473 774
Education	(²)	—	4 974 682	665	2 465	—	4 971 552	—
Public welfare	(²)	—	763 543	643 531	120 012	—	—	—
From local governments	(²)	291 945	(²)	7 422	144 213	16 083	73 114	301 771
General revenue from own sources	36 841 878	21 842 585	14 999 293	1 867 402	3 464 379	1 171 090	6 253 388	2 243 034
Taxes	26 268 472	16 269 988	9 998 484	1 190 352	2 412 708	777 263	5 617 866	295
Property	7 300 522	210 818	7 089 704	1 160 390	837 299	341 707	4 750 013	295
General sales	4 538 035	4 499 734	38 301	—	38 301	—	—	—
Motor fuel	694 408	694 408	—	—	—	—	—	—
Motor vehicle license	447 193	447 173	20	—	20	—	—	—
Income—individual and corporation	8 156 604	6 312 913	1 843 691	—	1 060 818	283 651	499 222	—
Other taxes	5 131 710	4 104 942	1 026 768	29 962	476 270	151 905	368 631	—
Current charges, total ¹	5 390 951	2 806 423	2 584 528	446 906	733 018	270 266	386 011	748 327
Education	2 001 582	1 609 741	391 841	—	—	—	386 011	5 830
Hospitals	797 804	785 170	12 634	12 634	—	—	—	—
Miscellaneous revenue, total ¹	5 182 455	2 766 174	2 416 281	230 144	318 653	123 561	249 511	1 494 412
Interest earnings	2 709 608	725 127	1 984 481	134 481	190 843	48 560	172 629	1 437 968
Utility revenue	1 575 933	—	1 575 933	—	807 071	15 477	—	753 385
Liquor store revenue	667 257	667 257	—	—	—	—	—	—
Insurance trust revenue, total ¹	6 258 995	5 870 312	388 683	197 662	168 589	21 421	—	1 011
Employee retirement	4 209 096	3 820 413	388 683	197 662	168 589	21 421	—	1 011
Expenditure, total	52 921 715	34 821 691	26 741 393	3 730 240	5 860 820	1 391 270	11 676 619	4 524 327
By character and object:								
Intergovernmental, total	93 641	8 616 122	118 888	123 086	146 180	44 909	106 679	139 917
To Federal Government	93 641	93 641	—	—	—	—	—	—
To State governments	(²)	—	118 888	7 312	3 039	2	106 679	1 856
To local governments	(²)	8 522 481	(²)	115 774	143 141	44 907	—	138 061
Current operation	35 645 727	17 065 820	18 579 907	2 856 148	4 371 285	1 104 319	10 248 155	—
Capital outlay	5 537 175	2 379 438	3 157 737	493 548	621 999	205 041	989 964	847 185
Construction	4 102 535	1 460 351	2 642 184	446 250	538 623	140 624	853 679	663 008
Equipment, land, and existing structures	1 434 640	919 087	515 553	47 298	83 376	64 417	136 285	184 177
Assistance and subsidies	1 567 493	1 567 486	7	7	—	—	—	—
Interest on debt	3 604 151	1 074 788	2 529 363	167 306	353 791	31 622	331 821	1 644 823
Insurance benefits and repayments	4 581 435	4 118 037	463 398	90 145	367 565	5 379	—	309
Exhibit: Expenditure for salaries and wages	15 188 251	4 576 908	10 611 343	1 091 680	1 930 660	465 913	6 224 300	898 790
Direct expenditure by function, total	52 828 074	26 205 569	26 622 505	3 607 154	5 714 640	1 346 361	11 569 940	4 384 410
General expenditure	45 129 235	21 449 091	23 680 144	3 517 009	4 512 703	1 327 867	11 569 940	2 752 625
Current expenditure	40 135 933	19 075 847	21 060 086	3 023 461	3 972 116	1 123 425	10 579 976	2 361 108
Capital outlay	4 993 302	2 373 244	2 620 058	493 548	540 587	204 442	989 964	391 517
Education services:								
Education	15 905 257	4 658 956	11 246 301	2 802	200	—	11 238 119	5 180
Elementary and secondary education ¹	10 939 320	69 728	10 869 592	2 802	—	—	10 861 610	5 180
Capital outlay	1 036 858	68 561	968 297	10	—	—	964 457	3 830
Higher education ¹	3 992 643	3 615 934	376 709	—	200	—	376 509	—
Capital outlay	932 502	906 995	25 507	—	—	—	25 507	—
Other education ³	973 294	973 294	—	—	—	—	—	—
Libraries	109 832	8 890	100 942	27 515	55 393	17 294	—	740
Social services and income maintenance:								
Public welfare	9 235 095	8 207 516	1 027 579	814 772	212 690	117	—	—
Hospitals	1 524 680	1 401 935	122 745	77 205	45 516	21	—	3
Health	1 115 045	310 031	805 014	502 192	296 375	2 735	—	3 712
Employment security administration	156 024	156 024	—	—	—	—	—	—
Veterans' services	1 893	1 893	—	—	—	—	—	—
Transportation:								
Highways ¹	2 668 277	1 880 285	787 992	71 360	340 276	353 656	—	22 700
Capital outlay	1 236 165	969 147	267 018	36 036	122 199	107 890	—	893
Air transportation	479 898	12 765	467 133	307 506	124 504	96	—	35 027
Parking facilities	99 861	—	99 861	2 130	2 498	493	—	94 740
Water transport and terminals	5 667	5 663	4	—	4	—	—	—
Transit subsidies	110	—	110	—	—	—	—	—
Public safety:								
Police protection	1 231 598	300 102	931 496	33 167	662 030	236 299	—	—
Fire protection	335 747	—	335 747	3 131	265 206	67 410	—	—
Correction	1 042 026	552 462	489 564	349 212	140 346	6	—	—
Protective inspection and regulation	151 965	110 411	41 554	2 247	26 932	12 375	—	—
Environment and housing:								
Natural resources	358 021	340 047	17 974	17 956	3	—	—	15
Parks and recreation	426 837	105 854	320 983	50 484	159 052	62 236	—	49 211
Housing and community development	702 932	10 960	691 972	73 288	152 879	7 810	—	457 995
Sewerage ¹	892 667	—	892 667	97	340 255	121 513	—	430 802
Capital outlay	246 732	—	246 732	—	80 895	12 920	—	152 917
Solid waste management	511 572	27 828	483 744	55 836	267 630	69 157	—	91 121
Government administration:								
Financial administration	640 773	400 247	240 526	102 167	106 969	31 390	—	—
Judicial and legal	670 135	173 405	496 730	304 210	177 014	15 506	—	—
General public buildings	314 864	38 372	276 492	90 741	157 022	28 729	—	—
Other government administration	503 541	171 411	332 130	89 282	124 050	118 798	—	—
Interest on general debt	3 371 808	1 074 788	2 297 020	167 306	235 865	30 811	331 821	1 531 217
General expenditure, n.e.c.	2 673 110	1 499 246	1 173 864	372 293	619 994	151 415	—	30 162
Utility expenditure	2 478 963	—	2 478 963	—	834 372	13 115	—	1 631 476
Liquor store expenditure	638 441	638 441	—	—	—	—	—	—
Insurance trust expenditure, total ¹	4 581 435	4 118 037	463 398	90 145	367 565	5 379	—	309
Employee retirement	2 151 226	1 687 828	463 398	90 145	367 565	5 379	—	309

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
RHODE ISLAND								
Revenue, total	4 841 784	3 639 510	1 647 793	—	930 349	604 975	47 453	96 720
General revenue	3 985 088	2 880 215	1 550 392	—	861 104	595 427	47 453	78 112
Intergovernmental revenue, total	1 012 702	988 262	469 959	—	258 368	152 514	46 927	43 854
From Federal Government ¹	1 012 702	943 046	69 656	—	19 710	6 660	5	43 281
Education	112 515	101 985	10 530	—	5 162	5 363	5	—
Public welfare	589 282	589 282	—	—	—	—	—	—
From State governments ¹	(²)	—	400 303	—	230 469	144 220	25 325	289
Education	(²)	—	331 705	—	180 350	126 030	25 325	—
Public welfare	(²)	—	26 524	—	24 694	1 830	—	—
From local governments	(²)	45 216	(²)	—	8 189	1 634	21 597	284
General revenue from own sources	2 972 386	1 891 953	1 080 433	—	602 736	442 913	526	34 258
Taxes	2 244 870	1 307 111	937 759	—	521 902	406 567	—	9 290
Property	944 183	17 858	926 325	—	515 792	401 243	—	9 290
General sales	388 987	388 987	—	—	—	—	—	—
Motor fuel	94 074	94 074	—	—	—	—	—	—
Motor vehicle license	50 787	50 787	—	—	—	—	—	—
Income—individual and corporation	526 963	526 963	—	—	—	—	—	—
Other taxes	239 876	228 442	11 434	—	6 110	5 324	—	—
Current charges, total ¹	325 501	224 652	100 849	—	56 004	23 146	—	21 699
Education	168 660	164 487	4 173	—	1 962	2 211	—	—
Hospitals	7 267	7 267	—	—	—	—	—	—
Miscellaneous revenue, total ¹	402 015	360 190	41 825	—	24 830	13 200	526	3 269
Interest earnings	329 083	308 193	20 890	—	10 762	7 005	274	2 849
Utility revenue	76 977	6 658	70 319	—	43 243	8 468	—	18 608
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	779 719	752 637	27 082	—	26 002	1 080	—	—
Employee retirement	461 304	434 222	27 082	—	26 002	1 080	—	—
Expenditure, total	5 145 891	3 967 895	1 664 187	—	916 052	631 419	44 043	95 778
By character and object:								
Intergovernmental, total	14 594	500 667	118	—	4 244	17 599	—	1 380
To Federal Government	14 594	14 594	—	—	—	—	—	—
To State governments	(²)	—	118	—	—	1	—	117
To local governments	(²)	486 073	(²)	—	4 244	17 598	—	1 263
Current operation	3 453 427	2 054 330	1 399 097	—	796 458	561 104	41 535	—
Capital outlay	449 261	352 347	96 914	—	42 061	35 067	475	19 311
Construction	374 720	304 278	70 442	—	30 867	21 436	—	18 139
Equipment, land, and existing structures	74 541	48 069	26 472	—	11 194	13 631	475	1 172
Assistance and subsidies	178 787	157 622	21 165	—	19 735	1 430	—	—
Interest on debt	349 843	306 275	43 568	—	18 189	15 784	2 033	7 562
Insurance benefits and repayments	632 454	596 654	35 800	—	35 365	435	—	—
Exhibit: Expenditure for salaries and wages	1 361 698	586 047	775 651	—	447 716	284 264	25 215	18 456
Direct expenditure by function, total	5 131 297	3 467 228	1 664 069	—	911 808	613 820	44 043	94 398
General expenditure	4 397 420	2 830 578	1 566 842	—	842 393	604 547	44 043	75 859
Current expenditure	3 964 938	2 491 927	1 473 011	—	800 873	570 084	43 568	58 486
Capital outlay	432 482	338 651	93 831	—	41 520	34 463	475	17 373
Education services:								
Education	1 261 021	392 370	868 651	—	438 801	387 840	42 010	—
Elementary and secondary education ¹	868 651	—	868 651	—	438 801	387 840	42 010	—
Capital outlay	33 552	—	33 552	—	22 517	10 560	475	—
Higher education ¹	288 397	288 397	—	—	—	—	—	—
Capital outlay	18 302	18 302	—	—	—	—	—	—
Other education ³	103 973	103 973	—	—	—	—	—	—
Libraries	17 966	3 898	14 068	—	7 640	6 428	—	—
Social services and income maintenance:								
Public welfare	752 060	723 797	28 263	—	25 457	2 806	—	—
Hospitals	104 803	104 803	—	—	—	—	—	—
Health	148 095	146 268	1 827	—	438	1 389	—	—
Employment security administration	28 236	28 236	—	—	—	—	—	—
Veterans' services	1	1	—	—	—	—	—	—
Transportation:								
Highways ¹	226 999	181 412	45 587	—	19 461	26 042	—	84
Capital outlay	165 121	160 501	4 620	—	2 111	2 509	—	—
Air transportation	17 930	17 930	—	—	—	—	—	—
Parking facilities	67	—	67	—	67	—	—	—
Water transport and terminals	3 318	2 124	1 194	—	1 021	173	—	—
Transit subsidies	25 154	25 154	—	—	—	—	—	—
Public safety:								
Police protection	129 221	21 637	107 584	—	68 288	39 296	—	—
Fire protection	104 933	—	104 933	—	73 687	21 550	—	9 696
Correction	101 022	101 022	—	—	—	—	—	—
Protective inspection and regulation	28 662	20 508	8 154	—	5 954	2 200	—	—
Environment and housing:								
Natural resources	23 149	23 109	40	—	—	—	—	40
Parks and recreation	115 868	79 267	36 601	—	23 712	12 889	—	—
Housing and community development	97 736	19 494	78 242	—	17 191	936	—	60 115
Sewerage ¹	93 183	48 994	44 189	—	26 274	17 915	—	—
Capital outlay	44 687	30 133	14 554	—	5 984	8 570	—	—
Solid waste management	50 346	23 974	26 372	—	17 162	9 173	—	37
Government administration:								
Financial administration	63 484	41 826	21 658	—	13 472	8 186	—	—
Judicial and legal	72 372	65 649	6 723	—	4 903	1 820	—	—
General public buildings	27 046	14 644	12 402	—	7 688	4 714	—	—
Other government administration	50 729	27 507	23 222	—	11 548	11 674	—	—
Interest on general debt	344 444	306 261	38 183	—	15 587	14 809	2 033	5 754
General expenditure, n.e.c.	509 575	410 693	98 882	—	64 042	34 707	—	133
Utility expenditure	101 423	39 996	61 427	—	34 050	8 838	—	18 539
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	632 454	596 654	35 800	—	35 365	435	—	—
Employee retirement	246 667	210 867	35 800	—	35 365	435	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
SOUTH CAROLINA								
Revenue, total	14 135 572	9 897 494	6 230 509	1 792 208	1 068 554	—	2 835 367	687 097
General revenue	11 388 899	7 861 740	5 519 590	1 776 460	620 150	—	2 835 367	440 330
Intergovernmental revenue, total	2 529 770	2 443 841	2 078 360	292 252	102 609	—	1 725 233	110 983
From Federal Government ¹	2 529 770	2 347 127	182 643	50 785	33 596	—	9 495	88 767
Education	399 994	390 499	9 495	—	—	—	9 495	—
Public welfare	1 396 027	1 396 027	—	—	—	—	—	—
From State governments ¹	(²)	—	1 895 717	234 864	54 181	—	1 590 552	16 120
Education	(²)	—	1 590 552	—	—	—	1 590 552	—
Public welfare	(²)	—	10 314	10 110	204	—	—	—
From local governments	(²)	96 714	(²)	6 603	14 832	—	125 186	6 096
General revenue from own sources	8 859 129	5 417 899	3 441 230	1 484 208	517 541	—	1 110 134	329 347
Taxes	5 706 939	3 935 500	1 771 439	473 540	320 490	—	910 709	66 700
Property	1 623 969	12 585	1 611 384	437 801	200 637	—	907 068	65 878
General sales	1 473 855	1 452 014	21 841	13 962	7 879	—	—	—
Motor fuel	287 393	287 393	—	—	—	—	—	—
Motor vehicle license	80 805	79 127	1 678	1 678	—	—	—	—
Income—individual and corporation	1 552 788	1 552 788	—	—	—	—	—	—
Other taxes	688 129	551 593	136 536	20 099	111 974	—	3 641	822
Current charges, total ¹	2 353 067	1 044 255	1 308 812	852 628	135 561	—	131 236	189 387
Education	638 696	507 460	131 236	—	—	—	131 236	—
Hospitals	1 148 146	369 254	778 892	705 658	—	—	—	73 234
Miscellaneous revenue, total ¹	799 123	438 144	360 979	158 040	61 490	—	68 189	73 260
Interest earnings	541 904	289 458	252 446	121 983	38 539	—	30 209	61 715
Utility revenue	1 270 183	562 578	707 605	15 748	445 090	—	—	246 767
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	1 476 490	1 473 176	3 314	—	3 314	—	—	—
Employee retirement	1 175 277	1 171 963	3 314	—	3 314	—	—	—
Expenditure, total	14 230 332	9 715 357	6 576 397	1 883 033	1 144 953	—	2 912 999	657 843
By character and object:								
Intergovernmental, total	—	2 031 830	29 592	42 158	4 322	—	987	4 556
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	29 592	28 453	24	—	987	128
To local governments	(²)	2 031 830	(²)	13 705	4 298	—	—	4 428
Current operation	10 161 966	5 348 625	4 813 341	1 410 993	831 027	—	2 571 321	—
Capital outlay	1 817 785	886 740	931 045	295 124	247 391	—	261 644	126 886
Construction	1 351 443	668 763	682 800	208 507	183 265	—	190 768	100 140
Equipment, land, and existing structures	466 342	217 977	248 365	86 617	64 126	—	70 876	26 746
Assistance and subsidies	221 927	221 927	—	—	—	—	—	—
Interest on debt	809 743	397 940	411 803	134 758	60 086	—	79 047	137 912
Insurance benefits and repayments	830 422	828 295	2 127	—	2 127	—	—	—
Exhibit: Expenditure for salaries and wages	5 043 554	2 107 818	2 935 736	696 278	383 547	—	1 739 982	115 929
Direct expenditure by function, total	14 230 332	7 683 527	6 546 805	1 840 875	1 140 631	—	2 912 012	653 287
General expenditure	11 937 195	6 219 036	5 718 159	1 817 790	647 986	—	2 912 012	340 371
Current expenditure	10 450 096	5 471 723	4 978 373	1 533 622	526 584	—	2 650 368	267 799
Capital outlay	1 487 099	747 313	739 786	284 168	121 402	—	261 644	72 572
Education services:								
Education	4 315 653	1 482 688	2 832 965	—	—	—	2 832 965	—
Elementary and secondary education ¹	2 883 233	50 268	2 832 965	—	—	—	2 832 965	—
Capital outlay	262 512	868	261 644	—	—	—	261 644	—
Higher education ¹	1 257 832	1 257 832	—	—	—	—	—	—
Capital outlay	176 812	176 812	—	—	—	—	—	—
Other education ³	174 588	174 588	—	—	—	—	—	—
Libraries	56 972	3 191	53 781	53 079	702	—	—	—
Social services and income maintenance:								
Public welfare	1 897 725	1 890 298	7 427	7 030	397	—	—	—
Hospitals	1 352 788	564 637	788 151	724 159	—	—	—	63 992
Health	464 649	383 275	81 374	77 176	1 360	—	—	2 838
Employment security administration	54 757	54 757	—	—	—	—	—	—
Veterans' services	630	630	—	—	—	—	—	—
Transportation:								
Highways ¹	628 403	528 884	99 519	60 140	39 379	—	—	—
Capital outlay	376 742	366 269	10 473	5 915	4 558	—	—	—
Air transportation	53 018	3 221	49 797	10 418	2 393	—	—	36 986
Parking facilities	5 741	—	5 741	—	5 741	—	—	—
Water transport and terminals	54 931	54 931	—	—	—	—	—	—
Transit subsidies	1 623	—	1 623	6	1 617	—	—	—
Public safety:								
Police protection	328 740	81 519	247 221	118 848	128 373	—	—	—
Fire protection	125 875	—	125 875	27 211	71 525	—	—	27 139
Correction	416 257	297 225	119 032	118 047	985	—	—	—
Protective inspection and regulation	49 378	37 861	11 517	5 096	6 421	—	—	—
Environment and housing:								
Natural resources	135 860	132 943	2 917	564	789	—	—	1 564
Parks and recreation	148 530	33 996	114 534	24 585	68 878	—	—	21 071
Housing and community development	110 124	18 952	91 172	9 300	13 595	—	—	68 277
Sewerage ¹	145 295	—	145 295	5 532	69 413	—	—	70 350
Capital outlay	55 784	—	55 784	527	32 857	—	—	22 400
Solid waste management	126 192	5 079	121 113	63 182	53 346	—	—	4 585
Government administration:								
Financial administration	191 091	120 167	70 924	53 668	17 256	—	—	—
Judicial and legal	123 868	40 855	83 013	72 409	10 604	—	—	—
General public buildings	82 056	22 152	59 904	53 255	6 649	—	—	—
Other government administration	158 986	29 416	129 570	78 359	51 211	—	—	—
Interest on general debt	513 681	241 042	272 639	134 571	17 819	—	79 047	41 202
General expenditure, n.e.c.	394 372	191 317	203 055	121 155	79 533	—	—	2 367
Utility expenditure	1 462 715	636 196	826 519	23 085	490 518	—	—	312 916
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	830 422	828 295	2 127	—	2 127	—	—	—
Employee retirement	479 964	477 837	2 127	—	2 127	—	—	—

See footnotes at end of table.

Table 29. **State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.**

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
SOUTH DAKOTA								
Revenue, total	2 655 671	1 756 015	1 140 087	166 444	386 228	13 918	548 118	41 638
General revenue	2 296 970	1 518 437	1 018 964	166 444	278 480	13 914	548 118	28 267
Intergovernmental revenue, total	599 101	549 243	290 289	37 544	31 524	2 897	217 219	17 364
From Federal Government ¹	599 101	544 933	54 168	3 655	12 982	22	21 544	15 965
Education	97 502	75 958	21 544	—	—	—	21 544	—
Public welfare	239 839	239 828	11	11	—	—	—	—
From State governments ¹	(²)	—	236 121	31 183	16 278	1 313	186 836	511
Education	(²)	—	186 846	—	10	—	186 836	—
Public welfare	(²)	—	401	376	25	—	—	—
From local governments	(²)	4 310	(²)	2 706	2 264	1 562	8 839	888
General revenue from own sources	1 697 869	969 194	728 675	128 900	246 956	11 017	330 899	10 903
Taxes	1 108 157	565 032	543 125	97 720	136 446	10 138	297 277	1 544
Property	433 406	—	433 406	88 452	49 796	7 657	285 957	1 544
General sales	378 376	289 325	89 051	—	80 867	—	8 184	—
Motor fuel	82 685	82 685	—	—	—	—	—	—
Motor vehicle license	36 028	25 176	10 852	6 954	1 529	2 369	—	—
Income—individual and corporation	35 239	35 222	17	—	10	7	—	—
Other taxes	142 423	132 624	9 799	2 314	4 244	105	3 136	—
Current charges, total ¹	259 970	146 506	113 464	14 919	74 023	29	16 882	7 611
Education	105 156	88 274	16 882	—	—	—	16 882	—
Hospitals	21 481	3 978	17 503	4 925	12 578	—	—	—
Miscellaneous revenue, total ¹	329 742	257 656	72 086	16 261	36 487	850	16 740	1 748
Interest earnings	240 274	191 563	48 711	11 713	22 726	654	11 880	1 738
Utility revenue	93 712	—	93 712	—	80 337	4	—	13 371
Liquor store revenue	18 623	—	18 623	—	18 623	—	—	—
Insurance trust revenue, total ¹	246 366	237 578	8 788	—	8 788	—	—	—
Employee retirement	232 105	223 317	8 788	—	8 788	—	—	—
Expenditure, total	2 450 127	1 564 882	1 169 764	164 509	367 585	12 365	589 076	38 100
By character and object:								
Intergovernmental, total	12	280 445	4 086	4 437	842	264	—	414
To Federal Government	12	12	—	—	—	—	—	—
To State governments	(²)	—	4 086	3 781	11	—	—	294
To local governments	(²)	280 433	(²)	656	831	264	—	120
Current operation	1 793 543	853 259	940 284	144 564	267 581	11 339	516 800	—
Capital outlay	347 862	183 017	164 845	12 296	81 930	748	65 568	4 303
Construction	214 012	148 155	65 857	7 906	51 909	643	2 781	2 618
Equipment, land, and existing structures	133 850	34 862	98 988	4 390	30 021	105	62 787	1 685
Assistance and subsidies	33 202	33 081	121	121	—	—	—	—
Interest on debt	172 553	139 731	32 822	3 091	14 071	14	6 708	8 938
Insurance benefits and repayments	78 510	75 349	3 161	—	3 161	—	—	—
Exhibit: Expenditure for salaries and wages	838 002	337 902	500 100	58 775	104 538	571	330 550	5 666
Direct expenditure by function, total	2 450 115	1 284 437	1 165 678	160 072	366 743	12 101	589 076	37 686
General expenditure	2 260 076	1 209 088	1 050 988	160 072	265 664	12 100	589 076	24 076
Current expenditure	1 929 293	1 026 071	903 222	147 776	200 371	11 352	523 508	20 215
Capital outlay	330 783	183 017	147 766	12 296	65 293	748	65 568	3 861
Education services:								
Education	802 503	220 135	582 368	—	—	—	582 368	—
Elementary and secondary education ¹	582 368	—	582 368	—	—	—	582 368	—
Capital outlay	65 568	—	65 568	—	—	—	65 568	—
Higher education ¹	183 681	183 681	—	—	—	—	—	—
Capital outlay	15 017	15 017	—	—	—	—	—	—
Other education ³	36 454	36 454	—	—	—	—	—	—
Libraries	11 052	2 752	8 300	1 216	7 084	—	—	—
Social services and income maintenance:								
Public welfare	300 222	289 827	10 395	7 608	2 787	—	—	—
Hospitals	63 849	42 331	21 518	4 966	16 552	—	—	—
Health	52 433	44 332	8 101	4 064	4 037	—	—	—
Employment security administration	14 174	14 174	—	—	—	—	—	—
Veterans' services	705	705	—	—	—	—	—	—
Transportation:								
Highways ¹	307 854	195 427	112 427	62 353	39 403	10 671	—	—
Capital outlay	156 510	132 924	23 586	8 971	13 867	748	—	—
Air transportation	12 149	642	11 507	226	11 271	—	—	10
Parking facilities	1 164	—	1 164	—	1 164	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—
Transit subsidies	2 695	—	2 695	—	2 695	—	—	—
Public safety:								
Police protection	56 233	13 474	42 759	13 148	29 611	—	—	—
Fire protection	19 235	—	19 235	1 061	17 228	457	—	489
Correction	38 899	29 893	9 006	8 544	462	—	—	—
Protective inspection and regulation	7 485	6 473	1 012	385	627	—	—	—
Environment and housing:								
Natural resources	73 978	64 972	9 006	4 094	—	—	—	4 912
Parks and recreation	38 938	11 893	27 045	1 979	25 065	1	—	—
Housing and community development	24 343	6 485	17 858	290	4 258	—	—	13 310
Sewerage ¹	26 772	—	26 772	7	25 329	—	—	1 436
Capital outlay	10 737	—	10 737	—	10 514	—	—	223
Solid waste management	10 449	—	10 449	739	9 688	—	—	22
Government administration:								
Financial administration	51 404	23 658	27 746	14 744	12 540	462	—	—
Judicial and legal	25 460	15 148	10 312	9 767	545	—	—	—
General public buildings	23 571	16 307	7 264	5 995	1 269	—	—	—
Other government administration	22 418	11 015	11 403	8 478	2 925	—	—	—
Interest on general debt	164 013	139 731	24 282	3 091	10 642	14	6 708	3 827
General expenditure, n.e.c.	108 078	59 714	48 364	7 317	40 482	495	—	70
Utility expenditure	94 208	—	94 208	—	80 597	1	—	13 610
Liquor store expenditure	17 321	—	17 321	—	17 321	—	—	—
Insurance trust expenditure, total ¹	78 510	75 349	3 161	—	3 161	—	—	—
Employee retirement	63 511	60 350	3 161	—	3 161	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
TENNESSEE								
Revenue, total	21 029 833	11 458 778	11 762 783	4 648 710	7 103 757	—	65 676	618 576
General revenue	15 509 215	9 956 610	7 744 333	4 555 222	3 362 592	—	65 676	434 779
Intergovernmental revenue, total	3 689 919	3 427 157	2 454 490	1 376 266	1 473 260	—	58 712	220 188
From Federal Government ¹	3 689 919	3 384 884	305 035	23 367	81 835	—	—	134
Education	508 152	473 522	34 630	11 296	23 200	—	—	134
Public welfare	2 022 899	2 022 888	11	11	—	—	—	—
From State governments ¹	(²)	—	2 149 455	1 297 843	808 421	—	34 042	9 149
Education	(²)	—	1 388 196	920 939	433 215	—	34 042	—
Public welfare	(²)	—	58 407	14 409	43 998	—	—	—
From local governments	(²)	42 273	(²)	55 056	583 004	—	24 536	11 340
General revenue from own sources	11 819 296	6 529 453	5 289 843	3 178 956	1 889 332	—	6 964	214 591
Taxes	7 726 120	4 858 098	2 868 022	1 824 858	1 043 161	—	—	3
Property	1 747 708	—	1 747 708	1 064 653	683 052	—	—	3
General sales	3 303 113	2 514 798	788 315	634 812	153 503	—	—	—
Motor fuel	656 573	656 573	—	—	—	—	—	—
Motor vehicle license	223 621	158 693	64 928	42 923	22 005	—	—	—
Income—individual and corporation	388 627	388 626	1	—	1	—	—	—
Other taxes	1 406 478	1 139 408	267 070	82 470	184 600	—	—	—
Current charges, total ¹	2 776 358	939 489	1 836 869	1 131 937	545 788	—	2 974	156 170
Education	557 672	458 648	99 024	62 872	33 178	—	2 974	—
Hospitals	1 297 179	304 555	992 624	914 049	78 575	—	—	—
Miscellaneous revenue, total ¹	1 316 818	731 866	584 952	222 161	300 383	—	3 990	58 418
Interest earnings	622 591	238 051	384 540	150 048	207 158	—	945	26 389
Utility revenue	3 718 411	—	3 718 411	58 973	3 475 641	—	—	183 797
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	1 802 207	1 502 168	300 039	34 515	265 524	—	—	—
Employee retirement	1 417 994	1 117 955	300 039	34 515	265 524	—	—	—
Expenditure, total	19 750 134	10 405 568	11 659 078	4 570 022	6 854 189	—	67 751	621 977
By character and object:								
Intergovernmental, total	5 351	2 288 949	30 914	440 014	41 365	—	—	4 396
To Federal Government	5 351	5 351	—	—	—	—	—	—
To State governments	(²)	—	30 914	30 008	499	—	—	407
To local governments	(²)	2 283 598	(²)	410 006	40 866	—	—	3 989
Current operation	14 803 743	5 658 680	9 145 063	3 452 487	5 635 137	—	57 439	—
Capital outlay	2 543 394	1 192 638	1 350 756	443 090	725 791	—	8 579	173 296
Construction	1 954 749	1 023 325	931 424	324 491	460 849	—	5 268	140 816
Equipment, land, and existing structures	588 645	169 313	419 332	118 599	264 942	—	3 311	32 480
Assistance and subsidies	290 678	290 022	656	275	381	—	—	—
Interest on debt	847 231	202 680	644 551	219 093	325 773	—	1 733	97 952
Insurance benefits and repayments	913 404	772 599	140 805	15 063	125 742	—	—	—
Exhibit: Expenditure for salaries and wages	5 754 932	1 829 908	3 925 024	1 960 799	1 828 782	—	42 885	92 558
Direct expenditure by function, total	19 744 783	8 116 619	11 628 164	4 130 008	6 812 824	—	67 751	617 581
General expenditure	15 098 915	7 344 020	7 754 895	4 055 338	3 210 632	—	67 751	421 174
Current expenditure	12 886 140	6 151 382	6 734 758	3 615 796	2 764 176	—	59 172	295 614
Capital outlay	2 212 775	1 192 638	1 020 137	439 542	446 456	—	8 579	125 560
Education services:								
Education	4 733 838	1 788 541	2 945 297	1 806 618	1 072 661	—	66 018	—
Elementary and secondary education ¹	2 945 297	—	2 945 297	1 806 618	1 072 661	—	66 018	—
Capital outlay	249 760	—	249 760	164 666	76 515	—	8 579	—
Higher education ¹	1 507 955	1 507 955	—	—	—	—	—	—
Capital outlay	313 258	313 258	—	—	—	—	—	—
Other education ³	280 586	280 586	—	—	—	—	—	—
Libraries	44 258	3 408	40 850	14 941	25 909	—	—	—
Social services and income maintenance:								
Public welfare	2 627 363	2 545 297	82 066	60 965	21 101	—	—	—
Hospitals	1 398 640	417 108	981 532	866 078	115 454	—	—	—
Health	445 357	317 892	127 465	96 568	30 897	—	—	—
Employment security administration	69 206	69 206	—	—	—	—	—	—
Veterans' services	1 861	1 861	—	—	—	—	—	—
Transportation:								
Highways ¹	1 318 586	883 695	434 891	248 287	186 582	—	—	22
Capital outlay	900 876	753 269	147 607	75 040	72 567	—	—	—
Air transportation	142 971	—	142 971	4 046	2 633	—	—	136 292
Parking facilities	1 370	—	1 370	—	1 370	—	—	—
Water transport and terminals	1 882	—	1 882	1 250	632	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	469 585	61 529	408 056	103 614	304 442	—	—	—
Fire protection	219 509	—	219 509	11 991	207 518	—	—	—
Correction	456 239	317 298	138 941	108 106	30 835	—	—	—
Protective inspection and regulation	62 812	46 099	16 713	5 776	10 937	—	—	—
Environment and housing:								
Natural resources	167 441	153 244	14 197	8 137	3 687	—	—	2 373
Parks and recreation	256 791	51 138	205 653	30 165	175 379	—	—	109
Housing and community development	243 894	13 630	230 264	8 513	33 224	—	—	188 527
Sewerage ¹	288 700	1 593	287 107	2 955	269 857	—	—	14 295
Capital outlay	123 107	4	123 103	2 640	114 607	—	—	5 856
Solid waste management	160 745	7 926	152 819	40 411	111 904	—	—	504
Government administration:								
Financial administration	203 687	97 380	106 307	57 936	48 371	—	—	—
Judicial and legal	209 591	82 944	126 647	91 592	35 055	—	—	—
General public buildings	88 413	29 387	59 026	37 682	21 344	—	—	—
Other government administration	117 640	29 675	87 965	48 116	39 849	—	—	—
Interest on general debt	709 592	202 680	506 912	218 510	207 619	—	1 733	79 050
General expenditure, n.e.c.	658 944	222 489	436 455	183 081	253 372	—	—	2
Utility expenditure	3 732 464	—	3 732 464	59 607	3 476 450	—	—	196 407
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	913 404	772 599	140 805	15 063	125 742	—	—	—
Employee retirement	496 278	355 473	140 805	15 063	125 742	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					Special district
			Total	County	Municipal	Township	School district	
	1	2	3	4	5	6	7	8
TEXAS								
Revenue, total	66 728 126	36 413 941	40 021 742	5 521 954	12 274 699	—	17 799 756	4 838 200
General revenue	56 684 844	31 307 797	35 084 604	5 507 940	8 368 721	—	17 799 756	3 821 054
Intergovernmental revenue, total	9 395 437	8 604 008	10 498 986	892 751	590 735	—	8 846 159	582 208
From Federal Government ¹	9 395 437	8 531 304	864 133	137 613	304 384	—	109 318	312 818
Education	1 888 527	1 778 422	110 105	—	787	—	109 318	—
Public welfare	4 683 466	4 653 902	29 564	29 037	527	—	—	—
From State governments ¹	(²)	—	9 634 853	579 602	194 421	—	8 690 038	170 792
Education	(²)	—	8 698 451	—	8 413	—	8 690 038	—
Public welfare	(²)	—	209 211	190 096	19 115	—	—	—
From local governments	(²)	72 704	(²)	175 536	91 930	—	46 803	98 598
General revenue from own sources	47 289 407	22 703 789	24 585 618	4 615 189	7 777 986	—	8 953 597	3 238 846
Taxes	32 832 276	17 024 494	15 807 782	2 810 443	4 219 619	—	7 732 287	1 045 433
Property	12 907 008	—	12 907 008	2 432 166	2 286 660	—	7 723 813	464 369
General sales	10 490 082	8 575 890	1 914 192	114 969	1 218 184	—	—	581 039
Motor fuel	1 953 467	1 953 453	14	—	14	—	—	—
Motor vehicle license	877 712	692 888	184 824	184 795	29	—	—	—
Income—individual and corporation	197	—	197	—	197	—	—	—
Other taxes	6 603 810	5 802 263	801 547	78 513	714 535	—	8 474	25
Current charges, total ¹	8 010 310	2 517 415	5 492 895	976 632	2 245 726	—	872 323	1 398 214
Education	2 432 467	1 560 144	872 323	—	—	—	872 323	—
Hospitals	2 275 756	582 917	1 692 839	572 072	120 000	—	—	1 000 767
Miscellaneous revenue, total ¹	6 446 821	3 161 880	3 284 941	828 114	1 312 641	—	348 987	795 199
Interest earnings	4 212 646	1 573 652	2 638 994	631 457	940 532	—	324 168	742 837
Utility revenue	4 377 838	—	4 377 838	459	3 360 733	—	—	1 016 646
Liquor store revenue	—	—	—	—	—	—	—	—
Insurance trust revenue, total ¹	5 665 444	5 106 144	559 300	13 555	545 245	—	—	500
Employee retirement	4 500 819	3 941 519	559 300	13 555	545 245	—	—	500
Expenditure, total	64 926 232	34 345 449	39 963 949	5 623 441	12 479 645	—	17 352 293	4 795 554
By character and object:								
Intergovernmental, total	3	9 365 415	17 754	35 791	179 481	—	—	89 466
To Federal Government	3	—	3	3	—	—	—	—
To State governments	(²)	—	17 751	15 249	2 005	—	—	497
To local governments	(²)	9 365 415	(²)	20 539	177 476	—	—	88 969
Current operation	43 861 155	16 947 642	26 913 513	4 277 316	7 827 748	—	14 808 449	—
Capital outlay	8 482 063	2 600 803	5 881 260	579 824	2 524 807	—	1 943 028	833 601
Construction	6 661 480	1 921 125	4 740 355	396 908	2 067 786	—	1 682 481	593 180
Equipment, land, and existing structures	1 820 583	679 678	1 140 905	182 916	457 021	—	260 547	240 421
Assistance and subsidies	1 220 096	1 214 312	5 784	5 784	—	—	—	—
Interest on debt	4 744 593	615 624	4 128 969	722 117	1 687 653	—	600 816	1 118 383
Insurance benefits and repayments	3 864 424	3 601 653	262 771	2 609	259 956	—	—	206
Exhibit: Expenditure for salaries and wages	22 720 120	4 994 814	17 725 306	2 140 448	3 696 282	—	10 810 993	1 077 583
Direct expenditure by function, total	64 926 229	24 980 034	39 946 195	5 587 650	12 300 164	—	17 352 293	4 706 088
General expenditure	55 627 571	21 378 381	34 249 190	5 584 542	8 684 440	—	17 352 293	2 627 915
Current expenditure	48 281 916	18 777 578	29 504 338	5 004 948	6 853 169	—	15 409 265	2 236 956
Capital outlay	7 345 655	2 600 803	4 744 852	579 594	1 831 271	—	1 943 028	390 959
Education services:								
Education	21 869 387	5 109 226	16 760 161	163	8 521	—	16 751 477	—
Elementary and secondary education ¹	15 633 835	91 995	15 541 840	163	8 521	—	15 533 156	—
Capital outlay	1 833 395	—	1 833 395	—	156	—	1 833 239	—
Higher education ¹	5 733 321	4 515 000	1 218 321	—	—	—	1 218 321	—
Capital outlay	451 999	342 210	109 789	—	—	—	109 789	—
Other education ³	502 231	502 231	—	—	—	—	—	—
Libraries	174 705	6 830	167 875	29 859	138 016	—	—	—
Social services and income maintenance:								
Public welfare	7 348 468	7 190 680	157 788	136 229	21 559	—	—	—
Hospitals	4 026 217	1 577 841	2 448 376	1 249 036	123 773	—	—	1 075 567
Health	1 156 447	513 427	643 020	245 347	225 706	—	—	171 967
Employment security administration	238 138	238 138	—	—	—	—	—	—
Veterans' services	9 758	9 758	—	—	—	—	—	—
Transportation:								
Highways ¹	3 934 398	2 464 499	1 469 899	634 828	835 071	—	—	—
Capital outlay	2 247 650	1 653 640	594 010	202 106	391 904	—	—	—
Air transportation	758 643	—	758 643	13 153	745 429	—	—	61
Parking facilities	9 319	—	9 319	1 639	7 680	—	—	—
Water transport and terminals	161 626	—	161 626	4 148	11 077	—	—	146 401
Transit subsidies	501	—	501	—	501	—	—	—
Public safety:								
Police protection	1 945 118	215 192	1 729 926	355 671	1 374 255	—	—	—
Fire protection	767 458	—	767 458	11 431	751 031	—	—	4 996
Correction	1 828 736	1 162 612	666 124	650 653	15 471	—	—	—
Protective inspection and regulation	276 651	205 281	71 370	2 813	68 557	—	—	—
Environment and housing:								
Natural resources	596 118	398 107	198 011	66 266	22 210	—	—	109 535
Parks and recreation	741 844	53 370	688 474	75 566	595 731	—	—	17 177
Housing and community development	442 592	5 978	436 614	15 445	138 173	—	—	282 996
Sewerage ¹	1 218 632	—	1 218 632	5 855	956 236	—	—	256 541
Capital outlay	540 951	—	540 951	3 819	412 793	—	—	124 339
Solid waste management	582 596	177 732	404 864	8 946	390 754	—	—	5 164
Government administration:								
Financial administration	931 563	330 010	601 553	329 637	271 916	—	—	—
Judicial and legal	821 763	227 320	594 443	483 556	110 887	—	—	—
General public buildings	352 124	63 592	288 532	176 193	112 339	—	—	—
Other government administration	421 530	91 693	329 837	159 209	170 628	—	—	—
Interest on general debt	3 576 964	615 624	2 961 340	722 117	1 083 572	—	600 816	554 835
General expenditure, n.e.c.	1 436 275	721 471	714 804	206 782	505 347	—	—	2 675
Utility expenditure	5 434 234	—	5 434 234	499	3 355 768	—	—	2 077 967
Liquor store expenditure	—	—	—	—	—	—	—	—
Insurance trust expenditure, total ¹	3 864 424	3 601 653	262 771	2 609	259 956	—	—	206
Employee retirement	2 372 645	2 109 874	262 771	2 609	259 956	—	—	206

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments						
			Total	County	Municipal	Township	School district	Special district	
			1	2	3	4	5	6	7
UTAH									
Revenue, total	7 690 432	4 916 596	3 908 435	579 678	875 781	—	1 540 961	968 291	
General revenue	5 950 279	4 060 030	3 024 848	579 678	635 496	—	1 540 961	324 989	
Intergovernmental revenue, total	1 187 906	1 150 310	1 172 195	132 136	56 187	—	964 476	75 672	
From Federal Government ¹	1 187 906	1 105 748	82 158	28 382	17 899	—	10 446	25 431	
Education	321 290	310 844	10 446	—	—	—	10 446	—	
Public welfare	480 047	480 047	—	—	—	—	—	—	
From State governments ¹	(²)	—	1 090 037	95 897	32 729	—	953 942	7 469	
Education	(²)	—	953 942	—	—	—	953 942	—	
Public welfare	(²)	—	15 426	15 426	—	—	—	—	
From local governments	(²)	44 562	(²)	7 857	5 559	—	88	42 772	
General revenue from own sources	4 762 373	2 909 720	1 852 653	447 542	579 309	—	576 485	249 317	
Taxes	3 080 795	1 987 793	1 093 002	282 505	309 396	—	443 164	57 937	
Property	834 582	271	834 311	216 431	116 933	—	443 164	57 783	
General sales	977 555	802 439	175 116	46 682	128 434	—	—	—	
Motor fuel	136 352	136 352	—	—	—	—	—	—	
Motor vehicle license	45 482	45 472	10	10	—	—	—	—	
Income—individual and corporation	857 758	857 758	—	—	—	—	—	—	
Other taxes	229 066	145 501	83 565	19 382	64 029	—	—	154	
Current charges, total ¹	999 211	626 474	372 737	78 855	180 402	—	44 310	69 170	
Education	440 180	395 870	44 310	—	—	—	44 310	—	
Hospitals	219 185	197 627	21 558	12 453	1 876	—	—	7 229	
Miscellaneous revenue, total ¹	682 367	295 453	386 914	86 182	89 511	—	89 011	122 210	
Interest earnings	449 445	201 398	248 047	61 580	48 380	—	22 358	115 729	
Utility revenue	883 587	—	883 587	—	240 285	—	—	643 302	
Liquor store revenue	69 345	69 345	—	—	—	—	—	—	
Insurance trust revenue, total ¹	787 221	787 221	—	—	—	—	—	—	
Employee retirement	530 249	530 249	—	—	—	—	—	—	
Expenditure, total	7 262 024	4 480 789	3 926 638	550 752	894 601	—	1 542 338	1 002 714	
By character and object:									
Intergovernmental, total	1 220	1 140 214	6 409	23 321	6 824	—	—	40 031	
To Federal Government	1 220	1 220	—	—	—	—	—	—	
To State governments	(²)	—	6 409	1 980	883	—	—	3 546	
To local governments	(²)	1 138 994	(²)	21 341	5 941	—	—	36 485	
Current operation	4 725 591	2 333 785	2 391 806	413 708	625 690	—	1 352 408	—	
Capital outlay	823 324	349 000	474 324	53 340	191 712	—	154 047	75 225	
Construction	535 098	237 292	297 806	32 179	120 560	—	82 599	62 468	
Equipment, land, and existing structures	288 226	111 708	176 518	21 161	71 152	—	71 448	12 757	
Assistance and subsidies	136 887	136 887	—	—	—	—	—	—	
Interest on debt	743 797	150 072	593 725	60 383	70 375	—	35 883	427 084	
Insurance benefits and repayments	370 831	370 831	—	—	—	—	—	—	
Exhibit: Expenditure for salaries and wages	2 297 262	944 010	1 353 252	176 648	259 577	—	850 974	66 053	
Direct expenditure by function, total	7 260 804	3 340 575	3 920 229	527 431	887 777	—	1 542 338	962 683	
General expenditure	5 800 592	2 917 284	2 883 308	527 431	658 603	—	1 542 338	154 936	
Current expenditure	5 065 402	2 568 908	2 496 494	474 091	512 666	—	1 388 291	121 446	
Capital outlay	735 190	348 376	386 814	53 340	145 937	—	154 047	33 490	
Education services:									
Education	2 470 762	964 307	1 506 455	—	—	—	1 506 455	—	
Elementary and secondary education ¹	1 506 455	—	1 506 455	—	—	—	1 506 455	—	
Capital outlay	154 047	—	154 047	—	—	—	154 047	—	
Higher education ¹	880 025	880 025	—	—	—	—	—	—	
Capital outlay	85 659	85 659	—	—	—	—	—	—	
Other education ³	84 282	84 282	—	—	—	—	—	—	
Libraries	32 665	4 368	28 297	14 533	13 764	—	—	—	
Social services and income maintenance:									
Public welfare	678 490	664 299	14 191	14 191	—	—	—	—	
Hospitals	255 643	232 405	23 238	—	1 817	—	—	8 798	
Health	147 708	61 562	86 146	80 771	1 686	—	—	3 689	
Employment security administration	33 748	33 748	—	—	—	—	—	—	
Veterans' services	78	78	—	—	—	—	—	—	
Transportation:									
Highways ¹	413 776	274 749	139 027	50 690	86 350	—	—	1 987	
Capital outlay	230 806	185 955	44 851	10 769	32 691	—	—	1 391	
Air transportation	61 234	3 564	57 670	93	57 577	—	—	—	
Parking facilities	1 344	—	1 344	—	1 344	—	—	—	
Water transport and terminals	—	—	—	—	—	—	—	—	
Transit subsidies	—	—	—	—	—	—	—	—	
Public safety:									
Police protection	174 693	31 485	143 208	48 265	94 943	—	—	—	
Fire protection	68 453	—	68 453	12 578	52 314	—	—	3 561	
Correction	135 064	96 951	38 113	38 113	—	—	—	—	
Protective inspection and regulation	20 845	18 200	2 645	2 354	291	—	—	—	
Environment and housing:									
Natural resources	102 504	81 977	20 527	7 166	—	—	—	13 361	
Parks and recreation	117 079	22 331	94 748	25 868	63 737	—	—	5 143	
Housing and community development	107 680	26 140	81 540	2 108	37 915	—	—	41 517	
Sewerage ¹	86 333	—	86 333	—	43 615	—	—	42 718	
Capital outlay	23 737	—	23 737	—	8 600	—	—	15 137	
Solid waste management	43 115	3 936	39 179	8 200	24 977	—	—	6 002	
Government administration:									
Financial administration	127 349	71 752	55 597	35 253	20 344	—	—	—	
Judicial and legal	86 541	55 395	31 146	22 521	8 625	—	—	—	
General public buildings	51 245	28 816	22 429	10 519	11 910	—	—	—	
Other government administration	64 870	14 865	50 005	15 603	34 402	—	—	—	
Interest on general debt	311 880	150 072	161 808	60 383	50 725	—	35 883	14 817	
General expenditure, n.e.c.	207 493	76 284	131 209	65 599	52 267	—	—	13 343	
Utility expenditure	1 036 921	—	1 036 921	—	229 174	—	—	807 747	
Liquor store expenditure	52 460	52 460	—	—	—	—	—	—	
Insurance trust expenditure, total ¹	370 831	370 831	—	—	—	—	—	—	
Employee retirement	182 747	182 747	—	—	—	—	—	—	

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
VERMONT								
Revenue, total	2 652 917	1 900 972	1 032 757	2 832	172 832	196 890	633 068	32 056
General revenue	2 349 513	1 703 798	926 527	2 832	90 517	188 221	633 068	16 810
Intergovernmental revenue, total	517 945	509 744	289 013	29	9 226	37 940	235 875	10 864
From Federal Government ¹	517 945	504 489	13 456	7	2 932	1 827	549	8 141
Education	77 329	76 780	549	—	—	—	549	—
Public welfare	242 282	242 282	—	—	—	—	—	—
From State governments ¹	(²)	—	275 557	22	3 960	35 485	235 061	1 029
Education	(²)	—	235 063	—	—	2	235 061	—
Public welfare	(²)	—	—	—	—	—	—	—
From local governments	(²)	5 255	(²)	—	2 334	628	265	1 694
General revenue from own sources	1 831 568	1 194 054	637 514	2 803	81 291	150 281	397 193	5 946
Taxes	1 305 979	765 972	540 007	2 605	48 068	120 271	368 507	556
Property	544 873	9 754	535 119	2 605	44 935	118 516	368 507	556
General sales	157 030	157 030	—	—	—	—	—	—
Motor fuel	55 854	55 854	—	—	—	—	—	—
Motor vehicle license	38 218	38 218	—	—	—	—	—	—
Income—individual and corporation	302 384	302 384	—	—	—	—	—	—
Other taxes	207 620	202 732	4 888	—	3 133	1 755	—	—
Current charges, total ¹	285 270	220 191	65 079	80	25 954	21 244	13 324	4 477
Education	201 088	187 764	13 324	—	—	—	13 324	—
Hospitals	2 482	2 482	—	—	—	—	—	—
Miscellaneous revenue, total ¹	240 319	207 891	32 428	118	7 269	8 766	15 362	913
Interest earnings	121 758	105 124	16 634	71	3 061	3 979	8 775	748
Utility revenue	100 415	—	100 415	—	76 517	8 652	—	15 246
Liquor store revenue	28 866	28 866	—	—	—	—	—	—
Insurance trust revenue, total ¹	174 123	168 308	5 815	—	5 798	17	—	—
Employee retirement	109 381	103 566	5 815	—	5 798	17	—	—
Expenditure, total	2 591 153	1 844 978	1 042 041	2 561	172 809	192 756	645 461	31 735
By character and object:								
Intergovernmental, total	11 002	306 793	75	—	767	1 970	—	619
To Federal Government	11 002	11 002	—	—	—	—	—	—
To State governments	(²)	—	75	—	48	27	—	—
To local governments	(²)	295 791	(²)	—	719	1 943	—	619
Current operation	2 000 385	1 092 944	907 441	2 392	130 143	162 164	612 742	—
Capital outlay	187 120	107 501	79 619	165	26 469	24 668	25 741	2 576
Construction	131 939	75 310	56 629	—	23 989	17 588	13 087	1 965
Equipment, land, and existing structures	55 181	32 191	22 990	165	2 480	7 080	12 654	611
Assistance and subsidies	102 239	102 239	—	—	—	—	—	—
Interest on debt	141 410	113 052	28 358	4	13 739	3 933	6 978	3 704
Insurance benefits and repayments	124 161	122 449	1 712	—	1 691	21	—	—
Exhibit: Expenditure for salaries and wages	848 759	362 453	486 306	1 362	45 488	53 663	379 915	5 878
Direct expenditure by function, total	2 580 151	1 538 185	1 041 966	2 561	172 042	190 786	645 461	31 116
General expenditure	2 323 517	1 387 182	936 335	2 561	96 810	179 066	645 461	12 437
Current expenditure	2 145 888	1 279 932	865 956	2 396	73 476	159 184	619 720	11 180
Capital outlay	177 629	107 250	70 379	165	23 334	19 882	25 741	1 257
Education services:								
Education	965 134	326 651	638 483	—	—	—	638 483	—
Elementary and secondary education ¹	638 483	—	638 483	—	—	—	638 483	—
Capital outlay	25 741	—	25 741	—	—	—	25 741	—
Higher education ¹	268 608	268 608	—	—	—	—	—	—
Capital outlay	16 808	16 808	—	—	—	—	—	—
Other education ³	58 043	58 043	—	—	—	—	—	—
Libraries	6 868	2 127	4 741	—	1 454	3 287	—	—
Social services and income maintenance:								
Public welfare	370 271	369 717	554	—	1	553	—	—
Hospitals	22 350	22 337	13	—	—	13	—	—
Health	45 034	42 225	2 809	—	508	2 301	—	—
Employment security administration	9 365	9 365	—	—	—	—	—	—
Veterans' services	81	81	—	—	—	—	—	—
Transportation:								
Highways ¹	241 166	154 808	86 358	—	15 392	70 962	—	4
Capital outlay	76 512	63 727	12 785	—	5 889	6 896	—	—
Air transportation	3 047	110	2 937	—	2 937	—	—	—
Parking facilities	1 364	—	1 364	—	1 145	219	—	—
Water transport and terminals	—	—	—	—	—	—	—	—
Transit subsidies	1 541	1 541	—	—	—	—	—	—
Public safety:								
Police protection	54 725	26 848	27 877	690	13 433	13 754	—	—
Fire protection	18 261	—	18 261	1	7 745	9 885	—	630
Correction	33 748	33 644	104	27	—	77	—	—
Protective inspection and regulation	14 411	14 009	402	—	337	65	—	—
Environment and housing:								
Natural resources	43 205	43 129	76	—	—	—	—	76
Parks and recreation	18 444	8 679	9 765	1	5 208	4 556	—	—
Housing and community development	45 020	29 550	15 470	—	2 943	1 845	—	10 682
Sewerage ¹	37 024	10	37 014	—	23 856	13 074	—	84
Capital outlay	18 608	8	18 600	—	13 715	4 885	—	—
Solid waste management	21 752	7 362	14 390	—	2 765	11 532	—	93
Government administration:								
Financial administration	53 252	29 953	23 299	141	3 663	19 495	—	—
Judicial and legal	29 544	28 014	1 530	501	744	285	—	—
General public buildings	31 562	29 608	1 954	345	765	844	—	—
Other government administration	16 310	9 343	6 967	716	2 823	3 428	—	—
Interest on general debt	127 701	113 052	14 649	4	3 422	3 389	6 978	856
General expenditure, n.e.c.	112 337	85 019	27 318	135	7 669	19 502	—	12
Utility expenditure	104 805	886	103 919	—	73 541	11 699	—	18 679
Liquor store expenditure	27 668	27 668	—	—	—	—	—	—
Insurance trust expenditure, total ¹	124 161	122 449	1 712	—	1 691	21	—	—
Employee retirement	41 260	39 548	1 712	—	1 691	21	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
VIRGINIA								
Revenue, total	24 689 438	15 291 517	13 124 127	7 002 064	5 485 864	—	—	802 011
General revenue	21 262 651	13 086 581	11 902 276	6 532 408	4 767 016	—	—	768 664
Intergovernmental revenue, total	2 954 671	2 725 900	3 954 977	2 223 994	1 717 298	—	—	179 497
From Federal Government ¹	2 954 671	2 563 170	391 501	93 140	272 035	—	—	26 326
Education	789 035	681 747	107 288	29 273	78 015	—	—	—
Public welfare	1 167 147	1 166 248	—	899	—	—	—	—
From State governments ¹	(²)	—	3 563 476	2 072 033	1 390 359	—	—	101 084
Education	(²)	—	2 395 103	1 554 026	841 077	—	—	—
Public welfare	(²)	—	289 288	143 374	145 914	—	—	—
From local governments	(²)	162 730	(²)	58 821	54 904	—	—	52 087
General revenue from own sources	18 307 980	10 360 681	7 947 299	4 308 414	3 049 718	—	—	589 167
Taxes	12 684 150	7 025 345	5 658 805	3 431 720	2 227 002	—	—	83
Property	4 142 912	15 351	4 127 561	2 703 349	1 424 212	—	—	—
General sales	2 068 730	1 570 789	497 941	263 806	234 135	—	—	—
Motor fuel	629 125	629 104	21	—	21	—	—	—
Motor vehicle license	345 782	255 805	89 977	53 465	36 512	—	—	—
Income—individual and corporation	3 594 522	3 594 501	21	—	21	—	—	—
Other taxes	1 903 079	959 795	943 284	411 100	532 101	—	—	83
Current charges, total ¹	3 556 094	2 010 012	1 546 082	503 245	519 949	—	—	522 888
Education	1 260 207	1 062 344	197 863	123 293	74 570	—	—	—
Hospitals	937 186	746 453	190 733	—	12 377	—	—	178 356
Miscellaneous revenue, total ¹	2 067 736	1 325 324	742 412	373 449	302 767	—	—	66 196
Interest earnings	1 088 150	549 787	538 363	271 869	210 624	—	—	55 870
Utility revenue	830 189	—	830 189	191 012	605 830	—	—	33 347
Liquor store revenue	258 211	258 211	—	—	—	—	—	—
Insurance trust revenue, total ¹	2 338 387	1 946 725	391 662	278 644	113 018	—	—	—
Employee retirement	2 042 177	1 650 515	391 662	278 644	113 018	—	—	—
Expenditure, total	23 527 592	13 920 647	13 163 026	6 993 584	5 543 751	—	—	871 730
By character and object:								
Intergovernmental, total	—	3 489 912	66 169	234 150	71 262	—	—	6 796
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	66 169	62 321	3 846	—	—	2
To local governments	(²)	3 489 912	(²)	171 829	67 416	—	—	6 794
Current operation	17 058 550	7 268 259	9 790 291	5 431 202	4 359 089	—	—	—
Capital outlay	2 894 626	1 113 277	1 781 349	851 066	692 609	—	—	237 674
Construction	2 254 826	928 586	1 326 240	610 217	518 326	—	—	197 697
Equipment, land, and existing structures	639 800	184 691	455 109	240 849	174 283	—	—	39 977
Assistance and subsidies	621 784	556 378	65 406	35 737	29 669	—	—	—
Interest on debt	1 273 619	478 499	795 120	346 648	326 737	—	—	121 735
Insurance benefits and repayments	1 173 488	1 014 322	159 166	94 781	64 385	—	—	—
Exhibit: Expenditure for salaries and wages	8 954 203	3 032 098	5 922 105	3 370 562	2 339 398	—	—	212 145
Direct expenditure by function, total	23 527 592	10 430 735	13 096 857	6 759 434	5 472 489	—	—	864 934
General expenditure	21 113 501	9 204 164	11 909 337	6 387 508	4 795 808	—	—	726 021
Current expenditure	18 444 813	8 091 438	10 353 375	5 642 941	4 200 867	—	—	509 567
Capital outlay	2 668 688	1 112 726	1 555 962	744 567	594 941	—	—	216 454
Education services:								
Education	7 912 310	2 464 157	5 448 153	3 583 884	1 864 269	—	—	—
Elementary and secondary education ¹	5 448 153	—	5 448 153	3 583 884	1 864 269	—	—	—
Capital outlay	453 223	—	453 223	303 100	150 123	—	—	—
Higher education ¹	2 086 107	2 086 107	—	—	—	—	—	—
Capital outlay	179 784	179 784	—	—	—	—	—	—
Other education ³	378 050	378 050	—	—	—	—	—	—
Libraries	153 001	7 479	145 522	79 254	46 331	—	—	19 937
Social services and income maintenance:								
Public welfare	2 327 254	1 822 499	504 755	291 950	212 805	—	—	—
Hospitals	1 156 380	959 474	196 906	22	15 141	—	—	181 743
Health	700 523	448 297	252 226	144 704	100 171	—	—	7 351
Employment security administration	78 057	78 057	—	—	—	—	—	—
Veterans' services	9 960	9 960	—	—	—	—	—	—
Transportation:								
Highways ¹	1 758 983	1 367 063	391 920	111 618	251 245	—	—	29 057
Capital outlay	917 302	762 544	154 758	63 411	73 796	—	—	17 551
Air transportation	296 290	14 952	281 338	12 191	25 408	—	—	243 739
Parking facilities	31 800	—	31 800	2 454	29 346	—	—	—
Water transport and terminals	30 692	29 590	1 102	25	1 077	—	—	—
Transit subsidies	3 146	—	3 146	1 152	1 994	—	—	—
Public safety:								
Police protection	733 980	130 112	603 868	278 859	325 009	—	—	—
Fire protection	378 336	—	378 336	187 018	191 318	—	—	—
Correction	671 499	413 269	258 230	160 591	97 639	—	—	—
Protective inspection and regulation	150 719	86 475	64 244	31 839	32 405	—	—	—
Environment and housing:								
Natural resources	195 215	161 653	33 562	27 415	244	—	—	5 903
Parks and recreation	317 504	44 480	273 024	108 523	164 136	—	—	365
Housing and community development	404 096	38 693	365 403	95 699	269 704	—	—	—
Sewerage ¹	498 672	58 371	440 301	158 013	187 176	—	—	95 112
Capital outlay	131 525	961	130 564	44 050	50 335	—	—	36 179
Solid waste management	316 020	7 942	308 078	151 569	121 256	—	—	35 253
Government administration:								
Financial administration	482 910	247 397	235 513	121 660	113 853	—	—	—
Judicial and legal	292 508	149 323	143 185	82 902	60 283	—	—	—
General public buildings	298 494	35 088	263 406	139 055	124 351	—	—	—
Other government administration	198 853	32 292	166 561	88 776	77 785	—	—	—
Interest on general debt	1 163 627	478 499	685 128	299 938	277 766	—	—	107 424
General expenditure, n.e.c.	552 672	119 042	433 630	228 397	205 096	—	—	137
Utility expenditure	1 028 354	—	1 028 354	277 145	612 296	—	—	138 913
Liquor store expenditure	212 249	212 249	—	—	—	—	—	—
Insurance trust expenditure, total ¹	1 173 488	1 014 322	159 166	94 781	64 385	—	—	—
Employee retirement	791 659	632 493	159 166	94 781	64 385	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
WASHINGTON								
Revenue, total	27 178 800	17 713 129	14 075 554	1 983 430	3 505 447	—	4 855 986	3 916 528
General revenue	20 194 062	13 443 299	11 360 646	1 982 159	2 521 349	—	4 855 986	2 186 989
Intergovernmental revenue, total	3 331 638	2 994 704	4 946 817	604 354	411 570	—	3 730 845	385 885
From Federal Government ¹	3 331 638	2 929 999	4 016 639	38 748	53 305	—	58 978	250 608
Education	707 843	648 812	59 031	—	53	—	58 978	—
Public welfare	1 385 268	1 385 268	—	—	—	—	—	—
From State governments ¹	(²)	—	4 545 178	473 007	305 681	—	3 670 925	95 565
Education	(²)	—	3 671 338	312	101	—	3 670 925	—
Public welfare	(²)	—	2 402	2 357	45	—	—	—
From local governments	(²)	64 705	(²)	92 599	52 584	—	942	39 712
General revenue from own sources	16 862 424	10 448 595	6 413 829	1 377 805	2 109 779	—	1 125 141	1 801 104
Taxes	11 944 237	8 476 932	3 467 305	897 001	1 176 406	—	862 128	531 770
Property	3 497 900	1 386 622	2 111 278	567 883	387 045	—	861 532	294 818
General sales	5 756 060	5 031 574	724 486	189 258	363 159	—	—	172 069
Motor fuel	627 136	627 136	—	—	—	—	—	—
Motor vehicle license	220 362	203 538	16 824	16 581	243	—	—	—
Income—individual and corporation	—	—	—	—	—	—	—	—
Other taxes	1 842 779	1 228 062	614 717	123 279	425 959	—	596	64 883
Current charges, total ¹	3 286 142	1 207 909	2 078 233	281 716	619 304	—	153 507	1 023 706
Education	858 264	704 757	153 507	—	—	—	153 507	—
Hospitals	755 983	232 700	523 283	—	—	—	—	523 283
Miscellaneous revenue, total ¹	1 632 045	763 754	868 291	199 088	314 069	—	109 506	245 628
Interest earnings	855 846	352 541	503 305	105 427	134 177	—	64 388	199 313
Utility revenue	2 594 625	—	2 594 625	1 271	863 815	—	—	1 729 539
Liquor store revenue	259 666	259 666	—	—	—	—	—	—
Insurance trust revenue, total ¹	4 130 447	4 010 164	120 283	—	120 283	—	—	—
Employee retirement	2 015 357	1 895 074	120 283	—	120 283	—	—	—
Expenditure, total	27 702 309	17 374 131	14 913 455	2 004 059	3 585 938	—	5 350 949	4 186 400
By character and object:								
Intergovernmental, total	27 132	4 578 587	33 822	49 001	87 548	—	—	111 164
To Federal Government	27 132	26 997	135	135	—	—	—	—
To State governments	(²)	—	33 687	477	433	—	—	32 777
To local governments	(²)	4 551 590	(²)	48 389	87 115	—	—	78 387
Current operation	15 908 265	7 558 592	8 349 673	1 542 639	2 481 022	—	4 326 012	—
Capital outlay	4 515 488	1 643 209	2 872 279	336 652	735 647	—	855 759	944 221
Construction	3 542 188	1 355 996	2 186 192	290 582	689 617	—	626 548	579 445
Equipment, land, and existing structures	973 300	287 213	686 087	46 070	46 030	—	229 211	364 776
Assistance and subsidies	733 438	733 118	320	320	—	—	—	—
Interest on debt	1 580 144	434 223	1 145 921	75 447	205 030	—	169 178	696 266
Insurance benefits and repayments	2 503 093	2 426 402	76 691	—	76 691	—	—	—
Exhibit: Expenditure for salaries and wages	8 500 483	2 832 003	5 668 480	739 702	1 151 008	—	2 799 968	977 802
Direct expenditure by function, total	27 675 177	12 795 544	14 879 633	1 955 058	3 498 390	—	5 350 949	4 075 236
General expenditure	21 625 549	10 145 792	11 479 757	1 949 247	2 438 040	—	5 350 949	1 741 521
Current expenditure	17 750 217	8 502 976	9 247 241	1 613 464	1 945 886	—	4 495 190	1 192 701
Capital outlay	3 875 332	1 642 816	2 232 516	335 783	492 154	—	855 759	548 820
Education services:								
Education	7 764 262	2 581 447	5 182 815	660	384	—	5 181 771	—
Elementary and secondary education ¹	5 371 035	188 220	5 182 815	660	384	—	5 181 771	—
Capital outlay	1 044 088	188 220	855 868	108	1	—	855 759	—
Higher education ¹	2 023 231	2 023 231	—	—	—	—	—	—
Capital outlay	200 572	200 572	—	—	—	—	—	—
Other education ³	369 996	369 996	—	—	—	—	—	—
Libraries	156 241	7 553	148 688	217	57 610	—	—	90 861
Social services and income maintenance:								
Public welfare	2 776 211	2 761 790	14 421	10 308	4 113	—	—	—
Hospitals	1 063 910	499 173	564 737	3 474	3	—	—	561 260
Health	908 111	654 915	253 196	230 705	17 390	—	—	5 101
Employment security administration	106 624	106 624	—	—	—	—	—	—
Veterans' services	3 430	3 430	—	—	—	—	—	—
Transportation:								
Highways ¹	1 390 388	865 690	524 698	337 050	187 403	—	—	245
Capital outlay	748 106	591 466	156 640	106 143	50 497	—	—	—
Air transportation	205 483	1 068	204 415	21 209	2 529	—	—	180 677
Parking facilities	3 501	—	3 501	199	3 302	—	—	—
Water transport and terminals	246 765	—	246 765	—	—	—	—	246 765
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	627 034	108 037	518 997	179 606	339 391	—	—	—
Fire protection	304 986	—	304 986	1 293	222 808	—	—	80 885
Correction	730 646	544 770	185 876	167 314	18 562	—	—	—
Protective inspection and regulation	311 074	241 541	69 533	37 672	31 861	—	—	—
Environment and housing:								
Natural resources	583 677	498 415	85 262	35 036	9 857	—	—	40 369
Parks and recreation	481 131	61 311	419 820	101 187	291 641	—	—	26 992
Housing and community development	275 157	32 321	242 836	12 609	79 339	—	—	150 888
Sewerage ¹	556 443	—	556 443	40 986	310 488	—	—	204 969
Capital outlay	312 056	—	312 056	26 107	137 915	—	—	148 034
Solid waste management	379 857	36 397	343 460	129 470	213 987	—	—	3
Government administration:								
Financial administration	413 722	181 985	231 737	124 376	107 361	—	—	—
Judicial and legal	321 735	52 103	269 632	211 539	58 093	—	—	—
General public buildings	90 340	59 661	30 679	23 327	7 352	—	—	—
Other government administration	245 098	81 056	164 042	72 624	91 418	—	—	—
Interest on general debt	914 725	434 223	480 502	75 447	114 618	—	169 178	121 259
General expenditure, n.e.c.	764 998	332 282	432 716	132 939	268 530	—	—	31 247
Utility expenditure	3 323 185	—	3 323 185	5 811	983 659	—	—	2 333 715
Liquor store expenditure	223 350	223 350	—	—	—	—	—	—
Insurance trust expenditure, total ¹	2 503 093	2 426 402	76 691	—	76 691	—	—	—
Employee retirement	866 716	790 025	76 691	—	76 691	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
WEST VIRGINIA								
Revenue, total	6 948 008	5 452 191	2 707 646	462 883	536 700	—	1 583 777	137 675
General revenue	5 948 278	4 558 622	2 601 485	462 825	461 791	—	1 583 777	106 481
Intergovernmental revenue, total	1 538 761	1 490 087	1 260 503	42 975	9 808	—	1 153 222	67 887
From Federal Government ¹	1 538 761	1 475 928	62 833	5 067	2 799	—	2 895	52 072
Education	226 746	223 851	2 895	—	—	—	2 895	—
Public welfare	839 771	839 771	—	—	—	—	—	—
From State governments ¹	(²)	—	1 197 670	36 920	6 493	—	1 148 672	5 585
Education	(²)	—	1 148 672	—	—	—	1 148 672	—
Public welfare	(²)	—	—	—	—	—	—	—
From local governments	(²)	14 159	(²)	988	516	—	1 655	10 230
General revenue from own sources	4 409 517	3 068 535	1 340 982	419 850	451 983	—	430 555	38 594
Taxes	3 003 188	2 351 858	651 330	136 588	154 452	—	359 366	924
Property	531 702	2 053	529 649	129 805	39 554	—	359 366	924
General sales	796 889	796 889	—	—	—	—	—	—
Motor fuel	207 992	207 992	—	—	—	—	—	—
Motor vehicle license	80 043	79 462	581	576	5	—	—	—
Income—individual and corporation	794 700	794 700	—	—	—	—	—	—
Other taxes	591 862	470 762	121 100	6 207	114 893	—	—	—
Current charges, total ¹	802 378	415 006	387 372	80 479	248 852	—	25 869	32 172
Education	280 212	254 343	25 869	—	—	—	25 869	—
Hospitals	199 647	37 370	162 277	37 680	124 597	—	—	—
Miscellaneous revenue, total ¹	603 951	301 671	302 280	202 783	48 679	—	45 320	5 498
Interest earnings	421 618	177 055	244 563	184 673	38 778	—	18 302	2 810
Utility revenue	90 272	—	90 272	58	59 020	—	—	31 194
Liquor store revenue	45 591	45 591	—	—	—	—	—	—
Insurance trust revenue, total ¹	863 867	847 978	15 889	—	15 889	—	—	—
Employee retirement	273 549	257 660	15 889	—	15 889	—	—	—
Expenditure, total	6 822 213	5 261 795	2 711 599	460 936	553 727	—	1 585 331	119 087
By character and object:								
Intergovernmental, total	—	1 149 496	1 685	5 879	2 294	—	—	994
To Federal Government	—	—	—	—	—	—	—	—
To State governments	(²)	—	1 685	1 277	330	—	—	78
To local governments	(²)	1 149 496	(²)	4 602	1 964	—	—	916
Current operation	4 707 190	2 596 757	2 110 433	258 254	439 363	—	1 412 816	—
Capital outlay	614 831	370 284	244 547	13 186	48 346	—	156 015	27 000
Construction	411 471	292 137	119 334	5 045	18 588	—	73 796	21 905
Equipment, land, and existing structures	203 360	78 147	125 213	8 141	29 758	—	82 219	5 095
Assistance and subsidies	147 077	147 077	—	—	—	—	—	—
Interest on debt	434 748	172 304	262 444	183 617	50 655	—	16 500	11 672
Insurance benefits and repayments	838 946	825 877	13 069	—	13 069	—	—	—
Exhibit: Expenditure for salaries and wages	2 078 969	734 489	1 344 480	139 419	201 720	—	977 367	25 974
Direct expenditure by function, total	6 822 213	4 112 299	2 709 914	455 057	551 433	—	1 585 331	118 093
General expenditure	5 821 837	3 246 178	2 575 659	454 399	467 392	—	1 585 331	68 537
Current expenditure	5 227 431	2 875 894	2 351 537	441 542	427 076	—	1 429 316	53 603
Capital outlay	594 406	370 284	224 122	12 857	40 316	—	156 015	14 934
Education services:								
Education	2 236 048	667 217	1 568 831	—	—	—	1 568 831	—
Elementary and secondary education ¹	1 568 831	—	1 568 831	—	—	—	1 568 831	—
Capital outlay	156 015	—	156 015	—	—	—	156 015	—
Higher education ¹	551 272	551 272	—	—	—	—	—	—
Capital outlay	32 064	32 064	—	—	—	—	—	—
Other education ³	115 945	115 945	—	—	—	—	—	—
Libraries	15 890	3 932	11 958	8 281	3 677	—	—	—
Social services and income maintenance:								
Public welfare	1 094 750	1 094 068	682	77	605	—	—	—
Hospitals	251 618	89 277	162 341	36 210	126 131	—	—	—
Health	153 644	98 858	54 786	52 083	2 703	—	—	—
Employment security administration	24 510	24 510	—	—	—	—	—	—
Veterans' services	867	867	—	—	—	—	—	—
Transportation:								
Highways ¹	545 758	510 002	35 756	599	35 157	—	—	—
Capital outlay	284 489	280 450	4 039	215	3 824	—	—	—
Air transportation	13 769	857	12 912	5 015	487	—	—	7 410
Parking facilities	6 722	—	6 722	—	6 722	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—
Transit subsidies	170	—	170	49	121	—	—	—
Public safety:								
Police protection	92 983	23 850	69 133	20 770	48 363	—	—	—
Fire protection	34 639	—	34 639	3 459	31 180	—	—	—
Correction	57 545	36 491	21 054	20 746	308	—	—	—
Protective inspection and regulation	21 972	20 321	1 651	45	1 606	—	—	—
Environment and housing:								
Natural resources	110 372	102 915	7 457	2 605	845	—	—	4 007
Parks and recreation	62 473	38 497	23 976	4 134	18 079	—	—	1 763
Housing and community development	54 252	9 633	44 619	1 933	9 582	—	—	33 104
Sewerage ¹	79 912	2 042	77 870	—	62 551	—	—	15 319
Capital outlay	17 038	63	16 975	—	12 800	—	—	4 175
Solid waste management	35 697	8 026	27 671	3 427	24 244	—	—	—
Government administration:								
Financial administration	128 170	90 365	37 805	28 716	9 089	—	—	—
Judicial and legal	60 975	39 847	21 128	17 533	3 595	—	—	—
General public buildings	41 809	13 858	27 951	13 958	13 993	—	—	—
Other government administration	58 448	22 215	36 233	25 056	11 177	—	—	—
Interest on general debt	419 695	172 304	247 391	183 617	40 340	—	16 500	6 934
General expenditure, n.e.c.	219 149	176 226	42 923	26 086	16 837	—	—	—
Utility expenditure	121 186	—	121 186	658	70 972	—	—	49 556
Liquor store expenditure	40 244	40 244	—	—	—	—	—	—
Insurance trust expenditure, total ¹	838 946	825 877	13 069	—	13 069	—	—	—
Employee retirement	277 964	264 895	13 069	—	13 069	—	—	—

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
			1	2	3	4	5	6
WISCONSIN								
Revenue, total	24 922 496	17 608 614	12 359 374	3 130 805	3 306 911	350 083	5 427 339	409 775
General revenue	19 123 325	12 584 972	11 583 845	3 012 864	2 651 519	347 887	5 427 339	409 775
Intergovernmental revenue, total	3 211 840	3 015 338	5 241 994	1 391 411	1 100 467	175 134	2 598 751	241 770
From Federal Government ¹	3 211 840	2 921 070	290 770	52 788	91 049	409	36 939	109 585
Education	574 588	536 486	38 102	1 163	—	—	36 939	—
Public welfare	1 712 165	1 696 201	15 964	14 689	1 275	—	—	—
From State governments ¹	(²)	—	4 951 224	1 236 416	963 457	168 472	2 504 313	78 566
Education	(²)	—	2 517 032	12 719	—	—	2 504 313	—
Public welfare	(²)	—	493 621	493 601	20	—	—	—
From local governments	(²)	94 268	(²)	102 207	45 961	6 253	57 499	53 619
General revenue from own sources	15 911 485	9 569 634	6 341 851	1 621 453	1 551 052	172 753	2 828 588	168 005
Taxes	11 609 642	7 389 207	4 220 435	747 975	776 260	118 581	2 493 524	84 095
Property	4 103 127	53 960	4 049 167	652 852	710 549	108 147	2 493 524	84 095
General sales	2 209 763	2 127 315	82 448	82 431	16	1	—	—
Motor fuel	568 929	568 929	—	—	—	—	—	—
Motor vehicle license	208 107	207 498	609	41	568	—	—	—
Income—individual and corporation	3 579 900	3 579 900	—	—	—	—	—	—
Other taxes	939 816	851 605	88 211	12 651	65 127	10 433	—	—
Current charges, total ¹	2 700 230	1 231 314	1 468 916	750 709	424 212	22 354	214 059	57 582
Education	946 758	732 699	214 059	—	—	—	214 059	—
Hospitals	607 169	366 709	240 460	233 254	7 206	—	—	—
Miscellaneous revenue, total ¹	1 601 613	949 113	652 500	122 769	350 580	31 818	121 005	26 328
Interest earnings	887 163	512 327	374 836	66 126	198 178	18 991	68 755	22 786
Utility revenue	505 363	—	505 363	31 174	471 993	2 196	—	—
Liquor store revenue	187	—	187	—	187	—	—	—
Insurance trust revenue, total ¹	5 293 621	5 023 642	269 979	86 767	183 212	—	—	—
Employee retirement	4 725 887	4 455 908	269 979	86 767	183 212	—	—	—
Expenditure, total	22 046 744	13 595 620	13 203 305	3 240 348	3 413 848	379 027	5 636 826	649 731
By character and object:								
Intergovernmental, total	109 866	4 845 330	16 717	23 579	73 794	21 000	2 685	12 134
To Federal Government	109 866	109 866	—	—	—	—	—	—
To State governments	(²)	—	16 717	10 791	5 403	415	33	75
To local governments	(²)	4 735 464	(²)	12 788	68 391	20 585	2 652	12 059
Current operation	16 020 424	5 591 741	10 428 683	2 625 143	2 473 789	260 606	5 069 145	—
Capital outlay	2 740 278	771 504	1 968 774	431 140	554 202	81 870	458 661	442 901
Construction	2 272 978	577 228	1 695 750	370 172	478 043	70 499	337 349	439 687
Equipment, land, and existing structures	467 300	194 276	273 024	60 968	76 159	11 371	121 312	3 214
Assistance and subsidies	600 555	550 527	50 028	49 949	20	59	—	—
Interest on debt	985 223	498 978	486 245	61 463	249 029	15 492	106 335	53 926
Insurance benefits and repayments	1 449 628	1 337 540	112 088	49 074	63 014	—	—	—
Exhibit: Expenditure for salaries and wages	7 251 961	2 043 091	5 208 870	1 040 819	992 129	57 597	3 074 063	44 262
Direct expenditure by function, total	21 936 878	8 750 290	13 186 588	3 216 769	3 340 054	358 027	5 634 141	637 597
General expenditure	19 847 144	7 412 750	12 434 394	3 094 409	2 714 153	354 094	5 634 141	637 597
Current expenditure	17 176 724	6 641 246	10 535 478	2 686 442	2 205 940	272 920	5 175 480	194 696
Capital outlay	2 670 420	771 504	1 898 916	407 967	508 213	81 174	458 661	442 901
Education services:								
Education	7 516 159	1 956 125	5 560 034	32 228	—	—	5 527 806	—
Elementary and secondary education ¹	5 086 934	—	5 086 934	32 228	—	—	5 054 706	—
Capital outlay	422 274	—	422 274	5 825	—	—	416 449	—
Higher education ¹	2 137 310	1 664 210	473 100	—	—	—	473 100	—
Capital outlay	209 260	167 048	42 212	—	—	—	42 212	—
Other education ³	291 915	291 915	—	—	—	—	—	—
Libraries	117 387	—	117 387	18 099	97 677	1 611	—	—
Social services and income maintenance:								
Public welfare	3 305 800	2 484 214	821 586	811 713	9 814	59	—	—
Hospitals	715 693	391 967	323 726	316 442	7 284	—	—	—
Health	536 998	112 051	424 947	355 612	61 136	8 199	—	—
Employment security administration	68 484	68 484	—	—	—	—	—	—
Veterans' services	8 005	8 005	—	—	—	—	—	—
Transportation:								
Highways ¹	1 518 604	488 317	1 030 287	394 952	452 379	182 956	—	—
Capital outlay	801 921	387 319	414 602	147 126	209 357	58 119	—	—
Air transportation	82 930	37 742	45 188	39 266	5 729	193	—	—
Parking facilities	16 862	—	16 862	223	16 632	7	—	—
Water transport and terminals	5 973	141	5 832	1 434	4 193	205	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	696 349	50 780	645 569	185 039	445 824	14 706	—	—
Fire protection	306 189	—	306 189	17	272 697	33 475	—	—
Correction	484 630	288 869	195 761	195 617	141	3	—	—
Protective inspection and regulation	95 533	59 097	36 436	654	33 223	2 559	—	—
Environment and housing:								
Natural resources	319 666	218 311	101 355	50 280	43 812	2 250	—	5 013
Parks and recreation	317 870	30 901	286 969	133 493	148 497	4 979	—	—
Housing and community development	219 393	18 860	200 533	12 946	96 123	315	—	91 149
Sewerage ¹	761 525	5 402	756 123	—	259 408	9 208	—	487 509
Capital outlay	472 605	240	472 365	—	64 223	1 936	—	406 206
Solid waste management	226 900	14 469	212 431	44 873	143 279	24 279	—	—
Government administration:								
Financial administration	254 647	123 304	131 343	56 151	62 720	12 472	—	—
Judicial and legal	285 698	126 169	159 529	131 124	25 293	3 112	—	—
General public buildings	126 870	2 499	124 371	72 453	44 595	7 323	—	—
Other government administration	206 300	46 332	159 968	64 979	75 059	19 930	—	—
Interest on general debt	956 573	498 978	457 595	61 463	221 229	14 642	106 335	53 926
General expenditure, n.e.c.	696 106	381 733	314 373	115 351	187 411	11 611	—	—
Utility expenditure	639 923	—	639 923	73 286	562 704	3 933	—	—
Liquor store expenditure	183	—	183	—	183	—	—	—
Insurance trust expenditure, total ¹	1 449 628	1 337 540	112 088	49 074	63 014	—	—	—
Employee retirement	904 224	792 136	112 088	49 074	63 014	—	—	—

See footnotes at end of table.

Table 29. **State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1991-92—Con.**

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

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
WYOMING								
Revenue, total	2 900 659	2 027 582	1 441 793	389 873	298 722	—	713 684	130 506
General revenue	2 533 412	1 722 869	1 379 259	389 873	243 622	—	713 684	123 072
Intergovernmental revenue, total	676 964	666 779	578 901	63 813	154 350	—	443 583	8 147
From Federal Government ¹	676 964	646 319	30 645	7 635	12 577	—	9 306	1 127
Education	66 660	57 354	9 306	—	—	—	9 306	—
Public welfare	134 824	134 605	—	219	—	—	—	—
From State governments ¹	(2)	—	548 256	49 766	111 183	—	383 936	3 371
Education	(2)	—	383 936	—	—	—	383 936	—
Public welfare	(2)	—	745	745	—	—	—	—
From local governments	(2)	20 460	(2)	6 412	30 590	—	50 341	3 649
General revenue from own sources	1 856 448	1 056 090	800 358	326 060	89 272	—	270 101	114 925
Taxes	1 085 772	645 929	439 843	174 003	16 769	—	225 898	23 173
Property	461 066	87 697	373 369	119 647	8 872	—	221 952	22 898
General sales	234 391	182 547	51 844	51 844	—	—	—	—
Motor fuel	38 326	38 326	—	—	—	—	—	—
Motor vehicle license	39 540	38 511	1 029	1 029	—	—	—	—
Income—individual and corporation	—	—	—	—	—	—	—	—
Other taxes	312 449	298 848	13 601	1 483	7 897	—	3 946	275
Current charges, total ¹	324 341	80 492	243 849	93 507	37 706	—	29 098	83 538
Education	88 047	58 949	29 098	—	—	—	29 098	—
Hospitals	158 635	2 589	156 046	78 233	—	—	—	77 813
Miscellaneous revenue, total ¹	446 335	329 669	116 666	58 550	34 797	—	15 105	8 214
Interest earnings	367 124	270 394	96 730	53 236	28 297	—	11 037	4 160
Utility revenue	—	58 977	—	—	51 543	—	—	7 434
Liquor store revenue	31 778	31 778	—	—	—	—	—	—
Insurance trust revenue, total ¹	276 492	272 935	3 557	—	3 557	—	—	—
Employee retirement	228 136	224 579	3 557	—	3 557	—	—	—
Expenditure, total	2 731 762	1 925 134	1 457 942	392 137	289 430	—	716 175	139 758
By character and object:								
Intergovernmental, total	185	650 384	1 115	73 240	5 026	—	—	2 407
To Federal Government	185	185	—	—	—	—	—	—
To State governments	(2)	—	1 115	803	—	—	—	312
To local governments	(2)	650 199	(2)	72 437	5 026	—	—	2 095
Current operation	1 776 200	691 008	1 085 192	243 286	206 654	—	635 252	—
Capital outlay	469 682	294 613	175 069	29 294	53 376	—	66 542	25 857
Construction	375 849	262 866	112 983	18 078	35 499	—	42 791	16 615
Equipment, land, and existing structures	93 833	31 747	62 086	11 216	17 877	—	23 751	9 242
Assistance and subsidies	45 443	45 443	—	—	—	—	—	—
Interest on debt	159 659	70 889	88 770	46 317	23 063	—	14 381	5 009
Insurance benefits and repayments	174 108	172 797	1 311	—	1 311	—	—	—
Exhibit: Expenditure for salaries and wages	934 803	304 245	630 558	103 256	89 035	—	393 073	45 194
Direct expenditure by function, total	2 731 577	1 274 750	1 456 827	318 897	284 404	—	716 175	137 351
General expenditure	2 461 381	1 075 010	1 386 371	318 897	224 510	—	716 175	126 789
Current expenditure	2 004 783	780 415	1 224 368	289 603	181 483	—	649 633	103 649
Capital outlay	456 598	294 595	162 003	29 294	43 027	—	66 542	23 140
Education services:								
Education	896 151	194 357	701 794	—	—	—	701 794	—
Elementary and secondary education ¹	618 968	—	618 968	—	—	—	618 968	—
Capital outlay	60 815	—	60 815	—	—	—	60 815	—
Higher education ¹	244 354	161 528	82 826	—	—	—	82 826	—
Capital outlay	21 970	16 243	5 727	—	—	—	5 727	—
Other education ²	32 829	32 829	—	—	—	—	—	—
Libraries	11 665	1 391	10 274	10 259	15	—	—	—
Social services and income maintenance:								
Public welfare	195 026	188 683	6 343	4 764	1 579	—	—	—
Hospitals	224 301	38 145	186 156	81 310	7	—	—	104 839
Health	48 527	34 814	13 713	11 194	2 020	—	—	499
Employment security administration	11 756	11 756	—	—	—	—	—	—
Veterans' services	—	—	—	—	—	—	—	—
Transportation:								
Highways ¹	347 197	287 291	59 906	28 561	30 796	—	—	549
Capital outlay	244 517	226 336	18 181	5 573	12 128	—	—	480
Air transportation	7 400	—	7 400	4 649	2 751	—	—	—
Parking facilities	275	—	275	—	275	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—
Public safety:								
Police protection	68 824	11 869	56 955	20 812	36 143	—	—	—
Fire protection	21 772	—	21 772	2 727	15 546	—	—	3 499
Correction	41 974	23 911	18 063	11 313	6 750	—	—	—
Protective inspection and regulation	10 733	7 797	2 936	614	2 322	—	—	—
Environment and housing:								
Natural resources	93 852	67 083	26 769	18 801	—	—	—	7 968
Parks and recreation	43 108	16 559	26 549	4 909	21 592	—	—	48
Housing and community development	15 730	8 466	7 264	—	7 264	—	—	—
Sewerage ¹	18 566	—	18 566	—	17 406	—	—	1 160
Capital outlay	4 129	—	4 129	—	3 693	—	—	436
Solid waste management	44 957	27 811	17 146	2 156	12 698	—	—	2 292
Government administration:								
Financial administration	53 149	34 150	18 999	11 860	7 139	—	—	—
Judicial and legal	37 461	23 559	13 902	10 273	3 629	—	—	—
General public buildings	17 624	5 991	11 633	6 249	5 384	—	—	—
Other government administration	41 086	7 931	33 155	20 718	12 437	—	—	—
Interest on general debt	152 592	70 889	81 703	46 317	17 447	—	14 381	3 558
General expenditure, n.e.c.	57 655	12 557	45 098	21 411	21 310	—	—	2 377
Utility expenditure	69 145	—	69 145	—	58 583	—	—	10 562
Liquor store expenditure	26 943	26 943	—	—	—	—	—	—
Insurance trust expenditure, total ¹	174 108	172 797	1 311	—	1 311	—	—	—
Employee retirement	77 673	76 362	1 311	—	1 311	—	—	—

¹Includes amounts for categories not shown separately. ²Duplicative intergovernmental transactions are excluded; see text. ³Includes assistance and subsidies to individuals and private institutions for elementary, secondary, and higher education, as well as miscellaneous education expenditures.

Table 30. Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1991-92

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

Geographic area	General revenue											
	Total revenue	From own sources										
		Total	From Federal Government	Taxes					Charges and miscellaneous			
				Total	Total ¹	Property	Sales and gross receipts	Income	Total	Current charges	Interest earnings	Other
1	2	3	4	5	6	7	8	9	10	11	12	
United States	4 641.03	3 815.80	702.57	3 113.23	2 181.27	699.44	770.03	546.46	931.96	536.66	216.99	178.30
Alabama	3 829.59	3 103.38	708.18	2 395.20	1 435.55	174.15	729.99	351.99	959.65	696.01	176.42	87.22
Alaska	13 461.38	11 449.15	1 446.61	10 002.54	3 841.16	1 071.21	333.05	340.76	6 161.39	1 031.06	3 322.61	1 807.72
Arizona	4 215.35	3 349.78	563.88	2 785.90	2 021.75	673.56	874.06	378.70	764.15	395.58	208.46	160.11
Arkansas	3 292.38	2 871.49	716.78	2 154.71	1 514.46	260.91	739.82	406.69	640.25	434.02	140.38	65.86
California	5 263.79	4 144.16	784.39	3 359.76	2 334.98	667.84	818.85	698.09	1 024.78	609.17	230.06	185.55
Colorado	4 597.72	3 678.19	601.08	3 077.12	2 021.19	673.28	729.21	500.12	1 055.93	581.22	266.75	207.96
Connecticut	5 265.92	4 583.56	753.47	3 830.09	3 058.63	1 197.18	936.75	749.60	1 771.46	354.81	183.15	233.49
Delaware	5 102.10	4 378.94	634.97	3 743.96	2 348.15	331.39	285.77	947.80	1 395.82	778.30	411.63	205.89
District of Columbia	9 151.60	8 054.38	3 036.23	5 018.15	4 113.92	1 544.14	1 148.43	1 223.38	904.22	450.72	154.16	299.35
Florida	4 044.97	3 408.51	471.13	2 937.37	1 921.65	737.59	965.36	51.54	1 015.72	567.08	246.90	201.75
Georgia	3 972.68	3 314.75	628.28	2 686.47	1 832.23	542.13	711.41	512.07	854.24	615.90	144.26	94.07
Hawaii	5 622.41	4 884.95	809.79	4 075.15	2 924.43	479.71	1 497.09	840.30	1 150.72	474.93	269.07	132.17
Idaho	3 757.88	3 220.55	625.96	2 594.59	1 778.50	446.10	623.23	565.75	816.09	493.10	193.72	129.27
Illinois	4 129.69	3 509.31	579.10	2 930.21	2 201.82	847.69	768.72	477.59	728.40	368.26	193.68	166.46
Indiana	3 735.33	3 334.53	587.67	2 746.86	1 862.62	567.66	606.88	629.34	884.25	599.80	152.08	132.37
Iowa	4 128.28	3 612.60	616.97	2 995.63	2 030.43	710.66	579.66	572.37	965.21	659.07	160.61	145.53
Kansas	3 931.67	3 382.66	562.08	2 800.58	1 957.89	725.53	684.19	409.34	842.69	506.31	208.61	127.77
Kentucky	3 794.78	3 257.31	743.57	2 513.74	1 754.60	296.83	625.02	618.76	759.14	423.99	248.62	86.53
Louisiana	4 117.82	3 632.31	937.19	2 695.12	1 650.65	276.21	873.92	256.59	1 044.47	569.78	260.75	213.94
Maine	4 356.56	3 804.02	808.67	2 995.35	2 158.63	827.91	692.01	535.66	836.73	376.94	189.58	270.21
Maryland	4 387.65	3 737.31	608.73	3 128.58	2 336.42	654.05	603.26	918.46	792.16	408.77	152.20	231.19
Massachusetts	5 016.45	4 280.51	808.42	3 472.09	2 552.35	875.86	525.02	1 015.96	919.73	474.93	182.07	262.74
Michigan	4 487.36	3 805.84	678.77	3 127.07	2 172.66	949.80	533.37	567.75	954.42	561.77	158.54	234.11
Minnesota	5 273.97	4 375.39	697.72	3 677.67	2 473.47	775.78	769.55	763.82	1 204.19	687.88	299.88	166.44
Mississippi	3 436.60	2 958.69	834.58	2 124.11	1 323.11	357.01	653.74	224.13	801.01	592.85	126.80	81.35
Missouri	3 528.42	2 975.31	617.29	2 358.02	1 664.95	401.61	693.79	441.25	693.08	395.70	154.34	143.04
Montana	4 441.44	3 733.87	937.99	2 795.88	1 766.00	705.75	245.52	460.22	1 029.88	411.60	374.77	243.51
Nebraska	4 780.86	3 600.93	614.69	2 986.24	2 014.38	726.50	705.20	470.89	971.86	632.40	239.93	99.53
Nevada	4 617.07	3 574.15	538.31	3 035.83	2 044.35	491.53	1 270.22	—	991.48	637.12	226.78	127.58
New Hampshire	4 177.08	3 743.07	705.98	3 037.09	2 245.82	1 349.15	618.13	117.55	791.27	413.19	270.69	107.39
New Jersey	5 451.28	4 676.59	689.98	3 986.60	2 937.76	1 272.79	901.01	635.22	1 048.84	516.17	217.46	315.22
New Mexico	4 467.71	3 805.39	783.12	3 022.28	1 789.22	217.46	982.69	330.86	1 233.06	526.35	484.09	222.62
New York	6 986.20	5 696.36	1 057.52	4 638.84	3 531.85	1 177.50	939.71	1 250.65	1 106.99	623.68	243.26	240.06
North Carolina	3 911.30	3 163.83	600.90	2 562.94	1 811.67	373.57	703.85	617.69	751.27	517.14	124.74	109.38
North Dakota	4 296.16	3 793.42	949.61	2 843.81	1 698.51	531.55	679.49	248.63	1 145.31	683.11	267.15	195.05
Ohio	4 649.70	3 386.73	642.93	2 743.80	1 936.87	567.67	610.48	639.75	806.93	481.15	147.35	178.43
Oklahoma	3 687.29	3 083.75	589.05	2 494.69	1 631.57	242.45	699.65	425.69	863.13	574.87	203.51	84.75
Oregon	5 158.70	4 038.33	811.47	3 226.85	2 095.36	862.74	184.56	797.27	1 131.49	573.73	406.54	151.22
Pennsylvania	4 508.53	3 800.55	732.69	3 067.86	2 187.40	607.92	614.83	679.21	880.46	448.91	225.63	205.92
Rhode Island	4 817.70	3 965.26	1 007.66	2 957.60	2 233.70	939.49	664.79	524.34	723.90	323.88	327.45	72.57
South Carolina	3 923.28	3 160.95	702.13	2 458.82	1 583.94	450.73	585.90	430.97	874.88	653.09	150.40	71.39
South Dakota	3 735.12	3 230.62	842.62	2 388.00	1 558.59	609.57	758.30	49.56	829.41	365.64	337.94	125.83
Tennessee	4 185.87	3 087.03	734.46	2 352.57	1 537.84	347.87	957.61	77.35	814.72	552.62	123.92	138.18
Texas	3 779.35	3 210.51	532.14	2 678.38	1 859.55	731.03	917.05	.01	818.82	453.69	238.60	126.54
Utah	4 241.83	3 282.01	655.22	2 626.79	1 699.28	460.33	688.92	473.12	927.51	551.14	247.90	128.47
Vermont	4 654.24	4 121.95	908.68	3 213.28	2 291.19	955.92	648.74	530.50	922.09	500.47	213.61	208.00
Virginia	3 871.64	3 334.27	463.33	2 870.94	1 989.05	649.66	608.21	563.67	881.89	557.64	170.64	153.61
Washington	5 291.82	3 931.87	648.68	3 283.18	2 325.59	681.06	1 431.47	—	957.59	639.83	166.64	151.13
West Virginia	3 834.44	3 282.71	849.21	2 433.51	1 657.39	293.43	688.14	438.58	776.12	442.81	232.68	100.63
Wisconsin	4 977.53	3 819.32	641.47	3 177.85	2 318.68	819.48	668.95	714.98	859.17	539.29	177.18	142.69
Wyoming	6 224.59	5 436.51	1 452.71	3 983.79	2 329.98	989.41	634.84	—	1 653.81	696.01	787.82	169.98

See footnotes at end of table.

Table 30. **Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1991-92—Con.**

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

Geographic area	Total expenditure ¹	Current operation ²	Expenditure by character and object						
			Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
13	14	15	16	17	18	19	20	21	
United States -----	4 510.33	3 244.70	528.08	394.88	133.20	129.20	254.42	353.92	1 501.88
Alabama -----	3 648.40	2 850.18	368.44	251.29	117.14	66.08	178.40	185.30	1 285.57
Alaska -----	11 397.52	7 840.03	1 375.13	1 084.89	290.24	182.01	1 323.18	677.17	2 990.05
Arizona -----	4 151.99	2 873.64	609.44	451.55	157.89	90.80	348.95	229.17	1 357.28
Arkansas -----	3 053.12	2 365.12	318.12	234.88	83.23	52.22	140.08	177.58	1 136.15
California -----	5 269.51	3 730.89	543.85	355.50	188.36	248.54	231.10	515.12	1 687.06
Colorado -----	4 360.55	2 955.89	687.56	519.07	168.49	76.08	325.74	315.27	1 526.77
Connecticut -----	5 253.03	3 704.01	581.36	507.99	73.36	169.41	293.20	505.05	1 687.77
Delaware -----	4 750.35	3 287.56	611.22	483.64	127.57	89.35	427.90	334.33	1 570.59
District of Columbia -----	9 953.85	7 476.87	1 071.33	555.38	515.95	221.60	547.58	636.47	3 851.81
Florida -----	4 024.99	2 871.60	620.61	464.73	155.88	78.93	273.89	179.97	1 436.93
Georgia -----	3 863.29	2 871.97	521.84	377.93	143.91	69.32	194.64	205.51	1 321.33
Hawaii -----	5 762.49	3 593.66	1 388.78	1 072.33	316.45	128.83	307.50	343.72	1 682.48
Idaho -----	3 418.41	2 516.71	486.48	376.00	110.48	39.99	132.72	242.50	1 241.97
Illinois -----	4 022.12	2 863.22	509.37	417.48	91.90	133.23	221.32	294.96	1 375.57
Indiana -----	3 512.75	2 783.85	400.89	263.66	137.23	66.84	131.77	129.40	1 285.12
Iowa -----	3 985.54	3 064.50	521.31	366.40	154.91	95.91	141.25	162.57	1 546.10
Kansas -----	3 806.98	2 845.74	509.00	348.07	160.93	74.99	198.90	178.35	1 432.97
Kentucky -----	3 612.64	2 577.43	424.37	299.02	125.35	79.25	284.82	246.76	1 268.04
Louisiana -----	4 107.52	3 053.87	395.28	296.41	98.87	64.76	322.58	271.03	1 389.62
Maine -----	4 239.37	3 134.21	387.97	269.47	118.50	136.84	224.64	355.71	1 269.63
Maryland -----	4 199.24	3 028.33	462.85	366.22	96.63	107.66	227.32	373.08	1 511.56
Massachusetts -----	5 105.65	3 584.11	497.32	385.17	112.15	158.50	342.92	522.80	1 526.63
Michigan -----	4 387.66	3 296.27	375.15	246.02	129.13	152.20	155.47	408.56	1 545.93
Minnesota -----	5 051.55	3 614.76	624.25	424.40	199.85	217.99	299.19	295.35	1 712.49
Mississippi -----	3 224.23	2 541.03	337.75	259.58	78.17	40.37	134.34	170.74	1 128.18
Missouri -----	3 272.62	2 450.74	401.94	314.45	87.49	61.88	151.31	206.75	1 193.02
Montana -----	4 035.71	2 817.55	512.91	419.28	93.63	72.01	247.49	385.75	1 366.98
Nebraska -----	4 617.23	3 542.74	661.09	537.76	123.33	58.35	263.44	91.61	1 593.80
Nevada -----	4 825.90	2 994.52	855.66	690.75	164.91	37.78	331.91	606.03	1 486.87
New Hampshire -----	4 112.91	3 170.25	291.91	233.31	58.60	84.65	334.34	231.75	1 255.11
New Jersey -----	5 446.36	4 000.23	512.27	405.49	106.78	101.49	291.88	540.48	1 737.35
New Mexico -----	4 167.79	3 154.47	479.54	367.06	112.48	85.81	208.67	239.30	1 401.65
New York -----	6 864.98	4 828.29	740.94	595.64	145.30	235.83	421.31	638.61	2 252.41
North Carolina -----	3 708.04	2 782.63	461.88	329.42	132.46	90.20	171.43	201.89	1 269.45
North Dakota -----	4 244.66	3 109.67	581.72	456.55	125.16	62.99	221.78	268.51	1 418.83
Ohio -----	4 119.70	2 800.12	450.58	358.98	91.60	154.63	162.85	551.52	1 358.87
Oklahoma -----	3 630.92	2 678.92	409.57	296.59	112.98	72.81	189.20	280.43	1 343.67
Oregon -----	4 610.81	3 307.59	503.12	340.89	162.23	85.80	355.42	358.88	1 518.15
Pennsylvania -----	4 406.84	3 133.60	461.09	341.62	119.46	130.53	300.12	381.50	1 264.74
Rhode Island -----	5 120.29	3 517.96	447.03	372.86	74.17	177.90	348.10	629.31	1 354.92
South Carolina -----	3 949.58	2 928.24	504.52	375.09	129.43	61.60	224.74	230.48	1 399.82
South Dakota -----	3 446.03	2 556.96	489.26	301.00	188.26	46.70	242.69	110.42	1 178.62
Tennessee -----	3 931.16	3 016.61	506.25	389.08	117.17	57.86	168.64	181.81	1 145.49
Texas -----	3 677.29	2 640.18	480.41	377.29	103.11	69.10	268.72	218.87	1 286.82
Utah -----	4 005.53	2 861.11	454.12	295.15	158.98	75.50	410.26	204.54	1 267.11
Vermont -----	4 545.88	3 572.32	328.28	231.47	96.81	179.37	248.09	217.83	1 489.05
Virginia -----	3 689.45	2 754.28	453.92	353.59	100.33	97.50	199.72	184.02	1 404.14
Washington -----	5 393.75	3 576.74	879.18	689.68	189.51	142.80	307.66	487.36	1 655.08
West Virginia -----	3 765.02	2 641.62	339.31	227.08	112.23	81.17	239.93	462.99	1 147.33
Wisconsin -----	4 403.18	3 249.66	547.29	453.96	93.33	119.94	196.77	289.52	1 448.36
Wyoming -----	5 862.15	4 040.49	1 007.90	806.54	201.36	97.52	342.62	373.62	2 006.02

See footnotes at end of table.

Table 30. **Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1991-92—Con.**

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

Geographic area	Direct general expenditure											
	Education services						Social services and income maintenance			Transportation		
	Education					Libraries	Public welfare	Hospitals	Health	Highways		Air transportation
	Total ¹	Total	Elementary and secondary	Higher	Other					Total ¹	Capital outlay	
22	23	24	25	26	27	28	29	30	31	32	33	
United States -----	3 811.44	1 279.12	896.57	330.60	51.95	17.68	606.26	230.39	115.04	261.45	145.18	31.80
Alabama -----	3 110.68	1 031.80	585.31	347.63	98.87	8.24	456.71	432.18	133.85	223.13	112.76	16.10
Alaska -----	9 893.08	2 324.66	1 713.81	504.59	106.26	35.08	721.33	117.93	256.86	1 042.58	389.61	181.66
Arizona -----	3 509.48	1 259.20	835.69	385.42	38.09	18.59	491.81	80.22	113.03	276.20	179.47	35.61
Arkansas -----	2 750.56	1 106.23	705.09	319.48	81.67	7.19	491.37	149.95	77.50	263.24	140.36	10.94
California -----	4 214.59	1 274.76	868.44	358.52	47.79	19.82	654.23	258.37	166.01	201.64	91.99	21.43
Colorado -----	3 696.73	1 347.56	900.58	419.97	27.01	25.71	438.44	158.33	86.09	298.64	166.06	146.01
Connecticut -----	4 591.40	1 410.57	1 124.30	233.37	52.91	25.99	755.36	236.62	109.84	329.15	216.33	9.78
Delaware -----	4 249.52	1 584.31	905.69	565.05	113.58	10.98	424.39	63.09	166.00	395.76	290.13	3.86
District of Columbia -----	7 561.24	1 163.94	1 066.24	203.66	-	37.34	1 490.67	628.15	286.64	207.94	185.99	-
Florida -----	3 504.12	1 090.13	819.30	227.67	43.17	16.66	408.65	223.39	115.38	250.07	149.23	51.98
Georgia -----	3 310.99	1 084.12	805.85	232.54	45.73	10.73	498.76	451.07	79.42	204.44	140.38	22.13
Hawaii -----	5 203.28	1 158.98	702.20	440.93	15.86	32.12	516.31	158.52	191.93	373.01	389.61	381.57
Idaho -----	3 060.38	1 168.54	775.69	341.25	51.59	13.19	357.59	188.23	78.27	318.23	199.33	13.25
Illinois -----	3 466.72	1 147.55	801.64	288.03	57.88	24.77	533.27	127.91	98.81	306.75	169.52	39.53
Indiana -----	3 188.63	1 292.71	857.87	386.22	48.63	22.84	477.57	277.82	66.88	209.63	105.54	11.72
Iowa -----	3 620.82	1 418.67	917.11	444.88	56.69	18.80	497.25	317.65	69.47	440.99	256.37	13.01
Kansas -----	3 391.51	1 387.29	856.45	484.83	46.01	15.53	360.44	217.70	74.50	372.45	188.68	11.78
Kentucky -----	3 183.59	1 068.51	654.64	317.38	96.50	11.38	640.68	149.36	67.41	282.91	181.28	38.92
Louisiana -----	3 680.89	1 163.94	814.21	289.25	60.47	13.60	590.86	354.16	89.48	281.90	169.52	18.83
Maine -----	3 761.99	1 297.19	962.73	288.66	45.81	11.95	814.10	81.83	86.21	315.46	119.74	14.20
Maryland -----	3 656.33	1 274.92	877.49	347.19	50.24	24.67	553.26	68.62	114.08	226.95	116.96	12.30
Massachusetts -----	4 117.21	1 069.68	811.98	216.25	41.44	23.45	844.84	215.94	142.15	219.93	132.67	26.95
Michigan -----	3 771.26	1 468.24	1 012.79	416.99	38.46	17.53	597.09	195.38	185.57	200.26	83.96	21.07
Minnesota -----	4 494.03	1 495.19	1 060.85	371.39	62.95	22.22	809.07	293.59	123.79	377.51	238.11	25.65
Mississippi -----	2 869.54	1 019.49	639.56	325.89	54.04	6.08	447.50	363.57	68.32	274.95	157.47	7.00
Missouri -----	2 883.94	1 065.27	781.87	248.31	35.09	13.60	495.14	149.65	87.50	245.78	129.18	32.09
Montana -----	3 552.63	1 320.89	934.99	300.16	85.75	13.03	434.19	84.02	122.66	428.44	259.00	42.95
Nebraska -----	3 442.55	1 401.05	924.51	430.23	46.31	14.35	463.44	254.66	48.84	350.46	220.58	24.29
Nevada -----	3 997.62	1 206.49	897.18	284.14	25.17	32.62	365.62	233.07	68.62	327.37	225.03	102.34
New Hampshire -----	3 677.05	1 175.79	889.57	246.73	39.50	16.42	883.33	33.81	104.73	254.76	95.06	4.40
New Jersey -----	4 693.27	1 583.82	1 263.17	279.77	40.89	23.98	750.73	142.72	79.22	323.02	214.59	1.31
New Mexico -----	3 787.72	1 351.94	827.45	475.03	49.46	13.12	468.09	229.48	123.96	461.94	183.67	21.01
New York -----	5 642.40	1 569.77	1 224.39	280.41	64.97	20.86	1 151.04	410.88	139.19	281.60	154.33	48.97
North Carolina -----	3 107.79	1 200.19	788.77	373.52	37.90	12.43	437.11	256.49	120.31	231.36	118.50	17.26
North Dakota -----	3 897.90	1 482.61	832.42	582.16	68.03	10.44	573.66	87.66	46.40	438.74	240.61	25.32
Ohio -----	3 384.90	1 183.73	813.62	322.79	47.32	17.47	633.59	161.48	128.86	247.40	141.23	9.75
Oklahoma -----	3 125.12	1 161.24	778.17	337.81	45.25	9.66	465.82	273.18	78.08	292.94	176.65	26.70
Oregon -----	3 952.97	1 391.45	956.96	394.45	40.04	20.02	455.12	173.08	128.89	265.20	146.37	33.88
Pennsylvania -----	3 757.95	1 324.44	910.93	332.47	81.05	9.15	769.01	126.96	92.85	222.19	102.94	39.96
Rhode Island -----	4 375.54	1 254.75	864.33	286.96	103.46	17.88	748.32	104.28	147.36	225.87	164.30	17.84
South Carolina -----	3 313.13	1 197.79	800.23	349.11	48.46	15.81	526.71	375.46	128.96	174.41	104.56	14.71
South Dakota -----	3 178.73	1 128.70	819.08	258.34	51.27	15.54	422.25	89.80	73.75	432.99	220.13	17.09
Tennessee -----	3 005.36	942.24	586.25	300.15	55.85	8.81	522.96	278.39	88.65	262.46	179.31	28.46
Texas -----	3 150.63	1 238.64	885.47	324.72	28.45	9.89	416.20	228.04	65.50	222.84	127.30	42.97
Utah -----	3 199.44	1 362.80	830.92	485.40	46.49	18.02	374.24	141.01	81.47	228.23	127.31	33.77
Vermont -----	4 076.35	1 693.22	1 120.15	471.24	101.83	12.05	649.60	39.21	79.01	423.10	134.23	5.35
Virginia -----	3 310.88	1 240.76	854.34	327.13	59.28	23.99	364.94	181.34	109.85	275.83	143.85	46.46
Washington -----	4 210.58	1 511.73	1 045.76	393.93	72.04	30.42	540.54	207.15	176.81	270.71	145.66	40.01
West Virginia -----	3 212.93	1 234.02	865.80	304.23	63.99	8.77	604.17	138.86	84.79	301.19	157.00	7.60
Wisconsin -----	3 963.88	1 501.13	1 015.96	426.86	58.30	23.44	660.24	142.94	107.25	303.30	160.16	16.56
Wyoming -----	5 281.93	1 923.07	1 328.26	524.36	70.45	25.03	418.51	481.33	104.14	745.06	524.71	15.88

See footnotes at end of table.

Table 30. **Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1991-92—Con.**

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

Geographic area	Direct general expenditure—Con.											
	Public safety			Environment and housing				Governmental administration				Interest on general debt
	Police protection	Fire protection	Correction	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Financial administration	Judicial and legal	General public buildings and other government administration	
	34	35	36	37	38	39	40	41	42	43	44	
United States	135.43	56.29	112.52	51.16	61.66	66.91	79.75	47.23	70.92	64.11	62.30	
Alabama	94.67	37.65	59.33	38.29	45.18	45.05	35.44	32.69	60.88	45.46	33.99	162.29
Alaska	217.07	80.82	225.19	402.40	92.79	157.16	112.93	70.70	269.35	181.16	225.04	235.57
Arizona	156.64	53.72	126.36	79.36	59.45	38.60	48.25	30.81	80.91	83.49	64.34	259.74
Arkansas	69.76	26.89	54.47	49.70	27.02	33.28	34.61	23.65	49.28	28.18	32.39	125.13
California	190.78	79.10	160.47	86.48	79.94	110.14	100.71	50.24	94.77	103.33	57.80	190.21
Colorado	133.08	54.66	111.78	47.36	99.36	51.85	62.75	11.90	82.35	57.92	71.26	265.46
Connecticut	142.01	83.00	128.26	18.94	49.78	99.66	76.81	97.83	90.59	62.13	70.02	281.90
Delaware	141.78	19.62	158.40	47.06	57.88	92.51	123.26	83.18	111.98	75.59	77.64	420.24
District of Columbia	466.24	165.54	544.13	—	102.39	374.21	210.26	78.29	95.04	218.76	144.90	403.83
Florida	169.88	66.44	139.65	83.83	84.24	45.72	56.78	79.67	81.77	72.50	48.90	230.03
Georgia	105.34	47.07	118.62	38.51	66.65	51.34	54.80	34.82	40.67	43.58	75.41	126.23
Hawaii	143.32	57.07	90.22	112.20	190.89	185.71	146.99	86.86	112.65	117.14	150.89	305.67
Idaho	105.05	36.96	67.08	117.51	40.97	22.02	50.25	36.01	72.16	47.29	41.80	123.51
Illinois	148.04	62.92	80.39	24.10	103.98	51.66	81.58	28.02	61.94	51.44	65.16	209.30
Indiana	75.79	39.48	70.54	31.36	31.40	37.28	71.77	19.65	57.09	34.82	73.51	122.69
Iowa	93.30	31.44	48.47	66.13	55.22	24.85	65.42	29.51	60.79	52.76	48.21	125.30
Kansas	106.65	44.00	82.67	64.37	43.29	19.84	47.97	18.30	69.73	49.92	67.05	176.89
Kentucky	80.11	35.83	70.37	64.05	44.70	31.57	47.69	23.06	56.15	41.91	37.96	269.15
Louisiana	126.69	43.68	81.52	72.17	49.96	43.71	77.32	37.96	58.32	47.40	59.58	310.58
Maine	79.99	49.39	85.58	65.48	31.09	64.07	80.89	61.94	85.00	35.52	52.58	215.67
Maryland	143.84	68.53	135.35	53.81	76.48	88.77	93.55	57.78	68.16	69.09	75.32	216.16
Massachusetts	131.19	90.02	107.98	21.40	29.93	153.60	128.91	41.52	95.87	57.70	51.39	288.94
Michigan	133.55	45.83	118.71	31.09	45.38	17.32	88.11	35.76	62.59	64.05	66.69	142.99
Minnesota	113.82	38.07	66.55	67.93	90.24	92.96	80.16	47.61	82.50	60.28	78.17	273.68
Mississippi	71.71	30.98	39.50	53.56	22.29	32.45	35.22	18.98	44.70	24.99	56.56	126.65
Missouri	102.01	54.86	54.21	42.58	49.61	30.11	73.38	13.54	49.71	40.26	44.10	138.94
Montana	89.38	28.61	55.03	135.39	27.32	51.05	53.56	25.62	105.01	65.09	48.98	239.76
Nebraska	88.27	37.32	66.45	94.61	47.23	52.61	45.56	15.50	70.19	38.40	39.39	141.05
Nevada	191.09	106.44	175.73	81.39	129.35	49.52	74.44	6.00	108.67	90.64	88.51	312.69
New Hampshire	114.41	59.53	63.89	32.26	35.89	35.58	60.40	47.75	50.31	64.06	67.40	325.70
New Jersey	170.11	50.65	118.67	25.43	63.40	54.15	125.35	101.98	67.03	81.90	77.10	283.00
New Mexico	134.75	49.11	104.79	65.00	70.29	25.70	64.04	35.24	85.65	53.23	80.27	178.67
New York	204.98	77.20	191.21	19.66	67.13	163.24	95.84	103.20	78.42	100.52	75.52	359.50
North Carolina	102.53	37.93	94.80	44.70	52.73	42.61	39.24	41.42	42.37	37.84	56.72	103.96
North Dakota	66.66	24.29	42.30	131.59	101.75	57.96	41.95	25.13	65.37	45.42	41.50	215.23
Ohio	120.91	60.24	81.65	23.48	45.47	56.93	87.92	27.15	78.52	59.14	60.19	151.74
Oklahoma	91.15	46.56	67.69	33.57	46.63	36.34	52.93	29.06	70.38	35.00	50.45	148.15
Oregon	120.54	71.45	101.76	82.13	66.54	69.54	105.92	35.95	110.64	63.65	83.22	334.67
Pennsylvania	102.56	27.96	86.77	29.81	35.54	58.53	74.33	42.60	53.36	55.80	68.15	280.77
Rhode Island	128.58	104.41	100.52	23.03	115.29	97.25	92.72	50.10	63.17	72.01	77.39	342.73
South Carolina	91.24	34.94	115.53	37.71	41.22	30.56	40.33	35.02	53.04	34.38	66.90	142.57
South Dakota	79.09	27.05	54.71	104.05	54.77	34.24	37.65	14.70	72.30	35.81	64.68	230.68
Tennessee	93.47	43.69	90.81	33.33	51.11	48.55	57.46	32.00	40.54	41.72	41.01	141.24
Texas	110.17	43.47	103.58	33.76	42.02	25.07	69.02	33.00	52.76	46.54	43.82	202.59
Utah	96.36	37.76	74.50	56.54	64.58	59.39	47.62	23.78	70.24	47.73	64.05	172.02
Vermont	96.01	32.04	59.21	75.80	32.36	78.98	64.95	38.16	93.42	51.83	83.99	224.04
Virginia	115.10	59.33	105.30	30.61	49.79	63.37	78.20	49.56	75.73	45.87	77.99	182.47
Washington	122.09	59.38	142.26	113.64	93.68	53.57	108.34	73.96	80.55	62.64	65.31	178.10
West Virginia	51.32	19.12	31.76	60.91	34.48	29.94	44.10	19.70	70.73	33.65	55.33	231.62
Wisconsin	139.08	61.15	96.79	63.84	63.49	43.82	152.09	45.32	50.86	57.06	66.54	191.05
Wyoming	147.69	46.72	90.07	201.40	92.51	33.76	39.84	96.47	114.05	80.39	125.99	327.45

Note: Per capita amounts are based on population figures of the U.S. population as of JULY 1, 1992 from the Population Estimates. Per capita amounts are computed on the basis of amounts rounded to the nearest thousand.

¹Includes intergovernmental expenditure to the Federal Government.

²Includes amounts for categories not shown separately.

Table 31. **Relation of Selected State and Local Government Financial Items to \$1,000 Personal Income, by State: 1991-92**

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

Geographic area	General revenue											
	Total revenue	From own sources										
		Total	From Federal Government	Taxes					Charges and miscellaneous			
				Total	Total ¹	Property	Sales and gross receipts	Income	Total	Current charges	Interest earnings	Other
1	2	3	4	5	6	7	8	9	10	11	12	
United States -----	245.89	202.17	37.22	164.94	115.57	37.06	40.80	28.95	49.38	28.43	11.50	9.45
Alabama -----	249.60	202.27	46.16	156.11	93.56	11.35	47.58	22.94	62.55	45.36	11.50	5.69
Alaska -----	657.66	559.36	70.67	488.68	187.66	52.33	16.27	16.65	301.02	50.37	162.33	88.32
Arizona -----	259.84	206.49	34.76	171.73	124.62	41.52	53.88	23.34	47.10	24.38	12.85	9.87
Arkansas -----	227.63	198.53	49.56	148.98	104.71	18.04	51.15	28.12	44.27	30.01	9.71	4.55
California -----	256.55	201.98	38.23	163.75	113.80	32.55	39.91	34.02	49.94	29.69	11.21	9.04
Colorado -----	244.08	195.26	31.91	163.35	107.30	35.74	38.71	26.55	56.05	30.85	14.16	11.04
Connecticut -----	201.74	175.60	28.87	146.73	117.18	45.86	35.89	28.72	29.56	13.59	7.02	8.95
Delaware -----	248.36	213.16	30.91	182.25	114.31	16.13	13.91	46.14	67.95	37.89	20.04	10.02
District of Columbia -----	371.86	327.28	123.37	203.90	167.16	62.74	46.66	49.71	36.73	18.31	6.26	12.16
Florida -----	216.38	182.33	25.20	157.13	102.79	39.46	51.64	2.76	54.33	30.33	13.21	10.79
Georgia -----	232.26	193.79	36.73	157.06	107.12	31.69	41.59	29.94	49.94	36.01	8.43	5.50
Hawaii -----	271.24	235.66	39.07	196.60	141.08	23.14	72.22	40.54	55.52	36.16	12.98	6.38
Idaho -----	251.63	215.65	41.91	173.73	119.09	29.87	41.73	37.88	54.65	33.02	12.97	8.66
Illinois -----	200.73	170.57	28.15	142.43	107.02	41.20	37.36	23.21	35.40	17.90	9.41	8.09
Indiana -----	219.47	195.92	34.53	161.39	109.44	33.35	35.66	36.98	51.96	35.24	8.94	7.78
Iowa -----	240.11	210.12	35.88	174.23	118.10	41.33	33.71	33.29	56.13	38.33	9.34	8.46
Kansas -----	217.03	185.62	31.03	154.59	108.08	40.05	37.77	22.60	46.52	27.95	11.52	7.05
Kentucky -----	245.57	210.78	48.12	162.67	113.54	19.21	40.45	40.04	49.13	27.44	16.09	5.60
Louisiana -----	275.96	243.42	62.81	180.62	110.62	18.51	58.57	17.20	69.99	38.18	17.47	14.34
Maine -----	249.69	218.02	46.35	171.68	123.72	47.45	39.66	30.70	47.96	21.60	10.87	15.49
Maryland -----	199.70	170.10	27.71	142.39	106.34	29.77	27.46	41.80	36.05	18.60	6.93	10.52
Massachusetts -----	218.15	186.15	35.16	150.99	111.00	38.09	22.83	44.18	40.00	20.65	7.92	11.43
Michigan -----	242.33	205.53	36.66	168.87	117.33	51.29	28.80	30.66	51.54	30.34	8.56	12.64
Minnesota -----	278.73	231.24	36.22	194.36	130.72	41.00	40.67	40.37	63.64	36.35	15.85	11.44
Mississippi -----	260.05	223.88	63.15	160.73	100.12	27.01	49.47	16.96	60.62	44.86	9.60	6.16
Missouri -----	198.15	167.09	34.67	132.42	93.50	22.55	38.96	24.78	38.92	22.22	8.67	8.03
Montana -----	288.78	242.78	60.99	181.79	114.83	45.89	15.96	29.92	66.96	26.76	24.37	15.83
Nebraska -----	272.08	204.93	34.98	169.95	114.64	41.35	40.13	26.80	55.30	35.99	13.65	5.66
Nevada -----	241.23	186.74	28.13	158.62	106.81	25.68	66.37	-	51.81	33.29	11.85	6.67
New Hampshire -----	193.06	173.00	32.63	140.37	103.80	62.36	28.57	5.43	36.57	19.10	12.51	4.96
New Jersey -----	213.17	182.88	26.98	155.90	114.88	49.77	35.23	24.84	41.01	20.18	8.50	12.33
New Mexico -----	311.65	265.45	54.63	210.82	124.81	15.17	68.55	23.08	86.02	36.72	33.77	15.53
New York -----	311.96	254.36	47.22	207.14	157.71	52.58	41.96	55.85	49.43	27.85	10.86	10.72
North Carolina -----	235.74	190.69	36.22	154.47	109.19	22.52	42.42	37.23	45.28	31.17	7.52	6.59
North Dakota -----	275.91	243.62	60.99	182.64	109.08	34.14	43.64	15.97	73.56	43.87	17.16	12.53
Ohio -----	263.50	191.93	36.44	155.49	109.76	32.17	34.60	36.26	45.73	27.27	8.35	10.11
Oklahoma -----	240.04	200.75	38.35	162.40	106.21	15.78	45.55	27.71	56.19	37.42	13.25	5.52
Oregon -----	299.06	234.11	47.04	187.06	121.47	50.01	10.70	46.22	65.60	33.26	23.57	8.77
Pennsylvania -----	234.47	197.65	38.10	159.55	113.76	31.62	31.97	35.32	45.79	23.35	11.73	10.71
Rhode Island -----	250.99	206.58	52.50	154.08	116.37	48.94	34.63	27.32	37.71	16.87	17.06	3.78
South Carolina -----	256.75	206.86	45.95	160.91	103.66	29.50	38.34	28.20	57.25	42.74	9.84	4.67
South Dakota -----	234.95	203.22	53.00	150.21	98.04	38.34	47.70	3.12	52.18	23.00	21.26	7.92
Tennessee -----	257.56	189.95	45.19	144.75	94.62	21.40	58.92	4.76	50.13	34.00	7.63	8.50
Texas -----	223.22	189.63	31.43	158.20	109.83	43.18	54.16	-	48.36	26.80	14.09	7.47
Utah -----	297.04	229.83	45.88	183.95	119.00	32.24	48.24	33.13	64.95	38.59	17.36	9.00
Vermont -----	260.14	230.39	50.79	179.60	128.06	53.43	36.26	29.65	51.54	27.97	11.94	11.63
Virginia -----	195.58	168.43	23.41	145.03	100.48	32.82	30.72	28.47	44.55	28.17	8.62	7.76
Washington -----	278.00	206.56	34.08	172.48	122.17	35.78	75.20	-	50.30	33.61	8.75	7.94
West Virginia -----	269.78	230.97	59.75	171.22	116.61	20.65	48.42	30.86	54.61	31.16	16.37	7.08
Wisconsin -----	280.37	215.13	36.13	179.00	130.61	46.16	37.68	40.27	48.40	30.38	9.98	8.04
Wyoming -----	372.69	325.51	86.98	238.53	139.51	59.24	38.01	-	99.02	41.67	47.17	10.18

See footnotes at end of table.

Table 31. **Relation of Selected State and Local Government Financial Items to \$1,000 Personal Income by State: 1991-92—Con.**

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

Geographic area	Total expenditure	Expenditure by character and object							
		Current operation ¹	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
13	14	15	16	17	18	19	20	21	
United States -----	238.96	171.91	27.98	20.92	7.06	6.85	13.48	18.75	79.57
Alabama -----	237.79	185.77	24.01	16.38	7.63	4.31	11.63	12.08	83.79
Alaska -----	556.83	383.03	67.18	53.00	14.18	8.89	64.64	33.08	146.08
Arizona -----	255.93	177.14	37.57	27.83	9.73	5.60	21.51	14.13	83.66
Arkansas -----	211.09	163.52	21.99	16.24	5.75	3.61	9.69	12.28	78.55
California -----	256.82	181.84	26.51	17.33	9.18	12.11	11.26	25.11	82.22
Colorado -----	231.49	156.92	36.50	27.56	8.94	4.04	17.29	16.74	81.05
Connecticut -----	201.25	141.90	22.27	19.46	2.81	6.49	11.23	19.35	64.66
Delaware -----	231.24	160.03	29.75	23.54	6.21	4.35	20.83	16.27	76.45
District of Columbia -----	404.46	303.81	43.53	22.57	20.96	9.00	22.25	25.86	156.51
Florida -----	215.31	153.61	33.20	24.86	8.34	4.22	14.65	9.63	76.87
Georgia -----	225.86	167.91	30.51	22.10	8.41	4.05	11.38	12.02	77.25
Hawaii -----	278.00	173.37	67.00	51.73	15.27	6.22	14.83	16.58	81.17
Idaho -----	228.89	168.52	32.57	25.18	7.40	2.68	8.89	16.24	83.16
Illinois -----	195.50	139.17	24.76	20.29	4.47	6.48	10.76	14.34	66.86
Indiana -----	206.39	163.57	23.55	15.49	8.06	3.93	7.74	7.60	75.39
Iowa -----	231.81	178.24	30.32	21.31	9.01	5.58	8.22	9.46	89.93
Kansas -----	210.15	157.09	28.10	19.21	8.88	4.14	10.98	9.84	79.10
Kentucky -----	233.78	166.79	27.46	19.35	8.11	5.13	18.43	15.97	82.06
Louisiana -----	275.27	204.66	26.49	19.86	6.63	4.34	21.62	18.16	93.13
Maine -----	242.97	179.63	22.24	15.44	6.79	7.84	12.88	20.39	72.77
Maryland -----	191.12	137.83	21.07	16.67	4.40	4.90	10.35	16.98	68.80
Massachusetts -----	222.03	155.86	21.63	16.75	4.88	6.89	14.91	22.74	66.39
Michigan -----	236.95	178.01	20.26	13.29	6.97	8.22	8.40	22.06	83.48
Minnesota -----	266.97	191.04	32.99	22.43	10.56	11.52	15.81	15.61	90.50
Mississippi -----	243.98	192.28	25.56	19.64	5.91	3.05	10.17	12.92	85.37
Missouri -----	183.79	137.63	22.57	17.66	4.91	3.47	8.50	11.61	67.00
Montana -----	262.40	183.20	33.35	27.26	6.09	4.68	16.09	25.08	88.88
Nebraska -----	262.77	201.62	37.62	30.60	7.02	3.32	14.99	5.21	90.70
Nevada -----	252.14	156.46	44.71	36.09	8.62	1.97	17.34	31.66	77.69
New Hampshire -----	190.09	146.52	13.49	10.78	2.71	3.91	15.45	10.71	58.01
New Jersey -----	212.98	156.43	20.03	15.86	4.18	3.97	11.41	21.14	67.94
New Mexico -----	290.72	220.04	33.45	25.60	7.85	5.99	14.56	16.69	97.77
New York -----	306.55	215.60	33.09	26.60	6.49	10.53	18.81	28.52	100.58
North Carolina -----	223.49	167.71	27.84	19.85	7.98	5.44	10.33	12.17	76.51
North Dakota -----	272.60	199.71	37.36	29.32	8.04	4.05	14.24	17.24	91.12
Ohio -----	233.47	158.69	25.53	20.34	5.19	8.76	9.23	31.26	77.01
Oklahoma -----	236.37	174.40	26.66	19.31	7.35	4.74	12.32	18.26	87.47
Oregon -----	267.29	191.75	29.17	19.76	9.40	4.97	20.60	20.80	88.01
Pennsylvania -----	229.18	162.97	23.98	17.77	6.21	6.79	15.61	19.84	65.77
Rhode Island -----	266.75	183.27	23.29	19.42	3.86	9.27	18.14	32.78	70.59
South Carolina -----	258.47	191.63	33.02	24.55	8.47	4.03	14.71	15.08	91.61
South Dakota -----	216.77	160.84	30.78	18.93	11.84	2.94	15.27	6.95	74.14
Tennessee -----	241.88	185.61	31.15	23.94	7.21	3.56	10.38	11.19	70.48
Texas -----	217.20	155.94	28.37	22.28	6.09	4.08	15.87	12.93	76.01
Utah -----	280.50	200.35	31.80	20.67	11.13	5.29	28.73	14.32	88.73
Vermont -----	254.08	199.67	18.35	12.94	5.41	10.03	13.87	12.18	83.23
Virginia -----	186.38	139.14	22.93	17.86	5.07	4.93	10.09	9.30	70.93
Washington -----	283.35	187.90	46.19	36.23	9.96	7.50	16.16	25.60	86.95
West Virginia -----	264.90	185.86	23.87	15.98	7.90	5.71	16.88	32.58	80.72
Wisconsin -----	248.02	183.05	30.83	25.57	5.26	6.76	11.08	16.31	81.58
Wyoming -----	350.99	241.92	60.35	48.29	12.06	5.84	20.51	22.37	120.11

See footnotes at end of table.

Table 31. **Relation of Selected State and Local Government Financial Items to \$1,000 Personal Income, by State: 1991-92—Con.**

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

Geographic area	Direct general expenditure											
	Education services						Social services and income maintenance			Transportation		
	Education					Libraries	Public welfare	Hospitals	Health	Highways		Air transportation
	Total ²	Total	Elementary and secondary	Higher	Other					Total ¹	Capital outlay	
22	23	24	25	26	27	28	29	30	31	32	33	
United States -----	201.94	67.77	47.50	17.52	2.75	.94	32.12	12.21	6.10	13.85	7.69	1.69
Alabama -----	202.74	67.25	38.15	22.66	6.44	.54	29.77	28.17	8.72	14.54	7.35	1.05
Alaska -----	483.33	113.57	83.73	24.65	5.19	1.71	35.24	5.76	12.55	50.94	19.03	8.88
Arizona -----	216.33	77.62	51.51	23.76	2.35	1.15	30.32	4.95	6.97	17.03	11.06	2.20
Arkansas -----	190.17	76.48	48.75	22.09	5.65	.50	33.97	10.37	5.36	18.20	9.70	.76
California -----	205.41	62.13	42.33	17.47	2.33	.97	31.89	12.59	8.09	9.83	4.48	1.04
Colorado -----	196.25	71.54	47.81	22.29	1.43	1.36	23.27	8.41	4.57	15.85	8.82	7.75
Connecticut -----	175.90	54.04	43.07	8.94	2.03	1.00	28.94	9.06	4.21	12.61	8.29	.37
Delaware -----	206.86	77.12	44.09	27.51	5.53	.53	20.66	3.07	8.08	19.27	14.12	.19
District of Columbia -----	307.24	51.60	43.32	8.28	—	1.52	60.57	25.52	11.65	8.45	7.56	—
Florida -----	187.45	58.31	43.83	12.18	2.31	.89	21.86	11.95	6.17	13.38	7.98	2.78
Georgia -----	193.57	63.38	47.11	13.60	2.67	.63	29.16	26.37	4.64	11.95	8.21	1.29
Hawaii -----	251.02	55.91	33.88	21.27	.76	1.55	24.91	7.65	9.26	17.99	12.54	18.41
Idaho -----	204.92	78.24	51.94	22.85	3.45	.88	23.94	12.60	5.24	21.31	13.35	.89
Illinois -----	168.50	55.78	38.96	14.00	2.81	1.20	25.92	6.22	4.80	14.91	8.78	1.92
Indiana -----	187.35	75.95	50.40	22.69	2.86	1.34	28.06	16.32	3.93	12.32	6.20	.69
Iowa -----	210.60	82.51	53.34	25.88	3.30	1.09	28.92	18.48	4.04	25.65	14.91	.76
Kansas -----	187.21	76.58	47.28	26.76	2.54	.86	19.90	12.02	4.11	20.56	10.42	.65
Kentucky -----	206.01	69.14	42.36	20.54	6.24	.74	41.46	9.67	4.36	18.31	11.73	2.52
Louisiana -----	246.68	78.00	54.56	19.38	4.05	.91	39.60	23.73	6.00	18.89	11.36	1.26
Maine -----	215.61	74.35	55.18	16.54	2.63	.68	46.66	4.69	4.94	18.08	6.86	.81
Maryland -----	166.41	58.03	39.94	15.80	2.29	1.12	25.18	3.12	5.19	10.33	5.32	.56
Massachusetts -----	179.05	46.52	35.31	9.40	1.80	1.02	36.74	9.39	6.18	9.56	5.77	1.17
Michigan -----	203.66	79.29	54.69	22.52	2.08	.95	32.24	10.55	10.02	10.81	4.53	1.14
Minnesota -----	237.51	79.02	56.07	19.63	3.33	1.17	42.76	15.52	6.54	19.95	12.58	1.36
Mississippi -----	217.14	77.14	48.40	24.66	4.09	.46	33.86	27.51	5.17	20.81	11.92	.53
Missouri -----	161.96	59.82	43.91	13.94	1.97	.76	27.81	8.40	4.91	13.80	7.25	1.80
Montana -----	230.99	85.88	60.79	19.52	5.58	.85	28.23	5.46	7.98	27.86	16.84	2.79
Nebraska -----	195.92	79.73	52.61	24.48	2.64	.82	26.37	14.49	2.78	19.94	12.55	1.38
Nevada -----	208.87	63.04	46.88	14.85	1.32	1.70	19.10	12.18	3.59	17.10	11.76	5.35
New Hampshire -----	169.95	54.34	41.11	11.40	1.83	.76	40.83	1.56	4.84	11.77	4.39	.20
New Jersey -----	183.53	61.94	49.40	10.94	1.60	.94	29.36	5.58	3.10	12.63	8.39	.05
New Mexico -----	264.21	94.30	57.72	33.14	3.45	.92	32.65	16.01	8.65	32.22	12.81	1.47
New York -----	251.96	70.10	54.67	12.52	2.90	.93	51.40	18.35	6.22	12.57	6.89	2.19
North Carolina -----	187.31	72.34	47.54	22.51	2.28	.75	26.35	15.46	7.25	13.94	7.14	1.04
North Dakota -----	250.33	95.22	53.46	37.39	4.37	.67	36.84	5.63	2.98	28.18	15.45	1.63
Ohio -----	191.83	67.08	46.11	18.29	2.68	.99	35.91	9.15	7.30	14.02	8.00	.55
Oklahoma -----	203.44	75.60	50.66	21.99	2.95	.63	30.32	17.78	5.08	19.07	11.50	1.74
Oregon -----	229.16	80.66	55.48	22.87	2.32	1.16	26.38	10.03	7.47	15.37	8.49	1.96
Pennsylvania -----	195.43	68.88	47.37	17.29	4.21	.48	39.99	6.60	4.83	11.56	5.35	2.08
Rhode Island -----	227.95	65.37	45.03	14.95	5.39	.93	38.99	5.43	7.68	11.77	8.56	.93
South Carolina -----	216.82	78.39	52.37	22.85	3.17	1.03	34.47	24.57	8.44	11.41	6.84	.96
South Dakota -----	199.95	71.00	51.52	16.25	3.23	.98	26.56	5.65	4.64	27.24	13.85	1.07
Tennessee -----	184.92	57.98	36.07	18.47	3.44	.54	32.18	17.13	5.45	16.15	11.03	1.75
Texas -----	186.09	73.16	52.30	19.18	1.68	.58	24.58	13.47	3.87	13.16	7.52	2.54
Utah -----	224.05	95.43	58.19	33.99	3.26	1.26	26.21	9.87	5.71	15.98	8.91	2.37
Vermont -----	227.84	94.64	62.61	26.34	5.69	.67	36.31	2.19	4.42	23.65	7.50	.30
Virginia -----	167.25	62.68	43.16	16.53	2.99	1.21	18.44	9.16	5.55	13.93	7.27	2.35
Washington -----	221.20	79.42	54.94	20.69	3.78	1.60	28.40	10.88	9.29	14.22	7.65	2.10
West Virginia -----	226.06	86.82	60.92	21.41	4.50	.62	42.51	9.77	5.97	21.19	11.05	.53
Wisconsin -----	223.28	84.55	57.23	24.04	3.28	1.32	37.19	8.05	6.04	17.08	9.02	.93
Wyoming -----	316.25	115.14	79.53	31.40	4.22	1.50	25.06	28.82	6.23	44.61	31.42	.95

See footnotes at end of table.

Table 31. Relation of Selected State and Local Government Financial Items to \$1,000 Personal Income, by State: 1991-92—Con.

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

Geographic area	Direct general expenditure—Con.											Interest on general debt
	Public safety			Environment and housing				Government administration				
	Police protection	Fire protection	Correction	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Financial administration	Judicial and legal	General public buildings and other government administration	
	34	35	36	37	38	39	40	41	42	43	44	
United States	7.18	2.98	5.96	2.71	3.27	3.54	4.23	2.50	3.76	3.40	3.30	11.48
Alabama	6.17	2.45	3.87	2.50	2.94	2.94	2.31	2.13	3.97	2.96	2.22	10.58
Alaska	10.60	3.95	11.00	19.66	4.53	7.68	5.52	3.45	13.16	8.85	10.99	60.36
Arizona	9.66	3.31	7.79	4.89	3.66	2.38	2.97	1.90	4.99	5.15	3.97	16.01
Arkansas	4.82	1.86	3.77	3.44	1.87	2.30	2.39	1.64	3.41	1.95	2.24	8.65
California	9.30	3.86	7.82	4.21	3.90	5.37	4.91	2.45	4.62	5.04	2.82	9.27
Colorado	7.06	2.90	5.93	2.51	5.27	2.75	3.33	.63	4.37	3.07	3.78	14.09
Connecticut	5.44	3.18	4.91	.73	1.91	3.82	2.94	3.75	3.47	2.38	2.68	10.80
Delaware	6.90	.95	7.71	2.29	2.82	4.50	6.00	4.05	5.45	3.68	3.78	20.46
District of Columbia	18.94	6.73	22.11	—	4.16	15.21	8.54	3.18	3.86	8.89	5.89	16.41
Florida	9.09	3.55	7.47	4.48	4.51	2.45	3.04	4.26	4.37	3.88	2.62	12.31
Georgia	6.16	2.75	6.94	2.25	3.90	3.00	3.20	2.04	2.38	2.55	4.41	7.38
Hawaii	6.91	2.75	4.35	5.41	9.21	8.96	7.09	4.19	5.43	5.65	7.28	14.75
Idaho	7.03	2.47	4.49	7.87	2.74	1.47	3.36	2.41	4.83	3.17	2.80	8.27
Illinois	7.20	3.06	3.91	1.17	5.05	2.51	3.97	1.36	3.01	2.50	3.17	10.17
Indiana	4.45	2.32	4.14	1.84	1.85	2.19	4.22	1.15	3.35	2.05	4.32	7.21
Iowa	5.43	1.83	2.82	3.85	3.21	1.45	3.80	1.72	3.54	3.07	2.80	7.29
Kansas	5.89	2.43	4.56	3.55	2.39	1.10	2.65	1.01	3.85	2.76	3.70	9.76
Kentucky	5.18	2.32	4.55	4.14	2.89	2.04	3.09	1.49	3.63	2.71	2.46	17.42
Louisiana	8.49	2.93	5.46	4.84	3.35	2.93	5.18	2.54	3.91	3.18	3.99	20.81
Maine	4.58	2.83	4.90	3.75	1.78	3.67	4.64	3.55	4.87	2.04	3.01	12.36
Maryland	6.55	3.12	6.16	2.45	3.48	4.04	4.26	2.63	3.10	3.14	3.43	9.84
Massachusetts	5.71	3.91	4.70	.93	1.30	6.68	5.61	1.81	4.17	2.51	2.23	12.57
Michigan	7.21	2.48	6.41	1.68	2.45	.94	4.76	1.93	3.38	3.46	3.60	7.72
Minnesota	6.02	2.01	3.52	3.59	4.77	4.91	4.24	2.52	4.36	3.19	4.13	14.46
Mississippi	5.43	2.34	2.99	4.05	1.69	2.46	2.67	1.44	3.38	1.89	4.28	9.58
Missouri	5.73	3.08	3.04	2.39	2.79	1.69	4.12	.76	2.79	2.26	2.48	7.80
Montana	5.81	1.86	3.58	8.80	1.78	3.32	3.48	1.67	6.83	4.23	3.18	15.59
Nebraska	5.02	2.12	3.78	5.38	2.69	2.99	2.59	.88	3.99	2.19	2.24	8.03
Nevada	9.98	5.56	9.18	4.25	6.76	2.59	3.89	.31	5.68	4.74	4.62	16.34
New Hampshire	5.29	2.75	2.95	1.49	1.66	1.64	2.79	2.21	2.33	2.96	3.12	15.05
New Jersey	6.65	1.98	4.64	.99	2.48	2.12	4.90	3.99	2.62	3.20	3.02	11.07
New Mexico	9.40	3.43	7.31	4.53	4.90	1.79	4.47	2.46	5.97	3.71	5.60	12.46
New York	9.15	3.45	8.54	.88	3.00	7.29	4.28	4.61	3.50	4.49	3.37	16.05
North Carolina	6.18	2.29	5.71	2.69	3.18	2.57	2.36	2.50	2.55	2.28	3.42	6.27
North Dakota	4.28	1.56	2.72	8.45	6.53	3.72	2.69	1.61	4.20	2.92	2.66	13.82
Ohio	6.85	3.41	4.63	1.33	2.58	3.23	4.98	1.54	4.45	3.35	3.41	8.60
Oklahoma	5.93	3.03	4.41	2.19	3.04	2.37	3.45	1.89	4.58	2.28	3.28	9.64
Oregon	6.99	4.14	5.90	4.76	3.86	4.03	6.14	2.08	6.41	3.69	4.82	19.40
Pennsylvania	5.33	1.45	4.51	1.55	1.85	3.04	3.87	2.22	2.77	2.90	3.54	14.60
Rhode Island	6.70	5.44	5.24	1.20	6.01	5.07	4.83	2.61	3.29	3.75	4.03	17.86
South Carolina	5.97	2.29	7.56	2.47	2.70	2.00	2.64	2.29	3.47	2.25	4.38	9.33
South Dakota	4.98	1.70	3.44	6.54	3.44	2.15	2.37	.92	4.55	2.25	4.07	14.51
Tennessee	5.75	2.69	5.59	2.05	3.14	2.99	3.54	1.97	2.49	2.57	2.52	8.69
Texas	6.51	2.57	6.12	1.99	2.48	1.48	4.08	1.95	3.12	2.75	2.59	11.97
Utah	6.75	2.64	5.22	3.96	4.52	4.16	3.33	1.67	4.92	3.34	4.48	12.05
Vermont	5.37	1.79	3.31	4.24	1.81	4.41	3.63	2.13	5.22	2.90	4.69	12.52
Virginia	5.81	3.00	5.32	1.55	2.52	3.20	3.95	2.50	3.83	2.32	3.94	9.22
Washington	6.41	3.12	7.47	5.97	4.92	2.81	5.69	3.89	4.23	3.29	3.43	9.36
West Virginia	3.61	1.34	2.23	4.29	2.43	2.11	3.10	1.39	4.98	2.37	3.89	16.30
Wisconsin	7.83	3.44	5.45	3.60	3.58	2.47	8.57	2.55	2.86	3.21	3.75	10.76
Wyoming	8.84	2.80	5.39	12.06	5.54	2.02	2.39	5.78	6.83	4.81	7.54	19.61

Note: Finance amounts per \$1,000 personal income are based on personal income figures as of calendar year 1991, and are computed on the basis of amounts rounded to the nearest thousand.

¹Includes intergovernmental expenditure to the Federal Government.

²Includes amounts for categories not shown separately.

Table 32. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1991-92

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General revenue								
	From Federal Government						General revenue from own sources		
	Total ¹	Total ¹	Total ¹	Public welfare	Education	Highways	Total ¹	Taxes	
	1	2	3	4	5	6	7	Total ¹	Property
	US..... 4 641.05	US..... 3 815.81	US..... 702.57	US..... 359.84	US..... 109.06	US..... 58.02	US..... 3 113.24	US..... 2 181.28	US..... 699.44
1	AK..... 13 461.38	AK..... 11 449.15	DC..... 3 036.23	NY..... 708.99	AK..... 240.46	AK..... 317.00	AK..... 10 002.54	DC..... 4 113.92	DC..... 1 544.14
2	DC..... 9 151.60	DC..... 8 054.38	WY..... 1 452.71	DC..... 695.50	NM..... 197.60	WY..... 204.92	DC..... 5 018.15	AK..... 3 841.16	NH..... 1 349.15
3	NY..... 6 986.20	NY..... 5 696.36	AK..... 1 446.61	LA..... 601.76	ND..... 183.24	ND..... 188.25	NY..... 4 638.84	NY..... 3 531.85	NJ..... 1 272.79
4	WY..... 6 224.59	WY..... 5 436.51	NY..... 1 057.52	RI..... 586.35	UT..... 177.21	HI..... 163.15	HI..... 4 075.15	CT..... 3 058.63	CT..... 1 197.18
5	HI..... 5 622.41	HI..... 4 884.95	RI..... 1 007.66	ME..... 506.14	MS..... 167.72	MT..... 160.88	NJ..... 3 986.60	NJ..... 2 937.76	NY..... 1 177.50
6	NJ..... 5 451.28	NJ..... 4 676.59	ND..... 949.61	WV..... 463.45	AL..... 160.11	CT..... 138.75	WY..... 3 983.79	HI..... 2 924.43	AK..... 1 071.21
7	WA..... 5 291.82	CT..... 4 583.56	MT..... 937.99	KY..... 439.40	WY..... 143.05	SD..... 127.99	CT..... 3 830.09	MA..... 2 552.35	WY..... 989.41
8	MN..... 5 273.97	DE..... 4 378.94	LA..... 937.19	MA..... 432.08	OR..... 140.41	DC..... 111.69	DE..... 3 743.96	MN..... 2 473.47	VT..... 955.92
9	CT..... 5 265.92	MN..... 4 375.39	VT..... 908.68	VT..... 425.06	AZ..... 140.20	ID..... 108.25	MN..... 3 677.67	DE..... 2 348.15	MI..... 949.80
10	CA..... 5 263.79	MA..... 4 280.51	WV..... 849.21	MS..... 423.51	MT..... 140.02	WV..... 107.44	MA..... 3 472.09	MD..... 2 336.42	RI..... 939.49
11	OR..... 5 158.70	CA..... 4 144.16	SD..... 842.62	AR..... 417.82	HI..... 138.64	RI..... 104.15	CA..... 3 359.76	CA..... 2 334.98	MA..... 875.86
12	DE..... 5 102.10	VT..... 4 121.95	MS..... 834.58	PA..... 411.59	WA..... 137.82	DE..... 99.69	WA..... 3 283.18	WY..... 2 329.98	OR..... 862.74
13	MA..... 5 016.45	OR..... 4 038.33	OR..... 811.47	NH..... 404.25	SD..... 137.13	VT..... 95.06	OR..... 3 226.85	WA..... 2 325.59	IL..... 847.69
14	WI..... 4 977.53	RI..... 3 965.26	HI..... 809.79	TN..... 402.65	VT..... 135.66	NJ..... 83.41	VT..... 3 213.28	WI..... 2 318.68	ME..... 827.91
15	RI..... 4 817.70	WA..... 3 931.87	ME..... 808.67	CA..... 387.60	LA..... 127.64	MA..... 80.01	WI..... 3 177.85	VT..... 2 291.19	WI..... 819.48
16	NE..... 4 780.86	WI..... 3 819.32	MA..... 808.42	SC..... 387.46	CO..... 125.43	NM..... 74.64	MD..... 3 128.58	NH..... 2 245.82	MN..... 775.78
17	VT..... 4 654.24	MI..... 3 805.84	CA..... 784.39	AK..... 383.79	DC..... 125.31	IA..... 74.30	MI..... 3 127.07	RI..... 2 233.70	FL..... 737.59
18	OH..... 4 649.70	NM..... 3 805.39	NM..... 783.12	MI..... 365.82	IA..... 125.19	AR..... 72.80	CO..... 3 077.12	IL..... 2 201.82	TX..... 731.03
19	NV..... 4 617.07	ME..... 3 804.02	CT..... 753.47	CT..... 364.75	WV..... 125.14	CO..... 71.70	PA..... 3 067.86	PA..... 2 187.40	NE..... 726.50
20	CO..... 4 597.72	PA..... 3 800.55	KY..... 743.57	NJ..... 361.76	VA..... 123.73	IN..... 71.47	NH..... 3 037.09	PA..... 2 172.66	KS..... 725.53
21	PA..... 4 508.53	ND..... 3 793.42	TN..... 734.46	OH..... 358.63	CA..... 120.49	MS..... 69.84	NV..... 3 035.83	ME..... 2 158.63	IA..... 710.66
22	MI..... 4 487.36	NH..... 3 743.07	PA..... 732.69	NM..... 357.81	KS..... 116.84	NE..... 69.61	NM..... 3 022.28	OR..... 2 095.36	MT..... 705.75
23	NM..... 4 467.71	MD..... 3 737.31	AR..... 716.78	MT..... 357.39	MI..... 116.26	NC..... 65.75	IA..... 2 995.63	NV..... 2 044.35	WA..... 681.06
24	MT..... 4 441.44	MT..... 3 733.87	AL..... 708.18	MN..... 348.67	MN..... 115.89	WA..... 64.85	ME..... 2 995.35	IA..... 2 030.43	AZ..... 673.56
25	MD..... 4 387.65	CO..... 3 678.19	NH..... 705.98	MO..... 343.62	NE..... 115.62	MO..... 62.80	NE..... 2 986.24	AZ..... 2 021.75	CO..... 673.28
26	ME..... 4 356.56	LA..... 3 632.31	SC..... 702.13	WI..... 341.95	WI..... 114.76	OK..... 62.40	RI..... 2 957.60	CO..... 2 021.19	CA..... 667.84
27	ND..... 4 296.16	IA..... 3 612.60	MN..... 697.72	ND..... 340.87	GA..... 112.71	TN..... 61.13	FL..... 2 937.37	NE..... 2 014.38	MD..... 654.05
28	UT..... 4 241.83	NE..... 3 600.93	NJ..... 689.98	SD..... 337.33	RI..... 111.96	UT..... 60.79	IL..... 2 930.21	VA..... 1 989.05	VA..... 649.66
29	AZ..... 4 215.35	NV..... 3 574.15	MI..... 678.77	AL..... 335.93	SC..... 111.02	OR..... 60.63	VA..... 2 870.94	KS..... 1 957.89	SD..... 609.57
30	TN..... 4 185.87	IL..... 3 509.31	UT..... 655.22	OK..... 318.14	KY..... 110.38	ME..... 58.90	ND..... 2 843.81	OH..... 1 936.87	PA..... 607.92
31	NH..... 4 177.08	FL..... 3 408.51	WA..... 648.68	IN..... 311.50	NC..... 108.63	AL..... 57.25	KS..... 2 800.58	FL..... 1 921.65	OH..... 567.67
32	IL..... 4 129.69	OH..... 3 386.73	OH..... 642.93	GA..... 300.11	TX..... 106.96	MN..... 56.90	MT..... 2 795.88	IN..... 1 862.62	IN..... 567.66
33	IA..... 4 128.28	KS..... 3 362.66	WI..... 641.47	WY..... 289.32	MD..... 106.79	KS..... 55.11	AZ..... 2 785.90	TX..... 1 859.55	GA..... 542.13
34	LA..... 4 117.82	AZ..... 3 349.78	DE..... 634.97	NC..... 288.17	ID..... 106.35	NH..... 52.81	IN..... 2 746.86	GA..... 1 832.23	ND..... 531.55
35	FL..... 4 044.97	IN..... 3 334.53	GA..... 628.28	NE..... 276.92	IL..... 105.57	SC..... 52.74	OH..... 2 743.80	NC..... 1 811.67	NV..... 491.53
36	GA..... 3 972.68	VA..... 3 334.27	ID..... 625.96	MD..... 275.27	OK..... 102.11	GA..... 52.49	LA..... 2 695.12	NM..... 1 789.22	HI..... 479.71
37	KS..... 3 931.67	GA..... 3 314.75	MO..... 617.29	WA..... 269.72	TN..... 101.14	VA..... 52.43	GA..... 2 686.47	ID..... 1 778.50	UT..... 460.33
38	SC..... 3 923.28	WV..... 3 282.71	IA..... 616.97	HI..... 269.15	AR..... 100.35	IL..... 51.50	TX..... 2 678.38	MT..... 1 766.00	SC..... 450.73
39	NC..... 3 911.30	UT..... 3 282.01	NE..... 614.69	TX..... 265.26	PA..... 98.65	PA..... 50.15	UT..... 2 626.79	KY..... 1 754.60	ID..... 446.10
40	VA..... 3 871.64	KY..... 3 257.31	MD..... 608.73	UT..... 264.78	DE..... 96.61	KY..... 49.78	ID..... 2 594.59	UT..... 1 699.28	MO..... 401.61
41	WV..... 3 834.44	SD..... 3 230.62	CO..... 601.08	OR..... 263.85	ME..... 92.26	MD..... 49.38	NC..... 2 562.94	ND..... 1 698.51	NC..... 373.57
42	AL..... 3 829.59	ID..... 3 220.55	NC..... 600.90	AZ..... 261.11	IN..... 91.80	CA..... 49.37	KY..... 2 513.74	MO..... 1 664.95	MS..... 357.01
43	KY..... 3 794.78	TX..... 3 210.51	OK..... 589.05	KS..... 253.85	NY..... 90.68	WI..... 48.86	OK..... 2 494.69	WV..... 1 657.39	TN..... 347.87
44	TX..... 3 779.35	NC..... 3 163.83	IN..... 587.67	IA..... 252.64	FL..... 87.83	MI..... 48.58	SC..... 2 458.82	LA..... 1 650.65	DE..... 331.39
45	ID..... 3 757.88	SC..... 3 160.95	IL..... 579.10	IL..... 251.37	MA..... 86.80	OH..... 48.53	WV..... 2 433.51	OK..... 1 631.57	KY..... 296.83
46	IN..... 3 735.33	AL..... 3 103.38	AZ..... 563.88	CO..... 248.06	NH..... 84.01	NV..... 46.51	AL..... 2 395.20	SC..... 1 583.94	WV..... 293.43
47	SD..... 3 735.12	TN..... 3 087.03	KS..... 562.08	DE..... 220.25	NJ..... 83.64	TX..... 46.40	SD..... 2 388.00	SD..... 1 558.59	LA..... 276.21
48	OK..... 3 687.29	OK..... 3 083.75	NV..... 538.31	ID..... 217.99	OH..... 77.92	NY..... 41.52	MO..... 2 358.02	TN..... 1 537.84	AR..... 260.91
49	MO..... 3 528.42	MO..... 2 975.31	TX..... 532.14	FL..... 210.53	CT..... 75.41	AZ..... 40.59	TN..... 2 352.57	AR..... 1 514.46	OK..... 242.45
50	MS..... 3 436.60	MS..... 2 958.69	FL..... 471.13	VA..... 183.02	MO..... 74.70	FL..... 36.25	AR..... 2 154.71	AL..... 1 435.55	NM..... 217.46
51	AR..... 3 292.38	AR..... 2 871.49	VA..... 463.33	NV..... 179.20	NV..... 74.41	LA..... 30.28	MS..... 2 124.11	MS..... 1 323.11	AL..... 174.15

See footnotes at end of table.

Table 32. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1991-92—Con.

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General revenue—Con.									
	General revenue from own sources—Con.									
	Taxes—Con.			Charges			Miscellaneous			
	Individual and corporate income	Sales and gross receipts		Total ¹	Education	Hospital	Interest earnings	Rents and royalties	Utility and liquor store revenue	
		General sales	Selective sales							
10	11	12	13	14	15	16	17	18		
	US..... 546.46	US..... 512.31	US..... 257.72	US..... 536.66	US..... 153.26	US..... 148.00	US..... 216.99	US..... 11.29	US..... 245.18	
1	NY..... 1 250.65	WA..... 1 120.73	NH..... 618.13	AK..... 1 031.06	VT..... 352.79	AL..... 374.87	AK..... 3 322.61	AK..... 1 520.58	NE..... 998.42	
2	DC..... 1 223.38	HI..... 1 116.14	NV..... 591.82	DE..... 778.30	DE..... 331.57	GA..... 352.57	WY..... 787.82	NM..... 142.35	TN..... 740.13	
3	MA..... 1 015.96	DC..... 756.40	DC..... 392.03	HI..... 749.48	ND..... 323.80	WY..... 340.42	NM..... 484.09	WY..... 81.09	DC..... 617.50	
4	DE..... 947.80	NM..... 754.86	NJ..... 381.13	AL..... 696.01	IA..... 256.12	MS..... 330.02	DE..... 411.63	LA..... 57.54	WA..... 555.74	
5	MD..... 918.46	NV..... 678.40	HI..... 380.95	WY..... 696.01	CO..... 247.67	SC..... 318.66	OR..... 406.54	ND..... 29.10	UT..... 525.61	
6	HI..... 840.30	AZ..... 664.12	VT..... 373.25	MN..... 687.88	UT..... 242.79	IA..... 258.34	MT..... 374.77	MT..... 25.87	AZ..... 428.04	
7	OR..... 797.27	TN..... 637.47	FL..... 335.14	ND..... 683.11	IN..... 232.58	TN..... 258.20	SD..... 337.94	HI..... 22.87	NC..... 353.11	
8	MN..... 763.82	CT..... 657.05	NY..... 329.42	IA..... 659.07	NE..... 227.89	LA..... 239.13	RI..... 327.45	CO..... 21.42	SC..... 352.53	
9	CT..... 749.60	LA..... 636.86	TX..... 322.91	SC..... 653.09	MI..... 218.34	IN..... 225.95	MN..... 299.88	UT..... 13.88	AL..... 345.55	
10	WI..... 714.98	FL..... 630.22	WA..... 310.74	WA..... 639.83	NH..... 202.26	OK..... 222.68	NH..... 270.69	CA..... 12.40	AK..... 337.35	
11	CA..... 698.09	NY..... 610.30	TN..... 300.15	NV..... 637.12	OH..... 200.57	NE..... 216.58	HI..... 269.07	NE..... 12.09	CA..... 305.36	
12	PA..... 679.21	CA..... 606.72	CT..... 299.70	NE..... 632.40	VA..... 197.62	MN..... 204.46	ND..... 267.15	WA..... 10.69	GA..... 278.34	
13	OH..... 639.75	TX..... 594.14	IL..... 297.05	NY..... 623.68	NM..... 190.66	NC..... 198.13	CO..... 266.75	TX..... 10.12	CO..... 267.18	
14	NJ..... 635.22	UT..... 539.19	AL..... 296.44	GA..... 615.90	MN..... 189.49	NM..... 182.55	LA..... 260.75	AZ..... 9.90	MA..... 266.64	
15	IN..... 629.34	CO..... 537.17	DE..... 285.77	CA..... 609.17	WI..... 189.09	NV..... 179.46	KY..... 248.62	OK..... 9.70	OR..... 260.52	
16	KY..... 618.76	SD..... 532.17	VA..... 283.80	IN..... 599.80	WY..... 188.94	FL..... 167.89	UT..... 247.90	MI..... 8.32	NY..... 256.89	
17	NC..... 617.69	GA..... 527.68	MD..... 281.38	MS..... 592.85	AR..... 186.04	ID..... 167.21	FL..... 246.90	CT..... 8.25	FL..... 251.74	
18	IA..... 572.37	NJ..... 519.87	RI..... 277.73	CO..... 581.22	KS..... 186.00	KS..... 165.79	NY..... 243.26	NV..... 8.05	TX..... 247.95	
19	MI..... 567.75	AR..... 510.82	MN..... 277.27	OK..... 574.87	SC..... 177.27	CA..... 163.31	NE..... 239.93	AL..... 7.77	NH..... 236.83	
20	ID..... 565.75	WY..... 502.98	NC..... 269.64	OR..... 573.73	MD..... 174.15	MI..... 157.29	TX..... 238.60	MS..... 6.15	KS..... 227.07	
21	VA..... 563.67	MO..... 501.76	KY..... 261.01	LA..... 569.78	AL..... 173.93	NY..... 150.63	WV..... 232.68	OR..... 5.44	VT..... 226.81	
22	ME..... 535.66	MN..... 492.28	ND..... 250.80	FL..... 567.08	AZ..... 170.25	WA..... 147.19	CA..... 230.06	SD..... 5.43	MN..... 223.04	
23	VT..... 530.50	OK..... 488.65	WV..... 248.35	MI..... 561.77	OR..... 169.45	VA..... 146.96	NV..... 226.78	RI..... 5.40	OK..... 211.08	
24	RI..... 524.34	NE..... 479.91	MT..... 245.52	VA..... 557.64	RI..... 167.82	AR..... 129.30	PA..... 225.63	IA..... 5.04	WY..... 194.75	
25	GA..... 512.07	IL..... 471.67	LA..... 237.06	TN..... 552.62	WA..... 167.11	TX..... 128.89	NJ..... 217.46	DC..... 4.34	IA..... 189.75	
26	CO..... 500.12	KS..... 467.77	PA..... 236.94	UT..... 551.14	PA..... 166.67	OR..... 126.47	VT..... 213.61	NC..... 4.29	PA..... 186.79	
27	IL..... 477.59	ME..... 464.31	AR..... 229.00	WI..... 539.29	OK..... 165.39	WI..... 121.26	KS..... 208.61	ID..... 4.06	MS..... 185.33	
28	UT..... 473.12	IN..... 457.54	NM..... 227.83	NM..... 526.35	MS..... 164.71	UT..... 120.90	AZ..... 208.46	NH..... 4.02	MI..... 176.60	
29	NE..... 470.89	MS..... 452.49	ME..... 227.70	NC..... 517.14	LA..... 161.42	KY..... 119.37	OK..... 203.51	MN..... 3.61	VA..... 170.68	
30	MT..... 460.22	WI..... 441.33	WI..... 227.61	NJ..... 516.17	MT..... 157.34	DC..... 119.35	ID..... 193.72	KY..... 3.53	IN..... 166.82	
31	MO..... 441.25	WV..... 439.78	SD..... 226.12	KS..... 506.31	NC..... 156.98	OH..... 111.00	IL..... 193.68	VA..... 3.52	NV..... 162.17	
32	WV..... 438.58	NC..... 434.21	NE..... 225.29	VT..... 500.47	MO..... 156.11	WV..... 110.18	ME..... 189.58	KS..... 3.45	DE..... 160.39	
33	SC..... 430.97	AL..... 433.55	KS..... 216.42	ID..... 493.10	MO..... 154.64	CO..... 109.01	CT..... 183.15	WI..... 3.43	MO..... 159.38	
34	OK..... 425.69	ND..... 428.69	OH..... 214.21	OH..... 481.15	AK..... 150.93	MO..... 102.02	MA..... 182.07	MD..... 3.30	SD..... 158.00	
35	KS..... 409.34	ID..... 411.62	CA..... 212.13	MA..... 474.93	KY..... 149.84	MA..... 94.05	WI..... 177.18	FL..... 3.27	IL..... 156.30	
36	AR..... 406.69	SC..... 409.06	ID..... 211.61	TX..... 453.69	ME..... 148.54	HI..... 78.43	AL..... 176.42	NJ..... 3.10	KY..... 153.31	
37	AZ..... 378.70	OH..... 396.26	OK..... 211.00	DC..... 450.72	SD..... 147.90	CT..... 69.93	VA..... 170.64	GA..... 2.97	LA..... 146.79	
38	AL..... 351.99	MI..... 388.42	AZ..... 209.94	PA..... 448.91	MA..... 140.79	PA..... 66.43	WA..... 166.64	NY..... 2.97	OH..... 145.18	
39	AK..... 340.76	RI..... 387.05	IA..... 206.16	WV..... 442.81	TX..... 137.77	IL..... 52.77	IA..... 160.61	DE..... 2.85	AR..... 131.80	
40	NM..... 330.86	PA..... 377.89	AK..... 202.77	AR..... 434.02	IL..... 129.95	AK..... 51.79	MI..... 158.54	PA..... 2.82	NM..... 131.62	
41	LA..... 256.59	IA..... 373.50	MS..... 201.25	KY..... 423.99	ID..... 129.19	NJ..... 44.82	MO..... 154.34	SC..... 2.78	ID..... 118.61	
42	ND..... 248.63	KY..... 364.01	MA..... 195.13	NH..... 413.19	NJ..... 127.20	DE..... 42.43	DC..... 154.16	ME..... 2.63	ME..... 114.14	
43	MS..... 224.13	MA..... 329.89	CO..... 192.05	MT..... 411.60	CA..... 124.26	AZ..... 39.94	MD..... 152.20	MA..... 2.42	CT..... 113.30	
44	NH..... 117.55	VA..... 324.40	MO..... 192.03	MD..... 408.77	TN..... 111.00	MT..... 39.42	IN..... 152.08	IN..... 2.21	NJ..... 111.88	
45	TN..... 77.35	MD..... 321.88	OR..... 184.56	MO..... 395.70	CT..... 110.95	ME..... 37.66	SC..... 150.40	TN..... 2.16	HI..... 107.55	
46	FL..... 51.54	VT..... 275.49	GA..... 183.73	AZ..... 395.58	HI..... 105.54	SD..... 30.21	OH..... 147.35	MO..... 1.95	WI..... 100.97	
47	SD..... 49.56	AK..... 130.28	SC..... 176.84	ME..... 376.94	FL..... 99.81	ND..... 23.66	GA..... 144.26	OH..... 1.50	MD..... 96.80	
48	TX..... .01	DE..... —	UT..... 149.73	IL..... 368.26	GA..... 95.89	RI..... 7.23	AR..... 140.38	AR..... 1.31	MT..... 95.67	
49	NV..... —	MT..... —	IN..... 149.33	SD..... 365.64	NV..... 94.39	MD..... 6.25	MS..... 126.80	VT..... 1.15	RI..... 76.59	
50	WA..... —	NH..... —	MI..... 144.94	CT..... 354.81	NY..... 92.87	VT..... 4.35	NC..... 124.74	WV..... .86	ND..... 75.40	
51	WY..... —	OR..... —	WY..... 131.86	RI..... 323.88	DC..... 23.60	NH..... 2.65	TN..... 123.92	IL..... .67	WV..... 74.98	

¹Includes amounts not shown separately.

Table 33. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1991-92

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General expenditure								
	Total	Total	Current expenditure	Capital outlay	Education		Public welfare	Hospitals	Health
					Higher	Elementary and secondary			
1	2	3	4	5	6	7	8	9	
	US..... 4 510.34	US..... 3 825.70	US..... 3 367.38	US..... 458.31	US..... 330.60	US..... 896.57	US..... 620.25	US..... 230.39	US..... 115.04
1	AK..... 11 397.52	AK..... 10 064.52	AK..... 8 951.93	HI..... 1 334.06	ND..... 582.16	AK..... 1 713.81	DC..... 1 490.67	DC..... 628.15	DC..... 286.64
2	DC..... 9 953.85	DC..... 7 561.24	DC..... 6 753.99	AK..... 1 112.59	DE..... 565.05	WY..... 1 328.26	NY..... 1 175.35	WY..... 481.33	AK..... 256.86
3	NY..... 6 864.98	NY..... 5 666.71	NY..... 5 075.81	WY..... 979.82	WY..... 524.36	NJ..... 1 263.17	AK..... 892.77	GA..... 451.07	HI..... 191.93
4	WY..... 5 862.15	WY..... 5 282.33	WY..... 4 302.51	DC..... 807.25	AK..... 504.59	NY..... 1 224.39	NH..... 883.33	AL..... 432.18	MI..... 185.57
5	HI..... 5 762.49	HI..... 5 212.34	NJ..... 4 240.93	NV..... 782.48	UT..... 485.40	CT..... 1 124.30	MA..... 869.50	NY..... 410.88	WA..... 176.81
6	NJ..... 5 446.36	NJ..... 4 704.82	CT..... 4 052.40	WA..... 754.54	KS..... 484.83	VT..... 1 120.15	ME..... 820.08	SC..... 375.46	CA..... 166.01
7	WA..... 5 393.75	CT..... 4 591.40	RI..... 3 959.73	CO..... 613.31	NM..... 475.03	DC..... 1 066.24	MN..... 809.07	MS..... 363.57	DE..... 166.00
8	CA..... 5 269.51	MN..... 4 494.03	MN..... 3 900.83	DE..... 594.63	VT..... 471.24	MN..... 1 060.85	PA..... 776.81	LA..... 354.16	RI..... 147.36
9	CT..... 5 253.03	RI..... 4 390.06	HI..... 3 878.28	MN..... 593.20	IA..... 444.88	WA..... 1 045.76	RI..... 762.84	IA..... 317.65	MA..... 142.15
10	RI..... 5 120.29	CA..... 4 292.64	CA..... 3 877.40	NY..... 590.90	HI..... 440.93	WI..... 1 015.96	NJ..... 762.28	MN..... 293.59	NY..... 139.19
11	MA..... 5 105.65	DE..... 4 250.66	VT..... 3 784.02	ND..... 573.61	NE..... 430.23	MI..... 1 012.79	CT..... 755.36	TN..... 278.39	AL..... 133.85
12	MN..... 5 051.55	WA..... 4 215.86	MA..... 3 740.88	CT..... 539.00	WI..... 426.86	ME..... 962.73	CA..... 731.31	IN..... 277.82	SC..... 128.96
13	NV..... 4 825.90	MA..... 4 141.88	DE..... 3 656.03	WI..... 533.34	CO..... 419.97	OR..... 956.96	WI..... 682.18	OK..... 273.18	OR..... 128.89
14	DE..... 4 750.35	VT..... 4 095.65	OR..... 3 497.01	AZ..... 532.00	MI..... 416.99	MT..... 934.99	VT..... 668.90	CA..... 258.37	OH..... 128.86
15	NE..... 4 617.23	NV..... 4 000.35	WA..... 3 461.32	FL..... 519.60	OR..... 394.45	NE..... 924.51	KY..... 640.68	NC..... 256.49	NM..... 123.96
16	OR..... 4 610.81	WI..... 3 985.82	WI..... 3 452.48	MT..... 503.77	WA..... 393.93	IA..... 917.11	OH..... 633.59	NE..... 254.66	MN..... 123.79
17	VT..... 4 545.88	OR..... 3 952.97	MI..... 3 429.29	IA..... 492.76	IN..... 386.22	PA..... 910.93	WV..... 604.17	CT..... 236.62	MT..... 122.66
18	PA..... 4 406.84	ND..... 3 897.90	ME..... 3 403.39	ID..... 473.82	AZ..... 385.42	DE..... 905.69	MI..... 602.95	NV..... 233.07	NC..... 120.31
19	WI..... 4 403.18	NM..... 3 787.72	NH..... 3 392.61	KS..... 471.17	NC..... 373.52	CO..... 900.58	LA..... 590.86	NM..... 229.48	FL..... 115.38
20	MI..... 4 387.66	MI..... 3 777.13	PA..... 3 349.95	NE..... 466.04	MN..... 371.39	NV..... 897.18	ND..... 573.66	TX..... 228.04	MD..... 114.08
21	CO..... 4 360.55	ME..... 3 768.02	NM..... 3 325.01	SD..... 465.24	CA..... 358.52	NH..... 889.57	MD..... 553.28	FL..... 223.39	AZ..... 113.03
22	ND..... 4 244.66	PA..... 3 765.75	ND..... 3 324.28	NJ..... 463.89	SC..... 349.11	TX..... 885.47	WA..... 545.52	KS..... 217.70	VA..... 109.85
23	ME..... 4 239.37	CO..... 3 701.30	LA..... 3 299.59	NM..... 462.71	AL..... 347.63	MD..... 877.49	IL..... 533.27	MA..... 215.94	CT..... 109.84
24	MD..... 4 199.24	LA..... 3 680.89	MD..... 3 247.23	OR..... 455.96	ID..... 347.19	CA..... 868.44	SC..... 526.71	WA..... 207.15	WI..... 107.25
25	NM..... 4 167.79	NH..... 3 677.05	NV..... 3 217.87	GA..... 447.99	ID..... 341.25	WV..... 865.80	HI..... 525.37	MI..... 195.38	NH..... 104.73
26	AZ..... 4 151.99	MD..... 3 656.35	IA..... 3 135.57	IL..... 446.87	OK..... 337.81	RI..... 864.33	TN..... 522.96	ID..... 188.23	WY..... 104.14
27	OH..... 4 119.70	IA..... 3 628.34	CO..... 3 087.99	TN..... 440.44	PA..... 332.47	IN..... 857.87	IA..... 504.65	VA..... 181.34	IL..... 98.81
28	NH..... 4 112.91	MT..... 3 552.63	MT..... 3 048.86	RI..... 430.33	VA..... 327.13	KS..... 856.45	GA..... 498.76	OR..... 173.08	PA..... 92.85
29	LA..... 4 107.52	AZ..... 3 509.48	IL..... 3 020.02	VA..... 418.49	MS..... 325.89	VA..... 854.34	MO..... 495.14	OH..... 161.48	LA..... 89.48
30	MT..... 4 035.71	FL..... 3 504.28	FL..... 2 984.69	OH..... 416.41	TX..... 324.72	AZ..... 835.69	AZ..... 491.81	HI..... 158.52	TN..... 88.65
31	FL..... 4 024.99	IL..... 3 466.89	NE..... 2 979.56	TX..... 416.04	OH..... 322.79	ND..... 832.42	AR..... 491.37	CO..... 158.33	MO..... 87.50
32	IL..... 4 022.12	NE..... 3 445.60	AZ..... 2 977.48	PA..... 415.80	AR..... 319.48	UT..... 830.92	IN..... 480.10	AR..... 149.95	ME..... 86.21
33	UT..... 4 005.53	KS..... 3 391.52	OH..... 2 968.68	CA..... 415.24	KY..... 317.38	NM..... 827.45	OK..... 477.86	MO..... 149.65	CO..... 86.09
34	IA..... 3 985.54	OH..... 3 385.09	KS..... 2 920.35	SC..... 412.74	WV..... 304.23	FL..... 819.30	NM..... 468.09	KY..... 149.36	WV..... 84.79
35	SC..... 3 949.58	SC..... 3 313.13	SC..... 2 900.39	MD..... 409.13	MT..... 300.16	SD..... 819.08	NE..... 466.49	WI..... 142.94	UT..... 81.47
36	TN..... 3 931.16	GA..... 3 310.99	VA..... 2 892.40	UT..... 405.51	TN..... 300.15	LA..... 814.21	AL..... 456.71	NJ..... 142.72	GA..... 79.42
37	GA..... 3 863.29	VA..... 3 310.88	WV..... 2 884.90	MA..... 401.00	LA..... 289.25	OH..... 813.62	OR..... 455.12	UT..... 141.01	NJ..... 79.22
38	KS..... 3 806.98	WV..... 3 212.93	GA..... 2 863.01	NC..... 398.72	ME..... 288.66	MA..... 811.98	MS..... 447.50	WV..... 138.86	VT..... 79.01
39	WV..... 3 765.02	UT..... 3 200.12	IN..... 2 814.87	OK..... 390.23	IL..... 288.03	GA..... 805.85	CO..... 438.44	IL..... 127.91	ID..... 78.27
40	NC..... 3 708.04	IN..... 3 191.15	KY..... 2 794.76	KY..... 388.84	RI..... 286.96	IL..... 801.64	NC..... 437.11	PA..... 126.96	OK..... 78.08
41	VA..... 3 689.45	KY..... 3 183.59	UT..... 2 794.61	LA..... 381.31	NV..... 284.14	SC..... 800.23	MT..... 434.19	AK..... 117.93	AR..... 77.50
42	TX..... 3 677.29	SD..... 3 178.75	AL..... 2 776.39	IN..... 376.28	NY..... 280.41	NC..... 788.77	DE..... 425.53	RI..... 104.28	KS..... 74.50
43	AL..... 3 648.40	TX..... 3 150.63	OK..... 2 746.93	MO..... 374.61	NJ..... 279.77	MO..... 781.87	SD..... 422.27	SD..... 89.80	SD..... 73.75
44	OK..... 3 630.92	OK..... 3 137.16	TX..... 2 734.59	ME..... 364.63	SD..... 258.34	OK..... 778.17	WY..... 418.51	ND..... 87.66	IA..... 69.47
45	KY..... 3 612.64	AL..... 3 110.88	SD..... 2 713.51	MI..... 347.85	MO..... 248.31	ID..... 775.69	TX..... 416.20	MT..... 84.02	NV..... 68.62
46	IN..... 3 512.75	NC..... 3 107.79	NC..... 2 709.07	AL..... 334.30	NH..... 246.73	AR..... 705.09	FL..... 408.65	ME..... 81.83	MS..... 68.32
47	SD..... 3 446.03	ID..... 3 060.89	ID..... 2 587.08	WV..... 328.04	CT..... 233.37	HI..... 702.20	UT..... 374.75	AZ..... 80.22	KY..... 67.41
48	ID..... 3 418.41	TN..... 3 006.42	TN..... 2 565.98	MS..... 318.07	GA..... 232.54	KY..... 654.64	NV..... 367.98	MD..... 68.62	IN..... 66.88
49	MO..... 3 272.62	MO..... 2 883.94	MS..... 2 551.47	VT..... 311.63	FL..... 227.67	MS..... 639.56	VA..... 364.94	DE..... 63.09	TX..... 65.50
50	MS..... 3 224.23	MS..... 2 869.54	MO..... 2 509.33	AR..... 304.70	MA..... 216.25	TN..... 586.25	KS..... 360.44	VT..... 39.21	NE..... 48.84
51	AR..... 3 053.12	AR..... 2 751.09	AR..... 2 446.39	NH..... 284.43	DC..... 203.66	AL..... 585.31	ID..... 357.59	NH..... 33.81	ND..... 46.40

See footnotes at end of table.

Table 33. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1991-92—Con.

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General expenditure—Con.							Exhibit: Salaries and wages	Utility and liquor store expenditure
	Highways	Police	Fire	Correction	Parks and recreation	Sewerage	Interest on general debt		
	10	11	12	13	14	15	16		
	US..... 261.45	US..... 135.43	US..... 56.29	US..... 112.52	US..... 61.66	US..... 79.76	US..... 216.62	US..... 1 501.89	US..... 330.73
1	AK..... 1 042.58	DC..... 466.24	DC..... 165.54	DC..... 544.13	HI..... 190.89	DC..... 210.26	AK..... 1 235.57	DC..... 3 851.81	DC..... 1 756.14
2	WY..... 745.06	AK..... 217.07	NV..... 106.44	AK..... 225.19	NV..... 129.35	WI..... 152.09	DE..... 420.24	AK..... 2 990.05	NE..... 1 080.02
3	NM..... 461.94	NY..... 204.98	RI..... 104.41	NY..... 191.21	RI..... 115.29	HI..... 146.99	DC..... 403.83	NY..... 2 252.41	TN..... 742.93
4	IA..... 440.99	NV..... 191.09	MA..... 90.02	NV..... 175.73	IL..... 103.98	MA..... 128.91	NY..... 359.50	WY..... 2 006.02	WA..... 690.52
5	ND..... 438.74	CA..... 190.78	CT..... 83.00	CA..... 160.47	DC..... 102.39	NJ..... 125.35	RI..... 342.73	NJ..... 1 737.35	AK..... 655.83
6	SD..... 432.99	NJ..... 170.11	AK..... 80.82	DE..... 158.40	ND..... 101.75	DE..... 123.26	OR..... 334.67	MN..... 1 712.49	UT..... 600.87
7	MT..... 428.44	FL..... 169.88	CA..... 79.10	WA..... 142.26	CO..... 99.36	AK..... 112.93	WY..... 327.45	CT..... 1 687.77	NY..... 559.65
8	VT..... 423.10	AZ..... 156.64	NY..... 77.20	FL..... 139.65	WA..... 93.68	WA..... 108.34	NH..... 325.70	CA..... 1 687.06	CA..... 461.75
9	DE..... 395.76	IL..... 148.04	OR..... 71.45	MD..... 135.35	AK..... 92.79	OR..... 105.92	NV..... 312.69	HI..... 1 682.48	MA..... 440.97
10	MN..... 377.51	WY..... 147.69	MD..... 68.53	CT..... 128.26	WY..... 92.51	CA..... 100.71	LA..... 310.58	WA..... 1 655.08	AZ..... 413.35
11	HI..... 373.01	MD..... 143.84	FL..... 66.44	AZ..... 126.36	MN..... 90.24	NY..... 95.84	HI..... 305.67	NE..... 1 593.80	SC..... 405.97
12	KS..... 372.45	HI..... 143.32	IL..... 62.92	MI..... 118.71	FL..... 84.24	MD..... 93.55	MA..... 288.94	DE..... 1 570.59	NC..... 398.36
13	NE..... 350.46	CT..... 142.01	WI..... 61.15	NJ..... 118.67	CA..... 79.94	RI..... 92.72	NJ..... 283.00	IA..... 1 546.10	AL..... 352.41
14	CT..... 329.15	DE..... 141.78	OH..... 60.24	GA..... 118.62	MD..... 76.48	MI..... 88.11	CT..... 281.90	MI..... 1 545.93	GA..... 346.79
15	NV..... 327.37	WI..... 139.08	NH..... 59.53	SC..... 115.53	NM..... 70.29	OH..... 87.92	PA..... 280.77	CO..... 1 526.77	CO..... 343.97
16	NJ..... 323.02	NM..... 134.75	WA..... 59.38	CO..... 111.78	NY..... 67.13	IL..... 81.58	MN..... 273.68	MA..... 1 526.63	FL..... 340.74
17	ID..... 318.23	MI..... 133.55	VA..... 59.33	MA..... 107.98	GA..... 66.65	ME..... 80.89	KY..... 269.15	OR..... 1 518.15	TX..... 307.78
18	ME..... 315.46	CO..... 133.08	HI..... 57.07	VA..... 105.30	OR..... 66.54	MN..... 80.16	CO..... 265.46	MD..... 1 511.56	OR..... 298.95
19	IL..... 306.75	MA..... 131.19	MO..... 54.86	NM..... 104.79	UT..... 64.58	VA..... 78.20	AZ..... 259.74	VT..... 1 489.05	MN..... 262.16
20	WI..... 303.30	RI..... 128.58	CO..... 54.66	TX..... 103.58	WI..... 63.49	LA..... 77.32	MT..... 239.76	NV..... 1 486.87	IL..... 260.26
21	WV..... 301.19	LA..... 126.69	AZ..... 53.72	OR..... 101.76	NJ..... 63.40	CT..... 76.81	WV..... 231.62	WI..... 1 448.36	PA..... 259.59
22	CO..... 298.64	WA..... 122.09	NJ..... 50.65	RI..... 100.52	AZ..... 59.45	NV..... 74.44	SD..... 230.68	FL..... 1 436.93	KS..... 237.12
23	OK..... 292.94	OH..... 120.91	ME..... 49.39	WI..... 96.79	DE..... 57.88	PA..... 74.33	FL..... 230.03	KS..... 1 432.97	VT..... 232.41
24	KY..... 282.91	OR..... 120.54	NM..... 49.11	NC..... 94.80	IA..... 55.22	MO..... 73.38	VT..... 224.04	ND..... 1 418.83	NV..... 219.52
25	LA..... 281.90	VA..... 115.10	GA..... 47.07	TN..... 90.81	SD..... 54.77	IN..... 71.77	MD..... 216.16	VA..... 1 404.14	OK..... 213.33
26	NY..... 281.60	NH..... 114.41	WY..... 46.72	HI..... 90.22	NC..... 52.73	TX..... 69.02	ME..... 215.67	NM..... 1 401.65	HI..... 206.43
27	AZ..... 276.20	MN..... 113.82	OK..... 46.56	WY..... 90.07	TN..... 51.11	IA..... 65.42	ND..... 215.23	SC..... 1 399.82	WY..... 206.20
28	VA..... 275.83	TX..... 110.17	MI..... 45.83	PA..... 86.77	LA..... 49.96	VT..... 64.95	OR..... 209.30	LA..... 1 389.62	NH..... 204.11
29	MS..... 274.95	KS..... 106.65	KS..... 44.00	ME..... 85.58	VA..... 49.79	NM..... 64.04	TX..... 202.59	IL..... 1 375.57	MI..... 201.96
30	WA..... 270.71	GA..... 105.34	TN..... 43.69	KS..... 82.67	CT..... 49.78	CO..... 62.75	WI..... 191.05	MT..... 1 366.98	NJ..... 201.06
31	OR..... 265.20	ID..... 105.05	LA..... 43.68	OH..... 81.65	MO..... 49.61	NH..... 60.40	CA..... 190.21	OH..... 1 358.87	IA..... 194.63
32	AR..... 263.24	PA..... 102.56	TX..... 43.47	LA..... 81.52	NE..... 47.23	TN..... 57.46	VA..... 182.47	AZ..... 1 357.28	VA..... 194.54
33	TN..... 262.46	NC..... 102.53	IN..... 39.48	IL..... 80.39	OK..... 46.63	FL..... 56.78	NM..... 178.67	RI..... 1 354.92	IN..... 192.20
34	FL..... 254.76	MO..... 102.01	MN..... 38.07	UT..... 74.50	OH..... 45.47	GA..... 54.80	WA..... 178.10	OK..... 1 343.67	MS..... 183.95
35	NH..... 250.07	UT..... 96.36	NC..... 37.93	IN..... 70.54	MI..... 45.38	MT..... 53.56	KS..... 176.89	GA..... 1 321.33	OH..... 183.09
36	OH..... 247.40	VT..... 96.01	UT..... 37.76	KY..... 70.37	AL..... 45.18	OK..... 52.93	UT..... 172.02	TX..... 1 286.82	KY..... 182.28
37	MO..... 245.78	AL..... 94.67	AL..... 37.65	OK..... 67.69	KY..... 44.70	ID..... 50.25	AL..... 162.29	AL..... 1 285.57	MO..... 181.92
38	NC..... 231.36	TN..... 93.47	NE..... 37.32	ID..... 67.08	KS..... 43.29	AZ..... 48.25	OH..... 151.74	IN..... 1 283.12	MD..... 169.81
39	UT..... 228.23	IA..... 93.30	ID..... 36.96	MN..... 66.55	TX..... 42.02	KS..... 47.97	OK..... 148.15	ME..... 1 269.63	DE..... 165.36
40	MD..... 226.95	SC..... 91.24	KY..... 35.83	NE..... 66.45	SC..... 41.22	KY..... 47.69	MI..... 142.99	NC..... 1 269.45	SD..... 156.86
41	RI..... 225.87	OK..... 91.15	SC..... 34.94	NH..... 63.89	ID..... 40.97	UT..... 47.62	SC..... 142.57	KY..... 1 268.04	CT..... 156.57
42	AL..... 223.13	MT..... 89.38	VT..... 32.04	AL..... 59.33	NH..... 35.89	NE..... 45.56	TN..... 141.24	UT..... 1 267.11	LA..... 155.60
43	TX..... 222.84	NE..... 88.27	IA..... 31.44	VT..... 59.21	PA..... 35.54	WV..... 44.10	NE..... 141.05	PA..... 1 264.74	NM..... 140.76
44	PA..... 222.19	KY..... 80.11	MS..... 30.98	MT..... 55.03	WV..... 34.48	ND..... 41.95	MO..... 138.94	NH..... 1 255.11	WI..... 127.84
45	MA..... 219.93	ME..... 79.99	MT..... 28.61	SD..... 54.71	VT..... 32.36	SC..... 40.33	MS..... 126.65	ID..... 1 241.97	AR..... 124.44
46	IN..... 209.63	SD..... 79.09	PA..... 27.96	AR..... 54.47	IN..... 31.40	WY..... 39.84	GA..... 126.23	MO..... 1 193.02	ME..... 115.64
47	DC..... 207.94	IN..... 75.79	SD..... 27.05	MO..... 54.21	ME..... 31.09	NC..... 39.24	IA..... 125.30	SD..... 1 178.62	ID..... 115.01
48	GA..... 204.44	MS..... 71.71	AR..... 26.89	IA..... 48.47	MA..... 29.93	SD..... 37.65	AR..... 125.13	WV..... 1 147.33	RI..... 100.92
49	CA..... 201.64	AR..... 69.76	ND..... 24.29	ND..... 42.30	MT..... 27.32	AL..... 35.44	ID..... 123.51	TN..... 1 145.49	MT..... 97.33
50	MI..... 200.26	ND..... 66.66	DE..... 19.62	MS..... 39.50	AR..... 27.02	MS..... 35.22	IN..... 122.69	AR..... 1 136.15	WV..... 89.09
51	SC..... 174.41	WV..... 51.32	WV..... 19.12	WV..... 31.76	MS..... 22.29	AR..... 34.61	NC..... 103.96	MS..... 1 128.18	ND..... 78.25

*Includes amounts not shown separately.

Table 34. State and Local Governments Ranked According to Selected Per Capita Debt and Cash and Security Amounts: 1991-92

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	Debt at end of fiscal year						Cash and security holdings		
	Total	Long term	Short term	By function			Total ¹	Insurance trust systems	Other than insurance trust
				Public debt for private purposes	Education	Utilities			
1	2	3	4	5	6	7	8	9	
	US..... 3 804.58	US..... 3 720.95	US..... 83.63	US..... 1 214.46	US..... 457.72	US..... 589.58	US..... 6 454.51	US..... 3 425.86	US..... 3 028.65
1	AK..... 15 306.21	AK..... 15 292.81	NY..... 341.93	AK..... 8 716.93	AK..... 1 070.34	UT..... 3 354.81	AK..... 47 592.39	AK..... 9 111.90	AK..... 38 480.49
2	DC..... 8 442.46	DC..... 8 442.46	MA..... 257.46	DE..... 3 962.88	KY..... 860.95	WA..... 2 537.49	WY..... 14 529.24	WY..... 6 507.94	WY..... 10 430.17
3	DE..... 6 613.13	DE..... 6 542.95	MN..... 211.81	WY..... 3 396.65	AZ..... 835.44	NE..... 2 031.02	NY..... 9 708.54	OH..... 6 007.46	DE..... 5 947.42
4	NY..... 6 405.51	NY..... 6 063.59	NJ..... 180.75	NH..... 3 136.42	NY..... 730.12	DC..... 1 716.93	DE..... 9 236.18	DE..... 5 369.17	NM..... 5 799.64
5	RI..... 5 901.82	RI..... 5 775.97	IN..... 144.12	RI..... 2 931.60	NV..... 722.15	AZ..... 1 394.80	NM..... 9 007.03	CA..... 4 741.51	MT..... 4 687.17
6	UT..... 5 721.69	UT..... 5 711.40	RI..... 125.85	SD..... 2 398.61	WA..... 710.25	AK..... 1 360.67	HI..... 8 642.26	HI..... 4 176.49	HI..... 4 465.77
7	MA..... 5 492.37	WA..... 5 438.29	CA..... 121.70	MT..... 2 278.71	PA..... 694.92	SC..... 1 254.37	CA..... 8 169.34	WA..... 4 109.89	NH..... 4 297.18
8	WA..... 5 460.89	MA..... 5 234.91	WI..... 116.18	WV..... 2 262.27	FL..... 652.37	GA..... 1 079.16	OH..... 8 085.94	WY..... 4 099.07	CA..... 4 226.81
9	NH..... 5 214.70	HI..... 5 175.14	CT..... 110.90	KY..... 2 052.10	TX..... 632.66	NY..... 1 014.84	MN..... 8 020.53	CO..... 3 890.94	ND..... 4 158.08
10	HI..... 5 214.11	NH..... 5 172.07	VT..... 94.23	MA..... 1 947.90	CO..... 609.84	NC..... 954.95	CO..... 7 905.84	NV..... 3 817.44	SD..... 4 090.27
11	AZ..... 4 940.67	AZ..... 4 938.72	OH..... 87.28	ND..... 1 922.07	VA..... 580.59	TX..... 915.05	WI..... 7 561.56	MN..... 3 793.72	CO..... 4 014.90
12	CV..... 4 906.28	NV..... 4 898.60	PA..... 81.41	LA..... 1 767.64	MI..... 579.54	CO..... 866.11	NV..... 7 395.60	NJ..... 3 708.46	RI..... 3 952.23
13	CT..... 4 766.52	CT..... 4 655.62	DE..... 70.18	PA..... 1 542.68	IN..... 548.47	GA..... 703.93	WV..... 7 346.11	SC..... 3 665.36	OR..... 3 616.02
14	CO..... 4 567.36	CO..... 4 566.29	SC..... 56.20	NY..... 1 514.01	IN..... 497.70	FL..... 664.15	NJ..... 6 870.64	MD..... 3 314.48	NV..... 3 578.16
15	NJ..... 4 434.56	WY..... 4 413.07	TN..... 54.47	CT..... 1 500.72	WY..... 473.21	MA..... 636.72	RI..... 6 734.28	DE..... 3 288.76	LA..... 3 438.99
16	WY..... 4 419.97	LA..... 4 379.50	IA..... 53.14	NM..... 1 489.39	WV..... 469.27	OK..... 632.08	WA..... 6 717.52	MI..... 3 212.07	CA..... 3 427.83
17	LA..... 4 405.29	NJ..... 4 405.29	IL..... 45.40	MD..... 1 488.50	AL..... 429.49	NV..... 421.30	OR..... 6 644.92	NM..... 3 207.39	FL..... 3 427.07
18	MN..... 4 329.18	KY..... 4 181.05	NH..... 42.63	VT..... 1 465.98	SC..... 421.90	TN..... 393.50	SD..... 6 609.96	AZ..... 3 206.30	KY..... 3 403.34
19	KY..... 4 185.63	MN..... 4 117.36	OR..... 40.56	KS..... 1 439.74	NH..... 390.60	NM..... 392.33	ND..... 6 210.06	CT..... 3 178.39	UT..... 3 354.94
20	FL..... 4 053.45	FL..... 4 048.09	TX..... 39.97	NJ..... 1 427.30	NM..... 383.29	MN..... 375.55	LA..... 6 012.44	DC..... 3 100.93	NE..... 3 307.63
21	NE..... 4 029.42	NE..... 4 008.74	HI..... 38.97	MN..... 1 414.40	OH..... 382.14	VT..... 363.46	PA..... 5 953.92	OR..... 3 028.89	WV..... 3 275.92
22	PA..... 3 948.16	PA..... 3 866.75	ME..... 37.89	IL..... 1 351.04	LA..... 380.03	OR..... 328.32	CT..... 5 915.79	NC..... 3 022.44	NY..... 3 200.60
23	MD..... 3 881.82	MD..... 3 857.65	KS..... 32.59	UT..... 1 314.79	CT..... 372.06	VA..... 295.56	AZ..... 5 892.95	PA..... 2 833.04	NJ..... 3 162.18
24	TX..... 3 785.65	TX..... 3 745.68	ID..... 28.81	VA..... 1 305.08	AR..... 371.50	KS..... 282.56	UT..... 5 857.79	RI..... 2 782.05	PA..... 3 120.88
25	CA..... 3 698.47	CA..... 3 576.77	NC..... 27.44	AZ..... 1 299.34	NJ..... 361.57	PA..... 279.13	NH..... 5 717.51	GA..... 2 739.65	TX..... 3 104.92
26	MT..... 3 565.04	MT..... 3 545.09	LA..... 25.79	FL..... 1 286.73	IA..... 356.41	KY..... 263.95	KY..... 5 694.13	AL..... 2 709.04	MA..... 2 963.71
27	VT..... 3 532.23	WV..... 3 474.78	MO..... 24.17	ME..... 1 253.85	IL..... 351.03	AL..... 255.16	SC..... 5 672.38	MO..... 2 662.19	IL..... 2 884.90
28	IL..... 3 488.80	IL..... 3 443.40	MO..... 23.68	CO..... 1 221.00	DE..... 345.83	WY..... 240.43	MD..... 5 547.87	MT..... 2 658.95	OK..... 2 883.48
29	OR..... 3 479.94	OR..... 3 439.38	WA..... 22.59	NV..... 1 205.94	MD..... 328.47	AR..... 226.32	FL..... 5 518.80	LA..... 2 573.45	VA..... 2 861.52
30	WV..... 3 479.01	VT..... 3 438.00	NE..... 20.68	AR..... 1 186.20	TN..... 323.31	MI..... 204.71	TX..... 5 504.24	TN..... 2 561.18	KS..... 2 784.54
31	SD..... 3 381.96	SD..... 3 380.32	MT..... 19.95	OK..... 1 182.44	OR..... 320.68	IA..... 199.60	DC..... 5 463.16	VA..... 2 555.49	CT..... 2 737.40
32	ME..... 3 295.21	ME..... 3 257.32	MI..... 18.71	MO..... 1 158.83	MO..... 320.23	MD..... 194.64	MI..... 5 453.23	SD..... 2 519.70	VT..... 2 732.12
33	VA..... 3 175.80	VA..... 3 163.58	GA..... 17.24	AL..... 1 118.21	UT..... 314.57	LA..... 193.13	VA..... 5 417.01	UT..... 2 502.84	AZ..... 2 686.66
34	SC..... 3 160.03	SC..... 3 103.83	ND..... 14.05	ID..... 1 112.99	RI..... 313.11	NH..... 190.51	IL..... 5 232.39	TX..... 2 399.32	WA..... 2 607.63
35	ND..... 3 071.49	ND..... 3 057.44	NM..... 13.46	WI..... 1 034.79	ME..... 309.91	MO..... 180.10	MA..... 5 120.36	IL..... 2 347.49	ME..... 2 557.81
36	GA..... 3 067.01	GA..... 3 049.76	AK..... 13.40	CA..... 1 015.88	MT..... 299.98	SD..... 178.11	AL..... 5 008.77	KY..... 2 290.79	ID..... 2 441.52
37	WI..... 2 990.30	WI..... 2 874.13	VA..... 12.22	NE..... 981.36	CA..... 291.12	IL..... 175.92	OK..... 4 957.72	IA..... 2 287.92	IN..... 2 399.60
38	NM..... 2 883.07	NM..... 2 869.61	AR..... 10.78	MS..... 960.91	WI..... 286.79	OH..... 167.36	WV..... 4 956.12	MA..... 2 156.65	DC..... 2 362.23
39	KS..... 2 837.73	KS..... 2 805.13	UT..... 10.29	OH..... 951.61	NE..... 276.38	CT..... 162.43	NC..... 4 954.72	ID..... 2 136.92	AL..... 2 299.72
40	OK..... 2 773.65	OK..... 2 772.88	NV..... 7.68	TX..... 932.32	KS..... 271.61	NJ..... 154.25	MO..... 4 949.78	MS..... 2 111.46	MO..... 2 287.59
41	AL..... 2 688.49	AL..... 2 683.65	WY..... 6.89	DC..... 888.73	VT..... 265.53	WV..... 152.52	GA..... 4 942.33	FL..... 2 091.72	MI..... 2 241.16
42	MI..... 2 533.76	MI..... 2 515.04	FL..... 5.36	TN..... 801.28	GA..... 264.46	IN..... 138.94	ID..... 4 578.44	OK..... 2 074.24	MD..... 2 233.39
43	NC..... 2 520.29	NC..... 2 492.85	MS..... 5.29	MI..... 795.06	ID..... 259.37	MS..... 130.42	KS..... 4 562.72	AR..... 2 067.64	GA..... 2 202.69
44	TN..... 2 463.50	TN..... 2 409.02	AL..... 4.84	IA..... 759.37	SD..... 255.00	VT..... 130.08	VT..... 4 407.68	ND..... 2 051.98	AR..... 2 199.46
45	OH..... 2 337.92	MO..... 2 253.32	KY..... 4.58	SC..... 726.09	NC..... 235.69	ME..... 128.85	IA..... 4 327.75	KS..... 1 778.19	WI..... 2 192.39
46	MO..... 2 277.00	OH..... 2 250.64	WV..... 4.23	NC..... 671.33	MA..... 232.37	MT..... 125.41	TN..... 4 300.64	ME..... 1 688.97	OH..... 2 078.48
47	IN..... 2 205.19	AR..... 2 082.59	AZ..... 1.95	HI..... 564.75	MS..... 207.65	ID..... 114.58	AR..... 4 267.11	WV..... 1 680.19	IA..... 2 039.83
48	AR..... 2 093.37	IN..... 2 061.08	SD..... 1.65	WA..... 562.66	ND..... 207.53	WI..... 91.99	ME..... 4 246.78	VT..... 1 675.55	SC..... 2 007.02
49	MS..... 1 927.14	MS..... 1 921.85	CO..... 1.08	IN..... 559.08	OK..... 149.91	HI..... 91.71	NE..... 4 124.71	IN..... 1 485.94	NC..... 1 932.28
50	IA..... 1 915.01	IA..... 1 861.87	OK..... .76	GA..... 555.82	HI..... 3.69	RI..... 90.01	MS..... 4 031.21	NH..... 1 420.33	MS..... 1 919.76
51	ID..... 1 798.44	ID..... 1 769.63	DC..... -	OR..... 518.47	DC..... -	ND..... 85.54	IN..... 3 885.53	NE..... 817.08	TN..... 1 739.45

¹Includes amounts not shown separately.

Table 35. **Population and Personal Income, by State: 1991 and 1992**

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

Geographic area	Total population (excluding Armed Forces overseas) (thousands)		Personal income, calendar year 1991 ¹	
	July 1, 1992 ²	July 1, 1991 ²	Amount (million dollars)	Per capita (dollars)
	1	2	3	4
All States	255 078	252 177	4 814 495	19 091
Alabama	4 136	4 089	63 458	15 526
Alaska	587	570	12 015	21 144
Arizona	3 832	3 750	62 166	16 594
Arkansas	2 399	2 372	34 698	14 636
California	30 867	30 380	633 326	20 805
Colorado	3 470	3 377	65 365	19 395
Connecticut	3 281	3 291	85 642	25 968
Delaware	689	680	14 154	20 935
District of Columbia	585	598	14 397	24 916
Florida	13 488	13 277	252 146	18 985
Georgia	6 751	6 623	115 473	17 447
Hawaii	1 160	1 135	24 045	21 062
Idaho	1 067	1 039	15 935	15 366
Illinois	11 631	11 543	239 293	20 737
Indiana	5 662	5 610	96 365	17 193
Iowa	2 812	2 795	48 347	17 251
Kansas	2 523	2 495	45 706	18 306
Kentucky	3 755	3 713	58 027	15 626
Louisiana	4 287	4 252	63 970	15 054
Maine	1 235	1 235	21 548	17 442
Maryland	4 908	4 860	107 836	22 304
Massachusetts	5 998	5 996	137 924	23 046
Michigan	9 437	9 368	174 750	18 642
Minnesota	4 480	4 432	84 769	19 130
Mississippi	2 614	2 592	34 545	13 318
Missouri	5 193	5 158	92 470	17 980
Montana	824	808	12 673	15 680
Nebraska	1 606	1 593	28 220	17 780
Nevada	1 327	1 284	25 398	19 812
New Hampshire	1 111	1 105	24 038	21 812
New Jersey	7 789	7 760	199 181	25 369
New Mexico	1 581	1 548	22 665	14 709
New York	18 119	18 058	405 765	22 572
North Carolina	6 843	6 737	113 536	16 848
North Dakota	636	635	9 903	15 646
Ohio	11 016	10 939	194 384	17 767
Oklahoma	3 212	3 175	49 340	15 570
Oregon	2 977	2 922	51 353	17 495
Pennsylvania	12 009	11 961	230 917	19 313
Rhode Island	1 005	1 004	19 291	19 201
South Carolina	3 603	3 560	55 055	15 391
South Dakota	711	703	11 303	16 095
Tennessee	5 024	4 953	81 651	16 478
Texas	17 656	17 349	298 928	17 248
Utah	1 813	1 770	25 890	14 628
Vermont	570	567	10 198	17 960
Virginia	6 377	6 286	126 237	20 046
Washington	5 136	5 018	97 766	19 521
West Virginia	1 812	1 801	25 754	14 315
Wisconsin	5 007	4 955	88 891	17 919
Wyoming	466	460	7 783	16 968

¹U.S. Department of Commerce, **Survey of Current Business**, August 1992.²Bureau of the Census, **Current Population Reports**, Series P-25, July 1992 and 1993.

Appendix A.

Definitions of Selected Terms

Agency and Private Trust Transactions. Transactions excluded from Census data on government finances because they involve receipt, holding, and disbursement of moneys by the government as agent or trustee for other governments, or private persons, such as collection of local government taxes, collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

Agriculture. Development and conservation of natural resources for agricultural purposes. Includes provision and support of agricultural extension services, experiment stations, fairs, associations, and other agricultural activities; promotion, improvement, regulation, and protection of agricultural production, processing, and marketing; and the like. Excludes activities related to Fish and Game, Forestry, irrigation, flood control, and other conservation activities. See Natural Resources.

Aid to Local Governments. See *Intergovernmental Expenditure*.

Air Transportation. Construction, maintenance, operation, and support of airport facilities.

Alcohol Beverages. See under *License Taxes and Sales and Gross Receipts Taxes*.

Amusements. See under *License Taxes and Sales and Gross Receipts Taxes*.

Assistance and Subsidies. Cash contributions and subsidies to persons and foreign governments, not in payments for goods or services or claims against the government. For local governments, this object category comprises only direct *Cash Assistance* payments to public welfare recipients. For States, it includes also veterans' bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic education institutions. Major Federal subsidy payments are for veterans' benefits, agricultural support programs, and foreign aid.

Auxiliary Enterprises, State Institutions of Higher Education. Dormitories, cafeterias, athletic contests, lunchrooms, student activities, and other auxiliary activities of State institutions of higher education financed mainly by revenue from charges.

Benefits, Insurance Trust. See *Insurance Trust Expenditure*.

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

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

Capital Outlay. Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and purchase of equipment, land, and existing structures, and for payments on capital leases. 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 as are payments on operating leases. See *Construction, Equipment and Land and Existing Structures*.

Cash Assistance. Direct cash payments to beneficiaries of public welfare programs. See *Public Welfare*.

Cash and Deposits. Cash on hand and demand, savings, or time deposits.

Cash and Security Holdings. Cash on hand; demand, savings, or time deposits; and government and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by government loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by government concerned but does not include interfund loans, receivables, and the value of real property and other fixed assets.

Categorical Assistance Programs. Old Age Assistance, Aid to Families with Dependent Children, Aid to Blind, Aid to Disabled, and Medical Assistance. See *Public Welfare*.

Charges and Miscellaneous General Revenue. *General Revenue* other than taxes and *Intergovernmental Revenue*.

Commercial Activities, n.e.c. See *Miscellaneous Commercial Activities*.

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

Contributions, Insurance Trust. Amounts derived from contributions, assessments, premiums, "taxes," etc., required of employers and employees for financing of compulsory or voluntary social insurance programs operated by the government. Any contributions by a government to a social insurance system it administers (either as employer contributions or for general financial support) are excluded from insurance trust revenue. However, such contributions are included in exhibit statistics on insurance trust system receipts.

Corporation Net Income Taxes. Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

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

Correctional Institutions. State prisons, reformatories, houses of correction, and other State institutions for the confinement and correction of convicted persons and juveniles. Includes only State-operated facilities; excludes cost of maintaining prisoners in institutions of other governments.

County Governments. Organized local governments authorized in State constitutions and statutes and established to provide general government; includes those governments designed as counties, parishes in Louisiana, and boroughs in Alaska.

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

Current Expenditure. All expenditures with the exception of *Capital Outlay*. Includes *Current Operations, Assistance and Subsidies*, interest on debt, and *Insurance Benefits and Repayments*.

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

Death and Gift Taxes. Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

Debt. All long-term credit obligations of the government and its agencies whether backed by the government'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 individuals to benefits from government-administered employee retirement funds. *Refunding of Long-Term Debt* is the issuance of long-term obligations in exchange for, or to finance, the retirement of outstanding long term debt, generally to obtain more favorable interest rates.

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

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

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

Debt Redemption. Long-Term Debt Redeemed (i.e., amounts retired other than by refunding) plus any net decrease in short-term debt outstanding.

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

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

Document and Stock Transfer Taxes. Taxes on the recording, registering, and transfer of documents such as mortgages, deeds, and securities, except taxes on recording or transfer of motor vehicle titles, which are classified elsewhere.

Earnings on Investments, Insurance Trust Revenue. Interest, dividends, and other earnings on securities held as assets to provide income for insurance trust programs. Includes earnings on securities of a government held by its

own insurance trust funds but excludes rental income from real property held by insurance trust funds and rented to other agencies of the same government.

Education. Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals) and educational programs for adults, veterans, and other special classes. *Higher Education* includes activities of degree-granting post-secondary institutions operated by the State and local governments, except that agricultural extension services and experiment stations are classified under *Natural Resources* and hospitals serving the public are classified under *Hospitals*. *Elementary and Secondary Education* comprises payments for instructional, support services and other activities of local public schools for kindergarten through high school programs. This includes the operation of public schools, construction of school buildings, purchase and operation of school buses, and other services ancillary to the provision of public schools. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other auxiliary enterprises financed mainly through charges for services are reported on a gross basis in both higher and elementary-secondary education. *Other Education* includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Education Services. Comprises the functions of *Education and Libraries*.

Electric Power. Operation and maintenance of electric power system including production or acquisition and distribution of electric power. See under *Utility*.

Elementary and Secondary Education. See under *Education*.

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

Employee-Retirement Revenue. Revenue from contributions required of employees for financing government-administered employee-retirement systems, earnings on investments held for such systems, and receipts of payments from other levels of government expressly for government employees covered by a public retirement system. Excludes any contributions by a government, either as employer contributions or for general financial support, to its own employee-retirement system. Tax proceeds, donations, and any forms of revenue other than

those enumerated above as classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

Employee-Retirement System. A government-administered contributory program with identifiable assets for financing retirement and associated benefits for State or local government employees. Excludes plans where governments make no contributions. See *Insurance Trust System*.

Employment Security Administration. Administration of unemployment compensation, public employment offices, and related services, and veterans' readjustment allowances. See *Unemployment Compensation Expenditure* for benefit payments under this program.

Environment and Housing. Comprises the functions *Natural Resources, Parks and Recreation, Housing and Community Development, Sewerage, and Solid Waste Management*.

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

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

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

Fines and Forfeits. Penalties imposed for violation of law and forfeits of amounts on deposit as performance guarantees. Does not include penalties on delinquent taxes.

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

Fiscal Year. The 12-month period at the end of which the government or any government agency determines its financial condition and the results of its operations and closes its books.

Fish and Game. Conservation and development of fish and game resources through regulation, protection, and propagation.

Forestry. Conservation, development, and promotion of forests and forest products. Includes forest fire prevention and forest fire fighting activities.

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

Functions. Public purposes served by governmental activities (e.g., education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.

Fund. An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual governments, each fund is treated as a distinct fiscal entity. Here, however, transactions of funds are consolidated in accordance with the principles described in the introduction to this report.

Funding. Issuance of bonds or other long-term debt in exchange for, or to provide funds to retire, outstanding short-term debt.

Gas Supply. Operation and maintenance of gas supply systems including acquisition and distribution of natural gas. See under *Utility*.

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

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

General Expenditure, n.e.c. General Expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

General Local Government Support. Amounts distributed to local governments without restriction of function or purpose to which applicable.

General Public Buildings. Provision and maintenance of public buildings not allocated to particular functions. This category is not applied in reporting Federal data.

General Revenue. All government revenue except *Liquor Stores Revenue*, *Employee Retirement*, *Insurance Trust Revenue*, and *Utility Revenue*. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

General Sale or Gross Receipts Taxes. See under *Sales and Gross Receipt Taxes*.

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

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

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

Hospitals. Financing, construction, acquisition, maintenance or operation of hospital facilities, provision of hospital care, and support of public or private hospitals. *Own Hospitals* are facilities administered directly by the 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. Construction and operation of housing and redevelopment projects, and other activities to promote or aid housing and community development.

Individual Income Taxes. Taxes on individuals measured by net income and taxes distinctively imposed on special types of income (e.g., interest, dividends, income from intangibles, etc.).

Insurance Benefits and Repayments. Social insurance payments to beneficiaries, employee-retirement annuities and other benefits, and withdrawals of insurance or employee-retirement contributions. Includes only amounts paid to beneficiaries; administrative expenditure for such activities are classified as *Current Operation*.

Insurance Sales and Gross Receipts Taxes. See under *Sales and Gross Receipts Taxes*.

Insurance Trust Expenditure. Cash payments to beneficiaries (including withdrawals of retirement contributions) of employee retirement, unemployment compensation, workers' compensation, and disability benefit social insurance programs. (See *Insurance Trust System*, below). Excludes cost of administering insurance trust activities, State contributions of programs administered by the State or by the Federal Government, intergovernmental expenditure for support of locally administered employee-retirement systems, and noncontributory gratuities paid to former employees.

Insurance Trust Revenue. Revenue from contributions required of employers and employees for financing social insurance programs operated by the government (see *Insurance Trust System*, below) and earnings on assets held for such systems. Excludes any contributions by a government—either as employer contributions or for general financial support—to a social insurance system it administers. Note that tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue, even though such amounts may be received specifically for insurance trust purposes.

Insurance Trust System. A government-administered plan for compulsory or voluntary social insurance (insurance protection of persons or their survivors against economic hazards arising from retirement, disability, death, accident, illness, unemployment, etc.) through accumulation of assets from contributions, assessments, premiums, and the like collected from employers and employees for use in making cash benefit payments to eligible persons covered by the system. Comprises *Employee Retirement*, *Unemployment Compensation*, *Workers' Compensation*, and *Miscellaneous* (accident, sickness, and other disability benefit) systems. In exhibit statistics, each insurance trust system is treated as an entity, with its transactions including intragovernmental amounts. However, intragovernmental transactions are excluded from the insurance trust components of revenue and expenditure. (See *Insurance Trust Revenue and Insurance Trust Expenditure*.)

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 government employees.

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

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

Intergovernmental Revenue From Federal Government. Intergovernmental revenue received by a government directly from the Federal Government. For local governments, excludes Federal aid channeled through State governments, which is considered as *Intergovernmental Revenue from State Government*.

Intergovernmental Revenue From Local Governments. Amounts from local governments: for shares in financial support of programs administered by the State; for reimbursements of services performed or expenditures made for them by the State; for application to debt services on State debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to State-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions (see *Agency and Private Trust Transactions*).

Excludes proceeds from interest on local government securities held by the State and proceeds from State taxes on local government facilities.

Intergovernmental Revenue From State Government.

All intergovernmental revenue received from the State government. For local governments, includes amounts originally from the Federal Government but channeled through the State.

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

Land and Existing Structures. Purchase of these assets as such, purchase of rights-of-way, payments on capital leases, and title search and similar activity associated with the purchase transactions. See *Capital Outlay*.

Libraries. Provision and support of public library facilities and services.

License Taxes. Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "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, gasoline and oil inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenue.

1. **Alcoholic beverages.** Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.
2. **Amusements.** License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.
3. **Corporations in general.** Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specific exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).
4. **Hunting and fishing.** Commercial and noncommercial hunting and fishing licenses and shipping permits.

5. **Motor vehicles.** License taxes imposed on owners or operators of motor vehicle, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.

6. **Motor vehicle operators.** Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

7. **Occupations and businesses, n.e.c.** License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.

8. **Public utilities.** License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.

9. **Other license taxes.** License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges).

Liquor Stores. Alcoholic beverage distribution facilities operated by governments maintaining alcoholic beverage monopoly systems. *Liquor Stores Revenue and Liquor Stores Expenditure*, as defined under the headings below, are included in revenue and expenditure.

Liquor Stores Expenditure. Expenditure for purchase of liquor for resale and provision and operation of government-maintained alcoholic beverage monopoly systems. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue. Amounts received from sale of liquor and other miscellaneous revenue of government-maintained alcoholic beverage monopoly systems. Excludes any taxes collected by the system for its own or other governments.

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

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

Long-Term Debt Offsets. Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions. Offsets also include an amount equal to that recorded as *Public Debt for Private Purposes*.

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

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

Miscellaneous Commercial Activities. Provision and operation of commercial facilities not classified under particular functions. Includes a bank (North Dakota), a cement plant, hail insurance systems, and the like.

Motor Fuel Sales Taxes. See under *Sales and Gross Receipts Taxes*.

Motor Vehicle Licenses Taxes. See under *License Taxes*.

Municipal Governments. Organized local governments authorized in State constitutions and statutes and established to provide government for a specific concentration of population in a defined area. Includes those governments designated as cities, villages, boroughs (except in Alaska), and towns (except in the six New England States, Minnesota, New York, and Wisconsin).

Natural Resources. Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs. For the Federal Government, includes agricultural experiment stations and extension services, farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects.

N.E.C. Not elsewhere classified.

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

Nonguaranteed Debt. Long-term debt payable solely from pledged specific sources—e.g., 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 resource of the government if the pledged sources are insufficient. This category encompasses *Public Debt for Private Purposes*.

OASDHI (Old Age, Survivors', Disability and Health Insurance). The Federal Government social insurance program commonly called Social Security.

Occupations and Business License Taxes. See under *License Taxes*.

Other and Unallocable Expenditure. General expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

Other Hospitals. See under *Hospitals*.

Own Hospitals. See under *Hospitals*.

Parimutuel Taxes. See under *Sales and Gross Receipts Taxes*.

Parking Facilities. Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

Parks and Recreation. Provision and support of recreational and cultural-scientific facilities and activities including golf courses, playfields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, camping areas, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also includes building and operation of convention centers and exhibition halls.

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

Postal Service. Activities of the U.S. Postal Service are reported on a gross basis, without deduction for receipts from charges. Excludes subsidies to airlines, classed under *Air Transportation*.

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

Property Tax Relief. Amounts received distinctly as reimbursement for State-mandated tax relief programs that have resulted in foregone tax revenue. Includes payments under property tax relief, renters' relief, and similar programs.

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

Public Debt for Private Purposes. Credit obligations of a government or its agencies issued for the purpose of directly funding private sector activities. These activities include: industrial and commercial development, pollution control of private sector facilities, housing and mortgage loans, private hospital construction, student loans, sports stadia, convention centers, shopping malls, and other private projects. This debt is assigned to the government under whose authority the bonds were issued.

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

Public Utility Taxes. See under *License Taxes and Sales and Gross Receipts Taxes*

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

Refunding. The issuance of long-term debt in exchange for, or to provide funds for, the retirement of long-term debt outstanding.

Regular Highway Facilities. State expenditure for *Highways*, other than toll facilities, is classified under this heading.

Rents. Amounts received from the temporary possession of building, land, or other property including revenue from leases of land relating to natural resource exploration and production. Rental revenues exclude income from particular facilities such as hospitals or housing that can be functionally classified; these functionally related amounts are treated as *Current Charges*. See also *Royalties*.

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."

Royalties. A governments' compensation for granting the privilege of sale or development of a resource or product. See also *Rents*.

Salaries and Wages. Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, Federal 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:

1. **General Sales or Gross Receipts Taxes.** Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or business are reported separately under category 2 below.
2. **Selective Sales and Gross Receipts Taxes.** Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

- a. Alcoholic beverages. Selective sales and gross receipts taxes on alcoholic beverages.
- b. Amusements. Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.
- c. Insurance. Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.
- d. Motor fuels. Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.
- e. Parimutuels. Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.
- f. Public utilities. Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.
- g. Tobacco products. Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.
- h. Other selective sales and gross receipts taxes. Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel other than motor fuel, meals, margarine, cement, etc.).

Sanitation. Comprises *Sewerage* and *Solid Waste Management*; see below. Sanitary engineering, smoke regulation, and other health activities are classified under *Health*.

School District Governments. Organized local entities providing public elementary, secondary, and/or higher education which, under State law, have sufficient administrative and fiscal autonomy to qualify as separate governments. Excludes dependent public school systems of county, municipal, township, or State governments.

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

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

Severance Taxes. Taxes imposed distinctively on removal of natural products (e.g., oil, gas, other minerals, timber, fish, etc.) from land or water and measured by value or quantity of products removed or sold.

Sewerage. Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

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

Sinking Funds. Funds established specifically for the redemption of *Long-Term Debt* principal

Social Insurance Administration. For State and local governments consists of Employment Security Administration activities; that is, the administration of unemployment compensation programs and employment offices only. Includes also Federal administration of Social Security (Old Age, Survivors', Disability, and Health Insurance) and other social insurance programs.

Social Services and Income Maintenance. Comprises the functions of *Public Welfare, Hospitals, Health, Social Insurance Administration, and Veterans' Services*.

Solid Waste Management. Street cleaning, solid waste collection and disposal, and provision of sanitary landfills and resource recovery facilities.

Space Research and Technology. Federal space activities, comprising programs of the National Aeronautics and Space Administration.

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

Special District Governments. All organized local entities (other than counties, municipalities, townships, or school districts) authorized by State law to provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments, known by a variety of titles, including districts, authorities, boards, and commissions.

State Government. The State government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units. It also includes any semi-autonomous authorities, institutions of higher education, districts, and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. For all such agencies, the financial information in this report represents their gross

transactions with the public and other governments, rather than only the net effect of such transactions on central State funds. Each data item for a State government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds, bond funds.

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 local government tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are categorized as *Intergovernmental Revenue*. However, locally-imposed taxes that are collected by the State governments acting as an agent and returned to the local governments are counted as local government taxes.

Tobacco Products Sales Taxes. See under *Sales and Gross Receipts Taxes*.

Toll Highway Facilities. Toll turnpikes and toll roads, toll bridges, ferries, and toll tunnels operated by State agencies. Expenditure for this purpose includes only acquisition, construction, and maintenance of State facilities; it does not include any debt service on toll facility debt or any aid to local governments for toll facilities.

Township Governments. Organized local governments authorized in State constitutions and statutes and established to provide general government for areas defined without regard to population concentration. Includes those governments designated as towns in Connecticut, Maine (including organized plantations), Massachusetts, Minnesota, New Hampshire (including organized locations), New York, Rhode Island, Vermont, and Wisconsin, and townships in other States.

Transit. Construction, maintenance, and operation of public mass Transit systems—bus, commuter rail, light rail, or subway systems. Excludes systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under *Highways*. See under *Utility*.

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

Transportation. Comprises the *General Expenditure* functions of *Highways*, *Air Transportation*, *Parking Facilities*, *Water Transport and Terminals*, and *Transit Subsidies*.

Unemployment Compensation Expenditure. Comprises payments made to beneficiaries under basic provisions of unemployment compensation programs and special program payments, such as for extended benefits triggered by economic conditions.

Unemployment Compensation Revenue. Employer (and in some cases employee) contributions, interest on investments, and net Federal advances and contributions for unemployment compensation programs.

Utility. A government-owned and -operated water supply, electric light and power, gas supply, or transit system. Excludes government revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, and the like which are classified as general government activities. See also *Transit Subsidies*.

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

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

Utility Revenue. Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as *General Revenue*). Any monies from taxes, special assessments, and intergovernmental aid is classified as *General Revenue*, not *Utility Revenue*.

Vendor Payments. See under *Public Welfare*.

Veterans' Services. Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under *Public Welfare*, *Education*, *Hospitals*, or other functions.

Water Supply. Operation and maintenance of water supply system including acquisition and distribution of water to the general public or to other local governments

for domestic or industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under *Natural Resources*. See under *Utility*.

Water Transport and Terminals. Construction, maintenance, operation, and support of canals and other waterways, harbors, docks, wharves, and related marine terminal facilities.

Welfare. See *Public Welfare*.

Withdrawals, Insurance Trust. See *Insurance Trust Expenditure*.

Workers' Compensation Expenditure. Insurance trust expenditure for government-administered workers' compensation systems. Consists of cash benefit payments to

injured workers covered by the system. Excludes State contributions to system on behalf of its own employees and expenditure for administration.

Workers' Compensation Revenue. Employer premiums, assessments, and other contributions to government-administered workers' compensation systems and earnings on investments of systems. Excludes contributions for government's own employees covered by system.

Workers' Compensation System. A government-administered plan for compulsory accident and injury insurance of workers through accumulation of assets from contributions collected from employers for financing cash benefits to eligible injured workers.

Appendix B. Notes Relating to Government Finances

The following State government finance items were revised after the publication of *State Government Finances: 1992*:

[Millions of dollars. Detail may not add to totals due to rounding.]

Item	Original amount	Revised amount
Total revenue.....	741,853	743,018
General revenue.....	605,334	606,776
Alaska.....	5,343	5,330
Arkansas.....	5,190	5,188
Colorado.....	7,016	7,004
Florida.....	23,652	23,744
Idaho.....	2,447	2,458
Indiana.....	12,265	12,704
Iowa.....	6,519	6,534
Maine.....	3,312	3,319
Montana.....	2,121	2,205
Nevada.....	2,715	2,721
New Hampshire.....	2,303	2,432
New Mexico.....	4,743	4,748
New York.....	60,412	60,415
North Dakota.....	1,810	1,772
Oklahoma.....	6,941	6,832
Oregon.....	7,297	7,306
Rhode Island.....	2,849	2,880
Tennessee.....	9,624	9,957
Texas.....	31,346	31,308
Vermont.....	1,701	1,704
Washington.....	13,434	13,443
Wisconsin.....	12,107	12,585
Insurance trust.....	129,940	129,663
Idaho.....	411	446
Kansas.....	826	808
Louisiana.....	1,480	1,360
Maine.....	369	541
Minnesota.....	2,744	2,738
Nebraska.....	225	158
Pennsylvania.....	6,173	5,870
Texas.....	5,418	5,106
Washington.....	3,672	4,010
Wyoming.....	272	273
Total expenditure.....	700,894	701,931
General Expenditure.....	611,922	612,423
California.....	83,360	83,512
Florida.....	24,851	24,999
Iowa.....	6,711	6,681
Michigan.....	21,840	21,845
New Mexico.....	4,594	4,805
Pennsylvania.....	30,338	30,065
South Carolina.....	7,969	8,251
Vermont.....	1,690	1,694
Insurance trust.....	79,359	79,895
Idaho.....	253	258
Kansas.....	432	429
Louisiana.....	1,067	1,086
Minnesota.....	1,205	1,201
Nebraska.....	88	98
Texas.....	3,150	3,602
Washington.....	2,369	2,426

B-2

[Millions of dollars. Detail may not add to totals due to rounding.]

Item	Original amount	Revised amount
Debt outstanding at end of year.....	371,901	372,319
New Hampshire.....	4,313	4,732
Cash and security holdings.....	1,084,187	1,085,274
Insurance trust.....	715,201	722,646
Other than insurance trust.....	368,986	362,629

Note: Some minor revisions have been omitted from this display.

Appendix C. Two-Letter State Abbreviations

State	Abbreviation	State	Abbreviation
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
Florida	FL	North Dakota	ND
Georgia	GA	Ohio	OH
Hawaii	HI	Oklahoma	OK
Idaho	ID	Oregon	OR
Illinois	IL	Pennsylvania	PA
Indiana	IN	Rhode Island	RI
Iowa	IA	South Carolina	SC
Kansas	KS	South Dakota	SD
Kentucky	KY	Tennessee	TN
Louisiana	LA	Texas	TX
Maine	ME	Utah	UT
Maryland	MD	Vermont	VT
Massachusetts	MA	Virginia	VA
Michigan	MI	Washington	WA
Minnesota	MN	West Virginia	WV
Mississippi	MS	Wisconsin	WI
Missouri	MO	Wyoming	WY

Appendix D.

Explanation for Tracing Origin and Allocation of Funds in Tables 19 and 23

The following is a guide for tracing the origin and allocation of State and local government funds in table 19 and 23. Calculations exclude minor Federal Government amounts.

GENERAL REVENUE — TABLE 19

State—Start with the amount of State government own source revenue, add in the funds received from the Federal and local governments, and subtract the amount local governments receive from the State government.

Local—Start with the amount of local government own source revenue, add in the funds received from the Federal and State governments, and subtract the amount State governments receive from local government.

GENERAL EXPENDITURE — TABLE 23

State—Start with the State government direct general expenditure before transfers among governments, add in the intergovernmental transfers the State government receives from the Federal and local governments, and subtract the amount local governments receive from the State governments.

Local—Start with the local government direct general expenditure before transfers among governments, add in the funds received from the Federal and State governments, and subtract the amount State governments receive from local governments.

Appendix E. Relative Standard Errors

The following tables, E-1, E-2, and E-3 contain the relative standard errors of State and local, county, and municipal government estimates expressed in percent.

The estimates in this report may be affected by changes in classification and procedure that began in 1988. These areas were especially affected: miscellaneous general revenue; highways; and indebtedness data. appendix B of

Government Finances: 1987-88 contains a detailed explanation of these changes. Estimates of the relative standard errors of local government totals can be calculated from the relative standard errors for State and local government estimates given in table E-1 by using the following equation:

$$\text{Relative Standard Error of State and Local Total} = \frac{\$ \text{Estimate of the State and Local Total} \$ \text{Relative Standard Error of State and Local Total} \$}{\text{Estimate of the Local Total}}$$

E-2

Table E-1. Relative Standard Errors in Percent of State and Local Government Estimates of Selected Variables by State: 1992

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

State	Revenue					Expenditure					
	Total	General revenue				Total	Current	Capital outlay	By function		
		Total	Taxes	Charges	Miscellaneous general revenue				Welfare	Hospitals	Health
		1	2	3	4				5	6	7
Alabama	.25	.26	.26	.42	.82	.31	.28	1.50	.03	.19	1.63
Alaska	.24	.26	.03	1.11	.04	.18	.17	.42	-	-	.27
Arizona	.22	.25	.27	.33	1.33	.24	.20	.98	-	.03	2.00
Arkansas	.24	.25	.31	.59	.60	.39	.30	2.06	.01	1.24	1.29
California	.24	.25	.16	.79	.62	.27	.25	1.05	-	.34	1.19
Colorado	.22	.21	.23	.51	.69	.26	.21	1.06	.17	1.09	.42
Connecticut	.07	.07	.03	.04	.09	.08	.08	.28	-	-	.02
Delaware	.01	.01	.01	-	.02	.01	.01	-	-	-	-
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	.20	.21	.07	.34	.28	.10	.07	.53	.02	.59	.03
Georgia	.15	.16	.22	.34	.66	.30	.20	1.61	.02	.48	1.20
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	.28	.29	.30	.62	1.33	.46	.40	1.90	.53	1.04	.26
Illinois	.23	.24	.31	.65	.75	.49	.26	2.89	.12	.90	.44
Indiana	.21	.20	.25	.47	.85	.32	.26	1.69	.09	.77	.23
Iowa	.24	.23	.19	.74	.80	.41	.28	2.51	.36	1.34	1.18
Kansas	.22	.23	.20	1.22	.47	.25	.22	.97	.27	2.78	.31
Kentucky	.25	.23	.19	.56	.50	.49	.51	3.75	.04	.33	.73
Louisiana	.20	.17	.22	.70	.17	.28	.24	1.51	.08	1.02	.17
Maine	.18	.18	.26	.51	.58	.38	.25	3.40	.10	.03	.63
Maryland	.03	.03	.03	.16	.07	.04	.04	.10	-	-	.08
Massachusetts	.07	.07	.01	.12	.12	.09	.07	.56	-	-	-
Michigan	.20	.20	.28	.56	.85	.23	.19	1.56	.18	.84	.86
Minnesota	.32	.31	.40	.96	.64	.58	.45	3.10	.49	.53	.59
Mississippi	.24	.25	.30	.84	1.13	.46	.46	1.11	.18	1.42	.65
Missouri	.38	.39	.52	.92	.44	.47	.33	2.51	.36	2.12	1.69
Montana	.55	.51	.88	.67	.83	.43	.35	1.81	.43	.53	.66
Nebraska	.49	.62	.74	1.57	.93	.46	.44	1.66	1.05	2.23	.32
Nevada	1.35	1.41	.61	.74	.40	.93	1.11	.31	.12	-	.48
New Hampshire	.39	.41	.67	.38	.45	.51	.34	4.58	.05	.03	.34
New Jersey	.12	.12	.14	.33	.64	.14	.10	.96	.03	-	.18
New Mexico	.16	.15	.21	.17	.40	.37	.38	.78	.13	1.18	.55
New York	.06	.06	.08	.23	.18	.10	.07	.74	.02	.30	.07
North Carolina	.09	.10	.04	.31	.60	.17	.16	.97	-	-	.04
North Dakota	.24	.24	.25	.39	1.26	.32	.34	.65	.18	-	.40
Ohio	.22	.22	.27	.63	.89	.28	.22	1.58	.19	.66	.66
Oklahoma	.26	.25	.27	.66	.75	.38	.37	1.53	.01	1.36	.50
Oregon	.26	.27	.51	.49	.33	.31	.24	1.53	.04	-	.89
Pennsylvania	.11	.11	.09	.46	.42	.18	.15	.94	.04	-	.13
Rhode Island	.04	.04	.03	.02	.03	.06	.07	.14	-	-	-
South Carolina	.55	.61	.42	2.22	.70	.73	.70	1.19	.11	3.69	1.55
South Dakota	.30	.31	.36	.57	1.26	.40	.22	2.32	.09	.05	.77
Tennessee	.18	.17	.07	.45	.59	.37	.37	1.18	-	-	.02
Texas	.30	.28	.20	1.53	.57	.31	.31	.83	.06	3.38	.27
Utah	.20	.22	.24	.76	.75	.17	.15	1.12	.28	.18	.62
Vermont	.39	.41	.75	.27	.30	.49	.30	4.72	.02	.03	.42
Virginia	.10	.09	.03	.12	.12	.10	.05	.64	-	-	.03
Washington	.34	.39	.56	.93	.71	.33	.28	1.26	.26	1.63	.19
West Virginia	.27	.27	.37	.96	.62	.65	.35	4.78	-	2.43	2.20
Wisconsin	.22	.23	.24	.28	.78	.43	.23	2.77	.36	-	1.83
Wyoming	.48	.50	1.05	.38	.23	.94	.49	5.09	.41	-	1.04

Table E-1. Relative Standard Errors in Percent of State and Local Government Estimates of Selected Variables by State: 1992—Continued

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

State	Expenditure-Con.									Total long-term debt	Total cash and security holdings
	By function—Con.										
	Highways	Police	Fire	Correc-tion	Parks and recre-ation	Housing and commu-nity develop-ment	Sew-erage	Solid waste management	Utilities		
	12	13	14	15	16	17	18	19	20		
Alabama	2.00	1.25	1.54	1.16	1.02	6.16	3.32	3.47	.92	1.00	.99
Alaska	.20	.05	.09	-	3.22	-	.35	.91	.17	.02	.01
Arizona	.58	.48	5.37	.05	.62	.90	2.48	.40	.50	1.15	1.92
Arkansas	.75	.75	1.15	3.87	.45	2.04	1.98	3.26	1.74	.93	.72
California	.47	.48	2.08	-	1.19	.74	2.07	.37	.44	.49	.48
Colorado	.70	.40	4.67	.12	.71	1.84	3.76	3.86	1.29	.47	.39
Connecticut	.18	.03	.09	-	.10	3.14	.32	.08	-	.09	.06
Delaware	-	.05	-	-	.01	-	-	.07	.02	-	-
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	.40	.35	1.08	.10	.45	2.41	1.48	.87	.54	.34	.36
Georgia	2.00	.82	.93	1.33	.78	3.44	.93	1.45	.45	.97	.79
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	1.18	.92	3.66	.80	2.59	-	1.13	2.04	.90	1.02	.60
Illinois	1.21	.72	2.97	.81	5.43	.45	.91	2.79	.523	1.74	.99
Indiana	.84	.50	1.62	1.20	.70	3.34	1.96	1.80	1.19	1.38	1.08
Iowa	.73	.84	1.08	.81	1.43	.99	2.45	2.21	2.62	1.23	1.07
Kansas	.55	.53	.49	.41	1.39	1.77	1.61	2.37	1.12	.92	.85
Kentucky	1.52	.79	3.91	2.05	1.35	1.81	3.07	2.11	.57	.64	.59
Louisiana	.91	1.12	.89	.77	.70	1.28	1.19	1.58	1.45	.33	.23
Maine	2.49	1.41	2.99	.86	1.37	1.21	1.23	4.07	2.55	.58	.50
Maryland	.16	.15	.07	-	.07	1.39	.43	.47	.29	.11	.15
Massachusetts	-	-	.09	-	-	1.74	-	-	.03	.04	.15
Michigan	.88	.58	1.35	.49	1.16	1.00	1.62	1.73	.82	.78	.79
Minnesota	1.04	.62	.97	1.19	1.96	2.34	1.75	1.99	1.46	1.00	.73
Mississippi	.86	.88	.92	2.96	.91	.97	1.53	1.96	.70	.85	.40
Missouri	1.87	.70	14.53	1.11	.79	1.18	.56	1.89	.73	.80	.45
Montana	.63	.75	1.17	.90	1.55	3.46	3.24	3.94	17.76	.76	.67
Nebraska	1.50	.84	3.49	1.29	.75	24.06	1.92	3.10	.36	1.54	.69
Nevada	.41	.23	10.28	.05	.46	20.36	.63	1.38	.31	11.72	.59
New Hampshire	1.21	.70	.94	-	1.24	.73	1.48	2.50	3.44	.51	.29
New Jersey	.41	.34	1.18	.05	.32	.17	1.07	.70	.36	.67	.58
New Mexico	.59	.91	.59	2.08	.93	.60	.64	.78	.80	.42	.19
New York	.33	.18	.78	.15	.30	.46	1.06	.66	.10	.25	.37
North Carolina	.45	.35	.57	-	.86	2.64	2.93	.80	.37	.33	.26
North Dakota	.95	.48	2.20	.92	6.52	1.20	4.64	3.25	4.34	.28	.46
Ohio	.79	1.12	1.21	.78	1.25	2.22	1.65	1.36	1.41	.96	.60
Oklahoma	1.36	.86	1.13	.31	.46	3.13	2.52	2.25	1.46	.87	.51
Oregon	.46	.48	7.16	.57	.65	1.56	1.42	.34	.32	.26	.42
Pennsylvania	.43	.42	.88	.37	.86	2.07	4.11	1.66	.87	.63	.54
Rhode Island	.14	-	2.65	-	-	.96	-	-	.05	.19	.02
South Carolina	2.04	1.54	4.54	1.31	3.86	5.57	1.86	3.07	.53	.94	1.31
South Dakota	1.16	.85	.81	2.76	.90	1.31	2.75	1.64	.56	.64	.30
Tennessee	.35	.77	.56	-	.99	1.07	3.43	2.25	1.53	.70	.50
Texas	.74	.45	.70	2.37	.74	5.50	1.41	1.43	2.04	.71	.37
Utah	1.11	.83	1.08	5.22	2.05	.71	3.95	3.33	.35	.41	.61
Vermont	1.01	.50	1.96	.66	.43	-	2.38	1.94	.73	.59	.54
Virginia	.25	.13	.12	-	.12	.03	.30	.39	.33	.17	.13
Washington	.79	.65	-	.43	.50	3.47	2.27	1.81	.52	.46	.93
West Virginia	.19	1.20	.89	1.37	.85	.42	5.77	3.13	4.78	.73	.71
Wisconsin	.91	.54	.86	.98	1.33	4.87	1.27	1.64	1.20	1.17	1.21
Wyoming	.66	.68	7.48	3.98	.91	.02	1.59	1.06	1.15	.60	.11

Table E-2. Relative Standard Errors in Percent of County Government Estimates of Selected Variables by State: 1992

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

State	Revenue					Expenditure					
	Total	General revenue				Total	Current	Capital outlay	By function		
		Total	Taxes	Charges	Miscellaneous general revenue				Welfare	Hospitals	Health
		1	2	3	4				5	6	7
Alabama	1.70	1.72	1.32	6.58	3.30	3.00	2.78	5.36	.86	1.04	.17
Alaska	-	-	-	-	-	-	-	-	-	-	.07
Arizona	-	-	-	-	-	-	-	-	-	-	5.49
Arkansas	2.67	2.67	3.61	4.89	2.26	2.14	2.11	5.00	18.24	6.34	7.21
California	-	-	-	-	-	-	-	-	-	-	1.30
Colorado	.41	.41	.42	.46	.49	.38	.46	1.65	1.01	-	.42
Connecticut	-	-	-	-	-	-	-	-	-	-	-
Delaware	-	-	-	-	-	-	-	-	-	-	-
Dist of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	.48	.51	.45	.68	.76	.11	.10	.52	.51	1.70	1.62
Georgia	.68	.68	.80	1.36	1.25	1.08	.94	3.34	1.65	3.68	12.38
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	1.94	1.94	3.06	1.87	2.28	1.47	1.49	2.49	6.80	2.17	1.31
Illinois	.38	.38	.58	.99	1.62	.53	.57	1.49	3.41	-	2.31
Indiana	1.02	1.02	1.50	1.60	3.34	.89	.92	1.88	.87	2.08	1.01
Iowa	1.42	1.42	.88	3.94	1.43	1.36	1.42	5.09	3.80	3.51	32.00
Kansas	.71	.71	.60	2.24	1.01	.80	.79	1.85	3.62	4.38	3.01
Kentucky	.91	.91	2.26	1.48	1.19	.94	.90	4.15	2.43	1.23	15.12
Louisiana	1.29	1.08	1.24	2.12	1.28	1.80	1.77	2.38	10.40	2.41	-
Maine	4.91	4.91	5.67	4.22	7.61	16.43	5.50	56.11	1.83	55.53	4.78
Maryland	-	-	-	-	-	-	-	-	-	-	.08
Massachusetts	-	-	-	-	-	-	-	-	-	-	-
Michigan	1.01	1.03	.87	2.37	2.44	.83	.92	4.91	2.95	4.08	2.00
Minnesota	1.26	1.26	.84	2.04	2.21	1.19	1.00	.57	1.66	.44	24.99
Mississippi	1.31	1.31	1.19	2.29	2.06	1.38	1.34	6.98	10.37	2.65	37.32
Missouri	2.22	2.22	1.76	9.10	3.57	2.42	2.69	4.49	81.97	14.69	4.41
Montana	3.86	3.86	3.39	2.20	4.00	2.48	1.60	13.74	5.23	2.25	3.15
Nebraska	2.69	2.69	1.10	6.97	2.04	1.80	1.90	5.50	8.63	8.99	2.69
Nevada	5.83	6.00	.73	1.02	.28	5.34	5.78	4.50	1.63	1.87	.38
New Hampshire	-	-	-	-	-	-	-	-	-	-	6.85
New Jersey	-	-	-	-	-	-	-	-	-	-	.12
New Mexico	1.07	1.16	1.95	.56	1.75	1.58	1.61	3.80	4.67	-	3.16
New York	.15	.16	.28	.71	.89	.29	.21	1.65	.29	2.38	.62
North Carolina	-	-	-	-	-	-	-	-	-	-	.10
North Dakota	.61	.61	.70	3.11	.79	.65	.78	5.07	2.19	-	4.68
Ohio	1.28	1.31	.83	4.13	2.38	.96	.88	2.90	1.14	4.69	.85
Oklahoma	.95	.95	1.15	2.47	.29	1.24	1.29	4.96	.49	3.54	3.20
Oregon	.59	.59	1.24	1.20	2.27	1.03	.93	2.00	2.35	19.67	2.85
Pennsylvania	1.49	1.49	.81	3.01	2.26	.86	.75	1.26	.89	-	1.56
Rhode Island	-	-	.06	.02	.28	-	-	-	-	-	-
South Carolina	4.12	4.16	3.70	6.14	2.28	4.40	4.34	4.72	13.91	7.26	5.26
South Dakota	.80	.80	1.32	4.22	3.34	1.13	1.42	9.02	3.19	.55	6.55
Tennessee	-	-	-	-	-	-	-	-	-	-	-
Texas	1.09	1.09	.86	1.11	.95	.91	.74	3.47	3.06	.70	4.90
Utah	.92	.92	1.35	5.04	1.31	1.14	1.24	9.34	14.20	12.88	7.13
Vermont	7.55	7.55	7.48	9.95	10.24	6.85	7.24	45.32	-	-	-
Virginia	-	-	-	-	-	-	-	-	-	-	2.82
Washington	.81	.81	1.21	.99	1.68	1.51	.77	6.06	-	-	1.17
West Virginia	1.99	1.99	2.08	9.50	.92	2.26	2.24	4.29	87.83	18.11	6.64
Wisconsin	1.04	1.06	1.77	7.51	1.53	1.35	.95	4.12	1.82	-	3.57
Wyoming	3.43	3.43	6.03	1.15	.38	1.72	1.27	8.72	14.75	.05	7.72

Table E-2. Relative Standard Errors in Percent of County Government Estimates of Selected Variables by State: 1992—Continued

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

State	Expenditure-Con.									Total long-term debt	Total cash and security holdings
	By function—Con.										
	Highways	Police	Fire	Correc-tion	Parks and recre-ation	Housing and commu-nity develop-ment	Sew-erage	Solid waste manage-ment	Utilities		
	12	13	14	15	16	17	18	19	20		
Alabama	6.58	3.09	33.80	2.44	.49	-	.29	3.54	1.15	7.15	2.77
Alaska	-	-	-	-	-	-	-	-	-	-	-
Arizona	-	-	-	-	-	-	-	-	-	-	-
Arkansas	3.76	2.80	14.39	5.84	8.06	.15	-	15.10	-	3.26	2.89
California	-	-	-	-	-	-	-	-	-	-	-
Colorado	2.40	.31	5.13	0.28	2.36	11.68	3.62	3.69	.84	0.02	0.16
Connecticut	-	-	-	-	-	-	-	-	-	-	-
Delaware	-	-	-	-	-	-	-	-	-	-	-
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	1.08	.43	.50	.36	.17	1.50	-	1.40	.02	0.69	0.93
Georgia	4.29	1.77	1.28	3.17	2.22	9.26	1.45	2.54	.98	1.23	1.69
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	6.47	2.84	-	1.98	7.75	-	-	5.82	-	3.28	2.80
Illinois	3.81	1.25	-	1.05	0.13	1.34	-	10.21	.18	2.50	2.46
Indiana	3.30	.83	14.07	2.27	2.85	5.18	31.93	4.64	-	2.50	1.71
Iowa	1.69	2.28	18.46	1.80	3.47	41.72	49.61	8.73	-	1.81	1.88
Kansas	1.62	1.05	1.09	1.25	1.88	-	.20	1.67	-	0.44	0.52
Kentucky	5.47	2.54	18.30	3.80	6.02	6.38	-	4.23	-	0.95	0.78
Louisiana	3.47	2.86	2.70	3.82	5.39	6.43	4.54	4.50	11.11	0.36	0.61
Maine	9.37	10.28	55.94	3.32	.16	-	-	27.26	-	8.31	8.30
Maryland	-	-	-	-	-	-	-	-	-	-	-
Massachusetts	-	-	-	-	-	-	-	-	-	-	-
Michigan	2.59	1.54	20.20	9.19	3.16	13.25	.20	7.91	1.70	1.53	1.41
Minnesota	3.40	1.15	27.40	3.66	6.02	5.13	3.09	-	4.39	0.90	-
Mississippi	2.45	2.54	4.06	7.67	4.04	56.70	-	5.07	7.03	0.74	0.44
Missouri	8.89	3.87	31.78	2.67	.12	-	-	17.76	-	1.00	3.30
Montana	1.70	.84	6.60	1.92	2.39	22.91	8.84	3.80	.10	3.38	4.65
Nebraska	3.67	1.61	.10	2.71	2.18	-	-	19.34	-	2.34	-
Nevada	1.98	1.21	1.17	.43	.62	.39	1.59	8.75	.67	0.03	0.07
New Hampshire	-	-	-	-	-	-	-	-	-	-	-
New Jersey	-	-	-	-	-	-	-	-	-	-	-
New Mexico	3.11	1.39	2.07	6.40	9.55	1.04	-	4.17	-	3.19	1.58
New York	1.11	.51	1.50	.50	.28	0.53	0.10	3.07	.25	1.01	1.42
North Carolina	-	-	-	-	-	-	-	-	-	-	-
North Dakota	2.67	.91	9.69	1.13	5.44	14.53	-	69.08	-	0.36	0.91
Ohio	3.05	1.63	-	1.39	5.13	6.30	1.34	5.25	5.16	1.59	1.32
Oklahoma	3.96	1.36	28.16	1.88	.29	NA	90.37	1.15	-	0.07	0.40
Oregon	1.98	.55	-	.97	3.59	5.44	.24	1.59	42.17	0.02	0.90
Pennsylvania	3.19	.99	.92	.67	.32	26.53	-	5.46	-	0.87	1.64
Rhode Island	.20	-	2.65	-	-	1.26	-	-	.08	1.48	.28
South Carolina	9.12	4.29	9.15	4.54	2.71	3.84	6.07	6.41	9.95	1.30	3.43
South Dakota	3.34	3.28	7.77	5.53	5.91	6.44	-	6.17	-	-	2.06
Tennessee	-	-	-	-	-	-	-	-	-	-	-
Texas	2.35	1.21	7.90	3.63	3.34	1.19	21.19	21.81	2.26	0.28	0.99
Utah	6.04	1.96	2.69	10.10	.76	-	-	-	-	0.92	1.94
Vermont	9.44	-	-	-	-	-	-	-	-	1.00	5.34
Virginia	-	-	-	-	-	-	-	-	-	-	-
Washington	2.36	1.05	.90	.61	.42	1.35	.45	1.99	7.34	1.27	0.80
West Virginia	-	3.43	6.31	3.76	3.70	1.21	.10	95.74	4.93	0.57	0.53
Wisconsin	2.45	1.10	30.63	1.94	.38	.02	2.59	4.75	-	2.60	1.34
Wyoming	6.12	2.27	2.83	6.92	.23	-	-	.44	-	0.12	0.58

E-6

Table E-3. Relative Standard Errors in Percent of Municipal Government Estimates of Selected Variables by State: 1992

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

State	Revenue					Expenditure					
	Total	General revenue				Total	Current	Capital outlay	By function		
		Total	Taxes	Charges	Miscellaneous general revenue				Welfare	Hospitals	Health
		1	2	3	4				5	6	7
Alabama	0.82	1.16	1.12	1.73	2.74	0.93	0.94	3.75	-	-	2.07
Alaska	1.61	2.04	0.31	5.80	0.80	0.79	0.78	1.40	-	-	0.15
Arizona	1.02	1.20	0.89	0.61	5.56	0.73	0.84	0.67	-	-	10.14
Arkansas	0.85	1.11	1.43	1.40	1.18	0.90	0.89	1.59	-	-	-
California	0.77	0.96	0.66	1.80	1.24	0.81	0.81	0.94	-	-	0.18
Colorado	0.67	0.65	0.91	0.61	1.48	0.80	0.61	2.14	-	-	0.89
Connecticut	-	-	-	-	-	-	-	-	-	-	-
Delaware	0.07	0.12	0.07	-	0.53	0.07	0.08	-	-	-	-
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	0.50	0.56	0.13	0.86	0.67	0.37	0.35	1.00	-	-	8.25
Georgia	0.56	0.66	0.97	0.68	1.60	0.76	0.69	2.39	69.29	-	-
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	1.42	1.89	0.65	0.79	2.43	1.45	1.25	7.31	-	-	8.04
Illinois	0.78	0.96	1.03	1.75	2.57	2.65	1.10	11.01	-	-	22.89
Indiana	0.91	0.90	0.78	1.90	2.29	1.45	0.86	6.69	-	-	0.99
Iowa	1.02	1.13	0.90	1.04	2.30	1.45	1.21	5.72	-	1.72	40.59
Kansas	0.46	0.40	0.63	1.04	0.71	0.76	0.74	2.37	94.04	-	4.30
Kentucky	1.79	2.19	0.72	2.05	2.24	3.75	3.87	26.50	-	-	29.60
Louisiana	0.43	0.47	0.51	0.63	0.81	0.93	0.43	5.45	-	-	-
Maine	-	-	-	-	-	-	-	-	-	-	-
Maryland	0.47	0.47	0.51	0.63	0.81	0.93	0.43	5.45	-	-	5.56
Massachusetts	-	-	-	-	-	-	-	-	-	-	-
Michigan	0.62	0.77	0.66	1.25	3.07	0.75	0.60	2.73	-	-	2.44
Minnesota	1.29	1.31	2.41	2.31	1.28	1.27	0.92	3.75	99.52	5.37	62.85
Mississippi	0.43	0.56	0.67	0.74	1.92	0.49	0.42	2.09	-	-	48.36
Missouri	0.52	0.62	0.61	0.71	1.29	1.44	0.80	6.81	-	-	10.92
Montana	1.87	0.54	0.88	1.49	0.77	1.72	2.11	1.23	-	-	25.13
Nebraska	1.13	1.54	0.54	3.78	2.60	1.54	1.50	5.01	99.83	-	27.39
Nevada	-	-	-	-	-	-	-	-	-	-	-
New Hampshire	-	-	-	-	-	-	-	-	-	-	-
New Jersey	0.65	0.71	0.82	2.38	1.70	0.57	0.44	3.44	-	-	1.51
New Mexico	0.49	0.40	0.32	0.33	1.15	0.32	0.36	1.12	24.56	-	2.89
New York	0.17	0.17	0.10	0.56	0.43	0.20	0.16	1.17	-	-	18.64
North Carolina	0.68	1.23	0.62	1.81	3.92	1.22	1.22	3.78	-	-	9.09
North Dakota	0.91	0.91	0.91	1.18	0.91	1.09	1.26	1.14	-	-	-
Ohio	0.88	0.94	1.00	1.74	2.43	0.87	0.86	2.98	36.76	-	7.70
Oklahoma	0.92	1.03	1.03	1.18	1.24	1.14	1.07	2.99	-	4.80	2.54
Oregon	1.10	1.48	2.34	0.73	1.83	1.02	0.77	3.00	-	-	27.55
Pennsylvania	0.28	0.32	0.32	0.96	1.17	0.48	0.25	3.09	-	-	-
Rhode Island	-	-	-	-	-	-	-	-	-	-	-
South Carolina	1.20	2.02	1.19	3.50	2.56	1.51	1.52	4.38	-	-	6.02
South Dakota	0.37	0.36	0.43	0.73	0.91	0.50	0.48	1.36	-	-	-
Tennessee	0.58	1.18	0.48	2.23	1.97	1.12	1.11	3.83	-	-	-
Texas	0.91	0.44	0.56	0.68	1.23	0.97	1.08	1.12	2.88	-	3.16
Utah	0.69	0.74	0.50	1.96	1.61	0.75	0.85	1.65	-	-	9.77
Vermont	0.79	1.11	1.75	0.47	1.99	0.85	0.91	0.65	-	-	-
Virginia	0.56	0.55	0.29	0.85	0.54	0.46	0.23	2.62	-	-	23.38
Washington	0.83	1.10	0.90	1.44	2.81	1.07	0.86	2.44	1.48	-	23.26
West Virginia	1.07	0.77	0.59	0.90	2.28	1.68	1.49	8.07	-	-	11.50
Wisconsin	0.77	0.94	1.01	1.08	2.64	0.99	0.72	3.96	-	-	23.12
Wyoming	0.64	0.76	0.58	1.03	1.63	1.10	0.92	5.22	-	-	-

Table E-3. Relative Standard Errors in Percent of Municipal Government Estimates of Selected Variables by State: 1992—Continued

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

State	Expenditure-Con.									Total long-term debt	Total cash and security holdings
	By function—Con.										
	Highways	Police	Fire	Correc-tion	Parks and recreation	Housing and commu-nity develop-ment	Sew-erage	Solid waste management	Utilities		
	12	13	14	15	16	17	18	19	20		
Alabama	4.43	4.49	15.15	-	2.34	13.58	5.13	4.13	11.92	2.09	2.58
Alaska	3.08	16.85	3.65	-	23.25	-	2.66	0.90	0.71	0.07	0.15
Arizona	1.23	1.67	22.81	39.80	2.85	0.73	0.80	4.51	1.26	3.63	5.92
Arkansas	6.16	5.85	13.81	-	2.17	-	6.97	5.35	7.70	1.52	1.04
California	3.39	1.20	4.21	-	4.71	2.64	0.38	1.64	0.14	1.15	1.25
Colorado	10.95	5.05	8.70	-	5.20	0.21	4.81	12.21	1.27	0.50	0.79
Connecticut	-	-	-	-	-	-	-	-	-	-	-
Delaware	-	-	-	-	-	-	-	-	-	-	0.11
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	1.99	-	-	-	2.73	8.59	2.70	3.81	1.08	0.84	0.58
Georgia	7.80	3.90	9.52	40.79	3.54	0.04	5.57	6.75	5.23	5.10	2.40
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	16.11	37.12	13.67	-	7.33	-	14.39	17.27	32.89	2.22	1.81
Illinois	8.92	7.57	22.41	-	15.05	0.72	19.22	9.82	7.66	5.77	3.09
Indiana	4.81	3.41	26.69	1.96	17.51	1.20	16.09	10.75	11.28	2.08	1.11
Iowa	7.76	3.62	14.54	1.03	2.70	3.67	13.22	7.66	15.14	1.72	2.33
Kansas	1.06	2.70	5.93	-	6.59	-	3.14	8.83	8.96	1.31	1.36
Kentucky	10.06	15.24	12.57	-	4.66	16.56	40.38	11.43	54.83	2.40	2.30
Louisiana	1.17	2.27	3.82	-	2.11	2.66	18.16	0.72	1.94	0.69	0.83
Maine	-	-	-	-	-	-	-	-	-	-	-
Maryland	0.31	4.74	0.88	-	5.14	0.30	2.46	3.23	1.23	1.19	1.11
Massachusetts	-	-	-	-	-	-	-	-	-	-	-
Michigan	6.53	5.09	19.93	-	5.22	-	3.32	5.77	4.17	0.94	1.11
Minnesota	8.59	554	34.68	-	7.80	0.90	1.37	26.06	5.13	1.48	1.46
Mississippi	2.13	1.64	2.91	-	3.35	5.55	3.93	10.93	1.47	1.24	1.40
Missouri	5.41	5.47	4.16	-	1.42	0.94	37.77	16.86	8.71	2.42	1.24
Montana	5.57	12.47	31.36	78.46	5.40	0.22	2.27	2.13	0.51	0.97	0.71
Nebraska	7.75	5.27	17.57	-	8.09	66.81	1.88	2.41	7.01	1.64	2.34
Nevada	-	-	-	-	-	-	-	-	-	-	-
New Hampshire	-	-	-	-	-	-	-	-	-	-	-
New Jersey	10.39	6.64	20.89	-	6.73	4.53	5.68	6.89	8.46	1.94	1.74
New Mexico	2.00	2.82	2.58	-	0.15	-	0.13	1.21	3.54	0.26	0.50
New York	1.41	1.73	15.45	-	1.95	0.30	0.92	2.46	3.55	0.41	0.51
North Carolina	2.55	17.65	4.36	-	0.82	18.29	2.11	6.99	7.93	2.12	1.43
North Dakota	9.12	9.66	2.57	-	-	-	2.90	0.68	10.19	0.86	1.29
Ohio	6.19	10.93	15.17	0.29	14.26	1.03	4.71	8.80	6.36	2.01	1.68
Oklahoma	3.35	2.05	8.53	-	7.07	37.76	9.01	14.03	13.82	2.23	1.17
Oregon	4.12	3.89	2.53	-	0.65	4.7	3.77	73.57	5.08	0.98	2.01
Pennsylvania	4.90	5.25	12.15	-	3.03	6.12	10.07	10.90	0.59	0.74	1.23
Rhode Island	-	-	-	-	-	-	-	-	-	-	-
South Carolina	7.20	33.49	16.76	-	1.37	12.38	0.86	9.00	7.58	3.04	1.79
South Dakota	5.15	1.80	1.70	-	0.32	-	3.59	0.52	2.02	0.86	0.56
Tennessee	4.20	3.35	11.13	-	4.55	-	9.38	30.25	7.29	1.65	1.30
Texas	1.86	3.92	10.52	80.55	4.66	11.41	2.17	8.68	2.44	1.10	0.98
Utah	4.74	6.69	1.34	-	5.43	0.08	2.65	1.37	4.76	2.62	1.87
Vermont	2.09	10.11	5.13	-	0.47	-	0.26	1.37	0.72	0.25	1.12
Virginia	2.68	2.62	14.39	-	3.42	1.78	16.03	1.51	1.49	0.61	0.64
Washington	2.95	4.98	17.01	91.27	2.98	7.34	9.38	.30	1.95	1.07	2.20
West Virginia	1.78	5.79	12.74	-	29.10	-	22.90	3.09	18.58	2.24	9.09
Wisconsin	6.23	12.62	8.16	-	9.63	10.60	2.74	16.41	7.49	3.16	3.11
Wyoming	6.41	3.43	36.10	0.06	5.78	-	6.14	9.19	14.68	0.58	1.30