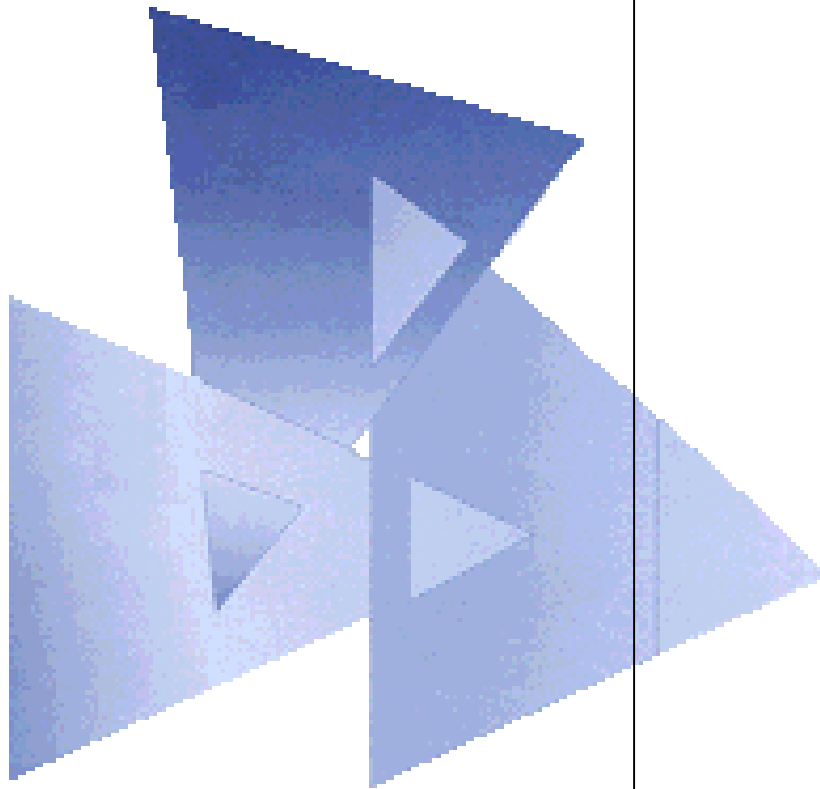


# Government Finances

# 1997-98

Issued: September, 2001



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Governments Division  
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U.S. Census Bureau

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## **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. Alternatively, every five years, in years ending in a '2' or '7', a Census of Governments, including a Finance portion, is conducted under Title 13, Section 161. For both the Census and this 1997-98 annual survey, the finance detail data is equivalent, encompassing the entire range of government finance activities -- revenue, expenditure, debt, and assets.

The tables contained here provide a summary of the annual survey findings for state and local governments. The tables contain detail of revenue by type, expenditure by object and function, indebtedness by term, and assets by purpose.

### **Collection of Statistics on Governments**

The data collection phase for the annual survey made use of two methods to obtain data: mail canvass and central collection from State sources. In 30 states, all or part of the data for local governments were obtained from cooperative arrangements between the Census Bureau and a state government agency. These usually involved a data collection effort carried out to meet the needs of both agencies -- the state agency for purposes of audit, oversight, or information, and the Census Bureau for statistical purposes. School district data in 49 states were collected via cooperative arrangements with state education agencies (only Hawaii and the District of Columbia completed mail questionnaires).

Data for the balance of local governments in this annual survey were obtained via mail questionnaires sent directly to county, municipal, township and special district governments.

Data for state governments were compiled by analysts of the Bureau of the Census, with the cooperation and assistance of state officials. The data were compiled from state government audits, budgets, and other financial reports, either in printed or electronic format. The compilation generally involved recasting the state financial records into the classification categories used for reporting by the Census Bureau.

### **SCOPE OF COVERAGE**

The basic reporting unit of Census Bureau statistics on public finances is the individual government. This entity includes not only the central government but also those agencies, institutions, and authorities which are connected to it.

To determine which of the many organizations with governmental or quasi-governmental character should be included in its statistics on the public sector, the Bureau has created the set of criteria below.

## **Types of Government Entities**

Government services are provided through a complex structure made up of numerous public bodies and agencies. The Census Bureau identified 87,504 governments during the 1997 Census of Governments. In addition to the Federal Government and the 50 state governments, the Bureau recognizes five basic types of local governments, as follows (per 1997 Census):

- *County Governments* (3,043), which exist in all states except Connecticut and Rhode Island and in the District of Columbia, are created to provide general government activities in specified geographic areas. They include entities called boroughs in Alaska, parishes in Louisiana, and counties in all other states.
- *Municipal Governments* (19,372), which are established to provide general government services for a specific population concentration in a defined area. They include cities, boroughs (except in Alaska), villages, and towns (except in the six New England states, Minnesota, New York and Wisconsin). Composite city-county governments are treated as municipal governments for Census Bureau purposes.
- *Township Governments* (16,629), which are established to provide general government services for areas without regard to population concentrations. They include towns in the six New England states, Minnesota, New York and Wisconsin, and townships in eleven other states.
- *Special District Governments* (34,683), which are established to provide only one or a limited number of designated functions and having sufficient administrative and fiscal autonomy to qualify as independent governments.
- *School District Governments* (13,726), which are created to provide public elementary, secondary, and/or higher education and having sufficient administrative and fiscal autonomy to qualify as independent governments. They exclude school systems that are "dependent" on a county, municipal, township, or state government.

## **Definition of a Government Entity**

In summary, a government entity is defined for Census Bureau reporting as follows:

*A government is an organized entity, which, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.*

Thus, to be regarded as a government for Census Bureau purposes, an entity must possess all three of these critical attributes: existence as an organized entity, governmental character, and substantial autonomy.

For more detailed information about governmental structure, see the 1997 Census of Governments – Vol. 1, *Government Organization* publication.

## **GENERAL CONCEPTS**

This report uses a number of terms that, in other contexts, might have different meanings. Further, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following does not provide sufficient information, please write to the Chief, Governments Division, United States Census Bureau.

### **Current Dollars**

The statistics in these tables are in terms of current dollar amounts. They have not been adjusted for price or wage level changes occurring through the years.

### **Fiscal Years**

Data in these tables pertain to the governments' 12-month fiscal years. The data for this annual survey reflect individual government fiscal years that ended between July 1, 1997 and June 30, 1998, in general. The following governments are exceptions, in that their fiscal year period completed after June 30, 1998, and they are included within the June 30 group: ending September 30, 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, Nebraska and Chicago school districts.

Also, not all agencies of a government necessarily have a fiscal period that coincides with the central organization. Totals for an individual government, in those instances, are the summation of finances for all its agencies with a fiscal period between July 1, 1997 and June 30, 1998.

### **Population**

Populations displayed in Tables 3 and 4 of this report are for 1998, and may differ from later annual populations displayed on the Census Bureau's website because of subsequent revisions. Governments displayed in Tables 3 and 4 were chosen based upon their 1998 populations.

### **Composition of Financial Amounts**

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

## **Government Financial Sectors**

Government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance trust transactions. Also, commercial-type operations of governments, such as port facilities, airports, toll highways, and housing projects are included within the general government sector. 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 are operated by 17 state governments and by local governments in 5 states. Insurance trust activities consist of publicly funded contributory retirement systems for public employees, and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, and state medical and disability funds.

## **Revenue Concepts**

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

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by county governments acting as an agent of other governments, are counted as revenue of the final receiving units only.
4. State and local governments act as agents of the Federal Government in withholding Federal income and Social Security taxes from their employees' pay; such amounts are excluded from state and local government revenue and expenditure, but are reported here as Federal revenue.
5. The Federal Treasury handles unemployment compensation accounts for the states and the District of Columbia government; Federal agency transactions in connection with these funds are 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 (classified as insurance trust revenue) and special assessments, which are classified as nontax general revenue.

General revenue from own sources (i.e. – excluding Intergovernmental transfers) is comprised of 2 major categories: Taxes and Charges and Miscellaneous General Revenue. Most of the Charges and Miscellaneous General Revenue is 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 the sales of their goods and services.

Insurance trust revenue comprises retirement and insurance contributions (including social insurance "taxes") received from insured individuals and their government employers.

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.

### **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 used in this finance series 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 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.

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 sea and inland ports. The report does not provide totals for these larger categories because they are meant only as presentational guidelines.

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

Note that the functions cannot be equated specifically with one Federal or state government program. Medicaid, for example, is included in the larger public welfare function. Instead the functional categories represent broader activities of government that have remained standardized over many years so that as specific programs expand and contract they will remain useful for analytical purposes.

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



Elementary and secondary expenditure for education includes all expenditures of school systems other than for interest (reported under interest on general debt), duplicative intergovernmental payments, and retirement benefits paid to former education employees (reported under employee-retirement expenditure). It thus includes gross school system expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems.

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

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

Categorical cash assistance payments to state governments and the District of Columbia in this report include primarily maintenance assistance under the Federal program, "Temporary Assistance for Needy Families (TANF)." All states participate in TANF 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**-- Expenditures for hospitals facilities directly operated by state and local governments and payments to private medical facilities belong here. Medical vendor payments provide some variation in classification; private purveyor payments made under welfare programs are classified as public welfare, but any services provided directly by a government through its hospital agency are included under this heading.

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

**Natural Resources**--Natural resources include expenditures for conservation and development of agricultural, forest, fish and game, mineral, and similar resources.

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

**Police Protection**--Local government payments for police and traffic safety activities amount to the most significant part of police protection. State expenditure is mainly for highway police activities.

### **Indebtedness**

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

### **Utilities and Liquor Stores**

Utility 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 means only charges received for services. Other revenues received by utilities--for example, interest earnings--are counted as general revenues of a government.

Liquor stores are operated by certain municipalities in states (Minnesota, North Carolina, South Dakota, and Wisconsin), counties in two states (Maryland and North Carolina), and by 17 state governments. Amounts reported in this financial category do not include

revenue from state or local taxes which are collected through liquor monopoly systems, nor distinguishable expenditure for licensing and law enforcement activities in connection with these systems. Such amounts are treated as general revenue and general expenditure, respectively.

### **Insurance Trusts**

Every state and the District of Columbia operates a system of unemployment insurance and one or more public employee-retirement systems. Most of the states also administer workers' compensation systems, and a few have other social insurance systems involving the payment of cash benefits from accumulated fund reserves. Among local governments, the primary financial activity in insurance trusts relates to publicly administered employee-retirement systems.

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

The coverage in a number of state-administered employee retirement systems includes local government employees exclusively or in combination with state employees. The local government contributions to state systems to pay the local employee portion are included under insurance trust revenue of the state government and as direct expenditure of the local government. Although there is a flow of funds from one government to another, the census classification system does not count this as intergovernmental revenue because intergovernmental revenues are general revenues by definition. See the Governments Division, Census Bureau Internet site - <http://www.census.gov/govs/www/retire.html> - Employee Retirement Systems of State and Local Governments for additional specific information about employee-retirement systems.

### **INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS**

**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.

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

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

**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 accounting funds, payments between funds have been eliminated. Thus, a government's 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.

State and local governments 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.

## **LIMITATIONS OF DATA**

Reporting of government finances by the Census Bureau involves presentation of data in terms of uniform categories. This uniformity helps ensure comparable measures among the many governments covered in the survey, and also enables data to be aggregated by state area and nationally. Each category is defined using established criteria. Each state and local government financial item is analyzed and assigned to a classification category in accordance with the standard definition and criteria. While often similar to, or identical to, the classification used by the state or local government, there could be instances where a significant difference exists between the name of a state or local financial item and the final category to which it is assigned by the Census Bureau.

Within these standard categories similar financial transactions are combined. Revenue financial categories involve grouping of items by source of revenue, and revenue items of

the same kind are merged. For example, revenue amounts from ad valorem taxes are combined, regardless of the number of government funds involved.

For expenditure items, financial transactions are classified both by function (police, highways, and the like), and by object category (capital outlay, current operation, and so forth).

Debt items are classified by term (short and long-term), as well as by type of debt (guaranteed, revenue bonds) and to a limited extent, by purpose (function).

Assets (or cash and security holdings) are grouped by type of holding, with holdings for insurance trust systems grouped separate from those of the general government.

Despite efforts to standardize the statistics to ensure comparability, users should be cautious about attempting to draw conclusions from direct comparisons of financial amounts for individual governments. Governments vary greatly in the types of services they provide, with patterns often, but not always, evident by state area. For example, some local governments directly finance and administer activities that elsewhere are undertaken by state governments. The share of government sector financial totals contributed by a state government or by local governments, therefore, differs materially from one state to another. Users can review the Government Finance and Employment Classification Manual for additional information about the financial categories contained in these tables. The manual contains definitions of the general and specific categories. It also contains examples of the types of financial transactions for the categories, including many specific programmatic expenditures.

Users need to keep in mind that the financial amounts in the tables are statistical in nature. They do not represent accounting statements or conditions.

## **STATISTICAL RELIABILITY**

The local government statistics in this survey were developed from a sample survey. Therefore, the local totals, as well as state and local aggregates, are considered estimated amounts subject to sampling error.

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 results of all possible samples. In this report, table 2 contains the coefficients of variation that have been computed for the summary estimates

(columns 1 and 3) shown in table 1. The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

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. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1 percent. State and local government totals are generally subject to sampling variability of less than 3 percent.

The estimates are also subject to the inaccuracies in classification, response, and processing. Efforts were made at all phases of collection, processing, and tabulation to minimize errors. However, the data are still subject to errors from estimating for missing data, errors from misreported data, errors from miscoding, and difficulties in identifying every unit that should be included in the report. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data reported by government officials.

Response to the sample survey is an important consideration in evaluating the quality of the estimates. For the 1997-98 survey, usable responses were available from approximately 88 percent of the state and local governments.

## **MEANING OF ABBREVIATIONS AND SYMBOLS**

The abbreviations and symbols in the tables have the following meanings:

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



**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Alabama			Description	Alabama		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	4,352	4,352	4,352	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	91,283	91,283	91,283	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	22,400,024	14,838,951	11,174,317	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	18,232,720	12,428,410	9,417,554	Public welfare	3,062,977	3,027,120	35,857
Intergovernmental revenue <sup>1</sup>	4,330,773	4,021,037	3,922,980	Cash assistance payments	551,356	551,032	324
From Federal Government	4,330,773	3,974,642	356,131	Vendor payments	2,223,852	2,221,375	2,477
From State government	( <sup>1</sup> )	-	3,566,849	Other public welfare	287,769	254,713	33,056
From local governments <sup>1</sup>	( <sup>1</sup> )	46,395	( <sup>1</sup> )	Hospitals	2,193,573	948,312	1,245,261
General revenue from own sources	13,901,947	8,407,373	5,494,574	Capital outlay	134,721	24,396	110,325
Taxes	8,336,957	5,734,128	2,602,829	Health	802,644	542,878	259,766
Property	1,083,600	139,818	943,782	Social insurance administration	66,714	66,714	-
Sales and gross receipts	4,219,926	2,993,580	1,226,346	Veterans' services	11,191	11,191	-
General sales	2,619,996	1,570,650	1,049,346	Transportation:			
Selective sales	1,599,930	1,422,930	177,000	Highways	1,230,974	697,392	533,582
Motor fuel	528,726	486,059	42,667	Capital outlay	576,653	455,354	121,299
Alcoholic beverage	154,706	117,940	36,766	Air transportation (airports)	61,335	715	60,620
Tobacco products	86,942	69,991	16,951	Parking facilities	12,471	-	12,471
Public utilities	456,371	435,158	21,213	Sea and inland port facilities	49,709	47,868	1,841
Other selective sales	373,185	313,782	59,403	Transit subsidies	2,442	-	2,442
Individual income	1,887,166	1,793,561	93,605	Public safety:			
Corporate income	243,803	243,803	-	Police protection	609,207	85,114	524,093
Motor vehicle license	199,065	176,657	22,408	Fire protection	227,126	-	227,126
Other taxes	703,397	386,709	316,688	Correction	356,204	251,707	104,497
Charges and miscellaneous general revenue	5,564,990	2,673,245	2,891,745	Capital outlay	18,010	11,670	6,340
Current charges	4,091,572	1,894,474	2,197,098	Protective inspection and regulation	71,659	46,923	24,736
Education	1,098,489	860,212	238,277	Environment and housing:			
Institutions of higher education	848,424	848,424	-	Natural resources	183,893	179,074	4,819
School lunch sales (gross)	95,980	-	95,980	Capital outlay	11,413	11,124	289
Hospitals	2,123,696	850,701	1,272,995	Parks and recreation	290,166	20,222	269,944
Highways	3,240	1,994	1,246	Capital outlay	61,006	10,010	50,996
Air transportation (airports)	54,934	-	54,934	Housing and community development	304,821	2,814	302,007
Parking facilities	15,802	-	15,802	Sewerage	243,868	-	243,868
Sea and inland port facilities	58,403	57,787	616	Capital outlay	102,232	-	102,232
Natural resources	10,124	9,810	314	Solid waste management	186,070	3,514	182,556
Parks and recreation	94,767	23,367	71,400	Capital outlay	14,865	26	14,839
Housing and community development	64,657	1,830	62,827	Governmental administration:			
Sewerage	193,110	-	193,110	Financial administration	329,738	125,488	204,250
Solid waste management	112,829	-	112,829	Judicial and legal	235,578	154,379	81,199
Other charges	261,521	88,773	172,748	General public buildings	64,293	10,221	54,072
Miscellaneous general revenue	1,473,418	778,771	694,647	Other governmental administration	145,386	28,055	117,331
Interest earnings	768,511	412,634	355,877	Interest on general debt	619,885	202,507	417,378
Special assessments	11,923	-	11,923	General expenditure, n.e.c.			
Sale of property	9,434	393	9,041	Miscellaneous commercial activities	-	-	-
Other general revenue	683,550	365,744	317,806	Other and unallocable	529,682	180,658	349,024
Utility revenue	1,630,751	-	1,630,751	Utility expenditure	1,750,711	-	1,750,711
Water supply	440,372	-	440,372	Capital outlay	262,778	-	262,778
Electric power	880,446	-	880,446	Water supply	516,828	-	516,828
Gas supply	304,883	-	304,883	Electric power	899,697	-	899,697
Transit	5,050	-	5,050	Gas supply	314,529	-	314,529
Liquor store revenue	141,878	141,878	-	Transit	19,657	-	19,657
Insurance trust revenue	2,394,675	2,268,663	126,012	Liquor store expenditure	145,749	145,749	-
Unemployment compensation	189,342	189,342	-	Insurance trust expenditure	1,172,523	1,107,068	65,455
Employee retirement	2,205,333	2,079,321	126,012	Unemployment compensation	187,881	187,881	-
Workers' compensation	-	-	-	Employee retirement	984,642	919,187	65,455
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
<b>Expenditure<sup>1</sup></b>	21,652,215	13,728,431	11,350,221	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	13,224,367	4,166,572	9,057,795
Intergovernmental expenditure <sup>1</sup>	-	3,419,845	6,592	Short-term	17,789	600	17,189
Direct expenditure	21,652,215	10,308,586	11,343,629	Long-term	13,206,578	4,165,972	9,040,606
Current operations	16,900,331	7,575,449	9,324,882	Full faith and credit	4,370,921	768,709	3,602,212
Capital outlay	2,201,141	755,486	1,445,655	Nonguaranteed	8,835,657	3,397,263	5,438,394
Construction	1,511,881	582,930	928,951	Long-term debt by purpose			
Other capital outlay	689,260	172,556	516,704	Public debt for private purposes	3,728,346	1,758,839	1,969,507
Assistance and subsidies	668,400	668,076	324	Education	2,678,559	1,370,767	1,307,792
Interest on debt	709,820	202,507	507,313	Utilities	1,659,858	-	1,659,858
Insurance benefits and repayments	1,172,523	1,107,068	65,455	Other	5,139,815	1,036,366	4,103,449
Exhibit: salaries & wages	7,034,169	2,522,557	4,511,612	Long-term debt issued	1,851,597	482,648	1,368,949
Direct expenditure by function	21,652,215	10,308,586	11,343,629	Long-term debt retired	1,329,286	412,695	916,591
Direct general expenditure	18,583,232	9,055,769	9,527,463	<b>Cash and security holdings</b>	31,238,985	23,466,316	7,772,669
Capital outlay	1,938,072	755,195	1,182,877	Insurance trust funds	20,215,023	18,823,019	1,392,004
Other direct general expenditure	16,645,160	8,300,574	8,344,586	Unemployment compensation	458,144	458,144	-
Education services:				Employee retirement	19,756,879	18,364,875	1,392,004
Education	6,628,887	2,419,676	4,209,211	Workers' compensation	-	-	-
Capital outlay only	653,912	187,742	466,170	Miscellaneous	-	-	-
Higher education	2,031,555	2,031,555	-	Other than insurance trust funds	11,023,962	4,643,297	6,380,665
Capital outlay	184,061	184,061	-	By purpose			
Elementary & secondary	4,209,211	-	4,209,211	Offsets to debt	4,453,719	2,032,497	2,421,222
Capital outlay	466,170	-	466,170	Bond funds	864,576	124,060	740,516
Other education	388,121	388,121	-	Other	5,705,667	2,486,740	3,218,927
Libraries	62,739	3,227	59,512				

See footnotes at end of table.



**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Alaska			Description	Alaska		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	614	614	614	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	16,465	16,465	16,465	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>11,021,929</b>	<b>9,039,233</b>	<b>2,868,869</b>	<b>Social services and income maintenance:</b>			
<b>General revenue<sup>1</sup></b>	<b>9,662,079</b>	<b>7,973,313</b>	<b>2,574,939</b>	Public welfare	663,510	654,746	8,764
Intergovernmental revenue <sup>1</sup>	1,250,101	1,079,799	1,056,475	Cash assistance payments	157,088	157,088	-
From Federal Government	1,250,101	1,076,032	174,069	Vendor payments	372,197	372,197	-
From State government	( <sup>1</sup> )	-	882,406	Other public welfare	134,225	125,461	8,764
From local governments <sup>1</sup>	( <sup>1</sup> )	3,767	( <sup>1</sup> )	Hospitals	84,398	26,102	58,296
General revenue from own sources	8,411,978	6,893,514	1,518,464	Capital outlay	1,016	366	650
Taxes	2,013,461	1,186,235	827,226	Health	170,767	107,027	63,740
Property	705,791	48,516	657,275	Social insurance administration	30,874	30,874	-
Sales and gross receipts	264,869	116,803	148,066	Veterans' services	28,947	28,947	-
General sales	114,300	-	114,300	Transportation:			
Selective sales	150,569	116,803	33,766	Highways	641,191	526,636	114,555
Motor fuel	34,894	34,894	-	Capital outlay	254,400	204,733	49,667
Alcoholic beverage	13,094	11,771	1,323	Air transportation (airports)	116,216	103,207	13,009
Tobacco products	37,483	31,958	5,525	Parking facilities	3,232	-	3,232
Public utilities	7,616	2,351	5,265	Sea and inland port facilities	62,656	-	62,656
Other selective sales	57,482	35,829	21,653	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	275,758	275,758	-	Police protection	163,327	49,814	113,513
Motor vehicle license	47,229	38,360	8,869	Fire protection	55,607	-	55,607
Other taxes	719,814	706,798	13,016	Correction	157,166	156,041	1,125
Charges and miscellaneous general revenue	6,398,517	5,707,279	691,238	Capital outlay	2,653	2,644	12
Current charges	767,983	305,602	462,381	Protective inspection and regulation	27,543	23,441	4,099
Education	122,418	93,704	28,714	Environment and housing:			
Institutions of higher education	93,700	93,700	-	Natural resources	265,400	261,774	3,632
School lunch sales (gross)	9,133	-	9,133	Capital outlay	45,153	45,038	115
Hospitals	54,690	-	54,690	Parks and recreation	60,348	13,477	46,871
Highways	42,243	42,243	-	Capital outlay	13,228	2,180	11,048
Air transportation (airports)	61,225	54,354	6,871	Housing and community development	157,908	47,606	110,302
Parking facilities	4,678	-	4,678	Sewerage	78,448	-	78,448
Sea and inland port facilities	28,797	-	28,797	Capital outlay	40,691	-	40,691
Natural resources	12,095	12,095	-	Solid waste management	51,864	-	51,864
Parks and recreation	6,638	-	6,638	Capital outlay	10,158	-	10,158
Housing and community development	16,390	6,487	9,903	Governmental administration:			
Sewerage	51,500	-	51,500	Financial administration	203,327	137,982	65,345
Solid waste management	42,444	-	42,444	Judicial and legal	138,467	128,169	10,298
Other charges	324,865	96,719	228,146	General public buildings	52,827	36,913	15,914
Miscellaneous general revenue	5,630,534	5,401,677	228,857	Other governmental administration	112,904	39,036	73,868
Interest earnings	2,210,430	2,033,780	176,650	Interest on general debt	433,909	224,744	209,165
Special assessments	2,524	-	2,524	General expenditure, n.e.c.			
Sale of property	16,021	4,914	11,107	Miscellaneous commercial activities	86,636	86,636	-
Other general revenue	3,401,559	3,362,983	38,576	Other and unallocable	1,359,354	970,649	388,705
Utility revenue	250,277	21,862	228,415	Utility expenditure	326,426	24,589	301,837
Water supply	55,540	-	55,540	Capital outlay	93,674	130	93,544
Electric power	190,255	21,862	168,393	Water supply	108,431	-	108,431
Gas supply	465	-	465	Electric power	193,932	24,589	169,343
Transit	4,017	-	4,017	Gas supply	3,962	-	3,962
Liquor store revenue	-	-	-	Transit	20,101	-	20,101
Insurance trust revenue	1,109,573	1,044,058	65,515	Liquor store expenditure	-	-	-
Unemployment compensation	129,894	129,894	-	Insurance trust expenditure	560,724	548,390	12,334
Employee retirement	976,888	911,373	65,515	Unemployment compensation	107,449	107,449	-
Workers' compensation	2,791	2,791	-	Employee retirement	450,712	438,378	12,334
Other insurance trust revenue	-	-	-	Workers' compensation	2,563	2,563	-
<b>Expenditure<sup>1</sup></b>	<b>7,753,932</b>	<b>5,803,173</b>	<b>2,829,743</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>7,448,312</b>	<b>3,799,708</b>	<b>3,648,604</b>
Intergovernmental expenditure <sup>1</sup>	104,185	983,153	16	Short-term	35,686	-	35,686
Direct expenditure	7,649,747	4,820,020	2,829,727	Long-term	7,412,626	3,799,708	3,612,918
Current operations	5,406,992	3,486,538	1,920,454	Full faith and credit	2,508,621	627,449	1,881,172
Capital outlay	1,037,691	382,310	655,381	Nonguaranteed	4,904,005	3,172,259	1,731,746
Construction	821,005	320,283	500,722	Long-term debt by purpose			
Other capital outlay	216,686	62,027	154,659	Public debt for private purposes	3,622,452	2,761,273	861,179
Assistance and subsidies	161,433	161,433	-	Education	533,143	31,896	501,247
Interest on debt	482,907	241,349	241,558	Utilities	878,305	335,390	542,915
Insurance benefits and repayments	560,724	548,390	12,334	Other	2,378,726	671,149	1,707,577
Exhibit: salaries & wages	2,064,267	977,778	1,086,489	Long-term debt issued	1,065,315	808,670	256,645
Direct expenditure by function	7,649,747	4,820,020	2,829,727	Long-term debt retired	705,934	299,561	406,373
Direct general expenditure	6,762,597	4,247,041	2,515,556	<b>Cash and security holdings</b>	<b>44,134,589</b>	<b>41,217,938</b>	<b>2,916,651</b>
Capital outlay	944,017	382,180	561,837	Insurance trust funds	11,799,777	11,382,038	417,739
Other direct general expenditure	5,818,580	3,864,861	1,953,719	Unemployment compensation	187,029	187,029	-
Education services:				Employee retirement	11,610,768	11,193,029	417,739
Education	1,532,180	588,527	943,653	Workers' compensation	1,980	1,980	-
Capital outlay only	111,198	17,671	93,527	Miscellaneous	-	-	-
Higher education	315,672	315,672	-	Other than insurance trust funds	32,334,812	29,835,900	2,498,912
Capital outlay	1,146	1,146	-	By purpose			
Elementary & secondary	1,157,546	213,893	943,653	Offsets to debt	3,684,950	2,772,211	912,739
Capital outlay	109,218	15,691	93,527	Bond funds	414,830	4,884	409,946
Other education	58,962	58,962	-	Other	28,235,032	27,058,805	1,176,227
Libraries	23,585	4,690	18,895				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Arizona			Description	Arizona		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	4,669	4,669	4,669	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	103,704	103,704	103,704	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	26,119,257	16,582,395	14,667,450	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	18,716,134	11,813,662	12,033,060	Public welfare	2,557,626	2,107,575	450,051
Intergovernmental revenue <sup>1</sup>	3,533,902	3,329,995	5,334,495	Cash assistance payments	248,471	248,471	-
From Federal Government	3,533,902	3,011,159	522,743	Vendor payments	1,702,769	1,358,332	344,437
From State government	( <sup>1</sup> )	-	4,811,752	Other public welfare	606,386	500,772	105,614
From local governments <sup>1</sup>	( <sup>1</sup> )	318,836	( <sup>1</sup> )	Hospitals	320,082	62,466	257,616
General revenue from own sources	15,182,232	8,483,667	6,698,565	Capital outlay	4,713	99	4,614
Taxes	11,072,454	6,949,270	4,123,184	Health	564,624	449,653	114,971
Property	3,166,045	252,153	2,913,892	Social insurance administration	43,524	43,524	-
Sales and gross receipts	5,063,156	4,008,203	1,054,953	Veterans' services	10,365	10,365	-
General sales	3,935,437	3,050,111	885,326	Transportation:			
Selective sales	1,127,719	958,092	169,627	Highways	1,302,731	742,520	560,211
Motor fuel	534,344	534,344	-	Capital outlay	752,583	519,342	233,241
Alcoholic beverage	46,144	46,144	-	Air transportation (airports)	193,418	9,328	184,090
Tobacco products	169,316	169,316	-	Parking facilities	3,857	-	3,857
Public utilities	154,789	56,123	98,666	Sea and inland port facilities	-	-	-
Other selective sales	223,126	152,165	70,961	Transit subsidies	-	-	-
Individual income	1,863,196	1,863,196	-	Public safety:			
Corporate income	528,061	528,061	-	Police protection	931,621	124,094	807,527
Motor vehicle license	136,057	133,519	2,538	Fire protection	356,507	-	356,507
Other taxes	315,939	164,138	151,801	Correction	864,725	659,098	205,627
Charges and miscellaneous general revenue	4,109,778	1,534,397	2,575,381	Capital outlay	131,487	129,790	1,697
Current charges	2,209,187	745,626	1,463,561	Protective inspection and regulation	123,336	74,840	48,496
Education	843,742	639,903	203,839	Environment and housing:			
Institutions of higher education	705,461	627,263	78,198	Natural resources	338,924	153,999	184,925
School lunch sales (gross)	73,887	-	73,887	Capital outlay	61,332	10,749	50,583
Hospitals	189,942	-	189,942	Parks and recreation	532,770	31,076	501,694
Highways	6,708	6,003	705	Capital outlay	237,450	5,754	231,696
Air transportation (airports)	239,668	1,288	238,380	Housing and community development	265,239	1,879	263,360
Parking facilities	3,576	-	3,576	Sewerage	447,329	1,426	445,903
Sea and inland port facilities	-	-	-	Capital outlay	254,846	41	254,805
Natural resources	70,055	11,513	58,542	Solid waste management	231,465	33,643	197,822
Parks and recreation	79,678	9,170	70,508	Capital outlay	28,094	372	27,722
Housing and community development	10,684	674	10,010	Governmental administration:			
Sewerage	304,983	-	304,983	Financial administration	359,689	203,619	156,070
Solid waste management	183,649	438	183,211	Judicial and legal	509,399	119,763	389,636
Other charges	276,502	76,637	199,865	General public buildings	109,001	18,346	90,655
Miscellaneous general revenue	1,900,591	788,771	1,111,820	Other governmental administration	277,190	45,246	231,944
Interest earnings	911,034	301,582	609,452	Interest on general debt	861,591	151,061	710,530
Special assessments	54,268	-	54,268	General expenditure, n.e.c.			
Sale of property	81,530	63,550	17,980	Miscellaneous commercial activities			
Other general revenue	853,759	423,639	430,120	Other and unallocable	811,617	262,732	548,885
Utility revenue	2,314,364	20,550	2,293,814	Utility expenditure	2,231,857	27,403	2,204,454
Water supply	671,988	-	671,988	Capital outlay	504,356	11	504,345
Electric power	1,615,836	20,550	1,595,286	Water supply	733,372	-	733,372
Gas supply	19,371	-	19,371	Electric power	1,341,694	27,403	1,314,291
Transit	7,169	-	7,169	Gas supply	24,855	-	24,855
Liquor store revenue	-	-	-	Transit	131,936	-	131,936
Insurance trust revenue	5,088,759	4,748,183	340,576	Liquor store expenditure	-	-	-
Unemployment compensation	262,107	262,107	340,576	Insurance trust expenditure	1,305,690	1,230,712	74,978
Employee retirement	4,431,894	4,091,318	340,576	Unemployment compensation	134,958	134,958	-
Workers' compensation	394,758	394,758	-	Employee retirement	999,467	924,489	74,978
Other insurance trust revenue	-	-	-	Workers' compensation	171,265	171,265	-
				Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	22,179,832	13,327,967	14,177,192	<b>Debt outstanding</b>	21,972,197	2,806,922	19,165,275
By character and object:				Short-term	17,618	-	17,618
Intergovernmental expenditure <sup>1</sup>	-	5,023,261	302,066	Long-term	21,954,579	2,806,922	19,147,657
Direct expenditure	22,179,832	8,304,706	13,875,126	Full faith and credit	8,686,502	253,852	8,432,650
Current operations	15,770,721	5,660,035	10,110,686	Nonguaranteed	13,268,077	2,553,070	10,715,007
Capital outlay	3,544,983	888,544	2,666,439	Long-term debt by purpose			
Construction	2,432,633	567,187	1,865,446	Public debt for private purposes	3,926,594	379,750	3,546,844
Other capital outlay	1,112,350	321,357	790,993	Education	4,972,859	697,474	4,275,385
Assistance and subsidies	370,625	370,625	-	Utilities	6,107,959	68,945	6,039,014
Interest on debt	1,187,813	154,790	1,033,023	Other	6,947,167	1,660,753	5,286,414
Insurance benefits and repayments	1,305,690	1,230,712	74,978	Long-term debt issued	3,239,136	295,394	2,943,742
Exhibit: salaries & wages	7,664,634	2,280,083	5,384,551	Long-term debt retired	2,188,504	230,412	1,958,092
Direct expenditure by function	22,179,832	8,304,706	13,875,126	<b>Cash and security holdings</b>	44,927,258	31,570,957	13,356,301
Direct general expenditure	18,642,285	7,046,591	11,595,694	Insurance trust funds	28,914,402	27,096,243	1,818,159
Capital outlay	3,040,627	888,533	2,152,094	Unemployment compensation	831,263	831,263	-
Other direct general expenditure	15,601,658	6,158,058	9,443,600	Employee retirement	26,085,766	24,267,607	1,818,159
Education services:				Workers' compensation	1,997,373	1,997,373	-
Education	6,514,556	1,733,867	4,780,689	Miscellaneous	-	-	-
Capital outlay only	949,456	148,029	801,427	Other than insurance trust funds	16,012,856	4,474,714	11,538,142
Higher education	1,802,374	1,486,991	315,383	By purpose			
Capital outlay	184,200	143,075	41,125	Offsets to debt	5,779,418	452,838	5,326,580
Elementary & secondary	4,465,306	-	4,465,306	Bond funds	2,123,739	99,968	2,023,771
Capital outlay	760,302	-	760,302	Other	8,109,699	3,921,908	4,187,791
Other education	246,876	246,876	-				
Libraries	111,099	6,471	104,628				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Arkansas			Description	Arkansas		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	2,538	2,538	2,538	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	51,059	51,059	51,059	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	12,759,027	9,487,069	5,282,507	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	10,465,148	7,724,359	4,751,338	Public welfare	1,806,510	1,796,670	9,840
Intergovernmental revenue <sup>1</sup>	2,468,930	2,368,339	2,111,140	Cash assistance payments	48,463	48,463	-
From Federal Government	2,468,930	2,357,700	111,230	Vendor payments	1,396,024	1,396,024	-
From State government	( <sup>1</sup> )	-	1,999,910	Other public welfare	362,023	352,183	9,840
From local governments <sup>1</sup>	( <sup>1</sup> )	10,639	( <sup>1</sup> )	Hospitals	723,575	371,271	352,304
General revenue from own sources	7,996,218	5,356,020	2,640,198	Capital outlay	14,149	6,038	8,111
Taxes	5,438,434	4,056,482	1,381,952	Health	305,589	270,422	35,167
Property	903,589	9,091	894,498	Social insurance administration	40,714	40,714	-
Sales and gross receipts	2,570,223	2,102,205	468,018	Veterans' services	3,134	3,134	-
General sales	1,901,342	1,513,673	387,669	Transportation:			
Selective sales	668,881	588,532	80,349	Highways	952,093	645,187	306,906
Motor fuel	349,199	348,934	265	Capital outlay	535,087	449,078	86,009
Alcoholic beverage	28,188	26,647	1,541	Air transportation (airports)	56,845	509	56,336
Tobacco products	95,147	95,147	-	Parking facilities	1,348	-	1,348
Public utilities	71,416	-	71,416	Sea and inland port facilities	862	-	862
Other selective sales	124,931	117,804	7,127	Transit subsidies	-	-	-
Individual income	1,390,304	1,390,304	-	Public safety:			
Corporate income	252,870	252,870	-	Police protection	314,149	62,153	251,996
Motor vehicle license	103,702	103,702	-	Fire protection	110,133	-	110,133
Other taxes	217,746	198,310	19,436	Correction	248,054	196,435	51,619
Charges and miscellaneous general revenue	2,557,784	1,299,538	1,258,246	Capital outlay	17,440	10,859	6,581
Current charges	1,704,389	816,823	887,566	Protective inspection and regulation	54,112	46,368	7,744
Education	488,724	366,959	121,765	Environment and housing:			
Institutions of higher education	354,995	354,995	-	Natural resources	163,336	154,084	9,252
School lunch sales (gross)	41,446	-	41,446	Capital outlay	18,849	18,337	512
Hospitals	726,594	342,409	384,185	Parks and recreation	120,464	46,787	73,677
Highways	23,012	22,259	753	Capital outlay	37,436	8,171	29,265
Air transportation (airports)	27,120	-	27,120	Housing and community development	101,890	3,504	98,386
Parking facilities	2,299	-	2,299	Sewerage	129,371	10,182	119,189
Sea and inland port facilities	1,413	-	1,413	Capital outlay	16,115	1,720	14,395
Natural resources	15,374	13,812	1,562	Solid waste management	115,888	10,053	105,835
Parks and recreation	21,476	11,705	9,771	Capital outlay	6,870	866	6,004
Housing and community development	15,316	-	15,316	Governmental administration:			
Sewerage	141,347	-	141,347	Financial administration	218,752	145,712	73,040
Solid waste management	90,793	-	90,793	Judicial and legal	120,657	63,562	57,095
Other charges	150,921	59,679	91,242	General public buildings	31,624	10,357	21,267
Miscellaneous general revenue	853,395	482,715	370,680	Other governmental administration	93,057	29,523	63,534
Interest earnings	444,382	243,045	201,337	Interest on general debt	306,409	123,705	182,704
Special assessments	8,649	-	8,649	General expenditure, n.e.c.			
Sale of property	5,295	-	5,295	Miscellaneous commercial activities	-	-	-
Other general revenue	395,069	239,670	155,399	Other and unallocable	290,088	121,633	168,455
Utility revenue	494,386	-	494,386	Utility expenditure	457,361	-	457,361
Water supply	203,970	-	203,970	Capital outlay	47,019	-	47,019
Electric power	285,850	-	285,850	Water supply	211,119	-	211,119
Gas supply	2,320	-	2,320	Electric power	233,488	-	233,488
Transit	2,246	-	2,246	Gas supply	2,461	-	2,461
Liquor store revenue	-	-	-	Transit	10,293	-	10,293
Insurance trust revenue	1,799,493	1,762,710	36,783	Liquor store expenditure	-	-	-
Unemployment compensation	186,251	186,251	-	Insurance trust expenditure	542,522	531,447	11,075
Employee retirement	1,586,591	1,549,808	36,783	Unemployment compensation	174,680	174,680	-
Workers' compensation	26,651	26,651	-	Employee retirement	359,742	348,667	11,075
Other insurance trust revenue	-	-	-	Workers' compensation	8,100	8,100	-
<b>Expenditure<sup>1</sup></b>	11,102,346	8,103,515	5,107,474	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	6,094,514	2,384,116	3,710,398
Intergovernmental expenditure <sup>1</sup>	1,468	2,109,996	115	Short-term	34,592	70	34,522
Direct expenditure	11,100,878	5,993,519	5,107,359	Long-term	6,059,922	2,384,046	3,675,876
Current operations	8,775,068	4,457,537	4,317,531	Full faith and credit	1,744,732	406,379	1,338,353
Capital outlay	1,317,807	753,271	564,536	Nonguaranteed	4,315,190	1,977,667	2,337,523
Construction	957,938	612,772	345,166	Long-term debt by purpose			
Other capital outlay	359,869	140,499	219,370	Public debt for private purposes	2,532,197	1,367,638	1,164,559
Assistance and subsidies	127,559	127,559	-	Education	1,581,912	577,384	1,004,528
Interest on debt	337,922	123,705	214,217	Utilities	623,542	-	623,542
Insurance benefits and repayments	542,522	531,447	11,075	Other	1,322,271	439,024	883,247
Exhibit: salaries & wages	3,744,418	1,543,261	2,201,157	Long-term debt issued	1,174,730	679,606	495,124
Direct expenditure by function	11,100,878	5,993,519	5,107,359	Long-term debt retired	876,327	542,578	333,749
Direct general expenditure	10,100,995	5,462,072	4,638,923	<b>Cash and security holdings</b>	17,022,285	13,344,054	3,678,231
Capital outlay	1,270,788	753,271	517,517	Insurance trust funds	9,973,884	9,754,029	219,855
Other direct general expenditure	8,830,207	4,708,801	4,121,406	Unemployment compensation	219,607	219,607	-
Education services:				Employee retirement	9,616,941	9,397,086	219,855
Education	3,747,545	1,306,308	2,441,237	Workers' compensation	137,336	137,336	-
Capital outlay only	404,202	211,612	192,590	Miscellaneous	-	-	-
Higher education	1,027,537	1,027,537	-	Other than insurance trust funds	7,048,401	3,590,025	3,458,376
Capital outlay	194,785	194,785	-	By purpose			
Elementary & secondary	2,441,872	635	2,441,237	Offsets to debt	2,928,302	1,472,084	1,456,218
Capital outlay	192,590	-	192,590	Bond funds	537,125	81,688	455,437
Other education	278,136	278,136	-	Other	3,582,974	2,036,253	1,546,721
Libraries	44,796	3,799	40,997				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	California			Description	California		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	32,667	32,667	32,667	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	862,114	862,114	862,114	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	232,301,900	144,984,793	141,787,267	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	174,426,572	111,087,557	117,809,175	Public welfare	24,901,772	15,038,962	9,862,810
Intergovernmental revenue <sup>1</sup>	32,551,849	30,893,821	56,128,188	Cash assistance payments	5,580,007	-	5,580,007
From Federal Government	32,551,849	28,413,632	4,138,217	Vendor payments	13,266,013	13,137,669	128,344
From State government	( <sup>1</sup> )	-	51,989,971	Other public welfare	6,055,752	1,901,293	4,154,459
From local governments <sup>1</sup>	( <sup>1</sup> )	2,480,189	( <sup>1</sup> )	Hospitals	8,246,899	2,431,517	5,815,382
General revenue from own sources	141,874,723	80,193,736	61,680,987	Capital outlay	604,995	193,486	411,509
Taxes	98,716,033	67,713,433	31,002,600	Health	7,493,550	2,938,986	4,554,564
Property	24,722,035	3,870,605	20,851,430	Social insurance administration	341,145	341,145	-
Sales and gross receipts	33,848,493	26,511,610	7,336,883	Veterans' services	21,453	21,453	-
General sales	25,834,557	21,301,860	4,532,697	Transportation:			
Selective sales	8,013,936	5,209,750	2,804,186	Highways	6,620,024	3,103,315	3,516,709
Motor fuel	2,875,306	2,875,306	-	Capital outlay	2,651,654	1,426,526	1,225,128
Alcoholic beverage	270,529	270,529	-	Air transportation (airports)	1,723,485	2,228	1,721,257
Tobacco products	649,679	649,679	-	Parking facilities	127,151	-	127,151
Public utilities	1,950,005	46,316	1,903,689	Sea and inland port facilities	635,031	-	635,031
Other selective sales	2,268,417	1,367,920	900,497	Transit subsidies	192,939	70,526	122,413
Individual income	27,784,407	27,784,407	-	Public safety:			
Corporate income	5,587,671	5,587,671	-	Police protection	8,269,550	1,031,900	7,237,650
Motor vehicle license	1,643,332	1,643,332	-	Fire protection	3,253,373	-	3,253,373
Other taxes	5,130,095	2,315,808	2,814,287	Correction	5,809,672	3,360,569	2,449,103
Charges and miscellaneous general revenue	43,158,690	12,480,303	30,678,387	Capital outlay	174,931	101,179	73,752
Current charges	26,759,869	7,667,614	19,092,255	Protective inspection and regulation	2,063,658	1,161,710	901,948
Education	5,276,687	4,069,297	1,207,390	Environment and housing:			
Institutions of higher education	4,725,816	4,064,670	661,146	Natural resources	3,148,299	2,021,342	1,126,957
School lunch sales (gross)	396,799	-	396,799	Capital outlay	611,108	543,414	67,694
Hospitals	5,587,144	1,982,899	3,604,245	Parks and recreation	2,755,789	217,275	2,538,514
Highways	347,615	163,585	184,030	Capital outlay	504,278	30,371	473,907
Air transportation (airports)	1,300,758	-	1,300,758	Housing and community development	4,576,192	148,367	4,427,825
Parking facilities	231,886	-	231,886	Sewerage	3,902,724	80,233	3,822,491
Sea and inland port facilities	666,987	-	666,987	Capital outlay	1,580,117	490	1,579,627
Natural resources	1,134,397	598,911	535,486	Solid waste management	2,123,609	666,533	1,457,076
Parks and recreation	834,953	65,031	769,922	Capital outlay	120,473	4,091	116,382
Housing and community development	586,101	95,730	490,371	Governmental administration:			
Sewerage	3,113,968	695	3,113,273	Financial administration	3,667,625	1,905,314	1,762,311
Solid waste management	1,451,312	-	1,451,312	Judicial and legal	5,118,462	1,459,689	3,658,773
Other charges	6,228,061	691,466	5,536,595	General public buildings	436,058	13,775	422,283
Miscellaneous general revenue	16,398,821	4,812,689	11,586,132	Other governmental administration	1,693,933	268,009	1,425,924
Interest earnings	7,828,142	2,502,765	5,325,377	Interest on general debt	7,517,843	2,419,888	5,097,955
Special assessments	1,111,610	-	1,111,610	General expenditure, n.e.c.			
Sale of property	527,502	33,584	493,918	Miscellaneous commercial activities	1,077	-	1,077
Other general revenue	6,931,567	2,276,340	4,655,227	Other and unallocable	10,436,294	4,767,449	5,668,845
Utility revenue	12,523,719	159,623	12,364,096	Utility expenditure	17,211,993	84,629	17,127,364
Water supply	5,526,594	-	5,526,594	Capital outlay	3,643,793	-	3,643,793
Electric power	5,892,943	159,623	5,733,320	Water supply	7,097,652	-	7,097,652
Gas supply	90,516	-	90,516	Electric power	5,333,788	84,629	5,249,159
Transit	1,013,666	-	1,013,666	Gas supply	71,672	-	71,672
Liquor store revenue	-	-	-	Transit	4,708,881	-	4,708,881
Insurance trust revenue	45,351,609	33,737,613	11,613,996	Liquor store expenditure	-	-	-
Unemployment compensation	3,228,392	3,228,392	-	Insurance trust expenditure	17,144,336	13,564,056	3,580,280
Employee retirement	39,346,945	27,732,949	11,613,996	Unemployment compensation	2,438,357	2,438,357	-
Workers' compensation	1,517,522	1,517,522	-	Employee retirement	12,162,135	8,581,855	3,580,280
Other insurance trust revenue	1,258,750	1,258,750	-	Workers' compensation	921,371	921,371	-
<b>Expenditure<sup>1</sup></b>	204,411,029	120,329,505	134,497,766	Other insurance trust	1,622,473	1,622,473	-
By character and object:				<b>Debt outstanding</b>	161,486,091	50,250,539	111,235,552
Intergovernmental expenditure <sup>1</sup>	2,069,778	51,053,075	1,432,945	Short-term	953,455	-	953,455
Direct expenditure	202,341,251	69,276,430	133,064,821	Long-term	160,532,636	50,250,539	110,282,097
Current operations	148,402,958	48,496,657	99,906,301	Full faith and credit	36,781,784	15,963,790	20,817,994
Capital outlay	21,031,725	3,620,157	17,411,568	Nonguaranteed	123,750,852	34,286,749	89,464,103
Construction	17,328,367	2,748,592	14,579,775	Long-term debt by purpose			
Other capital outlay	3,703,358	871,565	2,831,793	Public debt for private purposes	31,580,288	21,328,761	10,251,527
Assistance and subsidies	6,748,984	1,168,977	5,580,007	Education	22,694,915	14,751,060	7,943,855
Interest on debt	9,013,248	2,426,583	6,586,665	Utilities	28,331,204	-	28,331,204
Insurance benefits and repayments	17,144,336	13,564,056	3,580,280	Other	77,926,229	14,170,718	63,755,511
Exhibit: salaries & wages	64,990,815	14,268,096	50,722,719	Long-term debt issued	28,209,552	11,622,824	16,586,728
Direct expenditure by function	202,341,251	69,276,430	133,064,821	Long-term debt retired	19,164,355	6,638,713	12,525,642
Direct general expenditure	167,984,922	55,627,745	112,357,177	<b>Cash and security holdings</b>	440,840,033	269,125,315	171,714,718
Capital outlay	17,387,932	3,620,157	13,767,775	Insurance trust funds	296,059,082	213,555,277	82,503,805
Other direct general expenditure	150,596,990	52,007,588	98,589,402	Unemployment compensation	4,438,219	4,438,219	-
Education services:				Employee retirement	284,441,661	201,937,856	82,503,805
Education	52,189,947	12,142,434	40,047,513	Workers' compensation	6,106,286	6,106,286	-
Capital outlay only	5,769,126	1,120,736	4,648,390	Miscellaneous	1,072,916	1,072,916	-
Higher education	13,344,691	9,817,227	3,527,464	Other than insurance trust funds	144,780,951	55,570,038	89,210,913
Capital outlay	1,414,535	1,116,985	297,550	By purpose			
Elementary & secondary	36,674,004	153,955	36,520,049	Offsets to debt	41,111,071	21,762,216	19,348,855
Capital outlay	4,350,840	-	4,350,840	Bond funds	18,867,298	7,101,891	11,765,407
Other education	2,171,252	2,171,252	-	Other	84,802,582	26,705,931	58,096,651
Libraries	717,368	15,126	702,242				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Colorado			Description	Colorado		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	3,971	3,971	3,971	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	108,763	108,763	108,763	Direct general expenditure--Con.			
				Social services and income maintenance:			
<b>Revenue<sup>1</sup></b>	23,966,802	13,522,443	13,480,358	Public welfare	2,402,728	1,874,738	527,990
<b>General revenue<sup>1</sup></b>	19,703,157	10,961,614	11,777,542	Cash assistance payments	123,496	-	123,496
Intergovernmental revenue <sup>1</sup>	3,153,552	2,788,627	3,400,924	Vendor payments	1,520,697	1,480,032	40,665
From Federal Government	3,153,552	2,766,867	386,685	Other public welfare	758,535	394,706	363,829
From State government	( <sup>1</sup> )	-	3,014,239	Hospitals	658,873	143,265	515,608
From local governments <sup>1</sup>	( <sup>1</sup> )	21,760	( <sup>1</sup> )	Capital outlay	45,666	4,481	41,185
General revenue from own sources	16,549,605	8,172,987	8,376,618	Health	391,978	249,869	142,109
Taxes	10,971,089	5,898,349	5,072,740	Social insurance administration	41,135	41,135	-
Property	3,160,506	8,138	3,152,368	Veterans' services	-	-	-
Sales and gross receipts	4,023,051	2,318,437	1,704,614	Transportation:			
General sales	3,074,742	1,530,832	1,543,910	Highways	1,553,029	726,632	826,397
Selective sales	948,309	787,605	160,704	Capital outlay	885,508	506,075	379,433
Motor fuel	503,060	503,060	-	Air transportation (airports)	236,474	1,108	235,366
Alcoholic beverage	25,495	25,359	136	Parking facilities	13,673	-	13,673
Tobacco products	68,772	67,583	1,189	Sea and inland port facilities	62	-	62
Public utilities	85,091	7,717	77,374	Transit subsidies	5	-	5
Other selective sales	265,891	183,886	82,005	Public safety:			
Individual income	2,881,537	2,881,537	-	Police protection	748,688	62,392	686,296
Corporate income	271,143	271,143	-	Fire protection	300,681	-	300,681
Motor vehicle license	181,774	152,816	28,958	Correction	741,848	581,988	159,860
Other taxes	453,078	266,278	186,800	Capital outlay	173,943	103,858	10,085
Charges and miscellaneous general revenue	5,578,516	2,274,638	3,303,878	Protective inspection and regulation	104,931	76,821	28,110
Current charges	3,579,153	1,292,396	2,286,757	Environment and housing:			
Education	1,329,931	1,122,117	207,814	Natural resources	191,115	146,893	44,222
Institutions of higher education	1,144,486	1,116,700	27,786	Capital outlay	30,132	14,978	15,154
School lunch sales (gross)	67,413	-	67,413	Parks and recreation	593,449	42,715	550,734
Hospitals	535,146	35,516	499,630	Capital outlay	170,434	10,918	159,516
Highways	12,822	1,123	11,699	Housing and community development	312,258	40,789	271,469
Air transportation (airports)	501,662	-	501,662	Sewerage	315,262	-	315,262
Parking facilities	16,112	-	16,112	Capital outlay	84,197	-	84,197
Sea and inland port facilities	-	-	-	Solid waste management	82,944	12,244	70,700
Natural resources	23,167	14,555	8,612	Capital outlay	5,598	2,071	3,527
Parks and recreation	184,788	2,291	182,497	Governmental administration:			
Housing and community development	74,084	17,646	56,438	Financial administration	351,345	140,319	211,026
Sewerage	357,416	-	357,416	Judicial and legal	304,449	158,014	146,435
Solid waste management	52,959	4,009	48,950	General public buildings	115,409	2,817	112,592
Other charges	491,066	95,139	395,927	Other governmental administration	239,935	31,405	208,530
Miscellaneous general revenue	1,999,363	982,242	1,017,121	Interest on general debt	1,160,894	237,246	923,648
Interest earnings	1,079,224	467,710	611,514	General expenditure, n.e.c.	-	-	-
Special assessments	65,211	-	65,211	Miscellaneous commercial activities	-	-	-
Sale of property	9,901	46	9,855	Other and unallocable	650,251	123,734	526,517
Other general revenue	845,027	514,486	330,541	Utility expenditure	1,598,648	5,492	1,593,156
Utility revenue	1,290,439	-	1,290,439	Capital outlay	378,479	137	378,342
Water supply	624,835	-	624,835	Water supply	684,335	5,492	678,843
Electric power	511,986	-	511,986	Electric power	509,723	-	509,723
Gas supply	102,533	-	102,533	Gas supply	114,074	-	114,074
Transit	51,085	-	51,085	Transit	290,516	-	290,516
Liquor store revenue	-	-	-	Liquor store expenditure	-	-	-
Insurance trust revenue	2,973,206	2,560,829	412,377	Insurance trust expenditure	1,360,604	1,167,562	193,042
Unemployment compensation	227,978	227,978	-	Unemployment compensation	150,971	150,971	-
Employee retirement	2,705,947	2,293,570	412,377	Employee retirement	1,193,157	1,000,115	193,042
Workers' compensation	-	-	-	Workers' compensation	-	-	-
Other insurance trust revenue	39,281	39,281	-	Other insurance trust	16,476	16,476	-
<b>Expenditure<sup>1</sup></b>	21,437,285	11,277,701	13,350,213	<b>Debt outstanding</b>	20,936,361	3,637,200	17,299,161
By character and object:				Short-term	31,595	-	31,595
Intergovernmental expenditure <sup>1</sup>	8,921	3,159,458	40,092	Long-term	20,904,766	3,637,200	17,267,566
Direct expenditure	21,428,364	8,118,243	13,310,121	Full faith and credit	7,729,279	2,475	7,726,804
Current operations	15,465,876	5,720,705	9,745,171	Non-guaranteed	13,175,487	3,634,725	9,540,762
Capital outlay	3,062,060	899,355	2,162,705	Long-term debt by purpose			
Construction	2,191,993	723,607	1,468,386	Public debt for private purposes	4,053,686	2,282,354	1,771,332
Other capital outlay	870,067	175,748	694,319	Education	4,563,119	1,017,273	3,545,846
Assistance and subsidies	213,191	89,695	123,496	Utilities	2,560,192	64,770	2,495,422
Interest on debt	1,326,633	240,926	1,085,707	Other	9,727,769	272,803	9,454,966
Insurance benefits and repayments	1,360,604	1,167,562	193,042	Long-term debt issued	2,983,537	504,407	2,479,130
Exhibit: salaries & wages	7,320,570	2,235,670	5,084,900	Long-term debt retired	2,206,717	267,155	1,939,562
Direct expenditure by function	21,428,364	8,118,243	13,310,121	<b>Cash and security holdings</b>	38,011,781	25,067,505	12,944,276
Direct general expenditure	18,469,112	6,945,189	11,523,923	Insurance trust funds	21,284,451	17,827,298	3,457,153
Capital outlay	2,683,581	899,218	1,784,363	Unemployment compensation	606,815	-	-
Other direct general expenditure	15,785,531	6,045,971	9,739,560	Employee retirement	20,536,149	17,078,996	3,457,153
Education services:				Workers' compensation	-	-	-
Education	6,829,655	2,249,758	4,579,897	Miscellaneous	141,487	141,487	-
Capital outlay only	788,325	156,977	631,348	Other than insurance trust funds	16,727,330	7,240,207	9,487,123
Higher education	2,166,862	2,074,671	92,191	By purpose			
Capital outlay	161,541	153,369	8,172	Offsets to debt	5,985,711	3,344,958	2,640,753
Elementary & secondary	4,487,706	-	4,487,706	Bond funds	2,153,652	485,308	1,668,344
Capital outlay	623,176	-	623,176	Other	8,587,967	3,409,941	5,178,026
Other education	175,087	175,087	-				
Libraries	128,041	1,307	126,734				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Connecticut			Description	Connecticut		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	3,274	3,274	3,274	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	116,347	116,347	116,347	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>23,730,060</b>	<b>16,520,398</b>	<b>9,605,861</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>20,808,415</b>	<b>14,452,190</b>	<b>8,752,424</b>	Public welfare	3,006,775	2,882,354	124,421
Intergovernmental revenue <sup>1</sup>	3,326,320	3,016,337	2,706,182	Cash assistance payments	510,737	491,173	19,564
From Federal Government	3,326,320	3,010,505	315,815	Vendor payments	2,086,147	2,072,456	13,691
From State government	( <sup>1</sup> )	-	2,390,367	Other public welfare	409,891	318,725	91,166
From local governments <sup>1</sup>	( <sup>1</sup> )	5,832	( <sup>1</sup> )	Hospitals	1,073,196	1,054,818	18,378
General revenue from own sources	17,482,095	11,435,853	6,046,242	Capital outlay	7,245	7,245	-
Taxes	14,487,186	9,393,604	5,093,582	Health	418,399	324,265	94,134
Property	5,017,632	13	5,017,619	Social insurance administration	86,541	86,541	-
Sales and gross receipts	4,721,265	4,720,531	734	Veterans' services	-	-	-
General sales	3,031,699	3,031,699	-	Transportation:			
Selective sales	1,689,566	1,688,832	734	Highways	1,014,354	665,781	348,573
Motor fuel	569,880	569,880	-	Capital outlay	535,448	482,674	52,774
Alcoholic beverage	43,428	43,428	-	Air transportation (airports)	25,356	22,891	2,465
Tobacco products	134,876	134,876	-	Parking facilities	17,599	-	17,599
Public utilities	204,621	204,621	-	Sea and inland port facilities	5,422	4,729	693
Other selective sales	736,761	736,027	734	Transit subsidies	20,736	20,406	330
Individual income	3,405,916	3,405,916	-	Public safety:			
Corporate income	534,939	534,939	-	Police protection	624,923	114,157	510,766
Motor vehicle license	222,708	221,952	756	Fire protection	353,341	-	353,341
Other taxes	584,726	510,253	74,473	Correction	480,406	480,406	-
Charges and miscellaneous general revenue	2,994,909	2,042,249	952,660	Capital outlay	12,229	12,229	-
Current charges	1,507,864	943,349	564,515	Protective inspection and regulation	95,285	74,587	20,698
Education	465,928	408,687	57,241	Environment and housing:			
Institutions of higher education	406,579	406,579	-	Natural resources	72,901	72,901	-
School lunch sales (gross)	52,255	-	52,255	Capital outlay	8,965	8,965	-
Hospitals	291,780	277,501	14,279	Parks and recreation	168,061	18,682	149,379
Highways	1,433	1,018	415	Capital outlay	25,926	11,595	14,331
Air transportation (airports)	21,408	19,730	1,678	Housing and community development	402,866	50,575	352,291
Parking facilities	21,513	-	21,513	Sewerage	229,236	271	228,965
Sea and inland port facilities	88	88	-	Capital outlay	48,448	32	48,416
Natural resources	1,551	1,549	2	Solid waste management	337,115	148,934	188,181
Parks and recreation	52,828	3,529	49,299	Capital outlay	18,475	13,061	5,414
Housing and community development	75,908	15,554	60,354	Governmental administration:			
Sewerage	168,291	-	168,291	Financial administration	427,144	292,486	134,658
Solid waste management	202,101	148,233	53,868	Judicial and legal	337,973	308,993	28,980
Other charges	205,035	67,460	137,575	General public buildings	88,170	14,812	73,358
Miscellaneous general revenue	1,487,045	1,098,900	388,145	Other governmental administration	210,694	60,658	150,036
Interest earnings	693,209	506,398	186,811	Interest on general debt	1,246,244	983,022	263,222
Special assessments	28,629	-	28,629	General expenditure, n.e.c.			
Sale of property	8,794	2,994	5,800	Miscellaneous commercial activities			
Other general revenue	756,413	589,508	166,905	Other and unallocable	1,993,220	1,097,231	895,989
Utility revenue	458,150	23,567	434,583	Utility expenditure	647,531	200,363	447,168
Water supply	180,067	-	180,067	Capital outlay	124,937	95,427	29,510
Electric power	231,739	-	231,739	Water supply	155,016	-	155,016
Gas supply	11,321	-	11,321	Electric power	223,654	-	223,654
Transit	35,023	23,567	11,456	Gas supply	11,183	-	11,183
Liquor store revenue	-	-	-	Transit	257,678	200,363	57,315
Insurance trust revenue	2,463,495	2,044,641	418,854	Liquor store expenditure	-	-	-
Unemployment compensation	630,020	630,020	-	Insurance trust expenditure	1,845,021	1,635,081	209,940
Employee retirement	1,710,538	1,291,684	418,854	Unemployment compensation	328,851	328,851	-
Workers' compensation	122,937	122,937	-	Employee retirement	1,340,978	1,131,038	209,940
Other insurance trust revenue	-	-	-	Workers' compensation	175,192	175,192	-
<b>Expenditure<sup>1</sup></b>	<b>20,792,484</b>	<b>14,516,273</b>	<b>8,908,803</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>22,509,814</b>	<b>17,727,048</b>	<b>4,782,766</b>
Intergovernmental expenditure <sup>1</sup>	-	2,627,781	4,811	Short-term	241,134	-	241,134
Direct expenditure	20,792,484	11,888,492	8,903,992	Long-term	22,268,680	17,727,048	4,541,632
Current operations	15,526,474	7,845,322	7,681,152	Full faith and credit	14,331,584	10,701,142	3,630,442
Capital outlay	1,545,510	846,824	698,686	Nonguaranteed	7,937,096	7,025,906	911,190
Construction	1,166,116	719,214	446,902	Long-term debt by purpose			
Other capital outlay	379,394	127,610	251,784	Public debt for private purposes	6,680,522	6,506,603	173,719
Assistance and subsidies	597,807	578,243	19,564	Education	2,466,000	1,038,641	1,427,359
Interest on debt	1,277,672	983,022	294,650	Utilities	541,997	-	541,997
Insurance benefits and repayments	1,845,021	1,635,081	209,940	Other	12,580,161	10,181,604	2,398,557
Exhibit: salaries & wages	6,767,336	2,687,424	4,079,912	Long-term debt issued	3,119,337	2,505,478	613,859
Direct expenditure by function	20,792,484	11,888,492	8,903,992	Long-term debt retired	2,458,400	1,912,821	545,579
Direct general expenditure	18,299,932	10,053,048	8,246,884	<b>Cash and security holdings</b>	<b>33,164,267</b>	<b>26,339,471</b>	<b>6,824,796</b>
Capital outlay	1,420,573	751,397	669,176	Insurance trust funds	19,621,334	15,827,154	3,794,180
Other direct general expenditure	16,879,359	9,301,651	7,577,708	Unemployment compensation	733,720	733,720	-
Education services:				Employee retirement	18,824,249	15,030,069	3,794,180
Education	5,450,853	1,259,703	4,191,150	Workers' compensation	63,365	63,365	-
Capital outlay only	294,361	89,949	204,412	Miscellaneous	-	-	-
Higher education	1,010,379	1,010,379	-	Other than insurance trust funds	13,542,933	10,512,317	3,030,616
Capital outlay	76,442	76,442	-	By purpose			
Elementary & secondary	4,193,081	1,931	4,191,150	Offsets to debt	8,796,652	8,625,620	171,032
Capital outlay	204,412	-	204,412	Bond funds	638,654	188,780	449,874
Other education	247,393	247,393	-	Other	4,107,627	1,697,917	2,409,710
Libraries	113,122	13,845	99,277				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Delaware			Description	Delaware		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	744	744	744	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	20,143	20,143	20,143	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	5,519,731	4,593,997	1,637,533	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	4,648,479	3,883,087	1,477,191	Public welfare	501,705	500,459	1,246
Intergovernmental revenue <sup>1</sup>	746,891	724,706	733,984	Cash assistance payments	28,121	28,121	-
From Federal Government	746,891	697,214	49,677	Vendor payments	291,479	291,479	-
From State government	( <sup>1</sup> )	-	684,307	Other public welfare	182,105	180,859	1,246
From local governments <sup>1</sup>	( <sup>1</sup> )	27,492	( <sup>1</sup> )	Hospitals	56,801	56,801	-
General revenue from own sources	3,901,588	3,158,381	743,207	Capital outlay	300	300	-
Taxes	2,393,820	1,981,473	412,347	Health	179,688	169,673	10,015
Property	335,162	-	335,162	Social insurance administration	11,563	11,563	-
Sales and gross receipts	257,372	254,920	2,452	Veterans' services	244	244	-
General sales	-	-	-	Transportation:			
Selective sales	257,372	254,920	2,452	Highways	343,458	276,304	67,154
Motor fuel	98,987	98,987	-	Capital outlay	227,870	209,411	18,459
Alcoholic beverage	9,652	9,652	-	Air transportation (airports)	8,507	-	8,507
Tobacco products	23,171	23,171	-	Parking facilities	2,375	-	2,375
Public utilities	24,484	22,766	1,718	Sea and inland port facilities	143	-	143
Other selective sales	101,078	100,344	734	Transit subsidies	806	793	13
Individual income	804,636	761,445	43,191	Public safety:			
Corporate income	205,274	205,274	-	Police protection	140,352	51,810	88,542
Motor vehicle license	30,997	30,997	-	Fire protection	17,695	-	17,695
Other taxes	760,379	728,837	31,542	Correction	142,218	142,218	-
Charges and miscellaneous general revenue	1,507,768	1,176,908	330,860	Capital outlay	7,438	7,438	-
Current charges	737,398	516,363	221,035	Protective inspection and regulation	38,109	32,493	5,616
Education	300,379	288,572	11,807	Environment and housing:			
Institutions of higher education	287,609	287,609	-	Natural resources	50,237	40,944	9,293
School lunch sales (gross)	11,401	-	11,401	Capital outlay	4,017	3,626	391
Hospitals	40,616	40,616	-	Parks and recreation	50,929	32,406	18,523
Highways	119,146	56,712	62,434	Capital outlay	18,756	16,360	2,396
Air transportation (airports)	957	-	957	Housing and community development	86,575	42,372	44,203
Parking facilities	6,328	-	6,328	Sewerage	99,209	-	99,209
Sea and inland port facilities	133	-	133	Capital outlay	29,168	-	29,168
Natural resources	3,904	3,904	-	Solid waste management	58,244	42,335	15,909
Parks and recreation	6,761	4,487	2,274	Capital outlay	12,526	11,957	569
Housing and community development	5,591	270	5,321	Governmental administration:			
Sewerage	104,439	-	104,439	Financial administration	132,288	106,480	25,808
Solid waste management	52,309	48,176	4,133	Judicial and legal	80,593	72,302	8,291
Other charges	96,835	73,626	23,209	General public buildings	78,619	72,173	6,446
Miscellaneous general revenue	770,370	660,545	109,825	Other governmental administration	40,557	17,414	23,143
Interest earnings	322,129	252,215	69,914	Interest on general debt	278,837	212,958	65,879
Special assessments	186	-	186	General expenditure, n.e.c.			
Sale of property	129,841	127,264	2,577	Miscellaneous commercial activities	-	-	-
Other general revenue	318,214	281,066	37,148	Other and unallocable	133,628	112,867	20,761
Utility revenue	137,732	8,611	129,121	Utility expenditure	144,805	43,046	101,759
Water supply	33,554	-	33,554	Capital outlay	9,053	4,798	4,255
Electric power	95,567	-	95,567	Water supply	26,212	-	26,212
Gas supply	-	-	-	Electric power	75,547	-	75,547
Transit	8,611	8,611	-	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	43,046	43,046	-
Insurance trust revenue	733,520	702,299	31,221	Liquor store expenditure	-	-	-
Unemployment compensation	82,258	82,258	-	Insurance trust expenditure	241,011	218,959	22,052
Employee retirement	644,576	613,355	31,221	Unemployment compensation	59,939	59,939	-
Workers' compensation	6,686	6,686	-	Employee retirement	175,214	153,162	22,052
Other insurance trust revenue	-	-	-	Workers' compensation	5,858	5,858	-
<b>Expenditure<sup>1</sup></b>	4,439,823	3,465,428	1,567,955	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	4,983,274	3,770,259	1,213,015
Intergovernmental expenditure <sup>1</sup>	900	591,279	3,181	Short-term	61,138	8,249	52,889
Direct expenditure	4,438,923	2,874,149	1,564,774	Long-term	4,922,136	3,762,010	1,160,126
Current operations	3,347,250	2,027,100	1,320,150	Full faith and credit	1,223,728	688,324	535,404
Capital outlay	497,860	346,528	151,332	Nonguaranteed	3,698,408	3,073,686	624,722
Construction	377,102	267,352	109,750	Long-term debt by purpose			
Other capital outlay	120,758	79,176	41,582	Public debt for private purposes	2,542,920	2,197,518	345,402
Assistance and subsidies	68,604	68,604	-	Education	463,636	344,902	118,734
Interest on debt	284,198	212,958	71,240	Utilities	87,551	-	87,551
Insurance benefits and repayments	241,011	218,959	22,052	Other	1,828,029	1,219,590	608,439
Exhibit: salaries & wages	1,510,848	830,022	680,826	Long-term debt issued	790,628	778,442	12,186
Direct expenditure by function	4,438,923	2,874,149	1,564,774	Long-term debt retired	505,685	446,297	59,388
Direct general expenditure	4,053,107	2,612,144	1,440,963	<b>Cash and security holdings</b>	10,710,310	9,544,959	1,165,351
Capital outlay	488,807	341,730	147,077	Insurance trust funds	5,015,275	4,745,951	269,324
Other direct general expenditure	3,564,300	2,270,414	1,293,886	Unemployment compensation	291,549	291,549	-
Education services:				Employee retirement	4,722,370	4,453,046	269,324
Education	1,504,888	616,028	888,860	Workers' compensation	1,356	1,356	-
Capital outlay only	78,039	16,886	61,153	Miscellaneous	-	-	-
Higher education	496,120	496,120	-	Other than insurance trust funds	5,695,035	4,799,008	896,027
Capital outlay	15,698	15,698	-	By purpose			
Elementary & secondary	888,860	-	888,860	Offsets to debt	2,662,780	2,302,423	360,357
Capital outlay	61,153	-	61,153	Bond funds	221,662	181,339	40,323
Other education	119,908	119,908	-	Other	2,810,593	2,315,246	495,347
Libraries	14,839	1,507	13,332				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	District of Columbia			Description	District of Columbia		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	523	(X)	523	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	19,081	(X)	19,081	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	5,904,128	(X)	5,904,128	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	5,256,663	(X)	5,256,663	Public welfare	1,187,724	(X)	1,187,724
Intergovernmental revenue <sup>1</sup>	1,618,765	(X)	1,618,765	Cash assistance payments	116,870	(X)	116,870
From Federal Government	1,618,765	(X)	1,618,765	Vendor payments	862,293	(X)	862,293
From State government	( <sup>1</sup> )	(X)	-	Other public welfare	208,561	(X)	208,561
From local governments <sup>1</sup>	( <sup>1</sup> )	(X)	( <sup>1</sup> )	Hospitals	292,926	(X)	292,926
General revenue from own sources	3,637,898	(X)	3,637,898	Capital outlay	9,981	(X)	9,981
Taxes	2,889,014	(X)	2,889,014	Health	149,150	(X)	149,150
Property	695,440	(X)	695,440	Social insurance administration	12,573	(X)	12,573
Sales and gross receipts	933,589	(X)	933,589	Veterans' services	-	(X)	-
General sales	557,081	(X)	557,081	Transportation:			
Selective sales	376,508	(X)	376,508	Highways	145,380	(X)	145,380
Motor fuel	31,128	(X)	31,128	Capital outlay	139,112	(X)	139,112
Alcoholic beverage	4,702	(X)	4,702	Air transportation (airports)	-	(X)	-
Tobacco products	17,592	(X)	17,592	Parking facilities	4,008	(X)	4,008
Public utilities	197,801	(X)	197,801	Sea and inland port facilities	-	(X)	-
Other selective sales	125,285	(X)	125,285	Transit subsidies	-	(X)	-
Individual income	861,505	(X)	861,505	Public safety:			
Corporate income	221,597	(X)	221,597	Police protection	282,671	(X)	282,671
Motor vehicle license	18,592	(X)	18,592	Fire protection	111,569	(X)	111,569
Other taxes	158,291	(X)	158,291	Correction	302,751	(X)	302,751
Charges and miscellaneous general revenue	748,884	(X)	748,884	Capital outlay	1,077	(X)	1,077
Current charges	371,850	(X)	371,850	Protective inspection and regulation	19,603	(X)	19,603
Education	15,447	(X)	15,447	Environment and housing:			
Institutions of higher education	14,106	(X)	14,106	Natural resources	-	(X)	-
School lunch sales (gross)	1,092	(X)	1,092	Capital outlay	-	(X)	-
Hospitals	108,293	(X)	108,293	Parks and recreation	73,354	(X)	73,354
Highways	-	(X)	-	Capital outlay	13,257	(X)	13,257
Air transportation (airports)	-	(X)	-	Housing and community development	126,003	(X)	126,003
Parking facilities	8,006	(X)	8,006	Sewerage	131,928	(X)	131,928
Sea and inland port facilities	-	(X)	-	Capital outlay	40,274	(X)	40,274
Natural resources	-	(X)	-	Solid waste management	32,453	(X)	32,453
Parks and recreation	28,655	(X)	28,655	Capital outlay	94	(X)	94
Housing and community development	-	(X)	-	Governmental administration:			
Sewerage	100,038	(X)	100,038	Financial administration	190,088	(X)	190,088
Solid waste management	517	(X)	517	Judicial and legal	59,447	(X)	59,447
Other charges	110,894	(X)	110,894	General public buildings	16,236	(X)	16,236
Miscellaneous general revenue	377,034	(X)	377,034	Other governmental administration	34,590	(X)	34,590
Interest earnings	142,727	(X)	142,727	Interest on general debt	232,681	(X)	232,681
Special assessments	472	(X)	472	General expenditure, n.e.c.			
Sale of property	1,332	(X)	1,332	Miscellaneous commercial activities	614	(X)	614
Other general revenue	232,503	(X)	232,503	Other and unallocable	271,257	(X)	271,257
Utility revenue	406,440	(X)	406,440	Utility expenditure	1,187,840	(X)	1,187,840
Water supply	60,950	(X)	60,950	Capital outlay	349,400	(X)	349,400
Electric power	-	(X)	-	Water supply	121,181	(X)	121,181
Gas supply	-	(X)	-	Electric power	-	(X)	-
Transit	345,490	(X)	345,490	Gas supply	-	(X)	-
Liquor store revenue	-	(X)	-	Transit	1,066,659	(X)	1,066,659
Insurance trust revenue	241,025	(X)	241,025	Liquor store expenditure	-	(X)	-
Unemployment compensation	102,158	(X)	102,158	Insurance trust expenditure	498,930	(X)	498,930
Employee retirement	138,867	(X)	138,867	Unemployment compensation	67,071	(X)	67,071
Workers' compensation	-	(X)	-	Employee retirement	431,859	(X)	431,859
Other insurance trust revenue	-	(X)	-	Workers' compensation	-	(X)	-
<b>Expenditure<sup>1</sup></b>	6,140,472	(X)	6,140,472	Other insurance trust	-	(X)	-
By character and object:				<b>Debt outstanding</b>	4,834,378	(X)	4,834,378
Intergovernmental expenditure <sup>1</sup>	-	(X)	-	Short-term	-	(X)	-
Direct expenditure	6,140,472	(X)	6,140,472	Long-term	4,834,378	(X)	4,834,378
Current operations	4,524,282	(X)	4,524,282	Full faith and credit	3,643,399	(X)	3,643,399
Capital outlay	752,483	(X)	752,483	Nonguaranteed	1,190,979	(X)	1,190,979
Construction	544,516	(X)	544,516	Long-term debt by purpose			
Other capital outlay	207,967	(X)	207,967	Public debt for private purposes	555,512	(X)	555,512
Assistance and subsidies	116,870	(X)	116,870	Education	-	(X)	-
Interest on debt	247,907	(X)	247,907	Utilities	292,080	(X)	292,080
Insurance benefits and repayments	498,930	(X)	498,930	Other	3,986,786	(X)	3,986,786
Exhibit: salaries & wages	1,803,833	(X)	1,803,833	Long-term debt issued	1,494,670	(X)	1,494,670
Direct expenditure by function	6,140,472	(X)	6,140,472	Long-term debt retired	934,888	(X)	934,888
Direct general expenditure	4,453,702	(X)	4,453,702	<b>Cash and security holdings</b>	6,810,939	(X)	6,810,939
Capital outlay	403,083	(X)	403,083	Insurance trust funds	4,514,763	(X)	4,514,763
Other direct general expenditure	4,050,619	(X)	4,050,619	Unemployment compensation	165,695	(X)	165,695
Education services:				Employee retirement	4,349,068	(X)	4,349,068
Education	755,272	(X)	755,272	Workers' compensation	-	(X)	-
Capital outlay only	68,262	(X)	68,262	Miscellaneous	-	(X)	-
Higher education	65,303	(X)	65,303	Other than insurance trust funds	2,296,176	(X)	2,296,176
Capital outlay	3,049	(X)	3,049	By purpose			
Elementary & secondary	689,969	(X)	689,969	Offsets to debt	576,193	(X)	576,193
Capital outlay	65,213	(X)	65,213	Bond funds	691,465	(X)	691,465
Other education	-	(X)	-	Other	1,028,518	(X)	1,028,518
Libraries	21,424	(X)	21,424				

See footnotes at end of table.



**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Florida			Description	Florida		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	14,916	14,916	14,916	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	377,681	377,681	377,681	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	88,918,688	51,743,930	49,817,348	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	68,157,699	36,772,379	44,027,910	Public welfare	8,453,963	8,159,979	293,984
Intergovernmental revenue <sup>1</sup>	9,721,756	8,301,851	14,062,495	Cash assistance payments	429,469	429,469	-
From Federal Government	9,721,756	7,922,246	1,799,510	Vendor payments	6,671,507	6,665,393	6,114
From State government	( <sup>1</sup> )	-	12,262,985	Other public welfare	1,352,987	1,065,117	287,870
From local governments <sup>1</sup>	( <sup>1</sup> )	379,605	( <sup>1</sup> )	Hospitals	3,499,421	501,931	2,997,490
General revenue from own sources	58,435,943	28,470,528	29,965,415	Capital outlay	138,720	6,376	132,344
Taxes	37,955,179	22,513,115	15,442,064	Health	2,288,905	1,829,185	459,720
Property	13,130,599	984,694	12,145,905	Social insurance administration	43,355	43,355	-
Sales and gross receipts	19,702,272	16,927,461	2,774,811	Veterans' services	13,131	13,131	-
General sales	13,434,136	12,923,644	510,492	Transportation:			
Selective sales	6,268,136	4,003,817	2,264,319	Highways	4,745,568	3,015,898	1,729,670
Motor fuel	1,990,574	1,496,717	493,857	Capital outlay	2,904,962	2,094,504	810,458
Alcoholic beverage	565,188	565,188	-	Air transportation (airports)	1,137,169	-	1,137,169
Tobacco products	467,050	467,050	-	Parking facilities	71,763	-	71,763
Public utilities	2,001,427	634,213	1,367,214	Sea and inland port facilities	206,046	17,101	188,945
Other selective sales	1,243,897	840,649	403,248	Transit subsidies	50	-	50
Individual income	-	-	-	Public safety:			
Corporate income	1,271,261	1,271,261	-	Police protection	3,343,764	334,976	3,008,788
Motor vehicle license	864,632	832,095	32,537	Fire protection	1,340,329	-	1,340,329
Other taxes	2,986,415	2,497,604	488,811	Correction	2,922,730	1,929,487	993,243
Charges and miscellaneous general revenue	20,480,764	5,957,413	14,523,351	Capital outlay	198,813	112,742	86,071
Current charges	11,817,829	2,079,808	9,738,021	Protective inspection and regulation	529,426	259,471	269,955
Education	2,075,676	966,960	1,108,716	Environment and housing:			
Institutions of higher education	1,370,560	959,681	410,879	Natural resources	2,102,053	1,054,516	1,047,537
School lunch sales (gross)	233,921	-	233,921	Capital outlay	608,168	302,208	305,960
Hospitals	2,694,159	120,877	2,573,282	Parks and recreation	1,535,315	108,635	1,426,680
Highways	513,524	468,252	45,272	Capital outlay	519,015	26,180	492,835
Air transportation (airports)	999,002	-	999,002	Housing and community development	1,094,865	110,627	984,238
Parking facilities	74,680	-	74,680	Sewerage	1,270,785	4,476	1,266,309
Sea and inland port facilities	188,763	-	188,763	Capital outlay	376,401	305	376,096
Natural resources	184,492	19,247	165,245	Solid waste management	1,416,062	6,267	1,409,795
Parks and recreation	323,814	22,103	301,711	Capital outlay	116,944	900	116,044
Housing and community development	87,824	7,063	80,761	Governmental administration:			
Sewerage	1,281,163	-	1,281,163	Financial administration	1,661,144	718,663	942,481
Solid waste management	1,450,700	34,901	1,415,799	Judicial and legal	1,296,512	566,060	730,452
Other charges	1,944,032	440,405	1,503,627	General public buildings	244,124	122,203	121,921
Miscellaneous general revenue	8,662,935	3,877,605	4,785,330	Other governmental administration	762,779	258,331	504,448
Interest earnings	3,626,370	1,013,781	2,612,589	Interest on general debt	3,824,620	1,038,346	2,786,274
Special assessments	864,007	703	863,304	General expenditure, n.e.c.	-	-	-
Sale of property	46,774	27,855	18,919	Miscellaneous commercial activities	-	-	-
Other general revenue	4,125,784	2,835,266	1,290,518	Other and unallocable	2,720,305	576,981	2,143,324
Utility revenue	4,604,741	5,343	4,599,398	Utility expenditure	5,237,694	68,686	5,169,008
Water supply	1,804,111	-	1,804,111	Capital outlay	676,139	43,092	633,047
Electric power	2,508,628	-	2,508,628	Water supply	2,185,293	-	2,185,293
Gas supply	148,633	-	148,633	Electric power	2,219,303	-	2,219,303
Transit	143,369	5,343	138,026	Gas supply	136,015	-	136,015
Liquor store revenue	-	-	-	Transit	697,083	68,686	628,397
Insurance trust revenue	16,156,248	14,966,208	1,190,040	Liquor store expenditure	-	-	-
Unemployment compensation	664,079	664,079	-	Insurance trust expenditure	2,880,177	2,482,895	397,282
Employee retirement	15,489,391	14,299,351	1,190,040	Unemployment compensation	613,720	613,720	-
Workers' compensation	2,778	2,778	-	Employee retirement	1,739,521	1,739,239	397,282
Other insurance trust revenue	-	-	-	Workers' compensation	129,936	129,936	-
				Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	74,609,005	39,214,010	48,116,091	<b>Debt outstanding</b>	71,809,108	16,969,289	54,839,819
By character and object:				Short-term	55,023	627	54,396
Intergovernmental expenditure <sup>1</sup>	500	12,537,431	184,165	Long-term	71,754,085	16,968,662	54,785,423
Direct expenditure	74,608,505	26,676,579	47,931,926	Full faith and credit	12,260,378	633,955	11,626,423
Current operations	56,218,739	18,993,077	37,225,662	Nonguaranteed	59,493,707	16,334,707	43,159,000
Capital outlay	10,093,271	3,325,318	6,767,953	Long-term debt by purpose			
Construction	6,932,553	2,308,708	4,623,845	Public debt for private purposes	16,391,504	2,559,699	13,831,806
Other capital outlay	3,160,718	1,016,610	2,144,108	Education	14,974,519	8,205,258	6,769,260
Assistance and subsidies	836,943	836,943	-	Utilities	13,421,397	-	13,421,397
Interest on debt	4,579,375	1,038,346	3,541,029	Other	26,966,665	6,203,705	20,762,960
Insurance benefits and repayments	2,880,177	2,482,895	397,282	Long-term debt issued	7,427,199	2,488,138	4,939,061
Exhibit: salaries & wages	25,200,204	7,014,591	18,185,613	Long-term debt retired	6,262,446	1,626,300	4,636,146
Direct expenditure by function	74,608,505	26,676,579	47,931,926	<b>Cash and security holdings</b>	125,720,508	77,359,658	48,360,850
Direct general expenditure	66,490,634	24,124,998	42,365,636	Insurance trust funds	69,340,299	60,614,965	8,725,334
Capital outlay	9,417,132	3,282,226	6,134,906	Unemployment compensation	2,113,768	-	-
Other direct general expenditure	57,073,502	20,842,772	36,230,730	Employee retirement	67,164,415	58,439,081	8,725,334
Education services:				Workers' compensation	62,116	62,116	-
Education	19,659,143	3,451,155	16,207,988	Miscellaneous	-	-	-
Capital outlay only	2,586,804	484,892	2,101,912	Other than insurance trust funds	56,380,209	16,744,693	39,635,516
Higher education	4,148,951	2,730,282	1,418,669	By purpose			
Capital outlay	610,808	458,435	152,373	Offsets to debt	21,238,887	4,621,844	16,617,043
Elementary & secondary	14,789,319	-	14,789,319	Bond funds	7,135,986	803,147	6,332,839
Capital outlay	1,949,539	-	1,949,539	Other	28,005,336	11,319,702	16,685,634
Other education	720,873	720,873	-				
Libraries	307,307	4,224	303,083				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Georgia			Description	Georgia		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	7,642	7,642	7,642	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	183,762	183,762	183,762	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	40,284,294	23,166,004	23,384,681	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	34,292,042	20,164,786	20,393,647	Public welfare	4,772,297	4,691,784	80,513
Intergovernmental revenue <sup>1</sup>	6,250,830	5,676,362	6,840,859	Cash assistance payments	253,917	253,917	-
From Federal Government	6,250,830	5,627,185	623,645	Vendor payments	3,623,363	3,623,363	-
From State government	( <sup>1</sup> )	-	6,217,214	Other public welfare	895,017	814,504	80,513
From local governments <sup>1</sup>	( <sup>1</sup> )	49,177	( <sup>1</sup> )	Hospitals	3,034,687	663,578	2,371,109
General revenue from own sources	28,041,212	14,488,424	13,552,788	Capital outlay	224,521	44,094	180,427
Taxes	19,505,836	11,589,495	7,916,341	Health	886,027	259,447	626,580
Property	5,000,317	37,824	4,962,493	Social insurance administration	118,624	118,624	-
Sales and gross receipts	7,670,878	4,992,011	2,678,867	Veterans' services	6,723	6,723	-
General sales	6,102,944	3,993,493	2,109,451	Transportation:			
Selective sales	1,567,934	998,518	569,416	Highways	2,115,915	1,273,471	842,444
Motor fuel	557,922	557,922	-	Capital outlay	1,539,830	1,114,786	425,044
Alcoholic beverage	227,676	127,418	100,258	Air transportation (airports)	148,189	2,137	146,052
Tobacco products	89,270	89,270	-	Parking facilities	3,807	-	3,807
Public utilities	150,442	-	150,442	Sea and inland port facilities	118,394	118,394	-
Other selective sales	542,624	223,908	318,716	Transit subsidies	-	-	-
Individual income	5,317,375	5,317,375	-	Public safety:			
Corporate income	739,738	739,738	-	Police protection	1,078,430	147,372	931,058
Motor vehicle license	170,375	170,113	262	Fire protection	438,658	-	438,658
Other taxes	607,153	332,434	274,719	Correction	1,240,213	827,649	412,564
Charges and miscellaneous general revenue	8,535,376	2,898,929	5,636,447	Capital outlay	157,757	51,520	106,237
Current charges	5,541,817	1,559,004	3,982,813	Protective inspection and regulation	131,663	65,809	65,854
Education	1,124,989	928,000	196,989	Environment and housing:			
Institutions of higher education	878,828	878,828	-	Natural resources	433,294	416,852	16,442
School lunch sales (gross)	151,609	-	151,609	Capital outlay	63,604	61,530	2,074
Hospitals	2,454,125	213,722	2,240,403	Parks and recreation	484,757	157,917	326,840
Highways	22,680	-	22,680	Capital outlay	95,967	10,599	85,368
Air transportation (airports)	243,729	794	242,935	Housing and community development	545,620	78,877	466,743
Parking facilities	6,286	-	6,286	Sewerage	555,950	-	555,950
Sea and inland port facilities	94,075	94,075	-	Capital outlay	286,342	-	286,342
Natural resources	46,675	46,266	409	Solid waste management	406,470	2,610	403,860
Parks and recreation	198,994	133,766	65,228	Capital outlay	62,961	694	62,267
Housing and community development	77,666	966	76,700	Governmental administration:			
Sewerage	510,254	-	510,254	Financial administration	514,174	275,519	238,655
Solid waste management	337,152	1,925	335,227	Judicial and legal	467,593	118,938	348,655
Other charges	425,192	116,810	308,382	General public buildings	238,069	71,502	166,567
Miscellaneous general revenue	2,993,559	1,339,925	1,653,634	Other governmental administration	537,246	55,029	482,217
Interest earnings	1,301,586	416,858	884,728	Interest on general debt	1,102,954	385,903	717,051
Special assessments	18,647	-	18,647	General expenditure, n.e.c.	-	-	-
Sale of property	17,267	-	17,267	Miscellaneous commercial activities	-	-	-
Other general revenue	1,656,059	923,067	732,992	Other and unallocable	1,392,213	620,213	772,000
Utility revenue	2,529,487	-	2,529,487	Utility expenditure	3,723,728	-	3,723,728
Water supply	867,813	-	867,813	Capital outlay	1,240,380	-	1,240,380
Electric power	1,153,647	-	1,153,647	Water supply	1,202,213	-	1,202,213
Gas supply	395,536	-	395,536	Electric power	1,139,941	-	1,139,941
Transit	112,491	-	112,491	Gas supply	891,235	-	891,235
Liquor store revenue	-	-	-	Transit	490,339	-	490,339
Insurance trust revenue	3,462,765	3,001,218	461,547	Liquor store expenditure	-	-	-
Unemployment compensation	424,606	424,606	-	Insurance trust expenditure	1,659,061	1,454,865	204,196
Employee retirement	3,038,159	2,576,612	461,547	Unemployment compensation	248,049	248,049	-
Workers' compensation	-	-	-	Employee retirement	1,411,012	1,206,816	204,196
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
<b>Expenditure<sup>1</sup></b>	38,645,115	21,736,052	23,257,844	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	25,408,806	6,039,633	19,369,173
Intergovernmental expenditure <sup>1</sup>	-	6,310,697	38,084	Short-term	157,205	-	157,205
Direct expenditure	38,645,115	15,425,355	23,219,760	Long-term	25,251,601	6,039,633	19,211,968
Current operations	28,624,615	10,891,834	17,732,781	Full faith and credit	9,250,461	4,594,795	4,655,666
Capital outlay	6,078,500	2,003,708	4,074,792	Nonguaranteed	16,001,140	1,444,838	14,556,302
Construction	4,509,605	1,578,378	2,931,227	Long-term debt by purpose			
Other capital outlay	1,568,895	425,330	1,143,565	Public debt for private purposes	3,630,431	1,134,203	2,496,228
Assistance and subsidies	689,045	689,045	-	Education	3,581,953	735	3,581,218
Interest on debt	1,593,894	385,903	1,207,991	Utilities	8,864,486	-	8,864,486
Insurance benefits and repayments	1,659,061	1,454,865	204,196	Other	9,174,731	4,904,695	4,270,036
Exhibit: salaries & wages	12,638,766	3,364,822	9,273,944	Long-term debt issued	2,998,982	468,528	2,530,454
Direct expenditure by function	38,645,115	15,425,355	23,219,760	Long-term debt retired	1,900,689	614,481	1,286,208
Direct general expenditure	33,262,326	13,970,490	19,291,836	<b>Cash and security holdings</b>	69,561,684	51,078,630	18,483,054
Capital outlay	4,838,120	2,003,708	2,834,412	Insurance trust funds	47,783,087	44,262,341	3,520,746
Other direct general expenditure	28,424,206	11,966,782	16,457,424	Unemployment compensation	1,879,145	1,879,145	-
Education services:				Employee retirement	45,903,942	42,383,196	3,520,746
Education	12,306,034	3,606,850	8,699,184	Workers' compensation	-	-	-
Capital outlay only	1,562,990	539,661	1,023,329	Miscellaneous	-	-	-
Higher education	2,760,130	2,760,130	-	Other than insurance trust funds	21,778,597	6,816,289	14,962,308
Capital outlay	485,177	485,177	-	By purpose			
Elementary & secondary	8,699,184	-	8,699,184	Offsets to debt	6,521,771	1,622,204	4,899,567
Capital outlay	1,023,329	-	1,023,329	Bond funds	4,002,612	1,414,005	2,588,607
Other education	846,720	846,720	-	Other	11,254,214	3,780,080	7,474,134
Libraries	84,325	5,292	79,033				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Hawaii			Description	Hawaii		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	1,193	1,193	1,193	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	31,209	31,209	31,209	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>8,259,443</b>	<b>6,760,740</b>	<b>1,666,552</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>6,790,481</b>	<b>5,473,742</b>	<b>1,484,588</b>	Public welfare	919,027	907,514	11,513
Intergovernmental revenue <sup>1</sup>	1,324,338	1,175,599	316,588	Cash assistance payments	187,001	187,001	-
From Federal Government	1,324,338	1,169,448	154,890	Vendor payments	592,321	592,321	-
From State government	( <sup>1</sup> )	-	161,698	Other public welfare	139,705	128,192	11,513
From local governments <sup>1</sup>	( <sup>1</sup> )	6,151	( <sup>1</sup> )	Hospitals	231,668	231,668	-
General revenue from own sources	5,466,143	4,298,143	1,168,000	Capital outlay	14,705	14,705	-
Taxes	3,929,000	3,176,246	752,754	Health	274,664	253,862	20,802
Property	598,632	-	598,632	Social insurance administration	40,725	40,725	-
Sales and gross receipts	2,003,151	1,911,751	91,400	Veterans' services	1,706	1,706	-
General sales	1,425,352	1,425,352	-	Transportation:			
Selective sales	577,799	486,399	91,400	Highways	333,133	248,700	84,433
Motor fuel	134,291	73,594	60,697	Capital outlay	225,829	184,514	41,315
Alcoholic beverage	38,894	38,894	-	Air transportation (airports)	139,290	139,290	-
Tobacco products	36,098	36,098	-	Parking facilities	124	-	124
Public utilities	151,029	120,326	30,703	Sea and inland port facilities	52,800	52,800	-
Other selective sales	217,487	217,487	-	Transit subsidies	-	-	-
Individual income	1,083,388	1,083,388	-	Public safety:			
Corporate income	61,755	61,755	-	Police protection	207,743	4,714	203,029
Motor vehicle license	105,136	62,350	42,786	Fire protection	89,092	-	89,092
Other taxes	76,938	57,002	19,936	Correction	120,854	120,854	-
Charges and miscellaneous general revenue	1,537,143	1,121,897	415,246	Capital outlay	9,399	9,399	-
Current charges	1,057,890	793,513	264,377	Protective inspection and regulation	39,792	25,479	14,313
Education	206,203	206,203	-	Environment and housing:			
Institutions of higher education	174,120	174,120	-	Natural resources	94,247	87,103	7,144
School lunch sales (gross)	15,590	15,590	-	Capital outlay	21,034	17,360	3,674
Hospitals	144,778	144,778	-	Parks and recreation	180,902	49,939	130,963
Highways	703	-	703	Capital outlay	67,443	25,609	41,834
Air transportation (airports)	246,422	246,422	-	Housing and community development	232,612	122,807	109,805
Parking facilities	6,542	-	6,542	Sewerage	110,396	1,576	108,820
Sea and inland port facilities	68,288	68,288	-	Capital outlay	42,491	1,576	40,915
Natural resources	10,562	10,552	10	Solid waste management	107,718	-	107,718
Parks and recreation	28,225	8,880	19,345	Capital outlay	19,312	-	19,312
Housing and community development	52,216	39,372	12,844	Governmental administration:			
Sewerage	136,170	-	136,170	Financial administration	122,191	50,964	71,227
Solid waste management	85,234	2,742	82,492	Judicial and legal	162,983	131,560	31,423
Other charges	72,547	66,276	6,271	General public buildings	69,155	51,978	17,177
Miscellaneous general revenue	479,253	328,384	150,869	Other governmental administration	79,001	34,982	44,019
Interest earnings	288,610	209,123	79,487	Interest on general debt	484,526	345,596	138,930
Special assessments	13,541	2,905	10,636	General expenditure, n.e.c.	-	-	-
Sale of property	43,747	13,237	30,510	Miscellaneous commercial activities	-	-	-
Other general revenue	133,355	103,119	30,236	Other and unallocable	841,534	552,101	289,433
Utility revenue	181,964	-	181,964	Utility expenditure	260,651	-	260,651
Water supply	151,194	-	151,194	Capital outlay	57,352	-	57,352
Electric power	-	-	-	Water supply	139,070	-	139,070
Gas supply	-	-	-	Electric power	-	-	-
Transit	30,770	-	30,770	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	121,581	-	121,581
Insurance trust revenue	1,286,998	1,286,998	-	Liquor store expenditure	-	-	-
Unemployment compensation	156,987	156,987	-	Insurance trust expenditure	598,946	598,946	-
Employee retirement	1,130,011	1,130,011	-	Unemployment compensation	147,255	147,255	-
Workers' compensation	-	-	-	Employee retirement	451,691	451,691	-
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
<b>Expenditure<sup>1</sup></b>	<b>7,466,402</b>	<b>5,860,425</b>	<b>1,741,221</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>7,844,655</b>	<b>5,709,739</b>	<b>2,134,916</b>
Intergovernmental expenditure <sup>1</sup>	11,815	147,059	-	Short-term	63,500	-	63,500
Direct expenditure	7,454,587	5,713,366	1,741,221	Long-term	7,781,155	5,709,739	2,071,416
Current operations	5,259,905	3,926,361	1,333,544	Full faith and credit	5,373,908	3,387,988	1,985,920
Capital outlay	911,183	650,864	260,319	Nonguaranteed	2,407,247	2,321,751	85,496
Construction	695,452	520,535	174,917	Long-term debt by purpose			
Other capital outlay	215,731	130,329	85,402	Public debt for private purposes	803,758	803,758	-
Assistance and subsidies	191,599	191,599	-	Education	38,472	38,472	-
Interest on debt	492,954	345,596	147,358	Utilities	100,829	-	100,829
Insurance benefits and repayments	598,946	598,946	-	Other	6,838,096	4,867,509	1,970,587
Exhibit: salaries & wages	2,081,890	1,511,263	570,627	Long-term debt issued	1,478,331	1,240,435	237,896
Direct expenditure by function	7,454,587	5,713,366	1,741,221	Long-term debt retired	979,214	777,274	201,940
Direct general expenditure	6,594,990	5,114,420	1,480,570	<b>Cash and security holdings</b>	<b>13,008,376</b>	<b>11,719,346</b>	<b>1,289,030</b>
Capital outlay	853,831	650,864	202,967	Insurance trust funds	7,751,730	7,751,730	-
Other direct general expenditure	5,741,159	4,463,556	1,277,603	Unemployment compensation	217,158	217,158	-
Education services:				Employee retirement	7,534,572	7,534,572	-
Education	1,636,401	1,636,140	261	Workers' compensation	-	-	-
Capital outlay only	219,509	219,509	-	Miscellaneous	-	-	-
Higher education	640,078	640,078	-	Other than insurance trust funds	5,256,646	3,967,616	1,289,030
Capital outlay	58,069	58,069	-	By purpose			
Elementary & secondary	973,443	973,182	261	Offsets to debt	953,003	931,159	21,844
Capital outlay	160,480	160,480	-	Bond funds	815,274	576,685	238,589
Other education	22,880	22,880	-	Other	3,488,369	2,459,772	1,028,597
Libraries	22,706	22,362	344				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Idaho			Description	Idaho		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	1,229	1,229	1,229	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	25,217	25,217	25,217	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>6,598,419</b>	<b>4,705,173</b>	<b>3,073,194</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>5,352,621</b>	<b>3,591,719</b>	<b>2,940,850</b>	Public welfare	629,496	594,902	34,594
Intergovernmental revenue <sup>1</sup>	951,335	862,978	1,268,305	Cash assistance payments	59,892	59,780	112
From Federal Government	951,335	858,057	93,278	Vendor payments	421,080	407,616	13,464
From State government	( <sup>1</sup> )	-	1,175,027	Other public welfare	148,524	127,506	21,018
From local governments <sup>1</sup>	( <sup>1</sup> )	4,921	( <sup>1</sup> )	Hospitals	381,274	45,164	336,110
General revenue from own sources	4,401,286	2,728,741	1,672,545	Capital outlay	15,999	9,054	6,945
Taxes	2,868,797	2,057,378	811,419	Health	124,548	84,334	40,214
Property	763,342	-	763,342	Social insurance administration	30,674	30,674	-
Sales and gross receipts	964,269	952,713	11,556	Veterans' services	-	-	-
General sales	652,843	652,843	-	Transportation:			
Selective sales	311,426	299,870	11,556	Highways	492,709	288,200	204,509
Motor fuel	207,292	207,292	-	Capital outlay	242,149	167,995	74,154
Alcoholic beverage	5,507	5,507	-	Air transportation (airports)	44,351	2,027	42,324
Tobacco products	28,962	28,962	-	Parking facilities	916	-	916
Public utilities	12,050	3,239	8,811	Sea and inland port facilities	3,538	-	3,538
Other selective sales	57,615	54,870	2,745	Transit subsidies	-	-	-
Individual income	778,909	778,909	-	Public safety:			
Corporate income	117,694	117,694	-	Police protection	179,160	33,985	145,175
Motor vehicle license	101,781	97,381	4,400	Fire protection	66,210	-	66,210
Other taxes	142,802	110,681	32,121	Correction	156,148	123,548	32,600
Charges and miscellaneous general revenue	1,532,489	671,363	861,126	Capital outlay	8,252	7,199	1,053
Current charges	1,023,825	327,495	696,330	Protective inspection and regulation	40,820	32,173	8,647
Education	234,765	191,840	42,925	Environment and housing:			
Institutions of higher education	211,120	190,918	20,202	Natural resources	158,207	117,523	40,684
School lunch sales (gross)	19,926	-	19,926	Capital outlay	9,530	6,566	2,964
Hospitals	357,749	12,763	344,986	Parks and recreation	68,146	17,961	50,185
Highways	11,903	7,616	4,287	Capital outlay	8,445	3,807	4,638
Air transportation (airports)	16,092	20	16,072	Housing and community development	42,048	4,239	37,809
Parking facilities	656	-	656	Sewerage	109,389	23,152	86,237
Sea and inland port facilities	834	-	834	Capital outlay	28,277	444	27,833
Natural resources	73,612	59,230	14,382	Solid waste management	76,554	51	76,503
Parks and recreation	17,813	585	17,228	Capital outlay	7,755	-	7,755
Housing and community development	7,729	2,379	5,350	Governmental administration:			
Sewerage	79,103	-	79,103	Financial administration	106,867	49,851	57,016
Solid waste management	74,882	-	74,882	Judicial and legal	91,844	45,399	46,445
Other charges	148,687	53,062	95,625	General public buildings	29,918	15,090	14,828
Miscellaneous general revenue	508,664	343,868	164,796	Other governmental administration	59,378	13,941	45,437
Interest earnings	301,480	228,258	73,222	Interest on general debt	163,862	110,813	53,049
Special assessments	6,837	-	6,837	General expenditure, n.e.c.	4,309	4,309	-
Sale of property	1,350	286	1,064	Miscellaneous commercial activities	171,906	82,574	89,332
Other general revenue	198,997	115,324	83,673	Other and unallocable	-	-	-
Utility revenue	131,428	-	131,428	Utility expenditure	135,019	-	135,019
Water supply	69,172	-	69,172	Capital outlay	20,552	-	20,552
Electric power	61,008	-	61,008	Water supply	77,199	-	77,199
Gas supply	-	-	-	Electric power	51,752	-	51,752
Transit	1,248	-	1,248	Gas supply	-	-	-
Liquor store revenue	50,252	50,252	-	Transit	6,068	-	6,068
Insurance trust revenue	1,064,118	1,063,202	916	Liquor store expenditure	40,159	40,159	-
Unemployment compensation	97,143	97,143	-	Insurance trust expenditure	370,001	368,762	1,239
Employee retirement	816,258	815,342	916	Unemployment compensation	92,857	92,857	-
Workers' compensation	150,717	150,717	-	Employee retirement	208,468	207,229	1,239
Other insurance trust revenue	-	-	-	Workers' compensation	68,676	68,676	-
<b>Expenditure<sup>1</sup></b>	<b>5,729,999</b>	<b>3,785,613</b>	<b>3,053,629</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>2,878,887</b>	<b>1,883,221</b>	<b>995,666</b>
Intergovernmental expenditure <sup>1</sup>	-	1,104,201	5,042	Short-term	19,898	210	19,688
Direct expenditure	5,729,999	2,681,412	3,048,587	Long-term	2,858,989	1,883,011	975,978
Current operations	4,389,491	1,816,872	2,572,619	Full faith and credit	709,033	-	709,033
Capital outlay	720,465	305,630	414,835	Nonguaranteed	2,149,956	1,883,011	266,945
Construction	500,408	226,508	273,900	Long-term debt by purpose			
Other capital outlay	220,057	79,122	140,935	Public debt for private purposes	1,645,139	1,589,577	55,562
Assistance and subsidies	79,447	79,335	112	Education	731,006	167,899	563,107
Interest on debt	170,595	110,813	59,782	Utilities	82,758	-	82,758
Insurance benefits and repayments	370,001	368,762	1,239	Other	400,086	125,535	274,551
Exhibit: salaries & wages	1,965,120	646,011	1,319,109	Long-term debt issued	558,461	463,576	94,885
Direct expenditure by function	5,729,999	2,681,412	3,048,587	Long-term debt retired	250,286	178,590	71,696
Direct general expenditure	5,184,820	2,272,491	2,912,329	<b>Cash and security holdings</b>	<b>10,973,200</b>	<b>9,829,988</b>	<b>1,143,212</b>
Capital outlay	699,913	305,630	394,283	Insurance trust funds	6,557,377	6,544,789	12,588
Other direct general expenditure	4,484,907	1,966,861	2,518,046	Unemployment compensation	257,735	257,735	-
Education services:				Employee retirement	5,899,175	5,886,587	12,588
Education	1,924,730	549,907	1,374,823	Workers' compensation	400,467	400,467	-
Capital outlay only	254,818	81,552	173,266	Miscellaneous	-	-	-
Higher education	543,891	479,547	64,344	Other than insurance trust funds	4,415,823	3,285,199	1,130,624
Capital outlay	83,917	75,975	7,942	By purpose			
Elementary & secondary	1,310,479	-	1,310,479	Offsets to debt	1,794,397	1,673,386	121,011
Capital outlay	165,324	-	165,324	Bond funds	238,934	113,089	125,845
Other education	70,360	70,360	-	Other	2,382,492	1,498,724	883,768
Libraries	27,818	2,674	25,144				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Illinois			Description	Illinois		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	12,045	12,045	12,045	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	340,490	340,490	340,490	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	69,393,007	40,460,377	39,819,822	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	57,566,597	33,786,763	34,667,026	Public welfare	8,162,086	7,754,731	407,355
Intergovernmental revenue <sup>1</sup>	9,915,125	8,958,993	11,843,324	Cash assistance payments	856,010	851,229	4,781
From Federal Government	9,915,125	8,208,285	1,706,840	Vendor payments	4,326,575	4,304,762	21,813
From State government	( <sup>1</sup> )	-	10,136,484	Other public welfare	2,979,501	2,598,740	380,761
From local governments <sup>1</sup>	( <sup>1</sup> )	750,708	( <sup>1</sup> )	Hospitals	1,814,258	803,145	1,011,113
General revenue from own sources	47,651,472	24,827,770	22,823,702	Capital outlay	83,447	61,419	22,028
Taxes	35,635,374	19,771,284	15,864,090	Health	2,131,859	1,637,273	494,586
Property	13,318,139	206,134	13,112,005	Social insurance administration	224,065	224,065	-
Sales and gross receipts	11,377,108	9,111,575	2,265,533	Veterans' services	8,037	8,037	-
General sales	6,431,254	5,596,046	835,208	Transportation:			
Selective sales	4,945,854	3,515,529	1,430,325	Highways	3,670,893	1,949,612	1,721,281
Motor fuel	1,484,530	1,300,658	183,872	Capital outlay	1,921,282	1,278,220	643,062
Alcoholic beverage	57,034	-	-	Air transportation (airports)	542,460	10,352	532,108
Tobacco products	539,906	464,242	75,664	Parking facilities	29,992	-	29,992
Public utilities	1,669,843	987,194	682,649	Sea and inland port facilities	10,649	-	10,649
Other selective sales	1,194,541	706,401	488,140	Transit subsidies	16,071	13,924	2,147
Individual income	6,986,995	6,986,995	-	Public safety:			
Corporate income	1,961,566	1,961,566	-	Police protection	2,678,106	306,210	2,371,896
Motor vehicle license	864,817	750,977	113,840	Fire protection	1,041,326	-	1,041,326
Other taxes	1,126,749	754,037	372,712	Correction	1,445,267	1,021,503	423,764
Charges and miscellaneous general revenue	12,016,098	5,056,486	6,959,612	Capital outlay	144,864	103,959	40,905
Current charges	6,471,775	2,082,198	4,389,577	Protective inspection and regulation	282,598	193,144	89,454
Education	2,153,232	1,417,295	735,937	Environment and housing:			
Institutions of higher education	1,822,140	1,416,341	405,799	Natural resources	326,771	268,390	58,381
School lunch sales (gross)	184,259	-	184,259	Capital outlay	48,111	27,694	20,417
Hospitals	812,848	253,522	559,326	Parks and recreation	1,797,465	113,624	1,683,841
Highways	380,849	327,347	53,502	Capital outlay	436,553	18,167	418,386
Air transportation (airports)	589,042	-	589,042	Housing and community development	1,504,391	44,444	1,459,947
Parking facilities	48,130	-	48,130	Sewerage	1,089,110	31,599	1,057,511
Sea and inland port facilities	11,929	-	11,929	Capital outlay	456,011	907	455,104
Natural resources	24,420	15,001	9,419	Solid waste management	407,548	32,944	374,604
Parks and recreation	543,117	8,643	534,474	Capital outlay	13,650	9,668	3,982
Housing and community development	204,477	18,977	185,500	Governmental administration:			
Sewerage	691,086	-	691,086	Financial administration	1,275,259	683,108	592,151
Solid waste management	103,068	-	103,068	Judicial and legal	824,601	234,344	590,257
Other charges	909,577	41,413	868,164	General public buildings	380,596	41,901	338,695
Miscellaneous general revenue	5,544,323	2,974,288	2,570,035	Other governmental administration	539,763	90,656	449,107
Interest earnings	3,092,030	1,534,389	1,557,641	Interest on general debt	3,306,765	1,614,009	1,692,756
Special assessments	77,474	-	77,474	General expenditure, n.e.c.	-	-	-
Sale of property	26,256	8	26,248	Miscellaneous commercial activities	-	-	-
Other general revenue	2,348,563	1,439,891	908,672	Other and unallocable	2,550,959	1,032,496	1,518,463
Utility revenue	2,437,123	-	2,437,123	Utility expenditure	3,973,823	-	3,973,823
Water supply	1,379,155	-	1,379,155	Capital outlay	842,975	-	842,975
Electric power	386,463	-	386,463	Water supply	1,380,874	-	1,380,874
Gas supply	47,512	-	47,512	Electric power	396,135	-	396,135
Transit	623,993	-	623,993	Gas supply	63,986	-	63,986
Liquor store revenue	-	-	-	Transit	2,132,828	-	2,132,828
Insurance trust revenue	9,389,287	6,673,614	2,715,673	Liquor store expenditure	-	-	-
Unemployment compensation	1,256,320	1,256,320	-	Insurance trust expenditure	5,240,306	3,679,928	1,560,378
Employee retirement	8,124,198	5,408,525	2,715,673	Unemployment compensation	1,077,533	1,077,533	-
Workers' compensation	8,769	8,769	-	Employee retirement	4,153,532	2,593,154	1,560,378
Other insurance trust revenue	-	-	-	Workers' compensation	9,241	9,241	-
				Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	65,041,220	35,685,258	39,256,016	<b>Debt outstanding</b>	58,854,927	25,314,532	33,540,395
By character and object:				Short-term	183,950	3,034	180,916
Intergovernmental expenditure <sup>1</sup>	2,233	9,862,059	40,228	Long-term	58,670,977	25,311,498	33,359,479
Direct expenditure	65,038,987	25,823,199	39,215,788	Full faith and credit	29,892,632	7,025,210	22,867,422
Current operations	46,895,904	17,103,170	29,792,734	Nonguaranteed	28,778,345	18,286,288	10,492,057
Capital outlay	7,965,138	2,008,264	5,956,874	Long-term debt by purpose			
Construction	5,891,029	1,617,264	4,273,765	Public debt for private purposes	19,305,578	16,371,068	2,934,510
Other capital outlay	2,074,109	391,000	1,683,109	Education	7,951,280	860,376	7,090,904
Assistance and subsidies	1,422,609	1,417,828	4,781	Utilities	3,855,251	-	3,855,251
Interest on debt	3,515,030	1,614,009	1,901,021	Other	27,558,868	8,080,054	19,478,814
Insurance benefits and repayments	5,240,306	3,679,928	1,560,378	Long-term debt issued	9,789,287	4,455,960	5,333,327
Exhibit: salaries & wages	21,650,343	4,405,492	17,244,851	Long-term debt retired	6,380,732	2,930,160	3,450,572
Direct expenditure by function	65,038,987	25,823,199	39,215,788	<b>Cash and security holdings</b>	115,897,395	66,723,738	49,173,657
Direct general expenditure	55,824,858	22,143,271	33,681,587	Insurance trust funds	65,054,922	42,008,444	23,046,478
Capital outlay	7,122,163	2,008,264	5,113,899	Unemployment compensation	1,883,601	1,883,601	-
Other direct general expenditure	48,702,695	20,135,007	28,567,688	Employee retirement	63,170,979	40,124,501	23,046,478
Education services:				Workers' compensation	342	342	-
Education	19,324,225	4,012,238	15,311,987	Miscellaneous	-	-	-
Capital outlay only	2,378,970	356,260	2,022,710	Other than insurance trust funds	50,842,473	24,715,294	26,127,179
Higher education	4,183,112	2,970,536	1,212,576	By purpose			
Capital outlay	439,707	334,141	105,566	Offsets to debt	23,380,520	17,384,694	5,995,826
Elementary & secondary	14,099,411	-	14,099,411	Bond funds	5,547,414	508,837	5,038,577
Capital outlay	1,917,144	-	1,917,144	Other	21,914,539	6,821,763	15,092,776
Other education	1,041,702	1,041,702	-				
Libraries	439,738	21,522	418,216				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Indiana			Description	Indiana		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	5,899	5,899	5,899	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	139,454	139,454	139,454	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	28,721,177	17,876,119	16,080,943	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	26,036,338	16,481,083	14,791,140	Public welfare	3,459,180	3,031,502	427,678
Intergovernmental revenue <sup>1</sup>	4,117,462	3,943,070	5,410,277	Cash assistance payments	30,171	1,003	29,168
From Federal Government	4,117,462	3,784,729	332,733	Vendor payments	2,492,291	2,487,872	4,664
From State government	( <sup>1</sup> )	-	5,077,544	Other public welfare	936,718	542,872	393,846
From local governments <sup>1</sup>	( <sup>1</sup> )	158,341	( <sup>1</sup> )	Hospitals	1,815,794	216,860	1,598,934
General revenue from own sources	21,918,876	12,538,013	9,380,863	Capital outlay	124,839	3,993	120,846
Taxes	14,746,914	9,115,798	5,631,116	Health	488,984	362,291	126,693
Property	5,055,248	3,377	5,051,871	Social insurance administration	107,221	107,221	-
Sales and gross receipts	4,473,412	4,408,797	64,615	Veterans' services	536	536	-
General sales	3,156,272	3,156,272	-	Transportation:			
Selective sales	1,317,140	1,252,525	64,615	Highways	1,697,654	1,083,427	614,227
Motor fuel	639,819	639,819	-	Capital outlay	899,264	759,218	140,046
Alcoholic beverage	31,706	31,706	-	Air transportation (airports)	119,499	-	119,499
Tobacco products	90,484	90,484	-	Parking facilities	9,236	-	9,236
Public utilities	5,390	4,947	443	Sea and inland port facilities	9,212	5,169	4,043
Other selective sales	549,741	485,569	64,172	Transit subsidies	8,499	7,801	698
Individual income	3,876,782	3,433,446	443,336	Public safety:			
Corporate income	928,218	928,218	-	Police protection	709,678	176,430	533,248
Motor vehicle license	134,422	133,718	704	Fire protection	357,586	-	357,586
Other taxes	278,832	208,242	70,590	Correction	627,553	433,863	193,690
Charges and miscellaneous general revenue	7,171,962	3,422,215	3,749,747	Capital outlay	51,481	26,791	24,690
Current charges	4,710,865	2,075,233	2,635,632	Protective inspection and regulation	71,095	66,868	4,227
Education	2,051,521	1,794,010	257,511	Environment and housing:			
Institutions of higher education	1,784,831	1,784,831	-	Natural resources	227,832	163,362	64,470
School lunch sales (gross)	153,626	-	153,626	Capital outlay	25,322	16,495	8,827
Hospitals	1,465,357	7,764	1,457,593	Parks and recreation	301,322	49,262	252,060
Highways	86,747	86,253	494	Capital outlay	63,882	19,614	44,268
Air transportation (airports)	101,649	71	101,578	Housing and community development	333,501	60,370	273,131
Parking facilities	6,110	-	6,110	Sewerage	500,475	1,364	499,111
Sea and inland port facilities	6,729	4,141	2,588	Capital outlay	159,931	15	159,916
Natural resources	31,941	30,028	1,913	Solid waste management	190,780	22,193	168,587
Parks and recreation	81,486	10,326	71,160	Capital outlay	31,115	357	30,758
Housing and community development	30,361	5,348	25,013	Governmental administration:			
Sewerage	434,150	-	434,150	Financial administration	462,721	254,784	207,937
Solid waste management	81,219	2,557	78,662	Judicial and legal	281,232	85,047	196,185
Other charges	333,595	134,735	198,860	General public buildings	109,966	53,523	56,443
Miscellaneous general revenue	2,461,097	1,346,982	1,114,115	Other governmental administration	375,053	41,892	333,161
Interest earnings	1,126,768	684,299	442,469	Interest on general debt	856,784	289,692	567,092
Special assessments	23,842	-	23,842	General expenditure, n.e.c.	-	-	-
Sale of property	12,652	1,735	10,917	Miscellaneous commercial activities	-	-	-
Other general revenue	1,297,835	660,948	636,887	Other and unallocable	1,006,901	292,088	714,813
Utility revenue	1,229,500	-	1,229,500	Utility expenditure	1,238,390	-	1,238,390
Water supply	247,399	-	247,399	Capital outlay	119,617	-	119,617
Electric power	524,368	-	524,368	Water supply	252,349	-	252,349
Gas supply	433,267	-	433,267	Electric power	491,595	-	491,595
Transit	24,466	-	24,466	Gas supply	399,118	-	399,118
Liquor store revenue	-	-	-	Transit	95,328	-	95,328
Insurance trust revenue	1,455,339	1,395,036	60,303	Liquor store expenditure	-	-	-
Unemployment compensation	326,141	326,141	-	Insurance trust expenditure	1,036,565	945,097	91,468
Employee retirement	1,129,198	1,068,895	60,303	Unemployment compensation	197,078	197,078	-
Workers' compensation	-	-	-	Employee retirement	838,543	747,075	91,468
Other insurance trust revenue	-	-	-	Workers' compensation	944	944	-
				Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	26,855,662	17,223,182	15,563,329	<b>Debt outstanding</b>	16,127,460	6,704,287	9,423,173
By character and object:				Short-term	546,218	49,234	496,984
Intergovernmental expenditure <sup>1</sup>	21,347	5,883,074	69,122	Long-term	15,581,242	6,655,053	8,926,189
Direct expenditure	26,834,315	11,340,108	15,494,207	Full faith and credit	2,414,304	-	2,414,304
Current operations	21,521,817	8,658,561	12,863,256	Nonguaranteed	13,166,938	6,655,053	6,511,885
Capital outlay	3,104,147	1,223,934	1,880,213	Long-term debt by purpose			
Construction	2,069,360	1,008,735	1,060,625	Public debt for private purposes	4,503,431	3,015,028	1,488,403
Other capital outlay	1,034,787	215,199	819,588	Education	4,099,693	1,879,018	2,220,675
Assistance and subsidies	251,992	222,824	29,168	Utilities	1,036,327	-	1,036,327
Interest on debt	919,794	289,692	630,102	Other	5,941,791	1,761,007	4,180,784
Insurance benefits and repayments	1,036,565	945,097	91,468	Long-term debt issued	2,171,749	1,669,234	502,515
Exhibit: salaries & wages	9,580,433	2,605,913	6,974,520	Long-term debt retired	1,667,480	1,085,595	581,885
Direct expenditure by function	26,834,315	11,340,108	15,494,207	<b>Cash and security holdings</b>	34,580,075	26,046,982	8,533,093
Direct general expenditure	24,559,360	10,395,011	14,164,349	Insurance trust funds	14,163,266	14,017,428	145,838
Capital outlay	2,984,530	1,223,934	1,760,596	Unemployment compensation	1,384,885	-	-
Other direct general expenditure	21,574,830	9,171,077	12,403,753	Employee retirement	12,777,718	12,631,880	145,838
Education services:				Workers' compensation	663	663	-
Education	10,233,507	3,584,954	6,648,553	Miscellaneous	-	-	-
Capital outlay only	1,091,604	311,666	779,938	Other than insurance trust funds	20,416,809	12,029,554	8,387,255
Higher education	3,178,601	3,178,601	-	By purpose			
Capital outlay	307,994	307,994	-	Offsets to debt	6,697,175	4,308,044	2,389,131
Elementary & secondary	6,648,553	-	6,648,553	Bond funds	1,599,281	444,010	1,155,271
Capital outlay	779,938	-	779,938	Other	12,120,353	7,277,500	4,842,853
Other education	406,353	406,353	-				
Libraries	197,559	4,512	193,047				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Iowa			Description	Iowa		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	2,862	2,862	2,862	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	67,930	67,930	67,930	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	15,418,322	10,029,402	8,254,097	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	13,685,390	8,821,047	7,729,520	Public welfare	1,992,065	1,896,169	95,896
Intergovernmental revenue <sup>1</sup>	2,366,474	2,215,812	3,015,839	Cash assistance payments	108,973	107,155	1,818
From Federal Government	2,366,474	2,117,659	248,815	Vendor payments	1,340,734	1,322,243	18,491
From State government	( <sup>1</sup> )	-	2,767,024	Other public welfare	542,358	466,771	75,587
From local governments <sup>1</sup>	( <sup>1</sup> )	98,153	( <sup>1</sup> )	Hospitals	1,181,031	537,465	643,566
General revenue from own sources	11,318,916	6,605,235	4,713,681	Capital outlay	80,271	44,446	35,825
Taxes	7,458,719	4,802,531	2,656,188	Health	327,384	101,447	225,937
Property	2,415,825	-	2,415,825	Social insurance administration	90,394	90,394	-
Sales and gross receipts	2,385,438	2,214,369	171,069	Veterans' services	-	-	-
General sales	1,638,830	1,528,824	110,006	Transportation:			
Selective sales	746,608	685,545	61,063	Highways	1,449,000	717,196	731,804
Motor fuel	325,732	325,732	-	Capital outlay	817,385	559,432	257,953
Alcoholic beverage	11,497	-	-	Air transportation (airports)	61,999	-	61,999
Tobacco products	100,155	100,155	-	Parking facilities	25,396	-	25,396
Public utilities	-	-	13,212	Sea and inland port facilities	658	-	658
Other selective sales	296,012	248,161	47,851	Transit subsidies	24,939	22,349	2,590
Individual income	1,869,184	1,838,497	30,687	Public safety:			
Corporate income	196,841	196,841	-	Police protection	366,280	65,292	300,988
Motor vehicle license	307,153	295,248	11,905	Fire protection	120,581	-	120,581
Other taxes	284,278	257,576	26,702	Correction	250,965	180,860	70,105
Charges and miscellaneous general revenue	3,860,197	1,802,704	2,057,493	Capital outlay	13,906	2,278	11,628
Current charges	2,631,782	1,113,601	1,518,181	Protective inspection and regulation	48,319	37,381	10,938
Education	1,006,211	623,603	382,608	Environment and housing:			
Institutions of higher education	826,854	623,318	203,536	Natural resources	230,497	205,675	24,822
School lunch sales (gross)	74,944	-	74,944	Capital outlay	26,529	24,507	2,022
Hospitals	1,038,512	431,882	606,630	Parks and recreation	202,293	15,885	186,408
Highways	4,888	2,853	2,035	Capital outlay	45,955	1,311	44,644
Air transportation (airports)	33,808	-	33,808	Housing and community development	129,874	2,867	127,007
Parking facilities	16,508	-	16,508	Sewerage	263,699	-	263,699
Sea and inland port facilities	344	-	344	Capital outlay	124,241	-	124,241
Natural resources	12,718	11,931	787	Solid waste management	125,482	4,527	120,955
Parks and recreation	48,283	2,363	45,920	Capital outlay	12,206	92	12,114
Housing and community development	9,528	544	8,984	Governmental administration:			
Sewerage	217,192	-	217,192	Financial administration	252,639	146,627	106,012
Solid waste management	113,661	3,845	109,816	Judicial and legal	202,250	151,066	51,184
Other charges	130,129	36,580	93,549	General public buildings	55,885	6,617	49,268
Miscellaneous general revenue	1,228,415	689,103	539,312	Other governmental administration	112,010	32,535	79,475
Interest earnings	517,178	247,232	269,946	Interest on general debt	340,486	116,786	223,700
Special assessments	15,036	-	15,036	General expenditure, n.e.c.	-	-	-
Sale of property	8,320	196	8,124	Miscellaneous commercial activities	-	-	-
Other general revenue	687,881	441,675	246,206	Other and unallocable	438,072	188,305	249,767
Utility revenue	504,902	-	504,902	Utility expenditure	554,853	-	554,853
Water supply	217,520	-	217,520	Capital outlay	113,825	-	113,825
Electric power	239,495	-	239,495	Water supply	235,203	-	235,203
Gas supply	37,806	-	37,806	Electric power	231,515	-	231,515
Transit	10,081	-	10,081	Gas supply	35,307	-	35,307
Liquor store revenue	94,066	94,066	-	Transit	52,828	-	52,828
Insurance trust revenue	1,133,964	1,114,289	19,675	Liquor store expenditure	64,897	64,897	-
Unemployment compensation	183,264	183,264	-	Insurance trust expenditure	644,735	633,894	10,841
Employee retirement	950,403	930,728	19,675	Unemployment compensation	152,428	152,428	-
Workers' compensation	297	297	-	Employee retirement	491,788	480,947	10,841
Other insurance trust revenue	-	-	-	Workers' compensation	519	519	-
				Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	15,132,110	9,729,171	8,249,358	<b>Debt outstanding</b>	6,508,265	2,029,300	4,478,965
By character and object:				Short-term	119,638	23,430	96,208
Intergovernmental expenditure <sup>1</sup>	30,286	2,794,519	82,186	Long-term	6,388,627	2,005,870	4,382,757
Direct expenditure	15,101,824	6,934,652	8,167,172	Full faith and credit	2,572,054	-	2,572,054
Current operations	11,849,829	5,138,217	6,711,612	Nonguaranteed	3,816,573	2,005,870	1,810,703
Capital outlay	1,988,687	795,715	1,192,972	Long-term debt by purpose			
Construction	1,458,117	624,705	833,412	Public debt for private purposes	1,958,319	1,190,720	767,599
Other capital outlay	530,570	171,010	359,560	Education	1,492,652	519,350	973,302
Assistance and subsidies	251,858	250,040	1,818	Utilities	454,047	-	454,047
Interest on debt	366,715	116,786	249,929	Other	2,483,609	295,800	2,187,809
Insurance benefits and repayments	644,735	633,894	10,841	Long-term debt issued	896,636	196,593	700,043
Exhibit: salaries & wages	5,071,888	1,592,413	3,479,475	Long-term debt retired	654,612	186,005	468,607
Direct expenditure by function	15,101,824	6,934,652	8,167,172	<b>Cash and security holdings</b>	26,701,520	22,073,490	4,628,030
Direct general expenditure	13,837,339	6,235,861	7,601,478	Insurance trust funds	18,832,462	18,608,098	224,364
Capital outlay	1,874,860	795,713	1,079,147	Unemployment compensation	705,939	705,939	-
Other direct general expenditure	11,962,479	5,440,148	6,522,331	Employee retirement	18,126,338	17,901,974	224,364
Education services:				Workers' compensation	185	185	-
Education	5,459,441	1,712,459	3,746,982	Miscellaneous	-	-	-
Capital outlay only	476,429	121,339	355,090	Other than insurance trust funds	7,869,058	3,465,392	4,403,666
Higher education	1,808,634	1,381,011	427,623	By purpose			
Capital outlay	146,485	117,235	29,250	Offsets to debt	2,194,997	1,283,568	911,429
Elementary & secondary	3,319,359	-	3,319,359	Bond funds	753,315	196,503	556,812
Capital outlay	325,840	-	325,840	Other	4,920,746	1,985,321	2,935,425
Other education	331,448	331,448	-				
Libraries	85,700	3,959	81,741				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Kansas			Description	Kansas		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	2,629	2,629	2,629	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	63,721	63,721	63,721	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	13,915,673	8,443,997	7,920,477	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	12,434,811	7,784,967	7,098,645	Public welfare	1,148,719	1,087,803	60,916
Intergovernmental revenue <sup>1</sup>	1,941,712	1,862,929	2,527,584	Cash assistance payments	68,489	68,489	-
From Federal Government	1,941,712	1,831,703	110,009	Vendor payments	790,730	789,235	1,495
From State government	( <sup>1</sup> )	-	2,417,575	Other public welfare	289,500	230,079	59,421
From local governments <sup>1</sup>	( <sup>1</sup> )	31,226	( <sup>1</sup> )	Hospitals	686,385	285,042	401,343
General revenue from own sources	10,493,099	5,922,038	4,571,061	Capital outlay	43,087	18,075	25,012
Taxes	7,375,179	4,661,846	2,713,333	Health	364,397	215,734	148,663
Property	2,150,319	46,080	2,104,239	Social insurance administration	23,941	23,941	-
Sales and gross receipts	2,741,971	2,190,421	551,550	Veterans' services	1,983	1,983	-
General sales	2,054,564	1,619,246	435,318	Transportation:			
Selective sales	687,407	571,175	116,232	Highways	1,285,970	797,142	488,828
Motor fuel	332,909	332,810	99	Capital outlay	751,038	576,482	174,556
Alcoholic beverage	66,262	66,180	82	Air transportation (airports)	24,836	-	24,836
Tobacco products	55,364	55,364	-	Parking facilities	5,627	-	5,627
Public utilities	103,369	873	102,496	Sea and inland port facilities	969	-	969
Other selective sales	129,503	115,948	13,555	Transit subsidies	-	-	-
Individual income	1,743,983	1,743,983	-	Public safety:			
Corporate income	305,914	305,914	-	Police protection	417,796	45,021	372,775
Motor vehicle license	129,568	126,880	2,688	Fire protection	148,107	-	148,107
Other taxes	303,424	248,568	54,856	Correction	310,228	224,669	85,559
Charges and miscellaneous general revenue	3,117,920	1,260,192	1,857,728	Capital outlay	25,862	8,840	17,022
Current charges	1,962,979	769,648	1,193,331	Protective inspection and regulation	51,798	39,642	12,156
Education	639,836	432,393	207,443	Environment and housing:			
Institutions of higher education	551,145	431,806	119,339	Natural resources	206,112	155,507	50,605
School lunch sales (gross)	66,976	-	66,976	Capital outlay	15,151	12,742	2,409
Hospitals	597,671	198,679	398,992	Parks and recreation	150,213	6,187	144,026
Highways	64,227	59,155	5,072	Capital outlay	18,911	325	18,586
Air transportation (airports)	22,889	-	22,889	Housing and community development	83,068	1,207	81,861
Parking facilities	3,183	-	3,183	Sewerage	142,305	-	142,305
Sea and inland port facilities	1,028	-	1,028	Capital outlay	25,927	-	25,927
Natural resources	24,632	19,394	5,238	Solid waste management	85,215	-	85,215
Parks and recreation	49,379	2,796	46,583	Capital outlay	12,767	-	12,767
Housing and community development	39,204	-	39,204	Governmental administration:			
Sewerage	159,399	-	159,399	Financial administration	240,976	118,313	122,663
Solid waste management	84,162	-	84,162	Judicial and legal	190,755	111,492	79,263
Other charges	277,369	57,231	220,138	General public buildings	93,594	6,156	87,438
Miscellaneous general revenue	1,154,941	490,544	664,397	Other governmental administration	130,269	22,810	107,459
Interest earnings	631,721	240,632	391,089	Interest on general debt	492,962	78,796	414,166
Special assessments	77,783	4,747	73,036	General expenditure, n.e.c.	-	-	-
Sale of property	10,274	3,991	6,283	Miscellaneous commercial activities	-	-	-
Other general revenue	435,163	241,174	193,989	Other and unallocable	620,928	147,467	473,461
Utility revenue	701,604	-	701,604	Utility expenditure	687,830	-	687,830
Water supply	308,185	-	308,185	Capital outlay	121,907	-	121,907
Electric power	367,266	-	367,266	Water supply	342,606	-	342,606
Gas supply	23,936	-	23,936	Electric power	310,616	-	310,616
Transit	2,217	-	2,217	Gas supply	20,768	-	20,768
Liquor store revenue	-	-	-	Transit	13,840	-	13,840
Insurance trust revenue	779,258	659,030	120,228	Liquor store expenditure	-	-	-
Unemployment compensation	80,438	80,438	-	Insurance trust expenditure	674,203	640,851	33,352
Employee retirement	677,069	556,841	120,228	Unemployment compensation	115,835	115,835	-
Workers' compensation	21,751	21,751	-	Employee retirement	541,500	508,148	33,352
Other insurance trust revenue	-	-	-	Workers' compensation	16,868	16,868	-
<b>Expenditure<sup>1</sup></b>	12,694,607	7,681,014	7,548,253	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	9,275,894	1,411,135	7,864,759
Intergovernmental expenditure <sup>1</sup>	3	2,508,870	25,793	Short-term	170,161	9,406	160,755
Direct expenditure	12,694,604	5,172,144	7,522,460	Long-term	9,105,733	1,401,729	7,704,004
Current operations	9,697,359	3,552,824	6,144,535	Full faith and credit	3,366,296	-	3,366,296
Capital outlay	1,642,613	766,392	876,221	Nonguaranteed	5,739,437	1,401,729	4,337,708
Construction	1,163,869	623,716	540,153	Long-term debt by purpose			
Other capital outlay	478,744	142,676	336,068	Public debt for private purposes	3,218,862	-	3,218,862
Assistance and subsidies	133,281	133,281	-	Education	1,864,249	130,479	1,733,770
Interest on debt	547,148	78,796	468,352	Utilities	683,127	-	683,127
Insurance benefits and repayments	674,203	640,851	33,352	Other	3,339,495	1,271,250	2,068,245
Exhibit: salaries & wages	4,789,768	1,415,457	3,374,311	Long-term debt issued	1,485,844	360,491	1,125,353
Direct expenditure by function	12,694,604	5,172,144	7,522,460	Long-term debt retired	922,495	159,459	763,036
Direct general expenditure	11,332,571	4,531,293	6,801,278	<b>Cash and security holdings</b>	17,150,410	10,057,248	7,093,162
Capital outlay	1,520,706	766,392	754,314	Insurance trust funds	8,324,415	7,477,971	846,444
Other direct general expenditure	9,811,865	3,764,901	6,046,964	Unemployment compensation	572,260	572,260	-
Education services:				Employee retirement	7,723,916	6,877,472	846,444
Education	4,370,751	1,160,307	3,210,444	Workers' compensation	28,239	28,239	-
Capital outlay only	324,615	115,947	208,668	Miscellaneous	-	-	-
Higher education	1,371,700	1,017,786	353,914	Other than insurance trust funds	8,825,995	2,579,277	6,246,718
Capital outlay	133,003	113,205	19,798	By purpose			
Elementary & secondary	2,856,530	-	2,856,530	Offsets to debt	3,416,940	23,632	3,393,308
Capital outlay	188,870	-	188,870	Bond funds	852,541	239,637	612,904
Other education	142,521	142,521	-	Other	4,556,514	2,316,008	2,240,506
Libraries	54,667	2,074	52,593				

See footnotes at end of table.



**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Kentucky			Description	Kentucky		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	3,936	3,936	3,936	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	82,905	82,905	82,905	Direct general expenditure--Con.			
				Social services and income maintenance:			
<b>Revenue<sup>1</sup></b>	<b>21,621,361</b>	<b>15,989,082</b>	<b>8,393,479</b>	Public welfare	3,331,126	3,289,993	41,133
<b>General revenue<sup>1</sup></b>	<b>17,449,750</b>	<b>12,968,959</b>	<b>7,241,991</b>	Cash assistance payments	178,002	178,002	-
Intergovernmental revenue <sup>1</sup>	3,900,432	3,602,966	3,058,666	Vendor payments	2,599,612	2,595,474	4,138
From Federal Government	3,900,432	3,591,773	308,659	Other public welfare	553,512	516,517	36,995
From State government	( <sup>1</sup> )	-	2,750,007	Hospitals	600,231	416,159	184,072
From local governments <sup>1</sup>	( <sup>1</sup> )	11,193	( <sup>1</sup> )	Capital outlay	19,550	9,523	10,027
General revenue from own sources	13,549,318	9,365,993	4,183,325	Health	459,268	189,741	269,527
Taxes	9,355,335	7,115,147	2,240,188	Social insurance administration	79,072	79,072	-
Property	1,568,380	364,019	1,204,361	Veterans' services	443	443	-
Sales and gross receipts	3,428,684	3,257,523	171,161	Transportation:			
General sales	1,983,034	1,981,290	1,744	Highways	1,344,952	1,061,550	283,402
Selective sales	1,445,650	1,276,233	169,417	Capital outlay	756,231	722,667	33,564
Motor fuel	414,119	414,119	-	Air transportation (airports)	202,909	815	202,094
Alcoholic beverage	67,217	63,470	3,747	Parking facilities	5,788	-	5,788
Tobacco products	18,216	18,216	-	Sea and inland port facilities	10,108	-	10,108
Public utilities	146,078	-	146,078	Transit subsidies	-	-	-
Other selective sales	800,020	780,428	19,592	Public safety:			
Individual income	3,059,546	2,418,144	641,402	Police protection	416,319	116,149	300,170
Corporate income	333,666	333,666	-	Fire protection	185,510	-	185,510
Motor vehicle license	194,777	172,233	22,544	Correction	411,733	287,564	124,169
Other taxes	770,282	569,562	200,720	Capital outlay	19,256	13,334	5,922
Charges and miscellaneous general revenue	4,193,983	2,250,846	1,943,137	Protective inspection and regulation	112,722	104,843	7,879
Current charges	2,231,480	1,232,995	998,485	Environment and housing:			
Education	878,637	787,449	91,188	Natural resources	260,602	239,240	21,362
Institutions of higher education	771,842	771,842	-	Capital outlay	38,858	37,995	863
School lunch sales (gross)	81,018	3	81,015	Parks and recreation	222,003	103,961	118,042
Hospitals	435,762	270,702	165,060	Capital outlay	58,486	35,932	22,554
Highways	20,681	13,879	6,802	Housing and community development	165,115	17,363	147,752
Air transportation (airports)	130,090	68	130,022	Sewerage	292,202	14,786	277,416
Parking facilities	12,518	-	12,518	Capital outlay	106,429	1,128	105,301
Sea and inland port facilities	6,895	-	6,895	Solid waste management	163,507	32,176	131,331
Natural resources	35,908	32,783	3,125	Capital outlay	18,492	2,158	16,334
Parks and recreation	86,876	44,544	42,332	Governmental administration:			
Housing and community development	18,266	2,587	15,679	Financial administration	236,522	189,333	47,189
Sewerage	227,148	118	227,030	Judicial and legal	253,651	220,569	33,082
Solid waste management	74,389	245	74,144	General public buildings	49,101	192	48,909
Other charges	304,310	80,620	223,690	Other governmental administration	170,043	49,414	120,629
Miscellaneous general revenue	1,962,503	1,017,851	944,652	Interest on general debt	1,204,803	426,497	778,306
Interest earnings	1,301,078	550,320	750,758	General expenditure, n.e.c.	-	-	-
Special assessments	11,876	-	11,876	Miscellaneous commercial activities	-	-	-
Sale of property	21,354	3,645	17,709	Other and unallocable	793,712	359,741	433,971
Other general revenue	628,195	463,886	164,309	Utility expenditure	885,252	7,921	877,331
Utility revenue	1,121,894	-	1,121,894	Capital outlay	146,677	5,132	141,545
Water supply	699,375	-	699,375	Water supply	423,537	-	423,537
Electric power	334,577	-	334,577	Electric power	315,755	-	315,755
Gas supply	76,221	-	76,221	Gas supply	72,480	-	72,480
Transit	11,721	-	11,721	Transit	73,480	7,921	65,559
Liquor store revenue	-	-	-	Liquor store expenditure	-	-	-
Insurance trust revenue	3,049,717	3,020,123	29,594	Insurance trust expenditure	1,270,508	1,249,597	20,911
Unemployment compensation	295,397	295,397	-	Unemployment compensation	215,643	215,643	-
Employee retirement	2,622,009	2,592,415	29,594	Employee retirement	902,780	881,869	20,911
Workers' compensation	132,311	132,311	-	Workers' compensation	152,085	152,085	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	<b>18,765,076</b>	<b>13,541,073</b>	<b>8,232,276</b>	<b>Debt outstanding</b>	<b>20,947,428</b>	<b>6,813,880</b>	<b>14,133,548</b>
By character and object:				Short-term	90,947	-	90,947
Intergovernmental expenditure <sup>1</sup>	-	3,006,904	1,369	Long-term	20,856,481	6,813,880	14,042,601
Direct expenditure	18,765,076	10,534,169	8,230,907	Full faith and credit	1,610,079	-	1,610,079
Current operations	13,559,793	7,399,034	6,160,759	Nonguaranteed	19,246,402	6,813,880	12,432,522
Capital outlay	2,348,382	1,161,168	1,187,214	Long-term debt by purpose			
Construction	1,821,576	920,914	900,662	Public debt for private purposes	11,276,767	2,215,286	9,061,481
Other capital outlay	526,806	240,254	286,552	Education	3,603,370	2,015,787	1,587,583
Assistance and subsidies	297,873	297,873	-	Utilities	903,803	-	903,803
Interest on debt	1,288,520	426,497	862,023	Other	5,072,541	2,582,807	2,489,734
Insurance benefits and repayments	1,270,508	1,249,597	20,911	Long-term debt issued	2,405,599	612,659	1,792,940
Exhibit: salaries & wages	5,999,004	2,508,150	3,490,854	Long-term debt retired	1,877,329	919,133	958,196
Direct expenditure by function	18,765,076	10,534,169	8,230,907	<b>Cash and security holdings</b>	<b>40,436,193</b>	<b>28,007,395</b>	<b>12,428,798</b>
Direct general expenditure	16,609,316	9,276,651	7,332,665	Insurance trust funds	19,577,903	19,346,687	231,216
Capital outlay	2,201,705	1,156,036	1,045,669	Unemployment compensation	633,833	-	-
Other direct general expenditure	14,407,611	8,120,615	6,286,996	Employee retirement	18,944,070	18,712,854	231,216
Education services:				Workers' compensation	-	-	-
Education	5,575,610	2,068,533	3,507,077	Miscellaneous	-	-	-
Capital outlay only	624,567	224,445	400,122	Other than insurance trust funds	20,858,290	8,660,708	12,197,582
Higher education	1,671,462	1,671,462	-	By purpose			
Capital outlay	210,161	210,161	-	Offsets to debt	12,109,379	2,863,559	9,245,820
Elementary & secondary	3,507,077	-	3,507,077	Bond funds	2,547,879	1,779,145	768,734
Capital outlay	400,122	-	400,122	Other	6,201,032	4,018,004	2,183,028
Other education	397,071	397,071	-				
Libraries	62,264	8,517	53,747				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Louisiana			Description	Louisiana		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	4,369	4,369	4,369	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	92,290	92,290	92,290	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>25,395,910</b>	<b>17,605,336</b>	<b>11,242,153</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>20,524,827</b>	<b>13,648,882</b>	<b>10,327,524</b>	Public welfare	2,936,314	2,881,971	54,343
Intergovernmental revenue <sup>1</sup>	4,247,550	4,026,348	3,672,781	Cash assistance payments	171,765	171,316	449
From Federal Government	4,247,550	3,972,738	274,812	Vendor payments	2,156,184	2,152,603	3,581
From State government	( <sup>1</sup> )	-	3,397,969	Other public welfare	608,365	558,052	50,313
From local governments <sup>1</sup>	( <sup>1</sup> )	53,610	( <sup>1</sup> )	Hospitals	2,505,871	1,212,424	1,293,447
General revenue from own sources	16,277,277	9,622,534	6,654,743	Capital outlay	164,351	33,448	130,903
Taxes	10,061,798	6,082,026	3,979,772	Health	446,554	375,805	70,749
Property	1,536,788	22,805	1,513,983	Social insurance administration	63,083	63,083	-
Sales and gross receipts	5,449,577	3,199,028	2,250,549	Veterans' services	11,398	11,398	-
General sales	4,046,242	1,981,231	2,065,011	Transportation:			
Selective sales	1,403,335	1,217,797	185,538	Highways	1,405,192	928,370	476,822
Motor fuel	530,943	530,943	-	Capital outlay	773,401	612,094	161,307
Alcoholic beverage	54,114	52,304	1,810	Air transportation (airports)	88,051	286	87,765
Tobacco products	87,455	87,209	246	Parking facilities	8,231	-	8,231
Public utilities	135,345	13,120	122,225	Sea and inland port facilities	104,455	60,290	44,165
Other selective sales	595,478	534,221	61,257	Transit subsidies	17,971	-	17,971
Individual income	1,450,814	1,450,814	-	Public safety:			
Corporate income	359,510	359,510	-	Police protection	768,841	165,820	603,021
Motor vehicle license	104,617	100,999	3,618	Fire protection	253,367	-	253,367
Other taxes	1,160,492	948,870	211,622	Correction	541,402	355,687	185,715
Charges and miscellaneous general revenue	6,215,479	3,540,508	2,674,971	Capital outlay	36,233	16,189	20,044
Current charges	4,069,237	2,129,337	1,945,900	Protective inspection and regulation	63,034	34,453	28,581
Education	890,978	823,095	67,883	Environment and housing:			
Institutions of higher education	815,370	815,370	-	Natural resources	425,847	358,478	67,369
School lunch sales (gross)	44,689	-	44,689	Capital outlay	96,324	80,143	16,181
Hospitals	2,190,758	971,577	1,219,181	Parks and recreation	419,271	255,089	164,182
Highways	40,477	38,410	2,067	Capital outlay	188,536	160,400	28,136
Air transportation (airports)	71,979	-	71,979	Housing and community development	219,657	3,202	216,455
Parking facilities	4,976	-	4,976	Sewerage	302,286	-	302,286
Sea and inland port facilities	68,379	49,381	18,998	Capital outlay	116,485	-	116,485
Natural resources	27,349	27,347	2	Solid waste management	225,882	38,185	187,697
Parks and recreation	102,053	65,569	36,484	Capital outlay	12,730	459	12,271
Housing and community development	36,378	2,765	33,613	Governmental administration:			
Sewerage	183,601	-	183,601	Financial administration	339,847	158,640	181,207
Solid waste management	98,156	-	98,156	Judicial and legal	321,140	119,165	201,975
Other charges	354,153	145,193	208,960	General public buildings	115,644	35,268	80,376
Miscellaneous general revenue	2,146,242	1,417,171	729,071	Other governmental administration	227,244	110,093	117,151
Interest earnings	1,037,119	531,053	506,066	Interest on general debt	950,804	424,507	526,297
Special assessments	2,752	-	2,752	General expenditure, n.e.c.	-	-	-
Sale of property	56,802	50,483	6,319	Miscellaneous commercial activities	-	-	-
Other general revenue	1,049,569	835,635	213,934	Other and unallocable	683,563	322,283	361,280
Utility revenue	750,694	6,248	744,446	Utility expenditure	842,064	2,913	839,151
Water supply	244,233	2,605	241,628	Capital outlay	118,068	-	118,068
Electric power	375,598	3,643	371,955	Water supply	298,718	1,954	296,764
Gas supply	91,287	-	91,287	Electric power	316,607	959	315,648
Transit	39,576	-	39,576	Gas supply	107,998	-	107,998
Liquor store revenue	-	-	-	Transit	118,741	-	118,741
Insurance trust revenue	4,120,389	3,950,206	170,183	Liquor store expenditure	-	-	-
Unemployment compensation	275,978	275,978	-	Insurance trust expenditure	1,619,745	1,492,478	127,267
Employee retirement	3,804,511	3,634,328	170,183	Unemployment compensation	123,511	123,511	-
Workers' compensation	39,900	39,900	-	Employee retirement	1,470,443	1,343,176	127,267
Other insurance trust revenue	-	-	-	Workers' compensation	25,791	25,791	-
				Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	<b>22,325,514</b>	<b>14,918,718</b>	<b>10,861,803</b>	<b>Debt outstanding</b>	<b>16,666,617</b>	<b>7,093,467</b>	<b>9,573,150</b>
By character and object:				Short-term	3,895	1,341	2,554
Intergovernmental expenditure <sup>1</sup>	-	3,451,053	3,954	Long-term	16,662,722	7,092,126	9,570,596
Direct expenditure	22,325,514	11,467,665	10,857,849	Full faith and credit	5,935,575	2,155,922	3,779,653
Current operations	16,959,897	8,084,666	8,875,231	Nonguaranteed	10,727,147	4,936,204	5,790,943
Capital outlay	2,476,031	1,196,247	1,279,784	Long-term debt by purpose			
Construction	1,813,503	970,990	842,513	Public debt for private purposes	6,231,374	3,333,201	2,898,173
Other capital outlay	662,528	225,257	437,271	Education	1,979,293	138,527	1,840,766
Assistance and subsidies	270,216	269,767	449	Utilities	726,767	-	726,767
Interest on debt	999,625	424,507	575,118	Other	7,725,288	3,620,398	4,104,890
Insurance benefits and repayments	1,619,745	1,492,478	127,267	Long-term debt issued	2,257,131	1,266,768	990,363
Exhibit: salaries & wages	7,838,438	3,158,727	4,679,711	Long-term debt retired	2,030,896	1,158,383	872,513
Direct expenditure by function	22,325,514	11,467,665	10,857,849	<b>Cash and security holdings</b>	<b>39,879,748</b>	<b>29,631,424</b>	<b>10,248,324</b>
Direct general expenditure	19,863,705	9,972,274	9,891,431	Insurance trust funds	22,795,280	21,413,189	1,382,091
Capital outlay	2,357,963	1,196,247	1,161,716	Unemployment compensation	1,347,590	1,347,590	-
Other direct general expenditure	17,505,742	8,776,027	8,729,715	Employee retirement	21,342,131	19,960,040	1,382,091
Education services:				Workers' compensation	105,559	105,559	-
Education	6,336,252	2,049,597	4,286,655	Miscellaneous	-	-	-
Capital outlay only	452,453	142,337	310,116	Other than insurance trust funds	17,084,468	8,218,235	8,866,233
Higher education	1,696,515	1,696,515	-	By purpose			
Capital outlay	133,406	133,406	-	Offsets to debt	8,311,971	4,373,958	3,938,013
Elementary & secondary	4,286,655	-	4,286,655	Bond funds	1,443,393	177,517	1,265,876
Capital outlay	310,116	-	310,116	Other	7,329,104	3,666,760	3,662,344
Other education	353,082	353,082	-				
Libraries	82,504	8,180	74,324				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Maine			Description	Maine		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	1,244	1,244	1,244	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	27,774	27,774	27,774	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	7,993,259	5,689,618	3,112,617	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	6,768,232	4,566,877	3,010,331	Public welfare	1,416,603	1,382,656	33,947
Intergovernmental revenue <sup>1</sup>	1,507,862	1,411,320	905,518	Cash assistance payments	140,456	137,136	3,320
From Federal Government	1,507,862	1,405,520	102,342	Vendor payments	1,027,651	1,025,503	2,148
From State government	( <sup>1</sup> )	-	803,176	Other public welfare	248,496	220,017	28,479
From local governments <sup>1</sup>	( <sup>1</sup> )	5,800	( <sup>1</sup> )	Hospitals	105,328	49,431	55,897
General revenue from own sources	5,260,370	3,155,557	2,104,813	Capital outlay	2,180	1,338	842
Taxes	4,012,318	2,369,820	1,642,498	Health	269,121	251,550	17,571
Property	1,633,943	43,056	1,590,887	Social insurance administration	34,488	34,488	-
Sales and gross receipts	1,145,478	1,140,703	4,775	Veterans' services	892	892	-
General sales	830,758	830,758	-	Transportation:			
Selective sales	314,720	309,945	4,775	Highways	475,437	305,829	169,608
Motor fuel	157,324	157,324	-	Capital outlay	136,135	121,841	14,294
Alcoholic beverage	33,396	33,396	-	Air transportation (airports)	20,457	1,087	19,370
Tobacco products	71,721	71,721	-	Parking facilities	860	-	860
Public utilities	673	574	99	Sea and inland port facilities	49,372	10,715	38,657
Other selective sales	51,606	46,930	4,676	Transit subsidies	54	-	54
Individual income	906,374	906,374	-	Public safety:			
Corporate income	107,125	107,125	-	Police protection	149,376	39,698	109,678
Motor vehicle license	85,405	60,225	25,180	Fire protection	72,238	-	72,238
Other taxes	133,993	112,337	21,656	Correction	100,848	72,311	28,537
Charges and miscellaneous general revenue	1,248,052	785,737	462,315	Capital outlay	2,727	528	2,199
Current charges	651,565	314,933	336,632	Protective inspection and regulation	32,664	28,186	4,478
Education	213,756	192,339	21,417	Environment and housing:			
Institutions of higher education	191,041	191,041	-	Natural resources	116,865	115,858	1,007
School lunch sales (gross)	13,572	-	13,572	Capital outlay	6,807	6,807	-
Hospitals	54,552	2,642	51,910	Parks and recreation	45,288	9,142	36,146
Highways	44,169	44,160	9	Capital outlay	3,589	299	3,290
Air transportation (airports)	22,196	114	22,082	Housing and community development	91,519	28,731	62,788
Parking facilities	2,365	-	2,365	Sewerage	106,691	356	106,335
Sea and inland port facilities	9,781	-	9,781	Capital outlay	23,397	-	23,397
Natural resources	7,000	6,538	462	Solid waste management	86,418	7,619	78,799
Parks and recreation	11,943	3,080	8,863	Capital outlay	2,592	9	2,583
Housing and community development	19,050	3,870	15,180	Governmental administration:			
Sewerage	111,718	-	111,718	Financial administration	150,758	73,723	77,035
Solid waste management	44,797	16,843	27,954	Judicial and legal	57,391	48,567	8,824
Other charges	110,238	45,347	64,891	General public buildings	49,892	26,592	23,300
Miscellaneous general revenue	596,487	470,804	125,683	Other governmental administration	58,822	24,097	34,725
Interest earnings	248,542	188,135	60,407	Interest on general debt	252,818	168,070	84,748
Special assessments	2,382	-	2,382	General expenditure, n.e.c.	-	-	-
Sale of property	1,233	304	929	Miscellaneous commercial activities	-	-	-
Other general revenue	344,330	282,365	61,965	Other and unallocable	336,003	138,330	197,673
Utility revenue	102,286	-	102,286	Utility expenditure	96,533	-	96,533
Water supply	79,563	-	79,563	Capital outlay	9,653	-	9,653
Electric power	21,526	-	21,526	Water supply	71,936	-	71,936
Gas supply	-	-	-	Electric power	20,605	-	20,605
Transit	1,197	-	1,197	Gas supply	-	-	-
Liquor store revenue	70,638	70,638	-	Transit	3,992	-	3,992
Insurance trust revenue	1,052,103	1,052,103	-	Liquor store expenditure	47,932	47,932	-
Unemployment compensation	127,845	127,845	-	Insurance trust expenditure	385,312	385,312	-
Employee retirement	916,208	916,208	-	Unemployment compensation	85,456	85,456	-
Workers' compensation	8,050	8,050	-	Employee retirement	299,856	299,856	-
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
<b>Expenditure<sup>1</sup></b>	6,668,180	4,606,471	2,906,742	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	5,258,420	3,474,244	1,784,176
Intergovernmental expenditure <sup>1</sup>	8,360	851,942	1,451	Short-term	43,334	456	42,878
Direct expenditure	6,659,820	3,754,529	2,905,291	Long-term	5,215,086	3,473,788	1,741,298
Current operations	5,434,546	2,837,904	2,596,642	Full faith and credit	1,512,850	361,550	1,151,300
Capital outlay	404,772	198,502	206,270	Nonguaranteed	3,702,236	3,112,238	589,998
Construction	279,593	159,416	120,177	Long-term debt by purpose			
Other capital outlay	125,179	39,086	86,093	Public debt for private purposes	2,119,551	2,000,155	119,396
Assistance and subsidies	168,061	164,741	3,320	Education	540,999	35,288	505,711
Interest on debt	267,129	168,070	99,059	Utilities	218,498	-	218,498
Insurance benefits and repayments	385,312	385,312	-	Other	2,336,038	1,438,345	897,693
Exhibit: salaries & wages	1,849,819	614,576	1,235,243	Long-term debt issued	755,908	583,635	172,273
Direct expenditure by function	6,659,820	3,754,529	2,905,291	Long-term debt retired	514,880	347,716	167,164
Direct general expenditure	6,130,043	3,321,285	2,808,758	<b>Cash and security holdings</b>	7,788,131	6,704,450	1,083,681
Capital outlay	395,119	198,502	196,617	Insurance trust funds	3,429,400	3,429,400	-
Other direct general expenditure	5,734,924	3,122,783	2,612,141	Unemployment compensation	161,007	161,007	-
Education services:				Employee retirement	3,262,150	3,262,150	-
Education	2,029,483	500,510	1,528,973	Workers' compensation	6,243	6,243	-
Capital outlay only	117,553	35,281	82,272	Miscellaneous	-	-	-
Higher education	413,223	413,223	-	Other than insurance trust funds	4,358,731	3,275,050	1,083,681
Capital outlay	33,641	33,641	-	By purpose			
Elementary & secondary	1,537,257	8,284	1,528,973	Offsets to debt	3,148,303	2,955,458	192,845
Capital outlay	82,272	-	82,272	Bond funds	175,829	29,695	146,134
Other education	79,003	79,003	-	Other	1,034,599	289,897	744,702
Libraries	20,357	2,847	17,510				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Maryland			Description	Maryland		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	5,135	5,135	5,135	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	148,826	148,826	148,826	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	31,917,773	20,559,098	15,160,971	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	25,206,376	15,589,078	13,419,594	Public welfare	3,347,439	3,254,127	93,312
Intergovernmental revenue <sup>1</sup>	3,938,980	3,533,711	4,207,565	Cash assistance payments	443,245	443,245	-
From Federal Government	3,938,980	3,403,718	535,262	Vendor payments	2,147,423	2,145,594	1,829
From State government	( <sup>1</sup> )	-	3,672,303	Other public welfare	756,771	665,288	91,483
From local governments <sup>1</sup>	( <sup>1</sup> )	129,993	( <sup>1</sup> )	Hospitals	336,751	336,751	-
General revenue from own sources	21,267,396	12,055,367	9,212,029	Capital outlay	33,102	33,102	-
Taxes	16,052,138	9,190,482	6,861,656	Health	726,785	469,877	256,908
Property	4,247,982	241,504	4,006,478	Social insurance administration	35,603	35,603	-
Sales and gross receipts	4,064,810	3,842,769	222,041	Veterans' services	2,516	2,516	-
General sales	2,161,233	2,161,233	-	Transportation:			
Selective sales	1,903,577	1,681,536	222,041	Highways	1,368,129	825,734	542,395
Motor fuel	676,650	676,650	-	Capital outlay	701,801	466,374	235,427
Alcoholic beverage	23,939	23,939	-	Air transportation (airports)	103,452	95,734	7,718
Tobacco products	128,245	128,245	-	Parking facilities	30,681	-	30,681
Public utilities	279,454	146,500	132,954	Sea and inland port facilities	104,894	104,493	401
Other selective sales	795,289	706,202	89,087	Transit subsidies	-	-	-
Individual income	6,307,588	4,139,159	2,168,429	Public safety:			
Corporate income	378,714	378,714	-	Police protection	948,941	189,146	759,795
Motor vehicle license	169,534	169,534	-	Fire protection	414,591	-	414,591
Other taxes	883,510	418,802	464,708	Correction	902,141	739,884	162,257
Charges and miscellaneous general revenue	5,215,258	2,864,885	2,350,373	Capital outlay	39,506	25,756	13,750
Current charges	3,030,971	1,483,609	1,547,362	Protective inspection and regulation	131,364	80,356	51,008
Education	1,344,585	939,017	405,568	Environment and housing:			
Institutions of higher education	1,136,091	933,520	202,571	Natural resources	329,098	292,814	36,284
School lunch sales (gross)	82,032	82,032	-	Capital outlay	100,977	91,468	9,509
Hospitals	57,856	57,856	-	Parks and recreation	647,955	213,643	434,312
Highways	171,035	166,671	4,364	Capital outlay	262,731	145,584	117,147
Air transportation (airports)	91,444	88,873	2,571	Housing and community development	571,234	104,448	466,786
Parking facilities	43,961	-	43,961	Sewerage	534,854	54,424	480,430
Sea and inland port facilities	64,927	63,589	1,338	Capital outlay	134,902	10,833	124,069
Natural resources	16,767	15,978	789	Solid waste management	433,355	18,675	414,680
Parks and recreation	112,491	21,999	90,492	Capital outlay	66,989	4,454	62,535
Housing and community development	93,523	10,822	82,701	Governmental administration:			
Sewerage	489,042	5,781	483,261	Financial administration	489,422	324,455	164,967
Solid waste management	255,635	-	255,635	Judicial and legal	414,798	260,814	153,984
Other charges	289,705	113,023	176,682	General public buildings	202,135	50,521	151,614
Miscellaneous general revenue	2,184,287	1,381,276	803,011	Other governmental administration	282,626	62,630	219,996
Interest earnings	910,052	489,880	420,172	Interest on general debt	1,233,139	614,261	618,878
Special assessments	113,110	-	113,110	General expenditure, n.e.c.			
Sale of property	26,657	15,773	10,884	Miscellaneous commercial activities	5,433	2,543	2,890
Other general revenue	1,134,468	875,623	258,845	Other and unallocable	1,149,695	434,522	715,173
Utility revenue	489,164	95,248	393,916	Utility expenditure	823,542	368,023	455,519
Water supply	331,537	-	331,537	Capital outlay	230,975	123,175	107,800
Electric power	45,200	-	45,200	Water supply	365,892	-	365,892
Gas supply	2,999	-	2,999	Electric power	21,958	-	21,958
Transit	109,428	95,248	14,180	Gas supply	-	-	-
Liquor store revenue	123,649	-	123,649	Transit	435,692	368,023	67,669
Insurance trust revenue	6,098,584	4,874,772	1,223,812	Liquor store expenditure	107,471	-	107,471
Unemployment compensation	338,802	338,802	-	Insurance trust expenditure	2,073,187	1,729,198	343,989
Employee retirement	5,363,598	4,139,786	1,223,812	Unemployment compensation	305,387	305,387	-
Workers' compensation	210,916	210,916	-	Employee retirement	1,421,167	1,077,178	343,989
Other insurance trust revenue	185,268	185,268	-	Workers' compensation	193,130	193,130	-
				Other insurance trust	153,503	153,503	-
<b>Expenditure<sup>1</sup></b>	26,451,864	16,578,483	13,714,997	<b>Debt outstanding</b>	23,324,070	10,536,254	12,787,816
By character and object:				Short-term	18,106	-	18,106
Intergovernmental expenditure <sup>1</sup>	-	3,710,641	130,975	Long-term	23,305,964	10,536,254	12,769,710
Direct expenditure	26,451,864	12,867,842	13,584,022	Full faith and credit	11,507,150	3,275,320	8,231,830
Current operations	19,365,245	8,655,036	10,710,209	Nonguaranteed	11,798,814	7,260,934	4,537,880
Capital outlay	3,098,125	1,236,463	1,861,662	Long-term debt by purpose			
Construction	2,435,171	1,028,748	1,406,423	Public debt for private purposes	8,283,111	4,994,942	3,288,169
Other capital outlay	662,954	207,715	455,239	Education	2,902,065	1,538,607	1,363,458
Assistance and subsidies	632,884	632,884	-	Utilities	1,036,548	-	1,036,548
Interest on debt	1,282,423	614,261	668,162	Other	11,084,240	4,002,705	7,081,535
Insurance benefits and repayments	2,073,187	1,729,198	343,989	Long-term debt issued	3,308,474	1,924,190	1,384,284
Exhibit: salaries & wages	9,160,759	2,844,779	6,315,980	Long-term debt retired	2,547,114	1,260,293	1,286,821
Direct expenditure by function	26,451,864	12,867,842	13,584,022	<b>Cash and security holdings</b>	56,553,769	42,235,022	14,318,747
Direct general expenditure	23,447,664	10,770,621	12,677,043	Insurance trust funds	39,362,485	32,002,714	7,359,771
Capital outlay	2,867,150	1,113,288	1,753,862	Unemployment compensation	738,118	-	-
Other direct general expenditure	20,580,514	9,657,333	10,923,181	Employee retirement	37,521,918	30,162,147	7,359,771
Education services:				Workers' compensation	835,240	835,240	-
Education	8,535,780	2,195,451	6,340,329	Miscellaneous	267,209	267,209	-
Capital outlay only	722,349	130,873	591,476	Other than insurance trust funds	17,191,284	10,232,308	6,958,976
Higher education	2,331,619	1,828,445	503,174	By purpose			
Capital outlay	170,574	123,898	46,676	Offsets to debt	8,968,265	5,480,078	3,488,187
Elementary & secondary	5,837,166	11	5,837,155	Bond funds	1,067,496	408,298	659,198
Capital outlay	544,811	11	544,800	Other	7,155,523	4,343,932	2,811,591
Other education	366,995	366,995	-				
Libraries	164,853	7,199	157,654				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Massachusetts			Description	Massachusetts		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	6,147	6,147	6,147	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	191,613	191,613	191,613	Direct general expenditure--Con.			
				Social services and income maintenance:			
<b>Revenue<sup>1</sup></b>	<b>41,013,448</b>	<b>28,233,418</b>	<b>19,283,507</b>	Public welfare	5,977,236	5,907,325	69,911
<b>General revenue<sup>1</sup></b>	<b>35,574,970</b>	<b>25,801,142</b>	<b>16,277,305</b>	Cash assistance payments	529,770	528,678	1,092
Intergovernmental revenue <sup>1</sup>	6,917,071	6,458,265	6,962,283	Vendor payments	4,301,413	4,301,413	-
From Federal Government	6,917,071	5,928,258	988,813	Other public welfare	1,146,053	1,077,234	68,819
From State government	( <sup>1</sup> )	-	5,973,470	Hospitals	747,638	524,659	222,979
From local governments <sup>1</sup>	( <sup>1</sup> )	530,007	( <sup>1</sup> )	Capital outlay	23,871	13,918	9,953
General revenue from own sources	28,657,899	19,342,877	9,315,022	Health	1,466,395	1,388,859	77,536
Taxes	21,706,174	14,488,496	7,217,678	Social insurance administration	80,893	80,893	-
Property	6,981,120	152	6,980,968	Veterans' services	2,912	2,912	-
Sales and gross receipts	4,462,079	4,370,666	91,413	Transportation:			
General sales	2,962,535	2,962,535	-	Highways	2,809,479	2,188,103	621,376
Selective sales	1,499,544	1,408,131	91,413	Capital outlay	1,998,437	1,824,791	173,646
Motor fuel	621,291	621,291	-	Air transportation (airports)	214,600	188,457	26,143
Alcoholic beverage	60,849	60,849	-	Parking facilities	12,837	-	12,837
Tobacco products	300,812	300,812	-	Sea and inland port facilities	51,882	45,206	6,676
Public utilities	-	-	-	Transit subsidies	-	-	-
Other selective sales	516,592	425,179	91,413	Public safety:			
Individual income	8,031,943	8,031,943	-	Police protection	1,186,567	251,427	935,140
Corporate income	1,354,899	1,354,899	-	Fire protection	695,291	695,291	-
Motor vehicle license	244,379	244,379	-	Correction	881,620	606,191	275,429
Other taxes	631,754	486,457	145,297	Capital outlay	92,364	92,267	5,097
Charges and miscellaneous general revenue	6,951,725	4,854,381	2,097,344	Protective inspection and regulation	106,076	49,651	56,425
Current charges	3,257,624	1,698,344	1,559,280	Environment and housing:			
Education	1,035,327	882,435	152,892	Natural resources	238,924	213,580	25,344
Institutions of higher education	890,242	881,058	9,184	Capital outlay	90,850	84,959	5,891
School lunch sales (gross)	90,028	-	90,028	Parks and recreation	254,845	106,426	148,419
Hospitals	195,075	29,650	165,425	Capital outlay	67,006	34,499	32,507
Highways	242,135	241,694	441	Housing and community development	1,137,099	234,177	902,922
Air transportation (airports)	281,473	270,707	10,766	Sewerage	1,017,752	558,601	459,151
Parking facilities	27,766	-	27,766	Capital outlay	613,573	414,332	199,241
Sea and inland port facilities	30,567	27,830	2,737	Solid waste management	325,958	43,667	282,291
Natural resources	14,712	14,109	603	Capital outlay	42,520	8,525	33,995
Parks and recreation	62,709	20,464	42,245	Governmental administration:			
Housing and community development	278,503	27,167	251,336	Financial administration	556,484	354,452	202,032
Sewerage	579,059	-	579,059	Judicial and legal	628,906	580,818	48,088
Solid waste management	73,358	8,169	65,189	General public buildings	199,433	46,160	153,273
Other charges	436,940	176,119	260,821	Other governmental administration	244,413	72,018	172,395
Miscellaneous general revenue	3,694,101	3,156,037	538,064	Interest on general debt	2,128,566	1,775,250	353,316
Interest earnings	1,528,005	1,285,950	242,055	General expenditure, n.e.c.	1,943	-	1,943
Special assessments	35,989	-	35,989	Miscellaneous commercial activities	2,916,298	1,358,717	1,557,581
Sale of property	7,564	153	7,411	Other and unallocable			
Other general revenue	2,122,543	1,869,934	252,609	Utility expenditure	2,792,961	110,276	2,682,685
Utility revenue	1,909,440	76,278	1,833,162	Capital outlay	634,533	21,972	612,561
Water supply	671,570	76,278	595,292	Water supply	554,404	110,276	444,128
Electric power	912,022	-	912,022	Electric power	844,448	-	844,448
Gas supply	37,461	-	37,461	Gas supply	36,073	-	36,073
Transit	288,387	-	288,387	Transit	1,358,036	-	1,358,036
Liquor store revenue	-	-	-	Liquor store expenditure	-	-	-
Insurance trust revenue	3,529,038	2,355,998	1,173,040	Insurance trust expenditure	2,882,263	1,931,114	951,149
Unemployment compensation	1,138,887	1,138,887	-	Unemployment compensation	673,398	673,398	-
Employee retirement	2,342,089	1,169,049	1,173,040	Employee retirement	2,164,716	1,213,567	951,149
Workers' compensation	48,062	48,062	-	Workers' compensation	44,149	44,149	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	<b>39,758,076</b>	<b>27,194,316</b>	<b>19,185,673</b>	<b>Debt outstanding</b>	<b>46,319,975</b>	<b>32,833,163</b>	<b>13,486,812</b>
By character and object:				Short-term	2,010,912	338,647	1,672,265
Intergovernmental expenditure <sup>1</sup>	166,798	6,215,380	573,331	Long-term	44,309,063	32,494,516	11,814,547
Direct expenditure	39,591,278	20,978,936	18,612,342	Full faith and credit	19,593,097	14,485,530	5,107,567
Current operations	28,138,817	13,642,119	14,496,698	Nonguaranteed	24,715,966	18,008,986	6,706,980
Capital outlay	5,441,242	2,915,829	2,525,413	Long-term debt by purpose			
Construction	4,462,065	2,622,967	1,839,098	Public debt for private purposes	15,391,234	15,297,290	93,944
Other capital outlay	979,177	292,862	686,315	Education	3,238,843	227,213	3,011,630
Assistance and subsidies	691,916	690,824	1,092	Utilities	5,621,716	369,964	5,251,752
Interest on debt	2,437,040	1,799,050	637,990	Other	20,057,270	16,600,049	3,457,221
Insurance benefits and repayments	2,882,263	1,931,114	951,149	Long-term debt issued	10,593,828	8,228,495	2,365,333
Exhibit: salaries & wages	11,742,805	3,508,022	8,234,783	Long-term debt retired	6,013,189	4,608,581	1,404,608
Direct expenditure by function	39,591,278	20,978,936	18,612,342	<b>Cash and security holdings</b>	<b>61,110,127</b>	<b>46,252,146</b>	<b>14,857,981</b>
Direct general expenditure	33,916,054	18,937,546	14,978,508	Insurance trust funds	34,714,176	25,527,132	9,187,044
Capital outlay	4,806,709	2,893,857	1,912,852	Unemployment compensation	1,664,148	1,664,148	-
Other direct general expenditure	29,109,345	16,043,689	13,065,656	Employee retirement	33,039,619	23,852,575	9,187,044
Education services:				Workers' compensation	10,409	10,409	-
Education	9,815,501	2,347,969	7,467,532	Miscellaneous	-	-	-
Capital outlay only	779,000	111,579	667,421	Other than insurance trust funds	26,395,951	20,725,014	5,670,937
Higher education	1,832,313	1,822,028	10,285	By purpose			
Capital outlay	109,010	-	-	Offsets to debt	16,222,283	16,072,212	150,071
Elementary & secondary	7,457,247	-	7,457,247	Bond funds	1,814,948	1,044,161	770,787
Capital outlay	667,421	-	667,421	Other	8,358,720	3,608,641	4,750,079
Other education	525,941	525,941	-				
Libraries	216,506	12,028	204,478				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Michigan			Description	Michigan		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	9,817	9,817	9,817	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	250,211	250,211	250,211	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	58,304,859	39,785,000	33,451,713	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	50,266,927	35,385,746	29,813,035	Public welfare	6,939,744	6,417,206	522,538
Intergovernmental revenue <sup>1</sup>	9,134,750	8,557,047	15,509,557	Cash assistance payments	657,743	652,806	4,937
From Federal Government	9,134,750	8,186,439	948,311	Vendor payments	3,786,346	3,706,898	79,448
From State governments	( <sup>1</sup> )	-	14,561,246	Other public welfare	2,495,655	2,057,502	438,153
From local governments <sup>1</sup>	( <sup>1</sup> )	370,608	( <sup>1</sup> )	Hospitals	1,867,422	1,118,566	748,856
General revenue from own sources	41,132,177	26,828,699	14,303,478	Capital outlay	125,052	87,683	37,369
Taxes	28,211,262	20,516,928	7,694,334	Health	2,273,095	618,450	1,654,645
Property	8,503,103	1,569,191	6,933,912	Social insurance administration	150,688	150,688	-
Sales and gross receipts	8,850,530	8,802,633	47,897	Veterans' services	-	-	-
General sales	6,873,995	6,873,995	-	Transportation:			
Selective sales	1,976,535	1,928,638	47,897	Highways	2,825,810	1,087,170	1,738,640
Motor fuel	1,041,308	1,041,308	-	Capital outlay	1,217,427	788,202	429,225
Alcoholic beverage	126,749	125,169	1,580	Air transportation (airports)	236,893	1,190	235,703
Tobacco products	574,785	574,785	-	Parking facilities	50,290	-	50,290
Public utilities	44,568	-	44,568	Sea and inland port facilities	12,268	8,793	3,475
Other selective sales	189,125	187,376	1,749	Transit subsidies	3,093	1,656	1,437
Individual income	6,809,561	6,316,125	493,436	Public safety:			
Corporate income	2,354,764	2,354,764	-	Police protection	1,633,878	230,686	1,403,192
Motor vehicle license	725,955	725,101	854	Fire protection	571,130	-	571,130
Other taxes	967,349	749,114	218,235	Correction	1,577,015	1,271,177	305,838
Charges and miscellaneous general revenue	12,920,915	6,311,771	6,609,144	Capital outlay	34,299	16,776	17,523
Current charges	7,971,085	3,749,238	4,221,847	Protective inspection and regulation	180,934	75,468	105,466
Education	3,115,445	2,503,022	612,423	Environment and housing:			
Institutions of higher education	2,835,058	2,502,166	332,892	Natural resources	622,998	343,244	279,754
School lunch sales (gross)	172,029	-	172,029	Capital outlay	230,193	19,890	210,303
Hospitals	1,542,618	898,034	644,584	Parks and recreation	579,938	40,155	539,783
Highways	85,154	21,412	63,742	Capital outlay	117,384	2,807	114,577
Air transportation (airports)	228,336	478	227,858	Housing and community development	220,272	39,081	181,191
Parking facilities	57,283	-	57,283	Sewerage	1,322,943	-	1,322,943
Sea and inland port facilities	1,239	-	1,239	Capital outlay	247,762	-	247,762
Natural resources	55,718	50,974	4,744	Solid waste management	453,931	38,447	415,484
Parks and recreation	142,989	21,802	121,187	Capital outlay	6,176	854	5,322
Housing and community development	32,867	12,678	20,189	Governmental administration:			
Sewerage	1,150,822	-	1,150,822	Financial administration	700,465	287,717	412,748
Solid waste management	125,058	8,649	116,409	Judicial and legal	794,133	131,453	662,680
Other charges	1,433,556	232,189	1,201,367	General public buildings	261,039	57,972	203,067
Miscellaneous general revenue	4,949,830	2,562,533	2,387,297	Other governmental administration	575,504	174,640	400,864
Interest earnings	2,127,802	1,116,764	1,011,038	Interest on general debt	2,052,097	873,563	1,178,534
Special assessments	90,824	-	90,824	General expenditure, n.e.c.	788	-	788
Sale of property	37,057	11,257	25,800	Miscellaneous commercial activities	2,484,087	491,767	1,992,320
Other general revenue	2,694,147	1,434,512	1,259,635	Other and unallocable	-	-	-
Utility revenue	1,278,424	-	1,278,424	Utility expenditure	1,637,018	-	1,637,018
Water supply	636,360	-	636,360	Capital outlay	187,119	-	187,119
Electric power	579,849	-	579,849	Water supply	734,415	-	734,415
Gas supply	11	-	11	Electric power	538,191	-	538,191
Transit	62,204	-	62,204	Gas supply	-	-	-
Liquor store revenue	513,890	513,890	-	Transit	364,412	-	364,412
Insurance trust revenue	6,245,618	3,885,364	2,360,254	Liquor store expenditure	395,084	395,084	-
Unemployment compensation	1,194,065	1,194,065	-	Insurance trust expenditure	3,936,405	2,947,023	989,382
Employee retirement	5,019,442	2,659,188	2,360,254	Unemployment compensation	837,920	837,920	-
Workers' compensation	32,111	32,111	-	Employee retirement	3,069,882	2,080,500	989,382
Other insurance trust revenue	-	-	-	Workers' compensation	28,603	28,603	-
<b>Expenditure<sup>1</sup></b>	54,520,531	37,408,140	32,613,693	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	38,962,582	16,147,205	22,815,377
Intergovernmental expenditure <sup>1</sup>	70,498	15,430,418	141,382	Short-term	72,342	7,573	64,769
Direct expenditure	54,450,033	21,977,722	32,472,311	Long-term	38,890,240	16,139,632	22,750,608
Current operations	41,776,349	15,534,549	26,241,800	Full faith and credit	14,669,554	1,988,800	12,680,754
Capital outlay	5,558,702	1,624,034	3,934,668	Nonguaranteed	24,220,686	14,150,832	10,069,854
Construction	3,641,178	1,215,831	2,425,347	Long-term debt by purpose			
Other capital outlay	1,917,524	408,203	1,509,321	Public debt for private purposes	11,222,078	9,544,978	1,677,100
Assistance and subsidies	1,003,490	998,553	4,937	Education	12,195,374	2,369,103	9,826,271
Interest on debt	2,175,087	873,563	1,301,524	Utilities	2,317,296	-	2,317,296
Insurance benefits and repayments	3,936,405	2,947,023	989,382	Other	13,155,492	4,225,551	8,929,941
Exhibit: salaries & wages	18,039,823	5,378,975	12,660,848	Long-term debt issued	7,910,026	3,648,075	4,261,951
Direct expenditure by function	54,450,033	21,977,722	32,472,311	Long-term debt retired	4,308,977	1,980,887	2,328,090
Direct general expenditure	48,481,526	18,635,615	29,845,911	<b>Cash and security holdings</b>	95,698,693	66,038,153	29,660,540
Capital outlay	5,371,302	1,623,753	3,747,549	Insurance trust funds	59,838,873	45,234,162	14,604,711
Other direct general expenditure	43,110,224	17,011,862	26,098,362	Unemployment compensation	2,399,682	-	-
Education services:				Employee retirement	57,406,264	42,801,553	14,604,711
Education	19,846,229	5,164,773	14,681,456	Workers' compensation	32,927	32,927	-
Capital outlay only	2,369,906	553,249	1,816,657	Miscellaneous	-	-	-
Higher education	5,616,585	4,629,002	987,583	Other than insurance trust funds	35,859,820	20,803,991	15,055,829
Capital outlay	655,113	551,673	103,440	By purpose			
Elementary & secondary	13,693,873	-	13,693,873	Offsets to debt	13,584,091	10,989,588	2,594,503
Capital outlay	1,713,217	-	1,713,217	Bond funds	4,688,437	239,239	4,449,198
Other education	535,771	535,771	-	Other	17,587,292	9,575,164	8,012,128
Libraries	244,842	11,753	233,089				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Minnesota			Description	Minnesota		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	4,725	4,725	4,725	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	129,136	129,136	129,136	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	36,337,216	24,508,758	18,044,710	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	27,882,547	17,856,170	16,242,629	Public welfare	5,139,582	4,051,004	1,088,578
Intergovernmental revenue <sup>1</sup>	4,397,799	3,938,396	6,675,655	Cash assistance payments	549,202	394,900	154,302
From Federal Government	4,397,799	3,888,082	509,717	Vendor payments	2,961,995	2,921,733	40,262
From State government	( <sup>1</sup> )	-	6,165,938	Other public welfare	1,628,385	734,371	894,014
From local governments <sup>1</sup>	( <sup>1</sup> )	50,314	( <sup>1</sup> )	Hospitals	1,068,103	231,861	836,242
General revenue from own sources	23,484,748	13,917,774	9,566,974	Capital outlay	61,720	3,910	57,810
Taxes	16,489,005	11,503,928	4,985,077	Health	716,288	351,247	365,041
Property	4,736,997	9,772	4,727,225	Social insurance administration	104,470	104,470	-
Sales and gross receipts	5,050,238	4,933,013	117,225	Veterans' services	9,984	9,984	-
General sales	3,273,928	3,243,611	30,317	Transportation:			
Selective sales	1,776,310	1,689,402	86,908	Highways	2,245,104	820,652	1,424,452
Motor fuel	553,758	553,758	-	Capital outlay	1,317,424	592,646	724,778
Alcoholic beverage	57,029	57,029	-	Air transportation (airports)	197,563	2,647	194,916
Tobacco products	189,359	189,359	-	Parking facilities	36,586	-	36,586
Public utilities	52,676	43	52,633	Sea and inland port facilities	14,803	-	14,803
Other selective sales	923,488	889,213	34,275	Transit subsidies	2,711	-	2,711
Individual income	4,749,801	4,749,801	-	Public safety:			
Corporate income	753,188	753,188	-	Police protection	791,316	101,630	689,686
Motor vehicle license	551,683	546,680	5,003	Fire protection	245,007	-	245,007
Other taxes	647,098	511,474	135,624	Correction	523,721	272,141	251,580
Charges and miscellaneous general revenue	6,995,743	2,413,846	4,581,897	Capital outlay	41,640	33,327	8,313
Current charges	3,823,354	1,166,743	2,656,611	Protective inspection and regulation	194,546	141,658	52,888
Education	1,176,309	921,954	254,355	Environment and housing:			
Institutions of higher education	918,878	918,878	-	Natural resources	426,121	342,946	83,175
School lunch sales (gross)	132,283	-	132,283	Capital outlay	27,359	26,413	946
Hospitals	771,144	72,560	698,584	Parks and recreation	627,368	99,593	527,775
Highways	19,556	4,060	15,496	Capital outlay	170,807	15,066	155,741
Air transportation (airports)	123,416	952	122,464	Housing and community development	872,185	46,263	825,922
Parking facilities	51,476	-	51,476	Sewerage	474,454	-	474,454
Sea and inland port facilities	15,470	-	15,470	Capital outlay	126,615	-	126,615
Natural resources	44,833	39,830	5,003	Solid waste management	276,063	28,166	247,897
Parks and recreation	167,996	16,486	151,510	Capital outlay	6,345	1,867	4,478
Housing and community development	236,817	4,006	232,811	Governmental administration:			
Sewerage	384,821	-	384,821	Financial administration	506,343	248,757	257,586
Solid waste management	182,576	-	182,576	Judicial and legal	393,742	157,485	236,257
Other charges	648,940	106,895	542,045	General public buildings	293,492	155,138	138,354
Miscellaneous general revenue	3,172,389	1,247,103	1,925,286	Other governmental administration	297,858	87,195	210,663
Interest earnings	1,499,786	567,355	932,431	Interest on general debt	1,354,979	309,287	1,045,692
Special assessments	267,649	-	267,649	General expenditure, n.e.c.	-	-	-
Sale of property	14,282	470	13,812	Miscellaneous commercial activities	-	-	-
Other general revenue	1,390,672	679,278	711,394	Other and unallocable	1,024,892	351,502	673,390
Utility revenue	1,075,410	-	1,075,410	Utility expenditure	1,288,137	-	1,288,137
Water supply	282,920	-	282,920	Capital outlay	180,526	-	180,526
Electric power	661,654	-	661,654	Water supply	394,085	-	394,085
Gas supply	72,674	-	72,674	Electric power	649,710	-	649,710
Transit	58,162	-	58,162	Gas supply	71,000	-	71,000
Liquor store revenue	178,995	-	178,995	Transit	173,342	-	173,342
Insurance trust revenue	7,200,264	6,652,588	547,676	Liquor store expenditure	164,859	-	164,859
Unemployment compensation	393,049	393,049	-	Insurance trust expenditure	1,995,291	1,755,966	239,325
Employee retirement	6,700,637	6,152,961	547,676	Unemployment compensation	324,371	324,371	-
Workers' compensation	106,578	106,578	-	Employee retirement	1,580,681	1,341,356	239,325
Other insurance trust revenue	-	-	-	Workers' compensation	90,239	90,239	-
<b>Expenditure<sup>1</sup></b>	30,467,549	18,418,302	18,154,738	Other insurance trust	-	-	-
<b>By character and object:</b>				<b>Debt outstanding</b>	26,862,189	5,332,686	21,529,503
Intergovernmental expenditure <sup>1</sup>	-	6,022,123	83,368	Short-term	436,705	-	436,705
Direct expenditure	30,467,549	12,396,179	18,071,370	Long-term	26,425,484	5,332,686	21,092,798
Current operations	22,238,080	8,610,822	13,627,258	Full faith and credit	14,280,165	2,462,811	11,817,354
Capital outlay	4,010,796	1,108,448	2,902,348	Nonguaranteed	12,145,319	2,869,875	9,275,444
Construction	2,656,767	817,765	1,839,002	Long-term debt by purpose			
Other capital outlay	1,354,029	290,683	1,063,346	Public debt for private purposes	6,817,488	2,063,315	4,754,173
Assistance and subsidies	765,958	611,656	154,302	Education	6,026,780	929,715	5,097,065
Interest on debt	1,457,424	309,287	1,148,137	Utilities	2,405,727	-	2,405,727
Insurance benefits and repayments	1,995,291	1,755,966	239,325	Other	11,175,489	2,339,656	8,835,833
Exhibit: salaries & wages	9,548,434	3,047,451	6,500,983	Long-term debt issued	3,402,008	965,778	2,436,230
				Long-term debt retired	2,216,509	495,176	1,721,333
Direct expenditure by function	30,467,549	12,396,179	18,071,370	<b>Cash and security holdings</b>	66,099,872	44,816,421	21,283,451
Direct general expenditure	27,019,262	10,640,213	16,379,049	Insurance trust funds	37,495,389	34,134,954	3,360,435
Capital outlay	3,829,165	1,108,448	2,720,717	Unemployment compensation	557,379	557,379	-
Other direct general expenditure	23,190,097	9,531,765	13,658,332	Employee retirement	36,875,079	33,514,644	3,360,435
Education services:				Workers' compensation	62,931	62,931	-
Education	9,044,067	2,726,482	6,317,585	Miscellaneous	-	-	-
Capital outlay only	986,619	204,645	781,974	Other than insurance trust funds	28,604,483	10,681,467	17,923,016
Higher education	2,307,748	2,307,748	-	By purpose			
Capital outlay	201,183	201,183	-	Offsets to debt	9,481,143	2,910,020	6,571,123
Elementary & secondary	6,317,585	-	6,317,585	Bond funds	2,632,014	577,902	2,054,112
Capital outlay	781,974	-	781,974	Other	16,491,326	7,193,545	9,297,781
Other education	418,734	418,734	-				
Libraries	137,914	105	137,809				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Mississippi			Description	Mississippi		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	2,752	2,752	2,752	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	51,589	51,589	51,589	Direct general expenditure--Con.			
				Social services and income maintenance:			
<b>Revenue<sup>1</sup></b>	14,643,152	10,608,543	6,574,607	Public welfare	1,772,197	1,747,001	25,196
<b>General revenue<sup>1</sup></b>	11,931,320	8,397,229	6,074,089	Cash assistance payments	27,909	27,899	10
Intergovernmental revenue <sup>1</sup>	3,008,559	2,947,073	2,601,484	Vendor payments	1,436,338	1,435,631	707
From Federal Government	3,008,559	2,816,014	192,545	Other public welfare	307,950	283,471	24,479
From State government	( <sup>1</sup> )	-	2,408,939	Hospitals	1,519,781	466,143	1,053,638
From local governments <sup>1</sup>	( <sup>1</sup> )	131,059	( <sup>1</sup> )	Capital outlay	95,386	22,926	72,460
General revenue from own sources	8,922,761	5,450,156	3,472,605	Health	260,903	211,085	49,818
Taxes	5,660,999	4,239,825	1,421,174	Social insurance administration	46,712	46,712	-
Property	1,309,265	2,034	1,307,231	Veterans' services	25,176	25,176	-
Sales and gross receipts	2,856,684	2,798,071	58,613	Transportation:			
General sales	2,034,804	2,034,804	-	Highways	1,168,296	708,746	459,550
Selective sales	821,880	763,267	58,613	Capital outlay	668,597	529,611	138,986
Motor fuel	397,122	388,632	8,490	Air transportation (airports)	26,708	-	26,708
Alcoholic beverage	39,260	39,260	-	Parking facilities	715	-	715
Tobacco products	57,392	57,392	-	Sea and inland port facilities	27,952	5,714	22,238
Public utilities	25,741	-	25,741	Transit subsidies	537	-	537
Other selective sales	302,365	277,983	24,382	Public safety:			
Individual income	847,075	847,075	-	Police protection	341,159	54,377	286,782
Corporate income	244,301	244,301	-	Fire protection	130,427	-	130,427
Motor vehicle license	127,006	127,006	-	Correction	253,890	209,940	43,950
Other taxes	276,668	221,338	55,330	Capital outlay	23,500	19,786	3,714
Charges and miscellaneous general revenue	3,261,762	1,210,331	2,051,431	Protective inspection and regulation	56,083	49,938	6,145
Current charges	2,303,692	782,361	1,521,331	Environment and housing:			
Education	556,633	379,718	176,915	Natural resources	201,825	187,670	14,155
Institutions of higher education	468,265	373,695	94,570	Capital outlay	33,013	31,845	1,168
School lunch sales (gross)	40,108	-	40,108	Parks and recreation	125,851	56,060	69,791
Hospitals	1,276,216	244,195	1,032,021	Capital outlay	44,593	30,564	14,029
Highways	7,901	6,406	1,495	Housing and community development	114,656	8,260	106,396
Air transportation (airports)	11,787	-	11,787	Sewerage	106,616	-	106,616
Parking facilities	425	-	425	Capital outlay	25,379	-	25,379
Sea and inland port facilities	31,939	15,944	15,995	Solid waste management	93,113	-	93,113
Natural resources	21,336	18,406	2,930	Capital outlay	3,183	-	3,183
Parks and recreation	15,088	7,786	7,302	Governmental administration:			
Housing and community development	1,371	-	1,371	Financial administration	190,388	69,948	120,440
Sewerage	120,448	-	120,448	Judicial and legal	129,177	52,259	76,918
Solid waste management	70,711	-	70,711	General public buildings	128,967	80,109	48,858
Other charges	189,837	109,906	79,931	Other governmental administration	149,334	29,927	119,407
Miscellaneous general revenue	958,070	427,970	530,100	Interest on general debt	439,722	156,053	283,669
Interest earnings	452,944	167,446	285,498	General expenditure, n.e.c.	-	-	-
Special assessments	3,941	-	3,941	Miscellaneous commercial activities	-	-	-
Sale of property	13,776	774	13,002	Other and unallocable	431,374	230,809	200,565
Other general revenue	487,409	259,750	227,659	Utility expenditure	521,826	-	521,826
Utility revenue	498,336	-	498,336	Capital outlay	39,775	-	39,775
Water supply	154,460	-	154,460	Water supply	174,604	-	174,604
Electric power	262,100	-	262,100	Electric power	261,471	-	261,471
Gas supply	80,148	-	80,148	Gas supply	76,919	-	76,919
Transit	1,628	-	1,628	Transit	8,832	-	8,832
Liquor store revenue	148,358	148,358	-	Liquor store expenditure	119,218	119,218	-
Insurance trust revenue	2,065,138	2,062,956	2,182	Insurance trust expenditure	691,966	690,420	1,546
Unemployment compensation	133,735	133,735	-	Unemployment compensation	100,906	100,906	-
Employee retirement	1,931,403	1,929,221	2,182	Employee retirement	591,060	589,514	1,546
Workers' compensation	-	-	-	Workers' compensation	-	-	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	13,219,399	9,335,836	6,761,127	<b>Debt outstanding</b>	7,565,662	2,673,577	4,892,085
By character and object:				Short-term	7,604	-	7,604
Intergovernmental expenditure <sup>1</sup>	-	2,876,187	1,377	Long-term	7,558,058	2,673,577	4,884,481
Direct expenditure	13,219,399	6,459,649	6,759,750	Full faith and credit	3,984,681	1,637,855	2,346,826
Current operations	10,037,717	4,452,290	5,585,427	Nonguaranteed	3,573,377	1,035,722	2,537,655
Capital outlay	1,870,904	1,013,915	856,989	Long-term debt by purpose			
Construction	1,165,051	587,600	577,451	Public debt for private purposes	2,738,781	947,360	1,791,421
Other capital outlay	705,853	426,315	279,538	Education	1,365,458	93,767	1,271,691
Assistance and subsidies	146,981	146,971	10	Utilities	369,027	-	369,027
Interest on debt	471,831	156,053	315,778	Other	3,084,792	1,632,450	1,452,342
Insurance benefits and repayments	691,966	690,420	1,546	Long-term debt issued	1,330,854	532,156	798,698
Exhibit: salaries & wages	4,262,305	1,504,935	2,757,370	Long-term debt retired	741,843	313,207	428,636
Direct expenditure by function	13,219,399	6,459,649	6,759,750	<b>Cash and security holdings</b>	20,963,843	16,484,105	4,479,738
Direct general expenditure	11,886,389	5,650,011	6,236,378	Insurance trust funds	12,737,015	12,736,379	636
Capital outlay	1,831,129	1,013,915	817,214	Unemployment compensation	585,447	-	-
Other direct general expenditure	10,055,260	4,636,096	5,419,164	Employee retirement	12,151,568	12,150,932	636
Education services:				Workers' compensation	-	-	-
Education	4,097,826	1,250,485	2,847,341	Miscellaneous	-	-	-
Capital outlay only	565,084	200,213	364,871	Other than insurance trust funds	8,226,828	3,747,726	4,479,102
Higher education	1,345,677	1,006,668	339,009	By purpose			
Capital outlay	222,480	190,727	31,753	Offsets to debt	2,871,768	965,930	1,905,838
Elementary & secondary	2,508,332	-	2,508,332	Bond funds	1,121,524	394,553	726,971
Capital outlay	333,118	-	333,118	Other	4,233,536	2,387,243	1,846,293
Other education	243,817	243,817	-				
Libraries	47,004	3,599	43,405				

See footnotes at end of table.



**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Missouri			Description	Missouri		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	5,439	5,439	5,439	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	131,131	131,131	131,131	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	29,107,251	19,021,087	13,981,904	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	23,263,544	14,884,502	12,274,782	Public welfare	3,379,899	3,268,095	111,804
Intergovernmental revenue <sup>1</sup>	4,717,444	4,246,338	4,366,846	Cash assistance payments	295,336	295,333	3
From Federal Government	4,717,444	4,223,856	493,588	Vendor payments	2,485,272	2,484,863	409
From State government	( <sup>1</sup> )	-	3,873,258	Other public welfare	599,291	487,899	111,392
From local governments <sup>1</sup>	( <sup>1</sup> )	22,482	( <sup>1</sup> )	Hospitals	1,137,045	458,397	678,648
General revenue from own sources	18,546,100	10,638,164	7,907,936	Capital outlay	57,686	20,163	37,523
Taxes	13,319,542	8,222,326	5,097,216	Health	775,397	587,580	187,817
Property	3,033,342	16,765	3,016,577	Social insurance administration	68,854	68,854	-
Sales and gross receipts	5,367,566	3,799,626	1,567,940	Veterans' services	24,111	24,111	-
General sales	3,740,526	2,627,839	1,112,687	Transportation:			
Selective sales	1,627,040	1,171,787	455,253	Highways	1,753,436	1,004,496	748,940
Motor fuel	669,637	668,078	1,559	Capital outlay	933,315	731,345	201,970
Alcoholic beverage	23,820	23,820	-	Air transportation (airports)	238,376	-	238,376
Tobacco products	131,952	113,904	18,048	Parking facilities	9,813	-	9,813
Public utilities	316,613	300	316,313	Sea and inland port facilities	1,340	577	763
Other selective sales	485,018	365,685	119,333	Transit subsidies	86	-	86
Individual income	3,647,540	3,371,717	275,823	Public safety:			
Corporate income	357,904	357,904	-	Police protection	812,063	116,388	695,675
Motor vehicle license	253,979	241,097	12,882	Fire protection	352,574	-	352,574
Other taxes	659,211	435,217	223,994	Correction	596,245	455,507	140,738
Charges and miscellaneous general revenue	5,226,558	2,415,838	2,810,720	Capital outlay	46,000	34,441	11,559
Current charges	3,202,677	1,201,403	2,001,274	Protective inspection and regulation	120,530	81,195	39,335
Education	1,195,386	822,370	373,016	Environment and housing:			
Institutions of higher education	936,021	820,232	115,789	Natural resources	249,586	238,539	11,047
School lunch sales (gross)	106,032	-	106,032	Capital outlay	28,418	28,381	37
Hospitals	863,604	263,685	599,919	Parks and recreation	354,913	37,975	316,938
Highways	15,546	7,968	7,578	Capital outlay	73,716	11,039	62,677
Air transportation (airports)	214,681	-	214,681	Housing and community development	341,182	62,390	278,792
Parking facilities	13,635	-	13,635	Sewerage	433,715	613	433,102
Sea and inland port facilities	1,201	-	1,201	Capital outlay	173,504	-	173,504
Natural resources	28,395	26,754	1,641	Solid waste management	107,225	4,895	102,330
Parks and recreation	61,410	2,346	59,064	Capital outlay	10,556	845	9,711
Housing and community development	27,826	5,743	22,083	Governmental administration:			
Sewerage	373,803	-	373,803	Financial administration	350,689	192,739	157,950
Solid waste management	58,887	-	58,887	Judicial and legal	283,925	135,629	148,296
Other charges	348,303	72,537	275,766	General public buildings	221,423	138,573	82,850
Miscellaneous general revenue	2,023,881	1,214,435	809,446	Other governmental administration	254,696	42,529	212,167
Interest earnings	1,210,532	719,281	491,251	Interest on general debt	872,816	477,658	395,158
Special assessments	15,771	-	15,771	General expenditure, n.e.c.	-	-	-
Sale of property	6,233	1,280	4,953	Miscellaneous commercial activities	-	-	-
Other general revenue	791,345	493,874	297,471	Other and unallocable	1,019,255	633,100	386,155
Utility revenue	1,119,437	-	1,119,437	Utility expenditure	1,250,927	-	1,250,927
Water supply	434,867	-	434,867	Capital outlay	218,650	-	218,650
Electric power	551,390	-	551,390	Water supply	440,975	-	440,975
Gas supply	93,367	-	93,367	Electric power	458,489	-	458,489
Transit	39,813	-	39,813	Gas supply	79,221	-	79,221
Liquor store revenue	-	-	-	Transit	272,242	-	272,242
Insurance trust revenue	4,724,270	4,136,585	587,685	Liquor store expenditure	-	-	-
Unemployment compensation	352,009	352,009	-	Insurance trust expenditure	1,343,197	1,121,912	221,285
Employee retirement	4,353,611	3,765,926	587,685	Unemployment compensation	249,402	249,402	-
Workers' compensation	18,650	18,650	-	Employee retirement	1,070,097	848,812	221,285
Other insurance trust revenue	-	-	-	Workers' compensation	23,698	23,698	-
<b>Expenditure<sup>1</sup></b>	24,512,292	15,313,244	13,378,726	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	15,988,762	8,091,313	7,897,449
Intergovernmental expenditure <sup>1</sup>	-	4,176,567	3,111	Short-term	31,793	4,900	26,893
Direct expenditure	24,512,292	11,136,677	13,375,615	Long-term	15,956,969	8,086,413	7,870,556
Current operations	18,780,199	7,853,817	10,926,382	Full faith and credit	4,177,259	1,089,608	3,087,651
Capital outlay	2,996,203	1,233,932	1,762,271	Nonguaranteed	11,779,710	6,996,805	4,782,905
Construction	2,109,024	905,662	1,203,362	Long-term debt by purpose			
Other capital outlay	887,179	328,270	558,909	Public debt for private purposes	6,234,194	5,238,419	995,775
Assistance and subsidies	449,361	449,358	3	Education	3,949,737	1,606,681	2,343,056
Interest on debt	943,332	477,658	465,674	Utilities	1,218,724	-	1,218,724
Insurance benefits and repayments	1,343,197	1,121,912	221,285	Other	4,554,314	1,241,313	3,313,001
Exhibit: salaries & wages	8,517,516	2,533,149	5,984,367	Long-term debt issued	2,117,381	851,680	1,265,701
Direct expenditure by function	24,512,292	11,136,677	13,375,615	Long-term debt retired	1,120,921	388,563	732,358
Direct general expenditure	21,918,168	10,014,765	11,903,403	<b>Cash and security holdings</b>	48,738,036	35,726,293	13,011,743
Capital outlay	2,777,553	1,233,932	1,543,621	Insurance trust funds	28,813,921	24,144,248	4,669,673
Other direct general expenditure	19,140,615	8,780,833	10,359,782	Unemployment compensation	466,842	466,842	-
Education services:				Employee retirement	28,340,359	23,670,686	4,669,673
Education	8,015,435	1,982,475	6,032,960	Workers' compensation	6,720	6,720	-
Capital outlay only	811,998	222,152	589,846	Miscellaneous	-	-	-
Higher education	2,020,163	1,620,141	400,022	Other than insurance trust funds	19,924,115	11,582,045	8,342,070
Capital outlay	251,948	215,192	36,756	By purpose			
Elementary & secondary	5,632,938	-	5,632,938	Offsets to debt	8,104,250	6,478,357	1,625,893
Capital outlay	553,090	-	553,090	Bond funds	1,415,456	494,993	920,463
Other education	362,334	362,334	-	Other	10,404,409	4,608,695	5,795,714
Libraries	143,539	2,450	141,089				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Montana			Description	Montana		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	880	880	880	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	17,721	17,721	17,721	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>4,960,173</b>	<b>3,625,865</b>	<b>1,990,648</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>4,245,596</b>	<b>2,980,419</b>	<b>1,921,517</b>	Public welfare	481,350	453,769	27,581
Intergovernmental revenue <sup>1</sup>	1,134,844	1,047,919	743,265	Cash assistance payments	30,635	30,635	-
From Federal Government	1,134,844	1,031,504	103,340	Vendor payments	313,716	313,589	127
From State government	( <sup>1</sup> )	-	639,925	Other public welfare	136,999	109,545	27,454
From local governments <sup>1</sup>	( <sup>1</sup> )	16,415	( <sup>1</sup> )	Hospitals	81,613	39,852	41,761
General revenue from own sources	3,110,752	1,932,500	1,178,252	Capital outlay	9,626	8,283	1,343
Taxes	2,016,244	1,327,652	688,592	Health	214,516	175,431	39,085
Property	886,002	227,511	658,491	Social insurance administration	8,753	8,753	-
Sales and gross receipts	278,068	274,745	3,323	Veterans' services	661	661	-
General sales	-	-	-	Transportation:			
Selective sales	278,068	274,745	3,323	Highways	424,158	332,245	91,913
Motor fuel	178,170	178,170	-	Capital outlay	251,943	237,473	14,470
Alcoholic beverage	15,511	15,511	-	Air transportation (airports)	17,778	774	17,004
Tobacco products	15,046	15,046	-	Parking facilities	1,657	-	1,657
Public utilities	15,320	15,320	-	Sea and inland port facilities	-	-	-
Other selective sales	54,021	50,698	3,323	Transit subsidies	-	-	-
Individual income	444,161	444,161	-	Public safety:			
Corporate income	77,928	77,928	-	Police protection	101,963	23,761	78,202
Motor vehicle license	60,796	49,157	11,639	Fire protection	33,567	-	33,567
Other taxes	269,289	254,150	15,139	Correction	98,809	86,907	11,902
Charges and miscellaneous general revenue	1,094,508	604,848	489,660	Capital outlay	9,664	9,581	83
Current charges	590,895	295,677	295,218	Protective inspection and regulation	19,659	16,830	2,829
Education	258,964	211,152	47,812	Environment and housing:			
Institutions of higher education	212,920	208,837	4,083	Natural resources	168,691	146,553	22,138
School lunch sales (gross)	13,193	-	13,193	Capital outlay	16,101	14,893	1,208
Hospitals	48,810	4,731	44,079	Parks and recreation	41,827	6,874	34,953
Highways	1,734	192	1,542	Capital outlay	3,209	2,056	1,153
Air transportation (airports)	14,424	121	14,303	Housing and community development	56,611	28,471	28,140
Parking facilities	1,415	-	1,415	Sewerage	44,256	-	44,256
Sea and inland port facilities	-	-	-	Capital outlay	7,847	-	7,847
Natural resources	23,528	17,363	6,165	Solid waste management	50,582	291	50,291
Parks and recreation	14,478	1,300	13,178	Capital outlay	507	291	216
Housing and community development	4,676	80	4,596	Governmental administration:			
Sewerage	39,664	-	39,664	Financial administration	146,406	119,474	26,932
Solid waste management	43,332	-	43,332	Judicial and legal	58,064	23,023	35,041
Other charges	139,870	60,738	79,132	General public buildings	16,756	3,236	13,520
Miscellaneous general revenue	503,613	309,171	194,442	Other governmental administration	41,974	20,439	21,535
Interest earnings	305,702	205,981	99,721	Interest on general debt	206,348	134,338	72,010
Special assessments	36,573	-	36,573	General expenditure, n.e.c.	-	-	-
Sale of property	582	428	154	Miscellaneous commercial activities	-	-	-
Other general revenue	160,756	102,762	57,994	Other and unallocable	208,542	84,348	124,194
Utility revenue	69,131	-	69,131	Utility expenditure	66,825	-	66,825
Water supply	66,760	-	66,760	Capital outlay	2,865	-	2,865
Electric power	857	-	857	Water supply	60,246	-	60,246
Gas supply	439	-	439	Electric power	-	-	-
Transit	1,075	-	1,075	Gas supply	449	-	449
Liquor store revenue	33,991	33,991	-	Transit	6,130	-	6,130
Insurance trust revenue	611,455	611,455	-	Liquor store expenditure	29,919	29,919	-
Unemployment compensation	65,562	65,562	-	Insurance trust expenditure	342,408	342,408	-
Employee retirement	431,319	431,319	-	Unemployment compensation	51,645	51,645	-
Workers' compensation	114,574	114,574	-	Employee retirement	221,604	221,604	-
Other insurance trust revenue	-	-	-	Workers' compensation	69,159	69,159	-
<b>Expenditure<sup>1</sup></b>	<b>4,443,879</b>	<b>3,262,167</b>	<b>1,898,403</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>3,449,427</b>	<b>2,258,784</b>	<b>1,190,643</b>
Intergovernmental expenditure <sup>1</sup>	-	712,620	4,071	Short-term	15,079	11,567	3,512
Direct expenditure	4,443,879	2,549,547	1,894,332	Long-term	3,434,348	2,247,217	1,187,131
Current operations	3,316,568	1,666,753	1,649,815	Full faith and credit	561,285	193,014	368,271
Capital outlay	510,583	346,427	164,156	Nonguaranteed	2,873,063	2,054,203	818,860
Construction	373,456	310,275	63,181	Long-term debt by purpose			
Other capital outlay	137,127	36,152	100,975	Public debt for private purposes	2,170,182	1,626,955	543,227
Assistance and subsidies	59,621	59,621	-	Education	442,795	219,836	222,959
Interest on debt	214,699	134,338	80,361	Utilities	143,489	-	143,489
Insurance benefits and repayments	342,408	342,408	-	Other	677,882	400,426	277,456
Exhibit: salaries & wages	1,494,310	534,686	959,624	Long-term debt issued	552,903	399,402	153,501
Direct expenditure by function	4,443,879	2,549,547	1,894,332	Long-term debt retired	230,204	156,044	74,160
Direct general expenditure	4,004,727	2,177,220	1,827,507	<b>Cash and security holdings</b>	<b>8,833,846</b>	<b>7,240,382</b>	<b>1,593,464</b>
Capital outlay	507,718	346,427	161,291	Insurance trust funds	3,799,683	3,799,683	-
Other direct general expenditure	3,497,009	1,830,793	1,666,216	Unemployment compensation	129,625	129,625	-
Education services:				Employee retirement	3,237,450	3,237,450	-
Education	1,465,567	468,631	996,936	Workers' compensation	432,608	432,608	-
Capital outlay only	108,883	35,016	73,867	Miscellaneous	-	-	-
Higher education	378,599	378,599	-	Other than insurance trust funds	5,034,163	3,440,699	1,593,464
Capital outlay	34,585	34,585	-	By purpose			
Elementary & secondary	996,936	-	996,936	Offsets to debt	2,333,206	1,731,589	601,617
Capital outlay	73,867	-	73,867	Bond funds	281,347	136,183	145,164
Other education	90,032	90,032	-	Other	2,419,610	1,572,927	846,683
Libraries	14,619	2,559	12,060				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Nebraska			Description	Nebraska		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	1,663	1,663	1,663	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	40,722	40,722	40,722	Direct general expenditure--Con.			
				Social services and income maintenance:			
<b>Revenue<sup>1</sup></b>	10,970,564	5,635,696	6,490,633	Public welfare	1,131,599	1,092,444	39,155
<b>General revenue<sup>1</sup></b>	8,015,625	4,829,306	4,342,084	Cash assistance payments	53,529	53,102	427
Intergovernmental revenue <sup>1</sup>	1,416,681	1,282,063	1,290,383	Vendor payments	760,854	759,337	1,517
From Federal Government	1,416,681	1,261,213	155,468	Other public welfare	317,216	280,005	37,211
From State government	( <sup>1</sup> )	-	1,134,915	Hospitals	446,875	140,758	306,117
From local governments <sup>1</sup>	( <sup>1</sup> )	20,850	( <sup>1</sup> )	Capital outlay	49,191	22,830	26,361
General revenue from own sources	6,598,944	3,547,243	3,051,701	Health	106,099	74,669	31,430
Taxes	4,575,640	2,633,216	1,942,424	Social insurance administration	28,865	28,865	-
Property	1,589,252	4,967	1,584,285	Veterans' services	1,907	1,907	-
Sales and gross receipts	1,531,471	1,317,506	213,965	Transportation:			
General sales	1,084,316	919,750	164,566	Highways	714,645	411,989	302,656
Selective sales	447,155	397,756	49,399	Capital outlay	427,122	334,236	92,886
Motor fuel	266,868	265,546	1,322	Air transportation (airports)	72,050	2,794	69,256
Alcoholic beverage	16,627	16,583	44	Parking facilities	2,514	-	2,514
Tobacco products	47,236	47,146	90	Sea and inland port facilities	1	-	1
Public utilities	42,013	2,215	39,798	Transit subsidies	-	-	-
Other selective sales	74,411	66,266	8,145	Public safety:			
Individual income	973,910	973,905	5	Police protection	189,473	37,344	152,129
Corporate income	142,150	142,150	-	Fire protection	115,714	-	115,714
Motor vehicle license	86,793	72,883	13,910	Correction	169,544	118,779	50,765
Other taxes	252,064	121,805	130,259	Capital outlay	20,811	14,693	6,118
Charges and miscellaneous general revenue	2,023,304	914,027	1,109,277	Protective inspection and regulation	38,156	31,422	6,734
Current charges	1,275,193	494,197	780,996	Environment and housing:			
Education	493,272	353,589	139,683	Natural resources	181,111	120,626	60,485
Institutions of higher education	391,882	350,432	41,450	Capital outlay	10,403	6,268	4,135
School lunch sales (gross)	39,517	-	39,517	Parks and recreation	123,963	25,589	98,374
Hospitals	335,206	75,136	260,070	Capital outlay	27,345	4,411	22,934
Highways	5,159	2,085	3,074	Housing and community development	90,666	1,698	88,968
Air transportation (airports)	34,604	894	33,710	Sewerage	94,495	5	94,490
Parking facilities	5,409	-	5,409	Capital outlay	32,080	-	32,080
Sea and inland port facilities	859	-	859	Solid waste management	71,481	-	71,481
Natural resources	26,721	14,978	11,743	Capital outlay	10,240	-	10,240
Parks and recreation	29,648	6,512	23,136	Governmental administration:			
Housing and community development	20,054	819	19,235	Financial administration	151,915	70,240	81,675
Sewerage	96,064	-	96,064	Judicial and legal	85,891	35,544	50,347
Solid waste management	52,016	-	52,016	General public buildings	24,306	5,665	18,641
Other charges	176,181	40,184	135,997	Other governmental administration	77,967	16,743	60,624
Miscellaneous general revenue	748,111	419,830	328,281	Interest on general debt	203,242	106,831	96,411
Interest earnings	394,955	211,109	183,846	General expenditure, n.e.c.			
Special assessments	31,076	-	31,076	Miscellaneous commercial activities	-	-	-
Sale of property	5,874	1,618	4,256	Other and unallocable	288,951	50,173	238,778
Other general revenue	316,206	207,103	109,103	Utility expenditure	1,828,346	-	1,828,346
Utility revenue	1,976,730	-	1,976,730	Capital outlay	236,830	-	236,830
Water supply	130,514	-	130,514	Water supply	122,053	-	122,053
Electric power	1,673,159	-	1,673,159	Electric power	1,520,600	-	1,520,600
Gas supply	167,410	-	167,410	Gas supply	163,528	-	163,528
Transit	5,647	-	5,647	Transit	22,165	-	22,165
Liquor store revenue	-	-	-	Liquor store expenditure	-	-	-
Insurance trust revenue	978,209	806,390	171,819	Insurance trust expenditure	259,879	188,931	70,948
Unemployment compensation	53,034	53,034	-	Unemployment compensation	40,853	40,853	-
Employee retirement	925,076	753,257	171,819	Employee retirement	218,492	147,544	70,948
Workers' compensation	99	99	-	Workers' compensation	534	534	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	9,507,315	4,753,513	6,043,685	<b>Debt outstanding</b>	6,463,131	1,908,357	4,554,774
By character and object:				Short-term	38,445	108	38,337
Intergovernmental expenditure <sup>1</sup>	9,627	1,291,135	8,375	Long-term	6,424,686	1,908,249	4,516,437
Direct expenditure	9,497,688	3,462,378	6,035,310	Full faith and credit	1,243,691	2,938	1,240,753
Current operations	7,476,881	2,587,584	4,889,297	Nonguaranteed	5,180,995	1,905,311	3,275,684
Capital outlay	1,308,154	487,741	820,413	Long-term debt by purpose			
Construction	957,753	394,653	563,100	Public debt for private purposes	1,878,299	1,761,064	117,235
Other capital outlay	350,401	93,088	257,313	Education	774,601	97,535	677,066
Assistance and subsidies	91,718	91,291	427	Utilities	2,894,297	-	2,894,297
Interest on debt	361,056	106,831	254,225	Other	877,489	49,650	827,839
Insurance benefits and repayments	259,879	188,931	70,948	Long-term debt issued	1,117,811	630,155	487,656
Exhibit: salaries & wages	3,266,035	1,043,884	2,222,151	Long-term debt retired	656,384	216,194	440,190
Direct expenditure by function	9,497,688	3,462,378	6,035,310	<b>Cash and security holdings</b>	13,071,509	8,301,315	4,770,194
Direct general expenditure	7,409,463	3,273,447	4,136,016	Insurance trust funds	6,276,607	4,832,305	1,444,302
Capital outlay	1,071,324	487,741	583,583	Unemployment compensation	199,281	199,281	-
Other direct general expenditure	6,338,139	2,785,706	3,552,433	Employee retirement	6,075,926	4,631,624	1,444,302
Education services:				Workers' compensation	1,400	1,400	-
Education	2,968,507	896,954	2,071,553	Miscellaneous	-	-	-
Capital outlay only	312,308	83,943	228,365	Other than insurance trust funds	6,794,902	3,469,010	3,325,892
Higher education	966,709	803,505	163,204	By purpose			
Capital outlay	94,809	80,268	14,541	Offsets to debt	2,326,846	1,787,246	539,600
Elementary & secondary	1,908,349	-	1,908,349	Bond funds	385,246	16,314	368,932
Capital outlay	213,824	-	213,824	Other	4,082,810	1,665,450	2,417,360
Other education	93,449	93,449	-				
Libraries	30,126	2,408	27,718				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Nevada			Description	Nevada		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	1,747	1,747	1,747	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	47,254	47,254	47,254	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	11,177,754	7,319,969	5,960,724	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	8,079,589	4,614,860	5,567,668	Public welfare	783,953	698,025	85,928
Intergovernmental revenue <sup>1</sup>	1,051,397	911,731	2,242,605	Cash assistance payments	36,472	36,455	17
From Federal Government	1,051,397	855,933	195,464	Vendor payments	500,749	500,544	205
From State government	( <sup>1</sup> )	-	2,047,141	Other public welfare	246,732	161,026	85,706
From local governments <sup>1</sup>	( <sup>1</sup> )	55,798	( <sup>1</sup> )	Hospitals	506,844	82,491	424,353
General revenue from own sources	7,028,192	3,703,129	3,325,063	Capital outlay	8,923	1,182	7,741
Taxes	4,764,141	3,113,000	1,651,141	Health	181,287	84,502	96,785
Property	1,105,020	71,978	1,033,042	Social insurance administration	45,326	45,326	-
Sales and gross receipts	2,991,537	2,626,396	365,141	Veterans' services	1,325	1,325	-
General sales	1,755,615	1,656,749	98,866	Transportation:			
Selective sales	1,235,922	969,647	266,275	Highways	804,692	332,396	472,296
Motor fuel	309,056	247,771	61,285	Capital outlay	535,441	266,035	269,406
Alcoholic beverage	15,806	15,806	-	Air transportation (airports)	350,890	-	350,890
Tobacco products	65,754	65,754	-	Parking facilities	5,003	-	5,003
Public utilities	62,709	8,926	53,783	Sea and inland port facilities	-	-	-
Other selective sales	782,597	631,390	151,207	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	420,786	43,767	377,019
Motor vehicle license	102,395	102,395	-	Fire protection	169,833	-	169,833
Other taxes	565,189	312,231	252,958	Correction	367,928	200,653	167,275
Charges and miscellaneous general revenue	2,264,051	590,129	1,673,922	Capital outlay	35,713	32,025	3,688
Current charges	1,511,926	332,082	1,179,844	Protective inspection and regulation	106,602	60,332	46,270
Education	273,988	207,242	66,746	Environment and housing:			
Institutions of higher education	205,019	205,019	-	Natural resources	97,192	56,585	40,607
School lunch sales (gross)	22,488	-	22,488	Capital outlay	30,510	3,982	26,528
Hospitals	440,221	7,388	432,833	Parks and recreation	330,492	17,053	313,439
Highways	49,464	34,698	14,766	Capital outlay	84,030	2,888	81,142
Air transportation (airports)	205,721	-	205,721	Housing and community development	119,136	11,382	107,754
Parking facilities	2,565	-	2,565	Sewerage	153,670	-	153,670
Sea and inland port facilities	-	-	-	Capital outlay	49,813	-	49,813
Natural resources	6,894	3,900	2,994	Solid waste management	12,435	5,274	7,161
Parks and recreation	65,126	2,228	62,898	Capital outlay	1,524	125	1,399
Housing and community development	10,521	1,995	8,526	Governmental administration:			
Sewerage	189,000	-	189,000	Financial administration	219,130	139,222	79,908
Solid waste management	10,949	3,598	7,351	Judicial and legal	189,374	31,539	157,835
Other charges	257,477	71,033	186,444	General public buildings	114,450	6,274	108,176
Miscellaneous general revenue	752,125	258,047	494,078	Other governmental administration	147,596	26,489	121,107
Interest earnings	448,314	160,150	288,164	Interest on general debt	543,187	174,364	368,823
Special assessments	35,083	11,109	23,974	General expenditure, n.e.c.	812	-	812
Sale of property	35,731	201	35,530	Miscellaneous commercial activities	305,312	117,940	187,372
Other general revenue	232,997	86,587	146,410	Other and unallocable	-	-	-
Utility revenue	419,638	26,582	393,056	Utility expenditure	568,004	82,958	485,046
Water supply	341,663	1,683	339,980	Capital outlay	175,686	32,974	142,712
Electric power	47,564	24,899	22,665	Water supply	374,128	24,973	349,155
Gas supply	-	-	-	Electric power	76,013	57,985	18,028
Transit	30,411	-	30,411	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	117,863	-	117,863
Insurance trust revenue	2,678,527	2,678,527	-	Liquor store expenditure	-	-	-
Unemployment compensation	53,034	53,034	-	Insurance trust expenditure	618,305	618,305	-
Employee retirement	1,968,013	1,968,013	-	Unemployment compensation	40,853	40,853	-
Workers' compensation	657,480	657,480	-	Employee retirement	356,677	356,677	-
Other insurance trust revenue	-	-	-	Workers' compensation	220,775	220,775	-
<b>Expenditure<sup>1</sup></b>	9,776,306	5,397,584	6,292,456	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	11,290,721	2,880,506	8,410,215
Intergovernmental expenditure <sup>1</sup>	5,609	1,915,179	4,164	Short-term	280,140	3,234	276,906
Direct expenditure	9,770,697	3,482,405	6,288,292	Long-term	11,010,581	2,877,272	8,133,309
Current operations	6,673,036	2,169,743	4,503,293	Full faith and credit	6,272,107	1,762,121	4,509,986
Capital outlay	1,811,819	443,335	1,368,484	Nonguaranteed	4,738,474	1,115,151	3,623,323
Construction	1,448,917	353,484	1,095,433	Long-term debt by purpose			
Other capital outlay	362,902	89,851	273,051	Public debt for private purposes	1,743,377	912,853	830,524
Assistance and subsidies	55,093	55,076	17	Education	1,912,486	73,370	1,839,116
Interest on debt	612,444	195,946	416,498	Utilities	2,079,525	512,048	1,567,477
Insurance benefits and repayments	618,305	618,305	-	Other	5,275,193	1,379,001	3,896,192
Exhibit: salaries & wages	3,177,995	912,214	2,265,781	Long-term debt issued	1,901,618	527,420	1,374,198
Direct expenditure by function	9,770,697	3,482,405	6,288,292	Long-term debt retired	1,720,012	415,474	1,304,538
Direct general expenditure	8,584,388	2,781,142	5,803,246	<b>Cash and security holdings</b>	19,646,149	14,244,794	5,401,355
Capital outlay	1,636,133	410,361	1,225,772	Insurance trust funds	11,141,292	11,141,292	-
Other direct general expenditure	6,948,255	2,370,781	4,577,474	Unemployment compensation	199,281	199,281	-
Education services:				Employee retirement	9,596,029	9,596,029	-
Education	2,560,388	640,920	1,919,468	Workers' compensation	1,345,982	1,345,982	-
Capital outlay only	402,302	61,887	340,415	Miscellaneous	-	-	-
Higher education	583,462	583,462	-	Other than insurance trust funds	8,504,857	3,103,502	5,401,355
Capital outlay	61,456	61,456	-	By purpose			
Elementary & secondary	1,919,468	-	1,919,468	Offsets to debt	2,043,495	957,422	1,086,073
Capital outlay	340,415	-	340,415	Bond funds	2,330,012	1,066,278	1,263,734
Other education	57,458	57,458	-	Other	4,131,350	1,079,802	3,051,548
Libraries	46,745	5,283	41,462				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	New Hampshire			Description	New Hampshire		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	1,185	1,185	1,185	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	32,389	32,389	32,389	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>6,172,107</b>	<b>4,010,298</b>	<b>2,677,685</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>5,066,796</b>	<b>2,968,123</b>	<b>2,614,549</b>	Public welfare	977,220	837,245	139,975
Intergovernmental revenue <sup>1</sup>	916,852	1,023,619	409,109	Cash assistance payments	58,237	46,907	11,330
From Federal Government	916,852	863,748	53,104	Vendor payments	662,400	661,460	940
From State government	( <sup>1</sup> )	-	356,005	Other public welfare	256,583	128,878	127,705
From local governments <sup>1</sup>	( <sup>1</sup> )	159,871	( <sup>1</sup> )	Hospitals	47,099	46,904	195
General revenue from own sources	4,149,944	1,944,504	2,205,440	Capital outlay	6,964	6,964	-
Taxes	2,862,860	1,008,518	1,854,342	Health	114,878	95,063	19,815
Property	1,830,890	583	1,830,307	Social insurance administration	21,989	21,989	-
Sales and gross receipts	497,958	497,958	-	Veterans' services	254	254	-
General sales	-	-	-	Transportation:			
Selective sales	497,958	497,958	-	Highways	432,357	293,992	138,365
Motor fuel	115,446	115,446	-	Capital outlay	160,440	148,938	11,502
Alcoholic beverage	11,197	11,197	-	Air transportation (airports)	7,477	517	6,960
Tobacco products	76,091	76,091	-	Parking facilities	3,641	-	3,641
Public utilities	57,846	57,846	-	Sea and inland port facilities	1,565	1,565	-
Other selective sales	237,378	237,378	-	Transit subsidies	1,718	1,718	-
Individual income	61,799	61,799	-	Public safety:			
Corporate income	236,193	236,193	-	Police protection	164,726	31,944	132,782
Motor vehicle license	58,712	58,712	-	Fire protection	88,778	-	88,778
Other taxes	177,308	153,273	24,035	Correction	87,850	60,008	27,842
Charges and miscellaneous general revenue	1,287,084	935,986	351,098	Capital outlay	1,192	1,145	47
Current charges	663,945	411,090	252,855	Protective inspection and regulation	27,424	22,079	5,345
Education	320,185	287,244	32,941	Environment and housing:			
Institutions of higher education	287,124	287,124	-	Natural resources	34,855	31,320	3,535
School lunch sales (gross)	28,101	-	28,101	Capital outlay	2,870	2,845	25
Hospitals	3,284	3,284	-	Parks and recreation	47,515	7,350	40,165
Highways	58,269	58,174	95	Capital outlay	1,158	583	575
Air transportation (airports)	15,284	217	15,067	Housing and community development	82,850	45,628	37,222
Parking facilities	3,991	-	3,991	Sewerage	69,640	1,346	68,294
Sea and inland port facilities	252	252	-	Capital outlay	2,501	107	2,394
Natural resources	4,995	4,738	257	Solid waste management	85,566	10,475	75,091
Parks and recreation	25,522	12,423	13,099	Capital outlay	202	189	13
Housing and community development	17,365	5,258	12,107	Governmental administration:			
Sewerage	64,250	58	64,192	Financial administration	99,759	64,099	35,660
Solid waste management	23,215	55	23,160	Judicial and legal	87,291	71,145	16,146
Other charges	127,333	39,387	87,946	General public buildings	26,917	3,994	22,923
Miscellaneous general revenue	623,139	524,896	98,243	Other governmental administration	72,576	14,653	57,923
Interest earnings	425,409	384,980	40,429	Interest on general debt	447,977	385,471	62,506
Special assessments	2,535	-	2,535	General expenditure, n.e.c.	-	-	-
Sale of property	6,878	229	6,649	Miscellaneous commercial activities	-	-	-
Other general revenue	188,317	139,687	48,630	Other and unallocable	235,506	62,925	172,581
Utility revenue	62,152	85	62,067	Utility expenditure	102,757	569	102,188
Water supply	49,964	85	49,879	Capital outlay	39,178	326	38,852
Electric power	7,763	-	7,763	Water supply	88,736	569	88,167
Gas supply	-	-	-	Electric power	8,308	-	8,308
Transit	4,425	-	4,425	Gas supply	-	-	-
Liquor store revenue	254,500	254,500	-	Transit	5,713	-	5,713
Insurance trust revenue	788,659	787,590	1,069	Liquor store expenditure	219,507	219,507	-
Unemployment compensation	46,769	46,769	-	Insurance trust expenditure	218,678	217,625	1,053
Employee retirement	723,068	721,999	1,069	Unemployment compensation	24,477	24,477	-
Workers' compensation	18,822	18,822	-	Employee retirement	162,331	161,278	1,053
Other insurance trust revenue	-	-	-	Workers' compensation	31,870	31,870	-
<b>Expenditure<sup>1</sup></b>	<b>5,632,511</b>	<b>3,477,180</b>	<b>2,678,986</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>6,605,765</b>	<b>5,367,479</b>	<b>1,238,286</b>
Intergovernmental expenditure <sup>1</sup>	-	454,682	68,973	Short-term	595	-	595
Direct expenditure	5,632,511	3,022,498	2,610,013	Long-term	6,605,170	5,367,479	1,237,691
Current operations	4,348,502	2,092,744	2,255,758	Full faith and credit	1,881,391	721,092	1,160,299
Capital outlay	509,175	240,612	268,563	Nonguaranteed	4,723,779	4,646,387	77,392
Construction	384,226	186,455	197,771	Long-term debt by purpose			
Other capital outlay	124,949	54,157	70,792	Public debt for private purposes	3,829,102	3,829,102	-
Assistance and subsidies	97,376	86,046	11,330	Education	680,924	173,310	507,614
Interest on debt	458,780	385,471	73,309	Utilities	203,113	-	203,113
Insurance benefits and repayments	218,678	217,625	1,053	Other	1,892,031	1,365,067	526,964
Exhibit: salaries & wages	1,748,404	593,020	1,155,384	Long-term debt issued	572,419	426,913	145,506
Direct expenditure by function	5,632,511	3,022,498	2,610,013	Long-term debt retired	1,055,628	930,709	124,919
Direct general expenditure	5,091,569	2,584,797	2,506,772	<b>Cash and security holdings</b>	<b>9,577,032</b>	<b>8,522,069</b>	<b>1,054,963</b>
Capital outlay	469,317	239,606	229,711	Insurance trust funds	3,669,452	3,659,619	9,833
Other direct general expenditure	4,622,252	2,345,191	2,277,061	Unemployment compensation	281,927	281,927	-
Education services:				Employee retirement	3,097,881	3,088,048	9,833
Education	1,806,131	470,543	1,335,588	Workers' compensation	289,644	289,644	-
Capital outlay only	144,493	40,348	104,145	Miscellaneous	-	-	-
Higher education	412,765	412,765	-	Other than insurance trust funds	5,907,580	4,862,450	1,045,130
Capital outlay	37,597	37,597	-	By purpose			
Elementary & secondary	1,335,588	-	1,335,588	Offsets to debt	4,452,222	4,445,060	7,162
Capital outlay	104,145	-	104,145	Bond funds	70,026	-	70,026
Other education	57,778	57,778	-	Other	1,385,332	417,390	967,942
Libraries	18,010	2,570	15,440				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	New Jersey			Description	New Jersey		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	8,115	8,115	8,115	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	260,727	260,727	260,727	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>56,498,366</b>	<b>37,007,323</b>	<b>27,928,269</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>47,184,011</b>	<b>28,357,326</b>	<b>27,263,911</b>	Public welfare	5,680,917	4,438,524	1,242,393
Intergovernmental revenue <sup>1</sup>	6,620,909	6,391,527	8,666,608	Cash assistance payments	531,374	-	531,374
From Federal Government	6,620,909	6,026,980	593,929	Vendor payments	3,629,965	3,587,775	42,190
From State government	( <sup>1</sup> )	-	8,072,679	Other public welfare	1,519,578	850,749	668,829
From local governments <sup>1</sup>	( <sup>1</sup> )	364,547	( <sup>1</sup> )	Hospitals	1,217,946	940,384	277,562
General revenue from own sources	40,563,102	21,965,799	18,597,303	Capital outlay	58,805	47,060	11,745
Taxes	30,009,845	15,604,971	14,404,874	Health	1,082,879	809,919	272,960
Property	14,155,644	2,524	14,153,120	Social insurance administration	107,232	107,232	-
Sales and gross receipts	7,676,257	7,650,366	25,891	Veterans' services	5,172	5,172	-
General sales	4,766,195	4,766,195	-	Transportation:			
Selective sales	2,910,062	2,884,171	25,891	Highways	2,636,145	1,620,203	1,015,942
Motor fuel	476,158	476,158	-	Capital outlay	1,509,361	1,110,815	398,546
Alcoholic beverage	74,851	74,851	-	Air transportation (airports)	13,320	6,731	6,589
Tobacco products	338,618	338,618	-	Parking facilities	35,833	-	35,833
Public utilities	1,148,717	1,143,208	5,509	Sea and inland port facilities	34,262	33,899	363
Other selective sales	871,718	851,336	20,382	Transit subsidies	1,378	-	1,378
Individual income	5,620,276	5,590,579	29,697	Public safety:			
Corporate income	1,178,053	1,178,053	-	Police protection	1,917,652	246,420	1,671,232
Motor vehicle license	404,379	403,947	432	Fire protection	603,637	-	603,637
Other taxes	975,236	779,502	195,734	Correction	1,381,119	995,263	385,856
Charges and miscellaneous general revenue	10,553,257	6,360,828	4,192,429	Capital outlay	53,504	16,857	36,647
Current charges	5,714,774	3,057,874	2,656,900	Protective inspection and regulation	290,082	205,399	84,683
Education	1,527,900	1,059,354	468,546	Environment and housing:			
Institutions of higher education	1,294,910	1,028,092	266,818	Natural resources	229,518	216,246	13,272
School lunch sales (gross)	169,034	-	169,034	Capital outlay	112,070	109,376	2,694
Hospitals	491,644	279,761	211,883	Parks and recreation	1,006,873	612,059	394,814
Highways	719,373	596,312	123,061	Capital outlay	476,084	353,327	122,757
Air transportation (airports)	6,691	1,862	4,829	Housing and community development	734,063	168,724	565,339
Parking facilities	49,661	-	49,661	Sewerage	912,835	28,182	884,653
Sea and inland port facilities	16,934	16,934	-	Capital outlay	116,682	64	116,618
Natural resources	53,667	48,543	5,124	Solid waste management	1,006,685	151,623	855,062
Parks and recreation	302,972	205,582	97,390	Capital outlay	123,209	43,137	80,072
Housing and community development	134,843	13,137	121,706	Governmental administration:			
Sewerage	960,680	26,201	934,479	Financial administration	888,508	544,434	344,074
Solid waste management	430,783	63,736	367,047	Judicial and legal	974,158	469,179	504,979
Other charges	1,019,626	746,452	273,174	General public buildings	339,012	25,046	313,966
Miscellaneous general revenue	4,838,483	3,302,954	1,535,529	Other governmental administration	381,726	104,653	277,073
Interest earnings	1,848,980	1,297,110	551,870	Interest on general debt	2,265,536	1,227,757	1,037,779
Special assessments	11,104	-	11,104	General expenditure, n.e.c.	-	-	-
Sale of property	78,511	9,113	69,398	Miscellaneous commercial activities	-	-	-
Other general revenue	2,899,888	1,996,731	903,157	Other and unallocable	4,358,267	2,219,851	2,138,416
Utility revenue	1,122,799	470,491	652,308	Utility expenditure	2,018,000	1,414,291	603,709
Water supply	580,028	26,844	553,184	Capital outlay	629,953	537,889	92,064
Electric power	83,168	-	83,168	Water supply	507,992	22,251	485,741
Gas supply	-	-	-	Electric power	42,973	-	42,973
Transit	459,603	443,647	15,956	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	1,467,035	1,392,040	74,995
Insurance trust revenue	8,191,556	8,179,506	12,050	Liquor store expenditure	-	-	-
Unemployment compensation	1,500,389	1,500,389	-	Insurance trust expenditure	4,324,229	4,313,525	10,704
Employee retirement	6,187,243	6,175,193	12,050	Unemployment compensation	1,053,229	1,053,229	-
Workers' compensation	126,268	126,268	-	Employee retirement	2,830,266	2,819,562	10,704
Other insurance trust revenue	377,656	377,656	-	Workers' compensation	110,908	110,908	-
				Other insurance trust	329,826	329,826	-
<b>Expenditure<sup>1</sup></b>	<b>50,915,658</b>	<b>31,701,874</b>	<b>26,663,878</b>	<b>Debt outstanding</b>	<b>46,560,090</b>	<b>27,213,664</b>	<b>19,346,426</b>
By character and object:				Short-term	1,502,890	5,234	1,497,656
Intergovernmental expenditure <sup>1</sup>	60,538	7,176,343	334,289	Long-term	45,057,200	27,208,430	17,848,770
Direct expenditure	50,855,120	24,525,531	26,329,589	Full faith and credit	15,329,779	3,606,963	11,722,816
Current operations	38,157,634	15,943,789	22,213,845	Non-guaranteed	29,727,421	23,601,467	6,125,954
Capital outlay	5,201,539	2,721,046	2,480,493	Long-term debt by purpose			
Construction	4,049,016	2,336,709	1,712,307	Public debt for private purposes	11,787,493	10,666,244	1,121,249
Other capital outlay	1,152,523	384,337	768,186	Education	5,867,859	1,977,097	3,890,762
Assistance and subsidies	843,125	311,751	531,374	Utilities	1,066,266	157,434	908,832
Interest on debt	2,328,593	1,235,420	1,093,173	Other	26,335,582	14,407,655	11,927,927
Insurance benefits and repayments	4,324,229	4,313,525	10,704	Long-term debt issued	5,793,846	3,254,426	2,539,420
Exhibit: salaries & wages	18,062,864	5,621,886	12,440,978	Long-term debt retired	4,529,881	2,495,837	2,034,044
Direct expenditure by function	50,855,120	24,525,531	26,329,589	<b>Cash and security holdings</b>	<b>80,264,727</b>	<b>68,962,478</b>	<b>11,302,249</b>
Direct general expenditure	44,512,891	18,797,715	25,715,176	Insurance trust funds	48,416,401	48,366,597	49,804
Capital outlay	4,571,586	2,183,157	2,388,429	Unemployment compensation	2,518,635	2,518,635	-
Other direct general expenditure	39,941,305	16,614,558	23,326,747	Employee retirement	45,500,800	45,500,996	49,804
Education services:				Workers' compensation	257,524	257,524	-
Education	16,182,791	3,615,805	12,566,986	Miscellaneous	89,442	89,442	-
Capital outlay only	1,327,888	305,441	1,022,447	Other than insurance trust funds	31,848,326	20,595,881	11,252,445
Higher education	2,853,907	2,203,024	650,883	By purpose			
Capital outlay	283,672	224,246	59,426	Offsets to debt	13,648,735	11,687,655	1,961,080
Elementary & secondary	12,822,058	905,955	11,916,103	Bond funds	3,589,415	1,474,132	2,115,283
Capital outlay	1,039,577	76,556	963,021	Other	14,610,176	7,434,094	7,176,082
Other education	506,826	506,826	-				
Libraries	225,345	5,010	220,335				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	New Mexico			Description	New Mexico		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	1,737	1,737	1,737	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	34,861	34,861	34,861	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	11,482,897	9,058,548	4,549,588	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	9,258,494	7,127,032	4,256,701	Public welfare	1,319,560	1,276,673	42,887
Intergovernmental revenue <sup>1</sup>	2,032,506	1,846,136	2,311,609	Cash assistance payments	154,489	154,482	7
From Federal Government	2,032,506	1,795,753	236,753	Vendor payments	933,117	916,061	17,056
From State government	( <sup>1</sup> )	-	2,074,856	Other public welfare	231,954	206,130	25,824
From local governments <sup>1</sup>	( <sup>1</sup> )	50,383	( <sup>1</sup> )	Hospitals	476,655	319,694	156,961
General revenue from own sources	7,225,988	5,280,896	1,945,092	Capital outlay	20,746	8,864	11,882
Taxes	4,580,496	3,574,537	1,005,959	Health	296,465	267,416	29,049
Property	572,743	37,029	535,714	Social insurance administration	40,359	40,359	-
Sales and gross receipts	2,379,999	1,950,744	429,255	Veterans' services	1,256	1,256	-
General sales	1,823,757	1,454,913	368,844	Transportation:			
Selective sales	556,242	495,831	60,411	Highways	1,066,360	865,769	200,591
Motor fuel	240,945	240,945	-	Capital outlay	325,700	238,555	87,145
Alcoholic beverage	34,912	34,904	8	Air transportation (airports)	36,742	1,747	34,995
Tobacco products	25,097	25,097	-	Parking facilities	6,053	-	6,053
Public utilities	44,564	7,143	37,421	Sea and inland port facilities	-	-	-
Other selective sales	210,724	187,742	22,982	Transit subsidies	-	-	-
Individual income	799,006	799,006	-	Public safety:			
Corporate income	180,021	180,021	-	Police protection	303,499	54,484	249,015
Motor vehicle license	122,985	122,985	-	Fire protection	110,572	-	110,572
Other taxes	525,742	484,752	40,990	Correction	271,823	195,082	76,741
Charges and miscellaneous general revenue	2,645,492	1,706,359	939,133	Capital outlay	15,193	6,688	8,505
Current charges	1,173,779	636,708	537,071	Protective inspection and regulation	51,516	41,597	9,919
Education	388,429	320,175	68,254	Environment and housing:			
Institutions of higher education	322,083	293,644	28,439	Natural resources	118,137	84,294	33,843
School lunch sales (gross)	21,931	-	21,931	Capital outlay	17,852	8,693	9,159
Hospitals	398,618	264,370	134,248	Parks and recreation	186,093	40,907	145,186
Highways	8,038	3,336	4,702	Capital outlay	44,949	42,831	2,118
Air transportation (airports)	56,350	-	56,350	Housing and community development	78,065	7,712	70,353
Parking facilities	6,017	-	6,017	Sewerage	99,418	7,865	91,553
Sea and inland port facilities	-	-	-	Capital outlay	23,205	819	22,386
Natural resources	24,517	16,484	8,033	Solid waste management	99,165	2,950	96,215
Parks and recreation	20,466	2,177	18,289	Capital outlay	11,084	-	11,084
Housing and community development	17,493	5,495	11,998	Governmental administration:			
Sewerage	90,532	-	90,532	Financial administration	193,686	110,896	82,790
Solid waste management	93,571	-	93,571	Judicial and legal	147,130	124,896	22,234
Other charges	69,748	24,671	45,077	General public buildings	48,610	15,098	33,512
Miscellaneous general revenue	1,471,713	1,069,651	402,062	Other governmental administration	101,511	26,178	75,333
Interest earnings	775,117	562,789	212,328	Interest on general debt	335,178	152,309	182,869
Special assessments	10,800	-	10,800	General expenditure, n.e.c.	-	-	-
Sale of property	94,442	469	93,973	Miscellaneous commercial activities	-	-	-
Other general revenue	591,354	506,393	84,961	Other and unallocable	248,997	56,904	192,093
Utility revenue	292,887	-	292,887	Utility expenditure	414,008	-	414,008
Water supply	150,729	-	150,729	Capital outlay	147,604	-	147,604
Electric power	110,107	-	110,107	Water supply	223,293	-	223,293
Gas supply	28,116	-	28,116	Electric power	140,546	-	140,546
Transit	3,935	-	3,935	Gas supply	21,506	-	21,506
Liquor store revenue	-	-	-	Transit	28,663	-	28,663
Insurance trust revenue	1,931,516	1,931,516	-	Liquor store expenditure	-	-	-
Unemployment compensation	124,929	124,929	-	Insurance trust expenditure	595,789	595,789	-
Employee retirement	1,806,457	1,806,457	-	Unemployment compensation	71,412	71,412	-
Workers' compensation	130	130	-	Employee retirement	523,463	523,463	-
Other insurance trust revenue	-	-	-	Workers' compensation	914	914	-
<b>Expenditure<sup>1</sup></b>	9,787,191	7,539,619	4,454,399	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	6,599,582	2,571,766	4,027,816
Intergovernmental expenditure <sup>1</sup>	-	2,186,948	19,879	Short-term	14,610	13,593	1,017
Direct expenditure	9,787,191	5,352,671	4,434,520	Long-term	6,584,972	2,558,173	4,026,799
Current operations	7,480,599	4,007,079	3,473,520	Full faith and credit	1,326,168	338,067	988,101
Capital outlay	1,118,964	391,074	727,890	Nonguaranteed	5,258,804	2,220,106	3,038,698
Construction	790,315	297,320	492,995	Long-term debt by purpose			
Other capital outlay	328,649	93,754	234,895	Public debt for private purposes	2,819,031	1,528,711	1,290,320
Assistance and subsidies	206,427	206,420	7	Education	1,070,229	419,553	650,676
Interest on debt	385,412	152,309	233,103	Utilities	760,709	-	760,709
Insurance benefits and repayments	595,789	595,789	-	Other	1,935,003	609,909	1,325,094
Exhibit: salaries & wages	3,131,245	1,277,138	1,854,107	Long-term debt issued	1,115,323	583,797	531,526
Direct expenditure by function	9,787,191	5,352,671	4,434,520	Long-term debt retired	856,852	444,855	411,997
Direct general expenditure	8,777,394	4,756,882	4,020,512	<b>Cash and security holdings</b>	27,357,731	23,849,833	3,507,898
Capital outlay	971,360	391,074	580,286	Insurance trust funds	9,986,936	9,986,936	-
Other direct general expenditure	7,806,034	4,365,808	3,440,226	Unemployment compensation	451,057	451,057	-
Education services:				Employee retirement	9,535,810	9,535,810	-
Education	3,107,973	1,059,033	2,048,940	Workers' compensation	69	69	-
Capital outlay only	359,129	96,202	262,927	Miscellaneous	-	-	-
Higher education	1,100,312	936,845	163,467	Other than insurance trust funds	17,370,795	13,862,897	3,507,898
Capital outlay	110,491	94,597	15,894	By purpose			
Elementary & secondary	1,885,473	-	1,885,473	Offsets to debt	3,262,628	1,665,377	1,597,251
Capital outlay	247,033	-	247,033	Bond funds	742,850	186,952	555,898
Other education	122,188	122,188	-	Other	13,365,317	12,010,568	1,354,749
Libraries	32,571	3,763	28,808				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	New York			Description	New York		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	18,175	18,175	18,175	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	553,004	553,004	553,004	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	171,132,768	101,110,358	104,743,240	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	134,624,016	80,720,172	88,624,674	Public welfare	27,052,063	18,354,422	8,697,641
Intergovernmental revenue <sup>1</sup>	29,094,795	33,790,935	30,024,690	Cash assistance payments	3,014,790	-	3,014,790
From Federal Government	29,094,795	26,121,389	2,973,406	Vendor payments	18,408,956	17,949,768	459,188
From State government	( <sup>1</sup> )	-	27,051,284	Other public welfare	5,628,317	404,654	5,223,663
From local governments <sup>1</sup>	( <sup>1</sup> )	7,669,546	( <sup>1</sup> )	Hospitals	7,681,062	3,346,194	4,334,868
General revenue from own sources	105,529,221	46,929,237	58,599,984	Capital outlay	439,956	359,985	79,971
Taxes	78,484,686	36,154,533	42,330,153	Health	3,124,519	1,052,337	2,072,182
Property	24,444,988	-	24,444,988	Social insurance administration	386,915	386,915	-
Sales and gross receipts	20,652,987	12,422,939	8,230,048	Veterans' services	6,356	6,356	-
General sales	14,659,020	7,615,370	7,043,650	Transportation:			
Selective sales	5,993,967	4,807,569	1,186,398	Highways	6,219,346	2,726,722	3,492,624
Motor fuel	494,577	494,577	-	Capital outlay	3,633,463	2,106,263	1,527,200
Alcoholic beverage	203,643	182,959	20,684	Air transportation (airports)	1,099,717	78,803	1,020,914
Tobacco products	705,829	672,101	33,728	Parking facilities	56,936	-	56,936
Public utilities	2,132,224	1,674,674	457,550	Sea and inland port facilities	188,380	5,662	182,718
Other selective sales	2,457,694	1,783,258	674,436	Transit subsidies	152,795	-	152,795
Individual income	23,514,417	18,289,070	5,225,347	Public safety:			
Corporate income	6,228,917	3,127,524	3,101,393	Police protection	5,139,274	387,581	4,751,693
Motor vehicle license	737,689	614,100	123,589	Fire protection	2,022,412	-	2,022,412
Other taxes	2,905,688	1,700,900	1,204,788	Correction	4,088,337	2,156,995	1,931,342
Charges and miscellaneous general revenue	27,044,535	10,774,704	16,269,831	Capital outlay	403,403	308,343	95,060
Current charges	15,881,148	4,449,558	11,431,590	Protective inspection and regulation	605,153	396,591	208,562
Education	2,219,522	1,537,649	681,873	Environment and housing:			
Institutions of higher education	1,881,965	1,480,135	401,830	Natural resources	412,931	342,618	70,325
School lunch sales (gross)	220,444	-	220,444	Capital outlay	48,916	38,703	10,213
Hospitals	4,608,483	1,655,337	2,953,146	Parks and recreation	1,558,456	359,667	1,198,789
Highways	1,822,763	426,824	1,395,939	Capital outlay	368,315	79,899	288,416
Air transportation (airports)	1,250,084	25,039	1,225,045	Housing and community development	2,743,955	187,731	2,556,224
Parking facilities	138,495	-	138,495	Sewerage	1,890,539	18,688	1,871,851
Sea and inland port facilities	113,413	4,737	108,676	Capital outlay	1,073,134	140	1,072,994
Natural resources	14,745	12,364	2,381	Solid waste management	1,880,448	110,784	1,769,664
Parks and recreation	363,534	136,070	227,464	Capital outlay	335,175	62,436	272,739
Housing and community development	807,599	27,181	780,418	Governmental administration:			
Sewerage	1,222,106	2,775	1,219,331	Financial administration	2,336,167	1,692,753	643,414
Solid waste management	370,239	-	370,239	Judicial and legal	2,092,632	1,323,657	768,975
Other charges	2,950,165	621,582	2,328,583	General public buildings	773,597	150,750	622,847
Miscellaneous general revenue	11,163,387	6,325,146	4,838,241	Other governmental administration	883,225	277,994	605,231
Interest earnings	4,845,672	2,774,487	2,071,185	Interest on general debt	8,287,065	3,693,869	4,593,196
Special assessments	118,736	3,180	115,556	General expenditure, n.e.c.	30,360	-	30,360
Sale of property	78,680	3,500	75,180	Miscellaneous commercial activities	10,901,880	3,342,431	7,559,449
Other general revenue	6,120,299	3,543,979	2,576,320	Other and unallocable	-	-	-
Utility revenue	5,976,924	2,278,627	3,698,297	Utility expenditure	11,024,152	4,953,923	6,070,229
Water supply	1,315,602	1,315,602	-	Capital outlay	2,631,846	1,813,700	818,146
Electric power	1,631,891	1,480,803	151,088	Water supply	1,488,090	-	1,488,090
Gas supply	2,783	2,783	-	Electric power	1,576,860	1,433,381	143,479
Transit	3,026,648	797,824	2,228,824	Gas supply	3	3	3
Liquor store revenue	-	-	-	Transit	7,959,199	3,520,542	4,438,657
Insurance trust revenue	30,531,828	18,111,559	12,420,269	Liquor store expenditure	-	-	-
Unemployment compensation	1,776,651	1,776,651	-	Insurance trust expenditure	13,624,188	8,515,164	5,109,024
Employee retirement	26,682,383	14,262,114	12,420,269	Unemployment compensation	1,514,327	1,514,327	-
Workers' compensation	2,072,794	2,072,794	-	Employee retirement	10,583,073	5,474,049	5,109,024
Other insurance trust revenue	-	-	-	Workers' compensation	1,526,788	1,526,788	-
<b>Expenditure<sup>1</sup></b>	153,511,913	87,338,292	98,228,386	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	155,709,646	73,254,370	82,455,276
Intergovernmental expenditure <sup>1</sup>	637,000	27,271,351	5,420,414	Short-term	5,310,976	542,650	4,768,326
Direct expenditure	152,874,913	60,066,941	92,807,972	Long-term	150,398,670	72,711,720	77,686,950
Current operations	109,808,503	39,982,970	69,825,533	Full faith and credit	59,096,891	10,448,614	48,648,277
Capital outlay	15,948,108	6,454,288	9,493,820	Non-guaranteed	91,301,779	62,263,106	29,038,673
Construction	12,125,307	4,646,330	7,478,977	Long-term debt by purpose			
Other capital outlay	3,822,801	1,807,958	2,014,843	Public debt for private purposes	29,337,239	20,733,217	8,604,022
Assistance and subsidies	3,950,232	935,442	3,014,790	Education	20,328,878	7,798,874	12,530,004
Interest on debt	9,543,882	4,179,077	5,364,805	Utilities	26,562,974	11,424,893	15,138,081
Insurance benefits and repayments	13,624,188	8,515,164	5,109,024	Other	74,169,579	32,754,736	41,414,843
Exhibit: salaries & wages	46,763,648	10,309,890	36,453,758	Long-term debt issued	25,806,054	10,082,635	15,723,419
Direct expenditure by function	152,874,913	60,066,941	92,807,972	Long-term debt retired	21,457,672	11,614,645	9,843,027
Direct general expenditure	128,226,573	46,597,854	81,628,719	<b>Cash and security holdings</b>	269,797,138	168,409,568	101,387,570
Capital outlay	13,316,262	4,640,588	8,675,674	Insurance trust funds	192,299,434	122,371,886	69,927,548
Other direct general expenditure	114,910,311	41,957,266	72,953,045	Unemployment compensation	1,114,100	1,114,100	-
Education services:				Employee retirement	183,520,388	113,592,840	69,927,548
Education	35,964,469	6,172,682	29,791,787	Workers' compensation	7,664,946	7,664,946	-
Capital outlay only	3,569,946	738,761	2,831,185	Miscellaneous	-	-	-
Higher education	5,932,289	4,810,530	1,121,759	Other than insurance trust funds	77,497,704	46,037,682	31,460,022
Capital outlay	801,121	697,433	103,688	By purpose			
Elementary & secondary	28,670,028	-	28,670,028	Offsets to debt	47,121,929	33,798,688	13,323,241
Capital outlay	2,727,497	-	2,727,497	Bond funds	8,922,096	3,655,986	5,266,110
Other education	1,362,152	1,362,152	-	Other	21,453,679	8,583,008	12,870,671
Libraries	647,572	25,652	621,920				

See footnotes at end of table.



**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	North Carolina			Description	North Carolina		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	7,546	7,546	7,546	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	179,688	179,688	179,688	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	47,529,360	33,326,975	22,487,416	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	35,449,325	23,949,838	19,784,518	Public welfare	5,202,221	4,338,748	863,473
Intergovernmental revenue <sup>1</sup>	6,848,315	6,817,303	8,316,043	Cash assistance payments	609,569	331,391	278,178
From Federal Government	6,848,315	6,280,928	567,387	Vendor payments	3,515,178	3,483,613	31,565
From State government	( <sup>1</sup> )	-	7,748,656	Other public welfare	1,077,474	523,744	553,730
From local governments <sup>1</sup>	( <sup>1</sup> )	536,375	( <sup>1</sup> )	Hospitals	3,338,083	829,645	2,508,438
General revenue from own sources	28,601,010	17,132,535	11,468,475	Capital outlay	220,294	36,114	184,180
Taxes	19,298,158	13,869,426	5,428,732	Health	1,585,380	452,150	1,133,230
Property	4,090,074	217	4,089,857	Social insurance administration	87,830	87,830	-
Sales and gross receipts	6,821,139	5,735,162	1,085,977	Veterans' services	9,240	9,240	-
General sales	4,253,120	3,272,774	980,346	Transportation:			
Selective sales	2,568,019	2,462,388	105,631	Highways	2,293,829	1,956,989	336,840
Motor fuel	1,114,316	1,114,316	-	Capital outlay	1,375,689	1,267,917	107,772
Alcoholic beverage	161,619	155,352	6,267	Air transportation (airports)	152,913	5,147	147,766
Tobacco products	47,304	47,304	-	Parking facilities	-	-	16,516
Public utilities	344,918	340,721	4,197	Sea and inland port facilities	38,784	38,784	-
Other selective sales	899,862	804,695	95,167	Transit subsidies	1,374	-	1,374
Individual income	6,124,709	6,124,709	-	Public safety:			
Corporate income	999,759	999,759	-	Police protection	1,125,052	245,771	879,281
Motor vehicle license	412,122	389,436	22,686	Fire protection	382,569	-	382,569
Other taxes	850,355	620,143	230,212	Correction	1,140,836	951,788	189,048
Charges and miscellaneous general revenue	9,302,852	3,263,109	6,039,743	Capital outlay	85,237	65,029	20,208
Current charges	6,791,032	1,980,082	4,810,950	Protective inspection and regulation	165,566	96,397	69,169
Education	1,691,527	1,324,777	366,750	Environment and housing:			
Institutions of higher education	1,433,530	1,307,543	125,987	Natural resources	603,109	450,227	152,882
School lunch sales (gross)	191,700	-	191,700	Capital outlay	85,861	63,444	22,417
Hospitals	2,889,596	411,204	2,478,392	Parks and recreation	497,882	121,757	376,125
Highways	5,460	5,460	-	Capital outlay	168,413	57,676	110,737
Air transportation (airports)	138,802	2	138,800	Housing and community development	437,440	54,258	383,182
Parking facilities	18,100	-	18,100	Sewerage	478,855	260	478,595
Sea and inland port facilities	27,284	27,284	-	Capital outlay	6,910	12	6,898
Natural resources	41,036	26,946	14,090	Solid waste management	546,370	22,328	524,042
Parks and recreation	101,566	7,093	94,473	Capital outlay	113,014	8,674	104,340
Housing and community development	75,545	3,434	72,111	Governmental administration:			
Sewerage	744,244	-	744,244	Financial administration	391,389	198,953	192,436
Solid waste management	309,677	196	309,481	Judicial and legal	433,991	346,628	87,363
Other charges	748,195	173,686	574,509	General public buildings	177,760	26,719	151,041
Miscellaneous general revenue	2,511,820	1,283,027	1,228,793	Other governmental administration	363,177	50,981	312,196
Interest earnings	1,688,771	895,102	793,669	Interest on general debt	1,060,964	385,485	675,479
Special assessments	12,826	-	12,826	General expenditure, n.e.c.	10,454	738	9,716
Sale of property	13,252	803	12,449	Miscellaneous commercial activities	1,198,475	402,567	795,908
Other general revenue	796,971	387,122	409,849	Other and unallocable	-	-	-
Utility revenue	2,345,534	-	2,345,534	Utility expenditure	2,960,880	-	2,960,880
Water supply	336,269	-	336,269	Capital outlay	703,424	-	703,424
Electric power	1,894,502	-	1,894,502	Water supply	922,038	-	922,038
Gas supply	88,276	-	88,276	Electric power	1,855,535	-	1,855,535
Transit	26,487	-	26,487	Gas supply	83,982	-	83,982
Liquor store revenue	306,574	-	306,574	Transit	99,325	-	99,325
Insurance trust revenue	9,427,927	9,377,137	50,790	Liquor store expenditure	239,066	-	239,066
Unemployment compensation	360,177	360,177	-	Insurance trust expenditure	1,947,967	1,934,317	13,650
Employee retirement	9,067,750	9,016,960	50,790	Unemployment compensation	369,205	369,205	-
Workers' compensation	-	-	-	Employee retirement	1,578,762	1,565,112	13,650
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
<b>Expenditure<sup>1</sup></b>	38,973,532	24,604,942	22,577,081	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	25,569,855	6,877,271	18,692,584
Intergovernmental expenditure <sup>1</sup>	-	7,928,480	280,011	Short-term	361,514	-	361,514
Direct expenditure	38,973,532	16,676,462	22,297,070	Long-term	25,208,341	6,877,271	18,331,070
Current operations	29,779,192	11,756,082	18,023,110	Full faith and credit	8,671,892	2,123,944	6,547,948
Capital outlay	4,947,262	2,073,446	2,873,816	Nonguaranteed	16,536,449	4,753,327	11,783,122
Construction	3,464,053	1,491,663	1,972,390	Long-term debt by purpose			
Other capital outlay	1,483,209	581,783	901,426	Public debt for private purposes	5,954,575	4,033,609	1,920,966
Assistance and subsidies	805,310	527,132	278,178	Education	4,648,458	1,599,024	3,049,434
Interest on debt	1,493,801	385,485	1,108,316	Utilities	7,103,279	-	7,103,279
Insurance benefits and repayments	1,947,967	1,934,317	13,650	Other	7,502,029	1,244,638	6,257,391
Exhibit: salaries & wages	13,355,317	4,204,380	9,150,937	Long-term debt issued	4,224,907	1,718,005	2,506,902
Direct expenditure by function	38,973,532	16,676,462	22,297,070	Long-term debt retired	2,254,455	552,517	1,701,938
Direct general expenditure	33,825,619	14,742,145	19,083,474	<b>Cash and security holdings</b>	71,500,913	59,152,652	12,348,261
Capital outlay	4,243,838	2,073,446	2,170,392	Insurance trust funds	46,605,708	46,365,770	239,938
Other direct general expenditure	29,581,781	12,668,699	16,913,082	Unemployment compensation	1,264,546	1,264,546	-
Education services:				Employee retirement	45,341,162	45,101,224	239,938
Education	11,924,625	3,661,523	8,263,102	Workers' compensation	-	-	-
Capital outlay only	1,473,005	435,753	1,037,252	Miscellaneous	-	-	-
Higher education	3,940,164	3,097,951	842,213	Other than insurance trust funds	24,895,205	12,786,882	12,108,323
Capital outlay	479,113	383,776	95,337	By purpose			
Elementary & secondary	7,503,791	82,902	7,420,889	Offsets to debt	6,314,986	4,126,033	2,188,953
Capital outlay	985,250	43,335	941,915	Bond funds	2,583,557	1,001,981	1,581,576
Other education	480,670	480,670	-	Other	15,996,662	7,658,868	8,337,794
Libraries	160,935	7,232	153,703				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	North Dakota			Description	North Dakota		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	638	638	638	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	13,330	13,330	13,330	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>4,204,752</b>	<b>3,128,460</b>	<b>1,619,478</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>3,519,853</b>	<b>2,533,365</b>	<b>1,529,674</b>	Public welfare	495,353	461,266	34,087
Intergovernmental revenue <sup>1</sup>	980,445	892,685	630,946	Cash assistance payments	22,832	21,198	1,634
From Federal Government	980,445	862,504	117,941	Vendor payments	293,303	290,636	2,667
From State government	( <sup>1</sup> )	-	513,005	Other public welfare	179,218	149,432	29,786
From local governments <sup>1</sup>	( <sup>1</sup> )	30,181	( <sup>1</sup> )	Hospitals	45,064	45,006	58
General revenue from own sources	2,539,408	1,640,680	898,728	Capital outlay	2,195	2,195	-
Taxes	1,626,474	1,078,375	548,099	Health	47,742	31,312	16,430
Property	489,771	2,295	487,476	Social insurance administration	6,794	6,794	-
Sales and gross receipts	660,153	610,006	50,147	Veterans' services	589	589	-
General sales	350,916	309,139	41,777	Transportation:			
Selective sales	309,237	300,867	8,370	Highways	412,283	265,610	146,673
Motor fuel	105,863	105,863	-	Capital outlay	224,639	195,057	29,582
Alcoholic beverage	5,283	5,283	-	Air transportation (airports)	29,855	796	29,059
Tobacco products	24,296	24,296	-	Parking facilities	1,539	-	1,539
Public utilities	31,815	26,733	5,082	Sea and inland port facilities	-	-	-
Other selective sales	141,980	138,692	3,288	Transit subsidies	-	-	-
Individual income	177,873	177,873	-	Public safety:			
Corporate income	82,544	82,544	-	Police protection	61,826	10,772	51,054
Motor vehicle license	39,630	39,630	-	Fire protection	50,232	-	50,232
Other taxes	176,503	166,027	10,476	Correction	41,090	31,053	10,037
Charges and miscellaneous general revenue	912,934	562,305	350,629	Capital outlay	9,286	8,990	296
Current charges	579,328	406,843	172,485	Protective inspection and regulation	21,640	20,129	1,511
Education	240,903	203,494	37,409	Environment and housing:			
Institutions of higher education	201,868	201,868	-	Natural resources	112,034	82,067	29,967
School lunch sales (gross)	16,406	-	16,406	Capital outlay	7,044	5,812	1,232
Hospitals	15,998	15,832	166	Parks and recreation	86,676	7,891	78,785
Highways	1,709	467	1,242	Capital outlay	18,500	1,222	17,278
Air transportation (airports)	13,942	-	13,942	Housing and community development	60,178	11,569	48,609
Parking facilities	1,817	-	1,817	Sewerage	22,062	-	22,062
Sea and inland port facilities	-	-	-	Capital outlay	6,719	-	6,719
Natural resources	13,290	11,156	2,134	Solid waste management	30,178	-	30,178
Parks and recreation	28,865	1,177	27,688	Capital outlay	2,338	-	2,338
Housing and community development	5,232	371	4,861	Governmental administration:			
Sewerage	22,964	-	22,964	Financial administration	63,934	34,698	29,236
Solid waste management	30,771	-	30,771	Judicial and legal	38,461	25,513	12,948
Other charges	203,837	174,346	29,491	General public buildings	14,992	1,280	13,712
Miscellaneous general revenue	333,606	155,462	178,144	Other governmental administration	17,822	7,892	9,930
Interest earnings	156,795	83,959	72,836	Interest on general debt	114,942	52,318	62,624
Special assessments	33,439	-	33,439	General expenditure, n.e.c.			
Sale of property	840	108	732	Miscellaneous commercial activities	119,704	119,704	-
Other general revenue	142,532	71,395	71,137	Other and unallocable	226,960	97,610	129,350
Utility revenue	77,439	-	77,439	Utility expenditure	89,468	-	89,468
Water supply	53,745	-	53,745	Capital outlay	15,609	-	15,609
Electric power	22,618	-	22,618	Water supply	63,553	-	63,553
Gas supply	150	-	150	Electric power	21,460	-	21,460
Transit	926	-	926	Gas supply	178	-	178
Liquor store revenue	-	-	-	Transit	4,277	-	4,277
Insurance trust revenue	607,460	595,095	12,365	Liquor store expenditure	-	-	-
Unemployment compensation	27,425	27,425	-	Insurance trust expenditure	205,760	199,602	6,158
Employee retirement	431,375	419,010	12,365	Unemployment compensation	27,997	27,997	-
Workers' compensation	148,660	148,660	-	Employee retirement	84,854	78,696	6,158
Other insurance trust revenue	-	-	-	Workers' compensation	92,909	92,909	-
<b>Expenditure<sup>1</sup></b>	<b>3,561,585</b>	<b>2,526,823</b>	<b>1,589,376</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>1,948,142</b>	<b>857,474</b>	<b>1,090,668</b>
Intergovernmental expenditure <sup>1</sup>	-	541,455	13,159	Short-term	6,565	6	6,559
Direct expenditure	3,561,585	1,985,368	1,576,217	Long-term	1,941,577	857,468	1,084,109
Current operations	2,730,058	1,440,271	1,289,787	Full faith and credit	358,649	-	358,649
Capital outlay	465,702	256,639	209,063	Nonguaranteed	1,582,928	857,468	725,460
Construction	376,784	227,912	148,872	Long-term debt by purpose			
Other capital outlay	88,918	28,727	60,191	Public debt for private purposes	1,028,108	622,984	405,124
Assistance and subsidies	38,172	36,538	1,634	Education	191,828	45,446	146,382
Interest on debt	121,893	52,318	69,575	Utilities	107,072	-	107,072
Insurance benefits and repayments	205,760	199,602	6,158	Other	614,569	189,038	425,531
Exhibit: salaries & wages	1,059,344	448,383	610,961	Long-term debt issued	357,539	120,087	237,452
Direct expenditure by function	3,561,585	1,985,368	1,576,217	Long-term debt retired	331,507	162,698	168,809
Direct general expenditure	3,266,357	1,785,766	1,480,591	<b>Cash and security holdings</b>	<b>6,704,477</b>	<b>5,320,711</b>	<b>1,383,766</b>
Capital outlay	450,093	256,639	193,454	Insurance trust funds	2,999,022	2,865,754	133,268
Other direct general expenditure	2,816,264	1,529,127	1,287,137	Unemployment compensation	28,554	28,554	-
Education services:				Employee retirement	2,287,216	2,153,948	133,268
Education	1,136,193	470,592	665,601	Workers' compensation	683,252	683,252	-
Capital outlay only	92,518	35,314	57,204	Miscellaneous	-	-	-
Higher education	418,197	418,197	-	Other than insurance trust funds	3,705,455	2,454,957	1,250,498
Capital outlay	34,678	-	34,678	By purpose			
Elementary & secondary	665,601	-	665,601	Offsets to debt	1,292,823	834,312	458,511
Capital outlay	57,204	-	57,204	Bond funds	143,454	11,670	131,784
Other education	52,395	52,395	-	Other	2,269,178	1,608,975	660,203
Libraries	8,214	1,305	6,909				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Ohio			Description	Ohio		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	11,209	11,209	11,209	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	279,342	279,342	279,342	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>70,553,369</b>	<b>48,133,067</b>	<b>33,325,205</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>52,697,954</b>	<b>32,299,884</b>	<b>31,302,973</b>	Public welfare	8,647,032	7,020,272	1,626,760
Intergovernmental revenue <sup>1</sup>	9,782,863	8,953,346	11,734,420	Cash assistance payments	868,857	760,489	108,368
From Federal Government	9,782,863	8,690,875	1,091,988	Vendor payments	5,927,044	5,660,024	267,020
From State government	( <sup>1</sup> )	-	10,642,432	Other public welfare	1,851,131	599,759	1,251,372
From local governments <sup>1</sup>	( <sup>1</sup> )	262,471	( <sup>1</sup> )	Hospitals	1,785,238	1,014,384	770,854
General revenue from own sources	42,915,091	23,346,538	19,568,553	Capital outlay	121,194	95,940	25,254
Taxes	30,826,556	17,642,836	13,183,720	Health	2,376,493	764,779	1,611,714
Property	8,740,274	17,067	8,723,207	Social insurance administration	205,604	205,604	-
Sales and gross receipts	9,465,043	8,311,164	1,153,879	Veterans' services	1,254	1,254	-
General sales	6,563,264	5,531,207	1,032,057	Transportation:			
Selective sales	2,901,779	2,779,957	121,822	Highways	3,316,452	1,817,392	1,499,060
Motor fuel	1,334,559	1,328,277	6,282	Capital outlay	1,869,648	1,411,398	458,250
Alcoholic beverage	91,003	80,390	10,613	Air transportation (airports)	202,008	402	201,606
Tobacco products	302,169	296,645	5,524	Parking facilities	26,710	-	26,710
Public utilities	710,460	707,982	2,478	Sea and inland port facilities	3,024	-	3,024
Other selective sales	463,588	366,663	96,925	Transit subsidies	197	-	197
Individual income	9,857,550	6,967,816	2,889,734	Public safety:			
Corporate income	765,883	765,883	-	Police protection	1,926,244	192,213	1,734,031
Motor vehicle license	674,043	579,971	94,072	Fire protection	959,283	-	959,283
Other taxes	1,323,763	1,000,935	322,828	Correction	1,640,563	1,249,636	390,927
Charges and miscellaneous general revenue	12,088,535	5,703,702	6,384,833	Capital outlay	229,964	144,736	85,228
Current charges	7,399,599	3,180,271	4,219,328	Protective inspection and regulation	227,723	168,046	59,677
Education	3,002,717	2,219,756	782,961	Environment and housing:			
Institutions of higher education	2,314,404	2,213,446	100,958	Natural resources	358,339	291,974	66,365
School lunch sales (gross)	246,897	-	246,897	Capital outlay	57,418	55,293	2,125
Hospitals	1,268,280	608,991	659,289	Parks and recreation	776,260	93,698	682,562
Highways	182,113	152,918	29,195	Capital outlay	221,241	41,105	180,136
Air transportation (airports)	155,234	-	155,234	Housing and community development	1,007,822	123,612	884,210
Parking facilities	34,214	-	34,214	Sewerage	1,322,280	194,191	1,128,089
Sea and inland port facilities	1,919	-	1,919	Capital outlay	521,537	192,290	329,247
Natural resources	27,847	19,656	8,191	Solid waste management	1,640,563	25,238	490,768
Parks and recreation	179,431	11,175	168,256	Capital outlay	132,547	264	132,283
Housing and community development	86,316	6,319	79,997	Governmental administration:			
Sewerage	1,309,641	1,847	1,307,794	Financial administration	1,224,893	667,203	557,690
Solid waste management	245,178	-	245,178	Judicial and legal	935,511	171,739	763,772
Other charges	906,709	159,609	747,100	General public buildings	381,582	100,315	281,267
Miscellaneous general revenue	4,688,936	2,523,431	2,165,505	Other governmental administration	447,149	69,284	377,865
Interest earnings	2,204,396	1,019,213	1,185,183	Interest on general debt	1,793,656	849,710	943,946
Special assessments	83,454	-	83,454	General expenditure, n.e.c.			
Sale of property	11,520	2,193	9,327	Miscellaneous commercial activities	3,747	1,043	2,704
Other general revenue	2,389,566	1,502,025	887,541	Other and unallocable	1,869,970	566,263	1,303,707
Utility revenue	1,742,527	-	1,742,527	Utility expenditure	2,253,049	-	2,253,049
Water supply	1,032,139	-	1,032,139	Capital outlay	468,642	-	468,642
Electric power	580,869	-	580,869	Water supply	1,116,949	-	1,116,949
Gas supply	39,554	-	39,554	Electric power	548,384	-	548,384
Transit	89,965	-	89,965	Gas supply	39,796	-	39,796
Liquor store revenue	428,891	428,891	-	Transit	547,920	-	547,920
Insurance trust revenue	15,683,997	15,404,292	279,705	Liquor store expenditure	261,975	261,975	-
Unemployment compensation	788,386	788,386	-	Insurance trust expenditure	7,079,361	7,004,014	75,347
Employee retirement	13,051,031	12,771,326	279,705	Unemployment compensation	610,918	610,918	-
Workers' compensation	1,844,580	1,844,580	-	Employee retirement	4,898,658	4,823,311	75,347
Other insurance trust revenue	-	-	-	Workers' compensation	1,569,785	1,569,785	-
<b>Expenditure<sup>1</sup></b>	<b>60,170,677</b>	<b>39,209,266</b>	<b>32,324,702</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>33,948,521</b>	<b>14,182,878</b>	<b>19,765,643</b>
Intergovernmental expenditure <sup>1</sup>	3,938	11,214,371	152,858	Short-term	886,694	133,441	753,253
Direct expenditure	60,166,739	27,994,895	32,171,844	Long-term	33,061,827	14,049,437	19,012,390
Current operations	42,592,078	15,839,114	26,752,964	Full faith and credit	12,016,583	2,913,680	9,102,903
Capital outlay	7,053,539	2,919,070	4,134,469	Nonguaranteed	21,045,244	11,135,757	9,909,487
Construction	4,992,484	2,390,481	2,602,003	Long-term debt by purpose			
Other capital outlay	2,061,055	528,589	1,532,466	Public debt for private purposes	11,252,508	6,129,512	5,122,996
Assistance and subsidies	1,491,355	1,382,987	108,368	Education	6,526,784	2,944,977	3,581,807
Interest on debt	1,950,406	849,710	1,100,696	Utilities	2,809,455	-	2,809,455
Insurance benefits and repayments	7,079,361	7,004,014	75,347	Other	12,473,080	4,974,948	7,498,132
Exhibit: salaries & wages	19,082,541	4,989,041	14,093,500	Long-term debt issued	4,711,481	2,044,647	2,666,834
Direct expenditure by function	60,166,739	27,994,895	32,171,844	Long-term debt retired	3,011,267	1,392,600	1,618,667
Direct general expenditure	50,572,354	20,728,906	29,843,448	<b>Cash and security holdings</b>	<b>144,112,751</b>	<b>123,271,843</b>	<b>20,840,908</b>
Capital outlay	6,584,165	2,918,338	3,665,827	Insurance trust funds	105,815,031	104,046,514	1,768,517
Other direct general expenditure	43,988,189	17,810,568	26,177,621	Unemployment compensation	1,959,333	-	-
Education services:				Employee retirement	84,774,789	83,006,272	1,768,517
Education	18,253,082	5,125,591	13,127,491	Workers' compensation	19,080,909	19,080,909	-
Capital outlay only	1,922,516	733,581	1,188,935	Miscellaneous	-	-	-
Higher education	4,496,745	4,152,138	344,607	Other than insurance trust funds	38,297,720	19,225,329	19,072,391
Capital outlay	643,312	580,504	62,808	By purpose			
Elementary & secondary	12,782,884	-	12,782,884	Offsets to debt	13,049,543	6,542,727	6,506,816
Capital outlay	1,126,127	-	1,126,127	Bond funds	4,285,198	1,772,069	2,513,129
Other education	973,453	973,453	-	Other	20,962,979	10,910,533	10,052,446
Libraries	364,232	15,063	349,169				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Oklahoma			Description	Oklahoma		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	3,347	3,347	3,347	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	69,952	69,952	69,952	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	17,387,549	12,409,544	7,591,205	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	13,743,718	9,411,095	6,945,823	Public welfare	1,714,072	1,702,945	11,127
Intergovernmental revenue <sup>1</sup>	2,623,079	2,516,285	2,719,994	Cash assistance payments	92,685	92,684	1
From Federal Government	2,623,079	2,436,190	186,889	Vendor payments	1,204,191	1,204,190	1
From State government	( <sup>1</sup> )	-	2,533,105	Other public welfare	417,196	406,071	11,125
From local governments <sup>1</sup>	( <sup>1</sup> )	80,095	( <sup>1</sup> )	Hospitals	905,811	256,804	649,007
General revenue from own sources	11,120,639	6,894,810	4,225,829	Capital outlay	21,058	7,979	13,079
Taxes	7,496,721	5,300,829	2,195,892	Health	362,463	273,964	88,499
Property	1,151,422	-	1,151,422	Social insurance administration	35,976	35,976	-
Sales and gross receipts	3,019,949	2,009,614	1,010,335	Veterans' services	-	-	-
General sales	2,252,943	1,328,295	924,648	Transportation:			
Selective sales	767,006	681,319	85,687	Highways	1,001,936	634,614	367,322
Motor fuel	355,629	354,842	787	Capital outlay	527,683	436,824	90,859
Alcoholic beverage	57,168	56,904	264	Air transportation (airports)	54,245	587	53,658
Tobacco products	77,587	77,587	-	Parking facilities	4,301	-	4,301
Public utilities	89,276	15,012	74,264	Sea and inland port facilities	18	18	-
Other selective sales	187,346	176,974	10,372	Transit subsidies	-	-	-
Individual income	1,885,237	1,885,237	-	Public safety:			
Corporate income	222,621	222,621	-	Police protection	395,509	27,349	368,160
Motor vehicle license	589,148	587,481	1,667	Fire protection	229,532	-	229,532
Other taxes	628,344	595,876	32,468	Correction	444,885	391,289	53,596
Charges and miscellaneous general revenue	3,623,918	1,593,981	2,029,937	Capital outlay	62,529	30,713	30,713
Current charges	2,507,795	1,044,640	1,463,155	Protective inspection and regulation	65,985	57,976	8,009
Education	870,638	679,149	191,489	Environment and housing:			
Institutions of higher education	674,694	674,694	-	Natural resources	150,515	139,301	11,214
School lunch sales (gross)	56,385	-	56,385	Capital outlay	9,943	9,549	394
Hospitals	827,975	155,596	672,379	Parks and recreation	262,273	47,581	214,692
Highways	125,167	124,991	176	Capital outlay	94,122	3,633	90,489
Air transportation (airports)	73,237	-	73,237	Housing and community development	123,827	7,871	115,956
Parking facilities	8,537	-	8,537	Sewerage	207,808	23	207,785
Sea and inland port facilities	1,023	-	1,023	Capital outlay	91,060	3	91,057
Natural resources	9,355	5,478	3,877	Solid waste management	131,634	4,049	127,585
Parks and recreation	74,957	21,595	53,362	Capital outlay	6,538	-	6,538
Housing and community development	23,557	6,038	17,519	Governmental administration:			
Sewerage	177,579	-	177,579	Financial administration	274,990	180,879	94,111
Solid waste management	139,260	909	138,351	Judicial and legal	158,951	117,639	41,312
Other charges	176,510	50,884	125,626	General public buildings	39,802	13,239	26,563
Miscellaneous general revenue	1,116,123	549,341	566,782	Other governmental administration	158,045	35,134	122,911
Interest earnings	623,731	279,897	343,834	Interest on general debt	449,919	163,979	285,940
Special assessments	4,740	-	4,740	General expenditure, n.e.c.			
Sale of property	9,025	479	8,546	Miscellaneous commercial activities	2,752	2,752	-
Other general revenue	478,627	268,965	209,662	Other and unallocable	360,417	121,897	238,520
Utility revenue	891,815	273,714	618,101	Utility expenditure	912,472	254,542	657,930
Water supply	369,228	5,644	363,584	Capital outlay	161,953	7,786	154,167
Electric power	491,582	260,185	231,397	Water supply	428,017	2,499	425,518
Gas supply	26,337	7,885	18,452	Electric power	436,223	247,562	188,661
Transit	4,668	-	4,668	Gas supply	19,389	4,481	14,908
Liquor store revenue	-	-	-	Transit	28,843	-	28,843
Insurance trust revenue	2,752,016	2,724,735	27,281	Liquor store expenditure	-	-	-
Unemployment compensation	102,411	102,411	-	Insurance trust expenditure	1,042,840	1,020,970	21,870
Employee retirement	2,447,667	2,420,386	27,281	Unemployment compensation	81,860	81,860	-
Workers' compensation	201,938	201,938	-	Employee retirement	832,055	810,185	21,870
Other insurance trust revenue	-	-	-	Workers' compensation	128,925	128,925	-
<b>Expenditure<sup>1</sup></b>	14,722,507	9,968,557	7,517,493	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	9,427,989	3,951,153	5,476,836
Intergovernmental expenditure <sup>1</sup>	40,965	2,802,808	1,700	Short-term	3,105	82	3,023
Direct expenditure	14,681,542	7,165,749	7,515,793	Long-term	9,424,884	3,951,071	5,473,813
Current operations	11,226,073	5,064,655	6,161,418	Full faith and credit	1,925,953	318,095	1,607,858
Capital outlay	1,647,452	660,558	986,894	Nonguaranteed	7,498,931	3,632,976	3,865,955
Construction	1,080,646	471,422	609,224	Long-term debt by purpose			
Other capital outlay	566,806	189,136	377,670	Public debt for private purposes	2,812,507	913,755	1,898,752
Assistance and subsidies	178,689	178,688	1	Education	962,245	168,100	794,145
Interest on debt	586,488	240,878	345,610	Utilities	2,302,918	1,384,735	918,183
Insurance benefits and repayments	1,042,840	1,020,970	21,870	Other	3,347,214	1,484,481	1,862,733
Exhibit: salaries & wages	5,125,447	1,804,590	3,320,857	Long-term debt issued	868,011	227,518	640,493
Direct expenditure by function	14,681,542	7,165,749	7,515,793	Long-term debt retired	881,799	161,237	720,562
Direct general expenditure	12,726,230	5,890,237	6,835,993	<b>Cash and security holdings</b>	25,302,416	19,418,307	5,884,109
Capital outlay	1,485,499	652,772	832,727	Insurance trust funds	14,492,115	13,795,401	696,714
Other direct general expenditure	11,240,731	5,237,465	6,003,266	Unemployment compensation	610,462	610,462	-
Education services:				Employee retirement	13,177,538	12,480,824	696,714
Education	5,125,561	1,669,712	3,455,849	Workers' compensation	704,115	704,115	-
Capital outlay only	423,759	94,904	328,855	Miscellaneous	-	-	-
Higher education	1,454,613	1,454,613	-	Other than insurance trust funds	10,810,301	5,622,906	5,187,395
Capital outlay	89,685	89,685	-	By purpose			
Elementary & secondary	3,472,920	17,071	3,455,849	Offsets to debt	3,964,009	1,709,097	2,254,912
Capital outlay	328,855	-	328,855	Bond funds	1,063,509	225,563	837,946
Other education	198,028	198,028	-	Other	5,782,783	3,688,246	2,094,537
Libraries	65,003	4,659	60,344				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Oregon			Description	Oregon		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	3,282	3,282	3,282	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	80,578	80,578	80,578	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	22,840,904	15,688,025	10,956,538	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	17,703,893	11,272,889	10,234,663	Public welfare	2,336,773	2,301,796	34,977
Intergovernmental revenue <sup>1</sup>	4,045,310	3,364,556	4,484,413	Cash assistance payments	221,915	221,913	2
From Federal Government	4,045,310	3,322,069	723,241	Vendor payments	1,554,353	1,554,337	16
From State government	( <sup>1</sup> )	-	3,761,172	Other public welfare	560,505	525,546	34,959
From local governments <sup>1</sup>	( <sup>1</sup> )	42,487	( <sup>1</sup> )	Hospitals	813,358	467,787	345,571
General revenue from own sources	13,658,583	7,908,333	5,750,250	Capital outlay	20,614	-	20,614
Taxes	8,135,268	4,999,091	3,136,177	Health	623,789	151,849	471,940
Property	2,531,641	76	2,531,565	Social insurance administration	68,330	68,330	-
Sales and gross receipts	834,932	671,317	163,615	Veterans' services	23,084	23,084	-
General sales	-	-	-	Transportation:			
Selective sales	834,932	671,317	163,615	Highways	1,199,003	641,126	557,877
Motor fuel	391,402	382,195	9,207	Capital outlay	586,344	412,895	173,449
Alcoholic beverage	12,315	12,036	279	Air transportation (airports)	186,018	1,543	184,475
Tobacco products	204,135	203,580	555	Parking facilities	9,849	-	9,849
Public utilities	111,915	9,775	102,140	Sea and inland port facilities	78,945	-	78,945
Other selective sales	115,165	63,731	51,434	Transit subsidies	213	-	213
Individual income	3,438,600	3,438,600	-	Public safety:			
Corporate income	279,197	279,197	-	Police protection	587,212	106,856	480,356
Motor vehicle license	320,458	309,536	10,922	Fire protection	308,660	-	308,660
Other taxes	730,440	300,365	430,075	Correction	676,252	389,504	286,748
Charges and miscellaneous general revenue	5,523,315	2,909,242	2,614,073	Capital outlay	205,021	133,239	71,782
Current charges	3,065,960	1,319,541	1,746,419	Protective inspection and regulation	99,101	40,790	58,311
Education	840,847	545,416	295,431	Environment and housing:			
Institutions of higher education	688,456	532,673	155,783	Natural resources	318,585	257,188	61,397
School lunch sales (gross)	47,385	-	47,385	Capital outlay	34,835	9,209	25,626
Hospitals	632,080	357,431	274,649	Parks and recreation	290,516	32,171	258,345
Highways	58,882	43,228	15,654	Capital outlay	99,738	866	98,872
Air transportation (airports)	83,929	-	83,929	Housing and community development	380,904	71,895	309,009
Parking facilities	24,409	-	24,409	Sewerage	441,114	-	441,114
Sea and inland port facilities	96,732	-	96,732	Capital outlay	206,013	-	206,013
Natural resources	122,376	96,362	26,014	Solid waste management	128,382	19,943	108,439
Parks and recreation	79,969	14,572	65,397	Capital outlay	13,078	204	12,874
Housing and community development	33,927	1,809	32,118	Governmental administration:			
Sewerage	406,787	-	406,787	Financial administration	594,825	436,084	158,741
Solid waste management	46,664	-	46,664	Judicial and legal	247,751	150,284	97,467
Other charges	639,358	260,723	378,635	General public buildings	162,263	34,215	128,048
Miscellaneous general revenue	2,457,355	1,589,701	867,654	Other governmental administration	173,080	40,106	132,974
Interest earnings	962,157	552,659	409,498	Interest on general debt	661,193	325,140	336,053
Special assessments	102,485	-	102,485	General expenditure, n.e.c.	-	-	-
Sale of property	42,769	19,233	23,536	Miscellaneous commercial activities	-	-	-
Other general revenue	1,349,944	1,017,809	332,135	Other and unallocable	634,196	223,446	410,750
Utility revenue	720,527	-	720,527	Utility expenditure	1,242,578	825	1,241,753
Water supply	273,999	-	273,999	Capital outlay	387,850	5	387,845
Electric power	391,313	-	391,313	Water supply	345,600	-	345,600
Gas supply	520	-	520	Electric power	448,771	-	448,771
Transit	54,695	-	54,695	Gas supply	-	-	-
Liquor store revenue	200,516	200,516	-	Transit	448,207	825	447,382
Insurance trust revenue	4,215,968	4,214,620	1,348	Liquor store expenditure	121,683	121,683	-
Unemployment compensation	522,768	522,768	-	Insurance trust expenditure	2,440,133	2,376,020	64,113
Employee retirement	3,080,983	3,079,635	1,348	Unemployment compensation	377,473	377,473	-
Workers' compensation	612,217	612,217	-	Employee retirement	1,691,682	1,627,569	64,113
Other insurance trust revenue	-	-	-	Workers' compensation	370,978	370,978	-
<b>Expenditure<sup>1</sup></b>	20,825,811	13,465,691	11,069,814	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	13,391,403	5,729,123	7,662,280
Intergovernmental expenditure <sup>1</sup>	-	3,706,815	2,879	Short-term	85,990	-	85,990
Direct expenditure	20,825,811	9,758,876	11,066,935	Long-term	13,305,413	5,729,123	7,576,290
Current operations	14,719,298	5,976,117	8,743,181	Full faith and credit	6,841,568	2,964,990	3,876,578
Capital outlay	2,630,314	779,549	1,850,765	Nonguaranteed	6,463,845	2,764,133	3,699,712
Construction	2,044,407	684,479	1,359,928	Long-term debt by purpose			
Other capital outlay	585,907	95,070	490,837	Public debt for private purposes	2,224,487	1,661,017	563,470
Assistance and subsidies	302,052	302,050	2	Education	2,607,553	594,632	2,012,921
Interest on debt	734,014	325,140	408,874	Utilities	1,302,467	-	1,302,467
Insurance benefits and repayments	2,440,133	2,376,020	64,113	Other	7,170,906	3,473,474	3,697,432
Exhibit: salaries & wages	6,315,583	1,903,691	4,411,892	Long-term debt issued	2,313,293	618,944	1,694,349
Direct expenditure by function	20,825,811	9,758,876	11,066,935	Long-term debt retired	2,157,878	730,700	1,427,178
Direct general expenditure	17,021,417	7,260,348	9,761,069	<b>Cash and security holdings</b>	33,219,953	26,707,232	6,512,721
Capital outlay	2,240,924	778,004	1,462,920	Insurance trust funds	19,157,234	19,149,932	7,302
Other direct general expenditure	14,780,493	6,482,344	8,298,149	Unemployment compensation	1,107,436	1,107,436	-
Education services:				Employee retirement	15,616,163	15,608,861	7,302
Education	5,877,756	1,474,149	4,403,607	Workers' compensation	2,433,635	2,433,635	-
Capital outlay only	512,107	140,087	372,020	Miscellaneous	-	-	-
Higher education	1,783,217	1,224,559	558,658	Other than insurance trust funds	14,062,719	7,557,300	6,505,419
Capital outlay	192,768	140,032	52,736	By purpose			
Elementary & secondary	3,844,949	-	3,844,949	Offsets to debt	4,048,357	3,027,752	1,020,605
Capital outlay	319,284	-	319,284	Bond funds	1,431,229	432,011	999,218
Other education	249,590	249,590	-	Other	8,583,133	4,097,537	4,485,596
Libraries	100,265	3,062	97,203				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Pennsylvania			Description	Pennsylvania		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	12,001	12,001	12,001	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	313,523	313,523	313,523	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	72,674,021	48,503,491	35,653,012	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	57,667,104	36,833,236	32,316,350	Public welfare	10,708,446	9,100,650	1,607,796
Intergovernmental revenue <sup>1</sup>	11,161,448	9,608,658	13,035,272	Cash assistance payments	863,936	-	-
From Federal Government	11,161,448	9,536,818	1,624,630	Vendor payments	5,938,128	5,937,110	1,018
From State government	( <sup>1</sup> )	-	11,410,642	Other public welfare	3,906,382	2,299,604	1,606,778
From local governments <sup>1</sup>	( <sup>1</sup> )	71,840	( <sup>1</sup> )	Hospitals	1,391,905	1,263,387	128,518
General revenue from own sources	46,505,656	27,224,578	19,281,078	Capital outlay	63,947	63,224	723
Taxes	33,631,300	20,629,483	13,001,817	Health	1,969,367	486,767	1,482,600
Property	9,232,449	149,547	9,082,902	Social insurance administration	228,668	228,668	-
Sales and gross receipts	10,035,443	9,687,694	347,749	Veterans' services	1,723	1,723	-
General sales	6,461,190	6,313,056	148,134	Transportation:			
Selective sales	3,574,253	3,374,638	199,615	Highways	3,600,886	2,599,315	1,001,571
Motor fuel	811,126	811,126	-	Capital outlay	1,639,426	1,327,998	311,428
Alcoholic beverage	161,427	161,427	-	Air transportation (airports)	329,741	29,548	300,193
Tobacco products	332,505	332,505	-	Parking facilities	85,359	-	85,359
Public utilities	818,274	729,378	88,896	Sea and inland port facilities	15,605	4,398	11,207
Other selective sales	1,450,921	1,340,202	110,719	Transit subsidies	-	-	-
Individual income	8,343,805	6,024,816	2,318,989	Public safety:			
Corporate income	1,562,856	1,562,856	-	Police protection	1,972,573	692,047	1,280,526
Motor vehicle license	695,012	695,012	-	Fire protection	418,516	-	418,516
Other taxes	3,761,735	2,509,558	1,252,177	Correction	1,898,446	1,183,640	714,806
Charges and miscellaneous general revenue	12,874,356	6,595,095	6,279,261	Capital outlay	168,916	147,818	21,098
Current charges	7,405,643	3,635,911	3,769,732	Protective inspection and regulation	185,097	134,737	50,360
Education	2,677,959	2,180,357	497,602	Environment and housing:			
Institutions of higher education	2,302,415	2,099,125	203,290	Natural resources	521,379	487,946	33,433
School lunch sales (gross)	238,086	-	238,086	Capital outlay	76,387	74,345	2,042
Hospitals	958,540	932,629	25,911	Parks and recreation	504,074	121,109	418,965
Highways	392,603	350,024	42,579	Capital outlay	104,284	92,167	12,117
Air transportation (airports)	333,921	17,577	316,344	Housing and community development	1,125,652	21,083	1,104,569
Parking facilities	162,711	-	162,711	Sewerage	1,121,638	934	1,120,704
Sea and inland port facilities	6,760	-	6,760	Capital outlay	217,635	-	217,635
Natural resources	49,603	49,583	20	Solid waste management	506,616	52,138	454,478
Parks and recreation	106,943	13,411	93,532	Capital outlay	18,308	-	18,308
Housing and community development	158,540	15,970	142,570	Governmental administration:			
Sewerage	1,213,674	1,113	1,212,561	Financial administration	869,240	568,405	300,835
Solid waste management	377,587	85	377,502	Judicial and legal	937,580	278,959	658,621
Other charges	966,802	75,162	891,640	General public buildings	295,597	39,158	256,439
Miscellaneous general revenue	5,468,713	2,959,184	2,509,529	Other governmental administration	650,271	199,724	450,547
Interest earnings	2,823,033	1,200,933	1,622,100	Interest on general debt	3,490,368	1,203,126	2,287,242
Special assessments	67,171	-	67,171	General expenditure, n.e.c.			
Sale of property	135,894	17,913	117,981	Miscellaneous commercial activities			
Other general revenue	2,442,615	1,740,338	702,277	Other and unallocable	3,163,562	1,453,028	1,710,534
Utility revenue	1,885,788	-	1,885,788	Utility expenditure	2,948,025	-	2,948,025
Water supply	816,749	-	816,749	Capital outlay	672,071	-	672,071
Electric power	96,374	-	96,374	Water supply	863,532	-	863,532
Gas supply	556,647	-	556,647	Electric power	90,233	-	90,233
Transit	416,018	-	416,018	Gas supply	553,307	-	553,307
Liquor store revenue	776,059	776,059	-	Transit	1,440,953	-	1,440,953
Insurance trust revenue	12,345,070	10,894,196	1,450,874	Liquor store expenditure	717,173	717,173	-
Unemployment compensation	1,465,282	1,465,282	-	Insurance trust expenditure	5,130,140	4,483,292	646,848
Employee retirement	10,652,011	9,201,137	1,450,874	Unemployment compensation	1,322,329	1,322,329	-
Workers' compensation	227,777	227,777	-	Employee retirement	3,567,572	2,920,724	646,848
Other insurance trust revenue	-	-	-	Workers' compensation	240,239	240,239	-
<b>Expenditure<sup>1</sup></b>	65,955,454	40,803,540	35,225,203	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	61,863,361	16,393,928	45,469,433
Intergovernmental expenditure <sup>1</sup>	99,203	10,157,714	14,778	Short-term	417,139	354,826	62,313
Direct expenditure	65,856,251	30,645,826	35,210,425	Long-term	61,446,222	16,039,102	45,407,120
Current operations	49,493,226	21,381,277	28,111,949	Full faith and credit	24,387,450	4,820,172	19,567,278
Capital outlay	6,110,854	2,192,504	3,918,350	Nonguaranteed	37,058,772	11,218,930	25,839,842
Construction	4,927,511	1,818,365	3,109,146	Long-term debt by purpose			
Other capital outlay	1,183,343	374,139	809,204	Public debt for private purposes	21,974,357	7,852,672	14,121,685
Assistance and subsidies	1,385,627	1,385,627	-	Education	15,834,396	2,236,838	13,597,558
Interest on debt	3,736,404	1,203,126	2,533,278	Utilities	5,139,175	-	5,139,175
Insurance benefits and repayments	5,130,140	4,483,292	646,848	Other	18,498,294	5,949,592	12,548,702
Exhibit: salaries & wages	19,334,722	5,176,778	14,157,944	Long-term debt issued	10,766,607	2,230,255	8,536,352
Direct expenditure by function	65,856,251	30,645,826	35,210,425	Long-term debt retired	7,857,962	1,179,461	6,678,501
Direct general expenditure	57,060,913	25,445,361	31,615,552	<b>Cash and security holdings</b>	123,661,152	86,782,586	36,878,566
Capital outlay	5,435,086	2,188,807	3,246,279	Insurance trust funds	74,002,693	67,234,179	6,768,514
Other direct general expenditure	51,625,827	23,256,554	28,369,273	Unemployment compensation	2,473,054	-	-
Education services:				Employee retirement	70,199,807	63,431,293	6,768,514
Education	20,888,426	5,287,851	15,600,575	Workers' compensation	1,329,832	1,329,832	-
Capital outlay only	2,172,577	468,365	1,704,212	Miscellaneous	-	-	-
Higher education	4,330,567	3,815,985	514,582	Other than insurance trust funds	49,658,459	19,548,407	30,110,052
Capital outlay	470,434	427,267	43,167	By purpose			
Elementary & secondary	15,106,157	20,164	15,085,993	Offsets to debt	24,097,314	8,502,118	15,595,196
Capital outlay	1,681,209	20,164	1,661,045	Bond funds	6,817,187	864,965	5,952,222
Other education	1,451,702	1,451,702	-	Other	18,743,958	10,181,324	8,562,634
Libraries	144,178	7,020	137,158				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Rhode Island			Description	Rhode Island		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	988	988	988	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	26,284	26,284	26,284	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>6,073,993</b>	<b>4,437,538</b>	<b>2,329,682</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>5,260,962</b>	<b>3,781,200</b>	<b>2,172,989</b>	Public welfare	999,749	993,914	5,835
Intergovernmental revenue <sup>1</sup>	1,144,156	1,146,311	691,072	Cash assistance payments	135,782	134,183	1,599
From Federal Government	1,144,156	1,064,835	79,321	Vendor payments	631,603	631,542	61
From State government	( <sup>1</sup> )	-	611,751	Other public welfare	232,364	228,189	4,175
From local governments <sup>1</sup>	( <sup>1</sup> )	81,476	( <sup>1</sup> )	Hospitals	77,953	77,953	-
General revenue from own sources	4,116,806	2,634,889	1,481,917	Capital outlay	1,962	1,962	-
Taxes	3,079,142	1,821,305	1,257,837	Health	133,903	129,777	4,126
Property	1,242,966	1,506	1,241,460	Social insurance administration	38,155	38,155	-
Sales and gross receipts	901,385	900,202	1,183	Veterans' services	253	253	-
General sales	525,672	525,672	-	Transportation:			
Selective sales	375,713	374,530	1,183	Highways	243,748	189,681	54,067
Motor fuel	125,378	125,378	-	Capital outlay	154,737	152,223	2,514
Alcoholic beverage	7,849	7,849	-	Air transportation (airports)	12,675	12,675	-
Tobacco products	63,994	63,994	-	Parking facilities	528	-	528
Public utilities	62,351	62,351	-	Sea and inland port facilities	1,936	1,936	569
Other selective sales	116,141	114,958	1,183	Transit subsidies	22,447	22,447	-
Individual income	735,639	735,639	-	Public safety:			
Corporate income	69,714	69,714	-	Police protection	173,340	24,995	148,345
Motor vehicle license	51,695	51,695	-	Fire protection	130,756	-	130,756
Other taxes	77,743	62,549	15,194	Correction	126,578	126,578	-
Charges and miscellaneous general revenue	1,037,664	813,584	224,080	Capital outlay	3,426	3,426	-
Current charges	442,377	287,332	155,045	Protective inspection and regulation	30,888	22,821	8,067
Education	207,301	190,219	17,082	Environment and housing:			
Institutions of higher education	182,739	182,739	-	Natural resources	37,752	37,752	-
School lunch sales (gross)	15,359	-	15,359	Capital outlay	2,463	2,463	-
Hospitals	1,816	1,816	-	Parks and recreation	67,788	34,044	33,744
Highways	11,437	11,437	-	Capital outlay	4,511	2,471	2,040
Air transportation (airports)	31,035	31,035	-	Housing and community development	115,531	12,539	102,992
Parking facilities	1,084	-	1,084	Sewerage	98,803	41,001	57,802
Sea and inland port facilities	1,075	64	1,011	Capital outlay	23,792	11,290	12,502
Natural resources	910	910	-	Solid waste management	49,190	22,966	26,224
Parks and recreation	12,739	3,050	9,689	Capital outlay	9,583	9,082	501
Housing and community development	27,110	3,917	23,193	Governmental administration:			
Sewerage	57,652	2,078	55,574	Financial administration	86,612	59,356	27,256
Solid waste management	6,220	3,010	3,210	Judicial and legal	93,402	85,540	7,862
Other charges	83,998	39,796	44,202	General public buildings	29,374	16,616	12,758
Miscellaneous general revenue	595,287	526,252	69,035	Other governmental administration	58,928	33,783	25,145
Interest earnings	306,791	266,595	40,196	Interest on general debt	317,429	269,227	48,202
Special assessments	1,070	-	1,070	General expenditure, n.e.c.			
Sale of property	1,277	873	404	Miscellaneous commercial activities	1,000	1,000	-
Other general revenue	286,149	258,784	27,365	Other and unallocable	288,877	109,543	179,334
Utility revenue	107,410	9,899	97,511	Utility expenditure	146,811	38,232	108,579
Water supply	88,154	-	88,154	Capital outlay	33,882	1,967	31,915
Electric power	9,357	-	9,357	Water supply	98,719	-	98,719
Gas supply	-	-	-	Electric power	9,860	-	9,860
Transit	9,899	9,899	-	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	38,232	38,232	-
Insurance trust revenue	705,621	646,439	59,182	Liquor store expenditure	-	-	-
Unemployment compensation	193,981	193,981	-	Insurance trust expenditure	574,252	512,674	61,578
Employee retirement	393,117	333,935	59,182	Unemployment compensation	143,957	143,957	-
Workers' compensation	12,584	12,584	-	Employee retirement	325,578	264,000	61,578
Other insurance trust revenue	105,939	105,939	-	Workers' compensation	3,798	3,798	-
				Other insurance trust	100,919	100,919	-
<b>Expenditure<sup>1</sup></b>	<b>5,654,210</b>	<b>3,964,337</b>	<b>2,217,639</b>	<b>Debt outstanding</b>	<b>6,483,021</b>	<b>5,351,703</b>	<b>1,131,318</b>
By character and object:				Short-term	62,163	19,504	42,659
Intergovernmental expenditure <sup>1</sup>	21,969	548,018	1,717	Long-term	6,420,858	5,332,199	1,088,659
Direct expenditure	5,632,241	3,416,319	2,215,922	Full faith and credit	1,884,535	954,102	930,433
Current operations	4,186,307	2,239,177	1,947,130	Nonguaranteed	4,536,323	4,378,097	158,226
Capital outlay	380,132	228,411	151,721	Long-term debt by purpose			
Construction	286,560	167,676	118,884	Public debt for private purposes	3,156,192	3,156,192	-
Other capital outlay	93,572	60,735	32,837	Education	324,266	45,066	279,200
Assistance and subsidies	168,424	166,825	1,599	Utilities	95,871	-	95,871
Interest on debt	323,126	269,232	53,894	Other	2,844,529	2,130,941	713,588
Insurance benefits and repayments	574,252	512,674	61,578	Long-term debt issued	777,120	648,341	128,779
Exhibit: salaries & wages	1,837,030	751,378	1,085,652	Long-term debt retired	713,154	598,388	114,766
Direct expenditure by function	5,632,241	3,416,319	2,215,922	<b>Cash and security holdings</b>	<b>10,716,710</b>	<b>9,787,539</b>	<b>929,171</b>
Direct general expenditure	4,911,178	2,865,413	2,045,765	Insurance trust funds	6,197,656	5,793,748	403,908
Capital outlay	346,250	226,444	119,806	Unemployment compensation	181,664	181,664	-
Other direct general expenditure	4,564,928	2,638,969	1,925,959	Employee retirement	5,915,908	5,512,000	403,908
Education services:				Workers' compensation	45,000	45,000	-
Education	1,650,302	500,587	1,149,715	Miscellaneous	55,084	55,084	-
Capital outlay only	41,067	17,101	23,966	Other than insurance trust funds	4,519,054	3,993,791	525,263
Higher education	348,596	348,596	-	By purpose			
Capital outlay	14,846	14,846	-	Offsets to debt	3,183,803	3,181,749	2,054
Elementary & secondary	1,196,144	46,429	1,149,715	Bond funds	425,333	306,506	118,827
Capital outlay	23,966	-	23,966	Other	909,918	505,536	404,382
Other education	105,562	105,562	-				
Libraries	23,281	843	22,438				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	South Carolina			Description	South Carolina		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	3,836	3,836	3,836	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	81,049	81,049	81,049	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	22,013,509	15,202,985	9,766,217	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	17,238,718	11,415,166	8,779,245	Public welfare	2,957,192	2,946,923	10,269
Intergovernmental revenue <sup>1</sup>	3,584,877	3,442,418	3,098,152	Cash assistance payments	153,110	153,110	-
From Federal Government	3,584,877	3,312,207	272,670	Vendor payments	2,364,236	2,364,236	-
From State government	( <sup>1</sup> )	-	2,825,482	Other public welfare	439,846	429,577	10,269
From local governments <sup>1</sup>	( <sup>1</sup> )	130,211	( <sup>1</sup> )	Hospitals	2,017,613	707,356	1,310,257
General revenue from own sources	13,653,841	7,972,748	5,681,093	Capital outlay	227,918	26,042	201,876
Taxes	8,388,295	5,683,148	2,705,147	Health	729,337	551,034	178,303
Property	2,330,916	11,583	2,319,333	Social insurance administration	67,647	67,647	-
Sales and gross receipts	3,071,864	2,894,288	177,576	Veterans' services	-	-	-
General sales	2,230,654	2,162,858	67,796	Transportation:			
Selective sales	841,210	731,430	109,780	Highways	816,394	655,370	161,024
Motor fuel	339,163	339,163	-	Capital outlay	380,101	346,427	33,674
Alcoholic beverage	121,258	121,258	-	Air transportation (airports)	85,136	4,527	80,609
Tobacco products	31,382	31,382	-	Parking facilities	17,505	-	17,505
Public utilities	92,770	-	54,231	Sea and inland port facilities	91,790	91,790	-
Other selective sales	256,637	201,088	55,549	Transit subsidies	4,412	-	4,412
Individual income	2,087,461	2,087,461	-	Public safety:			
Corporate income	213,622	213,622	-	Police protection	537,615	159,241	378,374
Motor vehicle license	118,443	104,932	13,511	Fire protection	168,264	-	168,264
Other taxes	565,989	371,262	194,727	Correction	548,111	422,760	125,351
Charges and miscellaneous general revenue	5,265,546	2,289,600	2,975,946	Capital outlay	49,913	23,265	26,648
Current charges	4,000,057	1,615,530	2,384,527	Protective inspection and regulation	63,046	46,206	16,840
Education	925,065	748,128	176,937	Environment and housing:			
Institutions of higher education	722,132	722,132	-	Natural resources	198,723	181,203	17,520
School lunch sales (gross)	62,033	-	62,033	Capital outlay	36,974	28,149	8,825
Hospitals	2,069,404	632,055	1,437,349	Parks and recreation	254,579	45,316	209,263
Highways	-	-	-	Capital outlay	86,406	3,322	83,084
Air transportation (airports)	45,867	1,662	44,205	Housing and community development	189,077	29,109	159,968
Parking facilities	18,836	-	18,836	Sewerage	149,465	-	149,465
Sea and inland port facilities	82,925	82,925	-	Capital outlay	42,109	-	42,109
Natural resources	14,239	13,456	783	Solid waste management	201,731	4,012	197,719
Parks and recreation	52,395	19,901	32,494	Capital outlay	20,965	422	20,543
Housing and community development	25,645	3,888	21,757	Governmental administration:			
Sewerage	191,727	-	191,727	Financial administration	238,367	141,924	96,443
Solid waste management	132,425	4,865	127,560	Judicial and legal	166,540	55,328	111,212
Other charges	441,529	108,650	332,879	General public buildings	115,637	45,470	70,167
Miscellaneous general revenue	1,265,489	674,070	591,419	Other governmental administration	212,494	33,489	179,005
Interest earnings	775,959	418,284	357,675	Interest on general debt	577,699	221,370	356,329
Special assessments	18,318	-	18,318	General expenditure, n.e.c.	-	-	-
Sale of property	16,918	1,009	15,909	Miscellaneous commercial activities	-	-	-
Other general revenue	454,294	254,777	199,517	Other and unallocable	484,529	246,122	238,407
Utility revenue	1,709,377	727,824	981,553	Utility expenditure	1,730,168	659,389	1,070,779
Water supply	434,655	-	434,655	Capital outlay	285,413	68,043	217,370
Electric power	1,099,925	727,824	372,101	Water supply	514,495	-	514,495
Gas supply	166,188	-	166,188	Electric power	1,028,275	659,389	368,886
Transit	8,609	-	8,609	Gas supply	168,342	-	168,342
Liquor store revenue	-	-	-	Transit	19,056	-	19,056
Insurance trust revenue	3,065,414	3,059,995	5,419	Liquor store expenditure	-	-	-
Unemployment compensation	223,590	223,590	-	Insurance trust expenditure	1,072,398	1,069,675	2,723
Employee retirement	2,768,720	2,763,301	5,419	Unemployment compensation	150,958	150,958	-
Workers' compensation	73,104	73,104	-	Employee retirement	823,514	820,791	2,723
Other insurance trust revenue	-	-	-	Workers' compensation	97,926	97,926	-
				Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	19,873,058	13,574,926	9,465,224	<b>Debt outstanding</b>	15,145,376	5,191,423	9,953,953
By character and object:				Short-term	259,777	241,650	18,127
Intergovernmental expenditure <sup>1</sup>	-	3,142,089	25,003	Long-term	14,885,599	4,949,773	9,935,826
Direct expenditure	19,873,058	10,432,837	9,440,221	Full faith and credit	4,567,696	1,033,490	3,534,206
Current operations	15,236,637	7,852,702	7,383,935	Nonguaranteed	10,317,903	3,916,283	6,401,620
Capital outlay	2,414,611	865,033	1,549,578	Long-term debt by purpose			
Construction	1,562,204	612,886	949,318	Public debt for private purposes	3,964,279	1,027,649	2,936,630
Other capital outlay	852,407	252,147	600,260	Education	2,662,830	503,055	2,159,775
Assistance and subsidies	255,985	255,985	-	Utilities	4,903,344	2,412,008	2,491,336
Interest on debt	893,427	389,442	503,985	Other	3,355,146	1,007,061	2,348,085
Insurance benefits and repayments	1,072,398	1,069,675	2,723	Long-term debt issued	2,662,585	416,317	2,246,268
Exhibit: salaries & wages	6,851,335	2,694,447	4,156,888	Long-term debt retired	1,509,286	611,578	897,708
Direct expenditure by function	19,873,058	10,432,837	9,440,221	<b>Cash and security holdings</b>	29,452,617	22,234,136	7,218,481
Direct general expenditure	17,070,492	8,703,773	8,366,719	Insurance trust funds	18,920,169	18,880,018	40,151
Capital outlay	2,129,198	796,990	1,332,208	Unemployment compensation	722,368	-	-
Other direct general expenditure	14,941,294	7,906,783	7,034,511	Employee retirement	18,098,771	18,058,620	40,151
Education services:				Workers' compensation	99,030	99,030	-
Education	6,104,393	2,043,570	4,060,823	Miscellaneous	-	-	-
Capital outlay only	828,836	208,440	620,396	Other than insurance trust funds	10,532,448	3,354,118	7,178,330
Higher education	1,677,798	1,677,798	-	By purpose			
Capital outlay	178,938	178,938	-	Offsets to debt	4,742,448	1,370,680	3,371,768
Elementary & secondary	4,138,412	77,589	4,060,823	Bond funds	936,759	250,911	685,848
Capital outlay	621,368	972	620,396	Other	4,853,241	1,732,527	3,120,714
Other education	288,183	288,183	-				
Libraries	73,196	4,006	69,190				

See footnotes at end of table.



**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	South Dakota			Description	South Dakota		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)		738	738	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	16,280	16,280	16,280	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>4,185,358</b>	<b>2,874,179</b>	<b>1,722,614</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>3,245,936</b>	<b>2,098,262</b>	<b>1,559,109</b>	Public welfare	423,911	409,739	14,172
Intergovernmental revenue <sup>1</sup>	856,795	764,232	503,998	Cash assistance payments	26,883	26,799	84
From Federal Government	856,795	752,090	104,705	Vendor payments	290,020	285,970	4,050
From State government	( <sup>1</sup> )	-	399,293	Other public welfare	107,008	96,970	10,038
From local governments <sup>1</sup>	( <sup>1</sup> )	12,142	( <sup>1</sup> )	Hospitals	68,467	40,654	27,813
General revenue from own sources	2,389,141	1,334,030	1,055,111	Capital outlay	4,642	997	3,645
Taxes	1,592,243	833,564	758,679	Health	71,384	59,815	11,569
Property	573,252	-	573,252	Social insurance administration	16,736	16,736	-
Sales and gross receipts	814,276	661,363	152,913	Veterans' services	697	697	-
General sales	588,966	442,549	146,417	Transportation:			
Selective sales	225,310	218,814	6,496	Highways	499,605	318,655	180,950
Motor fuel	113,560	113,560	-	Capital outlay	270,933	246,488	24,445
Alcoholic beverage	9,872	9,872	-	Air transportation (airports)	21,469	2,967	18,502
Tobacco products	20,938	20,938	-	Parking facilities	1,471	-	1,471
Public utilities	1,911	1,246	665	Sea and inland port facilities	-	-	-
Other selective sales	79,029	73,198	5,831	Transit subsidies	4	-	4
Individual income	-	-	-	Public safety:			
Corporate income	38,269	38,269	-	Police protection	81,478	17,003	64,475
Motor vehicle license	48,268	31,264	17,004	Fire protection	27,240	27,240	-
Other taxes	118,178	102,668	15,510	Correction	74,218	57,395	16,823
Charges and miscellaneous general revenue	796,898	500,466	296,432	Capital outlay	2,417	1,950	467
Current charges	399,973	199,050	200,923	Protective inspection and regulation	9,482	7,691	1,791
Education	133,617	112,724	20,893	Environment and housing:			
Institutions of higher education	112,536	112,536	-	Natural resources	90,521	69,746	20,775
School lunch sales (gross)	16,958	-	16,958	Capital outlay	5,444	4,726	718
Hospitals	35,645	3,568	32,077	Parks and recreation	81,277	20,692	60,585
Highways	1,767	574	1,193	Capital outlay	27,062	3,763	23,299
Air transportation (airports)	5,778	-	5,778	Housing and community development	35,954	8,783	27,171
Parking facilities	1,672	-	1,672	Sewerage	43,482	-	43,482
Sea and inland port facilities	-	-	-	Capital outlay	16,352	-	16,352
Natural resources	14,384	6,481	7,903	Solid waste management	24,334	-	24,334
Parks and recreation	11,748	1,147	10,601	Capital outlay	4,236	-	4,236
Housing and community development	3,772	-	3,772	Governmental administration:			
Sewerage	42,415	-	42,415	Financial administration	90,083	46,567	43,516
Solid waste management	23,402	-	23,402	Judicial and legal	35,144	19,233	15,911
Other charges	125,773	74,556	51,217	General public buildings	14,954	3,421	11,533
Miscellaneous general revenue	396,925	301,416	95,509	Other governmental administration	36,460	18,491	17,969
Interest earnings	224,595	165,473	59,122	Interest on general debt	151,600	117,230	34,370
Special assessments	5,267	-	5,267	General expenditure, n.e.c.			
Sale of property	4,176	1,956	2,220	Miscellaneous commercial activities	48,616	48,616	-
Other general revenue	162,887	133,987	28,900	Other and unallocable	122,423	48,071	74,352
Utility revenue	133,885	-	133,885	Utility expenditure	129,728	-	129,728
Water supply	57,704	-	57,704	Capital outlay	24,488	-	24,488
Electric power	69,030	-	69,030	Water supply	54,782	-	54,782
Gas supply	6,609	-	6,609	Electric power	61,104	-	61,104
Transit	542	-	542	Gas supply	7,603	-	7,603
Liquor store revenue	15,356	-	15,356	Transit	6,239	-	6,239
Insurance trust revenue	790,181	775,917	14,264	Liquor store expenditure	14,637	-	14,637
Unemployment compensation	15,287	15,287	-	Insurance trust expenditure	131,256	124,758	6,498
Employee retirement	771,873	757,609	14,264	Unemployment compensation	13,593	13,593	-
Workers' compensation	3,021	3,021	-	Employee retirement	115,197	108,699	6,498
Other insurance trust revenue	-	-	-	Workers' compensation	2,466	2,466	-
<b>Expenditure<sup>1</sup></b>	<b>3,408,899</b>	<b>2,244,814</b>	<b>1,661,452</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>3,031,802</b>	<b>2,067,990</b>	<b>963,812</b>
Intergovernmental expenditure <sup>1</sup>	-	493,167	4,200	Short-term	1,129	798	331
Direct expenditure	3,408,899	1,751,647	1,657,252	Long-term	3,030,673	2,067,192	963,481
Current operations	2,506,655	1,158,976	1,347,679	Full faith and credit	570,402	-	570,402
Capital outlay	576,476	315,360	261,116	Nonguaranteed	2,460,271	2,067,192	393,079
Construction	448,935	258,836	190,099	Long-term debt by purpose			
Other capital outlay	127,541	56,524	71,017	Public debt for private purposes	1,833,591	1,738,793	94,798
Assistance and subsidies	35,407	35,323	84	Education	395,602	91,008	304,594
Interest on debt	159,105	117,230	41,875	Utilities	127,269	-	127,269
Insurance benefits and repayments	131,256	124,758	6,498	Other	674,211	237,391	436,820
Exhibit: salaries & wages	1,023,193	359,860	663,333	Long-term debt issued	589,286	468,963	120,323
Direct expenditure by function	3,408,899	1,751,647	1,657,252	Long-term debt retired	307,871	242,067	65,804
Direct general expenditure	3,133,278	1,626,889	1,506,389	<b>Cash and security holdings</b>	<b>7,594,795</b>	<b>6,342,204</b>	<b>1,252,591</b>
Capital outlay	551,988	315,360	236,628	Insurance trust funds	4,191,657	4,023,087	168,570
Other direct general expenditure	2,581,290	1,311,529	1,269,761	Unemployment compensation	46,648	46,648	-
Education services:				Employee retirement	4,145,009	3,976,439	168,570
Education	1,049,332	292,642	756,690	Workers' compensation	-	-	-
Capital outlay only	135,604	28,025	107,579	Miscellaneous	-	-	-
Higher education	248,339	248,339	-	Other than insurance trust funds	3,403,138	2,319,117	1,084,021
Capital outlay	26,926	26,926	-	By purpose			
Elementary & secondary	756,690	-	756,690	Offsets to debt	1,919,313	1,749,720	169,593
Capital outlay	107,579	-	107,579	Bond funds	111,330	6,727	104,603
Other education	44,303	44,303	-	Other	1,372,495	562,670	809,825
Libraries	12,936	2,045	10,891				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Tennessee			Description	Tennessee		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	5,431	5,431	5,431	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	125,449	125,449	125,449	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	30,314,078	16,675,209	17,415,490	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	22,361,425	14,086,340	12,051,706	Public welfare	3,980,229	3,846,737	133,492
Intergovernmental revenue <sup>1</sup>	5,541,224	5,264,984	4,052,861	Cash assistance payments	268,711	268,116	595
From Federal Government	5,541,224	5,196,529	344,695	Vendor payments	2,956,635	2,948,752	7,883
From State government	( <sup>1</sup> )	-	3,708,166	Other public welfare	754,883	629,869	125,014
From local governments <sup>1</sup>	( <sup>1</sup> )	68,455	( <sup>1</sup> )	Hospitals	2,146,407	555,729	1,590,678
General revenue from own sources	16,820,201	8,821,356	7,998,845	Capital outlay	135,611	1,421	134,190
Taxes	11,292,136	6,996,120	4,296,016	Health	699,874	521,626	178,248
Property	2,537,968	-	2,537,968	Social insurance administration	80,283	80,283	-
Sales and gross receipts	6,826,207	5,320,654	1,505,553	Veterans' services	2,321	2,321	-
General sales	5,284,874	4,027,787	1,257,087	Transportation:			
Selective sales	1,541,333	1,292,867	248,466	Highways	1,666,966	1,074,200	592,766
Motor fuel	752,233	752,233	-	Capital outlay	1,085,854	915,104	170,750
Alcoholic beverage	157,281	69,634	87,647	Air transportation (airports)	196,897	-	196,897
Tobacco products	86,656	86,650	6	Parking facilities	5,984	-	5,984
Public utilities	43,127	5,272	37,855	Sea and inland port facilities	1,123	-	1,123
Other selective sales	502,036	379,078	122,958	Transit subsidies	-	-	-
Individual income	160,836	160,836	-	Public safety:			
Corporate income	607,418	607,418	-	Police protection	807,975	97,332	710,643
Motor vehicle license	287,193	209,533	77,660	Fire protection	339,081	-	339,081
Other taxes	872,514	697,679	174,835	Correction	595,250	359,980	235,270
Charges and miscellaneous general revenue	5,528,065	1,825,236	3,702,829	Capital outlay	53,679	33,695	19,884
Current charges	4,235,359	1,310,007	2,925,352	Protective inspection and regulation	84,753	57,829	26,924
Education	1,004,468	687,071	317,397	Environment and housing:			
Institutions of higher education	680,387	680,387	-	Natural resources	189,460	172,538	16,922
School lunch sales (gross)	109,624	-	109,624	Capital outlay	17,659	12,853	4,806
Hospitals	1,811,810	369,960	1,441,850	Parks and recreation	540,744	120,697	420,047
Highways	4,005	3,293	712	Capital outlay	212,199	38,672	173,527
Air transportation (airports)	144,774	-	144,774	Housing and community development	436,928	6,784	430,144
Parking facilities	3,523	-	3,523	Sewerage	383,114	-	383,114
Sea and inland port facilities	1,392	-	1,392	Capital outlay	143,375	-	143,375
Natural resources	11,915	10,568	1,347	Solid waste management	312,448	17,490	294,958
Parks and recreation	116,831	22,105	94,726	Capital outlay	45,799	112	45,687
Housing and community development	67,026	2,088	64,938	Governmental administration:			
Sewerage	405,966	-	405,966	Financial administration	314,988	129,389	185,599
Solid waste management	124,087	-	124,087	Judicial and legal	358,446	162,139	196,307
Other charges	539,562	214,922	324,640	General public buildings	94,345	18,895	75,450
Miscellaneous general revenue	1,292,706	515,229	777,477	Other governmental administration	198,718	43,116	155,602
Interest earnings	739,225	267,489	471,736	Interest on general debt	788,962	204,657	584,305
Special assessments	4,386	-	4,386	General expenditure, n.e.c.	-	-	-
Sale of property	31,238	-	31,238	Miscellaneous commercial activities	-	-	-
Other general revenue	517,857	247,740	270,117	Other and unallocable	842,110	184,893	657,217
Utility revenue	4,892,880	-	4,892,880	Utility expenditure	5,035,442	3,819	5,031,623
Water supply	586,196	-	586,196	Capital outlay	498,095	210	497,885
Electric power	3,610,730	-	3,610,730	Water supply	688,660	3,819	684,841
Gas supply	672,709	-	672,709	Electric power	3,575,410	-	3,575,410
Transit	23,245	-	23,245	Gas supply	695,958	-	695,958
Liquor store revenue	-	-	-	Transit	75,414	-	75,414
Insurance trust revenue	3,059,773	2,588,869	470,904	Liquor store expenditure	-	-	-
Unemployment compensation	326,441	326,441	-	Insurance trust expenditure	1,155,038	896,250	258,788
Employee retirement	2,733,332	2,262,428	470,904	Unemployment compensation	291,928	291,928	-
Workers' compensation	-	-	-	Employee retirement	859,036	600,248	258,788
Other insurance trust revenue	-	-	-	Workers' compensation	4,074	4,074	-
<b>Expenditure<sup>1</sup></b>	28,631,844	14,775,178	17,819,220	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	16,451,488	3,191,892	13,259,596
Intergovernmental expenditure <sup>1</sup>	-	3,923,819	38,735	Short-term	155,968	139,100	16,868
Direct expenditure	28,631,844	10,851,359	17,780,485	Long-term	16,295,520	3,052,792	13,242,728
Current operations	22,246,899	7,975,087	14,271,812	Full faith and credit	7,657,512	945,175	6,712,337
Capital outlay	3,925,637	1,419,360	2,506,277	Nonguaranteed	8,638,008	2,107,617	6,530,391
Construction	3,117,998	1,216,149	1,901,849	Long-term debt by purpose			
Other capital outlay	807,639	203,211	604,428	Public debt for private purposes	3,846,226	1,662,955	2,183,271
Assistance and subsidies	356,600	356,005	595	Education	2,942,200	458,795	2,483,405
Interest on debt	947,670	204,657	743,013	Utilities	2,737,368	-	2,737,368
Insurance benefits and repayments	1,155,038	896,250	258,788	Other	6,769,726	931,042	5,838,684
Exhibit: salaries & wages	8,023,766	2,351,934	5,671,832	Long-term debt issued	3,127,230	575,815	2,551,415
Direct expenditure by function	28,631,844	10,851,359	17,780,485	Long-term debt retired	2,441,105	687,851	1,753,254
Direct general expenditure	22,441,364	9,951,290	12,490,074	<b>Cash and security holdings</b>	38,591,767	25,329,337	13,262,430
Capital outlay	3,427,542	1,419,150	2,008,392	Insurance trust funds	26,947,023	21,749,708	5,197,315
Other direct general expenditure	19,013,822	8,532,140	10,481,682	Unemployment compensation	869,125	869,125	-
Education services:				Employee retirement	26,077,898	20,880,583	5,197,315
Education	7,297,331	2,289,233	5,008,098	Workers' compensation	-	-	-
Capital outlay only	961,856	373,998	587,858	Miscellaneous	-	-	-
Higher education	2,041,683	2,041,683	-	Other than insurance trust funds	11,644,744	3,579,629	8,065,115
Capital outlay	372,246	372,246	-	By purpose			
Elementary & secondary	5,008,098	-	5,008,098	Offsets to debt	5,201,400	1,934,069	3,267,331
Capital outlay	587,858	-	587,858	Bond funds	1,121,337	109,240	1,012,097
Other education	247,550	247,550	-	Other	5,322,007	1,536,320	3,785,687
Libraries	76,627	5,422	71,205				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Texas			Description	Texas		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	19,760	19,760	19,760	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	469,205	469,205	469,205	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>100,421,555</b>	<b>57,807,137</b>	<b>57,169,061</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>83,521,992</b>	<b>48,065,757</b>	<b>50,010,878</b>	Public welfare	10,349,606	10,120,190	229,416
Intergovernmental revenue <sup>1</sup>	16,086,603	14,605,424	16,035,822	Cash assistance payments	1,197,422	1,192,576	4,846
From Federal Government	16,086,603	13,998,299	2,088,304	Vendor payments	7,697,606	7,632,748	64,858
From State government	( <sup>1</sup> )	-	13,947,518	Other public welfare	1,454,578	1,294,866	159,712
From local governments <sup>1</sup>	( <sup>1</sup> )	607,125	( <sup>1</sup> )	Hospitals	5,567,831	2,298,300	3,269,531
General revenue from own sources	67,435,389	33,460,333	33,975,056	Capital outlay	256,525	29,567	226,958
Taxes	46,315,327	24,629,000	21,686,327	Health	2,170,456	981,622	1,188,834
Property	17,333,379	-	17,333,379	Social insurance administration	234,429	234,429	-
Sales and gross receipts	23,550,858	19,883,534	3,667,324	Veterans' services	22,788	22,788	-
General sales	15,196,994	12,474,161	2,722,833	Transportation:			
Selective sales	8,353,864	7,409,373	944,491	Highways	5,278,503	3,454,354	1,824,149
Motor fuel	2,506,088	2,506,029	59	Capital outlay	3,014,473	2,381,783	632,690
Alcoholic beverage	456,035	456,035	-	Air transportation (airports)	474,418	-	474,418
Tobacco products	561,386	560,923	463	Parking facilities	12,034	-	12,034
Public utilities	1,082,659	414,204	668,455	Sea and inland port facilities	180,633	-	180,633
Other selective sales	3,747,696	3,472,182	275,514	Transit subsidies	364	-	364
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	2,919,723	285,056	2,634,667
Motor vehicle license	1,081,591	838,627	242,964	Fire protection	1,134,070	-	1,134,070
Other taxes	4,349,499	3,906,839	442,660	Correction	3,578,543	2,511,714	1,066,829
Charges and miscellaneous general revenue	21,120,062	8,831,333	12,288,729	Capital outlay	359,740	246,689	113,051
Current charges	12,505,644	4,328,408	8,177,236	Protective inspection and regulation	329,492	231,432	98,060
Education	3,891,167	2,746,663	1,144,504	Environment and housing:			
Institutions of higher education	3,275,326	2,738,590	536,736	Natural resources	836,065	593,060	243,005
School lunch sales (gross)	422,804	-	422,804	Capital outlay	100,362	32,057	68,305
Hospitals	3,326,607	998,110	2,328,497	Parks and recreation	1,030,244	53,064	977,180
Highways	293,829	109,778	184,051	Capital outlay	266,465	8,216	258,249
Air transportation (airports)	580,106	-	580,106	Housing and community development	1,212,317	27,521	1,184,796
Parking facilities	20,725	-	20,725	Sewerage	1,493,151	-	1,493,151
Sea and inland port facilities	140,041	-	140,041	Capital outlay	489,081	-	489,081
Natural resources	68,020	32,388	35,632	Solid waste management	762,266	110,637	651,629
Parks and recreation	249,768	24,888	224,880	Capital outlay	65,193	7,749	57,444
Housing and community development	128,951	8,317	120,634	Governmental administration:			
Sewerage	1,679,871	-	1,679,871	Financial administration	1,374,609	619,991	754,618
Solid waste management	646,384	31,101	615,283	Judicial and legal	1,178,392	367,373	811,019
Other charges	1,480,175	377,163	1,103,012	General public buildings	452,798	115,656	337,142
Miscellaneous general revenue	8,614,418	4,502,925	4,111,493	Other governmental administration	659,474	144,783	514,691
Interest earnings	4,569,972	1,830,222	2,739,750	Interest on general debt	3,933,314	908,244	3,025,070
Special assessments	47,676	-	47,676	General expenditure, n.e.c.	10,064	-	10,064
Sale of property	251,390	42,152	209,238	Miscellaneous commercial activities	-	-	-
Other general revenue	3,745,380	2,630,551	1,114,829	Other and unallocable	3,025,899	1,694,618	1,331,281
Utility revenue	5,815,650	-	5,815,650	Utility expenditure	6,856,188	-	6,856,188
Water supply	2,542,365	-	2,542,365	Capital outlay	1,476,176	-	1,476,176
Electric power	2,951,680	-	2,951,680	Water supply	2,975,928	-	2,975,928
Gas supply	202,491	-	202,491	Electric power	2,599,745	-	2,599,745
Transit	119,114	-	119,114	Gas supply	201,352	-	201,352
Liquor store revenue	-	-	-	Transit	1,079,163	-	1,079,163
Insurance trust revenue	11,083,913	9,741,380	1,342,533	Liquor store expenditure	-	-	-
Unemployment compensation	1,064,867	1,064,867	-	Insurance trust expenditure	5,102,216	4,659,719	442,497
Employee retirement	10,015,567	8,673,034	1,342,533	Unemployment compensation	837,668	837,668	-
Workers' compensation	3,479	3,479	-	Employee retirement	4,264,185	3,821,688	442,497
Other insurance trust revenue	-	-	-	Workers' compensation	363	363	-
				Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	<b>93,270,035</b>	<b>51,064,773</b>	<b>56,652,953</b>	<b>Debt outstanding</b>	<b>83,658,228</b>	<b>14,408,011</b>	<b>69,250,217</b>
By character and object:				Short-term	833,149	155,017	678,132
Intergovernmental expenditure <sup>1</sup>	-	14,026,888	420,803	Long-term	82,825,079	14,252,994	68,572,085
Direct expenditure	93,270,035	37,037,885	56,232,150	Full faith and credit	36,235,521	6,655,071	29,580,450
Current operations	69,606,300	26,233,907	43,372,393	Nonguaranteed	46,589,558	7,597,923	38,991,635
Capital outlay	11,946,218	3,672,504	8,273,714	Long-term debt by purpose			
Construction	8,827,733	2,719,408	6,108,325	Public debt for private purposes	15,006,706	1,319,597	13,687,109
Other capital outlay	3,118,485	953,096	2,165,389	Education	21,052,573	5,070,406	15,982,167
Assistance and subsidies	1,568,357	1,563,511	4,846	Utilities	16,417,149	-	16,417,149
Interest on debt	5,046,944	908,244	4,138,700	Other	30,348,651	7,862,991	22,485,660
Insurance benefits and repayments	5,102,216	4,659,719	442,497	Long-term debt issued	14,165,505	2,980,386	11,185,119
Exhibit: salaries & wages	32,408,747	7,006,120	25,402,627	Long-term debt retired	9,930,654	1,930,101	8,000,553
Direct expenditure by function	93,270,035	37,037,885	56,232,150	<b>Cash and security holdings</b>	<b>200,333,556</b>	<b>145,605,309</b>	<b>54,728,247</b>
Direct general expenditure	81,311,631	32,378,166	48,933,465	Insurance trust funds	109,706,549	99,393,936	10,312,613
Capital outlay	10,470,042	3,672,504	6,797,538	Unemployment compensation	891,610	891,610	-
Other direct general expenditure	70,841,589	28,705,662	42,135,927	Employee retirement	108,799,389	98,486,776	10,312,613
Education services:				Workers' compensation	15,550	15,550	-
Education	32,851,951	7,594,637	25,257,314	Miscellaneous	-	-	-
Capital outlay only	4,451,394	693,682	3,757,712	Other than insurance trust funds	90,627,007	46,211,373	44,415,634
Higher education	8,347,370	6,597,020	1,750,350	By purpose			
Capital outlay	886,425	690,018	196,407	Offsets to debt	20,819,632	3,521,441	17,298,191
Elementary & secondary	23,746,800	239,836	23,506,964	Bond funds	11,586,579	1,111,751	10,474,828
Capital outlay	3,561,305	-	3,561,305	Other	58,220,796	41,578,181	16,642,615
Other education	757,781	757,781	-				
Libraries	238,197	8,697	229,500				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Utah			Description	Utah		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	2,100	2,100	2,100	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	43,696	43,696	43,696	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	12,901,829	8,759,389	5,911,324	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	9,649,475	6,624,742	4,793,617	Public welfare	1,051,349	1,027,684	23,665
Intergovernmental revenue <sup>1</sup>	1,872,777	1,689,850	1,951,811	Cash assistance payments	120,611	120,611	-
From Federal Government	1,872,777	1,673,260	199,517	Vendor payments	716,645	716,645	-
From State government	( <sup>1</sup> )	-	1,752,294	Other public welfare	214,093	190,428	23,665
From local governments <sup>1</sup>	( <sup>1</sup> )	16,590	( <sup>1</sup> )	Hospitals	379,836	353,279	26,557
General revenue from own sources	7,776,698	4,934,892	2,841,806	Capital outlay	27,390	24,017	3,373
Taxes	5,162,853	3,497,935	1,664,918	Health	283,873	143,241	140,632
Property	1,183,153	-	1,183,153	Social insurance administration	33,495	33,495	-
Sales and gross receipts	2,166,709	1,772,731	393,978	Veterans' services	-	-	-
General sales	1,608,061	1,311,955	296,106	Transportation:			
Selective sales	558,648	460,776	97,872	Highways	1,153,346	912,401	240,945
Motor fuel	306,574	306,574	-	Capital outlay	904,583	804,989	99,594
Alcoholic beverage	21,183	21,183	-	Air transportation (airports)	118,231	1,007	117,224
Tobacco products	43,800	43,800	-	Capital outlay	-	-	-
Public utilities	74,074	-	74,074	Air transportation (airports)	-	-	-
Other selective sales	113,017	89,219	23,798	Parking facilities	-	-	-
Individual income	1,374,525	1,374,525	-	Sea and inland port facilities	-	-	-
Corporate income	184,584	184,584	-	Transit subsidies	-	-	-
Motor vehicle license	69,917	69,917	-	Public safety:			
Other taxes	183,965	96,178	87,787	Police protection	330,892	61,277	269,615
Charges and miscellaneous general revenue	2,613,845	1,436,957	1,176,888	Fire protection	101,991	-	101,991
Current charges	1,611,230	935,396	675,834	Correction	286,171	187,668	98,503
Education	635,552	574,167	61,385	Capital outlay	51,200	1,567	49,633
Institutions of higher education	571,542	571,542	-	Protective inspection and regulation	42,212	41,469	743
School lunch sales (gross)	43,169	-	43,169	Environment and housing:			
Hospitals	336,110	296,709	39,401	Natural resources	148,268	122,914	25,354
Highways	2,446	1,600	846	Capital outlay	11,764	3,466	8,298
Air transportation (airports)	94,114	5,529	88,585	Parks and recreation	217,268	25,624	191,644
Parking facilities	1,092	-	1,092	Capital outlay	56,597	4,878	51,719
Sea and inland port facilities	-	-	-	Housing and community development	117,169	14,994	102,175
Natural resources	6,979	4,688	2,291	Sewerage	154,613	-	154,613
Parks and recreation	62,815	7,790	55,025	Capital outlay	67,051	-	67,051
Housing and community development	15,729	2,012	13,717	Solid waste management	103,684	10,222	93,462
Sewerage	127,205	-	127,205	Capital outlay	15,975	52	15,923
Solid waste management	104,009	608	103,401	Governmental administration:			
Other charges	225,179	42,293	182,886	Financial administration	220,467	128,479	91,988
Miscellaneous general revenue	1,002,615	501,561	501,054	Judicial and legal	164,511	105,350	59,161
Interest earnings	543,180	264,304	278,876	General public buildings	179,212	106,138	73,074
Special assessments	4,347	597	3,750	Other governmental administration	124,813	13,294	111,519
Sale of property	34,980	20,952	14,028	Interest on general debt	370,158	160,620	209,538
Other general revenue	420,108	215,708	204,400	General expenditure, n.e.c.			
Utility revenue	1,117,707	-	1,117,707	Miscellaneous commercial activities	7,115	-	7,115
Water supply	188,873	-	188,873	Other and unallocable	383,338	177,766	205,572
Electric power	915,535	-	915,535	Utility expenditure	1,243,324	-	1,243,324
Gas supply	292	-	292	Capital outlay	214,608	-	214,608
Transit	13,007	-	13,007	Water supply	297,950	-	297,950
Liquor store revenue	102,876	102,876	-	Electric power	810,524	-	810,524
Insurance trust revenue	2,031,771	2,031,771	-	Gas supply	151	-	151
Unemployment compensation	119,627	119,627	-	Transit	134,699	-	134,699
Employee retirement	1,674,691	1,674,691	-	Liquor store expenditure	76,717	76,717	-
Workers' compensation	237,453	237,453	-	Insurance trust expenditure	466,675	466,675	-
Other insurance trust revenue	-	-	-	Unemployment compensation	76,991	76,991	-
<b>Expenditure<sup>1</sup></b>	11,649,422	7,470,282	5,901,928	Employee retirement	309,246	309,246	-
By character and object:				Workers' compensation	80,438	80,438	-
Intergovernmental expenditure <sup>1</sup>	80	1,716,976	5,892	Other insurance trust	-	-	-
Direct expenditure	11,649,342	5,753,306	5,896,036	<b>Debt outstanding</b>	12,848,434	3,435,168	9,413,266
Current operations	8,112,921	3,772,561	4,340,360	Short-term	423,687	20,790	402,897
Capital outlay	2,236,613	1,187,032	1,049,581	Long-term	12,424,747	3,414,378	9,010,369
Construction	1,815,976	1,075,752	740,224	Full faith and credit	2,759,630	1,202,310	1,557,320
Other capital outlay	420,637	111,280	309,357	Nonguaranteed	9,665,117	2,212,068	7,453,049
Assistance and subsidies	166,418	166,418	-	Long-term debt by purpose			
Interest on debt	666,715	160,620	506,095	Public debt for private purposes	2,480,207	1,715,232	764,975
Insurance benefits and repayments	466,675	466,675	-	Education	1,372,605	262,931	1,109,674
Exhibit: salaries & wages	3,528,523	1,417,352	2,111,171	Utilities	5,540,949	-	5,540,949
Direct expenditure by function	11,649,342	5,753,306	5,896,036	Other	3,030,986	1,436,215	1,594,771
Direct general expenditure	9,862,626	5,209,914	4,652,712	Long-term debt issued	2,050,283	1,454,415	595,868
Capital outlay	2,022,005	1,187,032	834,973	Long-term debt retired	1,488,604	471,848	1,016,756
Other direct general expenditure	7,840,621	4,022,882	3,817,739	<b>Cash and security holdings</b>	19,077,966	14,363,628	4,714,338
Education services:				Insurance trust funds	10,345,436	10,345,436	-
Education	3,840,526	1,578,631	2,261,895	Unemployment compensation	577,435	577,435	-
Capital outlay only	510,642	202,968	307,674	Employee retirement	9,049,497	9,049,497	-
Higher education	1,428,876	1,428,876	-	Workers' compensation	718,504	718,504	-
Capital outlay	201,925	201,925	-	Miscellaneous	-	-	-
Elementary & secondary	2,261,895	-	2,261,895	Other than insurance trust funds	8,732,530	4,018,192	4,714,338
Capital outlay	307,674	-	307,674	By purpose			
Other education	149,755	149,755	-	Offsets to debt	3,404,457	1,765,674	1,638,783
Libraries	50,088	4,361	45,727	Bond funds	799,354	119,439	679,915
				Other	4,528,719	2,133,079	2,395,640

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Vermont			Description	Vermont		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	591	591	591	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	13,752	13,752	13,752	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>3,472,652</b>	<b>2,372,580</b>	<b>1,442,359</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>3,143,941</b>	<b>2,196,423</b>	<b>1,289,805</b>	Public welfare	555,820	555,121	699
Intergovernmental revenue <sup>1</sup>	750,914	729,547	363,654	Cash assistance payments	50,660	50,660	-
From Federal Government	750,914	727,304	23,610	Vendor payments	371,879	371,879	-
From State government	( <sup>1</sup> )	-	340,044	Other public welfare	133,281	132,582	699
From local governments <sup>1</sup>	( <sup>1</sup> )	2,243	( <sup>1</sup> )	Hospitals	8,711	8,672	39
General revenue from own sources	2,393,027	1,466,876	926,151	Capital outlay	15	15	-
Taxes	1,720,112	957,656	762,456	Health	63,323	58,618	4,705
Property	761,715	9,993	751,722	Social insurance administration	9,409	9,409	-
Sales and gross receipts	426,588	424,012	2,576	Veterans' services	-	-	-
General sales	194,501	194,501	-	Transportation:			
Selective sales	232,087	229,511	2,576	Highways	301,358	185,954	115,404
Motor fuel	56,185	56,185	-	Capital outlay	89,506	70,765	18,741
Alcoholic beverage	13,576	13,576	-	Air transportation (airports)	8,245	3,067	5,178
Tobacco products	13,942	13,942	-	Parking facilities	4,658	-	4,658
Public utilities	9,772	8,105	1,667	Sea and inland port facilities	-	-	-
Other selective sales	138,612	137,703	909	Transit subsidies	2,493	2,482	11
Individual income	365,616	365,616	-	Public safety:			
Corporate income	45,886	45,886	-	Police protection	70,128	31,276	38,852
Motor vehicle license	36,425	36,417	8	Fire protection	28,617	-	28,617
Other taxes	83,882	75,732	8,150	Correction	39,159	39,099	60
Charges and miscellaneous general revenue	672,915	509,220	163,695	Capital outlay	1,091	1,091	-
Current charges	407,391	306,494	100,897	Protective inspection and regulation	20,654	20,181	473
Education	258,810	243,169	15,641	Environment and housing:			
Institutions of higher education	242,467	242,467	-	Natural resources	59,142	59,142	-
School lunch sales (gross)	11,725	-	11,725	Capital outlay	2,421	2,421	-
Hospitals	709	709	-	Parks and recreation	25,308	8,884	16,424
Highways	679	180	499	Capital outlay	3,321	1,059	2,262
Air transportation (airports)	5,869	-	5,869	Housing and community development	56,978	36,417	20,561
Parking facilities	4,941	-	4,941	Sewerage	37,060	37,060	-
Sea and inland port facilities	-	-	-	Capital outlay	7,769	-	7,769
Natural resources	2,709	2,542	167	Solid waste management	35,808	10,112	25,696
Parks and recreation	11,451	7,551	3,900	Capital outlay	904	155	749
Housing and community development	5,783	779	5,004	Governmental administration:			
Sewerage	33,703	-	33,703	Financial administration	93,765	55,959	37,806
Solid waste management	15,225	-	15,225	Judicial and legal	33,678	31,317	2,361
Other charges	67,512	51,564	15,948	General public buildings	42,428	39,784	2,644
Miscellaneous general revenue	265,524	202,726	62,798	Other governmental administration	23,198	14,583	8,615
Interest earnings	148,810	126,119	22,691	Interest on general debt	147,613	121,907	25,706
Special assessments	1,628	-	1,628	General expenditure, n.e.c.			
Sale of property	154	-	154	Miscellaneous commercial activities			
Other general revenue	114,932	76,607	38,325	Other and unallocable	160,934	106,132	54,802
Utility revenue	137,930	-	137,930	Utility expenditure	146,970	4,014	142,956
Water supply	38,617	-	38,617	Capital outlay	16,602	58	16,544
Electric power	96,304	-	96,304	Water supply	40,819	-	40,819
Gas supply	-	-	-	Electric power	93,184	-	93,184
Transit	3,009	-	3,009	Gas supply	-	-	-
Liquor store revenue	27,868	27,868	-	Transit	12,967	4,014	8,953
Insurance trust revenue	162,913	148,289	14,624	Liquor store expenditure	26,305	26,305	-
Unemployment compensation	62,506	62,506	-	Insurance trust expenditure	113,556	110,929	2,627
Employee retirement	100,407	85,783	14,624	Unemployment compensation	41,918	41,918	-
Workers' compensation	-	-	-	Employee retirement	71,638	69,011	2,627
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
<b>Expenditure<sup>1</sup></b>	<b>3,306,662</b>	<b>2,295,310</b>	<b>1,357,336</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>2,734,337</b>	<b>2,109,788</b>	<b>624,549</b>
Intergovernmental expenditure <sup>1</sup>	10,265	355,608	641	Short-term	21,916	6,873	15,043
Direct expenditure	3,296,397	1,939,702	1,356,695	Long-term	2,712,421	2,102,915	609,506
Current operations	2,666,648	1,486,838	1,179,810	Full faith and credit	913,572	581,990	331,582
Capital outlay	263,936	129,860	134,076	Nonguaranteed	1,798,849	1,520,925	277,924
Construction	179,490	94,674	84,816	Long-term debt by purpose			
Other capital outlay	84,446	35,186	49,260	Public debt for private purposes	1,099,757	1,098,662	1,095
Assistance and subsidies	90,168	90,168	-	Education	222,167	47,734	174,433
Interest on debt	162,089	121,907	40,182	Utilities	224,920	-	224,920
Insurance benefits and repayments	113,556	110,929	2,627	Other	1,165,577	956,519	209,058
Exhibit: salaries & wages	1,055,551	440,753	614,798	Long-term debt issued	256,508	206,184	50,324
Direct expenditure by function	3,296,397	1,939,702	1,356,695	Long-term debt retired	204,772	143,827	60,945
Direct general expenditure	3,009,566	1,798,454	1,211,112	<b>Cash and security holdings</b>	<b>4,618,136</b>	<b>4,275,953</b>	<b>342,183</b>
Capital outlay	247,231	129,699	117,532	Insurance trust funds	2,370,431	2,293,769	76,662
Other direct general expenditure	2,762,335	1,668,755	1,093,580	Unemployment compensation	240,001	240,001	-
Education services:				Employee retirement	2,130,408	2,053,746	76,662
Education	1,170,869	398,009	772,860	Workers' compensation	22	22	-
Capital outlay only	84,511	21,026	63,485	Miscellaneous	-	-	-
Higher education	320,841	320,841	-	Other than insurance trust funds	2,247,705	1,982,184	265,521
Capital outlay	20,513	20,513	-	By purpose			
Elementary & secondary	772,860	-	772,860	Offsets to debt	1,492,419	1,459,965	32,454
Capital outlay	63,485	-	63,485	Bond funds	63,391	27,240	36,151
Other education	77,168	77,168	-	Other	691,895	494,979	196,916
Libraries	10,210	2,329	7,881				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Virginia			Description	Virginia		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	6,791	6,791	6,791	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	180,226	180,226	180,226	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	39,138,649	25,918,315	18,455,408	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	30,561,106	19,267,867	16,528,313	Public welfare	3,823,082	3,026,486	796,596
Intergovernmental revenue <sup>1</sup>	4,216,058	3,780,977	5,670,155	Cash assistance payments	567,421	480,401	87,020
From Federal Government	4,216,058	3,622,599	593,459	Vendor payments	2,433,742	2,376,108	57,634
From State government	( <sup>1</sup> )	-	5,076,696	Other public welfare	821,919	169,977	651,942
From local governments <sup>1</sup>	( <sup>1</sup> )	158,378	( <sup>1</sup> )	Hospitals	1,488,368	1,274,153	214,215
General revenue from own sources	26,345,048	15,486,890	10,858,158	Capital outlay	45,330	31,970	13,360
Taxes	18,168,724	10,542,966	7,625,758	Health	771,755	364,717	407,038
Property	5,543,089	21,268	5,521,821	Social insurance administration	85,270	85,270	-
Sales and gross receipts	5,319,861	3,911,261	1,408,600	Veterans' services	2,821	2,821	-
General sales	2,875,391	2,225,021	650,370	Transportation:			
Selective sales	2,444,470	1,686,240	758,230	Highways	2,555,654	2,033,922	521,732
Motor fuel	760,721	760,721	-	Capital outlay	1,454,692	1,231,146	223,446
Alcoholic beverage	111,165	111,165	-	Air transportation (airports)	567,465	18,458	549,007
Tobacco products	48,980	15,905	33,075	Parking facilities	52,533	-	52,533
Public utilities	510,104	100,036	410,068	Sea and inland port facilities	171,164	168,813	2,351
Other selective sales	1,013,500	698,413	315,087	Transit subsidies	6,745	-	6,745
Individual income	5,405,468	5,405,468	-	Public safety:			
Corporate income	445,659	445,659	-	Police protection	1,049,091	174,356	874,735
Motor vehicle license	395,695	284,253	111,442	Fire protection	467,783	-	467,783
Other taxes	1,058,952	475,057	583,895	Correction	1,039,813	709,977	329,836
Charges and miscellaneous general revenue	8,176,324	4,943,924	3,232,400	Capital outlay	40,411	18,470	21,941
Current charges	5,110,559	2,945,903	2,164,656	Protective inspection and regulation	190,888	99,655	91,233
Education	1,710,637	1,498,054	212,583	Environment and housing:			
Institutions of higher education	1,503,188	1,473,496	29,692	Natural resources	183,179	146,796	36,383
School lunch sales (gross)	148,452	-	148,452	Capital outlay	10,440	7,743	2,697
Hospitals	1,254,125	1,010,348	243,777	Parks and recreation	511,873	54,884	456,989
Highways	111,506	48,189	63,317	Capital outlay	96,109	2,910	93,199
Air transportation (airports)	306,317	-	306,317	Housing and community development	560,618	78,263	482,355
Parking facilities	24,607	-	24,607	Sewerage	625,533	49,206	576,327
Sea and inland port facilities	130,810	129,233	1,577	Capital outlay	177,752	2,132	175,620
Natural resources	2,952	2,165	787	Solid waste management	503,473	29,691	473,782
Parks and recreation	119,169	9,240	109,929	Capital outlay	68,226	34	68,192
Housing and community development	70,644	7,398	63,246	Governmental administration:			
Sewerage	582,148	-	582,148	Financial administration	817,637	470,111	347,526
Solid waste management	287,709	-	287,709	Judicial and legal	425,961	201,434	224,527
Other charges	509,935	241,276	268,659	General public buildings	230,082	1,222	228,860
Miscellaneous general revenue	3,065,765	1,998,021	1,067,744	Other governmental administration	289,108	39,746	249,362
Interest earnings	1,565,796	906,808	658,988	Interest on general debt	1,509,994	658,677	851,317
Special assessments	4,980	-	4,980	General expenditure, n.e.c.	-	-	-
Sale of property	25,799	1,317	24,482	Miscellaneous commercial activities	-	-	-
Other general revenue	1,469,190	1,089,896	379,294	Other and unallocable	898,666	199,301	699,365
Utility revenue	1,081,633	-	1,081,633	Utility expenditure	1,273,228	5,754	1,267,474
Water supply	663,643	-	663,643	Capital outlay	283,702	28	283,674
Electric power	222,643	-	222,643	Water supply	743,050	-	743,050
Gas supply	152,257	-	152,257	Electric power	197,120	-	197,120
Transit	43,090	-	43,090	Gas supply	156,675	-	156,675
Liquor store revenue	258,562	258,562	-	Transit	176,383	5,754	170,629
Insurance trust revenue	7,237,348	6,391,886	845,462	Liquor store expenditure	236,666	236,666	-
Unemployment compensation	221,816	221,816	-	Insurance trust expenditure	1,534,547	1,250,201	284,346
Employee retirement	7,012,736	6,167,274	845,462	Unemployment compensation	168,908	168,908	-
Workers' compensation	2,796	2,796	-	Employee retirement	1,363,046	1,078,700	284,346
Other insurance trust revenue	-	-	-	Workers' compensation	2,593	2,593	-
				Other insurance trust	-	-	-
<b>Expenditure<sup>1</sup></b>	33,119,827	20,529,276	18,270,529	<b>Debt outstanding</b>	29,023,945	10,828,138	18,195,807
By character and object:				Short-term	361,423	64,000	297,423
Intergovernmental expenditure <sup>1</sup>	956	5,660,133	20,801	Long-term	28,662,522	10,764,138	17,898,384
Direct expenditure	33,118,871	14,869,143	18,249,728	Full faith and credit	9,721,157	498,554	9,222,603
Current operations	24,851,851	10,470,565	14,381,286	Nonguaranteed	18,941,365	10,265,584	8,675,781
Capital outlay	4,315,189	1,780,894	2,534,295	Long-term debt by purpose			
Construction	3,515,844	1,500,421	2,015,423	Public debt for private purposes	8,984,001	5,608,906	3,375,095
Other capital outlay	799,345	280,473	518,872	Education	6,407,673	2,698,620	3,709,053
Assistance and subsidies	795,826	708,806	87,020	Utilities	2,332,482	-	2,332,482
Interest on debt	1,621,458	658,677	962,781	Other	10,938,366	2,456,612	8,481,754
Insurance benefits and repayments	1,534,547	1,250,201	284,346	Long-term debt issued	4,429,084	1,999,025	2,430,059
Exhibit: salaries & wages	10,699,257	3,653,279	7,045,978	Long-term debt retired	2,748,939	1,175,757	1,573,182
Direct expenditure by function	33,118,871	14,869,143	18,249,728	<b>Cash and security holdings</b>	66,591,754	48,787,935	17,803,819
Direct general expenditure	30,074,430	13,376,522	16,697,908	Insurance trust funds	39,767,792	33,217,588	6,550,204
Capital outlay	4,026,690	1,776,069	2,250,621	Unemployment compensation	978,632	978,632	-
Other direct general expenditure	26,047,740	11,600,453	14,447,287	Employee retirement	38,787,201	32,236,997	6,550,204
Education services:				Workers' compensation	1,959	1,959	-
Education	11,071,331	3,474,618	7,596,713	Miscellaneous	-	-	-
Capital outlay only	984,636	359,521	625,115	Other than insurance trust funds	26,823,962	15,570,347	11,253,615
Higher education	3,002,455	3,002,455	-	By purpose			
Capital outlay	349,513	349,513	-	Offsets to debt	11,717,497	7,934,169	3,783,328
Elementary & secondary	7,623,296	26,583	7,596,713	Bond funds	1,672,430	94,522	1,577,908
Capital outlay	625,115	-	625,115	Other	13,434,035	7,541,656	5,892,379
Other education	445,580	445,580	-				
Libraries	174,543	13,945	160,598				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Washington			Description	Washington		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	5,689	5,689	5,689	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	150,283	150,283	150,283	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	42,381,368	27,980,014	20,775,016	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	29,960,584	19,079,085	17,255,161	Public welfare	4,336,382	4,305,347	31,035
Intergovernmental revenue <sup>1</sup>	4,828,884	4,247,049	6,955,497	Cash assistance payments	616,281	615,796	485
From Federal Government	4,828,884	4,177,517	651,367	Vendor payments	2,735,001	2,734,945	56
From State government	( <sup>1</sup> )	-	6,304,130	Other public welfare	985,100	954,606	30,494
From local governments <sup>1</sup>	( <sup>1</sup> )	69,532	( <sup>1</sup> )	Hospitals	1,705,480	587,524	1,117,956
General revenue from own sources	25,131,700	14,832,036	10,299,664	Capital outlay	329,890	21,019	308,871
Taxes	17,282,574	11,806,170	5,476,404	Health	1,542,740	993,650	549,090
Property	5,498,372	2,047,332	3,451,040	Social insurance administration	166,312	166,312	-
Sales and gross receipts	10,194,623	8,682,790	1,511,833	Veterans' services	4,245	4,245	-
General sales	7,915,334	6,909,239	1,006,095	Transportation:			
Selective sales	2,279,289	1,773,551	505,738	Highways	2,156,609	1,068,166	1,088,443
Motor fuel	708,608	708,185	423	Capital outlay	1,357,622	730,185	627,437
Alcoholic beverage	146,379	146,379	-	Air transportation (airports)	254,726	1,242	253,484
Tobacco products	276,652	276,652	-	Parking facilities	4,279	-	4,279
Public utilities	529,722	251,524	278,198	Sea and inland port facilities	424,255	-	424,255
Other selective sales	617,928	390,811	227,117	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	899,403	139,342	760,061
Motor vehicle license	365,720	256,496	109,224	Fire protection	576,641	-	576,641
Other taxes	1,223,859	819,552	404,307	Correction	891,620	564,964	326,656
Charges and miscellaneous general revenue	7,849,126	3,025,866	4,823,260	Capital outlay	91,072	52,874	38,198
Current charges	5,380,256	1,901,632	3,478,624	Protective inspection and regulation	323,362	240,076	83,286
Education	1,450,178	1,230,179	219,999	Environment and housing:			
Institutions of higher education	1,227,659	1,227,659	-	Natural resources	699,101	449,730	249,371
School lunch sales (gross)	84,109	-	84,109	Capital outlay	126,051	64,835	61,216
Hospitals	1,208,061	307,660	900,401	Parks and recreation	662,454	60,405	602,049
Highways	97,724	89,563	8,161	Capital outlay	220,222	22,222	220,298
Air transportation (airports)	169,412	2	169,410	Housing and community development	521,418	108,561	412,857
Parking facilities	10,810	-	10,810	Sewerage	728,680	-	728,680
Sea and inland port facilities	254,528	-	254,528	Capital outlay	315,784	-	315,784
Natural resources	229,053	178,836	50,217	Solid waste management	407,252	50,346	356,906
Parks and recreation	139,881	1,296	138,585	Capital outlay	26,337	6,195	20,142
Housing and community development	119,021	9,159	109,862	Governmental administration:			
Sewerage	771,326	-	771,326	Financial administration	550,820	291,056	259,764
Solid waste management	416,453	4,735	411,718	Judicial and legal	497,167	65,787	431,380
Other charges	513,809	80,202	433,607	General public buildings	75,787	16,702	59,085
Miscellaneous general revenue	2,468,870	1,124,234	1,344,636	Other governmental administration	346,817	88,067	258,750
Interest earnings	1,184,736	506,396	678,340	Interest on general debt	1,305,965	544,405	761,560
Special assessments	75,481	-	75,481	General expenditure, n.e.c.	-	-	-
Sale of property	144,676	2,578	142,098	Miscellaneous commercial activities	-	-	-
Other general revenue	1,063,977	615,260	448,717	Other and unallocable	1,035,043	365,636	669,407
Utility revenue	3,250,473	-	3,250,473	Utility expenditure	3,714,824	-	3,714,824
Water supply	508,632	-	508,632	Capital outlay	687,645	-	687,645
Electric power	2,627,568	-	2,627,568	Water supply	521,199	-	521,199
Gas supply	4,443	-	4,443	Electric power	2,563,582	-	2,563,582
Transit	109,830	-	109,830	Gas supply	-	-	-
Liquor store revenue	294,913	294,913	-	Transit	630,043	-	630,043
Insurance trust revenue	8,875,398	8,606,016	269,382	Liquor store expenditure	242,569	242,569	-
Unemployment compensation	861,614	861,614	-	Insurance trust expenditure	3,077,288	2,966,536	110,752
Employee retirement	6,521,843	6,252,461	269,382	Unemployment compensation	675,408	675,408	-
Workers' compensation	1,491,941	1,491,941	-	Employee retirement	1,375,677	1,264,925	110,752
Other insurance trust revenue	-	-	-	Workers' compensation	1,026,203	1,026,203	-
<b>Expenditure<sup>1</sup></b>	37,887,889	22,879,901	21,065,070	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	35,005,420	10,289,381	24,716,039
Intergovernmental expenditure <sup>1</sup>	29,118	6,048,013	38,187	Short-term	172,445	80	172,365
Direct expenditure	37,858,771	16,831,888	21,026,883	Long-term	34,832,975	10,289,301	24,543,674
Current operations	26,099,130	10,754,012	15,345,118	Full faith and credit	15,681,866	6,608,542	9,073,324
Capital outlay	5,857,090	1,666,146	4,190,944	Non-guaranteed	19,151,109	3,680,759	15,470,350
Construction	3,807,524	1,366,752	2,440,772	Long-term debt by purpose			
Other capital outlay	2,049,566	299,394	1,750,172	Public debt for private purposes	3,681,032	3,447,313	233,719
Assistance and subsidies	901,274	900,789	485	Education	5,843,962	653,234	5,190,728
Interest on debt	1,923,989	544,405	1,379,584	Utilities	11,997,483	-	11,997,483
Insurance benefits and repayments	3,077,288	2,966,536	110,752	Other	13,310,498	6,188,754	7,121,744
Exhibit: salaries & wages	11,780,976	3,839,701	7,941,275	Long-term debt issued	6,509,200	1,934,253	4,574,947
Direct expenditure by function	37,858,771	16,831,888	21,026,883	Long-term debt retired	4,398,749	1,138,350	3,260,399
Direct general expenditure	30,824,090	13,622,783	17,201,307	<b>Cash and security holdings</b>	67,607,024	54,731,330	12,875,694
Capital outlay	5,169,445	1,666,146	3,503,299	Insurance trust funds	47,931,201	45,946,201	1,985,000
Other direct general expenditure	25,654,645	11,956,637	13,698,008	Unemployment compensation	1,509,599	1,509,599	-
Education services:				Employee retirement	38,530,887	36,545,887	1,985,000
Education	10,433,482	3,502,246	6,931,236	Workers' compensation	7,890,715	7,890,715	-
Capital outlay only	1,491,512	492,074	999,438	Miscellaneous	-	-	-
Higher education	2,889,415	2,889,415	-	Other than insurance trust funds	19,675,823	8,785,129	10,890,694
Capital outlay	367,402	367,402	-	By purpose			
Elementary & secondary	7,049,086	117,850	6,931,236	Offsets to debt	5,057,988	3,549,003	1,508,985
Capital outlay	1,117,288	117,850	999,438	Bond funds	3,409,734	286,845	3,122,889
Other education	494,981	494,981	-	Other	11,208,101	4,949,281	6,258,820
Libraries	274,050	8,974	265,076				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	West Virginia			Description	West Virginia		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	1,811	1,811	1,811	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	35,200	35,200	35,200	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	<b>9,878,345</b>	<b>7,808,416</b>	<b>3,653,027</b>	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	<b>8,114,404</b>	<b>6,205,724</b>	<b>3,491,778</b>	Public welfare	1,648,747	1,647,612	1,135
Intergovernmental revenue <sup>1</sup>	2,162,324	2,096,294	1,649,128	Cash assistance payments	70,237	70,237	-
From Federal Government	2,162,324	2,068,954	93,370	Vendor payments	1,342,767	1,342,767	-
From State government	( <sup>1</sup> )	-	1,555,758	Other public welfare	235,743	234,608	1,135
From local governments <sup>1</sup>	( <sup>1</sup> )	27,340	( <sup>1</sup> )	Hospitals	285,724	78,360	207,364
General revenue from own sources	5,952,080	4,109,430	1,842,650	Capital outlay	19,310	3,517	15,793
Taxes	3,952,986	3,011,990	940,996	Health	187,269	123,607	63,662
Property	776,929	2,723	774,206	Social insurance administration	24,927	24,927	-
Sales and gross receipts	1,591,038	1,557,852	33,186	Veterans' services	1,716	1,716	-
General sales	856,276	856,276	-	Transportation:			
Selective sales	734,762	701,576	33,186	Highways	849,976	806,824	43,152
Motor fuel	232,667	232,667	-	Capital outlay	459,608	455,361	4,247
Alcoholic beverage	11,860	8,032	3,828	Air transportation (airports)	65,190	-	65,190
Tobacco products	33,477	33,477	-	Parking facilities	7,409	-	7,409
Public utilities	213,187	190,716	22,471	Sea and inland port facilities	-	-	-
Other selective sales	243,571	236,684	6,887	Transit subsidies	647	-	647
Individual income	866,107	866,107	-	Public safety:			
Corporate income	221,528	221,528	-	Police protection	144,139	43,660	100,479
Motor vehicle license	82,661	81,974	687	Fire protection	48,509	-	48,509
Other taxes	414,723	281,806	132,917	Correction	145,719	120,013	25,706
Charges and miscellaneous general revenue	1,999,094	1,097,440	901,654	Capital outlay	28,573	376	28,197
Current charges	1,156,411	583,955	572,456	Protective inspection and regulation	33,703	31,670	2,033
Education	373,928	340,402	33,526	Environment and housing:			
Institutions of higher education	327,964	327,964	-	Natural resources	144,519	138,607	5,912
School lunch sales (gross)	25,778	-	25,778	Capital outlay	35,103	34,899	204
Hospitals	253,508	40,564	212,944	Parks and recreation	88,500	48,358	40,142
Highways	59,014	56,937	2,077	Capital outlay	4,639	2,035	2,604
Air transportation (airports)	56,511	-	56,511	Housing and community development	72,819	12,894	59,925
Parking facilities	7,002	-	7,002	Sewerage	116,123	-	116,123
Sea and inland port facilities	-	-	-	Capital outlay	32,446	-	32,446
Natural resources	24,044	22,122	1,922	Solid waste management	42,509	3,944	38,565
Parks and recreation	34,947	17,346	17,601	Capital outlay	3,515	120	3,395
Housing and community development	13,732	3,369	10,363	Governmental administration:			
Sewerage	103,886	-	103,886	Financial administration	199,978	153,734	46,244
Solid waste management	49,480	10,596	38,884	Judicial and legal	100,828	69,573	31,255
Other charges	180,359	92,619	87,740	General public buildings	50,096	9,212	40,884
Miscellaneous general revenue	842,683	513,485	329,198	Other governmental administration	101,886	47,887	53,999
Interest earnings	452,237	211,674	240,563	Interest on general debt	505,868	254,554	251,314
Special assessments	1,735	-	1,735	General expenditure, n.e.c.	-	-	-
Sale of property	3,660	154	3,506	Miscellaneous commercial activities	-	-	-
Other general revenue	385,051	301,657	83,394	Other and unallocable	250,383	177,288	73,095
Utility revenue	137,091	125	136,966	Utility expenditure	185,295	3,533	181,762
Water supply	127,963	-	127,963	Capital outlay	44,329	1,059	43,270
Electric power	5,454	-	5,454	Water supply	151,378	-	151,378
Gas supply	-	-	-	Electric power	6,597	-	6,597
Transit	3,674	125	3,549	Gas supply	-	-	-
Liquor store revenue	46,675	46,675	-	Transit	27,320	3,533	23,787
Insurance trust revenue	1,580,175	1,555,892	24,283	Liquor store expenditure	40,150	40,150	-
Unemployment compensation	138,604	138,604	-	Insurance trust expenditure	916,095	894,373	21,722
Employee retirement	798,107	773,824	24,283	Unemployment compensation	122,319	122,319	-
Workers' compensation	643,464	643,464	-	Employee retirement	369,080	347,358	21,722
Other insurance trust revenue	-	-	-	Workers' compensation	424,696	424,696	-
<b>Expenditure<sup>1</sup></b>	<b>9,140,842</b>	<b>7,148,810</b>	<b>3,528,662</b>	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	<b>6,917,450</b>	<b>3,433,365</b>	<b>3,484,085</b>
Intergovernmental expenditure <sup>1</sup>	-	1,530,110	6,520	Short-term	12,920	9,020	3,900
Direct expenditure	9,140,842	5,618,700	3,522,142	Long-term	6,904,530	3,424,345	3,480,185
Current operations	6,650,691	3,740,317	2,910,374	Full faith and credit	467,517	114,780	352,737
Capital outlay	939,244	621,045	318,199	Nonguaranteed	6,437,013	3,309,565	3,127,448
Construction	693,514	523,804	169,710	Long-term debt by purpose			
Other capital outlay	245,730	97,241	148,489	Public debt for private purposes	3,834,259	1,299,329	2,534,930
Assistance and subsidies	108,411	108,411	-	Education	1,241,201	1,041,725	199,476
Interest on debt	526,401	254,554	271,847	Utilities	373,990	-	373,990
Insurance benefits and repayments	916,095	894,373	21,722	Other	1,455,080	1,083,291	371,789
Exhibit: salaries & wages	2,539,013	907,797	1,631,216	Long-term debt issued	631,618	555,915	75,703
Direct expenditure by function	9,140,842	5,618,700	3,522,142	Long-term debt retired	441,667	186,721	254,946
Direct general expenditure	7,999,302	4,680,644	3,318,658	<b>Cash and security holdings</b>	<b>11,798,898</b>	<b>8,203,192</b>	<b>3,595,706</b>
Capital outlay	894,915	619,986	274,929	Insurance trust funds	5,187,898	5,042,941	144,957
Other direct general expenditure	7,104,387	4,060,658	3,043,729	Unemployment compensation	173,208	173,208	-
Education services:				Employee retirement	3,594,353	3,449,396	144,957
Education	2,863,868	883,229	1,980,639	Workers' compensation	1,420,337	1,420,337	-
Capital outlay only	238,912	67,224	171,688	Miscellaneous	-	-	-
Higher education	716,088	716,088	-	Other than insurance trust funds	6,611,000	3,160,251	3,450,749
Capital outlay	48,061	48,061	-	By purpose			
Elementary & secondary	1,980,639	-	1,980,639	Offsets to debt	4,264,693	1,535,601	2,729,092
Capital outlay	171,688	-	171,688	Bond funds	416,867	354,215	62,652
Other education	167,141	167,141	-	Other	1,929,440	1,270,435	659,005
Libraries	18,250	2,975	15,275				

See footnotes at end of table.



**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Wisconsin			Description	Wisconsin		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	5,224	5,224	5,224	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	128,912	128,912	128,912	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	37,048,643	27,037,795	17,423,407	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	26,848,016	18,168,637	16,091,938	Public welfare	3,847,350	2,694,675	1,152,675
Intergovernmental revenue <sup>1</sup>	4,106,707	3,794,650	7,724,616	Cash assistance payments	97,770	57,468	40,302
From Federal Government	4,106,707	3,708,821	397,886	Vendor payments	2,455,441	2,447,681	7,760
From State government	( <sup>1</sup> )	-	7,326,730	Other public welfare	1,294,139	189,526	1,104,613
From local governments <sup>1</sup>	( <sup>1</sup> )	85,829	( <sup>1</sup> )	Hospitals	637,958	487,553	150,405
General revenue from own sources	22,741,309	14,373,987	8,367,322	Capital outlay	18,613	18,613	-
Taxes	16,643,017	11,149,759	5,493,258	Health	820,996	185,300	635,696
Property	5,248,858	75,630	5,173,228	Social insurance administration	67,117	67,117	-
Sales and gross receipts	4,785,935	4,586,948	198,987	Veterans' services	15,787	15,787	-
General sales	3,217,885	3,047,406	170,479	Transportation:			
Selective sales	1,568,050	1,539,542	28,508	Highways	2,222,131	812,351	1,409,780
Motor fuel	845,528	845,528	-	Capital outlay	1,211,446	587,417	624,029
Alcoholic beverage	41,995	41,995	-	Air transportation (airports)	116,188	52,750	63,438
Tobacco products	257,096	257,096	-	Parking facilities	31,424	-	31,424
Public utilities	296,141	296,141	-	Sea and inland port facilities	20,088	1,495	18,593
Other selective sales	127,290	98,782	28,508	Transit subsidies	-	-	-
Individual income	5,047,515	5,047,515	-	Public safety:			
Corporate income	680,639	680,639	-	Police protection	959,773	59,643	900,130
Motor vehicle license	270,517	269,939	578	Fire protection	421,277	-	421,277
Other taxes	609,553	489,088	120,465	Correction	821,533	565,943	255,590
Charges and miscellaneous general revenue	6,098,292	3,224,228	2,874,064	Capital outlay	90,886	46,503	44,383
Current charges	3,705,533	1,724,258	1,981,275	Protective inspection and regulation	119,449	84,067	35,382
Education	1,337,260	1,023,682	313,578	Environment and housing:			
Institutions of higher education	1,182,859	1,016,345	166,514	Natural resources	413,413	277,963	135,450
School lunch sales (gross)	106,759	-	106,759	Capital outlay	55,306	41,292	14,014
Hospitals	519,870	436,979	82,891	Parks and recreation	438,706	46,265	392,441
Highways	27,239	9,211	18,028	Capital outlay	111,357	2,920	108,437
Air transportation (airports)	57,053	-	57,053	Housing and community development	294,619	22,956	271,663
Parking facilities	30,551	-	30,551	Sewerage	612,715	7,289	605,426
Sea and inland port facilities	5,157	-	5,157	Capital outlay	113,812	-	113,812
Natural resources	62,799	53,608	9,191	Solid waste management	383,892	126,015	257,877
Parks and recreation	109,759	10,500	99,259	Capital outlay	16,033	397	15,636
Housing and community development	87,474	1,808	85,666	Governmental administration:			
Sewerage	490,924	-	490,924	Financial administration	368,248	193,090	175,158
Solid waste management	111,418	1,229	110,189	Judicial and legal	384,837	172,872	212,965
Other charges	866,029	187,241	678,788	General public buildings	173,086	32,022	141,064
Miscellaneous general revenue	2,392,759	1,499,970	892,789	Other governmental administration	284,220	55,277	228,943
Interest earnings	1,247,682	757,416	490,266	Interest on general debt	1,229,207	636,959	592,248
Special assessments	101,002	17,416	83,586	General expenditure, n.e.c.			
Sale of property	5,297	2,006	3,291	Miscellaneous commercial activities	7,570	-	7,570
Other general revenue	1,038,778	723,132	315,646	Other and unallocable	891,469	448,480	442,989
Utility revenue	787,994	-	787,994	Utility expenditure	948,675	-	948,675
Water supply	282,719	-	282,719	Capital outlay	47,156	-	47,156
Electric power	450,255	-	450,255	Water supply	308,736	-	308,736
Gas supply	872	-	872	Electric power	441,679	-	441,679
Transit	54,148	-	54,148	Gas supply	-	-	-
Liquor store revenue	179	-	179	Transit	198,260	-	198,260
Insurance trust revenue	9,412,454	8,869,158	543,296	Liquor store expenditure	186	-	186
Unemployment compensation	525,374	525,374	-	Insurance trust expenditure	2,233,370	2,021,551	211,819
Employee retirement	8,839,491	8,296,195	543,296	Unemployment compensation	434,425	434,425	-
Workers' compensation	674	674	-	Employee retirement	1,768,072	1,556,253	211,819
Other insurance trust revenue	46,915	46,915	-	Workers' compensation	2,121	2,121	-
<b>Expenditure<sup>1</sup></b>	29,461,665	19,001,608	17,843,939	Other insurance trust	28,752	28,752	-
By character and object:				<b>Debt outstanding</b>	23,174,081	10,720,738	12,453,343
Intergovernmental expenditure <sup>1</sup>	128,282	7,481,155	31,009	Short-term	595,667	-	595,667
Direct expenditure	29,333,383	11,520,453	17,812,930	Long-term	22,578,414	10,720,738	11,857,676
Current operations	22,062,668	7,559,513	14,503,155	Full faith and credit	11,791,751	3,334,146	8,457,605
Capital outlay	3,458,975	1,044,879	2,414,096	Nonguaranteed	10,786,663	7,386,592	3,400,071
Construction	2,861,501	867,523	1,993,978	Long-term debt by purpose			
Other capital outlay	597,474	177,356	420,118	Public debt for private purposes	6,581,523	6,101,816	479,707
Assistance and subsidies	297,853	257,551	40,302	Education	3,647,875	821	3,647,054
Interest on debt	1,280,517	636,959	643,558	Utilities	1,042,479	-	1,042,479
Insurance benefits and repayments	2,233,370	2,021,551	211,819	Other	11,306,537	4,618,101	6,688,436
Exhibit: salaries & wages	9,531,728	2,432,060	7,099,668	Long-term debt issued	3,945,695	1,461,410	2,484,285
Direct expenditure by function	29,333,383	11,520,453	17,812,930	Long-term debt retired	2,502,705	660,345	1,842,360
Direct general expenditure	26,151,152	9,498,902	16,652,250	<b>Cash and security holdings</b>	73,475,617	60,372,429	13,103,188
Capital outlay	3,411,819	1,044,879	2,366,940	Insurance trust funds	54,673,315	50,218,666	4,454,649
Other direct general expenditure	22,739,333	8,454,023	14,285,310	Unemployment compensation	1,635,401	1,635,401	-
Education services:				Employee retirement	52,807,092	48,352,443	4,454,649
Education	10,398,203	2,453,033	7,945,170	Workers' compensation	7,120	7,120	-
Capital outlay only	1,238,869	219,730	1,019,139	Miscellaneous	223,702	223,702	-
Higher education	2,792,362	2,092,727	699,635	Other than insurance trust funds	18,802,302	10,153,763	8,648,539
Capital outlay	285,416	217,953	67,463	By purpose			
Elementary & secondary	7,245,535	-	7,245,535	Offsets to debt	7,318,199	6,256,736	1,061,463
Capital outlay	951,676	-	951,676	Bond funds	1,397,668	129,226	1,268,442
Other education	360,306	360,306	-	Other	10,086,435	3,767,801	6,318,634
Libraries	169,896	-	169,896				

See footnotes at end of table.

**Table 1. State and Local Government Finances by Level of Government and by State: 1997-98 - Con.**

(Amounts in thousands. Coefficients of variation (CV) are displayed in Table 2. For meaning of abbreviations and symbols, see introductory text.)

Description	Wyoming			Description	Wyoming		
	State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>		State & local government amount <sup>1</sup>	State government amount	Local government amount <sup>1</sup>
Population (July 1998, in thousands)	481	481	481	Direct expenditure by function--Con.			
Personal Income (Calendar year 1997, in millions)	11,434	11,434	11,434	Direct general expenditure--Con.			
<b>Revenue<sup>1</sup></b>	3,908,695	2,652,956	1,952,699	Social services and income maintenance:			
<b>General revenue<sup>1</sup></b>	3,495,592	2,336,524	1,856,028	Public welfare	267,645	261,395	6,250
Intergovernmental revenue <sup>1</sup>	846,771	838,599	705,132	Cash assistance payments	9,414	9,414	-
From Federal Government	846,771	811,943	34,828	Vendor payments	207,981	207,981	-
From State government	( <sup>1</sup> )	-	670,304	Other public welfare	50,250	44,000	6,250
From local governments <sup>1</sup>	( <sup>1</sup> )	26,656	( <sup>1</sup> )	Hospitals	328,462	29,186	299,276
General revenue from own sources	2,648,821	1,497,925	1,150,896	Capital outlay	14,286	333	13,953
Taxes	1,395,380	855,716	539,664	Health	72,827	55,979	16,848
Property	526,150	98,984	427,166	Social insurance administration	19,117	19,117	-
Sales and gross receipts	493,037	402,736	90,301	Veterans' services	-	-	-
General sales	415,547	335,383	80,164	Transportation:			
Selective sales	77,490	67,353	10,137	Highways	357,786	272,567	85,219
Motor fuel	45,421	45,421	-	Capital outlay	254,229	214,282	39,947
Alcoholic beverage	1,132	1,132	-	Air transportation (airports)	16,844	-	16,844
Tobacco products	6,058	6,058	-	Parking facilities	338	-	338
Public utilities	10,329	2,156	8,173	Sea and inland port facilities	-	-	-
Other selective sales	14,550	12,586	1,964	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	81,960	11,013	70,947
Motor vehicle license	53,087	44,547	8,540	Fire protection	23,273	-	23,273
Other taxes	323,106	309,449	13,657	Correction	58,807	40,944	17,863
Charges and miscellaneous general revenue	1,253,441	642,209	611,232	Capital outlay	2,543	2,365	178
Current charges	548,693	100,922	447,771	Protective inspection and regulation	14,618	11,113	3,505
Education	112,776	73,214	39,562	Environment and housing:			
Institutions of higher education	100,140	72,533	27,607	Natural resources	120,058	94,152	25,906
School lunch sales (gross)	10,955	-	10,955	Capital outlay	30,912	28,627	2,285
Hospitals	304,697	5,111	299,586	Parks and recreation	54,389	16,737	37,652
Highways	2,675	2,528	147	Capital outlay	6,500	250	6,250
Air transportation (airports)	7,654	388	7,266	Housing and community development	10,060	5,851	4,209
Parking facilities	255	-	255	Sewerage	34,309	-	34,309
Sea and inland port facilities	-	-	-	Capital outlay	12,759	-	12,759
Natural resources	7,279	1,908	5,371	Solid waste management	25,006	-	25,006
Parks and recreation	9,497	35	9,462	Capital outlay	3,783	-	3,783
Housing and community development	1,249	1,040	209	Governmental administration:			
Sewerage	29,260	-	29,260	Financial administration	66,969	40,872	26,097
Solid waste management	24,248	75	24,173	Judicial and legal	48,033	29,730	18,303
Other charges	49,103	16,623	32,480	General public buildings	18,046	5,167	12,879
Miscellaneous general revenue	704,748	541,287	163,461	Other governmental administration	57,234	8,949	48,285
Interest earnings	553,366	455,078	98,288	Interest on general debt	135,159	62,892	72,267
Special assessments	36,707	-	36,707	General expenditure, n.e.c.			
Sale of property	3,084	1,288	1,796	Miscellaneous commercial activities	-	-	-
Other general revenue	111,591	84,921	26,670	Other and unallocable	86,262	19,923	66,339
Utility revenue	91,167	-	91,167	Utility expenditure	172,785	-	172,785
Water supply	58,606	-	58,606	Capital outlay	99,550	-	99,550
Electric power	32,561	-	32,561	Water supply	141,400	-	141,400
Gas supply	-	-	-	Electric power	31,385	-	31,385
Transit	-	-	-	Gas supply	-	-	-
Liquor store revenue	38,640	38,640	-	Transit	-	-	-
Insurance trust revenue	283,296	277,792	5,504	Liquor store expenditure	34,082	34,082	-
Unemployment compensation	35,387	35,387	-	Insurance trust expenditure	220,575	218,232	2,343
Employee retirement	232,279	226,775	5,504	Unemployment compensation	23,361	23,361	-
Workers' compensation	15,630	15,630	-	Employee retirement	126,969	124,626	2,343
Other insurance trust revenue	-	-	-	Workers' compensation	70,245	70,245	-
<b>Expenditure<sup>1</sup></b>	3,346,983	2,172,024	1,885,515	Other insurance trust	-	-	-
By character and object:				<b>Debt outstanding</b>	2,165,957	1,043,498	1,122,459
Intergovernmental expenditure <sup>1</sup>	1,250	710,559	1,247	Short-term	3,865	-	3,865
Direct expenditure	3,345,733	1,461,465	1,884,268	Long-term	2,162,092	1,043,498	1,118,594
Current operations	2,360,277	867,381	1,492,896	Full faith and credit	331,599	-	331,599
Capital outlay	593,391	283,527	309,864	Nonguaranteed	1,830,493	1,043,498	786,995
Construction	477,701	248,066	229,635	Long-term debt by purpose			
Other capital outlay	115,690	35,461	80,229	Public debt for private purposes	1,564,694	951,715	612,979
Assistance and subsidies	29,433	29,433	-	Education	251,399	30,625	220,774
Interest on debt	142,057	62,892	79,165	Utilities	127,530	-	127,530
Insurance benefits and repayments	220,575	218,232	2,343	Other	218,469	61,158	157,311
Exhibit: salaries & wages	1,104,612	295,809	808,803	Long-term debt issued	289,268	239,921	49,347
Direct expenditure by function	3,345,733	1,461,465	1,884,268	Long-term debt retired	186,815	68,371	118,444
Direct general expenditure	2,918,291	1,209,151	1,709,140	<b>Cash and security holdings</b>	9,597,478	7,915,083	1,682,395
Capital outlay	493,841	283,527	210,314	Insurance trust funds	3,414,862	3,366,028	48,834
Other direct general expenditure	2,424,450	925,624	1,498,826	Unemployment compensation	157,456	157,456	-
Education services:				Employee retirement	3,016,729	2,967,895	48,834
Education	1,007,671	221,962	785,709	Workers' compensation	240,677	240,677	-
Capital outlay only	100,757	11,323	89,434	Miscellaneous	-	-	-
Higher education	277,611	181,340	96,271	Other than insurance trust funds	6,182,616	4,549,055	1,633,561
Capital outlay	15,921	11,083	4,838	By purpose			
Elementary & secondary	689,438	-	689,438	Offsets to debt	1,606,361	955,204	651,157
Capital outlay	84,596	-	84,596	Bond funds	43,900	23,926	19,974
Other education	40,622	40,622	-	Other	4,532,355	3,569,925	962,430
Libraries	13,418	1,602	11,816				

<sup>1</sup> Duplicative intergovernmental transactions are excluded.

Population (July 1998, in thousands) source: Internet table. Population (July 1998, in thousands) Estimates Program, released December 31, 1998.

Personal income source: *Survey of Current Business* (October 2000) Bureau of Economic Analysis (BEA), released September 12, 2000.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	United States		Description	United States	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.06	0.11	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.07	0.13	Public welfare	0.01	0.08
Intergovernmental revenue <sup>1</sup>	0.08	0.09	Cash assistance payments	0.04	0.08
From Federal Government	0.08	0.66	Vendor payments	0.01	0.31
From State government	(X)	0.06	Other public welfare	0.05	0.13
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.35	0.59
General revenue from own sources	0.08	0.19	Capital outlay	1.91	2.93
Taxes	0.03	0.09	Health	0.46	0.96
Property	0.10	0.11	Social insurance administration	0.00	0.00
Sales and gross receipts	0.03	0.16	Veterans' services	0.00	0.00
General sales	0.04	0.22	Transportation:		
Selective sales	0.04	0.26	Highways	0.23	0.58
Motor fuel	0.02	0.57	Capital outlay	0.39	1.42
Alcoholic beverage	0.08	1.09	Air transportation (airports)	0.50	0.55
Tobacco products	0.01	0.35	Parking facilities	0.77	0.77
Public utilities	0.11	0.24	Sea and inland port facilities	1.85	2.63
Other selective sales	0.11	0.56	Transit subsidies	0.43	0.65
Individual income	0.03	0.32	Public safety:		
Corporate income	0.00	0.00	Police protection	0.13	0.15
Motor vehicle license	0.08	0.96	Fire protection	0.47	0.47
Other taxes	0.17	0.56	Correction	0.17	0.52
Charges and miscellaneous general revenue	0.26	0.47	Capital outlay	1.61	4.89
Current charges	0.36	0.58	Protective inspection and regulation	0.24	0.65
Education	0.01	0.05	Environment and housing:		
Institutions of higher education	0.00	0.02	Natural resources	0.36	1.37
School lunch sales (gross)	0.07	0.07	Capital outlay	1.51	4.81
Hospitals	0.87	1.29	Parks and recreation	0.54	0.65
Highways	0.20	0.52	Capital outlay	1.59	2.01
Air transportation (airports)	0.22	0.24	Housing and community development	1.43	1.59
Parking facilities	0.94	0.94	Sewerage	1.11	1.16
Sea and inland port facilities	2.69	3.77	Capital outlay	3.09	3.33
Natural resources	2.26	6.14	Solid waste management	0.78	0.89
Parks and recreation	1.17	1.44	Capital outlay	6.94	7.88
Housing and community development	3.81	4.25	Governmental administration:		
Sewerage	1.74	1.74	Financial administration	0.18	0.39
Solid waste management	0.58	0.60	Judicial and legal	0.10	0.18
Other charges	1.31	1.74	General public buildings	0.55	0.75
Miscellaneous general revenue	0.29	0.63	Other governmental administration	0.39	0.51
Interest earnings	0.11	0.21	Interest on general debt	0.15	0.25
Special assessments	7.41	7.50	General expenditure, n.e.c.		
Sale of property	5.82	7.53	Miscellaneous commercial activities	0.25	1.14
Other general revenue	0.32	0.87	Other and unallocable	0.40	0.67
Utility revenue	0.17	0.18	Utility expenditure	0.35	0.38
Water supply	0.46	0.46	Capital outlay	1.22	1.41
Electric power	0.09	0.10	Water supply	1.06	1.07
Gas supply	0.45	0.46	Electric power	0.12	0.13
Transit	0.07	0.09	Gas supply	0.66	0.67
Liquor store revenue	0.02	0.16	Transit	0.03	0.03
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.09	0.57
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.06	0.10	<b>Debt outstanding</b>	0.28	0.44
By character and object:			Short-term	1.08	1.23
Intergovernmental expenditure <sup>1</sup>	0.00	0.11	Long-term	0.28	0.45
Direct expenditure	0.06	0.10	Full faith and credit	0.42	0.58
Current operations	0.04	0.07	Nonguaranteed	0.34	0.61
Capital outlay	0.34	0.53	Long-term debt by purpose		
Construction	0.40	0.64	Public debt for private purposes	0.29	0.73
Other capital outlay	0.55	0.79	Education	0.28	0.41
Assistance and subsidies	0.03	0.08	Utilities	0.87	0.95
Interest on debt	0.13	0.21	Other	0.55	0.86
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.57	0.96
Exhibit: salaries & wages	0.05	0.06	Long-term debt retired	0.61	1.02
Direct expenditure by function	0.06	0.10	<b>Cash and security holdings</b>	0.09	0.30
Direct general expenditure	0.06	0.10	Insurance trust funds	0.00	0.00
Capital outlay	0.34	0.54	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.04	0.07	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.03	0.04	Miscellaneous	0.00	0.00
Capital outlay only	0.18	0.24	Other than insurance trust funds	0.23	0.46
Higher education	0.02	0.16	By purpose		
Capital outlay	0.21	1.65	Offsets to debt	0.11	0.25
Elementary & secondary	0.04	0.04	Bond funds	0.29	0.39
Capital outlay	0.24	0.24	Other	0.42	0.85
Other education	0.00	0.00			
Libraries	1.39	1.46			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Alabama		Description	Alabama	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.27	0.77	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.28	0.68	Public welfare	0.02	1.73
Intergovernmental revenue <sup>1</sup>	0.37	1.04	Cash assistance payments	0.00	0.00
From Federal Government	0.37	4.53	Vendor payments	0.05	42.97
From State government	(X)	1.06	Other public welfare	0.22	1.92
From local governments <sup>1</sup>	(X)	(X)	Hospitals	1.60	2.81
General revenue from own sources	0.35	0.89	Capital outlay	3.76	4.59
Taxes	0.22	0.70	Health	0.13	0.42
Property	1.34	1.54	Social insurance administration	0.00	0.00
Sales and gross receipts	0.15	0.53	Veterans' services	0.00	0.00
General sales	0.25	0.63	Transportation:		
Selective sales	0.18	1.64	Highways	0.96	2.22
Motor fuel	0.16	2.02	Capital outlay	1.58	7.50
Alcoholic beverage	0.78	3.26	Air transportation (airports)	0.21	0.22
Tobacco products	0.79	4.05	Parking facilities	1.76	1.76
Public utilities	0.63	13.47	Sea and inland port facilities	1.57	42.38
Other selective sales	0.42	2.64	Transit subsidies	1.73	1.73
Individual income	0.15	3.05	Public safety:		
Corporate income	0.00	0.00	Police protection	0.83	0.96
Motor vehicle license	0.61	5.44	Fire protection	0.88	0.88
Other taxes	0.73	1.61	Correction	1.07	3.64
Charges and miscellaneous general revenue	0.83	1.60	Capital outlay	15.86	45.05
Current charges	1.12	2.09	Protective inspection and regulation	0.22	0.63
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.08	2.98
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	2.14	3.56	Parks and recreation	4.82	5.18
Highways	0.00	0.00	Capital outlay	22.32	26.71
Air transportation (airports)	0.63	0.63	Housing and community development	4.16	4.20
Parking facilities	0.03	0.03	Sewerage	5.23	5.23
Sea and inland port facilities	0.26	24.25	Capital outlay	12.50	12.50
Natural resources	0.00	0.00	Solid waste management	2.72	2.78
Parks and recreation	0.74	0.98	Capital outlay	8.30	8.31
Housing and community development	5.41	5.57	Governmental administration:		
Sewerage	1.75	1.75	Financial administration	1.50	2.43
Solid waste management	2.40	2.40	Judicial and legal	0.76	2.19
Other charges	2.55	3.86	General public buildings	1.90	2.26
Miscellaneous general revenue	0.58	1.24	Other governmental administration	2.05	2.54
Interest earnings	0.39	0.84	Interest on general debt	0.48	0.71
Special assessments	2.49	2.49	General expenditure, n.e.c.		
Sale of property	37.17	38.78	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.96	2.07	Other and unallocable	2.86	4.35
Utility revenue	1.89	1.89	Utility expenditure	3.54	3.54
Water supply	6.88	6.88	Capital outlay	13.55	13.55
Electric power	0.24	0.24	Water supply	11.89	11.89
Gas supply	1.59	1.59	Electric power	0.20	0.20
Transit	0.00	0.00	Gas supply	2.17	2.17
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.39	0.75	<b>Debt outstanding</b>	2.72	3.97
By character and object:			Short-term	10.30	10.66
Intergovernmental expenditure <sup>1</sup>	0.00	9.16	Long-term	2.72	3.97
Direct expenditure	0.39	0.75	Full faith and credit	5.04	6.12
Current operations	0.26	0.47	Nonguaranteed	2.08	3.38
Capital outlay	2.48	3.77	Long-term debt by purpose		
Construction	2.68	4.36	Public debt for private purposes	0.28	0.53
Other capital outlay	5.18	6.92	Education	2.58	5.29
Assistance and subsidies	0.00	0.00	Utilities	10.51	10.51
Interest on debt	0.88	1.24	Other	3.20	4.01
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	4.17	5.65
Exhibit: salaries & wages	0.26	0.40	Long-term debt retired	1.58	2.30
Direct expenditure by function	0.39	0.75	<b>Cash and security holdings</b>	0.15	0.62
Direct general expenditure	0.33	0.64	Insurance trust funds	0.00	0.00
Capital outlay	2.20	3.61	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.23	0.46	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.12	0.18	Miscellaneous	0.00	0.00
Capital outlay only	1.19	1.67	Other than insurance trust funds	0.44	0.76
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.50	0.92
Elementary & secondary	0.18	0.18	Bond funds	2.59	3.03
Capital outlay	1.67	1.67	Other	0.83	1.46
Other education	0.00	0.00			
Libraries	11.03	11.63			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Alaska		Description	Alaska	
	State & local government	Local government		State & local government	Local government
	CV	CV		CV	CV
	1	5		1	5
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.23	1.35	Public welfare	0.03	2.09
<b>General revenue<sup>1</sup></b>	0.23	1.32	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	1.48	2.88	Vendor payments	0.00	0.00
From Federal Government	1.48	10.61	Other public welfare	0.14	2.09
From State government	(X)	2.21	Hospitals	0.00	0.00
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.18	1.01	Health	0.80	2.14
Taxes	0.52	1.26	Social insurance administration	0.00	0.00
Property	0.34	0.37	Veterans' services	0.00	0.00
Sales and gross receipts	3.50	6.26	Transportation:		
General sales	7.91	7.91	Highways	0.45	2.50
Selective sales	0.36	1.59	Capital outlay	0.76	3.88
Motor fuel	0.00	0.00	Air transportation (airports)	0.06	0.54
Alcoholic beverage	0.00	0.00	Parking facilities	4.04	4.04
Tobacco products	0.00	0.00	Sea and inland port facilities	2.75	2.75
Public utilities	0.00	0.00	Transit subsidies	0.00	0.00
Other selective sales	0.93	2.48	Public safety:		
Individual income	0.00	0.00	Police protection	2.33	3.36
Corporate income	0.00	0.00	Fire protection	2.96	2.96
Motor vehicle license	0.03	0.14	Correction	0.00	0.00
Other taxes	0.03	1.62	Capital outlay	0.00	0.00
Charges and miscellaneous general revenue	0.12	1.12	Protective inspection and regulation	0.00	0.00
Current charges	0.82	1.36	Environment and housing:		
Education	0.20	0.85	Natural resources	0.00	0.00
Institutions of higher education	0.00	0.00	Capital outlay	0.00	0.00
School lunch sales (gross)	0.64	0.64	Parks and recreation	1.47	1.89
Hospitals	0.00	0.00	Capital outlay	0.06	0.07
Highways	0.00	0.00	Housing and community development	12.35	17.68
Air transportation (airports)	0.04	0.32	Sewerage	3.00	3.00
Parking facilities	0.00	0.00	Capital outlay	0.01	0.01
Sea and inland port facilities	1.50	1.50	Solid waste management	15.52	15.52
Natural resources	0.00	0.00	Capital outlay	60.77	60.77
Parks and recreation	0.00	0.00	Governmental administration:		
Housing and community development	7.49	12.40	Financial administration	3.03	9.43
Sewerage	2.00	2.00	Judicial and legal	0.15	2.04
Solid waste management	2.79	2.79	General public buildings	0.21	0.70
Other charges	1.83	2.61	Other governmental administration	2.74	4.19
Miscellaneous general revenue	0.05	1.12	Interest on general debt	0.75	1.56
Interest earnings	0.08	1.00	General expenditure, n.e.c.		
Special assessments	2.83	2.83	Miscellaneous commercial activities	0.00	0.00
Sale of property	0.53	0.77	Other and unallocable	2.79	9.75
Other general revenue	0.07	5.74	Utility expenditure	2.43	2.63
Utility revenue	2.81	3.08	Capital outlay	6.24	6.24
Water supply	5.64	5.64	Water supply	6.53	6.53
Electric power	3.17	3.58	Electric power	2.21	2.53
Gas supply	0.00	0.00	Gas supply	9.14	9.14
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.70	1.92	<b>Debt outstanding</b>	0.59	1.21
By character and object:			Short-term	0.00	0.00
Intergovernmental expenditure <sup>1</sup>	0.00	39.06	Long-term	0.60	1.22
Direct expenditure	0.71	1.92	Full faith and credit	0.11	0.15
Current operations	0.50	1.42	Nonguaranteed	0.91	2.57
Capital outlay	3.58	5.67	Long-term debt by purpose		
Construction	4.47	7.33	Public debt for private purposes	0.00	0.00
Other capital outlay	5.60	7.85	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	0.75	1.21
Interest on debt	0.67	1.34	Other	1.86	2.60
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.00	0.00
Exhibit: salaries & wages	1.53	2.91	Long-term debt retired	0.32	0.55
Direct expenditure by function	0.71	1.92	<b>Cash and security holdings</b>	0.05	0.71
Direct general expenditure	0.73	1.95	Insurance trust funds	0.00	0.00
Capital outlay	3.85	6.47	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.41	1.21	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	1.45	2.35	Miscellaneous	0.00	0.00
Capital outlay only	2.71	3.22	Other than insurance trust funds	0.06	0.82
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.01	0.04
Elementary & secondary	1.92	2.35	Bond funds	0.01	0.01
Capital outlay	2.76	3.22	Other	0.07	1.75
Other education	0.00	0.00			
Libraries	5.05	6.31			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Arizona		Description	Arizona	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.06	0.14	Public welfare		
<b>General revenue<sup>1</sup></b>	0.08	0.17	Cash assistance payments	0.04	0.23
Intergovernmental revenue <sup>1</sup>	0.06	0.42	Vendor payments	0.00	0.00
From Federal Government	0.06	0.43	Other public welfare	0.00	0.00
From State government	(X)	0.44	Hospitals	0.17	0.96
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.29	0.36
General revenue from own sources	0.09	0.21	Health	1.78	1.82
Taxes	0.10	0.27	Social insurance administration	0.45	2.20
Property	0.22	0.24	Veterans' services	0.00	0.00
Sales and gross receipts	0.16	0.76	Transportation:		
General sales	0.21	0.91	Highways	0.97	2.25
Selective sales	0.11	0.70	Capital outlay	1.53	4.93
Motor fuel	0.00	0.00	Air transportation (airports)	1.36	1.43
Alcoholic beverage	0.00	0.00	Parking facilities	0.00	0.00
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.77	1.21	Transit subsidies	0.00	0.00
Other selective sales	0.04	0.14	Public safety:		
Individual income	0.00	0.00	Police protection	0.35	0.41
Corporate income	0.00	0.00	Fire protection	2.23	2.23
Motor vehicle license	0.18	9.53	Correction	0.08	0.34
Other taxes	0.51	1.05	Capital outlay	0.08	5.82
Charges and miscellaneous general revenue	0.23	0.37	Protective inspection and regulation	0.95	2.43
Current charges	0.35	0.53	Environment and housing:		
Education	0.00	0.00	Natural resources	0.51	0.94
Institutions of higher education	0.00	0.00	Capital outlay	0.41	0.49
School lunch sales (gross)	0.00	0.00	Parks and recreation	0.74	0.79
Hospitals	0.00	0.00	Capital outlay	1.70	1.74
Highways	0.00	0.00	Housing and community development	0.55	0.55
Air transportation (airports)	0.35	0.35	Sewerage	0.84	0.85
Parking facilities	0.00	0.00	Capital outlay	1.42	1.42
Sea and inland port facilities	0.00	0.00	Solid waste management	0.47	0.55
Natural resources	7.81	9.35	Capital outlay	0.55	0.55
Parks and recreation	0.57	0.65	Governmental administration:		
Housing and community development	0.12	0.13	Financial administration	1.12	2.58
Sewerage	1.28	1.28	Judicial and legal	0.95	1.24
Solid waste management	1.01	1.01	General public buildings	1.72	2.07
Other charges	1.18	1.64	Other governmental administration	2.37	2.83
Miscellaneous general revenue	0.35	0.60	Interest on general debt	0.67	0.81
Interest earnings	0.59	0.88	General expenditure, n.e.c.		
Special assessments	4.63	4.63	Miscellaneous commercial activities	0.00	0.00
Sale of property	2.85	12.91	Other and unallocable	3.21	4.74
Other general revenue	0.29	0.58	Utility expenditure	0.87	0.88
Utility revenue	0.10	0.10	Capital outlay	3.49	3.49
Water supply	0.29	0.29	Water supply	2.63	2.63
Electric power	0.05	0.05	Electric power	0.06	0.06
Gas supply	1.09	1.09	Gas supply	1.91	1.91
Transit	0.07	0.07	Transit	0.10	0.10
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.22	0.34	<b>Debt outstanding</b>	1.03	1.18
By character and object:			Short-term	2.09	2.09
Intergovernmental expenditure <sup>1</sup>	0.00	0.02	Long-term	1.03	1.18
Direct expenditure	0.22	0.35	Full faith and credit	0.54	0.56
Current operations	0.06	0.10	Nonguaranteed	1.61	1.99
Capital outlay	1.27	1.70	Long-term debt by purpose		
Construction	1.00	1.31	Public debt for private purposes	3.53	3.91
Other capital outlay	2.52	3.55	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	0.81	0.82
Interest on debt	0.48	0.56	Other	2.21	2.91
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.35	3.68
Exhibit: salaries & wages	0.13	0.19	Long-term debt retired	0.84	0.94
Direct expenditure by function	0.22	0.35	<b>Cash and security holdings</b>	0.23	0.77
Direct general expenditure	0.21	0.34	Insurance trust funds	0.00	0.00
Capital outlay	1.20	1.69	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.06	0.11	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.64	0.89
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	1.35	1.46
Elementary & secondary	0.00	0.00	Bond funds	0.01	0.01
Capital outlay	0.00	0.00	Other	0.07	1.75
Other education	0.00	0.00			
Libraries	5.05	6.31			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Arkansas		Description	Arkansas	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.23	0.55	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.28	0.60	Public welfare	0.02	4.49
Intergovernmental revenue <sup>1</sup>	0.41	0.51	Cash assistance payments	0.00	0.00
From Federal Government	0.41	9.12	Vendor payments	0.00	0.00
From State government	(X)	0.29	Other public welfare	0.12	4.49
From local governments <sup>1</sup>	(X)	(X)	Hospitals	2.80	5.75
General revenue from own sources	0.33	1.01	Capital outlay	3.55	6.19
Taxes	0.18	0.71	Health	0.16	1.40
Property	0.68	0.68	Social insurance administration	0.00	0.00
Sales and gross receipts	0.27	1.47	Veterans' services	0.00	0.00
General sales	0.41	2.02	Transportation:		
Selective sales	0.41	3.39	Highways	0.88	2.74
Motor fuel	0.00	0.00	Capital outlay	1.65	10.26
Alcoholic beverage	0.00	0.00	Air transportation (airports)	1.93	1.95
Tobacco products	0.00	0.00	Parking facilities	0.10	0.10
Public utilities	3.81	3.81	Sea and inland port facilities	0.00	0.00
Other selective sales	0.03	0.47	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.58	0.72
Motor vehicle license	0.00	0.00	Fire protection	2.92	2.92
Other taxes	0.22	2.49	Correction	1.31	6.31
Charges and miscellaneous general revenue	0.96	1.96	Capital outlay	14.20	37.64
Current charges	1.42	2.72	Protective inspection and regulation	1.52	10.63
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.39	6.94
School lunch sales (gross)	0.00	0.00	Capital outlay	2.40	88.31
Hospitals	2.88	5.45	Parks and recreation	0.68	1.12
Highways	0.00	0.00	Capital outlay	1.68	2.15
Air transportation (airports)	2.47	2.47	Housing and community development	7.19	7.45
Parking facilities	7.01	7.01	Sewerage	1.45	1.58
Sea and inland port facilities	0.00	0.00	Capital outlay	3.53	3.96
Natural resources	11.48	112.99	Solid waste management	1.63	1.79
Parks and recreation	0.62	1.37	Capital outlay	11.94	13.66
Housing and community development	76.56	76.56	Governmental administration:		
Sewerage	1.90	1.90	Financial administration	1.49	4.47
Solid waste management	1.18	1.18	Judicial and legal	1.15	2.42
Other charges	1.55	2.56	General public buildings	2.22	3.30
Miscellaneous general revenue	0.74	1.71	Other governmental administration	1.05	1.54
Interest earnings	0.39	0.87	Interest on general debt	0.50	0.83
Special assessments	1.75	1.75	General expenditure, n.e.c.		
Sale of property	53.07	53.07	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.25	3.19	Other and unallocable	6.70	11.54
Utility revenue	0.76	0.76	Utility expenditure	1.59	1.59
Water supply	1.84	1.84	Capital outlay	14.05	14.05
Electric power	0.05	0.05	Water supply	3.45	3.45
Gas supply	3.34	3.34	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.30	0.65	<b>Debt outstanding</b>	1.79	2.94
By character and object:			Short-term	0.51	0.51
Intergovernmental expenditure <sup>1</sup>	0.00	9.51	Long-term	1.80	2.97
Direct expenditure	0.30	0.65	Full faith and credit	1.48	1.93
Current operations	0.28	0.56	Nonguaranteed	2.53	4.67
Capital outlay	1.78	4.17	Long-term debt by purpose		
Construction	2.15	5.97	Public debt for private purposes	3.16	6.88
Other capital outlay	2.81	4.61	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	8.72	8.72
Interest on debt	0.55	0.86	Other	3.26	4.88
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.12	2.67
Exhibit: salaries & wages	0.21	0.36	Long-term debt retired	1.76	4.63
Direct expenditure by function	0.30	0.65	<b>Cash and security holdings</b>	0.15	0.72
Direct general expenditure	0.32	0.70	Insurance trust funds	0.00	0.00
Capital outlay	1.80	4.42	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.27	0.58	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.37	0.76
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.23	0.47
Elementary & secondary	0.00	0.00	Bond funds	0.01	0.01
Capital outlay	0.00	0.00	Other	0.07	1.75
Other education	0.00	0.00			
Libraries	5.05	6.31			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	California		Description	California	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.33	0.55	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.44	0.66	Public welfare	0.02	0.06
Intergovernmental revenue <sup>1</sup>	0.11	0.12	Cash assistance payments	0.10	0.10
From Federal Government	0.11	0.87	Vendor payments	0.00	0.02
From State government	(X)	0.09	Other public welfare	0.05	0.08
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.57	0.81
General revenue from own sources	0.54	1.25	Capital outlay	7.86	11.56
Taxes	0.05	0.17	Health	0.07	0.11
Property	0.12	0.14	Social insurance administration	0.00	0.00
Sales and gross receipts	0.11	0.49	Veterans' services	0.00	0.00
General sales	0.15	0.83	Transportation:		
Selective sales	0.27	0.77	Highways	0.87	1.63
Motor fuel	0.00	0.00	Capital outlay	1.88	4.07
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.17	0.17
Tobacco products	0.00	0.00	Parking facilities	3.05	3.05
Public utilities	0.33	0.34	Sea and inland port facilities	0.78	0.78
Other selective sales	0.86	2.16	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.28	0.32
Motor vehicle license	0.00	0.00	Fire protection	0.73	0.73
Other taxes	0.51	0.94	Correction	0.07	0.16
Charges and miscellaneous general revenue	1.78	2.51	Capital outlay	0.58	1.36
Current charges	2.42	3.40	Protective inspection and regulation	0.74	1.69
Education	0.06	0.27	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.36	0.99
School lunch sales (gross)	0.00	0.00	Capital outlay	1.86	16.78
Hospitals	6.40	9.92	Parks and recreation	1.31	1.42
Highways	0.24	0.46	Capital outlay	5.48	5.83
Air transportation (airports)	0.37	0.37	Housing and community development	2.64	2.73
Parking facilities	5.05	5.05	Sewerage	5.85	5.98
Sea and inland port facilities	6.04	6.04	Capital outlay	15.04	15.04
Natural resources	5.52	11.69	Solid waste management	0.97	1.42
Parks and recreation	6.54	7.10	Capital outlay	4.37	4.52
Housing and community development	7.89	9.43	Governmental administration:		
Sewerage	12.50	12.50	Financial administration	0.75	1.57
Solid waste management	2.82	2.82	Judicial and legal	0.20	0.28
Other charges	6.03	6.78	General public buildings	0.07	0.07
Miscellaneous general revenue	2.04	2.88	Other governmental administration	1.61	1.92
Interest earnings	0.43	0.64	Interest on general debt	0.42	0.61
Special assessments	24.65	24.65	General expenditure, n.e.c.	0.00	0.00
Sale of property	4.81	5.14	Miscellaneous commercial activities	1.95	3.60
Other general revenue	2.44	3.63	Other and unallocable	1.95	3.60
Utility revenue	0.77	0.78	Utility expenditure	1.64	1.65
Water supply	1.73	1.73	Capital outlay	5.08	5.08
Electric power	0.06	0.06	Water supply	3.96	3.96
Gas supply	0.00	0.00	Electric power	0.02	0.02
Transit	0.53	0.53	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.14	0.14
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.23	0.34	<b>Debt outstanding</b>	1.56	2.26
By character and object:			Short-term	0.80	0.80
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	1.57	2.28
Direct expenditure	0.23	0.35	Full faith and credit	2.26	3.99
Current operations	0.18	0.27	Nonguaranteed	1.76	2.43
Capital outlay	1.72	2.08	Long-term debt by purpose		
Construction	2.03	2.42	Public debt for private purposes	1.55	4.78
Other capital outlay	1.86	2.43	Education	0.00	0.00
Assistance and subsidies	0.09	0.10	Utilities	4.63	4.63
Interest on debt	0.35	0.48	Other	2.73	3.34
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.34	5.69
Exhibit: salaries & wages	0.10	0.13	Long-term debt retired	4.06	6.21
Direct expenditure by function	0.23	0.35	<b>Cash and security holdings</b>	0.09	0.24
Direct general expenditure	0.21	0.31	Insurance trust funds	0.00	0.00
Capital outlay	1.67	2.10	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.14	0.22	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.01	0.01	Miscellaneous	0.00	0.00
Capital outlay only	0.05	0.07	Other than insurance trust funds	0.28	0.46
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.26	0.55
Elementary & secondary	0.01	0.01	Bond funds	0.90	1.44
Capital outlay	0.07	0.07	Other	0.48	0.70
Other education	0.00	0.00			
Libraries	0.85	0.87			

See footnotes at end of table.



**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Colorado		Description	Colorado	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.35	0.63	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.42	0.71	Public welfare	0.37	1.67
Intergovernmental revenue <sup>1</sup>	0.48	0.56	Cash assistance payments	2.71	2.71
From Federal Government	0.48	3.94	Vendor payments	0.07	2.59
From State government	(X)	0.33	Other public welfare	1.01	2.10
From local governments <sup>1</sup>	(X)	(X)	Hospitals	4.42	5.65
General revenue from own sources	0.50	0.98	Capital outlay	27.70	30.72
Taxes	0.63	1.36	Health	0.55	1.50
Property	2.13	2.13	Social insurance administration	0.00	0.00
Sales and gross receipts	0.42	0.98	Veterans' services	0.00	0.00
General sales	0.51	1.02	Transportation:		
Selective sales	0.29	1.71	Highways	1.35	2.53
Motor fuel	0.00	0.00	Capital outlay	2.21	5.15
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.48	0.48
Tobacco products	0.17	9.57	Parking facilities	2.07	2.07
Public utilities	2.26	2.49	Sea and inland port facilities	0.00	0.00
Other selective sales	0.61	1.97	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.57	0.62
Motor vehicle license	0.22	1.41	Fire protection	2.67	2.67
Other taxes	3.48	8.44	Correction	1.90	8.80
Charges and miscellaneous general revenue	0.60	1.02	Capital outlay	0.00	0.00
Current charges	0.82	1.29	Protective inspection and regulation	0.32	1.20
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	7.02	30.32
School lunch sales (gross)	0.00	0.00	Capital outlay	44.61	88.70
Hospitals	4.08	4.37	Parks and recreation	2.41	2.60
Highways	1.55	1.70	Capital outlay	8.06	8.61
Air transportation (airports)	0.04	0.04	Housing and community development	2.43	2.80
Parking facilities	2.08	2.08	Sewerage	7.67	7.67
Sea and inland port facilities	0.00	0.00	Capital outlay	19.36	19.36
Natural resources	4.00	10.77	Solid waste management	3.58	4.20
Parks and recreation	4.73	4.79	Capital outlay	11.77	18.68
Housing and community development	4.10	5.38	Governmental administration:		
Sewerage	5.44	5.44	Financial administration	1.08	1.80
Solid waste management	6.34	6.86	Judicial and legal	0.40	0.82
Other charges	1.90	2.35	General public buildings	5.29	5.43
Miscellaneous general revenue	0.83	1.63	Other governmental administration	1.32	1.52
Interest earnings	1.15	2.04	Interest on general debt	4.27	5.37
Special assessments	3.15	3.15	General expenditure, n.e.c.	0.00	0.00
Sale of property	13.33	13.39	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.32	3.38	Other and unallocable	3.91	4.83
Utility revenue	0.51	0.51	Utility expenditure	1.38	1.38
Water supply	0.98	0.98	Capital outlay	3.01	3.02
Electric power	0.34	0.34	Water supply	2.70	2.73
Gas supply	0.19	0.19	Electric power	1.26	1.26
Transit	0.36	0.36	Gas supply	0.06	0.06
Liquor store revenue	0.00	0.00	Transit	0.59	0.59
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.43	0.69	<b>Debt outstanding</b>	4.50	5.44
By character and object:			Short-term	28.13	28.13
Intergovernmental expenditure <sup>1</sup>	0.00	10.80	Long-term	4.50	5.45
Direct expenditure	0.43	0.70	Full faith and credit	12.17	12.17
Current operations	0.29	0.45	Nonguaranteed	0.76	1.05
Capital outlay	1.32	1.86	Long-term debt by purpose		
Construction	1.61	2.41	Public debt for private purposes	0.04	0.10
Other capital outlay	1.77	2.22	Education	0.00	0.00
Assistance and subsidies	1.57	2.71	Utilities	1.80	1.84
Interest on debt	3.74	4.56	Other	9.69	9.97
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.76	2.11
Exhibit: salaries & wages	0.37	0.54	Long-term debt retired	1.36	1.55
Direct expenditure by function	0.43	0.70	<b>Cash and security holdings</b>	0.41	1.22
Direct general expenditure	0.48	0.76	Insurance trust funds	0.00	0.00
Capital outlay	1.40	2.10	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.49	0.80	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.12	0.18	Miscellaneous	0.00	0.00
Capital outlay only	0.07	0.09	Other than insurance trust funds	0.94	1.66
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.84	1.91
Elementary & secondary	0.18	0.18	Bond funds	0.72	0.93
Capital outlay	0.09	0.09	Other	1.50	2.48
Other education	0.00	0.00			
Libraries	7.75	7.83			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols.

Description	Connecticut		Description	Connecticut	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.07	0.28	Public welfare	0.02	0.57
<b>General revenue<sup>1</sup></b>	0.08	0.31	Cash assistance payments	0.02	0.52
Intergovernmental revenue <sup>1</sup>	0.32	0.48	Vendor payments	0.00	0.32
From Federal Government	0.32	3.36	Other public welfare	0.17	0.78
From State government	(X)	0.91	Hospitals	0.00	0.00
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.11	0.32	Health	0.37	1.64
Taxes	0.04	0.12	Social insurance administration	0.00	0.00
Property	0.10	0.10	Veterans' services	0.00	0.00
Sales and gross receipts	0.00	0.00	Transportation:		
General sales	0.00	0.00	Highways	0.37	1.07
Selective sales	0.01	0.00	Capital outlay	0.50	5.03
Motor fuel	0.00	0.00	Air transportation (airports)	0.00	0.00
Alcoholic beverage	0.00	0.00	Parking facilities	0.03	0.03
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.07	0.00	Transit subsidies	0.00	0.00
Other selective sales	0.00	0.00	Public safety:		
Individual income	0.00	0.00	Police protection	0.16	0.20
Corporate income	0.00	0.00	Fire protection	3.32	3.32
Motor vehicle license	0.13	38.58	Correction	0.00	0.00
Other taxes	0.39	3.04	Capital outlay	0.00	0.00
Charges and miscellaneous general revenue	0.61	1.92	Protective inspection and regulation	0.56	2.56
Current charges	1.13	3.03	Environment and housing:		
Education	0.42	3.43	Natural resources	0.00	0.00
Institutions of higher education	0.00	0.00	Capital outlay	0.00	0.00
School lunch sales (gross)	3.51	3.51	Parks and recreation	1.49	1.68
Hospitals	0.00	0.00	Capital outlay	7.52	13.61
Highways	4.82	16.65	Housing and community development	2.53	2.90
Air transportation (airports)	0.00	0.00	Sewerage	0.88	0.88
Parking facilities	0.11	0.11	Capital outlay	3.86	3.86
Sea and inland port facilities	0.00	0.00	Solid waste management	0.40	0.71
Natural resources	0.00	0.00	Capital outlay	2.53	8.65
Parks and recreation	2.29	2.45	Governmental administration:		
Housing and community development	19.82	24.93	Financial administration	0.14	0.44
Sewerage	4.56	4.56	Judicial and legal	0.08	0.92
Solid waste management	0.61	2.29	General public buildings	0.92	1.10
Other charges	1.50	2.23	Other governmental administration	0.39	0.54
Miscellaneous general revenue	0.32	1.21	Interest on general debt	0.43	2.04
Interest earnings	0.46	1.72	General expenditure, n.e.c.		
Special assessments	3.56	3.56	Miscellaneous commercial activities	0.00	0.00
Sale of property	2.07	3.14	Other and unallocable	0.48	1.07
Other general revenue	0.53	2.40	Utility expenditure	0.19	0.27
Utility revenue	0.15	0.16	Capital outlay	0.88	3.75
Water supply	0.38	0.38	Water supply	0.79	0.79
Electric power	0.00	0.00	Electric power	0.00	0.00
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.17	0.40	<b>Debt outstanding</b>	0.66	3.12
By character and object:			Short-term	6.70	6.70
Intergovernmental expenditure <sup>1</sup>	0.00	24.54	Long-term	0.66	3.25
Direct expenditure	0.17	0.40	Full faith and credit	0.82	3.22
Current operations	0.15	0.31	Nonguaranteed	0.80	6.97
Capital outlay	1.64	3.63	Long-term debt by purpose		
Construction	2.03	5.29	Public debt for private purposes	0.90	34.77
Other capital outlay	1.46	2.20	Education	3.72	6.44
Assistance and subsidies	0.02	0.52	Utilities	1.86	1.86
Interest on debt	0.42	1.82	Other	0.50	2.64
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.75	3.80
Exhibit: salaries & wages	0.32	0.54	Long-term debt retired	0.62	2.77
Direct expenditure by function	0.17	0.40	<b>Cash and security holdings</b>	0.13	0.66
Direct general expenditure	0.19	0.43	Insurance trust funds	0.00	0.00
Capital outlay	1.78	3.79	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.15	0.33	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.52	0.68	Miscellaneous	0.00	0.00
Capital outlay only	6.74	9.70	Other than insurance trust funds	0.33	1.48
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.37	18.98
Elementary & secondary	0.68	0.68	Bond funds	4.11	5.83
Capital outlay	9.70	9.70	Other	0.82	1.40
Other education	0.00	0.00			
Libraries	4.08	4.65			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Delaware		Description	Delaware	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.12	0.44	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.11	0.36	Public welfare	0.02	8.68
Intergovernmental revenue <sup>1</sup>	0.01	0.10	Cash assistance payments	0.00	0.00
From Federal Government	0.01	0.12	Vendor payments	0.00	0.00
From State government	(X)	0.10	Other public welfare	0.06	8.68
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.13	0.67	Capital outlay	0.00	0.00
Taxes	0.14	0.78	Health	0.00	0.00
Property	0.95	0.95	Social insurance administration	0.00	0.00
Sales and gross receipts	0.07	7.47	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.07	7.47	Highways	0.24	1.24
Motor fuel	0.00	0.00	Capital outlay	0.06	0.73
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.08	1.09	Sea and inland port facilities	0.00	0.00
Other selective sales	0.18	24.34	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.22	1.94
Motor vehicle license	0.00	0.00	Fire protection	0.23	0.23
Other taxes	0.03	0.84	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.24	1.10	Capital outlay	0.00	0.00
Current charges	0.32	1.07	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	7.80	42.18
School lunch sales (gross)	0.00	0.00	Capital outlay	1.11	11.40
Hospitals	0.00	0.00	Parks and recreation	0.21	0.58
Highways	0.00	0.00	Capital outlay	0.11	0.82
Air transportation (airports)	0.00	0.00	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	1.28	1.28
Sea and inland port facilities	0.00	0.00	Capital outlay	1.19	1.19
Natural resources	0.00	0.00	Solid waste management	0.89	3.25
Parks and recreation	0.00	0.00	Capital outlay	0.25	5.43
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	1.57	1.57	Financial administration	0.74	3.81
Solid waste management	0.86	10.91	Judicial and legal	0.00	0.00
Other charges	0.62	2.57	General public buildings	0.00	0.00
Miscellaneous general revenue	0.21	1.46	Other governmental administration	0.00	0.00
Interest earnings	0.21	0.96	Interest on general debt	0.14	0.58
Special assessments	53.76	53.76	General expenditure, n.e.c.	0.00	0.00
Sale of property	0.00	0.00	Miscellaneous commercial activities	0.86	5.54
Other general revenue	0.50	4.26	Other and unallocable	0.00	0.00
Utility revenue	2.56	2.73	Utility expenditure	1.60	2.28
Water supply	3.13	3.13	Capital outlay	0.59	1.26
Electric power	3.30	3.30	Water supply	3.13	3.13
Gas supply	0.00	0.00	Electric power	2.71	2.71
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.14	0.41	Other insurance trust	0.00	0.00
By character and object:			<b>Debt outstanding</b>	0.29	1.21
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	0.14	0.41	Long-term	0.30	1.26
Current operations	0.19	0.48	Full faith and credit	1.20	2.74
Capital outlay	0.09	0.28	Nonguaranteed	0.01	0.08
Construction	0.04	0.14	Long-term debt by purpose		
Other capital outlay	0.35	1.00	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.29	1.15	Utilities	0.55	0.55
Insurance benefits and repayments	0.00	0.00	Other	0.80	2.42
Exhibit: salaries & wages	0.14	0.31	Long-term debt issued	0.04	2.32
Direct expenditure by function	0.14	0.41	Long-term debt retired	0.06	0.50
Direct general expenditure	0.13	0.37	<b>Cash and security holdings</b>	0.11	0.98
Capital outlay	0.09	0.29	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.15	0.41	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay only	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.20	1.27
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary	0.00	0.00	Offsets to debt	0.00	0.00
Capital outlay	0.00	0.00	Bond funds	0.13	0.71
Other education	0.00	0.00	Other	0.41	2.31
Libraries	1.20	1.34			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	District of Columbia		Description	District of Columbia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.00	(X)	Public welfare	0.00	0.00
<b>General revenue<sup>1</sup></b>	0.00	(X)	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.00	0.00	Vendor payments	0.00	0.00
From Federal Government	0.00	0.00	Other public welfare	0.00	0.00
From State government	(X)	0.00	Hospitals	0.00	0.00
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.00	(X)	Health	0.00	0.00
Taxes	0.00	(X)	Social insurance administration	0.00	0.00
Property	0.00	0.00	Veterans' services	0.00	0.00
Sales and gross receipts	0.00	0.00	Transportation:		
General sales	0.00	0.00	Highways	0.00	0.00
Selective sales	0.00	0.00	Capital outlay	0.00	0.00
Motor fuel	0.00	0.00	Air transportation (airports)	0.00	0.00
Alcoholic beverage	0.00	0.00	Parking facilities	0.00	0.00
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.00	0.00	Transit subsidies	0.00	0.00
Other selective sales	0.00	0.00	Public safety:		
Individual income	0.00	0.00	Police protection	0.00	0.00
Corporate income	0.00	0.00	Fire protection	0.00	0.00
Motor vehicle license	0.00	0.00	Correction	0.00	0.00
Other taxes	0.00	0.00	Capital outlay	0.00	0.00
Charges and miscellaneous general revenue	0.00	0.00	Protective inspection and regulation	0.00	0.00
Current charges	0.00	0.00	Environment and housing:		
Education	0.00	0.00	Natural resources	0.00	0.00
Institutions of higher education	0.00	0.00	Capital outlay	0.00	0.00
School lunch sales (gross)	0.00	0.00	Parks and recreation	0.00	0.00
Hospitals	0.00	0.00	Capital outlay	0.00	0.00
Highways	0.00	0.00	Housing and community development	0.00	0.00
Air transportation (airports)	0.00	0.00	Sewerage	0.00	0.00
Parking facilities	0.00	0.00	Capital outlay	0.00	0.00
Sea and inland port facilities	0.00	0.00	Solid waste management	0.00	0.00
Natural resources	0.00	0.00	Capital outlay	0.00	0.00
Parks and recreation	0.00	0.00	Governmental administration:		
Housing and community development	0.00	0.00	Financial administration	0.00	0.00
Sewerage	0.00	0.00	Judicial and legal	0.00	0.00
Solid waste management	0.00	0.00	General public buildings	0.00	0.00
Other charges	0.00	0.00	Other governmental administration	0.00	0.00
Miscellaneous general revenue	0.00	0.00	Interest on general debt	0.00	0.00
Interest earnings	0.00	0.00	General expenditure, n.e.c.		
Special assessments	0.00	0.00	Miscellaneous commercial activities	0.00	0.00
Sale of property	0.00	0.00	Other and unallocable	0.00	0.00
Other general revenue	0.00	0.00	Utility expenditure	0.00	0.00
Utility revenue	0.00	0.00	Capital outlay	0.00	0.00
Water supply	0.00	0.00	Water supply	0.00	0.00
Electric power	0.00	0.00	Electric power	0.00	0.00
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.00	0.00	<b>Debt outstanding</b>	0.00	0.00
By character and object:			Short-term	0.00	0.00
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	0.00	0.00
Direct expenditure	0.00	0.00	Full faith and credit	0.00	0.00
Current operations	0.00	0.00	Nonguaranteed	0.00	0.00
Capital outlay	0.00	0.00	Long-term debt by purpose		
Construction	0.00	0.00	Public debt for private purposes	0.00	0.00
Other capital outlay	0.00	0.00	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	0.00	0.00
Interest on debt	0.00	0.00	Other	0.00	0.00
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.00	0.00
Exhibit: salaries & wages	0.00	0.00	Long-term debt retired	0.00	0.00
Direct expenditure by function	0.00	0.00	<b>Cash and security holdings</b>	0.00	0.00
Direct general expenditure	0.00	0.00	Insurance trust funds	0.00	0.00
Capital outlay	0.00	0.00	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.00	0.00	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.00	0.00
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.00	0.00
Elementary & secondary	0.00	0.00	Bond funds	0.00	0.00
Capital outlay	0.00	0.00	Other	0.00	0.00
Other education	0.00	0.00			
Libraries	0.00	0.00			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Florida		Description	Florida	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.23	0.42	Public welfare	0.01	0.23
<b>General revenue<sup>1</sup></b>	0.30	0.47	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	1.18	0.82	Vendor payments	0.00	0.00
From Federal Government	1.18	6.36	Other public welfare	0.05	0.24
From State government	(X)	0.16	Hospitals	3.11	3.63
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.28	0.54	Health	0.33	1.65
Taxes	0.07	0.16	Social insurance administration	0.00	0.00
Property	0.16	0.17	Veterans' services	0.00	0.00
Sales and gross receipts	0.04	0.30	Transportation:		
General sales	0.01	0.30	Highways	1.05	2.88
Selective sales	0.12	0.34	Capital outlay	1.30	4.65
Motor fuel	0.24	0.96	Air transportation (airports)	0.04	0.04
Alcoholic beverage	0.00	0.00	Parking facilities	0.02	0.02
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.35	0.51	Transit subsidies	0.00	0.00
Other selective sales	0.21	0.66	Public safety:		
Individual income	0.00	0.00	Police protection	0.51	0.57
Corporate income	0.00	0.00	Fire protection	1.15	1.15
Motor vehicle license	0.00	0.00	Correction	0.72	2.11
Other taxes	0.20	1.25	Capital outlay	10.10	23.33
Charges and miscellaneous general revenue	0.82	1.15	Protective inspection and regulation	0.42	0.82
Current charges	1.35	1.63	Environment and housing:		
Education	0.00	0.00	Natural resources	1.92	3.84
Institutions of higher education	0.00	0.00	Capital outlay	6.59	13.09
School lunch sales (gross)	0.00	0.00	Parks and recreation	0.68	0.73
Hospitals	5.03	5.27	Capital outlay	1.82	1.92
Highways	0.00	0.00	Housing and community development	11.14	12.39
Air transportation (airports)	1.34	1.34	Sewerage	0.93	0.93
Parking facilities	0.37	0.37	Capital outlay	2.58	2.58
Sea and inland port facilities	0.41	0.41	Solid waste management	1.09	1.09
Natural resources	0.23	0.25	Capital outlay	6.28	6.32
Parks and recreation	1.87	2.00	Governmental administration:		
Housing and community development	22.60	24.57	Financial administration	0.78	1.38
Sewerage	1.86	1.86	Judicial and legal	0.17	0.30
Solid waste management	1.01	1.03	General public buildings	1.18	2.37
Other charges	1.94	2.50	Other governmental administration	0.85	1.28
Miscellaneous general revenue	0.42	0.76	Interest on general debt	0.33	0.45
Interest earnings	0.39	0.54	General expenditure, n.e.c.		
Special assessments	2.61	2.61	Miscellaneous commercial activities	0.00	0.00
Sale of property	11.38	28.12	Other and unallocable	1.46	1.85
Other general revenue	0.51	1.64	Utility expenditure	0.40	0.41
Utility revenue	0.19	0.19	Capital outlay	2.25	2.41
Water supply	0.34	0.34	Water supply	0.69	0.69
Electric power	0.19	0.19	Electric power	0.62	0.62
Gas supply	1.42	1.42	Gas supply	0.03	0.03
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.26	0.40	<b>Debt outstanding</b>	0.90	1.18
By character and object:			Short-term	3.63	3.68
Intergovernmental expenditure <sup>1</sup>	0.00	0.02	Long-term	0.90	1.18
Direct expenditure	0.26	0.40	Full faith and credit	1.10	1.16
Current operations	0.30	0.45	Nonguaranteed	1.03	1.42
Capital outlay	0.96	1.43	Long-term debt by purpose		
Construction	1.12	1.68	Public debt for private purposes	1.19	1.41
Other capital outlay	1.12	1.66	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	3.34	3.34
Interest on debt	0.29	0.38	Other	1.53	1.98
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.34	3.52
Exhibit: salaries & wages	0.29	0.40	Long-term debt retired	1.33	1.80
Direct expenditure by function	0.26	0.40	<b>Cash and security holdings</b>	0.16	0.43
Direct general expenditure	0.29	0.45	Insurance trust funds	0.00	0.00
Capital outlay	0.98	1.50	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.30	0.47	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.37	0.52
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.49	0.63
Elementary & secondary	0.00	0.00	Bond funds	1.97	2.22
Capital outlay	0.00	0.00	Other	0.23	0.39
Other education	0.00	0.00			
Libraries	1.93	1.95			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Georgia		Description	Georgia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.26	0.47	Public welfare	0.13	7.42
<b>General revenue<sup>1</sup></b>	0.30	0.53	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.26	0.36	Vendor payments	0.00	0.00
From Federal Government	0.26	2.65	Other public welfare	0.67	7.42
From State government	(X)	0.25	Hospitals	2.55	3.26
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	18.85	23.46
General revenue from own sources	0.37	0.76	Health	0.83	1.18
Taxes	0.21	0.51	Social insurance administration	0.00	0.00
Property	0.44	0.44	Veterans' services	0.00	0.00
Sales and gross receipts	0.43	1.23	Transportation:		
General sales	0.53	1.54	Highways	2.38	5.97
Selective sales	0.45	1.24	Capital outlay	2.73	9.90
Motor fuel	0.00	0.00	Air transportation (airports)	0.39	0.39
Alcoholic beverage	0.44	1.01	Parking facilities	1.87	1.87
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	4.71	4.71	Transit subsidies	0.00	0.00
Other selective sales	0.24	0.41	Public safety:		
Individual income	0.00	0.00	Police protection	0.78	0.91
Corporate income	0.00	0.00	Fire protection	1.21	1.21
Motor vehicle license	0.00	0.00	Correction	2.66	7.99
Other taxes	2.21	4.88	Capital outlay	20.24	30.06
Charges and miscellaneous general revenue	1.25	1.90	Protective inspection and regulation	0.56	1.11
Current charges	1.91	2.65	Environment and housing:		
Education	0.00	0.00	Natural resources	0.49	12.85
Institutions of higher education	0.00	0.00	Capital outlay	1.66	50.88
School lunch sales (gross)	0.00	0.00	Parks and recreation	1.74	2.58
Hospitals	4.32	4.74	Capital outlay	8.83	9.93
Highways	0.00	0.00	Housing and community development	2.45	2.87
Air transportation (airports)	0.10	0.10	Sewerage	3.22	3.22
Parking facilities	0.11	0.11	Capital outlay	7.25	7.25
Sea and inland port facilities	0.00	0.00	Solid waste management	3.11	3.13
Natural resources	0.00	0.00	Capital outlay	14.06	14.22
Parks and recreation	0.42	1.28	Governmental administration:		
Housing and community development	3.71	3.76	Financial administration	0.44	0.94
Sewerage	1.00	1.00	Judicial and legal	0.43	0.57
Solid waste management	2.32	2.33	General public buildings	8.20	11.73
Other charges	2.31	3.19	Other governmental administration	1.74	1.93
Miscellaneous general revenue	0.41	0.74	Interest on general debt	0.34	0.53
Interest earnings	0.64	0.95	General expenditure, n.e.c.		
Special assessments	0.80	0.80	Miscellaneous commercial activities	0.00	0.00
Sale of property	9.38	9.38	Other and unallocable	2.45	4.41
Other general revenue	0.46	1.04	Utility expenditure	0.90	0.90
Utility revenue	0.47	0.47	Capital outlay	2.42	2.42
Water supply	0.52	0.52	Water supply	2.41	2.41
Electric power	0.53	0.53	Electric power	0.68	0.68
Gas supply	1.36	1.36	Gas supply	0.93	0.93
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.37	0.61	<b>Debt outstanding</b>	0.84	1.10
By character and object:			Short-term	5.20	5.20
Intergovernmental expenditure <sup>1</sup>	0.00	1.60	Long-term	0.83	1.10
Direct expenditure	0.37	0.61	Full faith and credit	0.89	1.77
Current operations	0.24	0.39	Nonguaranteed	1.04	1.15
Capital outlay	1.77	2.65	Long-term debt by purpose		
Construction	1.91	2.94	Public debt for private purposes	1.76	2.55
Other capital outlay	3.39	4.65	Education	0.97	0.97
Assistance and subsidies	0.00	0.00	Utilities	1.47	1.47
Interest on debt	0.27	0.36	Other	1.28	2.75
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.07	3.64
Exhibit: salaries & wages	0.21	0.29	Long-term debt retired	2.21	3.27
Direct expenditure by function	0.37	0.61	<b>Cash and security holdings</b>	0.15	0.57
Direct general expenditure	0.40	0.69	Insurance trust funds	0.00	0.00
Capital outlay	2.04	3.48	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.25	0.43	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.01	Other than insurance trust funds	0.48	0.70
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.20	0.26
Elementary & secondary	0.00	0.00	Bond funds	1.49	2.30
Capital outlay	0.01	0.01	Other	0.88	1.32
Other education	0.00	0.00			
Libraries	2.15	2.30			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Hawaii		Description	Hawaii	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.00	0.00	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.00	0.00	Public welfare	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.00	0.01	Cash assistance payments	0.00	0.00
From Federal Government	0.00	0.00	Vendor payments	0.00	0.00
From State government	(X)	0.02	Other public welfare	0.00	0.00
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.00	0.00	Capital outlay	0.00	0.00
Taxes	0.00	0.00	Health	0.00	0.00
Property	0.00	0.00	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.00	0.00
Motor fuel	0.00	0.00	Capital outlay	0.00	0.00
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.00	0.00
Motor vehicle license	0.00	0.00	Fire protection	0.00	0.00
Other taxes	0.00	0.00	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.00	0.00	Capital outlay	0.00	0.00
Current charges	0.00	0.00	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.08	1.00
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	0.00	0.00
Highways	0.00	0.00	Capital outlay	0.00	0.00
Air transportation (airports)	0.00	0.00	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	0.00	0.00
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.10	102.08	Solid waste management	0.00	0.00
Parks and recreation	0.00	0.00	Capital outlay	0.00	0.00
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	0.00	0.00	Financial administration	0.00	0.00
Solid waste management	0.00	0.00	Judicial and legal	0.00	0.00
Other charges	0.00	0.00	General public buildings	0.00	0.00
Miscellaneous general revenue	0.00	0.00	Other governmental administration	0.00	0.00
Interest earnings	0.00	0.00	Interest on general debt	0.00	0.00
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	0.00	0.00	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.00	0.00	Other and unallocable	0.00	0.00
Utility revenue	0.00	0.00	Utility expenditure	0.00	0.00
Water supply	0.00	0.00	Capital outlay	0.00	0.00
Electric power	0.00	0.00	Water supply	0.00	0.00
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.00	0.00	<b>Debt outstanding</b>	0.00	0.00
By character and object:			Short-term	0.00	0.00
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	0.00	0.00
Direct expenditure	0.00	0.00	Full faith and credit	0.00	0.00
Current operations	0.00	0.01	Nonguaranteed	0.00	0.00
Capital outlay	0.00	0.00	Long-term debt by purpose		
Construction	0.00	0.00	Public debt for private purposes	0.00	0.00
Other capital outlay	0.00	0.00	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	0.00	0.00
Interest on debt	0.00	0.00	Other	0.00	0.00
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.00	0.00
Exhibit: salaries & wages	0.00	0.01	Long-term debt retired	0.00	0.00
Direct expenditure by function	0.00	0.00	<b>Cash and security holdings</b>	0.00	0.00
Direct general expenditure	0.00	0.00	Insurance trust funds	0.00	0.00
Capital outlay	0.00	0.00	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.00	0.01	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.00	0.00
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.00	0.00
Elementary & secondary	0.00	0.00	Bond funds	0.00	0.00
Capital outlay	0.00	0.00	Other	0.00	0.00
Other education	0.00	0.00			
Libraries	0.00	0.00			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Idaho		Description	Idaho	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.19	0.42	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.24	0.46	Public welfare	0.03	0.52
Intergovernmental revenue <sup>1</sup>	0.72	0.59	Cash assistance payments	0.00	0.00
From Federal Government	0.72	7.32	Vendor payments	0.04	1.16
From State government	(X)	0.21	Other public welfare	0.02	0.18
From local governments <sup>1</sup>	(X)	(X)	Hospitals	3.23	3.66
General revenue from own sources	0.26	0.67	Capital outlay	39.45	90.87
Taxes	0.20	0.72	Health	0.93	2.88
Property	0.76	0.76	Social insurance administration	0.00	0.00
Sales and gross receipts	0.03	2.80	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.10	2.80	Highways	1.59	3.82
Motor fuel	0.00	0.00	Capital outlay	3.30	10.76
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.24	0.25
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	1.09	1.49	Sea and inland port facilities	86.55	86.55
Other selective sales	0.47	9.85	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.44	0.54
Motor vehicle license	0.06	1.28	Fire protection	2.84	2.84
Other taxes	0.33	1.45	Correction	0.09	0.42
Charges and miscellaneous general revenue	0.59	1.05	Capital outlay	0.00	0.00
Current charges	0.88	1.30	Protective inspection and regulation	0.31	1.46
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	4.50	17.49
School lunch sales (gross)	0.00	0.00	Capital outlay	13.07	42.01
Hospitals	2.50	2.59	Parks and recreation	0.76	1.03
Highways	0.02	0.05	Capital outlay	5.44	9.90
Air transportation (airports)	0.19	0.19	Housing and community development	16.11	17.91
Parking facilities	0.45	0.45	Sewerage	1.06	1.35
Sea and inland port facilities	32.27	32.27	Capital outlay	2.88	2.93
Natural resources	1.17	5.97	Solid waste management	0.52	0.52
Parks and recreation	0.46	0.48	Capital outlay	1.40	1.40
Housing and community development	0.12	0.17	Governmental administration:		
Sewerage	0.75	0.75	Financial administration	1.89	3.55
Solid waste management	0.53	0.53	Judicial and legal	0.25	0.50
Other charges	0.39	0.60	General public buildings	1.46	2.95
Miscellaneous general revenue	0.44	1.36	Other governmental administration	4.42	5.77
Interest earnings	0.11	0.45	Interest on general debt	0.10	0.30
Special assessments	26.80	26.80	General expenditure, n.e.c.	0.00	0.00
Sale of property	12.11	15.37	Miscellaneous commercial activities	1.00	1.93
Other general revenue	0.52	1.24	Other and unallocable	1.00	1.93
Utility revenue	3.46	3.46	Utility expenditure	3.44	3.44
Water supply	6.46	6.46	Capital outlay	15.75	15.75
Electric power	1.31	1.31	Water supply	6.00	6.00
Gas supply	0.00	0.00	Electric power	0.69	0.69
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.31	0.58	<b>Debt outstanding</b>	0.57	1.65
By character and object:			Short-term	18.53	18.73
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	0.57	1.66
Direct expenditure	0.31	0.58	Full faith and credit	1.19	1.19
Current operations	0.30	0.51	Nonguaranteed	0.68	5.45
Capital outlay	1.61	2.80	Long-term debt by purpose		
Construction	1.56	2.85	Public debt for private purposes	0.00	0.00
Other capital outlay	2.95	4.60	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	6.32	6.32
Interest on debt	0.10	0.29	Other	3.91	5.70
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.65	3.82
Exhibit: salaries & wages	0.41	0.60	Long-term debt retired	0.39	1.37
Direct expenditure by function	0.31	0.58	<b>Cash and security holdings</b>	0.06	0.55
Direct general expenditure	0.34	0.61	Insurance trust funds	0.00	0.00
Capital outlay	1.61	2.87	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.30	0.54	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.14	0.55
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.12	1.78
Elementary & secondary	0.00	0.00	Bond funds	1.18	2.24
Capital outlay	0.00	0.00	Other	0.20	0.54
Other education	0.00	0.00			
Libraries	2.16	2.39			

See footnotes at end of table.



**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Illinois		Description	Illinois	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.18	0.35	Public welfare	0.06	1.13
<b>General revenue<sup>1</sup></b>	0.20	0.38	Cash assistance payments	0.26	45.87
Intergovernmental revenue <sup>1</sup>	0.88	0.93	Vendor payments	0.10	19.49
From Federal Government	0.88	5.09	Other public welfare	0.17	1.32
From State government	(X)	0.67	Hospitals	0.59	1.05
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	4.57	17.33
General revenue from own sources	0.18	0.37	Health	0.27	1.18
Taxes	0.12	0.26	Social insurance administration	0.00	0.00
Property	0.15	0.15	Veterans' services	0.00	0.00
Sales and gross receipts	0.30	1.52	Transportation:		
General sales	0.50	3.83	Highways	1.33	2.83
Selective sales	0.14	0.47	Capital outlay	2.31	6.91
Motor fuel	0.01	0.10	Air transportation (airports)	1.55	1.58
Alcoholic beverage	0.00	0.00	Parking facilities	11.23	11.23
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.37	0.90	Transit subsidies	0.94	7.06
Other selective sales	0.19	0.46	Public safety:		
Individual income	0.00	0.00	Police protection	0.72	0.81
Corporate income	0.00	0.00	Fire protection	4.45	4.45
Motor vehicle license	0.30	2.32	Correction	0.12	0.40
Other taxes	0.77	2.34	Capital outlay	0.05	0.19
Charges and miscellaneous general revenue	0.57	0.98	Protective inspection and regulation	1.25	3.94
Current charges	0.92	1.35	Environment and housing:		
Education	0.00	0.00	Natural resources	2.92	16.34
Institutions of higher education	0.00	0.00	Capital outlay	8.42	19.85
School lunch sales (gross)	0.00	0.00	Parks and recreation	3.70	3.95
Hospitals	1.65	2.40	Capital outlay	6.87	7.17
Highways	0.13	0.95	Housing and community development	4.66	4.80
Air transportation (airports)	0.43	0.43	Sewerage	4.05	4.17
Parking facilities	2.99	2.99	Capital outlay	9.05	9.07
Sea and inland port facilities	10.61	10.61	Solid waste management	0.95	1.03
Natural resources	9.62	24.95	Capital outlay	4.54	15.55
Parks and recreation	5.92	6.02	Governmental administration:		
Housing and community development	3.34	3.68	Financial administration	1.45	3.13
Sewerage	2.78	2.78	Judicial and legal	0.38	0.53
Solid waste management	2.26	2.26	General public buildings	2.49	2.80
Other charges	4.43	4.65	Other governmental administration	1.22	1.47
Miscellaneous general revenue	0.52	1.13	Interest on general debt	1.08	2.11
Interest earnings	0.33	0.65	General expenditure, n.e.c.		
Special assessments	7.16	7.16	Miscellaneous commercial activities	0.00	0.00
Sale of property	33.09	33.10	Other and unallocable	2.17	3.64
Other general revenue	0.94	2.43	Utility expenditure	0.76	0.76
Utility revenue	0.99	0.99	Capital outlay	2.16	2.16
Water supply	2.18	2.18	Water supply	2.39	2.39
Electric power	0.89	0.89	Electric power	0.76	0.76
Gas supply	34.11	34.11	Gas supply	22.97	22.97
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.26	0.43	<b>Debt outstanding</b>	1.50	2.63
By character and object:			Short-term	7.41	7.54
Intergovernmental expenditure <sup>1</sup>	0.00	12.62	Long-term	1.50	2.65
Direct expenditure	0.26	0.43	Full faith and credit	2.59	3.38
Current operations	0.21	0.34	Nonguaranteed	1.28	3.51
Capital outlay	1.38	1.84	Long-term debt by purpose		
Construction	1.63	2.24	Public debt for private purposes	0.46	3.01
Other capital outlay	1.67	2.05	Education	0.00	0.00
Assistance and subsidies	0.15	45.87	Utilities	6.79	6.79
Interest on debt	1.02	1.89	Other	2.91	4.12
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.77	5.08
Exhibit: salaries & wages	0.22	0.28	Long-term debt retired	3.46	6.40
Direct expenditure by function	0.26	0.43	<b>Cash and security holdings</b>	0.24	0.57
Direct general expenditure	0.28	0.47	Insurance trust funds	0.00	0.00
Capital outlay	1.47	2.05	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.21	0.36	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.55	1.07
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.32	1.25
Elementary & secondary	0.00	0.00	Bond funds	0.79	0.87
Capital outlay	0.00	0.00	Other	1.31	1.90
Other education	0.00	0.00			
Libraries	7.93	8.34			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Indiana		Description	Indiana	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.10	0.33	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.11	0.36	Public welfare	0.04	0.36
Intergovernmental revenue <sup>1</sup>	0.27	0.64	Cash assistance payments	1.83	1.89
From Federal Government	0.27	3.36	Vendor payments	0.00	1.89
From State government	(X)	0.65	Other public welfare	0.14	0.34
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.47	0.53
General revenue from own sources	0.12	0.28	Capital outlay	2.73	2.82
Taxes	0.10	0.25	Health	0.33	1.29
Property	0.27	0.27	Social insurance administration	0.00	0.00
Sales and gross receipts	0.01	0.42	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.02	0.42	Highways	0.42	1.16
Motor fuel	0.00	0.00	Capital outlay	0.53	3.38
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.21	0.21
Tobacco products	0.00	0.00	Parking facilities	0.47	0.47
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.05	0.42	Transit subsidies	0.00	0.00
Individual income	0.08	0.72	Public safety:		
Corporate income	0.00	0.00	Police protection	0.58	0.78
Motor vehicle license	0.00	0.00	Fire protection	5.29	5.29
Other taxes	0.42	1.65	Correction	1.54	5.00
Charges and miscellaneous general revenue	0.29	0.56	Capital outlay	17.63	36.76
Current charges	0.22	0.40	Protective inspection and regulation	0.06	1.04
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.98	6.99
School lunch sales (gross)	0.00	0.00	Capital outlay	2.99	8.57
Hospitals	0.56	0.57	Parks and recreation	1.62	1.93
Highways	0.00	0.00	Capital outlay	5.14	7.42
Air transportation (airports)	0.04	0.04	Housing and community development	1.70	2.08
Parking facilities	0.42	0.42	Sewerage	6.85	6.87
Sea and inland port facilities	0.00	0.00	Capital outlay	16.88	16.89
Natural resources	1.07	17.91	Solid waste management	10.46	11.83
Parks and recreation	1.61	1.85	Capital outlay	60.37	61.07
Housing and community development	3.75	4.55	Governmental administration:		
Sewerage	1.09	1.09	Financial administration	1.59	3.53
Solid waste management	2.67	2.76	Judicial and legal	0.32	0.45
Other charges	0.72	1.21	General public buildings	0.60	1.17
Miscellaneous general revenue	0.77	1.71	Other governmental administration	1.24	1.40
Interest earnings	0.44	1.11	Interest on general debt	0.64	0.97
Special assessments	10.83	10.83	General expenditure, n.e.c.		
Sale of property	13.16	15.26	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.32	2.70	Other and unallocable	2.43	3.42
Utility revenue	0.33	0.33	Utility expenditure	0.86	0.86
Water supply	1.05	1.05	Capital outlay	7.45	7.45
Electric power	0.51	0.51	Water supply	3.90	3.90
Gas supply	0.37	0.37	Electric power	0.65	0.65
Transit	0.06	0.06	Gas supply	0.26	0.26
Liquor store revenue	0.00	0.00	Transit	0.23	0.23
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.27	0.47	<b>Debt outstanding</b>	3.17	5.43
By character and object:			Short-term	0.96	1.06
Intergovernmental expenditure <sup>1</sup>	0.00	2.47	Long-term	3.28	5.73
Direct expenditure	0.27	0.47	Full faith and credit	2.53	2.53
Current operations	0.24	0.40	Nonguaranteed	3.89	7.86
Capital outlay	1.44	2.37	Long-term debt by purpose		
Construction	1.65	3.21	Public debt for private purposes	0.35	1.07
Other capital outlay	2.27	2.86	Education	12.09	22.32
Assistance and subsidies	0.22	1.89	Utilities	3.64	3.64
Interest on debt	0.60	0.88	Other	2.58	3.66
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.42	6.14
Exhibit: salaries & wages	0.63	0.86	Long-term debt retired	1.73	4.96
Direct expenditure by function	0.27	0.47	<b>Cash and security holdings</b>	0.17	0.67
Direct general expenditure	0.29	0.50	Insurance trust funds	0.00	0.00
Capital outlay	1.44	2.43	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.23	0.41	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.46	0.70	Miscellaneous	0.00	0.00
Capital outlay only	0.96	1.35	Other than insurance trust funds	0.28	0.69
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.27	0.76
Elementary & secondary	0.70	0.70	Bond funds	1.96	2.71
Capital outlay	1.35	1.35	Other	0.31	0.78
Other education	0.00	0.00			
Libraries	4.14	4.24			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa		Description	Iowa	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.13	0.27	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.15	0.29	Public welfare	0.19	3.94
Intergovernmental revenue <sup>1</sup>	0.29	0.55	Cash assistance payments	0.11	6.47
From Federal Government	0.29	2.75	Vendor payments	0.06	4.64
From State government	(X)	0.51	Other public welfare	0.63	4.53
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.74	1.35
General revenue from own sources	0.16	0.39	Capital outlay	7.84	17.56
Taxes	0.23	0.66	Health	2.57	3.73
Property	0.23	0.23	Social insurance administration	0.00	0.00
Sales and gross receipts	0.72	10.08	Veterans' services	0.00	0.00
General sales	0.20	3.01	Transportation:		
Selective sales	2.28	27.88	Highways	1.19	2.36
Motor fuel	0.00	0.00	Capital outlay	1.89	5.98
Alcoholic beverage	0.00	0.00	Air transportation (airports)	3.88	3.88
Tobacco products	0.00	0.00	Parking facilities	0.08	0.08
Public utilities	9.16	9.16	Sea and inland port facilities	0.00	0.00
Other selective sales	5.74	35.51	Transit subsidies	0.01	0.13
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.82	1.00
Motor vehicle license	0.24	6.26	Fire protection	3.03	3.03
Other taxes	0.36	3.82	Correction	0.74	2.65
Charges and miscellaneous general revenue	0.29	0.54	Capital outlay	0.30	0.35
Current charges	0.30	0.53	Protective inspection and regulation	1.32	5.84
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.86	7.99
School lunch sales (gross)	0.00	0.00	Capital outlay	2.00	26.29
Hospitals	0.53	0.91	Parks and recreation	1.92	2.09
Highways	4.31	10.35	Capital outlay	6.53	6.72
Air transportation (airports)	0.20	0.20	Housing and community development	3.29	3.37
Parking facilities	0.11	0.11	Sewerage	5.57	5.57
Sea and inland port facilities	0.00	0.00	Capital outlay	11.41	11.41
Natural resources	1.00	16.10	Solid waste management	1.20	1.24
Parks and recreation	2.42	2.55	Capital outlay	1.96	1.97
Housing and community development	5.82	6.17	Governmental administration:		
Sewerage	0.68	0.68	Financial administration	0.75	1.79
Solid waste management	0.63	0.65	Judicial and legal	0.62	2.46
Other charges	4.31	5.99	General public buildings	5.55	6.30
Miscellaneous general revenue	0.68	1.56	Other governmental administration	3.94	5.55
Interest earnings	0.92	1.77	Interest on general debt	0.50	0.77
Special assessments	13.40	13.40	General expenditure, n.e.c.		
Sale of property	10.42	10.67	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.80	2.23	Other and unallocable	1.65	2.90
Utility revenue	0.61	0.61	Utility expenditure	2.49	2.49
Water supply	0.93	0.93	Capital outlay	10.38	10.38
Electric power	0.69	0.69	Water supply	4.17	4.17
Gas supply	2.94	2.94	Electric power	2.67	2.67
Transit	0.16	0.16	Gas supply	3.79	3.79
Liquor store revenue	0.00	0.00	Transit	0.06	0.06
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.26	0.47	<b>Debt outstanding</b>	1.14	1.65
By character and object:			Short-term	6.53	8.12
Intergovernmental expenditure <sup>1</sup>	0.00	2.71	Long-term	1.13	1.65
Direct expenditure	0.26	0.48	Full faith and credit	1.83	1.83
Current operations	0.15	0.26	Nonguaranteed	1.26	2.66
Capital outlay	1.67	2.79	Long-term debt by purpose		
Construction	1.97	3.45	Public debt for private purposes	1.35	3.44
Other capital outlay	2.16	3.19	Education	0.00	0.00
Assistance and subsidies	0.05	6.47	Utilities	6.24	6.24
Interest on debt	0.47	0.69	Other	2.16	2.45
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.49	3.19
Exhibit: salaries & wages	0.11	0.16	Long-term debt retired	1.21	1.70
Direct expenditure by function	0.26	0.48	<b>Cash and security holdings</b>	0.10	0.58
Direct general expenditure	0.25	0.45	Insurance trust funds	0.00	0.00
Capital outlay	1.55	2.70	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.14	0.25	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.34	0.61
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.33	0.79
Elementary & secondary	0.00	0.00	Bond funds	1.63	2.20
Capital outlay	0.00	0.00	Other	0.43	0.73
Other education	0.00	0.00			
Libraries	3.22	3.37			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Kansas		Description	Kansas	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.24	0.42	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.27	0.47	Public welfare	0.68	12.75
Intergovernmental revenue <sup>1</sup>	0.14	0.24	Cash assistance payments	0.00	0.00
From Federal Government	0.14	2.52	Vendor payments	0.00	0.00
From State government	(X)	0.23	Other public welfare	2.68	13.07
From local governments <sup>1</sup>	(X)	(X)	Hospitals	1.78	3.05
General revenue from own sources	0.32	0.73	Capital outlay	7.68	13.23
Taxes	0.14	0.39	Health	0.67	1.65
Property	0.45	0.46	Social insurance administration	0.00	0.00
Sales and gross receipts	0.12	0.61	Veterans' services	0.00	0.00
General sales	0.16	0.74	Transportation:		
Selective sales	0.09	0.51	Highways	0.63	1.67
Motor fuel	0.00	0.00	Capital outlay	0.77	3.31
Alcoholic beverage	0.07	53.71	Air transportation (airports)	1.33	1.33
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.57	0.58	Sea and inland port facilities	3.46	3.46
Other selective sales	0.03	0.25	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.84	0.94
Motor vehicle license	0.08	3.71	Fire protection	1.07	1.07
Other taxes	0.33	1.83	Correction	0.58	2.10
Charges and miscellaneous general revenue	1.01	1.70	Capital outlay	1.33	2.02
Current charges	1.59	2.61	Protective inspection and regulation	0.11	0.48
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.54	2.19
School lunch sales (gross)	0.00	0.00	Capital outlay	3.74	23.53
Hospitals	2.85	4.26	Parks and recreation	1.02	1.06
Highways	0.55	6.97	Capital outlay	6.05	6.16
Air transportation (airports)	2.71	2.71	Housing and community development	6.38	6.47
Parking facilities	1.53	1.53	Sewerage	2.69	2.69
Sea and inland port facilities	0.00	0.00	Capital outlay	13.59	13.59
Natural resources	0.00	0.00	Solid waste management	6.59	6.59
Parks and recreation	2.17	2.30	Capital outlay	42.10	42.10
Housing and community development	3.11	3.11	Governmental administration:		
Sewerage	1.00	1.00	Financial administration	1.22	2.39
Solid waste management	4.07	4.07	Judicial and legal	0.58	1.40
Other charges	7.36	9.27	General public buildings	2.98	3.19
Miscellaneous general revenue	0.56	0.97	Other governmental administration	3.71	4.50
Interest earnings	0.24	0.39	Interest on general debt	0.24	0.29
Special assessments	5.08	5.41	General expenditure, n.e.c.	0.00	0.00
Sale of property	2.50	4.09	Miscellaneous commercial activities	4.10	5.38
Other general revenue	1.06	2.37	Other and unallocable	4.10	5.38
Utility revenue	0.70	0.70	Utility expenditure	2.25	2.25
Water supply	1.23	1.23	Capital outlay	8.95	8.95
Electric power	0.77	0.77	Water supply	4.07	4.07
Gas supply	3.53	3.53	Electric power	1.56	1.56
Transit	0.00	0.00	Gas supply	6.84	6.84
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.29	0.48	<b>Debt outstanding</b>	1.40	1.66
By character and object:			Short-term	2.56	2.71
Intergovernmental expenditure <sup>1</sup>	0.00	0.80	Long-term	1.43	1.69
Direct expenditure	0.29	0.48	Full faith and credit	2.23	2.23
Current operations	0.20	0.31	Nonguaranteed	1.85	2.45
Capital outlay	1.94	3.64	Long-term debt by purpose		
Construction	2.38	5.12	Public debt for private purposes	3.05	3.05
Other capital outlay	2.20	3.14	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	10.90	10.90
Interest on debt	0.26	0.30	Other	1.33	2.14
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.35	1.78
Exhibit: salaries & wages	0.35	0.49	Long-term debt retired	1.82	2.20
Direct expenditure by function	0.29	0.48	<b>Cash and security holdings</b>	0.16	0.38
Direct general expenditure	0.30	0.49	Insurance trust funds	0.00	0.00
Capital outlay	2.00	4.03	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.17	0.27	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.30	0.43
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.42	0.43
Elementary & secondary	0.00	0.00	Bond funds	1.74	2.43
Capital outlay	0.00	0.00	Other	0.51	1.04
Other education	0.00	0.00			
Libraries	1.01	1.05			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Kentucky		Description	Kentucky	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.12	0.37	Public welfare	0.06	5.21
<b>General revenue<sup>1</sup></b>	0.15	0.43	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.33	0.67	Vendor payments	0.00	0.00
From Federal Government	0.33	4.21	Other public welfare	0.39	5.80
From State government	(X)	0.59	Hospitals	1.30	4.23
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	36.39	70.96
General revenue from own sources	0.15	0.47	Health	3.04	5.17
Taxes	0.07	0.31	Social insurance administration	0.00	0.00
Property	0.42	0.55	Veterans' services	0.00	0.00
Sales and gross receipts	0.06	1.13	Transportation:		
General sales	0.08	93.90	Highways	0.51	2.43
Selective sales	0.07	0.62	Capital outlay	0.37	8.43
Motor fuel	0.00	0.00	Air transportation (airports)	0.00	0.00
Alcoholic beverage	0.40	7.22	Parking facilities	0.25	0.25
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.53	0.53	Transit subsidies	0.00	0.00
Other selective sales	0.08	3.15	Public safety:		
Individual income	0.13	0.62	Police protection	0.52	0.72
Corporate income	0.00	0.00	Fire protection	2.81	2.81
Motor vehicle license	0.86	7.46	Correction	0.82	2.71
Other taxes	0.54	2.07	Capital outlay	8.30	26.97
Charges and miscellaneous general revenue	0.41	0.88	Protective inspection and regulation	0.04	0.51
Current charges	0.53	1.18	Environment and housing:		
Education	0.00	0.00	Natural resources	0.54	6.54
Institutions of higher education	0.00	0.00	Capital outlay	1.80	80.86
School lunch sales (gross)	0.00	0.00	Parks and recreation	1.90	3.58
Hospitals	0.34	0.91	Capital outlay	2.67	6.93
Highways	3.60	10.95	Housing and community development	5.91	6.61
Air transportation (airports)	0.00	0.00	Sewerage	4.07	4.28
Parking facilities	0.19	0.19	Capital outlay	11.14	11.26
Sea and inland port facilities	0.00	0.00	Solid waste management	1.17	1.46
Natural resources	6.96	80.00	Capital outlay	8.17	9.25
Parks and recreation	2.14	4.40	Governmental administration:		
Housing and community development	0.11	0.13	Financial administration	0.49	2.44
Sewerage	0.55	0.55	Judicial and legal	0.54	4.13
Solid waste management	3.28	3.30	General public buildings	5.07	5.09
Other charges	3.19	4.35	Other governmental administration	1.85	2.61
Miscellaneous general revenue	0.69	1.44	Interest on general debt	0.72	1.12
Interest earnings	0.66	1.14	General expenditure, n.e.c.		
Special assessments	4.91	4.91	Miscellaneous commercial activities	0.00	0.00
Sale of property	4.29	5.17	Other and unallocable	1.39	2.54
Other general revenue	1.74	6.64	Utility expenditure	1.46	1.47
Utility revenue	0.22	0.22	Capital outlay	9.26	9.59
Water supply	0.31	0.31	Water supply	3.05	3.05
Electric power	0.17	0.17	Electric power	0.18	0.18
Gas supply	0.90	0.90	Gas supply	1.54	1.54
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.18	0.41	<b>Debt outstanding</b>	1.05	1.55
By character and object:			Short-term	0.22	0.22
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	1.05	1.56
Direct expenditure	0.18	0.41	Full faith and credit	1.11	1.11
Current operations	0.15	0.33	Nonguaranteed	1.15	1.77
Capital outlay	1.02	2.01	Long-term debt by purpose		
Construction	1.11	2.24	Public debt for private purposes	1.47	1.83
Other capital outlay	1.96	3.60	Education	0.21	0.48
Assistance and subsidies	0.00	0.00	Utilities	6.32	6.32
Interest on debt	0.68	1.01	Other	2.51	5.12
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.64	0.86
Exhibit: salaries & wages	0.50	0.87	Long-term debt retired	0.51	0.99
Direct expenditure by function	0.18	0.41	<b>Cash and security holdings</b>	0.06	0.19
Direct general expenditure	0.20	0.45	Insurance trust funds	0.00	0.00
Capital outlay	0.97	2.03	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.16	0.36	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.12	0.20
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.52	0.68
Elementary & secondary	0.00	0.00	Bond funds	2.30	7.64
Capital outlay	0.00	0.00	Other	1.94	5.51
Other education	0.00	0.00			
Libraries	0.85	0.98			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Louisiana		Description	Louisiana	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.15	0.40	Public welfare	0.09	4.74
<b>General revenue<sup>1</sup></b>	0.18	0.43	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.09	0.61	Vendor payments	0.01	8.78
From Federal Government	0.09	1.38	Other public welfare	0.42	5.12
From State government	(X)	0.63	Hospitals	0.68	1.31
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.98	1.24
General revenue from own sources	0.22	0.54	Health	0.29	1.86
Taxes	0.31	0.78	Social insurance administration	0.00	0.00
Property	0.56	0.57	Veterans' services	0.00	0.00
Sales and gross receipts	0.19	0.47	Transportation:		
General sales	0.26	0.51	Highways	1.41	4.14
Selective sales	0.14	1.04	Capital outlay	2.36	11.34
Motor fuel	0.00	0.00	Air transportation (airports)	0.07	0.07
Alcoholic beverage	0.41	12.36	Parking facilities	0.00	0.00
Tobacco products	0.16	58.09	Sea and inland port facilities	0.00	0.00
Public utilities	0.99	1.10	Transit subsidies	0.00	0.00
Other selective sales	0.23	2.27	Public safety:		
Individual income	0.00	0.00	Police protection	1.46	1.86
Corporate income	0.00	0.00	Fire protection	1.85	1.85
Motor vehicle license	0.00	0.00	Correction	0.63	1.83
Other taxes	2.37	12.98	Capital outlay	2.99	5.40
Charges and miscellaneous general revenue	0.36	0.84	Protective inspection and regulation	0.77	1.69
Current charges	0.50	1.05	Environment and housing:		
Education	0.00	0.00	Natural resources	0.59	3.74
Institutions of higher education	0.00	0.00	Capital outlay	0.26	1.56
School lunch sales (gross)	0.00	0.00	Parks and recreation	1.26	3.23
Hospitals	0.92	1.65	Capital outlay	1.35	9.02
Highways	0.01	0.10	Housing and community development	1.43	1.45
Air transportation (airports)	0.04	0.04	Sewerage	7.73	7.73
Parking facilities	0.10	0.10	Capital outlay	18.37	18.37
Sea and inland port facilities	0.00	0.00	Solid waste management	2.20	2.65
Natural resources	0.00	0.00	Capital outlay	12.49	12.96
Parks and recreation	0.43	1.19	Governmental administration:		
Housing and community development	1.28	1.38	Financial administration	1.01	1.90
Sewerage	1.87	1.87	Judicial and legal	1.23	1.95
Solid waste management	1.71	1.71	General public buildings	2.08	2.99
Other charges	1.11	1.88	Other governmental administration	1.64	3.19
Miscellaneous general revenue	0.38	1.13	Interest on general debt	1.44	2.61
Interest earnings	0.27	0.55	General expenditure, n.e.c.		
Special assessments	11.93	11.93	Miscellaneous commercial activities	0.00	0.00
Sale of property	0.69	6.17	Other and unallocable	2.88	5.44
Other general revenue	0.65	3.18	Utility expenditure	4.09	4.10
Utility revenue	0.29	0.29	Capital outlay	28.38	28.38
Water supply	0.79	0.80	Water supply	4.52	4.55
Electric power	0.23	0.23	Electric power	0.41	0.41
Gas supply	0.17	0.17	Gas supply	21.97	21.97
Transit	0.02	0.02	Transit	0.49	0.49
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.35	0.71	<b>Debt outstanding</b>	1.41	2.46
By character and object:			Short-term	1.44	2.20
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	1.41	2.46
Direct expenditure	0.35	0.71	Full faith and credit	0.89	1.39
Current operations	0.16	0.31	Nonguaranteed	2.05	3.80
Capital outlay	2.71	5.25	Long-term debt by purpose		
Construction	3.62	7.79	Public debt for private purposes	0.10	0.22
Other capital outlay	1.42	2.16	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	4.15	4.15
Interest on debt	1.37	2.38	Other	3.08	5.80
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.31	2.98
Exhibit: salaries & wages	0.25	0.42	Long-term debt retired	1.01	2.36
Direct expenditure by function	0.35	0.71	<b>Cash and security holdings</b>	0.13	0.49
Direct general expenditure	0.26	0.53	Insurance trust funds	0.00	0.00
Capital outlay	1.63	3.30	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.16	0.33	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.30	0.57
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.13	0.28
Elementary & secondary	0.00	0.00	Bond funds	1.62	1.85
Capital outlay	0.00	0.00	Other	0.69	1.38
Other education	0.00	0.00			
Libraries	2.14	2.38			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Maine		Description	Maine	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.18	0.50	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.21	0.52	Public welfare	0.03	1.30
Intergovernmental revenue <sup>1</sup>	0.20	0.72	Cash assistance payments	0.00	0.00
From Federal Government	0.20	3.02	Vendor payments	0.00	0.00
From State government	(X)	0.76	Other public welfare	0.18	1.55
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.02	0.03
General revenue from own sources	0.27	0.68	Capital outlay	0.00	0.00
Taxes	0.25	0.61	Health	0.68	10.44
Property	0.64	0.66	Social insurance administration	0.00	0.00
Sales and gross receipts	0.22	53.87	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.82	53.87	Highways	0.93	2.60
Motor fuel	0.00	0.00	Capital outlay	1.48	14.12
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.02	0.03
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	7.60	9.70
Other selective sales	4.98	55.01	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.88	1.20
Motor vehicle license	1.40	4.74	Fire protection	1.63	1.63
Other taxes	0.64	3.93	Correction	0.45	1.58
Charges and miscellaneous general revenue	0.74	1.99	Capital outlay	2.51	3.12
Current charges	1.30	2.51	Protective inspection and regulation	0.02	0.13
Education	0.48	4.75	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.09	10.40
School lunch sales (gross)	7.49	7.49	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	3.90	4.89
Highways	0.00	0.00	Capital outlay	46.11	50.30
Air transportation (airports)	0.00	0.00	Housing and community development	5.04	7.34
Parking facilities	7.51	7.51	Sewerage	7.77	7.80
Sea and inland port facilities	72.16	72.16	Capital outlay	34.41	34.41
Natural resources	0.00	0.00	Solid waste management	1.35	1.49
Parks and recreation	4.63	6.24	Capital outlay	8.31	8.34
Housing and community development	6.15	7.72	Governmental administration:		
Sewerage	1.51	1.51	Financial administration	2.32	4.54
Solid waste management	0.21	0.33	Judicial and legal	0.42	2.70
Other charges	3.80	6.45	General public buildings	0.72	1.54
Miscellaneous general revenue	0.55	2.59	Other governmental administration	1.21	2.05
Interest earnings	0.40	1.65	Interest on general debt	0.32	0.97
Special assessments	13.43	13.43	General expenditure, n.e.c.		
Sale of property	0.22	0.29	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.90	5.00	Other and unallocable	2.05	3.49
Utility revenue	0.70	0.70	Utility expenditure	1.56	1.56
Water supply	0.91	0.91	Capital outlay	9.32	9.32
Electric power	0.00	0.00	Water supply	2.09	2.09
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.24	0.55	<b>Debt outstanding</b>	0.98	2.89
By character and object:			Short-term	3.39	3.43
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	0.98	2.95
Direct expenditure	0.24	0.55	Full faith and credit	2.65	3.49
Current operations	0.19	0.39	Nonguaranteed	0.83	5.23
Capital outlay	2.84	5.58	Long-term debt by purpose		
Construction	3.64	8.48	Public debt for private purposes	0.00	0.00
Other capital outlay	4.10	5.97	Education	4.56	4.88
Assistance and subsidies	0.00	0.00	Utilities	11.55	11.55
Interest on debt	0.32	0.86	Other	1.38	3.60
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.14	13.78
Exhibit: salaries & wages	0.51	0.76	Long-term debt retired	1.12	3.46
Direct expenditure by function	0.24	0.55	<b>Cash and security holdings</b>	0.32	2.27
Direct general expenditure	0.26	0.56	Insurance trust funds	0.00	0.00
Capital outlay	2.93	5.88	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.18	0.39	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.29	0.39	Miscellaneous	0.00	0.00
Capital outlay only	4.88	6.97	Other than insurance trust funds	0.56	2.27
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.02	0.39
Elementary & secondary	0.38	0.39	Bond funds	10.08	12.13
Capital outlay	6.97	6.97	Other	1.72	2.39
Other education	0.00	0.00			
Libraries	1.79	2.08			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Maryland		Description	Maryland	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.03	0.05	Public welfare	0.01	0.28
<b>General revenue<sup>1</sup></b>	0.03	0.06	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.17	0.16	Vendor payments	0.00	0.00
From Federal Government	0.17	1.22	Other public welfare	0.03	0.28
From State government	(X)	0.09	Hospitals	0.00	0.00
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.04	0.10	Health	0.01	0.03
Taxes	0.03	0.06	Social insurance administration	0.00	0.00
Property	0.07	0.08	Veterans' services	0.00	0.00
Sales and gross receipts	0.08	1.43	Transportation:		
General sales	0.00	0.00	Highways	0.43	1.08
Selective sales	0.17	1.43	Capital outlay	0.65	1.95
Motor fuel	0.00	0.00	Air transportation (airports)	0.03	0.36
Alcoholic beverage	0.00	0.00	Parking facilities	0.31	0.31
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.03	0.07	Transit subsidies	0.00	0.00
Other selective sales	0.41	3.62	Public safety:		
Individual income	0.03	0.09	Police protection	0.12	0.15
Corporate income	0.00	0.00	Fire protection	0.12	0.12
Motor vehicle license	0.00	0.00	Correction	0.12	0.65
Other taxes	0.24	0.46	Capital outlay	1.64	4.70
Charges and miscellaneous general revenue	0.19	0.41	Protective inspection and regulation	0.21	0.53
Current charges	0.23	0.45	Environment and housing:		
Education	0.06	0.20	Natural resources	0.03	0.28
Institutions of higher education	0.00	0.00	Capital outlay	0.01	0.08
School lunch sales (gross)	0.18	0.18	Parks and recreation	0.41	0.62
Hospitals	0.00	0.00	Capital outlay	0.55	1.23
Highways	0.32	12.70	Housing and community development	0.35	0.43
Air transportation (airports)	0.02	0.82	Sewerage	0.25	0.28
Parking facilities	0.69	0.69	Capital outlay	0.00	0.00
Sea and inland port facilities	0.23	11.36	Solid waste management	0.69	0.72
Natural resources	0.28	5.98	Capital outlay	4.00	4.29
Parks and recreation	0.59	0.74	Governmental administration:		
Housing and community development	5.60	6.33	Financial administration	0.18	0.55
Sewerage	0.63	0.64	Judicial and legal	0.08	0.22
Solid waste management	0.32	0.32	General public buildings	0.51	0.68
Other charges	0.88	1.45	Other governmental administration	1.99	2.55
Miscellaneous general revenue	0.27	0.74	Interest on general debt	0.12	0.24
Interest earnings	0.30	0.65	General expenditure, n.e.c.		
Special assessments	0.17	0.17	Miscellaneous commercial activities	0.00	0.00
Sale of property	1.72	4.22	Other and unallocable	1.15	1.85
Other general revenue	0.43	1.90	Utility expenditure	0.05	0.08
Utility revenue	0.09	0.11	Capital outlay	0.00	0.00
Water supply	0.14	0.14	Water supply	0.10	0.10
Electric power	0.00	0.00	Electric power	0.00	0.00
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.10	0.75	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.09	0.17	<b>Debt outstanding</b>	0.57	1.05
By character and object:			Short-term	0.00	0.00
Intergovernmental expenditure <sup>1</sup>	0.00	0.23	Long-term	0.57	1.05
Direct expenditure	0.09	0.17	Full faith and credit	1.14	1.60
Current operations	0.03	0.05	Nonguaranteed	0.48	1.25
Capital outlay	0.72	1.19	Long-term debt by purpose		
Construction	0.58	1.00	Public debt for private purposes	0.04	0.11
Other capital outlay	1.93	2.81	Education	0.33	0.71
Assistance and subsidies	0.00	0.00	Utilities	1.50	1.50
Interest on debt	0.12	0.22	Other	1.15	1.80
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.01	2.42
Exhibit: salaries & wages	0.14	0.20	Long-term debt retired	0.54	1.07
Direct expenditure by function	0.09	0.17	<b>Cash and security holdings</b>	0.06	0.22
Direct general expenditure	0.10	0.19	Insurance trust funds	0.00	0.00
Capital outlay	0.77	1.26	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.02	0.04	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.09	0.12	Miscellaneous	0.00	0.00
Capital outlay only	0.93	1.13	Other than insurance trust funds	0.18	0.45
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.12	0.31
Elementary & secondary	0.13	0.13	Bond funds	0.70	1.14
Capital outlay	1.23	1.23	Other	0.38	0.97
Other education	0.00	0.00			
Libraries	2.81	2.94			

See footnotes at end of table.



**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Massachusetts		Description	Massachusetts	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.21	0.46	Public welfare	0.01	0.55
<b>General revenue<sup>1</sup></b>	0.24	0.54	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.68	0.79	Vendor payments	0.00	0.00
From Federal Government	0.68	4.73	Other public welfare	0.03	0.56
From State government	(X)	0.46	Hospitals	0.00	0.01
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.08	0.18
General revenue from own sources	0.15	0.46	Health	0.19	3.62
Taxes	0.11	0.34	Social insurance administration	0.00	0.00
Property	0.36	0.36	Veterans' services	0.00	0.00
Sales and gross receipts	0.02	0.88	Transportation:		
General sales	0.00	0.00	Highways	0.59	2.67
Selective sales	0.05	0.88	Capital outlay	0.59	6.84
Motor fuel	0.00	0.00	Air transportation (airports)	3.50	28.75
Alcoholic beverage	0.00	0.00	Parking facilities	0.98	0.98
Tobacco products	0.00	0.00	Sea and inland port facilities	1.13	8.80
Public utilities	0.00	0.00	Transit subsidies	0.00	0.00
Other selective sales	0.16	0.88	Public safety:		
Individual income	0.00	0.00	Police protection	0.42	0.53
Corporate income	0.00	0.00	Fire protection	0.69	0.69
Motor vehicle license	0.00	0.00	Correction	0.02	0.06
Other taxes	0.24	1.05	Capital outlay	0.16	3.15
Charges and miscellaneous general revenue	0.52	1.72	Protective inspection and regulation	0.86	1.62
Current charges	1.08	2.25	Environment and housing:		
Education	0.21	1.40	Natural resources	0.64	6.05
Institutions of higher education	0.00	0.00	Capital outlay	1.37	21.07
School lunch sales (gross)	1.54	1.54	Parks and recreation	0.70	1.20
Hospitals	0.00	0.00	Capital outlay	1.50	3.08
Highways	0.04	21.05	Housing and community development	7.05	8.88
Air transportation (airports)	0.35	9.27	Sewerage	2.86	6.34
Parking facilities	0.87	0.87	Capital outlay	4.89	15.07
Sea and inland port facilities	0.20	2.19	Solid waste management	2.23	2.57
Natural resources	0.76	18.62	Capital outlay	16.84	21.06
Parks and recreation	0.93	1.38	Governmental administration:		
Housing and community development	12.42	13.77	Financial administration	0.35	0.97
Sewerage	0.72	0.72	Judicial and legal	0.26	3.42
Solid waste management	7.57	8.52	General public buildings	8.52	11.08
Other charges	1.02	1.70	Other governmental administration	3.55	5.04
Miscellaneous general revenue	0.33	2.24	Interest on general debt	0.38	2.30
Interest earnings	0.22	1.39	General expenditure, n.e.c.		
Special assessments	6.90	6.90	Miscellaneous commercial activities	0.00	0.00
Sale of property	18.74	19.13	Other and unallocable	1.29	2.42
Other general revenue	0.54	4.55	Utility expenditure	0.78	0.81
Utility revenue	0.63	0.65	Capital outlay	3.27	3.39
Water supply	1.27	1.43	Water supply	3.69	4.61
Electric power	0.89	0.89	Electric power	1.00	1.00
Gas supply	0.90	0.90	Gas supply	0.44	0.44
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.33	0.67	<b>Debt outstanding</b>	0.71	2.44
By character and object:			Short-term	5.59	6.72
Intergovernmental expenditure <sup>1</sup>	0.00	0.39	Long-term	0.70	2.62
Direct expenditure	0.33	0.70	Full faith and credit	1.49	5.70
Current operations	0.31	0.59	Nonguaranteed	0.37	1.36
Capital outlay	1.70	3.66	Long-term debt by purpose		
Construction	1.70	4.12	Public debt for private purposes	0.00	0.00
Other capital outlay	4.97	7.09	Education	8.19	8.81
Assistance and subsidies	0.00	0.00	Utilities	1.04	1.11
Interest on debt	0.34	1.29	Other	0.55	3.18
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.55	6.96
Exhibit: salaries & wages	0.23	0.32	Long-term debt retired	0.48	2.05
Direct expenditure by function	0.33	0.70	<b>Cash and security holdings</b>	0.11	0.45
Direct general expenditure	0.37	0.84	Insurance trust funds	0.00	0.00
Capital outlay	1.82	4.57	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.30	0.67	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.69	0.90	Miscellaneous	0.00	0.00
Capital outlay only	7.37	8.60	Other than insurance trust funds	0.25	1.18
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.05	4.87
Elementary & secondary	0.90	0.90	Bond funds	3.10	7.30
Capital outlay	8.60	8.60	Other	0.60	1.05
Other education	0.00	0.00			
Libraries	5.38	5.70			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Michigan		Description	Michigan	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.24	0.43	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.27	0.48	Public welfare	0.07	0.93
Intergovernmental revenue <sup>1</sup>	0.18	0.28	Cash assistance payments	0.01	1.30
From Federal Government	0.18	1.72	Vendor payments	0.01	0.57
From State government	(X)	0.26	Other public welfare	0.19	1.10
From local governments <sup>1</sup>	(X)	(X)	Hospitals	6.55	16.34
General revenue from own sources	0.33	0.93	Capital outlay	13.94	46.65
Taxes	0.08	0.30	Health	0.25	0.34
Property	0.28	0.34	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	2.38	3.87
Motor fuel	0.00	0.00	Capital outlay	5.35	15.16
Alcoholic beverage	0.00	0.00	Air transportation (airports)	8.84	8.88
Tobacco products	0.00	0.00	Parking facilities	0.11	0.11
Public utilities	0.00	0.00	Sea and inland port facilities	3.60	12.70
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.01	Public safety:		
Corporate income	0.00	0.00	Police protection	0.63	0.73
Motor vehicle license	0.00	0.00	Fire protection	2.86	2.86
Other taxes	0.31	1.39	Correction	0.23	1.21
Charges and miscellaneous general revenue	1.03	2.02	Capital outlay	9.36	18.33
Current charges	1.60	3.03	Protective inspection and regulation	1.06	1.82
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.19	2.65
School lunch sales (gross)	0.00	0.00	Capital outlay	2.72	2.97
Hospitals	7.86	18.81	Parks and recreation	1.92	2.06
Highways	6.92	9.25	Capital outlay	8.55	8.76
Air transportation (airports)	0.63	0.64	Housing and community development	0.79	0.96
Parking facilities	0.33	0.33	Sewerage	5.29	5.29
Sea and inland port facilities	21.77	21.77	Capital outlay	16.59	16.59
Natural resources	0.91	10.74	Solid waste management	2.26	2.46
Parks and recreation	0.83	0.98	Capital outlay	21.71	25.20
Housing and community development	0.38	0.62	Governmental administration:		
Sewerage	2.05	2.05	Financial administration	0.37	0.62
Solid waste management	15.29	16.42	Judicial and legal	0.42	0.51
Other charges	1.61	1.92	General public buildings	2.43	3.13
Miscellaneous general revenue	0.90	1.86	Other governmental administration	1.61	2.31
Interest earnings	0.33	0.70	Interest on general debt	0.26	0.46
Special assessments	9.09	9.09	General expenditure, n.e.c.	0.00	0.00
Sale of property	9.17	13.17	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.71	3.66	Other and unallocable	1.93	2.41
Utility revenue	1.28	1.28	Utility expenditure	2.16	2.16
Water supply	2.55	2.55	Capital outlay	17.67	17.67
Electric power	0.39	0.39	Water supply	4.73	4.73
Gas supply	0.00	0.00	Electric power	1.08	1.08
Transit	0.13	0.13	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.13	0.13
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.35	0.58	<b>Debt outstanding</b>	1.00	1.71
By character and object:			Short-term	7.67	8.57
Intergovernmental expenditure <sup>1</sup>	0.00	0.89	Long-term	1.00	1.71
Direct expenditure	0.35	0.58	Full faith and credit	1.27	1.47
Current operations	0.33	0.52	Nonguaranteed	1.16	2.78
Capital outlay	2.06	2.90	Long-term debt by purpose		
Construction	2.72	4.08	Public debt for private purposes	0.96	6.43
Other capital outlay	2.44	3.10	Education	0.00	0.00
Assistance and subsidies	0.01	1.30	Utilities	3.77	3.77
Interest on debt	0.22	0.38	Other	2.47	3.64
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.18	4.05
Exhibit: salaries & wages	0.33	0.47	Long-term debt retired	1.29	2.38
Direct expenditure by function	0.35	0.58	<b>Cash and security holdings</b>	0.14	0.47
Direct general expenditure	0.37	0.61	Insurance trust funds	0.00	0.00
Capital outlay	1.89	2.71	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.32	0.53	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.39	0.92
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.71	3.72
Elementary & secondary	0.00	0.00	Bond funds	0.64	0.68
Capital outlay	0.00	0.00	Other	0.52	1.14
Other education	0.00	0.00			
Libraries	5.72	6.00			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Minnesota		Description	Minnesota	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	1.07	2.16	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	1.38	2.37	Public welfare	0.11	0.53
Intergovernmental revenue <sup>1</sup>	1.06	0.77	Cash assistance payments	0.19	0.68
From Federal Government	1.06	9.12	Vendor payments	0.21	15.47
From State government	(X)	0.36	Other public welfare	0.35	0.63
From local governments <sup>1</sup>	(X)	(X)	Hospitals	1.07	1.37
General revenue from own sources	1.47	3.60	Capital outlay	14.15	15.11
Taxes	0.73	2.42	Health	1.47	2.89
Property	2.11	2.11	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.16	Veterans' services	0.00	0.00
General sales	0.00	0.36	Transportation:		
Selective sales	0.01	0.18	Highways	1.80	2.84
Motor fuel	0.00	0.00	Capital outlay	2.81	5.10
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.18	0.18
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.27	0.27	Sea and inland port facilities	0.00	0.00
Other selective sales	0.01	0.20	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.44	0.51
Motor vehicle license	0.04	4.13	Fire protection	4.59	4.59
Other taxes	3.26	15.56	Correction	1.08	2.24
Charges and miscellaneous general revenue	3.25	4.96	Capital outlay	9.57	11.96
Current charges	3.71	5.34	Protective inspection and regulation	2.18	8.03
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.94	4.83
School lunch sales (gross)	0.00	0.00	Capital outlay	0.89	25.63
Hospitals	2.80	3.09	Parks and recreation	0.90	1.07
Highways	4.58	5.78	Capital outlay	2.89	3.16
Air transportation (airports)	0.14	0.14	Housing and community development	31.80	33.58
Parking facilities	0.02	0.02	Sewerage	4.44	4.44
Sea and inland port facilities	0.00	0.00	Capital outlay	12.29	12.29
Natural resources	1.64	14.66	Solid waste management	3.42	3.81
Parks and recreation	2.02	2.24	Capital outlay	21.08	29.87
Housing and community development	56.69	57.67	Governmental administration:		
Sewerage	5.62	5.62	Financial administration	0.94	1.84
Solid waste management	2.59	2.59	Judicial and legal	0.63	1.05
Other charges	3.31	3.96	General public buildings	2.86	6.07
Miscellaneous general revenue	2.83	4.66	Other governmental administration	1.39	1.97
Interest earnings	1.10	1.77	Interest on general debt	2.18	2.83
Special assessments	14.52	14.52	General expenditure, n.e.c.		
Sale of property	28.98	29.96	Miscellaneous commercial activities	0.00	0.00
Other general revenue	2.71	5.31	Other and unallocable	5.30	8.07
Utility revenue	2.49	2.49	Utility expenditure	1.82	1.82
Water supply	8.41	8.41	Capital outlay	7.83	7.83
Electric power	1.52	1.52	Water supply	5.03	5.03
Gas supply	1.55	1.55	Electric power	1.33	1.33
Transit	0.04	0.04	Gas supply	0.79	0.79
Liquor store revenue	0.24	0.24	Transit	0.06	0.06
Insurance trust revenue	0.00	0.00	Liquor store expenditure	1.14	1.14
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	1.03	1.73	<b>Debt outstanding</b>	3.60	4.49
By character and object:			Short-term	1.96	1.96
Intergovernmental expenditure <sup>1</sup>	0.00	3.39	Long-term	3.66	4.59
Direct expenditure	1.03	1.74	Full faith and credit	4.62	5.58
Current operations	1.00	1.63	Nonguaranteed	4.47	5.85
Capital outlay	2.24	3.10	Long-term debt by purpose		
Construction	2.57	3.71	Public debt for private purposes	6.63	9.50
Other capital outlay	4.56	5.80	Education	0.00	0.00
Assistance and subsidies	0.14	0.68	Utilities	1.72	1.72
Interest on debt	2.03	2.58	Other	6.84	8.65
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.68	3.74
Exhibit: salaries & wages	0.35	0.51	Long-term debt retired	3.26	4.20
Direct expenditure by function	1.03	1.74	<b>Cash and security holdings</b>	3.59	11.16
Direct general expenditure	1.15	1.90	Insurance trust funds	0.00	0.00
Capital outlay	2.29	3.22	Unemployment compensation	0.00	0.00
Other direct general expenditure	1.08	1.83	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	8.30	13.25
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	1.00	1.44
Elementary & secondary	0.00	0.00	Bond funds	2.91	3.73
Capital outlay	0.00	0.00	Other	13.65	24.22
Other education	0.00	0.00			
Libraries	1.70	1.70			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Mississippi		Description	Mississippi	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.23	0.50	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.28	0.53	Public welfare	0.03	1.91
Intergovernmental revenue <sup>1</sup>	0.18	0.60	Cash assistance payments	0.00	0.00
From Federal Government	0.18	2.74	Vendor payments	0.00	2.91
From State government	(X)	0.63	Other public welfare	0.16	1.95
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.35	0.50
General revenue from own sources	0.38	0.97	Capital outlay	1.79	2.35
Taxes	0.09	0.38	Health	0.89	4.65
Property	0.35	0.35	Social insurance administration	0.00	0.00
Sales and gross receipts	0.04	1.73	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.12	1.73	Highways	7.59	19.29
Motor fuel	0.00	0.00	Capital outlay	13.40	64.47
Alcoholic beverage	0.00	0.00	Air transportation (airports)	3.60	3.60
Tobacco products	0.00	0.00	Parking facilities	1.66	1.66
Public utilities	3.93	3.92	Sea and inland port facilities	4.53	5.69
Other selective sales	0.04	0.47	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.66	1.97
Motor vehicle license	0.13	0.00	Fire protection	1.78	1.78
Other taxes	0.58	2.89	Correction	1.22	7.06
Charges and miscellaneous general revenue	1.00	1.59	Capital outlay	0.00	0.00
Current charges	1.16	1.75	Protective inspection and regulation	0.23	2.06
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.54	7.72
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.98	1.21	Parks and recreation	4.32	7.80
Highways	2.70	14.26	Capital outlay	9.01	28.65
Air transportation (airports)	1.33	1.33	Housing and community development	4.18	4.50
Parking facilities	0.00	0.00	Sewerage	1.42	1.42
Sea and inland port facilities	6.61	13.21	Capital outlay	1.18	1.18
Natural resources	2.50	18.20	Solid waste management	2.66	2.66
Parks and recreation	0.29	0.59	Capital outlay	23.46	23.46
Housing and community development	1620.86	1620.86	Governmental administration:		
Sewerage	1.23	1.23	Financial administration	2.91	4.60
Solid waste management	1.82	1.82	Judicial and legal	1.28	2.14
Other charges	2.38	5.66	General public buildings	4.74	12.52
Miscellaneous general revenue	1.54	2.77	Other governmental administration	10.92	13.66
Interest earnings	1.99	3.15	Interest on general debt	1.04	1.60
Special assessments	1.01	1.01	General expenditure, n.e.c.		
Sale of property	39.97	42.35	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.34	2.88	Other and unallocable	2.61	5.60
Utility revenue	0.91	0.91	Utility expenditure	2.42	2.42
Water supply	1.98	1.98	Capital outlay	19.75	19.75
Electric power	0.65	0.65	Water supply	4.62	4.62
Gas supply	2.57	2.57	Electric power	1.56	1.56
Transit	0.00	0.00	Gas supply	5.89	5.89
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.81	1.58	<b>Debt outstanding</b>	1.26	1.95
By character and object:			Short-term	3.72	3.72
Intergovernmental expenditure <sup>1</sup>	0.00	1.94	Long-term	1.26	1.95
Direct expenditure	0.81	1.58	Full faith and credit	1.47	2.49
Current operations	0.19	0.33	Nonguaranteed	1.53	2.15
Capital outlay	5.81	12.68	Long-term debt by purpose		
Construction	8.28	16.70	Public debt for private purposes	1.52	2.32
Other capital outlay	2.04	5.14	Education	0.19	0.20
Assistance and subsidies	0.00	0.00	Utilities	8.62	8.62
Interest on debt	1.02	1.53	Other	1.93	4.10
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.39	3.98
Exhibit: salaries & wages	0.32	0.49	Long-term debt retired	2.60	4.49
Direct expenditure by function	0.81	1.58	<b>Cash and security holdings</b>	0.31	1.46
Direct general expenditure	0.89	1.69	Insurance trust funds	0.00	0.00
Capital outlay	5.92	13.27	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.18	0.34	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.01	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.79	1.46
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	1.36	2.05
Elementary & secondary	0.01	0.01	Bond funds	2.78	4.29
Capital outlay	0.00	0.00	Other	0.88	2.03
Other education	0.00	0.00			
Libraries	3.23	3.50			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Missouri		Description	Missouri	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.23	0.49	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.29	0.55	Public welfare	0.07	2.04
Intergovernmental revenue <sup>1</sup>	0.16	0.43	Cash assistance payments	0.00	0.00
From Federal Government	0.16	1.49	Vendor payments	0.00	6.65
From State government	(X)	0.42	Other public welfare	0.38	2.04
From local governments <sup>1</sup>	(X)	(X)	Hospitals	2.83	4.74
General revenue from own sources	0.36	0.85	Capital outlay	8.18	12.58
Taxes	0.32	0.85	Health	0.45	1.87
Property	1.39	1.39	Social insurance administration	0.00	0.00
Sales and gross receipts	0.16	0.56	Veterans' services	0.00	0.00
General sales	0.23	0.77	Transportation:		
Selective sales	0.13	0.47	Highways	1.16	2.71
Motor fuel	0.00	0.00	Capital outlay	1.95	8.99
Alcoholic beverage	0.00	0.00	Air transportation (airports)	2.17	2.17
Tobacco products	0.05	0.40	Parking facilities	1.78	1.78
Public utilities	0.65	0.85	Sea and inland port facilities	0.00	0.00
Other selective sales	0.13	0.54	Transit subsidies	56.74	56.74
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.61	0.71
Motor vehicle license	0.41	8.10	Fire protection	2.91	2.91
Other taxes	0.21	0.61	Correction	0.68	2.86
Charges and miscellaneous general revenue	1.00	1.86	Capital outlay	7.39	29.42
Current charges	1.46	2.33	Protective inspection and regulation	0.24	0.74
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.10	2.36
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	4.87	7.01	Parks and recreation	2.98	3.34
Highways	13.39	27.47	Capital outlay	14.23	16.73
Air transportation (airports)	0.03	0.03	Housing and community development	6.42	7.86
Parking facilities	1.57	1.57	Sewerage	9.89	9.91
Sea and inland port facilities	0.00	0.00	Capital outlay	24.32	24.32
Natural resources	0.00	0.00	Solid waste management	0.48	0.51
Parks and recreation	3.40	3.54	Capital outlay	0.86	0.94
Housing and community development	44.67	56.28	Governmental administration:		
Sewerage	1.53	1.53	Financial administration	1.11	2.47
Solid waste management	1.60	1.60	Judicial and legal	1.04	1.99
Other charges	3.91	4.94	General public buildings	1.22	3.25
Miscellaneous general revenue	0.93	2.32	Other governmental administration	1.97	2.36
Interest earnings	1.03	2.54	Interest on general debt	0.33	0.73
Special assessments	4.76	4.76	General expenditure, n.e.c.		
Sale of property	10.57	13.30	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.66	4.41	Other and unallocable	2.07	5.47
Utility revenue	1.00	1.00	Utility expenditure	1.08	1.08
Water supply	1.56	1.56	Capital outlay	4.00	4.00
Electric power	1.55	1.55	Water supply	2.33	2.33
Gas supply	2.08	2.08	Electric power	1.29	1.29
Transit	0.04	0.04	Gas supply	4.74	4.74
Liquor store revenue	0.00	0.00	Transit	0.02	0.02
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.34	0.62	<b>Debt outstanding</b>	0.78	1.58
By character and object:			Short-term	62.93	74.40
Intergovernmental expenditure <sup>1</sup>	0.00	35.27	Long-term	0.76	1.55
Direct expenditure	0.34	0.62	Full faith and credit	1.62	2.20
Current operations	0.27	0.47	Nonguaranteed	0.84	2.07
Capital outlay	2.17	3.69	Long-term debt by purpose		
Construction	2.92	5.12	Public debt for private purposes	0.48	2.98
Other capital outlay	1.45	2.30	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	6.45	6.45
Interest on debt	0.35	0.71	Other	1.85	2.54
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.80	3.01
Exhibit: salaries & wages	0.35	0.50	Long-term debt retired	0.97	1.49
Direct expenditure by function	0.34	0.62	<b>Cash and security holdings</b>	0.13	0.48
Direct general expenditure	0.37	0.67	Insurance trust funds	0.00	0.00
Capital outlay	2.26	4.07	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.26	0.49	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.31	0.74
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.15	0.73
Elementary & secondary	0.00	0.00	Bond funds	1.71	2.63
Capital outlay	0.00	0.00	Other	0.53	0.95
Other education	0.00	0.00			
Libraries	25.89	26.34			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Montana		Description	Montana	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.25	0.61	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.24	0.52	Public welfare	0.08	1.39
Intergovernmental revenue <sup>1</sup>	0.26	0.43	Cash assistance payments	0.00	0.00
From Federal Government	0.26	2.87	Vendor payments	0.00	0.00
From State government	(X)	0.17	Other public welfare	0.28	1.40
From local governments <sup>1</sup>	(X)	(X)	Hospitals	8.07	15.77
General revenue from own sources	0.33	0.87	Capital outlay	13.26	95.04
Taxes	0.22	0.64	Health	0.18	0.99
Property	0.44	0.60	Social insurance administration	0.00	0.00
Sales and gross receipts	0.19	16.22	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.19	16.22	Highways	0.56	2.59
Motor fuel	0.00	0.00	Capital outlay	0.40	7.00
Alcoholic beverage	0.00	0.00	Air transportation (airports)	3.94	4.11
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	1.00	16.22	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.18	1.54
Motor vehicle license	0.49	2.56	Fire protection	19.92	19.92
Other taxes	0.24	4.19	Correction	0.15	1.25
Charges and miscellaneous general revenue	0.70	1.57	Capital outlay	0.07	8.30
Current charges	1.14	2.28	Protective inspection and regulation	0.24	1.67
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.30	2.30
School lunch sales (gross)	0.00	0.00	Capital outlay	0.33	4.42
Hospitals	10.89	12.06	Parks and recreation	1.22	1.47
Highways	1.54	1.73	Capital outlay	5.04	14.01
Air transportation (airports)	0.27	0.27	Housing and community development	0.96	1.93
Parking facilities	0.00	0.00	Sewerage	18.85	18.85
Sea and inland port facilities	0.00	0.00	Capital outlay	93.01	93.01
Natural resources	7.30	27.85	Solid waste management	4.15	4.17
Parks and recreation	5.09	5.59	Capital outlay	14.07	33.02
Housing and community development	0.74	0.75	Governmental administration:		
Sewerage	6.01	6.01	Financial administration	0.21	1.14
Solid waste management	3.61	3.61	Judicial and legal	0.71	1.17
Other charges	1.69	2.98	General public buildings	3.09	3.82
Miscellaneous general revenue	0.56	1.46	Other governmental administration	0.81	1.57
Interest earnings	0.28	0.85	Interest on general debt	0.14	0.41
Special assessments	5.41	5.41	General expenditure, n.e.c.		
Sale of property	11.77	44.48	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.54	1.50	Other and unallocable	1.20	2.02
Utility revenue	5.27	5.27	Utility expenditure	11.00	11.00
Water supply	5.45	5.45	Capital outlay	80.21	80.21
Electric power	0.00	0.00	Water supply	12.20	12.20
Gas supply	2.51	2.51	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.43	1.00	<b>Debt outstanding</b>	1.01	2.92
By character and object:			Short-term	16.58	71.17
Intergovernmental expenditure <sup>1</sup>	0.00	4.89	Long-term	1.01	2.93
Direct expenditure	0.43	1.00	Full faith and credit	2.66	4.06
Current operations	0.32	0.64	Nonguaranteed	0.76	2.66
Capital outlay	2.20	6.83	Long-term debt by purpose		
Construction	2.88	17.01	Public debt for private purposes	0.00	0.00
Other capital outlay	1.73	2.35	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	14.71	14.71
Interest on debt	0.16	0.43	Other	2.22	5.43
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.57	9.24
Exhibit: salaries & wages	1.59	2.47	Long-term debt retired	0.81	2.50
Direct expenditure by function	0.43	1.00	<b>Cash and security holdings</b>	0.09	0.52
Direct general expenditure	0.36	0.78	Insurance trust funds	0.00	0.00
Capital outlay	1.86	5.84	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.27	0.57	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.01	Other than insurance trust funds	0.17	0.52
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.06	0.23
Elementary & secondary	0.00	0.00	Bond funds	0.47	0.91
Capital outlay	0.01	0.01	Other	0.36	1.01
Other education	0.00	0.00			
Libraries	2.51	3.04			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Nebraska		Description	Nebraska	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.27	0.63	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.37	0.94	Public welfare	0.15	4.29
Intergovernmental revenue <sup>1</sup>	0.74	2.22	Cash assistance payments	0.19	23.39
From Federal Government	0.74	6.70	Vendor payments	0.01	3.23
From State government	(X)	2.35	Other public welfare	0.53	4.50
From local governments <sup>1</sup>	(X)	(X)	Hospitals	3.11	4.54
General revenue from own sources	0.36	0.78	Capital outlay	7.74	14.43
Taxes	0.14	0.34	Health	0.40	1.35
Property	0.37	0.38	Social insurance administration	0.00	0.00
Sales and gross receipts	0.05	0.34	Veterans' services	0.00	0.00
General sales	0.04	0.24	Transportation:		
Selective sales	0.14	1.24	Highways	1.08	2.55
Motor fuel	0.00	0.00	Capital outlay	1.62	7.47
Alcoholic beverage	0.00	0.00	Air transportation (airports)	39.97	41.58
Tobacco products	0.00	1.14	Parking facilities	0.40	0.40
Public utilities	1.21	1.28	Sea and inland port facilities	0.00	0.00
Other selective sales	0.43	3.95	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.04	1.30
Motor vehicle license	0.27	1.69	Fire protection	8.46	8.46
Other taxes	0.91	1.77	Correction	1.37	4.57
Charges and miscellaneous general revenue	1.09	1.98	Capital outlay	8.58	29.17
Current charges	1.43	2.34	Protective inspection and regulation	0.58	3.29
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.96	5.86
School lunch sales (gross)	0.00	0.00	Capital outlay	30.22	76.03
Hospitals	3.80	4.89	Parks and recreation	4.71	5.94
Highways	4.07	6.83	Capital outlay	22.49	26.82
Air transportation (airports)	1.06	1.09	Housing and community development	6.76	6.88
Parking facilities	0.00	0.00	Sewerage	5.06	5.06
Sea and inland port facilities	0.00	0.00	Capital outlay	14.34	14.34
Natural resources	1.15	2.62	Solid waste management	6.81	6.81
Parks and recreation	1.87	2.40	Capital outlay	45.86	45.86
Housing and community development	47.18	49.19	Governmental administration:		
Sewerage	1.46	1.46	Financial administration	1.31	2.44
Solid waste management	1.75	1.75	Judicial and legal	1.64	2.80
Other charges	4.90	6.35	General public buildings	5.48	7.14
Miscellaneous general revenue	1.24	2.82	Other governmental administration	1.32	1.68
Interest earnings	0.98	2.10	Interest on general debt	0.44	0.94
Special assessments	7.56	7.56	General expenditure, n.e.c.	0.00	0.00
Sale of property	22.46	31.01	Miscellaneous commercial activities	4.90	5.93
Other general revenue	2.44	7.08	Other and unallocable	0.00	0.00
Utility revenue	0.19	0.19	Utility expenditure	0.32	0.32
Water supply	1.79	1.79	Capital outlay	1.56	1.56
Electric power	0.15	0.15	Water supply	3.88	3.88
Gas supply	0.04	0.04	Electric power	0.19	0.19
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.43	0.68	<b>Debt outstanding</b>	0.69	0.98
By character and object:			Short-term	8.35	8.37
Intergovernmental expenditure <sup>1</sup>	0.00	2.61	Long-term	0.70	0.99
Direct expenditure	0.44	0.69	Full faith and credit	2.71	2.72
Current operations	0.26	0.39	Nonguaranteed	0.52	0.82
Capital outlay	2.72	4.34	Long-term debt by purpose		
Construction	3.42	5.82	Public debt for private purposes	0.94	15.01
Other capital outlay	3.47	4.72	Education	0.00	0.00
Assistance and subsidies	0.11	23.39	Utilities	0.27	0.27
Interest on debt	0.26	0.37	Other	4.53	4.80
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.38	3.15
Exhibit: salaries & wages	0.29	0.43	Long-term debt retired	2.37	3.54
Direct expenditure by function	0.44	0.69	<b>Cash and security holdings</b>	0.12	0.34
Direct general expenditure	0.54	0.97	Insurance trust funds	0.00	0.00
Capital outlay	3.25	5.97	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.30	0.53	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.24	0.49
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.20	0.85
Elementary & secondary	0.01	0.01	Bond funds	1.24	1.30
Capital outlay	0.00	0.00	Other	0.37	0.63
Other education	0.00	0.00			
Libraries	3.65	3.96			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Nevada		Description	Nevada	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.24	0.68	Public welfare	0.14	1.29
<b>General revenue<sup>1</sup></b>	0.33	0.71	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.20	0.74	Vendor payments	0.00	0.00
From Federal Government	0.20	1.10	Other public welfare	0.45	1.29
From State government	(X)	0.72	Hospitals	3.85	4.59
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.70	0.81
General revenue from own sources	0.35	0.75	Health	16.87	31.60
Taxes	0.32	0.91	Social insurance administration	0.00	0.00
Property	1.15	1.23	Veterans' services	0.00	0.00
Sales and gross receipts	0.08	0.68	Transportation:		
General sales	0.00	0.00	Highways	0.96	1.63
Selective sales	0.20	0.93	Capital outlay	0.76	1.50
Motor fuel	0.58	2.94	Air transportation (airports)	1.16	1.16
Alcoholic beverage	0.00	0.00	Parking facilities	0.00	0.00
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.85	0.99	Transit subsidies	0.00	0.00
Other selective sales	0.18	0.93	Public safety:		
Individual income	0.00	0.00	Police protection	1.65	1.84
Corporate income	0.00	0.00	Fire protection	1.90	1.90
Motor vehicle license	0.00	0.00	Correction	0.51	1.11
Other taxes	0.45	1.00	Capital outlay	0.08	0.76
Charges and miscellaneous general revenue	0.70	0.95	Protective inspection and regulation	0.39	0.89
Current charges	0.94	1.21	Environment and housing:		
Education	0.00	0.00	Natural resources	2.71	6.48
Institutions of higher education	0.00	0.00	Capital outlay	0.03	0.03
School lunch sales (gross)	0.00	0.00	Parks and recreation	1.42	1.49
Hospitals	3.36	3.41	Capital outlay	1.45	1.50
Highways	0.28	0.94	Housing and community development	0.44	0.48
Air transportation (airports)	0.11	0.11	Sewerage	2.38	2.38
Parking facilities	0.00	0.00	Capital outlay	0.00	0.00
Sea and inland port facilities	0.00	0.00	Solid waste management	13.99	24.29
Natural resources	43.43	99.99	Capital outlay	55.46	60.42
Parks and recreation	1.32	1.37	Governmental administration:		
Housing and community development	0.00	0.00	Financial administration	0.73	2.00
Sewerage	2.04	2.04	Judicial and legal	1.47	1.76
Solid waste management	16.31	24.29	General public buildings	1.64	1.74
Other charges	1.34	1.85	Other governmental administration	2.85	3.47
Miscellaneous general revenue	0.63	0.96	Interest on general debt	0.09	0.13
Interest earnings	0.33	0.51	General expenditure, n.e.c.		
Special assessments	0.32	0.47	Miscellaneous commercial activities	0.00	0.00
Sale of property	7.31	7.36	Other and unallocable	1.69	2.75
Other general revenue	1.18	1.88	Utility expenditure	0.77	0.91
Utility revenue	1.23	1.31	Capital outlay	0.37	0.45
Water supply	1.51	1.51	Water supply	1.17	1.26
Electric power	0.00	0.00	Electric power	0.00	0.00
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.45	0.70	<b>Debt outstanding</b>	0.15	0.20
By character and object:			Short-term	1.92	1.94
Intergovernmental expenditure <sup>1</sup>	0.00	29.46	Long-term	0.15	0.20
Direct expenditure	0.45	0.69	Full faith and credit	0.20	0.28
Current operations	0.56	0.83	Nonguaranteed	0.26	0.34
Capital outlay	0.57	0.75	Long-term debt by purpose		
Construction	0.43	0.57	Public debt for private purposes	0.00	0.00
Other capital outlay	1.92	2.56	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	0.76	1.01
Interest on debt	0.16	0.24	Other	0.14	0.19
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.02	0.02
Exhibit: salaries & wages	0.55	0.78	Long-term debt retired	0.23	0.31
Direct expenditure by function	0.45	0.69	<b>Cash and security holdings</b>	0.09	0.34
Direct general expenditure	0.51	0.75	Insurance trust funds	0.00	0.00
Capital outlay	0.64	0.85	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.53	0.81	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.22	0.34
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.02	0.03
Elementary & secondary	0.00	0.00	Bond funds	0.26	0.48
Capital outlay	0.00	0.00	Other	0.40	0.54
Other education	0.00	0.00			
Libraries	2.03	2.29			

See footnotes at end of table.



**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	New Hampshire		Description	New Hampshire	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.15	0.34	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.19	0.35	Public welfare	0.04	0.26
Intergovernmental revenue <sup>1</sup>	0.25	0.65	Cash assistance payments	0.58	2.96
From Federal Government	0.25	4.38	Vendor payments	0.02	13.16
From State government	(X)	0.49	Other public welfare	0.06	0.12
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.04	10.27
General revenue from own sources	0.23	0.42	Capital outlay	0.00	0.00
Taxes	0.31	0.47	Health	0.51	2.98
Property	0.44	0.44	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.87	2.70
Motor fuel	0.00	0.00	Capital outlay	1.20	16.80
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.49	0.61
Motor vehicle license	0.00	0.00	Fire protection	0.59	0.59
Other taxes	1.55	11.40	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.11	0.42	Capital outlay	0.00	0.00
Current charges	0.15	0.40	Protective inspection and regulation	0.13	0.65
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.26	12.39
School lunch sales (gross)	0.00	0.00	Capital outlay	0.79	90.42
Hospitals	0.00	0.00	Parks and recreation	1.68	1.99
Highways	0.00	0.00	Capital outlay	3.05	6.14
Air transportation (airports)	0.05	0.05	Housing and community development	1.41	3.13
Parking facilities	0.14	0.14	Sewerage	2.89	2.95
Sea and inland port facilities	0.00	0.00	Capital outlay	25.34	26.48
Natural resources	0.00	0.00	Solid waste management	0.81	0.93
Parks and recreation	0.83	1.62	Capital outlay	3.96	61.49
Housing and community development	0.63	0.91	Governmental administration:		
Sewerage	2.06	2.06	Financial administration	0.97	2.72
Solid waste management	0.83	0.83	Judicial and legal	0.75	4.06
Other charges	0.93	1.34	General public buildings	4.34	5.10
Miscellaneous general revenue	0.20	1.27	Other governmental administration	1.50	1.88
Interest earnings	0.14	1.49	Interest on general debt	0.08	0.56
Special assessments	1.57	1.57	General expenditure, n.e.c.		
Sale of property	13.57	14.04	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.50	1.94	Other and unallocable	3.25	4.44
Utility revenue	2.99	3.00	Utility expenditure	1.90	1.91
Water supply	3.73	3.73	Capital outlay	1.17	1.18
Electric power	0.00	0.00	Water supply	2.20	2.22
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.18	0.37	<b>Debt outstanding</b>	0.42	2.24
By character and object:			Short-term	0.00	0.00
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	0.42	2.24
Direct expenditure	0.18	0.38	Full faith and credit	1.47	2.39
Current operations	0.10	0.20	Nonguaranteed	0.11	6.78
Capital outlay	1.37	2.60	Long-term debt by purpose		
Construction	1.64	3.19	Public debt for private purposes	0.00	0.00
Other capital outlay	2.56	4.52	Education	0.00	0.00
Assistance and subsidies	0.34	2.96	Utilities	5.31	5.31
Interest on debt	0.13	0.83	Other	1.43	5.13
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.58	2.28
Exhibit: salaries & wages	0.12	0.19	Long-term debt retired	0.45	3.81
Direct expenditure by function	0.18	0.38	<b>Cash and security holdings</b>	0.12	1.06
Direct general expenditure	0.19	0.38	Insurance trust funds	0.00	0.00
Capital outlay	1.49	3.05	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.10	0.20	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.19	1.07
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.13	81.90
Elementary & secondary	0.00	0.00	Bond funds	15.24	15.24
Capital outlay	0.00	0.00	Other	1.04	1.49
Other education	0.00	0.00			
Libraries	4.74	5.53			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	New Jersey		Description	New Jersey	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.29	0.57	Public welfare	0.07	0.32
<b>General revenue<sup>1</sup></b>	0.35	0.59	Cash assistance payments	0.36	0.36
Intergovernmental revenue <sup>1</sup>	0.22	0.49	Vendor payments	0.04	3.14
From Federal Government	0.22	2.41	Other public welfare	0.24	0.55
From State government	(X)	0.47	Hospitals	0.00	0.00
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.41	0.88	Health	0.46	1.83
Taxes	0.53	1.10	Social insurance administration	0.00	0.00
Property	1.11	1.11	Veterans' services	0.00	0.00
Sales and gross receipts	0.05	15.34	Transportation:		
General sales	0.00	0.00	Highways	1.31	3.39
Selective sales	0.14	15.34	Capital outlay	1.91	7.23
Motor fuel	0.00	0.00	Air transportation (airports)	4.59	9.27
Alcoholic beverage	0.00	0.00	Parking facilities	2.91	2.91
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.27	56.84	Transit subsidies	0.00	0.00
Other selective sales	0.26	11.07	Public safety:		
Individual income	0.00	0.00	Police protection	1.83	2.10
Corporate income	0.00	0.00	Fire protection	1.69	1.69
Motor vehicle license	0.11	99.98	Correction	0.33	1.19
Other taxes	3.47	17.29	Capital outlay	2.02	6.42
Charges and miscellaneous general revenue	0.39	0.97	Protective inspection and regulation	1.60	5.47
Current charges	0.50	1.07	Environment and housing:		
Education	0.22	0.72	Natural resources	0.04	0.70
Institutions of higher education	0.04	0.20	Capital outlay	0.00	0.00
School lunch sales (gross)	0.07	0.07	Parks and recreation	2.07	5.27
Hospitals	0.00	0.00	Capital outlay	2.26	8.77
Highways	0.45	2.61	Housing and community development	1.55	2.01
Air transportation (airports)	6.49	8.99	Sewerage	3.46	3.57
Parking facilities	3.08	3.08	Capital outlay	20.02	20.03
Sea and inland port facilities	1.15	0.00	Solid waste management	2.22	2.61
Natural resources	0.00	0.00	Capital outlay	11.73	18.05
Parks and recreation	1.90	5.91	Governmental administration:		
Housing and community development	4.07	4.51	Financial administration	0.59	1.52
Sewerage	1.89	1.94	Judicial and legal	0.36	0.69
Solid waste management	1.27	1.49	General public buildings	2.00	2.16
Other charges	2.10	7.86	Other governmental administration	4.56	6.28
Miscellaneous general revenue	0.84	2.64	Interest on general debt	0.83	1.81
Interest earnings	0.85	2.85	General expenditure, n.e.c.		
Special assessments	19.32	19.32	Miscellaneous commercial activities	0.00	0.00
Sale of property	20.00	22.62	Other and unallocable	1.02	2.09
Other general revenue	1.03	3.31	Utility expenditure	1.06	3.54
Utility revenue	3.45	5.94	Capital outlay	1.79	12.24
Water supply	6.68	7.00	Water supply	4.21	4.40
Electric power	0.00	0.00	Electric power	0.00	0.00
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.15	4.45	Transit	0.06	1.17
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.19	0.36	<b>Debt outstanding</b>	1.01	2.42
By character and object:			Short-term	7.49	7.52
Intergovernmental expenditure <sup>1</sup>	0.00	0.27	Long-term	0.99	2.50
Direct expenditure	0.19	0.37	Full faith and credit	1.85	2.42
Current operations	0.17	0.29	Nonguaranteed	1.15	5.60
Capital outlay	1.20	2.51	Long-term debt by purpose		
Construction	1.28	3.02	Public debt for private purposes	1.80	18.92
Other capital outlay	2.03	3.04	Education	1.29	1.95
Assistance and subsidies	0.23	0.36	Utilities	13.42	15.75
Interest on debt	0.86	1.83	Other	1.21	2.66
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.91	4.35
Exhibit: salaries & wages	0.25	0.37	Long-term debt retired	2.55	5.67
Direct expenditure by function	0.19	0.37	<b>Cash and security holdings</b>	0.19	1.36
Direct general expenditure	0.21	0.36	Insurance trust funds	0.00	0.00
Capital outlay	1.29	2.47	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.17	0.29	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.23	0.29	Miscellaneous	0.00	0.00
Capital outlay only	0.58	0.75	Other than insurance trust funds	0.48	1.37
Higher education	0.07	0.31	By purpose		
Capital outlay	0.33	1.57	Offsets to debt	0.37	2.55
Elementary & secondary	0.29	0.31	Bond funds	1.03	1.74
Capital outlay	0.73	0.79	Other	0.96	1.95
Other education	0.00	0.00			
Libraries	4.12	4.22			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	New Mexico		Description	New Mexico	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.20	0.43	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.25	0.47	Public welfare	0.05	1.65
Intergovernmental revenue <sup>1</sup>	0.37	0.69	Cash assistance payments	0.00	0.00
From Federal Government	0.37	3.20	Vendor payments	0.05	2.55
From State government	(X)	0.60	Other public welfare	0.32	2.86
From local governments <sup>1</sup>	(X)	(X)	Hospitals	1.13	3.42
General revenue from own sources	0.32	1.03	Capital outlay	25.21	44.01
Taxes	0.30	1.10	Health	0.78	7.99
Property	1.32	1.40	Social insurance administration	0.00	0.00
Sales and gross receipts	0.23	1.05	Veterans' services	0.00	0.00
General sales	0.24	1.12	Transportation:		
Selective sales	0.33	1.07	Highways	0.63	3.34
Motor fuel	0.53	0.00	Capital outlay	2.46	9.19
Alcoholic beverage	0.00	15.76	Air transportation (airports)	4.30	4.52
Tobacco products	0.01	0.00	Parking facilities	0.00	0.00
Public utilities	0.61	0.59	Sea and inland port facilities	0.00	0.00
Other selective sales	0.29	2.44	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.39	1.69
Motor vehicle license	2.29	0.00	Fire protection	3.34	3.34
Other taxes	0.20	3.14	Correction	1.51	5.34
Charges and miscellaneous general revenue	0.42	1.19	Capital outlay	20.24	36.15
Current charges	0.85	1.87	Protective inspection and regulation	0.05	0.27
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.49	5.21
School lunch sales (gross)	0.00	0.00	Capital outlay	4.53	8.83
Hospitals	0.87	2.58	Parks and recreation	1.07	1.37
Highways	2.18	3.73	Capital outlay	2.63	2.80
Air transportation (airports)	0.03	0.03	Housing and community development	10.64	11.80
Parking facilities	0.00	0.00	Sewerage	4.13	4.48
Sea and inland port facilities	0.00	0.00	Capital outlay	8.06	8.36
Natural resources	0.60	1.84	Solid waste management	3.15	3.25
Parks and recreation	1.86	2.08	Capital outlay	10.62	10.62
Housing and community development	12.24	17.84	Governmental administration:		
Sewerage	1.66	1.66	Financial administration	1.26	2.94
Solid waste management	9.90	9.90	Judicial and legal	0.10	0.63
Other charges	4.09	6.33	General public buildings	4.05	5.88
Miscellaneous general revenue	0.26	0.96	Other governmental administration	2.12	2.86
Interest earnings	0.17	0.63	Interest on general debt	0.46	0.84
Special assessments	3.10	3.10	General expenditure, n.e.c.		
Sale of property	0.57	0.58	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.59	4.11	Other and unallocable	6.03	7.82
Utility revenue	0.60	0.60	Utility expenditure	1.30	1.30
Water supply	1.13	1.13	Capital outlay	3.31	3.31
Electric power	0.12	0.12	Water supply	2.36	2.36
Gas supply	0.49	0.49	Electric power	0.18	0.18
Transit	0.00	0.00	Gas supply	0.06	0.06
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.27	0.58	<b>Debt outstanding</b>	0.64	1.06
By character and object:			Short-term	0.00	0.00
Intergovernmental expenditure <sup>1</sup>	0.00	0.58	Long-term	0.65	1.06
Direct expenditure	0.27	0.59	Full faith and credit	2.01	2.69
Current operations	0.14	0.31	Nonguaranteed	0.63	1.09
Capital outlay	2.34	3.59	Long-term debt by purpose		
Construction	2.03	3.26	Public debt for private purposes	0.96	2.09
Other capital outlay	4.28	5.99	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	1.42	1.42
Interest on debt	0.40	0.66	Other	1.51	2.20
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.98	2.05
Exhibit: salaries & wages	0.61	1.04	Long-term debt retired	1.14	2.37
Direct expenditure by function	0.27	0.59	<b>Cash and security holdings</b>	0.12	0.95
Direct general expenditure	0.29	0.64	Insurance trust funds	0.00	0.00
Capital outlay	2.67	4.47	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.15	0.34	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.19	0.95
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.28	0.57
Elementary & secondary	0.00	0.00	Bond funds	2.43	3.24
Capital outlay	0.00	0.00	Other	0.28	2.75
Other education	0.00	0.00			
Libraries	0.27	0.30			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	New York		Description	New York	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.04	0.08	Public welfare	0.01	0.03
<b>General revenue<sup>1</sup></b>	0.06	0.09	Cash assistance payments	0.08	0.08
Intergovernmental revenue <sup>1</sup>	0.14	0.17	Vendor payments	0.01	0.24
From Federal Government	0.14	1.42	Other public welfare	0.05	0.05
From State government	(X)	0.10	Hospitals	0.03	0.05
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.06	0.11	Health	6.35	9.58
Taxes	0.04	0.08	Social insurance administration	0.00	0.00
Property	0.13	0.13	Veterans' services	0.00	0.00
Sales and gross receipts	0.03	0.07	Transportation:		
General sales	0.04	0.08	Highways	0.57	1.01
Selective sales	0.02	0.09	Capital outlay	0.86	2.04
Motor fuel	0.00	0.00	Air transportation (airports)	0.19	0.20
Alcoholic beverage	0.00	0.00	Parking facilities	0.87	0.87
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.05	0.21	Transit subsidies	0.00	0.00
Other selective sales	0.02	0.09	Public safety:		
Individual income	0.00	0.00	Police protection	0.12	0.13
Corporate income	0.00	0.00	Fire protection	1.85	1.85
Motor vehicle license	0.06	0.36	Correction	0.12	0.26
Other taxes	0.27	0.65	Capital outlay	0.08	0.36
Charges and miscellaneous general revenue	0.18	0.30	Protective inspection and regulation	0.32	0.93
Current charges	0.17	0.23	Environment and housing:		
Education	0.03	0.09	Natural resources	1.54	9.06
Institutions of higher education	0.03	0.14	Capital outlay	5.79	27.73
School lunch sales (gross)	0.00	0.00	Parks and recreation	1.12	1.46
Hospitals	0.42	0.65	Capital outlay	4.63	5.91
Highways	0.00	0.00	Housing and community development	0.59	0.64
Air transportation (airports)	0.02	0.02	Sewerage	3.29	3.32
Parking facilities	0.47	0.47	Capital outlay	5.74	5.74
Sea and inland port facilities	0.00	0.00	Solid waste management	0.46	0.49
Natural resources	0.00	0.00	Capital outlay	2.15	2.65
Parks and recreation	0.88	1.41	Governmental administration:		
Housing and community development	0.84	0.87	Financial administration	0.17	0.60
Sewerage	0.52	0.52	Judicial and legal	0.12	0.33
Solid waste management	1.32	1.32	General public buildings	1.66	2.06
Other charges	0.51	0.65	Other governmental administration	0.30	0.43
Miscellaneous general revenue	0.32	0.73	Interest on general debt	0.17	0.30
Interest earnings	0.27	0.63	General expenditure, n.e.c.		
Special assessments	2.38	2.44	Miscellaneous commercial activities	0.00	0.00
Sale of property	35.25	36.90	Other and unallocable	0.46	0.66
Other general revenue	0.34	0.80	Utility expenditure	0.16	0.30
Utility revenue	0.06	0.10	Capital outlay	0.61	1.97
Water supply	0.25	0.25	Water supply	0.84	0.84
Electric power	0.08	0.88	Electric power	0.80	8.77
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.02	0.02	Transit	0.02	0.03
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.15	0.23	<b>Debt outstanding</b>	0.22	0.41
By character and object:			Short-term	1.25	1.39
Intergovernmental expenditure <sup>1</sup>	0.00	0.07	Long-term	0.23	0.44
Direct expenditure	0.15	0.24	Full faith and credit	0.55	0.67
Current operations	0.08	0.13	Nonguaranteed	0.07	0.21
Capital outlay	1.24	2.09	Long-term debt by purpose		
Construction	1.61	2.61	Public debt for private purposes	0.16	0.55
Other capital outlay	0.94	1.78	Education	0.14	0.23
Assistance and subsidies	0.06	0.08	Utilities	0.39	0.69
Interest on debt	0.15	0.26	Other	0.37	0.66
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.28	0.47
Exhibit: salaries & wages	0.03	0.04	Long-term debt retired	0.17	0.37
Direct expenditure by function	0.15	0.24	<b>Cash and security holdings</b>	0.07	0.19
Direct general expenditure	0.17	0.27	Insurance trust funds	0.00	0.00
Capital outlay	1.48	2.27	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.08	0.13	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.08	0.10	Miscellaneous	0.00	0.00
Capital outlay only	0.74	0.93	Other than insurance trust funds	0.25	0.61
Higher education	0.44	2.32	By purpose		
Capital outlay	3.28	25.31	Offsets to debt	0.06	0.22
Elementary & secondary	0.02	0.02	Bond funds	0.50	0.84
Capital outlay	0.00	0.00	Other	0.86	1.43
Other education	0.00	0.00			
Libraries	2.35	2.45			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	North Carolina		Description	North Carolina	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.07	0.18	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.08	0.20	Public welfare	0.06	0.34
Intergovernmental revenue <sup>1</sup>	0.30	0.44	Cash assistance payments	0.36	0.80
From Federal Government	0.30	3.60	Vendor payments	0.00	0.01
From State government	(X)	0.36	Other public welfare	0.14	0.28
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.05	0.07
General revenue from own sources	0.09	0.22	Capital outlay	0.03	0.04
Taxes	0.07	0.24	Health	0.20	0.28
Property	0.32	0.32	Social insurance administration	0.00	0.00
Sales and gross receipts	0.02	0.11	Veterans' services	0.00	0.00
General sales	0.02	0.08	Transportation:		
Selective sales	0.04	0.91	Highways	0.50	3.43
Motor fuel	0.00	0.00	Capital outlay	0.78	9.96
Alcoholic beverage	0.06	1.56	Air transportation (airports)	4.18	4.32
Tobacco products	0.00	0.00	Parking facilities	0.05	0.05
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.11	1.00	Transit subsidies	0.09	0.09
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.65	0.83
Motor vehicle license	0.02	0.40	Fire protection	1.00	1.00
Other taxes	0.20	0.73	Correction	0.18	1.11
Charges and miscellaneous general revenue	0.23	0.35	Capital outlay	1.50	6.33
Current charges	0.30	0.42	Protective inspection and regulation	0.80	1.90
Education	0.06	0.28	Environment and housing:		
Institutions of higher education	0.02	0.21	Natural resources	0.41	1.61
School lunch sales (gross)	0.35	0.35	Capital outlay	0.18	0.70
Hospitals	0.07	0.08	Parks and recreation	2.51	3.32
Highways	0.00	0.00	Capital outlay	6.83	10.39
Air transportation (airports)	0.35	0.35	Housing and community development	3.53	4.03
Parking facilities	2.79	2.79	Sewerage	2.15	2.15
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.00	0.00	Solid waste management	1.04	1.09
Parks and recreation	0.53	0.57	Capital outlay	3.80	4.12
Housing and community development	2.20	2.30	Governmental administration:		
Sewerage	1.73	1.73	Financial administration	0.71	1.45
Solid waste management	0.79	0.79	Judicial and legal	0.15	0.73
Other charges	1.58	2.06	General public buildings	2.21	2.60
Miscellaneous general revenue	0.25	0.51	Other governmental administration	1.26	1.46
Interest earnings	0.24	0.51	Interest on general debt	0.44	0.69
Special assessments	9.77	9.77	General expenditure, n.e.c.		
Sale of property	15.92	16.94	Miscellaneous commercial activities	2.78	2.99
Other general revenue	0.73	1.41	Other and unallocable	1.29	1.94
Utility revenue	0.63	0.63	Utility expenditure	1.82	1.82
Water supply	1.59	1.59	Capital outlay	7.29	7.29
Electric power	0.64	0.64	Water supply	5.30	5.30
Gas supply	5.44	5.44	Electric power	1.15	1.15
Transit	0.76	0.76	Gas supply	1.89	1.89
Liquor store revenue	0.28	0.28	Transit	0.51	0.51
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.97	0.97
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.22	0.38	<b>Debt outstanding</b>	0.91	1.24
By character and object:			Short-term	0.00	0.00
Intergovernmental expenditure <sup>1</sup>	0.00	0.41	Long-term	0.92	1.27
Direct expenditure	0.22	0.39	Full faith and credit	1.76	2.33
Current operations	0.08	0.14	Nonguaranteed	1.15	1.61
Capital outlay	1.58	2.71	Long-term debt by purpose		
Construction	1.93	3.39	Public debt for private purposes	0.46	1.43
Other capital outlay	2.07	3.40	Education	1.70	2.60
Assistance and subsidies	0.27	0.80	Utilities	1.30	1.30
Interest on debt	0.34	0.45	Other	2.44	2.93
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	4.12	6.94
Exhibit: salaries & wages	0.33	0.48	Long-term debt retired	1.90	2.51
Direct expenditure by function	0.22	0.39	<b>Cash and security holdings</b>	0.08	0.48
Direct general expenditure	0.18	0.32	Insurance trust funds	0.00	0.00
Capital outlay	1.22	2.38	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.08	0.13	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.37	0.54	Miscellaneous	0.00	0.00
Capital outlay only	2.92	4.15	Other than insurance trust funds	0.24	0.49
Higher education	0.05	0.22	By purpose		
Capital outlay	0.41	2.08	Offsets to debt	0.14	0.41
Elementary & secondary	0.59	0.60	Bond funds	0.92	1.50
Capital outlay	4.33	4.53	Other	0.31	0.60
Other education	0.00	0.00			
Libraries	5.35	5.61			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	North Dakota		Description	North Dakota	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.16	0.42	Public welfare	0.05	0.67
<b>General revenue<sup>1</sup></b>	0.19	0.44	Cash assistance payments	0.06	0.84
Intergovernmental revenue <sup>1</sup>	0.57	0.90	Vendor payments	0.00	0.38
From Federal Government	0.57	4.74	Other public welfare	0.13	0.77
From State government	(X)	0.23	Hospitals	0.00	0.00
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.15	0.42	Health	0.46	1.34
Taxes	0.17	0.50	Social insurance administration	0.00	0.00
Property	0.53	0.53	Veterans' services	0.00	0.00
Sales and gross receipts	0.01	0.12	Transportation:		
General sales	0.01	0.11	Highways	0.68	1.90
Selective sales	0.01	0.45	Capital outlay	0.55	4.16
Motor fuel	0.00	0.00	Air transportation (airports)	10.60	10.89
Alcoholic beverage	0.00	0.00	Parking facilities	0.00	0.00
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.00	0.00	Transit subsidies	0.00	0.00
Other selective sales	0.03	1.14	Public safety:		
Individual income	0.00	0.00	Police protection	0.24	0.30
Corporate income	0.00	0.00	Fire protection	9.82	9.82
Motor vehicle license	0.00	0.00	Correction	0.19	0.79
Other taxes	0.56	9.37	Capital outlay	0.30	9.45
Charges and miscellaneous general revenue	0.21	0.56	Protective inspection and regulation	0.01	0.10
Current charges	0.24	0.79	Environment and housing:		
Education	0.00	0.00	Natural resources	0.14	0.54
Institutions of higher education	0.00	0.00	Capital outlay	1.20	6.85
School lunch sales (gross)	0.00	0.00	Parks and recreation	2.57	2.83
Hospitals	0.00	0.00	Capital outlay	7.19	7.70
Highways	11.29	15.53	Housing and community development	2.23	2.76
Air transportation (airports)	7.00	7.00	Sewerage	0.80	0.80
Parking facilities	0.00	0.00	Capital outlay	0.06	0.06
Sea and inland port facilities	0.00	0.00	Solid waste management	0.48	0.48
Natural resources	0.02	0.15	Capital outlay	1.67	1.67
Parks and recreation	2.91	3.03	Governmental administration:		
Housing and community development	4.86	5.23	Financial administration	0.73	1.59
Sewerage	0.85	0.85	Judicial and legal	0.60	1.79
Solid waste management	0.54	0.54	General public buildings	1.68	1.84
Other charges	0.14	0.96	Other governmental administration	0.66	1.19
Miscellaneous general revenue	0.45	0.84	Interest on general debt	0.27	0.49
Interest earnings	0.28	0.61	General expenditure, n.e.c.		
Special assessments	0.35	0.35	Miscellaneous commercial activities	0.00	0.00
Sale of property	14.20	16.30	Other and unallocable	0.81	1.42
Other general revenue	0.96	1.92	Utility expenditure	0.49	0.49
Utility revenue	0.54	0.54	Capital outlay	0.58	0.58
Water supply	0.75	0.75	Water supply	0.67	0.67
Electric power	0.47	0.47	Electric power	0.20	0.20
Gas supply	15.59	15.59	Gas supply	0.00	0.00
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.19	0.43	<b>Debt outstanding</b>	0.40	0.72
By character and object:			Short-term	1.28	1.29
Intergovernmental expenditure <sup>1</sup>	0.00	1.91	Long-term	0.40	0.72
Direct expenditure	0.19	0.43	Full faith and credit	1.26	1.26
Current operations	0.13	0.28	Nonguaranteed	0.35	0.77
Capital outlay	1.30	2.90	Long-term debt by purpose		
Construction	0.28	0.71	Public debt for private purposes	0.40	1.01
Other capital outlay	6.71	9.91	Education	0.00	0.00
Assistance and subsidies	0.04	0.84	Utilities	3.22	3.22
Interest on debt	0.26	0.45	Other	0.78	1.13
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.69	1.04
Exhibit: salaries & wages	0.14	0.25	Long-term debt retired	0.22	0.44
Direct expenditure by function	0.19	0.43	<b>Cash and security holdings</b>	0.05	0.25
Direct general expenditure	0.21	0.46	Insurance trust funds	0.00	0.00
Capital outlay	1.35	3.13	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.13	0.28	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.01	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.09	0.27
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.06	0.16
Elementary & secondary	0.01	0.01	Bond funds	1.39	1.51
Capital outlay	0.00	0.00	Other	0.14	0.47
Other education	0.00	0.00			
Libraries	0.25	0.29			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Ohio		Description	Ohio	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.17	0.38	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.23	0.40	Public welfare	0.13	0.71
Intergovernmental revenue <sup>1</sup>	0.62	0.56	Cash assistance payments	0.13	1.07
From Federal Government	0.62	5.59	Vendor payments	0.01	0.14
From State government	(X)	0.24	Other public welfare	0.61	0.90
From local governments <sup>1</sup>	(X)	(X)	Hospitals	4.07	9.43
General revenue from own sources	0.26	0.57	Capital outlay	0.00	0.00
Taxes	0.22	0.51	Health	0.46	0.68
Property	0.28	0.28	Social insurance administration	0.00	0.00
Sales and gross receipts	0.13	1.08	Veterans' services	0.00	0.00
General sales	0.19	1.20	Transportation:		
Selective sales	0.05	1.24	Highways	1.51	3.34
Motor fuel	0.00	0.00	Capital outlay	2.20	8.99
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.59	0.59
Tobacco products	0.00	0.00	Parking facilities	1.61	1.61
Public utilities	0.02	6.33	Sea and inland port facilities	1.62	1.62
Other selective sales	0.33	1.56	Transit subsidies	0.00	0.00
Individual income	0.46	1.58	Public safety:		
Corporate income	0.00	0.00	Police protection	1.02	1.14
Motor vehicle license	0.22	1.55	Fire protection	3.18	3.18
Other taxes	2.55	10.47	Correction	2.30	9.64
Charges and miscellaneous general revenue	0.70	1.33	Capital outlay	16.23	43.78
Current charges	1.03	1.81	Protective inspection and regulation	1.20	4.59
Education	0.00	0.01	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.26	12.19
School lunch sales (gross)	0.00	0.00	Capital outlay	0.86	23.19
Hospitals	5.95	11.44	Parks and recreation	8.24	9.37
Highways	0.36	2.22	Capital outlay	28.83	35.41
Air transportation (airports)	0.73	0.73	Housing and community development	1.78	2.02
Parking facilities	0.24	0.24	Sewerage	1.40	1.64
Sea and inland port facilities	1877.65	1877.65	Capital outlay	3.15	4.99
Natural resources	10.21	34.71	Solid waste management	21.21	22.30
Parks and recreation	1.03	1.10	Capital outlay	82.13	82.29
Housing and community development	1.67	1.81	Governmental administration:		
Sewerage	0.88	0.88	Financial administration	1.17	2.58
Solid waste management	3.69	3.69	Judicial and legal	1.28	1.57
Other charges	1.53	1.86	General public buildings	3.05	4.14
Miscellaneous general revenue	1.00	2.15	Other governmental administration	3.95	4.68
Interest earnings	1.12	2.08	Interest on general debt	0.77	1.46
Special assessments	6.67	6.67	General expenditure, n.e.c.		
Sale of property	7.32	9.04	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.71	4.60	Other and unallocable	4.25	6.09
Utility revenue	0.38	0.38	Utility expenditure	2.36	2.36
Water supply	0.61	0.61	Capital outlay	10.86	10.86
Electric power	0.32	0.32	Water supply	4.75	4.75
Gas supply	0.03	0.03	Electric power	1.11	1.11
Transit	0.01	0.01	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.31	0.31
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.34	0.63	<b>Debt outstanding</b>	1.24	2.13
By character and object:			Short-term	6.43	7.57
Intergovernmental expenditure <sup>1</sup>	0.00	3.14	Long-term	1.25	2.18
Direct expenditure	0.34	0.63	Full faith and credit	1.97	2.60
Current operations	0.17	0.28	Nonguaranteed	1.62	3.43
Capital outlay	2.64	4.50	Long-term debt by purpose		
Construction	2.40	4.61	Public debt for private purposes	1.95	4.29
Other capital outlay	6.85	9.22	Education	0.00	0.00
Assistance and subsidies	0.08	1.07	Utilities	4.22	4.22
Interest on debt	0.74	1.31	Other	2.33	3.87
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.82	4.98
Exhibit: salaries & wages	0.19	0.26	Long-term debt retired	1.21	2.25
Direct expenditure by function	0.34	0.63	<b>Cash and security holdings</b>	0.19	1.30
Direct general expenditure	0.39	0.66	Insurance trust funds	0.00	0.00
Capital outlay	2.71	4.87	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.17	0.29	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.71	1.42
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	1.18	2.37
Elementary & secondary	0.00	0.00	Bond funds	1.61	2.74
Capital outlay	0.00	0.00	Other	1.17	2.44
Other education	0.00	0.00			
Libraries	16.17	16.87			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Oklahoma		Description	Oklahoma	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.11	0.28	Public welfare	0.02	2.43
<b>General revenue<sup>1</sup></b>	0.13	0.30	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.07	0.41	Vendor payments	0.00	0.00
From Federal Government	0.07	0.95	Other public welfare	0.06	2.43
From State government	(X)	0.43	Hospitals	0.81	1.13
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	4.74	7.64
General revenue from own sources	0.16	0.43	Health	0.56	2.31
Taxes	0.16	0.56	Social insurance administration	0.00	0.00
Property	0.61	0.61	Veterans' services	0.00	0.00
Sales and gross receipts	0.25	0.74	Transportation:		
General sales	0.33	0.80	Highways	0.84	2.30
Selective sales	0.10	0.94	Capital outlay	1.52	8.81
Motor fuel	0.00	0.00	Air transportation (airports)	1.26	1.27
Alcoholic beverage	0.06	13.07	Parking facilities	0.00	0.00
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.89	1.07	Transit subsidies	0.00	0.00
Other selective sales	0.05	0.97	Public safety:		
Individual income	0.00	0.00	Police protection	1.50	1.61
Corporate income	0.00	0.00	Fire protection	0.79	0.79
Motor vehicle license	0.07	26.07	Correction	4.19	34.78
Other taxes	0.25	4.93	Capital outlay	0.75	1.52
Charges and miscellaneous general revenue	0.41	0.73	Protective inspection and regulation	0.59	4.83
Current charges	0.22	0.37	Environment and housing:		
Education	0.00	0.00	Natural resources	0.40	5.39
Institutions of higher education	0.00	0.00	Capital outlay	0.16	4.07
School lunch sales (gross)	0.00	0.00	Parks and recreation	1.74	2.13
Hospitals	0.51	0.63	Capital outlay	3.56	3.70
Highways	0.00	0.23	Housing and community development	1.14	1.21
Air transportation (airports)	0.32	0.32	Sewerage	5.19	5.19
Parking facilities	0.00	0.00	Capital outlay	11.35	11.35
Sea and inland port facilities	0.00	0.00	Solid waste management	1.36	1.41
Natural resources	0.53	1.27	Capital outlay	15.39	15.39
Parks and recreation	1.08	1.52	Governmental administration:		
Housing and community development	1.53	2.06	Financial administration	1.80	5.27
Sewerage	0.76	0.76	Judicial and legal	0.38	1.46
Solid waste management	0.73	0.73	General public buildings	6.92	10.36
Other charges	1.17	1.65	Other governmental administration	4.11	5.28
Miscellaneous general revenue	1.18	2.32	Interest on general debt	0.77	1.21
Interest earnings	0.77	1.40	General expenditure, n.e.c.		
Special assessments	1.92	1.92	Miscellaneous commercial activities	0.00	0.00
Sale of property	51.37	54.25	Other and unallocable	2.43	3.67
Other general revenue	2.91	6.65	Utility expenditure	5.89	8.17
Utility revenue	0.57	0.82	Capital outlay	30.38	31.91
Water supply	1.20	1.22	Water supply	12.53	12.61
Electric power	0.41	0.88	Electric power	0.65	1.51
Gas supply	5.02	7.16	Gas supply	2.93	3.81
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.48	0.94	<b>Debt outstanding</b>	1.49	2.56
By character and object:			Short-term	10.31	10.59
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	1.49	2.57
Direct expenditure	0.48	0.94	Full faith and credit	2.13	2.55
Current operations	0.24	0.43	Nonguaranteed	1.76	3.42
Capital outlay	3.43	5.73	Long-term debt by purpose		
Construction	4.69	8.33	Public debt for private purposes	1.69	2.51
Other capital outlay	1.91	2.86	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	4.94	12.40
Interest on debt	0.63	1.07	Other	2.44	4.39
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	12.06	16.34
Exhibit: salaries & wages	0.26	0.40	Long-term debt retired	6.91	8.46
Direct expenditure by function	0.48	0.94	<b>Cash and security holdings</b>	0.21	0.89
Direct general expenditure	0.29	0.54	Insurance trust funds	0.00	0.00
Capital outlay	1.28	2.28	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.23	0.44	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.49	1.01
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.53	0.93
Elementary & secondary	0.00	0.00	Bond funds	4.66	5.91
Capital outlay	0.00	0.00	Other	0.47	1.29
Other education	0.00	0.00			
Libraries	2.45	2.64			

See footnotes at end of table.



**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Oregon		Description	Oregon	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.21	0.55	Public welfare	0.08	5.24
<b>General revenue<sup>1</sup></b>	0.21	0.50	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.24	0.89	Vendor payments	0.00	0.00
From Federal Government	0.24	1.34	Other public welfare	0.33	5.24
From State government	(X)	1.02	Hospitals	6.88	16.19
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	45.66	45.66
General revenue from own sources	0.26	0.62	Health	0.23	0.30
Taxes	0.24	0.62	Social insurance administration	0.00	0.00
Property	0.71	0.71	Veterans' services	0.00	0.00
Sales and gross receipts	0.46	2.34	Transportation:		
General sales	0.00	0.00	Highways	1.06	2.28
Selective sales	0.46	2.34	Capital outlay	1.48	5.01
Motor fuel	0.01	0.63	Air transportation (airports)	0.17	0.17
Alcoholic beverage	0.08	3.72	Parking facilities	0.34	0.34
Tobacco products	0.01	2.93	Sea and inland port facilities	9.17	9.17
Public utilities	3.11	3.40	Transit subsidies	38.21	38.21
Other selective sales	0.86	1.94	Public safety:		
Individual income	0.00	0.00	Police protection	0.67	0.82
Corporate income	0.00	0.00	Fire protection	8.05	8.05
Motor vehicle license	0.04	1.14	Correction	0.53	1.25
Other taxes	0.80	1.36	Capital outlay	0.74	2.13
Charges and miscellaneous general revenue	0.40	0.84	Protective inspection and regulation	0.63	1.07
Current charges	0.66	1.16	Environment and housing:		
Education	0.00	0.00	Natural resources	0.73	3.77
Institutions of higher education	0.00	0.00	Capital outlay	1.65	2.24
School lunch sales (gross)	0.00	0.00	Parks and recreation	7.06	7.94
Hospitals	0.48	1.11	Capital outlay	20.30	20.48
Highways	9.23	34.72	Housing and community development	2.58	3.18
Air transportation (airports)	1.62	1.62	Sewerage	4.33	4.33
Parking facilities	0.17	0.17	Capital outlay	7.46	7.46
Sea and inland port facilities	1.72	1.72	Solid waste management	0.48	0.57
Natural resources	1.18	5.54	Capital outlay	4.89	4.97
Parks and recreation	6.34	7.75	Governmental administration:		
Housing and community development	1.06	1.12	Financial administration	0.61	2.28
Sewerage	3.85	3.85	Judicial and legal	0.49	1.24
Solid waste management	1.94	1.94	General public buildings	1.11	1.40
Other charges	1.36	2.29	Other governmental administration	1.76	2.29
Miscellaneous general revenue	0.51	1.45	Interest on general debt	0.35	0.69
Interest earnings	0.51	1.20	General expenditure, n.e.c.		
Special assessments	5.92	5.92	Miscellaneous commercial activities	0.00	0.00
Sale of property	5.14	9.35	Other and unallocable	2.83	4.37
Other general revenue	0.45	1.83	Utility expenditure	1.50	1.50
Utility revenue	3.37	3.37	Capital outlay	1.90	1.90
Water supply	6.50	6.50	Water supply	5.31	5.31
Electric power	3.82	3.82	Electric power	0.69	0.69
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.63	0.63	Transit	0.02	0.02
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.37	0.69	<b>Debt outstanding</b>	1.09	1.91
By character and object:			Short-term	1.07	1.07
Intergovernmental expenditure <sup>1</sup>	0.00	0.32	Long-term	1.10	1.93
Direct expenditure	0.37	0.69	Full faith and credit	1.89	3.33
Current operations	0.40	0.67	Nonguaranteed	1.07	1.86
Capital outlay	1.58	2.24	Long-term debt by purpose		
Construction	1.38	2.08	Public debt for private purposes	0.01	0.06
Other capital outlay	4.84	5.78	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	4.31	4.31
Interest on debt	0.47	0.85	Other	1.86	3.61
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.17	4.33
Exhibit: salaries & wages	0.58	0.83	Long-term debt retired	1.63	2.46
Direct expenditure by function	0.37	0.69	<b>Cash and security holdings</b>	0.15	0.76
Direct general expenditure	0.43	0.75	Insurance trust funds	0.00	0.00
Capital outlay	1.81	2.77	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.39	0.69	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.02	0.03	Miscellaneous	0.00	0.00
Capital outlay only	0.01	0.02	Other than insurance trust funds	0.35	0.76
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.26	1.03
Elementary & secondary	0.03	0.03	Bond funds	2.72	3.90
Capital outlay	0.02	0.02	Other	0.44	0.84
Other education	0.00	0.00			
Libraries	0.84	0.87			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Pennsylvania		Description	Pennsylvania	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.11	0.23	Public welfare	0.07	0.47
<b>General revenue<sup>1</sup></b>	0.15	0.28	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.11	0.19	Vendor payments	0.00	0.00
From Federal Government	0.11	0.74	Other public welfare	0.19	0.47
From State government	(X)	0.20	Hospitals	0.21	2.33
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.19	0.46	Health	0.13	0.18
Taxes	0.05	0.13	Social insurance administration	0.00	0.00
Property	0.10	0.10	Veterans' services	0.00	0.00
Sales and gross receipts	0.01	0.25	Transportation:		
General sales	0.00	0.00	Highways	1.14	4.10
Selective sales	0.02	0.44	Capital outlay	2.51	13.20
Motor fuel	0.00	0.00	Air transportation (airports)	4.03	4.42
Alcoholic beverage	0.00	0.00	Parking facilities	4.77	4.77
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.00	0.00	Transit subsidies	0.00	0.00
Other selective sales	0.06	0.79	Public safety:		
Individual income	0.21	0.76	Police protection	0.63	0.97
Corporate income	0.00	0.00	Fire protection	1.38	1.38
Motor vehicle license	0.00	0.00	Correction	0.15	0.41
Other taxes	0.15	0.44	Capital outlay	0.31	2.50
Charges and miscellaneous general revenue	0.67	1.36	Protective inspection and regulation	1.54	5.66
Current charges	0.32	0.62	Environment and housing:		
Education	0.00	0.00	Natural resources	0.19	2.96
Institutions of higher education	0.00	0.00	Capital outlay	0.99	36.92
School lunch sales (gross)	0.00	0.00	Parks and recreation	1.58	2.04
Hospitals	0.20	7.41	Capital outlay	5.50	6.22
Highways	1.74	16.06	Housing and community development	1.30	1.32
Air transportation (airports)	0.24	0.25	Sewerage	3.41	3.41
Parking facilities	0.40	0.40	Capital outlay	15.08	15.08
Sea and inland port facilities	0.00	0.00	Solid waste management	1.37	1.53
Natural resources	0.00	0.00	Capital outlay	28.43	28.43
Parks and recreation	10.75	12.29	Governmental administration:		
Housing and community development	1.49	1.66	Financial administration	0.32	0.91
Sewerage	1.45	1.46	Judicial and legal	0.28	0.39
Solid waste management	0.73	0.73	General public buildings	1.13	1.30
Other charges	1.05	1.14	Other governmental administration	1.02	1.48
Miscellaneous general revenue	1.50	3.27	Interest on general debt	0.37	0.56
Interest earnings	0.43	0.74	General expenditure, n.e.c.		
Special assessments	16.99	16.99	Miscellaneous commercial activities	0.00	0.00
Sale of property	57.58	66.32	Other and unallocable	1.16	2.14
Other general revenue	0.82	2.84	Utility expenditure	0.98	0.98
Utility revenue	1.06	1.06	Capital outlay	3.50	3.50
Water supply	2.44	2.44	Water supply	3.25	3.25
Electric power	2.06	2.06	Electric power	9.22	9.22
Gas supply	0.10	0.10	Gas supply	0.00	0.00
Transit	0.04	0.04	Transit	0.08	0.08
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.15	0.28	<b>Debt outstanding</b>	1.35	1.84
By character and object:			Short-term	3.69	24.70
Intergovernmental expenditure <sup>1</sup>	0.00	1.77	Long-term	1.36	1.84
Direct expenditure	0.15	0.28	Full faith and credit	1.49	1.86
Current operations	0.09	0.16	Nonguaranteed	2.15	3.08
Capital outlay	1.31	2.05	Long-term debt by purpose		
Construction	1.48	2.35	Public debt for private purposes	1.58	2.45
Other capital outlay	1.73	2.53	Education	0.56	0.65
Assistance and subsidies	0.00	0.00	Utilities	6.32	6.32
Interest on debt	0.34	0.50	Other	4.02	5.93
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.34	2.96
Exhibit: salaries & wages	0.09	0.12	Long-term debt retired	2.82	3.32
Direct expenditure by function	0.15	0.28	<b>Cash and security holdings</b>	0.13	0.42
Direct general expenditure	0.17	0.30	Insurance trust funds	0.00	0.00
Capital outlay	1.43	2.39	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.08	0.15	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.01	0.01	Miscellaneous	0.00	0.00
Capital outlay only	0.06	0.08	Other than insurance trust funds	0.31	0.52
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.36	0.56
Elementary & secondary	0.01	0.01	Bond funds	1.37	1.57
Capital outlay	0.08	0.08	Other	0.56	1.22
Other education	0.00	0.00			
Libraries	1.93	2.03			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Rhode Island		Description	Rhode Island	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.21	0.75	Public welfare	0.00	0.02
<b>General revenue<sup>1</sup></b>	0.25	0.85	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.30	0.97	Vendor payments	0.00	0.00
From Federal Government	0.30	4.27	Other public welfare	0.00	0.03
From State government	(X)	1.08	Hospitals	0.00	0.00
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.33	0.93	Health	0.01	0.39
Taxes	0.44	1.08	Social insurance administration	0.00	0.00
Property	1.08	1.08	Veterans' services	0.00	0.00
Sales and gross receipts	0.00	0.00	Transportation:		
General sales	0.00	0.00	Highways	0.25	1.13
Selective sales	0.00	0.00	Capital outlay	0.00	0.00
Motor fuel	0.00	0.00	Air transportation (airports)	0.00	0.00
Alcoholic beverage	0.00	0.00	Parking facilities	0.00	0.00
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.00	0.00	Transit subsidies	0.00	0.00
Other selective sales	0.00	0.00	Public safety:		
Individual income	0.00	0.00	Police protection	0.61	0.71
Corporate income	0.00	0.00	Fire protection	3.72	3.72
Motor vehicle license	0.00	0.00	Correction	0.00	0.00
Other taxes	0.28	1.44	Capital outlay	0.00	0.00
Charges and miscellaneous general revenue	0.12	0.56	Protective inspection and regulation	0.13	0.51
Current charges	0.25	0.73	Environment and housing:		
Education	0.04	0.53	Natural resources	0.00	0.00
Institutions of higher education	0.00	0.00	Capital outlay	0.00	0.00
School lunch sales (gross)	0.59	0.59	Parks and recreation	0.19	0.38
Hospitals	0.00	0.00	Capital outlay	0.00	0.00
Highways	0.00	0.00	Housing and community development	3.26	3.66
Air transportation (airports)	0.00	0.00	Sewerage	0.00	0.00
Parking facilities	0.00	0.00	Capital outlay	0.00	0.00
Sea and inland port facilities	0.00	0.00	Solid waste management	0.39	0.73
Natural resources	0.00	0.00	Capital outlay	0.00	0.00
Parks and recreation	0.86	1.13	Governmental administration:		
Housing and community development	4.33	5.06	Financial administration	0.49	1.54
Sewerage	0.00	0.00	Judicial and legal	0.01	0.14
Solid waste management	0.00	0.00	General public buildings	0.00	0.00
Other charges	0.08	0.16	Other governmental administration	0.64	1.49
Miscellaneous general revenue	0.15	1.28	Interest on general debt	0.06	0.40
Interest earnings	0.09	0.66	General expenditure, n.e.c.		
Special assessments	1.86	1.86	Miscellaneous commercial activities	0.00	0.00
Sale of property	12.64	39.96	Other and unallocable	0.30	0.49
Other general revenue	0.29	3.06	Utility expenditure	7.38	9.98
Utility revenue	9.31	10.26	Capital outlay	2.14	2.27
Water supply	3.94	3.94	Water supply	4.95	4.95
Electric power	98.39	98.39	Electric power	97.69	97.69
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.20	0.51	<b>Debt outstanding</b>	0.11	0.64
By character and object:			Short-term	0.00	0.00
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	0.11	0.66
Direct expenditure	0.20	0.51	Full faith and credit	0.40	0.81
Current operations	0.26	0.56	Nonguaranteed	0.05	1.53
Capital outlay	0.24	0.59	Long-term debt by purpose		
Construction	0.27	0.65	Public debt for private purposes	0.00	0.00
Other capital outlay	0.86	2.46	Education	1.11	1.29
Assistance and subsidies	0.00	0.00	Utilities	6.20	6.20
Interest on debt	0.13	0.75	Other	0.13	0.51
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.07	0.41
Exhibit: salaries & wages	0.30	0.51	Long-term debt retired	0.07	0.44
Direct expenditure by function	0.20	0.51	<b>Cash and security holdings</b>	0.08	0.92
Direct general expenditure	0.17	0.40	Insurance trust funds	0.00	0.00
Capital outlay	0.25	0.72	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.17	0.41	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.33	0.47	Miscellaneous	0.00	0.00
Capital outlay only	0.25	0.43	Other than insurance trust funds	0.19	1.63
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.01	12.57
Elementary & secondary	0.45	0.47	Bond funds	0.00	0.00
Capital outlay	0.43	0.43	Other	0.95	2.13
Other education	0.00	0.00			
Libraries	0.61	0.63			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	South Carolina		Description	South Carolina	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.12	0.26	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.15	0.28	Public welfare	0.04	10.23
Intergovernmental revenue <sup>1</sup>	0.50	0.59	Cash assistance payments	0.00	0.00
From Federal Government	0.50	6.62	Vendor payments	0.00	0.00
From State government	(X)	0.18	Other public welfare	0.24	10.23
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.09	0.14
General revenue from own sources	0.14	0.35	Capital outlay	0.84	0.95
Taxes	0.23	0.71	Health	0.54	2.23
Property	0.76	0.77	Social insurance administration	0.00	0.00
Sales and gross receipts	0.15	2.65	Veterans' services	0.00	0.00
General sales	0.19	6.38	Transportation:		
Selective sales	0.23	1.79	Highways	0.24	1.22
Motor fuel	0.00	0.00	Capital outlay	0.46	5.15
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.95	1.01
Tobacco products	0.00	0.00	Parking facilities	0.40	0.40
Public utilities	2.08	3.56	Sea and inland port facilities	0.00	0.00
Other selective sales	0.27	1.25	Transit subsidies	47.05	47.05
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.64	0.91
Motor vehicle license	0.06	0.52	Fire protection	3.21	3.21
Other taxes	0.67	1.95	Correction	2.09	9.15
Charges and miscellaneous general revenue	0.15	0.26	Capital outlay	21.55	40.37
Current charges	0.11	0.18	Protective inspection and regulation	0.61	2.28
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.01	0.01	Parks and recreation	6.37	7.75
Highways	0.00	0.00	Capital outlay	18.79	19.55
Air transportation (airports)	0.40	0.41	Housing and community development	5.37	6.35
Parking facilities	0.22	0.22	Sewerage	7.45	7.45
Sea and inland port facilities	0.00	0.00	Capital outlay	27.81	27.81
Natural resources	0.40	7.31	Solid waste management	1.29	1.32
Parks and recreation	3.59	5.79	Capital outlay	9.96	10.17
Housing and community development	8.93	10.53	Governmental administration:		
Sewerage	0.59	0.59	Financial administration	0.46	1.14
Solid waste management	1.48	1.54	Judicial and legal	0.34	0.51
Other charges	0.58	0.78	General public buildings	0.60	0.98
Miscellaneous general revenue	0.43	0.92	Other governmental administration	1.17	1.39
Interest earnings	0.20	0.44	Interest on general debt	0.36	0.58
Special assessments	0.12	0.12	General expenditure, n.e.c.		
Sale of property	19.15	20.37	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.93	2.12	Other and unallocable	1.97	4.01
Utility revenue	0.44	0.77	Utility expenditure	1.29	2.09
Water supply	1.68	1.68	Capital outlay	6.91	9.08
Electric power	0.14	0.40	Water supply	4.19	4.19
Gas supply	0.59	0.59	Electric power	0.26	0.71
Transit	0.67	0.67	Gas supply	1.47	1.47
Liquor store revenue	0.00	0.00	Transit	2.03	2.03
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.19	0.39	<b>Debt outstanding</b>	0.93	1.41
By character and object:			Short-term	2.85	40.85
Intergovernmental expenditure <sup>1</sup>	0.00	2.34	Long-term	0.94	1.40
Direct expenditure	0.19	0.39	Full faith and credit	2.06	2.66
Current operations	0.11	0.24	Nonguaranteed	1.11	1.79
Capital outlay	1.33	2.07	Long-term debt by purpose		
Construction	1.81	2.98	Public debt for private purposes	0.06	0.08
Other capital outlay	1.92	2.73	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	1.18	2.32
Interest on debt	0.27	0.49	Other	3.95	5.65
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.25	1.49
Exhibit: salaries & wages	0.13	0.21	Long-term debt retired	1.67	2.81
Direct expenditure by function	0.19	0.39	<b>Cash and security holdings</b>	0.10	0.39
Direct general expenditure	0.19	0.38	Insurance trust funds	0.00	0.00
Capital outlay	1.31	2.10	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.08	0.18	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.27	0.39
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.26	0.36
Elementary & secondary	0.00	0.00	Bond funds	2.43	3.32
Capital outlay	0.00	0.00	Other	0.47	0.73
Other education	0.00	0.00			
Libraries	1.11	1.18			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	South Dakota		Description	South Dakota	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.16	0.42	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.20	0.46	Public welfare	0.11	3.16
Intergovernmental revenue <sup>1</sup>	0.49	1.01	Cash assistance payments	0.26	82.91
From Federal Government	0.49	4.02	Vendor payments	0.08	5.45
From State government	(X)	0.69	Other public welfare	0.39	4.11
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.67	1.64
General revenue from own sources	0.20	0.45	Capital outlay	10.30	13.12
Taxes	0.24	0.51	Health	0.68	4.20
Property	0.54	0.54	Social insurance administration	0.00	0.00
Sales and gross receipts	0.25	1.31	Veterans' services	0.00	0.00
General sales	0.11	0.43	Transportation:		
Selective sales	0.85	29.62	Highways	1.14	3.15
Motor fuel	0.00	0.00	Capital outlay	1.28	14.20
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.15	0.17
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	3.96	11.38	Sea and inland port facilities	0.00	0.00
Other selective sales	2.43	32.96	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.20	1.52
Motor vehicle license	2.53	7.18	Fire protection	7.99	7.99
Other taxes	0.34	2.62	Correction	1.44	6.36
Charges and miscellaneous general revenue	0.28	0.76	Capital outlay	3.27	16.91
Current charges	0.49	0.97	Protective inspection and regulation	1.24	6.55
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.56	2.46
School lunch sales (gross)	0.00	0.00	Capital outlay	4.63	35.14
Hospitals	0.57	0.63	Parks and recreation	0.59	0.78
Highways	24.89	36.86	Capital outlay	0.48	0.56
Air transportation (airports)	0.04	0.04	Housing and community development	0.64	0.85
Parking facilities	0.00	0.00	Sewerage	5.92	5.92
Sea and inland port facilities	0.00	0.00	Capital outlay	6.33	6.33
Natural resources	1.11	2.02	Solid waste management	2.46	2.46
Parks and recreation	0.22	0.25	Capital outlay	2.56	2.56
Housing and community development	16.55	16.55	Governmental administration:		
Sewerage	1.60	1.60	Financial administration	0.85	1.77
Solid waste management	4.30	4.30	Judicial and legal	2.53	5.58
Other charges	1.37	3.38	General public buildings	2.46	3.19
Miscellaneous general revenue	0.33	1.36	Other governmental administration	1.74	3.54
Interest earnings	0.25	0.94	Interest on general debt	0.37	1.63
Special assessments	2.72	2.72	General expenditure, n.e.c.	0.00	0.00
Sale of property	21.70	40.83	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.68	3.82	Other and unallocable	2.03	3.33
Utility revenue	0.36	0.36	Utility expenditure	2.32	2.32
Water supply	0.44	0.44	Capital outlay	10.92	10.92
Electric power	0.42	0.42	Water supply	4.73	4.73
Gas supply	4.23	4.23	Electric power	0.55	0.55
Transit	0.00	0.00	Gas supply	18.75	18.75
Liquor store revenue	2.40	2.40	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	3.09	3.09
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.22	0.46	<b>Debt outstanding</b>	2.32	7.31
By character and object:			Short-term	29.21	99.64
Intergovernmental expenditure <sup>1</sup>	0.00	2.54	Long-term	2.32	7.31
Direct expenditure	0.22	0.46	Full faith and credit	12.22	12.22
Current operations	0.23	0.43	Nonguaranteed	0.49	3.06
Capital outlay	0.89	1.96	Long-term debt by purpose		
Construction	1.04	2.46	Public debt for private purposes	0.00	0.00
Other capital outlay	1.14	2.04	Education	0.00	0.00
Assistance and subsidies	0.20	82.91	Utilities	6.17	6.17
Interest on debt	0.35	1.34	Other	10.41	16.06
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.44	2.13
Exhibit: salaries & wages	0.28	0.44	Long-term debt retired	0.55	2.57
Direct expenditure by function	0.22	0.46	<b>Cash and security holdings</b>	0.10	0.63
Direct general expenditure	0.23	0.48	Insurance trust funds	0.00	0.00
Capital outlay	0.83	1.93	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.22	0.45	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.23	0.72
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.06	0.63
Elementary & secondary	0.00	0.00	Bond funds	2.46	2.62
Capital outlay	0.00	0.00	Other	0.53	0.90
Other education	0.00	0.00			
Libraries	0.46	0.54			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Tennessee		Description	Tennessee	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.17	0.31	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.21	0.41	Public welfare	0.26	7.61
Intergovernmental revenue <sup>1</sup>	0.26	0.44	Cash assistance payments	0.00	0.00
From Federal Government	0.26	3.45	Vendor payments	0.00	0.00
From State government	(X)	0.39	Other public welfare	1.35	8.13
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.09	0.12
General revenue from own sources	0.27	0.57	Capital outlay	1.36	1.38
Taxes	0.35	0.91	Health	0.58	2.28
Property	1.29	1.29	Social insurance administration	0.00	0.00
Sales and gross receipts	0.21	0.94	Veterans' services	0.00	0.00
General sales	0.26	1.09	Transportation:		
Selective sales	0.23	1.42	Highways	1.22	3.43
Motor fuel	0.00	0.00	Capital outlay	1.45	9.20
Alcoholic beverage	1.66	2.98	Air transportation (airports)	14.42	14.42
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	1.83	2.09	Sea and inland port facilities	1.50	1.50
Other selective sales	0.57	2.32	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.53	0.61
Motor vehicle license	0.07	0.26	Fire protection	1.09	1.09
Other taxes	0.33	1.67	Correction	0.13	0.32
Charges and miscellaneous general revenue	0.37	0.55	Capital outlay	0.35	0.94
Current charges	0.44	0.64	Protective inspection and regulation	0.35	1.11
Education	0.24	0.75	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.36	15.22
School lunch sales (gross)	1.39	1.39	Capital outlay	13.59	49.92
Hospitals	0.04	0.05	Parks and recreation	1.13	1.46
Highways	7.55	42.44	Capital outlay	1.47	1.80
Air transportation (airports)	0.20	0.20	Housing and community development	4.42	4.48
Parking facilities	0.02	0.02	Sewerage	8.80	8.80
Sea and inland port facilities	0.00	0.00	Capital outlay	20.49	20.49
Natural resources	0.84	7.42	Solid waste management	1.73	1.83
Parks and recreation	0.68	0.83	Capital outlay	7.08	7.10
Housing and community development	14.32	14.78	Governmental administration:		
Sewerage	2.81	2.81	Financial administration	0.48	0.81
Solid waste management	2.35	2.35	Judicial and legal	1.74	3.17
Other charges	1.85	3.08	General public buildings	4.57	5.71
Miscellaneous general revenue	0.69	1.14	Other governmental administration	2.04	2.60
Interest earnings	0.56	0.88	Interest on general debt	0.32	0.44
Special assessments	11.89	11.89	General expenditure, n.e.c.	0.00	0.00
Sale of property	4.59	4.59	Miscellaneous commercial activities	1.19	1.52
Other general revenue	1.43	2.75	Other and unallocable	1.19	1.52
Utility revenue	0.30	0.30	Utility expenditure	0.66	0.66
Water supply	2.30	2.30	Capital outlay	4.60	4.60
Electric power	0.14	0.14	Water supply	4.56	4.59
Gas supply	0.23	0.23	Electric power	0.27	0.27
Transit	0.00	0.00	Gas supply	0.38	0.38
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.33	0.53	<b>Debt outstanding</b>	1.36	1.69
By character and object:			Short-term	0.75	6.93
Intergovernmental expenditure <sup>1</sup>	0.00	2.81	Long-term	1.37	1.69
Direct expenditure	0.33	0.53	Full faith and credit	2.24	2.56
Current operations	0.14	0.23	Nonguaranteed	1.58	2.09
Capital outlay	1.94	3.05	Long-term debt by purpose		
Construction	2.10	3.45	Public debt for private purposes	0.36	0.63
Other capital outlay	1.98	2.64	Education	2.70	3.20
Assistance and subsidies	0.00	0.00	Utilities	5.82	5.82
Interest on debt	0.43	0.55	Other	1.99	2.30
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.13	2.61
Exhibit: salaries & wages	0.29	0.40	Long-term debt retired	1.11	1.54
Direct expenditure by function	0.33	0.53	<b>Cash and security holdings</b>	0.17	0.50
Direct general expenditure	0.35	0.62	Insurance trust funds	0.00	0.00
Capital outlay	1.89	3.23	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.14	0.25	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.32	0.47	Miscellaneous	0.00	0.00
Capital outlay only	2.42	3.96	Other than insurance trust funds	0.57	0.82
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.26	0.42
Elementary & secondary	0.47	0.47	Bond funds	3.81	4.22
Capital outlay	3.96	3.96	Other	1.29	1.81
Other education	0.00	0.00			
Libraries	1.02	1.10			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Texas		Description	Texas	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.14	0.26	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.17	0.30	Public welfare	0.04	1.67
Intergovernmental revenue <sup>1</sup>	0.41	0.46	Cash assistance payments	0.01	2.59
From Federal Government	0.41	3.15	Vendor payments	0.01	1.23
From State government	(X)	0.21	Other public welfare	0.26	2.36
From local governments <sup>1</sup>	(X)	(X)	Hospitals	1.63	2.77
General revenue from own sources	0.19	0.37	Capital outlay	14.53	16.42
Taxes	0.13	0.28	Health	0.33	0.60
Property	0.32	0.32	Social insurance administration	0.00	0.00
Sales and gross receipts	0.12	0.76	Veterans' services	0.00	0.00
General sales	0.18	0.98	Transportation:		
Selective sales	0.23	2.01	Highways	0.75	2.17
Motor fuel	0.00	0.00	Capital outlay	1.14	5.45
Alcoholic beverage	0.09	0.00	Air transportation (airports)	1.36	1.36
Tobacco products	0.00	0.00	Parking facilities	1.67	1.67
Public utilities	0.97	1.57	Sea and inland port facilities	0.09	0.09
Other selective sales	0.32	4.32	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.84	0.94
Motor vehicle license	1.01	4.49	Fire protection	1.20	1.20
Other taxes	0.25	2.46	Correction	0.87	2.93
Charges and miscellaneous general revenue	0.53	0.91	Capital outlay	2.74	8.71
Current charges	0.85	1.30	Protective inspection and regulation	1.68	5.63
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	3.83	13.18
School lunch sales (gross)	0.00	0.00	Capital outlay	17.61	25.87
Hospitals	2.18	3.11	Parks and recreation	3.86	4.07
Highways	1.53	2.45	Capital outlay	13.61	14.04
Air transportation (airports)	0.21	0.21	Housing and community development	4.39	4.49
Parking facilities	0.15	0.15	Sewerage	1.67	1.67
Sea and inland port facilities	0.44	0.44	Capital outlay	3.37	3.37
Natural resources	1.09	2.08	Solid waste management	1.82	2.13
Parks and recreation	1.82	2.03	Capital outlay	14.86	16.86
Housing and community development	20.62	22.04	Governmental administration:		
Sewerage	1.20	1.20	Financial administration	0.86	1.57
Solid waste management	2.52	2.65	Judicial and legal	0.95	1.37
Other charges	4.63	6.21	General public buildings	2.05	2.76
Miscellaneous general revenue	0.49	1.03	Other governmental administration	1.55	1.99
Interest earnings	0.69	1.16	Interest on general debt	1.04	1.35
Special assessments	11.61	11.61	General expenditure, n.e.c.		
Sale of property	2.56	3.07	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.73	2.44	Other and unallocable	1.44	3.26
Utility revenue	0.51	0.51	Utility expenditure	1.29	1.29
Water supply	1.18	1.18	Capital outlay	4.47	4.47
Electric power	0.41	0.41	Water supply	2.99	2.99
Gas supply	0.04	0.04	Electric power	0.46	0.46
Transit	0.00	0.00	Gas supply	0.01	0.01
Liquor store revenue	0.00	0.00	Transit	0.04	0.04
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.19	0.32	<b>Debt outstanding</b>	0.85	1.03
By character and object:			Short-term	0.65	0.80
Intergovernmental expenditure <sup>1</sup>	0.00	0.06	Long-term	0.86	1.04
Direct expenditure	0.19	0.32	Full faith and credit	1.48	1.82
Current operations	0.16	0.26	Nonguaranteed	1.12	1.34
Capital outlay	0.99	1.43	Long-term debt by purpose		
Construction	1.13	1.63	Public debt for private purposes	2.61	2.86
Other capital outlay	1.74	2.50	Education	0.00	0.00
Assistance and subsidies	0.01	2.59	Utilities	2.57	2.57
Interest on debt	0.91	1.11	Other	1.55	2.10
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.92	2.44
Exhibit: salaries & wages	0.28	0.36	Long-term debt retired	1.55	1.92
Direct expenditure by function	0.19	0.32	<b>Cash and security holdings</b>	0.20	0.75
Direct general expenditure	0.20	0.33	Insurance trust funds	0.00	0.00
Capital outlay	0.98	1.51	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.16	0.27	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.45	0.92
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	1.51	1.82
Elementary & secondary	0.00	0.00	Bond funds	1.05	1.16
Capital outlay	0.00	0.00	Other	0.38	1.33
Other education	0.00	0.00			
Libraries	1.23	1.27			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Utah		Description	Utah	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.35	0.78	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.42	0.87	Public welfare	0.01	0.59
Intergovernmental revenue <sup>1</sup>	0.52	0.59	Cash assistance payments	0.00	0.00
From Federal Government	0.52	4.84	Vendor payments	0.00	0.00
From State government	(X)	0.32	Other public welfare	0.07	0.59
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.50	1.36	Capital outlay	0.00	0.00
Taxes	0.48	1.48	Health	0.45	0.90
Property	1.27	1.27	Social insurance administration	0.00	0.00
Sales and gross receipts	0.14	0.77	Veterans' services	0.00	0.00
General sales	0.24	1.32	Transportation:		
Selective sales	0.43	2.44	Highways	1.04	4.96
Motor fuel	0.00	0.00	Capital outlay	1.25	11.37
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.19	0.19
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	3.21	3.21	Sea and inland port facilities	0.00	0.00
Other selective sales	0.26	1.24	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.18	1.45
Motor vehicle license	0.00	0.00	Fire protection	3.35	3.35
Other taxes	4.85	10.17	Correction	1.90	5.51
Charges and miscellaneous general revenue	0.83	1.84	Capital outlay	10.24	10.57
Current charges	1.18	2.81	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.53	3.07
School lunch sales (gross)	0.00	0.00	Capital outlay	1.35	1.91
Hospitals	0.00	0.00	Parks and recreation	2.84	3.21
Highways	6.89	19.92	Capital outlay	9.65	10.56
Air transportation (airports)	0.07	0.08	Housing and community development	6.74	7.73
Parking facilities	0.00	0.00	Sewerage	8.67	8.67
Sea and inland port facilities	0.00	0.00	Capital outlay	21.77	21.77
Natural resources	0.65	1.97	Solid waste management	4.62	5.12
Parks and recreation	3.40	3.89	Capital outlay	29.48	29.57
Housing and community development	1.73	1.98	Governmental administration:		
Sewerage	8.46	8.46	Financial administration	1.52	3.64
Solid waste management	9.04	9.10	Judicial and legal	1.94	5.39
Other charges	4.79	5.90	General public buildings	7.26	17.81
Miscellaneous general revenue	1.55	3.11	Other governmental administration	11.94	13.36
Interest earnings	1.27	2.47	Interest on general debt	1.64	2.89
Special assessments	16.60	19.24	General expenditure, n.e.c.		
Sale of property	22.53	56.19	Miscellaneous commercial activities	11.10	11.10
Other general revenue	1.95	4.01	Other and unallocable	3.73	6.96
Utility revenue	0.64	0.64	Utility expenditure	1.74	1.74
Water supply	3.34	3.34	Capital outlay	9.34	9.34
Electric power	0.32	0.32	Water supply	7.12	7.12
Gas supply	0.00	0.00	Electric power	0.46	0.46
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.53	1.04	<b>Debt outstanding</b>	2.45	3.35
By character and object:			Short-term	0.73	0.76
Intergovernmental expenditure <sup>1</sup>	0.00	2.46	Long-term	2.54	3.50
Direct expenditure	0.53	1.04	Full faith and credit	1.44	2.55
Current operations	0.29	0.54	Nonguaranteed	3.04	3.95
Capital outlay	1.91	4.08	Long-term debt by purpose		
Construction	1.78	4.37	Public debt for private purposes	3.45	11.18
Other capital outlay	6.08	8.27	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	2.30	2.30
Interest on debt	0.91	1.20	Other	6.09	11.58
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.26	0.91
Exhibit: salaries & wages	0.93	1.56	Long-term debt retired	1.37	2.01
Direct expenditure by function	0.53	1.04	<b>Cash and security holdings</b>	0.17	0.71
Direct general expenditure	0.51	1.08	Insurance trust funds	0.00	0.00
Capital outlay	1.66	4.03	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.34	0.71	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.38	0.71
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.30	0.63
Elementary & secondary	0.00	0.00	Bond funds	2.44	2.87
Capital outlay	0.00	0.00	Other	0.56	1.06
Other education	0.00	0.00			
Libraries	1.63	1.79			

See footnotes at end of table.



**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Vermont		Description	Vermont	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.42	0.93	Public welfare	0.03	26.50
<b>General revenue<sup>1</sup></b>	0.15	0.38	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.12	0.61	Vendor payments	0.00	0.00
From Federal Government	0.12	3.78	Other public welfare	0.14	26.50
From State government	(X)	0.73	Hospitals	0.00	0.67
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.19	0.49	Health	0.53	7.12
Taxes	0.24	0.55	Social insurance administration	0.00	0.00
Property	0.46	0.46	Veterans' services	0.00	0.00
Sales and gross receipts	0.00	0.08	Transportation:		
General sales	0.00	0.00	Highways	1.30	3.39
Selective sales	0.00	0.08	Capital outlay	2.96	14.13
Motor fuel	0.00	0.00	Air transportation (airports)	0.00	0.00
Alcoholic beverage	0.00	0.00	Parking facilities	0.00	0.00
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.00	0.01	Transit subsidies	0.00	0.00
Other selective sales	0.00	0.23	Public safety:		
Individual income	0.00	0.00	Police protection	1.91	3.46
Corporate income	0.00	0.00	Fire protection	3.59	3.59
Motor vehicle license	0.01	32.29	Correction	0.00	0.00
Other taxes	1.51	15.50	Capital outlay	0.00	0.00
Charges and miscellaneous general revenue	0.30	1.23	Protective inspection and regulation	0.00	0.00
Current charges	0.24	0.97	Environment and housing:		
Education	0.00	0.00	Natural resources	0.00	0.00
Institutions of higher education	0.00	0.00	Capital outlay	0.00	0.00
School lunch sales (gross)	0.00	0.00	Parks and recreation	5.76	8.88
Hospitals	0.00	0.00	Capital outlay	0.86	1.27
Highways	0.12	0.17	Housing and community development	0.39	1.07
Air transportation (airports)	0.00	0.00	Sewerage	5.24	5.24
Parking facilities	0.00	0.00	Capital outlay	24.31	24.31
Sea and inland port facilities	0.00	0.00	Solid waste management	1.81	2.52
Natural resources	0.00	0.00	Capital outlay	32.51	39.23
Parks and recreation	0.10	0.29	Governmental administration:		
Housing and community development	0.00	0.00	Financial administration	1.80	4.46
Sewerage	1.91	1.91	Judicial and legal	0.02	0.24
Solid waste management	0.60	0.60	General public buildings	0.05	0.85
Other charges	1.13	4.77	Other governmental administration	0.14	0.37
Miscellaneous general revenue	0.48	2.02	Interest on general debt	0.34	1.95
Interest earnings	0.26	1.73	General expenditure, n.e.c.		
Special assessments	0.00	0.00	Miscellaneous commercial activities	0.00	0.00
Sale of property	41.02	41.02	Other and unallocable	2.15	6.31
Other general revenue	0.98	2.94	Utility expenditure	7.66	7.88
Utility revenue	9.29	9.29	Capital outlay	11.51	11.55
Water supply	8.70	8.70	Water supply	9.56	9.56
Electric power	12.73	12.73	Electric power	11.24	11.24
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.00	0.00	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.47	1.13	<b>Debt outstanding</b>	0.55	2.39
By character and object:			Short-term	10.31	15.02
Intergovernmental expenditure <sup>1</sup>	0.00	0.77	Long-term	0.54	2.41
Direct expenditure	0.47	1.13	Full faith and credit	0.91	2.50
Current operations	0.49	1.11	Nonguaranteed	0.56	3.65
Capital outlay	1.66	3.27	Long-term debt by purpose		
Construction	1.50	3.17	Public debt for private purposes	0.00	0.00
Other capital outlay	3.06	5.24	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	4.44	4.44
Interest on debt	0.47	1.92	Other	0.69	3.84
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	0.85	4.31
Exhibit: salaries & wages	0.21	0.36	Long-term debt retired	0.98	3.29
Direct expenditure by function	0.47	1.13	<b>Cash and security holdings</b>	0.14	1.82
Direct general expenditure	0.23	0.58	Insurance trust funds	0.00	0.00
Capital outlay	1.51	3.18	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.19	0.49	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.28	2.35
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.11	5.03
Elementary & secondary	0.00	0.00	Bond funds	9.44	16.56
Capital outlay	0.00	0.00	Other	0.95	3.34
Other education	0.00	0.00			
Libraries	0.87	1.12			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Virginia		Description	Virginia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.07	0.18	Public welfare	0.08	0.36
<b>General revenue<sup>1</sup></b>	0.08	0.20	Cash assistance payments	0.05	0.36
Intergovernmental revenue <sup>1</sup>	0.24	0.38	Vendor payments	0.01	0.36
From Federal Government	0.24	1.69	Other public welfare	0.32	0.41
From State government	(X)	0.43	Hospitals	0.00	0.00
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.08	0.20	Health	0.14	0.26
Taxes	0.05	0.13	Social insurance administration	0.00	0.00
Property	0.13	0.13	Veterans' services	0.00	0.00
Sales and gross receipts	0.08	0.30	Transportation:		
General sales	0.16	0.71	Highways	0.25	1.20
Selective sales	0.25	0.81	Capital outlay	0.33	2.16
Motor fuel	0.00	0.00	Air transportation (airports)	2.49	2.58
Alcoholic beverage	0.08	0.00	Parking facilities	2.02	2.02
Tobacco products	0.22	0.33	Sea and inland port facilities	0.00	0.00
Public utilities	0.52	0.65	Transit subsidies	0.00	0.00
Other selective sales	0.51	1.65	Public safety:		
Individual income	0.00	0.00	Police protection	0.43	0.51
Corporate income	0.00	0.00	Fire protection	0.49	0.49
Motor vehicle license	0.07	0.24	Correction	0.17	0.54
Other taxes	0.26	0.47	Capital outlay	0.60	1.32
Charges and miscellaneous general revenue	0.22	0.57	Protective inspection and regulation	0.29	0.60
Current charges	0.32	0.77	Environment and housing:		
Education	0.17	1.36	Natural resources	0.47	2.37
Institutions of higher education	0.00	0.00	Capital outlay	0.00	0.00
School lunch sales (gross)	0.57	0.57	Parks and recreation	0.70	0.79
Hospitals	0.00	0.00	Capital outlay	3.58	3.69
Highways	0.01	0.01	Housing and community development	0.73	0.85
Air transportation (airports)	4.72	4.72	Sewerage	1.15	1.25
Parking facilities	0.07	0.07	Capital outlay	1.28	1.30
Sea and inland port facilities	0.00	0.00	Solid waste management	6.91	7.34
Natural resources	0.00	0.00	Capital outlay	49.86	49.89
Parks and recreation	0.48	0.53	Governmental administration:		
Housing and community development	0.00	0.00	Financial administration	0.36	0.84
Sewerage	0.87	0.87	Judicial and legal	0.27	0.51
Solid waste management	2.07	2.07	General public buildings	3.46	3.47
Other charges	0.37	0.71	Other governmental administration	1.49	1.72
Miscellaneous general revenue	0.18	0.50	Interest on general debt	0.25	0.45
Interest earnings	0.16	0.39	General expenditure, n.e.c.		
Special assessments	1.89	1.89	Miscellaneous commercial activities	0.00	0.00
Sale of property	5.92	6.24	Other and unallocable	1.07	1.38
Other general revenue	0.30	1.18	Utility expenditure	0.56	0.57
Utility revenue	0.42	0.42	Capital outlay	1.97	1.97
Water supply	0.69	0.69	Water supply	0.95	0.95
Electric power	0.15	0.15	Electric power	0.24	0.24
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.01	0.01	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.17	0.31	<b>Debt outstanding</b>	0.73	1.16
By character and object:			Short-term	0.17	0.20
Intergovernmental expenditure <sup>1</sup>	0.00	2.65	Long-term	0.74	1.18
Direct expenditure	0.17	0.31	Full faith and credit	2.00	2.11
Current operations	0.10	0.18	Nonguaranteed	0.58	1.26
Capital outlay	1.21	2.06	Long-term debt by purpose		
Construction	1.25	2.18	Public debt for private purposes	0.44	1.17
Other capital outlay	3.53	5.44	Education	2.12	3.67
Assistance and subsidies	0.04	0.36	Utilities	2.95	2.95
Interest on debt	0.24	0.40	Other	1.24	1.60
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.05	1.91
Exhibit: salaries & wages	0.17	0.27	Long-term debt retired	1.51	2.64
Direct expenditure by function	0.17	0.31	<b>Cash and security holdings</b>	0.08	0.31
Direct general expenditure	0.19	0.35	Insurance trust funds	0.00	0.00
Capital outlay	1.30	2.32	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.10	0.18	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.32	0.47	Miscellaneous	0.00	0.00
Capital outlay only	3.40	5.36	Other than insurance trust funds	0.21	0.50
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.11	0.35
Elementary & secondary	0.46	0.47	Bond funds	0.69	0.73
Capital outlay	5.36	5.36	Other	0.38	0.86
Other education	0.00	0.00			
Libraries	1.40	1.53			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Washington		Description	Washington	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.30	0.64	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.42	0.77	Public welfare	0.02	2.74
Intergovernmental revenue <sup>1</sup>	0.35	0.68	Cash assistance payments	0.00	0.00
From Federal Government	0.35	2.61	Vendor payments	0.00	74.22
From State government	(X)	0.69	Other public welfare	0.09	2.79
From local governments <sup>1</sup>	(X)	(X)	Hospitals	2.57	3.92
General revenue from own sources	0.49	1.21	Capital outlay	4.91	5.25
Taxes	0.27	0.87	Health	0.33	0.92
Property	1.09	1.74	Social insurance administration	0.00	0.00
Sales and gross receipts	0.09	0.62	Veterans' services	0.00	0.00
General sales	0.10	0.76	Transportation:		
Selective sales	0.15	0.67	Highways	2.55	5.05
Motor fuel	0.00	0.00	Capital outlay	3.72	8.05
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.86	0.87
Tobacco products	0.00	0.00	Parking facilities	5.29	5.29
Public utilities	0.37	0.71	Sea and inland port facilities	11.86	11.86
Other selective sales	0.44	1.19	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.65	0.76
Motor vehicle license	0.11	0.38	Fire protection	6.30	6.30
Other taxes	1.29	3.90	Correction	1.11	3.03
Charges and miscellaneous general revenue	1.54	2.51	Capital outlay	6.71	16.01
Current charges	1.40	2.17	Protective inspection and regulation	0.23	0.88
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	3.52	9.86
School lunch sales (gross)	0.00	0.00	Capital outlay	3.86	7.95
Hospitals	4.37	5.86	Parks and recreation	2.58	2.84
Highways	0.58	6.97	Capital outlay	6.83	7.52
Air transportation (airports)	0.17	0.17	Housing and community development	4.30	5.43
Parking facilities	0.00	0.00	Sewerage	10.17	10.17
Sea and inland port facilities	9.91	9.91	Capital outlay	22.87	22.87
Natural resources	0.24	1.08	Solid waste management	2.03	2.31
Parks and recreation	1.07	1.08	Capital outlay	3.91	5.12
Housing and community development	4.13	4.47	Governmental administration:		
Sewerage	0.88	0.88	Financial administration	0.46	0.98
Solid waste management	0.47	0.48	Judicial and legal	0.66	0.76
Other charges	9.34	11.06	General public buildings	3.07	3.94
Miscellaneous general revenue	4.29	7.88	Other governmental administration	2.57	3.45
Interest earnings	0.91	1.58	Interest on general debt	0.56	0.96
Special assessments	13.13	13.13	General expenditure, n.e.c.		
Sale of property	61.48	62.59	Miscellaneous commercial activities	0.00	0.00
Other general revenue	5.15	12.20	Other and unallocable	2.16	3.34
Utility revenue	0.37	0.37	Utility expenditure	0.58	0.58
Water supply	1.74	1.74	Capital outlay	2.64	2.64
Electric power	0.31	0.31	Water supply	3.94	3.94
Gas supply	0.00	0.00	Electric power	0.15	0.15
Transit	0.01	0.01	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.42	0.75	<b>Debt outstanding</b>	0.63	0.90
By character and object:			Short-term	2.39	2.39
Intergovernmental expenditure <sup>1</sup>	0.00	0.67	Long-term	0.64	0.91
Direct expenditure	0.42	0.75	Full faith and credit	0.83	1.44
Current operations	0.22	0.37	Nonguaranteed	0.91	1.13
Capital outlay	2.40	3.35	Long-term debt by purpose		
Construction	1.56	2.43	Public debt for private purposes	1.08	17.00
Other capital outlay	5.52	6.46	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	1.00	1.00
Interest on debt	0.40	0.56	Other	1.30	2.43
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.54	2.19
Exhibit: salaries & wages	0.46	0.69	Long-term debt retired	1.30	1.75
Direct expenditure by function	0.42	0.75	<b>Cash and security holdings</b>	0.21	1.09
Direct general expenditure	0.49	0.88	Insurance trust funds	0.00	0.00
Capital outlay	2.61	3.85	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.23	0.43	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.01	Other than insurance trust funds	0.71	1.29
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.68	2.28
Elementary & secondary	0.00	0.00	Bond funds	0.77	0.84
Capital outlay	0.01	0.01	Other	1.22	2.18
Other education	0.00	0.00			
Libraries	12.13	12.54			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	West Virginia		Description	West Virginia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
			Social services and income maintenance:		
<b>Revenue<sup>1</sup></b>	0.12	0.65	Public welfare	0.00	3.75
<b>General revenue<sup>1</sup></b>	0.13	0.59	Cash assistance payments	0.00	0.00
Intergovernmental revenue <sup>1</sup>	0.24	1.02	Vendor payments	0.00	0.00
From Federal Government	0.24	5.54	Other public welfare	0.02	3.75
From State government	(X)	1.17	Hospitals	0.00	0.00
From local governments <sup>1</sup>	(X)	(X)	Capital outlay	0.00	0.00
General revenue from own sources	0.16	0.53	Health	0.35	1.03
Taxes	0.21	0.89	Social insurance administration	0.00	0.00
Property	1.25	1.25	Veterans' services	0.00	0.00
Sales and gross receipts	0.04	1.78	Transportation:		
General sales	0.00	0.00	Highways	0.18	3.52
Selective sales	0.08	1.78	Capital outlay	0.21	22.84
Motor fuel	0.00	0.00	Air transportation (airports)	3.46	3.46
Alcoholic beverage	0.59	1.83	Parking facilities	1.37	1.37
Tobacco products	0.00	0.00	Sea and inland port facilities	0.00	0.00
Public utilities	0.25	2.35	Transit subsidies	0.00	0.00
Other selective sales	0.09	3.07	Public safety:		
Individual income	0.00	0.00	Police protection	2.18	3.13
Corporate income	0.00	0.00	Fire protection	0.84	0.84
Motor vehicle license	0.03	3.81	Correction	0.61	3.48
Other taxes	0.87	2.71	Capital outlay	0.00	0.00
Charges and miscellaneous general revenue	0.31	0.68	Protective inspection and regulation	0.01	0.13
Current charges	0.43	0.87	Environment and housing:		
Education	0.00	0.00	Natural resources	0.11	2.64
Institutions of higher education	0.00	0.00	Capital outlay	0.11	19.52
School lunch sales (gross)	0.00	0.00	Parks and recreation	1.41	3.10
Hospitals	0.00	0.00	Capital outlay	8.04	18.32
Highways	0.32	9.08	Housing and community development	5.46	6.64
Air transportation (airports)	0.21	0.21	Sewerage	18.21	18.21
Parking facilities	0.65	0.65	Capital outlay	55.27	55.27
Sea and inland port facilities	0.00	0.00	Solid waste management	4.52	4.98
Natural resources	0.06	0.79	Capital outlay	29.98	31.04
Parks and recreation	0.85	1.68	Governmental administration:		
Housing and community development	3.96	5.25	Financial administration	0.89	3.84
Sewerage	3.84	3.84	Judicial and legal	0.71	2.29
Solid waste management	5.34	6.80	General public buildings	3.02	3.70
Other charges	0.95	1.95	Other governmental administration	2.44	4.60
Miscellaneous general revenue	0.42	1.07	Interest on general debt	0.43	0.87
Interest earnings	0.34	0.64	General expenditure, n.e.c.		
Special assessments	13.13	13.13	Miscellaneous commercial activities	0.00	0.00
Sale of property	4.28	4.47	Other and unallocable	3.02	10.33
Other general revenue	0.70	3.23	Utility expenditure	13.94	14.21
Utility revenue	5.48	5.48	Capital outlay	54.23	55.56
Water supply	5.86	5.86	Water supply	17.03	17.03
Electric power	5.41	5.41	Electric power	38.07	38.07
Gas supply	0.00	0.00	Gas supply	0.00	0.00
Transit	0.23	0.24	Transit	0.00	0.00
Liquor store revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Insurance trust revenue	0.00	0.00	Insurance trust expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Unemployment compensation	0.00	0.00
Employee retirement	0.00	0.00	Employee retirement	0.00	0.00
Workers' compensation	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust revenue	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.43	1.12	<b>Debt outstanding</b>	1.90	3.77
By character and object:			Short-term	6.01	19.90
Intergovernmental expenditure <sup>1</sup>	0.00	0.82	Long-term	1.91	3.78
Direct expenditure	0.43	1.13	Full faith and credit	9.67	12.82
Current operations	0.22	0.51	Nonguaranteed	1.88	3.88
Capital outlay	3.25	9.61	Long-term debt by purpose		
Construction	4.32	17.66	Public debt for private purposes	0.31	0.47
Other capital outlay	1.43	2.36	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	32.50	32.50
Interest on debt	0.67	1.29	Other	3.23	12.64
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	3.99	33.31
Exhibit: salaries & wages	0.27	0.42	Long-term debt retired	1.05	1.83
Direct expenditure by function	0.43	1.13	<b>Cash and security holdings</b>	0.09	0.31
Direct general expenditure	0.33	0.79	Insurance trust funds	0.00	0.00
Capital outlay	2.10	6.85	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.15	0.35	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	0.17	0.32
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.08	0.12
Elementary & secondary	0.00	0.00	Bond funds	0.86	5.71
Capital outlay	0.00	0.00	Other	0.50	1.47
Other education	0.00	0.00			
Libraries	0.92	1.10			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Wisconsin		Description	Wisconsin	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.05	0.11	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.06	0.12	Public welfare	0.13	0.43
Intergovernmental revenue <sup>1</sup>	0.25	0.22	Cash assistance payments	0.40	0.98
From Federal Government	0.25	2.59	Vendor payments	0.00	0.00
From State government	(X)	0.19	Other public welfare	0.38	0.44
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.49	2.08
General revenue from own sources	0.09	0.24	Capital outlay	0.00	0.00
Taxes	0.07	0.20	Health	0.58	0.75
Property	0.21	0.21	Social insurance administration	0.00	0.00
Sales and gross receipts	0.02	0.38	Veterans' services	0.00	0.00
General sales	0.02	0.31	Transportation:		
Selective sales	0.04	1.97	Highways	1.77	2.79
Motor fuel	0.00	0.00	Capital outlay	3.23	6.27
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.29	0.53
Tobacco products	0.00	0.00	Parking facilities	1.67	1.67
Public utilities	0.00	0.00	Sea and inland port facilities	10.35	11.18
Other selective sales	0.44	1.97	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.52	0.55
Motor vehicle license	0.00	0.00	Fire protection	2.10	2.10
Other taxes	0.15	0.78	Correction	0.65	2.10
Charges and miscellaneous general revenue	0.28	0.60	Capital outlay	5.36	10.97
Current charges	0.44	0.82	Protective inspection and regulation	0.46	1.54
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.81	2.46
School lunch sales (gross)	0.00	0.00	Capital outlay	4.22	16.66
Hospitals	0.00	0.00	Parks and recreation	1.93	2.16
Highways	6.13	9.27	Capital outlay	7.07	7.26
Air transportation (airports)	0.23	0.23	Housing and community development	2.80	3.04
Parking facilities	0.17	0.17	Sewerage	1.65	1.67
Sea and inland port facilities	0.00	0.00	Capital outlay	6.92	6.92
Natural resources	0.18	1.23	Solid waste management	0.63	0.94
Parks and recreation	1.43	1.59	Capital outlay	8.94	9.17
Housing and community development	12.70	12.96	Governmental administration:		
Sewerage	1.39	1.39	Financial administration	0.73	1.54
Solid waste management	1.12	1.13	Judicial and legal	0.39	0.71
Other charges	1.02	1.30	General public buildings	3.39	4.16
Miscellaneous general revenue	0.29	0.79	Other governmental administration	0.78	0.97
Interest earnings	0.40	1.02	Interest on general debt	0.41	0.86
Special assessments	2.31	2.79	General expenditure, n.e.c.		
Sale of property	0.03	0.05	Miscellaneous commercial activities	2.32	2.32
Other general revenue	0.46	1.52	Other and unallocable	2.51	5.06
Utility revenue	0.27	0.27	Utility expenditure	0.50	0.50
Water supply	0.74	0.74	Capital outlay	7.10	7.10
Electric power	0.23	0.23	Water supply	1.40	1.40
Gas supply	0.00	0.00	Electric power	0.17	0.17
Transit	1.12	1.12	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.22	0.22
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
			Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	0.20	0.33	<b>Debt outstanding</b>	0.91	1.69
By character and object:			Short-term	0.11	0.11
Intergovernmental expenditure <sup>1</sup>	0.00	5.41	Long-term	0.93	1.77
Direct expenditure	0.20	0.33	Full faith and credit	0.94	1.31
Current operations	0.12	0.18	Nonguaranteed	1.43	4.54
Capital outlay	1.52	2.18	Long-term debt by purpose		
Construction	1.72	2.47	Public debt for private purposes	0.76	10.37
Other capital outlay	2.13	3.03	Education	0.00	0.00
Assistance and subsidies	0.13	0.98	Utilities	6.37	6.37
Interest on debt	0.42	0.84	Other	1.50	2.53
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	1.67	2.65
Exhibit: salaries & wages	0.16	0.22	Long-term debt retired	2.26	3.07
Direct expenditure by function	0.20	0.33	<b>Cash and security holdings</b>	0.09	0.49
Direct general expenditure	0.22	0.35	Insurance trust funds	0.00	0.00
Capital outlay	1.54	2.22	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.11	0.17	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.01	0.01	Miscellaneous	0.00	0.00
Capital outlay only	0.01	0.01	Other than insurance trust funds	0.34	0.75
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.63	4.33
Elementary & secondary	0.01	0.01	Bond funds	3.22	3.54
Capital outlay	0.01	0.01	Other	0.63	1.00
Other education	0.00	0.00			
Libraries	3.01	3.01			

See footnotes at end of table.

**Table 2. Coefficients of Variation for State and Local Government Finances by State: 1997-98 - Con.**

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Wyoming		Description	Wyoming	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (July 1998, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (Calendar year 1997, in millions)	(X)	(X)	Direct general expenditure--Con.		
<b>Revenue<sup>1</sup></b>	0.96	4.41	Social services and income maintenance:		
<b>General revenue<sup>1</sup></b>	0.95	4.40	Public welfare	0.02	0.73
Intergovernmental revenue <sup>1</sup>	0.20	6.91	Cash assistance payments	0.00	0.00
From Federal Government	0.20	4.79	Vendor payments	0.00	0.00
From State government	(X)	7.26	Other public welfare	0.09	0.73
From local governments <sup>1</sup>	(X)	(X)	Hospitals	0.10	0.11
General revenue from own sources	1.25	2.88	Capital outlay	2.24	2.29
Taxes	0.07	0.19	Health	0.17	0.74
Property	0.14	0.17	Social insurance administration	0.00	0.00
Sales and gross receipts	0.02	0.12	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.14	1.04	Highways	1.48	6.21
Motor fuel	0.00	0.00	Capital outlay	1.65	10.48
Alcoholic beverage	0.00	0.00	Air transportation (airports)	22.26	22.26
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	1.01	1.28	Sea and inland port facilities	0.00	0.00
Other selective sales	0.08	0.62	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.41	0.48
Motor vehicle license	0.11	0.69	Fire protection	4.59	4.59
Other taxes	0.21	4.96	Correction	0.14	0.46
Charges and miscellaneous general revenue	2.66	5.45	Capital outlay	0.00	0.00
Current charges	0.12	0.14	Protective inspection and regulation	0.64	2.66
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.32	1.50
School lunch sales (gross)	0.00	0.00	Capital outlay	0.95	12.80
Hospitals	0.02	0.02	Parks and recreation	0.49	0.70
Highways	0.21	3.83	Capital outlay	2.97	3.09
Air transportation (airports)	0.25	0.26	Housing and community development	0.53	1.27
Parking facilities	0.00	0.00	Sewerage	3.20	3.20
Sea and inland port facilities	0.00	0.00	Capital outlay	8.63	8.63
Natural resources	4.51	6.11	Solid waste management	6.42	6.42
Parks and recreation	1.37	1.38	Capital outlay	43.17	43.17
Housing and community development	0.55	3.30	Governmental administration:		
Sewerage	0.99	0.99	Financial administration	2.10	5.38
Solid waste management	0.65	0.65	Judicial and legal	0.33	0.85
Other charges	0.64	0.97	General public buildings	9.97	13.97
Miscellaneous general revenue	4.73	20.39	Other governmental administration	2.73	3.24
Interest earnings	0.66	3.71	Interest on general debt	0.08	0.14
Special assessments	80.32	80.32	General expenditure, n.e.c.	0.00	0.00
Sale of property	3.60	6.18	Miscellaneous commercial activities	2.03	2.64
Other general revenue	1.83	7.65	Other and unallocable	0.00	0.00
Utility revenue	4.89	4.89	Utility expenditure	44.33	44.33
Water supply	7.60	7.60	Capital outlay	74.22	74.22
Electric power	0.60	0.60	Water supply	54.19	54.19
Gas supply	0.00	0.00	Electric power	5.32	5.32
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Other insurance trust	0.00	0.00	Other insurance trust	0.00	0.00
<b>Expenditure<sup>1</sup></b>	2.28	4.05	<b>Debt outstanding</b>	1.02	1.96
By character and object:			Short-term	13.33	13.33
Intergovernmental expenditure <sup>1</sup>	0.00	0.00	Long-term	1.01	1.96
Direct expenditure	2.28	4.06	Full faith and credit	6.41	6.41
Current operations	0.14	0.22	Nonguaranteed	0.46	1.08
Capital outlay	12.44	23.82	Long-term debt by purpose		
Construction	15.46	32.16	Public debt for private purposes	0.00	0.00
Other capital outlay	2.77	3.99	Education	0.00	0.00
Assistance and subsidies	0.00	0.00	Utilities	4.36	4.36
Interest on debt	0.07	0.13	Other	9.39	13.04
Insurance benefits and repayments	0.00	0.00	Long-term debt issued	2.25	13.18
Exhibit: salaries & wages	2.77	3.79	Long-term debt retired	3.44	5.43
Direct expenditure by function	2.28	4.06	<b>Cash and security holdings</b>	1.55	8.82
Direct general expenditure	0.28	0.47	Insurance trust funds	0.00	0.00
Capital outlay	1.51	3.55	Unemployment compensation	0.00	0.00
Other direct general expenditure	0.08	0.13	Employee retirement	0.00	0.00
Education services:			Workers' compensation	0.00	0.00
Education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay only	0.00	0.00	Other than insurance trust funds	2.40	9.08
Higher education	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.01	0.02
Elementary & secondary	0.00	0.00	Bond funds	0.39	0.85
Capital outlay	0.00	0.00	Other	3.27	15.42
Other education	0.00	0.00			
Libraries	0.18	0.21			

<sup>1</sup> Duplicative intergovernmental transactions are excluded.  
Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Alabama				Arizona		Arkansas	California		
	Jefferson	Madison	Mobile	Montgomery	Maricopa	Pima	Pulaski	Alameda	Contra Costa	Fresno
	1	2	3	4	5	6	7	8	9	10
Fiscal year ending	09/30	09/30	09/30	09/30	06/30	06/30	12/31	06/30	06/30	06/30
Population (1998)	661,927	270,309	395,952	216,434	2,611,327	767,873	352,305	1,328,139	881,490	751,272
<b>Revenue, total</b>	<b>467,169</b>	<b>52,157</b>	<b>129,645</b>	<b>70,149</b>	<b>1,669,886</b>	<b>624,489</b>	<b>119,028</b>	<b>1,990,594</b>	<b>1,426,828</b>	<b>972,892</b>
General revenue	420,272	46,820	129,645	67,106	1,669,886	624,489	119,028	1,640,270	1,071,065	774,036
Intergovernmental revenue	70,816	8,761	22,527	12,936	1,020,673	272,337	22,615	989,245	471,880	537,751
Federal Government	12,476	1,225	3,790	-	49,406	40,213	1,016	13,928	26,673	14,428
State government	55,793	7,369	15,611	12,936	954,368	226,873	20,301	918,543	434,115	514,493
From local governments	2,547	167	3,126	-	16,899	5,251	1,298	56,774	11,092	8,830
General revenue from own sources	349,456	38,059	107,118	54,170	649,213	352,152	96,413	651,025	599,185	236,285
Taxes	222,246	24,303	78,768	43,602	329,571	202,996	74,481	342,520	209,712	78,320
Property	65,613	17,204	37,948	10,019	314,688	196,196	30,393	207,790	180,358	61,459
General sales	70,152	664	35,696	32,757	-	-	43,981	107,315	9,082	10,230
Selective sales	20,168	5,375	3,230	202	-	-	-	6,506	6,268	2,343
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	66,313	1,060	1,894	624	14,883	6,800	107	20,909	14,004	4,288
Current charges	107,404	10,341	14,676	3,418	201,308	110,730	8,573	162,687	314,561	85,188
Miscellaneous revenue	19,806	3,415	13,674	7,150	118,334	38,426	13,359	145,818	74,912	72,777
Utility and liquor store revenue	-	5,337	-	-	-	-	-	-	-	65
Employee retirement revenue <sup>1</sup>	46,897	-	-	3,043	-	-	-	350,324	355,763	198,791
<b>Expenditure, total</b>	<b>444,170</b>	<b>46,237</b>	<b>119,459</b>	<b>61,507</b>	<b>1,561,062</b>	<b>718,086</b>	<b>106,069</b>	<b>1,822,603</b>	<b>1,267,071</b>	<b>789,251</b>
By character and object:										
Intergovernmental expenditure	15,275	299	160	-	223,872	63,343	34,683	155,788	2,412	9,133
Direct expenditure	428,895	45,938	119,299	61,507	1,337,190	654,743	71,386	1,666,815	1,264,659	780,118
Current operation	324,801	42,550	96,707	47,154	1,041,560	478,349	60,602	1,277,641	876,334	498,021
Capital outlay	60,875	2,383	13,979	8,900	234,738	146,094	2,804	59,181	141,322	14,772
Construction	45,241	-	8,570	5,098	187,908	58,788	1,599	36,592	138,420	12,582
Assistance and subsidies	-	15	-	-	-	-	-	170,430	102,086	218,150
Interest on debt	32,732	990	8,613	2,664	60,892	30,300	7,980	68,781	55,168	2,587
Insurance benefits and repayments	10,487	-	-	2,789	-	-	-	90,782	89,749	46,588
Exhibit: Salaries and wages	174,272	30,346	52,004	14,728	415,323	185,689	26,430	630,389	465,766	290,023
By function:										
General expenditure	433,683	43,297	119,459	58,718	1,561,062	718,086	106,069	1,731,821	1,177,322	742,503
Current expenditure	372,808	40,914	105,480	49,818	1,326,324	571,992	103,265	1,672,640	1,036,000	727,731
Capital outlay	60,875	2,383	13,979	8,900	234,738	146,094	2,804	59,181	141,322	14,772
Education services:										
Education	-	61	-	-	20,319	6,800	-	26,018	44,389	54,189
Elementary and secondary	-	61	-	-	20,319	6,800	-	26,018	44,389	54,189
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	243	1,245	-	6,431	6,867	4,763	14,073	11,532	7,134
Social services and income maintenance:										
Public welfare	15,780	628	2,792	1,032	523,324	126,618	-	523,609	216,174	323,019
Hospitals	59,792	-	-	-	186,426	61,779	-	210,889	300,141	9,008
Health	68,925	453	19,868	1,467	43,305	29,300	5,144	207,552	122,000	95,656
Transportation:										
Highways	42,679	8,743	23,252	13,844	90,490	21,845	9,698	55,542	30,212	32,525
Capital outlay	10,146	56	10,743	5,585	53,342	679	1,442	23,646	795	250
Air transportation	-	-	25	-	-	-	-	-	5,499	-
Parking	197	81	15	-	-	1,149	-	899	-	-
Other transportation	2,200	-	-	-	-	487	-	-	-	-
Public safety:										
Police protection	25,531	8,005	14,630	7,566	68,146	43,686	8,472	45,527	49,525	38,879
Fire protection	-	1,827	-	27	-	-	-	30,158	56,612	65
Correction	17,460	1,198	19,725	8,881	100,693	47,207	13,654	139,525	59,866	50,599
Protective inspection and regulation	1,400	327	482	4	-	4,932	-	4,242	6,197	6,971
Environment and housing:										
Natural resources	-	167	403	411	44,554	4,290	158	92,503	15,454	407
Sewerage	43,997	4,076	-	203	-	78,059	-	-	16,777	3,716
Capital outlay	17,772	-	-	-	-	42,689	-	-	4,667	-
Solid waste management	5,069	-	950	147	8,234	5,622	1,382	-	785	8,688
Parks and recreation	16,605	726	1,061	2,916	109,275	53,240	-	14,448	355	1,084
Housing and community development	4,827	201	-	-	14,980	22,518	949	10,527	5,172	12
Governmental administration:										
Financial administration	16,937	10,613	13,778	8,189	26,173	13,128	1,993	32,606	17,239	18,940
Judicial and legal	16,994	63	6,060	3,052	147,670	69,103	7,952	160,323	74,336	51,389
General public buildings	-	2,431	3,580	2,754	5	32,192	1,028	1,020	875	1,429
Other government administration	6,968	614	2,090	1,654	18,408	19,566	2,373	18,274	16,691	12,291
Interest on general debt	32,732	709	8,613	2,664	60,892	30,300	7,980	68,781	55,168	2,583
Other and unallocable	55,590	2,131	890	3,907	91,737	39,398	40,523	75,305	72,323	23,919
Utility and liquor store expenditure	-	2,940	-	-	-	-	-	-	-	160
Employee retirement expenditure <sup>1</sup>	10,487	-	-	2,789	-	-	-	90,782	89,749	46,588
Debt outstanding at end of fiscal year	786,020	17,848	115,280	36,489	1,203,152	833,956	89,840	987,386	886,009	209,319
Long-term debt outstanding	786,020	17,848	115,280	36,489	1,203,152	833,956	89,840	987,386	886,009	209,319
Education services	-	-	-	1,340	-	-	-	-	3,835	-
Public debt for private purposes	-	3,828	8,270	5,055	1,018,660	455,501	89,751	120,912	235,344	16,243
Utility	-	5,710	-	-	-	-	-	-	-	39
Long-term debt issued	608,335	-	-	-	214,786	380,463	-	211,740	52,404	190,301
Long-term debt retired	289,925	991	6,920	2,970	51,503	51,508	10,040	80,223	89,708	24,090
Cash and security holdings	728,092	17,239	75,724	63,612	1,360,556	618,528	160,457	3,124,233	2,754,496	1,557,676
Contributions to retirement systems	7,937	-	-	2,875	-	-	-	23,472	36,688	202,550

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California - Con.									
	Kern	Los Angeles	Marin	Monterey	Orange	Placer	Riverside	Sacramento	San Bernardino	San Diego
	11	12	13	14	15	16	17	18	19	20
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (1998)	622,729	9,127,751	233,230	339,047	2,636,888	213,227	1,417,425	1,117,275	1,598,358	2,655,463
<b>Revenue, total</b>	<b>1,119,828</b>	<b>15,327,100</b>	<b>304,977</b>	<b>534,208</b>	<b>2,736,140</b>	<b>242,922</b>	<b>1,580,898</b>	<b>2,272,778</b>	<b>2,223,330</b>	<b>2,904,273</b>
General revenue	986,734	12,070,515	271,877	533,301	2,230,499	241,836	1,580,632	1,808,294	1,770,537	2,406,212
Intergovernmental revenue	495,345	8,360,945	143,387	243,387	1,161,335	126,742	1,070,231	985,852	1,283,058	1,637,098
Federal Government	34,241	240,734	17,764	26,031	32,584	7,175	22,234	23,840	73,383	81,780
State government	459,786	7,838,552	125,534	217,165	1,053,428	115,167	963,579	919,536	1,138,925	1,467,388
From local governments	1,318	281,659	89	191	75,323	4,400	84,418	42,476	70,750	87,930
General revenue from own sources	491,389	3,709,570	128,490	289,914	1,069,164	115,094	510,401	822,442	487,479	769,114
Taxes	159,898	1,971,577	76,551	74,745	310,971	70,407	250,256	324,525	209,809	356,191
Property	123,807	1,768,443	64,899	49,952	236,977	50,153	213,296	174,171	175,477	293,596
General sales	18,049	46,599	2,382	6,526	47,110	7,872	15,301	86,243	15,576	20,561
Selective sales	4,883	65,190	1,647	11,629	2,354	7,403	3,638	21,206	4,372	4,806
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	13,159	91,345	7,623	6,638	24,530	4,979	18,021	42,905	14,384	37,228
Current charges	284,966	844,872	24,183	193,701	280,853	33,485	113,447	335,442	175,543	149,325
Miscellaneous revenue	46,525	893,121	27,756	21,468	477,340	11,202	146,698	162,475	102,127	263,598
Utility and liquor store revenue	-	31,661	-	907	-	1,086	266	5,327	3,481	1,713
Employee retirement revenue <sup>1</sup>	133,094	3,224,924	33,100	-	505,641	-	-	459,157	449,312	496,348
<b>Expenditure, total</b>	<b>916,823</b>	<b>12,919,444</b>	<b>304,212</b>	<b>547,561</b>	<b>2,211,712</b>	<b>249,095</b>	<b>1,587,120</b>	<b>1,874,496</b>	<b>1,959,064</b>	<b>2,372,925</b>
By character and object:										
Intergovernmental expenditure	6,185	833,129	897	710	102,686	3,356	134,344	68,841	117,666	62,960
Direct expenditure	910,638	12,086,315	303,315	546,851	2,109,026	245,739	1,452,776	1,805,655	1,841,398	2,309,965
Current operation	663,183	8,006,317	244,628	487,128	1,395,928	206,080	1,142,586	1,067,908	1,242,630	1,631,539
Capital outlay	26,856	435,897	11,744	13,260	179,266	14,757	84,028	195,266	152,055	166,503
Construction	22,907	215,337	11,289	12,117	122,620	14,285	56,765	169,854	111,180	117,538
Assistance and subsidies	140,349	2,300,997	15,762	40,241	174,422	24,757	150,029	346,337	302,097	338,269
Interest on debt	19,981	399,504	1,537	6,222	240,701	145	76,133	119,664	56,032	62,446
Insurance benefits and repayments	60,269	943,600	29,644	-	118,709	-	-	76,480	88,584	111,208
Exhibit: Salaries and wages	322,759	3,856,785	131,529	131,934	741,308	91,902	516,078	540,296	531,109	696,544
By function:										
General expenditure	856,554	11,941,663	274,568	547,019	2,093,003	246,215	1,584,009	1,787,646	1,865,040	2,252,647
Current expenditure	829,698	11,514,865	262,824	533,759	1,913,737	231,458	1,499,981	1,595,213	1,713,953	2,086,192
Capital outlay	26,856	426,798	11,744	13,260	179,266	14,757	84,028	192,433	151,087	166,455
Education services:										
Education	77,601	466,920	27,089	33,911	111,539	21,876	149,223	62,162	126,193	115,414
Elementary and secondary	77,601	466,920	27,089	33,911	111,539	21,876	149,223	62,162	126,193	115,414
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	7,195	56,147	5,960	3,887	19,261	2,360	5,882	758	7,524	9,864
Social services and income maintenance:										
Public welfare	225,135	3,995,767	39,287	90,941	473,039	42,472	460,669	534,940	614,649	692,730
Hospitals	107,123	1,422,371	-	147,987	-	-	107,508	-	272,207	-
Health	66,702	932,224	43,694	53,503	221,016	21,845	107,660	143,075	123,450	300,412
Transportation:										
Highways	22,282	168,569	9,458	19,951	75,796	22,713	47,781	88,980	31,251	64,013
Capital outlay	341	59,098	176	-	43,870	1,132	24,813	39,505	206	34,409
Air transportation	3,936	2,299	1,069	-	54,698	11	1,747	93,210	7,596	4,092
Parking	-	5,815	-	-	1,036	-	-	1,691	-	-
Other transportation	-	13,004	-	-	-	-	-	67	-	-
Public safety:										
Police protection	42,791	1,210,581	12,787	21,719	137,061	31,474	118,776	86,509	117,664	110,493
Fire protection	52,252	394,520	10,529	1,442	90	1,209	19,511	951	39,184	517
Correction	54,680	627,918	21,264	28,316	148,689	7,454	103,087	110,589	92,525	177,997
Protective inspection and regulation	6,004	2,672	1,957	6,180	8,032	1,922	6,041	12,024	4,811	3,333
Environment and housing:										
Natural resources	417	158,630	2,875	14,570	47,523	374	78,092	5,555	36,827	7,796
Sewerage	2,660	35,015	4,259	1,675	21	4,200	-	116,837	4,458	17,713
Capital outlay	695	5,714	763	-	20	-	-	45,565	755	2,833
Solid waste management	23,424	13,814	610	1,585	78,262	4,370	23,997	47,130	74,958	3,092
Parks and recreation	11,459	211,432	6,248	4,665	55,234	1,825	7,311	21,680	12,190	13,199
Housing and community development	7,692	240,040	857	3,525	21,967	2,630	34,630	101,804	12,549	63,565
Governmental administration:										
Financial administration	10,228	146,477	8,996	11,033	68,601	7,878	27,907	26,379	20,692	70,864
Judicial and legal	72,721	1,006,488	34,973	47,623	173,804	23,199	120,227	159,635	114,124	313,513
General public buildings	-	88,350	1,131	-	22,392	-	15,591	1,990	6,071	3,555
Other government administration	8,611	76,761	8,230	10,227	20,947	8,986	25,260	16,130	9,952	24,421
Interest on general debt	19,981	399,241	1,537	6,014	240,701	145	76,133	119,664	55,751	62,446
Other and unallocable	33,660	266,608	31,758	38,265	113,294	39,272	46,976	35,886	80,414	193,618
Utility and liquor store expenditure	-	34,181	-	542	-	2,880	3,111	10,370	5,440	9,070
Employee retirement expenditure <sup>1</sup>	60,269	943,600	29,644	-	118,709	-	-	76,480	88,584	111,208
Debt outstanding at end of fiscal year	357,392	6,526,593	142,194	165,375	3,620,626	15,170	1,332,231	2,292,809	1,385,429	1,072,671
Long-term debt outstanding	357,392	6,526,593	92,194	165,375	3,620,626	15,170	1,326,207	2,087,809	1,385,429	867,671
Education services	57,845	-	-	959	-	-	-	-	-	-
Public debt for private purposes	-	820,326	-	-	759,191	-	246,053	295,672	372,714	38,981
Utility	-	1,273	-	3,150	-	-	-	-	3,585	-
Long-term debt issued	34,430	1,089,628	45,980	77,375	116,775	13,200	295,070	66,080	138,885	-
Long-term debt retired	10,077	660,955	1,570	79,618	260,333	454	251,882	96,409	27,908	31,854
Cash and security holdings	1,496,307	25,107,429	680,401	94,108	5,094,096	85,603	938,261	3,623,505	3,135,834	3,737,683
Contributions to retirement systems	35,421	10,643	20,038	-	58,088	-	-	43,109	60,014	51,811



**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California - Con.									
	San Joaquin	San Luis Obispo	San Mateo	Santa Barbara	Santa Clara	Santa Cruz	Solano	Sonoma	Stanislaus	Tulare
	21	22	23	24	25	26	27	28	29	30
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (1998)	533,392	229,437	686,909	385,573	1,599,604	237,821	365,536	420,872	415,786	349,922
<b>Revenue, total</b>	<b>856,271</b>	<b>298,347</b>	<b>865,831</b>	<b>657,302</b>	<b>1,806,405</b>	<b>307,523</b>	<b>335,343</b>	<b>586,140</b>	<b>604,932</b>	<b>501,170</b>
General revenue	716,106	273,424	758,114	491,064	1,806,405	307,523	335,343	495,883	505,266	453,960
Intergovernmental revenue	411,932	120,735	374,801	230,885	1,153,499	153,790	230,193	261,630	298,288	313,990
Federal Government	9,528	34,672	11,168	8,590	19,422	12,330	65	13,494	11,262	16,419
State government	401,457	85,158	358,702	220,515	1,093,145	140,980	223,994	237,344	282,340	293,059
From local governments	947	905	4,931	1,780	40,932	480	6,134	10,792	4,686	4,512
General revenue from own sources	304,174	152,689	383,313	260,179	652,906	153,733	105,150	234,253	206,978	139,970
Taxes	83,957	75,028	149,410	113,622	389,176	52,765	49,371	113,559	50,447	57,357
Property	70,331	57,746	124,050	87,052	349,672	35,583	40,500	88,380	35,553	36,800
General sales	9,341	3,954	14,933	8,606	3,536	6,523	1,349	9,876	11,697	5,651
Selective sales	1,586	4,644	2,340	5,974	1,735	5,206	323	5,746	805	3,098
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	2,699	8,684	8,087	11,990	34,233	5,453	7,199	9,557	2,392	11,808
Current charges	181,681	53,268	180,758	112,349	163,442	69,238	35,194	78,731	121,410	45,415
Miscellaneous revenue	38,536	24,393	53,145	34,208	100,288	31,730	20,585	41,963	35,121	37,198
Utility and liquor store revenue	490	800	1,856	7,875	-	-	-	24,512	151	351
Employee retirement revenue <sup>1</sup>	139,675	24,123	105,861	158,363	-	-	-	65,745	99,515	46,859
<b>Expenditure, total</b>	<b>700,091</b>	<b>274,815</b>	<b>713,239</b>	<b>544,009</b>	<b>1,980,744</b>	<b>319,820</b>	<b>325,839</b>	<b>541,669</b>	<b>554,390</b>	<b>475,800</b>
By character and object:										
Intergovernmental expenditure	2,156	1,422	6,651	20,274	124,654	1,114	3,681	1,437	3,155	5,605
Direct expenditure	697,935	273,393	706,588	523,735	1,856,090	318,706	322,158	540,232	551,235	470,195
Current operation	489,965	222,582	600,961	432,034	1,547,467	265,702	241,349	424,893	408,072	298,476
Capital outlay	12,365	8,499	9,068	13,232	168,634	21,829	10,164	45,900	30,024	25,525
Construction	10,304	7,556	7,994	12,310	132,270	20,751	9,216	45,029	28,720	8,337
Assistance and subsidies	145,035	29,775	31,073	40,095	90,567	20,226	66,873	29,637	73,596	120,546
Interest on debt	15,157	2,310	18,435	7,667	49,422	10,949	3,772	15,348	14,600	8,348
Insurance benefits and repayments	35,413	10,227	47,051	30,707	-	-	-	24,454	24,943	17,300
Exhibit: Salaries and wages	229,114	139,801	349,254	198,158	723,939	121,170	137,504	266,256	148,151	163,223
By function:										
General expenditure	661,295	262,820	664,612	501,518	1,980,744	319,820	325,839	472,571	527,579	457,441
Current expenditure	648,930	254,321	655,544	488,286	1,812,110	297,991	315,675	447,360	497,555	431,916
Capital outlay	12,365	8,499	9,068	13,232	168,634	21,829	10,164	25,211	30,024	25,525
Education services:										
Education	46,289	15,180	58,214	40,678	117,685	18,060	29,416	46,953	53,855	61,792
Elementary and secondary	46,289	15,180	58,214	40,678	117,685	18,060	29,416	46,953	53,855	61,792
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	2,450	4,035	8,550	1,982	18,378	2,660	6,217	-	5,938	1,666
Social services and income maintenance:										
Public welfare	211,972	54,062	129,110	84,536	476,844	59,148	108,160	77,982	142,399	151,469
Hospitals	99,909	32,189	86,499	-	331,948	-	-	-	60,977	-
Health	82,877	31,621	83,703	84,639	182,582	56,199	51,366	66,200	62,662	69,775
Transportation:										
Highways	21,780	10,654	18,560	25,546	48,380	13,071	8,939	24,651	6,291	13,018
Capital outlay	258	266	-	634	8,619	-	531	169	210	286
Air transportation	2,925	1,459	1,253	8	1,523	-	465	1,795	-	43
Parking	-	-	-	-	243	-	-	-	-	-
Other transportation	-	-	-	-	-	-	-	1,050	-	-
Public safety:										
Police protection	23,789	11,959	36,011	46,674	42,491	18,738	31,128	28,210	18,318	18,140
Fire protection	-	4,238	4,918	32,875	38,611	1,903	-	-	1,207	7,881
Correction	43,319	16,211	51,313	34,926	195,912	19,071	19,270	52,621	30,125	23,964
Protective inspection and regulation	5,097	2,539	1,691	4,025	3,123	1,221	1,917	5,371	2,561	3,679
Environment and housing:										
Natural resources	1,885	228	2,229	10,033	2,019	3,204	136	376	364	1,023
Sewerage	702	1,762	11,169	2,168	12,183	13,797	-	11,500	-	623
Capital outlay	1	295	1,214	651	3,239	5,023	-	4,961	-	-
Solid waste management	9,038	284	3,376	20,335	3,881	5,804	-	18,462	10,499	9,009
Parks and recreation	2,636	6,571	5,870	6,247	23,346	3,453	621	6,199	3,145	1,394
Housing and community development	2,950	2,180	2	1,284	5,456	9,755	-	400	1,944	793
Governmental administration:										
Financial administration	11,163	7,719	18,981	13,734	45,719	7,709	6,121	17,468	9,498	4,912
Judicial and legal	54,090	23,960	79,335	46,795	238,163	35,001	34,275	44,388	43,921	32,183
General public buildings	-	-	2,101	760	41,058	-	-	552	5,333	-
Other government administration	5,638	8,474	10,449	13,389	25,012	11,447	5,836	13,276	5,849	7,294
Interest on general debt	14,240	2,310	18,400	7,568	49,422	10,949	3,772	11,101	14,600	8,348
Other and unallocable	18,546	25,185	32,878	23,316	76,765	28,630	18,200	44,016	48,093	40,435
Utility and liquor store expenditure	3,383	1,768	1,576	11,784	-	-	-	44,644	1,868	1,059
Employee retirement expenditure <sup>1</sup>	35,413	10,227	47,051	30,707	-	-	-	24,454	24,943	17,300
Debt outstanding at end of fiscal year	290,386	69,911	290,813	100,467	812,379	181,627	65,998	255,619	222,923	153,968
Long-term debt outstanding	235,386	69,911	290,813	100,467	637,379	135,142	65,998	255,619	222,923	153,968
Education services	-	-	4,759	-	-	289	4,500	-	-	-
Public debt for private purposes	92,325	-	276,188	68,260	53,010	56,998	61,438	-	-	89,208
Utility	19,424	-	454	1,427	-	-	-	128,793	-	-
Long-term debt issued	12,902	53,160	79,040	20,930	169,529	-	-	2,679	32,790	30,165
Long-term debt retired	14,285	1,042	35,070	3,440	187,715	3,965	2,571	5,904	12,999	11,110
Cash and security holdings	1,163,773	388,103	1,530,261	1,091,701	639,969	200,822	111,877	820,865	976,721	722,983
Contributions to retirement systems	14,484	7,954	42,676	30,138	-	-	-	9,014	9,646	5,271

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California - Con.							Delaware		Florida	
	Ventura		Adams	Arapahoe	Boulder	El Paso	Jefferson	Larimer	New Castle	Brevard	Broward
	31	32	33	34	35	36	37	38	39	40	
Fiscal year ending	06/30	12/31	12/31	12/31	12/31	12/31	12/31	06/30	09/30	09/30	
Population (1998)	714,733	309,928	455,035	258,234	472,924	492,528	221,725	471,417	453,998	1,438,228	
<b>Revenue, total</b>	<b>1,018,286</b>	<b>175,547</b>	<b>169,746</b>	<b>131,068</b>	<b>191,593</b>	<b>247,432</b>	<b>119,107</b>	<b>225,170</b>	<b>291,190</b>	<b>1,327,220</b>	
General revenue	798,660	168,711	169,746	131,068	174,509	247,432	109,338	203,065	271,071	1,289,339	
Intergovernmental revenue	347,066	55,884	58,552	34,613	61,209	58,692	35,378	26,699	47,421	199,215	
Federal Government	11,893	3,167	17,945	6,563	1,969	3,008	2,770	14,231	5,072	46,010	
State government	327,535	52,298	40,321	27,433	58,998	52,544	30,829	11,038	41,764	126,764	
From local governments	7,638	419	286	617	242	3,140	1,779	1,430	585	26,441	
General revenue from own sources	451,594	112,827	111,194	96,455	113,300	188,740	73,960	176,366	223,650	1,090,124	
Taxes	179,437	71,720	82,929	79,061	84,719	145,061	49,177	81,011	119,565	535,382	
Property	158,033	58,118	78,665	65,327	38,916	111,574	41,188	62,610	99,582	431,426	
General sales	5,624	11,950	-	10,690	43,198	19,636	5,909	-	-	-	
Selective sales	1,702	609	-	-	-	-	-	-	16,291	76,962	
Income	-	-	-	-	-	-	-	-	-	-	
All other taxes	14,078	1,043	4,264	3,044	2,605	13,851	2,080	18,401	3,692	26,994	
Current charges	222,129	13,258	13,608	6,214	10,342	20,776	16,450	61,077	60,721	361,091	
Miscellaneous revenue	50,028	27,849	14,657	11,180	18,239	22,903	8,333	34,278	43,364	193,651	
Utility and liquor store revenue	10,533	-	-	-	-	-	-	-	20,119	37,881	
Employee retirement revenue <sup>1</sup>	209,093	6,836	-	-	17,084	-	9,769	22,105	-	-	
<b>Expenditure, total</b>	<b>865,813</b>	<b>169,151</b>	<b>161,789</b>	<b>133,132</b>	<b>173,937</b>	<b>232,023</b>	<b>121,281</b>	<b>191,002</b>	<b>287,450</b>	<b>1,362,216</b>	
By character and object:											
Intergovernmental expenditure	10,481	1,496	2,779	2,286	4,165	3,876	2,101	-	1,785	35,618	
Direct expenditure	855,332	167,655	159,010	130,846	169,772	228,147	119,180	191,002	285,665	1,326,598	
Current operation	687,978	109,633	146,065	101,425	144,365	138,919	85,201	140,853	220,216	902,986	
Capital outlay	35,001	21,647	8,654	18,634	10,835	48,630	17,894	13,447	32,806	274,171	
Construction	33,944	19,172	7,223	18,634	4,233	-	15,920	6,878	11,969	199,335	
Assistance and subsidies	60,659	13,202	2,437	4,218	-	24,994	-	-	-	-	
Interest on debt	19,226	19,014	1,854	6,569	9,950	15,604	2,336	27,449	32,643	149,441	
Insurance benefits and repayments	52,468	4,159	-	-	4,622	-	13,749	9,253	-	-	
Exhibit: Salaries and wages	379,681	42,232	58,549	46,519	53,200	83,892	41,867	58,990	123,942	378,659	
By function:											
General expenditure	802,221	164,992	161,789	133,132	169,315	232,023	107,532	181,749	263,226	1,250,052	
Current expenditure	769,220	143,345	153,135	114,498	158,480	183,393	89,638	168,302	230,420	998,103	
Capital outlay	33,001	21,647	8,654	18,634	10,835	48,630	17,894	13,447	32,806	251,949	
Education services:											
Education	38,434	-	-	-	-	-	-	-	-	-	
Elementary and secondary	38,434	-	-	-	-	-	-	-	-	-	
Higher education	-	-	-	-	-	-	-	-	-	-	
Libraries	5,510	1,952	-	-	-	12,882	225	9,129	12,846	37,835	
Social services and income maintenance:											
Public welfare	128,980	46,055	41,401	23,159	42,112	29,091	24,527	373	1,513	25,432	
Hospitals	86,378	-	-	-	-	-	-	-	-	-	
Health	97,414	1,135	21,982	8,293	14,618	11,495	7,903	6,474	15,991	80,916	
Transportation:											
Highways	16,097	15,941	18,154	10,977	19,454	35,084	19,776	2,518	34,611	39,796	
Capital outlay	5,007	109	5,798	72	1,356	9,694	5,841	-	8,890	19,072	
Air transportation	6,777	502	-	-	-	-	-	477	1,184	78,059	
Parking	-	-	-	-	-	-	-	-	-	-	
Other transportation	-	-	-	-	-	-	-	-	-	43,825	
Public safety:											
Police protection	65,452	31,443	18,103	13,217	11,682	34,366	5,048	36,169	27,374	137,744	
Fire protection	49,700	-	-	-	-	25	-	2,387	9,977	24,423	
Correction	67,840	12,136	16,333	4,080	18,817	2,721	10,817	-	14,516	120,775	
Protective inspection and regulation	3,925	453	-	275	-	1,530	570	1,837	3,462	11,297	
Environment and housing:											
Natural resources	23,401	664	434	359	1,774	544	607	4,644	10,249	17,267	
Sewerage	45,023	-	-	-	-	-	-	41,155	-	34,875	
Capital outlay	10,482	-	-	-	-	-	-	2,117	-	10,910	
Solid waste management	-	384	18	580	939	265	3,634	-	19,776	90,955	
Parks and recreation	8,636	3,153	479	6,025	3,828	36,554	3,985	6,030	20,417	139,269	
Housing and community development	62	4,002	2,003	790	-	2,117	76	14,609	3,469	14,289	
Governmental administration:											
Financial administration	18,318	6,724	5,758	2,266	3,665	8,193	5,208	7,573	19,534	42,573	
Judicial and legal	77,978	6,858	9,884	4,194	4,485	10,996	2,618	5,938	17,968	60,285	
General public buildings	-	2,724	3,654	4,745	4,485	4,702	1,661	2,508	-	21,970	
Other government administration	15,317	2,518	8,062	9,301	11,244	12,364	3,861	10,149	3,152	12,499	
Interest on general debt	19,138	19,014	1,854	6,569	9,950	15,604	2,336	27,449	25,344	139,787	
Other and unallocable	27,841	9,334	13,670	38,302	22,262	13,490	14,680	2,330	21,843	76,181	
Utility and liquor store expenditure	11,124	-	-	-	-	-	-	-	24,224	112,164	
Employee retirement expenditure <sup>1</sup>	52,468	4,159	-	-	4,622	-	13,749	9,253	-	-	
Debt outstanding at end of fiscal year	228,638	262,159	17,795	100,376	135,159	203,668	23,589	406,763	408,036	2,261,380	
Long-term debt outstanding	228,638	262,159	17,795	100,376	135,159	203,668	23,589	403,236	408,036	2,261,380	
Education services	3,585	-	-	-	-	-	-	-	-	-	
Public debt for private purposes	54,501	262,054	-	31,376	130,564	79,403	21,106	279,481	122,795	909,289	
Utility	925	-	-	-	-	-	-	-	91,235	198,929	
Long-term debt issued	811	-	-	-	-	-	-	-	-	-	
Long-term debt retired	19,294	9,009	4,755	8,517	12,600	15,885	1,359	17,685	22,045	222,849	
Cash and security holdings	1,717,838	453,764	73,101	82,629	286,560	273,649	93,777	631,112	295,071	1,793,577	
Contributions to retirement systems	16,499	2,582	-	-	3,725	-	3,312	6,061	-	-	

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Florida - Con.									
	Dade	Escambia	Hillsborough	Lee	Leon	Manatee	Marion	Orange	Palm Beach	Pasco
	41	42	43	44	45	46	47	48	49	50
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30
Population (1998)	2,076,175	277,634	897,522	380,001	215,593	232,285	230,068	758,980	992,840	311,556
<b>Revenue, total</b>	<b>4,412,039</b>	<b>221,267</b>	<b>1,130,793</b>	<b>474,627</b>	<b>137,801</b>	<b>283,150</b>	<b>137,940</b>	<b>1,015,483</b>	<b>1,093,738</b>	<b>230,109</b>
General revenue	4,176,253	220,433	1,037,995	460,845	137,801	261,018	137,076	937,974	1,060,236	216,099
Intergovernmental revenue	779,508	45,824	227,127	73,416	24,031	36,365	28,748	165,200	133,903	36,164
Federal Government	367,391	8,449	52,417	9,264	2,765	2,796	679	26,234	34,834	7,242
State government	405,646	35,498	174,574	58,888	20,424	30,300	27,911	134,621	98,387	28,114
From local governments	6,471	1,877	136	5,264	842	3,269	158	4,345	682	808
General revenue from own sources	3,396,745	174,609	810,868	387,429	113,770	224,653	108,328	772,774	926,333	179,935
Taxes	1,191,061	97,484	416,127	156,020	78,488	102,064	55,138	439,090	457,283	88,638
Property	791,856	50,841	308,476	125,984	53,285	77,752	46,273	282,781	337,172	77,337
General sales	78,493	23,919	61,873	-	13,178	9,284	-	-	-	-
Selective sales	245,970	19,939	32,527	23,814	8,783	11,654	6,870	137,768	102,197	8,847
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	74,742	2,785	13,251	6,222	3,242	3,374	1,995	18,541	17,914	2,454
Current charges	1,740,276	28,608	225,553	148,720	17,140	85,094	16,149	115,645	303,516	46,155
Miscellaneous revenue	465,408	48,517	169,188	82,689	18,142	37,495	37,041	218,039	165,534	45,142
Utility and liquor store revenue	235,786	834	92,798	13,782	-	22,132	864	77,509	33,502	14,010
Employee retirement revenue <sup>1</sup>	-	-	-	-	-	-	-	-	-	-
<b>Expenditure, total</b>	<b>4,534,319</b>	<b>220,159</b>	<b>1,088,324</b>	<b>492,327</b>	<b>127,284</b>	<b>277,590</b>	<b>133,477</b>	<b>1,008,710</b>	<b>1,210,555</b>	<b>197,082</b>
By character and object:										
Intergovernmental expenditure	4,135	1,265	9,942	1,925	1,149	3,683	1,375	17,940	34,019	1,467
Direct expenditure	4,530,184	218,894	1,078,382	490,402	126,135	273,907	132,102	990,770	1,176,536	195,615
Current operation	3,445,198	135,804	705,873	268,397	96,185	211,953	103,515	590,773	785,968	151,741
Capital outlay	715,051	50,764	228,789	166,535	20,921	34,505	22,373	223,796	278,169	20,156
Construction	477,573	32,393	146,162	133,611	4,570	19,972	3,490	144,888	254,010	1,587
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	369,935	32,326	143,720	55,470	9,029	27,449	6,214	176,201	112,399	23,718
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	1,337,500	43,833	256,117	86,791	60,544	63,573	60,326	349,446	324,896	58,200
By function:										
General expenditure	4,104,178	215,143	957,691	467,326	127,284	245,289	132,681	898,104	1,133,618	178,056
Current expenditure	3,482,041	164,713	755,545	312,185	106,363	216,702	110,308	732,006	876,739	158,671
Capital outlay	622,137	50,430	202,146	155,141	20,921	28,587	22,373	166,098	256,879	19,385
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	34,104	186	19,355	13,235	4,193	5,206	2,097	14,027	19,523	4,604
Social services and income maintenance:										
Public welfare	65,456	5,808	26,975	7,986	1,287	2,462	1,880	23,175	22,635	3,485
Hospitals	722,756	-	-	-	-	-	-	-	-	-
Health	21,531	8,731	34,498	13,783	2,053	13,881	4,868	18,051	30,388	7,329
Transportation:										
Highways	105,294	38,734	77,857	113,789	15,196	21,354	25,175	91,319	93,574	22,332
Capital outlay	48,280	27,351	42,986	91,223	9,787	2,030	15,845	45,062	68,634	14,881
Air transportation	565,142	-	127,087	36,839	-	-	670	-	43,091	-
Parking	-	-	-	-	-	-	-	-	454	-
Other transportation	51,896	-	19,523	-	-	10,340	-	14,772	321	-
Public safety:										
Police protection	325,789	30,673	102,625	38,314	18,437	33,146	23,417	93,001	131,731	26,924
Fire protection	143,293	5,269	27,798	2,250	2,413	-	8,016	57,555	80,029	6,947
Correction	190,221	18,865	67,212	12,168	15,290	19,315	15,474	85,802	76,758	12,522
Protective inspection and regulation	33,284	1,971	6,704	4,975	985	79	2,929	13,265	15,193	2,602
Environment and housing:										
Natural resources	19,314	2,007	35,488	12,314	6,587	5,729	475	8,374	45,760	878
Sewerage	357,711	-	-	6,703	-	19,659	1,145	-	30,034	5,890
Capital outlay	177,074	-	-	-	-	6,302	-	-	14,404	1
Solid waste management	198,647	5,937	46,273	27,154	5,257	22,979	8,150	38,408	96,268	12,252
Parks and recreation	98,371	5,962	35,876	27,244	2,606	10,510	3,612	56,331	49,028	6,484
Housing and community development	288,774	5,104	22,190	3,944	761	1,280	466	18,591	11,181	5,598
Governmental administration:										
Financial administration	66,002	16,922	38,954	23,054	14,730	11,374	9,811	30,200	94,420	9,992
Judicial and legal	149,837	9,655	50,952	20,315	10,389	6,714	5,688	58,737	50,058	8,853
General public buildings	322	2,852	-	-	-	69	-	22,467	20,635	-
Other government administration	24,151	4,101	14,450	23,799	2,647	12,630	3,251	18,597	11,256	1,786
Interest on general debt	351,943	32,326	108,703	52,520	9,029	18,090	6,214	167,535	104,008	17,480
Other and unallocable	290,340	20,040	95,171	26,940	15,424	30,472	9,343	67,897	107,273	22,098
Utility and liquor store expenditure	430,141	5,016	130,633	25,001	-	32,301	796	110,606	76,937	19,026
Employee retirement expenditure <sup>1</sup>	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	6,432,207	538,487	2,179,924	863,357	112,857	380,979	77,680	2,782,133	1,622,068	333,961
Long-term debt outstanding	6,419,512	538,487	2,171,124	863,357	112,857	380,979	77,680	2,782,133	1,622,068	333,961
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	1,853,053	453,207	498,110	84,349	31,477	153,780	32,345	1,706,453	400,208	35,250
Utility	1,240,595	-	443,226	35,706	-	109,747	-	120,760	114,310	84,450
Long-term debt issued	440,040	74,940	53,800	34,975	7,255	3,500	-	410,500	399,825	33,955
Long-term debt retired	480,628	9,894	196,168	73,390	3,954	15,302	7,123	398,517	383,445	38,830
Cash and security holdings	4,319,062	546,840	1,244,471	574,388	124,627	368,815	96,545	2,334,559	1,174,132	229,470
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Florida - Con.					Georgia				
	Pinellas	Polk	Sarasota	Seminole	Volusia	Chatham	Clayton	Cobb	De Kalb	Fulton
	51	52	53	54	55	56	57	58	59	60
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	12/31	06/30	09/30	12/31	12/31
Population (1998)	868,887	440,954	296,518	335,868	414,322	226,961	202,427	538,832	589,796	718,336
<b>Revenue, total</b>	<b>715,716</b>	<b>295,234</b>	<b>336,260</b>	<b>253,531</b>	<b>268,439</b>	<b>210,993</b>	<b>134,594</b>	<b>491,312</b>	<b>678,239</b>	<b>1,026,174</b>
General revenue	661,811	281,880	309,733	247,090	264,254	195,383	134,594	422,767	512,944	843,855
Intergovernmental revenue	91,919	64,638	43,274	38,412	58,915	19,207	10,947	30,759	28,125	48,472
Federal Government	14,633	9,955	4,277	4,732	16,672	766	1,042	12,383	8,422	14,499
State government	71,703	54,396	36,605	31,942	41,587	17,795	9,905	17,786	19,412	32,219
From local governments	5,583	287	2,392	1,738	656	646	-	590	291	1,754
General revenue from own sources	569,892	217,242	266,459	208,678	205,339	176,176	123,647	392,008	484,819	795,383
Taxes	321,418	114,426	119,206	127,630	119,435	138,611	91,026	273,886	359,610	692,776
Property	229,355	96,284	72,775	73,788	93,926	66,604	35,595	145,233	206,197	360,089
General sales	51,401	-	19,534	36,476	-	65,800	42,918	90,034	105,247	297,324
Selective sales	31,879	14,192	22,538	14,933	24,252	3,767	7,401	21,719	25,586	14,060
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	8,783	3,950	4,359	2,433	1,257	2,440	5,112	16,900	22,580	21,303
Current charges	158,554	44,863	55,042	38,880	46,683	5,327	7,957	58,577	80,886	47,775
Miscellaneous revenue	89,920	57,953	92,211	42,168	39,221	32,238	24,664	59,544	44,323	54,832
Utility and liquor store revenue	53,905	13,354	26,527	6,441	4,185	3,498	-	68,545	44,809	50,382
Employee retirement revenue <sup>1</sup>	-	-	-	-	-	12,112	-	-	120,486	131,937
<b>Expenditure, total</b>	<b>693,314</b>	<b>266,215</b>	<b>344,699</b>	<b>230,982</b>	<b>256,488</b>	<b>191,465</b>	<b>145,189</b>	<b>562,046</b>	<b>582,631</b>	<b>943,187</b>
By character and object:										
Intergovernmental expenditure	30,888	2,375	4,801	1,636	4,164	23,684	15,715	29,543	30,359	402,372
Direct expenditure	662,426	263,840	339,898	229,346	252,324	167,781	129,474	532,503	552,272	540,815
Current operation	478,283	218,947	256,488	166,636	197,483	115,614	111,992	339,863	348,147	388,958
Capital outlay	135,197	23,424	61,506	48,575	25,047	46,831	11,305	175,101	159,991	82,252
Construction	98,747	14,063	53,048	10,663	2,731	38,158	4,152	125,923	135,216	69,431
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	48,946	21,469	21,904	14,135	29,794	2,848	6,177	17,539	24,645	37,463
Insurance benefits and repayments	-	-	-	-	-	2,488	-	-	19,489	32,142
Exhibit: Salaries and wages	174,824	128,833	131,713	89,219	101,883	41,115	52,054	118,275	191,122	195,785
By function:										
General expenditure	649,660	253,477	306,158	219,849	242,630	179,342	145,189	472,821	455,042	863,838
Current expenditure	528,866	230,053	244,652	171,274	217,635	132,513	133,884	328,046	367,932	800,072
Capital outlay	120,794	23,424	61,506	48,575	24,995	46,829	11,305	144,775	87,110	63,766
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	4,268	69	7,617	4,063	8,546	4,121	2,919	7,361	8,709	22,914
Social services and income maintenance:										
Public welfare	11,581	7,348	2,323	579	6,051	1,176	3,524	4,332	4,861	35,788
Hospitals	-	-	-	-	-	-	-	-	16,312	133,954
Health	65,127	14,103	9,937	3,588	10,474	13,511	6,485	12,021	30,129	34,313
Transportation:										
Highways	58,432	31,023	37,275	48,653	25,845	16,856	11,544	121,867	16,114	10,787
Capital outlay	28,868	9,174	22,143	30,027	11,829	13,377	2,540	93,113	510	4,487
Air transportation	9,172	-	-	-	7,616	-	554	-	3,123	438
Parking	-	-	-	-	-	164	-	94	94	-
Other transportation	120	-	-	377	106	-	-	-	-	158,755
Public safety:										
Police protection	64,771	39,943	33,469	24,958	23,735	15,689	19,877	51,020	58,280	35,342
Fire protection	14,833	9,944	39,202	13,588	6,313	-	11,944	31,185	26,519	20,634
Correction	48,047	27,639	10,139	21,552	20,695	15,642	17,530	7,538	25,407	40,954
Protective inspection and regulation	3,682	3,351	4,313	2,283	2,572	786	1,309	5,739	4,429	7,790
Environment and housing:										
Natural resources	10,332	4,345	14,880	2,105	4,733	8	327	-	686	475
Sewerage	37,481	-	6,459	9,604	705	1,967	-	67,624	79,414	32,611
Capital outlay	17,732	-	2	-	-	454	-	20,217	50,183	14,520
Solid waste management	54,214	16,587	26,013	15,677	19,674	3,391	1,780	10,657	24,506	8,242
Parks and recreation	18,231	4,085	15,289	2,885	15,845	9,706	4,444	17,100	13,632	16,818
Housing and community development	11,385	7,433	2,512	5,915	8,714	10,535	437	11,927	8,380	3,097
Governmental administration:										
Financial administration	35,022	16,189	18,848	6,606	14,720	5,227	7,552	10,243	22,346	37,595
Judicial and legal	42,549	16,770	11,035	14,666	5,819	12,057	12,718	24,880	30,009	56,011
General public buildings	-	-	15,723	-	-	5,573	4,700	9,142	6,479	17,816
Other government administration	30,535	3,532	4,811	6,683	2,581	21,139	6,385	33,011	39,276	16,378
Interest on general debt	46,977	19,960	12,341	8,405	29,794	2,848	6,177	8,893	15,263	28,497
Other and unallocable	82,901	31,156	33,972	27,662	28,092	38,946	24,983	38,187	21,074	144,629
Utility and liquor store expenditure	43,654	12,738	38,541	11,133	13,858	9,635	-	89,225	108,100	47,207
Employee retirement expenditure <sup>1</sup>	-	-	-	-	-	2,488	-	-	19,489	32,142
Debt outstanding at end of fiscal year	806,847	369,054	375,725	176,691	415,428	46,200	91,410	333,237	390,996	480,960
Long-term debt outstanding	806,847	369,054	375,725	176,691	415,428	46,200	91,410	292,237	390,996	480,960
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	421,132	239,724	49,056	318	232,507	-	79,675	15,217	39,026	128,192
Utility	56,470	38,210	174,518	71,630	-	-	-	150,810	163,350	141,311
Long-term debt issued	-	146,925	88,273	329	12,150	-	10,000	37,795	-	33,387
Long-term debt retired	53,060	32,575	65,246	13,496	22,346	2,561	2,995	25,357	13,183	61,525
Cash and security holdings	1,047,989	493,387	250,418	209,786	351,257	238,175	149,050	515,885	964,195	1,225,755
Contributions to retirement systems	-	-	-	-	-	2,539	-	-	4,554	21,637

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Georgia - Con.		Idaho							
			Illinois							
	Gwinnett 61	Ada 62	Cook 63	Du Page 64	Kane 65	Lake 66	Madison 67	McHenry 68	St Clair 69	Will 70
Fiscal year ending	12/31	09/30	11/30	11/30	11/30	11/30	11/30	11/30	12/31	11/30
Population (1998)	478,001	260,057	5,096,540	859,310	370,361	582,983	230,555	256,007	264,419	427,818
<b>Revenue, total</b>	<b>497,424</b>	<b>83,117</b>	<b>2,550,606</b>	<b>337,873</b>	<b>85,839</b>	<b>233,577</b>	<b>79,997</b>	<b>68,699</b>	<b>92,105</b>	<b>124,607</b>
General revenue	434,122	83,117	2,161,038	336,144	85,839	211,556	79,997	68,699	92,105	124,607
Intergovernmental revenue	18,055	13,580	390,942	103,787	25,872	60,046	32,827	32,192	42,971	45,392
Federal Government	3,811	186	18,983	8,124	-	-	1,754	3,482	6,437	3,148
State government	13,688	13,237	369,907	93,430	24,922	59,293	31,073	25,235	35,054	35,941
From local governments	556	157	2,052	2,233	950	753	-	3,475	1,480	6,303
General revenue from own sources	416,067	69,537	1,770,096	232,357	59,967	151,510	47,170	36,507	49,134	79,215
Taxes	278,386	39,468	1,276,113	125,689	35,883	95,934	31,438	20,330	20,060	46,770
Property	178,914	38,115	779,632	102,045	34,145	93,561	28,124	19,797	19,500	43,732
General sales	60,785	-	290,789	-	-	-	-	-	-	-
Selective sales	20,321	-	192,700	18,094	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	18,366	1,353	12,992	5,550	1,738	2,373	3,314	533	560	3,038
Current charges	53,409	24,609	367,869	50,459	14,226	38,709	9,884	10,972	12,649	26,282
Miscellaneous revenue	84,272	5,460	126,114	56,209	9,858	16,867	5,848	5,205	16,425	6,163
Utility and liquor store revenue	63,302	-	-	1,729	-	22,021	-	-	-	-
Employee retirement revenue <sup>1</sup>	-	-	389,568	-	-	-	-	-	-	-
<b>Expenditure, total</b>	<b>468,010</b>	<b>77,818</b>	<b>2,219,929</b>	<b>325,315</b>	<b>91,767</b>	<b>226,082</b>	<b>74,994</b>	<b>68,866</b>	<b>90,154</b>	<b>118,192</b>
By character and object:										
Intergovernmental expenditure	13,440	-	16,510	1,853	-	179	2,988	2,708	9,714	-
Direct expenditure	454,570	77,818	2,203,419	323,462	91,767	225,903	72,006	66,158	80,440	118,192
Current operation	248,052	67,957	1,801,285	254,746	66,265	175,962	65,945	57,751	69,460	110,128
Capital outlay	184,402	9,564	150,422	45,814	22,876	39,950	4,600	7,515	6,346	6,931
Construction	128,443	-	119,173	28,076	14,924	18,253	-	4,653	403	6,190
Assistance and subsidies	-	-	-	-	-	-	-	-	84	-
Interest on debt	22,116	297	108,311	22,902	2,626	9,991	1,461	892	4,550	1,133
Insurance benefits and repayments	-	-	143,401	-	-	-	-	-	-	-
Exhibit: Salaries and wages	102,495	30,130	1,474,643	118,154	37,992	94,354	27,453	30,985	23,433	52,005
By function:										
General expenditure	366,501	77,818	2,076,528	323,705	91,767	200,219	74,994	68,866	90,154	118,192
Current expenditure	241,384	68,254	1,926,106	277,891	68,891	166,760	70,394	61,351	83,808	111,261
Capital outlay	125,117	9,564	150,422	45,814	22,876	33,459	4,600	7,515	6,346	6,931
Education services:										
Education	-	-	791	503	127	378	138	2,985	259	294
Elementary and secondary	-	-	791	503	127	378	138	2,985	259	294
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	16,522	-	-	469	-	250	-	55	117	130
Social services and income maintenance:										
Public welfare	4,781	5,306	15,875	34,992	184	13,744	5,719	10,216	3,724	8,829
Hospitals	-	-	666,535	-	-	-	-	-	-	-
Health	7,189	9,768	113,680	26,332	3,478	28,848	11,325	3,198	5,121	11,247
Transportation:										
Highways	65,569	-	85,625	36,446	21,792	21,231	10,167	8,095	9,242	10,491
Capital outlay	51,859	-	58,026	20,005	7,412	12,596	3,737	4,499	6,346	-
Air transportation	461	-	-	15,914	-	-	-	-	4,550	-
Parking	-	-	-	-	-	-	-	-	-	187
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	36,086	17,804	75,149	16,857	7,621	22,251	11,564	4,199	2,130	12,458
Fire protection	27,495	-	-	-	-	-	-	-	-	-
Correction	15,230	3,748	295,994	20,957	6,483	6,470	421	6,981	6,928	12,522
Protective inspection and regulation	4,625	487	3,005	11	-	3,402	1,049	31	-	2,100
Environment and housing:										
Natural resources	361	3,975	-	19,535	102	1,254	-	-	-	-
Sewerage	61,897	-	-	13,777	-	-	-	1,367	-	-
Capital outlay	39,523	-	-	-	-	-	-	-	-	-
Solid waste management	324	4,006	-	1,436	599	-	-	434	-	652
Parks and recreation	23,866	371	87,558	22,147	9,216	12,612	-	59	34	5
Housing and community development	2,456	-	15,409	9,670	-	-	1,754	3,509	3,950	2,908
Governmental administration:										
Financial administration	11,737	9,239	51,584	19,405	5,013	11,014	4,966	6,543	4,271	2,150
Judicial and legal	12,282	7,772	354,602	17,844	21,085	10,787	6,941	5,839	3,589	12,036
General public buildings	9,843	-	54,516	12,962	4,896	12,572	1,825	1,754	16,122	1,729
Other government administration	24,011	4,372	29,589	16,097	4,695	8,143	3,413	2,983	6,498	7,696
Interest on general debt	13,452	297	108,311	22,902	2,626	7,293	1,461	892	4,550	1,133
Other and unallocable	28,314	10,673	118,305	15,449	3,850	39,970	14,251	9,726	19,069	31,625
Utility and liquor store expenditure	101,509	-	-	1,610	-	25,863	-	-	-	-
Employee retirement expenditure <sup>1</sup>	-	-	143,401	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	492,376	7,321	1,865,565	397,415	69,620	185,780	25,970	15,210	79,500	75,803
Long-term debt outstanding	492,376	5,154	1,865,565	396,915	47,045	185,780	25,970	15,210	79,500	75,803
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	26,358	-	131,355	-	-	-	1,340	-	-	-
Utility	354,998	-	-	-	-	48,834	-	-	-	-
Long-term debt issued	99,032	-	342,440	230	-	15,563	-	-	15,000	-
Long-term debt retired	19,850	3,168	273,080	27,456	3,530	19,668	3,414	770	5,500	16,678
Cash and security holdings	669,517	50,524	4,208,060	473,362	90,544	253,419	37,499	57,865	91,517	81,021
Contributions to retirement systems	-	-	126,212	-	-	-	-	-	-	-

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Illinois - Con.		Indiana			Iowa		Kansas		Kentucky	Louisiana	
	Winnebago	Allen	Lake	St Joseph	Polk	Johnson	Sedgwick	Jefferson	Caddo	Jefferson		
	71	72	73	74	75	76	77	78	79	80		
Fiscal year ending	09/30	12/31	12/31	12/31	06/30	12/31	12/31	06/30	12/31	12/31		
Population (1998)	264,873	310,803	479,940	257,740	354,150	408,341	432,779	673,040	245,095	455,043		
<b>Revenue, total</b>	<b>85,113</b>	<b>128,817</b>	<b>238,753</b>	<b>108,244</b>	<b>245,890</b>	<b>335,300</b>	<b>264,537</b>	<b>444,503</b>	<b>92,578</b>	<b>903,071</b>		
General revenue	85,113	128,817	238,753	108,244	245,890	335,300	264,537	444,503	91,599	881,193		
Intergovernmental revenue	29,150	30,818	53,496	35,727	38,246	37,610	42,040	80,097	22,797	54,800		
Federal Government	181	1,557	721	2,616	7,448	1,504	3,596	45,622	685	27,739		
State government	22,249	28,628	52,775	33,111	25,371	34,336	37,832	31,153	22,078	22,176		
From local governments	6,720	633	-	-	5,427	1,770	612	3,322	34	4,885		
General revenue from own sources	55,963	97,999	185,257	72,517	207,644	297,690	222,497	364,406	68,802	826,393		
Taxes	22,974	63,722	149,564	52,369	94,859	201,949	158,797	144,198	55,215	369,906		
Property	21,555	46,123	143,925	49,343	91,265	132,314	82,428	54,224	50,277	107,408		
General sales	-	-	-	-	-	68,730	64,649	-	4,541	248,008		
Selective sales	-	6,095	4,729	2,196	500	-	20	13,048	-	4,903		
Income	-	9,070	-	-	-	-	-	71,546	-	-		
All other taxes	1,419	2,434	910	830	3,094	905	11,700	5,380	397	9,587		
Current charges	24,328	12,749	6,748	8,538	51,290	80,387	22,264	95,124	8,472	379,478		
Miscellaneous revenue	8,661	21,528	28,945	11,610	61,495	15,354	41,436	125,084	5,115	77,009		
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	979		17,953
Employee retirement revenue <sup>1</sup>	-	-	-	-	-	-	-	-	-	-		3,925
<b>Expenditure, total</b>	<b>81,375</b>	<b>136,737</b>	<b>199,506</b>	<b>108,644</b>	<b>227,453</b>	<b>296,973</b>	<b>249,938</b>	<b>522,801</b>	<b>86,095</b>	<b>795,362</b>		
By character and object:												
Intergovernmental expenditure	-	-	2,143	-	19,077	34,365	34,387	13,668	973	35,926		
Direct expenditure	81,375	136,737	197,363	108,644	208,376	262,608	215,551	509,133	85,122	759,436		
Current operation	70,762	116,361	184,968	83,030	188,124	206,295	139,524	226,583	64,256	625,472		
Capital outlay	9,149	9,998	7,672	22,324	7,031	41,973	39,394	177,177	18,572	68,133		
Construction	4,496	3,924	4,904	14,920	2,065	37,520	34,998	168,734	13,209	14,065		
Assistance and subsidies	-	6,736	4,427	2,803	-	-	-	-	-	-		
Interest on debt	1,464	3,642	296	487	13,221	14,340	36,633	105,373	2,294	63,896		
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	1,935		
Exhibit: Salaries and wages	41,392	46,839	56,938	30,349	76,681	101,227	67,393	95,194	22,659	251,279		
By function:												
General expenditure	81,375	136,737	199,506	108,644	227,453	296,973	249,938	522,801	85,235	777,436		
Current expenditure	72,226	126,739	191,834	86,320	220,422	255,000	210,544	345,624	66,850	709,303		
Capital outlay	9,149	9,998	7,672	22,324	7,031	41,973	39,394	177,177	18,385	68,133		
Education services:												
Education	371	-	630	-	-	-	2,062	-	-	-		
Elementary and secondary	371	-	630	-	-	-	-	-	-	-		
Higher education	-	-	-	-	-	-	2,062	-	-	-		
Libraries	136	-	-	-	302	11,729	-	5,280	6,418	9,730		
Social services and income maintenance:												
Public welfare	9,924	26,635	98,543	27,813	13,613	15,288	7,425	18,871	149	15,967		
Hospitals	-	-	-	-	93,322	-	-	12,835	4,204	369,994		
Health	6,782	5,213	2,566	1,830	17,585	30,355	21,322	53,852	3,206	1,812		
Transportation:												
Highways	10,783	14,062	10,624	14,806	8,284	10,940	25,746	11,331	7,132	36,832		
Capital outlay	5,245	3,261	4,304	9,369	1,007	2,130	15,527	5,114	3,296	7,448		
Air transportation	-	-	-	9,876	-	2,116	-	118,309	-	-		
Parking	-	-	78	-	-	-	2,275	-	-	-		
Other transportation	-	-	-	-	-	-	-	7,393	-	13,962		
Public safety:												
Police protection	16,844	8,499	11,314	4,939	5,860	50,562	9,787	36,954	12,044	68,024		
Fire protection	-	-	-	-	-	-	6,645	-	2,437	24,320		
Correction	3,874	11,409	12,059	10,896	14,813	6,630	31,238	31,484	12,865	17,883		
Protective inspection and regulation	-	-	100	62	668	-	657	2,154	12	3,399		
Environment and housing:												
Natural resources	-	2,400	1,161	633	3,670	602	2,918	1,392	977	20,496		
Sewerage	-	49	-	-	169	20,202	3,021	-	326	25,563		
Capital outlay	-	-	-	-	-	-	2,178	-	71	6,997		
Solid waste management	-	-	-	-	559	-	-	-	1,748	12,046		
Parks and recreation	2,320	7,706	5,673	1,602	8,069	17,946	6,449	6,688	781	16,694		
Housing and community development	35	-	-	191	3,715	2,060	1,276	7,556	10,184	3,937		
Governmental administration:												
Financial administration	2,130	3,257	7,707	2,077	4,537	18,973	11,405	5,485	5,764	4,716		
Judicial and legal	9,403	12,107	17,248	6,649	6,452	9,064	10,189	4,446	4,794	16,376		
General public buildings	3,892	1,109	4,689	1,775	3,665	3,480	6,007	17,199	7,092	5,142		
Other government administration	5,292	18,014	4,848	14,347	5,415	7,516	2,605	4,144	1,750	4,135		
Interest on general debt	1,464	3,642	296	487	13,221	14,340	36,633	105,373	2,195	63,673		
Other and unallocable	8,125	22,635	21,970	10,661	23,534	75,170	62,278	72,055	1,157	42,735		
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	860	15,991		
Employee retirement expenditure <sup>1</sup>	-	-	-	-	-	-	-	-	-	1,935		
Debt outstanding at end of fiscal year	26,281	38,650	1,915	16,391	163,611	254,582	738,300	2,110,987	30,216	1,035,121		
Long-term debt outstanding	26,281	38,650	1,915	16,391	163,611	254,582	735,510	2,020,987	30,216	1,035,121		
Education services	-	-	-	-	-	-	-	-	-	-		
Public debt for private purposes	-	24,775	-	-	146,161	-	660,585	1,655,236	5,025	229,994		
Utility	-	-	-	-	-	-	-	-	1,611	2,345		
Long-term debt issued	-	1,750	-	5,360	6,880	13,625	235,665	373,715	-	121,470		
Long-term debt retired	1,235	16,225	3,445	3,520	27,343	24,245	105,192	108,951	3,549	151,293		
Cash and security holdings	36,825	82,514	86,335	31,370	232,451	102,546	728,326	2,124,622	50,258	1,101,160		
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	1,082		

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Maine			Maryland				Massachusetts		
	Cumberland	Anne Arundel	Baltimore	Harford	Howard	Montgomery	Prince Georges	Barnstable	Bristol	Essex
	81	82	83	84	85	86	87	88	89	90
Fiscal year ending	12/31	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (1998)	251,087	465,582	717,859	209,121	224,483	816,999	773,810	201,970	513,899	686,774
<b>Revenue, total</b>	<b>19,281</b>	<b>1,065,665</b>	<b>2,026,678</b>	<b>405,884</b>	<b>608,959</b>	<b>3,002,652</b>	<b>2,289,848</b>	<b>60,559</b>	<b>77,064</b>	<b>63,309</b>
General revenue	19,281	1,009,765	1,625,575	399,203	601,224	2,779,094	2,029,641	24,995	39,209	49,873
Intergovernmental revenue	2,189	221,995	423,499	133,929	119,806	488,123	730,780	12,220	31,628	34,796
Federal Government	-	8,381	56,276	1,532	8,664	76,235	72,384	-	-	870
State government	1,427	213,614	366,717	132,397	110,326	404,182	597,279	12,220	31,628	33,834
From local governments	762	-	506	-	816	7,706	61,117	-	-	92
General revenue from own sources	17,092	787,770	1,202,076	265,274	481,418	2,290,971	1,298,861	12,775	7,581	15,077
Taxes	12,853	588,798	931,793	210,505	374,830	1,745,813	921,632	8,621	4,170	9,757
Property	12,853	308,168	483,427	124,649	207,551	1,000,664	528,369	2,501	4,170	3,665
General sales	-	-	-	-	-	-	-	-	-	-
Selective sales	-	19,846	38,007	366	2,967	42,752	54,076	4,026	-	6,092
Income	-	204,081	360,587	79,625	131,088	602,826	262,377	-	-	-
All other taxes	-	56,703	49,772	5,865	33,224	99,571	76,810	2,094	-	-
Current charges	3,734	131,074	181,386	39,028	57,369	360,961	243,515	3,744	2,762	4,546
Miscellaneous revenue	505	67,898	88,897	15,741	49,219	184,197	133,714	410	649	774
Utility and liquor store revenue	-	25,854	-	6,681	7,735	203,418	78,814	-	-	-
Employee retirement revenue <sup>1</sup>	-	30,046	401,103	-	-	20,140	181,393	35,564	37,855	13,436
<b>Expenditure, total</b>	<b>18,628</b>	<b>1,060,092</b>	<b>1,708,655</b>	<b>443,293</b>	<b>637,303</b>	<b>2,816,855</b>	<b>2,059,958</b>	<b>42,871</b>	<b>51,915</b>	<b>60,679</b>
By character and object:										
Intergovernmental expenditure	-	33,094	67,406	4,419	9,827	158,985	147,689	-	-	-
Direct expenditure	18,628	1,026,998	1,641,249	438,874	627,476	2,657,870	1,912,269	42,871	51,915	60,679
Current operation	13,704	806,623	1,245,106	368,233	492,537	2,065,792	1,565,848	24,619	36,253	47,973
Capital outlay	2,216	128,945	245,890	62,137	106,107	406,723	180,487	-	73	335
Construction	2,216	109,074	203,713	45,039	66,805	278,256	134,509	-	13	210
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	2,708	73,007	61,494	8,504	28,832	166,915	112,851	114	185	44
Insurance benefits and repayments	-	18,423	88,759	-	-	18,440	53,083	18,138	15,404	12,327
Exhibit: Salaries and wages	6,945	556,018	778,901	198,752	295,937	1,226,914	849,018	13,339	23,216	24,050
By function:										
General expenditure	18,628	1,005,824	1,619,896	431,548	623,189	2,568,562	1,911,284	24,733	36,511	48,352
Current expenditure	16,412	876,879	1,374,006	370,800	517,082	2,200,588	1,765,287	24,733	36,438	48,017
Capital outlay	2,216	128,945	245,890	60,748	106,107	367,974	145,997	-	73	335
Education services:										
Education	-	546,379	861,895	261,009	339,683	1,204,465	948,670	-	4,062	7,590
Elementary and secondary	-	495,110	763,029	237,381	308,641	1,095,799	889,936	-	4,062	7,590
Higher education	-	51,269	98,866	23,628	31,042	108,666	58,734	-	-	-
Libraries	-	16,851	27,408	12,189	9,917	33,291	10,505	-	-	-
Social services and income maintenance:										
Public welfare	432	6,107	10,478	9,721	3,416	96,577	4,007	312	-	-
Hospitals	-	-	-	-	-	-	-	362	-	-
Health	-	16,622	26,268	3,073	11,689	93,822	36,884	788	50	78
Transportation:										
Highways	-	46,808	61,112	22,415	21,893	91,745	35,248	-	82	250
Capital outlay	-	18,040	43,473	6,854	13,785	48,789	23,508	-	-	-
Air transportation	-	-	-	-	-	3	-	-	-	-
Parking	150	263	3,043	-	-	10,084	2,823	-	-	-
Other transportation	-	-	-	-	-	52,943	89,681	-	-	-
Public safety:										
Police protection	3,898	61,261	97,789	15,446	25,797	105,966	92,180	1,950	257	-
Fire protection	-	48,195	57,536	3,474	22,890	82,835	42,733	266	-	-
Correction	8,593	19,622	15,629	8,805	6,212	31,381	26,124	11,196	27,461	29,378
Protective inspection and regulation	-	6,819	3,202	1,664	4,042	11,826	4,846	-	-	-
Environment and housing:										
Natural resources	-	387	9,426	12,127	872	401	1,104	641	65	-
Sewerage	-	25,130	108,924	22,354	17,478	92,050	107,036	-	-	-
Capital outlay	-	3,822	61,007	13,983	1,152	16,048	16,048	-	-	-
Solid waste management	-	22,556	36,321	10,087	12,636	79,210	53,564	-	-	-
Parks and recreation	-	16,135	38,500	6,267	15,373	103,390	106,264	-	698	-
Housing and community development	-	3,123	36,427	326	3,500	87,390	47,097	-	-	-
Governmental administration:										
Financial administration	112	16,647	18,127	4,132	5,908	11,835	18,214	384	552	3,163
Judicial and legal	651	15,585	13,258	4,707	8,501	23,918	25,706	-	-	1,674
General public buildings	701	11,470	11,071	2,958	5,778	63,531	9,763	1,228	1,526	1,095
Other government administration	1,115	27,501	23,606	4,952	50,821	18,837	6,857	2,492	70	2,205
Interest on general debt	2,708	58,877	61,494	4,422	28,832	154,642	100,578	114	185	44
Other and unallocable	268	39,486	98,382	21,420	27,951	118,420	141,400	5,000	1,503	2,875
Utility and liquor store expenditure	-	35,845	-	11,745	14,114	229,853	95,591	-	-	-
Employee retirement expenditure <sup>1</sup>	-	18,423	88,759	-	-	18,440	53,083	18,138	15,404	12,327
Debt outstanding at end of fiscal year	26,075	1,378,578	1,397,300	156,275	701,509	3,260,562	2,036,880	1,907	2,119	630
Long-term debt outstanding	26,075	1,378,578	1,397,300	156,275	701,509	3,242,456	2,036,880	1,907	2,119	630
Education services	-	121,623	140,416	576	201,816	539,253	310	-	194	-
Public debt for private purposes	-	615,270	461,213	-	64,248	1,082,274	418,337	-	-	-
Utility	-	236,515	-	70,777	-	234,507	234,507	-	-	-
Long-term debt issued	-	91,000	200,139	41,325	181,020	365,604	140,010	-	-	-
Long-term debt retired	1,450	60,220	170,551	9,511	214,710	363,465	183,393	256	790	110
Cash and security holdings	5,294	1,607,306	2,448,488	136,408	245,845	2,239,757	1,916,060	225,619	192,907	132,539
Contributions to retirement systems	-	18,973	22,280	-	-	14,951	31,154	13,903	10,537	10,055

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Massachusetts - Con.					Michigan				
	Hampden	Norfolk	Plymouth	Worcester	Genesee	Ingham	Kalamazoo	Kent	Macomb	Oakland
	91	92	93	94	95	96	97	98	99	100
Fiscal year ending	06/30	06/30	06/30	06/30	12/31	12/31	12/31	12/31	12/31	12/31
Population (1998)	442,194	637,388	456,820	719,545	436,128	285,737	229,008	536,103	734,625	1,162,098
<b>Revenue, total</b>	25,141	128,517	117,330	98,637	310,937	133,102	154,068	356,776	361,983	673,967
General revenue	-	57,968	51,967	42,534	234,382	133,025	129,358	317,150	329,437	605,063
Intergovernmental revenue	-	21,625	39,525	31,147	121,858	69,679	64,580	157,280	152,557	380,222
Federal Government	-	850	4,396	-	33,482	1,921	16,896	3,883	42,184	7,783
State government	-	20,775	35,129	31,147	84,167	57,794	42,362	139,396	107,320	245,670
From local governments	-	-	-	-	4,209	9,964	5,322	14,001	3,053	126,769
General revenue from own sources	-	36,343	12,442	11,387	112,524	63,346	64,778	159,870	176,880	224,841
Taxes	-	6,286	4,357	6,651	45,642	36,447	28,661	64,761	73,774	138,592
Property	-	3,753	938	1,301	43,338	35,309	27,351	62,042	69,792	127,950
General sales	-	-	-	-	-	-	-	-	-	-
Selective sales	-	2,533	3,419	-	13	-	-	-	-	1,580
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	-	-	-	5,350	2,291	1,138	1,310	2,719	3,982	9,062
Current charges	-	29,500	4,111	2,844	53,111	19,336	27,691	61,154	79,211	45,594
Miscellaneous revenue	-	557	3,974	1,892	13,771	7,563	8,426	33,955	23,895	40,655
Utility and liquor store revenue	-	-	-	-	-	77	-	23,376	-	17,097
Employee retirement revenue <sup>1</sup>	25,141	70,549	65,363	56,103	76,555	-	24,710	16,250	32,546	51,807
<b>Expenditure, total</b>	14,206	83,023	72,434	53,887	268,829	136,185	129,711	331,806	350,425	606,145
By character and object:										
Intergovernmental expenditure	-	-	-	926	4,979	5,526	-	4,163	12,576	12,100
Direct expenditure	14,206	83,023	72,434	52,961	263,850	130,659	129,711	327,643	337,849	594,045
Current operation	-	57,509	41,020	28,139	230,362	118,535	118,712	271,565	295,757	500,135
Capital outlay	-	-	4,396	409	11,191	7,024	6,144	31,425	25,823	57,507
Construction	-	-	4,396	374	3,183	5,296	2,708	19,190	14,998	50,687
Assistance and subsidies	-	-	-	-	438	48	142	101	131	-
Interest on debt	-	130	144	55	5,009	5,052	1,468	16,267	4,336	18,065
Insurance benefits and repayments	14,206	25,384	26,874	24,358	16,850	-	3,245	8,285	11,802	18,338
Exhibit: Salaries and wages	-	28,426	25,636	20,609	71,534	42,754	29,779	58,316	98,500	161,907
By function:										
General expenditure	-	57,639	45,560	29,529	250,763	134,169	126,334	307,594	338,332	573,051
Current expenditure	-	57,639	41,164	29,120	239,572	127,723	120,190	276,169	312,509	515,859
Capital outlay	-	-	4,396	409	11,191	6,446	6,144	31,425	25,823	57,192
Education services:										
Education	-	5,473	-	-	-	-	-	-	-	210
Elementary and secondary	-	5,473	-	-	-	-	-	-	-	210
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	2,413	-	4,929	2,362	1,700
Social services and income maintenance:										
Public welfare	-	209	16	-	16,558	34,014	6,896	13,242	43,558	2,108
Hospitals	-	23,716	4,212	-	-	-	-	24,251	-	9,442
Health	-	-	-	-	90,743	17,679	39,549	91,752	99,626	169,654
Transportation:										
Highways	-	502	-	190	25,037	14,591	13,409	34,228	40,220	96,198
Capital outlay	-	-	-	-	2,033	-	888	2,050	1,527	41,359
Air transportation	-	-	-	-	-	-	3,311	8,695	-	1,378
Parking	-	-	-	-	34	-	-	-	-	-
Other transportation	-	-	-	-	-	1,437	-	-	-	-
Public safety:										
Police protection	-	-	-	-	9,738	10,714	8,789	11,707	20,775	25,286
Fire protection	-	-	14	-	-	-	-	299	-	-
Correction	-	18,110	33,215	20,737	14,242	6,980	179	25,176	14,637	46,222
Protective inspection and regulation	-	-	-	-	-	21	-	-	-	-
Environment and housing:										
Natural resources	-	-	268	-	5,247	3,410	469	713	444	16,571
Sewerage	-	-	-	-	-	1,141	1,987	-	18,578	73,546
Capital outlay	-	-	-	-	-	292	1,809	-	1,992	8,053
Solid waste management	-	-	-	-	-	-	119	6,369	-	-
Parks and recreation	-	531	-	-	5,316	1,482	849	3,463	1,206	7,840
Housing and community development	-	-	-	-	-	380	-	-	-	6,836
Governmental administration:										
Financial administration	-	449	324	390	3,347	3,956	1,173	4,314	6,398	15,171
Judicial and legal	-	467	-	-	22,122	16,234	11,733	22,417	29,378	42,837
General public buildings	-	1,494	1,622	887	24	298	2,843	2,684	9,335	16,788
Other government administration	-	2,619	2,910	2,605	7,467	1,383	1,535	2,507	8,781	9,295
Interest on general debt	-	130	144	55	3,793	5,014	1,336	15,233	4,045	17,163
Other and unallocable	-	3,939	2,835	4,665	47,095	13,022	32,157	35,615	38,989	14,806
Utility and liquor store expenditure	-	-	-	-	1,216	2,016	132	15,927	291	14,756
Employee retirement expenditure <sup>1</sup>	14,206	25,384	26,874	24,358	16,850	-	3,245	8,285	11,802	18,338
Debt outstanding at end of fiscal year	-	1,203	250	995	58,100	73,625	17,110	204,780	70,450	275,520
Long-term debt outstanding	-	1,203	-	995	58,100	73,625	17,110	204,780	70,450	275,520
Education services	-	803	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	-	-	-	-	-	-
Utility	-	-	-	-	3,455	560	1,365	12,800	5,850	8,835
Long-term debt issued	-	-	-	-	1,745	575	-	-	7,510	-
Long-term debt retired	-	650	-	360	10,610	6,552	2,280	11,980	8,820	35,921
Cash and security holdings	144,624	319,339	323,754	229,068	391,988	40,074	147,624	460,242	627,248	814,642
Contributions to retirement systems	9,878	5,190	14,651	15,753	9,502	-	2,369	5,579	12,667	18,529



**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Michigan - Con.				Minnesota				Mississippi	Missouri
	Ottawa	Saginaw	Washtenaw	Wayne	Anoka	Dakota	Hennepin	Ramsey	Hinds	Greene
	101	102	103	104	105	106	107	108	109	110
Fiscal year ending	12/31	12/31	12/31	11/30	12/31	12/31	12/31	12/31	09/30	12/31
Population (1998)	215,064	211,808	295,149	2,137,302	282,139	326,016	1,058,746	484,484	250,381	223,873
<b>Revenue, total</b>	134,784	142,388	184,882	1,745,579	160,445	188,337	1,264,238	408,847	68,877	38,385
General revenue	134,784	142,388	154,024	1,644,570	160,153	188,337	1,264,238	408,847	68,877	38,385
Intergovernmental revenue	63,007	67,354	66,634	965,050	66,544	70,385	477,702	134,069	12,667	7,116
Federal Government	4,943	14,430	6,837	188,065	7,836	4,595	34,003	1,364	803	867
State government	40,994	49,380	46,526	601,586	57,596	60,803	424,366	120,664	11,864	6,109
From local governments	17,070	3,544	13,271	175,399	1,112	4,987	19,333	12,041	-	140
General revenue from own sources	71,777	75,034	87,390	679,520	93,609	117,952	786,536	274,778	56,210	31,269
Taxes	24,751	23,973	43,566	263,166	57,161	75,813	381,655	164,496	35,451	22,878
Property	23,457	22,583	39,473	257,393	56,755	75,148	378,072	163,356	31,159	5,996
General sales	-	-	-	-	-	-	-	-	-	16,437
Selective sales	-	624	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	1,294	766	4,093	5,773	406	665	3,583	1,140	4,292	445
Current charges	20,221	30,301	29,621	309,344	16,711	27,318	304,480	54,413	3,149	4,796
Miscellaneous revenue	26,805	20,760	14,203	107,010	19,737	14,821	100,401	55,869	17,610	3,595
Utility and liquor store revenue	-	-	-	-	292	-	-	-	-	-
Employee retirement revenue <sup>1</sup>	-	-	30,858	101,009	-	-	-	-	-	-
<b>Expenditure, total</b>	114,861	143,216	158,497	1,825,023	165,768	171,177	1,204,293	403,247	64,028	37,856
By character and object:										
Intergovernmental expenditure	-	-	-	117,506	5,261	6,071	3,348	17,545	-	1,084
Direct expenditure	114,861	143,216	158,497	1,707,517	160,507	165,106	1,200,945	385,702	64,028	36,772
Current operation	94,075	130,786	131,643	1,150,034	140,147	108,420	1,062,994	333,564	56,560	26,797
Capital outlay	10,752	8,731	11,235	403,451	10,099	34,580	116,533	27,404	855	7,432
Construction	6,371	6,501	7,211	383,445	6,543	29,792	85,458	18,064	-	5,819
Assistance and subsidies	13	61	54	-	4,479	17,100	2,858	13,615	-	-
Interest on debt	10,021	3,638	6,198	62,401	5,782	5,006	18,560	11,119	6,613	2,543
Insurance benefits and repayments	-	-	9,367	91,631	-	-	-	-	-	-
Exhibit: Salaries and wages	28,826	42,089	48,981	248,155	65,667	63,891	436,275	175,070	20,241	12,950
By function:										
General expenditure	111,605	142,778	148,226	1,733,235	163,421	171,177	1,204,293	402,837	64,028	37,856
Current expenditure	100,853	134,047	136,991	1,329,784	153,325	136,597	1,087,760	375,433	63,173	30,424
Capital outlay	10,752	8,731	11,235	403,451	10,096	34,580	116,533	27,404	855	7,432
Education services:										
Education	-	-	-	-	-	-	-	-	1,776	-
Elementary and secondary	-	-	-	-	-	-	-	-	1,776	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	111	410	3,111	5,342	6,555	29,903	6,456	-	-
Social services and income maintenance:										
Public welfare	5,158	4,478	6,371	97,146	53,129	61,792	190,811	168,592	2,140	1,249
Hospitals	-	18,603	-	76,385	-	-	300,681	-	-	-
Health	24,185	38,581	48,749	294,172	4,376	5,658	197,020	16,451	4,993	797
Transportation:										
Highways	19,636	14,136	13,076	109,222	22,392	21,753	64,713	23,601	8,624	14,891
Capital outlay	754	-	1,731	5,312	1,509	17,942	49,015	11,631	769	6,642
Air transportation	-	664	-	170,745	-	-	-	-	-	-
Parking	-	51	-	-	125	-	-	-	-	-
Other transportation	-	-	-	154	-	97	-	-	-	-
Public safety:										
Police protection	5,810	4,147	13,376	25,808	9,877	11,707	53,057	13,957	9,343	2,855
Fire protection	-	-	-	-	-	-	-	-	2,044	-
Correction	3,085	5,178	10,488	134,908	19,629	12,104	85,214	47,959	3,212	2,677
Protective inspection and regulation	-	-	1,305	-	20	10	-	-	-	322
Environment and housing:										
Natural resources	558	440	1,763	188,559	512	1,002	4,204	1,044	-	226
Sewerage	1,342	854	339	127,502	-	-	-	-	-	-
Capital outlay	1,342	-	246	68,070	-	-	-	-	-	-
Solid waste management	334	84	-	66,174	3,976	3,170	70,281	11,269	645	-
Parks and recreation	1,790	669	3,140	109,916	5,090	3,469	766	12,431	1,238	34
Housing and community development	-	-	-	6,939	2,205	4,574	6,067	-	721	-
Governmental administration:										
Financial administration	2,750	2,603	3,953	38,853	7,156	9,156	19,510	23,380	5,310	2,670
Judicial and legal	10,238	13,851	13,695	138,328	8,689	8,900	78,121	42,495	5,310	3,644
General public buildings	2,287	2,256	4,104	6,775	3,002	8,280	27,518	7,988	2,930	1,027
Other government administration	1,701	1,916	3,674	20,658	6,584	7,944	10,890	5,631	4,761	1,596
Interest on general debt	6,765	3,200	5,294	62,244	5,782	5,006	18,560	11,119	6,613	2,543
Other and unallocable	25,966	30,956	18,489	55,636	5,535	-	46,977	10,464	4,368	3,325
Utility and liquor store expenditure	3,256	438	904	157	2,347	-	-	410	-	-
Employee retirement expenditure <sup>1</sup>	-	-	9,367	91,631	-	-	-	-	-	-
Debt outstanding at end of fiscal year	153,134	83,659	119,315	1,135,201	99,938	79,405	733,504	186,703	95,644	25,311
Long-term debt outstanding	153,134	83,659	119,315	1,135,201	99,938	79,405	432,571	186,703	95,644	25,311
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	-	-	189,099	-	60,880	19,601
Utility	50,416	8,019	11,350	3,505	-	-	-	-	-	-
Long-term debt issued	15,673	13,701	14,915	244,686	14,900	-	82,500	9,286	1,494	-
Long-term debt retired	11,633	4,736	11,575	94,501	11,459	4,020	37,184	16,787	2,507	1,200
Cash and security holdings	105,926	29,401	186,235	1,264,151	120,404	183,676	917,705	280,484	76,556	38,394
Contributions to retirement systems	-	-	-	12,881	-	-	-	-	-	-

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Missouri - Con.			Nebraska		Nevada		New Hampshire		New Jersey
	Jackson	St Charles	St Louis	Douglas	Lancaster	Clark	Washoe	Hillsborough	Rockingham	Atlantic
	111	112	113	114	115	116	117	118	119	120
Fiscal year ending	12/31	12/31	12/31	06/30	06/30	06/30	06/30	06/30	12/31	12/31
Population (1998)	646,341	255,066	1,003,807	438,835	231,765	1,048,717	298,787	354,196	262,893	235,447
<b>Revenue, total</b>	<b>186,221</b>	<b>79,315</b>	<b>542,632</b>	<b>144,542</b>	<b>72,459</b>	<b>2,047,273</b>	<b>315,718</b>	<b>48,172</b>	<b>43,683</b>	<b>215,977</b>
General revenue	179,181	77,668	516,643	144,542	72,459	1,824,156	305,835	48,172	43,683	215,977
Intergovernmental revenue	17,891	34,998	57,411	38,782	15,035	442,697	98,688	988	11,481	87,146
Federal Government	4,471	10,478	10,403	2,099	2,066	68,648	18,081	-	118	1,338
State government	13,007	4,961	43,999	27,755	11,997	309,156	76,119	988	11,363	85,808
From local governments	413	19,559	3,009	8,928	972	64,893	4,488	-	-	-
General revenue from own sources	161,290	42,670	459,232	105,760	57,424	1,381,459	207,147	47,184	32,202	128,831
Taxes	119,542	31,912	372,862	61,974	32,915	623,380	139,254	34,521	23,206	94,804
Property	57,603	11,486	85,129	48,182	27,482	238,180	87,454	34,521	23,206	94,781
General sales	58,129	19,355	242,329	173	-	87,133	10,641	-	-	-
Selective sales	3,167	-	38,856	4,604	576	156,977	31,791	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	643	1,071	6,548	9,015	4,857	141,090	9,368	-	-	23
Current charges	23,130	5,296	35,565	32,320	10,785	598,237	37,072	10,983	7,222	28,258
Miscellaneous revenue	18,618	5,462	50,805	11,466	13,724	159,842	30,821	1,680	1,774	5,769
Utility and liquor store revenue	-	1,647	-	-	-	223,117	9,883	-	-	-
Employee retirement revenue <sup>1</sup>	7,040	-	25,989	-	-	-	-	-	-	-
<b>Expenditure, total</b>	<b>170,726</b>	<b>80,726</b>	<b>478,231</b>	<b>154,947</b>	<b>74,562</b>	<b>2,346,720</b>	<b>287,980</b>	<b>57,792</b>	<b>41,661</b>	<b>219,134</b>
By character and object:										
Intergovernmental expenditure	6,089	151	171,206	6,699	-	12,100	2,061	20,874	11,872	5,415
Direct expenditure	164,637	80,575	307,025	148,248	74,562	2,334,620	285,919	36,918	29,789	213,719
Current operation	141,902	69,720	260,746	127,554	67,732	1,452,151	222,510	36,278	28,063	167,215
Capital outlay	9,289	4,522	18,027	16,458	1,627	691,687	47,040	-	670	22,155
Construction	9,289	-	2,922	7,378	1,163	632,630	10,051	-	-	9,878
Assistance and subsidies	-	-	-	-	-	-	-	-	-	20,318
Interest on debt	11,711	6,333	19,821	4,236	5,203	190,782	16,369	640	1,056	4,031
Insurance benefits and repayments	1,735	-	8,431	-	-	-	-	-	-	-
Exhibit: Salaries and wages	49,778	26,368	123,175	59,026	23,775	539,941	116,508	20,440	16,417	47,999
By function:										
General expenditure	168,991	79,375	469,800	154,947	74,562	2,028,040	265,634	57,792	41,661	219,134
Current expenditure	159,702	74,853	451,773	138,489	72,935	1,458,102	220,218	57,792	40,991	196,979
Capital outlay	9,289	4,522	18,027	16,458	1,627	569,938	45,416	-	670	22,155
Education services:										
Education	-	-	-	71	14	-	-	-	-	55,449
Elementary and secondary	-	-	-	71	14	-	-	-	-	23,572
Higher education	-	-	-	-	-	-	-	-	-	31,877
Libraries	-	-	-	1,523	392	-	6,600	41	-	4,088
Social services and income maintenance:										
Public welfare	5,962	1,199	13,161	6,030	14,779	54,696	24,479	36,889	27,887	38,883
Hospitals	12,091	-	-	32,500	-	281,502	-	-	-	661
Health	10,418	1,258	30,370	7,290	4,848	24,307	26,208	-	-	1,848
Transportation:										
Highways	11,905	27,714	38,567	14,979	11,176	298,005	40,862	-	-	4,470
Capital outlay	-	743	2,149	8,005	-	177,424	28,258	-	-	1,539
Air transportation	-	316	6,398	-	-	303,589	-	-	-	-
Parking	-	-	-	-	-	581	-	-	-	-
Other transportation	-	-	67,400	-	-	-	-	-	-	783
Public safety:										
Police protection	8,508	8,964	43,680	10,536	4,800	196,307	23,579	2,317	2,115	5,220
Fire protection	-	-	-	-	-	55,586	-	-	-	24
Correction	29,445	4,231	28,082	22,526	8,122	88,188	31,424	10,558	4,548	13,426
Protective inspection and regulation	-	1,360	6,140	-	37	15,917	3,477	-	-	-
Environment and housing:										
Natural resources	120	635	121	891	1,051	28,393	1,640	505	529	50
Sewerage	9,540	-	-	-	-	45,476	1,214	-	-	-
Capital outlay	-	-	-	-	-	18,048	-	-	-	-
Solid waste management	-	-	1,757	11,627	-	-	-	-	-	-
Parks and recreation	10,459	47	20,032	4,233	795	179,835	28,529	-	-	1,788
Housing and community development	-	6,594	10,565	50	-	11,566	84	-	-	295
Governmental administration:										
Financial administration	9,126	4,115	23,577	11,712	3,943	26,610	12,272	1,815	369	1,388
Judicial and legal	27,255	4,469	14,447	10,622	7,351	78,062	28,200	2,245	1,230	19,918
General public buildings	4,161	3,184	18,200	-	1,704	56,711	12,807	389	2,626	2,871
Other government administration	3,466	2,792	6,783	3,133	2,579	41,049	6,594	249	1,117	3,210
Interest on general debt	11,711	6,333	19,821	4,236	5,203	163,062	16,113	640	1,056	4,031
Other and unallocable	14,824	6,164	120,699	12,988	7,768	78,598	1,552	2,144	184	60,731
Utility and liquor store expenditure	-	1,351	-	-	-	318,680	22,346	-	-	-
Employee retirement expenditure <sup>1</sup>	1,735	-	8,431	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	168,793	68,192	387,605	63,855	72,973	3,841,085	343,488	5,600	12,030	56,888
Long-term debt outstanding	168,793	68,192	387,605	63,855	72,973	3,841,085	342,521	5,600	12,030	56,888
Education services	-	-	-	-	-	-	-	-	-	9,971
Public debt for private purposes	108,503	32,642	206,985	29,535	54,835	483,457	141,761	-	-	-
Utility	-	-	-	-	-	748,601	12,349	-	-	-
Long-term debt issued	-	-	30,400	-	-	892,623	18,569	-	-	-
Long-term debt retired	10,189	16,810	43,710	4,680	4,700	881,559	21,308	1,400	1,760	8,480
Cash and security holdings	260,010	84,401	774,509	86,035	69,717	2,632,982	247,230	11,002	10,127	40,553
Contributions to retirement systems	4,057	-	7,375	-	-	-	-	-	-	-

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	New Jersey - Con.									
	Bergen	Burlington	Camden	Essex	Gloucester	Hudson	Mercer	Middlesex	Monmouth	Morris
	121	122	123	124	125	126	127	128	129	130
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (1998)	846,498	410,931	506,420	755,089	244,203	550,789	330,226	702,458	591,182	449,218
<b>Revenue, total</b>	<b>609,220</b>	<b>269,256</b>	<b>488,801</b>	<b>620,450</b>	<b>153,062</b>	<b>414,225</b>	<b>291,830</b>	<b>388,576</b>	<b>444,416</b>	<b>263,130</b>
General revenue	609,220	269,256	488,801	620,450	153,062	414,225	291,830	388,576	444,416	260,192
Intergovernmental revenue	215,541	105,196	198,023	305,905	39,316	210,918	126,076	122,393	114,154	83,513
Federal Government	37,671	10,982	2,879	11,240	11,414	2,393	1,735	13,965	5,513	9,894
State government	176,607	94,214	194,280	293,179	27,902	208,490	124,341	107,548	108,367	73,518
From local governments	1,263	-	864	1,486	-	35	-	880	274	101
General revenue from own sources	393,679	164,060	290,778	314,545	113,746	203,307	165,754	266,183	330,262	176,679
Taxes	194,871	115,832	172,165	264,012	71,764	154,965	117,761	183,676	209,956	130,558
Property	194,871	112,921	172,165	264,012	71,504	154,965	116,980	180,627	199,170	130,197
General sales	-	-	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	-	2,911	-	-	260	-	781	3,049	10,786	361
Current charges	171,516	40,335	99,828	31,903	17,225	26,128	40,423	60,943	93,814	38,685
Miscellaneous revenue	27,292	7,893	18,785	18,630	24,757	22,214	7,570	21,564	26,492	7,436
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	2,938
Employee retirement revenue <sup>1</sup>	-	-	-	-	-	-	-	-	-	-
<b>Expenditure, total</b>	<b>610,165</b>	<b>328,444</b>	<b>450,759</b>	<b>684,719</b>	<b>165,967</b>	<b>416,687</b>	<b>290,267</b>	<b>373,030</b>	<b>449,554</b>	<b>272,489</b>
By character and object:										
Intergovernmental expenditure	29,670	7,943	22,013	47,375	364	40,774	17,901	20,130	31,089	14,407
Direct expenditure	580,495	320,501	428,746	637,344	165,603	375,913	272,366	352,900	418,465	258,082
Current operation	481,907	206,866	319,219	404,834	125,549	298,477	221,852	288,464	341,785	204,882
Capital outlay	60,785	96,416	13,978	34,358	24,843	6,639	27,023	21,267	65,311	33,003
Construction	5,493	93,002	10,238	30,968	14,809	2,296	13,116	12,754	59,821	24,353
Assistance and subsidies	25,864	11,171	63,449	167,360	4,952	61,485	18,970	30,280	2,024	7,900
Interest on debt	11,939	6,048	32,100	30,792	10,259	9,312	4,521	12,889	9,263	12,297
Insurance benefits and repayments	-	-	-	-	-	-	-	-	82	-
Exhibit: Salaries and wages	266,104	68,677	131,190	233,304	59,740	138,996	89,020	176,989	176,470	99,562
By function:										
General expenditure	610,165	328,444	450,759	684,719	165,967	416,687	290,267	373,030	449,472	267,679
Current expenditure	549,380	232,028	436,781	650,361	141,124	410,048	263,244	351,763	384,161	236,498
Capital outlay	60,785	96,416	13,978	34,358	24,843	6,639	27,023	21,267	65,311	31,181
Education services:										
Education	141,479	72,739	75,724	78,579	73,163	65,142	79,097	90,731	84,779	53,342
Elementary and secondary	85,851	44,826	29,580	27,016	30,816	41,953	37,531	31,687	23,902	9,495
Higher education	55,628	27,913	46,144	51,563	42,347	23,189	41,566	59,044	60,877	43,847
Libraries	-	5,922	3,456	-	-	-	5,690	26	8,299	2,919
Social services and income maintenance:										
Public welfare	118,553	34,344	120,141	239,595	11,139	95,399	64,148	66,048	55,480	51,221
Hospitals	122,827	20,051	28,831	82,926	6	66,577	17,901	37,696	13,487	16,020
Health	12,301	10,726	12,634	3,975	5,444	7,123	5,849	19,209	8,855	8,458
Transportation:										
Highways	3,101	58,690	13,134	11,418	5,116	3,369	13,149	13,061	19,242	23,636
Capital outlay	-	53,205	8,368	7,757	90	-	8,505	8,065	5,657	12,450
Air transportation	-	-	-	-	-	-	2,080	-	-	-
Parking	-	-	-	210	-	526	-	510	-	-
Other transportation	45	-	-	-	-	-	-	-	-	174
Public safety:										
Police protection	15,392	2,692	14,087	16,288	4,494	11,907	5,712	11,479	8,148	7,915
Fire protection	9	276	-	-	93	21	295	500	269	420
Correction	23,462	11,728	22,121	56,147	5,370	40,789	19,776	22,958	30,891	8,613
Protective inspection and regulation	256	149	259	-	243	282	-	438	317	-
Environment and housing:										
Natural resources	-	224	239	-	406	386	202	257	698	2,594
Sewerage	-	-	-	343	-	-	-	450	-	-
Capital outlay	-	-	-	343	-	-	-	-	-	-
Solid waste management	-	28,837	32,991	-	67	-	-	1,421	46,227	216
Parks and recreation	32,540	-	2,593	12,946	2,547	2,905	1,286	7,088	19,586	10,163
Housing and community development	21,890	6,143	1,065	7,894	13,025	10,473	429	6,969	4,056	8,819
Governmental administration:										
Financial administration	6,136	1,209	2,463	2,617	1,760	4,330	2,407	10,572	4,418	5,418
Judicial and legal	31,018	13,506	21,691	59,719	5,524	26,025	16,694	17,569	23,597	14,225
General public buildings	10,326	8,910	5,635	15,455	3,517	7,475	5,972	5,327	26,288	10,125
Other government administration	12,565	4,048	4,878	4,261	2,189	3,098	3,170	4,222	4,215	9,026
Interest on general debt	11,939	6,048	32,100	30,792	10,259	9,312	4,521	12,889	9,263	12,297
Other and unallocable	46,326	42,202	56,717	61,554	21,605	61,548	41,889	43,610	81,357	22,078
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-	4,810
Employee retirement expenditure <sup>1</sup>	-	-	-	-	-	-	-	-	82	-
Debt outstanding at end of fiscal year	258,513	131,501	296,743	447,039	208,671	212,763	62,152	306,091	198,769	185,756
Long-term debt outstanding	258,513	131,501	294,228	396,419	208,671	183,763	17,202	268,491	194,869	171,869
Education services	20,109	-	885	54,033	4,369	1,004	-	14,860	10,764	-
Public debt for private purposes	22,014	-	187,672	-	110,890	93,260	-	93,400	-	-
Utility	-	-	-	-	-	-	-	-	-	-
Long-term debt issued	50,298	-	-	23,368	9,525	-	-	80,121	47,300	46,052
Long-term debt retired	39,080	17,654	15,027	20,790	13,676	7,924	7,504	26,080	22,860	10,132
Cash and security holdings	166,696	58,088	259,679	52,787	180,581	262,941	31,571	181,494	218,037	103,257
Contributions to retirement systems	-	-	-	-	-	-	-	100	-	-

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	New Jersey - Con.					New Mexico		New York			
	Ocean	Passaic	Somerset	Union	Bernalillo	Albany	Broome	Dutchess	Erie	Monroe	
	131	132	133	134	135	136	137	138	139	140	
Fiscal year ending	12/31	12/31	12/31	12/31	06/30	12/31	12/31	12/31	12/31	12/31	
Population (1998)	474,102	464,833	269,902	497,281	526,614	296,087	201,533	262,675	954,021	721,996	
<b>Revenue, total</b>	271,798	289,994	216,516	393,734	126,716	409,299	305,980	303,840	1,329,355	1,150,071	
General revenue	271,798	289,550	216,516	393,734	126,716	409,299	304,127	302,959	1,287,650	1,113,596	
Intergovernmental revenue	89,685	121,496	61,855	170,957	22,240	118,278	102,463	83,053	314,847	339,903	
Federal Government	3,934	3,417	66	22,165	5,321	2,127	1,242	4,039	5,573	11,914	
State government	70,064	117,743	56,688	148,792	16,919	99,567	95,191	77,599	298,135	321,870	
From local governments	15,687	336	5,101	-	-	16,584	6,030	1,415	11,139	6,119	
General revenue from own sources	182,113	168,054	154,661	222,777	104,476	291,021	201,664	219,906	972,803	773,693	
Taxes	148,272	148,816	126,594	163,866	89,004	211,023	125,048	138,243	564,540	462,359	
Property	148,272	146,466	126,594	161,696	59,160	39,985	43,356	51,024	227,538	205,048	
General sales	-	-	-	-	-	29,094	167,428	78,675	85,108	318,478	
Selective sales	-	-	-	-	-	2,840	869	1,296	4,763	115	
Income	-	-	-	-	-	-	-	-	-	-	
All other taxes	-	2,350	-	2,170	750	770	2,148	815	13,761	6,027	
Current charges	25,241	11,426	21,687	53,991	4,020	66,801	58,163	62,795	323,710	179,838	
Miscellaneous revenue	8,600	7,812	6,380	4,920	11,452	13,197	18,453	18,868	84,553	131,496	
Utility and liquor store revenue	-	-	-	-	-	-	1,853	881	41,705	36,475	
Employee retirement revenue <sup>1</sup>	-	444	-	-	-	-	-	-	-	-	
<b>Expenditure, total</b>	288,783	282,418	185,043	397,109	151,877	402,461	306,622	316,657	1,283,767	1,158,848	
By character and object:											
Intergovernmental expenditure	1,123	19,742	14,357	27,670	33,125	125,559	68,949	44,309	289,438	204,324	
Direct expenditure	287,660	262,676	170,686	369,439	118,752	276,902	237,673	272,348	994,329	954,524	
Current operation	214,891	215,642	139,191	265,169	84,983	206,729	193,477	231,905	766,547	621,600	
Capital outlay	43,714	11,701	17,905	77,493	24,459	5,235	9,120	15,236	39,584	32,829	
Construction	27,635	8,222	17,340	63,750	23,007	3,164	7,277	10,557	34,769	28,774	
Assistance and subsidies	10,594	20,000	5,596	22,031	-	38,741	21,214	15,598	132,180	158,492	
Interest on debt	18,461	12,027	7,994	4,746	9,310	26,197	13,862	9,609	56,018	141,603	
Insurance benefits and repayments	-	3,306	-	-	-	-	-	-	-	-	
Exhibit: Salaries and wages	72,240	112,975	54,717	253,283	56,189	81,242	60,195	78,047	292,866	218,157	
By function:											
General expenditure	286,533	279,112	185,043	397,109	151,877	402,461	301,582	309,844	1,248,259	1,132,583	
Current expenditure	242,819	267,411	167,138	319,616	127,418	397,226	292,462	294,661	1,208,675	1,099,754	
Capital outlay	43,714	11,701	17,905	77,493	24,459	5,235	9,120	15,183	39,584	32,829	
Education services:											
Education	47,931	55,802	37,254	71,320	-	13,119	41,293	32,942	75,169	80,980	
Elementary and secondary	16,350	32,920	11,759	21,041	-	8,778	6,006	-	-	-	
Higher education	31,581	22,882	25,495	50,279	-	4,341	35,287	32,942	75,169	80,980	
Libraries	738	-	4,145	-	-	-	2,001	303	209	8,704	
Social services and income maintenance:											
Public welfare	75,287	81,542	24,644	55,003	2,853	162,402	98,717	76,213	501,198	406,623	
Hospitals	637	-	13,058	46,140	18,619	-	-	-	180,848	40,677	
Health	1,561	3,436	15,783	4,570	3,926	23,734	14,464	42,538	42,489	49,470	
Transportation:											
Highways	41,055	5,493	15,007	41,794	17,639	10,253	9,179	12,000	37,548	34,953	
Capital outlay	28,855	1,866	8,858	39,685	10,331	324	1,516	5,127	16,855	22,019	
Air transportation	111	-	-	-	-	-	1,937	1,127	-	10,125	
Parking	-	-	-	-	-	-	-	50	-	872	
Other transportation	-	-	-	-	-	1,076	-	-	16,136	3,524	
Public safety:											
Police protection	5,217	7,139	3,869	5,599	16,270	7,567	5,362	11,079	27,250	38,185	
Fire protection	25	225	15	65	6,979	-	-	1,251	676	862	
Correction	15,840	47,677	8,827	22,396	17,932	27,321	16,380	25,130	48,034	61,736	
Protective inspection and regulation	1,834	-	220	170	785	-	-	-	-	1,285	
Environment and housing:											
Natural resources	302	-	219	650	3,650	-	470	1,152	-	-	
Sewerage	-	-	-	-	4,297	6,887	-	-	31,248	32,342	
Capital outlay	-	-	-	-	2,647	-	-	-	13,062	-	
Solid waste management	1,598	55	3,198	-	291	-	3,424	3,452	-	8,537	
Parks and recreation	5,291	895	4,062	32,324	8,418	4,868	4,652	1,942	12,960	16,631	
Housing and community development	3,619	-	23	6,014	4,166	148	129	15,646	6,930	5,137	
Governmental administration:											
Financial administration	4,886	1,272	3,719	8,499	9,715	2,607	4,104	2,417	8,304	7,075	
Judicial and legal	14,960	17,991	10,754	39,313	2,987	4,926	3,983	4,927	17,427	22,967	
General public buildings	14,026	5,696	4,538	11,953	3,337	3,326	3,222	3,189	12,235	-	
Other government administration	13,284	3,028	3,367	5,822	6,736	4,245	2,865	4,888	13,794	10,991	
Interest on general debt	18,461	12,027	7,994	4,746	9,310	26,197	13,862	9,609	49,355	135,175	
Other and unallocable	19,870	36,834	24,347	40,731	13,967	103,785	75,538	59,989	166,449	155,732	
Utility and liquor store expenditure	2,250	-	-	-	-	-	5,040	6,813	35,508	26,265	
Employee retirement expenditure <sup>1</sup>	-	3,306	-	-	-	-	-	-	-	-	
Debt outstanding at end of fiscal year	321,891	322,848	118,712	88,149	235,803	309,832	135,518	96,554	553,355	1,095,136	
Long-term debt outstanding	278,154	255,560	118,712	88,149	235,803	256,147	127,545	82,785	533,485	1,081,066	
Education services	2,130	21,016	3,800	6,609	-	-	236	830	713	37,031	
Public debt for private purposes	-	-	16,900	-	36,173	29,355	52,723	18,245	177,181	250,645	
Utility	-	-	-	-	-	-	-	-	1,347	76,965	
Long-term debt issued	71,291	43,100	-	-	82,977	-	36,847	5,200	114,120	99,437	
Long-term debt retired	15,732	7,475	18,422	8,489	60,615	39,900	11,409	7,066	54,085	103,176	
Cash and security holdings	112,781	70,659	94,846	71,775	94,485	112,740	165,412	82,319	465,643	492,571	
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-	

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	New York - Con.								North Carolina	
	Nassau	Niagara	Oneida	Onondaga	Orange	Rockland	Suffolk	Westchester	Cumberland	Forsyth
	141	142	143	144	145	146	147	148	149	150
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	06/30	06/30
Population (1998)	1,303,389	221,219	236,437	466,675	324,422	278,136	1,356,896	893,412	284,800	284,207
<b>Revenue, total</b>	<b>2,291,111</b>	<b>304,666</b>	<b>301,776</b>	<b>730,485</b>	<b>454,955</b>	<b>488,096</b>	<b>1,837,946</b>	<b>1,687,967</b>	<b>671,573</b>	<b>463,619</b>
General revenue	2,291,111	300,684	301,715	706,629	454,745	485,863	1,742,994	1,678,922	663,218	463,619
Intergovernmental revenue	561,280	89,051	100,977	201,968	106,175	118,111	479,835	420,126	292,331	260,345
Federal Government	67,044	4,212	3,441	7,171	5,303	9,304	14,675	18,578	8,740	4,189
State government	494,154	73,346	85,640	174,501	98,154	105,576	444,057	383,893	283,013	233,554
From local governments	82	11,493	11,896	20,296	2,718	3,231	21,103	17,655	578	22,602
General revenue from own sources	1,729,831	211,633	200,738	504,661	348,570	367,752	1,263,159	1,258,796	370,887	203,274
Taxes	1,319,099	116,538	109,217	343,276	181,576	249,915	1,043,827	711,580	133,618	172,849
Property	618,444	60,764	46,489	181,897	78,691	75,727	397,915	446,593	92,911	130,204
General sales	693,994	55,774	61,796	147,725	99,817	164,983	627,145	254,607	34,060	39,253
Selective sales	3,216	-	511	3,311	443	660	3,202	7,820	3,714	444
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	3,445	-	421	10,343	2,625	8,545	15,565	2,560	2,933	2,948
Current charges	316,470	43,582	48,297	105,541	68,259	93,401	135,930	493,743	219,519	21,476
Miscellaneous revenue	94,262	51,513	43,224	55,844	98,735	24,436	83,402	53,473	17,750	8,949
Utility and liquor store revenue	-	3,982	61	23,856	210	2,233	94,952	9,045	8,355	-
Employee retirement revenue <sup>1</sup>	-	-	-	-	-	-	-	-	-	-
<b>Expenditure, total</b>	<b>2,494,799</b>	<b>278,887</b>	<b>324,804</b>	<b>750,643</b>	<b>486,022</b>	<b>412,033</b>	<b>1,888,468</b>	<b>1,762,936</b>	<b>707,623</b>	<b>481,702</b>
By character and object:										
Intergovernmental expenditure	302,621	62,171	48,265	122,745	78,949	35,802	225,763	211,023	24,159	39,854
Direct expenditure	2,192,178	216,716	276,539	627,898	407,073	376,231	1,662,705	1,551,913	683,464	441,848
Current operation	1,756,142	171,527	184,310	475,400	277,340	319,715	1,339,341	1,236,755	609,183	363,081
Capital outlay	237,698	10,423	29,768	47,019	24,875	19,304	139,521	93,950	60,340	53,952
Construction	207,803	5,765	27,679	41,038	22,600	14,982	92,517	84,806	45,927	39,435
Assistance and subsidies	61,474	23,042	19,177	61,705	31,871	18,207	97,281	140,730	93	15,699
Interest on debt	136,864	11,724	43,284	43,774	72,987	19,005	86,562	80,478	13,848	9,116
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	886,881	49,237	55,365	153,895	84,856	107,896	654,000	407,794	261,782	241,907
By function:										
General expenditure	2,447,448	273,745	324,488	729,772	485,043	397,967	1,742,134	1,730,476	700,331	481,702
Current expenditure	2,257,101	263,519	294,720	683,563	460,168	378,663	1,664,542	1,639,357	639,991	427,750
Capital outlay	190,347	10,226	29,768	46,209	24,875	19,304	77,592	91,119	60,340	53,952
Education services:										
Education	206,818	39,393	30,075	59,395	34,360	41,035	219,398	72,878	308,548	308,427
Elementary and secondary	71,713	-	-	-	-	-	113,929	-	268,386	285,361
Higher education	135,105	39,393	30,075	59,395	34,360	41,035	105,469	72,878	40,162	23,066
Libraries	135	-	1,006	9,750	-	3	-	388	11,668	6,853
Social services and income maintenance:										
Public welfare	453,160	93,696	92,468	239,893	161,811	96,089	347,293	419,929	46,492	38,489
Hospitals	281,409	-	-	-	-	62,534	-	357,809	180,781	-
Health	116,338	19,773	18,359	40,759	30,065	25,699	139,796	75,129	31,784	25,063
Transportation:										
Highways	62,911	7,757	16,336	33,507	15,972	18,142	41,611	26,468	234	44
Capital outlay	29,939	2,693	6,732	12,555	4,661	6,769	16,974	23,550	-	-
Air transportation	-	77	1,742	-	996	-	436	14,863	-	-
Parking	-	-	144	-	-	-	-	-	-	-
Other transportation	49,751	443	976	2,420	-	-	19,089	36,374	-	-
Public safety:										
Police protection	458,856	10,131	8,123	24,946	17,721	12,667	353,741	18,137	19,136	9,143
Fire protection	14,726	156	10	347	410	2,105	4,120	1,611	5,598	4,089
Correction	151,342	15,872	18,738	54,994	23,215	18,778	76,564	91,067	4,200	12,128
Protective inspection and regulation	-	43	69	-	-	-	-	-	1,086	-
Environment and housing:										
Natural resources	2,612	-	747	1,843	1,163	592	2,980	790	323	508
Sewerage	103,532	2,447	5,069	39,293	4,043	13,839	58,265	71,935	99	-
Capital outlay	38,064	339	138	10,336	482	3,712	10,929	28,556	-	-
Solid waste management	12,333	1,254	-	-	6,936	328	-	55,670	13,179	-
Parks and recreation	82,988	3,372	1,145	15,752	5,036	48	15,257	34,330	19,563	2,290
Housing and community development	20,949	182	16,094	1,951	2,613	4,109	8,768	-	3,094	353
Governmental administration:										
Financial administration	36,165	1,629	1,818	5,402	4,412	3,921	21,246	8,025	3,954	5,383
Judicial and legal	49,800	3,229	3,982	13,098	7,629	7,934	56,996	37,121	572	842
General public buildings	24,686	3,251	3,525	10,324	3,935	1,770	34,024	24,933	3,613	1,649
Other government administration	21,318	3,026	3,482	9,012	8,829	9,031	19,475	15,732	3,461	3,760
Interest on general debt	136,864	10,215	43,280	43,083	72,955	19,000	66,750	80,328	13,848	9,116
Other and unallocable	160,755	57,799	57,300	124,003	82,942	60,343	256,325	286,959	29,098	53,565
Utility and liquor store expenditure	47,351	5,142	316	20,871	979	14,066	146,334	32,460	7,292	-
Employee retirement expenditure <sup>1</sup>	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	3,152,246	177,891	121,464	396,105	257,813	190,582	1,550,477	764,356	299,220	191,444
Long-term debt outstanding	2,713,265	166,878	108,687	374,323	225,948	183,782	1,369,077	747,199	299,220	191,444
Education services	64,221	-	5,791	383	1,885	585	-	11,532	72,185	131,775
Public debt for private purposes	182,795	89,548	28,537	148,170	70,099	42,734	202,770	142,972	9,030	-
Utility	-	33,850	70	7,125	960	80	357,702	6,371	-	-
Long-term debt issued	604,614	2,140	11,873	-	88,793	19,806	107,442	120,412	126,755	25,000
Long-term debt retired	220,089	11,778	9,375	42,441	9,824	38,379	151,889	86,382	27,500	10,662
Cash and security holdings	714,106	157,834	75,603	223,501	257,480	207,229	572,622	364,387	202,794	96,425
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	North Carolina - Con.					Ohio				
	Guilford	Mecklenburg	Wake	Butler	Cuyahoga	Franklin	Hamilton	Lake	Lorain	Lucas
	151	152	153	154	155	156	157	158	159	160
Fiscal year ending	06/30	06/30	06/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (1998)	379,201	597,589	534,075	323,579	1,401,552	1,013,724	857,616	223,301	281,231	452,691
<b>Revenue, total</b>	<b>658,177</b>	<b>1,200,239</b>	<b>944,122</b>	<b>173,400</b>	<b>1,269,126</b>	<b>640,382</b>	<b>841,097</b>	<b>156,378</b>	<b>147,833</b>	<b>357,049</b>
General revenue	657,996	1,165,142	918,196	159,054	1,269,126	638,881	841,097	140,870	147,691	356,027
Intergovernmental revenue	355,371	561,296	437,151	72,235	515,441	295,233	285,359	43,638	73,169	129,664
Federal Government	2,504	6,904	9,186	347	7,543	2,818	12,937	4,042	-	6,114
State government	348,188	540,009	424,291	71,888	502,382	267,024	270,523	39,590	73,169	123,550
From local governments	4,679	14,383	3,674	-	5,516	25,391	1,899	6	-	-
General revenue from own sources	302,625	603,846	481,045	86,819	753,685	343,648	555,738	97,232	74,522	226,363
Taxes	235,333	466,363	342,218	45,245	415,542	255,987	298,365	54,335	47,230	144,005
Property	179,129	351,335	242,443	28,515	218,583	168,198	212,169	35,890	28,993	78,936
General sales	48,594	97,481	75,440	7,175	137,113	67,504	67,689	13,326	15,523	58,700
Selective sales	4,090	2,584	17,609	-	25,079	8,378	-	330	425	2,456
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	3,520	14,963	6,726	9,555	34,767	11,907	18,507	4,789	2,289	3,913
Current charges	45,387	85,911	66,548	23,786	229,130	34,826	148,940	25,675	18,121	23,472
Miscellaneous revenue	21,905	51,572	72,279	17,788	109,013	52,835	108,433	17,222	9,171	58,886
Utility and liquor store revenue	181	35,097	25,926	14,346	-	1,501	-	15,508	142	1,022
Employee retirement revenue <sup>1</sup>	-	-	-	-	-	-	-	-	-	-
<b>Expenditure, total</b>	<b>693,495</b>	<b>1,272,298</b>	<b>1,078,994</b>	<b>188,527</b>	<b>1,190,224</b>	<b>648,963</b>	<b>784,622</b>	<b>153,969</b>	<b>141,808</b>	<b>352,848</b>
By character and object:										
Intergovernmental expenditure	54,816	73,954	81,208	1,361	12,174	22,937	195,984	3,548	65	5,125
Direct expenditure	638,679	1,198,344	997,786	187,166	1,178,050	626,026	588,638	150,421	141,743	347,723
Current operation	538,749	946,245	724,157	145,063	1,052,767	542,882	448,413	123,258	121,366	301,612
Capital outlay	65,294	136,608	194,754	25,091	51,603	50,316	44,871	12,326	15,623	15,062
Construction	46,362	104,697	153,987	20,930	33,513	33,746	5,411	9,336	12,754	9,959
Assistance and subsidies	24,224	65,527	474	2,806	2,116	2,021	14,362	450	3,237	1,695
Interest on debt	10,412	49,964	78,401	14,206	71,564	30,807	80,992	14,387	1,517	29,354
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	330,636	550,748	455,203	49,858	494,633	178,687	175,647	57,418	58,565	102,389
By function:										
General expenditure	692,179	1,248,907	1,061,142	172,295	1,190,224	648,114	784,622	140,627	140,183	351,192
Current expenditure	626,885	1,112,357	867,073	153,079	1,138,621	597,863	739,751	128,830	124,560	336,130
Capital outlay	65,294	136,550	194,069	19,216	51,603	50,251	44,871	11,797	15,623	15,062
Education services:										
Education	423,321	693,790	647,798	-	-	-	-	-	-	-
Elementary and secondary	382,701	625,165	616,563	-	-	-	-	-	-	-
Higher education	40,620	68,625	31,235	-	-	-	-	-	-	-
Libraries	578	21,108	10,896	-	-	-	-	-	-	-
Social services and income maintenance:										
Public welfare	66,081	143,902	55,176	35,362	247,871	160,243	120,808	10,787	31,188	74,168
Hospitals	-	-	-	-	313,462	-	68,256	-	-	-
Health	73,359	99,314	69,723	37,462	220,527	177,845	144,618	40,815	39,376	90,421
Transportation:										
Highways	-	-	315	16,279	19,184	41,075	22,363	7,470	7,100	17,142
Capital outlay	-	-	-	4,574	2,419	25,485	6,464	3,123	311	382
Air transportation	-	-	-	-	146	3,476	-	-	-	-
Parking	424	-	606	-	1,330	693	-	-	-	467
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	13,999	20,150	13,648	13,853	18,147	18,911	46,783	12,609	6,541	9,801
Fire protection	6,686	2,160	8,112	-	-	-	-	-	-	-
Correction	11,538	30,328	9,827	7,449	75,304	52,897	17,352	2,948	12,808	23,654
Protective inspection and regulation	2,121	10,114	1,973	104	457	209	1,285	304	-	1,010
Environment and housing:										
Natural resources	1,123	6,744	1,281	340	31	485	289	69	-	246
Sewerage	423	-	27	15,378	9,929	3,504	105,777	10,981	2,201	3,024
Capital outlay	-	-	-	7,839	546	65	-	183	1,529	-
Solid waste management	552	20,181	23,463	257	2,889	-	2,875	5,327	2,511	1,201
Parks and recreation	1,886	36,004	12,237	21	17,416	17,416	21,768	-	-	5,121
Housing and community development	3	582	4,480	605	11,299	3,505	12,864	1,901	648	-
Governmental administration:										
Financial administration	7,521	12,853	5,542	4,895	24,044	23,292	9,460	3,711	4,306	10,938
Judicial and legal	2,152	7,330	724	11,960	105,867	57,690	51,645	12,933	12,117	38,546
General public buildings	2,204	8,807	3,451	2,615	1,214	12,571	14,153	3,256	3,252	11,024
Other government administration	7,280	8,093	3,805	1,781	12,026	4,255	7,064	4,119	2,345	6,403
Interest on general debt	9,277	49,888	78,401	13,954	71,564	30,807	80,992	7,489	1,517	29,100
Other and unallocable	61,651	77,559	109,657	9,980	54,933	39,240	56,270	15,908	14,273	28,926
Utility and liquor store expenditure	1,316	23,391	17,852	16,232	-	849	-	13,342	1,625	1,656
Employee retirement expenditure <sup>1</sup>	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	148,194	1,250,283	1,299,543	251,454	1,663,829	527,647	1,398,480	100,828	22,193	392,269
Long-term debt outstanding	148,194	1,250,283	1,299,543	219,969	1,661,834	527,647	1,395,590	97,943	13,848	392,269
Education services	9,409	638,287	528,670	-	-	-	-	-	-	-
Public debt for private purposes	63,130	88,928	607,608	108,221	1,242,252	220,050	828,615	72,813	3,537	303,229
Utility	19,563	1,008	-	20,661	-	-	-	8,236	-	370
Long-term debt issued	35,240	342,750	186,595	40,075	149,275	24,750	339,247	352	16	15,054
Long-term debt retired	27,577	57,729	36,000	4,737	234,931	39,590	144,181	1,960	3,799	15,127
Cash and security holdings	261,404	601,335	1,095,848	235,778	1,630,695	426,803	1,221,066	148,312	100,505	409,733
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Ohio - Con.					Oklahoma		Oregon		
	Mahoning	Montgomery	Stark	Summit	Trumbull	Oklahoma	Tulsa	Clackamas	Lane	Marion
	161	162	163	164	165	166	167	168	169	170
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	06/30	06/30	06/30	06/30	06/30
Population (1998)	260,107	566,312	374,406	530,571	227,069	630,531	531,596	324,043	306,862	260,919
<b>Revenue, total</b>	147,793	471,327	197,864	352,774	121,522	117,542	163,219	257,914	184,107	150,065
General revenue	147,548	442,088	197,581	344,892	118,294	115,550	151,830	257,914	184,107	150,065
Intergovernmental revenue	57,387	167,484	85,167	136,752	59,902	18,230	19,947	82,759	107,759	75,895
Federal Government	4,000	15,182	2,514	8,934	12	1,278	2,071	26,247	44,641	3,043
State government	53,387	135,423	82,653	123,828	56,629	15,543	13,907	50,372	61,300	68,845
From local governments	-	16,879	-	3,990	3,261	1,409	3,969	6,140	1,818	4,007
General revenue from own sources	90,161	274,604	112,414	208,140	58,392	97,320	131,883	175,155	76,348	74,170
Taxes	47,924	151,462	61,642	112,435	34,954	39,849	72,203	72,414	31,994	36,463
Property	24,723	84,875	33,165	73,123	19,659	39,524	43,163	65,416	24,010	33,331
General sales	22,123	57,129	18,120	28,789	7,000	15	27,115	-	-	-
Selective sales	297	2,323	972	-	308	-	-	1,788	4,782	337
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	781	7,135	9,385	10,523	7,987	310	1,925	5,210	3,202	2,795
Current charges	30,120	73,787	36,958	67,806	16,708	11,885	20,323	54,282	32,962	30,853
Miscellaneous revenue	12,117	49,355	13,814	27,899	6,730	45,586	39,357	48,459	11,392	6,854
Utility and liquor store revenue	245	29,239	283	7,882	3,228	310	-	-	-	-
Employee retirement revenue <sup>1</sup>	-	-	-	-	-	1,682	11,389	-	-	-
<b>Expenditure, total</b>	150,054	434,184	208,114	352,441	116,133	114,308	163,171	197,593	203,889	135,093
By character and object:										
Intergovernmental expenditure	1,446	10,873	3,249	11,377	2,739	737	9,659	11,513	6,194	1,874
Direct expenditure	148,608	423,311	204,865	341,064	113,394	113,571	153,512	186,080	197,695	133,219
Current operation	119,355	361,022	173,298	294,302	97,543	65,401	86,610	145,012	145,999	120,075
Capital outlay	13,811	22,711	18,820	31,579	11,165	4,698	33,503	27,522	47,468	12,140
Construction	4,819	6,984	3,919	26,294	3,327	-	30,391	14,966	44,309	160
Assistance and subsidies	8,981	10,540	8,080	1,672	858	-	-	-	-	-
Interest on debt	6,461	29,038	4,667	13,511	3,828	40,613	28,721	13,546	4,228	1,004
Insurance benefits and repayments	-	-	-	-	-	2,859	4,678	-	-	-
Exhibit: Salaries and wages	46,222	140,390	60,403	87,659	42,674	31,281	44,267	73,705	72,410	44,870
By function:										
General expenditure	149,435	409,582	207,776	345,929	113,322	111,304	158,493	197,593	203,889	135,093
Current expenditure	136,058	386,926	188,956	315,066	102,187	106,606	124,990	170,071	156,421	122,953
Capital outlay	13,377	22,656	18,820	30,863	11,135	4,698	33,503	27,522	47,468	12,140
Education services:										
Education	-	-	-	-	-	-	9,659	1,740	6,194	1,874
Elementary and secondary	-	-	-	-	-	-	9,659	1,740	6,194	1,874
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	8,272	13,653	5,417	-	-
Social services and income maintenance:										
Public welfare	30,339	110,067	52,687	78,750	29,482	3,683	-	10,698	9,429	-
Hospitals	-	-	354	24,189	-	-	-	-	-	-
Health	34,847	68,105	54,103	85,511	26,887	5,610	10,649	23,745	22,437	38,234
Transportation:										
Highways	12,124	18,643	18,597	14,212	6,558	9,331	9,053	23,351	39,802	19,655
Capital outlay	3,857	8,857	4,512	3,195	564	1,177	1,863	3,086	18,423	8,981
Air transportation	-	-	-	-	287	-	-	-	-	-
Parking	-	292	-	-	-	198	255	-	-	-
Other transportation	-	-	-	-	-	-	-	22	-	-
Public safety:										
Police protection	4,429	20,934	11,475	18,062	9,878	5,725	6,269	20,349	7,097	8,786
Fire protection	-	-	-	-	-	-	-	-	-	-
Correction	10,719	25,178	6,450	7,859	4,826	11,168	39,331	15,986	27,810	24,703
Protective inspection and regulation	245	1,127	715	694	603	-	576	3,724	1,772	2,180
Environment and housing:										
Natural resources	1,354	-	156	100	409	328	623	1,276	593	-
Sewerage	13,063	27,842	19,443	36,683	7,978	-	-	19,865	-	452
Capital outlay	1,772	-	7,094	17,543	1,060	-	-	7,703	-	-
Solid waste management	1,963	14,307	114	-	-	-	-	892	14,561	15,209
Parks and recreation	-	4,209	-	-	16	-	15,363	7,076	6,409	349
Housing and community development	-	5,799	4,215	2,607	1,160	-	-	13,876	15,912	164
Governmental administration:										
Financial administration	4,886	9,095	6,779	5,355	2,914	7,423	3,864	4,535	3,774	4,737
Judicial and legal	13,627	44,062	16,259	21,264	5,979	3,460	2,498	4,471	6,540	5,908
General public buildings	2,638	5,651	2,302	12,704	1,426	6,748	6,253	1,626	-	-
Other government administration	3,437	3,990	3,495	7,552	5,095	3,261	7,469	12,896	5,742	3,587
Interest on general debt	6,429	27,729	4,598	13,274	3,787	40,613	28,721	13,546	4,228	1,004
Other and unallocable	9,335	22,552	6,034	17,113	6,037	5,484	4,257	12,502	31,589	8,251
Utility and liquor store expenditure	619	24,602	338	6,512	2,811	145	-	-	-	-
Employee retirement expenditure <sup>1</sup>	-	-	-	-	-	2,859	4,678	-	-	-
Debt outstanding at end of fiscal year	109,760	456,313	77,756	166,450	64,276	577,261	250,813	202,058	82,635	6,662
Long-term debt outstanding	101,415	455,573	77,756	105,440	61,041	577,261	250,813	202,058	82,635	6,662
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	28,457	259,405	46,353	36,627	28,822	576,861	242,793	101,715	30,254	-
Utility	510	55,654	1,135	625	856	-	-	-	-	-
Long-term debt issued	93	-	6,992	3,390	3,800	-	-	-	3,343	-
Long-term debt retired	6,371	27,349	7,042	16,085	6,577	28,993	129,619	13,514	5,040	464
Cash and security holdings	93,771	595,860	109,418	223,969	90,348	661,978	419,822	279,190	154,046	45,779
Contributions to retirement systems	-	-	-	-	-	114	2,589	-	-	-

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Oregon - Con.					Pennsylvania				
	Multnomah	Washington	Allegheny	Berks	Bucks	Chester	Cumberland	Dauphin	Delaware	Erie
	171	172	173	174	175	176	177	178	179	180
Fiscal year ending	06/30	06/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (1998)	624,903	383,603	1,296,037	352,353	578,715	410,744	207,042	246,807	547,592	280,570
<b>Revenue, total</b>	<b>499,175</b>	<b>270,633</b>	<b>1,317,511</b>	<b>202,783</b>	<b>248,446</b>	<b>205,732</b>	<b>65,395</b>	<b>177,402</b>	<b>298,028</b>	<b>180,238</b>
General revenue	499,175	270,633	1,130,795	178,772	217,838	178,537	55,143	161,962	269,882	165,751
Intergovernmental revenue	246,505	62,185	597,713	98,558	106,703	88,977	10,673	87,884	139,009	114,437
Federal Government	41,339	4,101	22,191	818	1,156	-	669	1	-	-
State government	197,266	57,200	574,757	97,612	105,547	88,977	10,004	87,843	139,009	114,437
From local governments	7,900	884	765	128	-	-	-	40	-	-
General revenue from own sources	252,670	208,448	533,082	80,214	111,135	89,560	44,470	74,078	130,873	51,314
Taxes	218,456	77,948	306,958	49,218	78,128	51,460	17,948	48,268	94,834	38,255
Property	159,558	66,463	263,875	49,179	77,247	50,244	17,296	48,243	92,199	37,830
General sales	-	-	31,444	-	-	-	-	-	-	-
Selective sales	13,235	3,531	9,982	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	45,663	7,954	1,657	39	881	1,216	652	25	2,635	425
Current charges	14,351	83,482	177,241	23,989	20,585	28,961	22,604	20,616	11,786	8,312
Miscellaneous revenue	19,863	47,018	48,883	7,007	12,422	9,139	3,918	5,194	24,253	4,747
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	-
Employee retirement revenue <sup>1</sup>	-	-	186,716	24,011	30,608	27,195	10,252	15,440	28,146	14,487
<b>Expenditure, total</b>	<b>497,212</b>	<b>272,995</b>	<b>1,090,706</b>	<b>178,868</b>	<b>234,914</b>	<b>203,363</b>	<b>54,304</b>	<b>158,966</b>	<b>292,498</b>	<b>154,942</b>
By character and object:										
Intergovernmental expenditure	20,973	382	94,475	1,030	3,560	2,965	456	320	9,733	653
Direct expenditure	476,239	272,613	996,231	177,838	231,354	200,398	53,848	158,646	282,765	154,289
Current operation	425,300	199,091	804,531	158,129	214,534	166,273	49,452	148,949	264,462	146,924
Capital outlay	40,670	54,991	65,317	2,266	2,287	21,890	817	1,855	-	2,889
Construction	22,090	54,990	58,451	-	1,849	552	817	809	-	1,515
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	10,269	18,531	81,516	10,856	6,727	6,739	1,452	3,476	9,046	2,376
Insurance benefits and repayments	-	-	44,867	6,587	7,806	5,496	2,127	4,366	9,257	2,100
Exhibit: Salaries and wages	170,352	68,000	225,847	48,522	89,058	66,671	25,140	58,702	64,149	33,306
By function:										
General expenditure	497,212	272,995	1,045,839	172,281	227,108	197,867	52,177	154,600	283,241	152,842
Current expenditure	456,542	218,004	980,522	170,015	224,821	175,977	51,360	152,745	283,241	149,953
Capital outlay	40,670	54,991	65,317	2,266	2,287	21,890	817	1,855	-	2,889
Education services:										
Education	1,529	382	25,531	-	-	-	-	-	-	-
Elementary and secondary	1,529	382	5,574	-	-	-	-	-	-	-
Higher education	-	-	19,957	-	-	-	-	-	-	-
Libraries	23,321	9,938	23,138	1,482	4,501	2,976	1,396	-	1,760	5,260
Social services and income maintenance:										
Public welfare	104	394	205,901	49,987	34,414	31,519	22,378	52,433	73,896	56,995
Hospitals	-	-	24,795	-	-	-	-	-	-	-
Health	175,956	25,986	184,210	31,511	46,883	56,141	494	33,887	59,730	42,483
Transportation:										
Highways	59,397	46,356	19,504	1,278	860	1,442	685	512	1,133	653
Capital outlay	4,749	11,397	10,923	-	-	881	-	-	-	-
Air transportation	-	-	84,091	-	-	-	-	-	-	-
Parking	-	-	-	-	-	-	-	-	-	-
Other transportation	-	-	-	1,000	1,900	12	-	-	6,000	-
Public safety:										
Police protection	22,525	35,817	24,615	449	7,940	21,794	206	478	3,877	1,663
Fire protection	-	-	476	248	659	-	64	396	-	-
Correction	82,754	39,976	56,506	22,079	36,175	17,207	6,059	26,688	17,023	12,684
Protective inspection and regulation	-	6,870	139	12	547	-	-	-	-	-
Environment and housing:										
Natural resources	1,592	370	245	1,164	2,703	338	323	1,743	64	-
Sewerage	190	45,354	-	74	14	-	-	-	-	-
Capital outlay	-	15,222	-	-	-	-	-	-	-	-
Solid waste management	-	-	115	132	186	-	286	14	13,696	-
Parks and recreation	141	1,963	58,742	3,610	5,640	2,676	40	1,110	836	-
Housing and community development	15,018	5,907	25,419	-	5,742	7,730	701	499	10,838	3,857
Governmental administration:										
Financial administration	22,333	10,092	13,970	3,317	5,389	9,046	2,276	2,742	3,915	2,390
Judicial and legal	26,914	5,641	61,451	11,293	24,876	17,842	8,271	11,293	32,475	11,658
General public buildings	28,532	3,444	9,534	1,600	3,611	3,634	1,270	1,001	2,498	3,549
Other government administration	5,330	4,511	16,140	11,582	5,863	4,723	2,038	5,876	5,529	1,627
Interest on general debt	10,269	18,531	81,516	10,856	6,727	6,739	1,452	3,476	9,046	2,376
Other and unallocable	21,307	11,463	129,801	20,607	32,478	14,048	4,238	12,452	40,925	7,647
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-	-
Employee retirement expenditure <sup>1</sup>	-	-	44,867	6,587	7,806	5,496	2,127	4,366	9,257	2,100
Debt outstanding at end of fiscal year	189,370	317,290	1,371,985	189,057	140,339	140,803	21,650	53,681	225,891	38,390
Long-term debt outstanding	189,370	317,290	1,371,985	189,057	140,339	140,803	21,650	53,681	225,891	38,390
Education services	-	-	1,614	-	-	-	-	-	-	-
Public debt for private purposes	-	-	16,750	-	-	-	-	-	-	-
Utility	-	-	-	-	-	-	-	-	-	-
Long-term debt issued	48,615	150,495	450,590	-	36,135	11,265	-	-	-	-
Long-term debt retired	45,625	162,605	508,180	6,647	7,926	4,080	2,551	4,255	8,670	1,225
Cash and security holdings	190,170	228,625	759,587	141,631	289,539	163,334	76,046	126,172	272,574	113,342
Contributions to retirement systems	-	-	15,244	1,051	3,321	-	21	2,000	-	1,230



**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Pennsylvania - Con.								
	Lackawanna	Lancaster	Lehigh	Luzerne	Montgomery	Northampton	Washington	Westmoreland	York
	181	182	183	184	185	186	187	188	189
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (1998)	213,323	450,834	297,802	321,309	708,782	257,719	206,708	376,297	368,332
<b>Revenue, total</b>	<b>82,180</b>	<b>156,744</b>	<b>207,743</b>	<b>118,131</b>	<b>368,015</b>	<b>149,567</b>	<b>75,942</b>	<b>196,008</b>	<b>175,472</b>
General revenue	72,181	144,101	177,930	101,494	323,889	131,422	69,089	173,002	161,744
Intergovernmental revenue	36,537	85,352	102,020	26,124	146,311	73,072	35,585	71,359	86,071
Federal Government	-	-	-	179	2,161	-	6,496	1,688	4,606
State government	36,537	85,280	102,020	25,887	143,240	73,072	27,949	69,671	81,449
From local governments	-	72	-	58	910	-	1,140	-	16
General revenue from own sources	35,644	58,749	75,910	75,370	177,578	58,350	33,504	101,643	75,673
Taxes	20,732	41,374	52,581	50,971	101,152	36,382	19,391	49,303	39,983
Property	20,715	41,226	52,551	50,969	100,352	36,335	17,144	48,938	39,523
General sales	-	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-
All other taxes	17	148	30	2	800	47	2,247	365	460
Current charges	12,131	12,218	14,897	13,885	28,698	13,369	12,330	43,627	23,148
Miscellaneous revenue	2,781	5,157	8,432	10,514	47,728	8,599	1,783	8,713	12,542
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-
Employee retirement revenue <sup>1</sup>	9,999	12,643	29,813	16,637	44,126	18,145	6,853	23,006	13,728
<b>Expenditure, total</b>	<b>102,146</b>	<b>160,811</b>	<b>215,443</b>	<b>110,131</b>	<b>339,019</b>	<b>123,170</b>	<b>61,341</b>	<b>175,365</b>	<b>146,872</b>
By character and object:									
Intergovernmental expenditure	1,408	968	945	1,061	16,318	-	-	1,986	465
Direct expenditure	100,738	159,843	214,498	109,070	322,701	123,170	61,341	173,379	146,407
Current operation	88,988	151,739	179,371	87,315	265,687	112,340	57,756	157,776	137,305
Capital outlay	7,082	2,577	20,472	11,406	1,024	5,100	532	1,978	4,371
Construction	7,082	-	14,561	3,542	-	5,100	-	547	2,707
Assistance and subsidies	-	-	-	-	-	-	-	-	-
Interest on debt	2,668	2,015	7,491	4,580	46,862	1,147	1,042	7,673	2,187
Insurance benefits and repayments	2,000	3,512	7,164	5,769	9,128	4,583	2,011	5,952	2,544
Exhibit: Salaries and wages	20,211	51,838	66,278	37,564	90,197	59,758	27,668	54,078	33,613
By function:									
General expenditure	100,146	157,299	208,279	104,362	329,891	118,587	59,330	169,413	144,328
Current expenditure	93,064	154,722	187,807	92,956	328,867	113,487	58,798	167,435	139,957
Capital outlay	7,082	2,577	20,472	11,406	1,024	5,100	532	1,978	4,371
Education services:									
Education	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-
Libraries	2,075	1,282	272	-	1,860	-	90	-	908
Social services and income maintenance:									
Public welfare	26,331	43,425	92,128	28,562	54,667	41,729	26,169	51,714	37,671
Hospitals	-	-	-	-	-	-	-	-	181
Health	1,063	28,022	21,790	220	73,345	20,567	591	26,077	24,922
Transportation:									
Highways	869	1,791	827	3,547	1,183	914	568	1,705	1,055
Capital outlay	-	88	299	435	-	64	-	256	497
Air transportation	148	307	355	2,908	-	-	182	1,044	-
Parking	-	-	-	-	-	-	-	-	-
Other transportation	1,260	-	300	624	3,789	-	-	942	365
Public safety:									
Police protection	234	1,549	1,488	1,643	514	1,709	244	3,820	2,089
Fire protection	-	79	-	-	95	-	17	29	110
Correction	16,444	20,604	23,662	15,155	32,028	13,670	4,953	22,636	29,540
Protective inspection and regulation	-	51	47	16	405	785	49	158	65
Environment and housing:									
Natural resources	318	2,348	919	415	509	311	103	2,866	1,547
Sewerage	-	-	31	-	251	-	-	-	-
Capital outlay	-	-	31	-	-	-	-	-	-
Solid waste management	3,380	22	933	158	667	10	-	680	-
Parks and recreation	11,037	2,367	3,193	836	4,901	806	129	2,323	1,950
Housing and community development	923	5,026	1,690	-	1,927	-	5,754	9,306	6,843
Governmental administration:									
Financial administration	1,718	4,986	8,801	3,745	4,937	5,395	1,965	4,335	3,029
Judicial and legal	8,455	18,786	14,154	10,134	29,430	16,233	6,704	16,500	12,971
General public buildings	1,182	1,716	1,748	2,080	6,500	6,327	1,010	1,500	1,528
Other government administration	3,489	8,124	21,601	2,736	6,977	2,963	3,143	4,125	5,616
Interest on general debt	2,668	2,015	7,491	4,580	46,862	1,147	1,042	7,673	2,187
Other and unallocable	18,552	14,799	6,849	27,003	59,044	6,021	6,617	11,980	11,751
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-
Employee retirement expenditure <sup>1</sup>	2,000	3,512	7,164	5,769	9,128	4,583	2,011	5,952	2,544
Debt outstanding at end of fiscal year	85,535	53,013	134,306	80,246	800,642	20,773	34,670	171,210	47,935
Long-term debt outstanding	85,535	53,013	134,306	80,246	800,642	20,773	34,670	171,210	47,935
Education services	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	608,350	-	-	-	-
Utility	-	-	-	-	-	-	-	-	-
Long-term debt issued	42,960	22,375	-	22,290	60,000	-	1,067	24,855	18,820
Long-term debt retired	1,905	23,240	5,650	12,672	40,400	1,981	2,111	7,110	2,220
Cash and security holdings	86,225	112,085	255,317	143,251	890,349	172,106	52,673	157,606	134,406
Contributions to retirement systems	755	329	-	32	-	-	-	-	-

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	South Carolina				Tennessee			Texas	
	Charleston	Greenville	Richland	Spartanburg	Hamilton	Knox	Shelby	Bell	Bexar
	190	191	192	193	194	195	196	197	198
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	09/30	09/30
Population (1998)	277,721	345,173	304,540	242,962	295,373	364,566	867,409	222,450	1,318,322
<b>Revenue, total</b>	<b>246,489</b>	<b>134,355</b>	<b>630,849</b>	<b>159,098</b>	<b>730,619</b>	<b>478,735</b>	<b>1,180,397</b>	<b>55,918</b>	<b>684,192</b>
General revenue	246,489	134,355	630,849	159,098	730,619	478,735	1,157,709	55,918	683,210
Intergovernmental revenue	38,125	24,179	36,780	26,677	162,723	159,948	263,315	5,549	168,732
Federal Government	8,068	4,297	4,943	3,923	5,256	4,312	5,400	39	4,645
State government	30,057	19,882	31,486	21,324	140,077	146,272	230,389	1,568	150,787
From local governments	-	-	351	1,430	17,390	9,364	27,526	3,942	13,300
General revenue from own sources	208,364	110,176	594,069	132,421	567,783	318,787	894,394	50,369	514,478
Taxes	116,584	76,669	55,547	64,048	171,875	276,757	592,685	23,297	241,834
Property	81,260	64,487	48,956	59,561	114,788	146,592	292,585	14,775	220,518
General sales	24,824	-	-	-	49,489	119,452	242,545	7,052	-
Selective sales	5,652	2,847	1,477	1,166	3,541	5,404	11,147	-	6,766
Income	-	-	-	-	-	-	-	-	-
All other taxes	4,848	9,335	5,114	3,321	4,057	5,309	46,408	1,470	14,550
Current charges	57,426	20,573	517,269	9,313	357,346	28,408	241,501	6,138	153,983
Miscellaneous revenue	34,354	12,934	21,253	59,060	38,562	13,622	60,208	20,934	118,661
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-
Employee retirement revenue <sup>1</sup>	-	-	-	-	113	-	22,688	-	982
<b>Expenditure, total</b>	<b>190,321</b>	<b>99,277</b>	<b>567,987</b>	<b>140,977</b>	<b>757,239</b>	<b>534,407</b>	<b>1,092,751</b>	<b>54,434</b>	<b>651,700</b>
By character and object:									
Intergovernmental expenditure	4,109	146	7,173	6,043	674	28,259	124,727	868	45,981
Direct expenditure	186,212	99,131	560,814	134,934	756,565	506,148	968,024	53,566	605,719
Current operation	133,634	91,282	391,979	67,603	659,764	407,817	735,265	34,707	456,169
Capital outlay	25,267	1,767	148,170	12,520	57,946	85,018	116,895	1,389	51,381
Construction	9,390	-	5,311	298	46,578	64,501	95,582	267	31,517
Assistance and subsidies	-	-	-	-	-	-	-	82	-
Interest on debt	27,311	6,082	20,665	54,811	38,547	13,313	91,334	17,388	97,439
Insurance benefits and repayments	-	-	-	-	308	-	24,530	-	730
Exhibit: Salaries and wages	75,592	53,193	201,989	45,429	317,679	230,148	373,736	19,558	213,551
By function:									
General expenditure	190,321	99,277	567,987	140,977	756,931	534,407	1,068,221	54,434	650,970
Current expenditure	165,054	97,510	419,817	128,457	698,985	449,389	951,326	53,045	599,589
Capital outlay	25,267	1,767	148,170	12,520	57,946	85,018	116,895	1,389	51,381
Education services:									
Education	-	-	-	1,687	236,134	335,901	240,002	-	-
Elementary and secondary	-	-	-	-	236,134	335,901	240,002	-	-
Higher education	-	-	-	1,687	-	-	-	-	-
Libraries	9,157	7,121	10,491	5,903	2,238	6,564	-	102	1,283
Social services and income maintenance:									
Public welfare	1,971	170	1,611	1,210	38,139	8,085	6,520	2,730	46,096
Hospitals	-	-	440,357	-	342,291	-	276,075	-	288,767
Health	20,333	12,464	6,406	7,774	12,782	17,197	31,545	829	35,240
Transportation:									
Highways	13,665	3,262	2,262	8,262	8,044	15,124	13,849	4,827	12,660
Capital outlay	6,795	-	380	2,040	308	7,307	710	747	1,157
Air transportation	-	-	2	-	-	-	-	-	-
Parking	-	-	352	-	-	-	-	-	136
Other transportation	-	-	-	-	-	-	358	-	-
Public safety:									
Police protection	17,164	17,486	16,777	14,068	14,961	16,200	36,665	2,879	18,381
Fire protection	773	-	6,178	686	8,407	558	8,558	68	787
Correction	12,593	11,269	11,655	7,051	10,849	21,964	75,753	9,190	61,883
Protective inspection and regulation	884	1,978	612	718	-	935	5,280	-	-
Environment and housing:									
Natural resources	-	-	83	-	226	297	362	377	7,393
Sewerage	-	-	1,040	-	1,103	76	-	-	-
Capital outlay	-	-	188	-	1,020	-	-	-	-
Solid waste management	23,652	5,412	9,685	7,947	2,792	3,331	1,123	8	-
Parks and recreation	6,282	-	383	4,604	7,702	5,631	6,174	993	1,430
Housing and community development	1,122	6,313	542	2,269	1,185	3,994	3,804	-	984
Governmental administration:									
Financial administration	9,760	3,337	5,629	4,578	9,497	7,767	23,640	3,168	17,447
Judicial and legal	10,184	10,486	8,360	6,807	8,781	18,143	46,283	5,107	37,563
General public buildings	18,850	4,094	1,488	1,478	4,338	514	1,000	1,425	3,119
Other government administration	7,612	3,038	5,038	3,315	6,146	7,699	20,168	2,213	6,186
Interest on general debt	27,311	6,082	20,665	54,811	38,547	13,313	91,334	17,388	97,439
Other and unallocable	9,008	6,765	18,371	7,809	2,769	51,114	179,728	3,130	14,176
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-
Employee retirement expenditure <sup>1</sup>	-	-	-	-	308	-	24,530	-	730
Debt outstanding at end of fiscal year	324,932	76,255	332,153	1,835,192	705,919	247,812	1,304,522	233,806	958,767
Long-term debt outstanding	324,932	76,255	332,153	1,835,192	705,919	247,812	1,304,522	233,806	958,767
Education services	-	-	-	-	112,526	124,175	374,695	-	-
Public debt for private purposes	253,407	-	182,892	1,791,907	254,086	5,622	416,528	225,478	787,163
Utility	-	-	-	-	-	-	-	-	-
Long-term debt issued	-	3,860	11,500	935,600	103,930	41,205	255,654	-	680
Long-term debt retired	16,745	6,445	23,777	15,470	39,303	46,625	259,958	16,648	192,453
Cash and security holdings	462,056	117,155	318,104	1,824,797	529,766	126,358	1,224,718	236,097	1,274,926
Contributions to retirement systems	-	-	-	-	67	-	16,262	-	600

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Texas - Con.									
	Brazoria	Cameron	Collin	Dallas	Denton	El Paso	Ft Bend	Galveston	Harris	
	199	200	201	202	203	204	205	206	207	
Fiscal year ending	09/30	09/30	12/31	09/30	09/30	09/30	12/31	12/31	02/28	
Population (1998)	220,854	315,015	372,445	2,000,192	348,453	684,446	306,832	240,653	3,126,966	
<b>Revenue, total</b>	<b>65,039</b>	<b>57,366</b>	<b>92,044</b>	<b>1,088,414</b>	<b>76,565</b>	<b>291,377</b>	<b>103,519</b>	<b>86,813</b>	<b>1,655,129</b>	
General revenue	65,039	57,366	92,044	1,072,688	76,565	291,377	103,519	86,813	1,655,129	
Intergovernmental revenue	10,393	8,671	12,795	230,105	13,228	72,960	12,443	15,075	338,274	
Federal Government	1,947	69	1,326	2,089	49	5,338	-	1,795	47,243	
State government	1,347	8,600	11,469	206,579	10,306	66,092	12,430	6,992	227,878	
From local governments	7,099	2	-	21,437	2,873	1,530	13	6,288	63,153	
General revenue from own sources	54,646	48,695	79,249	842,583	63,337	218,417	91,076	71,738	1,316,855	
Taxes	44,031	24,279	60,246	379,274	42,272	77,633	72,946	56,823	772,864	
Property	30,025	20,293	54,074	340,998	37,723	49,177	72,546	54,954	712,599	
General sales	9,175	-	-	-	-	20,481	-	-	-	
Selective sales	-	-	-	2,593	-	1,863	-	-	22,808	
Income	-	-	-	-	-	-	-	-	-	
All other taxes	4,831	3,986	6,172	35,683	4,549	6,112	400	1,869	37,457	
Current charges	4,115	12,951	10,748	394,147	7,245	122,087	7,973	4,727	282,370	
Miscellaneous revenue	6,500	11,465	8,255	69,162	13,820	18,697	10,157	10,188	261,621	
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	
Employee retirement revenue <sup>1</sup>	-	-	-	15,726	-	-	-	-	-	
<b>Expenditure, total</b>	<b>68,318</b>	<b>56,091</b>	<b>76,039</b>	<b>974,456</b>	<b>75,698</b>	<b>304,614</b>	<b>104,072</b>	<b>96,840</b>	<b>1,730,011</b>	
By character and object:										
Intergovernmental expenditure	-	-	-	3,775	1,945	-	87	-	-	
Direct expenditure	68,318	56,091	76,039	970,681	73,753	304,614	103,985	96,840	1,730,011	
Current operation	59,986	48,523	58,685	892,440	52,607	256,897	87,230	80,069	1,281,480	
Capital outlay	5,820	1,609	12,361	31,998	13,391	36,164	12,224	11,052	185,336	
Construction	4,648	-	10,014	14,694	11,696	33,105	10,969	7,653	130,067	
Assistance and subsidies	-	-	-	-	-	-	-	-	-	
Interest on debt	2,512	5,959	4,993	41,516	7,755	11,553	4,531	5,719	263,195	
Insurance benefits and repayments	-	-	-	4,727	-	-	-	-	-	
Exhibit: Salaries and wages	28,090	24,558	37,241	454,789	33,321	58,774	37,879	40,476	587,270	
By function:										
General expenditure	68,318	56,091	76,039	969,729	75,698	304,614	104,072	96,840	1,730,011	
Current expenditure	62,498	54,482	63,678	937,731	62,307	268,450	91,848	85,788	1,544,675	
Capital outlay	5,820	1,609	12,361	31,998	13,391	36,164	12,224	11,052	185,336	
Education services:										
Education	-	-	-	-	-	-	-	-	-	
Elementary and secondary	-	-	-	-	-	-	-	-	-	
Higher education	-	-	-	-	-	-	-	-	-	
Libraries	2,222	96	65	64	540	423	4,852	455	10,007	
Social services and income maintenance:										
Public welfare	2,929	3,311	54	8,642	1,716	4,383	6,544	2,319	18,418	
Hospitals	-	-	-	419,628	-	138,250	-	-	435,600	
Health	2,434	4,832	3,132	102,577	2,510	22,341	3,220	15,638	103,949	
Transportation:										
Highways	14,351	6,477	14,968	13,272	5,281	4,985	16,803	7,965	157,573	
Capital outlay	275	178	8,147	3,068	355	1,007	2,251	3,501	63,335	
Air transportation	772	-	-	-	-	-	-	-	-	
Parking	-	-	-	80	-	93	-	22	303	
Other transportation	-	-	-	-	-	162	-	-	3,740	
Public safety:										
Police protection	8,410	5,300	6,583	24,395	6,101	17,991	14,231	12,734	138,106	
Fire protection	65	-	190	351	235	395	-	250	1,111	
Correction	11,896	8,877	12,777	191,465	13,594	64,919	9,689	5,479	208,045	
Protective inspection and regulation	-	-	104	31	-	-	-	-	4,677	
Environment and housing:										
Natural resources	345	142	149	194	181	379	10,096	4,499	48,292	
Sewerage	-	503	-	782	-	324	-	-	-	
Capital outlay	-	2	-	769	-	229	-	-	-	
Solid waste management	5	-	-	-	-	311	560	-	118	
Parks and recreation	1,567	2,511	546	14	-	1,335	988	2,246	33,440	
Housing and community development	1,265	162	-	11,658	-	677	2,479	-	24,510	
Governmental administration:										
Financial administration	5,336	2,139	4,285	26,031	4,970	8,962	6,344	8,306	73,720	
Judicial and legal	7,338	5,844	13,319	74,472	10,037	16,597	7,585	7,728	115,447	
General public buildings	2,263	1,322	2,338	17,087	15,403	3,764	965	4,820	29,510	
Other government administration	2,001	5,481	3,436	9,156	6,714	4,130	3,495	12,759	18,257	
Interest on general debt	2,512	5,959	4,993	41,516	7,755	11,553	4,531	5,719	263,195	
Other and unallocable	2,607	3,135	9,100	28,314	661	2,640	11,690	5,901	41,993	
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-	
Employee retirement expenditure <sup>1</sup>	-	-	-	4,727	-	-	-	-	-	
Debt outstanding at end of fiscal year	42,793	94,400	113,661	699,356	118,417	171,616	66,870	72,121	5,206,215	
Long-term debt outstanding	42,793	94,400	113,661	699,356	118,417	171,616	66,870	72,121	5,206,215	
Education services	-	-	-	-	-	-	-	-	-	
Public debt for private purposes	11,925	58,300	-	329,388	53,652	53,733	-	41,256	2,494,918	
Utility	-	-	-	-	-	-	-	-	-	
Long-term debt issued	-	9,850	25,659	74,420	7,740	17,970	-	-	294,515	
Long-term debt retired	2,301	6,260	10,775	94,151	8,673	14,016	3,195	5,036	647,764	
Cash and security holdings	30,323	89,105	100,041	926,489	115,957	118,209	35,889	89,050	3,977,137	
Contributions to retirement systems	-	-	-	1,743	-	-	-	-	-	

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Texas - Con.									Utah
	Hidalgo	Jefferson	Lubbock	McLennan	Montgomery	Nueces	Tarrant	Travis	Davis	
	208	209	210	211	212	213	214	215	216	
Fiscal year ending	12/31	12/31	09/30	09/30	12/31	12/31	09/30	09/30	12/31	
Population (1998)	495,594	243,733	232,035	201,775	245,845	315,722	1,305,185	683,967	214,990	
<b>Revenue, total</b>	<b>130,357</b>	<b>69,732</b>	<b>204,890</b>	<b>47,331</b>	<b>81,066</b>	<b>90,739</b>	<b>588,887</b>	<b>285,040</b>	<b>46,583</b>	
General revenue	130,357	69,732	204,890	47,331	81,066	90,739	588,887	285,040	46,583	
Intergovernmental revenue	59,608	4,696	44,704	6,951	9,690	14,087	167,255	64,426	7,096	
Federal Government	11,038	385	-	103	3,863	2,514	13,405	9,821	272	
State government	46,156	378	41,887	6,670	3,281	7,053	140,741	42,795	6,824	
From local governments	2,414	3,933	2,817	178	2,546	4,520	13,109	11,810	-	
General revenue from own sources	70,749	65,036	160,186	40,380	71,376	76,652	421,632	220,614	39,487	
Taxes	49,670	51,950	33,682	29,948	50,237	59,072	263,324	171,891	25,462	
Property	47,015	38,863	18,825	20,115	45,300	55,932	238,709	157,089	22,365	
General sales	-	12,306	11,784	8,230	-	-	-	3,652	1,053	
Selective sales	-	-	380	-	-	628	7,978	427	1,807	
Income	-	-	-	-	-	-	-	-	-	
All other taxes	2,655	781	2,693	1,603	4,937	2,512	16,637	10,723	237	
Current charges	8,977	7,430	113,874	5,241	6,353	6,896	85,787	24,367	9,859	
Miscellaneous revenue	12,102	5,656	12,630	5,191	14,786	10,684	72,521	24,356	4,166	
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	
Employee retirement revenue <sup>1</sup>	-	-	-	-	-	-	-	-	-	
<b>Expenditure, total</b>	<b>124,394</b>	<b>76,046</b>	<b>169,256</b>	<b>47,122</b>	<b>82,624</b>	<b>90,530</b>	<b>571,846</b>	<b>273,850</b>	<b>47,329</b>	
By character and object:										
Intergovernmental expenditure	-	-	1,028	327	-	-	752	-	-	
Direct expenditure	124,394	76,046	168,228	46,795	82,624	90,530	571,094	273,850	47,329	
Current operation	122,676	70,866	147,395	37,529	65,393	81,021	470,153	227,362	38,600	
Capital outlay	244	1,796	20,726	7,996	8,189	6,428	41,590	18,161	7,223	
Construction	-	-	13,709	-	3,703	1,045	27,286	16,861	1,256	
Assistance and subsidies	526	-	-	-	-	-	966	2,828	-	
Interest on debt	948	3,384	107	1,270	9,042	3,081	58,385	25,499	1,506	
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	
Exhibit: Salaries and wages	34,401	43,936	65,500	18,777	32,891	86,835	220,618	122,225	19,082	
By function:										
General expenditure	124,394	76,046	169,256	47,122	82,624	90,530	571,846	273,850	47,329	
Current expenditure	124,150	74,250	148,530	39,126	74,435	84,102	530,256	255,689	40,106	
Capital outlay	244	1,796	20,726	7,996	8,189	6,428	41,590	18,161	7,223	
Education services:										
Education	-	2	-	-	-	-	39	-	-	
Elementary and secondary	-	2	-	-	-	-	39	-	-	
Higher education	-	-	-	-	-	-	-	-	-	
Libraries	325	207	788	327	3,411	49	-	-	2,390	
Social services and income maintenance:										
Public welfare	22,424	2,931	557	598	820	1,978	7,630	17,348	1,829	
Hospitals	-	-	127,578	1,689	-	26,090	220,037	-	-	
Health	14,515	2,728	240	1,097	1,661	6,362	67,317	42,043	7,888	
Transportation:										
Highways	8,685	6,034	1,999	5,383	13,145	5,348	15,407	21,959	1,301	
Capital outlay	-	815	142	983	2,376	3	1,126	7,533	500	
Air transportation	-	2,185	-	-	599	52	-	-	-	
Parking	-	-	78	-	-	-	59	-	-	
Other transportation	-	-	-	-	-	-	-	-	-	
Public safety:										
Police protection	7,278	7,822	3,939	4,830	18,553	7,301	14,493	20,585	6,725	
Fire protection	1,168	-	300	60	281	-	534	-	223	
Correction	16,154	24,516	11,211	13,682	6,511	11,204	69,401	75,543	5,691	
Protective inspection and regulation	-	-	-	-	-	-	-	-	-	
Environment and housing:										
Natural resources	3,820	223	135	191	618	239	314	336	5,443	
Sewerage	-	-	-	-	-	-	-	-	-	
Capital outlay	-	-	-	-	-	-	-	-	-	
Solid waste management	1,072	14	-	72	-	103	136	-	-	
Parks and recreation	1,206	41	26	-	128	677	4,020	1,931	1,187	
Housing and community development	9,154	-	-	-	16	-	10,324	112	-	
Governmental administration:										
Financial administration	5,879	8,025	3,906	3,506	6,753	7,301	17,859	12,261	4,763	
Judicial and legal	12,130	9,277	6,474	6,107	7,166	9,686	51,725	31,763	2,648	
General public buildings	1,582	2,717	5,712	6,638	3,949	1,571	5,693	5,229	1,523	
Other government administration	1,420	1,781	3,676	754	8,968	2,453	6,271	7,732	1,385	
Interest on general debt	948	3,384	107	1,270	9,042	3,081	58,385	25,499	1,506	
Other and unallocable	16,634	4,159	2,530	918	1,003	7,035	22,202	11,509	2,827	
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-	
Employee retirement expenditure <sup>1</sup>	-	-	-	-	-	-	-	-	-	
Debt outstanding at end of fiscal year	14,694	52,404	2,300	31,873	137,981	45,021	880,774	400,132	23,079	
Long-term debt outstanding	14,694	52,404	2,300	31,873	137,981	45,021	880,774	400,132	23,079	
Education services	-	-	-	-	-	-	-	-	-	
Public debt for private purposes	-	29,459	-	-	80,168	16,034	696,773	143,654	9,424	
Utility	-	-	-	-	-	-	-	-	-	
Long-term debt issued	1,090	-	-	3,912	28,882	3,147	14,396	9,420	-	
Long-term debt retired	896	4,098	380	5,119	22,312	9,246	69,050	44,088	1,870	
Cash and security holdings	36,222	63,066	179,653	33,126	114,623	94,957	818,948	266,808	20,815	
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Utah - Con.		Virginia				Washington		
	Salt Lake	Utah	Chesterfield	Fairfax	Henrico	Prince William	Clark	King	Kitsap
	217	218	219	220	221	222	223	224	225
Fiscal year ending	12/31	12/31	06/30	06/30	06/30	06/30	12/31	12/31	12/31
Population (1998)	827,818	319,694	242,686	902,492	232,810	249,278	305,171	1,619,411	231,741
<b>Revenue, total</b>	<b>426,639</b>	<b>55,402</b>	<b>543,954</b>	<b>3,105,668</b>	<b>543,167</b>	<b>609,008</b>	<b>167,777</b>	<b>1,710,051</b>	<b>124,676</b>
General revenue	426,639	55,402	525,164	2,479,251	516,288	576,008	166,802	1,642,005	124,676
Intergovernmental revenue	79,503	14,312	180,708	458,652	152,020	196,397	42,200	424,136	35,998
Federal Government	10,713	723	2,821	51,852	2,760	5,702	2,668	111,408	2,132
State government	54,885	13,113	177,887	403,653	149,260	183,987	25,609	226,146	30,490
From local governments	13,905	476	-	3,147	-	6,708	13,923	86,582	3,376
General revenue from own sources	347,136	41,090	344,456	2,020,599	364,268	379,611	124,602	1,217,869	88,678
Taxes	245,362	28,648	268,058	1,579,816	284,213	319,024	82,890	770,121	55,643
Property	157,412	25,493	204,835	1,246,882	198,413	252,897	52,612	343,473	35,792
General sales	53,688	923	25,431	119,284	36,956	24,570	18,346	259,567	13,024
Selective sales	6,887	1,836	11,431	80,986	19,012	26,886	5,474	64,271	3,679
Income	-	-	-	-	-	-	-	-	-
All other taxes	27,375	396	26,361	132,664	29,832	14,671	6,458	102,810	3,148
Current charges	56,986	5,844	37,230	284,029	52,413	33,875	20,178	358,434	17,611
Miscellaneous revenue	44,788	6,598	39,168	156,754	27,642	26,712	21,534	89,314	15,424
Utility and liquor store revenue	-	-	18,790	73,895	26,879	33,000	975	68,046	-
Employee retirement revenue <sup>1</sup>	-	-	-	552,522	-	-	-	-	-
<b>Expenditure, total</b>	<b>447,065</b>	<b>50,905</b>	<b>551,118</b>	<b>2,721,550</b>	<b>576,876</b>	<b>622,942</b>	<b>143,588</b>	<b>2,011,990</b>	<b>111,813</b>
By character and object:									
Intergovernmental expenditure	-	609	3,534	38,405	395	5,762	-	37,698	2,692
Direct expenditure	447,065	50,296	547,584	2,683,145	576,481	617,180	143,588	1,974,292	109,121
Current operation	364,831	45,458	443,639	2,226,907	453,426	511,274	106,038	1,147,719	85,089
Capital outlay	68,036	1,364	68,823	133,753	104,888	79,023	29,434	655,127	19,163
Construction	45,910	-	50,284	122,428	71,437	46,038	15,688	492,812	12,537
Assistance and subsidies	-	-	570	14,652	3,096	2,422	-	485	-
Interest on debt	14,198	3,474	34,552	165,372	15,071	24,461	8,116	170,961	4,869
Insurance benefits and repayments	-	-	-	142,461	-	-	-	-	-
Exhibit: Salaries and wages	135,323	25,396	277,664	1,005,000	26,462	304,605	54,310	633,768	37,295
By function:									
General expenditure	447,065	50,905	529,685	2,460,373	554,337	598,768	142,704	1,618,664	111,813
Current expenditure	379,029	49,541	471,294	2,365,427	449,449	519,873	113,270	1,055,853	92,650
Capital outlay	68,036	1,364	58,391	94,946	104,888	78,895	29,434	562,811	19,163
Education services:									
Education	-	-	278,173	1,145,250	250,698	352,283	-	709	-
Elementary and secondary	-	-	278,173	1,145,250	250,698	352,283	-	709	-
Higher education	-	-	-	-	-	-	-	-	-
Libraries	16,604	-	4,900	23,853	6,477	9,906	-	-	-
Social services and income maintenance:									
Public welfare	-	5,635	35,883	148,228	13,267	22,079	1,731	6,047	-
Hospitals	-	-	-	-	-	-	-	262,919	-
Health	80,557	8,301	19,509	106,083	16,433	17,334	20,235	241,623	16,785
Transportation:									
Highways	24,020	3,375	4,472	24,623	28,386	8,149	15,467	114,127	14,599
Capital outlay	3,791	60	3,654	9,722	14,004	5,950	10,174	66,241	5,223
Air transportation	-	-	787	-	-	-	-	5,749	-
Parking	-	-	-	-	-	-	-	-	30
Other transportation	-	-	-	16,495	1,728	4,245	-	-	-
Public safety:									
Police protection	53,352	7,442	32,210	122,848	38,312	33,692	17,171	73,307	7,300
Fire protection	19,146	609	21,693	74,948	23,981	21,892	595	5,390	-
Correction	56,139	6,754	14,374	29,975	21,269	21,137	15,530	74,203	11,943
Protective inspection and regulation	-	-	2,826	7,419	4,182	3,345	2,392	22,538	3
Environment and housing:									
Natural resources	5,959	345	5,285	10,771	262	640	1,912	53,153	223
Sewerage	-	-	13,897	75,101	14,873	1,422	6,722	166,156	5,563
Capital outlay	-	-	4,331	-	-	745	5,315	99,307	1,599
Solid waste management	7,831	-	6,302	82,939	6,859	6,464	2,578	58,668	1,897
Parks and recreation	47,372	1,386	6,648	83,700	13,757	15,766	4,468	95,620	4,712
Housing and community development	34	-	6,669	70,555	-	10,442	2,315	18,890	1,345
Governmental administration:									
Financial administration	27,500	7,850	15,680	25,449	44,759	9,192	7,955	34,458	3,713
Judicial and legal	25,790	2,642	7,433	26,372	5,485	9,023	12,564	147,997	12,053
General public buildings	23,586	-	3,766	24,479	4,881	10,823	-	13,991	2,882
Other government administration	11,540	958	5,460	19,795	23,387	9,919	7,429	22,794	7,022
Interest on general debt	14,198	3,474	33,124	147,731	10,295	24,415	8,116	150,017	4,869
Other and unallocable	33,437	2,134	10,594	193,759	25,046	6,600	15,524	50,308	16,874
Utility and liquor store expenditure	-	-	21,433	118,716	22,539	24,174	884	393,326	-
Employee retirement expenditure <sup>1</sup>	-	-	-	142,461	-	-	-	-	-
Debt outstanding at end of fiscal year	219,462	63,298	574,461	2,556,810	499,348	496,428	104,419	2,437,642	48,331
Long-term debt outstanding	218,144	63,298	574,461	2,556,810	499,348	496,428	103,401	2,337,642	48,331
Education services	-	-	243,554	631,816	111,595	136,330	-	-	-
Public debt for private purposes	89,862	30,078	183,945	611,315	133,255	95,297	11,905	-	-
Utility	-	-	20,721	358,995	97,010	560	-	156,785	-
Long-term debt issued	13,650	-	79,485	238,210	71,530	60,635	74	466,223	4,129
Long-term debt retired	22,014	4,260	51,707	235,344	23,840	32,557	9,299	116,353	2,720
Cash and security holdings	350,447	35,745	428,344	5,153,228	463,637	319,037	165,277	1,051,360	45,000
Contributions to retirement systems	-	-	-	95,773	-	-	-	-	-

**Table 3. Finances of County Governments With A Population of 200,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Washington -Con.				West Virginia		Wisconsin			
	Pierce	Snohomish	Spokane	Yakima	Kanawha	Brown	Dane	Milwaukee	Waukesha	
	226	227	228	229	230	231	232	233	234	
Fiscal year ending	12/31	12/31	12/31	12/31	06/30	12/31	12/31	12/31	12/31	
Population (1998)	657,272	546,102	404,920	216,234	204,968	213,072	395,366	922,243	343,797	
<b>Revenue, total</b>	<b>354,059</b>	<b>306,810</b>	<b>203,992</b>	<b>100,330</b>	<b>70,488</b>	<b>153,343</b>	<b>282,959</b>	<b>1,173,644</b>	<b>151,788</b>	
General revenue	354,059	306,810	203,992	99,996	70,488	153,343	282,959	912,132	151,788	
Intergovernmental revenue	149,682	89,186	73,762	46,666	3,532	67,028	130,532	489,685	62,537	
Federal Government	9,006	6,975	6,726	2,153	81	342	353	84,717	4,608	
State government	115,405	77,677	46,814	36,816	2,892	57,711	124,399	396,940	54,294	
From local governments	25,271	4,534	20,222	7,697	559	8,975	5,780	8,028	3,635	
General revenue from own sources	204,377	217,624	130,230	53,330	66,956	86,315	152,427	422,447	89,251	
Taxes	135,683	130,678	92,330	33,224	37,997	43,622	102,360	224,576	63,495	
Property	88,772	79,078	47,485	22,364	36,770	42,527	70,759	169,203	61,496	
General sales	31,021	24,484	32,343	7,047	-	-	29,675	53,546	1	
Selective sales	5,743	11,267	4,920	1,205	472	-	-	-	-	
Income	-	-	-	-	-	-	-	-	-	
All other taxes	10,147	15,849	7,582	2,608	755	1,095	1,926	1,827	1,998	
Current charges	38,364	49,899	20,253	9,112	6,230	32,990	41,362	158,053	15,157	
Miscellaneous revenue	30,330	37,047	17,647	10,994	22,729	9,703	8,705	39,818	10,599	
Utility and liquor store revenue	-	-	-	334	-	-	-	-	38,436	
Employee retirement revenue <sup>1</sup>	-	-	-	-	-	-	-	223,076	-	
<b>Expenditure, total</b>	<b>319,826</b>	<b>273,050</b>	<b>165,256</b>	<b>98,655</b>	<b>72,159</b>	<b>152,295</b>	<b>294,506</b>	<b>976,722</b>	<b>150,373</b>	
By character and object:										
Intergovernmental expenditure	-	454	73	248	6,327	4,125	13,275	-	-	
Direct expenditure	319,826	272,596	165,183	98,407	65,832	148,170	281,231	976,722	150,373	
Current operation	266,660	193,574	129,188	80,109	36,659	130,028	265,483	766,511	126,850	
Capital outlay	41,143	63,285	31,820	11,416	2,338	15,750	11,064	79,569	19,720	
Construction	28,078	22,068	3,623	3,235	558	15,696	10,069	76,296	15,126	
Assistance and subsidies	-	-	-	-	-	-	121	458	840	
Interest on debt	12,023	15,737	4,175	6,882	26,835	2,271	4,226	27,441	2,963	
Insurance benefits and repayments	-	-	-	-	-	-	-	77,885	-	
Exhibit: Salaries and wages	123,838	97,451	69,820	32,700	17,271	46,747	73,371	212,870	45,918	
By function:										
General expenditure	319,826	273,050	165,256	98,208	72,159	152,295	294,506	782,284	148,341	
Current expenditure	278,683	209,765	133,436	86,792	69,821	136,545	283,442	715,096	128,621	
Capital outlay	41,143	63,285	31,820	11,416	2,338	15,750	11,064	67,188	19,720	
Education services:										
Education	9	2,227	5	18	-	4,239	870	-	663	
Elementary and secondary	9	2,227	5	18	-	4,239	870	-	663	
Higher education	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	4,790	4,703	3,658	67	2,422	
Social services and income maintenance:										
Public welfare	4,359	9,009	11	106	-	36,984	134,047	200,922	30,559	
Hospitals	-	-	-	-	-	-	-	106,249	-	
Health	50,684	12,504	27,991	5,422	9,658	29,875	17,037	55,389	21,055	
Transportation:										
Highways	52,889	49,802	23,984	18,984	-	18,407	16,991	18,118	16,591	
Capital outlay	25,641	30,654	13,326	7,586	-	9,994	6,587	7,665	7,601	
Air transportation	178	4,278	-	9	-	3,404	13,352	30,298	710	
Parking	-	180	3	-	50	18	219	-	-	
Other transportation	-	-	-	-	6,327	5,261	-	-	2,682	
Public safety:										
Police protection	29,221	22,979	14,800	7,402	4,209	12,993	21,392	23,161	13,455	
Fire protection	973	3	-	-	253	-	-	-	-	
Correction	31,768	30,296	23,298	13,209	3,139	5,723	18,324	81,015	8,952	
Protective inspection and regulation	324	8,877	3,192	923	-	-	456	-	-	
Environment and housing:										
Natural resources	9,542	18,509	169	700	265	2,775	1,890	385	561	
Sewerage	10,485	-	18,128	50	-	-	230	-	-	
Capital outlay	-	-	12,855	-	-	-	-	-	-	
Solid waste management	4,323	26,740	1,784	3,454	-	6,601	6,545	-	1,367	
Parks and recreation	6,090	5,098	5,058	572	2,352	4,229	12,123	98,678	9,898	
Housing and community development	14,971	624	710	5	217	-	-	5,896	-	
Governmental administration:										
Financial administration	9,976	12,401	7,018	4,138	4,115	3,676	3,894	3,862	3,642	
Judicial and legal	40,085	20,924	18,329	10,825	3,267	6,275	14,923	56,591	9,719	
General public buildings	276	1,767	2,724	-	1,488	2,722	4,052	1,385	6,113	
Other government administration	7,975	7,968	3,577	6,671	2,818	1,844	7,083	12,191	9,576	
Interest on general debt	12,023	15,737	4,175	6,882	26,835	2,271	4,226	26,538	2,963	
Other and unallocable	33,675	23,127	10,300	18,838	2,376	295	13,194	61,539	7,413	
Utility and liquor store expenditure	-	-	-	447	-	-	-	116,553	2,032	
Employee retirement expenditure <sup>1</sup>	-	-	-	-	-	-	-	77,885	-	
Debt outstanding at end of fiscal year	123,550	189,711	71,337	73,820	268,907	58,647	110,850	483,932	57,425	
Long-term debt outstanding	123,550	189,711	67,087	73,820	268,907	58,647	110,850	483,932	57,425	
Education services	-	-	-	-	-	-	-	-	-	
Public debt for private purposes	61,930	61,900	-	33,840	268,907	-	-	-	-	
Utility	-	-	-	-	-	-	-	16,735	-	
Long-term debt issued	14,170	45,976	3,594	16,150	-	5,185	5,952	61,135	9,800	
Long-term debt retired	19,515	6,915	5,204	16,495	16,501	5,985	7,997	58,727	8,536	
Cash and security holdings	262,311	212,735	117,864	83,415	284,276	111,619	52,223	1,334,054	110,201	
Contributions to retirement systems	-	-	-	-	-	-	-	12,942	-	

**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Alabama				Alaska		Arizona			
	Birmingham 1	Huntsville 2	Mobile 3	Montgomery 4	Anchorage 5	Chandler 6	Glendale 7	Mesa 8	Phoenix 9	Scottsdale 10
Fiscal year ending	06/30	09/30	09/30	09/30	12/31	06/30	06/30	06/30	06/30	06/30
Population (1998)	258,543	170,424	202,581	196,363	250,505	142,918	182,219	344,764	1,159,014	179,012
<b>Revenue, total</b>	<b>363,556</b>	<b>446,728</b>	<b>261,063</b>	<b>203,780</b>	<b>978,805</b>	<b>211,975</b>	<b>214,425</b>	<b>403,112</b>	<b>1,805,918</b>	<b>347,716</b>
General revenue	324,893	194,476	239,465	142,398	801,556	186,651	187,438	300,009	1,447,115	298,020
Intergovernmental revenue	36,667	23,381	15,188	18,034	350,191	52,070	61,396	109,111	466,052	45,056
Federal Government	14,880	4,038	877	6,198	16,685	8,642	10,794	13,911	134,173	5,519
State government	16,162	8,128	12,031	5,565	333,506	30,787	44,257	93,002	296,914	39,537
From local governments	5,625	11,215	2,280	6,271	-	12,641	6,345	2,198	34,965	-
General revenue from own sources	288,226	171,095	224,277	124,364	451,365	134,581	126,042	190,898	981,063	252,964
Taxes	223,553	117,802	150,881	102,105	245,748	55,323	64,665	85,095	463,425	148,470
Property	32,886	21,358	7,960	14,462	219,743	13,812	17,741	9,368	128,635	33,319
General sales	93,946	74,818	101,890	54,082	-	36,188	36,789	62,459	202,902	85,902
Selective sales	249	9,765	16,041	7,781	14,119	1,293	1,423	1,432	101,368	12,547
Income	49,615	-	620	-	-	-	-	-	-	-
All other taxes	46,857	11,861	24,370	25,780	11,886	4,030	8,512	11,836	30,520	16,702
Current charges	14,570	27,967	39,124	13,023	177,278	40,132	36,443	74,564	370,260	35,360
Miscellaneous revenue	50,103	25,326	34,272	9,236	28,339	39,126	25,134	31,239	147,378	69,134
Utility and liquor store revenue	-	252,252	21,598	36,688	111,734	25,324	26,987	103,103	162,408	49,696
Employee retirement revenue <sup>1</sup>	38,663	-	-	24,694	65,515	-	-	-	196,395	-
<b>Expenditure, total</b>	<b>354,524</b>	<b>487,181</b>	<b>226,195</b>	<b>184,539</b>	<b>919,880</b>	<b>133,906</b>	<b>187,084</b>	<b>415,796</b>	<b>1,730,169</b>	<b>302,247</b>
By character and object:										
Intergovernmental expenditure	25,769	1,422	8,520	5,200	-	1,191	-	-	7,673	-
Direct expenditure	328,755	485,759	217,675	179,339	919,880	132,715	187,084	415,796	1,722,496	302,247
Current operation	226,906	369,520	147,985	139,034	659,966	101,462	127,724	286,678	993,721	201,845
Capital outlay	23,224	93,207	27,091	23,514	169,116	16,087	47,333	96,260	527,826	64,261
Construction	15,242	75,998	18,093	17,720	85,129	16,087	37,646	58,696	334,773	61,508
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	48,580	23,032	42,599	7,463	78,464	15,166	12,027	32,858	161,962	36,141
Insurance benefits and repayments	30,045	-	-	9,328	12,334	-	-	-	38,987	-
Exhibit: Salaries and wages	163,961	75,269	64,541	81,590	373,880	46,944	65,521	164,067	516,526	85,951
By function:										
General expenditure	324,479	216,522	197,832	131,624	787,024	117,035	170,282	323,298	1,414,967	267,302
Current expenditure	301,255	148,098	177,426	118,998	648,893	100,948	124,856	248,015	1,014,847	203,041
Capital outlay	23,224	68,424	20,406	12,626	138,131	16,087	45,426	75,283	400,120	64,261
Education services:										
Education	-	-	-	-	366,664	-	-	-	13,525	-
Elementary and secondary	-	-	-	-	366,664	-	-	-	13,525	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	11,274	4,384	3,058	2,928	6,730	1,602	5,279	13,033	30,284	6,285
Social services and income maintenance:										
Public welfare	164	401	-	114	-	-	193	1,768	-	-
Hospitals	-	-	-	252	-	-	-	-	-	-
Health	2,335	5,381	5,888	2,053	32,809	-	5	-	825	-
Transportation:										
Highways	21,082	23,790	17,311	18,591	52,011	8,214	14,774	36,652	92,945	23,026
Capital outlay	7,082	11,077	5,651	943	23,763	-	6,233	17,470	60,398	9,711
Air transportation	-	-	-	-	3,890	301	5,432	2,907	139,253	1,681
Parking	19,454	1,927	3,560	275	2,835	66	-	-	2,642	-
Other transportation	2,272	-	1,870	-	6,347	-	-	-	-	-
Public safety:										
Police protection	59,144	21,943	29,146	28,280	46,861	22,465	24,864	77,970	230,651	35,093
Fire protection	32,491	14,568	19,835	16,580	23,398	9,936	12,854	28,145	118,386	11,817
Correction	520	2,256	2,360	-	-	-	-	-	7,440	-
Protective inspection and regulation	5,259	1,090	1,890	1,094	2,600	1,200	1,660	6,518	8,705	3,541
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	-	42,075	23,140	795	15,769	12,796	21,808	29,746	183,560	14,043
Capital outlay	-	31,801	9,614	-	2,405	-	17,122	17,562	139,705	-
Solid waste management	13,996	10,258	8,408	10,900	11,605	5,541	12,173	18,445	52,818	11,485
Parks and recreation	35,213	24,963	16,381	19,776	16,178	4,480	14,709	34,414	119,879	18,858
Housing and community development	17,674	2,659	-	543	-	3,792	11,027	24,923	78,759	4,090
Governmental administration:										
Financial administration	10,151	3,985	6,728	3,497	8,883	3,961	9,623	2,105	21,892	5,983
Judicial and legal	6,796	2,840	2,425	3,334	4,005	2,502	324	8,616	41,016	5,163
General public buildings	-	8,126	5,596	-	10,321	1,550	1,548	2,826	16,218	-
Other government administration	9,825	13,529	3,350	1,910	16,675	2,014	8,543	10,921	28,190	13,155
Interest on general debt	48,580	20,278	34,876	3,607	52,950	9,384	10,143	23,192	134,520	35,036
Other and unallocable	28,249	12,069	12,010	17,095	106,493	27,231	15,323	1,117	93,459	78,046
Utility and liquor store expenditure	-	270,659	28,363	43,587	120,522	16,871	16,802	92,498	276,215	34,945
Employee retirement expenditure <sup>1</sup>	30,045	-	-	9,328	12,334	-	-	-	38,987	-
Debt outstanding at end of fiscal year	779,343	448,897	634,021	154,240	1,305,183	243,658	207,314	587,595	3,131,151	577,264
Long-term debt outstanding	779,343	448,897	634,021	154,240	1,270,183	243,658	207,314	587,595	3,131,151	577,264
Education services	4,500	67,930	-	-	292,554	-	-	-	-	-
Public debt for private purposes	352,016	98,337	328,030	19,440	68,061	21,257	66,111	110,004	427,653	193,478
Utility	-	48,320	153,805	80,310	410,776	124,960	28,980	213,581	251,768	35,811
Long-term debt issued	111,855	6,100	5,910	30,000	88,549	29,250	12,000	134,200	389,250	144,310
Long-term debt retired	146,685	17,751	32,260	12,769	91,109	17,421	20,103	105,970	208,310	169,429
Cash and security holdings	1,405,339	279,134	510,361	251,971	827,870	284,681	223,211	370,166	2,706,730	470,327
Contributions to retirement systems <sup>1</sup>	10,088	-	-	5,082	-	-	-	-	30,124	-

See footnotes at end of table.

**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Arizona - Con			Arkansas			California				
	Tempe	Tucson	Little Rock	Anaheim	Bakersfield	Berkeley	Chula Vista	Concord	Corona	Costa Mesa	
	11	12	13	14	15	16	17	18	19	20	
Fiscal year ending	06/30	06/30	12/31	06/30	06/30	06/30	06/30	06/30	06/30	06/30	
Population (1998)	162,701	459,988	175,752	288,945	205,508	103,243	151,963	114,850	100,208	100,938	
<b>Revenue, total</b>	<b>239,013</b>	<b>629,010</b>	<b>236,513</b>	<b>622,747</b>	<b>158,922</b>	<b>180,274</b>	<b>136,556</b>	<b>111,735</b>	<b>123,510</b>	<b>78,401</b>	
General revenue	214,205	474,444	193,120	342,364	147,758	180,078	134,806	102,055	104,041	78,401	
Intergovernmental revenue	49,102	192,301	67,655	63,089	20,632	23,226	18,636	12,081	11,284	15,588	
Federal Government	8,936	53,133	4,695	34,400	6,617	6,119	2,869	1,852	1,471	5,285	
State government	38,671	128,685	16,811	25,479	13,785	16,571	15,665	10,229	9,813	7,690	
From local governments	1,495	10,483	46,149	3,210	230	536	102	-	-	2,613	
General revenue from own sources	165,103	282,143	125,465	279,275	127,126	156,852	116,170	89,974	92,757	62,813	
Taxes	108,778	192,056	35,322	144,958	62,652	78,789	53,738	46,639	44,573	49,042	
Property	20,255	30,790	9,703	32,087	17,430	22,933	14,178	15,683	15,651	10,570	
General sales	81,005	128,786	-	56,454	32,982	16,337	18,807	20,921	15,896	30,138	
Selective sales	2,952	22,533	19,897	46,387	7,311	14,446	7,228	3,672	1,836	5,673	
Income	-	-	-	-	-	-	-	-	-	-	
All other taxes	4,566	9,947	5,722	10,030	4,929	25,073	13,525	6,363	11,190	2,661	
Current charges	32,826	58,174	63,433	68,858	43,122	44,994	24,775	26,687	21,204	4,480	
Miscellaneous revenue	23,499	31,913	26,710	65,459	21,352	33,069	37,657	16,648	26,980	9,291	
Utility and liquor store revenue	24,808	87,240	21,320	280,383	11,001	42	1,750	-	19,469	-	
Employee retirement revenue <sup>1</sup>	-	67,326	22,073	-	163	154	-	9,680	-	-	
<b>Expenditure, total</b>	<b>208,193</b>	<b>599,670</b>	<b>217,642</b>	<b>790,593</b>	<b>179,944</b>	<b>220,372</b>	<b>128,511</b>	<b>99,272</b>	<b>118,198</b>	<b>66,007</b>	
By character and object:											
Intergovernmental expenditure	-	-	7,133	-	-	-	-	-	-	-	
Direct expenditure	208,193	599,670	210,509	790,593	179,944	220,372	128,511	99,272	118,198	66,007	
Current operation	139,711	423,790	159,044	451,383	122,483	166,118	86,994	70,593	84,672	59,888	
Capital outlay	57,394	115,570	24,214	253,754	46,067	37,924	10,195	17,961	19,586	4,488	
Construction	53,540	98,759	17,250	243,202	21,658	37,819	8,588	16,397	19,021	1,354	
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-	
Interest on debt	11,088	44,987	21,472	85,456	11,139	12,021	31,322	7,189	13,940	1,631	
Insurance benefits and repayments	-	15,323	5,779	-	255	4,309	-	3,529	-	-	
Exhibit: Salaries and wages	67,666	218,984	73,142	182,514	56,229	78,508	37,153	27,319	31,859	35,038	
By function:											
General expenditure	180,557	424,867	197,486	507,996	168,930	215,877	124,120	95,743	96,729	66,007	
Current expenditure	127,261	362,730	173,272	301,183	125,065	177,953	114,541	77,782	80,301	61,519	
Capital outlay	53,296	62,137	24,214	206,813	43,865	37,924	9,579	17,961	16,428	4,488	
Education services:											
Education	-	-	-	-	-	-	-	-	-	-	
Elementary and secondary	-	-	-	-	-	-	-	-	-	-	
Higher education	-	-	-	-	-	-	-	-	-	-	
Libraries	3,307	15,698	-	5,923	-	11,116	4,917	-	1,772	-	
Social services and income maintenance:											
Public welfare	-	5,483	-	-	-	-	-	-	-	-	
Hospitals	-	-	-	-	-	-	-	-	-	-	
Health	-	850	7,005	512	500	23,683	1,583	-	613	4,490	
Transportation:											
Highways	23,526	47,165	30,406	35,588	16,755	9,013	13,240	10,979	9,811	8,380	
Capital outlay	9,393	20,789	9,652	24,217	10,785	5,506	27	5,324	5,605	227	
Air transportation	-	18,889	6,867	-	121	-	-	-	593	-	
Parking	-	-	322	-	379	2,215	316	-	112	-	
Other transportation	-	-	7,976	-	-	2,724	-	-	-	-	
Public safety:											
Police protection	28,279	70,124	33,005	58,178	33,030	28,763	22,763	25,724	17,288	22,529	
Fire protection	13,539	34,187	20,680	27,761	17,724	14,625	8,596	-	9,869	7,257	
Correction	-	-	-	-	-	-	-	-	-	-	
Protective inspection and regulation	4,853	3,902	694	6,328	9,176	4,714	5,515	3,464	4,718	2,235	
Environment and housing:											
Natural resources	-	-	-	-	-	-	-	-	-	-	
Sewerage	7,493	-	11,983	-	10,713	12,892	12,105	10,686	8,377	927	
Capital outlay	-	-	-	-	4,588	6,182	251	330	295	15	
Solid waste management	9,114	25,098	10,423	33,488	19,063	15,077	254	-	3,702	-	
Parks and recreation	18,925	45,812	16,076	111,167	8,020	7,265	9,554	15,145	4,613	5,840	
Housing and community development	39,894	34,768	7,312	48,171	26,594	11,960	4,302	9,921	14,880	1,648	
Governmental administration:											
Financial administration	6,595	20,604	1,629	8,924	8,555	9,685	4,683	4,926	1,454	4,029	
Judicial and legal	5,807	14,544	2,647	3,817	1,653	7,186	1,523	1,442	1,762	835	
General public buildings	2,380	6,000	1,616	-	-	-	-	-	-	-	
Other government administration	5,559	17,859	5,433	9,779	803	37,798	1,679	3,620	2,808	5,291	
Interest on general debt	7,148	31,867	21,472	62,376	10,701	12,021	31,322	7,189	13,834	1,631	
Other and unallocable	4,138	32,017	11,940	95,984	5,143	5,140	1,768	2,647	523	915	
Utility and liquor store expenditure	27,636	159,480	14,377	282,597	10,759	186	4,391	-	21,469	-	
Employee retirement expenditure <sup>1</sup>	-	15,323	5,779	-	255	4,309	-	3,529	-	-	
Debt outstanding at end of fiscal year	211,175	750,677	332,640	1,341,379	269,879	195,559	481,405	142,197	303,625	28,566	
Long-term debt outstanding	211,175	750,677	332,640	1,341,379	269,879	195,559	481,405	142,197	303,625	28,566	
Education services	-	-	-	-	-	-	-	-	-	-	
Public debt for private purposes	18,297	100,594	162,787	-	74,145	87,605	356,455	10,205	64,645	-	
Utility	60,295	210,914	-	424,357	7,765	-	-	-	1,625	-	
Long-term debt issued	68,010	108,387	7,564	71,578	13,590	28,865	25,000	1,190	62,845	13,715	
Long-term debt retired	49,926	98,978	18,950	29,834	9,733	3,348	23,406	5,323	64,879	3,118	
Cash and security holdings	237,836	627,851	369,508	825,606	189,241	193,556	450,132	223,404	196,130	69,864	
Contributions to retirement systems <sup>1</sup>	-	9,801	3,231	-	-	3,385	-	18	-	-	

See footnotes at end of table.



**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding.)

Item	California- Con.									
	El Monte	Escondido	Fontana	Fremont	Fresno	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach
	21	22	23	24	25	26	27	28	29	30
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (1998)	110,026	116,184	104,124	187,800	396,011	120,188	149,208	184,321	121,631	190,751
<b>Revenue, total</b>	<b>52,614</b>	<b>105,118</b>	<b>96,841</b>	<b>150,284</b>	<b>470,452</b>	<b>85,609</b>	<b>94,141</b>	<b>341,960</b>	<b>117,481</b>	<b>169,551</b>
General revenue	50,405	86,620	96,287	150,250	369,380	72,470	80,133	190,159	103,370	145,648
Intergovernmental revenue	14,516	12,172	10,678	18,927	69,342	12,456	28,189	39,661	14,681	21,095
Federal Government	4,422	3,405	2,222	4,216	37,656	3,373	15,644	13,649	4,681	5,151
State government	10,094	8,321	7,475	13,708	30,815	8,999	12,231	26,001	9,972	14,841
From local governments	-	446	981	1,003	871	84	314	11	28	1,103
General revenue from own sources	35,889	74,448	85,609	131,323	300,038	60,014	51,944	150,498	88,689	124,553
Taxes	30,322	41,241	53,120	98,466	112,862	40,030	37,578	77,562	49,320	79,339
Property	8,156	11,844	25,449	34,924	36,824	18,127	15,687	24,465	12,496	27,090
General sales	12,248	21,692	7,304	28,511	52,650	15,258	15,140	26,185	24,975	23,385
Selective sales	7,625	3,163	9,398	7,393	6,970	4,013	3,250	18,941	4,957	19,302
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	2,293	4,542	10,969	27,638	16,418	2,632	3,501	7,971	6,892	9,562
Current charges	1,338	22,065	14,312	13,190	117,903	14,498	5,654	49,406	19,575	24,852
Miscellaneous revenue	4,229	11,142	18,177	19,667	69,273	5,486	8,712	23,530	19,794	20,362
Utility and liquor store revenue	2,209	18,498	554	34	35,420	13,139	14,008	151,801	14,111	23,903
Employee retirement revenue <sup>1</sup>	-	-	-	-	65,652	-	-	-	-	-
<b>Expenditure, total</b>	<b>52,984</b>	<b>96,584</b>	<b>99,434</b>	<b>138,291</b>	<b>467,948</b>	<b>86,165</b>	<b>104,885</b>	<b>318,198</b>	<b>159,268</b>	<b>161,533</b>
By character and object:										
Intergovernmental expenditure	-	-	-	-	-	-	-	-	-	-
Direct expenditure	52,984	96,584	99,434	138,291	467,948	86,165	104,885	318,198	159,268	161,533
Current operation	48,645	72,452	76,787	87,468	280,161	68,180	75,859	273,194	98,855	135,825
Capital outlay	1,968	14,029	4,432	39,970	95,346	16,288	22,006	40,201	58,246	23,116
Construction	1,922	11,813	4,005	33,931	89,382	16,190	17,822	38,729	56,960	21,408
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	2,371	10,103	18,215	10,853	56,297	1,697	7,020	4,803	2,167	2,592
Insurance benefits and repayments	-	-	-	-	36,144	-	-	-	-	-
Exhibit: Salaries and wages	22,036	37,249	20,788	59,613	101,681	35,682	34,957	88,328	43,780	60,932
By function:										
General expenditure	50,589	81,102	98,856	138,110	367,868	72,401	88,556	178,959	145,730	139,904
Current expenditure	48,943	69,169	94,424	98,140	294,191	58,045	70,693	149,270	90,005	119,968
Capital outlay	1,646	11,933	4,432	39,970	73,677	14,356	17,863	29,689	55,725	19,936
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	2,684	6	66	-	3,052	8	5,308	2,419	3,996
Social services and income maintenance:										
Public welfare	-	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	118	2,197	325	10,405	981	1,087	3,317	864	1,041	5,723
Transportation:										
Highways	5,759	6,829	15,024	12,360	28,373	11,624	9,217	19,439	31,947	21,861
Capital outlay	73	2,710	140	7,974	12,980	6,444	2,306	1,434	21,089	4,603
Air transportation	-	-	-	-	14,638	763	-	-	1,488	-
Parking	203	44	-	-	2,950	4	35	9,377	-	1,036
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	14,659	17,564	16,290	31,018	67,566	20,652	22,748	32,028	25,535	35,969
Fire protection	6,377	6,755	1,178	19,542	20,823	7,831	7,679	20,000	14,930	17,157
Correction	-	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	1,021	4,631	3,004	5,492	4,325	2,542	1,533	4,712	3,653	2,091
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	-	8,211	5,240	-	55,564	510	-	12,209	18,114	-
Capital outlay	-	-	-	-	31,386	163	-	7,663	6,471	-
Solid waste management	-	-	-	1,236	35,176	6,591	-	10,101	1,740	8,343
Parks and recreation	2,661	4,408	2,073	11,654	29,145	3,474	1,933	9,040	233	15,856
Housing and community development	7,703	5,507	16,449	19,170	11,499	6,891	27,914	23,659	2,838	7,868
Governmental administration:										
Financial administration	1,016	1,506	10,112	2,823	17,603	1,278	2,104	10,112	3,284	5,738
Judicial and legal	460	80	1,769	1,108	2,156	154	350	2,541	27,264	4,246
General public buildings	-	-	-	-	-	-	-	-	-	-
Other government administration	7,375	4,505	6,500	10,373	17,618	4,251	1,195	1,822	5,187	5,602
Interest on general debt	2,371	9,694	18,215	10,853	53,190	1,697	6,009	4,539	2,167	2,592
Other and unallocable	866	6,487	2,671	2,010	6,261	-	4,514	13,208	3,890	1,826
Utility and liquor store expenditure	2,395	15,482	578	181	63,936	13,764	16,329	139,239	13,538	21,629
Employee retirement expenditure <sup>1</sup>	-	-	-	-	36,144	-	-	-	-	-
Debt outstanding at end of fiscal year	18,159	170,780	510,346	265,587	740,054	22,560	105,288	76,365	74,045	41,113
Long-term debt outstanding	18,159	170,780	510,346	265,587	740,054	22,560	105,288	76,365	74,045	41,113
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	8,400	18,145	39,494	94,247	111,774	-	-	-	-	32,509
Utility	-	8,005	-	-	52,290	-	19,090	1,800	-	-
Long-term debt issued	623	-	53,354	53,555	6,205	129	2,418	-	14,345	-
Long-term debt retired	2,296	9,772	52,930	29,862	18,037	1,070	3,525	6,265	3,159	2,097
Cash and security holdings	33,462	150,769	149,410	304,813	2,019,235	52,224	83,352	265,581	90,511	104,822
Contributions to retirement systems <sup>1</sup>	-	-	-	-	921	-	-	-	-	-

See footnotes at end of table.

**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding.)

Item	California- Con.									
	Inglewood 31	Irvine 32	Lancaster 33	Long Beach 34	Los Angeles 35	Modesto 36	Moreno Valley 37	Norwalk 38	Oakland 39	Oceanside 40
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (1998)	111,040	127,873	115,675	421,904	3,553,638	178,559	140,932	100,209	367,230	145,941
<b>Revenue, total</b>	<b>135,109</b>	<b>119,311</b>	<b>93,071</b>	<b>1,025,769</b>	<b>9,731,081</b>	<b>144,789</b>	<b>59,450</b>	<b>53,978</b>	<b>748,215</b>	<b>161,204</b>
General revenue	121,586	119,036	93,062	880,316	4,782,540	116,150	59,450	51,089	690,176	134,956
Intergovernmental revenue	38,629	17,964	18,543	143,710	873,354	22,995	11,426	14,002	116,832	19,057
Federal Government	16,864	3,924	2,369	63,214	360,437	6,257	1,788	4,360	54,118	647
State government	20,204	11,886	14,264	67,979	418,485	16,391	9,515	9,506	44,263	16,138
From local governments	1,561	2,154	1,910	12,517	94,432	347	123	136	18,451	2,272
General revenue from own sources	82,957	101,072	74,519	736,606	3,909,186	93,155	48,024	37,087	573,344	115,899
Taxes	44,209	71,220	46,597	180,704	2,077,511	52,329	31,052	24,780	234,140	35,492
Property	8,143	10,690	25,928	58,123	711,915	6,632	8,163	6,395	86,794	13,445
General sales	7,978	38,677	14,699	29,806	296,874	22,710	11,210	10,428	29,125	11,283
Selective sales	17,580	11,295	2,734	72,442	618,902	14,458	10,253	6,739	49,738	4,495
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	10,508	10,558	3,236	20,333	449,820	8,529	1,426	1,218	68,483	6,269
Current charges	15,915	14,175	11,792	469,973	1,321,177	29,882	4,492	8,117	213,508	49,986
Miscellaneous revenue	22,833	15,677	16,130	85,929	510,498	10,944	12,480	4,190	125,696	30,421
Utility and liquor store revenue	13,523	275	9	141,701	2,700,036	28,639	-	2,889	-	26,248
Employee retirement revenue <sup>1</sup>	-	-	-	3,752	2,248,505	-	-	-	58,039	-
<b>Expenditure, total</b>	<b>134,442</b>	<b>108,652</b>	<b>95,167</b>	<b>974,557</b>	<b>8,009,592</b>	<b>176,922</b>	<b>67,447</b>	<b>56,708</b>	<b>786,557</b>	<b>174,795</b>
By character and object:										
Intergovernmental expenditure	-	-	11,103	-	55,727	-	18,715	8,354	-	-
Direct expenditure	134,442	108,652	84,064	974,557	7,953,865	176,922	48,732	48,354	786,557	174,795
Current operation	123,570	83,266	40,191	824,360	5,006,525	116,787	38,195	42,967	498,248	135,052
Capital outlay	6,064	9,496	22,584	77,647	1,465,381	53,052	10,254	2,442	129,363	28,961
Construction	5,970	9,349	22,199	56,713	1,185,551	47,598	9,296	2,365	119,875	24,911
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	4,808	15,890	21,289	71,333	586,437	7,083	283	2,945	102,791	10,782
Insurance benefits and repayments	-	-	-	1,217	895,522	-	-	-	56,155	-
Exhibit: Salaries and wages	47,217	34,733	8,989	344,436	2,411,313	42,589	8,260	10,489	176,210	59,933
By function:										
General expenditure	120,574	108,377	93,800	825,496	4,878,633	142,455	67,447	47,991	730,402	147,617
Current expenditure	114,552	98,881	71,699	757,203	3,708,943	96,090	57,193	45,549	601,039	120,857
Capital outlay	6,022	9,496	22,101	68,293	1,169,690	46,365	10,254	2,442	129,363	26,760
Education services:										
Education	-	-	-	-	13,018	-	-	-	-	-
Elementary and secondary	-	-	-	-	13,018	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	2,597	-	1,643	10,676	72,157	-	-	-	14,210	3,814
Social services and income maintenance:										
Public welfare	-	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	2,235	1,250	-	26,946	31,445	4,754	1,197	-	19,697	-
Transportation:										
Highways	6,946	25,014	14,164	76,048	131,294	13,123	6,671	5,620	35,853	22,608
Capital outlay	13	7,213	8,827	23,065	51,298	7,198	4,024	98	-	14,182
Air transportation	-	-	-	9,073	402,464	715	-	-	71,618	133
Parking	199	-	-	276	19,269	181	-	612	4,288	-
Other transportation	-	-	-	65,097	465,521	-	-	-	52,683	4,609
Public safety:										
Police protection	28,685	24,849	13,259	127,880	886,456	32,247	27,218	8,578	106,800	29,323
Fire protection	6,791	2	-	53,207	341,834	14,105	10,212	-	56,840	11,634
Correction	-	-	-	-	1,225	-	-	-	-	-
Protective inspection and regulation	1,531	4,245	2,700	35,000	73,337	244	2,257	674	78,318	1,628
Environment and housing:										
Natural resources	-	-	-	-	11,931	-	-	-	-	-
Sewerage	1,860	-	-	5,173	399,311	35,633	-	171	18,600	15,249
Capital outlay	-	-	-	276	264,246	24,374	-	-	3,958	1,667
Solid waste management	8,989	4,000	28	54,834	150,533	240	-	-	904	14,180
Parks and recreation	5,925	14,230	6,734	22,948	218,586	11,458	4,473	3,886	29,885	1,351
Housing and community development	19,543	3,149	28,584	106,054	235,146	12,038	2,779	13,134	60,603	3,651
Governmental administration:										
Financial administration	9,118	2,880	1,194	27,144	156,597	3,433	3,036	7,380	12,035	13,845
Judicial and legal	858	1,412	362	15,393	61,049	744	814	267	4,046	1,200
General public buildings	-	-	-	-	80,251	-	-	-	-	-
Other government administration	2,655	11,456	2,100	14,845	67,976	5,123	4,247	2,505	22,701	2,183
Interest on general debt	4,387	15,890	21,289	68,011	372,167	5,160	283	2,945	102,791	10,750
Other and unallocable	18,255	-	1,743	106,891	687,066	3,257	4,260	2,219	38,530	11,459
Utility and liquor store expenditure	13,868	275	1,367	147,844	2,235,437	34,467	-	8,717	-	27,178
Employee retirement expenditure <sup>1</sup>	-	-	-	1,217	895,522	-	-	-	56,155	-
Debt outstanding at end of fiscal year	117,581	471,617	312,577	1,499,204	9,225,088	190,605	3,845	107,239	2,235,599	179,727
Long-term debt outstanding	117,581	471,617	312,577	1,499,204	9,225,088	190,605	3,845	107,239	2,235,599	179,727
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	21,860	12,405	97,767	212,046	1,069,647	17,386	-	-	193,740	101,777
Utility	6,215	-	-	58,393	2,991,280	27,729	-	-	-	11,720
Long-term debt issued	-	208,719	9,545	349,640	1,061,883	87,015	-	-	15,093	22,180
Long-term debt retired	3,539	6,055	47,070	327,183	1,198,010	31,461	195	826	50,685	6,944
Cash and security holdings	40,032	342,989	157,148	601,418	24,023,632	148,396	51,302	20,578	1,578,370	227,114
Contributions to retirement systems <sup>1</sup>	-	-	-	1,749	492,669	-	-	-	-	-

See footnotes at end of table.

**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding.)

Item	California- Con.									
	Ontario	Orange	Oxnard	Palmdale	Pasadena	Pomona	Rancho Cucamonga	Riverside	Sacramento	Salinas
	41	42	43	44	45	46	47	48	49	50
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (1998)	144,854	119,890	151,009	106,540	134,116	134,706	116,613	255,069	376,243	111,757
<b>Revenue, total</b>	<b>175,548</b>	<b>103,674</b>	<b>143,268</b>	<b>67,343</b>	<b>363,466</b>	<b>127,331</b>	<b>97,726</b>	<b>453,885</b>	<b>528,383</b>	<b>68,903</b>
General revenue	160,077	91,145	130,656	67,218	205,505	114,176	97,726	228,931	433,971	68,903
Intergovernmental revenue	21,827	14,563	16,254	16,034	35,395	30,136	9,792	33,903	47,377	14,323
Federal Government	11,138	2,661	5,418	2,722	10,552	10,643	1,730	10,844	12,014	5,541
State government	10,665	11,708	10,836	10,658	22,378	16,393	8,062	18,467	34,397	8,736
From local governments	24	194	-	2,654	2,465	3,100	-	4,592	966	46
General revenue from own sources	138,250	76,582	114,402	51,184	170,110	84,040	87,934	195,028	386,594	54,580
Taxes	76,995	48,797	45,350	38,657	100,753	55,811	59,308	82,168	197,720	41,025
Property	32,521	17,157	16,998	21,122	29,638	22,467	29,588	22,622	62,949	9,699
General sales	27,293	21,869	16,661	10,714	29,535	12,489	14,351	28,632	56,736	14,347
Selective sales	7,187	4,225	3,575	2,624	27,007	16,554	9,810	22,335	53,418	9,326
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	9,994	5,546	8,116	4,197	14,573	4,301	5,559	8,579	24,617	7,653
Current charges	40,498	11,961	50,631	4,188	36,969	12,560	4,948	56,306	112,674	7,417
Miscellaneous revenue	20,757	15,824	18,421	8,339	32,388	15,669	23,678	56,554	76,200	6,138
Utility and liquor store revenue	15,471	12,529	12,612	125	147,725	13,155	-	224,954	30,794	-
Employee retirement revenue <sup>1</sup>	-	-	-	-	10,236	-	-	-	63,618	-
<b>Expenditure, total</b>	<b>186,807</b>	<b>105,808</b>	<b>137,334</b>	<b>79,908</b>	<b>354,733</b>	<b>134,280</b>	<b>73,063</b>	<b>399,314</b>	<b>470,264</b>	<b>73,941</b>
By character and object:										
Intergovernmental expenditure	-	-	-	9,144	-	-	-	-	2,421	-
Direct expenditure	186,807	105,808	137,334	70,764	354,733	134,280	73,063	399,314	467,843	73,941
Current operation	137,131	76,944	109,516	40,585	280,013	100,922	54,111	298,120	308,164	57,227
Capital outlay	37,598	21,223	19,800	21,386	41,259	18,044	5,222	58,960	104,634	11,945
Construction	28,252	21,192	19,624	19,629	39,003	15,476	4,058	50,563	103,129	11,011
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	12,078	7,641	8,018	8,793	22,290	15,314	13,730	42,234	31,220	4,769
Insurance benefits and repayments	-	-	-	-	11,171	-	-	-	23,825	-
Exhibit: Salaries and wages	53,760	38,074	41,129	15,836	58,137	31,644	18,638	108,726	150,192	31,636
By function:										
General expenditure	173,127	92,271	122,859	78,882	213,590	111,584	73,063	209,156	415,101	73,941
Current expenditure	137,020	73,303	103,880	57,496	183,005	102,848	67,841	163,965	318,778	61,996
Capital outlay	36,107	18,968	18,979	21,386	30,585	8,736	5,222	45,191	96,323	11,945
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	3,205	2,048	2,331	1,394	7,426	2,141	1,364	5,140	6,300	3,288
Social services and income maintenance:										
Public welfare	-	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	5,026	1,558	-	427	10,040	1,082	-	1,426	1,764	1,960
Transportation:										
Highways	17,466	16,037	10,050	14,858	17,505	9,087	10,636	22,514	87,506	13,215
Capital outlay	12,252	10,500	3,734	10,139	1,758	64	175	9,674	63,885	5,560
Air transportation	-	-	-	-	-	-	-	710	-	754
Parking	-	-	-	-	2,463	225	-	305	8,722	-
Other transportation	-	-	-	-	-	-	-	-	1,085	-
Public safety:										
Police protection	32,679	20,376	27,802	9,355	34,061	28,619	12,615	42,609	77,299	19,916
Fire protection	13,590	12,899	7,872	-	20,429	13,363	-	19,870	51,777	8,117
Correction	-	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	3,698	2,018	3,637	1,217	11,978	1,056	9,134	2,843	4,851	1,356
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	5,913	-	16,917	-	2,258	-	-	20,246	16,269	1,459
Capital outlay	675	-	5,708	-	856	-	-	8,328	6,514	484
Solid waste management	12,220	7,194	19,748	-	6,824	8,866	-	12,805	30,661	573
Parks and recreation	23,099	3,937	10,544	7,994	27,987	4,222	4,457	12,210	36,040	6,561
Housing and community development	29,670	9,760	8,571	23,367	14,764	21,082	9,527	17,521	19,419	4,989
Governmental administration:										
Financial administration	2,772	2,149	3,207	2,862	7,029	3,563	6,640	7,447	12,990	1,882
Judicial and legal	423	1,468	1,400	5,202	4,216	455	350	888	2,815	413
General public buildings	-	-	-	-	-	-	-	-	-	-
Other government administration	6,091	4,324	2,500	1,053	13,903	1,148	2,671	5,000	10,759	2,778
Interest on general debt	12,078	7,457	7,832	8,793	17,075	14,897	13,730	27,592	31,026	4,769
Other and unallocable	5,197	1,046	448	2,360	15,632	1,778	1,939	10,030	15,818	1,911
Utility and liquor store expenditure	13,680	13,537	14,475	1,026	129,972	22,696	-	190,158	31,338	-
Employee retirement expenditure <sup>1</sup>	-	-	-	-	11,171	-	-	-	23,825	-
Debt outstanding at end of fiscal year	220,465	122,888	96,337	196,196	357,432	216,280	235,246	622,642	396,981	79,444
Long-term debt outstanding	220,465	122,888	96,337	196,196	357,432	216,280	235,246	622,642	396,981	79,444
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	35,578	24,300	-	49,330	42,253	-	43,189	231,385	-	4,570
Utility	-	3,105	6,992	-	87,060	7,110	-	236,520	4,605	-
Long-term debt issued	11,275	-	-	-	-	103,370	5,300	129,695	73,725	15,137
Long-term debt retired	7,564	15,715	6,391	4,865	19,785	72,647	9,697	146,400	16,641	3,825
Cash and security holdings	255,950	104,764	66,332	178,038	300,334	56,949	221,886	530,182	844,592	76,860
Contributions to retirement systems <sup>1</sup>	-	-	-	-	5,917	-	-	-	-	-

See footnotes at end of table.

**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California- Con.									
	San Bernardino	San Diego	San Francisco	San Jose	Santa Ana	Santa Clarita	Santa Rosa	Simi Valley	Stockton	Sunnyvale
	51	52	53	54	55	56	57	58	59	60
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (1998)	183,474	1,171,121	735,315	838,744	302,419	125,153	121,879	106,974	232,660	125,156
<b>Revenue, total</b>	<b>185,699</b>	<b>1,968,682</b>	<b>5,299,452</b>	<b>1,342,257</b>	<b>261,802</b>	<b>83,115</b>	<b>164,098</b>	<b>91,542</b>	<b>194,375</b>	<b>169,901</b>
General revenue	170,379	1,477,230	3,822,997	1,024,425	235,794	81,901	146,612	76,504	181,724	157,682
Intergovernmental revenue	29,471	401,188	1,426,857	124,485	42,871	33,159	26,154	16,320	32,796	19,372
Federal Government	11,621	204,686	151,257	25,290	13,586	12,261	4,500	9,101	9,237	1,624
State government	17,850	110,531	1,270,937	63,721	26,828	17,633	9,838	7,219	17,623	17,441
From local governments	-	85,971	4,663	35,474	2,457	3,265	11,816	-	5,936	307
General revenue from own sources	140,908	1,076,042	2,396,140	899,940	192,923	48,742	120,458	60,184	148,928	138,310
Taxes	72,275	501,878	1,281,301	515,015	111,265	40,528	54,426	31,990	75,204	63,816
Property	22,341	143,297	504,089	136,813	37,492	4,640	10,906	11,980	15,108	15,492
General sales	22,574	165,038	230,714	120,697	38,666	23,808	24,649	10,781	22,874	27,855
Selective sales	20,957	134,943	217,458	107,703	25,697	4,323	12,810	2,933	27,932	15,893
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	6,403	58,600	329,040	149,802	9,410	7,757	6,061	6,296	9,290	4,576
Current charges	40,108	258,756	824,097	270,173	35,103	3,962	42,813	11,835	50,194	61,390
Miscellaneous revenue	28,525	315,408	290,742	114,752	46,555	4,252	23,219	16,359	23,530	13,104
Utility and liquor store revenue	15,320	204,000	277,356	14,380	26,008	1,214	17,486	15,038	12,651	12,219
Employee retirement revenue <sup>1</sup>	-	287,452	1,199,099	303,452	-	-	-	-	-	-
<b>Expenditure, total</b>	<b>199,980</b>	<b>1,801,227</b>	<b>4,923,853</b>	<b>1,048,522</b>	<b>294,542</b>	<b>70,876</b>	<b>162,532</b>	<b>88,880</b>	<b>238,206</b>	<b>155,926</b>
By character and object:										
Intergovernmental expenditure	-	7,172	162,625	11,760	-	9,631	-	206	-	-
Direct expenditure	199,980	1,794,055	4,761,228	1,036,762	294,542	61,245	162,532	88,674	238,206	155,926
Current operation	138,518	1,056,841	2,866,788	661,322	206,458	36,950	117,322	61,572	173,054	144,525
Capital outlay	29,394	452,196	1,197,384	226,735	53,410	23,031	31,294	17,823	47,431	5,899
Construction	25,021	396,268	1,162,487	195,328	52,552	21,972	31,019	16,739	45,989	5,565
Assistance and subsidies	-	-	99,021	-	-	-	-	-	-	-
Interest on debt	32,068	197,015	279,482	72,522	34,674	1,264	13,916	9,279	17,721	5,502
Insurance benefits and repayments	-	88,003	318,553	76,183	-	-	-	-	-	-
Exhibit: Salaries and wages	65,629	466,188	1,504,710	320,084	96,951	11,402	58,810	24,897	69,174	51,094
By function:										
General expenditure	183,610	1,466,452	4,012,566	886,296	268,569	61,575	139,934	70,453	226,214	144,895
Current expenditure	157,668	1,058,477	2,958,961	716,716	218,030	38,577	112,390	54,128	178,792	139,197
Capital outlay	25,942	407,975	1,053,605	169,580	50,539	22,998	27,544	16,325	47,422	5,698
Education services:										
Education	-	-	103,273	-	-	-	-	-	-	-
Elementary and secondary	-	-	103,273	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	2,133	23,222	38,796	23,870	3,887	-	163	-	12,225	4,829
Social services and income maintenance:										
Public welfare	-	-	403,100	-	-	-	-	-	-	-
Hospitals	-	-	405,513	-	-	-	-	-	-	-
Health	1,661	2,571	381,279	76	3,775	24	551	527	-	390
Transportation:										
Highways	17,671	50,916	122,534	56,426	28,330	14,080	16,268	8,524	24,549	9,208
Capital outlay	252	10,893	81,450	30,772	14,836	11,172	8,027	2,600	12,152	1,121
Air transportation	-	1,631	828,683	49,110	-	-	-	-	-	-
Parking	129	3,801	8,249	4,280	1,121	-	2,312	-	188	207
Other transportation	-	-	39,096	-	-	-	-	-	-	-
Public safety:										
Police protection	35,437	223,843	285,264	144,025	70,163	9,599	23,789	21,817	76,551	20,584
Fire protection	15,981	92,801	163,009	69,669	26,364	32	10,423	-	27,014	15,172
Correction	-	5,399	84,915	-	-	-	-	-	-	-
Protective inspection and regulation	2,278	19,638	21,911	9,770	3,470	2,223	1,590	4,155	6,576	2,571
Environment and housing:										
Natural resources	-	219	602	-	-	-	-	-	-	-
Sewerage	13,190	350,280	76,916	95,160	46	-	36,712	8,448	21,883	9,847
Capital outlay	3,391	225,107	27,706	19,897	-	-	15,589	1,883	1,753	437
Solid waste management	13,922	70,768	18,711	59,714	11,473	1,554	-	1,117	4,611	33,175
Parks and recreation	5,900	100,671	192,790	83,716	14,696	11,313	9,786	215	8,403	12,202
Housing and community development	24,309	109,661	99,032	114,551	49,732	2,053	4,756	6,689	13,934	3,879
Governmental administration:										
Financial administration	3,606	27,940	61,491	27,635	3,321	7,861	6,692	2,815	5,425	7,073
Judicial and legal	1,601	19,013	159,501	7,582	1,336	2,498	1,251	786	1,056	1,178
General public buildings	-	12,845	127,178	8,011	-	-	-	-	-	-
Other government administration	6,948	16,574	21,475	22,710	8,898	4,346	11,725	3,845	4,767	2,583
Interest on general debt	31,586	197,015	263,650	72,522	33,281	1,264	13,916	9,278	16,692	5,502
Other and unallocable	7,258	137,644	105,598	37,469	8,676	4,728	-	2,237	2,340	16,495
Utility and liquor store expenditure	16,370	246,772	592,734	86,043	25,973	9,301	22,598	18,427	11,992	11,031
Employee retirement expenditure <sup>1</sup>	-	88,003	318,553	76,183	-	-	-	-	-	-
Debt outstanding at end of fiscal year	438,162	2,189,035	5,862,734	1,610,654	399,823	25,101	248,086	177,593	269,614	72,295
Long-term debt outstanding	438,162	2,107,035	5,862,734	1,610,654	399,823	25,101	248,086	177,593	269,614	72,295
Education services	-	-	55,969	-	-	-	-	-	-	-
Public debt for private purposes	192,299	766,013	550,918	159,590	18,499	-	65,985	88,608	82,449	-
Utility	8,730	-	252,464	-	20,265	-	-	-	16,730	-
Long-term debt issued	50,595	58,431	1,753,747	-	85,972	19,670	16,621	7,020	88,160	17,525
Long-term debt retired	87,307	108,471	904,889	58,084	3,910	178	7,111	12,510	83,973	17,845
Cash and security holdings	278,798	3,472,355	11,957,153	3,473,913	195,583	56,480	208,416	156,426	253,216	118,570
Contributions to retirement systems <sup>1</sup>	-	55,633	84	59,240	-	-	-	-	-	-

See footnotes at end of table.

**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California- Con.					Colorado				Connecticut
	Thousand Oaks	Torrance	Vallejo	West Covina	Aurora	Colorado Springs	Denver	Ft Collins	Lakewood	Bridgeport
	61	62	63	64	65	66	67	68	69	70
Fiscal year ending	06/30	06/30	06/30	06/30	12/31	12/31	12/31	12/31	12/31	06/30
Population (1998)	113,368	136,183	109,593	101,526	252,341	345,127	497,840	104,196	134,999	137,990
<b>Revenue, total</b>	<b>106,752</b>	<b>194,796</b>	<b>138,869</b>	<b>55,455</b>	<b>285,005</b>	<b>826,642</b>	<b>1,752,514</b>	<b>194,063</b>	<b>87,814</b>	<b>422,555</b>
General revenue	96,905	171,072	112,570	50,404	233,646	482,631	1,486,565	124,103	78,568	422,555
Intergovernmental revenue	12,107	34,492	10,218	9,261	21,024	45,114	200,274	8,920	12,777	209,315
Federal Government	3,646	1,758	-	2,616	7,147	18,484	24,671	4,079	1,042	7,182
State government	7,973	25,877	10,218	6,557	11,746	18,081	175,539	4,559	6,430	202,133
From local governments	488	6,857	-	88	2,131	8,549	64	282	5,305	-
General revenue from own sources	84,798	136,580	102,352	41,143	212,622	437,517	1,286,291	115,183	65,791	213,240
Taxes	49,014	94,673	33,009	28,751	138,659	109,295	535,909	68,447	49,694	160,258
Property	15,181	13,804	7,739	10,714	16,923	14,728	138,826	9,998	4,868	158,628
General sales	19,439	40,306	8,896	12,457	82,970	89,347	298,541	51,179	37,012	-
Selective sales	4,758	31,661	13,019	2,219	33,917	3,897	40,747	5,641	5,123	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	9,636	8,902	3,355	3,361	4,849	1,323	57,795	1,629	2,691	1,630
Current charges	16,718	23,059	57,090	2,992	39,229	265,404	619,368	25,410	7,733	24,324
Miscellaneous revenue	19,066	18,848	12,253	9,400	34,734	62,818	131,014	21,326	8,364	28,658
Utility and liquor store revenue	9,847	23,724	26,299	5,051	31,509	344,011	127,994	69,822	635	-
Employee retirement revenue <sup>1</sup>	-	-	-	-	19,850	-	137,955	138	8,611	-
<b>Expenditure, total</b>	<b>98,566</b>	<b>182,595</b>	<b>147,700</b>	<b>74,039</b>	<b>279,045</b>	<b>865,970</b>	<b>1,540,471</b>	<b>194,574</b>	<b>87,125</b>	<b>427,059</b>
By character and object:										
Intergovernmental expenditure	11,613	-	-	-	-	-	58,567	9,254	-	3,419
Direct expenditure	86,953	182,595	147,700	74,039	279,045	865,970	1,481,904	185,320	87,125	423,640
Current operation	68,369	165,593	119,459	52,342	195,845	605,863	978,121	125,798	60,398	397,413
Capital outlay	13,956	7,139	11,840	11,872	56,776	209,565	74,323	49,909	17,496	2,744
Construction	10,732	7,118	11,800	9,341	40,461	187,281	52,081	37,085	17,065	775
Assistance and subsidies	-	-	-	-	-	-	31,037	-	-	11,100
Interest on debt	4,628	9,863	16,401	9,825	22,670	50,542	346,245	9,444	4,635	12,383
Insurance benefits and repayments	-	-	-	-	3,754	-	52,178	169	4,596	-
Exhibit: Salaries and wages	19,163	104,488	42,307	23,061	93,974	232,717	586,906	45,373	37,232	194,442
By function:										
General expenditure	88,268	146,537	118,755	69,241	231,665	438,923	1,398,557	114,999	81,344	427,059
Current expenditure	74,655	145,704	106,915	57,369	188,130	356,199	1,324,234	82,937	64,485	424,315
Capital outlay	13,613	833	11,840	11,872	43,535	82,724	74,323	32,062	16,859	2,744
Education services:										
Education	-	-	-	-	-	-	-	-	-	179,769
Elementary and secondary	-	-	-	-	-	-	-	-	-	179,769
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	7,814	4,637	800	-	3,718	-	24,481	3,806	-	3,607
Social services and income maintenance:										
Public welfare	-	-	-	-	-	-	179,007	349	-	14,340
Hospitals	-	-	-	-	-	187,779	4,787	-	-	-
Health	67	4,473	238	1,739	-	1,107	16,375	-	623	9,423
Transportation:										
Highways	16,926	8,607	4,435	7,552	15,711	45,403	69,686	23,011	11,504	5,227
Capital outlay	325	-	-	3,206	-	25,742	22,424	12,854	5,858	-
Air transportation	-	4,369	-	-	-	38,151	170,010	60	-	1,728
Parking	-	-	25	-	-	4,914	4,914	429	-	35
Other transportation	-	-	1,749	-	-	-	-	-	-	154
Public safety:										
Police protection	11,713	36,381	20,559	16,296	45,909	49,064	119,562	14,763	24,423	31,321
Fire protection	1,581	17,920	11,584	7,391	21,299	26,389	62,307	8,905	-	21,481
Correction	-	-	-	-	2,300	-	46,195	-	362	-
Protective inspection and regulation	3,763	10,641	2,200	735	1,290	342	6,528	901	2,123	80
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	10,093	425	10,172	-	22,401	17,547	50,267	13,479	1,988	10,501
Capital outlay	2,699	-	-	-	4,571	-	7,523	6,494	-	-
Solid waste management	716	2,907	1,800	414	-	-	27,898	-	557	10,271
Parks and recreation	2,265	8,982	26,192	3,186	17,379	15,931	83,466	21,156	13,048	4,077
Housing and community development	10,665	6,232	22,779	12,629	2,847	9,683	27,735	1,142	4,860	12,710
Governmental administration:										
Financial administration	4,748	4,067	300	1,324	8,597	5,398	29,670	4,922	1,413	5,890
Judicial and legal	1,632	4,293	700	432	7,525	4,859	55,797	1,003	1,150	3,198
General public buildings	-	-	-	-	438	-	22,649	4,289	2,747	4,018
Other government administration	6,700	14,236	2,047	4,736	10,193	5,088	17,178	5,450	4,947	4,363
Interest on general debt	4,628	9,288	13,175	9,388	17,001	16,115	326,895	7,075	4,620	12,383
Other and unallocable	4,957	9,079	-	3,419	55,057	11,153	53,150	4,259	6,979	92,483
Utility and liquor store expenditure	10,298	36,058	28,945	4,798	43,626	427,047	89,736	79,406	1,185	-
Employee retirement expenditure <sup>1</sup>	-	-	-	-	3,754	-	52,178	169	4,596	-
Debt outstanding at end of fiscal year	109,269	162,113	290,568	87,199	317,896	873,814	5,003,982	166,300	62,928	262,311
Long-term debt outstanding	109,269	162,113	290,568	87,199	317,896	873,814	5,003,982	166,300	62,928	239,861
Education services	-	-	-	-	-	-	-	-	-	29,126
Public debt for private purposes	9,745	61,631	28,035	-	129,272	19,910	157,564	18,998	45,003	3,660
Utility	-	9,085	54,030	11,725	127,652	596,091	296,820	46,730	276	-
Long-term debt issued	8,105	1,752	15,440	6,145	-	132,017	738,515	23,866	-	13,055
Long-term debt retired	6,403	7,782	12,221	2,385	28,616	66,084	703,985	17,158	3,315	17,364
Cash and security holdings	110,602	151,091	110,378	67,342	346,956	450,741	2,570,630	194,779	111,328	216,017
Contributions to retirement systems <sup>1</sup>	-	-	-	-	2,484	-	48,831	84	1,040	-

See footnotes at end of table.

**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.**  
 (Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Connecticut - Con.				DC			Florida			
	Hartford	New Haven	Stamford	Waterbury	Washington	Clearwater	Coral Spring	Fl Lauderdale	Hialeah	Hollywood	
	71	72	73	74	75	76	77	78	79	80	
Fiscal year ending	06/30	06/30	06/30	06/30	09/30	09/30	09/30	09/30	09/30	09/30	
Population (1998)	133,086	124,665	110,056	106,412	543,213	100,132	105,275	151,805	204,684	127,894	
<b>Revenue, total</b>	<b>378,005</b>	<b>575,887</b>	<b>338,977</b>	<b>299,520</b>	<b>5,299,774</b>	<b>209,817</b>	<b>70,915</b>	<b>312,173</b>	<b>178,551</b>	<b>199,771</b>	
General revenue	341,632	503,827	313,399	280,278	4,997,799	126,005	65,303	195,550	149,070	137,416	
Intergovernmental revenue	117,534	288,259	33,062	143,992	1,392,561	17,276	8,073	24,759	18,543	18,420	
Federal Government	52,282	17,143	75	10,109	1,341,240	2,463	522	8,011	12,057	3,190	
State government	65,252	271,116	32,187	133,883	-	9,260	7,551	12,942	5,696	11,215	
From local governments	-	-	800	-	51,321	5,553	-	3,806	790	4,015	
General revenue from own sources	224,098	215,568	280,337	136,286	3,605,238	108,729	57,230	170,791	130,527	118,996	
Taxes	180,133	149,127	246,595	117,006	2,889,014	52,771	36,803	97,241	79,638	57,934	
Property	177,159	144,827	242,900	115,855	695,440	21,775	15,041	53,016	34,239	28,059	
General sales	-	-	-	-	557,081	-	-	-	10,396	-	
Selective sales	-	432	-	-	376,508	28,363	18,020	37,189	30,449	24,848	
Income	-	-	-	-	1,083,102	-	-	-	-	-	
All other taxes	2,974	3,868	3,695	1,151	176,883	2,633	3,742	7,036	4,554	5,027	
Current charges	10,343	43,626	20,586	15,207	371,850	37,632	10,262	39,457	41,162	51,733	
Miscellaneous revenue	33,622	22,815	13,156	4,073	344,374	18,326	10,165	34,093	9,727	9,329	
Utility and liquor store revenue	-	-	-	12,182	60,950	37,042	5,612	54,416	12,063	13,509	
Employee retirement revenue <sup>1</sup>	36,373	72,060	25,578	7,060	241,025	46,770	-	62,207	17,418	48,846	
<b>Expenditure, total</b>	<b>341,851</b>	<b>474,515</b>	<b>323,340</b>	<b>269,599</b>	<b>5,243,355</b>	<b>165,573</b>	<b>69,738</b>	<b>262,321</b>	<b>182,438</b>	<b>160,589</b>	
By character and object:											
Intergovernmental expenditure	9,618	8,115	1,527	2,236	169,542	-	-	-	-	-	
Direct expenditure	332,233	466,400	321,813	267,363	5,073,813	165,573	69,738	262,321	182,438	160,589	
Current operation	244,215	378,231	277,192	216,115	3,783,327	133,411	52,991	214,640	135,350	130,457	
Capital outlay	47,044	43,663	13,016	13,923	441,797	16,231	9,751	13,906	20,672	2,821	
Construction	43,250	10,173	6,588	11,198	335,904	15,282	8,563	9,402	23	1,390	
Assistance and subsidies	-	-	3,880	315	116,870	-	-	-	-	-	
Interest on debt	10,191	15,163	10,234	3,162	232,889	8,483	6,996	8,138	5,246	9,627	
Insurance benefits and repayments	30,783	29,343	17,491	33,848	498,930	7,448	-	25,637	21,170	17,684	
Exhibit: Salaries and wages	106,815	210,102	162,840	161,147	1,471,831	63,578	32,539	130,047	71,212	86,372	
By function:											
General expenditure	311,068	445,172	305,849	228,419	4,623,244	114,594	60,759	191,866	144,665	124,427	
Current expenditure	264,024	401,509	292,833	214,496	4,220,161	98,363	51,160	177,960	123,993	121,606	
Capital outlay	47,044	43,663	13,016	13,923	403,083	16,231	9,599	13,906	20,672	2,821	
Education services:											
Education	-	203,986	135,357	124,953	755,272	-	-	-	-	-	
Elementary and secondary	-	203,986	135,357	124,953	689,969	-	-	-	-	-	
Higher education	-	-	-	-	65,303	-	-	-	-	-	
Libraries	5,474	363	5,110	1,849	21,424	4,166	-	-	1,232	-	
Social services and income maintenance:											
Public welfare	9,148	21,283	12,807	9,969	1,187,724	-	-	-	-	-	
Hospitals	-	-	7,440	-	292,926	-	-	-	-	-	
Health	8,291	2,901	4,660	4,551	149,150	2,477	1,213	-	-	-	
Transportation:											
Highways	15,607	12,941	6,290	4,571	145,380	11,426	4,239	4,819	7,511	11,286	
Capital outlay	96	-	-	553	139,112	7,062	1,068	1,837	3,981	273	
Air transportation	-	677	-	-	-	750	-	3,020	-	-	
Parking	2,500	7,325	1,330	885	4,008	1,992	-	4,598	-	1,691	
Other transportation	-	-	280	-	169,542	339	-	1,177	-	-	
Public safety:											
Police protection	30,746	22,562	26,150	20,943	282,671	23,831	18,023	57,394	28,483	35,962	
Fire protection	22,794	23,483	21,505	18,244	111,569	8,581	1,627	22,865	19,419	23,995	
Correction	-	-	-	-	302,751	-	-	-	-	568	
Protective inspection and regulation	2,460	1,992	1,050	477	19,603	1,628	2,723	5,775	383	2,070	
Environment and housing:											
Natural resources	-	-	-	-	-	808	82	1,531	-	45	
Sewerage	8,767	14,797	1,290	7,956	131,928	7,119	3,769	-	27,448	15,294	
Capital outlay	-	-	-	2,553	40,274	-	-	-	-	-	
Solid waste management	6,333	1,636	12,212	5,307	32,453	13,168	270	15,325	10,283	9,822	
Parks and recreation	3,488	11,420	4,950	5,656	73,354	15,288	13,000	25,041	10,518	6,778	
Housing and community development	43,142	8,286	2,260	3,370	126,003	1,327	-	17,890	5,668	1,246	
Governmental administration:											
Financial administration	5,991	5,928	3,990	2,997	190,088	2,983	4,641	8,408	2,879	4,312	
Judicial and legal	2,211	1,741	1,340	1,921	59,447	975	661	1,414	763	1,158	
General public buildings	6,155	2,515	2,660	1,336	16,236	-	-	-	-	-	
Other government administration	6,187	5,472	3,106	1,575	34,590	2,029	1,585	3,400	3,261	2,413	
Interest on general debt	10,191	15,163	10,234	2,301	232,681	920	4,029	6,131	4,884	540	
Other and unallocable	121,583	80,701	41,828	9,558	271,871	14,787	4,897	13,078	21,933	7,247	
Utility and liquor store expenditure	-	-	-	7,332	121,181	43,531	8,979	44,818	16,603	18,478	
Employee retirement expenditure <sup>1</sup>	30,783	29,343	17,491	33,848	431,859	7,448	-	25,637	21,170	17,684	
Debt outstanding at end of fiscal year	92,620	183,825	225,016	62,296	4,545,293	116,651	99,895	101,723	65,572	119,335	
Long-term debt outstanding	92,620	183,825	210,016	62,296	4,545,293	116,651	99,895	101,723	65,572	119,335	
Education services	-	42,988	3,091	8,099	-	-	-	-	-	-	
Public debt for private purposes	48,390	37,242	-	-	555,512	-	2,218	3,684	52,095	-	
Utility	-	-	-	9,920	2,995	105,156	30,110	25,085	4,520	113,585	
Long-term debt issued	2,220	-	113,495	-	1,494,670	-	31,552	-	-	-	
Long-term debt retired	6,395	44,008	74,584	6,279	922,673	6,080	20,450	8,711	3,303	1,000	
Cash and security holdings	835,077	498,236	448,961	76,210	6,356,063	464,949	47,841	591,213	524,385	418,977	
Contributions to retirement systems <sup>1</sup>	9,325	15,913	3,162	19,276	62,400	3,326	-	12,677	8,960	12,075	

See footnotes at end of table.

**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Florida - Con.						Georgia			
	Jacksonville	Miami	Orlando	St Petersburg	Tallahassee	Tampa	Atlanta	Augusta	Columbus	Macon
	81	82	83	84	85	86	87	88	89	90
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	09/30	12/31	12/31	06/30	06/30
Population (1998)	679,792	365,127	173,902	235,988	136,812	285,206	401,907	190,187	182,828	113,352
<b>Revenue, total</b>	<b>1,966,068</b>	<b>580,783</b>	<b>387,640</b>	<b>331,293</b>	<b>432,109</b>	<b>520,245</b>	<b>1,038,839</b>	<b>203,492</b>	<b>240,501</b>	<b>105,725</b>
General revenue	907,323	397,800	369,226	263,292	174,429	367,556	840,960	179,866	199,946	79,997
Intergovernmental revenue	100,575	81,485	93,020	52,032	27,892	50,704	132,977	12,458	20,885	30,526
Federal Government	34,162	34,827	13,694	7,171	16,060	19,349	43,879	704	7,690	4,926
State government	65,850	40,917	47,408	20,596	11,563	28,091	11,089	11,242	12,586	740
From local governments	563	5,741	31,918	24,265	269	3,264	78,009	512	609	24,860
General revenue from own sources	806,748	316,315	276,206	211,260	146,537	316,852	707,983	167,408	179,061	49,471
Taxes	429,545	196,810	108,938	94,765	48,169	145,408	236,259	107,927	126,486	31,460
Property	238,289	129,901	47,983	52,462	13,178	65,251	106,050	30,815	50,206	16,502
General sales	98,426	-	-	-	-	-	-	51,216	50,394	-
Selective sales	79,135	57,093	54,190	37,334	31,748	68,082	87,000	22,379	13,227	12,220
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	13,695	9,816	6,765	4,969	3,243	12,075	43,209	3,517	12,659	2,738
Current charges	173,336	78,027	107,981	72,834	62,975	141,462	362,263	29,160	30,196	10,212
Miscellaneous revenue	203,867	41,478	59,287	43,661	35,393	29,982	109,461	30,321	22,379	7,799
Utility and liquor store revenue	815,543	-	-	25,789	210,549	38,182	102,862	18,226	17,366	-
Employee retirement revenue <sup>1</sup>	243,202	182,983	18,414	42,212	47,131	114,507	95,017	5,400	23,189	25,728
<b>Expenditure, total</b>	<b>1,846,359</b>	<b>390,506</b>	<b>327,524</b>	<b>352,446</b>	<b>402,808</b>	<b>527,676</b>	<b>1,066,145</b>	<b>234,290</b>	<b>202,829</b>	<b>82,962</b>
By character and object:										
Intergovernmental expenditure	78,900	1,800	-	-	-	-	20,717	5,039	8,431	2,589
Direct expenditure	1,767,459	388,706	327,524	352,446	402,808	527,676	1,045,428	229,251	194,398	80,373
Current operation	1,024,303	255,826	250,016	206,230	346,324	272,444	670,822	120,236	148,253	65,477
Capital outlay	313,742	31,424	43,190	88,159	21,829	175,683	170,167	89,769	23,653	8,293
Construction	279,949	23,015	35,526	78,627	9,554	164,074	143,256	81,359	11,190	3,336
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	355,262	35,787	22,567	38,662	21,942	41,819	100,532	15,535	14,554	2,560
Insurance benefits and repayments	74,152	65,669	11,751	19,395	12,713	37,730	103,907	3,711	7,938	4,043
Exhibit: Salaries and wages	295,300	160,000	147,919	107,299	101,032	169,169	379,246	58,507	66,026	35,852
By function:										
General expenditure	1,102,174	324,837	301,517	289,507	204,454	447,552	814,263	201,135	177,022	78,919
Current expenditure	876,954	293,413	271,494	210,660	182,625	288,386	697,388	123,555	153,369	70,626
Capital outlay	225,220	31,424	30,023	78,847	21,829	159,166	116,875	77,580	23,653	8,293
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	14,906	-	-	4,765	-	-	-	1,473	-	-
Social services and income maintenance:										
Public welfare	11,716	-	-	-	-	-	907	1,253	607	-
Hospitals	18,540	-	-	-	-	-	-	2,588	6,928	-
Health	23,821	-	-	5,644	214	5,899	-	10,006	9,482	186
Transportation:										
Highways	33,843	12,564	37,874	12,788	28,060	21,544	45,298	38,671	10,996	3,516
Capital outlay	8,584	288	22,528	7,316	7,642	6,048	3,699	33,789	2,162	173
Air transportation	34,186	-	-	641	7,616	-	123,591	7,142	1,686	707
Parking	2,093	13,101	8,663	1,145	314	11,196	-	156	-	-
Other transportation	106,639	-	-	390	-	-	-	-	-	1,203
Public safety:										
Police protection	121,383	68,220	57,252	47,034	27,401	73,799	109,918	16,828	24,768	13,553
Fire protection	71,867	42,224	27,557	21,650	17,650	30,214	61,907	11,885	13,556	14,504
Correction	40,713	-	-	-	-	-	24,109	36,726	13,078	310
Protective inspection and regulation	9,237	5,100	3,907	4,292	1,879	5,183	3,986	1,296	1,642	815
Environment and housing:										
Natural resources	1,035	-	3,993	800	325	7,159	1,692	181	1,041	-
Sewerage	95,202	12,687	27,531	29,952	28,266	54,104	90,831	12,230	8,159	704
Capital outlay	60,882	1,769	-	13,559	-	24,422	35,528	8,127	692	466
Solid waste management	68,874	15,473	13,592	26,622	15,356	34,775	32,914	5,225	9,564	3,759
Parks and recreation	66,670	39,890	40,350	46,606	14,813	124,465	60,499	9,744	14,902	4,018
Housing and community development	15,906	13,526	5,027	2,455	2,032	6,543	11,644	2,540	11,716	5,035
Governmental administration:										
Financial administration	20,204	7,781	17,607	3,775	4,995	6,916	12,832	3,988	4,620	513
Judicial and legal	22,302	2,371	2,453	1,652	1,366	1,212	19,634	7,094	8,702	832
General public buildings	21,211	-	-	497	-	2,959	7,638	1,854	4,046	2,560
Other government administration	18,095	5,476	7,408	4,390	5,853	2,358	26,674	8,568	6,470	7,040
Interest on general debt	208,465	35,787	22,567	34,966	11,947	38,547	88,804	10,482	6,219	2,560
Other and unallocable	75,266	50,637	25,736	39,443	36,367	20,679	91,385	11,205	18,840	17,104
Utility and liquor store expenditure	670,033	-	14,256	43,544	185,641	42,394	147,975	29,444	17,869	-
Employee retirement expenditure <sup>1</sup>	74,152	65,669	11,751	19,395	12,713	37,730	103,907	3,711	7,938	4,043
Debt outstanding at end of fiscal year	4,569,803	524,012	359,705	600,400	278,506	830,322	1,642,792	227,028	246,621	46,933
Long-term debt outstanding	4,569,803	524,012	359,705	600,400	278,506	830,322	1,642,792	227,028	246,621	46,933
Education services	-	-	-	-	-	-	-	-	-	3,875
Public debt for private purposes	1,144,348	117,294	-	242,997	49,479	32,759	150,054	117,194	19,599	9,448
Utility	2,621,251	-	-	69,620	129,167	52,385	509,695	92,183	137,727	-
Long-term debt issued	-	-	133,465	20,245	-	256,693	345,110	6,367	4,810	4,380
Long-term debt retired	220,573	52,401	96,145	19,223	11,446	31,592	41,425	22,529	27,820	2,095
Cash and security holdings	3,352,951	1,364,742	681,125	896,014	860,807	1,099,639	2,466,829	265,774	272,812	186,681
Contributions to retirement systems <sup>1</sup>	32,817	29,132	7,894	18,227	11,942	6,709	78,571	-	6,835	3,192

See footnotes at end of table.

**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Georgia - Con.		Hawaii		Idaho			Illinois			
	Savannah	Honolulu	Boise	Aurora	Chicago	Naperville	Peoria	Peoria Township	Rockford	Springfield	
	91	92	93	94	95	96	97	98	99	100	
Fiscal year ending	12/31	06/30	09/30	04/30	12/31	04/30	12/31	03/31	12/31	02/28	
Population (1998)	136,262	871,766	152,737	116,405	2,721,547	107,001	112,306	112,306	143,531	112,921	
<b>Revenue, total</b>	<b>203,758</b>	<b>1,155,672</b>	<b>139,867</b>	<b>110,651</b>	<b>5,472,001</b>	<b>188,805</b>	<b>120,911</b>	<b>1,377</b>	<b>145,019</b>	<b>220,601</b>	
General revenue	160,713	1,025,435	138,995	94,458	4,335,543	100,773	108,996	1,377	115,402	95,339	
Intergovernmental revenue	36,853	181,417	18,046	40,422	1,251,608	31,705	45,673	160	53,570	47,075	
Federal Government	12,320	108,176	6,974	1,920	349,248	1,022	8,453	-	8,985	4,220	
State government	3,584	72,064	11,072	38,248	902,090	30,314	37,220	160	42,960	42,855	
From local governments	20,949	1,177	-	254	270	369	-	-	1,625	-	
General revenue from own sources	123,860	844,018	120,949	54,036	3,083,935	69,068	63,323	1,217	61,832	48,264	
Taxes	61,435	516,919	55,155	38,765	1,811,782	40,399	45,810	1,128	43,100	28,670	
Property	35,804	404,415	46,285	26,625	650,014	24,496	11,855	1,128	34,380	11,424	
General sales	-	-	-	2,689	162,808	-	13,367	-	-	12,772	
Selective sales	18,261	65,970	3,410	4,970	814,101	14,171	12,080	-	4,444	2,621	
Income	-	-	-	-	-	-	-	-	-	-	
All other taxes	7,370	46,534	5,460	4,481	184,859	1,732	8,508	-	4,276	1,853	
Current charges	43,617	219,773	51,154	8,623	782,244	12,792	6,624	16	8,340	9,106	
Miscellaneous revenue	18,808	107,326	14,640	6,648	489,909	15,877	10,889	73	10,392	10,488	
Utility and liquor store revenue	22,124	130,237	872	13,393	280,661	78,806	-	-	14,848	119,526	
Employee retirement revenue <sup>1</sup>	20,921	-	-	2,800	855,797	9,226	11,915	-	14,769	5,736	
<b>Expenditure, total</b>	<b>214,466</b>	<b>1,207,033</b>	<b>147,094</b>	<b>126,811</b>	<b>5,053,096</b>	<b>189,725</b>	<b>106,518</b>	<b>1,580</b>	<b>132,999</b>	<b>241,877</b>	
By character and object:											
Intergovernmental expenditure	653	-	-	-	34,907	532	10,680	-	2,552	563	
Direct expenditure	213,813	1,207,033	147,094	126,811	5,018,189	189,193	95,838	1,580	130,447	241,314	
Current operation	142,134	899,110	100,887	73,483	3,088,038	130,287	72,380	1,375	103,026	156,354	
Capital outlay	54,363	181,668	43,093	38,942	763,080	50,599	7,910	-	12,398	71,270	
Construction	52,164	107,454	24,572	29,668	681,232	37,803	6,415	-	10,283	8,766	
Assistance and subsidies	-	-	-	-	-	-	-	205	-	-	
Interest on debt	11,833	126,255	3,114	10,038	516,048	7,403	7,579	-	5,547	8,999	
Insurance benefits and repayments	5,483	-	-	4,348	651,023	904	7,969	-	9,476	4,691	
Exhibit: Salaries and wages	60,966	389,400	51,206	43,340	2,069,603	57,224	40,082	553	51,586	66,500	
By function:											
General expenditure	178,182	995,679	141,847	115,990	4,083,505	95,188	98,549	1,580	109,399	92,268	
Current expenditure	133,885	862,391	100,396	77,048	3,424,851	72,765	90,639	1,580	97,001	75,480	
Capital outlay	44,297	133,288	41,451	38,942	658,654	22,423	7,910	-	12,398	16,788	
Education services:											
Education	-	-	-	-	767	-	-	-	-	-	
Elementary and secondary	-	-	-	-	767	-	-	-	-	-	
Higher education	-	-	-	-	-	-	-	-	-	-	
Libraries	-	344	3,571	3,654	69,373	5,289	3,656	-	5,335	4,392	
Social services and income maintenance:											
Public welfare	906	-	-	-	135,885	-	-	888	5,886	-	
Hospitals	-	-	-	-	-	-	-	-	-	-	
Health	-	10,564	919	448	128,162	-	-	-	368	3,129	
Transportation:											
Highways	8,156	42,630	595	15,894	372,336	19,432	10,484	-	17,161	12,294	
Capital outlay	1,279	23,091	-	4,047	209,345	9,987	3,099	-	9,276	659	
Air transportation	-	-	26,506	1,163	460,778	-	-	-	-	-	
Parking	2,025	15	785	1,019	1,758	536	-	-	729	781	
Other transportation	-	-	-	-	7,123	35	-	-	-	-	
Public safety:											
Police protection	23,402	140,427	18,727	20,979	971,639	17,938	15,836	-	23,432	19,120	
Fire protection	11,110	52,852	16,093	10,863	271,881	11,605	10,704	-	16,545	12,230	
Correction	2,459	-	-	-	-	-	-	-	-	-	
Protective inspection and regulation	2,963	5,728	2,740	1,523	28,058	1,423	1,488	-	1,368	129	
Environment and housing:											
Natural resources	-	3,225	-	-	-	-	-	-	-	-	
Sewerage	20,263	82,529	25,950	5,499	109,251	5,105	1,808	-	1,826	6,382	
Capital outlay	6,711	32,051	15,905	3,620	44,630	-	-	-	677	3,563	
Solid waste management	28,773	82,025	10,073	1,557	183,226	5,086	3,055	-	7,690	205	
Parks and recreation	10,917	73,048	9,507	2,821	52,990	1,873	1,615	-	50	5,399	
Housing and community development	8,204	79,655	6,061	1,069	176,860	485	8,825	-	6,589	3,067	
Governmental administration:											
Financial administration	3,404	53,207	3,752	1,113	57,131	5,083	1,272	602	2,658	2,426	
Judicial and legal	1,253	18,439	2,949	720	24,793	616	720	-	1,033	752	
General public buildings	-	11,701	790	4,025	65,432	5,159	2,776	-	-	1,459	
Other government administration	2,579	22,306	4,815	2,178	50,814	3,757	2,147	28	2,654	3,062	
Interest on general debt	7,715	121,001	3,114	9,380	500,929	4,624	7,579	-	3,829	5,729	
Other and unallocable	44,053	195,983	4,900	32,085	414,319	7,142	26,584	62	12,246	11,712	
Utility and liquor store expenditure	30,801	211,354	5,247	6,473	318,568	93,633	-	-	14,124	144,918	
Employee retirement expenditure <sup>1</sup>	5,483	-	-	4,348	651,023	904	7,969	-	9,476	4,691	
Debt outstanding at end of fiscal year	235,861	1,684,309	73,139	119,930	8,783,372	137,777	148,246	-	95,874	227,598	
Long-term debt outstanding	235,861	1,620,809	73,139	119,930	8,783,372	137,777	148,246	-	95,874	227,598	
Education services	-	-	-	-	3,500	-	-	-	-	-	
Public debt for private purposes	6,760	-	-	25,285	1,837,714	-	42,086	-	10,293	31,066	
Utility	90,596	42,240	-	12,240	548,701	48,787	-	-	31,526	130,455	
Long-term debt issued	37,341	166,332	24,652	-	1,086,941	11,000	33,990	-	22,315	-	
Long-term debt retired	13,839	160,494	3,422	6,503	519,714	10,850	24,180	-	24,692	32,679	
Cash and security holdings	255,284	841,586	91,370	160,032	12,704,197	216,162	247,649	931	263,645	204,027	
Contributions to retirement systems <sup>1</sup>	2,886	-	-	2,890	322,522	1,706	3,392	-	4,188	6,683	

See footnotes at end of table.



**Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Indiana						Iowa		Kansas	
	Calumet Township	Evansville	Ft Wayne	Gary	Indianapolis	South Bend	Cedar Rapids	Des Moines	Kansas City	Overland Park
	101	102	103	104	105	106	107	108	109	110
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	06/30	06/30	12/31	12/31
Population (1998)	137,122	123,456	214,716	110,975	746,737	102,100	113,482	193,422	142,654	131,053
<b>Revenue, total</b>	11,731	142,175	156,649	119,702	1,300,719	131,527	167,409	264,925	268,103	96,445
General revenue	11,731	122,550	131,909	116,870	1,263,159	119,657	149,525	238,652	247,254	96,445
Intergovernmental revenue	2,278	32,965	33,798	29,474	283,249	34,067	27,758	43,881	25,429	19,370
Federal Government	-	7,362	7,677	5,128	52,895	12,866	12,487	17,132	6,029	1,025
State government	2,278	23,122	24,508	24,346	223,148	21,201	14,589	26,370	12,861	9,511
From local governments	-	2,481	1,613	-	7,206	-	682	379	6,539	8,834
General revenue from own sources	9,453	89,585	98,111	87,396	979,910	85,590	121,767	194,771	221,825	77,075
Taxes	9,116	40,837	50,512	50,234	591,143	42,319	52,234	100,940	107,065	59,338
Property	9,112	30,171	42,667	49,699	478,734	40,787	47,603	92,653	62,710	15,373
General sales	-	-	-	-	-	-	-	-	-	27,446
Selective sales	-	-	-	-	31,773	-	2,891	6,591	15,410	8,832
Income	-	9,358	6,693	-	62,659	-	-	-	-	-
All other taxes	4	1,308	1,152	535	17,977	1,532	1,740	1,696	1,499	6,223
Current charges	134	36,432	36,200	20,320	280,629	23,320	48,771	64,847	26,358	5,472
Miscellaneous revenue	203	12,316	11,399	16,842	108,138	19,951	20,762	28,984	88,402	12,265
Utility and liquor store revenue	-	14,421	21,371	-	7,283	7,137	16,983	24,813	-	-
Employee retirement revenue <sup>1</sup>	-	5,204	3,369	2,832	30,277	4,733	901	1,460	20,849	-
<b>Expenditure, total</b>	13,071	129,855	151,468	114,378	1,375,993	120,167	157,424	290,735	242,312	97,841
By character and object:										
Intergovernmental expenditure	-	7,770	-	-	10,277	-	-	16,680	31	461
Direct expenditure	13,071	122,085	151,468	114,378	1,365,716	120,167	157,424	274,055	242,281	97,380
Current operation	12,754	94,664	125,104	85,184	836,025	94,172	104,623	181,905	132,991	57,511
Capital outlay	84	15,959	14,935	15,611	344,922	14,634	42,308	71,210	19,359	36,663
Construction	-	12,040	3,450	15,611	250,994	6,927	32,348	63,222	11,140	32,112
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	233	2,936	5,960	8,278	145,595	4,310	10,304	19,965	82,745	3,206
Insurance benefits and repayments	-	8,526	5,469	5,305	39,174	7,051	189	975	7,186	-
Exhibit: Salaries and wages	4,523	59,458	72,353	50,400	345,935	51,895	48,188	76,173	79,795	22,000
By function:										
General expenditure	13,071	104,080	122,211	109,073	1,291,512	104,909	140,639	263,538	235,126	97,841
Current expenditure	12,987	91,887	111,887	93,462	966,102	92,591	103,068	200,756	215,767	61,178
Capital outlay	84	12,188	10,324	15,611	325,410	12,318	37,571	62,782	19,359	36,663
Education services:										
Education	-	10	-	-	681	-	-	-	31	-
Elementary and secondary	-	10	-	-	681	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	31	-
Libraries	-	-	-	-	-	-	4,112	4,740	-	-
Social services and income maintenance:										
Public welfare	11,152	112	-	-	46,307	-	-	-	-	628
Hospitals	-	-	-	-	259,595	-	-	-	-	-
Health	-	2,286	1,155	2,238	33,733	3,077	985	2,146	6,251	489
Transportation:										
Highways	-	7,425	12,641	5,114	87,594	8,559	18,398	20,894	15,419	34,766
Capital outlay	-	3	1,880	-	45,743	1,185	6,339	190	3,926	22,271
Air transportation	-	4,367	-	1,185	88,731	1,636	12,377	27,228	-	-
Parking	-	322	974	-	3,231	672	4,904	12,430	-	-
Other transportation	-	-	-	-	-	-	-	2,519	936	-
Public safety:										
Police protection	-	17,579	26,081	11,582	108,619	14,585	17,239	29,759	32,036	17,746
Fire protection	414	13,988	16,616	10,752	45,465	9,776	9,980	14,358	25,555	8,763
Correction	-	-	-	-	44,628	-	-	-	-	4,998
Protective inspection and regulation	-	499	72	-	302	897	-	1,939	1,366	807
Environment and housing:										
Natural resources	-	2,906	-	-	8,682	-	-	-	-	-
Sewerage	-	15,964	12,450	11,172	93,753	8,869	21,611	48,893	10,980	-
Capital outlay	-	2,621	127	148	52,452	10	11,626	11,232	2,487	-
Solid waste management	-	520	5,011	8,217	28,868	2,710	11,239	10,508	2,625	-
Parks and recreation	296	8,368	11,935	9,921	52,106	12,414	13,281	10,204	5,275	8,547
Housing and community development	-	5,541	8,220	493	91,691	12,660	7,084	18,930	5,137	179
Governmental administration:										
Financial administration	-	586	3,661	6,726	56,752	3,148	1,085	3,043	6,650	3,943
Judicial and legal	-	478	359	1,490	36,902	520	391	1,719	7,796	3,124
General public buildings	-	-	-	382	3,621	1,196	-	1,814	3,468	11,714
Other government administration	692	909	2,322	1,916	18,410	995	1,496	2,561	5,151	3,413
Interest on general debt	233	2,893	4,847	8,278	144,643	3,993	10,304	17,656	82,745	3,206
Other and unallocable	284	19,327	15,867	29,607	37,198	19,202	6,153	32,197	18,707	516
Utility and liquor store expenditure	-	17,249	23,788	-	45,307	8,207	16,596	26,222	-	-
Employee retirement expenditure <sup>1</sup>	-	8,526	5,469	5,305	39,174	7,051	189	975	7,186	-
Debt outstanding at end of fiscal year	3,925	106,386	77,781	86,684	2,357,150	51,965	209,578	441,508	1,393,216	51,272
Long-term debt outstanding	3,925	106,386	77,781	86,684	2,344,631	51,965	209,578	441,508	1,378,053	49,954
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	4,546	70,167	129,840	-	15,103	16,773	1,218,140	14,814
Utility	-	14,075	24,465	-	10,050	4,260	-	49,795	-	-
Long-term debt issued	8,600	70,565	7,100	-	32,452	-	40,070	87,446	10,700	-
Long-term debt retired	4,675	19,113	10,697	8,183	49,040	8,020	20,275	21,271	27,040	8,856
Cash and security holdings	1,939	120,909	78,695	79,123	1,233,060	52,124	242,218	192,904	1,556,028	70,748
Contributions to retirement systems <sup>1</sup>	-	3,351	1,849	1,392	14,864	2,149	107	380	2,085	-

See footnotes at end of table.













Table 4. Finances of Municipal and Township Governments With A Population of 100,000 or More: 1997-98 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Ohio						Oklahoma		Oregon	
	Akron	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Oklahoma	Tulsa	Eugene	Portland
	171	172	173	174	175	176	177	178	179	180
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	06/30	06/30	06/30	06/30
Population (1998)	216,882	345,818	498,246	657,053	172,947	317,606	469,852	378,491	123,718	480,824
<b>Revenue, total</b>	295,957	1,033,472	1,018,629	955,549	309,544	334,489	608,323	580,321	265,811	738,150
General revenue	265,784	676,546	738,271	825,595	273,308	309,172	551,212	516,019	153,133	674,081
Intergovernmental revenue	48,033	164,069	180,054	132,022	42,708	59,996	63,961	39,648	33,708	96,826
Federal Government	13,165	38,315	92,276	52,463	19,838	20,602	38,993	29,840	3,179	30,839
State government	31,481	56,408	87,778	71,779	21,890	36,875	24,852	5,495	11,267	34,110
From local governments	3,387	69,346	-	7,780	980	2,519	116	4,313	19,262	31,877
General revenue from own sources	217,751	512,477	558,217	693,573	230,600	249,176	487,251	476,371	119,425	577,255
Taxes	126,635	299,879	361,043	404,739	123,600	170,308	303,354	230,010	59,048	335,609
Property	25,109	50,829	63,753	28,314	16,797	14,233	29,681	24,727	49,121	212,281
General sales	-	-	-	-	-	-	244,180	183,070	-	-
Selective sales	2,500	4,079	18,955	9,570	475	-	22,349	17,853	3,731	44,454
Income	92,189	222,898	259,495	344,321	104,911	142,701	-	-	-	-
All other taxes	6,837	22,073	18,840	22,534	1,417	13,374	7,144	4,360	6,196	78,874
Current charges	56,445	155,887	120,796	215,120	72,723	56,729	133,400	142,430	38,932	150,425
Miscellaneous revenue	34,671	56,711	76,378	73,714	34,277	22,139	50,497	103,931	21,445	91,221
Utility and liquor store revenue	30,173	77,221	280,358	129,954	36,236	25,317	50,649	60,773	112,678	62,721
Employee retirement revenue <sup>1</sup>	-	279,705	-	-	-	-	6,462	3,529	-	1,348
<b>Expenditure, total</b>	301,703	773,781	1,065,135	918,272	325,093	328,231	587,795	589,925	264,108	813,883
By character and object:										
Intergovernmental expenditure	2,482	62,540	4,031	15,003	7,219	9,940	-	-	2,106	3,045
Direct expenditure	299,221	711,241	1,061,104	903,269	317,874	318,291	587,795	589,925	262,002	810,838
Current operation	218,910	486,377	769,749	663,102	232,256	247,257	401,128	345,406	203,309	499,505
Capital outlay	64,320	129,265	210,268	159,423	67,595	53,230	129,974	160,140	43,163	181,914
Construction	55,962	117,277	177,604	113,993	39,642	46,483	111,242	105,780	37,213	133,845
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	15,991	20,252	81,087	80,744	18,023	17,804	48,627	80,597	15,530	65,306
Insurance benefits and repayments	-	75,347	-	-	-	-	8,066	3,782	-	64,113
Exhibit: Salaries and wages	106,620	236,381	339,235	312,000	142,690	125,105	191,922	146,969	80,996	216,662
By function:										
General expenditure	261,779	642,155	762,154	780,192	283,013	294,861	525,535	479,218	147,026	672,830
Current expenditure	207,131	514,587	625,797	653,147	224,401	250,657	399,805	369,874	118,780	513,894
Capital outlay	54,648	127,568	136,357	127,045	58,612	44,204	125,730	109,344	28,246	158,936
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	3,109	-
Social services and income maintenance:										
Public welfare	-	-	-	-	424	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	18,762	37,994	40,112	35,146	-	9,849	-	20,193	4,752	-
Transportation:										
Highways	24,289	55,970	57,682	57,950	28,316	39,053	55,458	15,033	6,452	71,534
Capital outlay	12,944	35,635	22,371	34,960	1,747	21,906	34,038	-	197	6,638
Air transportation	649	3,477	101,510	44,844	23,338	-	27,032	18,313	2,893	-
Parking	4,745	6,301	3,375	925	2,015	930	1,950	941	2,299	3,798
Other transportation	-	36,119	55	-	-	-	-	-	-	-
Public safety:										
Police protection	41,159	80,543	151,235	161,552	49,212	63,428	88,694	69,118	21,928	92,713
Fire protection	22,545	54,580	68,518	105,142	31,494	40,799	79,039	41,257	11,931	53,432
Correction	6,522	-	6,294	7,893	-	8,065	-	-	126	-
Protective inspection and regulation	1,468	5,082	167	9,351	5,316	2,014	1,781	-	4,441	15,564
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	36,344	134,450	18,487	99,473	32,135	30,293	36,563	68,315	13,807	160,164
Capital outlay	11,836	35,939	5,054	33,828	10,675	7,665	7,613	33,819	1,328	93,131
Solid waste management	7,904	13,027	27,262	37,669	2,877	18,810	20,337	35,650	-	1,807
Parks and recreation	6,338	43,777	53,414	50,674	6,291	15,617	98,149	31,716	12,884	71,319
Housing and community development	35,476	27,838	70,213	24,652	20,938	15,104	28,437	5,704	9,374	40,369
Governmental administration:										
Financial administration	8,417	9,107	54,164	15,547	8,555	5,019	5,349	6,765	3,074	32,548
Judicial and legal	5,941	4,164	26,419	24,150	7,347	11,184	8,349	3,956	1,970	3,542
General public buildings	2,999	5,023	2,111	3,638	7,701	2,263	-	-	27,601	28,938
Other government administration	8,149	8,009	10,446	11,914	3,964	3,486	12,433	5,952	7,068	11,353
Interest on general debt	12,271	16,333	35,062	61,071	14,546	15,309	38,496	73,355	3,489	58,016
Other and unallocable	17,801	100,361	35,628	28,601	38,544	13,638	23,468	82,950	9,828	27,733
Utility and liquor store expenditure	39,924	56,279	302,981	138,080	42,080	33,370	54,194	106,925	117,082	76,940
Employee retirement expenditure <sup>1</sup>	-	75,347	-	-	-	-	8,066	3,782	-	64,113
Debt outstanding at end of fiscal year	326,307	264,183	1,872,707	1,450,923	329,336	249,441	758,666	1,407,686	252,087	1,237,877
Long-term debt outstanding	314,859	264,183	1,872,707	1,422,945	311,194	249,441	758,666	1,407,686	251,366	1,175,619
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	185,625	3,399	-	858,046	-	215,311
Utility	58,265	79,160	952,346	403,157	51,970	34,721	127,528	122,905	194,694	159,312
Long-term debt issued	75,955	47,300	491,852	144,790	60,000	60,333	113,243	28,090	34,397	355,866
Long-term debt retired	17,724	40,272	121,479	97,079	7,717	28,421	90,669	64,925	28,835	357,043
Cash and security holdings	81,168	2,239,622	1,127,323	588,680	366,766	157,399	937,023	1,425,566	171,167	519,090
Contributions to retirement systems <sup>1</sup>	-	32,165	-	-	-	-	6,384	2,488	-	52,178

See footnotes at end of table.













**Table 5. Finances of Large Special District Governments: 1997-98**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
<b>ALABAMA</b>									
Calhoun County - Northeast Alabama Regional Medical Center	115,782	-	-	-	-	107,607	8,175	107,776	94,505
Houston County - Houston County Healthcare Authority	158,164	4,066	2,200	1,166	711	146,798	6,589	153,899	140,455
Jefferson County:									
Birmingham Airport Authority	27,955	5,719	5,719	-	-	21,020	1,216	39,706	12,086
Birmingham Water Works Board	72,248	-	-	-	-	64,896	7,352	69,570	35,732
Birmingham-Jefferson Civic Center Authority	54,435	19,509	-	-	-	34,227	699	45,762	32,769
Lauderdale County - Lauderdale County Florence Hospital Board	109,977	4	-	4	-	102,131	7,842	97,637	82,573
Madison County - Huntsville-Madison County Airport	30,377	3,689	3,689	-	-	17,505	9,183	22,709	9,551
Montgomery County - Alabama Municipal Electric Authority	102,577	-	-	-	-	100,178	2,399	80,570	71,864
Tuscaloosa County - Druid City Healthcare Authority	238,483	2,892	-	2,892	-	223,386	12,205	237,313	204,494
<b>ARIZONA</b>									
Maricopa County:									
Central Arizona Water Conservation District	173,899	-	-	-	29,782	128,858	15,259	130,309	78,230
Salt River Project Agricultural Improvement and Power District	1,658,348	-	-	-	-	1,536,734	121,614	1,360,470	877,895
<b>CALIFORNIA</b>									
Alameda County:									
Alameda Contra Costa Transit District	200,840	82,131	2,811	8,236	32,632	46,772	39,305	163,856	151,885
East Bay Municipal Utility District	399,542	104	-	104	16,622	279,628	103,188	411,931	158,191
San Francisco Bay Area Rapid Transit District	546,837	163,718	49,081	63,787	203,532	163,098	16,489	350,262	304,497
Washington Health Care District	143,049	550	-	550	825	127,963	13,711	143,793	122,142
Contra Costa County:									
Mount Diablo Hospital District	115,629	-	-	-	-	115,279	350	127,781	123,581
San Ramon Public Financing Authority	5,401	-	-	-	-	-	5,401	5,401	-
Imperial County - Imperial Irrigation District	276,807	-	-	-	-	268,782	8,025	259,472	193,938
Los Angeles County:									
Antelope Valley Hospital District	118,118	-	-	-	-	113,969	4,149	154,634	133,257
Baldwin Park Financing Authority	110,153	73,338	1,639	22,528	-	31,871	4,944	60,773	58,589
Los Angeles City Housing Authority	402,100	374,040	371,310	2,730	-	22,821	5,239	380,729	327,936
Los Angeles Convention and Exhibition Center Authority	70,948	35,474	-	-	-	-	35,474	35,474	-
Los Angeles County Metropolitan Transit Authority	1,964,525	1,554,281	116,219	1,141,673	-	231,978	178,266	2,105,354	1,306,272
Los Angeles County Sanitation District	534,053	445	-	445	25,802	407,337	100,469	424,953	289,265
Metropolitan Water District of Southern California	862,772	1,442	-	1,442	82,284	686,339	92,707	1,309,638	388,763
Pomona Public Finance Authority	46,782	39,628	-	-	-	-	7,154	7,154	-
South Coast Air Quality Management District	119,310	7,061	4,081	2,966	50,255	53,772	8,222	116,182	108,237
Southeast Resource Recovery Facilities Authority	1,008	-	-	-	-	-	1,008	8,521	-
Southern California Home Financing Authority	22,105	22,105	-	-	-	-	-	12,105	-
Southern California Public Power Authority	385,179	-	-	-	-	355,621	29,558	328,466	180,283
Southern California Regional Rail Authority	235,031	156,064	-	106,799	-	13,816	65,151	221,534	50,585
West Basin Municipal Water District	108,533	-	-	-	-	105,272	3,261	109,328	80,294
Monterey County - Salinas Valley Memorial Hospital District	162,115	-	-	-	1,730	157,403	2,982	180,395	157,996
Orange County:									
Brea Public Financing Authority Number One	9,457	9,457	-	-	-	-	-	9,457	-
Irvine Ranch Water District	101,770	70	-	70	11,259	66,019	24,422	123,937	39,941
Moulton-Niguel Water District	56,493	667	-	66	17,139	32,233	6,454	63,374	32,040
Orange County Transit Authority	138,585	94,239	9,092	5,705	4,734	33,567	6,045	106,841	104,995
Santa Margarita Water District	72,363	541	-	-	28,100	36,151	7,571	65,583	28,160
Riverside County:									
Coachella Valley Water District	113,532	1,938	-	290	13,494	90,255	7,845	130,512	71,395
Eastern Municipal Water District	125,115	321	-	321	12,425	93,341	19,028	118,918	66,867
Hemet Valley Hospital District	98,674	-	-	-	299	97,992	383	89,723	82,335
Sacramento County:									
Northern California Power Agency	187,562	-	-	-	-	166,477	21,085	161,846	84,079
Sacramento Cogeneration Authority	11,991	-	-	-	-	520	11,471	92,889	233
Sacramento Municipal Utility District	765,574	-	-	-	-	714,159	51,415	856,866	516,657
Sacramento Power Authority	3,648	-	-	-	-	3,512	136	13,932	2,731
Transmission Agency of Northern California	49,641	-	-	-	-	46,006	3,635	39,312	10,934
San Bernardino County - Fontana Public Financing Authority	8,187	-	-	-	-	-	8,187	8,187	-
San Diego County:									
Palomar Pomerado Hospital District	217,193	-	-	-	5,504	204,494	7,195	230,987	211,474
San Diego County Water Authority	239,708	104	-	104	5,668	223,000	10,936	291,764	186,447
San Diego Regional Building Authority	22,273	11,744	-	-	-	-	10,529	10,529	-
Tri City Hospital District	133,040	-	-	-	2,815	128,006	2,219	145,834	137,527
San Francisco City and County Joint Powers Financing Authority	23,334	-	-	-	-	-	23,334	23,334	-
San Mateo County - San Mateo County Transit District	161,672	72,213	1,196	1,881	50,936	18,750	19,773	88,512	70,959

**Table 5. Finances of Large Special District Governments: 1997-98 -- Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
<b>ALABAMA</b>									
Calhoun County - Northeast Alabama Regional Medical Center	-	1,108	-	12,163	3,650	37,402	50,000	50,000	84,941
Houston County - Houston County Healthcare Authority	-	3,837	-	9,607	3,341	55,799	72,239	70,586	60,693
Jefferson County:									
Birmingham Airport Authority	-	5,462	-	22,158	16,426	3,882	109,282	106,295	15,809
Birmingham Water Works Board	2,936	9,665	-	21,237	18,817	12,932	176,955	176,955	68,423
Birmingham-Jefferson Civic Center Authority	-	9,580	-	3,413	3,413	7,700	137,280	137,280	14,394
Lauderdale County - Lauderdale County Florence Hospital Board	-	2,475	-	12,589	3,021	36,396	40,205	40,205	75,142
Madison County - Huntsville-Madison County Airport	-	9,392	-	3,766	3,766	2,860	184,401	184,401	160,653
Montgomery County - Alabama Municipal Electric Authority	-	8,692	-	14	-	438	141,308	141,308	34,753
Tuscaloosa County - Druid City Healthcare Authority	-	6,252	-	26,567	12,927	115,197	101,154	97,925	58,027
<b>ARIZONA</b>									
Maricopa County:									
Central Arizona Water Conservation District	-	48,256	-	3,823	28	22,395	1,900,077	1,900,077	279,724
Salt River Project Agricultural Improvement and Power District	-	195,026	20,668	266,881	266,881	273,936	2,851,083	2,851,083	1,251,706
<b>CALIFORNIA</b>									
Alameda County:									
Alameda Contra Costa Transit District	-	1,554	10,417	-	-	93,239	25,365	25,365	287,503
East Bay Municipal Utility District	-	62,606	20,402	170,732	170,732	148,555	1,055,680	1,055,680	567,800
San Francisco Bay Area Rapid Transit District	-	27,190	-	18,575	-	161,068	590,215	590,215	594,418
Washington Health Care District	-	3,615	-	18,036	18,036	58,363	59,196	59,196	209,366
Contra Costa County:									
Mount Diablo Hospital District	-	-	-	4,200	4,200	65,000	-	-	3,106
San Ramon Public Financing Authority	-	5,401	-	-	-	-	109,145	109,145	79,116
Imperial County - Imperial Irrigation District	-	10,138	-	55,396	55,396	54,390	168,288	168,288	134,600
Los Angeles County:									
Antelope Valley Hospital District	-	3,714	-	17,663	17,663	66,336	69,905	69,905	74,836
Baldwin Park Financing Authority	-	2,184	-	-	-	7,556	47,650	47,650	122,500
Los Angeles City Housing Authority	1,063	3,199	-	48,531	47,179	44,468	67,602	67,602	69,286
Los Angeles Convention and Exhibition Center Authority	-	35,474	-	-	-	-	625,710	625,710	652,672
Los Angeles County Metropolitan Transit Authority	-	176,681	98,529	523,872	523,872	352,218	3,207,898	3,207,898	1,421,780
Los Angeles County Sanitation District	-	20,699	-	114,989	114,989	89,076	430,595	430,595	1,412,773
Metropolitan Water District of Southern California	-	99,804	-	821,071	821,071	134,400	3,167,416	3,167,416	1,546,996
Pomona Public Finance Authority	-	7,154	-	-	-	-	146,255	146,255	185,000
South Coast Air Quality Management District	-	5,316	-	2,629	2,629	55,997	163,147	163,147	25,813
Southeast Resource Recovery Facilities Authority	-	8,521	-	-	-	-	143,300	143,300	15,638
Southern California Home Financing Authority	-	12,105	-	-	-	-	191,760	191,760	229
Southern California Public Power Authority	-	137,166	-	11,017	11,017	22,590	3,076,075	3,076,075	842,234
Southern California Regional Rail Authority	1,113	-	-	169,836	169,836	3,126	-	-	12,924
West Basin Municipal Water District	-	7,253	-	21,781	21,781	1,433	246,611	246,611	83,336
Monterey County - Salinas Valley Memorial Hospital District	-	322	-	22,077	22,077	67,404	1,840	1,840	33,186
Orange County:									
Brea Public Financing Authority Number One	-	9,457	-	-	-	-	120,726	120,726	118,820
Irvine Ranch Water District	-	27,057	-	56,939	56,939	15,166	909,365	909,365	819,806
Moulton-Niguel Water District	-	8,101	-	23,233	23,233	4,712	136,960	136,960	106,293
Orange County Transit Authority	-	1,846	-	-	-	47,583	30,045	30,045	235,592
Santa Margarita Water District	-	22,965	-	14,458	14,458	12,098	368,373	368,373	138,808
Riverside County:									
Coachella Valley Water District	-	2,067	-	57,050	57,050	28,966	47,611	47,611	108,617
Eastern Municipal Water District	-	18,014	-	34,037	34,037	22,323	311,356	311,356	270,939
Hemet Valley Hospital District	-	5,998	-	1,390	1,390	46,656	107,435	107,435	81,933
Sacramento County:									
Northern California Power Agency	-	75,542	-	2,225	2,225	17,429	1,313,645	1,313,645	276,709
Sacramento Cogeneration Authority	81,204	11,452	-	-	-	47	163,600	163,600	12,706
Sacramento Municipal Utility District	-	161,504	-	178,705	178,705	127,607	2,640,147	2,640,147	874,964
Sacramento Power Authority	-	10,696	-	505	102	95	152,800	152,800	136,577
Transmission Agency of Northern California	-	28,378	-	-	-	3,256	401,059	401,059	154,989
San Bernardino County - Fontana Public Financing Authority	-	8,187	-	-	-	-	134,695	134,695	153,028
San Diego County:									
Palomar Pomerado Hospital District	-	7,234	-	12,279	12,279	77,373	116,778	116,778	75,137
San Diego County Water Authority	-	24,958	-	80,359	80,359	9,711	464,465	464,465	163,948
San Diego Regional Building Authority	-	10,529	-	-	-	-	142,885	142,885	24,653
Tri City Hospital District	-	3,030	-	5,277	5,277	56,832	60,485	60,485	96,745
San Francisco City and County Joint Powers Financing Authority	-	23,334	-	-	-	-	416,013	416,013	416,013
San Mateo County - San Mateo County Transit District	-	17,553	-	-	-	21,228	310,523	310,523	399,916

**Table 5. Finances of Large Special District Governments: 1997-98 -- Con.**

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Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
<b>CALIFORNIA -- Con.</b>									
Santa Clara County:									
San Jose-Santa Clara Clean Water Financing Authority	8,973	-	-	-	-	-	8,973	8,973	-
Santa Clara County Transit District	341,599	149,523	20,750	45,866	138,428	39,893	13,755	240,293	232,146
Santa Clara Valley Water District	169,430	8,105	450	5,318	58,074	77,298	25,953	138,863	126,492
Shasta County - Redding Joint Powers Financing Authority	8,057	-	-	-	-	-	8,057	8,057	-
Stanislaus County:									
Modesto Irrigation District Financing	172,266	-	-	-	-	159,031	13,235	181,988	145,840
Modesto Stanislaus Regional Public Power Agency	316,834	186,472	-	-	-	124,630	5,732	117,269	80,705
Tulare County - Kaweah Delta Healthcare District	125,924	-	-	-	3,025	122,719	180	136,133	132,808
<b>COLORADO</b>									
Arapahoe County - E-470 Highway Authority	33,738	6,089	-	-	-	2,579	25,070	178,148	2,838
Denver County:									
Denver Regional Transit District	263,462	46,273	46,273	-	164,565	39,919	12,705	243,730	171,647
Metropolitan Wastewater Reclamation District	77,104	-	-	-	-	70,003	7,101	52,889	31,169
Larimer County:									
Platte River Power Authority	141,564	-	-	-	-	129,602	11,962	102,929	72,659
Poudre Valley Hospital District	127,143	-	-	-	2,640	124,083	420	116,232	111,735
Pueblo County - Southeastern Colorado Water Conservation	11,677	992	-	-	2,928	7,314	443	8,290	1,460
<b>CONNECTICUT</b>									
New Haven County - South Central Connecticut Regional Water Authority	61,771	-	-	-	-	56,736	5,035	48,662	14,628
New London County - Connecticut Municipal Electric Energy Cooperative	103,317	-	-	-	-	101,071	2,246	111,435	105,098
<b>DELAWARE</b>									
New Castle County - Delaware River and Bay Authority	71,401	1,253	373	880	-	62,307	7,841	71,299	41,399
<b>DISTRICT OF COLUMBIA</b>									
Washington - Washington Metropolitan Area Transit Authority	1,092,326	714,176	277,525	-	-	345,490	32,660	1,066,659	740,955
<b>FLORIDA</b>									
Bay County - Bay Medical Center									
Bay County - Bay Medical Center	114,955	347	297	-	-	108,592	6,016	121,449	116,684
Brevard County - Brevard County Housing Finance Authority	11,245	-	-	-	-	-	11,245	11,245	-
Broward County:									
Indian Trace Community Development District	25,739	4,974	-	4,974	-	5,128	15,637	21,080	6,730
North Broward Hospital District	618,270	4,591	1,491	3,100	99,608	476,521	37,550	652,583	605,162
South Broward Hospital District	440,424	-	-	-	18,027	414,513	7,884	494,113	447,167
Escambia County:									
Escambia County Housing Finance Authority	23,470	-	-	-	-	698	22,772	17,141	280
Escambia County Utilities Authority	59,990	-	-	-	-	55,577	4,413	67,668	34,947
Hernando County - Southwest Florida Water Management	110,958	14,585	154	13,768	85,086	2,411	8,876	94,065	78,172
Lee County - Lee Memorial Hospital District	511,369	152,076	129,783	22,293	8,524	335,122	15,647	359,187	331,371
Leon County - Florida Municipal Power Agency	224,245	-	-	-	-	213,910	10,335	204,019	165,874
Orange County:									
Greater Orlando Aviation Authority	250,714	14,874	6,271	8,603	-	190,118	45,722	232,828	78,422
Orange County Housing Finance Authority	44,708	-	-	-	-	-	44,708	42,027	1,675
Orlando Utilities Commission	437,089	-	-	-	-	414,777	22,312	412,380	320,099
Reedy Creek Improvement District	263,432	-	-	-	40,948	211,412	11,072	204,696	129,053
Palm Beach County:									
Palm Beach County Housing Finance Authority	20,677	-	-	-	-	289	20,388	20,610	342
South Florida Water Management District	316,208	94,885	31,773	62,819	198,089	-	23,234	305,982	171,822
Polk County - Polk Housing Finance Authority	6,133	-	-	-	-	-	6,133	6,133	-
Sarasota County - Sarasota County Public Hospital Board	276,046	-	-	-	4,653	257,395	13,998	262,071	230,595
Volusia County - Halifax Hospital Medical Center	220,754	-	-	-	15,392	203,890	1,472	195,814	185,200
<b>GEORGIA</b>									
Bibb County - Macon-Bibb County Hospital Authority									
Bibb County - Macon-Bibb County Hospital Authority	30,995	-	-	-	-	-	30,995	4,093	-
Chatham County - Savannah Economic Development Authority	9,528	-	-	-	-	5,841	3,687	9,646	1,381
Clarke County - Clarke County Hospital Authority	152,902	360	-	-	-	148,198	4,344	113,240	96,883
Cobb County - Municipal Gas Authority of Georgia	131,374	-	-	-	-	127,764	3,610	660,533	111,833
De Kalb County:									
De Kalb County Hospital Authority	246,837	-	-	-	-	219,111	27,726	224,114	209,676
Fulton De Kalb Hospital Authority	438,697	185,901	-	99,231	-	239,610	13,186	451,021	419,838



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Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
<b>CALIFORNIA -- Con.</b>									
Santa Clara County:									
San Jose-Santa Clara Clean Water Financing Authority	-	8,973	-	-	-	-	142,435	142,435	89,330
Santa Clara County Transit District	-	4,026	4,121	-	-	82,486	108,382	108,382	434,275
Santa Clara Valley Water District	-	11,817	-	554	554	35,809	192,378	192,378	357,243
Shasta County - Redding Joint Powers Financing Authority									
-	-	8,057	-	-	-	-	110,775	110,775	115,840
Stanislaus County:									
Modesto Irrigation District Financing	-	25,393	-	10,755	10,755	19,598	372,601	372,601	214,441
Modesto Stanislaus Regional Public Power Agency	-	33,112	-	3,452	3,452	2,369	418,070	418,070	93,236
Tulare County - Kaweah Delta Healthcare District									
-	-	3,276	-	49	-	59,817	52,049	52,049	50,000
<b>COLORADO</b>									
Arpahee County - E-470 Highway Authority									
-	-	27,057	-	148,253	72,263	1,396	783,507	764,888	394,310
Denver County:									
Denver Regional Transit District	-	6,108	-	65,975	6,719	93,813	100,151	100,151	191,792
Metropolitan Wastewater Reclamation District	-	10,898	-	10,822	9,022	17,445	201,505	201,505	124,777
Larimer County:									
Platte River Power Authority	-	23,133	-	7,137	-	6,429	385,815	385,815	179,148
Poudre Valley Hospital District	-	3,161	-	1,336	1,005	870	62,775	62,775	6,168
Pueblo County - Southeastern Colorado Water Conservation									
-	-	6,805	-	25	-	171	110,852	110,852	7,123
<b>CONNECTICUT</b>									
New Haven County - South Central Connecticut Regional Water Authority									
-	4,684	15,547	-	13,803	12,177	7,881	278,585	278,585	72,055
New London County - Connecticut Municipal Electric Energy Cooperative									
-	-	6,176	-	161	-	869	131,550	131,550	52,573
<b>DELAWARE</b>									
New Castle County - Delaware River and Bay Authority									
-	-	8,666	-	21,234	21,234	20,816	171,215	171,215	124,090
<b>DISTRICT OF COLUMBIA</b>									
Washington - Washington Metropolitan Area Transit Authority									
-	-	15,018	-	310,686	208,612	332,002	289,085	289,085	454,876
<b>FLORIDA</b>									
Bay County - Bay Medical Center									
-	-	3,396	-	1,369	872	43,575	54,760	54,760	17,243
Brevard County - Brevard County Housing Finance Authority									
-	-	11,245	-	-	-	-	122,909	122,909	122,909
Broward County:									
Indian Trace Community Development District	-	6,722	-	7,628	7,553	416	186,395	186,395	142,873
North Broward Hospital District	-	5,673	-	41,748	13,409	247,256	109,121	109,121	126,655
South Broward Hospital District	-	11,135	-	35,811	34,654	179,009	219,891	219,891	228,752
Escambia County:									
Escambia County Housing Finance Authority	-	16,861	-	-	-	84	275,151	275,151	275,151
Escambia County Utilities Authority	-	9,809	-	22,912	21,621	18,492	145,363	145,363	72,723
Hernando County - Southwest Florida Water Management									
-	2,375	-	-	13,518	415	35,671	-	-	129,435
Lee County - Lee Memorial Hospital District									
-	-	15,708	-	12,108	6,683	140,199	385,789	385,789	536,897
Leon County - Florida Municipal Power Agency									
-	-	38,145	-	-	-	660	689,147	689,147	220,000
Orange County:									
Greater Orlando Aviation Authority	14,705	68,911	-	70,790	69,070	22,793	976,536	976,536	423,006
Orange County Housing Finance Authority	-	40,352	-	-	-	251	611,898	601,792	623,532
Orlando Utilities Commission	14,787	77,494	-	-	-	45,933	1,454,618	1,454,618	52,472
Reedy Creek Improvement District	-	36,275	-	39,368	37,080	13,296	613,159	613,159	125,127
Palm Beach County:									
Palm Beach County Housing Finance Authority	118	20,150	-	-	-	137	365,931	365,931	365,931
South Florida Water Management District	8,272	4,437	-	121,451	4,375	68,355	87,075	87,075	338,825
Polk County: - Polk Housing Finance Authority									
-	-	6,133	-	-	-	-	100,761	100,761	100,761
Sarasota County - Sarasota County Public Hospital Board									
-	-	11,057	-	20,419	8,300	117,314	339,119	339,119	239,526
Volusia County - Halifax Hospital Medical Center									
-	-	5,676	-	4,938	11	66,761	119,881	109,881	19,991
<b>GEORGIA</b>									
Bibb County - Macon-Bibb County Hospital Authority									
-	-	4,093	-	-	-	-	108,710	108,710	26,903
Chatham County - Savannah Economic Development Authority									
-	336	5,825	-	2,104	-	399	146,194	146,194	181,877
Clarke County - Clarke County Hospital Authority									
-	-	4,176	-	12,181	6,123	52,366	83,907	83,907	34,192
Cobb County - Municipal Gas Authority of Georgia									
-	43	15,206	-	533,451	533,399	1,653	635,351	635,351	33,892
De Kalb County:									
De Kalb County Hospital Authority	-	3,114	-	11,324	1,476	96,208	66,956	66,956	198,678
Fulton De Kalb Hospital Authority	-	18,173	-	13,010	6,310	189,505	308,152	308,152	74,766

**Table 5. Finances of Large Special District Governments: 1997-98 -- Con.**

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Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
<b>GEORGIA -- Con.</b>									
Floyd County - Floyd County Hospital Authority	140,594	11,623	329	10,857	-	125,806	3,165	117,225	108,114
Fulton County:									
Atlanta Housing Authority	154,956	135,298	135,298	-	-	16,464	3,194	148,133	101,415
Fulton County Hospital Authority	5,344	-	-	-	-	5,344	-	5,361	105
Metro Atlanta Rapid Transit Authority	460,624	337,549	93,970	243,579	-	104,330	18,745	464,058	266,601
Municipal Electric Authority of Georgia	540,934	-	-	-	-	505,461	35,473	569,861	256,214
Glynn County - Glynn-Brunswick Memorial Hospital Authority	126,460	-	-	-	-	119,782	6,678	106,365	104,855
Gwinnett County - Gwinnett County Hospital Authority	5,971	-	-	-	-	-	5,971	5,970	-
Hall County - Hall County Hospital Authority	194,178	-	-	-	-	188,258	5,920	171,013	144,805
Henry County - Henry County Water and Sewer Authority	18,170	-	-	-	4,187	11,344	2,639	25,161	6,090
Lowndes County - Valdosta-Lowndes County Hospital Authority	123,749	620	-	-	-	120,507	2,622	125,167	102,244
<b>ILLINOIS</b>									
Cook County:									
Chicago Housing Authority	603,273	551,860	551,860	-	-	39,137	12,276	701,718	477,389
Chicago Park District	430,121	33,164	-	33,164	211,069	51,811	134,077	447,996	277,274
Chicago Public Building Commission	196,916	83,776	-	-	-	95,458	17,682	126,215	27,093
Chicago Transit Authority	1,188,658	699,040	131,371	30,375	-	379,820	109,798	1,207,221	811,426
Metropolitan Commuter Rail Board	543,924	325,093	65,788	11,847	-	200,939	17,892	555,432	393,711
Metropolitan Pier and Exposition Authority	250,233	36,293	625	35,668	92,370	106,602	14,968	338,963	117,625
Metropolitan Water Reclamation of Greater Chicago	589,213	47,418	7,811	38,957	343,293	57,510	140,992	522,409	151,852
Northwest Suburban Municipal Joint Action	25,343	-	-	-	-	23,994	1,349	21,119	13,937
Pace Suburban BVS Board	108,682	74,218	4,851	65,514	-	31,208	3,256	108,681	108,681
Regional Transportation Authority	286,252	177,046	-	177,046	83,324	-	25,882	287,894	147,011
DuPage County - DuPage Water Commission	102,143	15,309	-	-	29,782	53,556	3,496	62,040	37,960
Lake County - Central Lake County Joint Action Water Agency	13,868	-	-	-	2,934	9,951	983	11,948	3,659
Sangamon County - Illinois Municipal Electric Agency	71,889	-	-	-	-	70,014	1,875	63,777	57,270
<b>INDIANA</b>									
Allen County - Ft. Wayne City Hospital Authority	23,094	-	-	-	-	-	23,094	23,094	-
Lake County - Merrillville Multi-School Building Authority	7,178	7,178	-	-	-	-	-	7,272	12
Marion County:									
Indiana Municipal Power Agency	163,785	-	-	-	-	156,978	6,807	152,579	125,623
Indianapolis Utilities District	414,884	-	-	-	-	411,268	3,616	388,084	318,649
St. Joseph County - St. Joseph County Hospital Authority	10,306	-	-	-	-	-	10,306	10,369	30
<b>KANSAS</b>									
Johnson County - Johnson County Water District 1	53,205	-	-	-	-	50,333	2,872	63,658	25,752
<b>KENTUCKY</b>									
Jefferson County - Louisville-Jefferson County Metropolitan Sewer District	90,399	750	-	750	-	74,808	14,841	156,204	76,572
<b>LOUISIANA</b>									
Calcasieu Parish - Lake Charles Harbor and Terminal District	32,769	2,154	-	1,668	1,542	14,464	14,609	44,912	8,552
Lafayette Parish - Louisiana Energy and Power Authority	56,674	-	-	-	-	55,004	1,670	52,084	44,712
<b>MAINE</b>									
Cumberland County - Cumberland County Regional Waste Systems Authority	26,045	-	-	-	8,119	13,455	4,471	17,912	11,405
<b>MARYLAND</b>									
Baltimore City Area:									
Baltimore City Housing Authority	218,419	191,076	178,587	6,225	-	26,416	927	162,069	95,431
Northeast Maryland Waste Disposal Authority	63,354	53,203	-	-	-	1,269	8,882	53,057	31,350
<b>MASSACHUSETTS</b>									
Hampden County - Massachusetts Municipal Wholesale Electric Company	257,055	-	-	-	-	242,502	14,553	214,717	129,247
Suffolk County:									
Boston Housing Authority	236,365	201,778	179,735	22,043	-	32,549	2,038	217,588	156,673
Massachusetts Bay Transit Authority	1,262,740	805,375	151,916	653,459	-	245,854	211,511	1,296,915	615,078
<b>MICHIGAN</b>									
Kent County - Michigan Public Power Agency	107,764	-	-	-	-	100,537	7,227	94,910	71,867
Wayne County - Greater Detroit Resource Recovery Authority	129,050	92,033	-	-	-	20,203	16,814	89,186	52,698
<b>MINNESOTA</b>									
Big Stone County - Western Minnesota Municipal Power Agency	46,979	-	-	-	-	42,310	4,669	39,874	24,117
Hennepin County - Minneapolis - St. Paul Housing Finance Authority	14,853	45	-	-	-	12	14,796	14,841	45

**Table 5. Finances of Large Special District Governments: 1997-98 -- Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
<b>GEORGIA -- Con.</b>									
Floyd County - Floyd County Hospital Authority	-	2,258	-	6,853	897	52,050	45,079	45,079	10,730
Fulton County:									
Atlanta Housing Authority	-	3,097	-	43,621	42,470	20,796	76,901	76,901	12,597
Fulton County Hospital Authority	-	5,256	-	-	-	-	101,355	98,285	12,760
Metro Atlanta Rapid Transit Authority	-	57,123	-	140,334	2,413	198,494	973,050	943,760	307,077
Municipal Electric Authority of Georgia	-	248,022	-	65,625	65,625	7,686	3,670,181	3,670,181	776,289
Glynn County - Glynn-Brunswick Memorial Hospital Authority	-	1,510	-	-	-	1,163	62,930	62,930	99,116
Gwinnett County - Gwinnett County Hospital Authority	-	5,970	-	-	-	-	117,455	117,455	-
Hall County - Hall County Hospital Authority	-	5,001	-	21,207	15,953	73,517	87,824	86,542	105,969
Henry County - Henry County Water and Sewer Authority	683	4,837	-	13,551	8,040	2,713	101,879	101,879	59,051
Lowndes County - Valdosta-Lowndes County Hospital Authority	-	1,743	-	21,180	11,862	51,721	30,480	28,361	40,834
<b>ILLINOIS</b>									
Cook County:									
Chicago Housing Authority	-	18,585	-	205,744	199,144	124,786	307,465	307,465	94,795
Chicago Park District	-	32,896	43,052	94,774	93,374	113,981	603,140	603,140	860,613
Chicago Public Building Commission	-	20,223	-	78,899	78,899	1,662	354,735	354,735	316,295
Chicago Transit Authority	7,170	-	123,173	265,452	117,397	507,196	-	-	1,453,876
Metropolitan Commuter Rail Board	-	-	-	161,721	92,128	169,237	-	-	85,761
Metropolitan Pier and Exposition Authority	-	75,443	-	145,895	145,895	42,950	1,640,160	1,640,160	432,970
Metropolitan Water Reclamation of Greater Chicago	1,888	69,477	42,175	257,017	248,632	117,144	1,221,254	1,218,616	1,399,037
Northwest Suburban Municipal Joint Action	-	6,066	-	1,116	1,116	699	130,200	130,200	15,929
Pace Suburban BVS Board	-	-	-	-	-	40,847	-	-	-
Regional Transportation Authority	-	60,738	-	80,145	76,957	2,802	980,705	980,705	326,376
DuPage County - DuPage Water Commission	-	24,067	-	13	-	1,567	323,050	323,050	137,728
Lake County - Central Lake County Joint Action Water Agency	-	7,869	-	420	-	1,210	136,720	136,720	19,138
Sangamon County - Illinois Municipal Electric Agency	246	5,946	-	315	-	865	104,550	104,550	23,501
<b>INDIANA</b>									
Allen County - Ft. Wayne City Hospital Authority	-	23,094	-	-	-	-	280,100	280,100	280,100
Lake County - Merrillville Multi-School Building Authority	-	7,260	-	-	-	-	132,840	132,840	66,746
Marion County:									
Indiana Municipal Power Agency	1,351	22,254	-	3,351	-	1,820	382,120	382,120	120,366
Indianapolis Utilities District	13,028	19,541	-	36,866	36,866	51,572	352,020	302,020	89,644
St. Joseph County - St. Joseph County Hospital Authority	-	10,306	-	33	33	-	126,800	126,800	126,800
<b>KANSAS</b>									
Johnson County - Johnson County Water District 1	-	7,884	-	30,028	26,586	11,909	139,575	139,575	47,943
<b>KENTUCKY</b>									
Jefferson County - Louisville-Jefferson County Metropolitan Sewer District	-	16,513	-	63,119	61,368	40,138	615,147	615,147	195,396
<b>LOUISIANA</b>									
Calcasieu Parish - Lake Charles Harbor and Terminal District	-	11,121	-	25,239	22,313	5,291	158,928	158,928	221,016
Lafayette Parish - Louisiana Energy and Power Authority	-	7,281	-	91	91	2,399	112,860	112,860	25,904
<b>MAINE</b>									
Cumberland County - Cumberland County Regional Waste Systems Authority	-	6,507	-	-	-	1,873	154,531	154,531	-
<b>MARYLAND</b>									
Baltimore City Area:									
Baltimore City Housing Authority	499	6,798	-	59,341	58,755	38,172	106,735	106,735	72,664
Northeast Maryland Waste Disposal Authority	248	21,459	-	-	-	422	350,840	350,840	64,198
<b>MASSACHUSETTS</b>									
Hampden County - Massachusetts Municipal Wholesale Electric Company	6,298	72,809	-	6,363	6,363	6,282	1,264,050	1,264,050	226,141
Suffolk County:									
Boston Housing Authority	194	9,182	-	51,539	50,728	35,378	100,573	84,657	46,168
Massachusetts Bay Transit Authority	-	164,179	80,100	437,558	420,715	253,386	3,652,230	3,210,730	2,049,201
<b>MICHIGAN</b>									
Kent County - Michigan Public Power Agency	-	22,973	-	70	70	566	408,057	408,057	137,657
Wayne County - Greater Detroit Resource Recovery Authority	-	36,485	-	3	3	6,174	517,645	517,645	175,639
<b>MINNESOTA</b>									
Big Stone County - Western Minnesota Municipal Power Agency	-	13,707	-	2,050	2,050	-	268,005	268,005	75,916
Hennepin County - Minneapolis - St. Paul Housing Finance Authority	-	14,796	-	-	-	-	228,920	228,920	228,961

**Table 5. Finances of Large Special District Governments: 1997-98 -- Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
<b>MINNESOTA -- Con.</b>									
Lake of the Woods County - North Minnesota Municipal Power Agency	44,367	-	-	-	-	41,041	3,326	39,385	19,798
Mower County - Southern Minnesota Municipal Power Agency	132,201	-	-	-	-	124,007	8,194	121,404	72,726
Ramsey County:									
Metropolitan Council of The Twin Cities	324,414	144,520	66,452	76,440	88,750	64,616	26,528	414,798	267,456
Minneapolis-St Paul Metropolitan Airports Commission	159,564	-	-	-	-	116,019	43,545	199,307	60,633
<b>MISSISSIPPI</b>									
Harrison County - Harrison County Wastewater Management District	18,250	-	-	-	-	16,121	2,129	36,012	11,046
<b>MISSOURI</b>									
St. Louis County - St Louis Regional Convention and Sports Complex	24,750	24,000	-	12,000	-	-	750	25,920	5,087
St Louis City:									
Bi State Development Agency	223,987	177,940	62,481	4,885	-	37,196	8,851	217,558	129,781
Metropolitan St Louis Sewer District	162,128	1,498	359	879	19,442	127,079	14,109	150,090	79,818
<b>NEBRASKA</b>									
Douglas County:									
Metropolitan Utilities District	203,199	1,360	-	61	1,792	183,573	16,474	185,305	158,977
Omaha Public Power District	551,795	-	-	-	-	483,953	67,842	495,486	327,967
Platte County - Nebraska Public Power District	614,541	2,347	2,145	202	-	588,280	23,914	530,191	398,097
<b>NEVADA</b>									
Clark County - Southern Nevada Water Authority	126,381	66,952	-	-	-	55,294	4,135	45,315	34,610
Washoe County - Washoe County Airport Authority	64,521	-	-	-	-	44,500	20,021	44,385	25,582
<b>NEW JERSEY</b>									
Atlantic County - Atlantic County Utilities Authority	81,885	56,811	-	-	-	23,000	2,074	80,531	40,705
Bergen County - Bergen County Utilities Authority	83,074	1,979	-	1,979	-	69,320	11,775	80,591	65,021
Camden County:									
Camden County Improvement Authority	2,716	350	-	-	-	776	1,590	30,593	950
Camden County Municipal Utilities Authority	82,136	-	-	-	-	75,360	6,776	77,211	24,913
Delaware River Port Authority	157,913	10,331	10,331	-	-	130,637	16,945	186,863	91,782
Cape May County - Cape May County Municipal Utilities Authority	40,327	24,102	-	75	-	11,524	4,701	30,566	17,315
Essex County:									
Essex County Improvement Authority	15,769	-	-	-	-	3,684	12,085	28,768	3,917
Passaic Valley Sewerage Commission	145,126	139,746	-	-	-	-	5,380	110,421	90,221
Mercer County - Mercer County Improvement Authority	32,921	2,918	-	112	-	28,341	1,662	30,981	27,948
Middlesex County - Middlesex County Utilities Authority	50,238	-	-	-	-	45,848	4,390	37,364	27,710
Monmouth County - Monmouth County Improvement Authority	12,170	-	-	-	-	-	12,170	12,272	135
Ocean County - Ocean County Utilities Authority	68,972	61,904	5,095	-	-	1,382	5,686	52,958	23,443
Union County - Union County Utilities Authority	46,987	100	-	100	-	44,106	2,781	49,654	29,379
<b>NEW YORK</b>									
New York City Area - Port Authority of New York and New Jersey	2,408,243	27,892	27,892	-	-	2,205,647	174,704	2,538,113	1,343,883
<b>NORTH CAROLINA</b>									
Mecklenburg County - Charlotte-Mecklenburg Hospital Authority	954,677	26,836	5,239	5,640	-	779,306	148,535	921,566	777,333
Wake County:									
Eastern North Carolina Municipal Power Agency	495,063	-	-	-	-	446,742	48,321	450,072	240,289
North Carolina Municipal Power Agency 1	419,385	-	-	-	-	365,865	53,520	362,241	224,794
Raleigh - Durham Airport Authority	39,591	-	-	-	-	37,337	2,254	29,642	27,181
<b>OHIO</b>									
Cuyahoga County:									
Cuyahoga Metropolitan Housing Authority	149,208	134,098	134,098	-	-	13,141	1,969	151,572	105,612
Graeter Cleveland Regional Transportation	254,510	67,726	51,859	15,867	137,291	44,975	4,518	279,295	187,387
Northeast Ohio Regional Sewer District	135,337	3,321	3,321	-	-	117,360	14,656	135,857	59,037
Lucas County - Toledo-Lucas County Port Authority	46,969	2,932	2,826	106	2,219	28,108	13,710	48,103	23,420
Summit County - Akron-Bath-Copley Joint Township Hospital	16,363	-	-	-	-	-	16,363	16,363	-
<b>OREGON</b>									
Multnomah County:									
Metropolitan Service District	165,105	16,680	8,455	429	33,294	100,362	14,769	166,633	112,901
Port of Portland	218,768	14,500	14,500	-	6,325	162,013	35,930	254,450	99,955
Tri-County Metropolitan District	358,740	155,143	137,636	14,951	143,369	46,756	13,472	401,769	184,465

**Table 5. Finances of Large Special District Governments: 1997-98 -- Con.**

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Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
<b>MINNESOTA -- Con.</b>									
Lake of the Woods County - North Minnesota Municipal Power Agency	-	19,587	-	-	-	71	340,020	340,020	65,447
Mower County - Southern Minnesota Municipal Power Agency	8,860	36,613	-	3,205	2,374	1,869	1,202,026	1,196,190	164,881
Ramsey County:									
Metropolitan Council of The Twin Cities	68,404	36,064	-	42,874	-	177,508	414,695	414,695	236,507
Minneapolis-St Paul Metropolitan Airports Commission	-	32,076	-	106,598	104,239	30,653	394,485	394,485	164,541
<b>MISSISSIPPI</b>									
Harrison County - Harrison County Wastewater Management District	-	5,117	-	19,849	19,849	338	103,279	101,885	26,289
<b>MISSOURI</b>									
St. Louis County - St Louis Regional Convention and Sports Complex	-	15,339	-	5,494	5,494	362	241,301	241,301	109,148
St Louis City:									
Bi State Development Agency	-	586	-	87,191	174	67,292	8,426	8,426	101,526
Metropolitan St Louis Sewer District	-	667	-	69,605	66,044	45,971	9,150	9,150	151,704
<b>NEBRASKA</b>									
Douglas County:									
Metropolitan Utilities District	3,175	-	-	23,153	20,667	31,495	-	-	88,154
Omaha Public Power District	16,447	46,244	19,457	85,371	85,371	119,096	897,353	897,353	741,580
Platte County - Nebraska Public Power District	6,133	74,319	-	51,642	51,642	106,428	1,362,127	1,362,127	380,273
<b>NEVADA</b>									
Clark County - Southern Nevada Water Authority	-	10,705	-	-	-	10,627	891,568	641,568	226,677
Washoe County - Washoe County Airport Authority	-	8,323	-	10,480	-	12,712	138,025	138,025	44,478
<b>NEW JERSEY</b>									
Atlantic County - Atlantic County Utilities Authority	-	10,032	-	29,794	29,794	11,765	166,612	166,612	39,904
Bergen County - Bergen County Utilities Authority	-	15,570	-	-	-	12,120	263,391	263,391	154,721
Camden County:									
Camden County Improvement Authority	358	3,165	-	26,120	24,500	408	169,810	169,810	41,138
Camden County Municipal Utilities Authority	-	46,629	-	5,669	3,846	10,108	778,415	778,415	290,976
Delaware River Port Authority	3,799	34,526	-	56,756	-	53,565	520,801	520,801	288,297
Cape May County - Cape May County Municipal Utilities Authority	1,113	11,885	-	253	53	5,568	218,972	218,972	73,211
Essex County:									
Essex County Improvement Authority	-	24,851	-	-	-	986	514,298	514,298	169,284
Passaic Valley Sewerage Commission	1,000	10,200	-	9,000	6,000	27,801	172,915	172,915	84,133
Mercer County - Mercer County Improvement Authority	-	3,033	-	-	-	2,092	373,355	373,355	68,851
Middlesex County - Middlesex County Utilities Authority	-	8,783	-	871	164	6,976	191,548	191,548	67,330
Monmouth County - Monmouth County Improvement Authority	-	12,137	-	-	-	7	248,760	248,760	221,543
Ocean County - Ocean County Utilities Authority	-	19,016	-	10,499	10,499	11,496	303,679	303,679	111,228
Union County - Union County Utilities Authority	-	20,275	-	-	-	1,110	293,670	293,670	52,608
<b>NEW YORK</b>									
New York City Area - Port Authority of New York and New Jersey	117,381	386,527	-	690,322	690,322	408,493	6,845,043	6,517,698	3,551,023
<b>NORTH CAROLINA</b>									
Mecklenburg County - Charlotte-Mecklenburg Hospital Authority	-	29,431	-	114,802	41,954	426,754	474,907	474,907	523,161
Wake County:									
Eastern North Carolina Municipal Power Agency	-	207,314	-	2,469	2,317	69,684	3,527,711	3,390,711	747,422
North Carolina Municipal Power Agency 1	-	131,263	-	6,184	5,986	-	2,426,002	2,225,402	925,178
Raleigh - Durham Airport Authority	-	2,269	-	192	-	5,962	151,122	151,122	52,769
<b>OHIO</b>									
Cuyahoga County:									
Cuyahoga Metropolitan Housing Authority	-	553	-	45,407	44,400	17,880	7,489	7,489	7,276
Graeter Cleveland Regional Transportation	-	4,888	-	87,020	49,532	95,971	73,645	73,645	44,810
Northeast Ohio Regional Sewer District	4,666	15,105	-	57,049	55,684	25,034	305,507	292,348	254,856
Lucas County - Toledo-Lucas County Port Authority	-	12,292	-	12,391	12,391	4,356	120,521	120,521	60,509
Summit County - Akron-Bath-Copley Joint Township Hospital	-	16,363	-	-	-	-	301,002	301,002	301,002
<b>OREGON</b>									
Multnomah County:									
Metropolitan Service District	1,257	15,413	-	37,062	10,171	29,926	271,845	271,845	227,090
Port of Portland	-	28,495	-	126,000	126,000	32,972	650,791	650,791	408,755
Tri-County Metropolitan District	-	9,356	-	207,948	162,161	91,808	160,569	160,569	129,945

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Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
<b>PENNSYLVANIA</b>									
Allegheny County:									
Allegheny County Hospital Development Authority	69,201	-	-	-	-	-	69,201	69,113	31
Allegheny County Port Authority	288,063	225,566	60,934	141,605	-	52,923	9,574	300,969	220,472
Allegheny County Residential Finance Authority	12,080	-	-	-	-	-	12,080	10,988	-
Allegheny County Sanitary Authority	54,763	3,480	-	3,480	-	47,093	4,190	50,403	33,996
Pittsburgh City Housing Authority	104,254	91,937	91,647	29	-	11,747	570	99,983	70,169
Pittsburgh Water and Sewer Authority	53,230	-	-	-	-	50,579	2,651	112,266	25,791
Beaver County - Pennsylvania Pooled Finance Authority	19,199	-	-	-	-	-	19,199	19,426	227
Berks County - Berks County Industrial Development Authority	11,846	-	-	-	-	16	11,830	11,938	108
Blair County - Altoona City Authority	13,309	1,326	34	-	-	10,502	1,481	17,841	5,821
Bradford County - Sayre Health Care Facilities Authority	19,454	-	-	-	-	-	19,454	19,454	-
Bucks County:									
Bucks County Water and Sewer Authority	36,666	1,023	-	1,023	-	32,133	3,510	33,712	14,817
Quakertown General Authority	6,933	-	-	-	-	52	6,881	6,906	25
Butler County:									
Butler County Hospital Authority	7,119	-	-	-	-	-	7,119	7,119	-
Butler County Industrial Development Authority	9,399	-	-	-	-	-	9,399	9,399	-
Cambria County - Cambria County Industrial Development Authority	28,192	-	-	-	-	-	28,192	28,179	7
Chester County:									
Chester County Health and Education Facilities Authority	9,185	-	-	-	154	113	8,918	9,031	16
Chester County Industrial Development Authority	15,230	-	-	-	-	230	15,000	15,145	145
Dauphin County:									
Dauphin County General Authority	18,074	-	-	-	-	940	17,134	17,609	475
Harrisburg Authority	30,385	1,383	-	-	-	24,198	4,804	29,204	14,257
Delaware County:									
Delaware County Authority	35,449	-	-	-	-	139	35,310	35,472	162
Delaware County Industrial Development Authority	37,271	-	-	-	-	-	37,271	37,148	119
Erie County - Erie County Hospital Authority	9,285	-	-	-	-	-	9,285	9,285	-
Lackawanna County - Scranton-Lackawanna Health and Welfare Authority	21,383	-	-	-	-	-	21,383	21,383	-
Lancaster County:									
Lancaster County Hospital Authority	13,444	-	-	-	-	-	13,444	13,444	-
Lancaster County Solid Waste Management Authority	48,706	99	-	99	-	44,721	3,886	35,892	21,348
Lehigh County - Lehigh County Industrial Development Authority	33,877	-	-	-	-	-	33,877	33,877	-
Lycoming County - Lycoming County Authority	8,199	-	-	-	-	-	8,199	8,199	-
Montgomery County - Montgomery County Higher Education and Health Authority	38,403	-	-	-	-	-	38,403	38,403	-
Montour County - Geisinger Medical Center Authority	8,709	-	-	-	-	-	8,709	8,709	-
Northampton County:									
Northampton County Higher Education Authority	18,480	16,980	-	-	-	-	1,500	11,420	302
Northampton County Industrial Development Authority	9,793	-	-	-	-	55	9,738	9,839	101
Philadelphia City Area:									
Pennsylvania Convention Center Authority	42,488	29,489	-	-	-	9,794	3,205	48,762	15,485
Philadelphia Hospital and Higher Education Facilities Authority	91,303	-	-	-	-	-	91,303	91,303	-
Philadelphia Housing Authority	328,377	306,417	304,993	612	-	19,537	2,423	331,750	166,285
Philadelphia Industrial Development Authority	51,411	-	-	-	-	-	51,411	51,411	-
Philadelphia Municipal Authority	24,130	-	-	-	-	-	24,130	24,130	-
Southeastern Pennsylvania Transportation Authority	974,266	633,428	235,835	334,360	-	329,966	10,872	1,026,797	684,135
Schuylkill County - Schuylkill County Industrial Development Authority	3,488	-	-	-	-	-	3,488	3,488	-
Venango County - Venango Industrial Development Authority	8,693	-	-	-	-	-	8,693	8,693	-
Washington County - Washington County Hospital Authority	12,292	-	-	-	-	-	12,292	12,292	-
Westmoreland County:									
Westmoreland County Industrial Development Authority	6,817	-	-	-	-	-	6,817	6,817	-
Westmoreland County Municipal Authority	43,762	-	-	-	-	38,369	5,393	44,135	32,004
York County:									
York County Hospital Authority	9,989	-	-	-	-	-	9,989	9,989	-
York County Solid Waste and Refuse Authority	46,321	569	-	569	-	42,003	3,749	28,480	18,331

**Table 5. Finances of Large Special District Governments: 1997-98 -- Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
<b>PENNSYLVANIA</b>									
Allegheny County:									
Allegheny County Hospital Development Authority	400	68,682	-	-	-	-	1,132,985	1,132,985	1,134,170
Allegheny County Port Authority	-	2,387	-	78,110	57,996	112,180	61,619	32,516	170,125
Allegheny County Residential Finance Authority	-	10,988	-	-	-	7	136,885	136,885	136,885
Allegheny County Sanitary Authority	-	10,403	-	6,004	6,004	15,109	229,351	229,351	65,616
Pittsburgh City Housing Authority	-	2,496	-	27,318	26,263	20,702	39,643	39,643	11,424
Pittsburgh Water and Sewer Authority	48,474	20,429	-	17,572	17,572	15,448	425,168	425,168	127,074
Beaver County - Pennsylvania Pooled Finance Authority	-	19,199	-	-	-	-	289,826	289,826	289,826
Berks County - Berks County Industrial Development Authority	-	11,830	-	-	-	27	189,850	189,850	193,463
Blair County - Altoona City Authority	263	4,577	-	7,180	6,352	2,895	112,420	112,420	43,133
Bradford County - Sayre Health Care Facilities Authority	-	19,454	-	-	-	-	378,150	378,150	378,150
Bucks County:									
Bucks County Water and Sewer Authority	-	10,210	-	8,685	8,685	1,961	149,679	149,679	52,856
Quakertown General Authority	-	6,881	-	-	-	5	106,447	106,447	106,447
Butler County:									
Butler County Hospital Authority	-	7,119	-	-	-	-	109,770	109,770	109,770
Butler County Industrial Development Authority	-	9,399	-	-	-	-	152,994	152,994	152,994
Cambria County - Cambria County Industrial Development Authority	-	28,172	-	-	-	-	307,060	307,060	307,060
Chester County:									
Chester County Health and Education Facilities Authority	-	8,941	-	74	8	-	123,172	123,172	123,493
Chester County Industrial Development Authority	-	15,000	-	-	-	-	230,938	230,938	230,938
Dauphin County:									
Dauphin County General Authority	-	17,134	-	-	-	475	833,717	833,717	833,717
Harrisburg Authority	-	14,947	-	-	-	101	252,942	252,942	70,560
Delaware County:									
Delaware County Authority	-	35,310	-	-	-	38	518,182	518,182	518,468
Delaware County Industrial Development Authority	-	37,029	-	-	-	25	583,390	583,390	583,390
Erie County - Erie County Hospital Authority	-	9,285	-	-	-	-	174,206	174,206	174,280
Lackawanna County - Scranton-Lackawanna Health and Welfare Authority	-	21,383	-	-	-	-	313,597	313,597	313,597
Lancaster County:									
Lancaster County Hospital Authority	-	13,444	-	-	-	-	180,794	180,794	180,794
Lancaster County Solid Waste Management Authority	-	13,396	-	1,148	-	2,836	156,615	156,615	55,504
Lehigh County - Lehigh County Industrial Development Authority	-	33,877	-	-	-	-	564,620	564,620	564,620
Lycoming County - Lycoming County Authority	-	8,199	-	-	-	-	139,263	139,263	139,263
Montgomery County - Montgomery County Higher Education and Health Authority	-	38,403	-	-	-	-	576,163	576,163	576,163
Montour County - Geisinger Medical Center Authority	-	8,709	-	-	-	-	167,849	167,849	167,849
Northampton County:									
Northampton County Higher Education Authority	-	11,118	-	-	-	-	162,765	162,765	2,604
Northampton County Industrial Development Authority	-	9,738	-	-	-	55	110,826	110,826	110,826
Philadelphia City Area:									
Pennsylvania Convention Center Authority	10,498	18,873	-	3,906	-	3,364	280,025	280,025	162,980
Philadelphia Hospital and Higher Education Facilities Authority	-	91,303	-	-	-	-	1,445,293	1,445,293	1,445,293
Philadelphia Housing Authority	23,646	3,922	-	137,897	136,656	65,608	139,948	137,691	75,292
Philadelphia Industrial Development Authority	-	51,411	-	-	-	-	914,743	914,743	914,743
Philadelphia Municipal Authority	-	24,130	-	-	-	-	410,927	410,927	410,927
Southeastern Pennsylvania Transportation Authority	-	18,725	-	323,937	139,411	531,096	327,090	327,090	201,211
Schuylkill County - Schuylkill County Industrial Development Authority	-	3,488	-	-	-	-	133,180	133,180	133,180
Venango County - Venango Industrial Development Authority	-	8,693	-	-	-	-	143,926	143,926	143,926
Washington County - Washington County Hospital Authority	-	12,292	-	-	-	-	168,512	168,512	168,794
Westmoreland County:									
Westmoreland County Industrial Development Authority	-	6,817	-	-	-	-	106,932	106,932	106,932
Westmoreland County Municipal Authority	-	11,227	-	904	904	10,000	191,270	191,270	55,528
York County:									
York County Hospital Authority	-	9,989	-	-	-	-	139,988	139,988	139,988
York County Solid Waste and Refuse Authority	-	9,236	-	913	776	852	110,915	110,915	38,398

**Table 5. Finances of Large Special District Governments: 1997-98 -- Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
<b>SOUTH CAROLINA</b>									
Cherokee County - Piedmont Municipal Power Agency	171,934	-	-	-	-	137,266	34,668	162,820	76,702
Greenville County - Greenville Hospital System District	478,806	-	-	-	-	452,876	25,930	461,239	412,744
<b>TENNESSEE</b>									
Davidson County:									
Metropolitan Development and Housing Agency	186,688	157,342	56,735	1,517	-	11,348	17,998	179,966	52,348
Metropolitan Nashville Airport Authority	70,003	5,515	734	1,091	-	44,686	19,802	58,756	25,824
Shelby County - Memphis-Shelby County Airport Authority	63,719	-	-	-	-	58,235	5,484	135,761	30,257
<b>TEXAS</b>									
Bexar County - San Antonio Housing Authority	104,672	91,639	16,618	75,021	-	10,873	2,160	100,217	98,440
Clay County - Red River Authority of Texas	17,993	-	-	-	-	2,555	15,438	18,300	2,021
Collin County - North Texas Municipal Water District	80,488	-	-	-	-	75,118	5,370	68,096	28,483
Dallas County:									
Dallas Area Rapid Transit Authority	329,897	-	-	-	281,402	32,094	16,401	420,870	152,185
Dallas County Utility and Reclamation District	12,237	-	-	-	7,559	3,808	870	17,218	7,469
Frio County - Nuecus River Authority	18,770	7,213	-	-	-	108	11,449	48,280	6,328
Harris County:									
Gulf Coast Waste Disposal Authority	95,731	285	-	-	-	43,297	52,149	90,715	35,520
Houston Port Authority	115,105	-	-	-	24,640	83,978	6,487	121,403	68,503
Metropolitan Transit Authority	419,099	73,470	73,470	-	285,009	43,811	16,809	473,743	219,101
Southeast Texas Housing Finance Commission	29,792	-	-	-	-	306	29,486	13,538	2,659
Howard County - Colorado River Municipal Water District	26,980	7,362	-	-	-	18,262	1,356	21,717	10,439
Jefferson County:									
Lower Neches Valley Authority	15,796	-	-	-	-	4,594	11,202	16,146	5,475
Port of Port Arthur Navigation District	9,466	-	-	-	3,768	2,445	3,253	6,946	2,354
McLennan County - Brazos River Authority	197,396	10,140	-	-	-	21,053	166,203	191,421	15,196
Midland County - Midland Memorial Hospital	118,180	519	-	519	7,047	106,333	4,281	116,454	99,534
Orange County - Sabine River Authority of Texas	49,331	-	-	-	504	20,013	28,814	43,025	6,146
Polk County - Sam Rayburn Municipal Power Agency	38,826	-	-	-	-	35,435	3,391	36,858	19,650
Potter County - Panhandle Regional Housing Development Authority	10,825	-	-	-	-	-	10,825	9,605	-
Tarrant County:									
Tarrant County Hospital Authority	-	-	-	-	-	-	-	20,039	-
Tarrant County Regional Water and Water Conservation District	62,295	-	-	-	3,191	49,313	9,791	41,496	19,729
Texas Municipal Power Agency	177,352	-	-	-	-	164,105	13,247	186,043	98,177
Travis County:									
Capital Metropolitan Transit Authority	107,921	6,596	6,596	-	89,099	7,589	4,637	119,362	77,363
Lower Colorado River Authority	486,171	1,352	660	692	-	462,778	22,041	492,966	323,053
Walker County - Trinity River Authority	106,725	546	-	546	-	94,216	11,963	101,122	35,476
<b>UTAH</b>									
Salt Lake County:									
Intermountain Power Agency	693,082	-	-	-	-	612,659	80,423	535,022	253,416
Utah Associated Municipal Power System	72,729	-	-	-	-	71,421	1,308	75,093	57,085
Utah Transit Authority	97,009	81,275	27,923	328	-	13,007	2,727	134,861	65,639
<b>VIRGINIA</b>									
Arlington County:									
Metropolitan Washington Airports Authority	298,679	9,326	7,965	1,361	-	232,074	57,279	530,406	135,265
Northern Virginia Transportation Commission	111,813	100,468	12,181	81,950	-	6,648	4,697	119,697	18,679
Loudoun County - Loudoun County Sanitation Authority	28,053	-	-	-	-	18,384	9,669	18,518	5,952
Northhampton County - Chesapeake Bay Bridge Tunnel District	41,851	475	-	475	-	35,048	6,328	98,267	8,377
Prince William County - Upper Occoquan Sewage Authority	43,729	17,513	-	-	-	11,418	14,798	70,701	11,430
Chesapeake City Area - Chesapeake Hospital Authority	130,672	-	-	-	-	127,674	2,998	121,557	111,215
Norfolk City Area - Southeastern Public Service Authority	60,075	-	-	-	-	56,055	4,020	59,219	33,955
Petersburg City Area - Petersburg City Hospital Authority	100,548	-	-	-	-	99,163	1,385	81,603	74,445
Richmond City Area - Richmond Metropolitan Authority	23,626	447	-	-	-	21,569	1,610	22,789	7,483
Virginia Beach City Area - Hampton Roads Sanitation District Commission	94,548	-	-	-	-	90,532	4,016	75,594	55,163



**Table 5. Finances of Large Special District Governments: 1997-98 -- Con.**

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Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
<b>SOUTH CAROLINA</b>									
Cherokee County - Piedmont Municipal Power Agency	4,503	80,070	-	1,545	1,545	810	1,346,399	1,346,399	485,327
Greenville County - Greenville Hospital System District	-	14,664	-	33,831	-	224,553	263,527	263,527	26,975
<b>TENNESSEE</b>									
Davidson County:									
Metropolitan Development and Housing Agency	-	1,520	-	126,098	84,284	10,178	52,269	52,269	36,487
Metropolitan Nashville Airport Authority	-	32,932	-	-	-	12,041	356,751	356,751	148,568
Shelby County - Memphis-Shelby County Airport Authority	-	30,504	-	75,000	75,000	11,735	605,952	605,952	144,146
<b>TEXAS</b>									
Bexar County - San Antonio Housing Authority	-	1,777	-	-	-	8,592	101,483	101,483	9,851
Clay County - Red River Authority of Texas	-	15,595	-	684	609	729	184,494	184,494	183,057
Collin County - North Texas Municipal Water District	-	12,862	-	26,751	23,988	9,849	231,947	231,947	82,670
Dallas County:									
Dallas Area Rapid Transit Authority	15,414	8,408	6,935	237,928	231,706	68,265	145,136	20,136	243,969
Dallas County Utility and Reclamation District	-	4,939	-	4,810	4,674	2,480	152,573	152,573	4,794
Frio County - Nuecus River Authority	-	9,788	-	32,164	32,163	91	244,305	244,305	206,281
Harris County:									
Gulf Coast Waste Disposal Authority	-	46,654	-	8,541	7,654	11,005	623,909	623,909	619,443
Houston Port Authority	827	7,697	-	44,376	32,621	21,065	222,499	206,399	192,150
Metropolitan Transit Authority	112,645	-	-	141,997	68,185	133,831	-	-	240,421
Southeast Texas Housing Finance Commission	-	9,272	-	1,607	-	416	463,183	463,183	465,894
Howard County - Colorado River Municipal Water District	-	10,810	-	468	268	2,094	190,170	190,170	25,960
Jefferson County:									
Lower Neches Valley Authority	-	10,038	-	633	459	2,017	164,625	164,625	175,216
Port of Port Arthur Navigation District	-	2,167	-	2,425	2,414	608	165,460	165,460	157,961
McLennan County - Brazos River Authority	-	172,354	-	3,871	2,770	7,700	2,511,505	2,511,505	2,361,502
Midland County - Midland Memorial Hospital	106	3,183	-	13,631	1,675	46,538	48,040	48,040	48,086
Orange County - Sabine River Authority of Texas	-	33,148	-	3,731	3,484	4,042	588,325	588,325	503,065
Polk County - Sam Rayburn Municipal Power Agency	-	15,034	-	2,174	1,997	85	234,157	232,527	65,928
Potter County - Panhandle Regional Housing Development Authority	-	9,605	-	-	-	-	119,864	119,864	119,864
Tarrant County:									
Tarrant County Hospital Authority	-	20,039	-	-	-	-	299,901	299,901	262,065
Tarrant County Regional Water and Water Conservation District	-	21,099	-	668	668	6,255	408,690	408,690	115,395
Texas Municipal Power Agency	956	78,449	-	8,461	2,673	27,864	1,250,699	1,250,699	156,189
Travis County:									
Capital Metropolitan Transit Authority	-	500	-	41,499	1,897	27,550	9,185	9,185	60,371
Lower Colorado River Authority	-	75,960	-	93,953	88,440	98,058	1,146,460	1,146,460	248,302
Walker County - Trinity River Authority	9,171	42,149	-	14,326	13,780	10,960	705,644	705,644	217,540
<b>UTAH</b>									
Salt Lake County:									
Intermountain Power Agency	24,079	256,098	-	1,429	1,429	799	5,032,913	4,646,713	1,199,486
Utah Associated Municipal Power System	967	8,179	-	8,862	8,779	1,519	149,125	149,125	24,478
Utah Transit Authority	162	294	-	68,766	40,849	47,665	27,740	27,740	65,894
<b>VIRGINIA</b>									
Arlington County:									
Metropolitan Washington Airports Authority	-	87,673	-	307,468	301,902	46,776	1,692,462	1,692,462	435,305
Northern Virginia Transportation Commission	82,535	5,868	-	12,615	4,505	1,823	98,487	98,487	85,164
Loudoun County - Loudoun County Sanitation Authority	4,239	5,702	-	2,625	2,193	4,203	101,990	101,990	133,217
Northhampton County - Chesapeake Bay Bridge Tunnel District	-	14,097	-	75,793	74,884	4,643	253,830	253,830	82,873
Prince William County - Upper Occoquan Sewage Authority	-	19,741	-	39,530	38,972	7,475	365,832	365,832	260,663
Chesapeake City Area - Chesapeake Hospital Authority	-	3,472	-	6,870	-	48,903	66,262	66,262	55,626
Norfolk City Area - Southeastern Public Service Authority	-	15,648	-	9,616	-	11,262	234,118	234,118	64,641
Petersburg City Area - Petersburg City Hospital Authority	111	1,113	-	5,934	-	38,338	24,246	24,246	63,452
Richmond City Area - Richmond Metropolitan Authority	-	11,366	-	3,940	3,940	3,284	195,524	195,524	32,933
Virginia Beach City Area - Hampton Roads Sanitation District Commission	-	8,991	-	11,440	10,345	25,712	191,012	191,012	92,579

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Name of District	Revenue						Expenditure		
	Total	Intergovernmental		Taxes	Charges -- general and utility	Other revenue	Total	Current operation	
		Total	Federal						State
1	2	3	4	5	6	7	8	9	
<b>WASHINGTON</b>									
Benton County - Washington Public Power Supply System	671,813	-	-	-	-	631,390	40,423	564,257	187,234
Chelan County - Chelan County Public Utility District	164,435	-	-	-	-	155,212	9,223	188,066	85,913
Clark County - Public Utility District 1 of Clark County	177,777	-	-	-	-	176,861	916	252,444	156,459
Cowlitz County - Public Utility District 1 of Cowlitz County	115,414	-	-	-	-	113,878	1,536	107,325	93,062
Douglas County - Douglas County Pub Utility District 1	46,890	-	-	-	-	42,699	4,191	39,841	20,359
Grant County - Grant County Public Utility District 2	144,709	-	-	-	-	130,275	14,434	115,113	77,149
King County:									
King County Hospital District 1	133,059	1,041	1,041	-	2,300	123,482	6,236	127,395	123,154
King County Hospital District 2	151,009	5,310	-	1,700	7,700	129,728	8,271	110,646	105,592
King County Housing Authority	74,625	48,537	48,537	-	-	23,071	3,017	51,645	38,765
Port of Seattle District	346,434	18,583	12,047	6,275	35,324	227,426	65,101	452,954	134,650
Lewis County - Lewis County Public Utility District 1	45,565	335	335	-	-	43,181	2,049	41,551	28,558
Pierce County - Port of Tacoma District	70,888	-	-	-	5,899	57,015	7,974	49,786	33,502
Snohomish County - Snohomish County Public Utility District 1	339,697	-	-	-	-	329,996	9,701	353,132	285,445
<b>WISCONSIN</b>									
Dane County - Wisconsin Public Power Incorporated	127,907	-	-	-	-	125,064	2,843	120,796	105,934
Milwaukee County:									
Milwaukee Metropolitan Sewer District	134,369	62,106	-	8,225	52,854	6,297	13,112	126,413	71,545
Wisconsin Center District	15,649	-	-	-	10,399	4,931	319	21,313	10,245

**Table 5. Finances of Large Special District Governments: 1997-98 -- Con.**

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
	10	11	12	13	14	15	16	17	18
<b>WASHINGTON</b>									
Benton County - Washington Public Power Supply System	11,821	349,401	-	15,801	10,341	49,294	7,044,081	7,021,076	681,823
Chelan County - Chelan County Public Utility District	5,627	42,756	-	53,770	40,696	38,466	739,570	739,570	156,290
Clark County - Public Utility District 1 of Clark County	-	9,048	-	86,937	86,937	16,840	291,366	291,366	48,002
Cowlitz County - Public Utility District 1 of Cowlitz County	5,348	93	-	8,822	8,822	6,902	593	409	34,948
Douglas County - Douglas County Pub Utility District 1	2,362	9,713	-	7,407	3,930	7,286	191,610	191,610	48,375
Grant County - Grant County Public Utility District 2	-	26,375	-	11,589	11,589	29,172	445,916	445,916	145,025
King County:									
King County Hospital District 1	-	4,241	-	-	-	57,287	73,677	67,998	60,002
King County Hospital District 2	-	2,554	-	2,500	1,000	57,284	39,505	39,505	68,782
King County Housing Authority	-	7,421	-	5,459	5,277	12,500	122,384	122,384	31,016
Port of Seattle District	-	48,223	-	270,081	-	68,261	942,835	942,835	393,801
Lewis County - Lewis County Public Utility District 1	-	8,992	-	4,001	4,001	4,325	164,478	161,393	13,875
Pierce County - Port of Tacoma District	-	3,864	-	12,420	8,633	11,722	137,085	137,085	182,694
Snohomish County - Snohomish County Public Utility District 1	-	8,603	-	59,084	44,760	48,101	98,971	98,971	93,297
<b>WISCONSIN</b>									
Dane County - Wisconsin Public Power Incorporated	3,210	11,000	-	652	150	2,117	198,990	198,990	53,425
Milwaukee County:									
Milwaukee Metropolitan Sewer District	-	22,226	-	32,642	30,953	26,052	439,375	439,375	145,365
Wisconsin Center District	-	11,068	-	-	-	1,742	305,115	305,115	6,427

## APPENDIX A.

### Definitions of Selected Terms

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

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

**Alcoholic Beverages**--See *License Taxes* and *Sales and Gross Receipts Taxes*.

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

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

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

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

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

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

**Cash and Deposits**--Cash on hand and demand and savings or time deposits.

**Cash and Security Holdings**--Cash and Deposits and governmental and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by State loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by government concerned but does not include interfund loans, receivables, and the value of real property and other fixed assets.

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

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

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

**Commercial Activities, N.E.C.**--See *Miscellaneous Commercial Activities*.

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

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

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

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

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

**Current Charges**--Amounts received from the public for performance of specific services

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

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

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

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

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

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

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

**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.

**Earnings on Investments, Insurance Trust Revenue**--Interest, dividends, and other earnings on securities held as assets to provide income for insurance trust programs. Includes earnings on securities of State government held by its own insurance trust funds but excludes rental income from real property held by insurance trust funds and rented to other State agencies.

**Education**--Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other

handicapped individuals), and educational programs for adults, veterans, and other special classes. State Institutions of Higher Education includes activities of institutions operated by the State, except that agricultural extension services and experiment stations are classified under Natural Resources and hospitals serving the public are classified under Hospitals. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other Auxiliary Enterprises financed mainly through charges for services are reported on a gross basis. Elementary and Secondary Education comprises payments for instructional, support services, and other activities of local public schools for kindergarten through high school programs. Direct State expenditure for Other Education includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

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

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

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

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

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

**Employee-Retirement System**--A government-administered contributory plan for financing retirement and associated benefits for State or local government employees. Does not include noncontributory plans. See Insurance Trust System.

**Environment and Housing**--Comprises the functions Natural Resources, Parks and Recreation, Housing and Community Development, Sewerage, and Sanitation Other Than Sewerage.

**Equipment**--Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities

that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

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

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

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

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

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

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

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

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

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



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

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

**General Expenditure.** N.E.C.-- General Expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

**General Obligation Debt.** Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance from particular earmarked taxes, such as motor fuel sales taxes or property taxes. See also *Full-faith and Credit Debt*.

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

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

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

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

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

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

**Hospitals.** Financing, construction acquisition, maintenance or operation of hospital facilities,

provision of hospital care, and support of public or private hospitals. Own Hospitals are facilities administered directly by a government, including those operated by public universities.

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

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

**License Taxes.** Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "License" based on these latter measures, other than those at nominal rates, are

classified according to the measure concerned. Includes "fees" related to licensing activities--automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.--as well as license taxes producing substantial revenue.

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

Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).

4. **Hunting and fishing.** Commercial and noncommercial hunting and fishing licenses and shipping permits.
5. **Motor vehicles.** License taxes imposed on owners or operators of motor vehicle, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.
6. **Motor vehicle operators.** Licenses for privilege of driving motor vehicles, including both private and commercial licenses.
7. **Occupations and businesses, N.E.C.** License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.
8. **Public utilities.** License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes

measured by gross or net income, units of service sold, or value of property.

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

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

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

**Liquor Stores Revenue.** Amounts received from sale of liquor by state and/or local liquor store operations. Excludes any state taxes collected by State liquor monopoly systems

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

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

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

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

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

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

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

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

**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.

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

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

**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, play fields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also includes building and operation of convention centers and exhibition halls.

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

**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.

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

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

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

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

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

**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.

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

**Salaries and Wages.** Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage. Includes amounts for labor in force account construction projects.

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

**Sales and Gross Receipts Taxes.** Taxes including: "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income; and related taxes based upon use, storage, production (other than severance of natural resources),

importation, or consumption of goods. Dealer discounts of "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises 10 different categories:

1. **General Sales or Gross Receipts Taxes.** Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or business are reported separately under categories 3 through 10 below.
2. **Selective Sales and Gross Receipts Taxes.** Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes. Specific taxes included are shown in categories 3 through 10 below.
3. **Alcoholic Beverages.** Selective sales and gross receipts taxes on alcoholic beverages.
4. **Amusements.** Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.
5. **Insurance.** Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.
6. **Motor Fuels.** Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.
7. **Parimutuels.** Taxes measured by amounts wagered at race tracts, including "breakage" collected by the government.
8. **Public Utilities.** Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.
9. **Tobacco Products.** Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.
10. **Other Selective Sales and Gross Receipts Taxes.** Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel other than motor fuel, meals, margarine, cement, etc.).

**Sanitation.** Comprises Sewerage and Solid Waste Management (see below). Sanitary

engineering, smoke regulation, and other health activities are classified under Health.

**Sea and Inland Port Facilities.** See under *Water Transport and Terminals*.

**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.

**Social Insurance Administration.** For State and local governments consists of Employment Security Administration activities, which comprise only administration of unemployment compensation programs and employment offices. Includes also Federal administration of Old Age, Survivors', Disability, and Health Insurance and other social insurance programs.

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

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

**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.

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



Revenue.

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

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

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

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

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

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

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

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

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

**Utility Revenue.** Revenue from sale of utility commodities and services to the public and to

other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any monies from Taxes, Special Assessments, and Intergovernmental Revenue are classified as General Revenue, not Utility Revenue.

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

**Water Supply.** Operation and maintenance of water supply system including acquisition and distribution of water to the general public or to other local governments for domestic or industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under Natural Resources. See under *Utility*.

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

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

**Workers' Compensation Expenditure.** Insurance trust expenditure for State-administered workers' compensation systems. Consists of cash benefit payments to injured workers covered by the system. Excludes State contributions to system on behalf of State employees and expenditure for administration.

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

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