

# Finances of Municipal and Township Governments: 2002

Issued April 2005

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**2002 Census of Governments**  
*Volume 4, Number 4, Government Finances*

**U S C E N S U S B U R E A U**  
*Helping You Make Informed Decisions*

U.S. Department of Commerce  
Economics and Statistics Administration  
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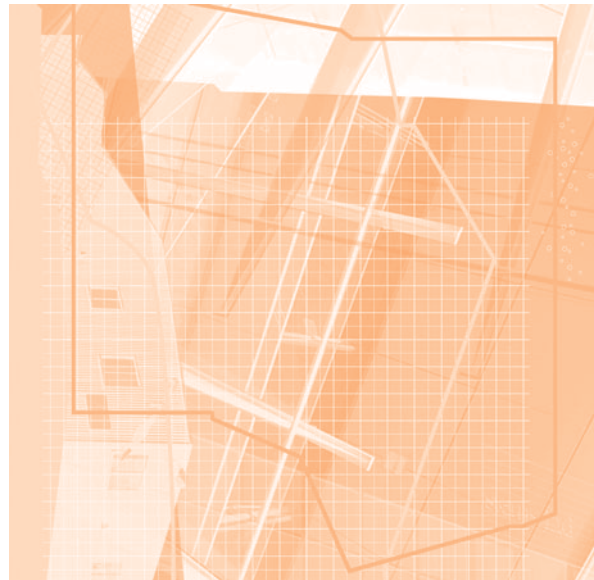
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# Introduction

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A census of governments is taken at 5-year intervals as required by law under Title 13, United States Code, Section 161. This 2002 census, similar to those taken since 1957, covers three major subject fields—government organization, public employment, and government finances.

Volume 4, Government Finances, contains six parts that encompass the entire range of state and local government financial activity in fiscal year 2001-02. They are: No. 1, *Public Education Finances*; No. 2, *Finances of Special District Governments*; No. 3, *Finances of County Governments*; No. 4, *Finances of Municipal and Township Governments*; No. 5, *Compendium of Government Finances*; and No. 6, *Employee Retirement Systems of State and Local Governments*.

This report, No. 4, provides statistics on the revenue, expenditure, debt, and financial assets of municipal and township governments. It aggregates these data for the nation, for state areas, and for the largest individual municipal and northeast township governments.

## ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's municipal and township government finance data collection activities. It also explains the intricacies of the types of data and notes the limitations of the data as well as their relationship to data in other reports. The tabular section comes next and contains 19 tables, divided roughly into three parts: Tables 1-13 concentrate on summaries for municipalities, Tables 14-17 on summaries for townships, and Tables 18 and 19 on individual governments. Table 1 displays national totals of municipal government finances for 2002 and other census years. State-wide aggregates for municipalities appear in Tables 2 through 13. Table 2 contains the state summaries. Revenue data appear in Tables 3, 4, and 5, and expenditure information in Tables 6 through 9. Table 10 presents data on indebtedness, Table 11 on cash and security holdings, and Table 12 on utilities and liquor stores. In Table 13 detailed state summaries are divided into population-size groups of municipal governments.

The township financial summary in Table 14 contains information for 2002 and other census years. Tables 15 and 16 concentrate on data for townships in the Northeast region with the former displaying the data by state and the latter by population size-group within each state. Table 17 summarizes the North Central region township data by state.

Tables 18 and 19 display data for individual municipal and Northeast township governments, respectively. There are 1,248 municipal and 207 northeast township governments shown.

## SCOPE

### Definition of Municipal Government

As defined for census statistics on governments, the term "municipal governments" refers to political subdivisions within which a municipal corporation has been established to provide general local government for a specific population concentration in a defined area, and includes all active government units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, and in Minnesota, New York, and Wisconsin) and villages. This concept corresponds generally to the "incorporated places" that are recognized in Census Bureau reporting of population and housing statistics, subject to an important qualification—the count of municipal governments in this report excludes places that are currently governmentally inactive.

The number of municipal governments per state varies widely. Illinois, Pennsylvania, and Texas each has more than 1,000, while at the other extreme, there are eight states with fewer than 50 municipal governments each—Connecticut, Hawaii, Maine, Massachusetts, Nevada, New Hampshire, Rhode Island, and Vermont. Six of these eight states are in New England where a town government often provides urban services provided by municipal governments in other states.

In the United States, nearly 175 million people live in areas with municipal governments, and about 76 million of these municipal residents live in cities of at least 100,000 population. Slightly less than one-half of all municipalities have fewer than 1,000 inhabitants. However, these small municipalities account for only 2.2 percent of the total population served by municipal governments. The number of municipal governments in each state, by population size group, appears in Table 13.

### Definition of Township Government

The term "town or township governments" is applied to 16,504 organized governments located in the following 20 states in the northeast and the midwest:



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

This category includes governmental units officially designated as “towns” in the six New England states, New York, and Wisconsin and some “plantations” in Maine and “locations” in New Hampshire, as well as townships in other areas. In Minnesota, the terms “town” and “township” are used interchangeably with regard to township governments. Although towns in the six New England states and New York, and townships in New Jersey and Pennsylvania are legally termed “municipal corporations,” they perform municipal-type functions, and frequently serve densely populated urban areas, they have no necessary relation to concentration of population, and are thus counted for census purposes as town or township governments.

Excluded from this count of town or township governments are unorganized township areas, townships coextensive with cities where the city governments have absorbed the township functions, and townships known to have ceased performing governmental functions. Also excluded are the townships in Iowa, which are not counted as separate governments, but are classified as subordinate agencies of county governments.

Of the 16,504 town or township governments in the United States, only 1,179 (7.1 percent) had as many as 10,000 inhabitants in 2000 and 52 percent of all towns or townships had fewer than 1,000 inhabitants.

Only one state, Indiana, has township governments covering all its area and population. In five states (Massachusetts, New Jersey, Pennsylvania, Rhode Island, and Wisconsin), operating towns or townships comprise all territory other than that served by municipalities. The same is true for Maine and New Hampshire, except for “unorganized territory” which lacks any local government. Of the remaining 12 town or township states, there are 10 where this type of government occurs only in certain county or county-type geographic areas as of early 2002: Illinois, in 85 of the 102 county-type areas; Kansas, in 95 of 105; Minnesota, in 85 of 87; Missouri, in 22 of 115; Nebraska, in 27 of 93; North Dakota, in 48 of 53; Pennsylvania, in 66 of 67; South Dakota, in 52 of 66; and Wisconsin, 71 of 72. In New York, town governments exist in each county outside New York City.

The area served by municipal and town or township governments may overlap in 11 states. All municipal governments in Indiana, and some, but not all, municipalities in 10 other town or township states (Connecticut, Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio, and Vermont) operate within territory that is

served also by town or township governments. In the remaining 9 of the 20 town or township states (Maine, Massachusetts, New Hampshire, New Jersey, North Dakota, Pennsylvania, Rhode Island, South Dakota, and Wisconsin), there is no geographic overlapping of these two kinds of units.

Within this report, the geographic reference to Northeast region townships includes the six New England states (Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont) and three Middle Atlantic states (New Jersey, New York, and Pennsylvania). The 11 states included in the North Central Region are: Illinois, Indiana, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, and Wisconsin.

## BASIC CONCEPTS

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

### Current Dollars

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

### Fiscal Years

Data in this report pertain to municipal and township government fiscal years that ended between July 1, 2001, and June 30, 2002, with one exception. Data for Washington, DC are for fiscal period ending September 30, 2002. Tables 18 and 19 indicate the fiscal period being reported for each municipal and northeast township government with a population of 25,000 or more.

About three-fourths of all municipal governments in the nation has a fiscal year ending in either December (40 percent) or June (33 percent). September and April were the next most common months in which municipal governments ended their fiscal years. Two-thirds of all townships had a fiscal year corresponding directly with calendar year 2001—i.e., they ended their fiscal year on December 31, 2001. March, February, and June had the next most common fiscal year ending dates for townships.

### Composition of Financial Amounts

Revenues and expenditures comprise actual receipt and payments of a government and its agencies (net of correcting transactions and recoveries or refunds), including

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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 municipal governments exclude intergovernmental transactions between those municipal governments and, similarly, aggregates for township governments exclude payments between those township governments.

### **Government Financial Sectors**

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

### **Revenue Concepts**

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

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

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

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

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

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

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

### **Expenditure Concepts**

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

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

The major portion of municipal intergovernmental expenditures in national totals goes for transit subsidies, public welfare, sanitation, and education. However, payments by



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municipalities in New York to the state government have a large influence in these United States summaries. The outlays by municipalities just to other local governments show that sewerage, transit subsidies, education, and policy protection are the leading functions.

In townships, education accounts for about three-fifths of all intergovernmental expenditures. Other significant intergovernmental expenditures by townships are for highways, sewerage, and transit subsidies.

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

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

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

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

Detailed statistics on municipal and township employment and payrolls as of March 2002 appear in the 2002 Census of Governments, Volume 3, No. 1, Employment of Major Local Governments, and No. 2, Compendium of Public Employment. The primary difference between the finance and employment information is that the information in this volume is for an annual period while the data in Volume 3 are for 1 month.

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes

public welfare, hospitals, health, social insurance administration, and veterans' services not elsewhere classified. Transportation includes highways, airports, parking facilities, and water transport and terminals. This report does not provide totals for these larger categories because they are meant only as presentational guidelines.

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

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

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

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

## **Education**

The provision of this service at the elementary-secondary level is intermittent among both municipal and township governments. The municipally operated dependent school systems, for example, existed in only 11 states and the District of Columbia. Among townships, the elementary-secondary dependent school systems are located in only four New England states: Connecticut, Maine, Massachusetts, and Rhode Island. In other instances, however, the municipal or township governments do have an elementary-secondary education role, but it is often limited to financial support of this activity by another government. Some municipal governments also operate colleges, junior colleges, and other schools beyond the high school level that are included in the education expenditures.

Education expenditure include all outlays other than for interest (reported under interest on general debt) and retirement benefits paid to former education employees

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(reported under employee-retirement expenditure of the appropriate government). At the elementary-secondary education level, this encompasses gross school system expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems. Similarly in higher education, the expenditures include gross amounts for auxiliary activities such as dormitories, dining halls, and bookstores operated by municipally run institutions of higher education.

### **Public Welfare**

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

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

### **Hospitals**

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

### **Highways**

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

### **Natural Resources**

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

### **Utilities and Liquor Stores**

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

### **Insurance Trusts**

Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure. Costs of administering insurance trust activities are classified as general expenditure. Among municipal and township governments, the only existing activity of this type is for public employee retirement systems with the exception of the District of Columbia which also operates an unemployment compensation trust fund. See the report *Employee Retirement Systems of State and Local Governments* (Volume 4, No. 6, 2002 Census of Governments) for additional detailed information.

### **Indebtedness Concepts**

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

### **Cash and Security Holdings Concepts**

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

### **Intragovernmental and Intergovernmental Transactions**

#### **Intragovernmental flows**

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

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For census purposes, only the payment out of the fund for retirement benefits is classified as an expenditure—insurance trust expenditure in this example.

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

### **Intergovernmental flows**

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

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

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

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

### **Utilities and Liquor Stores**

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

gas supply, and transit systems. Other studies broaden this concept to include additional enterprise activities (e.g., sewerage) that the Census Bureau definition excludes. By referencing tables other than Table 12, this report may yield data on these broader concepts of utilities. For example, refer to Tables 3 and 8 for data on sewerage charges and expenditures, respectively, that could be added to the utility totals in Table 12.

Table 12 shows revenue and expenditure amounts for municipally operated utility systems and Table 15 contains this same information for Northeast townships. Of the four types of utilities shown in those tables, electric power is the most significant financially, but water supply is the most common.

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

In reviewing the data in Tables 12 and 15 for utilities and liquor stores, the following technical and analytical points apply:

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

### **Public Employee Retirement Systems in Municipal and Township Governments**

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

## EMPLOYEE RETIREMENT CHANGE IN 2002

Prior to 2002, data on corporate bonds and stocks were requested at book value. Beginning with the 2002 survey cycle, the Census Bureau changed the reporting of asset valuation from book to market value consistent with the Governments Accounting Standard Board (GASB) Statement 34 requirements. The Office of Management and Budget (OMB) approved these changes and expected the numbers to reflect major changes. The Federal Reserve and the Bureau of Economic Analysis also supported this change.

As a result of this change, employee retirement revenue in 2002 can be reported negative if losses on the investments were greater than the earnings. These losses are both real and statistical. In reality the systems did lose money due to the recession and the decline of the stock market during the survey period. However, the change in the definition of asset valuation from book to market value may have contributed to this reported loss. Users of this data need to be aware that this change leads to a disconnect in the time series for this survey.

## FINANCIAL DATA FOR POPULATION-SIZE GROUPS

Tables 13 and 16 summarize selected financial items for various population-size classes of municipalities and Northeast townships, respectively, both nationally and in each state. The percent distribution and per capita calculations of these basic amounts, which are also provided, indicate the relative financial scale of governments of various sizes. However, the scope of government responsibility differs widely throughout the nation. Intrastate analysis generally do not encounter this difficulty and can reveal substantial differences among size groups.

## INDIVIDUAL MUNICIPAL AND NORTHEAST TOWNSHIP GOVERNMENTS

The presentation in Tables 18 and 19 show financial statistics for, respectively, 1,248 individual municipal governments and 207 individual Northeast township governments. Each government displayed in these tables had a 2000 population of 25,000 or more. The tabulations also contain these 2000 populations and the fiscal year ending dates. Within each state, the governments are arranged alphabetically.

See the discussion in "Sources of Data" and "Limitations of Data" below in this text for differing analytical uses of individual government and county area data. Also, refer to appendix B for the summarized financial data of governments of 25,000 population or more where there has been a merger of the municipal and county government activities.

The footnotes and symbols in Tables 18 and 19 denote data that are not for the 2002 fiscal year. An "NA" indicates that the Census Bureau staff imputed information using the methods described under "Sources of Data."

The tabular display does not reflect the full extent of data that are available for each of these governments. Contact the Customer Services Division, U.S. Census Bureau for documentation on the 2002 Census of Governments (Finance Phase) data file, which contains detailed information on the approximately 87,500 governments covered by the 2002 Census of Governments.

## Relation to Other Census Reports

Finance data shown in this report are taken from the government finance phase of the 2002 Census of Governments for fiscal years that ended between July 1, 2001 and June 30, 2002. Counts of governments from the organization and employment phases of the 2002 Census of Governments may differ slightly from those shown here because of reference period differences. The government organization phase reports on number of units identified as active in January 2002. The government employment phase uses March 2002 as the reference month for reporting on employment and payrolls.

## SOURCES OF DATA

### Data Collection

This census assembled information for all of the municipal and township governments which were in existence in fiscal 2001-02. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and centralized collection from state sources.

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

A central data collection system existed for municipal governments in 32 states and township governments in 15 states:

## MUNICIPALITIES

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



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## TOWNSHIPS

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

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

## LIMITATIONS OF DATA

Although the data in a census are not subject to sampling error, the data are subject to various nonsampling errors. For this census, these errors may include response errors, errors caused by nonresponse, and processing errors. Every effort is made to keep these errors at a minimum.

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

These procedures applied to the 2002 Census of Governments were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the Governments Division, U.S. Census Bureau, if the tables or data reveal potential problems.

After using the extensive follow-up efforts detailed in the data collection section, only a minor percentage of the municipal and township data file—representing nearly all small municipal or township governments—remained incomplete. Only 18.5 percent of the municipalities and townships were total nonrespondents to the census. Imputations were done for these missing data.

For municipalities and townships that failed to respond, missing data were imputed by using the most recently reported prior year census or annual survey data. These data were adjusted by growth rates calculated from similar municipalities and townships, i.e., in the same state and about the same size. The average growth rates for the reporting municipalities and townships were calculated for each group. The appropriate average growth rate was applied to the nonreporting municipality and township

prior year data to get a current year imputed value. For municipalities and townships that failed to report in the prior census or subsequent annual surveys, a responding municipality or township from the same group as the nonrespondent was randomly selected and per capita values for the respondent were multiplied by the population of the nonrespondent to get imputed values for the nonrespondent.

## Population Data

The populations used in this publication, come from the 2000 Decennial Census. These were used in this report both as an exhibit and in calculating per capita amounts.

## Statistical Nature of Data

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

## Individual Municipal or Township Governments and Geographic Area Data

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

Interstate comparisons should also take the allocation of governmental responsibilities into account. Refer to Volume 1, No. 2 *State Descriptions* (2002 Census of Governments) for a state-by-state explanation of the legal structure of local government. Table 50 in the Compendium of Government Finances (Volume 4, No. 5, 2002 Census of Governments) will provide an aggregation of local government finances within the geographic boundaries of individual county areas, a data arrangement that reduces the effect of variable assignments of responsibility for local governments.

A number of municipalities differ from the overwhelming majority in that they operate, either specifically by law or in effect, as composite city-county governments. This

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group includes New York City, Philadelphia, and several other of the most populous cities in the nation. One of these cities—Washington, DC—is unique in that it has no overlying State government and thus provides certain services commonly provided by states, as well as various county-type services. Appendix B provides a summary of data for these city-county governments with a population of 25,000 or more. These 39 governments in fiscal 2001-02 accounted for about 32 percent of the total revenue and expenditure, and 31 percent of the total indebtedness of all municipalities in the nation.

### **Relation to Historical Data**

In general, the statistics presented here closely parallel in concepts, coverage, and classification the data in corresponding reports (Vol. 4, No. 4) in other quinquennial canvasses. For a detailed comparative analysis, however, take into account changes such as legal shifts in responsibility for certain activities and economic fluctuations.

One noteworthy historical change occurred after 1982 in the township summaries. Prior to then, the township data were summarized into groupings that are not comparable with the ones in this report. The category “strong township states” in 1977 and before consisted of Michigan, Wisconsin, and the nine states in the Northeast Region

used in this report. “Weak township states” were the current North Central Region less Michigan and Wisconsin. To construct groupings comparable to those used prior to 1982, use the state-by-state data available in Tables 15 and 17 in this publication.

### **AVAILABILITY OF DATA**

Copies of Volume 4, No. 4, *Finances of Municipal and Township Governments*, and other reports of the 2002 Census of Governments are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20302 and U.S. Department of Commerce District Offices.

This report will also be available in electronic form at [www.census.gov/prod/www/abs/govern.html](http://www.census.gov/prod/www/abs/govern.html). For details, contact the Governments Division, U.S. Census Bureau, Washington DC 20233, or telephone 800-242-2184.

### **MEANING OF SYMBOLS**

The symbols in the tables have the following meanings:

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



**Table 1. National Summary of Municipal Government Finances: 2001-02, 1996-97, and 1991-92**

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

Item	2001-02		1996-97		1991-92		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1996-97 to 2001-02	1991-92 to 1996-97
	1	2	3	4	5	6	7	8
<b>REVENUE<sup>1</sup></b>								
<b>Revenue, total</b>	<b>337,432</b>	<b>100.0</b>	<b>286,966</b>	<b>100.0</b>	<b>225,025</b>	<b>100.0</b>	<b>17.6</b>	<b>27.5</b>
General revenue	285,545	84.6	222,182	77.4	175,116	77.8	28.5	26.9
Intergovernmental revenue	85,114	25.2	62,893	21.9	49,474	22.0	35.3	27.1
From federal government	15,201	4.5	11,699	4.1	8,103	3.6	29.9	44.4
From state government	62,405	18.5	45,949	16.0	37,380	16.6	35.8	22.9
Education	18,841	5.6	12,129	4.2	9,265	4.1	55.3	30.9
Public welfare	8,432	2.5	7,537	2.6	7,369	3.3	11.9	2.3
Health and hospital	2,459	.7	1,745	.6	1,129	.5	40.9	54.6
Highways	5,504	1.6	4,516	1.6	3,448	1.5	21.9	31.0
General local government support	14,593	4.3	11,686	4.1	9,796	4.4	24.9	19.3
Other and unallocable	12,576	3.7	8,335	2.9	6,372	2.8	50.9	30.8
From local governments	7,508	2.2	5,245	1.8	3,991	1.8	43.1	31.4
General revenue from own sources	200,431	59.4	159,289	55.5	125,642	55.8	25.8	26.8
Taxes	119,995	35.6	94,346	32.9	76,385	33.9	27.2	23.5
Property	58,302	17.3	45,973	16.0	40,440	18.0	26.8	13.7
General and selective sales	35,509	10.5	27,217	9.5	20,254	9.0	30.5	34.4
Income	15,160	4.5	13,700	4.8	10,219	4.5	10.7	34.1
All other taxes	11,024	3.3	7,456	2.6	5,472	2.4	47.9	36.3
Charges and miscellaneous	80,436	23.8	64,943	22.6	49,257	21.9	23.9	31.8
Current charges	52,089	15.4	42,444	14.8	30,128	13.4	22.7	40.9
Sewerage	17,812	5.3	14,616	5.1	10,312	4.6	21.9	41.7
Hospitals	6,210	1.8	6,332	2.2	4,606	2.0	-1.9	37.5
Interest earnings	12,480	3.7	11,135	3.9	11,416	5.1	12.1	-2.5
Special assessments	1,894	.6	1,421	.5	1,014	.5	33.3	40.1
Other and unallocable	42,039	12.5	31,440	11.0	6,699	3.0	33.7	369.3
Utility revenue	54,789	16.2	43,330	15.1	35,651	15.8	26.4	21.5
Liquor store revenue	391	.1	310	.1	284	.1	26.4	9.1
Employee retirement revenue <sup>1</sup>	-3,293	X	21,145	7.4	13,973	6.2	-115.6	51.3
<b>EXPENDITURE<sup>1</sup></b>								
<b>Expenditure, total</b>	<b>366,964</b>	<b>100.0</b>	<b>273,335</b>	<b>100.0</b>	<b>224,289</b>	<b>100.0</b>	<b>34.3</b>	<b>21.9</b>
Expenditure by character and object:								
Intergovernmental expenditure	8,325	2.3	6,461	2.4	5,866	2.6	28.9	10.1
Direct expenditure	358,639	97.7	266,874	97.6	218,423	97.4	34.4	22.2
Current operation	259,472	70.7	193,277	70.7	156,938	70.0	34.2	23.2
Capital outlay	61,506	16.8	41,333	15.1	34,190	15.2	48.8	20.9
Construction	48,262	13.2	31,643	11.6	24,460	10.9	52.5	29.4
Other	13,243	3.6	9,689	3.5	9,730	4.3	36.7	-0.4
Assistance and subsidies	1,452	.4	2,625	1.0	2,789	1.2	-44.7	-5.9
Interest on debt	20,165	5.5	17,532	6.4	16,240	7.2	15.0	8.0
Insurance benefits and repayments	16,044	4.4	12,108	4.4	8,266	3.7	32.5	46.5
Exhibit: Salaries and wages	112,882	30.8	87,315	31.9	74,507	33.2	29.3	17.2
Expenditure by function:								
General expenditure	288,078	78.5	214,107	78.3	174,610	77.9	34.5	22.6
Current expenditure	237,717	64.8	180,492	66.0	147,898	65.9	31.7	22.0
Capital outlay	50,361	13.7	33,615	12.3	26,712	11.9	49.8	25.8
Education services:								
Education	35,917	9.8	22,917	8.4	19,581	8.7	56.7	17.0
Current expenditure	32,178	8.8	21,247	7.8	18,153	8.1	51.4	17.0
Capital outlay	3,739	1.0	1,670	.6	1,429	.6	123.9	16.9
Libraries	3,359	.9	2,672	1.0	2,167	1.0	25.7	23.3
Social services and income maintenance:								
Public welfare	12,904	3.5	10,841	4.0	9,574	4.3	19.0	13.2
Cash assistance payments	1,452	.4	2,625	1.0	2,789	1.2	-44.7	-5.9
Vendor payments	1,210	.3	1,247	.5	866	.4	-2.9	43.9
For medical care	948	.3	883	.3	570	.3	7.4	54.8
Other vendor payments	262	.1	364	.1	296	.1	-28.1	22.9
Welfare institutions	35	—	30	—	44	—	16.4	-32.2
Other public welfare	10,207	2.8	6,940	2.5	5,875	2.6	47.1	18.1
Hospitals	10,012	2.7	8,214	3.0	7,581	3.4	21.9	8.4
Own hospitals	9,246	2.5	7,543	2.8	6,938	3.1	22.6	8.7
Current operations	8,456	2.3	7,208	2.6	6,546	2.9	17.3	10.1
Capital outlay	790	.2	335	.1	391	.2	136.1	-14.4
Other hospitals	766	.2	672	.2	643	.3	14.1	4.5
Health	5,940	1.6	3,980	1.5	2,909	1.3	49.2	36.8
Transportation:								
Highways	22,132	6.0	16,428	6.0	13,350	6.0	34.7	23.1
Current expenditures	12,120	3.3	9,570	3.5	7,906	3.5	26.6	21.0
Capital outlay	10,012	2.7	6,858	2.5	5,443	2.4	46.0	26.0
Air transportation	6,978	1.9	4,090	1.5	3,590	1.6	70.6	13.9
Transit subsidies	1,575	.4	1,223	.4	1,050	.5	28.9	16.4
Other transportation	2,173	.6	1,563	.6	1,128	.5	39.0	38.6
Public safety:								
Police protection	36,910	10.1	27,623	10.1	20,946	9.3	33.6	31.9
Fire protection	17,790	4.8	13,383	4.9	10,622	4.7	32.9	26.0
Correction	3,118	.8	2,557	.9	2,191	1.0	22.0	16.7
Protective inspection and regulation	2,497	.7	1,936	.7	1,590	.7	29.0	21.7
Environment and housing:								
Natural resources	355	.1	288	.1	196	.1	23.4	46.8
Parks and recreation	15,606	4.3	10,554	3.9	8,418	3.8	47.9	25.4
Housing and community development	12,563	3.4	10,311	3.8	8,632	3.8	21.8	19.5
Sewerage	19,322	5.3	15,432	5.6	12,425	5.5	25.2	24.2
Solid waste management	9,674	2.6	8,036	2.9	6,605	2.9	20.4	21.7
Governmental administration:								
Financial administration	6,649	1.8	5,243	1.9	4,259	1.9	26.8	23.1
Judicial and legal	3,712	1.0	2,953	1.1	2,403	1.1	25.7	22.9
General public buildings	3,795	1.0	2,664	1.0	1,941	.9	42.4	37.3
Current operations	2,197	.6	1,546	.6	1,291	.6	42.1	19.7
Capital outlay	1,598	.4	1,119	.4	650	.3	42.9	72.1
Other government administration	7,287	2.0	5,013	1.8	3,937	1.8	45.4	27.3

See footnotes at end of table.

**Table 1. National Summary of Municipal Government Finances: 2001-02, 1996-97, and 1991-92—Con.**

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

Item	2001-02		1996-97		1991-92		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1996-97 to 2001-02	1991-92 to 1996-97
	1	2	3	4	5	6	7	8
<b>EXPENDITURE<sup>1</sup>—Con.</b>								
Expenditure by function—Con.								
Interest on general debt .....	15,784	4.3	13,660	5.0	12,699	5.7	15.6	7.6
Other and unallocable .....	32,024	8.7	22,526	8.2	16,817	7.5	42.2	33.9
Utility expenditure .....	62,488	17.0	46,838	17.1	41,150	18.3	33.4	13.8
Liquor store expenditure .....	353	.1	282	.1	264	.1	25.1	7.0
Employee retirement expenditure <sup>1</sup> .....	16,044	4.4	12,108	4.4	8,266	3.7	32.5	46.5
<b>INDEBTEDNESS AND DEBT TRANSACTIONS</b>								
Debt outstanding at end of fiscal year .....	398,667	100.0	293,378	100.0	245,234	100.0	35.9	19.6
Long-term debt outstanding .....	392,021	98.3	288,787	98.4	239,700	97.7	35.7	20.5
Full faith and credit .....	150,771	37.8	107,749	36.7	82,674	33.7	39.9	30.3
Nonguaranteed .....	241,250	60.5	181,038	61.7	157,026	64.0	33.3	15.3
Short-term debt .....	6,646	1.7	4,591	1.6	5,534	2.3	44.8	-17.0
Long-term debt by purpose:								
Education .....	15,914	4.1	11,145	3.9	6,120	2.5	42.8	82.1
Utility .....	87,876	22.4	67,532	23.4	54,310	22.1	30.1	24.3
Other .....	288,231	73.5	210,111	72.8	179,270	73.1	37.2	17.2
Long-term debt issued .....	64,017	X	38,429	X	37,849	X	66.6	1.5
Long-term debt retired .....	37,564	X	29,140	X	23,252	X	28.9	25.3
Change in total debt during year .....	26,453	X	8,990	X	13,381	X	X	X
<b>CASH AND SECURITY HOLDINGS<sup>1</sup></b>								
<b>Total, end of fiscal year .....</b>	<b>508,595</b>	<b>100.0</b>	<b>356,564</b>	<b>100.0</b>	<b>276,816</b>	<b>100.0</b>	<b>42.6</b>	<b>28.8</b>
By purpose:								
Employee retirement <sup>1</sup> .....	256,690	50.5	173,586	48.7	110,921	40.1	47.9	56.5
Offsets to debt .....	71,667	14.1	65,604	18.4	71,407	25.8	9.2	-8.1
Bond funds .....	41,296	8.1	27,278	7.7	24,706	8.9	51.4	10.4
Other .....	138,941	27.3	90,095	25.3	69,782	25.2	54.2	29.1
Employee retirement funds:								
Total cash and securities .....	256,690	100.0	173,586	100.0	110,921	40.1	47.9	56.5
Cash and deposits .....	13,242	5.2	12,518	7.2	8,922	3.2	5.8	40.3
Securities .....	243,449	94.8	161,068	92.8	101,999	36.8	51.1	57.9
Federal .....	30,879	12.0	33,638	19.4	24,188	8.7	-8.2	39.1
Other .....	212,570	82.8	127,430	73.4	77,811	28.1	66.8	63.8

<sup>1</sup>Includes unemployment compensation amounts for the District of Columbia.

**Table 2. Summary of Municipal Government Finances by State: 2001-02**

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

Geographic area	Revenue				Expenditure				Debt outstanding at end of fiscal year	Cash and security holdings at end of fiscal year <sup>1</sup>
	Total <sup>1</sup>	General	Utility and liquor store	Employee retirement <sup>1</sup>	Total <sup>1</sup>	General	Utility and liquor store	Employee retirement <sup>1</sup>		
	1	2	3	4	5	6	7	8		
<b>United States<sup>1</sup></b> .....	<b>337,432,406</b>	<b>285,545,260</b>	<b>55,180,221</b>	<b>-3,293,075</b>	<b>366,964,130</b>	<b>288,078,385</b>	<b>62,841,694</b>	<b>16,044,051</b>	<b>398,666,930</b>	<b>508,595,314</b>
Alabama .....	4,442,699	2,884,335	1,490,412	67,952	4,489,301	2,933,505	1,484,588	71,208	5,684,640	4,750,385
Alaska .....	1,729,109	1,556,080	192,618	-19,589	1,924,875	1,721,279	185,830	17,766	2,085,041	1,798,026
Arizona .....	6,309,314	5,547,651	809,333	-47,670	6,656,318	5,383,434	1,184,196	88,688	9,048,495	8,744,155
Arkansas .....	2,119,825	1,588,809	533,172	-2,156	2,011,323	1,478,249	511,464	21,610	2,876,433	3,082,312
California .....	44,986,690	38,486,308	7,737,759	-1,237,377	48,455,115	37,434,289	8,980,404	2,040,422	63,025,666	90,676,456
Colorado .....	6,685,358	5,364,234	1,301,242	19,882	6,824,647	5,378,470	1,343,611	102,566	9,261,577	8,896,458
Connecticut .....	4,229,664	4,105,884	158,447	-34,667	4,363,563	4,018,673	139,829	205,061	3,040,208	4,204,250
Delaware .....	415,936	255,490	159,851	595	430,209	269,159	145,579	15,478	400,438	420,091
District of Columbia .....	6,228,729	6,237,775	61,595	-70,641	6,656,079	6,378,532	122,633	154,914	5,204,699	4,720,700
Florida .....	12,698,440	9,831,926	3,469,523	-603,009	13,891,552	9,783,109	3,533,347	575,096	19,162,603	26,078,959
Georgia .....	5,633,797	4,091,558	1,533,384	8,855	6,136,960	4,153,042	1,844,439	139,479	7,454,187	8,041,417
Hawaii .....	1,133,657	1,000,159	133,498	-	1,462,662	1,181,399	281,263	-	2,297,001	620,036
Idaho .....	770,646	639,543	131,779	-676	772,887	632,594	138,769	1,524	456,283	508,987
Illinois .....	13,680,420	11,976,782	1,780,721	-77,083	16,054,506	12,795,619	2,001,261	1,257,626	20,562,681	34,566,484
Indiana .....	6,419,295	4,862,102	1,524,850	32,343	6,843,954	5,179,005	1,562,886	102,063	5,362,308	4,014,316
Iowa .....	3,165,751	2,579,783	583,871	2,097	3,363,973	2,678,950	682,709	2,314	3,647,290	2,773,503
Kansas .....	2,912,545	2,216,533	725,171	-29,159	2,925,415	2,225,797	666,616	33,002	4,849,866	4,471,138
Kentucky .....	2,809,306	2,010,784	769,163	29,359	2,943,347	2,054,035	860,564	28,748	5,633,640	4,373,190
Louisiana .....	4,128,029	3,433,669	684,284	10,076	4,130,431	3,258,044	727,704	144,683	4,797,196	6,377,191
Maine .....	951,330	946,465	4,865	-	991,065	986,805	4,260	-	642,812	388,066
Maryland .....	3,158,621	3,089,564	192,259	-123,202	3,206,186	2,817,560	178,895	209,731	2,122,843	4,458,726
Massachusetts .....	10,510,108	9,620,433	624,314	265,361	11,103,772	9,889,553	517,485	696,734	6,294,550	9,842,525
Michigan .....	10,305,272	8,832,820	1,245,776	226,676	11,976,337	9,542,627	1,551,211	882,499	10,472,528	19,670,897
Minnesota .....	6,538,149	5,346,263	1,278,375	-86,489	6,559,290	5,053,236	1,337,186	168,868	11,161,911	12,142,152
Mississippi .....	2,110,052	1,590,607	519,896	-451	2,103,473	1,582,665	518,852	1,956	1,333,232	995,424
Missouri .....	5,153,498	4,171,953	1,070,587	-89,042	5,565,587	4,310,899	1,039,785	214,903	5,788,816	9,500,481
Montana .....	492,575	425,314	67,261	-	494,226	426,143	68,083	-	753,870	877,931
Nebraska .....	1,858,593	1,358,238	488,702	11,653	1,826,734	1,276,543	509,195	40,996	1,337,989	1,868,927
Nevada .....	1,658,008	1,551,549	106,459	-	1,674,582	1,573,739	100,843	-	1,548,036	1,553,408
New Hampshire .....	1,004,221	967,330	37,068	-177	1,039,302	1,002,977	35,176	1,149	981,912	710,727
New Jersey .....	7,251,925	6,797,347	455,480	-902	6,937,266	6,521,012	410,440	5,814	4,516,441	3,033,512
New Mexico .....	1,876,679	1,557,144	319,535	-	1,753,613	1,413,992	339,621	-	2,413,510	2,178,070
New York .....	62,213,830	59,027,869	3,463,320	-277,359	74,001,824	61,034,026	6,654,120	6,313,678	69,275,172	117,780,633
North Carolina .....	6,497,501	4,744,527	1,763,043	-10,069	6,729,753	4,354,354	2,356,317	19,082	6,075,543	5,447,539
North Dakota .....	525,657	447,308	70,642	7,707	538,186	446,885	84,088	7,213	726,003	670,671
Ohio .....	10,529,356	8,963,504	1,666,719	-100,867	10,655,752	8,806,769	1,740,581	108,402	9,559,970	10,749,607
Oklahoma .....	3,645,778	2,991,432	657,828	-3,482	3,679,273	3,003,853	647,800	27,620	3,866,465	4,080,782
Oregon .....	3,138,120	2,386,044	751,215	861	3,480,496	2,596,839	819,436	64,221	3,958,310	2,463,145
Pennsylvania .....	8,275,136	7,404,581	1,071,994	-201,439	9,655,391	7,793,313	1,226,807	635,271	8,232,611	11,300,170
Rhode Island .....	1,522,552	1,403,456	72,267	46,829	1,553,165	1,375,299	72,655	105,211	859,922	922,726
South Carolina .....	2,029,258	1,244,658	785,492	-892	1,993,542	1,196,710	793,662	3,170	1,909,039	1,537,907
South Dakota .....	656,189	509,621	146,596	-28	628,700	479,694	139,831	9,175	458,598	788,437
Tennessee .....	11,168,102	6,078,131	5,077,878	12,093	11,334,417	5,863,315	5,162,143	308,959	8,212,421	9,933,042
Texas .....	19,979,909	15,134,978	5,602,745	-757,814	21,995,326	15,591,945	5,779,820	623,561	37,002,638	30,865,025
Utah .....	1,975,298	1,527,429	447,869	-	2,136,860	1,641,454	495,406	-	1,863,557	1,526,111
Vermont .....	231,185	145,463	95,315	-9,593	242,284	145,356	92,547	4,381	288,337	173,629
Virginia .....	8,930,192	8,198,388	881,378	-149,574	9,249,458	8,135,179	969,253	145,026	8,247,170	7,384,671
Washington .....	6,353,455	4,860,338	1,550,492	-57,375	6,440,869	4,608,485	1,711,541	120,843	6,735,515	6,750,873
West Virginia .....	698,293	610,734	73,621	13,938	719,780	606,219	87,544	26,017	723,693	652,210
Wisconsin .....	5,175,724	4,506,189	729,890	-60,355	5,861,290	4,671,683	895,483	294,124	6,226,811	8,626,206
Wyoming .....	518,630	436,178	80,667	1,785	499,214	392,072	103,943	3,199	226,453	602,480

<sup>1</sup>Includes unemployment compensation amounts for the District of Columbia.

**Table 3. Revenue of Municipal Governments by Source and State: 2001-02**

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

Geographic area	General revenue									
	Total revenue <sup>1</sup>	Intergovernmental revenue								
		Total	Total	Total from federal government	From state government					General local government support
					Total	Education	Public welfare	Health and hospitals	Highways	
1	2	3	4	5	6	7	8	9	10	
<b>United States</b> .....	<b>337,432,406</b>	<b>285,545,260</b>	<b>85,114,204</b>	<b>15,201,339</b>	<b>62,405,346</b>	<b>18,840,779</b>	<b>8,432,341</b>	<b>2,458,977</b>	<b>5,504,171</b>	<b>14,593,273</b>
Alabama .....	4,442,699	2,884,335	277,141	58,656	162,657	394	606	724	49,191	42,080
Alaska .....	1,729,109	1,556,080	592,772	72,568	517,372	355,969	57	29,023	34,860	52,437
Arizona .....	6,309,314	5,547,651	1,823,923	484,694	1,235,654	-	-	3,910	345,176	743,868
Arkansas .....	2,119,825	1,588,809	395,909	37,994	177,091	-	202	949	82,694	42,558
California .....	44,986,690	38,486,308	7,573,675	1,913,954	5,113,346	68,123	600,379	281,715	850,358	1,724,315
Colorado .....	6,685,358	5,364,234	597,881	93,055	427,963	51	80,110	89	114,214	58,826
Connecticut .....	4,229,664	4,105,884	1,755,928	94,029	1,655,306	1,093,732	22,320	18,905	16,591	165,469
Delaware .....	415,936	255,490	32,571	6,001	25,571	75	64	22	11,107	766
District of Columbia .....	6,228,729	6,237,775	2,189,698	2,102,305	-	-	-	-	-	-
Florida .....	12,698,440	9,831,926	1,595,283	306,263	1,037,508	-	12,007	3,699	104,081	680,222
Georgia .....	5,633,797	4,091,558	956,064	103,537	172,107	-	11,360	23,713	23,223	-
Hawaii .....	1,133,657	1,000,159	171,659	111,170	60,169	-	-	-	192	31,641
Idaho .....	770,646	639,543	129,437	25,422	85,542	-	55	6	26,975	43,259
Illinois .....	13,680,420	11,976,782	3,840,108	516,385	3,275,852	-	39,077	84,452	341,897	2,515,156
Indiana .....	6,419,295	4,862,102	1,181,405	146,449	878,940	-	236,815	17,774	145,550	350,506
Iowa .....	3,165,751	2,579,783	532,947	167,895	330,684	-	-	1,601	207,249	57,181
Kansas .....	2,912,545	2,216,533	399,450	47,069	195,830	-	2,208	3,367	93,612	45,606
Kentucky .....	2,809,306	2,010,784	336,765	111,329	184,751	172	1,945	6,193	32,696	-
Louisiana .....	4,128,029	3,433,669	715,518	279,709	381,431	254	39,340	5,172	23,215	58,892
Maine .....	951,330	946,465	257,561	7,250	238,666	166,941	1,326	109	3,745	37,940
Maryland .....	3,158,621	3,089,564	1,582,082	112,424	1,302,778	707,701	2,092	140,049	223,579	68,899
Massachusetts .....	10,510,108	9,620,433	4,567,254	345,185	4,206,729	2,598,229	213,132	62,113	39,357	911,909
Michigan .....	10,305,272	8,832,820	3,659,417	599,097	2,965,302	1,383,689	109	43,445	349,595	950,231
Minnesota .....	6,538,149	5,346,263	1,276,117	178,913	1,025,204	19	19	12,697	125,983	624,658
Mississippi .....	2,110,052	1,590,607	515,152	48,019	443,042	-	1,328	642	20,666	351,299
Missouri .....	5,153,498	4,171,953	721,137	183,038	307,401	13	201	22,267	134,727	41,651
Montana .....	492,575	425,314	99,210	19,152	75,126	-	-	580	9,722	38,128
Nebraska .....	1,858,593	1,358,238	251,412	28,172	200,944	-	1,900	-	98,244	37,740
Nevada .....	1,658,008	1,551,549	504,649	32,922	389,846	-	-	-	17,965	365,323
New Hampshire .....	1,004,221	967,330	369,726	54,169	298,093	249,094	-	-	6,268	14,664
New Jersey .....	7,251,925	6,797,347	2,644,343	451,908	2,122,807	772,405	11,738	33,251	50,911	1,016,299
New Mexico .....	1,876,679	1,557,144	510,461	77,454	405,848	11	7,093	266	31,117	300,377
New York .....	62,213,830	59,027,869	25,547,692	3,552,740	21,224,900	8,556,495	6,414,999	697,630	326,117	646,579
North Carolina .....	6,497,501	4,744,527	1,390,485	238,767	528,661	-	-	14	140,699	185,440
North Dakota .....	525,657	447,308	100,643	26,849	68,975	3	25	192	20,842	27,435
Ohio .....	10,529,356	8,963,504	1,817,877	329,961	1,229,445	40	4,140	27,790	278,611	529,208
Oklahoma .....	3,645,778	2,991,432	252,021	116,962	107,396	-	-	367	26,461	6,827
Oregon .....	3,138,120	2,386,044	415,219	80,898	224,907	829	462	107	110,318	50,547
Pennsylvania .....	8,275,136	7,404,581	2,558,343	578,497	1,754,927	-	315,305	760,635	119,381	12,617
Rhode Island .....	1,522,552	1,403,456	558,502	50,297	507,251	391,648	9,080	-	3,302	79,670
South Carolina .....	2,029,258	1,244,658	251,259	49,253	107,105	-	117	107	7,675	78,693
South Dakota .....	656,189	509,621	48,885	18,297	25,214	2	1,385	1,717	5,802	4,902
Tennessee .....	11,168,102	6,078,131	2,736,028	101,047	1,418,115	836,925	53,630	6,972	99,207	279,618
Texas .....	19,979,909	15,134,978	1,167,654	540,905	539,813	38,047	66,357	74,450	22,405	48,171
Utah .....	1,975,298	1,527,429	154,038	52,345	86,282	-	-	-	67,686	2,805
Vermont .....	231,185	145,463	22,933	11,927	7,409	-	-	-	1,894	597
Virginia .....	8,930,192	8,198,388	3,476,664	359,778	2,747,812	1,619,507	280,002	78,900	201,775	194,665
Washington .....	6,353,455	4,860,338	651,589	73,868	440,035	183	-	1,833	264,960	31,729
West Virginia .....	698,293	610,734	43,878	22,524	18,813	1	366	45	2,540	2,716
Wisconsin .....	5,175,724	4,506,189	1,578,638	165,899	1,270,267	-	810	11,455	183,684	889,357
Wyoming .....	518,630	436,178	285,201	14,338	198,459	-	-	30	6,052	150,397

See footnotes at end of table.

**Table 3. Revenue of Municipal Governments by Source and State: 2001-02—Con.**

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

Geographic area	General revenue—Con.									
	Intergovernmental revenue—Con.		Taxes							
	From state government—Con.	From local governments	Total	Property	Sales and gross receipts					
					Total	General	Selective			
	Other and unallocable						Total	Motor fuels	Alcoholic beverages	Tobacco products
11	12	13	14	15	16	17	18	19	20	
<b>United States</b> .....	<b>12,575,805</b>	<b>7,507,519</b>	<b>119,994,938</b>	<b>58,301,633</b>	<b>35,508,978</b>	<b>21,544,131</b>	<b>13,964,847</b>	<b>311,814</b>	<b>230,943</b>	<b>122,809</b>
Alabama .....	69,662	55,828	1,746,709	258,831	1,105,135	970,822	134,313	22,459	15,313	8,033
Alaska .....	45,026	2,832	541,138	375,893	141,159	102,099	39,060	—	1,117	5,611
Arizona .....	142,700	103,575	2,206,130	440,587	1,533,193	1,306,896	226,297	—	—	—
Arkansas .....	50,688	180,824	503,314	86,443	394,794	297,653	97,141	—	1,841	—
California .....	1,588,456	546,375	16,869,262	6,389,425	7,708,688	4,628,875	3,079,813	—	—	—
Colorado .....	174,673	76,863	2,497,254	398,197	1,866,100	1,642,508	223,592	—	—	—
Connecticut .....	338,289	6,593	1,960,907	1,926,839	—	—	—	—	—	—
Delaware .....	13,537	999	129,501	59,099	3,363	—	3,363	—	—	—
District of Columbia .....	—	87,393	3,227,909	803,389	935,839	558,480	377,359	35,216	4,721	17,189
Florida .....	237,499	251,512	4,216,519	2,190,194	1,668,322	209,998	1,458,324	132,563	—	—
Georgia .....	113,811	680,420	1,244,842	610,161	470,277	—	470,277	—	74,029	—
Hawaii .....	28,336	320	824,404	382,449	95,298	—	95,298	46,728	—	—
Idaho .....	15,247	18,473	247,020	206,668	17,406	207	17,199	—	—	—
Illinois .....	295,270	47,871	4,685,997	2,226,967	1,888,018	448,113	1,439,905	64,027	18,593	18,032
Indiana .....	128,068	156,016	1,798,706	1,417,143	70,764	—	70,764	—	—	—
Iowa .....	64,653	34,368	1,005,066	808,658	171,721	106,496	65,225	—	—	—
Kansas .....	51,037	156,551	882,770	488,402	360,918	223,352	137,566	—	—	—
Kentucky .....	143,745	40,685	924,302	227,548	35,105	—	35,105	—	—	—
Louisiana .....	254,558	54,378	1,616,281	470,676	1,037,803	840,077	197,726	—	2,665	—
Maine .....	29,205	11,645	491,046	474,529	3,972	—	3,972	—	—	—
Maryland .....	160,458	166,880	1,079,485	737,291	72,985	—	72,985	—	—	—
Massachusetts .....	381,989	15,340	3,731,507	3,570,187	77,774	—	77,774	—	—	—
Michigan .....	238,233	95,018	2,889,873	2,158,036	152,353	—	152,353	—	—	—
Minnesota .....	261,648	72,000	1,518,047	1,233,378	148,751	40,017	108,734	—	—	—
Mississippi .....	69,107	24,091	346,882	272,067	49,867	—	48,894	83	—	—
Missouri .....	108,542	230,698	1,979,614	364,587	1,184,996	722,027	462,969	1,919	—	12,738
Montana .....	26,696	4,932	117,188	101,346	3,238	—	3,238	—	—	—
Nebraska .....	63,060	22,296	621,303	206,664	286,667	216,994	69,673	—	—	—
Nevada .....	6,558	81,881	447,947	238,560	118,599	8,854	109,745	5,701	—	—
New Hampshire .....	28,067	17,464	433,773	412,426	—	—	—	—	—	—
New Jersey .....	238,203	69,628	2,937,721	2,803,720	21,097	—	21,097	—	—	—
New Mexico .....	66,984	27,159	524,312	114,827	390,669	327,236	63,433	24	—	—
New York .....	4,583,080	770,052	24,421,699	10,666,328	4,779,156	3,555,369	1,223,787	—	22,355	27,441
North Carolina .....	202,508	623,057	1,658,076	1,424,259	57,896	4,167	53,729	—	2,674	—
North Dakota .....	20,478	4,819	143,235	73,574	61,165	51,447	9,718	—	—	—
Ohio .....	389,656	258,471	4,461,830	813,193	89,138	4,159	84,979	928	197	9
Oklahoma .....	73,741	27,663	1,243,629	92,856	1,095,545	993,804	101,741	—	—	—
Oregon .....	62,644	109,414	1,101,981	712,003	182,974	—	182,974	2,166	634	1,001
Pennsylvania .....	546,989	224,919	3,291,591	995,265	231,690	108,094	123,596	—	—	—
Rhode Island .....	23,551	954	708,914	693,055	1,901	—	1,901	—	—	—
South Carolina .....	20,513	94,901	616,926	311,055	97,675	—	97,675	—	—	—
South Dakota .....	11,406	5,374	266,656	114,653	141,538	138,276	3,262	—	215	—
Tennessee .....	141,763	1,216,866	1,846,545	1,456,439	276,270	75,738	200,532	—	80,033	58
Texas .....	290,383	86,936	7,822,518	3,680,356	3,833,693	2,644,600	1,189,093	—	3,599	113
Utah .....	15,791	15,411	726,389	264,503	413,185	306,747	106,438	—	—	—
Vermont .....	4,918	3,597	63,736	58,446	3,115	—	3,115	—	—	—
Virginia .....	372,963	369,074	3,435,310	2,182,889	888,039	311,551	576,488	—	56	32,584
Washington .....	141,330	137,686	2,435,905	825,018	1,255,736	698,490	557,246	—	—	—
West Virginia .....	13,145	2,541	219,918	61,588	41,426	—	41,426	—	2,901	—
Wisconsin .....	184,961	142,472	1,538,967	1,403,453	33,083	12	33,071	—	—	—
Wyoming .....	41,980	72,404	34,384	17,513	10,882	—	10,882	—	—	—

See footnotes at end of table.

**Table 3. Revenue of Municipal Governments by Source and State: 2001-02—Con.**

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

Geographic area	General revenue—Con.										
	Taxes—Con.					Charges and miscellaneous revenue					
	Sales and gross receipts—Con.		Income	Motor vehicle and operator's licenses	Other	Total	Current charges				
	Selective—Con.						Total	Hospitals	Sewerage	Solid waste management	
	Public utilities	Other	21	22	23	24					25
<b>United States</b> .....	<b>8,604,566</b>	<b>4,694,715</b>	<b>15,159,917</b>	<b>479,147</b>	<b>10,545,263</b>	<b>80,436,118</b>	<b>52,089,059</b>	<b>6,210,433</b>	<b>17,811,931</b>	<b>5,638,991</b>	
Alabama .....	38,346	50,162	95,865	8,859	278,019	860,485	495,341	137,357	168,073	78,656	
Alaska .....	6,077	26,255	—	5,523	18,563	422,170	280,357	65,167	51,730	31,575	
Arizona .....	147,000	79,297	—	—	232,350	1,517,598	1,030,796	—	310,198	239,929	
Arkansas .....	86,833	8,467	—	3	22,074	689,586	453,236	134,246	151,434	73,453	
California .....	2,129,383	950,430	—	—	2,771,149	14,043,371	8,581,656	328,863	2,128,871	1,107,130	
Colorado .....	105,434	118,158	—	7,159	225,798	2,269,099	1,475,855	277,359	272,790	25,823	
Connecticut .....	—	—	—	—	34,068	389,049	245,279	9,740	94,370	7,461	
Delaware .....	2,207	1,156	46,763	—	20,276	93,418	62,357	—	38,206	4,301	
District of Columbia .....	196,284	123,949	1,160,424	20,971	307,286	820,168	301,694	48	92,392	808	
Florida .....	1,197,208	128,553	—	492	357,511	4,020,124	2,546,005	—	1,011,796	580,317	
Georgia .....	191,677	204,571	—	—	164,404	1,890,652	1,316,305	—	342,927	250,197	
Hawaii .....	48,570	—	—	44,314	12,343	294,096	217,462	—	113,266	72,946	
Idaho .....	13,694	3,505	—	75	22,871	263,086	202,424	—	86,940	43,591	
Illinois .....	851,986	487,267	—	115,016	455,996	3,450,677	1,966,997	118,762	582,693	103,864	
Indiana .....	8,888	61,876	230,087	2,771	77,941	1,881,991	1,311,102	163,119	714,122	79,101	
Iowa .....	30,405	34,820	—	—	24,687	1,041,770	777,098	254,083	247,369	99,146	
Kansas .....	120,741	16,825	—	249	33,201	934,313	536,497	178,030	161,755	66,067	
Kentucky .....	28,683	6,422	490,284	1,794	169,571	749,717	431,758	68,668	156,611	62,169	
Louisiana .....	126,539	68,522	189	3,818	103,795	1,101,870	727,440	170,213	199,548	91,153	
Maine .....	36	3,936	—	4,742	7,803	197,858	159,805	31,887	45,256	4,899	
Maryland .....	24,742	48,243	179,470	—	89,739	427,997	261,889	—	129,287	23,197	
Massachusetts .....	—	77,774	—	—	83,546	1,321,672	1,000,448	285,402	405,581	27,709	
Michigan .....	52,210	100,143	472,485	—	106,999	2,283,530	1,390,417	53,561	810,511	50,530	
Minnesota .....	69,186	39,548	—	436	135,482	2,552,099	1,472,403	313,092	450,119	78,219	
Mississippi .....	35,178	13,633	—	—	24,948	1,182,573	611,420	403,357	115,590	52,112	
Missouri .....	334,342	113,970	313,155	11,456	105,420	1,471,202	981,505	248,419	234,622	63,199	
Montana .....	—	3,238	—	99	12,505	208,916	121,534	—	43,048	31,825	
Nebraska .....	68,987	686	—	8,405	119,567	485,523	293,843	16,225	97,819	50,864	
Nevada .....	89,130	14,914	—	—	90,788	598,953	409,011	80,132	143,003	5,836	
New Hampshire .....	—	—	—	—	21,347	163,831	128,480	—	46,194	10,246	
New Jersey .....	2,904	18,193	30,277	—	82,627	1,215,283	709,634	—	399,128	41,594	
New Mexico .....	36,560	26,849	—	942	17,874	522,371	324,331	—	111,498	86,263	
New York .....	541,872	632,119	7,451,591	112,149	1,412,475	9,058,478	6,016,379	1,962,500	1,246,092	97,497	
North Carolina .....	—	51,055	—	26,602	149,319	1,695,966	1,214,095	—	792,709	141,410	
North Dakota .....	5,257	4,461	—	—	8,496	203,430	102,977	—	29,390	32,708	
Ohio .....	12,685	71,160	3,302,050	29,113	228,336	2,683,797	1,633,137	88,077	831,470	108,252	
Oklahoma .....	88,930	12,811	—	—	55,228	1,495,782	1,122,810	439,941	230,431	167,393	
Oregon .....	130,698	48,475	—	—	207,004	868,844	637,058	—	424,340	7,523	
Pennsylvania .....	—	123,596	1,387,024	—	677,612	1,554,647	1,181,491	—	518,795	123,352	
Rhode Island .....	—	1,901	—	—	13,958	136,040	94,683	—	35,577	218	
South Carolina .....	60,238	37,437	—	—	208,196	376,473	250,764	—	106,434	39,135	
South Dakota .....	681	2,366	—	1,415	9,050	194,080	142,617	23,550	40,015	20,304	
Tennessee .....	49,494	70,947	—	24,201	89,635	1,495,558	1,019,923	221,244	386,389	99,221	
Texas .....	894,206	291,175	29	23	308,417	6,144,806	4,018,963	20,372	1,664,861	675,723	
Utah .....	78,956	27,482	—	—	48,701	647,002	453,869	2,104	105,918	68,284	
Vermont .....	1,356	1,759	—	—	2,175	58,794	44,626	—	20,384	389	
Virginia .....	270,237	273,611	224	47,791	316,367	1,286,414	833,085	—	312,775	83,910	
Washington .....	392,436	164,810	—	33	355,118	1,772,844	1,239,458	—	574,907	303,081	
West Virginia .....	23,946	14,579	—	63	116,841	346,938	280,968	114,625	76,542	26,207	
Wisconsin .....	—	33,071	—	633	101,798	1,388,584	905,066	2,290	432,233	77,953	
Wyoming .....	10,344	538	—	—	5,989	116,593	72,711	—	27,922	22,251	

See footnotes at end of table.



**Table 3. Revenue of Municipal Governments by Source and State: 2001-02—Con.**

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

Geographic area	General revenue—Con.						Utility and liquor store revenue	Employee retirement revenue <sup>1</sup>	
	Charges and miscellaneous revenue—Con.								
	Current charges—Con.	Miscellaneous general revenue							
		Other	Total	Interest earnings	Special assessments	Sale of property			Other
		31	32	33	34	35			36
<b>United States</b>	<b>22,427,704</b>	<b>28,347,059</b>	<b>12,480,416</b>	<b>1,893,970</b>	<b>699,734</b>	<b>13,272,939</b>	<b>55,180,221</b>	<b>-3,293,075</b>	
Alabama	111,255	365,144	234,149	2,617	3,238	125,140	1,490,412	67,952	
Alaska	131,885	141,813	84,797	3,493	2,705	50,818	192,618	-19,589	
Arizona	480,669	486,802	250,680	51,746	2,734	181,642	809,333	-47,670	
Arkansas	94,103	236,350	158,514	804	1,456	75,576	533,172	-2,156	
California	5,016,792	5,461,715	2,592,402	552,205	238,089	2,079,019	7,737,759	-1,237,377	
Colorado	899,883	793,244	300,407	82,294	8,297	402,246	1,301,242	19,882	
Connecticut	133,708	143,770	37,168	7,736	3,190	94,075	158,447	-34,667	
Delaware	21,850	31,061	15,699	41	536	14,785	159,851	595	
District of Columbia	208,446	518,474	99,909	643	263	417,659	61,595	-70,641	
Florida	953,892	1,474,119	853,004	147,108	15,480	458,527	3,469,523	-603,009	
Georgia	723,181	574,347	323,932	1,777	12,486	236,152	1,533,384	8,855	
Hawaii	31,250	76,634	33,288	6,059	3,180	34,107	133,498	—	
Idaho	71,893	60,662	28,456	3,286	690	28,230	131,779	-676	
Illinois	1,161,678	1,483,680	603,984	131,938	25,789	721,969	1,780,721	-77,083	
Indiana	354,760	1,079,889	170,260	10,814	16,011	373,804	1,524,850	32,343	
Iowa	176,500	264,672	114,951	12,150	8,335	129,236	583,871	2,097	
Kansas	132,645	397,816	238,599	52,618	503	106,096	725,171	-29,159	
Kentucky	144,310	317,959	237,391	18,128	4,920	57,520	769,163	29,359	
Louisiana	266,526	374,430	207,356	4,438	3,111	159,525	684,284	10,076	
Maine	77,763	38,053	18,163	220	385	19,285	4,865	—	
Maryland	109,405	166,108	53,414	4,598	5,125	102,971	192,259	-123,202	
Massachusetts	281,756	321,224	77,803	647	15	242,759	624,314	265,361	
Michigan	475,815	893,113	278,139	30,752	32,191	552,031	1,245,776	226,676	
Minnesota	630,973	1,079,696	499,795	240,992	41,096	297,813	1,278,375	-86,489	
Mississippi	40,361	117,153	43,099	1,920	3,159	68,975	519,896	-451	
Missouri	435,265	489,697	276,858	11,445	8,016	193,378	1,070,587	-89,042	
Montana	46,661	87,382	40,888	26,247	—	20,247	67,261	—	
Nebraska	128,935	191,680	42,179	2,176	8,902	138,423	488,702	11,653	
Nevada	180,040	189,942	74,468	13,089	3,732	98,653	106,459	—	
New Hampshire	72,040	35,351	14,917	9	578	19,847	37,068	-177	
New Jersey	268,912	505,649	107,136	5,250	32,802	360,461	455,480	-902	
New Mexico	126,570	198,040	119,783	13,392	1,184	63,681	319,535	—	
New York	2,710,290	3,042,099	855,708	13,972	61,595	2,110,824	3,463,320	-277,359	
North Carolina	279,976	481,871	176,142	9,832	23,187	272,710	1,763,043	-10,069	
North Dakota	40,879	100,453	23,924	43,841	1,002	31,686	70,642	7,707	
Ohio	605,338	1,050,660	501,211	102,649	5,594	441,206	1,666,719	-100,867	
Oklahoma	285,045	372,972	160,325	1,210	4,567	206,870	657,828	-3,482	
Oregon	205,195	231,786	93,320	32,890	3,897	101,679	751,215	861	
Pennsylvania	539,344	373,156	176,662	18,405	1,964	176,125	1,071,994	-201,439	
Rhode Island	58,888	41,357	9,225	8	4,438	27,686	72,267	46,829	
South Carolina	105,195	125,709	40,359	1,256	6,946	77,148	785,492	-892	
South Dakota	58,748	51,463	29,125	3,145	587	18,606	146,596	-28	
Tennessee	313,069	475,635	245,252	15,631	9,378	205,374	5,077,878	12,093	
Texas	1,658,007	2,125,843	1,187,860	74,951	24,787	838,245	5,602,745	-757,814	
Utah	277,563	193,133	49,479	8,605	10,329	124,720	447,869	—	
Vermont	23,853	14,168	3,372	1,623	109	9,064	95,315	-9,593	
Virginia	436,400	453,329	206,439	10,185	5,624	231,081	881,378	-149,574	
Washington	361,470	533,386	210,642	36,080	44,926	241,738	1,550,492	-57,375	
West Virginia	63,594	65,970	33,374	9,923	263	22,410	73,621	13,938	
Wisconsin	392,590	483,518	220,538	68,361	92	194,527	729,890	-60,355	
Wyoming	22,538	43,882	25,871	771	650	16,590	80,667	1,785	

<sup>1</sup>Includes unemployment compensation amounts for the District of Columbia.

**Table 4. General Revenue of Municipal Governments From Current Charges by Function and State: 2001-02**

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

Geographic area	Education						
	Total	School lunch sales (gross)	All other	Hospitals	Highways	Airports	Parking facilities
	1	2	3	4	5	6	7
<b>United States</b> .....	<b>52,089,059</b>	<b>229,959</b>	<b>333,828</b>	<b>6,210,433</b>	<b>1,225,173</b>	<b>5,617,759</b>	<b>1,197,738</b>
Alabama .....	495,341	—	—	137,357	—	1,915	9,508
Alaska .....	280,357	6,465	13,348	65,167	75	6,161	4,546
Arizona .....	1,030,796	—	—	—	335	247,837	6,549
Arkansas .....	453,236	—	—	134,246	398	27,899	1,780
California .....	8,581,656	—	—	328,863	40,641	1,307,228	212,795
Colorado .....	1,475,855	—	—	277,359	6,633	476,202	20,729
Connecticut .....	245,279	21,765	1,508	9,740	140	671	23,679
Delaware .....	62,357	—	—	—	—	—	8,186
District of Columbia .....	301,694	1,607	16,379	48	—	—	11,251
Florida .....	2,546,005	—	—	—	1,716	96,005	103,509
Georgia .....	1,316,305	—	—	—	—	507,053	3,273
Hawaii .....	217,462	—	—	—	1,159	—	6,568
Idaho .....	202,424	—	—	—	—	18,135	704
Illinois .....	1,966,997	—	—	118,762	51,017	668,622	57,579
Indiana .....	1,311,102	—	—	163,119	2,398	127,929	9,077
Iowa .....	777,098	—	—	254,083	1,054	41,825	21,403
Kansas .....	536,497	—	—	176,030	2,130	19,676	3,426
Kentucky .....	431,758	—	—	68,668	195	11,861	13,035
Louisiana .....	727,440	—	—	170,213	3,461	80,533	5,467
Maine .....	159,805	6,817	2,162	31,887	82	17,490	949
Maryland .....	261,889	4,541	1,150	—	3,481	1,301	32,318
Massachusetts .....	1,000,448	57,006	15,834	285,402	125	6,606	27,143
Michigan .....	1,390,417	3,632	1,218	53,561	5,499	2,913	56,417
Minnesota .....	1,472,403	—	260	313,092	16,023	15,458	67,871
Mississippi .....	611,420	—	—	403,357	—	12,951	552
Missouri .....	981,505	—	—	248,419	2,540	232,593	18,618
Montana .....	121,534	—	—	—	3,292	6,692	2,742
Nebraska .....	293,843	—	—	16,225	150	4,203	5,048
Nevada .....	409,011	—	—	80,132	221	1,265	1,789
New Hampshire .....	128,480	7,401	2,669	—	—	29,583	5,876
New Jersey .....	709,634	10,889	360	—	1,210	401	55,264
New Mexico .....	324,331	—	—	—	32	61,887	6,448
New York .....	6,016,379	29,289	232,521	1,962,500	925,227	20,202	141,664
North Carolina .....	1,214,095	—	—	—	—	99,570	21,248
North Dakota .....	102,977	—	—	—	1,451	8,023	2,108
Ohio .....	1,633,137	—	25	88,077	36,466	196,968	27,464
Oklahoma .....	1,122,810	—	—	439,941	—	90,877	15,297
Oregon .....	637,058	—	—	—	7,929	9,406	28,627
Pennsylvania .....	1,181,491	—	—	—	1,512	212,973	19,946
Rhode Island .....	94,683	4,543	5,569	—	67	—	934
South Carolina .....	250,764	—	—	—	—	1,555	22,554
South Dakota .....	142,617	—	—	23,550	163	3,743	2,288
Tennessee .....	1,019,923	29,862	30,584	221,244	82	7,601	4,383
Texas .....	4,018,963	—	14	20,372	75,292	799,647	16,402
Utah .....	453,869	—	—	2,104	—	92,677	1,127
Vermont .....	44,626	—	—	—	221	9,064	5,420
Virginia .....	833,085	46,142	10,227	—	7,082	26,363	28,691
Washington .....	1,239,458	—	—	—	3,562	747	14,902
West Virginia .....	280,968	—	—	114,625	203	1,410	7,440
Wisconsin .....	905,066	—	—	2,290	21,707	3,715	32,912
Wyoming .....	72,711	—	—	—	202	323	232

**Table 4. General Revenue of Municipal Governments From Current Charges by Function and State: 2001-02—Con.**

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

Geographic area	Water transport and terminals	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Miscellaneous commercial activities	Other
	8	9	10	11	12	13	14
<b>United States</b> .....	<b>829,346</b>	<b>3,395,234</b>	<b>1,504,576</b>	<b>17,811,931</b>	<b>5,638,991</b>	<b>59,281</b>	<b>8,034,810</b>
Alabama .....	—	40,180	2,589	168,073	78,656	—	57,063
Alaska .....	29,706	5,202	—	51,730	31,575	—	66,382
Arizona .....	—	80,994	9,642	310,198	239,929	—	135,312
Arkansas .....	1,550	12,465	—	151,434	73,453	—	50,011
California .....	690,405	750,903	333,813	2,128,871	1,107,130	1,260	1,679,747
Colorado .....	—	147,680	1,990	272,790	25,823	—	246,649
Connecticut .....	184	18,643	6,686	94,370	7,461	—	60,432
Delaware .....	—	1,935	394	36,206	4,301	—	11,335
District of Columbia .....	—	12,302	—	92,392	808	1,875	165,032
Florida .....	46,160	217,091	5,822	1,011,796	580,317	—	483,589
Georgia .....	—	55,074	—	342,927	250,197	—	157,781
Hawaii .....	—	14,729	5,913	113,266	72,946	—	2,881
Idaho .....	—	16,162	1,249	86,940	43,591	—	35,643
Illinois .....	—	115,561	6,695	582,693	103,864	—	262,204
Indiana .....	3,170	65,975	1,325	714,122	79,101	—	144,886
Iowa .....	207	45,578	4,361	247,369	99,146	—	62,072
Kansas .....	—	41,498	1,467	161,755	66,067	—	64,448
Kentucky .....	4,938	28,115	13,986	156,611	62,169	—	72,180
Louisiana .....	—	26,650	38,031	199,548	91,153	251	112,133
Maine .....	2,406	9,336	1,256	45,256	4,899	—	37,265
Maryland .....	1,092	29,379	—	129,287	23,197	3,875	32,268
Massachusetts .....	478	16,401	15,541	405,581	27,709	—	142,622
Michigan .....	—	108,805	36,022	810,511	50,530	—	261,309
Minnesota .....	16,052	159,572	36,823	450,119	78,219	—	318,914
Mississippi .....	1,285	6,703	113	115,590	52,112	—	18,757
Missouri .....	1,760	62,032	927	234,622	63,199	—	116,795
Montana .....	—	5,824	323	43,048	31,825	—	27,788
Nebraska .....	—	30,572	—	97,819	50,864	—	88,962
Nevada .....	—	25,213	364	143,003	5,836	—	151,188
New Hampshire .....	—	6,027	—	46,194	10,246	—	20,484
New Jersey .....	794	25,272	97,173	399,128	41,594	—	77,549
New Mexico .....	—	19,587	4,800	111,498	86,263	—	33,816
New York .....	5,492	119,712	738,420	1,246,092	97,497	33,278	464,485
North Carolina .....	—	75,278	213	792,709	141,410	—	83,667
North Dakota .....	—	9,687	1	29,390	32,708	—	19,609
Ohio .....	169	111,331	206	831,470	108,252	2,258	230,451
Oklahoma .....	—	35,914	868	230,431	167,393	4,156	137,933
Oregon .....	92	44,504	460	424,340	7,523	—	114,177
Pennsylvania .....	—	34,609	12,807	518,795	123,352	—	257,497
Rhode Island .....	952	5,691	1,670	35,577	218	—	39,462
South Carolina .....	—	24,554	5	106,434	39,135	—	56,527
South Dakota .....	—	10,539	—	40,015	20,304	—	42,015
Tennessee .....	1,223	90,155	1,477	386,389	99,221	—	147,702
Texas .....	13,401	235,477	4,453	1,664,861	675,723	7,705	505,616
Utah .....	—	46,834	5,474	105,918	68,284	2,591	128,860
Vermont .....	—	3,114	2	20,384	389	—	6,032
Virginia .....	1,709	64,785	69,235	312,775	83,910	—	182,166
Washington .....	—	100,416	2,502	574,907	303,081	—	239,341
West Virginia .....	—	13,742	728	76,542	26,207	—	40,071
Wisconsin .....	6,121	158,494	38,544	432,233	77,953	2,032	129,065
Wyoming .....	—	8,938	206	27,922	22,251	—	12,637

**Table 5. Percent Distribution of Municipal Government Revenue by Source and State: 2001-02**

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

Geographic area	Total revenue <sup>1</sup>	General revenue											Utility, liquor stores, and employee retirement <sup>1</sup>	
		Total	Intergovernmental revenue			From own sources								
			Total <sup>2</sup>	From federal government	From state government	Total <sup>2</sup>	Total <sup>2</sup>	Property	Taxes			Current charges		
									General	Selective	Income	Total <sup>2</sup>		Hospital
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
<b>United States . . . .</b>	<b>100.0</b>	<b>84.6</b>	<b>25.2</b>	<b>4.5</b>	<b>18.5</b>	<b>59.4</b>	<b>35.6</b>	<b>17.3</b>	<b>6.4</b>	<b>4.1</b>	<b>4.5</b>	<b>15.4</b>	<b>1.8</b>	<b>15.4</b>
Alabama . . . . .	100.0	64.9	6.2	1.3	3.7	58.7	39.3	5.8	21.9	3.0	2.2	11.1	3.1	35.1
Alaska . . . . .	100.0	90.0	34.3	4.2	29.9	55.7	31.3	21.7	5.9	2.3	—	16.2	3.8	10.0
Arizona . . . . .	100.0	87.9	28.9	7.7	19.6	59.0	35.0	7.0	20.7	3.6	—	16.3	—	12.1
Arkansas . . . . .	100.0	75.0	18.7	1.8	8.4	56.3	23.7	4.1	14.0	4.6	—	21.4	6.3	25.0
California . . . . .	100.0	85.6	16.8	4.3	11.4	68.7	37.5	14.2	10.3	6.8	—	19.1	.7	14.4
Colorado . . . . .	100.0	80.2	8.9	1.4	6.4	71.3	37.4	6.0	24.6	3.3	—	22.1	4.1	19.8
Connecticut . . . . .	100.0	97.1	41.5	2.2	39.1	55.6	46.4	45.6	—	—	—	5.8	.2	2.9
Delaware . . . . .	100.0	61.4	7.8	1.4	6.1	53.6	31.1	14.2	—	.8	11.2	15.0	—	38.6
District of Columbia . . . . .	100.0	100.1	35.2	33.8	—	65.0	51.8	12.9	9.0	6.1	18.6	4.8	—	—
Florida . . . . .	100.0	77.4	12.6	2.4	8.2	64.9	33.2	17.2	1.7	11.5	—	20.0	—	22.6
Georgia . . . . .	100.0	72.6	17.0	1.8	3.1	55.7	22.1	10.8	—	8.3	—	23.4	—	27.4
Hawaii . . . . .	100.0	88.2	15.1	9.8	5.3	73.1	47.1	33.7	—	8.4	—	19.2	—	11.8
Idaho . . . . .	100.0	83.0	16.8	3.3	11.1	66.2	32.1	26.8	—	2.2	—	26.3	—	17.0
Illinois . . . . .	100.0	87.5	28.1	3.8	23.9	59.5	34.3	16.3	3.3	10.5	—	14.4	.9	12.5
Indiana . . . . .	100.0	75.7	18.4	2.3	13.7	57.3	28.0	22.1	—	1.1	3.6	20.4	2.5	24.3
Iowa . . . . .	100.0	81.5	16.8	5.3	10.4	64.7	31.7	25.5	3.4	2.1	—	24.5	8.0	18.5
Kansas . . . . .	100.0	76.1	13.7	1.6	6.7	62.4	30.3	16.8	7.7	4.7	—	18.4	6.0	23.9
Kentucky . . . . .	100.0	71.6	12.0	4.0	6.6	59.6	32.9	8.1	—	1.2	17.5	15.4	2.4	28.4
Louisiana . . . . .	100.0	83.2	17.3	6.8	9.2	65.8	39.2	11.4	20.4	4.8	—	17.6	4.1	16.8
Maine . . . . .	100.0	99.5	27.1	.8	25.1	72.4	51.6	49.9	—	.4	—	16.8	3.4	.5
Maryland . . . . .	100.0	97.8	50.1	3.6	41.2	47.7	34.2	23.3	—	2.3	5.7	8.3	—	2.2
Massachusetts . . . . .	100.0	91.5	43.5	3.3	40.0	48.1	35.5	34.0	—	.7	—	9.5	2.7	8.5
Michigan . . . . .	100.0	85.7	35.5	5.8	28.8	50.2	28.0	20.9	—	1.5	4.6	13.5	.5	14.3
Minnesota . . . . .	100.0	81.8	19.5	2.7	15.7	62.3	23.2	18.9	.6	1.7	—	22.5	4.8	18.2
Mississippi . . . . .	100.0	75.4	24.4	2.3	21.0	51.0	16.4	12.9	—	2.3	—	29.0	19.1	24.6
Missouri . . . . .	100.0	81.0	14.0	3.6	6.0	67.0	38.4	7.1	14.0	9.0	6.1	19.0	4.8	19.0
Montana . . . . .	100.0	86.3	20.1	3.9	15.3	66.2	23.8	20.6	—	.7	—	24.7	—	13.7
Nebraska . . . . .	100.0	73.1	13.5	1.5	10.8	59.6	33.4	11.1	11.7	3.7	—	15.8	.9	26.9
Nevada . . . . .	100.0	93.6	30.4	2.0	23.5	63.1	27.0	14.4	.5	6.6	—	24.7	4.8	6.4
New Hampshire . . . . .	100.0	96.3	36.8	5.4	29.7	59.5	43.2	41.1	—	—	—	12.8	—	3.7
New Jersey . . . . .	100.0	93.7	36.5	6.2	29.3	57.3	40.5	38.7	—	.3	.4	9.8	—	6.3
New Mexico . . . . .	100.0	83.0	27.2	4.1	21.6	55.8	27.9	6.1	17.4	3.4	—	17.3	—	17.0
New York . . . . .	100.0	94.9	41.1	5.7	34.1	53.8	39.3	17.1	5.7	2.0	12.0	9.7	3.2	5.1
North Carolina . . . . .	100.0	73.0	21.4	3.7	8.1	51.6	25.5	21.9	—	.8	—	18.7	—	27.0
North Dakota . . . . .	100.0	85.1	19.1	5.1	13.1	65.9	27.2	14.0	9.8	1.8	—	19.6	—	14.9
Ohio . . . . .	100.0	85.1	17.3	3.1	11.7	67.9	42.4	7.7	—	.8	31.4	15.5	.8	14.9
Oklahoma . . . . .	100.0	82.1	6.9	3.2	2.9	75.1	34.1	2.5	27.3	2.8	—	30.8	12.1	17.9
Oregon . . . . .	100.0	76.0	13.2	2.6	7.2	62.8	35.1	22.7	—	5.8	—	20.3	—	24.0
Pennsylvania . . . . .	100.0	89.5	30.9	7.0	21.2	58.6	39.8	12.0	1.3	1.5	16.8	14.3	—	10.5
Rhode Island . . . . .	100.0	92.2	36.7	3.3	33.3	55.5	46.6	45.5	—	.1	—	6.2	—	7.8
South Carolina . . . . .	100.0	61.3	12.4	2.4	5.3	49.0	30.4	15.3	—	4.8	—	12.4	—	38.7
South Dakota . . . . .	100.0	77.7	7.4	2.8	3.8	70.2	40.6	17.5	21.1	.5	—	21.7	3.6	22.3
Tennessee . . . . .	100.0	54.4	24.5	.9	12.7	29.9	16.5	13.0	.7	1.8	—	9.1	2.0	45.6
Texas . . . . .	100.0	75.8	5.8	2.7	2.7	69.9	39.2	18.4	13.2	6.0	—	20.1	.1	24.2
Utah . . . . .	100.0	77.3	7.8	2.6	4.4	69.5	36.8	13.4	15.5	5.4	—	23.0	.1	22.7
Vermont . . . . .	100.0	62.9	9.9	5.2	3.2	53.0	27.6	25.3	—	1.3	—	19.3	—	37.1
Virginia . . . . .	100.0	91.8	38.9	4.0	30.8	52.9	38.5	24.4	3.5	6.5	—	9.3	—	8.2
Washington . . . . .	100.0	76.5	10.3	1.2	6.9	66.2	38.3	13.0	11.0	8.8	—	19.5	—	23.5
West Virginia . . . . .	100.0	87.5	6.3	3.2	2.7	81.2	31.5	8.8	—	5.9	—	40.2	16.4	12.5
Wisconsin . . . . .	100.0	87.1	30.5	3.2	24.5	56.6	29.7	27.1	—	.6	—	17.5	—	12.9
Wyoming . . . . .	100.0	84.1	55.0	2.8	38.3	29.1	6.6	3.4	—	2.1	—	14.0	—	15.9

<sup>1</sup>Includes unemployment compensation amounts for the District of Columbia.

<sup>2</sup>Includes amounts not shown separately.

**Table 6. Expenditure of Municipal Governments by Function and Character and Object: 2001-02**

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

Item	Total expenditure	Intergovernmental	Direct expenditure					Other direct expenditure
			Total	Current operation	Capital outlay			
					Total	Construction	Other capital outlay	
1	2	3	4	5	6	7	8	
<b>Expenditure<sup>1</sup></b> .....	<b>366,964,130</b>	<b>8,325,204</b>	<b>358,638,926</b>	<b>259,472,370</b>	<b>61,505,823</b>	<b>48,262,375</b>	<b>13,243,448</b>	<b>37,660,733</b>
General expenditure .....	288,078,385	8,325,204	279,753,181	212,155,934	50,361,168	40,091,175	10,269,993	17,236,079
Education services:								
Education .....	35,916,755	624,980	35,291,775	31,552,927	3,738,848	3,065,881	672,967	—
Libraries .....	3,358,987	29,273	3,329,714	2,856,822	472,892	351,984	120,908	—
Social services and income maintenance:								
Public welfare .....	12,903,755	3,189,930	9,713,825	8,156,766	105,323	59,299	46,024	1,451,736
Cash and assistance .....	1,451,736	—	1,451,736	—	—	—	—	1,451,736
Medical vendor payments .....	948,244	—	948,244	948,244	—	—	—	—
Other public welfare .....	10,503,775	3,189,930	7,313,845	7,208,522	105,323	59,299	46,024	—
Hospitals .....	10,012,269	113,468	9,898,801	9,108,503	790,298	456,448	333,850	—
Health .....	5,939,571	90,675	5,848,896	5,644,483	204,413	143,945	60,468	—
Transportation:								
Highways .....	22,131,721	63,100	22,068,621	12,056,762	10,011,859	8,762,496	1,249,363	—
Air transportation .....	6,977,680	4,790	6,972,890	3,370,634	3,602,256	3,341,282	260,974	—
Other .....	3,748,711	1,281,260	2,467,451	1,361,715	1,105,736	1,044,890	60,846	—
Public safety:								
Police protection .....	36,910,317	627,327	36,282,990	34,725,489	1,557,501	719,433	838,068	—
Fire protection .....	17,790,272	162,881	17,627,391	16,610,408	1,016,983	405,776	611,207	—
Correction .....	3,118,124	158,418	2,959,706	2,749,487	210,219	185,671	24,548	—
Protective inspection and regulation .....	2,496,587	61	2,496,526	2,303,274	193,252	151,804	41,448	—
Environment and housing:								
Natural resources .....	355,276	2,243	353,033	191,836	161,197	128,571	32,626	—
Parks and recreation .....	15,605,942	82,370	15,523,572	11,069,485	4,454,087	3,610,897	843,190	—
Housing and community development .....	12,563,013	76,463	12,486,550	8,947,710	3,538,840	3,011,421	527,419	—
Sewerage .....	19,322,440	795,522	18,526,918	11,618,052	6,908,866	6,050,643	858,223	—
Solid waste management .....	9,674,321	99,443	9,574,878	8,865,653	709,225	295,852	413,373	—
Governmental administration:								
Financial administration .....	6,649,395	44,165	6,605,230	6,322,835	282,395	82,731	199,664	—
Judicial and legal .....	3,712,191	35,591	3,676,600	3,617,001	59,599	24,559	35,040	—
General public buildings .....	3,795,271	—	3,795,271	2,196,978	1,598,293	1,262,104	336,189	—
Other .....	7,287,132	2,012	7,285,120	6,401,189	883,931	462,149	421,782	—
Interest on general debt .....	15,784,343	—	15,784,343	—	—	—	—	15,784,343
Other and unallocable .....	32,024,312	841,232	31,183,080	22,427,925	8,755,155	6,473,339	2,281,816	—
Utility expenditure .....	62,488,346	—	62,488,346	46,965,314	11,142,429	8,171,200	2,971,229	4,380,603
Water supply .....	24,019,166	—	24,019,166	14,346,781	6,822,612	5,637,466	1,185,146	2,849,773
Electric power .....	25,955,290	—	25,955,290	21,982,973	2,775,113	1,954,287	820,826	1,197,204
Gas supply .....	4,595,968	—	4,595,968	4,184,458	279,596	212,861	66,735	131,914
Transit system .....	7,917,922	—	7,917,922	6,451,102	1,265,108	366,586	898,522	201,712
Liquor store expenditure .....	353,348	—	353,348	351,122	2,226	—	2,226	—
Employee retirement expenditure <sup>1</sup> .....	16,044,051	—	16,044,051	—	—	—	—	16,044,051

<sup>1</sup>Includes unemployment compensation amounts for the District of Columbia.

**Table 7. Expenditure of Municipal Governments by Character and Object and State: 2001-02**

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

Geographic area	Intergovernmental expenditure				Direct expenditure	
	Total <sup>1</sup>	Total	To state government	To local government	Total	Current operation
	1	2	3	4	5	6
<b>United States</b> .....	<b>366,964,130</b>	<b>8,325,204</b>	<b>4,852,182</b>	<b>3,473,022</b>	<b>358,638,926</b>	<b>259,472,370</b>
Alabama .....	4,489,301	73,542	547	72,995	4,415,759	3,471,516
Alaska .....	1,924,875	12	9	3	1,924,863	1,327,243
Arizona .....	6,656,318	42,754	3,852	38,902	6,613,564	4,512,510
Arkansas .....	2,011,323	9,588	808	8,780	2,001,735	1,520,859
California .....	48,455,115	825,235	140,016	685,219	47,629,880	31,940,364
Colorado .....	6,824,647	79,603	82	79,521	6,745,044	4,627,660
Connecticut .....	4,363,563	65,162	122	65,040	4,298,401	3,582,703
Delaware .....	430,209	7,066	3,319	3,747	423,143	353,711
District of Columbia .....	6,656,079	198,919	—	198,919	6,457,160	4,733,671
Florida .....	13,891,552	110,234	93,810	16,424	13,781,318	9,806,831
Georgia .....	6,136,960	182,081	25,786	156,295	5,954,879	4,143,215
Hawaii .....	1,462,662	—	—	—	1,462,662	953,971
Idaho .....	772,887	2,432	80	2,352	770,455	587,341
Illinois .....	16,054,506	161,672	25,827	135,845	15,892,834	10,442,092
Indiana .....	6,843,954	26,855	19,149	7,706	6,817,099	5,408,993
Iowa .....	3,363,973	31,118	164	30,954	3,332,855	2,252,400
Kansas .....	2,925,415	24,832	14	24,818	2,900,583	2,143,898
Kentucky .....	2,943,347	562	55	507	2,942,785	2,106,054
Louisiana .....	4,130,431	5,106	666	4,440	4,125,325	3,001,942
Maine .....	991,065	40,598	—	40,598	950,467	816,904
Maryland .....	3,206,186	51,819	—	51,819	3,154,367	2,432,169
Massachusetts .....	11,103,772	571,031	463,905	107,126	10,532,741	8,649,713
Michigan .....	11,976,337	244,505	15,639	228,866	11,731,832	8,276,095
Minnesota .....	6,559,290	115,305	83	115,222	6,443,985	4,222,257
Mississippi .....	2,103,473	16,031	543	15,488	2,087,442	1,777,482
Missouri .....	5,565,587	60,330	76	60,254	5,505,257	3,767,187
Montana .....	494,226	3,661	8	3,653	490,565	396,026
Nebraska .....	1,826,734	—	—	—	1,826,734	1,241,370
Nevada .....	1,674,582	100,054	3,633	96,421	1,574,528	1,084,837
New Hampshire .....	1,039,302	12,820	—	12,820	1,026,482	809,931
New Jersey .....	6,937,266	248,277	18,872	229,405	6,688,989	5,880,657
New Mexico .....	1,753,613	1,530	—	1,530	1,752,083	1,268,409
New York .....	74,001,824	3,988,987	3,890,305	98,682	70,012,837	50,303,742
North Carolina .....	6,729,753	31,108	2,133	28,975	6,698,645	4,995,677
North Dakota .....	538,186	1,518	—	1,518	536,668	309,958
Ohio .....	10,655,752	182,298	104,989	77,309	10,473,454	7,792,513
Oklahoma .....	3,679,273	48	—	48	3,679,225	2,710,317
Oregon .....	3,480,496	38,990	292	38,698	3,441,506	2,453,298
Pennsylvania .....	9,655,391	111,128	107	111,021	9,544,263	7,429,005
Rhode Island .....	1,553,165	7,576	469	7,107	1,545,589	1,318,946
South Carolina .....	1,993,542	23,562	—	23,562	1,969,980	1,532,976
South Dakota .....	628,700	1,447	5	1,442	627,253	509,679
Tennessee .....	11,334,417	46,756	4,135	42,621	11,287,661	9,602,642
Texas .....	21,995,326	111,961	7,494	104,467	21,883,365	14,552,451
Utah .....	2,136,860	27,808	2,271	25,537	2,109,052	1,460,309
Vermont .....	242,284	827	3	824	241,457	185,707
Virginia .....	9,249,458	97,949	3,526	94,423	9,151,509	7,594,276
Washington .....	6,440,869	242,036	—	242,036	6,198,833	4,268,154
West Virginia .....	719,780	4,416	2,451	1,965	715,364	573,181
Wisconsin .....	5,861,290	94,055	16,937	77,118	5,767,235	4,002,705
Wyoming .....	499,214	—	—	—	499,214	337,223

See footnotes at end of table.



**Table 7. Expenditure of Municipal Governments by Character and Object and State: 2001-02—Con.**

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

Geographic area	Direct expenditure—Con.						
	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments <sup>1</sup>	Exhibit: Salaries and wages
	Total	Construction	Other capital outlay				
	7	8	9	10	11	12	13
<b>United States</b> .....	<b>61,505,823</b>	<b>48,262,375</b>	<b>13,243,448</b>	<b>1,451,736</b>	<b>20,164,946</b>	<b>16,044,051</b>	<b>112,881,570</b>
Alabama .....	555,218	416,328	138,890	—	317,817	71,208	1,173,336
Alaska .....	474,814	456,048	18,766	—	105,040	17,766	919,263
Arizona .....	1,587,829	1,211,232	376,597	—	424,537	88,688	1,301,914
Arkansas .....	294,777	206,749	88,028	—	164,489	21,610	511,007
California .....	10,383,712	9,545,188	838,524	67,115	3,198,267	2,040,422	13,139,177
Colorado .....	1,519,231	1,272,259	246,972	13,045	482,542	102,566	1,883,114
Connecticut .....	378,966	263,544	115,422	—	131,671	205,061	1,924,878
Delaware .....	32,903	22,207	10,696	—	21,051	15,478	124,155
District of Columbia .....	1,213,998	1,172,529	41,469	118,602	235,975	154,914	1,585,193
Florida .....	2,389,920	1,809,779	580,141	15,648	993,823	575,096	4,214,346
Georgia .....	1,325,320	1,004,361	320,981	—	346,843	139,479	1,478,616
Hawaii .....	418,313	347,805	70,508	—	90,378	—	481,765
Idaho .....	158,310	114,773	43,537	15	23,265	1,524	258,162
Illinois .....	3,179,420	2,465,147	714,273	—	1,013,696	1,257,626	4,918,685
Indiana .....	968,883	651,089	317,794	2	337,158	102,063	1,627,152
Iowa .....	893,722	731,641	162,081	—	184,419	2,314	837,314
Kansas .....	448,249	254,258	193,991	1,676	273,758	33,002	897,365
Kentucky .....	474,298	235,758	238,540	—	333,685	28,748	765,456
Louisiana .....	745,500	647,051	98,449	—	233,200	144,683	1,249,806
Maine .....	108,778	90,900	17,878	34	24,751	—	379,676
Maryland .....	401,667	305,598	96,069	—	110,800	209,731	1,471,082
Massachusetts .....	918,238	611,612	306,626	1,919	266,137	696,734	4,691,890
Michigan .....	2,114,065	1,376,533	737,532	243	458,930	882,499	3,438,559
Minnesota .....	1,486,932	848,165	638,767	6	565,922	168,868	1,605,572
Mississippi .....	238,327	156,490	81,837	—	69,677	1,956	643,373
Missouri .....	1,250,445	1,020,773	229,672	693	272,029	214,903	1,598,397
Montana .....	44,782	5,131	39,651	—	49,757	—	177,930
Nebraska .....	473,143	252,792	220,351	—	71,225	40,996	503,144
Nevada .....	412,618	242,368	170,250	—	77,073	—	522,318
New Hampshire .....	158,717	147,413	11,304	5,383	51,702	1,149	390,903
New Jersey .....	596,208	433,537	162,671	5,229	201,081	5,814	2,820,767
New Mexico .....	346,553	264,337	82,216	—	137,121	—	568,560
New York .....	8,736,567	6,809,690	1,926,877	1,167,378	3,491,472	6,313,678	25,843,073
North Carolina .....	1,409,116	1,024,582	384,534	—	274,770	19,082	1,676,988
North Dakota .....	179,139	163,321	15,818	—	40,358	7,213	128,379
Ohio .....	2,079,218	1,584,111	495,107	55	493,266	108,402	3,539,008
Oklahoma .....	737,322	426,593	310,729	—	203,966	27,620	1,133,310
Oregon .....	721,484	615,447	106,037	—	202,503	64,221	1,018,669
Pennsylvania .....	1,003,718	797,443	206,275	—	476,269	635,271	2,517,464
Rhode Island .....	78,413	64,868	13,545	—	43,019	105,211	688,793
South Carolina .....	334,432	184,184	150,248	—	99,402	3,170	674,861
South Dakota .....	82,915	42,312	40,603	—	25,484	9,175	174,628
Tennessee .....	937,176	718,744	218,432	1,062	437,822	308,959	2,683,767
Texas .....	4,864,954	4,056,607	808,347	150	1,842,249	623,561	6,473,838
Utah .....	551,373	400,186	151,187	—	97,370	—	696,840
Vermont .....	34,098	30,565	3,533	—	17,271	4,381	80,092
Virginia .....	933,843	711,260	222,583	49,467	428,897	145,026	3,538,691
Washington .....	1,491,969	954,052	537,917	—	317,867	120,843	1,996,369
West Virginia .....	69,765	41,672	28,093	—	46,401	26,017	258,943
Wisconsin .....	1,120,422	951,633	168,789	4,014	345,970	294,124	1,518,087
Wyoming .....	146,021	101,710	44,311	—	12,771	3,199	136,895

<sup>1</sup>Includes unemployment compensation amounts for the District of Columbia.

**Table 8. Expenditure of Municipal Governments by Function and State: 2001-02**

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

Geographic area	General expenditure						
	Total expenditure <sup>1</sup>					Education services	
		Total	Current expenditure	Capital outlay	Education		
					Total	Current expenditure	
1	2	3	4	5	6		
<b>United States .....</b>	<b>366,964,130</b>	<b>288,078,385</b>	<b>237,717,217</b>	<b>50,361,168</b>	<b>35,916,755</b>	<b>32,177,907</b>	
Alabama .....	4,489,301	2,933,505	2,513,764	419,741	94,172	62,134	
Alaska .....	1,924,875	1,721,279	1,265,259	456,020	647,966	553,049	
Arizona .....	6,656,318	5,383,434	4,196,050	1,187,384	17,909	17,750	
Arkansas .....	2,011,323	1,478,249	1,255,507	222,742	10	10	
California .....	48,455,115	37,434,289	28,861,987	8,572,302	93,243	92,731	
Colorado .....	6,824,647	5,378,470	4,171,989	1,206,481	517	517	
Connecticut .....	4,363,563	4,018,673	3,643,544	375,129	1,919,884	1,808,391	
Delaware .....	430,209	269,159	246,890	22,269	-	-	
District of Columbia .....	6,656,079	6,378,532	5,206,234	1,172,298	1,174,741	1,087,350	
Florida .....	13,891,552	9,783,109	8,055,963	1,727,146	340	340	
Georgia .....	6,136,960	4,153,042	3,254,047	898,995	36,332	36,332	
Hawaii .....	1,462,662	1,181,399	866,683	314,716	-	-	
Idaho .....	772,887	632,594	497,126	135,468	20	20	
Illinois .....	16,054,506	12,795,619	10,145,576	2,650,043	874	874	
Indiana .....	6,843,954	5,179,005	4,302,903	876,102	7	7	
Iowa .....	3,363,973	2,678,950	1,937,290	741,660	-	-	
Kansas .....	2,925,415	2,225,797	1,833,167	392,630	18	3	
Kentucky .....	2,943,347	2,054,035	1,739,754	314,281	748	746	
Louisiana .....	4,130,431	3,258,044	2,632,395	625,649	1,111	1,105	
Maine .....	991,065	986,805	878,030	108,775	409,175	395,622	
Maryland .....	3,206,186	2,817,560	2,420,428	397,132	1,012,766	919,960	
Massachusetts .....	11,103,772	9,889,553	9,034,115	855,438	4,561,674	4,222,176	
Michigan .....	11,976,337	9,542,627	7,733,567	1,809,060	2,007,519	1,538,889	
Minnesota .....	6,559,290	5,053,236	3,785,398	1,267,838	215	215	
Mississippi .....	2,103,473	1,582,665	1,388,308	194,357	14	14	
Missouri .....	5,565,587	4,310,899	3,203,609	1,107,290	-	-	
Montana .....	494,226	426,143	387,200	38,943	164	164	
Nebraska .....	1,826,734	1,276,543	877,849	398,694	-	-	
Nevada .....	1,674,582	1,573,739	1,164,918	408,821	-	-	
New Hampshire .....	1,039,302	1,002,977	844,763	158,214	409,618	354,824	
New Jersey .....	6,937,266	6,521,012	5,968,295	552,717	1,166,734	1,096,596	
New Mexico .....	1,753,613	1,413,992	1,139,084	274,908	61	61	
New York .....	74,001,824	61,034,026	53,260,734	7,773,292	16,209,699	14,252,014	
North Carolina .....	6,729,753	4,354,354	3,641,572	712,782	-	-	
North Dakota .....	538,186	446,885	288,108	158,777	-	-	
Ohio .....	10,655,752	8,806,769	7,035,213	1,771,556	40	40	
Oklahoma .....	3,679,273	3,003,853	2,331,313	672,540	-	-	
Oregon .....	3,480,496	2,596,839	2,038,701	558,138	731	85	
Pennsylvania .....	9,655,391	7,793,313	6,888,882	904,431	21,971	21,971	
Rhode Island .....	1,553,165	1,375,299	1,317,940	57,359	744,416	723,824	
South Carolina .....	1,993,542	1,196,710	1,018,819	177,891	-	-	
South Dakota .....	628,700	479,694	413,703	65,991	716	712	
Tennessee .....	11,334,417	5,863,315	5,257,972	605,343	1,950,322	1,759,946	
Texas .....	21,995,326	15,591,945	12,114,816	3,477,129	40,390	38,520	
Utah .....	2,136,860	1,641,454	1,190,099	451,355	-	-	
Vermont .....	242,284	145,356	119,644	25,712	-	-	
Virginia .....	9,249,458	8,135,179	7,394,530	740,649	3,389,667	3,189,284	
Washington .....	6,440,869	4,608,485	3,503,224	1,105,261	1,371	31	
West Virginia .....	719,780	606,219	554,882	51,337	485	485	
Wisconsin .....	5,861,290	4,671,683	3,612,740	1,058,943	1,115	1,115	
Wyoming .....	499,214	392,072	282,633	109,439	-	-	

See footnotes at end of table.

**Table 8. Expenditure of Municipal Governments by Function and State: 2001-02—Con.**

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

Geographic area	General expenditure—Con.							
	Education services—Con.		Social services and income maintenance					
	Education—Con.		Public welfare				Hospitals	
	Capital outlay	Libraries	Total	Cash assistance payments	Medical vendor payments	Other public welfare	Total	Own hospitals
	7	8	9	10	11	12	13	14
<b>United States</b> .....	<b>3,738,848</b>	<b>3,358,987</b>	<b>12,903,755</b>	<b>1,451,736</b>	<b>948,244</b>	<b>10,503,775</b>	<b>10,012,269</b>	<b>9,245,973</b>
Alabama .....	32,038	57,359	5,442	—	—	5,442	129,473	128,903
Alaska .....	94,917	14,776	568	—	—	568	60,743	60,735
Arizona .....	159	104,527	2,988	—	—	2,988	243	—
Arkansas .....	—	13,155	1,239	—	—	1,239	117,611	117,611
California .....	512	613,102	529,100	67,115	—	461,985	590,495	544,495
Colorado .....	—	63,737	137,979	13,045	26,282	98,652	288,064	288,064
Connecticut .....	111,493	32,898	65,402	—	—	65,402	11,536	11,536
Delaware .....	—	1,191	66	—	—	66	—	—
District of Columbia .....	87,391	26,652	1,462,362	118,602	911,951	431,809	176,920	176,920
Florida .....	—	80,311	77,019	15,648	—	61,371	23,776	—
Georgia .....	—	16,576	17,537	—	—	17,537	12,593	60
Hawaii .....	—	—	—	—	—	—	—	—
Idaho .....	—	15,757	40	15	—	25	—	—
Illinois .....	—	283,686	172,441	—	—	172,441	118,851	118,851
Indiana .....	—	1,073	67,498	2	—	67,496	359,251	359,245
Iowa .....	—	85,668	8,224	—	—	8,224	234,891	234,258
Kansas .....	15	28,020	8,893	1,676	—	7,217	169,665	169,369
Kentucky .....	2	26,755	28,219	—	—	28,219	67,721	67,721
Louisiana .....	6	29,087	9,900	—	—	9,900	205,543	205,543
Maine .....	13,553	9,694	20,527	34	—	20,493	31,897	31,897
Maryland .....	92,806	22,097	6,982	—	—	6,982	—	—
Massachusetts .....	339,498	101,416	159,199	1,919	—	157,280	643,872	643,872
Michigan .....	468,630	152,931	9,462	243	—	9,219	54,142	54,142
Minnesota .....	—	70,512	70,612	6	—	70,606	313,387	313,387
Mississippi .....	—	6,497	6,166	—	21	6,145	406,145	406,145
Missouri .....	—	12,116	16,961	693	4,566	11,702	312,390	304,880
Montana .....	—	7,971	1,035	—	—	1,035	—	—
Nebraska .....	—	21,244	25,788	—	—	25,788	19,712	19,712
Nevada .....	—	2,884	2,711	—	—	2,711	71,887	71,887
New Hampshire .....	54,794	11,057	10,246	5,383	—	4,863	—	—
New Jersey .....	70,138	109,238	35,618	5,229	57	30,332	16	7
New Mexico .....	—	29,441	12,301	—	147	12,154	—	—
New York .....	1,957,685	327,410	8,843,815	1,167,378	—	7,676,437	4,526,164	3,971,686
North Carolina .....	—	27,565	1,377	—	8	1,369	—	—
North Dakota .....	—	7,775	750	—	—	750	10	10
Ohio .....	—	10,395	12,519	55	—	12,464	81,516	81,476
Oklahoma .....	—	14,299	31,804	—	—	31,804	445,568	442,863
Oregon .....	646	51,151	3,267	—	—	3,267	—	—
Pennsylvania .....	—	78,792	437,218	—	—	437,218	114,549	—
Rhode Island .....	20,592	13,652	2,996	—	—	2,996	—	—
South Carolina .....	—	3,262	1,436	—	—	1,436	6	6
South Dakota .....	4	12,402	3,630	—	—	3,630	25,418	25,418
Tennessee .....	190,376	61,282	45,901	1,062	1,610	43,229	255,511	255,511
Texas .....	1,870	278,599	102,932	150	25	102,757	28,251	27,717
Utah .....	—	66,662	—	—	—	—	2,115	2,104
Vermont .....	—	3,501	29	—	—	29	—	—
Virginia .....	200,383	61,416	418,343	49,467	3,577	365,299	6	—
Washington .....	1,340	113,349	6,181	—	—	6,181	72	72
West Virginia .....	—	4,265	1,661	—	—	1,661	109,924	107,558
Wisconsin .....	—	171,603	12,504	4,014	—	8,490	2,335	2,312
Wyoming .....	—	179	4,867	—	—	4,867	—	—

See footnotes at end of table.

**Table 8. Expenditure of Municipal Governments by Function and State: 2001-02—Con.**

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

Geographic area	General expenditure—Con.							
	Social services and income maintenance—Con.				Transportation			
	Hospitals—Con.			Health	Highways			Other transportation
	Own hospitals—Con.		Other hospitals		Total	Current expenditure	Capital outlay	
	Current operation	Capital outlay						
	15	16	17	18	19	20	21	22
<b>United States</b> .....	<b>8,455,760</b>	<b>790,213</b>	<b>766,296</b>	<b>5,939,571</b>	<b>22,131,721</b>	<b>12,119,862</b>	<b>10,011,859</b>	<b>10,726,391</b>
Alabama .....	128,315	588	570	20,853	241,046	188,759	52,287	22,516
Alaska .....	60,735	—	8	41,114	226,643	52,905	173,738	35,758
Arizona .....	—	—	243	8,752	489,162	237,335	251,827	473,007
Arkansas .....	116,931	680	—	15,379	163,547	126,469	37,078	38,745
California .....	513,930	30,565	46,000	845,217	3,816,332	1,779,310	2,037,022	2,927,482
Colorado .....	259,201	28,863	—	60,196	564,748	314,199	250,549	284,333
Connecticut .....	9,947	1,589	—	66,624	124,311	115,766	8,545	25,504
Delaware .....	—	—	—	11	35,941	27,904	8,037	3,791
District of Columbia .....	176,920	—	—	377,946	69,235	20,649	48,586	206,292
Florida .....	—	—	23,776	53,640	671,202	442,674	228,528	419,299
Georgia .....	60	—	12,533	37,465	318,848	223,575	95,273	193,461
Hawaii .....	—	—	—	18,383	109,370	47,416	61,954	109
Idaho .....	—	—	—	4,751	56,757	41,499	15,258	46,378
Illinois .....	116,010	2,841	—	222,939	1,948,557	993,807	954,750	660,280
Indiana .....	338,864	20,381	6	117,024	344,824	256,908	87,916	122,420
Iowa .....	234,258	—	633	35,999	439,950	213,032	226,918	83,474
Kansas .....	163,763	5,606	296	27,800	294,432	167,219	127,213	27,036
Kentucky .....	63,459	4,262	—	23,315	145,072	112,873	32,199	25,743
Louisiana .....	180,763	24,780	—	40,500	280,329	150,671	129,658	131,130
Maine .....	31,897	—	—	7,251	46,153	40,162	5,991	55,380
Maryland .....	—	—	—	65,268	204,232	128,691	75,541	26,996
Massachusetts .....	597,251	46,621	—	41,290	178,425	170,735	70,735	138,941
Michigan .....	54,142	—	—	136,384	880,094	637,245	242,849	90,481
Minnesota .....	292,626	20,761	—	51,744	770,624	312,899	457,725	147,447
Mississippi .....	397,450	8,695	—	6,238	160,740	123,596	37,144	30,123
Missouri .....	263,319	41,561	7,510	69,380	472,889	259,872	213,017	542,803
Montana .....	—	—	—	9,062	40,699	32,211	8,488	12,220
Nebraska .....	19,362	350	—	16,481	217,570	108,555	109,015	4,543
Nevada .....	71,887	—	—	7,563	227,110	67,835	159,275	11,055
New Hampshire .....	—	—	—	8,300	45,682	44,798	884	24,666
New Jersey .....	7	—	9	104,517	320,300	225,956	94,344	37,774
New Mexico .....	—	—	—	12,397	134,566	68,930	65,636	74,257
New York .....	3,456,272	515,414	554,478	1,216,960	1,713,379	685,471	1,027,908	904,228
North Carolina .....	—	—	—	11,876	443,068	280,266	162,802	145,582
North Dakota .....	10	—	—	7,779	54,346	31,761	22,585	32,392
Ohio .....	75,175	6,301	40	229,967	901,141	541,799	359,342	296,905
Oklahoma .....	422,894	19,969	2,705	44,483	236,008	128,462	107,546	140,843
Oregon .....	—	—	—	11,106	289,527	194,386	95,141	38,569
Pennsylvania .....	—	—	114,549	919,015	466,680	304,689	161,991	434,536
Rhode Island .....	—	—	—	761	28,970	24,650	4,320	1,999
South Carolina .....	6	—	—	5,474	73,617	62,208	11,409	15,074
South Dakota .....	25,349	69	—	6,957	81,018	62,090	18,928	8,967
Tennessee .....	254,655	856	—	58,615	261,019	213,002	48,017	12,949
Texas .....	27,715	2	534	404,138	1,353,160	756,849	596,311	1,437,981
Utah .....	2,104	—	11	5,063	210,256	115,275	94,981	108,858
Vermont .....	—	—	—	213	17,027	12,435	4,592	12,071
Virginia .....	—	—	6	258,839	342,658	282,794	59,864	104,578
Washington .....	65	7	—	78,515	616,372	220,282	396,090	18,282
West Virginia .....	98,106	9,452	2,366	829	52,188	49,293	2,895	12,123
Wisconsin .....	2,312	—	23	117,892	803,889	381,923	421,966	69,616
Wyoming .....	—	—	—	7,306	77,273	30,082	47,191	7,394

See footnotes at end of table.

**Table 8. Expenditure of Municipal Governments by Function and State: 2001-02—Con.**

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

Geographic area	General expenditure—Con.								
	Public safety				Environment and housing				
	Police protection	Fire protection	Correction	Protective inspection and regulation	Sewerage	Solid waste management	Natural resources	Parks and recreation	Housing and community development
	23	24	25	26	27	28	29	30	31
<b>United States</b> .....	<b>36,910,317</b>	<b>17,790,272</b>	<b>3,118,124</b>	<b>2,496,587</b>	<b>19,322,440</b>	<b>9,674,321</b>	<b>355,276</b>	<b>15,605,942</b>	<b>12,563,013</b>
Alabama .....	448,615	268,871	10,225	21,746	170,553	166,750	7	233,054	63,550
Alaska .....	192,456	58,428	1,429	6,807	41,421	25,618	64	78,772	3,115
Arizona .....	906,947	391,429	11,037	37,332	444,072	291,996	—	538,440	239,932
Arkansas .....	234,642	128,155	3,191	9,013	155,199	87,535	—	78,211	17,292
California .....	6,248,940	2,634,770	137,676	812,312	2,331,410	1,278,295	26,688	2,777,599	3,130,837
Colorado .....	705,934	257,693	65,263	19,947	308,588	28,613	—	651,639	115,906
Connecticut .....	309,731	205,003	—	9,962	110,628	88,616	—	87,938	84,239
Delaware .....	70,601	18,948	—	3,262	35,678	9,028	—	16,306	9,307
District of Columbia .....	384,690	136,410	173,818	61,579	211,169	43,008	—	303,049	88,096
Florida .....	1,879,898	926,066	48,512	149,817	1,171,230	635,887	26,993	922,191	275,109
Georgia .....	634,909	309,585	88,591	42,822	570,720	274,724	858	296,560	92,012
Hawaii .....	167,827	64,486	—	—	134,643	120,633	3,514	165,198	29,854
Idaho .....	106,091	62,276	25	8,171	104,642	46,369	—	55,428	7,249
Illinois .....	2,536,983	999,375	129	101,175	712,102	394,837	4,533	400,642	336,375
Indiana .....	547,729	370,206	51,068	2,287	782,057	154,695	11,391	325,088	239,494
Iowa .....	262,603	154,137	1,215	14,226	306,815	113,815	—	247,259	107,633
Kansas .....	286,449	165,737	1,524	14,160	153,111	61,312	189	158,925	74,433
Kentucky .....	276,728	188,479	20,535	24,602	154,888	123,565	12	92,982	100,268
Louisiana .....	413,309	261,191	70,176	20,325	285,165	148,507	18,790	158,908	284,470
Maine .....	43,761	36,168	—	1,985	41,310	15,836	—	25,042	13,725
Maryland .....	379,148	127,686	—	16,656	132,509	91,918	—	137,909	60,757
Massachusetts .....	686,814	499,426	109,291	45,830	299,376	167,916	2,733	101,758	205,481
Michigan .....	1,175,526	472,806	5,315	100,310	1,019,016	286,086	2,110	499,522	275,158
Minnesota .....	535,183	244,789	2,781	81,866	475,516	93,352	1,954	526,016	288,133
Mississippi .....	236,286	135,788	4,105	6,977	105,146	68,276	—	74,654	20,529
Missouri .....	669,649	292,460	42,990	35,669	268,533	113,427	—	314,387	96,513
Montana .....	71,339	26,312	411	3,809	43,011	24,893	3,144	27,180	14,197
Nebraska .....	158,800	105,408	—	11,916	95,369	48,418	—	113,226	26,434
Nevada .....	247,879	165,588	56,279	47,786	88,852	9,277	32,726	181,687	36,899
New Hampshire .....	64,585	55,261	—	3,313	37,727	15,760	1,160	20,564	36,958
New Jersey .....	1,114,916	431,720	968	47,711	441,186	307,710	1,022	156,475	552,735
New Mexico .....	225,616	108,144	40,497	2,802	97,659	80,930	933	134,958	42,493
New York .....	4,553,036	1,851,244	1,390,321	198,581	1,603,378	1,407,040	11,341	924,743	3,367,832
North Carolina .....	782,787	417,922	—	44,089	516,781	288,551	71,137	334,264	174,598
North Dakota .....	42,393	19,189	177	2,435	30,559	32,201	60	29,744	9,094
Ohio .....	1,516,149	944,241	56,325	59,275	977,087	281,424	22	564,550	313,204
Oklahoma .....	418,544	289,079	88	7,718	267,824	150,760	—	228,152	42,612
Oregon .....	409,949	210,541	458	41,511	510,775	18,929	—	175,770	99,478
Pennsylvania .....	995,203	367,280	331,120	39,702	477,067	236,995	—	209,019	388,272
Rhode Island .....	109,773	117,760	—	4,520	30,689	23,282	—	22,855	37,765
South Carolina .....	268,708	139,290	1,326	10,545	74,767	88,324	13,381	103,804	19,801
South Dakota .....	54,474	26,532	423	1,297	38,518	22,972	—	72,547	7,830
Tennessee .....	607,484	384,270	49,355	24,761	331,343	214,502	2,543	292,816	48,793
Texas .....	2,585,040	1,422,812	71,314	143,636	1,496,488	723,434	35,572	1,359,558	346,612
Utah .....	233,284	112,901	16	5,470	136,409	72,903	—	167,836	84,520
Vermont .....	19,214	12,815	—	540	22,882	916	—	6,236	6,688
Virginia .....	529,473	291,578	214,989	35,201	286,562	176,929	26	267,755	376,350
Washington .....	638,668	382,588	54,162	62,070	573,083	259,397	14,989	500,009	99,817
West Virginia .....	83,537	51,529	565	1,254	79,280	30,768	349	32,891	13,880
Wisconsin .....	776,783	424,315	251	43,239	504,404	207,093	66,985	367,030	152,476
Wyoming .....	61,234	21,585	183	4,568	35,243	20,299	50	44,796	4,208

See footnotes at end of table.

**Table 8. Expenditure of Municipal Governments by Function and State: 2001-02—Con.**

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

Geographic area	General expenditure—Con.									Employee retirement expenditure <sup>1</sup>
	Governmental administration						Interest on general debt	Other and unallocable	Utility and liquor store expenditure	
	Financial administration	Judicial and legal	General public buildings			Other governmental administration				
			Total	Current operation	Capital outlay					
32	33	34	35	36	37	38	39	40	41	
<b>United States</b> .....	<b>6,649,395</b>	<b>3,712,191</b>	<b>3,795,271</b>	<b>2,196,978</b>	<b>1,598,293</b>	<b>7,287,132</b>	<b>15,784,343</b>	<b>32,024,312</b>	<b>62,841,694</b>	<b>16,044,051</b>
Alabama .....	114,504	38,597	36,720	30,767	5,953	99,605	252,170	437,677	1,484,588	71,208
Alaska .....	35,359	4,019	6,801	6,673	128	40,350	76,625	122,447	185,830	17,766
Arizona .....	154,434	120,362	80,451	34,760	45,691	220,896	347,020	502,498	1,184,196	88,688
Arkansas .....	52,444	20,929	22,186	10,074	12,112	32,667	130,122	156,977	511,464	21,610
California .....	1,129,248	487,965	181,719	148,373	33,346	1,282,024	2,844,375	2,715,460	8,980,404	2,040,422
Colorado .....	228,198	90,910	82,800	43,684	39,116	170,573	391,899	860,933	1,343,611	102,566
Connecticut .....	52,854	18,174	29,353	28,497	856	56,520	128,446	591,050	139,829	205,061
Delaware .....	17,657	2,534	770	669	101	11,195	15,504	17,369	145,572	15,478
District of Columbia .....	147,892	58,604	115,929	20,822	95,107	60,419	235,875	863,846	122,633	154,914
Florida .....	344,903	87,938	167,130	127,985	39,145	358,309	588,498	875,041	3,533,347	575,096
Georgia .....	82,626	86,678	64,730	40,586	24,144	256,266	190,697	528,452	1,844,439	139,479
Hawaii .....	19,663	20,567	20,480	16,949	3,531	29,332	89,402	187,938	281,263	—
Idaho .....	24,954	7,847	6,688	5,705	983	20,830	16,774	41,547	138,769	1,524
Illinois .....	382,039	63,178	199,346	179,729	19,617	697,123	908,577	1,651,577	2,001,261	1,257,626
Indiana .....	183,878	98,053	24,055	22,896	1,159	112,768	293,829	970,310	1,562,886	102,063
Iowa .....	47,069	10,531	24,759	17,837	6,922	36,024	155,503	309,155	682,709	2,314
Kansas .....	68,604	32,443	48,696	22,555	26,141	79,126	245,097	280,127	666,616	33,001
Kentucky .....	49,166	9,850	10,500	9,466	1,034	152,124	283,146	249,617	860,564	28,748
Louisiana .....	125,796	133,224	57,608	38,711	18,897	106,869	196,332	279,774	727,704	144,683
Maine .....	17,660	2,045	17,393	13,763	3,630	17,003	24,274	150,526	4,260	—
Maryland .....	50,876	50,176	34,028	28,717	5,311	83,803	95,648	218,105	178,895	209,731
Massachusetts .....	114,755	29,345	102,587	61,347	41,240	50,447	240,153	1,338,089	517,485	696,734
Michigan .....	235,667	170,121	80,205	79,686	519	222,147	365,597	1,302,028	1,551,211	882,499
Minnesota .....	131,796	28,203	87,362	38,427	48,935	107,009	533,797	490,938	1,337,186	168,868
Mississippi .....	67,223	15,656	16,571	10,247	6,324	48,321	46,437	120,773	518,852	1,956
Missouri .....	99,126	71,832	87,948	40,932	47,016	206,976	215,367	369,483	1,039,785	214,903
Montana .....	12,968	7,464	2,988	2,699	289	12,892	43,367	61,017	68,083	—
Nebraska .....	44,348	2,392	9,557	7,392	2,165	65,385	42,393	247,559	509,195	40,996
Nevada .....	50,205	47,716	50,986	25,536	25,450	71,179	67,335	96,135	100,843	—
New Hampshire .....	16,592	4,331	8,663	8,630	233	22,822	46,558	158,914	35,176	1,149
New Jersey .....	162,831	102,939	81,159	60,181	20,978	121,156	173,071	1,051,216	410,440	5,814
New Mexico .....	51,661	14,673	24,811	15,847	8,964	44,391	114,272	167,129	339,621	—
New York .....	502,630	537,186	610,742	171,917	438,825	301,207	2,694,291	7,338,799	6,654,120	6,313,678
North Carolina .....	74,677	12,811	95,392	41,235	54,157	223,869	186,002	502,006	2,356,317	19,082
North Dakota .....	16,193	2,887	7,578	7,186	392	7,337	34,602	109,384	84,088	7,213
Ohio .....	310,498	263,493	198,438	128,695	69,743	248,046	357,386	1,184,148	1,740,581	108,402
Oklahoma .....	88,017	33,067	561	561	—	132,203	152,357	279,866	647,800	27,620
Oregon .....	100,737	27,726	90,591	43,731	46,860	79,582	142,943	293,498	819,436	64,221
Pennsylvania .....	123,169	272,755	226,417	163,365	63,052	187,325	333,539	1,132,689	1,226,807	635,271
Rhode Island .....	22,455	6,628	8,664	8,218	446	20,059	40,149	137,906	72,655	105,211
South Carolina .....	29,400	22,478	16,235	10,262	5,973	131,295	39,382	139,105	793,662	3,170
South Dakota .....	18,689	1,244	4,085	3,276	809	8,314	21,919	61,742	139,831	9,175
Tennessee .....	128,005	67,433	76,344	57,531	18,813	104,431	305,412	580,224	5,162,143	308,959
Texas .....	401,449	203,121	281,349	158,503	122,846	333,981	1,128,005	1,414,123	5,779,820	623,561
Utah .....	52,565	28,997	51,500	22,827	28,673	104,191	74,216	123,692	495,406	—
Vermont .....	6,767	1,537	1,736	1,404	332	5,793	8,180	19,211	92,547	4,381
Virginia .....	185,720	128,222	149,120	86,223	62,897	149,368	358,733	409,646	969,253	145,026
Washington .....	140,122	109,456	90,042	30,789	59,253	181,945	172,417	495,578	1,711,541	120,843
West Virginia .....	24,728	5,354	18,082	14,937	3,145	15,082	36,893	30,552	87,544	26,017
Wisconsin .....	91,224	42,811	73,308	40,471	32,837	130,795	291,993	320,022	895,483	294,124
Wyoming .....	15,354	5,689	9,908	5,705	4,203	25,758	7,764	38,414	103,943	3,199

<sup>1</sup>Includes unemployment compensation amounts for the District of Columbia.

**Table 9. Percent Distribution of Expenditure of Municipal Governments by Function and State: 2001-02**

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

Geographic area	Total expenditure <sup>1</sup>	General expenditure										
		Total	Education services		Social services and income maintenance			Transportation		Public safety		
			Education	Libraries	Public welfare	Hospitals	Health	Highways	Other transportation	Police protection	Correction	Other public safety
			1	2	3	4	5	6	7	8	9	10
<b>United States . . . .</b>	<b>100.0</b>	<b>78.5</b>	<b>9.8</b>	<b>.9</b>	<b>3.5</b>	<b>2.7</b>	<b>1.6</b>	<b>6.0</b>	<b>2.9</b>	<b>10.1</b>	<b>.8</b>	<b>5.5</b>
Alabama . . . . .	100.0	65.3	2.1	1.3	.1	2.9	.5	5.4	.5	10.0	.2	6.5
Alaska . . . . .	100.0	89.4	33.7	.8	—	3.2	2.1	11.8	1.9	10.0	—	3.4
Arizona . . . . .	100.0	80.9	.3	1.6	—	—	.1	7.3	7.1	13.6	.2	6.4
Arkansas . . . . .	100.0	73.5	—	.7	—	—	5.8	.8	1.9	11.7	.2	6.8
California . . . . .	100.0	77.3	.2	1.3	1.1	1.2	1.7	7.9	6.0	12.9	.3	7.1
Colorado . . . . .	100.0	78.8	—	.9	2.0	4.2	.9	8.3	4.2	10.3	1.0	4.1
Connecticut . . . . .	100.0	92.1	44.0	.8	1.5	.3	1.5	2.8	.6	7.1	—	4.9
Delaware . . . . .	100.0	62.6	—	.3	—	—	—	8.4	.9	16.4	—	5.2
District of Columbia . . . . .	100.0	95.8	17.6	.4	22.0	2.7	5.7	1.0	3.1	5.8	2.6	3.0
Florida . . . . .	100.0	70.4	—	.6	.6	.2	.4	4.8	3.0	13.5	.3	7.7
Georgia . . . . .	100.0	67.7	.6	.3	.3	.2	.6	5.2	3.2	10.3	1.4	5.7
Hawaii . . . . .	100.0	80.8	—	—	—	—	1.3	7.5	—	11.5	—	4.4
Idaho . . . . .	100.0	81.8	—	2.0	—	—	.6	7.3	6.0	13.7	—	9.1
Illinois . . . . .	100.0	79.7	—	1.8	1.1	.7	1.4	12.1	4.1	15.8	—	6.9
Indiana . . . . .	100.0	75.7	—	—	1.0	5.2	1.7	5.0	1.8	8.0	.7	5.4
Iowa . . . . .	100.0	79.6	—	2.5	.2	7.0	1.1	13.1	2.5	7.8	—	5.0
Kansas . . . . .	100.0	76.1	—	1.0	.3	5.8	1.0	10.1	.9	9.8	—	6.1
Kentucky . . . . .	100.0	69.8	—	.9	1.0	2.3	.8	4.9	.9	9.4	.7	7.2
Louisiana . . . . .	100.0	78.9	—	.7	.2	5.0	1.0	6.8	3.2	10.0	1.7	6.8
Maine . . . . .	100.0	99.6	41.3	1.0	2.1	3.2	.7	4.7	5.6	4.4	—	3.8
Maryland . . . . .	100.0	87.9	31.6	.7	.2	—	—	6.4	.8	11.8	—	4.5
Massachusetts . . . . .	100.0	89.1	41.1	.9	1.4	5.8	.4	2.2	1.3	6.2	1.0	4.9
Michigan . . . . .	100.0	79.7	16.8	1.3	—	.5	1.1	7.3	.8	9.8	—	4.8
Minnesota . . . . .	100.0	77.0	—	1.1	1.1	4.8	.8	11.7	2.2	8.2	—	5.0
Mississippi . . . . .	100.0	75.2	—	.3	.3	19.3	.3	7.6	1.4	11.2	.2	6.8
Missouri . . . . .	100.0	77.5	—	.2	.3	5.6	1.2	8.5	9.8	12.0	.8	5.9
Montana . . . . .	100.0	86.2	—	1.6	.2	—	1.8	8.2	2.5	14.4	—	6.1
Nebraska . . . . .	100.0	69.9	—	1.2	1.4	1.1	.9	11.9	.2	8.7	—	6.4
Nevada . . . . .	100.0	94.0	—	.2	.2	4.3	.5	13.6	.7	14.8	3.4	12.7
New Hampshire . . . . .	100.0	96.5	39.4	1.1	1.0	—	.8	4.4	2.4	6.2	—	5.6
New Jersey . . . . .	100.0	94.0	16.8	1.6	.5	—	1.5	4.6	.5	16.1	—	6.9
New Mexico . . . . .	100.0	80.6	—	1.7	.7	—	.7	7.7	4.2	12.9	2.3	6.3
New York . . . . .	100.0	82.5	21.9	.4	12.0	6.1	1.6	2.3	1.2	6.2	1.9	2.8
North Carolina . . . . .	100.0	64.7	—	.4	—	—	.2	6.6	2.2	11.6	—	6.9
North Dakota . . . . .	100.0	83.0	—	1.4	.1	—	1.4	10.1	6.0	7.9	—	4.0
Ohio . . . . .	100.0	82.6	—	—	.1	.8	2.2	8.5	2.8	14.2	.5	9.4
Oklahoma . . . . .	100.0	81.6	—	.4	.9	12.1	1.2	6.4	3.8	11.4	—	8.1
Oregon . . . . .	100.0	74.6	—	1.5	—	—	.3	8.3	1.1	11.8	—	7.2
Pennsylvania . . . . .	100.0	80.7	.2	.8	4.5	1.2	9.5	4.8	4.5	10.3	3.4	4.2
Rhode Island . . . . .	100.0	88.5	47.9	.9	.2	—	—	1.9	.1	7.1	—	7.9
South Carolina . . . . .	100.0	60.0	—	.2	—	—	.3	3.7	.8	13.5	—	7.5
South Dakota . . . . .	100.0	76.3	.1	2.0	.6	4.0	1.1	12.9	1.4	8.7	—	4.4
Tennessee . . . . .	100.0	51.7	17.2	.5	.4	2.3	.5	2.3	.1	5.4	.4	3.6
Texas . . . . .	100.0	70.9	.2	1.3	.5	.1	1.8	6.2	6.5	11.8	.3	7.1
Utah . . . . .	100.0	76.8	—	3.1	—	—	.2	9.8	5.1	10.9	—	5.5
Vermont . . . . .	100.0	60.0	—	1.4	—	—	—	7.0	5.0	7.9	—	5.5
Virginia . . . . .	100.0	88.0	36.6	.7	4.5	—	2.8	3.7	1.1	5.7	2.3	3.5
Washington . . . . .	100.0	71.6	—	1.8	—	—	1.2	9.6	.3	9.9	.8	6.9
West Virginia . . . . .	100.0	84.2	—	.6	.2	15.3	.1	7.3	1.7	11.6	—	7.3
Wisconsin . . . . .	100.0	79.7	—	2.9	.2	—	2.0	13.7	1.2	13.3	—	8.0
Wyoming . . . . .	100.0	78.5	—	—	1.0	—	1.5	15.5	1.5	12.3	—	5.2

See footnotes at end of table.

**Table 9. Percent Distribution of Expenditure of Municipal Governments by Function and State: 2001-02—Con.**

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

Geographic area	General expenditure—Con.											Utility and liquor store expenditure	Employee retirement expenditure <sup>1</sup>
	Environment and housing					Governmental administration				Interest on general debt	Other and unallocable		
	Sewerage	Solid waste management	Natural resources	Parks and recreation	Housing and community development	Financial administration	Judicial and legal	General public buildings	Other governmental administration				
<b>United States . . . .</b>	<b>5.3</b>	<b>2.6</b>	—	<b>4.3</b>	<b>3.4</b>	<b>1.8</b>	<b>1.0</b>	<b>1.0</b>	<b>2.0</b>	<b>4.3</b>	<b>8.7</b>	<b>17.1</b>	<b>4.4</b>
Alabama . . . . .	3.8	3.7	—	5.2	1.4	2.6	.9	.8	2.2	5.6	9.7	33.1	1.6
Alaska . . . . .	2.2	1.3	—	4.1	.2	1.8	.2	.4	2.1	4.0	6.4	9.7	.9
Arizona . . . . .	6.7	4.4	—	8.1	3.6	2.3	1.8	1.2	3.3	5.2	7.5	17.8	1.3
Arkansas . . . . .	7.7	4.4	—	3.9	.9	2.6	1.0	1.1	1.6	6.5	7.8	25.4	1.1
California . . . . .	4.8	2.6	—	5.7	6.5	2.3	1.0	.4	2.6	5.9	5.6	18.5	4.2
Colorado . . . . .	4.5	.4	—	9.5	1.7	3.3	1.3	1.2	2.5	5.7	12.6	19.7	1.5
Connecticut . . . . .	2.5	2.0	—	2.0	1.9	1.2	.4	.7	1.3	2.9	13.5	3.2	4.7
Delaware . . . . .	8.3	2.1	—	3.8	2.2	4.1	.6	.2	2.6	3.6	4.0	33.8	3.6
District of Columbia . . . . .	3.2	.6	—	4.6	1.3	2.2	.9	1.7	.9	3.5	13.0	1.8	2.3
Florida . . . . .	8.4	4.6	.2	6.6	2.0	2.5	.6	1.2	2.6	4.2	6.3	25.4	4.1
Georgia . . . . .	9.3	4.5	—	4.8	1.5	1.3	1.4	1.1	4.2	3.1	8.6	30.1	2.3
Hawaii . . . . .	9.2	8.2	.2	11.3	2.0	1.3	1.4	1.4	2.0	6.1	12.8	19.2	—
Idaho . . . . .	13.5	6.0	—	7.2	.9	3.2	1.0	.9	2.7	2.2	5.4	18.0	.2
Illinois . . . . .	4.4	2.5	—	2.5	2.1	2.4	.4	1.2	4.3	5.7	10.3	12.5	7.8
Indiana . . . . .	11.4	2.3	.2	4.8	3.5	2.7	1.4	.4	1.6	4.3	14.2	22.8	1.5
Iowa . . . . .	9.1	3.4	—	7.4	3.2	1.4	.3	.7	1.1	4.6	9.2	20.3	—
Kansas . . . . .	5.2	2.1	—	5.4	2.5	2.3	1.1	1.7	2.7	8.4	9.6	22.8	1.1
Kentucky . . . . .	5.3	4.2	—	3.2	3.4	1.7	.3	.4	5.2	9.6	8.5	29.2	1.0
Louisiana . . . . .	6.9	3.6	.5	3.8	6.9	3.0	3.2	1.4	2.6	4.8	6.8	17.6	3.5
Maine . . . . .	4.2	1.6	—	2.5	1.4	1.8	.2	1.8	1.7	2.4	15.2	.4	—
Maryland . . . . .	4.1	2.9	—	4.3	1.9	1.6	1.6	1.1	2.6	3.0	6.8	5.6	6.5
Massachusetts . . . . .	2.7	1.5	—	.9	1.9	1.0	.3	.9	.5	2.2	12.1	4.7	6.3
Michigan . . . . .	8.5	2.4	—	4.2	2.3	2.0	1.4	.7	1.9	3.1	10.9	13.0	7.4
Minnesota . . . . .	7.2	1.4	—	8.0	4.4	2.0	.4	1.3	1.6	8.1	7.5	20.4	2.6
Mississippi . . . . .	5.0	3.2	—	3.5	1.0	3.2	.7	.8	2.3	2.2	5.7	24.7	—
Missouri . . . . .	4.8	2.0	—	5.6	1.7	1.8	1.3	1.6	3.7	3.9	6.6	18.7	3.9
Montana . . . . .	8.7	5.0	.6	5.5	2.9	2.6	1.5	.6	2.6	8.8	12.3	13.8	—
Nebraska . . . . .	5.2	2.7	—	6.2	1.4	2.4	.1	.5	3.6	2.3	13.6	27.9	2.2
Nevada . . . . .	5.3	.6	2.0	10.8	2.2	3.0	2.8	3.0	4.3	4.0	5.7	6.0	—
New Hampshire . . . . .	3.6	1.5	.1	2.0	3.6	1.6	.4	.9	2.2	4.5	15.3	3.4	.1
New Jersey . . . . .	6.4	4.4	—	2.3	8.0	2.3	1.5	1.2	1.7	2.5	15.2	5.9	—
New Mexico . . . . .	5.6	4.6	—	7.7	2.4	2.9	.8	1.4	2.5	6.5	9.5	19.4	—
New York . . . . .	2.2	1.9	—	1.2	4.6	.7	.7	.8	.4	3.6	9.9	9.0	8.5
North Carolina . . . . .	7.7	4.3	1.1	5.0	2.6	1.1	.2	1.4	3.3	2.8	7.5	35.0	.3
North Dakota . . . . .	5.7	6.0	—	5.5	1.7	3.0	.5	1.4	1.4	6.4	20.3	15.6	1.3
Ohio . . . . .	9.2	2.6	—	5.3	2.9	2.9	2.5	1.9	2.3	3.4	11.1	16.3	1.0
Oklahoma . . . . .	7.3	4.1	—	6.2	1.2	2.4	.9	—	3.6	4.1	7.6	17.6	.8
Oregon . . . . .	14.7	.5	—	5.1	2.9	2.9	.8	2.6	2.3	4.1	8.4	23.5	1.8
Pennsylvania . . . . .	4.9	2.5	—	2.2	4.0	1.3	2.8	2.3	1.9	3.5	11.7	12.7	6.6
Rhode Island . . . . .	2.0	1.5	—	1.5	2.4	1.4	.4	.6	1.3	2.6	8.9	4.7	6.8
South Carolina . . . . .	3.8	4.4	.7	5.2	1.0	1.5	1.1	.8	6.6	2.0	7.0	39.8	.2
South Dakota . . . . .	6.1	3.7	—	11.5	1.2	3.0	.2	.6	1.3	3.5	9.8	22.2	1.5
Tennessee . . . . .	2.9	1.9	—	2.6	.4	1.1	.6	.7	.9	2.7	5.1	45.5	2.7
Texas . . . . .	6.8	3.3	.2	6.2	1.6	1.8	.9	1.3	1.5	5.1	6.4	26.3	2.8
Utah . . . . .	6.4	3.4	—	7.9	4.0	2.5	1.4	2.4	4.9	3.5	5.8	23.2	—
Vermont . . . . .	9.4	.4	—	2.6	2.8	2.8	.6	.7	2.4	3.4	7.9	38.2	1.8
Virginia . . . . .	3.1	1.9	—	2.9	4.1	2.0	1.4	1.6	1.6	3.9	4.4	10.5	1.6
Washington . . . . .	8.9	4.0	.2	7.8	1.5	2.2	1.7	1.4	2.8	2.7	7.7	26.6	1.9
West Virginia . . . . .	11.0	4.3	—	4.6	1.9	3.4	.7	2.5	2.1	5.1	4.2	12.2	3.6
Wisconsin . . . . .	8.6	3.5	1.1	6.3	2.6	1.6	.7	1.3	2.2	5.0	5.5	15.3	5.0
Wyoming . . . . .	7.1	4.1	—	9.0	.8	3.1	1.1	2.0	5.2	1.6	7.7	20.8	.6

<sup>1</sup>Includes unemployment compensation amounts for the District of Columbia.



**Table 10. Indebtedness and Debt Transactions of Municipal Governments by State: 2001-02**

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

Geographic area	Debt outstanding at end of fiscal year									Change in total long-term debt		
	Total	Long-term debt						Short-term debt	Long-term debt issued	Long-term debt retired	Amount	Percent
		Total	By type of debt		By purpose							
			Full faith and credit	Non-guaranteed	Utility	Education	Other					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>United States ...</b>	<b>398,666,930</b>	<b>392,021,119</b>	<b>150,770,840</b>	<b>241,250,279</b>	<b>87,875,604</b>	<b>15,914,053</b>	<b>288,231,462</b>	<b>6,645,811</b>	<b>64,016,636</b>	<b>37,563,888</b>	<b>26,452,748</b>	<b>6.6</b>
Alabama .....	5,684,640	5,665,355	2,323,857	3,341,498	1,249,760	338,445	4,077,150	19,285	723,185	564,400	158,785	2.8
Alaska .....	2,085,041	2,084,448	918,270	1,166,178	489,311	535,168	1,059,969	593	386,488	329,512	56,976	2.7
Arizona .....	9,048,495	9,022,369	2,857,392	6,164,977	1,468,966	-	7,553,463	26,126	2,368,717	1,285,650	1,083,067	12.0
Arkansas .....	2,876,433	2,872,713	236,981	2,635,732	608,167	-	2,264,546	3,720	275,356	221,296	54,060	1.9
California .....	63,025,666	62,887,666	13,377,790	49,509,876	7,206,240	128,060	55,553,366	138,000	9,583,977	6,186,878	3,397,099	5.4
Colorado .....	9,261,577	9,235,571	1,591,666	7,643,905	1,842,737	1,780	7,391,054	26,006	1,455,360	995,615	459,745	5.0
Connecticut .....	3,040,208	2,947,648	2,799,207	148,441	61,003	400,617	2,486,028	92,560	603,991	383,747	220,244	7.2
Delaware .....	400,438	399,523	192,905	206,618	100,951	-	298,572	915	99,952	55,078	44,874	11.2
District of Columbia .....	5,204,699	5,114,699	3,918,510	1,196,189	1,091	-	5,113,608	90,000	504,681	265,854	238,827	4.6
Florida .....	19,162,603	19,039,557	2,521,384	16,518,173	8,323,012	77,760	10,638,785	123,046	2,955,151	1,648,359	1,306,792	6.8
Georgia .....	7,454,187	7,428,004	935,768	6,492,236	3,952,343	167,229	3,308,432	26,183	1,566,765	468,212	1,098,553	14.7
Hawaii .....	2,297,001	2,297,001	1,840,793	456,208	121,000	-	2,176,001	-	441,539	71,624	369,915	16.1
Idaho .....	456,283	454,711	113,754	340,957	100,601	-	354,110	1,572	98,287	46,201	52,086	11.4
Illinois .....	20,562,681	20,556,636	9,323,616	11,233,020	2,243,375	-	18,313,261	6,045	3,931,643	1,469,108	2,462,535	12.0
Indiana .....	5,362,308	5,311,857	1,708,138	3,603,719	985,436	-	4,326,421	50,451	758,055	503,080	254,975	4.8
Iowa .....	3,647,290	3,580,038	1,935,648	1,644,390	508,976	-	3,071,062	67,252	746,505	478,796	267,709	7.3
Kansas .....	4,849,866	4,668,971	1,643,209	3,025,762	615,030	-	4,053,941	180,895	590,041	485,111	104,930	2.2
Kentucky .....	5,633,640	5,633,495	346,205	5,287,290	900,265	136,363	4,596,867	145	620,014	488,002	132,012	2.3
Louisiana .....	4,797,196	4,787,598	1,496,830	3,290,768	644,959	-	4,142,639	9,598	456,127	342,444	113,683	2.4
Maine .....	642,812	630,634	572,105	58,529	-	79,464	541,933	12,178	238,919	38,716	200,203	31.1
Maryland .....	2,122,843	2,118,882	970,194	1,148,688	351,252	119,851	1,647,779	3,961	564,075	360,476	203,599	9.6
Massachusetts .....	6,294,550	5,456,160	3,895,987	1,560,173	486,312	1,958,801	3,011,047	838,390	992,643	494,619	498,024	7.9
Michigan .....	10,472,528	10,451,133	2,751,639	7,699,494	2,148,127	-	7,436,114	21,395	2,110,830	1,276,313	834,517	12.2
Minnesota .....	11,161,911	11,151,852	3,512,586	7,639,266	727,628	-	10,424,224	10,059	1,576,702	1,161,866	414,836	3.7
Mississippi .....	1,333,232	1,327,184	742,914	584,270	414,021	8,919	904,244	6,048	122,498	112,703	9,795	.7
Missouri .....	5,788,816	5,736,950	951,061	4,785,889	1,066,415	-	4,670,535	51,866	736,947	544,640	192,307	3.3
Montana .....	753,870	751,602	50,763	700,839	102,979	-	648,623	2,268	48,903	51,235	-2,332	-3
Nebraska .....	1,337,989	1,337,364	607,804	729,560	548,424	-	788,940	625	107,819	84,303	23,516	1.8
Nevada .....	1,548,036	1,532,691	1,023,259	509,432	163,733	-	1,368,958	15,345	343,780	105,781	237,999	15.4
New Hampshire .....	981,912	981,912	770,480	211,432	85,767	232,610	663,535	-	263,506	127,186	136,320	13.9
New Jersey .....	4,516,441	3,697,018	3,117,751	579,267	548,641	478,302	2,670,075	819,423	455,529	324,926	130,603	2.9
New Mexico .....	2,413,510	2,413,298	244,393	2,168,905	454,300	-	1,958,998	212	226,478	261,202	-34,724	-1.4
New York .....	69,275,172	66,482,119	41,506,155	24,975,964	16,908,159	8,328,923	41,245,037	2,793,053	10,926,406	5,541,863	5,384,543	7.8
North Carolina .....	6,075,543	6,038,497	2,549,535	3,488,962	1,665,765	-	4,372,732	37,046	835,835	524,763	311,072	5.1
North Dakota .....	726,003	725,924	305,420	420,504	104,213	-	621,711	79	119,359	78,396	40,963	5.6
Ohio .....	9,559,970	9,136,091	4,639,979	4,496,112	2,530,884	-	6,605,207	423,879	1,675,455	893,737	781,718	8.2
Oklahoma .....	3,866,465	3,858,092	771,729	3,086,363	935,442	-	2,922,650	8,373	501,773	332,374	169,399	4.4
Oregon .....	3,958,310	3,948,900	1,693,407	2,255,493	1,029,458	-	2,919,442	9,410	592,426	528,144	64,282	1.6
Pennsylvania .....	8,232,611	8,223,434	3,201,308	5,022,126	2,712,711	-	5,510,723	9,177	1,172,451	678,440	494,011	6.0
Rhode Island .....	859,922	828,744	539,840	288,904	49,409	175,388	603,947	31,178	147,535	66,801	80,734	9.4
South Carolina .....	1,909,039	1,899,498	312,762	1,586,736	1,136,736	-	762,762	9,541	434,058	275,629	158,429	8.3
South Dakota .....	458,598	457,851	111,119	346,732	65,745	-	392,106	747	84,189	60,722	23,467	5.1
Tennessee .....	8,212,421	8,207,069	3,747,561	4,459,508	2,497,627	565,666	5,143,776	5,352	1,098,160	996,724	101,436	1.2
Texas .....	37,002,638	36,537,717	10,763,391	25,774,326	13,215,827	-	23,321,890	464,921	5,533,422	3,748,492	1,784,930	4.8
Utah .....	1,863,557	1,859,924	367,593	1,492,331	443,509	-	1,416,415	3,633	392,658	244,171	148,487	8.0
Vermont .....	288,337	284,892	87,878	197,014	151,502	-	133,390	3,445	47,742	57,741	-9,999	-3.5
Virginia .....	8,247,170	8,052,853	4,959,626	3,093,227	1,524,759	1,313,815	5,214,279	194,317	1,497,766	910,044	587,722	7.1
Washington .....	6,735,515	6,735,515	1,962,959	4,772,556	3,152,315	-	3,583,200	-	1,609,270	804,579	804,691	11.9
West Virginia .....	723,693	722,313	51,828	670,485	172,923	-	549,390	1,380	43,225	40,094	3,131	.4
Wisconsin .....	6,226,811	6,220,806	3,878,701	2,342,105	929,275	-	5,291,531	6,005	1,324,889	956,947	367,942	5.9
Wyoming .....	226,453	226,340	27,190	199,150	119,346	-	106,994	113	25,554	33,090	-7,536	-3.3

**Table 11. Cash and Security Holdings of Municipal Governments by State: 2001-02**

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

Geographic area	Purpose of holding					Type of holding				
	Total <sup>1</sup>	Employee retirement <sup>1</sup>	Offsets to debt	Bond funds	Other	Total cash and securities	Cash and deposits	Employee retirement funds		
								Total	Total federal	Other
1	2	3	4	5	6	7	8	9	10	
<b>United States</b> .....	<b>508,595,314</b>	<b>256,690,438</b>	<b>71,667,369</b>	<b>41,296,348</b>	<b>138,941,159</b>	<b>256,384,645</b>	<b>12,935,971</b>	<b>243,448,674</b>	<b>30,878,505</b>	<b>212,570,169</b>
Alabama .....	4,750,385	976,841	1,878,021	448,038	1,447,485	976,841	72,815	904,026	212,800	691,226
Alaska .....	1,798,026	373,011	531,669	62,700	830,646	373,011	517	372,494	22,817	349,677
Arizona .....	8,744,155	1,782,067	2,252,722	1,249,004	3,460,369	1,782,067	151,179	1,630,888	147,860	1,483,028
Arkansas .....	3,082,312	297,509	1,634,262	132,432	1,018,109	297,509	27,019	270,490	51,935	218,555
California .....	90,676,456	42,772,959	11,169,110	9,110,756	27,623,631	42,772,959	3,168,471	39,604,488	3,738,395	35,866,093
Colorado .....	8,896,458	2,042,113	762,155	1,130,625	4,961,565	2,042,113	79,221	1,962,892	283,039	1,679,853
Connecticut .....	4,204,250	3,044,948	74,646	176,010	908,646	3,044,948	90,996	2,953,952	347,598	2,606,354
Delaware .....	420,091	109,975	60,547	28,460	221,109	109,975	3,382	106,593	9,774	96,819
District of Columbia <sup>1</sup> .....	4,720,700	2,286,756	903,320	399,420	1,131,204	1,980,963	388,253	1,592,710	—	1,592,710
Florida .....	26,078,959	11,762,076	4,281,616	2,524,953	7,510,314	11,762,076	565,561	11,196,515	1,843,804	9,352,711
Georgia .....	8,041,417	2,409,735	654,586	614,116	4,362,980	2,409,735	296,028	2,113,707	618,049	1,495,658
Hawaii .....	620,036	—	780	94,789	524,467	—	—	—	—	—
Idaho .....	508,987	14,387	24,453	29,350	440,797	14,387	396	13,991	1,096	12,895
Illinois .....	34,566,484	20,052,497	4,371,733	2,528,138	7,614,116	20,052,497	1,179,513	18,872,984	3,105,087	15,767,897
Indiana .....	4,014,316	189,496	1,109,452	332,558	2,382,810	189,496	75,034	114,462	17,748	96,714
Iowa .....	2,773,503	40,722	530,226	362,763	1,839,792	40,722	3,933	36,789	6,167	30,622
Kansas .....	4,471,138	781,198	2,208,480	270,364	1,211,096	781,198	22,949	758,249	53,819	704,430
Kentucky .....	4,373,190	346,090	2,688,037	355,708	983,355	346,090	19,447	326,643	39,211	287,432
Louisiana .....	6,377,741	2,339,133	1,374,052	737,815	1,926,741	2,339,133	120,659	2,218,474	343,462	1,875,012
Maine .....	388,066	—	38,910	61,814	287,342	—	—	—	—	—
Maryland .....	4,458,726	3,130,860	431,824	233,358	662,684	3,130,860	82,746	3,048,114	364,448	2,683,666
Massachusetts .....	9,842,525	6,610,900	32,243	496,027	2,703,355	6,610,900	272,223	6,338,677	673,012	5,665,665
Michigan .....	19,670,897	13,209,490	1,145,016	1,945,818	3,370,573	13,209,490	584,530	12,624,960	1,166,173	11,458,787
Minnesota .....	12,142,152	1,754,946	5,169,280	1,038,645	4,179,281	1,754,946	148,721	1,606,225	81,359	1,524,866
Mississippi .....	995,424	6,005	192,884	163,991	632,544	6,005	—	6,005	—	6,005
Missouri .....	9,500,481	3,698,013	1,468,831	1,143,073	3,190,564	3,698,013	153,106	3,544,907	488,951	3,055,956
Montana .....	877,931	—	494,397	28,747	354,787	—	—	—	—	—
Nebraska .....	1,868,927	712,475	30,431	45,615	1,080,406	712,475	27,664	684,811	184,904	499,907
Nevada .....	1,553,408	—	195,948	493,394	864,066	—	—	—	—	—
New Hampshire .....	710,727	21,491	27,790	23,918	637,528	21,491	562	20,929	5,294	15,635
New Jersey .....	3,033,512	58,252	190,921	611,881	2,172,458	58,252	5,982	52,270	5,287	46,983
New Mexico .....	2,178,070	—	1,146,979	178,101	852,990	—	—	—	—	—
New York .....	117,780,633	98,524,771	8,530,386	2,521,154	8,204,322	98,524,771	3,280,298	95,244,473	13,393,033	81,851,440
North Carolina .....	5,447,539	289,242	161,461	684,337	4,312,499	289,242	16,398	272,844	16,206	256,638
North Dakota .....	670,671	149,476	173,313	29,149	318,733	149,476	2,698	146,778	13,644	133,134
Ohio .....	10,749,607	2,536,696	1,780,928	1,450,194	4,981,789	2,536,696	125,347	2,411,349	548,480	1,862,869
Oklahoma .....	4,080,782	743,153	971,559	550,576	1,815,494	743,153	25,981	717,172	90,788	626,384
Oregon .....	2,463,145	8,870	264,102	240,272	1,949,901	8,870	8,870	—	—	—
Pennsylvania .....	11,300,170	6,771,451	1,197,141	999,364	2,332,214	6,771,451	499,427	6,272,024	867,427	5,404,597
Rhode Island .....	922,726	598,265	1,480	83,506	239,475	598,265	25,840	572,425	81,198	491,227
South Carolina .....	1,537,907	41,746	153,429	279,853	1,062,879	41,746	5,150	36,596	2,216	34,380
South Dakota .....	788,437	217,367	67,460	41,000	462,610	217,367	1,915	215,452	390	215,062
Tennessee .....	9,933,042	4,859,756	1,780,207	443,893	2,849,186	4,859,756	170,325	4,689,431	408,940	4,280,491
Texas .....	30,865,025	11,952,619	6,035,512	5,066,843	7,810,051	11,952,619	765,162	11,187,457	788,001	10,399,456
Utah .....	1,526,111	—	157,911	214,270	1,153,930	—	—	—	—	—
Vermont .....	173,629	88,684	2,838	4,689	77,418	88,684	1,989	86,695	12,558	74,137
Virginia .....	7,384,671	2,462,905	1,759,994	480,193	2,681,579	2,462,905	106,647	2,356,258	295,299	2,060,959
Washington .....	6,750,873	2,514,770	314,552	796,620	3,124,931	2,514,770	262,632	2,252,138	417,842	1,834,296
West Virginia .....	652,210	158,708	311,442	14,970	167,090	158,708	26,157	132,551	54,434	78,117
Wisconsin .....	8,626,206	3,890,706	858,157	334,617	3,542,726	3,890,706	67,592	3,823,114	60,927	3,762,187
Wyoming .....	602,480	57,308	70,176	8,467	466,529	57,308	2,636	54,672	15,033	39,639

<sup>1</sup>Includes unemployment compensation amounts for the District of Columbia.

**Table 12. Finances of Municipally Operated Utilities and Liquor Stores by State: 2001-02**

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

Geographic area	Utility and liquor store revenue	Utility and liquor store expenditure					Long-term utility debt at end of fiscal year				Long-term utility debt issued	Long-term utility debt retired
		Total	Current operation	Capital outlay			Interest on utility debt	Total	Full faith and credit	Non-guaranteed		
				Total	Construction	Other						
1	2	3	4	5	6	7	8	9	10	11	12	
<b>United States, total</b> .....	<b>55,180,221</b>	<b>62,841,694</b>	<b>47,316,436</b>	<b>11,144,655</b>	<b>8,171,200</b>	<b>2,973,455</b>	<b>4,380,603</b>	<b>87,875,604</b>	<b>11,841,271</b>	<b>76,034,333</b>	<b>15,360,400</b>	<b>9,329,595</b>
All utilities .....	54,788,776	62,488,346	46,965,314	11,142,429	8,171,200	2,971,229	4,380,603	87,875,604	11,841,271	76,034,333	15,360,400	9,329,595
Water supply .....	20,626,946	24,019,166	14,346,781	6,822,612	5,637,466	1,185,146	2,849,773	59,131,704	7,025,766	52,105,938	11,164,346	6,509,856
Electric power .....	26,827,297	25,955,290	21,982,973	2,775,113	1,954,287	820,826	1,197,204	22,846,224	733,399	22,112,825	3,775,131	2,492,287
Gas supply .....	4,607,663	4,595,968	4,184,458	279,596	212,861	66,735	131,914	2,506,889	704,136	1,802,753	401,196	166,815
Transit .....	2,726,870	7,917,922	6,451,102	1,265,108	366,586	898,522	201,712	3,390,787	3,377,970	12,817	19,727	160,637
Municipal liquor stores .....	391,445	353,348	351,122	2,226	-	2,226	X	X	X	X	X	X
<b>Alabama</b> .....	<b>1,490,412</b>	<b>1,484,588</b>	<b>1,283,464</b>	<b>135,477</b>	<b>98,355</b>	<b>37,122</b>	<b>65,647</b>	<b>1,249,760</b>	<b>129,261</b>	<b>1,120,499</b>	<b>144,295</b>	<b>107,424</b>
All utilities .....	1,490,412	1,484,588	1,283,464	135,477	98,355	37,122	65,647	1,249,760	129,261	1,120,499	144,295	107,424
Water supply .....	364,769	361,648	240,777	65,836	50,508	15,328	55,035	1,049,253	125,922	923,331	117,973	89,058
Electric power .....	897,743	882,723	821,255	53,062	40,182	12,880	8,406	160,413	1,634	158,779	26,322	15,601
Gas supply .....	226,338	223,483	210,402	10,875	7,665	3,210	2,206	40,094	1,705	38,389	-	2,765
Transit .....	1,562	16,734	11,030	5,704	-	5,704	-	-	-	-	-	-
<b>Alaska</b> .....	<b>192,618</b>	<b>185,830</b>	<b>138,621</b>	<b>18,794</b>	<b>18,577</b>	<b>217</b>	<b>28,415</b>	<b>489,311</b>	<b>3,487</b>	<b>485,824</b>	<b>7,992</b>	<b>17,321</b>
All utilities .....	192,618	185,830	138,621	18,794	18,577	217	28,415	489,311	3,487	485,824	7,992	17,321
Water supply .....	50,200	42,233	32,984	2,541	2,480	61	6,708	136,526	1,116	135,410	7,992	3,118
Electric power .....	139,784	110,943	89,080	156	-	156	21,707	352,785	2,371	350,414	-	14,203
Transit .....	2,250	32,399	16,302	16,097	16,097	-	-	-	-	-	-	-
Municipal liquor stores .....	384	255	255	-	-	-	X	X	X	X	X	X
<b>Arizona</b> .....	<b>809,333</b>	<b>1,184,196</b>	<b>706,234</b>	<b>400,445</b>	<b>323,998</b>	<b>76,447</b>	<b>77,517</b>	<b>1,468,906</b>	<b>305,787</b>	<b>1,163,119</b>	<b>338,546</b>	<b>222,157</b>
All utilities .....	809,333	1,184,196	706,234	400,445	323,998	76,447	77,517	1,468,906	305,787	1,163,119	338,546	222,157
Water supply .....	698,438	907,188	504,592	325,255	269,557	55,698	77,341	1,466,631	305,687	1,160,944	338,546	222,157
Electric power .....	49,726	43,206	35,556	7,474	2,616	4,858	176	2,275	100	2,175	-	562
Gas supply .....	30,467	25,924	21,694	4,230	2,059	2,171	-	-	-	-	-	-
Transit .....	30,702	207,878	144,392	63,486	49,766	13,720	-	-	-	-	-	-
<b>Arkansas</b> .....	<b>533,172</b>	<b>511,464</b>	<b>405,062</b>	<b>72,035</b>	<b>50,904</b>	<b>21,131</b>	<b>34,367</b>	<b>608,167</b>	<b>20,675</b>	<b>587,492</b>	<b>53,182</b>	<b>47,380</b>
All utilities .....	533,172	511,464	405,062	72,035	50,904	21,131	34,367	608,167	20,675	587,492	53,182	47,380
Water supply .....	194,158	221,517	156,744	45,485	29,951	15,534	19,288	363,616	20,675	342,941	52,682	31,103
Electric power .....	335,194	284,228	242,803	26,357	20,953	5,404	15,068	244,413	-	244,413	500	16,237
Gas supply .....	3,124	2,995	2,995	-	-	-	-	-	-	-	-	-
Transit .....	696	2,724	2,520	193	-	193	11	138	-	138	-	40
<b>California</b> .....	<b>7,737,759</b>	<b>8,980,404</b>	<b>6,815,102</b>	<b>1,811,410</b>	<b>1,441,200</b>	<b>370,210</b>	<b>353,892</b>	<b>7,206,240</b>	<b>376,977</b>	<b>6,829,263</b>	<b>868,761</b>	<b>917,944</b>
All utilities .....	7,737,759	8,980,404	6,815,102	1,811,410	1,441,200	370,210	353,892	7,206,240	376,977	6,829,263	868,761	917,944
Water supply .....	2,828,601	3,213,109	2,132,043	951,592	873,018	78,574	129,474	2,757,572	259,077	2,498,495	307,881	277,357
Electric power .....	4,597,734	4,732,136	3,755,797	753,916	508,681	245,235	222,423	4,420,718	117,900	4,302,818	560,880	639,747
Gas supply .....	106,513	94,033	82,104	10,271	5,431	4,840	1,658	27,080	-	27,080	-	550
Transit .....	204,911	941,126	845,158	95,631	54,070	41,561	337	870	-	870	-	290
<b>Colorado</b> .....	<b>1,301,242</b>	<b>1,343,611</b>	<b>940,218</b>	<b>312,750</b>	<b>267,562</b>	<b>45,188</b>	<b>90,643</b>	<b>1,842,737</b>	<b>375,713</b>	<b>1,467,024</b>	<b>365,512</b>	<b>203,317</b>
All utilities .....	1,301,242	1,343,611	940,218	312,750	267,562	45,188	90,643	1,842,737	375,713	1,467,024	365,512	203,317
Water supply .....	597,988	627,752	343,603	221,817	185,061	36,756	62,332	1,256,184	372,178	884,006	169,444	165,441
Electric power .....	516,473	486,332	388,397	73,145	66,363	6,782	24,790	504,557	3,355	501,022	172,294	37,119
Gas supply .....	175,976	186,273	166,739	16,032	16,017	15	3,502	81,996	-	81,996	23,774	434
Transit .....	10,805	43,254	41,479	1,756	121	1,635	19	-	-	-	-	323
<b>Connecticut</b> .....	<b>158,447</b>	<b>139,829</b>	<b>132,767</b>	<b>3,837</b>	<b>-</b>	<b>3,837</b>	<b>3,225</b>	<b>61,003</b>	<b>58,003</b>	<b>3,000</b>	<b>5,834</b>	<b>6,603</b>
All utilities .....	158,447	139,829	132,767	3,837	-	3,837	3,225	61,003	58,003	3,000	5,834	6,603
Water supply .....	52,496	43,234	39,202	981	-	981	3,051	57,353	54,353	3,000	5,834	6,113
Electric power .....	91,700	78,214	75,184	2,856	-	2,856	174	3,650	3,650	-	-	490
Gas supply .....	12,451	11,281	11,281	-	-	-	-	-	-	-	-	-
Transit .....	1,800	7,100	7,100	-	-	-	-	-	-	-	-	-
<b>Delaware</b> .....	<b>159,851</b>	<b>145,572</b>	<b>129,391</b>	<b>10,634</b>	<b>8,868</b>	<b>1,766</b>	<b>5,547</b>	<b>100,951</b>	<b>11,055</b>	<b>89,896</b>	<b>13,124</b>	<b>8,306</b>
All utilities .....	159,851	145,572	129,391	10,634	8,868	1,766	5,547	100,951	11,055	89,896	13,124	8,306
Water supply .....	35,956	36,930	26,260	6,931	6,308	623	3,739	71,209	7,190	64,019	13,124	6,969
Electric power .....	123,895	108,642	103,131	3,703	2,560	1,143	1,808	29,742	3,865	25,877	-	1,337
<b>District of Columbia</b> .....	<b>61,595</b>	<b>122,633</b>	<b>80,833</b>	<b>41,700</b>	<b>37,585</b>	<b>4,115</b>	<b>100</b>	<b>1,091</b>	<b>-</b>	<b>1,091</b>	<b>-</b>	<b>476</b>
All utilities .....	61,595	122,633	80,833	41,700	37,585	4,115	100	1,091	-	1,091	-	476
Water supply .....	61,595	122,633	80,833	41,700	37,585	4,115	100	1,091	-	1,091	-	476
<b>Florida</b> .....	<b>3,469,523</b>	<b>3,533,347</b>	<b>2,465,248</b>	<b>662,774</b>	<b>535,412</b>	<b>127,362</b>	<b>405,325</b>	<b>8,323,012</b>	<b>64,761</b>	<b>8,258,251</b>	<b>1,290,441</b>	<b>610,763</b>
All utilities .....	3,469,523	3,533,347	2,465,248	662,774	535,412	127,362	405,325	8,323,012	64,761	8,258,251	1,290,441	610,763
Water supply .....	1,139,837	1,211,762	793,360	239,979	187,931	52,048	178,423	3,302,319	46,039	3,256,280	368,107	300,861
Electric power .....	2,140,584	2,087,390	1,497,787	368,571	293,459	75,112	221,032	4,914,097	2,997	4,911,100	898,430	286,569
Gas supply .....	180,261	157,002	140,528	10,604	10,564	40	5,870	102,596	15,725	86,871	19,904	23,333
Transit .....	8,841	77,193	33,573	43,620	43,458	162	-	4,000	-	4,000	4,000	-
<b>Georgia</b> .....	<b>1,533,384</b>	<b>1,844,439</b>	<b>1,261,946</b>	<b>426,347</b>	<b>378,699</b>	<b>47,648</b>	<b>156,146</b>	<b>3,952,343</b>	<b>7,150</b>	<b>3,945,193</b>	<b>1,122,904</b>	<b>147,065</b>
All utilities .....	1,533,384	1,844,439	1,261,946	426,347	378,699	47,648	156,146	3,952,343	7,150	3,945,193	1,122,904	147,065
Water supply .....	510,532	932,439	404,935	376,825	346,777	30,048	150,679	3,858,200	7,150	3,851,050	1,122,904	141,329
Electric power .....	697,140	612,773	576,232	33,011	20,922	12,089	3,530	55,313	-	55,313	-	3,530
Gas supply .....	324,838	295,686	277,238	16,511	11,000	5,511	1,937	38,830	-	38,830	-	2,206
Transit .....	874	3,541	3,541	-	-	-	-	-	-	-	-	-
<b>Hawaii</b> .....	<b>133,498</b>	<b>281,263</b>	<b>176,690</b>	<b>103,597</b>	<b>93,474</b>	<b>10,123</b>	<b>976</b>	<b>121,000</b>	<b>121,000</b>	<b>-</b>	<b>54,400</b>	<b>-</b>
All utilities .....	133,498	281,263	176,690	103,597	93,474	10,123	976	121,000	121,000	-	54,400	-
Water supply .....	101,235	161,943	73,671	87,296	86,779	517	976	121,000	121,000	-	54,400	-
Transit .....	32,263	119,320	103,019	16,301	6,695	9,606	-	-	-	-	-	-
<b>Idaho</b> .....	<b>131,779</b>	<b>1</b>										

**Table 12. Finances of Municipally Operated Utilities and Liquor Stores by State: 2001-02—Con.**

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

Geographic area	Utility and liquor store revenue	Utility and liquor store expenditure					Long-term utility debt at end of fiscal year				Long-term utility debt issued	Long-term utility debt retired
		Total	Current operation	Capital outlay			Interest on utility debt	Total	Full faith and credit	Non-guaranteed		
				Total	Construction	Other						
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Iowa</b> .....	<b>583,871</b>	<b>682,709</b>	<b>501,731</b>	<b>152,062</b>	<b>121,793</b>	<b>30,269</b>	<b>28,916</b>	<b>508,976</b>	<b>40,512</b>	<b>468,464</b>	<b>92,628</b>	<b>96,664</b>
All utilities .....	583,871	682,709	501,731	152,062	121,793	30,269	28,916	508,976	40,512	468,464	92,628	96,664
Water supply .....	244,747	298,660	190,338	93,469	85,008	8,461	14,853	277,105	40,168	236,937	29,758	21,974
Electric power .....	285,944	298,064	238,241	46,052	36,094	9,958	13,771	226,930	—	226,930	62,480	73,681
Gas supply .....	48,164	46,807	45,511	1,004	29	975	292	4,941	344	4,597	390	1,009
Transit .....	5,016	39,178	27,641	11,537	662	10,875	—	—	—	—	—	—
<b>Kansas</b> .....	<b>725,171</b>	<b>666,616</b>	<b>582,336</b>	<b>55,619</b>	<b>30,215</b>	<b>25,404</b>	<b>28,661</b>	<b>615,030</b>	<b>81,347</b>	<b>533,683</b>	<b>135,485</b>	<b>71,523</b>
All utilities .....	725,171	666,616	582,336	55,619	30,215	25,404	28,661	615,030	81,347	533,683	135,485	71,523
Water supply .....	313,013	291,076	233,446	38,107	23,450	14,657	19,523	422,965	42,709	380,256	106,995	59,082
Electric power .....	369,799	324,095	299,066	16,036	6,583	9,453	8,993	188,974	36,780	152,194	28,490	11,905
Gas supply .....	39,716	38,504	36,896	1,475	182	1,293	133	2,888	1,655	1,233	—	430
Transit .....	2,643	12,941	12,928	1	—	1	12	203	203	—	—	106
<b>Kentucky</b> .....	<b>769,163</b>	<b>860,564</b>	<b>650,008</b>	<b>160,017</b>	<b>84,958</b>	<b>75,059</b>	<b>50,539</b>	<b>900,265</b>	<b>—</b>	<b>900,265</b>	<b>127,302</b>	<b>104,976</b>
All utilities .....	769,163	860,564	650,008	160,017	84,958	75,059	50,539	900,265	—	900,265	127,302	104,976
Water supply .....	286,726	372,566	213,267	129,046	76,751	52,295	30,253	564,042	—	564,042	76,872	50,391
Electric power .....	374,939	346,832	314,725	22,593	5,530	17,063	9,514	172,027	—	172,027	50,430	38,761
Gas supply .....	105,777	127,256	109,718	6,766	1,621	5,145	10,772	164,196	—	164,196	15,824	—
Transit .....	1,721	13,910	12,298	1,612	1,056	556	—	—	—	—	—	—
<b>Louisiana</b> .....	<b>684,284</b>	<b>727,704</b>	<b>570,985</b>	<b>119,851</b>	<b>114,082</b>	<b>5,769</b>	<b>36,868</b>	<b>644,959</b>	<b>11,938</b>	<b>633,021</b>	<b>44,405</b>	<b>72,936</b>
All utilities .....	684,284	727,704	570,985	119,851	114,082	5,769	36,868	644,959	11,938	633,021	44,405	72,936
Water supply .....	191,318	272,630	163,109	94,157	90,486	3,671	15,364	319,260	11,938	307,322	28,405	23,489
Electric power .....	406,174	345,058	303,311	20,929	20,358	571	20,818	314,996	—	314,996	16,000	48,012
Gas supply .....	83,288	77,905	74,112	3,107	1,966	1,141	686	10,703	—	10,703	—	1,435
Transit .....	3,504	32,111	30,453	1,658	1,272	386	—	—	—	—	—	—
<b>Maine</b> .....	<b>4,865</b>	<b>4,260</b>	<b>3,780</b>	<b>3</b>	<b>3</b>	<b>—</b>	<b>477</b>	<b>9,237</b>	<b>2,356</b>	<b>6,881</b>	<b>710</b>	<b>848</b>
All utilities .....	4,865	4,260	3,780	3	3	—	477	9,237	2,356	6,881	710	848
Water supply .....	4,865	3,343	2,866	—	—	—	—	477	9,237	2,356	6,881	848
Electric power .....	—	251	251	—	—	—	—	—	—	—	—	—
Transit .....	—	666	663	3	3	—	—	—	—	—	—	—
<b>Maryland</b> .....	<b>192,259</b>	<b>178,895</b>	<b>159,208</b>	<b>4,535</b>	<b>3,206</b>	<b>1,329</b>	<b>15,152</b>	<b>351,252</b>	<b>52,073</b>	<b>299,179</b>	<b>179,446</b>	<b>133,086</b>
All utilities .....	192,259	178,895	159,208	4,535	3,206	1,329	15,152	351,252	52,073	299,179	179,446	133,086
Water supply .....	138,729	127,755	108,126	4,509	3,206	1,303	15,120	350,677	51,884	298,793	179,446	133,031
Electric power .....	46,839	39,703	39,657	26	—	26	20	386	—	386	—	37
Gas supply .....	3,248	3,282	3,282	—	—	—	—	—	—	—	—	—
Transit .....	3,443	8,155	8,143	—	—	—	12	189	189	—	—	18
<b>Massachusetts</b> .....	<b>624,314</b>	<b>517,485</b>	<b>428,701</b>	<b>62,800</b>	<b>34,290</b>	<b>28,510</b>	<b>25,984</b>	<b>486,312</b>	<b>15,057</b>	<b>471,255</b>	<b>88,736</b>	<b>65,600</b>
All utilities .....	624,314	517,485	428,701	62,800	34,290	28,510	25,984	486,312	15,057	471,255	88,736	65,600
Water supply .....	345,560	265,283	179,506	61,453	34,290	27,163	24,324	459,307	15,057	444,250	88,086	62,175
Electric power .....	235,351	218,183	215,176	1,347	—	1,347	1,660	27,005	—	27,005	650	3,425
Gas supply .....	43,403	34,019	34,019	—	—	—	—	—	—	—	—	—
<b>Michigan</b> .....	<b>1,245,776</b>	<b>1,551,211</b>	<b>1,152,873</b>	<b>305,005</b>	<b>230,024</b>	<b>74,981</b>	<b>93,333</b>	<b>2,148,127</b>	<b>73,553</b>	<b>2,074,574</b>	<b>104,603</b>	<b>104,731</b>
All utilities .....	1,245,776	1,551,211	1,152,873	305,005	230,024	74,981	93,333	2,148,127	73,553	2,074,574	104,603	104,731
Water supply .....	719,529	844,318	538,755	234,647	212,339	22,308	70,916	1,763,234	72,558	1,690,676	48,643	42,561
Electric power .....	498,690	450,078	410,833	16,828	2,637	14,191	22,417	384,893	995	383,898	55,960	62,170
Transit .....	27,557	256,815	203,285	53,530	15,048	38,482	—	—	—	—	—	—
<b>Minnesota</b> .....	<b>1,278,375</b>	<b>1,337,186</b>	<b>1,085,967</b>	<b>219,094</b>	<b>87,507</b>	<b>131,587</b>	<b>32,125</b>	<b>727,628</b>	<b>182,594</b>	<b>545,034</b>	<b>126,470</b>	<b>57,017</b>
All utilities .....	1,278,375	1,337,186	1,085,967	219,094	87,507	131,587	32,125	727,628	182,594	545,034	126,470	57,017
Water supply .....	1,065,491	1,140,380	891,387	216,868	87,507	131,587	32,125	727,628	182,594	545,034	126,470	57,017
Electric power .....	394,312	453,752	297,259	134,191	73,448	60,743	22,302	508,585	163,704	344,881	81,756	45,268
Gas supply .....	555,186	581,405	497,816	74,786	10,675	64,111	8,700	203,851	18,890	184,961	44,537	11,056
Transit .....	111,440	79,205	72,573	5,482	3,342	2,140	980	15,192	—	15,192	177	693
Municipal liquor stores .....	4,553	26,198	23,739	2,409	42	2,367	50	—	—	—	—	—
Transit .....	212,884	196,806	194,580	2,226	—	2,226	X	X	X	X	X	X
<b>Mississippi</b> .....	<b>519,896</b>	<b>518,852</b>	<b>451,642</b>	<b>43,970</b>	<b>26,904</b>	<b>17,066</b>	<b>23,240</b>	<b>414,021</b>	<b>147,637</b>	<b>266,384</b>	<b>17,898</b>	<b>30,972</b>
All utilities .....	519,896	518,852	451,642	43,970	26,904	17,066	23,240	414,021	147,637	266,384	17,898	30,972
Water supply .....	161,500	165,884	113,278	31,039	21,713	9,326	21,567	382,921	132,392	250,529	10,182	26,072
Electric power .....	261,582	248,669	248,669	11,824	4,852	6,972	1,028	20,595	13,416	7,179	7,716	4,110
Gas supply .....	95,997	84,733	83,278	861	339	522	594	10,505	1,829	8,676	—	790
Transit .....	817	6,714	6,417	246	—	246	51	—	—	—	—	—
<b>Missouri</b> .....	<b>1,070,587</b>	<b>1,039,785</b>	<b>839,968</b>	<b>143,155</b>	<b>105,979</b>	<b>37,176</b>	<b>56,662</b>	<b>1,066,415</b>	<b>25,694</b>	<b>1,040,721</b>	<b>149,645</b>	<b>98,728</b>
All utilities .....	1,070,587	1,039,785	839,968	143,155	105,979	37,176	56,662	1,066,415	25,694	1,040,721	149,645	98,728
Water supply .....	336,030	413,799	278,268	100,826	83,276	17,550	34,705	631,572	23,289	608,283	85,925	79,585
Electric power .....	631,317	525,280	465,760	37,766	21,925	15,841	21,754	432,308	2,405	429,903	63,720	18,803
Gas supply .....	101,419	89,012	85,143	3,724	668	3,056	145	2,535	—	2,535	—	340
Transit .....	1,821	11,694	10,797	839	110	729	58	—	—	—	—	—
<b>Montana</b> .....	<b>67,261</b>	<b>68,083</b>	<b>55,854</b>	<b>5,839</b>	<b>5,839</b>	<b>—</b>	<b>6,390</b>	<b>102,979</b>	<b>479</b>	<b>102,500</b>	<b>15,689</b>	<b>19,119</b>
All utilities .....	67,261	68,083	55,854	5,839	5,839	—	6,390	102,979	479	102,500	15,689	19,119
Water supply .....	64,944	58,493	48,135	3,969	—	—	3,969	6,389	474	102,500	15,689	19,114
Gas supply .....	1,229	2,877	—	—	—	—	1	5	5	—	—	5
Transit .....	1,088	6,713	4,843	1,870	—	1,870	—	—	—	—	—	—
<b>Nebraska</b> .....	<b>488,702</b>	<b>509,195</b>	<b>405,914</b>	<b>74,449</b>	<b>21,544</b>	<b>52,905</b>	<b>28,832</b>	<b>548,424</b>	<b>1,012</b>	<b>547,412</b>	<b>54,153</b>	<b>32,067</b>
All utilities .....	488,702	509,195	405,914	74,449	21,544	52,905	28,832	548,424	1,012	547,412	54,153	32,067
Water supply .....	82,661	86,970	59,030	21,205	15,984	5,221	6,735	119,952	1,012	118,940	2,600	11,285
Electric power .....	365,255	370,366	298,295	51,068	4,758	46,310	21,003	415,727	—	415,727	51,547	16,312
Gas supply .....	39,677	44,869	41,599	2,176	802	1,374	1,094	12,745	—	12,745		

**Table 12. Finances of Municipally Operated Utilities and Liquor Stores by State: 2001-02—Con.**

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

Geographic area	Utility and liquor store expenditure						Long-term utility debt at end of fiscal year			Long-term utility debt issued	Long-term utility debt retired	
	Utility and liquor store revenue	Total	Current operation	Capital outlay			Interest on utility debt	Total	Full faith and credit			Non-guaranteed
				Total	Construction	Other						
1	2	3	4	5	6	7	8	9	10	11	12	
<b>New Mexico</b> .....	<b>319,535</b>	<b>339,621</b>	<b>245,127</b>	<b>71,645</b>	<b>43,693</b>	<b>27,952</b>	<b>22,849</b>	<b>454,300</b>	<b>8,388</b>	<b>445,912</b>	<b>38,875</b>	<b>49,781</b>
All utilities .....	319,535	339,621	245,127	71,645	43,693	27,952	22,849	454,300	8,388	445,912	38,875	49,781
Water supply .....	184,185	184,092	111,110	53,094	37,653	15,441	19,888	411,964	8,388	403,576	38,875	47,218
Electric power .....	108,273	184,756	86,756	4,863	4,868	295	2,959	42,336	—	42,336	—	2,528
Gas supply .....	23,544	23,553	22,149	1,402	1,359	43	2	—	—	—	—	35
Transit .....	3,533	45,220	32,934	12,286	113	12,173	—	—	—	—	—	—
<b>New York</b> .....	<b>3,463,320</b>	<b>6,654,120</b>	<b>4,893,664</b>	<b>963,275</b>	<b>266,127</b>	<b>697,148</b>	<b>797,181</b>	<b>16,908,159</b>	<b>4,761,155</b>	<b>12,147,004</b>	<b>3,740,453</b>	<b>2,180,755</b>
All utilities .....	3,463,320	6,654,120	4,893,664	963,275	266,127	697,148	797,181	16,908,159	4,761,155	12,147,004	3,740,453	2,180,755
Water supply .....	1,060,465	1,237,468	501,533	137,571	125,871	11,700	598,364	13,520,364	1,373,360	12,147,004	3,739,953	2,025,214
Electric power .....	175,037	146,795	141,408	286	286	—	5,101	82,150	82,150	—	500	5,385
Gas supply .....	4,683	6,338	6,338	—	—	—	—	—	—	—	—	—
Transit .....	2,223,135	5,263,519	4,244,385	825,418	139,970	685,448	193,716	3,305,645	3,305,645	—	—	150,156
<b>North Carolina</b> .....	<b>1,763,043</b>	<b>2,356,317</b>	<b>1,571,215</b>	<b>456,334</b>	<b>549,748</b>	<b>146,586</b>	<b>88,768</b>	<b>1,665,765</b>	<b>621,079</b>	<b>1,044,686</b>	<b>253,690</b>	<b>159,590</b>
All utilities .....	1,600,629	2,214,390	1,429,288	696,334	549,748	146,586	88,768	1,665,765	621,079	1,044,686	253,690	159,590
Water supply .....	339,783	882,252	221,465	580,376	506,895	73,481	80,411	1,497,452	610,173	887,279	252,080	147,078
Electric power .....	1,136,019	1,090,675	1,016,166	67,564	18,044	49,520	6,945	139,628	8,043	131,585	1,121	10,007
Gas supply .....	104,725	102,645	95,015	6,307	3,565	2,742	1,323	27,493	1,671	25,822	—	1,726
Transit .....	20,102	138,818	96,642	42,087	21,244	20,843	89	1,192	1,192	—	489	779
Municipal liquor stores .....	162,414	141,927	141,927	—	—	—	X	X	X	X	X	X
<b>North Dakota</b> .....	<b>70,642</b>	<b>84,088</b>	<b>57,970</b>	<b>20,362</b>	<b>18,642</b>	<b>1,720</b>	<b>5,756</b>	<b>104,213</b>	<b>1,341</b>	<b>102,872</b>	<b>8,318</b>	<b>12,119</b>
All utilities .....	70,642	84,088	57,970	20,362	18,642	1,720	5,756	104,213	1,341	102,872	8,318	12,119
Water supply .....	58,308	69,808	45,148	18,904	17,812	1,092	5,756	104,213	1,341	102,872	8,318	12,119
Electric power .....	10,875	8,617	8,588	29	—	29	—	—	—	—	—	—
Gas supply .....	282	255	255	—	—	—	—	—	—	—	—	—
Transit .....	1,177	5,408	3,979	1,429	830	599	—	—	—	—	—	—
<b>Ohio</b> .....	<b>1,666,719</b>	<b>1,740,581</b>	<b>1,297,039</b>	<b>307,662</b>	<b>211,633</b>	<b>96,029</b>	<b>135,880</b>	<b>2,530,884</b>	<b>548,581</b>	<b>1,982,303</b>	<b>339,327</b>	<b>313,202</b>
All utilities .....	1,666,719	1,740,581	1,297,039	307,662	211,633	96,029	135,880	2,530,884	548,581	1,982,303	339,327	313,202
Water supply .....	987,221	1,033,153	696,984	235,273	175,965	59,308	100,986	1,884,814	473,559	1,411,255	244,326	224,883
Electric power .....	615,784	627,863	526,933	66,979	35,668	31,311	33,951	629,398	75,022	554,376	95,001	87,699
Gas supply .....	55,100	62,565	57,281	4,341	—	4,341	943	16,672	—	16,672	—	620
Transit .....	8,614	17,000	15,931	1,069	—	1,069	—	—	—	—	—	—
<b>Oklahoma</b> .....	<b>657,828</b>	<b>647,800</b>	<b>531,409</b>	<b>64,782</b>	<b>29,455</b>	<b>35,327</b>	<b>51,609</b>	<b>935,442</b>	<b>25,627</b>	<b>909,815</b>	<b>75,604</b>	<b>62,283</b>
All utilities .....	657,828	647,800	531,409	64,782	29,455	35,327	51,609	935,442	25,627	909,815	75,604	62,283
Water supply .....	356,711	366,456	273,571	44,183	25,945	18,238	48,702	879,884	25,582	854,302	72,900	59,746
Electric power .....	266,772	212,675	197,400	12,887	2,579	10,308	2,388	45,514	—	45,514	2,704	2,108
Gas supply .....	20,925	21,455	20,200	739	350	389	516	9,999	—	9,999	—	414
Transit .....	13,420	47,214	40,238	6,973	581	6,392	3	45	45	—	—	15
<b>Oregon</b> .....	<b>751,215</b>	<b>819,436</b>	<b>596,530</b>	<b>163,346</b>	<b>133,940</b>	<b>29,406</b>	<b>59,560</b>	<b>1,029,458</b>	<b>67,589</b>	<b>961,869</b>	<b>164,058</b>	<b>176,848</b>
All utilities .....	751,215	819,436	596,530	163,346	133,940	29,406	59,560	1,029,458	67,589	961,869	164,058	176,848
Water supply .....	306,811	370,781	215,138	124,316	105,690	18,626	31,327	564,487	67,495	496,992	46,681	57,425
Electric power .....	443,390	441,661	376,516	36,912	28,250	8,662	28,233	464,971	94	464,877	117,377	119,423
Transit .....	1,014	6,994	4,876	2,118	—	2,118	—	—	—	—	—	—
<b>Pennsylvania</b> .....	<b>1,071,994</b>	<b>1,226,807</b>	<b>984,790</b>	<b>99,287</b>	<b>73,381</b>	<b>25,906</b>	<b>142,730</b>	<b>2,712,711</b>	<b>87,738</b>	<b>2,624,973</b>	<b>312,166</b>	<b>123,505</b>
All utilities .....	1,071,994	1,226,807	984,790	99,287	73,381	25,906	142,730	2,712,711	87,738	2,624,973	312,166	123,505
Water supply .....	257,930	306,859	182,227	43,164	31,034	12,130	81,468	1,734,098	47,459	1,686,639	312,166	79,255
Electric power .....	77,413	74,239	71,010	3,123	1,889	1,234	106	1,887	—	1,887	—	79
Gas supply .....	736,651	835,606	725,606	51,481	39,225	12,256	58,519	936,447	—	936,447	—	38,855
Transit .....	—	10,103	5,947	1,519	1,233	286	2,637	40,279	40,279	—	—	5,316
<b>Rhode Island</b> .....	<b>72,267</b>	<b>72,655</b>	<b>48,731</b>	<b>21,054</b>	<b>20,566</b>	<b>488</b>	<b>2,870</b>	<b>49,409</b>	<b>37,558</b>	<b>11,851</b>	<b>4,985</b>	<b>7,499</b>
All utilities .....	72,267	72,655	48,731	21,054	20,566	488	2,870	49,409	37,558	11,851	4,985	7,499
Water supply .....	72,164	72,578	48,689	21,047	20,559	488	2,842	49,174	37,323	11,851	4,985	7,269
Electric power .....	103	77	42	7	7	—	28	235	235	—	—	230
<b>South Carolina</b> .....	<b>785,492</b>	<b>793,662</b>	<b>577,101</b>	<b>156,541</b>	<b>99,387</b>	<b>57,154</b>	<b>60,020</b>	<b>1,136,736</b>	<b>30</b>	<b>1,136,706</b>	<b>258,496</b>	<b>222,300</b>
All utilities .....	785,492	793,662	577,101	156,541	99,387	57,154	60,020	1,136,736	30	1,136,706	258,496	222,300
Water supply .....	401,585	428,317	238,183	131,779	86,452	45,327	58,355	1,104,183	30	1,104,153	251,990	220,463
Electric power .....	215,080	229,974	211,126	17,258	9,327	7,931	1,590	24,874	—	24,874	—	1,767
Gas supply .....	132,062	128,395	124,542	3,778	3,318	460	75	1,173	—	1,173	—	70
Transit .....	765	6,976	3,520	3,726	290	3,436	—	6,506	—	6,506	—	—
<b>South Dakota</b> .....	<b>146,596</b>	<b>139,831</b>	<b>119,342</b>	<b>16,924</b>	<b>8,724</b>	<b>8,200</b>	<b>3,565</b>	<b>65,745</b>	<b>1,785</b>	<b>63,960</b>	<b>7,244</b>	<b>7,231</b>
All utilities .....	131,042	125,689	105,200	16,924	8,724	8,200	3,565	65,745	1,785	63,960	7,244	7,231
Water supply .....	61,227	54,841	43,765	8,020	6,134	1,886	3,056	57,403	1,785	55,618	6,694	6,229
Electric power .....	61,246	56,593	49,019	7,341	2,346	4,995	233	3,587	—	3,587	550	927
Gas supply .....	7,570	6,948	6,398	274	35	239	276	4,755	—	4,755	—	75
Transit .....	999	7,307	6,018	1,289	209	1,080	—	—	—	—	—	—
Municipal liquor stores .....	15,554	14,142	14,142	—	—	—	X	X	X	X	X	X
<b>Tennessee</b> .....	<b>5,077,878</b>	<b>5,162,143</b>	<b>4,697,900</b>	<b>331,833</b>	<b>270,050</b>	<b>61,783</b>	<b>132,410</b>	<b>2,497,627</b>	<b>159,159</b>	<b>2,338,468</b>	<b>174,523</b>	<b>234,367</b>
All utilities .....	5,077,878	5,162,143	4,697,900	331,833	270,050	61,783	132,410	2,497,627	159,159	2,338,468	174,523	234,367
Water supply .....	444,235	513,919	289,082	150,774	134,060	16,714	74,063	1,439,696	129,241	1,310,455	120,993	134,872
Electric power .....	3,912,454	3,831,252	3,664,865	117,853	81,786	36,067	48,534	877,527	26,191	851,336	43,527	78,186
Gas supply .....	695,191	708,954	643,466	55,675	48,311	7,364	9,813	180,404	3,727	176,677	10,003	21,309
Transit .....	25,998	108,018	100,487	7,531	5,893	1,638	—	—	—	—	—	—
<b>Texas</b> .....	<b>5,602,745</b>	<b>5,779,820</b>	<b>3,677,751</b>	<b>1,387,825</b>	<b>1,251,483</b>	<b>136,342</b>	<b>714,244</b>	<b>13,215,827</b>	<b>956,150</b>	<b>12,259,677</b>	<b>1,964,618</b>	<b>1,364,116</b>
All utilities .....	5,602,745	5,779,820	3,677,751	1,387,825	1,251,483	136,342	714,244	13,215,827	956,150	12,259,677	1,964,61	

**Table 12. Finances of Municipally Operated Utilities and Liquor Stores by State: 2001-02—Con.**

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

Geographic area	Utility and liquor store revenue	Utility and liquor store expenditure					Long-term utility debt at end of fiscal year			Long-term utility debt issued	Long-term utility debt retired	
		Total	Current operation	Capital outlay			Interest on utility debt	Total	Full faith and credit			Non-guaranteed
				Total	Construction	Other						
1	2	3	4	5	6	7	8	9	10	11	12	
<b>Virginia</b> .....	<b>881,378</b>	<b>969,253</b>	<b>705,895</b>	<b>193,194</b>	<b>120,986</b>	<b>72,208</b>	<b>70,164</b>	<b>1,524,759</b>	<b>665,748</b>	<b>859,011</b>	<b>324,414</b>	<b>205,740</b>
All utilities .....	881,378	969,253	705,895	193,194	120,986	72,208	70,164	1,524,759	665,748	859,011	324,414	205,740
Water supply .....	443,291	500,741	300,573	143,180	86,088	57,092	56,988	1,210,412	516,974	693,438	241,813	149,144
Electric power .....	240,015	206,022	187,684	15,072	9,584	5,488	3,266	58,925	23,142	35,783	2,550	11,936
Gas supply .....	177,963	187,352	155,165	22,442	22,404	38	9,745	255,413	125,623	129,790	80,051	44,659
Transit .....	20,109	75,138	62,473	12,500	2,910	9,590	165	9	9	—	—	1
<b>Washington</b> .....	<b>1,550,492</b>	<b>1,711,541</b>	<b>1,179,383</b>	<b>386,708</b>	<b>263,457</b>	<b>123,251</b>	<b>145,450</b>	<b>3,152,315</b>	<b>24,492</b>	<b>3,127,823</b>	<b>942,490</b>	<b>398,997</b>
All utilities .....	1,550,492	1,711,541	1,179,383	386,708	263,457	123,251	145,450	3,152,315	24,492	3,127,823	942,490	398,997
Water supply .....	461,794	491,992	258,810	184,496	106,044	78,452	48,686	1,149,215	24,448	1,124,767	119,031	63,916
Electric power .....	1,070,346	1,193,705	895,243	201,820	157,395	44,425	96,642	2,001,111	—	2,001,111	823,407	334,998
Gas supply .....	7,493	5,751	5,630	—	—	—	121	1,945	—	1,945	—	75
Transit .....	10,859	20,093	19,700	392	18	374	1	44	44	—	52	8
<b>West Virginia</b> .....	<b>73,621</b>	<b>87,544</b>	<b>59,608</b>	<b>18,428</b>	<b>16,535</b>	<b>1,893</b>	<b>9,508</b>	<b>172,923</b>	<b>4,124</b>	<b>168,799</b>	<b>18,167</b>	<b>8,873</b>
All utilities .....	73,621	87,544	59,608	18,428	16,535	1,893	9,508	172,923	4,124	168,799	18,167	8,873
Water supply .....	69,106	83,276	55,519	18,281	16,535	1,746	9,476	172,442	4,124	168,318	18,167	8,816
Electric power .....	4,498	3,950	3,771	147	—	147	32	481	—	481	—	57
Transit .....	17	318	318	—	—	—	—	—	—	—	—	—
<b>Wisconsin</b> .....	<b>729,890</b>	<b>895,483</b>	<b>780,027</b>	<b>61,479</b>	<b>41,739</b>	<b>19,740</b>	<b>53,977</b>	<b>929,275</b>	<b>175,338</b>	<b>753,937</b>	<b>227,099</b>	<b>198,339</b>
All utilities .....	729,890	895,483	780,027	61,479	41,739	19,740	53,977	929,275	175,338	753,937	227,099	198,339
Water supply .....	338,322	401,493	313,998	42,611	30,882	11,729	44,884	782,812	158,814	623,998	208,053	174,224
Electric power .....	376,304	379,352	360,121	10,712	8,402	2,310	8,519	135,226	6,590	128,636	14,866	21,620
Transit .....	15,055	114,420	105,690	8,156	2,455	5,701	574	11,237	9,934	1,303	4,180	2,495
Municipal liquor stores .....	209	218	218	—	—	—	X	X	X	X	X	X
<b>Wyoming</b> .....	<b>80,667</b>	<b>103,943</b>	<b>62,354</b>	<b>36,582</b>	<b>30,758</b>	<b>5,824</b>	<b>5,007</b>	<b>119,346</b>	<b>25,960</b>	<b>93,386</b>	<b>22,345</b>	<b>15,808</b>
All utilities .....	80,667	103,943	62,354	36,582	30,758	5,824	5,007	119,346	25,960	93,386	22,345	15,808
Water supply .....	51,876	76,786	38,412	33,528	29,811	3,717	4,846	112,166	25,960	86,206	18,037	15,481
Electric power .....	28,782	26,754	23,937	2,656	947	1,709	161	7,180	—	7,180	4,308	327
Gas supply .....	9	5	5	—	—	—	—	—	—	—	—	—
Transit .....	—	398	—	398	—	398	—	—	—	—	—	—

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>UNITED STATES</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	19,429	58	30	153	118	246	643	1,436	16,745
Population, April 1, 2000 .....	174,881,954	47,767,718	7,162,775	21,075,987	10,094,753	14,865,324	22,576,240	22,588,957	28,750,200
<b>Revenue .....</b>	<b>337,432,406</b>	<b>149,304,824</b>	<b>12,886,487</b>	<b>38,160,854</b>	<b>15,949,696</b>	<b>22,544,234</b>	<b>31,630,676</b>	<b>32,010,988</b>	<b>34,944,647</b>
General revenue .....	285,545,260	134,140,032	11,260,418	30,998,409	13,563,336	18,850,927	26,142,254	24,492,310	26,097,574
Intergovernmental revenue .....	85,114,204	46,127,397	3,959,073	8,877,146	3,625,052	4,648,549	6,204,836	5,147,017	6,425,134
Federal government .....	15,201,339	10,214,789	671,873	1,377,569	476,191	612,163	649,650	431,488	767,616
State government .....	62,405,346	33,365,098	2,842,058	6,734,682	2,812,721	3,613,382	4,825,128	3,800,755	4,411,542
From own sources .....	200,431,056	88,012,635	7,301,345	22,121,263	9,938,284	14,202,378	19,837,418	19,345,293	19,672,440
Taxes .....	119,994,938	55,376,208	4,371,805	12,808,233	5,889,188	8,231,380	12,027,314	10,899,930	10,390,880
Property .....	58,301,633	22,475,478	2,177,436	7,040,767	3,408,285	4,623,229	6,863,214	5,935,337	5,777,887
Other .....	61,693,305	32,900,730	2,194,369	5,767,466	2,480,903	3,608,151	5,164,100	4,964,593	4,612,993
Charges and miscellaneous .....	80,436,118	32,636,427	2,929,540	9,313,030	4,049,096	5,970,998	7,810,104	8,445,363	9,281,560
Utility and liquor store revenue .....	55,180,221	18,476,606	1,665,158	7,308,725	2,306,310	3,720,045	5,423,198	7,470,244	8,809,935
Employee retirement revenue <sup>1</sup> .....	-3,293,075	-3,311,814	-39,089	-146,280	80,050	-26,738	65,224	48,434	37,138
<b>Expenditure .....</b>	<b>366,964,130</b>	<b>176,091,943</b>	<b>13,356,163</b>	<b>39,324,729</b>	<b>16,304,845</b>	<b>22,924,329</b>	<b>32,007,978</b>	<b>32,105,343</b>	<b>34,848,800</b>
General expenditure .....	288,078,385	137,764,818	11,368,305	30,826,859	13,380,146	18,633,908	25,988,212	24,503,277	25,612,860
Current expenditure .....	237,717,217	114,199,482	9,506,258	25,504,848	11,034,066	15,206,294	21,410,802	19,979,150	20,876,317
Capital outlay .....	50,361,168	23,565,336	1,862,047	5,322,011	2,346,080	3,427,614	4,577,410	4,524,127	4,736,543
Education services:									
Education .....	35,916,755	21,828,717	1,870,368	4,198,909	1,764,352	1,966,886	2,544,384	1,157,933	585,206
Libraries .....	3,358,987	1,171,998	178,594	469,443	224,222	303,999	344,236	333,273	333,222
Social services and income maintenance:									
Public welfare .....	12,903,755	11,907,031	95,488	354,863	56,604	132,346	105,832	79,818	171,773
Hospitals .....	10,012,269	6,302,327	85	605,612	242,128	496,400	278,751	1,111,738	975,228
Health .....	5,939,571	4,313,562	197,282	483,721	124,746	189,544	222,596	195,143	212,977
Transportation:									
Highways .....	22,131,721	6,313,784	904,232	2,395,961	1,236,726	2,003,270	2,857,961	2,862,985	3,556,802
Capital outlay .....	10,011,859	3,544,780	478,811	919,616	499,601	989,923	1,274,327	1,124,437	1,180,364
Air transportation .....	6,977,680	5,780,969	87,498	425,615	96,565	167,186	157,020	148,299	114,528
Other transportation .....	3,748,711	2,863,452	115,519	224,190	131,807	145,673	145,174	64,923	57,973
Public safety:									
Police protection .....	36,910,317	14,522,349	1,589,620	4,329,323	1,951,864	2,623,361	4,003,080	3,860,631	4,030,089
Fire protection .....	17,790,272	6,435,593	917,786	2,425,516	1,104,307	1,595,738	2,203,588	1,816,137	1,291,607
Correction .....	3,118,124	2,617,735	52,660	223,224	29,927	25,913	86,659	55,901	26,105
Protective inspection and regulation .....	2,496,587	881,836	122,923	346,446	173,426	241,734	330,008	234,206	166,008
Environment and housing:									
Natural resources .....	355,276	144,869	20,053	55,613	16,066	14,933	19,774	30,372	53,596
Parks and recreation .....	15,605,942	5,370,894	757,437	2,072,938	983,929	1,375,460	1,798,945	1,723,462	1,522,877
Housing and community development .....	12,563,013	6,564,991	763,218	1,468,318	675,546	854,217	1,055,083	681,061	500,579
Sewerage .....	19,322,440	6,814,816	604,111	2,044,231	894,163	1,508,467	2,034,693	2,303,341	3,118,618
Solid waste management .....	9,674,321	3,692,822	465,525	1,047,679	441,917	715,262	989,011	1,078,519	1,243,586
Governmental administration:									
Financial administration .....	6,649,395	2,181,946	228,857	719,433	281,999	472,003	670,813	709,738	1,384,606
Judicial and legal .....	3,712,191	2,057,174	117,193	393,902	140,640	189,483	291,256	304,371	218,172
General public buildings .....	3,795,271	1,548,262	133,828	469,445	172,597	225,888	404,682	425,541	415,028
Other governmental administration .....	7,287,132	1,415,700	295,545	842,890	418,176	676,451	1,081,445	1,223,988	1,332,937
Interest on general debt .....	15,784,343	8,267,433	593,495	1,734,272	657,351	945,354	1,333,921	1,142,543	1,109,974
Other and unallocable .....	32,024,312	14,766,558	1,256,988	3,495,315	1,561,088	1,764,340	3,029,300	2,959,354	3,191,369
Utility and liquor store expenditure .....	62,841,694	24,955,359	1,771,439	7,499,119	2,563,829	3,906,078	5,590,451	7,389,865	9,165,554
Employee retirement expenditure <sup>1</sup> .....	16,044,051	13,371,766	216,419	998,751	360,870	384,343	429,315	212,201	70,386
Debt outstanding at end of fiscal year .....	398,666,930	217,549,843	14,888,276	40,269,323	16,937,886	21,613,991	30,660,053	27,853,788	28,893,770
Exhibit: Salaries and wages .....	112,881,570	53,370,220	5,058,395	12,764,380	5,534,403	7,346,603	10,228,987	9,408,832	9,169,750
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.3	.2	.8	.6	1.3	3.3	7.4	86.2
Population, April 1, 2000 .....	100.0	27.3	4.1	12.1	5.8	8.5	12.9	12.9	16.4
<b>Revenue .....</b>	<b>100.0</b>	<b>44.2</b>	<b>3.8</b>	<b>11.3</b>	<b>4.7</b>	<b>6.7</b>	<b>9.4</b>	<b>9.5</b>	<b>10.4</b>
General revenue .....	100.0	47.0	3.9	10.9	4.7	6.6	9.2	8.6	9.1
Intergovernmental revenue .....	100.0	54.2	4.7	10.4	4.3	5.5	7.4	6.0	7.5
Federal government .....	100.0	67.2	4.4	9.1	3.1	4.0	4.3	2.8	5.0
State government .....	100.0	53.5	4.6	10.8	4.5	5.8	7.7	6.1	7.1
From own sources .....	100.0	43.9	3.6	11.0	5.0	7.1	9.9	9.7	9.8
Taxes .....	100.0	46.1	3.6	10.7	4.9	6.9	10.0	9.1	8.7
Property .....	100.0	38.6	3.7	12.1	5.8	7.9	11.8	10.2	9.9
Other .....	100.0	53.3	3.6	9.3	4.0	5.8	8.4	8.0	7.5
Charges and miscellaneous .....	100.0	40.6	3.6	11.6	5.0	7.4	9.7	10.5	11.5
Utility and liquor store revenue .....	100.0	33.5	3.0	13.2	4.2	6.7	9.8	13.5	16.0
Employee retirement revenue <sup>1 2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>UNITED STATES—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	<b>48.0</b>	<b>3.6</b>	<b>10.7</b>	<b>4.4</b>	<b>6.2</b>	<b>8.7</b>	<b>8.7</b>	<b>9.5</b>
General expenditure .....	100.0	47.8	3.9	10.7	4.6	6.5	9.0	8.5	8.9
Current expenditure .....	100.0	48.0	4.0	10.7	4.6	6.4	9.0	8.4	8.8
Capital outlay .....	100.0	46.8	3.7	10.6	4.7	6.8	9.1	9.0	9.4
Education services:									
Education .....	100.0	60.8	5.2	11.7	4.9	5.5	7.1	3.2	1.6
Libraries .....	100.0	34.9	5.3	14.0	6.7	9.1	10.2	9.9	9.9
Social services and income maintenance:									
Public welfare .....	100.0	92.3	.7	2.8	.4	1.0	.8	.6	1.3
Hospitals .....	100.0	62.9	—	6.0	2.4	5.0	2.8	11.1	9.7
Health .....	100.0	72.6	3.3	8.1	2.1	3.2	3.7	3.3	3.6
Transportation:									
Highways .....	100.0	28.5	4.1	10.8	5.6	9.1	12.9	12.9	16.1
Capital outlay .....	100.0	35.4	4.8	9.2	5.0	9.9	12.7	11.2	11.8
Air transportation .....	100.0	82.8	1.3	6.1	1.4	2.4	2.3	2.1	1.6
Other transportation .....	100.0	76.4	3.1	6.0	3.5	3.9	3.9	1.7	1.5
Public safety:									
Police protection .....	100.0	39.3	4.3	11.7	5.3	7.1	10.8	10.5	10.9
Fire protection .....	100.0	36.2	5.2	13.6	6.2	9.0	12.4	10.2	7.3
Correction .....	100.0	84.0	1.7	7.2	1.0	.8	2.8	1.8	.8
Protective inspection and regulation .....	100.0	35.3	4.9	13.9	6.9	9.7	13.2	9.4	6.6
Environment and housing:									
Natural resources .....	100.0	40.8	5.6	15.7	4.5	4.2	5.6	8.5	15.1
Parks and recreation .....	100.0	34.4	4.9	13.3	6.3	8.8	11.5	11.0	9.8
Housing and community development .....	100.0	52.3	6.1	11.7	5.4	6.8	8.4	5.4	4.0
Sewerage .....	100.0	35.3	3.1	10.6	4.6	7.8	10.5	11.9	16.1
Solid waste management .....	100.0	38.2	4.8	10.8	4.6	7.4	10.2	11.1	12.9
Governmental administration:									
Financial administration .....	100.0	32.8	3.4	10.8	4.2	7.1	10.1	10.7	20.8
Judicial and legal .....	100.0	55.4	3.2	10.6	3.8	5.1	7.8	8.2	5.9
General public buildings .....	100.0	40.8	3.5	12.4	4.5	6.0	10.7	11.2	10.9
Other governmental administration .....	100.0	19.4	4.1	11.6	5.7	9.3	14.8	16.8	18.3
Interest on general debt .....	100.0	52.4	3.8	11.0	4.2	6.0	8.5	7.2	7.0
Other and unallocable .....	100.0	46.1	3.9	10.9	4.9	5.5	9.5	9.2	10.0
Utility and liquor store expenditure .....	100.0	39.7	2.8	11.9	4.1	6.2	8.9	11.8	14.6
Employee retirement expenditure <sup>1</sup> .....	100.0	83.3	1.3	6.2	2.2	2.4	2.7	1.3	.4
Debt outstanding at end of fiscal year .....	100.0	54.6	3.7	10.1	4.2	5.4	7.7	7.0	7.2
Exhibit: Salaries and wages .....	100.0	47.3	4.5	11.3	4.9	6.5	9.1	8.3	8.1
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,929.49</b>	<b>3,125.64</b>	<b>1,799.09</b>	<b>1,810.63</b>	<b>1,580.00</b>	<b>1,516.57</b>	<b>1,401.06</b>	<b>1,417.11</b>	<b>1,215.46</b>
General revenue .....	1,632.79	2,808.17	1,572.07	1,470.79	1,343.60	1,268.11	1,157.95	1,084.26	907.74
Intergovernmental revenue .....	486.70	965.66	552.73	421.20	359.10	312.71	279.27	227.86	223.48
Federal government .....	86.92	213.84	93.80	65.36	47.17	41.18	28.78	19.10	26.70
State government .....	356.84	698.49	396.78	319.54	278.63	243.07	213.73	168.26	153.44
From own sources .....	1,146.09	1,842.51	1,019.35	1,049.60	984.50	955.40	878.69	856.40	684.25
Taxes .....	686.15	1,159.28	610.35	607.72	583.39	553.73	532.74	482.53	361.42
Property .....	333.38	470.52	303.99	334.07	337.63	311.01	304.00	262.75	200.97
Other .....	352.77	688.76	306.36	273.65	245.76	242.72	228.74	219.78	160.45
Charges and miscellaneous .....	459.95	683.23	409.00	441.88	401.11	401.67	345.94	373.87	322.83
Utility and liquor store revenue .....	315.53	386.80	232.47	346.78	228.47	250.25	240.22	330.70	306.43
Employee retirement revenue <sup>1 2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>2,098.35</b>	<b>3,686.42</b>	<b>1,864.66</b>	<b>1,865.85</b>	<b>1,615.18</b>	<b>1,542.13</b>	<b>1,417.77</b>	<b>1,421.28</b>	<b>1,212.12</b>
General expenditure .....	1,647.27	2,884.06	1,587.14	1,462.65	1,325.46	1,253.52	1,151.13	1,084.75	890.88
Current expenditure .....	1,359.30	2,390.73	1,327.18	1,210.14	1,093.05	1,022.94	948.38	884.47	726.13
Capital outlay .....	287.97	493.33	259.96	252.52	232.41	230.58	202.75	200.28	164.75
Education services:									
Education .....	205.38	456.98	261.12	199.23	174.78	132.31	112.70	51.26	20.35
Libraries .....	19.21	24.54	24.93	22.27	22.21	20.45	15.25	14.75	11.59
Social services and income maintenance:									
Public welfare .....	73.79	249.27	13.33	16.84	5.61	8.90	4.69	3.53	5.97
Hospitals .....	57.25	131.94	.01	28.73	23.99	33.39	12.35	49.22	33.92
Health .....	33.96	90.30	27.54	22.95	12.36	12.75	9.86	8.64	7.41
Transportation:									
Highways .....	126.55	132.18	126.24	113.68	122.51	134.76	126.59	126.74	123.71
Capital outlay .....	57.25	74.21	66.85	43.63	49.49	66.59	56.45	49.78	41.06
Air transportation .....	39.90	121.02	12.22	20.19	9.57	11.25	6.96	6.57	3.98
Other transportation .....	21.44	59.95	16.13	10.64	13.06	9.80	6.43	2.87	2.02
Public safety:									
Police protection .....	211.06	304.02	221.93	205.41	193.35	176.48	177.31	170.91	140.18
Fire protection .....	101.73	134.73	128.13	115.08	109.39	107.35	97.61	80.40	44.93
Correction .....	17.83	54.80	7.35	10.59	2.96	1.74	3.84	2.47	.91
Protective inspection and regulation .....	14.28	18.46	17.16	16.44	17.18	16.26	14.62	10.37	5.77
Environment and housing:									
Natural resources .....	2.03	3.03	2.80	2.64	1.59	1.00	.88	1.34	1.86
Parks and recreation .....	89.24	112.44	105.75	98.36	97.47	92.53	79.68	76.30	52.97
Housing and community development .....	71.84	137.44	106.55	69.67	66.92	57.46	46.73	30.15	17.41
Sewerage .....	110.49	142.67	84.34	96.99	88.58	101.48	90.13	101.97	108.47
Solid waste management .....	55.32	77.31	64.99	49.71	43.78	48.12	43.81	47.75	43.25

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>UNITED STATES—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	38.02	45.68	31.95	34.14	27.94	31.75	29.71	31.42	48.16
Judicial and legal .....	21.23	43.07	16.36	18.69	13.93	12.75	12.90	13.47	7.59
General public buildings .....	21.70	32.41	18.68	22.27	17.10	15.20	17.93	18.84	14.44
Other governmental administration .....	41.67	29.64	41.26	39.99	41.43	45.51	47.90	54.19	46.36
Interest on general debt .....	90.26	173.08	82.86	82.29	65.12	63.59	59.09	50.58	38.61
Other and unallocable .....	183.12	309.13	175.49	165.84	154.64	118.69	134.18	131.01	111.00
Utility and liquor store expenditure .....	359.34	522.43	247.31	355.81	253.98	262.76	247.63	327.15	318.80
Employee retirement expenditure <sup>1</sup> .....	91.74	279.93	30.21	47.39	35.75	25.86	19.02	9.39	2.45
Debt outstanding at end of fiscal year .....	2,279.63	4,554.33	2,078.56	1,910.67	1,677.89	1,453.99	1,358.07	1,233.07	1,004.99
Exhibit: Salaries and wages .....	645.47	1,117.29	706.21	605.64	548.25	494.21	453.09	416.52	318.95
<b>ALABAMA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	451	—	2	2	1	3	8	36	399
Population, April 1, 2000 .....	2,595,533	—	444,388	357,131	77,906	174,408	259,171	568,122	714,407
<b>Revenue .....</b>	<b>4,442,699</b>	<b>—</b>	<b>713,984</b>	<b>838,307</b>	<b>102,031</b>	<b>499,888</b>	<b>453,852</b>	<b>926,360</b>	<b>908,277</b>
General revenue .....	2,884,335	—	538,818	495,308	85,201	313,432	301,118	561,614	588,844
Intergovernmental revenue .....	277,141	—	54,973	46,502	16,538	17,810	21,445	39,390	80,483
Federal government .....	58,656	—	16,132	8,055	3,236	4,798	5,565	5,460	15,410
State government .....	162,657	—	26,171	36,449	3,450	10,910	11,529	26,943	47,205
From own sources .....	2,607,194	—	483,845	448,806	68,663	295,622	279,673	522,224	508,361
Taxes .....	1,746,709	—	374,464	298,508	48,297	126,690	212,479	378,403	307,868
Property .....	258,831	—	59,483	27,681	7,541	11,428	62,487	57,731	32,480
Other .....	1,487,878	—	314,981	270,827	40,756	115,262	149,992	320,672	275,388
Charges and miscellaneous .....	860,485	—	109,381	150,298	20,366	168,932	67,194	143,821	200,493
Utility and liquor store revenue .....	1,490,412	—	114,011	342,999	11,122	187,844	152,256	362,747	319,433
Employee retirement revenue .....	67,952	—	61,155	—	5,708	-1,388	478	1,999	—
<b>Expenditure .....</b>	<b>4,489,301</b>	<b>—</b>	<b>765,214</b>	<b>860,656</b>	<b>96,665</b>	<b>536,091</b>	<b>460,134</b>	<b>892,572</b>	<b>877,969</b>
General expenditure .....	2,933,505	—	620,714	480,471	77,544	338,455	283,478	557,285	575,558
Current expenditure .....	2,513,764	—	559,989	382,104	60,020	277,391	250,415	482,561	501,284
Capital outlay .....	419,741	—	60,725	98,367	17,524	61,064	33,063	74,724	74,274
Education services:									
Education .....	94,172	—	19,607	30	—	13,734	12,956	37,643	10,202
Libraries .....	57,359	—	16,515	10,530	1,275	6,475	4,664	10,468	7,432
Social services and income maintenance:									
Public welfare .....	5,442	—	239	374	—	304	1,224	1,012	2,289
Hospitals .....	129,473	—	85	—	—	101,702	—	485	27,201
Health .....	20,853	—	5,271	3,840	199	1,514	1,881	2,733	5,415
Transportation:									
Highways .....	241,046	—	30,913	32,669	8,574	17,946	25,129	67,280	58,535
Capital outlay .....	52,287	—	287	13,963	—	6,306	8,027	16,489	7,215
Air transportation .....	5,448	—	—	—	958	34	567	2,114	1,775
Other transportation .....	17,068	—	12,335	2,319	1,238	117	270	110	679
Public safety:									
Police protection .....	448,615	—	99,814	64,712	14,142	31,356	44,654	91,874	102,063
Fire protection .....	268,871	—	60,782	42,298	10,298	25,974	32,604	58,346	38,569
Correction .....	10,225	—	574	3,101	507	2,039	628	2,561	815
Protective inspection and regulation .....	21,746	—	5,890	3,000	677	3,363	3,312	3,983	1,521
Environment and housing:									
Natural resources .....	7	—	—	—	—	—	—	—	7
Parks and recreation .....	233,054	—	50,887	44,054	3,686	29,607	19,305	45,562	39,953
Housing and community development .....	63,550	—	36,998	10,803	984	2,727	4,898	2,094	5,046
Sewerage .....	170,553	—	2,851	46,556	8,623	24,771	18,832	38,155	30,765
Solid waste management .....	166,750	—	52,545	17,728	4,008	14,562	14,886	33,905	29,116
Governmental administration:									
Financial administration .....	114,504	—	15,687	9,613	1,360	5,102	6,903	18,347	57,492
Judicial and legal .....	38,597	—	13,156	5,681	1,532	2,483	4,146	7,441	4,158
General public buildings .....	36,720	—	3,517	12,817	1,352	1,957	5,226	8,545	3,306
Other governmental administration .....	99,605	—	18,203	4,573	1,131	14,913	16,956	26,438	17,391
Interest on general debt .....	252,170	—	40,170	61,634	749	21,975	16,415	46,379	64,848
Other and unallocable .....	437,677	—	134,675	104,139	16,251	15,800	48,022	51,810	66,980
Utility and liquor store expenditure .....	1,484,588	—	90,308	380,185	12,891	191,785	174,199	332,809	302,411
Employee retirement expenditure .....	71,208	—	54,192	—	6,230	5,851	2,457	2,478	—
Debt outstanding at end of fiscal year .....	5,684,640	—	1,156,559	1,166,201	126,173	448,770	487,446	1,092,398	1,207,093
Exhibit: Salaries and wages .....	1,173,336	—	275,745	155,959	30,081	130,594	121,055	238,254	221,648

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ALABAMA—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	.4	.4	.2	.7	1.8	8.0	88.5
Population, April 1, 2000 .....	100.0	—	17.1	13.8	3.0	6.7	10.0	21.9	27.5
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>16.1</b>	<b>18.9</b>	<b>2.3</b>	<b>11.3</b>	<b>10.2</b>	<b>20.9</b>	<b>20.4</b>
General revenue .....	100.0	—	18.7	17.2	3.0	10.9	10.4	19.5	20.4
Intergovernmental revenue .....	100.0	—	19.8	16.8	6.0	6.4	7.7	14.2	29.0
Federal government .....	100.0	—	27.5	13.7	5.5	8.2	9.5	9.3	26.3
State government .....	100.0	—	16.1	22.4	2.1	6.7	7.1	16.6	29.0
From own sources .....	100.0	—	18.6	17.2	2.6	11.3	10.7	20.0	19.5
Taxes .....	100.0	—	21.4	17.1	2.8	7.3	12.2	21.7	17.6
Property .....	100.0	—	23.0	10.7	2.9	4.4	24.1	22.3	12.5
Other .....	100.0	—	21.2	18.2	2.7	7.7	10.1	21.6	18.5
Charges and miscellaneous .....	100.0	—	12.7	17.5	2.4	19.6	7.8	16.7	23.3
Utility and liquor store revenue .....	100.0	—	7.6	23.0	.7	12.6	10.2	24.3	21.4
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>—</b>	<b>17.0</b>	<b>19.2</b>	<b>2.2</b>	<b>11.9</b>	<b>10.2</b>	<b>19.9</b>	<b>19.6</b>
General expenditure .....	100.0	—	21.2	16.4	2.6	11.5	9.7	19.0	19.6
Current expenditure .....	100.0	—	22.3	15.2	2.4	11.0	10.0	19.2	19.9
Capital outlay .....	100.0	—	14.5	23.4	4.2	14.5	7.9	17.8	17.7
Education services:									
Education .....	100.0	—	20.8	—	—	14.6	13.8	40.0	10.8
Libraries .....	100.0	—	28.8	18.4	2.2	11.3	8.1	18.2	13.0
Social services and income maintenance:									
Public welfare .....	100.0	—	4.4	6.9	—	5.6	22.5	18.6	42.1
Hospitals .....	100.0	—	.1	—	—	78.6	—	.4	21.0
Health .....	100.0	—	25.3	18.4	1.0	7.3	9.0	13.1	26.0
Transportation:									
Highways .....	100.0	—	12.8	13.6	3.6	7.4	10.4	27.9	24.3
Capital outlay .....	100.0	—	.5	26.7	—	12.1	15.4	31.5	13.8
Air transportation .....	100.0	—	—	—	17.6	.6	10.4	38.8	32.6
Other transportation .....	100.0	—	72.3	13.6	7.3	.7	1.6	.6	4.0
Public safety:									
Police protection .....	100.0	—	22.2	14.4	3.2	7.0	10.0	20.5	22.8
Fire protection .....	100.0	—	22.6	15.7	3.8	9.7	12.1	21.7	14.3
Correction .....	100.0	—	5.6	30.3	5.0	19.9	6.1	25.0	8.0
Protective inspection and regulation .....	100.0	—	27.1	13.8	3.1	15.5	15.2	18.3	7.0
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation .....	100.0	—	21.8	18.9	1.6	12.7	8.3	19.5	17.1
Housing and community development .....	100.0	—	58.2	17.0	1.5	4.3	7.7	3.3	7.9
Sewerage .....	100.0	—	1.7	27.3	5.1	14.5	11.0	22.4	18.0
Solid waste management .....	100.0	—	31.5	10.6	2.4	8.7	8.9	20.3	17.5
Governmental administration:									
Financial administration .....	100.0	—	13.7	8.4	1.2	4.5	6.0	16.0	50.2
Judicial and legal .....	100.0	—	34.1	14.7	4.0	6.4	10.7	19.3	10.8
General public buildings .....	100.0	—	9.6	34.9	3.7	5.3	14.2	23.3	9.0
Other governmental administration .....	100.0	—	18.3	4.6	1.1	15.0	17.0	26.5	17.5
Interest on general debt .....	100.0	—	15.9	24.4	.3	8.7	6.5	18.4	25.7
Other and unallocable .....	100.0	—	30.8	23.8	3.7	3.6	11.0	11.8	15.3
Utility and liquor store expenditure .....	100.0	—	6.1	25.6	.9	12.9	11.7	22.4	20.4
Employee retirement expenditure .....	100.0	—	76.1	—	8.7	8.2	3.5	3.5	—
Debt outstanding at end of fiscal year .....	100.0	—	20.3	20.5	2.2	7.9	8.6	19.2	21.2
Exhibit: Salaries and wages .....	100.0	—	23.5	13.3	2.6	11.1	10.3	20.3	18.9
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,711.67</b>	<b>—</b>	<b>1,606.67</b>	<b>2,347.34</b>	<b>1,309.67</b>	<b>2,866.20</b>	<b>1,751.17</b>	<b>1,630.57</b>	<b>1,271.37</b>
General revenue .....	1,111.27	—	1,212.49	1,386.91	1,093.64	1,797.12	1,161.85	988.54	824.24
Intergovernmental revenue .....	106.78	—	123.70	130.21	212.28	102.12	82.74	69.33	112.66
Federal government .....	22.60	—	36.30	22.55	41.54	27.51	21.47	9.61	21.57
State government .....	62.67	—	58.89	102.06	44.28	62.55	44.48	47.42	66.08
From own sources .....	1,004.49	—	1,088.79	1,256.70	881.36	1,695.00	1,079.11	919.21	711.58
Taxes .....	672.97	—	842.65	835.85	619.94	726.40	819.84	666.06	430.94
Property .....	99.72	—	133.85	77.51	96.80	65.52	241.10	101.62	45.46
Other .....	573.25	—	708.80	758.34	523.14	660.88	578.74	564.44	385.48
Charges and miscellaneous .....	331.53	—	246.14	420.85	261.42	968.60	259.27	253.15	280.64
Utility and liquor store revenue .....	574.22	—	256.56	960.43	142.76	1,077.04	587.47	638.50	447.13
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ALABAMA—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>1,729.63</b>	—	<b>1,721.95</b>	<b>2,409.92</b>	<b>1,240.79</b>	<b>3,073.78</b>	<b>1,775.41</b>	<b>1,571.09</b>	<b>1,228.95</b>
General expenditure .....	1,130.21	—	1,396.78	1,345.36	995.35	1,940.59	1,093.79	980.92	805.64
Current expenditure .....	968.50	—	1,260.14	1,069.93	770.42	1,590.47	966.22	849.40	701.68
Capital outlay .....	161.72	—	136.65	275.44	224.94	350.12	127.57	131.53	103.97
Education services:									
Education .....	36.28	—	44.12	.08	—	78.75	49.99	66.26	14.28
Libraries .....	22.10	—	37.16	29.48	16.37	37.13	18.00	18.43	10.40
Social services and income maintenance:									
Public welfare .....	2.10	—	.54	1.05	—	1.74	4.72	1.78	3.20
Hospitals .....	49.88	—	.19	—	—	583.13	—	.85	38.07
Health .....	8.03	—	11.86	10.75	2.55	8.68	7.26	4.81	7.58
Transportation:									
Highways .....	92.87	—	69.56	91.48	110.06	102.90	96.96	118.43	81.94
Capital outlay .....	20.14	—	.65	39.10	—	36.16	30.97	29.02	10.10
Air transportation .....	2.10	—	—	—	12.30	.19	2.19	3.72	2.48
Other transportation .....	6.58	—	27.76	6.49	15.89	.67	1.04	.19	.95
Public safety:									
Police protection .....	172.84	—	224.61	181.20	181.53	179.79	172.30	161.72	142.86
Fire protection .....	103.59	—	136.78	118.44	132.18	148.93	125.80	102.70	53.99
Correction .....	3.94	—	1.29	8.68	6.51	11.69	2.42	4.51	1.14
Protective inspection and regulation .....	8.38	—	13.25	8.40	8.69	19.28	12.78	7.01	2.13
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	.01
Parks and recreation .....	89.79	—	114.51	123.36	47.31	169.76	74.49	80.20	55.92
Housing and community development .....	24.48	—	83.26	30.25	12.63	15.64	18.90	3.69	7.06
Sewerage .....	65.71	—	6.42	130.36	110.68	142.03	72.66	67.16	43.06
Solid waste management .....	64.24	—	118.24	49.64	51.45	83.49	57.44	59.68	40.76
Governmental administration:									
Financial administration .....	44.12	—	35.30	26.92	17.46	29.25	26.63	32.29	80.48
Judicial and legal .....	14.87	—	29.60	15.91	19.66	14.24	16.00	13.10	5.82
General public buildings .....	14.15	—	7.91	35.89	17.35	11.22	20.16	15.04	4.63
Other governmental administration .....	38.38	—	40.96	12.80	14.52	85.51	65.42	46.54	24.34
Interest on general debt .....	97.16	—	90.39	172.58	9.61	126.00	63.34	81.64	90.77
Other and unallocable .....	168.63	—	303.06	291.60	208.60	90.59	185.29	91.20	93.76
Utility and liquor store expenditure .....	571.98	—	203.22	1,064.55	165.47	1,099.63	672.14	585.81	423.30
Employee retirement expenditure .....	27.43	—	121.95	—	79.97	33.55	9.48	4.36	—
Debt outstanding at end of fiscal year .....	2,190.16	—	2,602.59	3,265.47	1,619.55	2,573.10	1,880.79	1,922.82	1,689.64
Exhibit: Salaries and wages .....	452.06	—	620.51	436.70	386.12	748.78	467.09	419.37	310.25
<b>ALASKA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	149	—	1	—	—	—	2	—	146
Population, April 1, 2000 .....	457,965	—	260,283	—	—	—	60,935	—	136,747
<b>Revenue</b> .....	<b>1,729,109</b>	—	<b>953,231</b>	—	—	—	<b>191,073</b>	—	<b>584,805</b>
General revenue .....	1,556,080	—	858,527	—	—	—	188,443	—	509,110
Intergovernmental revenue .....	592,772	—	396,445	—	—	—	42,404	—	153,923
Federal government .....	72,568	—	29,073	—	—	—	6,263	—	37,232
State government .....	517,372	—	367,372	—	—	—	35,848	—	114,152
From own sources .....	963,308	—	462,082	—	—	—	146,039	—	355,187
Taxes .....	541,138	—	321,827	—	—	—	75,958	—	143,353
Property .....	375,893	—	287,915	—	—	—	34,222	—	53,756
Other .....	165,245	—	33,912	—	—	—	41,736	—	89,597
Charges and miscellaneous .....	422,170	—	140,255	—	—	—	70,081	—	211,834
Utility and liquor store revenue .....	192,618	—	114,293	—	—	—	2,630	—	75,695
Employee retirement revenue .....	-19,589	—	-19,589	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>1,924,875</b>	—	<b>1,172,975</b>	—	—	—	<b>190,152</b>	—	<b>561,748</b>
General expenditure .....	1,721,279	—	1,042,376	—	—	—	185,046	—	493,857
Current expenditure .....	1,265,259	—	672,082	—	—	—	156,551	—	436,626
Capital outlay .....	456,020	—	370,294	—	—	—	28,495	—	57,231
Education services:									
Education .....	647,966	—	470,552	—	—	—	52,549	—	124,865
Libraries .....	14,776	—	5,688	—	—	—	1,735	—	7,353
Social services and income maintenance:									
Public welfare .....	568	—	—	—	—	—	—	—	568
Hospitals .....	60,743	—	—	—	—	—	40,489	—	20,254
Health .....	41,114	—	32,084	—	—	—	71	—	8,959
Transportation:									
Highways .....	226,643	—	195,400	—	—	—	12,400	—	18,843
Capital outlay .....	173,738	—	164,531	—	—	—	5,537	—	3,670
Air transportation .....	8,397	—	764	—	—	—	3,492	—	4,141
Other transportation .....	27,361	—	6,465	—	—	—	2,277	—	18,619
Public safety:									
Police protection .....	192,456	—	137,403	—	—	—	20,192	—	34,861
Fire protection .....	58,428	—	39,831	—	—	—	6,245	—	12,352
Correction .....	1,429	—	—	—	—	—	—	—	1,429
Protective inspection and regulation .....	6,807	—	5,831	—	—	—	487	—	489

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ALASKA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	64	—	—	—	—	—	—	—	64
Parks and recreation .....	78,772	—	55,345	—	—	—	9,161	—	14,266
Housing and community development .....	3,115	—	—	—	—	—	2,305	—	810
Sewerage .....	41,421	—	14,758	—	—	—	4,322	—	22,341
Solid waste management .....	25,618	—	13,140	—	—	—	460	—	12,018
Governmental administration:									
Financial administration .....	35,359	—	7,014	—	—	—	3,276	—	25,069
Judicial and legal .....	4,019	—	873	—	—	—	1,032	—	2,114
General public buildings .....	6,801	—	849	—	—	—	1,863	—	4,089
Other governmental administration .....	40,350	—	17,415	—	—	—	5,758	—	17,177
Interest on general debt .....	76,625	—	32,785	—	—	—	2,031	—	41,809
Other and unallocable .....	122,447	—	6,179	—	—	—	14,901	—	101,367
Utility and liquor store expenditure .....	185,830	—	112,833	—	—	—	5,106	—	67,891
Employee retirement expenditure .....	17,766	—	17,766	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	2,085,041	—	1,370,896	—	—	—	54,718	—	659,427
Exhibit: Salaries and wages .....	919,263	—	618,885	—	—	—	77,333	—	223,045
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	.7	—	—	—	1.3	—	98.0
Population, April 1, 2000 .....	100.0	—	56.8	—	—	—	13.3	—	29.9
<b>Revenue</b> .....	<b>100.0</b>	<b>—</b>	<b>55.1</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>11.1</b>	<b>—</b>	<b>33.8</b>
General revenue .....									
Intergovernmental revenue .....	100.0	—	55.2	—	—	—	12.1	—	32.7
Federal government .....	100.0	—	66.9	—	—	—	7.2	—	26.0
State government .....	100.0	—	40.1	—	—	—	8.6	—	51.3
From own sources .....	100.0	—	71.0	—	—	—	6.9	—	22.1
Taxes .....	100.0	—	48.0	—	—	—	15.2	—	36.9
Property .....	100.0	—	59.5	—	—	—	14.0	—	26.5
Other .....	100.0	—	76.6	—	—	—	9.1	—	14.3
Charges and miscellaneous .....	100.0	—	20.5	—	—	—	25.3	—	54.2
Utility and liquor store revenue .....	100.0	—	33.2	—	—	—	16.6	—	50.2
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>—</b>	<b>60.9</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9.9</b>	<b>—</b>	<b>29.2</b>
General expenditure .....									
Current expenditure .....	100.0	—	60.6	—	—	—	10.8	—	28.7
Capital outlay .....	100.0	—	53.1	—	—	—	12.4	—	34.5
Education services:	100.0	—	81.2	—	—	—	6.2	—	12.6
Education .....	100.0	—	72.6	—	—	—	8.1	—	19.3
Libraries .....	100.0	—	38.5	—	—	—	11.7	—	49.8
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	—	—	—	100.0
Hospitals .....	100.0	—	—	—	—	—	66.7	—	33.3
Health .....	100.0	—	78.0	—	—	—	.2	—	21.8
Transportation:									
Highways .....	100.0	—	86.2	—	—	—	5.5	—	8.3
Capital outlay .....	100.0	—	94.7	—	—	—	3.2	—	2.1
Air transportation .....	100.0	—	9.1	—	—	—	41.6	—	49.3
Other transportation .....	100.0	—	23.6	—	—	—	8.3	—	68.0
Public safety:									
Police protection .....	100.0	—	71.4	—	—	—	10.5	—	18.1
Fire protection .....	100.0	—	68.2	—	—	—	10.7	—	21.1
Correction .....	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation .....	100.0	—	85.7	—	—	—	7.2	—	7.2
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation .....	100.0	—	70.3	—	—	—	11.6	—	18.1
Housing and community development .....	100.0	—	—	—	—	—	74.0	—	26.0
Sewerage .....	100.0	—	35.6	—	—	—	10.4	—	53.9
Solid waste management .....	100.0	—	51.3	—	—	—	1.8	—	46.9
Governmental administration:									
Financial administration .....	100.0	—	19.8	—	—	—	9.3	—	70.9
Judicial and legal .....	100.0	—	21.7	—	—	—	25.7	—	52.6
General public buildings .....	100.0	—	12.5	—	—	—	27.4	—	60.1
Other governmental administration .....	100.0	—	43.2	—	—	—	14.3	—	42.6
Interest on general debt .....	100.0	—	42.8	—	—	—	2.7	—	54.6
Other and unallocable .....	100.0	—	5.0	—	—	—	12.2	—	82.8
Utility and liquor store expenditure .....	100.0	—	60.7	—	—	—	2.7	—	36.5
Employee retirement expenditure .....	100.0	—	100.0	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	—	65.7	—	—	—	2.6	—	31.6
Exhibit: Salaries and wages .....	100.0	—	67.3	—	—	—	8.4	—	24.3

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ALASKA—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>3,775.64</b>	—	<b>3,662.29</b>	—	—	—	<b>3,135.69</b>	—	<b>4,276.55</b>
General revenue .....	3,397.81	—	3,298.44	—	—	—	3,092.52	—	3,723.01
Intergovernmental revenue .....	1,294.36	—	1,523.13	—	—	—	695.89	—	1,125.60
Federal government .....	158.46	—	111.70	—	—	—	102.78	—	272.27
State government .....	1,129.72	—	1,411.43	—	—	—	588.30	—	834.77
From own sources .....	2,103.45	—	1,775.31	—	—	—	2,396.64	—	2,597.40
Taxes .....	1,181.61	—	1,236.45	—	—	—	1,246.54	—	1,048.31
Property .....	820.79	—	1,106.16	—	—	—	561.61	—	393.11
Other .....	360.82	—	130.29	—	—	—	684.93	—	655.20
Charges and miscellaneous .....	921.84	—	538.86	—	—	—	1,150.09	—	1,549.09
Utility and liquor store revenue .....	420.60	—	439.11	—	—	—	43.16	—	553.54
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>4,203.11</b>	—	<b>4,506.54</b>	—	—	—	<b>3,120.57</b>	—	<b>4,107.94</b>
General expenditure .....	3,758.54	—	4,004.78	—	—	—	3,036.78	—	3,611.46
Current expenditure .....	2,762.79	—	2,582.12	—	—	—	2,569.15	—	3,192.95
Capital outlay .....	995.75	—	1,422.66	—	—	—	467.63	—	418.52
Education services:									
Education .....	1,414.88	—	1,807.85	—	—	—	862.38	—	913.11
Libraries .....	32.26	—	21.85	—	—	—	28.47	—	53.77
Social services and income maintenance:									
Public welfare .....	1.24	—	—	—	—	—	—	—	4.15
Hospitals .....	132.64	—	—	—	—	—	664.46	—	148.11
Health .....	89.78	—	123.27	—	—	—	1.17	—	65.52
Transportation:									
Highways .....	494.89	—	750.72	—	—	—	203.50	—	137.79
Capital outlay .....	379.37	—	632.12	—	—	—	90.87	—	26.84
Air transportation .....	18.34	—	2.94	—	—	—	57.31	—	30.28
Other transportation .....	59.74	—	24.84	—	—	—	37.37	—	136.16
Public safety:									
Police protection .....	420.24	—	527.90	—	—	—	331.37	—	254.93
Fire protection .....	127.58	—	153.03	—	—	—	102.49	—	90.33
Correction .....	3.12	—	—	—	—	—	—	—	10.45
Protective inspection and regulation .....	14.86	—	22.40	—	—	—	7.99	—	3.58
Environment and housing:									
Natural resources .....	.14	—	—	—	—	—	—	—	.47
Parks and recreation .....	172.00	—	212.63	—	—	—	150.34	—	104.32
Housing and community development .....	6.80	—	—	—	—	—	37.83	—	5.92
Sewerage .....	90.45	—	56.70	—	—	—	70.93	—	163.37
Solid waste management .....	55.94	—	50.48	—	—	—	7.55	—	87.88
Governmental administration:									
Financial administration .....	77.21	—	26.95	—	—	—	53.76	—	183.32
Judicial and legal .....	8.78	—	3.35	—	—	—	16.94	—	15.46
General public buildings .....	14.85	—	3.26	—	—	—	30.57	—	29.90
Other governmental administration .....	88.11	—	66.91	—	—	—	94.49	—	125.61
Interest on general debt .....	167.32	—	125.96	—	—	—	33.33	—	305.74
Other and unallocable .....	267.37	—	23.74	—	—	—	244.54	—	741.27
Utility and liquor store expenditure .....	405.77	—	433.50	—	—	—	83.79	—	496.47
Employee retirement expenditure .....	38.79	—	68.26	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	4,552.84	—	5,266.94	—	—	—	897.97	—	4,822.24
Exhibit: Salaries and wages .....	2,007.28	—	2,377.74	—	—	—	1,269.11	—	1,631.08
<b>ARIZONA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	87	3	2	4	1	1	9	13	54
Population, April 1, 2000 .....	4,045,436	2,204,119	421,517	553,267	77,515	52,894	300,889	211,723	223,512
<b>Revenue</b> .....	<b>6,309,314</b>	<b>3,550,429</b>	<b>671,370</b>	<b>849,835</b>	<b>86,208</b>	<b>103,936</b>	<b>421,592</b>	<b>288,428</b>	<b>337,516</b>
General revenue .....	5,547,651	3,108,683	576,792	748,786	76,927	92,540	383,169	268,799	291,955
Intergovernmental revenue .....	1,823,923	1,135,862	131,499	213,185	25,349	34,663	106,621	77,312	99,432
Federal government .....	484,694	417,472	19,959	22,617	1,504	12,370	3,800	1,540	5,432
State government .....	1,235,654	664,215	110,675	153,169	23,826	22,293	99,912	71,808	89,756
From own sources .....	3,723,728	1,972,821	445,293	535,601	51,578	57,877	276,548	191,487	192,523
Taxes .....	2,206,130	1,116,551	276,191	334,106	36,270	32,998	162,677	124,436	122,901
Property .....	440,587	232,728	68,814	67,268	7,602	8,534	20,168	17,455	18,018
Other .....	1,765,543	883,823	207,377	266,838	28,668	24,464	142,509	106,981	104,883
Charges and miscellaneous .....	1,517,598	856,270	169,102	201,495	15,308	24,879	113,871	67,051	69,622
Utility and liquor store revenue .....	809,333	489,416	94,578	101,049	9,281	11,396	38,423	19,629	45,561
Employee retirement revenue .....	-47,670	-47,670	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ARIZONA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>6,656,318</b>	<b>3,852,008</b>	<b>690,907</b>	<b>861,984</b>	<b>91,026</b>	<b>100,484</b>	<b>415,796</b>	<b>304,723</b>	<b>339,390</b>
General expenditure .....	5,383,434	3,005,498	556,999	702,588	77,585	89,576	378,719	284,191	288,278
Current expenditure .....	4,196,050	2,455,805	431,886	513,735	57,647	65,680	249,271	187,695	234,331
Capital outlay .....	1,187,384	549,693	125,113	188,853	19,938	23,896	129,448	96,496	53,947
Education services:									
Education .....	17,909	17,337	—	537	—	—	—	35	—
Libraries .....	104,527	61,731	15,241	6,253	—	2,575	8,978	3,805	5,944
Social services and income maintenance:									
Public welfare .....	2,988	1,387	275	—	—	—	780	—	546
Hospitals .....	243	—	—	—	—	—	—	—	243
Health .....	8,752	—	—	59	375	—	501	2,998	4,819
Transportation:									
Highways .....	489,162	190,793	44,893	70,117	14,333	15,518	57,416	53,135	42,957
Capital outlay .....	251,827	103,781	22,725	30,977	9,994	7,793	31,288	31,330	13,939
Air transportation .....	470,826	437,680	7,770	3,051	—	8,345	4,621	385	8,974
Other transportation .....	2,181	2,160	—	—	—	—	—	2	19
Public safety:									
Police protection .....	906,947	525,541	84,521	118,031	13,992	9,790	58,068	43,597	53,407
Fire protection .....	391,429	245,470	34,119	48,105	7,497	6,267	21,972	15,940	12,059
Correction .....	11,037	10,193	—	616	—	—	—	138	90
Protective inspection and regulation .....	37,332	9,599	6,669	12,350	810	737	2,182	2,794	2,191
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	538,440	288,259	45,469	77,414	10,517	5,524	73,273	17,083	20,901
Housing and community development .....	239,932	173,354	18,223	33,806	2,288	1,649	2,917	1,433	6,262
Sewerage .....	444,072	226,664	43,338	70,682	8,304	6,738	32,158	22,727	33,461
Solid waste management .....	291,996	187,606	27,068	30,867	3,347	6,391	16,737	7,419	12,561
Governmental administration:									
Financial administration .....	154,434	58,109	19,379	42,477	1,646	1,156	6,351	6,669	18,647
Judicial and legal .....	120,362	66,814	12,753	15,893	1,495	1,901	7,539	6,961	7,006
General public buildings .....	80,451	17,562	9,306	38,358	291	516	2,771	5,047	6,600
Other governmental administration .....	220,896	75,787	37,151	23,198	6,080	1,610	22,230	35,389	19,451
Interest on general debt .....	347,020	233,470	39,697	27,181	3,751	4,541	16,939	12,904	8,537
Other and unallocable .....	502,498	175,982	111,127	83,593	2,859	16,318	43,286	45,730	23,603
Utility and liquor store expenditure .....	1,184,196	757,822	133,908	159,396	13,441	10,908	37,077	20,532	51,112
Employee retirement expenditure .....	88,688	88,688	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	9,048,495	6,270,754	850,257	914,248	69,900	103,690	355,470	282,975	201,201
Exhibit: Salaries and wages .....	1,301,914	530,360	206,481	226,668	32,250	25,750	108,197	80,996	91,212
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	3.4	2.3	4.6	1.1	1.1	10.3	14.9	62.1
Population, April 1, 2000 .....	100.0	54.5	10.4	13.7	1.9	1.3	7.4	5.2	5.5
<b>Revenue</b> .....	<b>100.0</b>	<b>56.3</b>	<b>10.6</b>	<b>13.5</b>	<b>1.4</b>	<b>1.6</b>	<b>6.7</b>	<b>4.6</b>	<b>5.3</b>
General revenue .....	100.0	56.0	10.4	13.5	1.4	1.7	6.9	4.8	5.3
Intergovernmental revenue .....	100.0	62.3	7.2	11.7	1.4	1.9	5.8	4.2	5.5
Federal government .....	100.0	86.1	4.1	4.7	.3	2.6	.8	.3	1.1
State government .....	100.0	53.8	9.0	12.4	1.9	1.8	8.1	5.8	7.3
From own sources .....	100.0	53.0	12.0	14.4	1.4	1.6	7.4	5.1	5.2
Taxes .....	100.0	50.6	12.5	15.1	1.6	1.5	7.4	5.6	5.6
Property .....	100.0	52.8	15.6	15.3	1.7	1.9	4.6	4.0	4.1
Other .....	100.0	50.1	11.7	15.1	1.6	1.4	8.1	6.1	5.9
Charges and miscellaneous .....	100.0	56.4	11.1	13.3	1.0	1.6	7.5	4.4	4.6
Utility and liquor store revenue .....	100.0	60.5	11.7	12.5	1.1	1.4	4.7	2.4	5.6
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>57.9</b>	<b>10.4</b>	<b>12.9</b>	<b>1.4</b>	<b>1.5</b>	<b>6.2</b>	<b>4.6</b>	<b>5.1</b>
General expenditure .....	100.0	55.8	10.3	13.1	1.4	1.7	7.0	5.3	5.4
Current expenditure .....	100.0	58.5	10.3	12.2	1.4	1.6	5.9	4.5	5.6
Capital outlay .....	100.0	46.3	10.5	15.9	1.7	2.0	10.9	8.1	4.5
Education services:									
Education .....	100.0	96.8	—	3.0	—	—	—	2	—
Libraries .....	100.0	59.1	14.6	6.0	—	2.5	8.6	3.6	5.7
Social services and income maintenance:									
Public welfare .....	100.0	46.4	9.2	—	—	—	26.1	—	18.3
Hospitals .....	100.0	—	—	—	—	—	—	—	100.0
Health .....	100.0	—	—	.7	4.3	—	5.7	34.3	55.1
Transportation:									
Highways .....	100.0	39.0	9.2	14.3	2.9	3.2	11.7	10.9	8.8
Capital outlay .....	100.0	41.2	9.0	12.3	4.0	3.1	12.4	12.4	5.5
Air transportation .....	100.0	93.0	1.7	.6	—	1.8	1.0	.1	1.9
Other transportation .....	100.0	99.0	—	—	—	—	—	.1	.9
Public safety:									
Police protection .....	100.0	57.9	9.3	13.0	1.5	1.1	6.4	4.8	5.9
Fire protection .....	100.0	62.7	8.7	12.3	1.9	1.6	5.6	4.1	3.1
Correction .....	100.0	92.4	—	5.6	—	—	—	1.3	.8
Protective inspection and regulation .....	100.0	25.7	17.9	33.1	2.2	2.0	5.8	7.5	5.9
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	53.5	8.4	14.4	2.0	1.0	13.6	3.2	3.9
Housing and community development .....	100.0	72.3	7.6	14.1	1.0	.7	1.2	.6	2.6
Sewerage .....	100.0	51.0	9.8	15.9	1.9	1.5	7.2	5.1	7.5
Solid waste management .....	100.0	64.2	9.3	10.6	1.1	2.2	5.7	2.5	4.3

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ARIZONA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	37.6	12.5	27.5	1.1	.7	4.1	4.3	12.1
Judicial and legal .....	100.0	55.5	10.6	13.2	1.2	1.6	6.3	5.8	5.8
General public buildings .....	100.0	21.8	11.6	47.7	.4	.6	3.4	6.3	8.2
Other governmental administration .....	100.0	34.3	16.8	10.5	2.8	.7	10.1	16.0	8.8
Interest on general debt .....	100.0	67.3	11.4	7.8	1.1	1.3	4.9	3.7	2.5
Other and unallocable .....	100.0	35.0	22.1	16.6	.6	3.2	8.6	9.1	4.7
Utility and liquor store expenditure .....	100.0	64.0	11.3	13.5	1.1	.9	3.1	1.7	4.3
Employee retirement expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	69.3	9.4	10.1	.8	1.1	3.9	3.1	2.2
Exhibit: Salaries and wages .....	100.0	40.7	15.9	17.4	2.5	2.0	8.3	6.2	7.0
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,559.61</b>	<b>1,610.82</b>	<b>1,592.75</b>	<b>1,536.03</b>	<b>1,112.15</b>	<b>1,964.99</b>	<b>1,401.15</b>	<b>1,362.29</b>	<b>1,510.06</b>
General revenue .....	1,371.34	1,410.40	1,368.37	1,353.39	992.41	1,749.54	1,273.46	1,269.58	1,306.22
Intergovernmental revenue .....	450.86	515.34	311.97	385.32	327.02	655.33	354.35	365.16	444.86
Federal government .....	119.81	189.41	47.35	40.88	19.40	233.86	12.63	7.27	24.30
State government .....	305.44	301.35	262.56	276.84	307.37	421.47	332.06	339.16	401.57
From own sources .....	920.48	895.06	1,056.41	968.07	665.39	1,094.21	919.10	904.42	861.35
Taxes .....	545.34	506.57	655.23	603.88	467.91	623.85	540.65	587.73	549.86
Property .....	108.91	105.59	163.25	121.58	98.07	161.34	67.03	82.44	80.61
Other .....	436.43	400.99	491.98	482.30	369.84	462.51	473.63	505.29	469.25
Charges and miscellaneous .....	375.14	388.49	401.17	364.19	197.48	470.36	378.45	316.69	311.49
Utility and liquor store revenue .....	200.06	222.05	224.38	182.64	119.73	215.45	127.70	92.71	203.84
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>1,645.39</b>	<b>1,747.64</b>	<b>1,639.10</b>	<b>1,557.99</b>	<b>1,174.30</b>	<b>1,899.72</b>	<b>1,381.89</b>	<b>1,439.25</b>	<b>1,518.44</b>
General expenditure .....	1,330.74	1,363.58	1,321.42	1,269.89	1,000.90	1,693.50	1,258.67	1,342.28	1,289.77
Current expenditure .....	1,037.23	1,114.19	1,024.60	928.55	743.69	1,241.73	828.45	886.51	1,048.40
Capital outlay .....	293.51	249.39	296.82	341.34	257.21	451.77	430.22	455.77	241.36
Education services:									
Education .....	4.43	7.87	—	.97	—	—	—	.17	—
Libraries .....	25.84	28.01	36.16	11.30	—	48.68	29.84	17.97	26.59
Social services and income maintenance:									
Public welfare .....	.74	.63	.65	—	—	—	2.59	—	2.44
Hospitals .....	.06	—	—	—	—	—	—	—	1.09
Health .....	2.16	—	—	.11	4.84	—	1.67	14.16	21.56
Transportation:									
Highways .....	120.92	86.56	106.50	126.73	184.91	293.38	190.82	250.96	192.19
Capital outlay .....	62.25	47.09	53.91	55.99	128.93	147.33	103.99	147.98	62.36
Air transportation .....	116.38	198.57	18.43	5.51	—	157.77	15.36	1.82	40.15
Other transportation .....	.54	.98	—	—	—	—	—	.01	.09
Public safety:									
Police protection .....	224.19	238.44	200.52	213.33	180.51	185.09	192.99	205.92	238.94
Fire protection .....	96.76	111.37	80.94	86.95	96.72	118.48	73.02	75.29	53.95
Correction .....	2.73	4.62	—	1.11	—	—	—	.65	.40
Protective inspection and regulation .....	9.23	4.36	15.82	22.32	10.45	13.93	7.25	13.20	9.80
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	133.10	130.78	107.87	139.92	135.68	104.44	243.52	80.69	93.51
Housing and community development .....	59.31	78.65	43.23	61.10	29.52	31.18	9.69	6.77	28.02
Sewerage .....	109.77	102.84	102.81	127.75	107.13	127.39	106.88	107.34	149.71
Solid waste management .....	72.18	85.12	64.22	55.79	43.18	120.83	55.63	35.04	56.20
Governmental administration:									
Financial administration .....	38.17	26.36	45.97	76.77	21.23	21.86	21.11	31.50	83.43
Judicial and legal .....	29.75	30.31	30.26	28.73	19.29	35.94	25.06	32.88	31.35
General public buildings .....	19.89	7.97	22.08	69.33	3.75	9.76	9.21	23.84	29.53
Other governmental administration .....	54.60	34.38	88.14	41.93	78.44	30.44	73.88	167.15	87.02
Interest on general debt .....	85.78	105.92	94.18	49.13	48.39	85.85	56.30	60.95	38.19
Other and unallocable .....	124.21	79.84	263.64	151.09	36.88	308.50	143.86	215.99	105.60
Utility and liquor store expenditure .....	292.72	343.82	317.68	288.10	173.40	206.22	123.22	96.98	228.68
Employee retirement expenditure .....	21.92	40.24	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	2,236.72	2,845.02	2,017.14	1,652.45	901.76	1,960.34	1,181.40	1,336.53	900.18
Exhibit: Salaries and wages .....	321.82	240.62	489.85	409.69	416.05	486.82	359.59	382.56	408.09

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ARKANSAS</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	499	—	—	1	1	4	7	19	467
Population, April 1, 2000 .....	1,643,052	—	—	183,133	80,268	229,080	247,574	306,701	596,296
<b>Revenue .....</b>	<b>2,119,825</b>	<b>—</b>	<b>—</b>	<b>241,624</b>	<b>112,282</b>	<b>413,396</b>	<b>434,524</b>	<b>447,145</b>	<b>470,854</b>
General revenue .....	1,588,809	—	—	239,646	99,763	243,132	341,575	321,642	343,051
Intergovernmental revenue .....	395,909	—	—	67,140	26,443	64,691	58,585	71,176	107,874
Federal government .....	37,994	—	—	3,305	1,259	9,581	7,348	5,570	10,931
State government .....	177,091	—	—	32,577	12,905	21,088	27,162	31,418	51,941
From own sources .....	1,192,900	—	—	172,506	73,320	178,441	282,990	250,466	235,177
Taxes .....	503,314	—	—	71,911	43,808	86,356	98,831	85,364	117,044
Property .....	86,443	—	—	24,092	8,293	12,361	8,995	11,874	20,828
Other .....	416,871	—	—	47,819	35,515	73,995	89,836	73,490	96,216
Charges and miscellaneous .....	689,586	—	—	100,595	29,512	92,085	184,159	165,102	118,133
Utility and liquor store revenue .....	533,172	—	—	9,205	12,519	167,323	92,663	125,210	126,252
Employee retirement revenue .....	-2,156	—	—	-7,227	—	2,941	286	293	1,551
<b>Expenditure .....</b>	<b>2,011,323</b>	<b>—</b>	<b>—</b>	<b>267,270</b>	<b>112,417</b>	<b>371,825</b>	<b>397,898</b>	<b>435,450</b>	<b>426,463</b>
General expenditure .....	1,478,249	—	—	240,515	86,913	231,672	299,990	306,877	312,282
Current expenditure .....	1,255,507	—	—	212,813	69,488	185,216	255,939	259,060	272,991
Capital outlay .....	222,742	—	—	27,702	17,425	46,456	44,051	47,817	39,291
Education services:									
Education .....	10	—	—	—	—	—	6	—	4
Libraries .....	13,155	—	—	—	3,559	4,163	2,483	1,574	1,376
Social services and income maintenance:									
Public welfare .....	1,239	—	—	—	—	91	511	16	621
Hospitals .....	117,611	—	—	—	—	—	73,478	33,109	11,024
Health .....	15,379	—	—	8,161	—	1,503	1,089	2,010	2,616
Transportation:									
Highways .....	163,547	—	—	19,641	17,038	22,614	22,416	30,369	51,469
Capital outlay .....	37,078	—	—	3,100	193	9,021	8,092	9,565	7,107
Air transportation .....	29,717	—	—	9,814	1,514	2,653	8,464	2,990	4,282
Other transportation .....	9,028	—	—	7,271	164	802	747	38	6
Public safety:									
Police protection .....	234,642	—	—	40,998	11,345	37,323	40,232	41,971	62,773
Fire protection .....	128,155	—	—	22,820	8,438	22,380	28,005	26,603	19,909
Correction .....	3,191	—	—	—	—	1,259	173	713	1,046
Protective inspection and regulation .....	9,013	—	—	925	—	2,636	1,581	3,442	429
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	78,211	—	—	13,915	4,876	15,266	16,867	14,262	13,025
Housing and community development .....	17,292	—	—	3,791	1,259	6,040	5,547	655	—
Sewerage .....	155,199	—	—	22,188	15,063	26,964	29,920	28,942	32,122
Solid waste management .....	87,535	—	—	9,927	8,153	18,286	13,905	15,337	21,927
Governmental administration:									
Financial administration .....	52,444	—	—	2,498	515	5,208	3,169	6,016	35,038
Judicial and legal .....	20,929	—	—	3,623	1,234	4,117	4,922	4,439	2,594
General public buildings .....	22,186	—	—	1,136	—	12,122	3,063	4,774	1,091
Other governmental administration .....	32,667	—	—	4,895	2,980	6,331	4,698	9,210	4,553
Interest on general debt .....	130,122	—	—	21,124	2,096	27,692	18,327	49,066	11,817
Other and unallocable .....	156,977	—	—	47,788	8,679	14,222	20,387	31,341	34,560
Utility and liquor store expenditure .....	511,464	—	—	16,830	25,504	133,261	95,590	127,344	112,935
Employee retirement expenditure .....	21,610	—	—	9,925	—	6,892	2,318	1,229	1,246
Debt outstanding at end of fiscal year .....	2,876,433	—	—	335,322	166,686	597,372	402,956	1,052,347	321,750
Exhibit: Salaries and wages .....	511,007	—	—	84,537	24,842	71,653	104,038	107,889	118,048
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	.2	.2	.8	1.4	3.8	93.6
Population, April 1, 2000 .....	100.0	—	—	11.1	4.9	13.9	15.1	18.7	36.3
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>11.4</b>	<b>5.3</b>	<b>19.5</b>	<b>20.5</b>	<b>21.1</b>	<b>22.2</b>
General revenue .....	100.0	—	—	15.1	6.3	15.3	21.5	20.2	21.6
Intergovernmental revenue .....	100.0	—	—	17.0	6.7	16.3	14.8	18.0	27.2
Federal government .....	100.0	—	—	8.7	3.3	25.2	19.3	14.7	28.8
State government .....	100.0	—	—	18.4	7.3	11.9	15.3	17.7	29.3
From own sources .....	100.0	—	—	14.5	6.1	15.0	23.7	21.0	19.7
Taxes .....	100.0	—	—	14.3	8.7	17.2	19.6	17.0	23.3
Property .....	100.0	—	—	27.9	9.6	14.3	10.4	13.7	24.1
Other .....	100.0	—	—	11.5	8.5	17.8	21.6	17.6	23.1
Charges and miscellaneous .....	100.0	—	—	14.6	4.3	13.4	26.7	23.9	17.1
Utility and liquor store revenue .....	100.0	—	—	1.7	2.3	31.4	17.4	23.5	23.7
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ARKANSAS—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	—	—	<b>13.3</b>	<b>5.6</b>	<b>18.5</b>	<b>19.8</b>	<b>21.6</b>	<b>21.2</b>
General expenditure .....	100.0	—	—	16.3	5.9	15.7	20.3	20.8	21.1
Current expenditure .....	100.0	—	—	17.0	5.5	14.8	20.4	20.6	21.7
Capital outlay .....	100.0	—	—	12.4	7.8	20.9	19.8	21.5	17.6
Education services:									
Education .....	100.0	—	—	—	—	—	60.0	—	40.0
Libraries .....	100.0	—	—	—	27.1	31.6	18.9	12.0	10.5
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	7.3	41.2	1.3	50.1
Hospitals .....	100.0	—	—	—	—	—	62.5	28.2	9.4
Health .....	100.0	—	—	53.1	—	9.8	7.1	13.1	17.0
Transportation:									
Highways .....	100.0	—	—	12.0	10.4	13.8	13.7	18.6	31.5
Capital outlay .....	100.0	—	—	8.4	.5	24.3	21.8	25.8	19.2
Air transportation .....	100.0	—	—	33.0	5.1	8.9	28.5	10.1	14.4
Other transportation .....	100.0	—	—	80.5	1.8	8.9	8.3	4	.1
Public safety:									
Police protection .....	100.0	—	—	17.5	4.8	15.9	17.1	17.9	26.8
Fire protection .....	100.0	—	—	17.8	6.6	17.5	21.9	20.8	15.5
Correction .....	100.0	—	—	—	—	39.5	5.4	22.3	32.8
Protective inspection and regulation .....	100.0	—	—	10.3	—	29.2	17.5	38.2	4.8
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	—	17.8	6.2	19.5	21.6	18.2	16.7
Housing and community development .....	100.0	—	—	21.9	7.3	34.9	32.1	3.8	—
Sewerage .....	100.0	—	—	14.3	9.7	17.4	19.3	18.6	20.7
Solid waste management .....	100.0	—	—	11.3	9.3	20.9	15.9	17.5	25.0
Governmental administration:									
Financial administration .....	100.0	—	—	4.8	1.0	9.9	6.0	11.5	66.8
Judicial and legal .....	100.0	—	—	17.3	5.9	19.7	23.5	21.2	12.4
General public buildings .....	100.0	—	—	5.1	—	54.6	13.8	21.5	4.9
Other governmental administration .....	100.0	—	—	15.0	9.1	19.4	14.4	28.2	13.9
Interest on general debt .....	100.0	—	—	16.2	1.6	21.3	14.1	37.7	9.1
Other and unallocable .....	100.0	—	—	30.4	5.5	9.1	13.0	20.0	22.0
Utility and liquor store expenditure .....	100.0	—	—	3.3	5.0	26.1	18.7	24.9	22.1
Employee retirement expenditure .....	100.0	—	—	45.9	—	31.9	10.7	5.7	5.8
Debt outstanding at end of fiscal year .....	100.0	—	—	11.7	5.8	20.8	14.0	36.6	11.2
Exhibit: Salaries and wages .....	100.0	—	—	16.5	4.9	14.0	20.4	21.1	23.1
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,290.18</b>	—	—	<b>1,319.39</b>	<b>1,398.84</b>	<b>1,804.59</b>	<b>1,755.13</b>	<b>1,457.92</b>	<b>789.63</b>
General revenue .....	966.99	—	—	1,308.59	1,242.87	1,061.34	1,379.69	1,048.72	575.30
Intergovernmental revenue .....	240.96	—	—	366.62	329.43	282.39	236.64	232.07	180.91
Federal government .....	23.12	—	—	18.05	15.68	41.82	29.68	18.16	18.33
State government .....	107.78	—	—	177.89	160.77	92.06	109.71	102.44	87.11
From own sources .....	726.03	—	—	941.97	913.44	778.95	1,143.05	816.65	394.40
Taxes .....	306.33	—	—	392.67	545.77	376.97	399.20	278.33	196.29
Property .....	52.61	—	—	131.55	103.32	53.96	36.33	38.72	34.93
Other .....	253.72	—	—	261.12	442.46	323.01	362.87	239.61	161.36
Charges and miscellaneous .....	419.70	—	—	549.30	367.67	401.98	743.85	538.32	198.11
Utility and liquor store revenue .....	324.50	—	—	50.26	155.97	730.41	374.28	408.25	211.73
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,224.14</b>	—	—	<b>1,459.43</b>	<b>1,400.52</b>	<b>1,623.12</b>	<b>1,607.19</b>	<b>1,419.79</b>	<b>715.19</b>
General expenditure .....	899.70	—	—	1,313.34	1,082.79	1,011.31	1,211.72	1,000.57	523.70
Current expenditure .....	764.13	—	—	1,162.07	865.70	808.52	1,033.79	844.67	457.81
Capital outlay .....	135.57	—	—	151.27	217.09	202.79	177.93	155.91	65.89
Education services:									
Education .....	.01	—	—	—	—	—	.02	—	.01
Libraries .....	8.01	—	—	—	44.34	18.17	10.03	5.13	2.31
Social services and income maintenance:									
Public welfare .....	.75	—	—	—	—	.40	2.06	.05	1.04
Hospitals .....	71.58	—	—	—	—	—	296.79	107.95	18.49
Health .....	9.36	—	—	44.56	—	6.56	4.40	6.55	4.39
Transportation:									
Highways .....	99.54	—	—	107.25	212.26	98.72	90.54	99.02	86.31
Capital outlay .....	22.57	—	—	16.93	2.40	39.38	32.69	31.19	11.92
Air transportation .....	18.09	—	—	53.59	18.86	11.58	34.19	9.75	7.18
Other transportation .....	5.49	—	—	39.70	2.04	3.50	3.02	.12	.01
Public safety:									
Police protection .....	142.81	—	—	223.87	141.34	162.93	162.50	136.85	105.27
Fire protection .....	78.00	—	—	124.61	105.12	97.70	113.12	86.74	33.39
Correction .....	1.94	—	—	—	—	5.50	.70	2.32	1.75
Protective inspection and regulation .....	5.49	—	—	5.05	—	11.51	6.39	11.22	.72
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	47.60	—	—	75.98	60.75	66.64	68.13	46.50	21.84
Housing and community development .....	10.52	—	—	20.70	15.68	26.37	22.41	2.14	—
Sewerage .....	94.46	—	—	121.16	187.66	117.71	120.85	94.37	53.87
Solid waste management .....	53.28	—	—	54.21	101.57	79.82	56.17	50.01	36.77

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ARKANSAS—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	31.92	—	—	13.64	6.42	22.73	12.80	19.62	58.76
Judicial and legal .....	12.74	—	—	19.78	15.37	17.97	19.88	14.47	4.35
General public buildings .....	13.50	—	—	6.20	—	52.92	12.37	15.57	1.83
Other governmental administration .....	19.88	—	—	26.73	37.13	27.64	18.98	30.03	7.64
Interest on general debt .....	79.20	—	—	115.35	26.11	120.88	74.03	159.98	19.82
Other and unallocable .....	95.54	—	—	260.95	108.13	62.08	82.35	102.19	57.96
Utility and liquor store expenditure .....	311.29	—	—	91.90	317.74	581.72	386.11	415.21	189.39
Employee retirement expenditure .....	13.15	—	—	54.20	—	30.09	9.36	4.01	2.09
Debt outstanding at end of fiscal year .....	1,750.66	—	—	1,831.03	2,076.62	2,607.70	1,627.62	3,431.18	539.58
Exhibit: Salaries and wages .....	311.01	—	—	461.62	309.49	312.79	420.23	351.77	197.97
<b>CALIFORNIA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	475	10	4	42	30	58	95	112	124
Population, April 1, 2000 .....	27,584,219	8,951,563	949,407	5,650,543	2,597,854	3,519,008	3,482,289	1,834,001	599,554
<b>Revenue .....</b>	<b>44,986,690</b>	<b>20,642,414</b>	<b>1,180,991</b>	<b>7,885,555</b>	<b>3,349,762</b>	<b>4,402,198</b>	<b>4,015,645</b>	<b>2,231,618</b>	<b>1,278,507</b>
General revenue .....	38,486,308	17,929,802	895,340	6,134,540	2,911,563	3,853,729	3,656,221	2,035,037	1,070,076
Intergovernmental revenue .....	7,573,675	4,192,065	158,359	1,079,537	548,548	588,467	551,698	306,312	148,689
Federal government .....	1,913,954	1,350,848	21,143	220,623	124,985	75,623	57,767	34,084	28,881
State government .....	5,113,346	2,481,521	130,782	821,648	387,378	478,181	437,912	259,580	116,344
From own sources .....	30,912,633	13,737,737	736,981	5,055,003	2,363,015	3,265,262	3,104,523	1,728,725	921,387
Taxes .....	16,869,262	6,857,483	397,763	2,861,996	1,411,837	1,858,690	1,902,407	1,023,372	555,714
Property .....	6,389,425	2,599,440	129,621	984,555	487,283	748,125	767,227	424,076	249,098
Other .....	10,479,837	4,258,043	268,142	1,877,441	924,554	1,110,565	1,135,180	599,296	306,616
Charges and miscellaneous .....	14,043,371	6,880,254	339,218	2,193,007	951,178	1,406,572	1,202,116	705,353	365,673
Utility and liquor store revenue .....	7,737,759	3,951,050	285,533	1,752,053	438,030	548,469	359,261	194,932	208,431
Employee retirement revenue .....	-1,237,377	-1,238,438	118	-1,038	169	—	163	1,649	—
<b>Expenditure .....</b>	<b>48,455,115</b>	<b>25,355,830</b>	<b>1,101,426</b>	<b>7,457,750</b>	<b>3,221,164</b>	<b>4,172,300</b>	<b>3,865,749</b>	<b>2,143,701</b>	<b>1,137,195</b>
General expenditure .....	37,434,289	18,454,616	831,299	5,576,299	2,684,093	3,573,664	3,481,258	1,908,112	924,948
Current expenditure .....	28,861,987	14,252,952	667,963	4,520,694	1,968,025	2,709,435	2,605,444	1,436,053	701,421
Capital outlay .....	8,572,302	4,201,664	163,336	1,055,605	716,068	864,229	875,814	472,059	223,527
Education services:									
Education .....	93,243	93,243	—	—	—	—	—	—	—
Libraries .....	613,102	236,296	16,029	138,614	59,894	84,289	48,029	23,625	6,326
Social services and income maintenance:									
Public welfare .....	529,100	529,100	—	—	—	—	—	—	—
Hospitals .....	590,495	507,735	—	—	—	—	65,902	351	16,507
Health .....	845,217	598,307	8,683	95,572	22,009	52,068	33,369	24,600	10,609
Transportation:									
Highways .....	3,816,332	1,209,033	99,154	676,437	375,337	541,054	493,882	302,161	119,274
Capital outlay .....	2,037,022	748,841	61,026	272,604	202,620	296,736	255,347	147,645	52,203
Air transportation .....	1,730,510	1,651,623	907	12,169	25,510	4,700	27,144	7,103	1,354
Other transportation .....	1,196,972	1,066,456	722	44,981	22,538	19,447	30,034	6,704	6,090
Public safety:									
Police protection .....	6,248,940	2,567,175	203,913	1,138,855	524,100	641,039	664,418	351,989	157,451
Fire protection .....	2,634,770	1,127,626	106,292	489,807	195,364	305,704	228,256	135,707	46,014
Correction .....	137,676	136,420	—	1,256	—	—	—	—	—
Protective inspection and regulation .....	812,312	277,708	20,872	131,296	79,949	114,369	117,056	45,055	26,007
Environment and housing:									
Natural resources .....	26,688	26,686	—	—	2	—	—	—	—
Parks and recreation .....	2,777,599	1,137,278	67,823	429,711	228,547	351,137	312,909	170,697	79,497
Housing and community development .....	3,130,837	1,115,105	47,697	513,467	295,539	353,969	437,696	239,701	127,663
Sewerage .....	2,331,410	1,001,818	55,678	436,983	218,369	201,202	189,609	149,180	78,571
Solid waste management .....	1,278,295	543,648	35,749	242,443	101,228	171,132	95,351	59,136	29,608
Governmental administration:									
Financial administration .....	1,129,248	526,543	23,223	164,162	82,249	124,296	105,616	66,581	36,578
Judicial and legal .....	487,965	331,043	5,371	49,774	19,753	27,780	26,385	19,261	8,598
General public buildings .....	181,719	172,739	3,776	3,525	1,679	—	—	—	—
Other governmental administration .....	1,282,024	283,897	42,985	261,125	111,533	193,129	201,657	119,323	68,375
Interest on general debt .....	2,844,375	1,473,751	80,100	449,385	152,005	242,817	257,487	122,623	66,207
Other and unallocable .....	2,715,460	1,841,386	12,325	296,737	168,488	145,532	146,458	64,315	40,219
Utility and liquor store expenditure .....	8,980,404	4,881,453	269,900	1,864,618	535,842	598,636	384,009	233,699	212,247
Employee retirement expenditure .....	2,040,422	2,019,761	227	16,833	1,229	—	482	1,890	—
Debt outstanding at end of fiscal year .....	63,025,666	34,650,469	1,768,784	9,436,881	3,347,316	4,792,528	4,852,404	2,557,381	1,619,903
Exhibit: Salaries and wages .....	13,139,177	7,186,797	343,244	2,049,906	841,015	1,039,517	962,363	492,446	223,889

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>CALIFORNIA—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	2.1	.8	8.8	6.3	12.2	20.0	23.6	26.1
Population, April 1, 2000 .....	100.0	32.5	3.4	20.5	9.4	12.8	12.6	6.6	2.2
<b>Revenue .....</b>	<b>100.0</b>	<b>45.9</b>	<b>2.6</b>	<b>17.5</b>	<b>7.4</b>	<b>9.8</b>	<b>8.9</b>	<b>5.0</b>	<b>2.8</b>
General revenue .....	100.0	46.6	2.3	15.9	7.6	10.0	9.5	5.3	2.8
Intergovernmental revenue .....	100.0	55.4	2.1	14.3	7.2	7.8	7.3	4.0	2.0
Federal government .....	100.0	70.6	1.1	11.5	6.5	4.0	3.0	1.8	1.5
State government .....	100.0	48.5	2.6	16.1	7.6	9.4	8.6	5.1	2.3
From own sources .....	100.0	44.4	2.4	16.4	7.6	10.6	10.0	5.6	3.0
Taxes .....	100.0	40.7	2.4	17.0	8.4	11.0	11.3	6.1	3.3
Property .....	100.0	40.7	2.0	15.4	7.6	11.7	12.0	6.6	3.9
Other .....	100.0	40.6	2.6	17.9	8.8	10.6	10.8	5.7	2.9
Charges and miscellaneous .....	100.0	49.0	2.4	15.6	6.8	10.0	8.6	5.0	2.6
Utility and liquor store revenue .....	100.0	51.1	3.7	22.6	5.7	7.1	4.6	2.5	2.7
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>52.3</b>	<b>2.3</b>	<b>15.4</b>	<b>6.6</b>	<b>8.6</b>	<b>8.0</b>	<b>4.4</b>	<b>2.3</b>
General expenditure .....	100.0	49.3	2.2	14.9	7.2	9.5	9.3	5.1	2.5
Current expenditure .....	100.0	49.4	2.3	15.7	6.8	9.4	9.0	5.0	2.4
Capital outlay .....	100.0	49.0	1.9	12.3	8.4	10.1	10.2	5.5	2.6
Education services:									
Education .....	100.0	100.0	—	—	—	—	—	—	—
Libraries .....	100.0	38.5	2.6	22.6	9.8	13.7	7.8	3.9	1.0
Social services and income maintenance:									
Public welfare .....	100.0	100.0	—	—	—	—	—	—	—
Hospitals .....	100.0	86.0	—	—	—	—	11.2	.1	2.8
Health .....	100.0	70.8	1.0	11.3	2.6	6.2	3.9	2.9	1.3
Transportation:									
Highways .....	100.0	31.7	2.6	17.7	9.8	14.2	12.9	7.9	3.1
Capital outlay .....	100.0	36.8	3.0	13.4	9.9	14.6	12.5	7.2	2.6
Air transportation .....	100.0	95.4	.1	.7	1.5	.3	1.6	.4	.1
Other transportation .....	100.0	89.1	.1	3.8	1.9	1.6	2.5	.6	.5
Public safety:									
Police protection .....	100.0	41.1	3.3	18.2	8.4	10.3	10.6	5.6	2.5
Fire protection .....	100.0	42.8	4.0	18.6	7.4	11.6	8.7	5.2	1.7
Correction .....	100.0	99.1	—	.9	—	—	—	—	—
Protective inspection and regulation .....	100.0	34.2	2.6	16.2	9.8	14.1	14.4	5.5	3.2
Environment and housing:									
Natural resources .....	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation .....	100.0	40.9	2.4	15.5	8.2	12.6	11.3	6.1	2.9
Housing and community development .....	100.0	35.6	1.5	16.4	9.4	11.3	14.0	7.7	4.1
Sewerage .....	100.0	43.0	2.4	18.7	9.4	8.6	8.1	6.4	3.4
Solid waste management .....	100.0	42.5	2.8	19.0	7.9	13.4	7.5	4.6	2.3
Governmental administration:									
Financial administration .....	100.0	46.6	2.1	14.5	7.3	11.0	9.4	5.9	3.2
Judicial and legal .....	100.0	67.8	1.1	10.2	4.0	5.7	5.4	3.9	1.8
General public buildings .....	100.0	95.1	2.1	1.9	.9	—	—	—	—
Other governmental administration .....	100.0	22.1	3.4	20.4	8.7	15.1	15.7	9.3	5.3
Interest on general debt .....	100.0	51.8	2.8	15.8	5.3	8.5	9.1	4.3	2.3
Other and unallocable .....	100.0	67.8	.5	10.9	6.2	5.4	5.4	2.4	1.5
Utility and liquor store expenditure .....	100.0	54.4	3.0	20.8	6.0	6.7	4.3	2.6	2.4
Employee retirement expenditure .....	100.0	99.0	—	.8	.1	—	—	.1	—
Debt outstanding at end of fiscal year .....	100.0	55.0	2.8	15.0	5.3	7.6	7.7	4.1	2.6
Exhibit: Salaries and wages .....	100.0	54.7	2.6	15.6	6.4	7.9	7.3	3.7	1.7
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,630.89</b>	<b>2,306.01</b>	<b>1,243.92</b>	<b>1,395.54</b>	<b>1,289.43</b>	<b>1,250.98</b>	<b>1,153.16</b>	<b>1,216.80</b>	<b>2,132.43</b>
General revenue .....	1,395.23	2,002.98	943.05	1,085.65	1,120.76	1,095.12	1,049.95	1,109.62	1,784.79
Intergovernmental revenue .....	274.57	468.31	166.80	191.05	211.15	167.23	158.43	167.02	248.00
Federal government .....	69.39	150.91	22.27	39.04	48.11	21.49	16.59	18.58	48.17
State government .....	185.37	277.22	137.75	145.41	149.11	135.89	125.75	141.54	194.05
From own sources .....	1,120.66	1,534.67	776.25	894.60	909.60	927.89	891.52	942.60	1,536.79
Taxes .....	611.55	766.07	418.96	506.50	543.46	528.19	546.31	558.00	926.88
Property .....	231.63	290.39	136.53	174.24	187.57	212.60	220.32	231.23	415.47
Other .....	379.92	475.68	282.43	332.26	355.89	315.59	325.99	326.77	511.41
Charges and miscellaneous .....	509.11	768.61	357.29	388.11	366.14	399.71	345.21	384.60	609.91
Utility and liquor store revenue .....	280.51	441.38	300.75	310.07	168.61	155.86	103.17	106.29	347.64
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>CALIFORNIA—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>1,756.62</b>	<b>2,832.56</b>	<b>1,160.12</b>	<b>1,319.83</b>	<b>1,239.93</b>	<b>1,185.65</b>	<b>1,110.12</b>	<b>1,168.87</b>	<b>1,896.73</b>
General expenditure .....	1,357.09	2,061.61	875.60	986.86	1,033.20	1,015.53	999.70	1,040.41	1,542.73
Current expenditure .....	1,046.32	1,592.23	703.56	800.05	757.56	769.94	748.20	783.02	1,169.90
Capital outlay .....	310.77	469.38	172.04	186.81	275.64	245.59	251.51	257.39	372.82
Education services:									
Education .....	3.38	10.42	—	—	—	—	—	—	—
Libraries .....	22.23	26.40	16.88	24.53	23.06	23.95	13.79	12.88	10.55
Social services and income maintenance:									
Public welfare .....	19.18	59.11	—	—	—	—	—	—	—
Hospitals .....	21.41	56.72	—	—	—	—	18.92	.19	27.53
Health .....	30.64	66.84	9.15	16.91	8.47	14.80	9.58	13.41	17.69
Transportation:									
Highways .....	138.35	135.06	104.44	119.71	144.48	153.75	141.83	164.76	198.94
Capital outlay .....	73.85	83.65	64.28	48.24	78.00	84.32	73.33	80.50	87.07
Air transportation .....	62.74	184.51	.96	2.15	9.82	1.34	7.79	3.87	2.26
Other transportation .....	43.39	119.14	.76	7.96	8.68	5.53	8.62	3.66	10.16
Public safety:									
Police protection .....	226.54	286.79	214.78	201.55	201.74	182.16	190.80	191.92	262.61
Fire protection .....	95.52	125.97	111.96	86.68	75.20	86.87	65.55	74.00	76.75
Correction .....	4.99	15.24	—	.22	—	—	—	—	—
Protective inspection and regulation .....	29.45	31.02	21.98	23.24	30.78	32.50	33.61	24.57	43.38
Environment and housing:									
Natural resources .....	.97	2.98	—	—	—	—	—	—	—
Parks and recreation .....	100.70	127.05	71.44	76.05	87.98	99.78	89.86	93.07	132.59
Housing and community development .....	113.50	124.57	50.24	90.87	113.76	100.59	125.69	130.70	212.93
Sewerage .....	84.52	111.92	58.65	77.33	84.06	57.18	54.45	81.34	131.05
Solid waste management .....	46.34	60.73	37.65	42.91	38.97	48.63	27.38	32.24	49.38
Governmental administration:									
Financial administration .....	40.94	58.82	24.46	29.05	31.66	35.32	30.33	36.30	61.01
Judicial and legal .....	17.69	36.98	5.66	8.81	7.60	7.89	7.58	10.50	14.34
General public buildings .....	6.59	19.30	3.98	.62	.65	—	—	—	—
Other governmental administration .....	46.48	31.71	45.28	46.21	42.93	54.88	57.91	65.06	114.04
Interest on general debt .....	103.12	164.64	84.37	79.53	58.51	69.00	73.94	66.86	110.43
Other and unallocable .....	98.44	205.71	12.98	52.51	64.86	41.36	42.06	35.07	67.08
Utility and liquor store expenditure .....	325.56	545.32	284.28	329.99	206.26	170.11	110.27	127.43	354.01
Employee retirement expenditure .....	73.97	225.63	.24	2.98	.47	—	.14	1.03	—
Debt outstanding at end of fiscal year .....	2,284.85	3,870.88	1,863.04	1,670.08	1,288.49	1,361.90	1,393.45	1,394.43	2,701.85
Exhibit: Salaries and wages .....	476.33	802.85	361.54	362.78	323.73	295.40	276.36	268.51	373.43
<b>COLORADO</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	270	2	1	6	3	2	6	15	235
Population, April 1, 2000 .....	3,129,669	915,526	276,393	672,592	253,987	121,701	216,813	247,359	425,298
<b>Revenue</b> .....	<b>6,685,358</b>	<b>3,286,039</b>	<b>343,905</b>	<b>824,381</b>	<b>411,167</b>	<b>287,843</b>	<b>357,901</b>	<b>418,557</b>	<b>755,565</b>
General revenue .....	5,364,234	2,585,385	306,243	664,319	348,401	181,544	333,575	345,276	599,491
Intergovernmental revenue .....	597,881	283,309	23,066	86,498	35,319	12,808	32,958	35,381	88,542
Federal government .....	93,055	34,435	6,920	23,650	3,700	2,081	3,770	9,452	11,371
State government .....	427,963	240,356	14,049	51,109	27,275	10,311	17,541	16,778	50,544
From own sources .....	4,766,353	2,302,076	283,177	577,821	313,082	168,736	300,617	309,895	510,949
Taxes .....	2,497,254	899,360	191,701	321,693	226,558	85,777	214,879	209,884	347,402
Property .....	398,197	176,455	25,138	35,790	36,884	14,506	31,815	18,388	59,221
Other .....	2,099,057	722,905	166,563	285,903	189,674	71,271	183,064	191,496	288,181
Charges and miscellaneous .....	2,269,099	1,402,716	91,476	256,128	86,524	82,959	85,738	100,011	163,547
Utility and liquor store revenue .....	1,301,242	692,355	37,017	160,034	60,809	99,237	24,945	72,576	154,269
Employee retirement revenue .....	19,882	8,299	645	28	1,957	7,062	-619	705	1,805
<b>Expenditure</b> .....	<b>6,824,647</b>	<b>3,354,531</b>	<b>329,226</b>	<b>870,592</b>	<b>438,216</b>	<b>296,601</b>	<b>337,508</b>	<b>415,413</b>	<b>782,560</b>
General expenditure .....	5,378,470	2,621,200	287,193	723,376	341,058	201,753	283,854	337,667	582,369
Current expenditure .....	4,171,989	2,242,451	230,719	442,398	281,896	110,200	238,021	220,735	405,569
Capital outlay .....	1,206,481	378,749	56,474	280,978	59,162	91,553	45,833	116,932	176,800
Education services:									
Education .....	517	—	—	—	—	—	—	—	517
Libraries .....	63,737	29,143	4,246	8,433	6,027	4,207	3,161	4,085	4,435
Social services and income maintenance:									
Public welfare .....	137,979	125,075	—	1,239	—	3,445	2,746	75	5,399
Hospitals .....	288,064	288,064	—	—	—	—	—	—	—
Health .....	60,196	53,343	—	1,651	123	89	1,533	1,074	2,383
Transportation:									
Highways .....	564,748	168,247	46,469	73,052	48,947	21,942	47,349	60,379	98,363
Capital outlay .....	250,549	96,618	14,507	32,416	11,502	10,293	10,439	31,079	43,695
Air transportation .....	265,314	256,244	—	2,872	2,219	689	—	997	2,293
Other transportation .....	19,019	10,770	—	2,097	3,414	—	165	459	2,114
Public safety:									
Police protection .....	705,934	215,002	60,590	168,262	36,823	22,746	56,016	62,414	84,081
Fire protection .....	257,693	110,619	27,977	28,454	20,508	11,933	23,653	12,590	21,959
Correction .....	65,263	64,264	—	543	—	278	—	—	178
Protective inspection and regulation .....	19,947	8,402	—	2,743	2,381	1,226	734	3,250	1,211

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>COLORADO—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	651,639	191,653	41,311	119,086	51,818	57,200	37,400	54,607	98,564
Housing and community development .....	115,906	46,434	5,753	21,798	22,921	955	8,669	5,426	3,950
Sewerage .....	308,588	106,084	24,124	29,068	15,270	25,209	33,261	18,150	57,422
Solid waste management .....	28,613	—	—	443	2,176	5,395	3,452	3,952	13,195
Governmental administration:									
Financial administration .....	228,198	103,284	14,385	16,817	7,385	3,285	13,496	7,754	61,792
Judicial and legal .....	90,910	57,734	5,683	9,051	4,755	1,110	3,824	4,925	3,828
General public buildings .....	82,800	12,090	8,956	22,346	4,273	1,429	6,006	13,169	14,531
Other governmental administration .....	170,573	34,427	10,497	44,275	16,695	8,341	13,802	22,998	19,538
Interest on general debt .....	391,899	276,370	10,762	41,275	17,021	2,924	14,252	11,186	18,109
Other and unallocable .....	860,933	463,951	26,440	129,871	78,302	29,350	14,335	50,177	68,507
Utility and liquor store expenditure .....	1,343,611	649,160	35,429	147,001	94,430	92,623	49,042	76,960	198,966
Employee retirement expenditure .....	102,566	84,171	6,604	215	2,728	2,225	4,612	786	1,225
Debt outstanding at end of fiscal year .....	9,261,577	6,134,239	402,137	872,408	512,119	80,679	407,795	299,459	552,741
Exhibit: Salaries and wages .....	1,883,114	909,530	123,869	226,263	126,001	54,202	124,462	107,925	210,862
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.7	.4	2.2	1.1	.7	2.2	5.6	87.0
Population, April 1, 2000 .....	100.0	29.3	8.8	21.5	8.1	3.9	6.9	7.9	13.6
<b>Revenue</b> .....	<b>100.0</b>	<b>49.2</b>	<b>5.1</b>	<b>12.3</b>	<b>6.2</b>	<b>4.3</b>	<b>5.4</b>	<b>6.3</b>	<b>11.3</b>
General revenue .....									
Intergovernmental revenue .....	100.0	48.2	5.7	12.4	6.5	3.4	6.2	6.4	11.2
Federal government .....	100.0	47.4	3.9	14.5	5.9	2.1	5.5	5.9	14.8
State government .....	100.0	37.0	7.4	25.4	4.0	1.6	2.2	10.2	12.2
From own sources .....	100.0	56.2	3.3	11.9	6.4	2.4	4.1	3.9	11.8
Taxes .....	100.0	48.3	5.9	12.1	6.6	3.5	6.3	6.5	10.7
Property .....	100.0	36.0	7.7	12.9	9.1	3.4	8.6	8.4	13.9
Other .....	100.0	44.3	6.3	9.0	9.3	3.6	8.0	4.6	14.9
Charges and miscellaneous .....	100.0	34.4	7.9	13.6	9.0	3.4	8.7	9.1	13.7
Utility and liquor store revenue .....	100.0	61.8	4.0	11.3	3.8	3.7	3.8	4.4	7.2
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>49.2</b>	<b>4.8</b>	<b>12.8</b>	<b>6.4</b>	<b>4.3</b>	<b>4.9</b>	<b>6.1</b>	<b>11.5</b>
General expenditure .....									
Current expenditure .....	100.0	48.7	5.3	13.4	6.3	3.8	5.3	6.3	10.8
Capital outlay .....	100.0	53.8	5.5	10.6	6.8	2.6	5.7	5.3	9.7
Education services:	100.0	31.4	4.7	23.3	4.9	7.6	3.8	9.7	14.7
Education .....	100.0	—	—	—	—	—	—	—	100.0
Libraries .....	100.0	45.7	6.7	13.2	9.5	6.6	5.0	6.4	7.0
Social services and income maintenance:									
Public welfare .....	100.0	90.6	—	.9	—	2.5	2.0	.1	3.9
Hospitals .....	100.0	100.0	—	—	—	—	—	—	—
Health .....	100.0	88.6	—	2.7	.2	.1	2.5	1.8	4.0
Transportation:									
Highways .....	100.0	29.8	8.2	12.9	8.7	3.9	8.4	10.7	17.4
Capital outlay .....	100.0	38.6	5.8	12.9	4.6	4.1	4.2	12.4	17.4
Air transportation .....	100.0	96.6	—	1.1	.8	.3	—	.4	.9
Other transportation .....	100.0	56.6	—	11.0	18.0	—	.9	2.4	11.1
Public safety:									
Police protection .....	100.0	30.5	8.6	23.8	5.2	3.2	7.9	8.8	11.9
Fire protection .....	100.0	42.9	10.9	11.0	8.0	4.6	9.2	4.9	8.5
Correction .....	100.0	98.5	—	.8	—	.4	—	—	.3
Protective inspection and regulation .....	100.0	42.1	—	13.8	11.9	6.1	3.7	16.3	6.1
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	29.4	6.3	18.3	8.0	8.8	5.7	8.4	15.1
Housing and community development .....	100.0	40.1	5.0	18.8	19.8	.8	7.5	4.7	3.4
Sewerage .....	100.0	34.4	7.8	9.4	4.9	8.2	10.8	5.9	18.6
Solid waste management .....	100.0	—	—	1.5	7.6	18.9	12.1	13.8	46.1
Governmental administration:									
Financial administration .....	100.0	45.3	6.3	7.4	3.2	1.4	5.9	3.4	27.1
Judicial and legal .....	100.0	63.5	6.3	10.0	5.2	1.2	4.2	5.4	4.2
General public buildings .....	100.0	14.6	10.8	27.0	5.2	1.7	7.3	15.9	17.5
Other governmental administration .....	100.0	20.2	6.2	26.0	9.8	4.9	8.1	13.5	11.5
Interest on general debt .....	100.0	70.5	2.7	10.5	4.3	.7	3.6	2.9	4.6
Other and unallocable .....	100.0	53.9	3.1	15.1	9.1	3.4	1.7	5.8	8.0
Utility and liquor store expenditure .....	100.0	48.3	2.6	10.9	7.0	6.9	3.7	5.7	14.8
Employee retirement expenditure .....	100.0	82.1	6.4	.2	2.7	2.2	4.5	.8	1.2
Debt outstanding at end of fiscal year .....	100.0	66.2	4.3	9.4	5.5	.9	4.4	3.2	6.0
Exhibit: Salaries and wages .....	100.0	48.3	6.6	12.0	6.7	2.9	6.6	5.7	11.2

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>COLORADO—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>2,136.12</b>	<b>3,589.24</b>	<b>1,244.26</b>	<b>1,225.68</b>	<b>1,618.85</b>	<b>2,365.17</b>	<b>1,650.74</b>	<b>1,692.10</b>	<b>1,776.55</b>
General revenue .....	1,713.99	2,823.93	1,108.00	987.70	1,371.73	1,491.72	1,538.54	1,395.85	1,409.58
Intergovernmental revenue .....	191.04	309.45	83.45	128.60	139.06	105.24	152.01	143.04	208.19
Federal government .....	29.73	37.61	25.04	35.16	14.57	11.88	9.60	38.21	26.74
State government .....	136.74	262.53	50.83	75.99	107.39	84.72	80.90	67.83	118.84
From own sources .....	1,522.96	2,514.48	1,024.54	859.10	1,232.67	1,386.48	1,386.53	1,252.81	1,201.39
Taxes .....	797.93	982.34	693.58	478.29	892.01	704.82	991.08	848.50	816.84
Property .....	127.23	192.74	90.95	53.21	145.22	119.19	146.74	74.34	139.25
Other .....	670.70	789.61	602.63	425.08	746.79	585.62	844.34	774.16	677.60
Charges and miscellaneous .....	725.03	1,532.14	330.96	380.81	340.66	681.66	395.45	404.32	384.55
Utility and liquor store revenue .....	415.78	756.24	133.93	237.94	239.42	815.42	115.05	293.40	362.73
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>2,180.63</b>	<b>3,664.05</b>	<b>1,191.15</b>	<b>1,294.38</b>	<b>1,725.35</b>	<b>2,437.13</b>	<b>1,556.68</b>	<b>1,679.39</b>	<b>1,840.03</b>
General expenditure .....	1,718.54	2,863.05	1,039.07	1,075.50	1,342.82	1,657.78	1,309.21	1,365.09	1,369.32
Current expenditure .....	1,333.04	2,449.36	834.75	657.75	1,109.88	905.50	1,097.82	892.37	953.61
Capital outlay .....	385.50	413.70	204.33	417.75	232.93	752.28	211.39	472.72	415.71
Education services:									
Education .....	.17	—	—	—	—	—	—	—	1.22
Libraries .....	20.37	31.83	15.36	12.54	23.73	34.57	14.58	16.51	10.43
Social services and income maintenance:									
Public welfare .....	44.09	136.62	—	1.84	—	28.31	12.67	.30	12.69
Hospitals .....	92.04	314.64	—	—	—	—	—	—	—
Health .....	19.23	58.26	—	2.45	.48	.73	7.07	4.34	5.60
Transportation:									
Highways .....	180.45	183.77	168.13	108.61	192.71	180.29	218.39	244.09	231.28
Capital outlay .....	80.06	105.53	52.49	48.20	45.29	84.58	48.15	125.64	102.74
Air transportation .....	84.77	279.89	—	4.27	8.74	5.66	—	4.03	5.39
Other transportation .....	6.08	11.76	—	3.12	13.44	—	.76	1.86	4.97
Public safety:									
Police protection .....	225.56	234.84	219.22	250.17	144.98	186.90	258.36	252.32	197.70
Fire protection .....	82.34	120.83	101.22	42.30	80.74	98.05	109.09	50.90	51.63
Correction .....	20.85	70.19	—	.81	—	2.28	—	—	.42
Protective inspection and regulation .....	6.37	9.18	—	4.08	9.37	10.07	3.39	13.14	2.85
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	208.21	209.34	149.46	177.06	204.02	470.00	172.50	220.76	231.75
Housing and community development .....	37.03	50.72	20.81	32.41	90.24	7.85	39.98	21.94	9.29
Sewerage .....	98.60	115.87	87.28	43.22	60.12	207.14	153.41	73.38	135.02
Solid waste management .....	9.14	—	—	.66	8.57	44.33	15.92	15.98	31.03
Governmental administration:									
Financial administration .....	72.91	112.81	52.05	25.00	29.08	26.99	62.25	31.35	145.29
Judicial and legal .....	29.05	63.06	20.56	13.46	18.72	9.12	17.64	19.91	9.00
General public buildings .....	26.46	13.21	32.40	33.22	16.82	11.74	27.70	53.24	34.17
Other governmental administration .....	54.50	37.60	37.98	65.83	65.73	68.54	63.66	92.97	45.94
Interest on general debt .....	125.22	301.87	38.94	61.37	67.02	24.03	65.73	45.22	42.58
Other and unallocable .....	275.09	506.76	95.66	193.09	308.29	241.16	66.12	202.85	161.08
Utility and liquor store expenditure .....	429.31	709.06	128.18	218.56	371.79	761.07	226.19	311.13	467.83
Employee retirement expenditure .....	32.77	91.94	23.89	.32	10.74	18.28	21.27	3.18	2.88
Debt outstanding at end of fiscal year .....	2,959.28	6,700.23	1,454.95	1,297.08	2,016.32	662.93	1,880.86	1,210.63	1,299.66
Exhibit: Salaries and wages .....	601.70	993.45	448.16	336.40	496.09	445.37	574.05	436.31	495.80
<b>CONNECTICUT</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	30	—	—	5	1	6	6	3	9
Population, April 1, 2000 .....	1,326,350	—	—	609,087	82,951	369,357	209,247	40,955	14,753
<b>Revenue</b> .....	<b>4,229,664</b>	<b>—</b>	<b>—</b>	<b>2,218,274</b>	<b>218,706</b>	<b>995,652</b>	<b>639,933</b>	<b>133,018</b>	<b>24,081</b>
General revenue .....	4,105,884	—	—	2,198,088	240,215	989,934	570,807	83,941	22,899
Intergovernmental revenue .....	1,755,928	—	—	1,057,593	54,291	384,844	215,479	34,630	9,091
Federal government .....	94,029	—	—	76,978	1,618	8,740	6,338	87	268
State government .....	1,655,306	—	—	979,703	52,673	375,211	208,657	30,697	8,365
From own sources .....	2,349,956	—	—	1,140,495	185,924	605,090	355,328	49,311	13,808
Taxes .....	1,960,907	—	—	922,123	175,029	515,836	296,750	40,407	10,762
Property .....	1,926,839	—	—	905,229	171,634	507,892	292,825	38,678	10,581
Other .....	34,068	—	—	16,894	3,395	7,944	3,925	1,729	181
Charges and miscellaneous .....	389,049	—	—	218,372	10,895	89,254	58,578	8,904	3,046
Utility and liquor store revenue .....	158,447	—	—	10,197	1,800	25,197	71,234	48,837	1,182
Employee retirement revenue .....	-34,667	—	—	9,989	-23,309	-19,479	-2,108	240	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>CONNECTICUT—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>4,363,563</b>	—	—	<b>2,356,039</b>	<b>256,703</b>	<b>975,883</b>	<b>630,885</b>	<b>121,136</b>	<b>22,917</b>
General expenditure .....	4,018,673	—	—	2,197,808	237,492	930,418	555,740	75,187	22,028
Current expenditure .....	3,643,544	—	—	1,911,280	216,966	898,425	521,537	74,346	20,990
Capital outlay .....	375,129	—	—	286,528	20,526	31,993	34,203	841	1,038
Education services:									
Education .....	1,919,884	—	—	921,309	125,519	524,082	303,279	35,913	9,782
Libraries .....	32,898	—	—	16,771	2,986	8,041	4,263	717	120
Social services and income maintenance:									
Public welfare .....	65,402	—	—	54,309	682	6,621	3,378	—	412
Hospitals .....	11,536	—	—	11,536	—	—	—	—	—
Health .....	66,624	—	—	41,078	3,762	13,729	7,373	270	412
Transportation:									
Highways .....	124,311	—	—	58,671	19,560	26,663	12,284	5,396	1,737
Capital outlay .....	8,545	—	—	4,570	—	3,361	232	148	234
Air transportation .....	3,606	—	—	1,061	—	2,485	—	—	60
Other transportation .....	21,898	—	—	18,424	376	1,274	1,808	—	16
Public safety:									
Police protection .....	309,731	—	—	172,272	15,054	65,712	44,872	9,464	2,357
Fire protection .....	205,003	—	—	123,242	12,730	40,676	23,978	2,787	1,590
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	9,962	—	—	6,331	450	1,178	560	1,418	25
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	87,938	—	—	49,854	3,344	21,552	11,871	740	577
Housing and community development .....	84,239	—	—	70,188	1,334	7,813	4,493	98	313
Sewerage .....	110,628	—	—	62,626	180	29,333	14,235	3,399	855
Solid waste management .....	88,616	—	—	44,267	—	25,031	15,612	3,342	364
Governmental administration:									
Financial administration .....	52,854	—	—	23,064	2,621	15,636	9,319	1,572	642
Judicial and legal .....	18,174	—	—	11,725	539	3,905	1,827	155	23
General public buildings .....	29,353	—	—	11,824	1,189	8,665	6,450	1,162	63
Other governmental administration .....	56,520	—	—	30,778	1,849	10,126	11,593	2,044	130
Interest on general debt .....	128,446	—	—	75,356	6,271	28,942	13,335	4,261	281
Other and unallocable .....	591,050	—	—	393,122	39,046	88,954	65,210	2,449	2,269
Utility and liquor store expenditure .....	139,829	—	—	6,044	7,100	20,639	59,360	45,797	889
Employee retirement expenditure .....	205,061	—	—	152,187	12,111	24,826	15,785	152	—
Debt outstanding at end of fiscal year .....	3,040,208	—	—	1,877,284	139,359	682,158	234,834	81,882	24,691
Exhibit: Salaries and wages .....	1,924,878	—	—	1,050,309	125,060	448,133	265,545	26,643	9,188
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	16.7	3.3	20.0	20.0	10.0	30.0
Population, April 1, 2000 .....	100.0	—	—	45.9	6.3	27.8	15.8	3.1	1.1
<b>Revenue</b> .....	<b>100.0</b>	—	—	<b>52.4</b>	<b>5.2</b>	<b>23.5</b>	<b>15.1</b>	<b>3.1</b>	<b>.6</b>
General revenue .....	100.0	—	—	53.5	5.9	24.1	13.9	2.0	.6
Intergovernmental revenue .....	100.0	—	—	60.2	3.1	21.9	12.3	2.0	.5
Federal government .....	100.0	—	—	81.9	1.7	9.3	6.7	.1	.3
State government .....	100.0	—	—	59.2	3.2	22.7	12.6	1.9	.5
From own sources .....	100.0	—	—	48.5	7.9	25.7	15.1	2.1	.6
Taxes .....	100.0	—	—	47.0	8.9	26.3	15.1	2.1	.5
Property .....	100.0	—	—	47.0	8.9	26.4	15.2	2.0	.5
Other .....	100.0	—	—	49.6	10.0	23.3	11.5	5.1	.5
Charges and miscellaneous .....	100.0	—	—	56.1	2.8	22.9	15.1	2.3	.8
Utility and liquor store revenue .....	100.0	—	—	6.4	1.1	15.9	45.0	30.8	.7
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	—	—	<b>54.0</b>	<b>5.9</b>	<b>22.4</b>	<b>14.5</b>	<b>2.8</b>	<b>.5</b>
General expenditure .....	100.0	—	—	54.7	5.9	23.2	13.8	1.9	.5
Current expenditure .....	100.0	—	—	52.5	6.0	24.7	14.3	2.0	.6
Capital outlay .....	100.0	—	—	76.4	5.5	8.5	9.1	.2	.3
Education services:									
Education .....	100.0	—	—	48.0	6.5	27.3	15.8	1.9	.5
Libraries .....	100.0	—	—	51.0	9.1	24.4	13.0	2.2	.4
Social services and income maintenance:									
Public welfare .....	100.0	—	—	83.0	1.0	10.1	5.2	—	.6
Hospitals .....	100.0	—	—	100.0	—	—	—	—	—
Health .....	100.0	—	—	61.7	5.6	20.6	11.1	.4	.6
Transportation:									
Highways .....	100.0	—	—	47.2	15.7	21.4	9.9	4.3	1.4
Capital outlay .....	100.0	—	—	53.5	—	39.3	2.7	1.7	2.7
Air transportation .....	100.0	—	—	29.4	—	68.9	—	—	1.7
Other transportation .....	100.0	—	—	84.1	1.7	5.8	8.3	—	.1
Public safety:									
Police protection .....	100.0	—	—	55.6	4.9	21.2	14.5	3.1	.8
Fire protection .....	100.0	—	—	60.1	6.2	19.8	11.7	1.4	.8
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	—	—	63.6	4.5	11.8	5.6	14.2	.3
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	—	56.7	3.8	24.5	13.5	.8	.7
Housing and community development .....	100.0	—	—	83.3	1.6	9.3	5.3	.1	.4
Sewerage .....	100.0	—	—	56.6	.2	26.5	12.9	3.1	.8
Solid waste management .....	100.0	—	—	50.0	—	28.2	17.6	3.8	.4

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>CONNECTICUT—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	—	—	43.6	5.0	29.6	17.6	3.0	1.2
Judicial and legal .....	100.0	—	—	64.5	3.0	21.5	10.1	.9	.1
General public buildings .....	100.0	—	—	40.3	4.1	29.5	22.0	4.0	.2
Other governmental administration .....	100.0	—	—	54.5	3.3	17.9	20.5	3.6	.2
Interest on general debt .....	100.0	—	—	58.7	4.9	22.5	10.4	3.3	.2
Other and unallocable .....	100.0	—	—	66.5	6.6	15.1	11.0	.4	.4
Utility and liquor store expenditure .....	100.0	—	—	4.3	5.1	14.8	42.5	32.8	.6
Employee retirement expenditure .....	100.0	—	—	74.2	5.9	12.1	7.7	.1	—
Debt outstanding at end of fiscal year .....	100.0	—	—	61.7	4.6	22.4	7.7	2.7	.8
Exhibit: Salaries and wages .....	100.0	—	—	54.6	6.5	23.3	13.8	1.4	.5
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>3,188.95</b>	—	—	<b>3,641.97</b>	<b>2,636.57</b>	<b>2,695.64</b>	<b>3,058.27</b>	<b>3,247.91</b>	<b>1,632.28</b>
General revenue .....	3,095.63	—	—	3,608.82	2,895.87	2,680.15	2,727.91	2,049.59	1,552.16
Intergovernmental revenue .....	1,323.88	—	—	1,736.36	654.49	1,041.93	1,029.78	845.56	616.21
Federal government .....	70.89	—	—	126.38	19.51	23.66	30.29	2.12	18.17
State government .....	1,248.02	—	—	1,608.48	634.99	1,015.85	997.18	749.53	567.00
From own sources .....	1,771.75	—	—	1,872.47	2,241.37	1,638.23	1,698.13	1,204.03	935.95
Taxes .....	1,478.42	—	—	1,513.94	2,110.03	1,396.58	1,418.18	986.62	729.48
Property .....	1,452.74	—	—	1,486.21	2,069.10	1,375.07	1,399.42	944.40	717.21
Other .....	25.69	—	—	27.74	40.93	21.51	18.76	42.22	12.27
Charges and miscellaneous .....	293.32	—	—	358.52	131.34	241.65	279.95	217.41	206.47
Utility and liquor store revenue .....	119.46	—	—	16.74	21.70	68.22	340.43	1,192.46	80.12
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>3,289.90</b>	—	—	<b>3,868.15</b>	<b>3,094.63</b>	<b>2,642.11</b>	<b>3,015.03</b>	<b>2,957.78</b>	<b>1,553.38</b>
General expenditure .....	3,029.87	—	—	3,608.36	2,863.04	2,519.02	2,655.90	1,835.84	1,493.12
Current expenditure .....	2,747.05	—	—	3,137.94	2,615.59	2,432.40	2,492.45	1,815.31	1,422.76
Capital outlay .....	282.83	—	—	470.42	247.45	86.62	163.46	20.53	70.36
Education services:									
Education .....	1,447.49	—	—	1,512.61	1,513.17	1,418.90	1,449.38	876.89	663.05
Libraries .....	24.80	—	—	27.53	36.00	21.77	20.37	17.51	8.13
Social services and income maintenance:									
Public welfare .....	49.31	—	—	89.16	8.22	17.93	16.14	—	27.93
Hospitals .....	8.70	—	—	18.94	—	—	—	—	—
Health .....	50.23	—	—	67.44	45.35	37.17	35.24	6.59	27.93
Transportation:									
Highways .....	93.72	—	—	96.33	235.80	72.19	58.71	131.75	117.74
Capital outlay .....	6.44	—	—	7.50	—	9.10	1.11	3.61	15.86
Air transportation .....	2.72	—	—	1.74	—	6.73	—	—	4.07
Other transportation .....	16.51	—	—	30.25	4.53	3.45	8.64	—	1.08
Public safety:									
Police protection .....	233.52	—	—	282.84	181.48	177.91	214.45	231.08	159.76
Fire protection .....	154.56	—	—	202.34	153.46	110.13	114.59	68.05	107.77
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	7.51	—	—	10.39	5.42	3.19	2.68	34.62	1.69
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	66.30	—	—	81.85	40.31	58.35	56.73	18.07	39.11
Housing and community development .....	63.51	—	—	115.23	16.08	21.15	21.47	2.39	21.22
Sewerage .....	83.41	—	—	102.82	2.17	79.42	68.03	82.99	57.95
Solid waste management .....	66.81	—	—	72.68	—	67.77	74.61	81.60	24.67
Governmental administration:									
Financial administration .....	39.85	—	—	37.87	31.60	42.33	44.54	38.38	43.52
Judicial and legal .....	13.70	—	—	19.25	6.50	10.57	8.73	3.78	1.56
General public buildings .....	22.13	—	—	19.41	14.33	23.46	30.82	28.37	4.27
Other governmental administration .....	42.61	—	—	50.53	22.29	27.42	55.40	49.91	8.81
Interest on general debt .....	96.84	—	—	123.72	75.60	78.36	63.73	104.04	19.05
Other and unallocable .....	445.62	—	—	645.43	470.71	240.83	311.64	59.80	153.80
Utility and liquor store expenditure .....	105.42	—	—	9.92	85.59	55.88	283.68	1,118.23	60.26
Employee retirement expenditure .....	154.61	—	—	249.86	146.00	67.21	75.44	3.71	—
Debt outstanding at end of fiscal year .....	2,292.16	—	—	3,082.13	1,680.02	1,846.88	1,122.28	1,999.32	1,673.63
Exhibit: Salaries and wages .....	1,451.26	—	—	1,724.40	1,507.64	1,213.28	1,269.05	650.54	622.79

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>DELAWARE</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	57	—	—	—	—	1	2	—	54
Population, April 1, 2000 .....	214,718	—	—	—	—	72,664	60,682	—	81,372
<b>Revenue .....</b>	<b>415,936</b>	—	—	—	—	<b>157,088</b>	<b>131,560</b>	—	<b>127,288</b>
General revenue .....	255,490	—	—	—	—	135,840	39,143	—	80,507
Intergovernmental revenue .....	32,571	—	—	—	—	14,143	5,096	—	13,332
Federal government .....	6,001	—	—	—	—	3,914	483	—	1,604
State government .....	25,571	—	—	—	—	10,229	4,129	—	11,213
From own sources .....	222,919	—	—	—	—	121,697	34,047	—	67,175
Taxes .....	129,501	—	—	—	—	81,729	14,951	—	32,821
Property .....	59,099	—	—	—	—	26,088	10,560	—	22,451
Other .....	70,402	—	—	—	—	55,641	4,391	—	10,370
Charges and miscellaneous .....	93,418	—	—	—	—	39,968	19,096	—	34,354
Utility and liquor store revenue .....	159,851	—	—	—	—	20,779	92,291	—	46,781
Employee retirement revenue .....	595	—	—	—	—	469	126	—	—
<b>Expenditure .....</b>	<b>430,209</b>	—	—	—	—	<b>181,395</b>	<b>131,482</b>	—	<b>117,332</b>
General expenditure .....	269,159	—	—	—	—	146,318	46,210	—	76,631
Current expenditure .....	246,890	—	—	—	—	139,240	41,534	—	66,116
Capital outlay .....	22,269	—	—	—	—	7,078	4,676	—	10,515
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	1,191	—	—	—	—	—	977	—	214
Social services and income maintenance:									
Public welfare .....	66	—	—	—	—	—	—	—	66
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	11	—	—	—	—	—	—	—	11
Transportation:									
Highways .....	35,941	—	—	—	—	20,829	3,982	—	11,130
Capital outlay .....	8,037	—	—	—	—	3,757	1,600	—	2,680
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	3,791	—	—	—	—	3,070	544	—	177
Public safety:									
Police protection .....	70,601	—	—	—	—	35,477	14,655	—	20,469
Fire protection .....	18,948	—	—	—	—	17,174	666	—	1,108
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	3,262	—	—	—	—	2,237	861	—	164
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	16,306	—	—	—	—	10,239	2,420	—	3,647
Housing and community development .....	9,307	—	—	—	—	8,617	481	—	209
Sewerage .....	35,678	—	—	—	—	16,694	7,877	—	11,107
Solid waste management .....	9,028	—	—	—	—	—	3,861	—	5,167
Governmental administration:									
Financial administration .....	17,657	—	—	—	—	4,577	2,208	—	10,872
Judicial and legal .....	2,534	—	—	—	—	2,269	265	—	—
General public buildings .....	770	—	—	—	—	—	509	—	261
Other governmental administration .....	11,195	—	—	—	—	7,307	2,375	—	1,513
Interest on general debt .....	15,504	—	—	—	—	13,506	730	—	1,268
Other and unallocable .....	17,369	—	—	—	—	4,322	3,799	—	9,248
Utility and liquor store expenditure .....	145,572	—	—	—	—	22,753	82,118	—	40,701
Employee retirement expenditure .....	15,478	—	—	—	—	12,324	3,154	—	—
Debt outstanding at end of fiscal year .....	400,438	—	—	—	—	269,103	44,915	—	86,420
Exhibit: Salaries and wages .....	124,155	—	—	—	—	67,227	26,185	—	30,743
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	—	—	1.8	3.5	—	94.7
Population, April 1, 2000 .....	100.0	—	—	—	—	33.8	28.3	—	37.9
<b>Revenue .....</b>	<b>100.0</b>	—	—	—	—	<b>37.8</b>	<b>31.6</b>	—	<b>30.6</b>
General revenue .....	100.0	—	—	—	—	53.2	15.3	—	31.5
Intergovernmental revenue .....	100.0	—	—	—	—	43.4	15.6	—	40.9
Federal government .....	100.0	—	—	—	—	65.2	8.0	—	26.7
State government .....	100.0	—	—	—	—	40.0	16.1	—	43.9
From own sources .....	100.0	—	—	—	—	54.6	15.3	—	30.1
Taxes .....	100.0	—	—	—	—	63.1	11.5	—	25.3
Property .....	100.0	—	—	—	—	44.1	17.9	—	38.0
Other .....	100.0	—	—	—	—	79.0	6.2	—	14.7
Charges and miscellaneous .....	100.0	—	—	—	—	42.8	20.4	—	36.8
Utility and liquor store revenue .....	100.0	—	—	—	—	13.0	57.7	—	29.3
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>DELAWARE—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	—	—	—	—	<b>42.2</b>	<b>30.6</b>	—	<b>27.3</b>
General expenditure .....	100.0	—	—	—	—	54.4	17.2	—	28.5
Current expenditure .....	100.0	—	—	—	—	56.4	16.8	—	26.8
Capital outlay .....	100.0	—	—	—	—	31.8	21.0	—	47.2
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	—	—	—	—	82.0	—	18.0
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	—	—	—	100.0
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	—	—	—	—	—	—	—	100.0
Transportation:									
Highways .....	100.0	—	—	—	—	58.0	11.1	—	31.0
Capital outlay .....	100.0	—	—	—	—	46.7	19.9	—	33.3
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	100.0	—	—	—	—	81.0	14.3	—	4.7
Public safety:									
Police protection .....	100.0	—	—	—	—	50.2	20.8	—	29.0
Fire protection .....	100.0	—	—	—	—	90.6	3.5	—	5.8
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	—	—	—	—	68.6	26.4	—	5.0
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	—	—	—	62.8	14.8	—	22.4
Housing and community development .....	100.0	—	—	—	—	92.6	5.2	—	2.2
Sewerage .....	100.0	—	—	—	—	46.8	22.1	—	31.1
Solid waste management .....	100.0	—	—	—	—	—	42.8	—	57.2
Governmental administration:									
Financial administration .....	100.0	—	—	—	—	25.9	12.5	—	61.6
Judicial and legal .....	100.0	—	—	—	—	89.5	10.5	—	—
General public buildings .....	100.0	—	—	—	—	—	66.1	—	33.9
Other governmental administration .....	100.0	—	—	—	—	65.3	21.2	—	13.5
Interest on general debt .....	100.0	—	—	—	—	87.1	4.7	—	8.2
Other and unallocable .....	100.0	—	—	—	—	24.9	21.9	—	53.2
Utility and liquor store expenditure .....	100.0	—	—	—	—	15.6	56.4	—	28.0
Employee retirement expenditure .....	100.0	—	—	—	—	79.6	20.4	—	—
Debt outstanding at end of fiscal year .....	100.0	—	—	—	—	67.2	11.2	—	21.6
Exhibit: Salaries and wages .....	100.0	—	—	—	—	54.1	21.1	—	24.8
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,937.13</b>	—	—	—	—	<b>2,161.84</b>	<b>2,168.02</b>	—	<b>1,564.27</b>
General revenue .....	1,189.89	—	—	—	—	1,869.43	645.05	—	989.37
Intergovernmental revenue .....	151.69	—	—	—	—	194.64	83.98	—	163.84
Federal government .....	27.95	—	—	—	—	53.86	7.96	—	19.71
State government .....	119.09	—	—	—	—	140.77	68.04	—	137.80
From own sources .....	1,038.19	—	—	—	—	1,674.79	561.07	—	825.53
Taxes .....	603.12	—	—	—	—	1,124.75	246.38	—	403.35
Property .....	275.24	—	—	—	—	359.02	174.02	—	275.91
Other .....	327.88	—	—	—	—	765.73	72.36	—	127.44
Charges and miscellaneous .....	435.07	—	—	—	—	550.04	314.69	—	422.18
Utility and liquor store revenue .....	744.47	—	—	—	—	285.96	1,520.90	—	574.90
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>2,003.60</b>	—	—	—	—	<b>2,496.35</b>	<b>2,166.74</b>	—	<b>1,441.92</b>
General expenditure .....	1,253.55	—	—	—	—	2,013.62	761.51	—	941.74
Current expenditure .....	1,149.83	—	—	—	—	1,916.22	684.45	—	812.52
Capital outlay .....	103.71	—	—	—	—	97.41	77.06	—	129.22
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	5.55	—	—	—	—	—	16.10	—	2.63
Social services and income maintenance:									
Public welfare .....	.31	—	—	—	—	—	—	—	.81
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	.05	—	—	—	—	—	—	—	.14
Transportation:									
Highways .....	167.39	—	—	—	—	286.65	65.62	—	136.78
Capital outlay .....	37.43	—	—	—	—	51.70	26.37	—	32.94
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	17.66	—	—	—	—	42.25	8.96	—	2.18
Public safety:									
Police protection .....	328.81	—	—	—	—	488.23	241.50	—	251.55
Fire protection .....	88.25	—	—	—	—	236.35	10.98	—	13.62
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	15.19	—	—	—	—	30.79	14.19	—	2.02
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	75.94	—	—	—	—	140.91	39.88	—	44.82
Housing and community development .....	43.35	—	—	—	—	118.59	7.93	—	2.57
Sewerage .....	166.16	—	—	—	—	229.74	129.81	—	136.50
Solid waste management .....	42.05	—	—	—	—	—	63.63	—	63.50

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>DELAWARE—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	82.23	—	—	—	—	62.99	36.39	—	133.61
Judicial and legal .....	11.80	—	—	—	—	31.23	4.37	—	—
General public buildings .....	3.59	—	—	—	—	—	8.39	—	3.21
Other governmental administration .....	52.14	—	—	—	—	100.56	39.14	—	18.59
Interest on general debt .....	72.21	—	—	—	—	185.87	12.03	—	15.58
Other and unallocable .....	80.89	—	—	—	—	59.48	62.61	—	113.65
Utility and liquor store expenditure .....	677.97	—	—	—	—	313.13	1,353.25	—	500.18
Employee retirement expenditure .....	72.09	—	—	—	—	169.60	51.98	—	—
Debt outstanding at end of fiscal year .....	1,864.95	—	—	—	—	3,703.39	740.17	—	1,062.04
Exhibit: Salaries and wages .....	578.22	—	—	—	—	925.18	431.51	—	377.81
<b>DISTRICT OF COLUMBIA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	1	1	—	—	—	—	—	—	—
Population, April 1, 2000 .....	572,059	572,059	—	—	—	—	—	—	—
<b>Revenue .....</b>	<b>6,228,729</b>	<b>6,228,729</b>	—	—	—	—	—	—	—
General revenue .....	6,237,775	6,237,775	—	—	—	—	—	—	—
Intergovernmental revenue .....	2,189,698	2,189,698	—	—	—	—	—	—	—
Federal government .....	2,102,305	2,102,305	—	—	—	—	—	—	—
State government .....	—	—	—	—	—	—	—	—	—
From own sources .....	4,048,077	4,048,077	—	—	—	—	—	—	—
Taxes .....	3,227,909	3,227,909	—	—	—	—	—	—	—
Property .....	803,389	803,389	—	—	—	—	—	—	—
Other .....	2,424,520	2,424,520	—	—	—	—	—	—	—
Charges and miscellaneous .....	820,168	820,168	—	—	—	—	—	—	—
Utility and liquor store revenue .....	61,595	61,595	—	—	—	—	—	—	—
Employee retirement revenue <sup>1</sup> .....	-70,641	-70,641	—	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>6,656,079</b>	<b>6,656,079</b>	—	—	—	—	—	—	—
General expenditure .....	6,378,532	6,378,532	—	—	—	—	—	—	—
Current expenditure .....	5,206,234	5,206,234	—	—	—	—	—	—	—
Capital outlay .....	1,172,298	1,172,298	—	—	—	—	—	—	—
Education services:			—	—	—	—	—	—	—
Education .....	1,174,741	1,174,741	—	—	—	—	—	—	—
Libraries .....	26,652	26,652	—	—	—	—	—	—	—
Social services and income maintenance:			—	—	—	—	—	—	—
Public welfare .....	1,462,362	1,462,362	—	—	—	—	—	—	—
Hospitals .....	176,920	176,920	—	—	—	—	—	—	—
Health .....	377,946	377,946	—	—	—	—	—	—	—
Transportation:			—	—	—	—	—	—	—
Highways .....	69,235	69,235	—	—	—	—	—	—	—
Capital outlay .....	48,586	48,586	—	—	—	—	—	—	—
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	206,292	206,292	—	—	—	—	—	—	—
Public safety:			—	—	—	—	—	—	—
Police protection .....	384,690	384,690	—	—	—	—	—	—	—
Fire protection .....	136,410	136,410	—	—	—	—	—	—	—
Correction .....	173,818	173,818	—	—	—	—	—	—	—
Protective inspection and regulation .....	61,579	61,579	—	—	—	—	—	—	—
Environment and housing:			—	—	—	—	—	—	—
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	303,049	303,049	—	—	—	—	—	—	—
Housing and community development .....	88,096	88,096	—	—	—	—	—	—	—
Sewerage .....	211,169	211,169	—	—	—	—	—	—	—
Solid waste management .....	43,008	43,008	—	—	—	—	—	—	—
Governmental administration:			—	—	—	—	—	—	—
Financial administration .....	147,892	147,892	—	—	—	—	—	—	—
Judicial and legal .....	58,604	58,604	—	—	—	—	—	—	—
General public buildings .....	115,929	115,929	—	—	—	—	—	—	—
Other governmental administration .....	60,419	60,419	—	—	—	—	—	—	—
Interest on general debt .....	235,875	235,875	—	—	—	—	—	—	—
Other and unallocable .....	863,846	863,846	—	—	—	—	—	—	—
Utility and liquor store expenditure .....	122,633	122,633	—	—	—	—	—	—	—
Employee retirement expenditure <sup>1</sup> .....	154,914	154,914	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	5,204,699	5,204,699	—	—	—	—	—	—	—
Exhibit: Salaries and wages .....	1,585,193	1,585,193	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>DISTRICT OF COLUMBIA—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	100.0	—	—	—	—	—	—	—
Population, April 1, 2000 .....	100.0	100.0	—	—	—	—	—	—	—
<b>Revenue .....</b>	<b>100.0</b>	<b>100.0</b>	—	—	—	—	—	—	—
General revenue .....	100.0	100.0	—	—	—	—	—	—	—
Intergovernmental revenue .....	100.0	100.0	—	—	—	—	—	—	—
Federal government .....	100.0	100.0	—	—	—	—	—	—	—
State government .....	—	—	—	—	—	—	—	—	—
From own sources .....	100.0	100.0	—	—	—	—	—	—	—
Taxes .....	100.0	100.0	—	—	—	—	—	—	—
Property .....	100.0	100.0	—	—	—	—	—	—	—
Other .....	100.0	100.0	—	—	—	—	—	—	—
Charges and miscellaneous .....	100.0	100.0	—	—	—	—	—	—	—
Utility and liquor store revenue .....	100.0	100.0	—	—	—	—	—	—	—
Employee retirement revenue <sup>1 2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>100.0</b>	—	—	—	—	—	—	—
General expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Current expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Capital outlay .....	100.0	100.0	—	—	—	—	—	—	—
Education services:									
Education .....	100.0	100.0	—	—	—	—	—	—	—
Libraries .....	100.0	100.0	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	100.0	100.0	—	—	—	—	—	—	—
Hospitals .....	100.0	100.0	—	—	—	—	—	—	—
Health .....	100.0	100.0	—	—	—	—	—	—	—
Transportation:									
Highways .....	100.0	100.0	—	—	—	—	—	—	—
Capital outlay .....	100.0	100.0	—	—	—	—	—	—	—
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	100.0	100.0	—	—	—	—	—	—	—
Public safety:									
Police protection .....	100.0	100.0	—	—	—	—	—	—	—
Fire protection .....	100.0	100.0	—	—	—	—	—	—	—
Correction .....	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	100.0	—	—	—	—	—	—	—
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	100.0	—	—	—	—	—	—	—
Housing and community development .....	100.0	100.0	—	—	—	—	—	—	—
Sewerage .....	100.0	100.0	—	—	—	—	—	—	—
Solid waste management .....	100.0	100.0	—	—	—	—	—	—	—
Governmental administration:									
Financial administration .....	100.0	100.0	—	—	—	—	—	—	—
Judicial and legal .....	100.0	100.0	—	—	—	—	—	—	—
General public buildings .....	100.0	100.0	—	—	—	—	—	—	—
Other governmental administration .....	100.0	100.0	—	—	—	—	—	—	—
Interest on general debt .....	100.0	100.0	—	—	—	—	—	—	—
Other and unallocable .....	100.0	100.0	—	—	—	—	—	—	—
Utility and liquor store expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Employee retirement expenditure <sup>1</sup> .....	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	100.0	—	—	—	—	—	—	—
Exhibit: Salaries and wages .....	100.0	100.0	—	—	—	—	—	—	—
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>10,888.26</b>	<b>10,888.26</b>	—	—	—	—	—	—	—
General revenue .....	10,904.08	10,904.08	—	—	—	—	—	—	—
Intergovernmental revenue .....	3,827.75	3,827.75	—	—	—	—	—	—	—
Federal government .....	3,674.98	3,674.98	—	—	—	—	—	—	—
State government .....	—	—	—	—	—	—	—	—	—
From own sources .....	7,076.33	7,076.33	—	—	—	—	—	—	—
Taxes .....	5,642.62	5,642.62	—	—	—	—	—	—	—
Property .....	1,404.38	1,404.38	—	—	—	—	—	—	—
Other .....	4,238.23	4,238.23	—	—	—	—	—	—	—
Charges and miscellaneous .....	1,433.71	1,433.71	—	—	—	—	—	—	—
Utility and liquor store revenue .....	107.67	107.67	—	—	—	—	—	—	—
Employee retirement revenue <sup>1 2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>DISTRICT OF COLUMBIA—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>11,635.30</b>	<b>11,635.30</b>	—	—	—	—	—	—	—
General expenditure .....	11,150.13	11,150.13	—	—	—	—	—	—	—
Current expenditure .....	9,100.87	9,100.87	—	—	—	—	—	—	—
Capital outlay .....	2,049.26	2,049.26	—	—	—	—	—	—	—
Education services:									
Education .....	2,053.53	2,053.53	—	—	—	—	—	—	—
Libraries .....	46.59	46.59	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	2,556.31	2,556.31	—	—	—	—	—	—	—
Hospitals .....	309.27	309.27	—	—	—	—	—	—	—
Health .....	660.68	660.68	—	—	—	—	—	—	—
Transportation:									
Highways .....	121.03	121.03	—	—	—	—	—	—	—
Capital outlay .....	84.93	84.93	—	—	—	—	—	—	—
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	360.61	360.61	—	—	—	—	—	—	—
Public safety:									
Police protection .....	672.47	672.47	—	—	—	—	—	—	—
Fire protection .....	238.45	238.45	—	—	—	—	—	—	—
Correction .....	303.85	303.85	—	—	—	—	—	—	—
Protective inspection and regulation .....	107.64	107.64	—	—	—	—	—	—	—
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	529.75	529.75	—	—	—	—	—	—	—
Housing and community development .....	154.00	154.00	—	—	—	—	—	—	—
Sewerage .....	369.14	369.14	—	—	—	—	—	—	—
Solid waste management .....	75.18	75.18	—	—	—	—	—	—	—
Governmental administration:									
Financial administration .....	258.53	258.53	—	—	—	—	—	—	—
Judicial and legal .....	102.44	102.44	—	—	—	—	—	—	—
General public buildings .....	202.65	202.65	—	—	—	—	—	—	—
Other governmental administration .....	105.62	105.62	—	—	—	—	—	—	—
Interest on general debt .....	412.33	412.33	—	—	—	—	—	—	—
Other and unallocable .....	1,510.06	1,510.06	—	—	—	—	—	—	—
Utility and liquor store expenditure .....	214.37	214.37	—	—	—	—	—	—	—
Employee retirement expenditure <sup>1</sup> .....	270.80	270.80	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	9,098.19	9,098.19	—	—	—	—	—	—	—
Exhibit: Salaries and wages .....	2,771.03	2,771.03	—	—	—	—	—	—	—
<b>FLORIDA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	404	3	2	8	10	15	38	71	257
Population, April 1, 2000 .....	7,912,817	1,401,534	474,651	1,094,378	834,741	942,835	1,376,476	1,074,339	713,863
<b>Revenue</b> .....	<b>12,698,440</b>	<b>2,902,342</b>	<b>494,154</b>	<b>1,731,144</b>	<b>1,768,816</b>	<b>1,125,357</b>	<b>2,017,237</b>	<b>1,657,710</b>	<b>1,001,680</b>
General revenue .....	9,831,926	2,221,535	517,218	1,509,125	1,111,873	995,958	1,473,600	1,238,855	763,762
Intergovernmental revenue .....	1,595,283	321,726	90,386	252,884	164,641	153,716	240,059	188,030	183,841
Federal government .....	306,263	120,710	8,915	43,388	31,383	24,529	28,305	15,228	33,805
State government .....	1,037,508	191,810	46,454	153,439	107,059	103,447	167,729	141,698	125,872
From own sources .....	8,236,643	1,899,809	426,832	1,256,241	947,232	842,242	1,233,541	1,050,825	579,921
Taxes .....	4,216,519	1,020,040	201,119	585,516	460,323	450,846	635,787	538,142	324,746
Property .....	2,190,194	586,851	99,633	291,974	238,896	223,389	312,975	267,403	169,073
Other .....	2,026,325	433,189	101,486	293,542	221,427	227,457	322,812	270,739	155,673
Charges and miscellaneous .....	4,020,124	879,769	225,713	670,725	486,909	391,396	597,754	512,683	255,175
Utility and liquor store revenue .....	3,469,523	986,725	44,079	430,926	597,262	183,258	567,005	423,581	236,687
Employee retirement revenue .....	-603,009	-305,918	-67,143	-208,907	59,681	-53,859	-23,368	-4,726	1,231
<b>Expenditure</b> .....	<b>13,891,552</b>	<b>3,786,465</b>	<b>611,998</b>	<b>2,014,722</b>	<b>1,679,912</b>	<b>1,207,279</b>	<b>2,014,289</b>	<b>1,584,599</b>	<b>992,288</b>
General expenditure .....	9,783,109	2,452,648	519,601	1,487,725	1,045,787	948,203	1,378,623	1,195,558	754,964
Current expenditure .....	8,055,963	1,879,040	405,480	1,221,884	888,082	814,906	1,206,185	999,932	640,454
Capital outlay .....	1,727,146	573,608	114,121	265,841	157,705	133,297	172,438	195,626	114,510
Education services:									
Education .....	340	—	—	—	—	—	11	321	8
Libraries .....	80,311	22,735	5,622	4,324	4,958	11,495	9,622	16,111	5,444
Social services and income maintenance:									
Public welfare .....	77,019	48,894	2,773	10,142	543	3,683	2,365	1,299	7,320
Hospitals .....	23,776	—	—	—	—	—	—	—	—
Health .....	53,640	21,883	5,504	228	14,245	2	3,685	6,857	1,236
Transportation:									
Highways .....	671,202	97,127	27,158	116,858	76,842	54,435	108,660	114,120	76,002
Capital outlay .....	228,528	43,537	14,562	44,182	18,784	12,140	35,667	42,950	16,706
Air transportation .....	151,330	74,155	580	15,526	3,182	20,677	5,683	28,928	2,599
Other transportation .....	267,969	187,039	4,561	26,207	16,655	3,832	14,906	10,111	4,658
Public safety:									
Police protection .....	1,879,898	349,939	87,386	308,576	232,318	200,774	305,188	237,282	158,435
Fire protection .....	926,066	184,147	44,007	169,636	99,209	113,296	150,288	108,680	56,803
Correction .....	48,512	47,790	—	—	—	—	520	2	200
Protective inspection and regulation .....	149,817	28,667	842	25,468	20,128	17,304	27,658	22,255	7,495

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>FLORIDA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	26,993	1,006	—	7,462	2,077	—	940	2,033	13,475
Parks and recreation .....	922,191	143,495	54,434	143,220	120,973	115,149	143,218	145,311	56,391
Housing and community development .....	275,109	71,829	14,503	40,874	61,118	33,145	31,907	9,985	11,748
Sewerage .....	1,171,230	333,193	84,812	163,749	119,660	100,416	155,753	124,590	89,057
Solid waste management .....	635,887	156,571	48,630	79,406	37,531	60,737	108,590	86,713	57,709
Governmental administration:									
Financial administration .....	344,903	42,503	10,720	45,972	30,502	30,145	61,002	52,814	71,245
Judicial and legal .....	87,938	34,610	3,303	9,237	7,601	7,451	10,659	9,391	5,686
General public buildings .....	167,130	24,490	28,334	33,494	4,076	14,915	26,806	24,566	10,449
Other governmental administration .....	358,309	47,897	5,822	55,704	38,013	33,840	73,112	69,719	34,202
Interest on general debt .....	588,498	291,081	26,689	67,120	66,096	42,891	38,569	39,990	16,062
Other and unallocable .....	875,041	219,821	63,921	164,522	90,060	84,016	99,481	84,480	68,740
Utility and liquor store expenditure .....	3,533,347	1,092,113	37,249	415,463	590,639	206,147	589,984	370,491	231,261
Employee retirement expenditure .....	575,096	241,704	55,148	111,534	43,486	52,929	45,682	18,550	6,063
Debt outstanding at end of fiscal year .....	19,162,603	9,018,058	663,538	1,624,158	2,804,142	1,097,537	1,842,613	1,352,930	759,627
Exhibit: Salaries and wages .....	4,214,346	911,182	195,955	653,147	541,702	433,725	660,894	522,337	295,404
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.7	.5	2.0	2.5	3.7	9.4	17.6	63.6
Population, April 1, 2000 .....	100.0	17.7	6.0	13.8	10.5	11.9	17.4	13.6	9.0
<b>Revenue .....</b>	<b>100.0</b>	<b>22.9</b>	<b>3.9</b>	<b>13.6</b>	<b>13.9</b>	<b>8.9</b>	<b>15.9</b>	<b>13.1</b>	<b>7.9</b>
General revenue .....									
Intergovernmental revenue .....	100.0	22.6	5.3	15.3	11.3	10.1	15.0	12.6	7.8
Federal government .....	100.0	20.2	5.7	15.9	10.3	9.6	15.0	11.8	11.5
State government .....	100.0	39.4	2.9	14.2	10.2	8.0	9.2	5.0	11.0
From own sources .....	100.0	18.5	4.5	14.8	10.3	10.0	16.2	13.7	12.1
Taxes .....	100.0	23.1	5.2	15.3	11.5	10.2	15.0	12.8	7.0
Property .....	100.0	24.2	4.8	13.9	10.9	10.7	15.1	12.8	7.7
Other .....	100.0	26.8	4.5	13.3	10.9	10.2	14.3	12.2	7.7
Charges and miscellaneous .....	100.0	21.4	5.0	14.5	10.9	11.2	15.9	13.4	7.7
Utility and liquor store revenue .....	100.0	28.4	1.3	12.4	17.2	5.3	16.3	12.2	6.8
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>27.3</b>	<b>4.4</b>	<b>14.5</b>	<b>12.1</b>	<b>8.7</b>	<b>14.5</b>	<b>11.4</b>	<b>7.1</b>
General expenditure .....									
Current expenditure .....	100.0	25.1	5.3	15.2	10.7	9.7	14.1	12.2	7.7
Capital outlay .....	100.0	23.3	5.0	15.2	11.0	10.1	15.0	12.4	8.0
Education services:	100.0	33.2	6.6	15.4	9.1	7.7	10.0	11.3	6.6
Education .....	100.0	—	—	—	—	—	3.2	94.4	2.4
Libraries .....	100.0	28.3	7.0	5.4	6.2	14.3	12.0	20.1	6.8
Social services and income maintenance:									
Public welfare .....	100.0	63.5	3.6	13.2	.7	4.8	3.1	1.7	9.5
Hospitals .....	100.0	100.0	—	—	—	—	—	—	—
Health .....	100.0	40.8	10.3	.4	26.6	—	6.9	12.8	2.3
Transportation:									
Highways .....	100.0	14.5	4.0	17.4	11.4	8.1	16.2	17.0	11.3
Capital outlay .....	100.0	19.1	6.4	19.3	8.2	5.3	15.6	18.8	7.3
Air transportation .....	100.0	49.0	.4	10.3	2.1	13.7	3.8	19.1	1.7
Other transportation .....	100.0	69.8	1.7	9.8	6.2	1.4	5.6	3.8	1.7
Public safety:									
Police protection .....	100.0	18.6	4.6	16.4	12.4	10.7	16.2	12.6	8.4
Fire protection .....	100.0	19.9	4.8	18.3	10.7	12.2	16.2	11.7	6.1
Correction .....	100.0	98.5	—	—	—	—	1.1	—	.4
Protective inspection and regulation .....	100.0	19.1	.6	17.0	13.4	11.6	18.5	14.9	5.0
Environment and housing:									
Natural resources .....	100.0	3.7	—	27.6	7.7	—	3.5	7.5	49.9
Parks and recreation .....	100.0	15.6	5.9	15.5	13.1	12.5	15.5	15.8	6.1
Housing and community development .....	100.0	26.1	5.3	14.9	22.2	12.0	11.6	3.6	4.3
Sewerage .....	100.0	28.4	7.2	14.0	10.2	8.6	13.3	10.6	7.6
Solid waste management .....	100.0	24.6	7.6	12.5	5.9	9.6	17.1	13.6	9.1
Governmental administration:									
Financial administration .....	100.0	12.3	3.1	13.3	8.8	8.7	17.7	15.3	20.7
Judicial and legal .....	100.0	39.4	3.8	10.5	8.6	8.5	12.1	10.7	6.5
General public buildings .....	100.0	14.7	17.0	20.0	2.4	8.9	16.0	14.7	6.3
Other governmental administration .....	100.0	13.4	1.6	15.5	10.6	9.4	20.4	19.5	9.5
Interest on general debt .....	100.0	49.5	4.5	11.4	11.2	7.3	6.6	6.8	2.7
Other and unallocable .....	100.0	25.1	7.3	18.8	10.3	9.6	11.4	9.7	7.9
Utility and liquor store expenditure .....	100.0	30.9	1.1	11.8	16.7	5.8	16.7	10.5	6.5
Employee retirement expenditure .....	100.0	42.0	9.6	19.4	7.6	9.2	7.9	3.2	1.1
Debt outstanding at end of fiscal year .....	100.0	47.1	3.5	8.5	14.6	5.7	9.6	7.1	4.0
Exhibit: Salaries and wages .....	100.0	21.6	4.6	15.5	12.9	10.3	15.7	12.4	7.0

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>FLORIDA—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,604.79</b>	<b>2,070.83</b>	<b>1,041.09</b>	<b>1,581.85</b>	<b>2,119.00</b>	<b>1,193.59</b>	<b>1,465.51</b>	<b>1,543.00</b>	<b>1,403.18</b>
General revenue .....	1,242.53	1,585.07	1,089.68	1,378.98	1,332.00	1,056.34	1,070.56	1,153.13	1,069.90
Intergovernmental revenue .....	201.61	229.55	190.43	231.08	197.24	163.04	174.40	175.02	257.53
Federal government .....	38.70	86.13	18.78	39.65	37.60	26.02	20.56	14.17	47.36
State government .....	131.12	136.86	97.87	140.21	128.25	109.72	121.85	131.89	176.33
From own sources .....	1,040.92	1,355.52	899.25	1,147.90	1,134.76	893.31	896.16	978.11	812.37
Taxes .....	532.87	727.80	423.72	535.02	551.46	478.18	461.89	500.91	454.91
Property .....	276.79	418.72	209.91	266.79	286.19	236.93	227.37	248.90	236.84
Other .....	256.08	309.08	213.81	268.23	265.26	241.25	234.52	252.01	218.07
Charges and miscellaneous .....	508.05	627.72	475.53	612.88	583.31	415.13	434.26	477.21	357.46
Utility and liquor store revenue .....	438.47	704.03	92.87	393.76	715.51	194.37	411.93	394.27	331.56
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X 1.72
<b>Expenditure</b> .....	<b>1,755.58</b>	<b>2,701.66</b>	<b>1,289.36</b>	<b>1,840.97</b>	<b>2,012.49</b>	<b>1,280.48</b>	<b>1,463.37</b>	<b>1,474.95</b>	<b>1,390.03</b>
General expenditure .....	1,236.36	1,749.97	1,094.70	1,359.43	1,252.83	1,005.69	1,001.56	1,112.83	1,057.58
Current expenditure .....	1,018.09	1,340.70	854.27	1,116.51	1,063.90	864.31	876.28	930.74	897.17
Capital outlay .....	218.27	409.27	240.43	242.92	188.93	141.38	125.27	182.09	160.41
Education services:									
Education .....	.04	—	—	—	—	—	.01	.30	.01
Libraries .....	10.15	16.22	11.84	3.95	5.94	12.19	6.99	15.00	7.63
Social services and income maintenance:									
Public welfare .....	9.73	34.89	5.84	9.27	.65	3.91	1.72	1.21	10.25
Hospitals .....	3.00	16.96	—	—	—	—	—	—	—
Health .....	6.78	15.61	11.60	.21	17.07	—	2.68	6.38	1.73
Transportation:									
Highways .....	84.82	69.30	57.22	106.78	92.05	57.74	78.94	106.22	106.47
Capital outlay .....	28.88	31.06	30.68	40.37	22.50	12.88	25.91	39.98	23.40
Air transportation .....	19.12	52.91	1.22	14.19	3.81	21.93	4.13	26.93	3.64
Other transportation .....	33.87	133.45	9.61	23.95	19.95	4.06	10.83	9.41	6.53
Public safety:									
Police protection .....	237.58	249.68	184.11	281.96	278.31	212.95	221.72	220.86	221.94
Fire protection .....	117.03	131.39	92.71	155.01	118.85	120.17	109.18	101.16	79.57
Correction .....	6.13	34.10	—	—	—	—	.38	—	.28
Protective inspection and regulation .....	18.93	20.45	1.77	23.27	24.11	18.35	20.09	20.72	10.50
Environment and housing:									
Natural resources .....	3.41	.72	—	6.82	2.49	—	.68	1.89	18.88
Parks and recreation .....	116.54	102.38	114.68	130.87	144.92	122.13	104.05	135.26	78.99
Housing and community development .....	34.77	51.25	30.56	37.35	73.22	35.15	23.18	9.29	16.46
Sewerage .....	148.02	237.73	178.68	149.63	143.35	106.50	113.15	115.97	124.75
Solid waste management .....	80.36	111.71	102.45	72.56	44.96	64.42	78.89	80.71	80.84
Governmental administration:									
Financial administration .....	43.59	30.33	22.59	42.01	36.54	31.97	44.32	49.16	99.80
Judicial and legal .....	11.11	24.69	6.96	8.44	9.11	7.90	7.74	8.74	7.97
General public buildings .....	21.12	17.47	59.69	30.61	4.88	15.82	19.47	22.87	14.64
Other governmental administration .....	45.28	34.17	12.27	50.90	45.54	35.89	53.12	64.89	47.91
Interest on general debt .....	74.37	207.69	56.23	61.33	79.18	45.49	28.02	37.22	22.50
Other and unallocable .....	110.59	156.84	134.67	150.33	107.89	89.11	72.27	78.63	96.29
Utility and liquor store expenditure .....	446.53	779.23	78.48	379.63	707.57	218.65	428.62	344.85	323.96
Employee retirement expenditure .....	72.68	172.46	116.19	101.92	52.10	56.14	33.19	17.27	8.49
Debt outstanding at end of fiscal year .....	2,421.72	6,434.42	1,397.95	1,484.09	3,359.30	1,164.08	1,338.65	1,259.31	1,064.11
Exhibit: Salaries and wages .....	532.60	650.13	412.84	596.82	648.95	460.02	480.13	486.19	413.81
<b>GEORGIA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	531	1	—	4	3	1	11	42	469
Population, April 1, 2000 .....	3,187,815	416,474	—	619,065	253,528	58,748	384,416	629,015	826,569
<b>Revenue</b> .....	<b>5,633,797</b>	<b>1,357,091</b>	<b>—</b>	<b>887,510</b>	<b>331,881</b>	<b>163,286</b>	<b>664,362</b>	<b>1,113,046</b>	<b>1,116,621</b>
General revenue .....	4,091,558	1,245,450	—	810,751	246,666	66,120	419,955	627,187	675,429
Intergovernmental revenue .....	956,064	152,312	—	278,859	87,952	11,719	85,413	138,877	200,932
Federal government .....	103,537	41,231	—	27,917	12,006	140	4,982	8,134	9,127
State government .....	172,107	10,672	—	64,113	17,196	5,457	12,483	17,035	45,151
From own sources .....	3,135,494	1,093,138	—	531,892	158,714	54,401	334,542	488,310	474,497
Taxes .....	1,244,842	266,138	—	264,098	85,965	24,353	147,639	228,003	228,646
Property .....	610,161	110,361	—	155,773	46,478	8,402	81,881	107,620	99,646
Other .....	634,681	155,777	—	108,325	39,487	15,951	65,758	120,383	129,000
Charges and miscellaneous .....	1,890,652	827,000	—	267,794	72,749	30,048	186,903	260,307	245,851
Utility and liquor store revenue .....	1,533,384	104,965	—	79,959	83,742	97,166	241,480	484,880	441,192
Employee retirement revenue .....	8,855	6,676	—	-3,200	1,473	—	2,927	979	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>GEORGIA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>6,136,960</b>	<b>1,558,637</b>	—	<b>909,557</b>	<b>355,337</b>	<b>160,573</b>	<b>744,560</b>	<b>1,235,003</b>	<b>1,173,293</b>
General expenditure .....	4,153,042	1,088,922	—	778,343	247,743	85,241	462,901	783,524	706,368
Current expenditure .....	3,254,047	849,114	—	637,074	211,607	72,416	330,540	598,767	554,529
Capital outlay .....	898,995	239,808	—	141,269	36,136	12,825	132,361	184,757	151,839
Education services:									
Education .....	36,332	—	—	—	—	—	8,241	23,247	4,844
Libraries .....	16,576	—	—	4,540	—	—	3,116	3,853	5,067
Social services and income maintenance:									
Public welfare .....	17,537	—	—	3,427	—	6,612	2,981	765	3,752
Hospitals .....	12,593	—	—	12,490	—	—	—	—	103
Health .....	37,465	—	—	32,890	320	—	420	683	3,152
Transportation:									
Highways .....	318,848	53,959	—	51,522	19,846	5,806	43,332	61,587	82,796
Capital outlay .....	95,273	4,767	—	21,367	7,855	3,152	18,451	19,925	19,756
Air transportation .....	190,841	169,337	—	12,319	941	—	3,401	3,789	1,054
Other transportation .....	2,620	—	—	729	1,405	—	20	58	408
Public safety:									
Police protection .....	634,909	132,802	—	111,048	37,422	11,554	67,183	127,717	147,183
Fire protection .....	309,585	70,164	—	60,190	29,067	9,324	45,976	53,738	41,126
Correction .....	88,591	33,930	—	38,304	2,893	—	4,336	3,765	5,363
Protective inspection and regulation .....	42,822	4,999	—	10,984	5,036	502	5,897	9,662	5,742
Environment and housing:									
Natural resources .....	858	—	—	460	309	—	—	65	24
Parks and recreation .....	296,560	49,210	—	67,283	27,438	1,007	33,557	87,643	30,422
Housing and community development .....	92,012	7,126	—	29,374	9,349	2,971	10,524	15,126	17,542
Sewerage .....	570,720	213,014	—	75,625	11,165	7,209	87,802	62,250	113,655
Solid waste management .....	274,724	40,166	—	51,898	17,730	2,837	36,085	67,030	58,978
Governmental administration:									
Financial administration .....	82,626	13,327	—	25,004	4,605	1,402	8,098	15,141	15,049
Judicial and legal .....	86,678	29,909	—	28,827	3,315	1,048	5,624	9,104	8,851
General public buildings .....	64,730	7,059	—	15,670	4,411	2,377	7,350	7,381	20,482
Other governmental administration .....	256,266	23,875	—	35,705	14,191	5,655	25,243	70,616	80,981
Interest on general debt .....	190,697	122,339	—	29,387	6,682	4,543	10,120	14,308	3,318
Other and unallocable .....	528,452	117,706	—	80,667	51,618	22,394	53,595	145,996	56,476
Utility and liquor store expenditure .....	1,844,439	375,312	—	107,670	94,862	75,332	278,303	446,035	466,925
Employee retirement expenditure .....	139,479	94,403	—	23,544	12,732	—	3,356	5,444	—
Debt outstanding at end of fiscal year .....	7,454,187	4,179,745	—	858,988	192,046	110,139	759,752	653,347	700,170
Exhibit: Salaries and wages .....	1,478,616	404,634	—	265,919	105,371	30,925	151,408	262,787	257,572
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.2	—	.8	.6	.2	2.1	7.9	88.3
Population, April 1, 2000 .....	100.0	13.1	—	19.4	8.0	1.8	12.1	19.7	25.9
<b>Revenue</b> .....	<b>100.0</b>	<b>24.1</b>	—	<b>15.8</b>	<b>5.9</b>	<b>2.9</b>	<b>11.8</b>	<b>19.8</b>	<b>19.8</b>
General revenue .....	100.0	30.4	—	19.8	6.0	1.6	10.3	15.3	16.5
Intergovernmental revenue .....	100.0	15.9	—	29.2	9.2	1.2	8.9	14.5	21.0
Federal government .....	100.0	39.8	—	27.0	11.6	.1	4.8	7.9	8.8
State government .....	100.0	6.2	—	37.3	10.0	3.2	7.3	9.9	26.2
From own sources .....	100.0	34.9	—	17.0	5.1	1.7	10.7	15.6	15.1
Taxes .....	100.0	21.4	—	21.2	6.9	2.0	11.9	18.3	18.4
Property .....	100.0	18.1	—	25.5	7.6	1.4	13.4	17.6	16.3
Other .....	100.0	24.5	—	17.1	6.2	2.5	10.4	19.0	20.3
Charges and miscellaneous .....	100.0	43.7	—	14.2	3.8	1.6	9.9	13.8	13.0
Utility and liquor store revenue .....	100.0	6.8	—	5.2	5.5	6.3	15.7	31.6	28.8
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>25.4</b>	—	<b>14.8</b>	<b>5.8</b>	<b>2.6</b>	<b>12.1</b>	<b>20.1</b>	<b>19.1</b>
General expenditure .....	100.0	26.2	—	18.7	6.0	2.1	11.1	18.9	17.0
Current expenditure .....	100.0	26.1	—	19.6	6.5	2.2	10.2	18.4	17.0
Capital outlay .....	100.0	26.7	—	15.7	4.0	1.4	14.7	20.6	16.9
Education services:									
Education .....	100.0	—	—	—	—	—	22.7	64.0	13.3
Libraries .....	100.0	—	—	27.4	—	—	18.8	23.2	30.6
Social services and income maintenance:									
Public welfare .....	100.0	—	—	19.5	—	37.7	17.0	4.4	21.4
Hospitals .....	100.0	—	—	99.2	—	—	—	—	.8
Health .....	100.0	—	—	87.8	.9	—	1.1	1.8	8.4
Transportation:									
Highways .....	100.0	16.9	—	16.2	6.2	1.8	13.6	19.3	26.0
Capital outlay .....	100.0	5.0	—	22.4	8.2	3.3	19.4	20.9	20.7
Air transportation .....	100.0	88.7	—	6.5	.5	—	1.8	2.0	.6
Other transportation .....	100.0	—	—	27.8	53.6	—	.8	2.2	15.6
Public safety:									
Police protection .....	100.0	20.9	—	17.5	5.9	1.8	10.6	20.1	23.2
Fire protection .....	100.0	22.7	—	19.4	9.4	3.0	14.9	17.4	13.3
Correction .....	100.0	38.3	—	43.2	3.3	—	4.9	4.2	6.1
Protective inspection and regulation .....	100.0	11.7	—	25.7	11.8	1.2	13.8	22.6	13.4
Environment and housing:									
Natural resources .....	100.0	—	—	53.6	36.0	—	—	7.6	2.8
Parks and recreation .....	100.0	16.6	—	22.7	9.3	.3	11.3	29.6	10.3
Housing and community development .....	100.0	7.7	—	31.9	10.2	3.2	11.4	16.4	19.1
Sewerage .....	100.0	37.3	—	13.3	2.0	1.3	15.4	10.9	19.9
Solid waste management .....	100.0	14.6	—	18.9	6.5	1.0	13.1	24.4	21.5

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>GEORGIA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	16.1	—	30.3	5.6	1.7	9.8	18.3	18.2
Judicial and legal .....	100.0	34.5	—	33.3	3.8	1.2	6.5	10.5	10.2
General public buildings .....	100.0	10.9	—	24.2	6.8	3.7	11.4	11.4	31.6
Other governmental administration .....	100.0	9.3	—	13.9	5.5	2.2	9.9	27.6	31.6
Interest on general debt .....	100.0	64.2	—	15.4	3.5	2.4	5.3	7.5	1.7
Other and unallocable .....	100.0	22.3	—	15.3	9.8	4.2	10.1	27.6	10.7
Utility and liquor store expenditure .....	100.0	20.3	—	5.8	5.1	4.1	15.1	24.2	25.3
Employee retirement expenditure .....	100.0	67.7	—	16.9	9.1	—	2.4	3.9	—
Debt outstanding at end of fiscal year .....	100.0	56.1	—	11.5	2.6	1.5	10.2	8.8	9.4
Exhibit: Salaries and wages .....	100.0	27.4	—	18.0	7.1	2.1	10.2	17.8	17.4
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,767.29</b>	<b>3,258.53</b>	<b>—</b>	<b>1,433.63</b>	<b>1,309.05</b>	<b>2,779.43</b>	<b>1,728.24</b>	<b>1,769.51</b>	<b>1,350.91</b>
General revenue .....	1,283.50	2,990.46	—	1,309.64	972.93	1,125.49	1,092.45	997.09	817.15
Intergovernmental revenue .....	299.91	365.72	—	450.45	346.91	199.48	222.19	220.78	243.09
Federal government .....	32.48	99.00	—	45.10	47.36	2.38	12.96	12.93	11.04
State government .....	53.99	25.62	—	103.56	67.83	92.89	32.47	27.08	54.62
From own sources .....	983.59	2,624.74	—	859.19	626.02	926.01	870.26	776.31	574.06
Taxes .....	390.50	639.03	—	426.61	339.07	414.53	384.06	362.48	276.62
Property .....	191.40	264.99	—	251.63	183.32	143.02	213.00	171.09	120.55
Other .....	199.10	374.04	—	174.98	155.75	271.52	171.06	191.38	156.07
Charges and miscellaneous .....	593.09	1,985.72	—	432.58	286.95	511.47	486.20	413.83	297.44
Utility and liquor store revenue .....	481.01	252.03	—	129.16	330.31	1,653.95	628.17	770.86	533.76
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>1,925.13</b>	<b>3,742.46</b>	<b>—</b>	<b>1,469.24</b>	<b>1,401.57</b>	<b>2,733.25</b>	<b>1,936.86</b>	<b>1,963.39</b>	<b>1,419.47</b>
General expenditure .....	1,302.79	2,614.62	—	1,257.29	977.18	1,450.96	1,204.17	1,245.64	854.58
Current expenditure .....	1,020.78	2,038.82	—	1,029.09	834.65	1,232.65	859.85	951.91	670.88
Capital outlay .....	282.01	575.81	—	228.20	142.53	218.31	344.32	293.72	183.70
Education services:									
Education .....	11.40	—	—	—	—	—	21.44	36.96	5.86
Libraries .....	5.20	—	—	7.33	—	—	8.11	6.13	6.13
Social services and income maintenance:									
Public welfare .....	5.50	—	—	5.54	—	112.55	7.75	1.22	4.54
Hospitals .....	3.95	—	—	20.18	—	—	—	—	.12
Health .....	11.75	—	—	53.13	1.26	—	1.09	1.09	3.81
Transportation:									
Highways .....	100.02	129.56	—	83.23	78.28	98.83	112.72	97.91	100.17
Capital outlay .....	29.89	11.45	—	34.51	30.98	53.65	48.00	31.68	23.90
Air transportation .....	59.87	406.60	—	19.90	3.71	—	8.85	6.02	1.28
Other transportation .....	.82	—	—	1.18	5.54	—	.05	.09	.49
Public safety:									
Police protection .....	199.17	318.87	—	179.38	147.60	196.67	174.77	203.04	178.06
Fire protection .....	97.12	168.47	—	97.23	114.65	158.71	119.60	85.43	49.76
Correction .....	27.79	81.47	—	61.87	11.41	—	11.28	5.99	6.49
Protective inspection and regulation .....	13.43	12.00	—	17.74	19.86	8.54	15.34	15.36	6.95
Environment and housing:									
Natural resources .....	.27	—	—	.74	1.22	—	—	.10	.03
Parks and recreation .....	93.03	118.16	—	108.68	108.22	17.14	87.29	139.33	36.81
Housing and community development .....	28.86	17.11	—	47.45	36.88	50.57	27.38	24.05	21.22
Sewerage .....	179.03	511.47	—	122.16	44.04	122.71	228.40	98.96	137.50
Solid waste management .....	86.18	96.44	—	83.83	69.93	48.29	93.87	106.56	71.35
Governmental administration:									
Financial administration .....	25.92	32.00	—	40.39	18.16	23.86	21.07	24.07	18.21
Judicial and legal .....	27.19	71.81	—	46.57	13.08	17.84	14.63	14.47	10.71
General public buildings .....	20.31	16.95	—	25.31	17.40	40.46	19.12	11.73	24.78
Other governmental administration .....	80.39	57.33	—	57.68	55.97	96.26	65.67	112.26	97.97
Interest on general debt .....	59.82	293.75	—	47.47	26.36	77.33	26.33	22.75	4.01
Other and unallocable .....	165.77	282.63	—	130.30	203.60	381.19	139.42	232.10	68.33
Utility and liquor store expenditure .....	578.59	901.17	—	173.92	374.17	1,282.29	723.96	709.10	564.90
Employee retirement expenditure .....	43.75	226.67	—	38.03	50.22	—	8.73	8.65	—
Debt outstanding at end of fiscal year .....	2,338.34	10,036.03	—	1,387.56	757.49	1,874.77	1,976.38	1,038.68	847.08
Exhibit: Salaries and wages .....	463.83	971.57	—	429.55	415.62	526.40	393.86	417.78	311.62

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>HAWAII</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	1	1	—	—	—	—	—	—	—
Population, April 1, 2000 .....	876,156	876,156	—	—	—	—	—	—	—
<b>Revenue .....</b>	<b>1,133,657</b>	<b>1,133,657</b>	—	—	—	—	—	—	—
General revenue .....	1,000,159	1,000,159	—	—	—	—	—	—	—
Intergovernmental revenue .....	171,659	171,659	—	—	—	—	—	—	—
Federal government .....	111,170	111,170	—	—	—	—	—	—	—
State government .....	60,169	60,169	—	—	—	—	—	—	—
From own sources .....	828,500	828,500	—	—	—	—	—	—	—
Taxes .....	534,404	534,404	—	—	—	—	—	—	—
Property .....	382,449	382,449	—	—	—	—	—	—	—
Other .....	151,955	151,955	—	—	—	—	—	—	—
Charges and miscellaneous .....	294,096	294,096	—	—	—	—	—	—	—
Utility and liquor store revenue .....	133,498	133,498	—	—	—	—	—	—	—
Employee retirement revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>1,462,662</b>	<b>1,462,662</b>	—	—	—	—	—	—	—
General expenditure .....	1,181,399	1,181,399	—	—	—	—	—	—	—
Current expenditure .....	866,683	866,683	—	—	—	—	—	—	—
Capital outlay .....	314,716	314,716	—	—	—	—	—	—	—
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	18,383	18,383	—	—	—	—	—	—	—
Transportation:									
Highways .....	109,370	109,370	—	—	—	—	—	—	—
Capital outlay .....	61,954	61,954	—	—	—	—	—	—	—
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	109	109	—	—	—	—	—	—	—
Public safety:									
Police protection .....	167,827	167,827	—	—	—	—	—	—	—
Fire protection .....	64,486	64,486	—	—	—	—	—	—	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	—	—	—	—	—	—	—	—	—
Environment and housing:									
Natural resources .....	3,514	3,514	—	—	—	—	—	—	—
Parks and recreation .....	165,198	165,198	—	—	—	—	—	—	—
Housing and community development .....	29,854	29,854	—	—	—	—	—	—	—
Sewerage .....	134,643	134,643	—	—	—	—	—	—	—
Solid waste management .....	120,633	120,633	—	—	—	—	—	—	—
Governmental administration:									
Financial administration .....	19,663	19,663	—	—	—	—	—	—	—
Judicial and legal .....	20,567	20,567	—	—	—	—	—	—	—
General public buildings .....	20,480	20,480	—	—	—	—	—	—	—
Other governmental administration .....	29,332	29,332	—	—	—	—	—	—	—
Interest on general debt .....	89,402	89,402	—	—	—	—	—	—	—
Other and unallocable .....	187,938	187,938	—	—	—	—	—	—	—
Utility and liquor store expenditure .....	281,263	281,263	—	—	—	—	—	—	—
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	2,297,001	2,297,001	—	—	—	—	—	—	—
Exhibit: Salaries and wages .....	481,765	481,765	—	—	—	—	—	—	—
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	100.0	—	—	—	—	—	—	—
Population, April 1, 2000 .....	100.0	100.0	—	—	—	—	—	—	—
<b>Revenue .....</b>	<b>100.0</b>	<b>100.0</b>	—	—	—	—	—	—	—
General revenue .....	100.0	100.0	—	—	—	—	—	—	—
Intergovernmental revenue .....	100.0	100.0	—	—	—	—	—	—	—
Federal government .....	100.0	100.0	—	—	—	—	—	—	—
State government .....	100.0	100.0	—	—	—	—	—	—	—
From own sources .....	100.0	100.0	—	—	—	—	—	—	—
Taxes .....	100.0	100.0	—	—	—	—	—	—	—
Property .....	100.0	100.0	—	—	—	—	—	—	—
Other .....	100.0	100.0	—	—	—	—	—	—	—
Charges and miscellaneous .....	100.0	100.0	—	—	—	—	—	—	—
Utility and liquor store revenue .....	100.0	100.0	—	—	—	—	—	—	—
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>HAWAII—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	<b>100.0</b>	—	—	—	—	—	—	—
General expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Current expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Capital outlay .....	100.0	100.0	—	—	—	—	—	—	—
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	100.0	—	—	—	—	—	—	—
Transportation:									
Highways .....	100.0	100.0	—	—	—	—	—	—	—
Capital outlay .....	100.0	100.0	—	—	—	—	—	—	—
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	100.0	100.0	—	—	—	—	—	—	—
Public safety:									
Police protection .....	100.0	100.0	—	—	—	—	—	—	—
Fire protection .....	100.0	100.0	—	—	—	—	—	—	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	—	—	—	—	—	—	—	—	—
Environment and housing:									
Natural resources .....	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation .....	100.0	100.0	—	—	—	—	—	—	—
Housing and community development .....	100.0	100.0	—	—	—	—	—	—	—
Sewerage .....	100.0	100.0	—	—	—	—	—	—	—
Solid waste management .....	100.0	100.0	—	—	—	—	—	—	—
Governmental administration:									
Financial administration .....	100.0	100.0	—	—	—	—	—	—	—
Judicial and legal .....	100.0	100.0	—	—	—	—	—	—	—
General public buildings .....	100.0	100.0	—	—	—	—	—	—	—
Other governmental administration .....	100.0	100.0	—	—	—	—	—	—	—
Interest on general debt .....	100.0	100.0	—	—	—	—	—	—	—
Other and unallocable .....	100.0	100.0	—	—	—	—	—	—	—
Utility and liquor store expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	100.0	—	—	—	—	—	—	—
Exhibit: Salaries and wages .....	100.0	100.0	—	—	—	—	—	—	—
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,293.90</b>	<b>1,293.90</b>	—	—	—	—	—	—	—
General revenue .....	1,141.53	1,141.53	—	—	—	—	—	—	—
Intergovernmental revenue .....	195.92	195.92	—	—	—	—	—	—	—
Federal government .....	126.88	126.88	—	—	—	—	—	—	—
State government .....	68.67	68.67	—	—	—	—	—	—	—
From own sources .....	945.61	945.61	—	—	—	—	—	—	—
Taxes .....	609.94	609.94	—	—	—	—	—	—	—
Property .....	436.51	436.51	—	—	—	—	—	—	—
Other .....	173.43	173.43	—	—	—	—	—	—	—
Charges and miscellaneous .....	335.67	335.67	—	—	—	—	—	—	—
Utility and liquor store revenue .....	152.37	152.37	—	—	—	—	—	—	—
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,669.41</b>	<b>1,669.41</b>	—	—	—	—	—	—	—
General expenditure .....	1,348.39	1,348.39	—	—	—	—	—	—	—
Current expenditure .....	989.19	989.19	—	—	—	—	—	—	—
Capital outlay .....	359.20	359.20	—	—	—	—	—	—	—
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	—	—	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	20.98	20.98	—	—	—	—	—	—	—
Transportation:									
Highways .....	124.83	124.83	—	—	—	—	—	—	—
Capital outlay .....	70.71	70.71	—	—	—	—	—	—	—
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	.12	.12	—	—	—	—	—	—	—
Public safety:									
Police protection .....	191.55	191.55	—	—	—	—	—	—	—
Fire protection .....	73.60	73.60	—	—	—	—	—	—	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	—	—	—	—	—	—	—	—	—
Environment and housing:									
Natural resources .....	4.01	4.01	—	—	—	—	—	—	—
Parks and recreation .....	188.55	188.55	—	—	—	—	—	—	—
Housing and community development .....	34.07	34.07	—	—	—	—	—	—	—
Sewerage .....	153.67	153.67	—	—	—	—	—	—	—
Solid waste management .....	137.68	137.68	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>HAWAII—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	22.44	22.44	—	—	—	—	—	—	—
Judicial and legal .....	23.47	23.47	—	—	—	—	—	—	—
General public buildings .....	23.37	23.37	—	—	—	—	—	—	—
Other governmental administration .....	33.48	33.48	—	—	—	—	—	—	—
Interest on general debt .....	102.04	102.04	—	—	—	—	—	—	—
Other and unallocable .....	214.50	214.50	—	—	—	—	—	—	—
Utility and liquor store expenditure .....	321.02	321.02	—	—	—	—	—	—	—
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	2,621.68	2,621.68	—	—	—	—	—	—	—
Exhibit: Salaries and wages .....	549.86	549.86	—	—	—	—	—	—	—
<b>IDAHO</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	200	—	—	1	—	3	5	7	184
Population, April 1, 2000 .....	848,727	—	—	185,787	—	154,063	160,773	99,066	249,038
<b>Revenue .....</b>	<b>770,646</b>	—	—	<b>175,630</b>	—	<b>209,071</b>	<b>134,382</b>	<b>58,831</b>	<b>192,732</b>
General revenue .....	639,543	—	—	174,897	—	152,974	120,473	52,042	139,157
Intergovernmental revenue .....	129,437	—	—	21,194	—	31,781	23,602	11,839	41,021
Federal government .....	25,422	—	—	11,311	—	4,661	4,983	236	4,231
State government .....	85,542	—	—	9,883	—	18,682	15,084	8,832	33,061
From own sources .....	510,106	—	—	153,703	—	121,193	96,871	40,203	98,136
Taxes .....	247,020	—	—	74,682	—	58,351	48,028	19,021	46,938
Property .....	206,668	—	—	61,461	—	52,840	39,872	14,381	38,114
Other .....	40,352	—	—	13,221	—	5,511	8,156	4,640	8,824
Charges and miscellaneous .....	263,086	—	—	79,021	—	62,842	48,843	21,182	51,198
Utility and liquor store revenue .....	131,779	—	—	733	—	55,612	15,070	6,789	53,575
Employee retirement revenue .....	-676	—	—	—	—	485	-1,161	—	—
<b>Expenditure .....</b>	<b>772,887</b>	—	—	<b>198,795</b>	—	<b>197,199</b>	<b>132,378</b>	<b>62,760</b>	<b>181,755</b>
General expenditure .....	632,594	—	—	191,045	—	140,877	118,542	57,589	124,541
Current expenditure .....	497,126	—	—	138,614	—	109,566	94,409	45,788	108,749
Capital outlay .....	135,468	—	—	52,431	—	31,311	24,133	11,801	15,792
Education services:									
Education .....	20	—	—	—	—	—	—	—	20
Libraries .....	15,757	—	—	5,073	—	3,687	2,756	1,732	2,509
Social services and income maintenance:									
Public welfare .....	40	—	—	—	—	—	—	15	25
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	4,751	—	—	568	—	2,224	74	781	1,104
Transportation:									
Highways .....	56,757	—	—	1,980	—	11,920	13,753	7,802	21,302
Capital outlay .....	15,258	—	—	—	—	3,365	3,809	3,683	4,401
Air transportation .....	45,185	—	—	34,224	—	6,649	3,505	134	673
Other transportation .....	1,193	—	—	1,016	—	—	143	19	15
Public safety:									
Police protection .....	106,091	—	—	24,110	—	22,071	24,182	12,183	23,545
Fire protection .....	62,276	—	—	19,539	—	19,315	15,622	2,179	5,621
Correction .....	25	—	—	—	—	—	—	—	25
Protective inspection and regulation .....	8,171	—	—	3,411	—	1,084	2,514	782	380
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	55,428	—	—	11,275	—	21,514	9,489	5,794	7,356
Housing and community development .....	7,249	—	—	3,175	—	1,515	1,602	957	—
Sewerage .....	104,642	—	—	30,308	—	23,309	18,829	8,612	23,584
Solid waste management .....	46,369	—	—	15,591	—	9,739	8,954	5,281	6,804
Governmental administration:									
Financial administration .....	24,954	—	—	4,584	—	1,239	2,863	2,006	14,262
Judicial and legal .....	7,847	—	—	3,915	—	782	1,609	849	692
General public buildings .....	6,688	—	—	919	—	2,235	1,635	1,064	835
Other governmental administration .....	20,830	—	—	4,515	—	3,642	5,985	3,619	3,069
Interest on general debt .....	16,774	—	—	8,964	—	2,334	2,017	1,441	2,018
Other and unallocable .....	41,547	—	—	17,878	—	7,618	3,010	2,339	10,702
Utility and liquor store expenditure .....	138,769	—	—	7,750	—	55,440	13,194	5,171	57,214
Employee retirement expenditure .....	1,524	—	—	—	—	882	642	—	—
Debt outstanding at end of fiscal year .....	456,283	—	—	198,465	—	67,769	57,035	35,086	97,928
Exhibit: Salaries and wages .....	258,162	—	—	72,417	—	63,207	41,853	23,967	56,718

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>IDAHO—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	.5	—	1.5	2.5	3.5	92.0
Population, April 1, 2000 .....	100.0	—	—	21.9	—	18.2	18.9	11.7	29.3
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>22.8</b>	<b>—</b>	<b>27.1</b>	<b>17.4</b>	<b>7.6</b>	<b>25.0</b>
General revenue .....	100.0	—	—	27.3	—	23.9	18.8	8.1	21.8
Intergovernmental revenue .....	100.0	—	—	16.4	—	24.6	18.2	9.1	31.7
Federal government .....	100.0	—	—	44.5	—	18.3	19.6	.9	16.6
State government .....	100.0	—	—	11.6	—	21.8	17.6	10.3	38.6
From own sources .....	100.0	—	—	30.1	—	23.8	19.0	7.9	19.2
Taxes .....	100.0	—	—	30.2	—	23.6	19.4	7.7	19.0
Property .....	100.0	—	—	29.7	—	25.6	19.3	7.0	18.4
Other .....	100.0	—	—	32.8	—	13.7	20.2	11.5	21.9
Charges and miscellaneous .....	100.0	—	—	30.0	—	23.9	18.6	8.1	19.5
Utility and liquor store revenue .....	100.0	—	—	.6	—	42.2	11.4	5.2	40.7
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>25.7</b>	<b>—</b>	<b>25.5</b>	<b>17.1</b>	<b>8.1</b>	<b>23.5</b>
General expenditure .....	100.0	—	—	30.2	—	22.3	18.7	9.1	19.7
Current expenditure .....	100.0	—	—	27.9	—	22.0	19.0	9.2	21.9
Capital outlay .....	100.0	—	—	38.7	—	23.1	17.8	8.7	11.7
Education services:									
Education .....	100.0	—	—	—	—	—	—	—	100.0
Libraries .....	100.0	—	—	32.2	—	23.4	17.5	11.0	15.9
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	—	—	37.5	62.5
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	—	—	12.0	—	46.8	1.6	16.4	23.2
Transportation:									
Highways .....	100.0	—	—	3.5	—	21.0	24.2	13.7	37.5
Capital outlay .....	100.0	—	—	—	—	22.1	25.0	24.1	28.8
Air transportation .....	100.0	—	—	75.7	—	14.7	7.8	.3	1.5
Other transportation .....	100.0	—	—	85.2	—	—	12.0	1.6	1.3
Public safety:									
Police protection .....	100.0	—	—	22.7	—	20.8	22.8	11.5	22.2
Fire protection .....	100.0	—	—	31.4	—	31.0	25.1	3.5	9.0
Correction .....	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation .....	100.0	—	—	41.7	—	13.3	30.8	9.6	4.7
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	—	20.3	—	38.8	17.1	10.5	13.3
Housing and community development .....	100.0	—	—	43.8	—	20.9	22.1	13.2	—
Sewerage .....	100.0	—	—	29.0	—	22.3	18.0	8.2	22.5
Solid waste management .....	100.0	—	—	33.6	—	21.0	19.3	11.4	14.7
Governmental administration:									
Financial administration .....	100.0	—	—	18.4	—	5.0	11.5	8.0	57.2
Judicial and legal .....	100.0	—	—	49.9	—	10.0	20.5	10.8	8.8
General public buildings .....	100.0	—	—	13.7	—	33.4	24.4	15.9	12.5
Other governmental administration .....	100.0	—	—	21.7	—	17.5	28.7	17.4	14.7
Interest on general debt .....	100.0	—	—	53.4	—	13.9	12.0	8.6	12.0
Other and unallocable .....	100.0	—	—	43.0	—	18.3	7.2	5.6	25.8
Utility and liquor store expenditure .....	100.0	—	—	5.6	—	40.0	9.5	3.7	41.2
Employee retirement expenditure .....	100.0	—	—	—	—	57.9	42.1	—	—
Debt outstanding at end of fiscal year .....	100.0	—	—	43.5	—	14.9	12.5	7.7	21.5
Exhibit: Salaries and wages .....	100.0	—	—	28.1	—	24.5	16.2	9.3	22.0
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>908.00</b>	<b>—</b>	<b>—</b>	<b>945.33</b>	<b>—</b>	<b>1,357.05</b>	<b>835.85</b>	<b>593.86</b>	<b>773.91</b>
General revenue .....	753.53	—	—	941.38	—	992.93	749.34	525.33	558.78
Intergovernmental revenue .....	152.51	—	—	114.08	—	206.29	146.80	119.51	164.72
Federal government .....	29.95	—	—	60.88	—	30.25	30.99	2.38	16.99
State government .....	100.79	—	—	53.20	—	121.26	93.82	89.15	132.75
From own sources .....	601.02	—	—	827.31	—	786.65	602.53	405.82	394.06
Taxes .....	291.05	—	—	401.98	—	378.75	298.73	192.00	188.48
Property .....	243.50	—	—	330.81	—	342.98	248.00	145.17	153.04
Other .....	47.54	—	—	71.16	—	35.77	50.73	46.84	35.43
Charges and miscellaneous .....	309.98	—	—	425.33	—	407.90	303.80	213.82	205.58
Utility and liquor store revenue .....	155.27	—	—	3.95	—	360.97	93.73	68.53	215.13
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>IDAHO—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>910.64</b>	—	—	<b>1,070.02</b>	—	<b>1,279.99</b>	<b>823.38</b>	<b>633.52</b>	<b>729.83</b>
General expenditure .....	745.34	—	—	1,028.30	—	914.41	737.33	581.32	500.09
Current expenditure .....	585.73	—	—	746.09	—	711.18	587.22	462.20	436.68
Capital outlay .....	159.61	—	—	282.21	—	203.24	150.11	119.12	63.41
Education services:									
Education .....	.02	—	—	—	—	—	—	—	.08
Libraries .....	18.57	—	—	27.31	—	23.93	17.14	17.48	10.07
Social services and income maintenance:									
Public welfare .....	.05	—	—	—	—	—	—	.15	.10
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	5.60	—	—	3.06	—	14.44	.46	7.88	4.43
Transportation:									
Highways .....	66.87	—	—	10.66	—	77.37	85.54	78.76	85.54
Capital outlay .....	17.98	—	—	—	—	21.84	23.69	37.18	17.67
Air transportation .....	53.24	—	—	184.21	—	43.16	21.80	1.35	2.70
Other transportation .....	1.41	—	—	5.47	—	—	.89	.19	.06
Public safety:									
Police protection .....	125.00	—	—	129.77	—	143.26	150.41	122.98	94.54
Fire protection .....	73.38	—	—	105.17	—	125.37	97.17	22.00	22.57
Correction .....	.03	—	—	—	—	—	—	—	.10
Protective inspection and regulation .....	9.63	—	—	18.36	—	7.04	15.64	7.89	1.53
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	65.31	—	—	60.69	—	139.64	59.02	58.49	29.54
Housing and community development .....	8.54	—	—	17.09	—	9.83	9.96	9.66	—
Sewerage .....	123.29	—	—	163.13	—	151.30	117.12	86.93	94.70
Solid waste management .....	54.63	—	—	83.92	—	63.21	55.69	53.31	27.32
Governmental administration:									
Financial administration .....	29.40	—	—	24.67	—	8.04	17.81	20.25	57.27
Judicial and legal .....	9.25	—	—	21.07	—	5.08	10.01	8.57	2.78
General public buildings .....	7.88	—	—	4.95	—	14.51	10.17	10.74	3.35
Other governmental administration .....	24.54	—	—	24.30	—	23.64	37.23	36.53	12.32
Interest on general debt .....	19.76	—	—	48.25	—	15.15	12.55	14.55	8.10
Other and unallocable .....	48.95	—	—	96.23	—	49.45	18.72	23.61	42.97
Utility and liquor store expenditure .....	163.50	—	—	41.71	—	359.85	82.07	52.20	229.74
Employee retirement expenditure .....	1.80	—	—	—	—	5.72	3.99	—	—
Debt outstanding at end of fiscal year .....	537.61	—	—	1,068.24	—	439.88	354.75	354.17	393.23
Exhibit: Salaries and wages .....	304.18	—	—	389.79	—	410.27	260.32	241.93	227.75
<b>ILLINOIS</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	1,291	1	—	6	6	13	53	124	1,088
Population, April 1, 2000 .....	10,646,945	2,896,016	—	752,074	501,281	774,976	1,840,351	2,038,109	1,844,138
<b>Revenue</b> .....	<b>13,680,420</b>	<b>4,954,906</b>	—	<b>1,146,071</b>	<b>524,478</b>	<b>885,033</b>	<b>1,946,967</b>	<b>2,232,270</b>	<b>1,990,695</b>
General revenue .....	11,976,782	4,886,942	—	794,002	488,285	773,427	1,647,274	1,854,333	1,532,519
Intergovernmental revenue .....	3,840,108	1,297,926	—	316,196	187,424	251,285	595,993	644,629	546,655
Federal government .....	516,385	410,353	—	23,562	8,634	14,211	24,910	13,525	21,190
State government .....	3,275,852	887,333	—	289,103	178,059	236,068	552,787	618,168	514,334
From own sources .....	8,136,674	3,589,016	—	477,806	300,861	522,142	1,051,281	1,209,704	985,864
Taxes .....	4,685,997	2,042,303	—	302,035	188,888	352,144	666,901	662,892	470,834
Property .....	2,226,967	641,351	—	161,115	105,786	202,048	383,535	429,968	303,164
Other .....	2,459,030	1,400,952	—	140,920	83,102	150,096	283,366	232,924	167,670
Charges and miscellaneous .....	3,450,677	1,546,713	—	175,771	111,973	169,998	384,380	546,812	515,030
Utility and liquor store revenue .....	1,780,721	311,763	—	303,920	69,034	89,033	240,983	324,646	441,342
Employee retirement revenue .....	-77,083	-243,799	—	48,149	-32,841	22,573	58,710	53,291	16,834
<b>Expenditure</b> .....	<b>16,054,506</b>	<b>7,070,856</b>	—	<b>1,153,933</b>	<b>556,712</b>	<b>1,054,392</b>	<b>1,959,761</b>	<b>2,203,890</b>	<b>2,054,962</b>
General expenditure .....	12,795,619	5,529,215	—	859,638	462,032	871,470	1,665,142	1,819,678	1,588,444
Current expenditure .....	10,145,576	4,301,557	—	660,619	363,761	643,400	1,404,319	1,526,196	1,245,724
Capital outlay .....	2,650,043	1,227,658	—	199,019	98,271	228,070	260,823	293,482	342,720
Education services:									
Education .....	874	874	—	—	—	—	—	—	—
Libraries .....	283,686	87,581	—	30,468	18,410	35,233	49,281	36,896	25,817
Social services and income maintenance:									
Public welfare .....	172,441	141,392	—	13,230	735	11,343	651	2,726	2,364
Hospitals .....	118,851	—	—	—	—	—	—	63,467	55,384
Health .....	222,939	188,506	—	4,551	4,880	5,751	4,211	9,992	5,048
Transportation:									
Highways .....	1,948,557	811,315	—	151,610	49,839	124,004	257,231	273,005	281,553
Capital outlay .....	954,750	583,520	—	68,689	8,851	57,837	74,333	73,582	87,938
Air transportation .....	505,229	497,408	—	1,374	1,011	—	2,242	1,534	1,660
Other transportation .....	155,051	106,170	—	8,181	6,393	20,875	5,569	6,983	880
Public safety:									
Police protection .....	2,536,983	1,108,542	—	161,662	102,088	145,430	347,892	387,396	283,973
Fire protection .....	999,375	313,387	—	115,695	62,938	91,389	205,105	147,096	63,765
Correction .....	129	—	—	—	—	—	—	82	47
Protective inspection and regulation .....	101,175	39,723	—	9,310	5,738	7,608	16,034	16,303	6,459

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ILLINOIS—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	4,533	—	—	—	—	—	179	937	3,417
Parks and recreation .....	400,642	72,653	—	38,503	23,953	35,355	44,992	89,864	95,322
Housing and community development .....	336,375	205,538	—	35,184	16,848	24,567	23,630	18,086	12,522
Sewerage .....	712,102	270,184	—	26,212	7,073	69,253	80,978	110,218	148,184
Solid waste management .....	394,837	180,319	—	20,846	15,438	33,570	47,152	51,557	45,955
Governmental administration:									
Financial administration .....	382,039	70,302	—	32,126	7,635	26,699	47,024	74,259	123,994
Judicial and legal .....	63,178	34,007	—	4,335	2,944	4,807	10,111	4,651	2,323
General public buildings .....	199,346	77,599	—	6,330	8,032	11,455	25,035	34,013	36,882
Other governmental administration .....	697,123	47,163	—	24,665	35,021	95,456	160,091	193,060	141,667
Interest on general debt .....	908,577	589,118	—	43,238	21,098	39,942	95,984	65,427	53,770
Other and unallocable .....	1,651,577	687,434	—	132,118	71,958	88,733	241,750	232,126	197,458
Utility and liquor store expenditure .....	2,001,261	596,464	—	247,140	70,428	83,089	225,470	328,820	449,850
Employee retirement expenditure .....	1,257,626	945,177	—	47,155	24,252	99,833	69,149	55,392	16,668
Debt outstanding at end of fiscal year .....	20,562,681	13,145,080	—	1,074,106	539,275	942,726	1,879,629	1,531,383	1,450,482
Exhibit: Salaries and wages .....	4,918,685	2,173,262	—	375,528	193,000	307,693	676,402	692,628	500,172
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.1	—	.5	.5	1.0	4.1	9.6	84.3
Population, April 1, 2000 .....	100.0	27.2	—	7.1	4.7	7.3	17.3	19.1	17.3
<b>Revenue .....</b>	<b>100.0</b>	<b>36.2</b>	<b>—</b>	<b>8.4</b>	<b>3.8</b>	<b>6.5</b>	<b>14.2</b>	<b>16.3</b>	<b>14.6</b>
General revenue .....									
Intergovernmental revenue .....	100.0	40.8	—	6.6	4.1	6.5	13.8	15.5	12.8
Federal government .....	100.0	33.8	—	8.2	4.9	6.5	15.5	16.8	14.2
State government .....	100.0	79.5	—	4.6	1.7	2.8	4.8	2.6	4.1
From own sources .....	100.0	27.1	—	8.8	5.4	7.2	16.9	18.9	15.7
Taxes .....	100.0	44.1	—	5.9	3.7	6.4	12.9	14.9	12.1
Property .....	100.0	43.6	—	6.4	4.0	7.5	14.2	14.1	10.0
Other .....	100.0	28.8	—	7.2	4.8	9.1	17.2	19.3	13.6
Charges and miscellaneous .....	100.0	57.0	—	5.7	3.4	6.1	11.5	9.5	6.8
Utility and liquor store revenue .....	100.0	17.5	—	17.1	3.9	5.0	13.5	18.2	24.8
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>44.0</b>	<b>—</b>	<b>7.2</b>	<b>3.5</b>	<b>6.6</b>	<b>12.2</b>	<b>13.7</b>	<b>12.8</b>
General expenditure .....									
Current expenditure .....	100.0	43.2	—	6.7	3.6	6.8	13.0	14.2	12.4
Capital outlay .....	100.0	42.4	—	6.5	3.6	6.3	13.8	15.0	12.3
Education services:	100.0	46.3	—	7.5	3.7	8.6	9.8	11.1	12.9
Education .....	100.0	100.0	—	—	—	—	—	—	—
Libraries .....	100.0	30.9	—	10.7	6.5	12.4	17.4	13.0	9.1
Social services and income maintenance:									
Public welfare .....	100.0	82.0	—	7.7	.4	6.6	.4	1.6	1.4
Hospitals .....	100.0	—	—	—	—	—	—	53.4	46.6
Health .....	100.0	84.6	—	2.0	2.2	2.6	1.9	4.5	2.3
Transportation:									
Highways .....	100.0	41.6	—	7.8	2.6	6.4	13.2	14.0	14.4
Capital outlay .....	100.0	61.1	—	7.2	.9	6.1	7.8	7.7	9.2
Air transportation .....	100.0	98.5	—	.3	.2	—	.4	.3	.3
Other transportation .....	100.0	68.5	—	5.3	4.1	13.5	3.6	4.5	.6
Public safety:									
Police protection .....	100.0	43.7	—	6.4	4.0	5.7	13.7	15.3	11.2
Fire protection .....	100.0	31.4	—	11.6	6.3	9.1	20.5	14.7	6.4
Correction .....	100.0	—	—	—	—	—	—	63.6	36.4
Protective inspection and regulation .....	100.0	39.3	—	9.2	5.7	7.5	15.8	16.1	6.4
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	—	3.9	20.7	75.4
Parks and recreation .....	100.0	18.1	—	9.6	6.0	8.8	11.2	22.4	23.8
Housing and community development .....	100.0	61.1	—	10.5	5.0	7.3	7.0	5.4	3.7
Sewerage .....	100.0	37.9	—	3.7	1.0	9.7	11.4	15.5	20.8
Solid waste management .....	100.0	45.7	—	5.3	3.9	8.5	11.9	13.1	11.6
Governmental administration:									
Financial administration .....	100.0	18.4	—	8.4	2.0	7.0	12.3	19.4	32.5
Judicial and legal .....	100.0	53.8	—	6.9	4.7	7.6	16.0	7.4	3.7
General public buildings .....	100.0	38.9	—	3.2	4.0	5.7	12.6	17.1	18.5
Other governmental administration .....	100.0	6.8	—	3.5	5.0	13.7	23.0	27.7	20.3
Interest on general debt .....	100.0	64.8	—	4.8	2.3	4.4	10.6	7.2	5.9
Other and unallocable .....	100.0	41.6	—	8.0	4.4	5.4	14.6	14.1	12.0
Utility and liquor store expenditure .....	100.0	29.8	—	12.3	3.5	4.2	11.3	16.4	22.5
Employee retirement expenditure .....	100.0	75.2	—	3.7	1.9	7.9	5.5	4.4	1.3
Debt outstanding at end of fiscal year .....	100.0	63.9	—	5.2	2.6	4.6	9.1	7.4	7.1
Exhibit: Salaries and wages .....	100.0	44.2	—	7.6	3.9	6.3	13.8	14.1	10.2

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>ILLINOIS—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,284.92</b>	<b>1,710.94</b>	—	<b>1,523.88</b>	<b>1,046.28</b>	<b>1,142.01</b>	<b>1,057.93</b>	<b>1,095.27</b>	<b>1,079.47</b>
General revenue .....	1,124.90	1,687.47	—	1,055.75	974.07	998.00	895.09	909.83	831.02
Intergovernmental revenue .....	360.68	448.18	—	420.43	373.89	324.25	323.85	316.29	296.43
Federal government .....	48.50	141.70	—	31.33	17.22	18.34	13.54	6.64	11.49
State government .....	307.68	306.40	—	384.41	355.21	304.61	300.37	303.30	278.90
From own sources .....	764.23	1,239.29	—	635.32	600.18	673.75	571.24	593.54	534.59
Taxes .....	440.13	705.21	—	401.60	376.81	454.39	362.38	325.25	255.31
Property .....	209.16	221.46	—	214.23	211.03	260.72	208.40	210.96	164.39
Other .....	230.96	483.75	—	187.38	165.78	193.68	153.97	114.28	90.92
Charges and miscellaneous .....	324.10	534.08	—	233.72	223.37	219.36	208.86	268.29	279.28
Utility and liquor store revenue .....	167.25	107.65	—	404.11	137.72	114.88	130.94	159.29	239.32
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,507.90</b>	<b>2,441.58</b>	—	<b>1,534.33</b>	<b>1,110.58</b>	<b>1,360.55</b>	<b>1,064.88</b>	<b>1,081.34</b>	<b>1,114.32</b>
General expenditure .....	1,201.81	1,909.25	—	1,143.02	921.70	1,124.51	904.80	892.83	861.35
Current expenditure .....	952.91	1,485.34	—	878.40	725.66	830.22	763.07	748.83	675.50
Capital outlay .....	248.90	423.91	—	264.63	196.04	294.29	141.72	144.00	185.84
Education services:									
Education .....	.08	.30	—	—	—	—	—	—	—
Libraries .....	26.64	30.24	—	40.51	36.73	45.46	26.78	18.10	14.00
Social services and income maintenance:									
Public welfare .....	16.20	48.82	—	17.59	1.47	14.64	.35	1.34	1.28
Hospitals .....	11.16	—	—	—	—	—	—	31.14	30.03
Health .....	20.94	65.09	—	6.05	9.74	7.42	2.29	4.90	2.74
Transportation:									
Highways .....	183.02	280.15	—	201.59	99.42	160.01	139.77	133.95	152.67
Capital outlay .....	89.67	201.49	—	91.33	17.66	74.63	40.39	36.10	47.69
Air transportation .....	47.45	171.76	—	1.83	2.02	—	1.22	.75	.90
Other transportation .....	14.56	36.66	—	10.88	12.75	26.94	3.03	3.43	.48
Public safety:									
Police protection .....	238.28	382.78	—	214.95	203.65	187.66	189.04	190.08	153.99
Fire protection .....	93.86	108.21	—	153.83	125.55	117.92	111.45	72.17	34.58
Correction .....	.01	—	—	—	—	—	—	.04	.03
Protective inspection and regulation .....	9.50	13.72	—	12.38	11.45	9.82	8.71	8.00	3.50
Environment and housing:									
Natural resources .....	.43	—	—	—	—	—	.10	.46	1.85
Parks and recreation .....	37.63	25.09	—	51.20	47.78	45.62	24.45	44.09	51.69
Housing and community development .....	31.59	70.97	—	46.78	33.61	31.70	12.84	8.87	6.79
Sewerage .....	66.88	93.30	—	34.85	14.11	89.36	44.00	54.08	80.35
Solid waste management .....	37.08	62.26	—	27.72	30.80	43.32	25.62	25.30	24.92
Governmental administration:									
Financial administration .....	35.88	24.28	—	42.72	15.23	34.45	25.55	36.44	67.24
Judicial and legal .....	5.93	11.74	—	5.76	5.87	6.20	5.49	2.28	1.26
General public buildings .....	18.72	26.80	—	8.42	16.02	14.78	13.60	16.69	20.00
Other governmental administration .....	65.48	16.29	—	32.80	69.86	123.17	86.99	94.73	76.82
Interest on general debt .....	85.34	203.42	—	57.49	42.09	51.54	52.16	32.10	29.16
Other and unallocable .....	155.12	237.37	—	175.67	143.55	114.50	131.36	113.89	107.07
Utility and liquor store expenditure .....	187.97	205.96	—	328.61	140.50	107.21	122.51	161.34	243.94
Employee retirement expenditure .....	118.12	326.37	—	62.70	48.38	128.82	37.57	27.18	9.04
Debt outstanding at end of fiscal year .....	1,931.32	4,539.02	—	1,428.19	1,075.79	1,216.46	1,021.34	751.37	786.54
Exhibit: Salaries and wages .....	461.98	750.43	—	499.32	385.01	397.04	367.54	339.84	271.22
<b>INDIANA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	567	1	1	3	1	6	20	37	498
Population, April 1, 2000 .....	3,894,675	791,926	205,727	332,117	83,048	364,340	686,570	587,187	843,760
<b>Revenue</b> .....	<b>6,419,295</b>	<b>2,181,133</b>	<b>167,765</b>	<b>538,815</b>	<b>149,231</b>	<b>554,084</b>	<b>918,769</b>	<b>910,042</b>	<b>999,456</b>
General revenue .....	4,862,102	1,643,416	144,701	476,864	141,879	431,802	733,990	613,941	675,509
Intergovernmental revenue .....	1,181,405	517,983	19,338	100,233	15,049	88,592	149,007	124,517	166,686
Federal government .....	146,449	76,502	3,127	23,236	6,619	11,343	10,992	3,403	11,227
State government .....	878,940	428,588	16,211	71,259	8,387	65,041	104,338	78,484	106,632
From own sources .....	3,680,697	1,125,433	125,363	376,631	126,830	343,210	584,983	489,424	508,823
Taxes .....	1,798,706	628,805	75,910	189,900	29,927	162,677	308,041	198,772	204,674
Property .....	1,417,143	495,016	60,186	156,929	29,126	131,420	224,546	160,806	159,114
Other .....	381,563	133,789	15,724	32,971	801	31,257	83,495	37,966	45,560
Charges and miscellaneous .....	1,881,991	496,628	49,453	186,731	96,903	180,533	276,942	290,652	304,149
Utility and liquor store revenue .....	1,524,850	534,481	23,064	49,938	5,607	122,252	178,363	288,438	322,707
Employee retirement revenue .....	32,343	3,236	—	12,013	1,745	30	6,416	7,663	1,240

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>INDIANA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>6,843,954</b>	<b>2,422,510</b>	<b>225,198</b>	<b>583,293</b>	<b>159,071</b>	<b>550,026</b>	<b>971,288</b>	<b>958,486</b>	<b>974,082</b>
General expenditure .....	5,179,005	1,825,830	171,614	520,280	146,241	425,407	770,078	660,180	659,375
Current expenditure .....	4,302,903	1,421,755	141,842	446,234	124,669	360,933	699,155	553,259	555,056
Capital outlay .....	876,102	404,075	29,772	74,046	21,572	64,474	70,923	106,921	104,319
Education services:									
Education .....	7	—	—	—	—	—	—	—	7
Libraries .....	1,073	—	—	—	—	—	—	—	1,073
Social services and income maintenance:									
Public welfare .....	67,498	63,164	—	2,953	—	660	140	460	121
Hospitals .....	359,251	320,457	—	—	—	—	—	38,788	6
Health .....	117,024	80,677	1,735	8,403	853	4,529	11,761	6,051	3,015
Transportation:									
Highways .....	344,824	96,445	16,707	22,836	5,982	28,193	60,378	46,458	67,825
Capital outlay .....	87,916	49,403	2,655	395	1,410	7,097	8,657	7,322	10,977
Air transportation .....	106,706	75,776	5,200	10,672	—	2,985	5,043	6,110	920
Other transportation .....	15,714	2,145	1,418	956	5,126	3,151	1,135	1,209	574
Public safety:									
Police protection .....	547,729	144,303	32,440	65,780	15,432	53,434	106,620	73,400	56,320
Fire protection .....	370,206	53,653	28,006	47,176	10,826	55,009	93,975	54,570	26,991
Correction .....	51,068	49,640	—	—	—	289	639	76	424
Protective inspection and regulation .....	2,287	298	107	542	—	136	989	157	58
Environment and housing:									
Natural resources .....	11,391	8,624	—	1,463	—	2	712	443	147
Parks and recreation .....	325,088	105,186	14,517	59,880	17,571	23,132	44,512	29,208	31,082
Housing and community development .....	239,494	176,225	3,650	15,519	6,745	11,955	14,939	5,738	4,723
Sewerage .....	782,057	139,347	17,965	79,457	9,522	130,845	113,841	139,961	151,119
Solid waste management .....	154,695	36,468	6,220	5,663	3,072	21,963	40,980	22,776	17,553
Governmental administration:									
Financial administration .....	183,878	129,415	5,561	12,053	393	9,435	14,057	5,392	7,572
Judicial and legal .....	98,053	77,578	443	4,489	828	2,226	5,500	2,928	4,061
General public buildings .....	24,055	4,143	—	2,278	872	2,230	5,737	4,555	4,240
Other governmental administration .....	112,768	14,181	2,558	6,504	2,082	11,489	22,622	23,546	29,786
Interest on general debt .....	293,829	184,804	5,667	17,150	5,014	6,805	17,143	14,947	42,299
Other and unallocable .....	970,310	63,301	29,420	156,506	61,923	56,939	209,355	183,407	209,459
Utility and liquor store expenditure .....	1,562,886	537,522	53,584	47,169	8,979	124,582	187,471	290,584	312,995
Employee retirement expenditure .....	102,063	59,158	—	15,844	3,851	37	13,739	7,722	1,712
Debt outstanding at end of fiscal year .....	5,362,308	3,024,154	95,898	361,558	14,095	178,755	343,994	382,327	961,527
Exhibit: Salaries and wages .....	1,627,152	312,794	63,432	232,628	50,628	167,609	290,978	252,854	256,229
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.2	.2	.5	.2	1.1	3.5	6.5	87.8
Population, April 1, 2000 .....	100.0	20.3	5.3	8.5	2.1	9.4	17.6	15.1	21.7
<b>Revenue</b> .....	<b>100.0</b>	<b>34.0</b>	<b>2.6</b>	<b>8.4</b>	<b>2.3</b>	<b>8.6</b>	<b>14.3</b>	<b>14.2</b>	<b>15.6</b>
General revenue .....	100.0	33.8	3.0	9.8	2.9	8.9	15.1	12.6	13.9
Intergovernmental revenue .....	100.0	43.8	1.6	8.5	1.3	7.5	12.6	10.5	14.1
Federal government .....	100.0	52.2	2.1	15.9	4.5	7.7	7.5	2.3	7.7
State government .....	100.0	48.8	1.8	8.1	1.0	7.4	11.9	8.9	12.1
From own sources .....	100.0	30.6	3.4	10.2	3.4	9.3	15.9	13.3	13.8
Taxes .....	100.0	35.0	4.2	10.6	1.7	9.0	17.1	11.1	11.4
Property .....	100.0	34.9	4.2	11.1	2.1	9.3	15.8	11.3	11.2
Other .....	100.0	35.1	4.1	8.6	.2	8.2	21.9	10.0	11.9
Charges and miscellaneous .....	100.0	26.4	2.6	9.9	5.1	9.6	14.7	15.4	16.2
Utility and liquor store revenue .....	100.0	35.1	1.5	3.3	.4	8.0	11.7	18.9	21.2
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>35.4</b>	<b>3.3</b>	<b>8.5</b>	<b>2.3</b>	<b>8.0</b>	<b>14.2</b>	<b>14.0</b>	<b>14.2</b>
General expenditure .....	100.0	35.3	3.3	10.0	2.8	8.2	14.9	12.7	12.7
Current expenditure .....	100.0	33.0	3.3	10.4	2.9	8.4	16.2	12.9	12.9
Capital outlay .....	100.0	46.1	3.4	8.5	2.5	7.4	8.1	12.2	11.9
Education services:									
Education .....	100.0	—	—	—	—	—	—	—	100.0
Libraries .....	100.0	—	—	—	—	—	—	—	100.0
Social services and income maintenance:									
Public welfare .....	100.0	93.6	—	4.4	—	1.0	.2	.7	.2
Hospitals .....	100.0	89.2	—	—	—	—	—	10.8	—
Health .....	100.0	68.9	1.5	7.2	.7	3.9	10.1	5.2	2.6
Transportation:									
Highways .....	100.0	28.0	4.8	6.6	1.7	8.2	17.5	13.5	19.7
Capital outlay .....	100.0	56.2	3.0	.4	1.6	8.1	9.8	8.3	12.5
Air transportation .....	100.0	71.0	4.9	10.0	—	2.8	4.7	5.7	.9
Other transportation .....	100.0	13.7	9.0	6.1	32.6	20.1	7.2	7.7	3.7
Public safety:									
Police protection .....	100.0	26.3	5.9	12.0	2.8	9.8	19.5	13.4	10.3
Fire protection .....	100.0	14.5	7.6	12.7	2.9	14.9	25.4	14.7	7.3
Correction .....	100.0	97.2	—	—	—	6	1.3	1	.8
Protective inspection and regulation .....	100.0	13.0	4.7	23.7	—	5.9	43.2	6.9	2.5
Environment and housing:									
Natural resources .....	100.0	75.7	—	12.8	—	—	6.3	3.9	1.3
Parks and recreation .....	100.0	32.4	4.5	18.4	5.4	7.1	13.7	9.0	9.6
Housing and community development .....	100.0	73.6	1.5	6.5	2.8	5.0	6.2	2.4	2.0
Sewerage .....	100.0	17.8	2.3	10.2	1.2	16.7	14.6	17.9	19.3
Solid waste management .....	100.0	23.6	4.0	3.7	2.0	14.2	26.5	14.7	11.3

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>INDIANA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	70.4	3.0	6.6	.2	5.1	7.6	2.9	4.1
Judicial and legal .....	100.0	79.1	.5	4.6	.8	2.3	5.6	3.0	4.1
General public buildings .....	100.0	17.2	—	9.5	3.6	9.3	23.8	18.9	17.6
Other governmental administration .....	100.0	12.6	2.3	5.8	1.8	10.2	20.1	20.9	26.4
Interest on general debt .....	100.0	62.9	1.9	5.8	1.7	2.3	5.8	5.1	14.4
Other and unallocable .....	100.0	6.5	3.0	16.1	6.4	5.9	21.6	18.9	21.6
Utility and liquor store expenditure .....	100.0	34.4	3.4	3.0	.6	8.0	12.0	18.6	20.0
Employee retirement expenditure .....	100.0	58.0	—	15.5	3.8	—	13.5	7.6	1.7
Debt outstanding at end of fiscal year .....	100.0	56.4	1.8	6.7	.3	3.3	6.4	7.1	17.9
Exhibit: Salaries and wages .....	100.0	19.2	3.9	14.3	3.1	10.3	17.9	15.5	15.7
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,648.22</b>	<b>2,754.21</b>	<b>815.47</b>	<b>1,622.37</b>	<b>1,796.92</b>	<b>1,520.79</b>	<b>1,338.20</b>	<b>1,549.83</b>	<b>1,184.53</b>
General revenue .....	1,248.40	2,075.21	703.36	1,435.83	1,708.40	1,185.16	1,069.07	1,045.56	800.59
Intergovernmental revenue .....	303.34	654.08	94.00	301.80	181.21	243.16	217.03	212.06	197.55
Federal government .....	37.60	96.60	15.20	69.96	79.70	31.13	16.01	5.80	13.31
State government .....	225.68	541.20	78.80	214.56	100.99	178.52	151.97	133.66	126.38
From own sources .....	945.06	1,421.13	609.37	1,134.03	1,527.19	942.00	852.04	833.51	603.04
Taxes .....	461.84	794.02	368.98	571.79	360.36	446.50	448.67	338.52	242.57
Property .....	363.87	625.08	292.55	472.51	350.71	360.71	327.05	273.86	188.58
Other .....	97.97	168.94	76.43	99.28	9.65	85.79	121.61	64.66	54.00
Charges and miscellaneous .....	483.22	627.11	240.38	562.24	1,166.83	495.51	403.37	494.99	360.47
Utility and liquor store revenue .....	391.52	674.91	112.11	150.36	67.52	335.54	259.79	491.22	382.46
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>1,757.26</b>	<b>3,059.01</b>	<b>1,094.64</b>	<b>1,756.29</b>	<b>1,915.41</b>	<b>1,509.65</b>	<b>1,414.70</b>	<b>1,632.34</b>	<b>1,154.45</b>
General expenditure .....	1,329.77	2,305.56	834.18	1,566.56	1,760.92	1,167.61	1,121.63	1,124.31	781.47
Current expenditure .....	1,104.82	1,795.31	689.47	1,343.60	1,501.17	990.65	1,018.33	942.22	657.84
Capital outlay .....	224.95	510.24	144.72	222.95	259.75	176.96	103.30	182.09	123.64
Education services:									
Education .....	—	—	—	—	—	—	—	—	.01
Libraries .....	.28	—	—	—	—	—	—	—	1.27
Social services and income maintenance:									
Public welfare .....	17.33	79.76	—	8.89	—	1.81	.20	.78	.14
Hospitals .....	92.24	404.66	—	—	—	—	—	66.06	.01
Health .....	30.05	101.87	8.43	25.30	10.27	12.43	17.13	10.31	3.57
Transportation:									
Highways .....	88.54	121.79	81.21	68.76	72.03	77.38	87.94	79.12	80.38
Capital outlay .....	22.57	62.38	12.91	1.19	16.98	19.48	12.61	12.47	13.01
Air transportation .....	27.40	95.69	25.28	32.13	—	8.19	7.35	10.41	1.09
Other transportation .....	4.03	2.71	6.89	2.88	61.72	8.65	1.65	2.06	.68
Public safety:									
Police protection .....	140.64	182.22	157.68	198.06	185.82	146.66	155.29	125.00	66.75
Fire protection .....	95.05	67.75	136.13	142.05	130.36	150.98	136.88	92.93	31.99
Correction .....	13.11	62.68	—	—	—	.79	.93	.13	.50
Protective inspection and regulation .....	.59	.38	.52	1.63	—	.37	1.44	.27	.07
Environment and housing:									
Natural resources .....	2.92	10.89	—	4.41	—	.01	1.04	.75	.17
Parks and recreation .....	83.47	132.82	70.56	180.30	211.58	63.49	64.83	49.74	36.84
Housing and community development .....	61.49	222.53	17.74	46.73	81.22	32.81	21.76	9.77	5.60
Sewerage .....	200.80	175.96	87.32	239.24	114.66	359.13	165.81	238.36	179.10
Solid waste management .....	39.72	46.05	30.23	17.05	36.99	60.28	59.69	38.79	20.80
Governmental administration:									
Financial administration .....	47.21	163.42	27.03	36.29	4.73	25.90	20.47	9.18	8.97
Judicial and legal .....	25.18	97.96	2.15	13.52	9.97	6.11	8.01	4.99	4.81
General public buildings .....	6.18	5.23	—	6.86	10.50	6.12	8.36	7.76	5.03
Other governmental administration .....	28.95	17.91	12.43	19.58	25.07	31.53	32.95	40.10	35.30
Interest on general debt .....	75.44	233.36	27.55	51.64	60.37	18.68	24.97	25.46	50.13
Other and unallocable .....	249.14	79.93	143.01	471.24	745.63	156.28	304.93	312.35	248.24
Utility and liquor store expenditure .....	401.29	678.75	260.46	142.03	108.12	341.94	273.05	494.87	370.95
Employee retirement expenditure .....	26.21	74.70	—	47.71	46.37	.10	20.01	13.15	2.03
Debt outstanding at end of fiscal year .....	1,376.83	3,818.73	466.14	1,088.65	169.72	490.63	501.03	651.12	1,139.57
Exhibit: Salaries and wages .....	417.79	394.98	308.33	700.44	609.62	460.03	423.81	430.62	303.68

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>IOWA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	948	—	—	2	2	5	11	14	914
Population, April 1, 2000 .....	2,265,346	—	—	319,440	183,372	297,652	331,234	191,977	941,671
<b>Revenue .....</b>	<b>3,165,751</b>	<b>—</b>	<b>—</b>	<b>515,395</b>	<b>237,538</b>	<b>513,348</b>	<b>381,218</b>	<b>372,434</b>	<b>1,145,818</b>
General revenue .....	2,579,783	—	—	469,823	229,357	451,572	319,248	271,802	837,981
Intergovernmental revenue .....	532,947	—	—	108,444	65,451	92,444	61,711	36,827	168,070
Federal government .....	167,895	—	—	42,345	28,158	39,719	15,512	7,564	34,597
State government .....	330,684	—	—	65,449	29,642	50,716	43,036	26,240	115,601
From own sources .....	2,046,836	—	—	361,379	163,906	359,128	257,537	234,975	669,911
Taxes .....	1,005,066	—	—	167,292	100,723	146,949	166,486	95,730	327,886
Property .....	808,658	—	—	149,198	77,937	105,537	129,220	75,942	270,824
Other .....	196,408	—	—	18,094	22,786	41,412	37,266	19,788	57,062
Charges and miscellaneous .....	1,041,770	—	—	194,087	63,183	212,179	91,051	139,245	342,025
Utility and liquor store revenue .....	583,871	—	—	44,136	8,181	61,269	61,834	100,632	307,819
Employee retirement revenue .....	2,097	—	—	1,436	—	507	136	—	18
<b>Expenditure .....</b>	<b>3,363,973</b>	<b>—</b>	<b>—</b>	<b>608,124</b>	<b>251,362</b>	<b>543,953</b>	<b>394,163</b>	<b>376,345</b>	<b>1,190,026</b>
General expenditure .....	2,678,950	—	—	540,938	233,150	464,787	323,173	269,900	847,002
Current expenditure .....	1,937,290	—	—	376,381	167,585	327,872	235,905	212,086	617,461
Capital outlay .....	741,660	—	—	164,557	65,565	136,915	87,268	57,814	229,541
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	85,668	—	—	10,955	5,392	11,295	12,486	6,751	38,789
Social services and income maintenance:									
Public welfare .....	8,224	—	—	—	—	1,340	1,005	449	5,430
Hospitals .....	234,891	—	—	—	—	81,460	250	65,246	87,935
Health .....	35,999	—	—	6,521	799	5,398	7,452	2,703	13,126
Transportation:									
Highways .....	439,950	—	—	54,980	38,775	72,510	76,526	34,650	162,509
Capital outlay .....	226,918	—	—	17,260	13,232	49,076	46,055	20,898	80,397
Air transportation .....	51,487	—	—	24,848	2,185	8,502	4,696	3,395	7,861
Other transportation .....	31,987	—	—	10,371	11,051	6,752	2,965	357	491
Public safety:									
Police protection .....	262,603	—	—	54,800	20,890	38,130	42,382	24,421	81,980
Fire protection .....	154,137	—	—	31,514	26,240	30,773	21,735	14,358	29,517
Correction .....	1,215	—	—	—	—	—	58	—	1,157
Protective inspection and regulation .....	14,226	—	—	4,058	1,679	2,784	2,588	365	2,752
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	247,259	—	—	56,008	32,291	32,081	33,892	22,297	70,690
Housing and community development .....	107,633	—	—	25,349	15,329	28,701	10,970	9,514	17,770
Sewerage .....	306,815	—	—	59,523	18,834	53,336	31,343	26,598	117,181
Solid waste management .....	113,815	—	—	25,577	6,382	16,236	10,021	14,415	41,184
Governmental administration:									
Financial administration .....	47,069	—	—	4,371	2,654	6,524	5,304	4,134	24,082
Judicial and legal .....	10,531	—	—	2,089	481	1,785	1,272	928	3,976
General public buildings .....	24,759	—	—	705	2,091	2,174	2,959	2,057	14,773
Other governmental administration .....	36,024	—	—	4,779	3,818	4,611	7,971	3,072	11,773
Interest on general debt .....	155,503	—	—	37,784	19,658	25,574	20,306	12,292	39,889
Other and unallocable .....	309,155	—	—	126,706	24,601	34,821	26,992	21,898	74,137
Utility and liquor store expenditure .....	682,709	—	—	65,523	18,212	78,698	70,906	106,445	342,925
Employee retirement expenditure .....	2,314	—	—	1,663	—	468	84	—	99
Debt outstanding at end of fiscal year .....	3,647,290	—	—	814,470	328,340	615,943	459,992	393,952	1,034,593
Exhibit: Salaries and wages .....	837,314	—	—	158,305	73,247	169,218	104,879	94,726	236,939
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	.2	.2	.5	1.2	1.5	96.4
Population, April 1, 2000 .....	100.0	—	—	14.1	8.1	13.1	14.6	8.5	41.6
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>16.3</b>	<b>7.5</b>	<b>16.2</b>	<b>12.0</b>	<b>11.8</b>	<b>36.2</b>
General revenue .....	100.0	—	—	18.2	8.9	17.5	12.4	10.5	32.5
Intergovernmental revenue .....	100.0	—	—	20.3	12.3	17.3	11.6	6.9	31.5
Federal government .....	100.0	—	—	25.2	16.8	23.7	9.2	4.5	20.6
State government .....	100.0	—	—	19.8	9.0	15.3	13.0	7.9	35.0
From own sources .....	100.0	—	—	17.7	8.0	17.5	12.6	11.5	32.7
Taxes .....	100.0	—	—	16.6	10.0	14.6	16.6	9.5	32.6
Property .....	100.0	—	—	18.5	9.6	13.1	16.0	9.4	33.5
Other .....	100.0	—	—	9.2	11.6	21.1	19.0	10.1	29.1
Charges and miscellaneous .....	100.0	—	—	18.6	6.1	20.4	8.7	13.4	32.8
Utility and liquor store revenue .....	100.0	—	—	7.6	1.4	10.5	10.6	17.2	52.7
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>IOWA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	—	—	<b>18.1</b>	<b>7.5</b>	<b>16.2</b>	<b>11.7</b>	<b>11.2</b>	<b>35.4</b>
General expenditure .....	100.0	—	—	20.2	8.7	17.3	12.1	10.1	31.6
Current expenditure .....	100.0	—	—	19.4	8.7	16.9	12.2	10.9	31.9
Capital outlay .....	100.0	—	—	22.2	8.8	18.5	11.8	7.8	30.9
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	—	12.8	6.3	13.2	14.6	7.9	45.3
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	16.3	12.2	5.5	66.0
Hospitals .....	100.0	—	—	—	—	34.7	.1	27.8	37.4
Health .....	100.0	—	—	18.1	2.2	15.0	20.7	7.5	36.5
Transportation:									
Highways .....	100.0	—	—	12.5	8.8	16.5	17.4	7.9	36.9
Capital outlay .....	100.0	—	—	7.6	5.8	21.6	20.3	9.2	35.4
Air transportation .....	100.0	—	—	48.3	4.2	16.5	9.1	6.6	15.3
Other transportation .....	100.0	—	—	32.4	34.5	21.1	9.3	1.1	1.5
Public safety:									
Police protection .....	100.0	—	—	20.9	8.0	14.5	16.1	9.3	31.2
Fire protection .....	100.0	—	—	20.4	17.0	20.0	14.1	9.3	19.1
Correction .....	100.0	—	—	—	—	—	4.8	—	95.2
Protective inspection and regulation .....	100.0	—	—	28.5	11.8	19.6	18.2	2.6	19.3
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	—	22.7	13.1	13.0	13.7	9.0	28.6
Housing and community development .....	100.0	—	—	23.6	14.2	26.7	10.2	8.8	16.5
Sewerage .....	100.0	—	—	19.4	6.1	17.4	10.2	8.7	38.2
Solid waste management .....	100.0	—	—	22.5	5.6	14.3	8.8	12.7	36.2
Governmental administration:									
Financial administration .....	100.0	—	—	9.3	5.6	13.9	11.3	8.8	51.2
Judicial and legal .....	100.0	—	—	19.8	4.6	16.9	12.1	8.8	37.8
General public buildings .....	100.0	—	—	2.8	8.4	8.8	12.0	8.3	59.7
Other governmental administration .....	100.0	—	—	13.3	10.6	12.8	22.1	8.5	32.7
Interest on general debt .....	100.0	—	—	24.3	12.6	16.4	13.1	7.9	25.7
Other and unallocable .....	100.0	—	—	41.0	8.0	11.3	8.7	7.1	24.0
Utility and liquor store expenditure .....	100.0	—	—	9.6	2.7	11.5	10.4	15.6	50.2
Employee retirement expenditure .....	100.0	—	—	71.9	—	20.2	3.6	—	4.3
Debt outstanding at end of fiscal year .....	100.0	—	—	22.3	9.0	16.9	12.6	10.8	28.4
Exhibit: Salaries and wages .....	100.0	—	—	18.9	8.7	20.2	12.5	11.3	28.3
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,397.47</b>	—	—	<b>1,613.43</b>	<b>1,295.39</b>	<b>1,724.66</b>	<b>1,150.90</b>	<b>1,939.99</b>	<b>1,216.79</b>
General revenue .....	1,138.80	—	—	1,470.77	1,250.77	1,517.11	963.81	1,415.81	889.89
Intergovernmental revenue .....	235.26	—	—	339.48	356.93	310.58	186.31	191.83	178.48
Federal government .....	74.11	—	—	132.56	153.56	133.44	46.83	39.40	36.74
State government .....	145.98	—	—	204.89	161.65	170.39	129.93	136.68	122.76
From own sources .....	903.54	—	—	1,131.29	893.84	1,206.54	777.51	1,223.97	711.41
Taxes .....	443.67	—	—	523.70	549.28	493.69	502.62	498.65	348.20
Property .....	356.97	—	—	467.06	425.02	354.57	390.12	395.58	287.60
Other .....	86.70	—	—	56.64	124.26	139.13	112.51	103.07	60.60
Charges and miscellaneous .....	459.87	—	—	607.59	344.56	712.84	274.88	725.32	363.21
Utility and liquor store revenue .....	257.74	—	—	138.17	44.61	205.84	186.68	524.19	326.89
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,484.97</b>	—	—	<b>1,903.72</b>	<b>1,370.78</b>	<b>1,827.48</b>	<b>1,189.98</b>	<b>1,960.37</b>	<b>1,263.74</b>
General expenditure .....	1,182.58	—	—	1,693.39	1,271.46	1,561.51	975.66	1,405.90	899.47
Current expenditure .....	855.19	—	—	1,178.25	913.91	1,101.53	712.20	1,104.75	655.71
Capital outlay .....	327.39	—	—	515.14	357.55	459.98	263.46	301.15	243.76
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	37.82	—	—	34.29	29.40	37.95	37.70	35.17	41.19
Social services and income maintenance:									
Public welfare .....	3.63	—	—	—	—	4.50	3.03	2.34	5.77
Hospitals .....	103.69	—	—	—	—	273.68	.75	339.86	93.38
Health .....	15.89	—	—	20.41	4.36	18.14	22.50	14.08	13.94
Transportation:									
Highways .....	194.21	—	—	172.11	211.46	243.61	231.03	180.49	172.58
Capital outlay .....	100.17	—	—	54.03	72.16	164.88	139.04	108.86	85.38
Air transportation .....	22.73	—	—	77.79	11.92	28.56	14.18	17.68	8.35
Other transportation .....	14.12	—	—	32.47	60.27	22.68	8.95	1.86	.52
Public safety:									
Police protection .....	115.92	—	—	171.55	113.92	128.10	127.95	127.21	87.06
Fire protection .....	68.04	—	—	98.65	143.10	103.39	65.62	74.79	31.35
Correction .....	54	—	—	—	—	—	.18	—	1.23
Protective inspection and regulation .....	6.28	—	—	12.70	9.16	9.35	7.81	1.90	2.92
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	109.15	—	—	175.33	176.10	107.78	102.32	116.14	75.07
Housing and community development .....	47.51	—	—	79.35	83.60	96.42	33.12	49.56	18.87
Sewerage .....	135.44	—	—	186.34	102.71	179.19	94.62	138.55	124.44
Solid waste management .....	50.24	—	—	80.07	34.80	54.55	30.25	75.09	43.74

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>IOWA—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	20.78	—	—	13.68	14.47	21.92	16.01	21.53	25.57
Judicial and legal .....	4.65	—	—	6.54	2.62	6.00	3.84	4.83	4.22
General public buildings .....	10.93	—	—	2.21	11.40	7.30	8.93	10.71	15.69
Other governmental administration .....	15.90	—	—	14.96	20.82	15.49	24.06	16.00	12.50
Interest on general debt .....	68.64	—	—	118.28	107.20	85.92	61.30	64.03	42.36
Other and unallocable .....	136.47	—	—	396.65	134.16	116.99	81.49	114.07	78.73
Utility and liquor store expenditure .....	301.37	—	—	205.12	99.32	264.40	214.07	554.47	364.17
Employee retirement expenditure .....	1.02	—	—	5.21	—	1.57	.25	—	.11
Debt outstanding at end of fiscal year .....	1,610.04	—	—	2,549.68	1,790.57	2,069.34	1,388.72	2,052.08	1,098.68
Exhibit: Salaries and wages .....	369.62	—	—	495.57	399.44	568.51	316.63	493.42	251.62
<b>KANSAS</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	627	1	—	3	2	—	10	17	594
Population, April 1, 2000 .....	2,167,430	344,284	—	418,323	173,060	—	362,994	255,914	612,855
<b>Revenue .....</b>	<b>2,912,545</b>	<b>356,104</b>	<b>—</b>	<b>703,115</b>	<b>276,882</b>	<b>—</b>	<b>392,631</b>	<b>432,571</b>	<b>751,242</b>
General revenue .....	2,216,533	350,724	—	520,767	248,551	—	345,316	304,346	446,829
Intergovernmental revenue .....	399,450	111,023	—	65,819	25,971	—	66,721	44,941	84,975
Federal government .....	47,069	22,439	—	14,152	1,738	—	232	7,724	784
State government .....	195,830	45,578	—	37,276	9,846	—	30,119	19,738	53,273
From own sources .....	1,817,083	239,701	—	454,948	222,580	—	278,595	259,405	361,854
Taxes .....	882,770	112,172	—	257,926	65,473	—	164,522	110,394	172,283
Property .....	488,402	69,795	—	127,393	37,134	—	85,885	58,344	109,851
Other .....	394,368	42,377	—	130,533	28,339	—	78,637	52,050	62,432
Charges and miscellaneous .....	934,313	127,529	—	197,022	157,107	—	114,073	149,011	189,571
Utility and liquor store revenue .....	725,171	33,829	—	182,348	28,331	—	47,270	128,980	304,413
Employee retirement revenue .....	-29,159	-28,449	—	—	—	—	45	-755	—
<b>Expenditure .....</b>	<b>2,925,415</b>	<b>436,987</b>	<b>—</b>	<b>672,294</b>	<b>266,971</b>	<b>—</b>	<b>405,872</b>	<b>410,829</b>	<b>732,462</b>
General expenditure .....	2,225,797	365,658	—	518,383	239,521	—	355,997	295,463	450,775
Current expenditure .....	1,833,167	247,630	—	450,638	230,465	—	274,279	253,733	376,422
Capital outlay .....	392,630	118,028	—	67,745	9,056	—	81,718	41,730	74,353
Education services:									
Education .....	18	—	—	—	—	—	—	—	18
Libraries .....	28,020	6,097	—	618	4,014	—	3,947	5,737	7,607
Social services and income maintenance:									
Public welfare .....	8,893	2,787	—	2,352	283	—	139	—	3,332
Hospitals .....	169,665	—	—	—	86,698	—	—	56,949	26,018
Health .....	27,800	4,446	—	12,709	650	—	2,207	2,897	4,891
Transportation:									
Highways .....	294,432	92,565	—	42,583	8,310	—	65,371	25,365	60,238
Capital outlay .....	127,213	69,315	—	5,196	—	—	37,922	4,473	10,307
Air transportation .....	24,974	11,200	—	—	81	—	4,420	2,738	6,535
Other transportation .....	2,062	—	—	1,279	572	—	142	68	1
Public safety:									
Police protection .....	286,449	47,046	—	77,352	23,343	—	52,251	31,812	54,645
Fire protection .....	165,737	24,700	—	61,357	17,030	—	32,966	16,656	13,028
Correction .....	1,524	—	—	1,419	—	—	—	—	105
Protective inspection and regulation .....	14,160	4,594	—	3,950	1,100	—	2,316	1,038	1,162
Environment and housing:									
Natural resources .....	189	—	—	—	—	—	—	100	89
Parks and recreation .....	158,925	35,125	—	31,927	8,394	—	31,535	19,153	32,791
Housing and community development .....	74,433	40,785	—	18,110	5,612	—	6,636	2,077	1,213
Sewerage .....	153,111	27,605	—	26,504	10,272	—	22,985	19,076	46,669
Solid waste management .....	61,312	6,537	—	2,800	13,456	—	9,634	9,378	19,507
Governmental administration:									
Financial administration .....	68,604	5,564	—	17,039	7,453	—	5,212	4,512	28,824
Judicial and legal .....	32,443	6,037	—	13,252	2,829	—	4,761	2,829	3,041
General public buildings .....	48,696	7,507	—	29,400	5,907	—	2,494	1,286	2,102
Other governmental administration .....	79,126	6,041	—	16,220	9,815	—	14,075	7,755	25,220
Interest on general debt .....	245,097	29,275	—	111,644	24,660	—	33,349	19,845	26,324
Other and unallocable .....	280,127	7,747	—	47,868	9,348	—	61,557	66,192	87,415
Utility and liquor store expenditure .....	666,616	38,768	—	153,911	27,450	—	49,679	115,121	281,687
Employee retirement expenditure .....	33,002	32,561	—	—	—	—	196	245	—
Debt outstanding at end of fiscal year .....	4,849,866	670,847	—	1,790,411	454,703	—	676,268	458,963	798,674
Exhibit: Salaries and wages .....	897,365	119,720	—	254,801	69,891	—	123,575	120,354	209,024

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>KANSAS—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.2	—	.5	.3	—	1.6	2.7	94.7
Population, April 1, 2000 .....	100.0	15.9	—	19.3	8.0	—	16.7	11.8	28.3
<b>Revenue .....</b>	<b>100.0</b>	<b>12.2</b>	<b>—</b>	<b>24.1</b>	<b>9.5</b>	<b>—</b>	<b>13.5</b>	<b>14.9</b>	<b>25.8</b>
General revenue .....	100.0	15.8	—	23.5	11.2	—	15.6	13.7	20.2
Intergovernmental revenue .....	100.0	27.8	—	16.5	6.5	—	16.7	11.3	21.3
Federal government .....	100.0	47.7	—	30.1	3.7	—	.5	16.4	1.7
State government .....	100.0	23.3	—	19.0	5.0	—	15.4	10.1	27.2
From own sources .....	100.0	13.2	—	25.0	12.2	—	15.3	14.3	19.9
Taxes .....	100.0	12.7	—	29.2	7.4	—	18.6	12.5	19.5
Property .....	100.0	14.3	—	26.1	7.6	—	17.6	11.9	22.5
Other .....	100.0	10.7	—	33.1	7.2	—	19.9	13.2	15.8
Charges and miscellaneous .....	100.0	13.6	—	21.1	16.8	—	12.2	15.9	20.3
Utility and liquor store revenue .....	100.0	4.7	—	25.1	3.9	—	6.5	17.8	42.0
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>14.9</b>	<b>—</b>	<b>23.0</b>	<b>9.1</b>	<b>—</b>	<b>13.9</b>	<b>14.0</b>	<b>25.0</b>
General expenditure .....	100.0	16.4	—	23.3	10.8	—	16.0	13.3	20.3
Current expenditure .....	100.0	13.5	—	24.6	12.6	—	15.0	13.8	20.5
Capital outlay .....	100.0	30.1	—	17.3	2.3	—	20.8	10.6	18.9
Education services:									
Education .....	100.0	—	—	—	—	—	—	—	100.0
Libraries .....	100.0	21.8	—	2.2	14.3	—	14.1	20.5	27.1
Social services and income maintenance:									
Public welfare .....	100.0	31.3	—	26.4	3.2	—	1.6	—	37.5
Hospitals .....	100.0	—	—	—	51.1	—	—	33.6	15.3
Health .....	100.0	16.0	—	45.7	2.3	—	7.9	10.4	17.6
Transportation:									
Highways .....	100.0	31.4	—	14.5	2.8	—	22.2	8.6	20.5
Capital outlay .....	100.0	54.5	—	4.1	—	—	29.8	3.5	8.1
Air transportation .....	100.0	44.8	—	—	.3	—	17.7	11.0	26.2
Other transportation .....	100.0	—	—	62.0	27.7	—	6.9	3.3	—
Public safety:									
Police protection .....	100.0	16.4	—	27.0	8.1	—	18.2	11.1	19.1
Fire protection .....	100.0	14.9	—	37.0	10.3	—	19.9	10.0	7.9
Correction .....	100.0	—	—	93.1	—	—	—	—	6.9
Protective inspection and regulation .....	100.0	32.4	—	27.9	7.8	—	16.4	7.3	8.2
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	—	—	52.9	47.1
Parks and recreation .....	100.0	22.1	—	20.1	5.3	—	19.8	12.1	20.6
Housing and community development .....	100.0	54.8	—	24.3	7.5	—	8.9	2.8	1.6
Sewerage .....	100.0	18.0	—	17.3	6.7	—	15.0	12.5	30.5
Solid waste management .....	100.0	10.7	—	4.6	21.9	—	15.7	15.3	31.8
Governmental administration:									
Financial administration .....	100.0	8.1	—	24.8	10.9	—	7.6	6.6	42.0
Judicial and legal .....	100.0	18.6	—	40.8	7.8	—	14.7	8.7	9.4
General public buildings .....	100.0	15.4	—	60.4	12.1	—	5.1	2.6	4.3
Other governmental administration .....	100.0	7.6	—	20.5	12.4	—	17.8	9.8	31.9
Interest on general debt .....	100.0	11.9	—	45.6	10.1	—	13.6	8.1	10.7
Other and unallocable .....	100.0	2.8	—	17.1	3.3	—	22.0	23.6	31.2
Utility and liquor store expenditure .....	100.0	5.8	—	23.1	4.1	—	7.5	17.3	42.3
Employee retirement expenditure .....	100.0	98.7	—	—	—	—	.6	.7	—
Debt outstanding at end of fiscal year .....	100.0	13.8	—	36.9	9.4	—	13.9	9.5	16.5
Exhibit: Salaries and wages .....	100.0	13.3	—	28.4	7.8	—	13.8	13.4	23.3
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,343.78</b>	<b>1,034.33</b>	<b>—</b>	<b>1,680.79</b>	<b>1,599.92</b>	<b>—</b>	<b>1,081.65</b>	<b>1,690.30</b>	<b>1,225.81</b>
General revenue .....	1,022.65	1,018.71	—	1,244.89	1,436.21	—	951.30	1,189.25	729.09
Intergovernmental revenue .....	184.30	322.48	—	157.34	150.07	—	183.81	175.61	138.65
Federal government .....	21.72	65.18	—	33.83	10.04	—	.64	30.18	1.28
State government .....	90.35	132.38	—	89.11	56.89	—	82.97	77.13	86.93
From own sources .....	838.36	696.23	—	1,087.55	1,286.14	—	767.49	1,013.64	590.44
Taxes .....	407.29	325.81	—	616.57	378.33	—	453.24	431.37	281.12
Property .....	225.34	202.73	—	304.53	214.57	—	236.60	227.98	179.24
Other .....	181.95	123.09	—	312.04	163.75	—	216.63	203.39	101.87
Charges and miscellaneous .....	431.07	370.42	—	470.98	907.82	—	314.26	582.27	309.32
Utility and liquor store revenue .....	334.58	98.26	—	435.90	163.71	—	130.22	504.00	496.71
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>KANSAS—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>1,349.72</b>	<b>1,269.26</b>	—	<b>1,607.12</b>	<b>1,542.65</b>	—	<b>1,118.12</b>	<b>1,605.34</b>	<b>1,195.16</b>
General expenditure .....	1,026.93	1,062.08	—	1,239.19	1,384.03	—	980.72	1,154.54	735.53
Current expenditure .....	845.78	719.26	—	1,077.25	1,331.71	—	755.60	991.48	614.21
Capital outlay .....	181.15	342.82	—	161.94	52.33	—	225.12	163.06	121.32
Education services:									
Education .....	.01	—	—	—	—	—	—	—	.03
Libraries .....	12.93	17.71	—	1.48	23.19	—	10.87	22.42	12.41
Social services and income maintenance:									
Public welfare .....	4.10	8.10	—	5.62	1.64	—	.38	—	5.44
Hospitals .....	78.28	—	—	—	500.97	—	—	222.53	42.45
Health .....	12.83	12.91	—	30.38	3.76	—	6.08	11.32	7.98
Transportation:									
Highways .....	135.84	268.86	—	101.79	48.02	—	180.09	99.12	98.29
Capital outlay .....	58.69	201.33	—	12.42	—	—	104.47	17.48	16.82
Air transportation .....	11.52	32.53	—	—	.47	—	12.18	10.70	10.66
Other transportation .....	.95	—	—	3.06	3.31	—	.39	.27	—
Public safety:									
Police protection .....	132.16	136.65	—	184.91	134.88	—	143.94	124.31	89.16
Fire protection .....	76.47	71.74	—	146.67	98.41	—	90.82	65.08	21.26
Correction .....	.70	—	—	3.39	—	—	—	—	.17
Protective inspection and regulation .....	6.53	13.34	—	9.44	6.36	—	6.38	4.06	1.90
Environment and housing:									
Natural resources .....	.09	—	—	—	—	—	—	.39	.15
Parks and recreation .....	73.32	102.02	—	76.32	48.50	—	86.87	74.84	53.51
Housing and community development .....	34.34	118.46	—	43.29	32.43	—	18.28	8.12	1.98
Sewerage .....	70.64	80.18	—	63.36	59.36	—	63.32	74.54	76.15
Solid waste management .....	28.29	18.99	—	6.69	77.75	—	26.54	36.65	31.83
Governmental administration:									
Financial administration .....	31.65	16.16	—	40.73	43.07	—	14.36	17.63	47.03
Judicial and legal .....	14.97	17.53	—	31.68	14.58	—	13.12	11.05	4.96
General public buildings .....	22.47	21.80	—	70.28	34.13	—	6.87	5.03	3.43
Other governmental administration .....	36.51	17.55	—	38.77	56.71	—	38.77	30.30	41.15
Interest on general debt .....	113.08	85.03	—	266.88	142.49	—	91.87	77.55	42.95
Other and unallocable .....	129.24	22.50	—	114.43	54.02	—	169.58	258.65	142.64
Utility and liquor store expenditure .....	307.56	112.60	—	367.92	158.62	—	136.86	449.84	459.63
Employee retirement expenditure .....	15.23	94.58	—	—	—	—	.54	.96	—
Debt outstanding at end of fiscal year .....	2,237.61	1,948.53	—	4,279.97	2,627.43	—	1,863.03	1,793.43	1,303.20
Exhibit: Salaries and wages .....	414.02	347.74	—	609.10	403.85	—	340.43	470.29	341.07
<b>KENTUCKY</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	424	—	2	—	—	1	8	23	390
Population, April 1, 2000 .....	1,884,766	—	516,743	—	—	54,067	257,961	366,524	689,471
<b>Revenue</b> .....	<b>2,809,306</b>	—	<b>850,688</b>	—	—	<b>146,786</b>	<b>539,964</b>	<b>592,169</b>	<b>679,699</b>
General revenue .....	2,010,784	—	727,347	—	—	62,056	311,042	447,329	463,010
Intergovernmental revenue .....	336,765	—	146,314	—	—	10,067	51,923	44,603	83,858
Federal government .....	111,329	—	42,542	—	—	4,205	27,114	9,763	27,705
State government .....	184,751	—	81,989	—	—	4,176	19,094	30,351	49,141
From own sources .....	1,674,019	—	581,033	—	—	51,989	259,119	402,726	379,152
Taxes .....	924,302	—	399,293	—	—	22,881	152,541	151,041	198,546
Property .....	227,548	—	89,591	—	—	6,676	31,025	37,620	62,636
Other .....	696,754	—	309,702	—	—	16,205	121,516	113,421	135,910
Charges and miscellaneous .....	749,717	—	181,740	—	—	29,108	106,578	251,685	180,606
Utility and liquor store revenue .....	769,163	—	94,247	—	—	85,023	228,503	144,781	216,609
Employee retirement revenue .....	29,359	—	29,094	—	—	-293	419	59	80
<b>Expenditure</b> .....	<b>2,943,347</b>	—	<b>900,185</b>	—	—	<b>152,545</b>	<b>532,399</b>	<b>620,291</b>	<b>737,927</b>
General expenditure .....	2,054,035	—	742,930	—	—	66,523	297,078	471,869	475,635
Current expenditure .....	1,739,754	—	622,000	—	—	60,259	255,797	406,079	395,619
Capital outlay .....	314,281	—	120,930	—	—	6,264	41,281	65,790	80,016
Education services:									
Education .....	748	—	748	—	—	—	—	—	—
Libraries .....	26,755	—	25,217	—	—	1,510	—	—	28
Social services and income maintenance:									
Public welfare .....	28,219	—	20,714	—	—	1,338	3,109	2,222	836
Hospitals .....	67,721	—	—	—	—	—	—	67,721	—
Health .....	23,315	—	13,569	—	—	—	2,523	5,150	2,073
Transportation:									
Highways .....	145,072	—	52,240	—	—	2,839	23,082	26,178	40,733
Capital outlay .....	32,199	—	15,692	—	—	16	2,752	5,100	8,639
Air transportation .....	10,874	—	6,065	—	—	772	1,200	2,837	—
Other transportation .....	14,869	—	11,847	—	—	2,457	565	—	—
Public safety:									
Police protection .....	276,728	—	101,655	—	—	7,574	38,643	52,770	76,086
Fire protection .....	188,479	—	81,266	—	—	5,720	32,571	40,649	28,273
Correction .....	20,535	—	20,061	—	—	—	—	474	—
Protective inspection and regulation .....	24,602	—	23,576	—	—	—	1,024	—	2

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>KENTUCKY—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	12	—	—	—	—	—	—	—	12
Parks and recreation .....	92,982	—	52,350	—	—	3,312	12,703	7,925	16,692
Housing and community development .....	100,268	—	36,300	—	—	3,570	28,400	14,347	17,651
Sewerage .....	154,888	—	23,392	—	—	1,895	19,973	41,708	67,920
Solid waste management .....	123,565	—	59,426	—	—	4,371	13,967	16,454	29,347
Governmental administration:									
Financial administration .....	49,166	—	20,113	—	—	1,319	8,429	9,631	9,674
Judicial and legal .....	9,850	—	9,502	—	—	—	292	—	56
General public buildings .....	10,500	—	8,707	—	—	—	553	—	1,240
Other governmental administration .....	152,124	—	16,904	—	—	4,233	18,022	43,016	69,949
Interest on general debt .....	283,146	—	54,288	—	—	19,823	37,279	100,273	71,483
Other and unallocable .....	249,617	—	104,990	—	—	5,790	54,743	40,514	43,580
Utility and liquor store expenditure .....	860,564	—	133,567	—	—	85,426	232,366	147,173	262,032
Employee retirement expenditure .....	28,748	—	23,688	—	—	596	2,955	1,249	260
Debt outstanding at end of fiscal year .....	5,633,640	—	1,220,465	—	—	416,240	775,377	1,736,260	1,485,298
Exhibit: Salaries and wages .....	765,456	—	326,757	—	—	28,464	107,602	147,365	155,268
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	.5	—	—	.2	1.9	5.4	92.0
Population, April 1, 2000 .....	100.0	—	27.4	—	—	2.9	13.7	19.4	36.6
<b>Revenue</b> .....	<b>100.0</b>	<b>—</b>	<b>30.3</b>	<b>—</b>	<b>—</b>	<b>5.2</b>	<b>19.2</b>	<b>21.1</b>	<b>24.2</b>
General revenue .....									
Intergovernmental revenue .....	100.0	—	36.2	—	—	3.1	15.5	22.2	23.0
Federal government .....	100.0	—	43.4	—	—	3.0	15.4	13.2	24.9
State government .....	100.0	—	38.2	—	—	3.8	24.4	8.8	24.9
From own sources .....	100.0	—	44.4	—	—	2.3	10.3	16.4	26.6
Taxes .....	100.0	—	34.7	—	—	3.1	15.5	24.1	22.6
Property .....	100.0	—	43.2	—	—	2.5	16.5	16.3	21.5
Other .....	100.0	—	39.4	—	—	2.9	13.6	16.5	27.5
Charges and miscellaneous .....	100.0	—	44.4	—	—	2.3	17.4	16.3	19.5
Utility and liquor store revenue .....	100.0	—	24.2	—	—	3.9	14.2	33.6	24.1
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>—</b>	<b>30.6</b>	<b>—</b>	<b>—</b>	<b>5.2</b>	<b>18.1</b>	<b>21.1</b>	<b>25.1</b>
General expenditure .....									
Current expenditure .....	100.0	—	36.2	—	—	3.2	14.5	23.0	23.2
Capital outlay .....	100.0	—	35.8	—	—	3.5	14.7	23.3	22.7
Education services:	100.0	—	38.5	—	—	2.0	13.1	20.9	25.5
Education .....	100.0	—	100.0	—	—	—	—	—	—
Libraries .....	100.0	—	94.3	—	—	5.6	—	—	.1
Social services and income maintenance:	100.0	—	—	—	—	—	—	—	—
Public welfare .....	100.0	—	73.4	—	—	4.7	11.0	7.9	3.0
Hospitals .....	100.0	—	—	—	—	—	—	100.0	—
Health .....	100.0	—	58.2	—	—	—	10.8	22.1	8.9
Transportation:	100.0	—	—	—	—	—	—	—	—
Highways .....	100.0	—	36.0	—	—	2.0	15.9	18.0	28.1
Capital outlay .....	100.0	—	48.7	—	—	—	8.5	15.8	26.8
Air transportation .....	100.0	—	55.8	—	—	7.1	11.0	26.1	—
Other transportation .....	100.0	—	79.7	—	—	16.5	3.8	—	—
Public safety:	100.0	—	—	—	—	—	—	—	—
Police protection .....	100.0	—	36.7	—	—	2.7	14.0	19.1	27.5
Fire protection .....	100.0	—	43.1	—	—	3.0	17.3	21.6	15.0
Correction .....	100.0	—	97.7	—	—	—	—	2.3	—
Protective inspection and regulation .....	100.0	—	95.8	—	—	—	4.2	—	—
Environment and housing:	100.0	—	—	—	—	—	—	—	100.0
Natural resources .....	100.0	—	—	—	—	—	—	—	18.0
Parks and recreation .....	100.0	—	56.3	—	—	3.6	13.7	8.5	17.6
Housing and community development .....	100.0	—	36.2	—	—	3.6	28.3	14.3	43.9
Sewerage .....	100.0	—	15.1	—	—	1.2	12.9	26.9	23.8
Solid waste management .....	100.0	—	48.1	—	—	3.5	11.3	13.3	—
Governmental administration:	100.0	—	—	—	—	—	—	—	—
Financial administration .....	100.0	—	40.9	—	—	2.7	17.1	19.6	19.7
Judicial and legal .....	100.0	—	96.5	—	—	—	3.0	—	.6
General public buildings .....	100.0	—	82.9	—	—	—	5.3	—	11.8
Other governmental administration .....	100.0	—	11.1	—	—	2.8	11.8	28.3	46.0
Interest on general debt .....	100.0	—	19.2	—	—	7.0	13.2	35.4	25.2
Other and unallocable .....	100.0	—	42.1	—	—	2.3	21.9	16.2	17.5
Utility and liquor store expenditure .....	100.0	—	15.5	—	—	9.9	27.0	17.1	30.4
Employee retirement expenditure .....	100.0	—	82.4	—	—	2.1	10.3	4.3	.9
Debt outstanding at end of fiscal year .....	100.0	—	21.7	—	—	7.4	13.8	30.8	26.4
Exhibit: Salaries and wages .....	100.0	—	42.7	—	—	3.7	14.1	19.3	20.3

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>KENTUCKY—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
Revenue .....	1,490.53	—	1,646.25	—	—	2,714.89	2,093.20	1,615.63	985.83
General revenue .....	1,066.86	—	1,407.56	—	—	1,147.76	1,205.77	1,220.46	671.54
Intergovernmental revenue .....	178.68	—	283.15	—	—	186.19	201.28	121.69	121.63
Federal government .....	59.07	—	82.33	—	—	77.77	105.11	26.64	40.18
State government .....	98.02	—	158.66	—	—	77.24	74.02	82.81	71.27
From own sources .....	888.18	—	1,124.41	—	—	961.57	1,004.49	1,098.77	549.92
Taxes .....	490.41	—	772.71	—	—	423.20	591.33	412.09	287.97
Property .....	120.73	—	173.38	—	—	123.48	120.27	102.64	90.85
Other .....	369.68	—	599.33	—	—	299.72	471.06	309.45	197.12
Charges and miscellaneous .....	397.78	—	351.70	—	—	538.37	413.16	686.68	261.95
Utility and liquor store revenue .....	408.09	—	182.39	—	—	1,572.55	885.80	395.01	314.17
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
Expenditure .....	1,561.65	—	1,742.04	—	—	2,821.41	2,063.87	1,692.36	1,070.28
General expenditure .....	1,089.81	—	1,437.72	—	—	1,230.38	1,151.64	1,287.42	689.85
Current expenditure .....	923.06	—	1,203.69	—	—	1,114.52	991.61	1,107.92	573.80
Capital outlay .....	166.75	—	234.02	—	—	115.86	160.03	179.50	116.05
Education services:									
Education .....	.40	—	1.45	—	—	—	—	—	—
Libraries .....	14.20	—	48.80	—	—	27.93	—	—	.04
Social services and income maintenance:									
Public welfare .....	14.97	—	40.09	—	—	24.75	12.05	6.06	1.21
Hospitals .....	35.93	—	—	—	—	—	—	184.77	—
Health .....	12.37	—	26.26	—	—	—	9.78	14.05	3.01
Transportation:									
Highways .....	76.97	—	101.09	—	—	52.51	89.48	71.42	59.08
Capital outlay .....	17.08	—	30.37	—	—	.30	10.67	13.91	12.53
Air transportation .....	5.77	—	11.74	—	—	14.28	4.65	7.74	—
Other transportation .....	7.89	—	22.93	—	—	45.44	2.19	—	—
Public safety:									
Police protection .....	146.82	—	196.72	—	—	140.09	149.80	143.97	110.35
Fire protection .....	100.00	—	157.27	—	—	105.79	126.26	110.90	41.01
Correction .....	10.90	—	38.82	—	—	—	—	1.29	—
Protective inspection and regulation .....	13.05	—	45.62	—	—	—	3.97	—	—
Environment and housing:									
Natural resources .....	.01	—	—	—	—	—	—	—	.02
Parks and recreation .....	49.33	—	101.31	—	—	61.26	49.24	21.62	24.21
Housing and community development .....	53.20	—	70.25	—	—	66.03	110.09	39.14	25.60
Sewerage .....	82.18	—	45.27	—	—	35.05	77.43	113.79	98.51
Solid waste management .....	65.56	—	115.00	—	—	80.84	54.14	44.89	42.56
Governmental administration:									
Financial administration .....	26.09	—	38.92	—	—	24.40	32.68	26.28	14.03
Judicial and legal .....	5.23	—	18.39	—	—	—	1.13	—	.08
General public buildings .....	5.57	—	16.85	—	—	—	2.14	—	1.80
Other governmental administration .....	80.71	—	32.71	—	—	78.29	69.86	117.36	101.45
Interest on general debt .....	150.23	—	105.06	—	—	366.64	144.51	273.58	103.68
Other and unallocable .....	132.44	—	203.18	—	—	107.09	212.21	110.54	63.21
Utility and liquor store expenditure .....	456.59	—	258.48	—	—	1,580.00	900.78	401.54	380.05
Employee retirement expenditure .....	15.25	—	45.84	—	—	11.02	11.46	3.41	.38
Debt outstanding at end of fiscal year .....	2,989.04	—	2,361.84	—	—	7,698.60	3,005.79	4,737.10	2,154.26
Exhibit: Salaries and wages .....	406.13	—	632.34	—	—	526.46	417.13	402.06	225.20
<b>LOUISIANA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	302	2	1	2	—	4	3	21	269
Population, April 1, 2000 .....	2,466,243	872,458	200,145	214,760	—	251,842	104,660	305,355	517,023
Revenue .....	4,128,029	1,662,465	299,893	670,490	—	344,188	179,914	397,845	573,234
General revenue .....	3,433,669	1,591,291	272,950	471,874	—	326,535	109,186	298,199	363,634
Intergovernmental revenue .....	715,518	330,778	53,030	77,294	—	83,753	22,034	50,534	98,095
Federal government .....	279,709	126,576	31,970	22,620	—	36,386	13,440	22,065	26,652
State government .....	381,431	204,202	21,060	54,120	—	15,313	1,834	25,323	59,579
From own sources .....	2,718,151	1,260,513	219,920	394,580	—	242,782	87,152	247,665	265,539
Taxes .....	1,616,281	738,315	153,001	161,998	—	177,015	67,076	166,138	152,738
Property .....	470,676	274,574	48,229	61,374	—	27,189	12,263	26,061	20,986
Other .....	1,145,605	463,741	104,772	100,624	—	149,826	54,813	140,077	131,752
Charges and miscellaneous .....	1,101,870	522,198	66,919	232,582	—	65,767	20,076	81,527	112,801
Utility and liquor store revenue .....	684,284	60,700	22,222	198,561	—	15,862	66,721	110,618	209,600
Employee retirement revenue .....	10,076	10,474	4,721	55	—	1,791	4,007	-10,972	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>LOUISIANA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b>	<b>4,130,431</b>	<b>1,664,184</b>	<b>314,037</b>	<b>667,223</b>	<b>—</b>	<b>345,210</b>	<b>177,639</b>	<b>423,590</b>	<b>538,548</b>
General expenditure	3,258,044	1,440,693	260,806	486,795	—	319,614	113,134	296,810	340,192
Current expenditure	2,632,395	1,230,099	199,417	386,700	—	227,032	86,151	233,913	269,083
Capital outlay	625,649	210,594	61,389	100,095	—	92,582	26,983	62,897	71,109
Education services:									
Education	1,111	—	—	766	—	247	—	97	1
Libraries	29,087	21,429	—	7,024	—	—	—	561	73
Social services and income maintenance:									
Public welfare	9,900	5,716	—	2,908	—	673	44	39	520
Hospitals	205,543	39,948	—	151,649	—	—	—	—	13,946
Health	40,500	25,593	—	7,902	—	3,231	597	2,153	1,024
Transportation:									
Highways	280,329	96,412	13,871	35,277	—	48,338	10,711	29,518	46,202
Capital outlay	129,658	44,938	2,040	22,773	—	34,565	1,694	9,786	13,862
Air transportation	118,195	86,688	11,129	11,977	—	2,287	132	5,117	865
Other transportation	12,935	11,289	382	391	—	492	—	378	3
Public safety:									
Police protection	413,309	157,453	33,880	39,886	—	45,205	20,286	51,625	64,974
Fire protection	261,191	122,381	31,690	20,517	—	29,639	9,129	28,921	18,914
Correction	70,176	45,501	—	19,998	—	2,474	104	2,064	35
Protective inspection and regulation	20,325	9,331	2,221	2,904	—	2,685	594	2,437	153
Environment and housing:									
Natural resources	18,790	—	—	16,636	—	—	—	572	1,582
Parks and recreation	158,908	49,975	12,898	19,474	—	29,638	11,362	22,199	13,362
Housing and community development	284,470	132,621	29,160	22,045	—	39,191	8,894	27,592	24,967
Sewerage	285,165	124,373	19,422	13,934	—	35,323	12,794	30,279	49,040
Solid waste management	148,507	65,145	13,248	18,329	—	12,117	11,356	13,658	14,654
Governmental administration:									
Financial administration	125,796	47,420	6,882	15,129	—	7,707	2,181	9,264	37,213
Judicial and legal	133,224	85,244	3,511	21,810	—	8,810	2,698	7,760	3,391
General public buildings	57,608	32,203	4,052	2,246	—	9,477	2,342	4,034	3,254
Other governmental administration	106,869	49,155	6,655	13,342	—	6,825	4,279	13,762	12,851
Interest on general debt	196,332	114,872	19,637	24,117	—	9,663	4,654	13,831	9,558
Other and unallocable	279,774	117,944	52,168	18,534	—	25,592	10,977	30,949	23,610
Utility and liquor store expenditure	727,704	128,354	40,790	180,196	—	20,915	59,341	99,752	198,356
Employee retirement expenditure	144,683	95,137	12,441	232	—	4,681	5,164	27,028	—
Debt outstanding at end of fiscal year	4,797,196	2,535,111	601,349	640,015	—	250,142	135,828	224,513	410,238
Exhibit: Salaries and wages	1,249,806	576,507	86,776	171,104	—	124,982	49,324	107,847	133,266
<b>Percent Distribution</b>									
Number of municipalities	100.0	.7	.3	.7	—	1.3	1.0	7.0	89.1
Population, April 1, 2000	100.0	35.4	8.1	8.7	—	10.2	4.2	12.4	21.0
<b>Revenue</b>	<b>100.0</b>	<b>40.3</b>	<b>7.3</b>	<b>16.2</b>	<b>—</b>	<b>8.3</b>	<b>4.4</b>	<b>9.6</b>	<b>13.9</b>
General revenue	100.0	46.3	7.9	13.7	—	9.5	3.2	8.7	10.6
Intergovernmental revenue	100.0	46.2	7.4	10.8	—	11.7	3.1	7.1	13.7
Federal government	100.0	45.3	11.4	8.1	—	13.0	4.8	7.9	9.5
State government	100.0	53.5	5.5	14.2	—	4.0	.5	6.6	15.6
From own sources	100.0	46.4	8.1	14.5	—	8.9	3.2	9.1	9.8
Taxes	100.0	45.7	9.5	10.0	—	11.0	4.2	10.3	9.4
Property	100.0	58.3	10.2	13.0	—	5.8	2.6	5.5	4.5
Other	100.0	40.5	9.1	8.8	—	13.1	4.8	12.2	11.5
Charges and miscellaneous	100.0	47.4	6.1	21.1	—	6.0	1.8	7.4	10.2
Utility and liquor store revenue	100.0	8.9	3.2	29.0	—	2.3	9.8	16.2	30.6
Employee retirement revenue <sup>2</sup>	X	X	X	X	X	X	X	X	X
<b>Expenditure</b>	<b>100.0</b>	<b>40.3</b>	<b>7.6</b>	<b>16.2</b>	<b>—</b>	<b>8.4</b>	<b>4.3</b>	<b>10.3</b>	<b>13.0</b>
General expenditure	100.0	44.2	8.0	14.9	—	9.8	3.5	9.1	10.4
Current expenditure	100.0	46.7	7.6	14.7	—	8.6	3.3	8.9	10.2
Capital outlay	100.0	33.7	9.8	16.0	—	14.8	4.3	10.1	11.4
Education services:									
Education	100.0	—	—	68.9	—	22.2	—	8.7	.1
Libraries	100.0	73.7	—	24.1	—	—	—	1.9	.3
Social services and income maintenance:									
Public welfare	100.0	57.7	—	29.4	—	6.8	.4	.4	5.3
Hospitals	100.0	19.4	—	73.8	—	—	—	—	6.8
Health	100.0	63.2	—	19.5	—	8.0	1.5	5.3	2.5
Transportation:									
Highways	100.0	34.4	4.9	12.6	—	17.2	3.8	10.5	16.5
Capital outlay	100.0	34.7	1.6	17.6	—	26.7	1.3	7.5	10.7
Air transportation	100.0	73.3	9.4	10.1	—	1.9	.1	4.3	.7
Other transportation	100.0	87.3	3.0	3.0	—	3.8	—	2.9	—
Public safety:									
Police protection	100.0	38.1	8.2	9.7	—	10.9	4.9	12.5	15.7
Fire protection	100.0	46.9	12.1	7.9	—	11.3	3.5	11.1	7.2
Correction	100.0	64.8	—	28.5	—	3.5	.1	2.9	—
Protective inspection and regulation	100.0	45.9	10.9	14.3	—	13.2	2.9	12.0	.8
Environment and housing:									
Natural resources	100.0	—	—	88.5	—	—	—	3.0	8.4
Parks and recreation	100.0	31.4	8.1	12.3	—	18.7	7.2	14.0	8.4
Housing and community development	100.0	46.6	10.3	7.7	—	13.8	3.1	9.7	8.8
Sewerage	100.0	43.6	6.8	4.9	—	12.4	4.5	10.6	17.2
Solid waste management	100.0	43.9	8.9	12.3	—	8.2	7.6	9.2	9.9

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>LOUISIANA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	37.7	5.5	12.0	—	6.1	1.7	7.4	29.6
Judicial and legal .....	100.0	64.0	2.6	16.4	—	6.6	2.0	5.8	2.5
General public buildings .....	100.0	55.9	7.0	3.9	—	16.5	4.1	7.0	5.6
Other governmental administration .....	100.0	46.0	6.2	12.5	—	6.4	4.0	12.9	12.0
Interest on general debt .....	100.0	58.5	10.0	12.3	—	4.9	2.4	7.0	4.9
Other and unallocable .....	100.0	42.2	18.6	6.6	—	9.1	3.9	11.1	8.4
Utility and liquor store expenditure .....	100.0	17.6	5.6	24.8	—	2.9	8.2	13.7	27.3
Employee retirement expenditure .....	100.0	65.8	8.6	.2	—	3.2	3.6	18.7	—
Debt outstanding at end of fiscal year .....	100.0	52.8	12.5	13.3	—	5.2	2.8	4.7	8.6
Exhibit: Salaries and wages .....	100.0	46.1	6.9	13.7	—	10.0	3.9	8.6	10.7
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,673.81</b>	<b>1,905.50</b>	<b>1,498.38</b>	<b>3,122.04</b>	<b>—</b>	<b>1,366.68</b>	<b>1,719.03</b>	<b>1,302.89</b>	<b>1,108.72</b>
General revenue .....	1,392.27	1,823.92	1,363.76	2,197.22	—	1,296.59	1,043.24	976.56	703.32
Intergovernmental revenue .....	290.12	379.13	264.96	359.91	—	332.56	210.53	165.49	189.73
Federal government .....	113.42	145.08	159.73	105.33	—	144.48	128.42	72.26	51.55
State government .....	154.66	234.05	105.22	252.00	—	60.80	17.52	82.93	115.23
From own sources .....	1,102.14	1,444.78	1,098.80	1,837.31	—	964.03	832.72	811.07	513.59
Taxes .....	655.36	846.25	764.45	754.32	—	702.88	640.89	544.08	295.42
Property .....	190.85	314.71	240.97	285.78	—	107.96	117.17	85.35	40.59
Other .....	464.51	531.53	523.48	468.54	—	594.92	523.72	458.73	254.83
Charges and miscellaneous .....	446.78	598.54	334.35	1,082.99	—	261.14	191.82	266.99	218.17
Utility and liquor store revenue .....	277.46	69.57	111.03	924.57	—	62.98	637.50	362.26	405.40
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>1,674.79</b>	<b>1,907.47</b>	<b>1,569.05</b>	<b>3,106.83</b>	<b>—</b>	<b>1,370.74</b>	<b>1,697.30</b>	<b>1,387.21</b>	<b>1,041.63</b>
General expenditure .....	1,321.06	1,651.30	1,303.09	2,266.69	—	1,269.11	1,080.97	972.02	657.98
Current expenditure .....	1,067.37	1,409.92	996.36	1,800.61	—	901.49	823.15	766.04	520.45
Capital outlay .....	253.69	241.38	306.72	466.08	—	367.62	257.82	205.98	137.54
Education services:									
Education .....	.45	—	—	3.57	—	.98	—	.32	—
Libraries .....	11.79	24.56	—	32.71	—	—	—	1.84	.14
Social services and income maintenance:									
Public welfare .....	4.01	6.55	—	13.54	—	2.67	.42	.13	1.01
Hospitals .....	83.34	45.79	—	706.13	—	—	—	—	26.97
Health .....	16.42	29.33	—	36.79	—	12.83	5.70	7.05	1.98
Transportation:									
Highways .....	113.67	110.51	69.30	164.26	—	191.94	102.34	96.67	89.36
Capital outlay .....	52.57	51.51	10.19	106.04	—	137.25	16.19	32.05	26.81
Air transportation .....	47.93	99.36	55.60	55.77	—	9.08	1.26	16.76	1.67
Other transportation .....	5.24	12.94	1.91	1.82	—	1.95	—	1.24	.01
Public safety:									
Police protection .....	167.59	180.47	169.28	185.72	—	179.50	193.83	169.07	125.67
Fire protection .....	105.91	140.27	158.34	95.53	—	117.69	87.23	94.71	36.58
Correction .....	28.45	52.15	—	93.12	—	9.82	.99	6.76	.07
Protective inspection and regulation .....	8.24	10.70	11.10	13.52	—	10.66	5.68	7.98	.30
Environment and housing:									
Natural resources .....	7.62	—	—	77.46	—	—	—	1.87	3.06
Parks and recreation .....	64.43	57.28	64.44	90.68	—	117.68	108.56	72.70	25.84
Housing and community development .....	115.35	152.01	145.69	102.65	—	155.62	84.98	90.36	48.29
Sewerage .....	115.63	142.55	97.04	64.88	—	140.26	122.24	99.16	94.85
Solid waste management .....	60.22	74.67	66.19	85.35	—	48.11	108.50	44.73	28.34
Governmental administration:									
Financial administration .....	51.01	54.35	34.39	70.45	—	30.60	20.84	30.34	71.98
Judicial and legal .....	54.02	97.71	17.54	101.56	—	34.98	25.78	25.41	6.56
General public buildings .....	23.36	36.91	20.25	10.46	—	37.63	22.38	13.21	6.29
Other governmental administration .....	43.33	56.34	33.25	62.13	—	27.10	40.88	45.07	24.86
Interest on general debt .....	79.61	131.66	98.11	112.30	—	38.37	44.47	45.29	18.49
Other and unallocable .....	113.44	135.19	260.65	86.30	—	101.62	104.88	101.35	45.67
Utility and liquor store expenditure .....	295.07	147.12	203.80	839.06	—	83.05	566.99	326.68	383.65
Employee retirement expenditure .....	58.67	109.04	62.16	1.08	—	18.59	49.34	88.51	—
Debt outstanding at end of fiscal year .....	1,945.14	2,905.71	3,004.57	2,980.14	—	993.25	1,297.80	735.25	793.46
Exhibit: Salaries and wages .....	506.77	660.78	433.57	796.72	—	496.27	471.28	353.19	257.76

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MAINE</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	22	—	—	—	—	1	2	7	12
Population, April 1, 2000 .....	344,414	—	—	—	—	64,249	67,163	134,598	78,404
<b>Revenue .....</b>	<b>951,330</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>217,184</b>	<b>181,175</b>	<b>346,157</b>	<b>206,814</b>
General revenue .....	946,465	—	—	—	—	217,184	178,393	346,157	204,731
Intergovernmental revenue .....	257,561	—	—	—	—	42,788	54,788	101,264	58,721
Federal government .....	7,250	—	—	—	—	1,838	3,576	648	1,188
State government .....	238,666	—	—	—	—	40,950	50,850	99,307	47,559
From own sources .....	688,904	—	—	—	—	174,396	123,605	244,893	146,010
Taxes .....	491,046	—	—	—	—	109,196	84,699	209,698	87,453
Property .....	474,529	—	—	—	—	106,736	79,669	204,092	84,032
Other .....	16,517	—	—	—	—	2,460	5,030	5,606	3,421
Charges and miscellaneous .....	197,858	—	—	—	—	65,200	38,906	35,195	58,557
Utility and liquor store revenue .....	4,865	—	—	—	—	—	2,782	—	2,083
Employee retirement revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>991,065</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>242,938</b>	<b>205,109</b>	<b>323,705</b>	<b>219,313</b>
General expenditure .....	986,805	—	—	—	—	242,938	203,489	322,612	217,766
Current expenditure .....	878,030	—	—	—	—	196,626	184,528	305,221	191,655
Capital outlay .....	108,775	—	—	—	—	46,312	18,961	17,391	26,111
Education services:									
Education .....	409,175	—	—	—	—	74,360	70,194	169,048	95,573
Libraries .....	9,694	—	—	—	—	3,900	1,747	2,105	1,942
Social services and income maintenance:									
Public welfare .....	20,527	—	—	—	—	18,386	469	1,326	346
Hospitals .....	31,897	—	—	—	—	—	—	—	31,897
Health .....	7,251	—	—	—	—	2,163	1,822	1,443	1,823
Transportation:									
Highways .....	46,153	—	—	—	—	8,923	5,811	19,454	11,965
Capital outlay .....	5,991	—	—	—	—	—	1,043	1,602	3,346
Air transportation .....	47,513	—	—	—	—	36,653	9,052	527	1,281
Other transportation .....	7,867	—	—	—	—	6,091	1,213	445	118
Public safety:									
Police protection .....	43,761	—	—	—	—	5,036	9,406	20,729	8,590
Fire protection .....	36,168	—	—	—	—	5,288	9,644	14,417	6,819
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	1,985	—	—	—	—	288	934	350	413
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	25,042	—	—	—	—	6,779	4,754	9,693	3,816
Housing and community development .....	13,725	—	—	—	—	7	8,475	3,913	1,330
Sewerage .....	41,310	—	—	—	—	15,679	10,032	8,049	7,550
Solid waste management .....	15,836	—	—	—	—	1,826	1,885	7,511	4,614
Governmental administration:									
Financial administration .....	17,660	—	—	—	—	4,143	2,999	6,215	4,303
Judicial and legal .....	2,045	—	—	—	—	668	361	701	315
General public buildings .....	17,393	—	—	—	—	3,876	8,172	1,752	3,593
Other governmental administration .....	17,003	—	—	—	—	4,678	1,872	7,650	2,803
Interest on general debt .....	24,274	—	—	—	—	7,601	4,114	8,524	4,035
Other and unallocable .....	150,526	—	—	—	—	36,593	50,533	38,760	24,640
Utility and liquor store expenditure .....	4,260	—	—	—	—	—	1,620	1,093	1,547
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	642,812	—	—	—	—	230,372	128,623	183,624	100,193
Exhibit: Salaries and wages .....	379,676	—	—	—	—	108,557	57,052	133,339	80,728
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	—	—	4.5	9.1	31.8	54.5
Population, April 1, 2000 .....	100.0	—	—	—	—	18.7	19.5	39.1	22.8
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>22.8</b>	<b>19.0</b>	<b>36.4</b>	<b>21.7</b>
General revenue .....	100.0	—	—	—	—	22.9	18.8	36.6	21.6
Intergovernmental revenue .....	100.0	—	—	—	—	16.6	21.3	39.3	22.8
Federal government .....	100.0	—	—	—	—	25.4	49.3	8.9	16.4
State government .....	100.0	—	—	—	—	17.2	21.3	41.6	19.9
From own sources .....	100.0	—	—	—	—	25.3	17.9	35.5	21.2
Taxes .....	100.0	—	—	—	—	22.2	17.2	42.7	17.8
Property .....	100.0	—	—	—	—	22.5	16.8	43.0	17.7
Other .....	100.0	—	—	—	—	14.9	30.5	33.9	20.7
Charges and miscellaneous .....	100.0	—	—	—	—	33.0	19.7	17.8	29.6
Utility and liquor store revenue .....	100.0	—	—	—	—	—	57.2	—	42.8
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MAINE—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	—	—	—	—	<b>24.5</b>	<b>20.7</b>	<b>32.7</b>	<b>22.1</b>
General expenditure .....	100.0	—	—	—	—	24.6	20.6	32.7	22.1
Current expenditure .....	100.0	—	—	—	—	22.4	21.0	34.8	21.8
Capital outlay .....	100.0	—	—	—	—	42.6	17.4	16.0	24.0
Education services:									
Education .....	100.0	—	—	—	—	18.2	17.2	41.3	23.4
Libraries .....	100.0	—	—	—	—	40.2	18.0	21.7	20.0
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	89.6	2.3	6.5	1.7
Hospitals .....	100.0	—	—	—	—	—	—	—	100.0
Health .....	100.0	—	—	—	—	29.8	25.1	19.9	25.1
Transportation:									
Highways .....	100.0	—	—	—	—	19.3	12.6	42.2	25.9
Capital outlay .....	100.0	—	—	—	—	—	17.4	26.7	55.9
Air transportation .....	100.0	—	—	—	—	77.1	19.1	1.1	2.7
Other transportation .....	100.0	—	—	—	—	77.4	15.4	5.7	1.5
Public safety:									
Police protection .....	100.0	—	—	—	—	11.5	21.5	47.4	19.6
Fire protection .....	100.0	—	—	—	—	14.6	26.7	39.9	18.9
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	—	—	—	—	14.5	47.1	17.6	20.8
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	—	—	—	27.1	19.0	38.7	15.2
Housing and community development .....	100.0	—	—	—	—	.1	61.7	28.5	9.7
Sewerage .....	100.0	—	—	—	—	38.0	24.3	19.5	18.3
Solid waste management .....	100.0	—	—	—	—	11.5	11.9	47.4	29.1
Governmental administration:									
Financial administration .....	100.0	—	—	—	—	23.5	17.0	35.2	24.4
Judicial and legal .....	100.0	—	—	—	—	32.7	17.7	34.3	15.4
General public buildings .....	100.0	—	—	—	—	22.3	47.0	10.1	20.7
Other governmental administration .....	100.0	—	—	—	—	27.5	11.0	45.0	16.5
Interest on general debt .....	100.0	—	—	—	—	31.3	16.9	35.1	16.6
Other and unallocable .....	100.0	—	—	—	—	24.3	33.6	25.7	16.4
Utility and liquor store expenditure .....	100.0	—	—	—	—	—	38.0	25.7	36.3
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	—	—	—	—	35.8	20.0	28.6	15.6
Exhibit: Salaries and wages .....	100.0	—	—	—	—	28.6	15.0	35.1	21.3
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>2,762.17</b>	—	—	—	—	<b>3,380.35</b>	<b>2,697.54</b>	<b>2,571.78</b>	<b>2,637.80</b>
General revenue .....	2,748.04	—	—	—	—	3,380.35	2,656.12	2,571.78	2,611.23
Intergovernmental revenue .....	747.82	—	—	—	—	665.97	815.75	752.34	748.95
Federal government .....	21.05	—	—	—	—	28.61	53.24	4.81	15.15
State government .....	692.96	—	—	—	—	637.36	757.11	737.80	606.59
From own sources .....	2,000.22	—	—	—	—	2,714.38	1,840.37	1,819.44	1,862.28
Taxes .....	1,425.74	—	—	—	—	1,699.58	1,261.10	1,557.96	1,115.42
Property .....	1,377.79	—	—	—	—	1,661.29	1,186.20	1,516.31	1,071.78
Other .....	47.96	—	—	—	—	38.29	74.89	41.65	43.63
Charges and miscellaneous .....	574.48	—	—	—	—	1,014.80	579.28	261.48	746.86
Utility and liquor store revenue .....	14.13	—	—	—	—	—	41.42	—	26.57
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>2,877.54</b>	—	—	—	—	<b>3,781.20</b>	<b>3,053.90</b>	<b>2,404.98</b>	<b>2,797.22</b>
General expenditure .....	2,865.17	—	—	—	—	3,781.20	3,029.78	2,396.86	2,777.49
Current expenditure .....	2,549.34	—	—	—	—	3,060.37	2,747.47	2,267.65	2,444.45
Capital outlay .....	315.83	—	—	—	—	720.82	282.31	129.21	333.03
Education services:									
Education .....	1,188.03	—	—	—	—	1,157.37	1,045.13	1,255.95	1,218.98
Libraries .....	28.15	—	—	—	—	60.70	26.01	15.64	24.77
Social services and income maintenance:									
Public welfare .....	59.60	—	—	—	—	286.17	6.98	9.85	4.41
Hospitals .....	92.61	—	—	—	—	—	—	—	406.83
Health .....	21.05	—	—	—	—	33.67	27.13	10.72	23.25
Transportation:									
Highways .....	134.00	—	—	—	—	138.88	86.52	144.53	152.61
Capital outlay .....	17.39	—	—	—	—	—	15.53	11.90	42.68
Air transportation .....	137.95	—	—	—	—	570.48	134.78	3.92	16.34
Other transportation .....	22.84	—	—	—	—	94.80	18.06	3.31	1.51
Public safety:									
Police protection .....	127.06	—	—	—	—	78.38	140.05	154.01	109.56
Fire protection .....	105.01	—	—	—	—	82.30	143.59	107.11	86.97
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	5.76	—	—	—	—	4.48	13.91	2.60	5.27
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	72.71	—	—	—	—	105.51	70.78	72.01	48.67
Housing and community development .....	39.85	—	—	—	—	.11	126.19	29.07	16.96
Sewerage .....	119.94	—	—	—	—	244.03	149.37	59.80	96.30
Solid waste management .....	45.98	—	—	—	—	28.42	28.07	55.80	58.85

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MAINE—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	51.28	—	—	—	—	64.48	44.65	46.17	54.88
Judicial and legal .....	5.94	—	—	—	—	10.40	5.37	5.21	4.02
General public buildings .....	50.50	—	—	—	—	60.33	121.67	13.02	45.83
Other governmental administration .....	49.37	—	—	—	—	72.81	27.87	56.84	35.75
Interest on general debt .....	70.48	—	—	—	—	118.31	61.25	63.33	51.46
Other and unallocable .....	437.05	—	—	—	—	569.55	752.39	287.97	314.27
Utility and liquor store expenditure .....	12.37	—	—	—	—	—	24.12	8.12	19.73
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,866.39	—	—	—	—	3,585.61	1,915.09	1,364.24	1,277.91
Exhibit: Salaries and wages .....	1,102.38	—	—	—	—	1,689.63	849.46	990.65	1,029.64
<b>MARYLAND</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	157	1	—	—	—	3	3	15	135
Population, April 1, 2000 .....	1,425,641	651,154	—	—	—	155,649	119,913	242,451	256,474
<b>Revenue .....</b>	<b>3,158,621</b>	<b>2,373,127</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>116,964</b>	<b>174,816</b>	<b>241,538</b>	<b>252,176</b>
General revenue .....	3,089,564	2,418,603	—	—	—	110,546	147,044	197,260	216,111
Intergovernmental revenue .....	1,582,082	1,381,174	—	—	—	37,057	32,835	54,947	76,069
Federal government .....	112,424	88,744	—	—	—	6,731	3,027	8,418	5,504
State government .....	1,302,778	1,220,402	—	—	—	12,389	12,529	24,301	33,157
From own sources .....	1,507,482	1,037,429	—	—	—	73,489	114,209	142,313	140,042
Taxes .....	1,079,485	806,201	—	—	—	48,723	59,292	85,685	79,584
Property .....	737,291	495,211	—	—	—	41,539	51,650	77,585	71,306
Other .....	342,194	310,990	—	—	—	7,184	7,642	8,100	8,278
Charges and miscellaneous .....	427,997	231,228	—	—	—	24,766	54,917	56,628	60,458
Utility and liquor store revenue .....	192,259	77,726	—	—	—	6,418	27,772	44,278	36,065
Employee retirement revenue .....	-123,202	-123,202	—	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>3,206,186</b>	<b>2,438,464</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>124,100</b>	<b>168,397</b>	<b>226,429</b>	<b>248,796</b>
General expenditure .....	2,817,560	2,159,832	—	—	—	117,481	138,659	189,452	212,136
Current expenditure .....	2,420,428	1,854,780	—	—	—	82,786	118,609	173,332	190,921
Capital outlay .....	397,132	305,052	—	—	—	34,695	20,050	16,120	21,215
Education services:									
Education .....	1,012,766	1,012,766	—	—	—	—	—	—	—
Libraries .....	22,097	22,097	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	6,982	6,982	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	65,268	64,215	—	—	—	401	223	307	122
Transportation:									
Highways .....	204,232	117,402	—	—	—	16,982	16,617	21,698	31,533
Capital outlay .....	75,541	47,184	—	—	—	10,574	6,813	4,135	6,835
Air transportation .....	9,544	—	—	—	—	8,657	—	89	798
Other transportation .....	17,452	10,332	—	—	—	1,454	1,739	2,285	1,642
Public safety:									
Police protection .....	379,148	255,372	—	—	—	16,757	24,384	43,509	39,126
Fire protection .....	127,686	100,974	—	—	—	176	11,545	9,028	5,963
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	16,656	4,219	—	—	—	3,181	2,975	3,146	3,135
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	137,909	60,499	—	—	—	20,098	24,155	13,252	19,905
Housing and community development .....	60,757	43,886	—	—	—	1,024	3,925	8,377	3,545
Sewerage .....	132,509	71,100	—	—	—	5,531	12,225	19,538	24,115
Solid waste management .....	91,918	48,004	—	—	—	8,295	6,957	11,395	17,267
Governmental administration:									
Financial administration .....	50,876	24,125	—	—	—	3,454	7,372	6,038	9,887
Judicial and legal .....	50,176	45,070	—	—	—	699	1,187	2,082	2,082
General public buildings .....	34,028	16,391	—	—	—	3,313	2,400	5,064	6,860
Other governmental administration .....	83,803	46,486	—	—	—	11,209	7,837	8,779	9,492
Interest on general debt .....	95,648	73,367	—	—	—	2,257	4,024	5,628	10,372
Other and unallocable .....	218,105	136,545	—	—	—	13,993	11,094	30,181	26,292
Utility and liquor store expenditure .....	178,895	68,901	—	—	—	6,619	29,738	36,977	36,660
Employee retirement expenditure .....	209,731	209,731	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	2,122,843	1,568,614	—	—	—	81,391	78,599	149,612	244,627
Exhibit: Salaries and wages .....	1,471,082	1,155,768	—	—	—	57,481	79,792	91,693	86,348

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MARYLAND—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.6	—	—	—	1.9	1.9	9.6	86.0
Population, April 1, 2000 .....	100.0	45.7	—	—	—	10.9	8.4	17.0	18.0
<b>Revenue .....</b>	<b>100.0</b>	<b>75.1</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3.7</b>	<b>5.5</b>	<b>7.6</b>	<b>8.0</b>
General revenue .....	100.0	78.3	—	—	—	3.6	4.8	6.4	7.0
Intergovernmental revenue .....	100.0	87.3	—	—	—	2.3	2.1	3.5	4.8
Federal government .....	100.0	78.9	—	—	—	6.0	2.7	7.5	4.9
State government .....	100.0	93.7	—	—	—	1.0	1.0	1.9	2.5
From own sources .....	100.0	68.8	—	—	—	4.9	7.6	9.4	9.3
Taxes .....	100.0	74.7	—	—	—	4.5	5.5	7.9	7.4
Property .....	100.0	67.2	—	—	—	5.6	7.0	10.5	9.7
Other .....	100.0	90.9	—	—	—	2.1	2.2	2.4	2.4
Charges and miscellaneous .....	100.0	54.0	—	—	—	5.8	12.8	13.2	14.1
Utility and liquor store revenue .....	100.0	40.4	—	—	—	3.3	14.4	23.0	18.8
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>76.1</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3.9</b>	<b>5.3</b>	<b>7.1</b>	<b>7.8</b>
General expenditure .....	100.0	76.7	—	—	—	4.2	4.9	6.7	7.5
Current expenditure .....	100.0	76.6	—	—	—	3.4	4.9	7.2	7.9
Capital outlay .....	100.0	76.8	—	—	—	8.7	5.0	4.1	5.3
Education services:									
Education .....	100.0	100.0	—	—	—	—	—	—	—
Libraries .....	100.0	100.0	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	100.0	100.0	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	98.4	—	—	—	.6	.3	.5	.2
Transportation:									
Highways .....	100.0	57.5	—	—	—	8.3	8.1	10.6	15.4
Capital outlay .....	100.0	62.5	—	—	—	14.0	9.0	5.5	9.0
Air transportation .....	100.0	—	—	—	—	90.7	—	.9	8.4
Other transportation .....	100.0	59.2	—	—	—	8.3	10.0	13.1	9.4
Public safety:									
Police protection .....	100.0	67.4	—	—	—	4.4	6.4	11.5	10.3
Fire protection .....	100.0	79.1	—	—	—	.1	9.0	7.1	4.7
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	25.3	—	—	—	19.1	17.9	18.9	18.8
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	43.9	—	—	—	14.6	17.5	9.6	14.4
Housing and community development .....	100.0	72.2	—	—	—	1.7	6.5	13.8	5.8
Sewerage .....	100.0	53.7	—	—	—	4.2	9.2	14.7	18.2
Solid waste management .....	100.0	52.2	—	—	—	9.0	7.6	12.4	18.8
Governmental administration:									
Financial administration .....	100.0	47.4	—	—	—	6.8	14.5	11.9	19.4
Judicial and legal .....	100.0	89.8	—	—	—	1.4	2.4	2.3	4.1
General public buildings .....	100.0	48.2	—	—	—	9.7	7.1	14.9	20.2
Other governmental administration .....	100.0	55.5	—	—	—	13.4	9.4	10.5	11.3
Interest on general debt .....	100.0	76.7	—	—	—	2.4	4.2	5.9	10.8
Other and unallocable .....	100.0	62.6	—	—	—	6.4	5.1	13.8	12.1
Utility and liquor store expenditure .....	100.0	38.5	—	—	—	3.7	16.6	20.7	20.5
Employee retirement expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	73.9	—	—	—	3.8	3.7	7.0	11.5
Exhibit: Salaries and wages .....	100.0	78.6	—	—	—	3.9	5.4	6.2	5.9
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>2,215.58</b>	<b>3,644.49</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>751.46</b>	<b>1,457.86</b>	<b>996.23</b>	<b>983.24</b>
General revenue .....	2,167.14	3,714.33	—	—	—	710.23	1,226.26	813.61	842.62
Intergovernmental revenue .....	1,109.73	2,121.12	—	—	—	238.08	273.82	226.63	296.60
Federal government .....	78.86	136.29	—	—	—	43.24	25.24	34.72	21.46
State government .....	913.82	1,874.21	—	—	—	79.60	104.48	100.23	129.28
From own sources .....	1,057.41	1,593.22	—	—	—	472.15	952.43	586.98	546.03
Taxes .....	757.19	1,238.11	—	—	—	313.03	494.46	353.41	310.30
Property .....	517.16	760.51	—	—	—	266.88	430.73	320.00	278.02
Other .....	240.03	477.60	—	—	—	46.16	63.73	33.41	32.28
Charges and miscellaneous .....	300.21	355.10	—	—	—	159.11	457.97	233.56	235.73
Utility and liquor store revenue .....	134.86	119.37	—	—	—	41.23	231.60	182.63	140.62
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MARYLAND—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>2,248.94</b>	<b>3,744.83</b>	—	—	—	<b>797.31</b>	<b>1,404.33</b>	<b>933.92</b>	<b>970.06</b>
General expenditure .....	1,976.35	3,316.93	—	—	—	754.78	1,156.33	781.40	827.12
Current expenditure .....	1,697.78	2,848.45	—	—	—	531.88	989.13	714.92	744.41
Capital outlay .....	278.56	468.48	—	—	—	222.91	167.20	66.49	82.72
Education services:									
Education .....	710.39	1,555.34	—	—	—	—	—	—	—
Libraries .....	15.50	33.94	—	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare .....	4.90	10.72	—	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	45.78	98.62	—	—	—	2.58	1.86	1.27	.48
Transportation:									
Highways .....	143.26	180.30	—	—	—	109.10	138.58	89.49	122.95
Capital outlay .....	52.99	72.46	—	—	—	67.93	56.82	17.05	26.65
Air transportation .....	6.69	—	—	—	—	55.62	—	.37	3.11
Other transportation .....	12.24	15.87	—	—	—	9.34	14.50	9.42	6.40
Public safety:									
Police protection .....	265.95	392.18	—	—	—	107.66	203.35	179.45	152.55
Fire protection .....	89.56	155.07	—	—	—	1.13	96.28	37.24	23.25
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	11.68	6.48	—	—	—	20.44	24.81	12.98	12.22
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	96.73	92.91	—	—	—	129.12	201.44	54.66	77.61
Housing and community development .....	42.62	67.40	—	—	—	6.58	32.73	34.55	13.82
Sewerage .....	92.95	109.19	—	—	—	35.54	101.95	80.59	94.03
Solid waste management .....	64.47	73.72	—	—	—	53.29	58.02	47.00	67.32
Governmental administration:									
Financial administration .....	35.69	37.05	—	—	—	22.19	61.48	24.90	38.55
Judicial and legal .....	35.20	69.22	—	—	—	4.49	9.90	4.69	8.12
General public buildings .....	23.87	25.17	—	—	—	21.29	20.01	20.89	26.75
Other governmental administration .....	58.78	71.39	—	—	—	72.01	65.36	36.21	37.01
Interest on general debt .....	67.09	112.67	—	—	—	14.50	33.56	23.21	40.44
Other and unallocable .....	152.99	209.70	—	—	—	89.90	92.52	124.48	102.51
Utility and liquor store expenditure .....	125.48	105.81	—	—	—	42.53	248.00	152.51	142.94
Employee retirement expenditure .....	147.11	322.09	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,489.04	2,408.98	—	—	—	522.91	655.47	617.08	953.81
Exhibit: Salaries and wages .....	1,031.87	1,774.95	—	—	—	369.30	665.42	378.19	336.67
<b>MASSACHUSETTS</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	45	1	—	4	7	7	22	4	—
Population, April 1, 2000 .....	3,059,563	589,141	—	531,252	618,392	412,972	839,172	68,634	—
<b>Revenue</b> .....	<b>10,510,108</b>	<b>2,783,332</b>	—	<b>2,172,106</b>	<b>1,758,517</b>	<b>1,220,083</b>	<b>2,412,873</b>	<b>163,197</b>	—
General revenue .....	9,620,433	2,574,620	—	2,064,237	1,654,346	1,066,074	2,108,207	152,949	—
Intergovernmental revenue .....	4,567,254	1,188,863	—	1,096,832	840,844	509,942	861,521	69,252	—
Federal government .....	345,185	92,604	—	127,959	44,366	29,486	46,094	4,676	—
State government .....	4,206,729	1,094,062	—	956,260	796,250	480,453	815,131	64,573	—
From own sources .....	5,053,179	1,385,757	—	967,405	813,502	556,132	1,246,686	83,697	—
Taxes .....	3,731,507	1,049,473	—	555,695	642,787	409,477	1,006,914	67,161	—
Property .....	3,570,187	978,399	—	530,641	619,657	398,230	977,594	65,666	—
Other .....	161,320	71,074	—	25,054	23,130	11,247	29,320	1,495	—
Charges and miscellaneous .....	1,321,672	336,284	—	411,710	170,715	146,655	239,772	16,536	—
Utility and liquor store revenue .....	624,314	96,972	—	55,133	60,881	138,115	264,110	9,103	—
Employee retirement revenue .....	265,361	111,740	—	52,736	43,290	15,894	40,556	1,145	—
<b>Expenditure</b> .....	<b>11,103,772</b>	<b>2,808,668</b>	—	<b>2,348,380</b>	<b>1,932,023</b>	<b>1,312,936</b>	<b>2,523,655</b>	<b>178,110</b>	—
General expenditure .....	9,889,553	2,470,901	—	2,178,164	1,774,025	1,109,336	2,195,809	161,318	—
Current expenditure .....	9,034,115	2,283,851	—	1,970,883	1,627,796	998,632	2,010,917	142,036	—
Capital outlay .....	855,438	187,050	—	207,281	146,229	110,704	184,892	19,282	—
Education services:									
Education .....	4,561,674	823,043	—	912,214	924,171	606,985	1,200,530	94,731	—
Libraries .....	101,416	35,673	—	19,159	15,603	8,970	20,098	1,913	—
Social services and income maintenance:									
Public welfare .....	159,199	120,278	—	2,256	9,678	12,217	14,274	496	—
Hospitals .....	643,872	182,398	—	417,867	—	43,607	—	—	—
Health .....	41,290	4,119	—	8,613	11,159	4,001	11,360	2,038	—
Transportation:									
Highways .....	249,160	52,761	—	30,442	54,937	28,162	75,351	7,507	—
Capital outlay .....	70,735	23,630	—	9,148	13,278	5,282	17,690	1,707	—
Air transportation .....	7,774	—	—	3,079	—	701	3,994	—	—
Other transportation .....	131,167	66,060	—	13,100	19,510	13,234	18,929	334	—
Public safety:									
Police protection .....	686,814	257,405	—	118,646	112,648	64,372	125,108	8,635	—
Fire protection .....	499,426	136,819	—	84,597	101,937	59,627	108,944	7,502	—
Correction .....	109,291	109,291	—	—	—	—	—	—	—
Protective inspection and regulation .....	45,830	13,955	—	6,091	6,684	5,898	11,946	1,256	—

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MASSACHUSETTS—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	2,733	1,162	—	116	217	576	636	26	—
Parks and recreation .....	101,758	26,393	—	25,809	15,827	7,378	24,735	1,616	—
Housing and community development .....	205,481	103,084	—	22,327	32,601	18,986	25,345	3,138	—
Sewerage .....	299,376	110,815	—	58,616	44,677	24,433	55,873	4,962	—
Solid waste management .....	167,916	45,898	—	20,594	29,561	23,277	46,351	2,235	—
Governmental administration:									
Financial administration .....	114,755	41,504	—	16,594	15,873	12,171	26,280	2,333	—
Judicial and legal .....	29,345	10,057	—	4,768	5,395	2,416	6,451	258	—
General public buildings .....	102,587	13,114	—	21,615	28,333	13,963	23,002	2,560	—
Other governmental administration .....	50,447	13,318	—	7,959	8,895	5,269	13,700	1,306	—
Interest on general debt .....	240,153	64,380	—	59,963	32,989	21,387	58,433	3,001	—
Other and unallocable .....	1,338,089	239,374	—	323,739	303,330	131,706	324,469	15,471	—
Utility and liquor store expenditure .....	517,485	76,942	—	46,597	35,794	137,862	209,037	11,253	—
Employee retirement expenditure .....	696,734	260,825	—	123,619	122,204	65,738	118,809	5,539	—
Debt outstanding at end of fiscal year .....	6,294,550	1,696,884	—	1,318,892	882,709	656,251	1,590,463	149,351	—
Exhibit: Salaries and wages .....	4,691,890	1,057,000	—	978,993	895,681	582,585	1,101,703	75,928	—
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	2.2	—	8.9	15.6	15.6	48.9	8.9	—
Population, April 1, 2000 .....	100.0	19.3	—	17.4	20.2	13.5	27.4	2.2	—
<b>Revenue .....</b>	<b>100.0</b>	<b>26.5</b>	<b>—</b>	<b>20.7</b>	<b>16.7</b>	<b>11.6</b>	<b>23.0</b>	<b>1.6</b>	<b>—</b>
General revenue .....									
Intergovernmental revenue .....	100.0	26.8	—	21.5	17.2	11.1	21.9	1.6	—
Federal government .....	100.0	26.0	—	24.0	18.4	11.2	18.9	1.5	—
State government .....	100.0	26.8	—	37.1	12.9	8.5	13.4	1.4	—
From own sources .....	100.0	26.0	—	22.7	18.9	11.4	19.4	1.5	—
Taxes .....	100.0	27.4	—	19.1	16.1	11.0	24.7	1.7	—
Property .....	100.0	28.1	—	14.9	17.2	11.0	27.0	1.8	—
Other .....	100.0	27.4	—	14.9	17.4	11.2	27.4	1.8	—
Charges and miscellaneous .....	100.0	44.1	—	15.5	14.3	7.0	18.2	9	—
Utility and liquor store revenue .....	100.0	15.5	—	8.8	9.8	22.1	42.3	1.5	—
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>25.3</b>	<b>—</b>	<b>21.1</b>	<b>17.4</b>	<b>11.8</b>	<b>22.7</b>	<b>1.6</b>	<b>—</b>
General expenditure .....									
Current expenditure .....	100.0	25.0	—	22.0	17.9	11.2	22.2	1.6	—
Capital outlay .....	100.0	25.3	—	21.8	18.0	11.1	22.3	1.6	—
Education services:	100.0	21.9	—	24.2	17.1	12.9	21.6	2.3	—
Education .....	100.0	18.0	—	20.0	20.3	13.3	26.3	2.1	—
Libraries .....	100.0	35.2	—	18.9	15.4	8.8	19.8	1.9	—
Social services and income maintenance:									
Public welfare .....	100.0	75.6	—	1.4	6.1	7.7	9.0	.3	—
Hospitals .....	100.0	28.3	—	64.9	—	6.8	—	—	—
Health .....	100.0	10.0	—	20.9	27.0	9.7	27.5	4.9	—
Transportation:									
Highways .....	100.0	21.2	—	12.2	22.0	11.3	30.2	3.0	—
Capital outlay .....	100.0	33.4	—	12.9	18.8	7.5	25.0	2.4	—
Air transportation .....	100.0	—	—	39.6	—	9.0	51.4	—	—
Other transportation .....	100.0	50.4	—	10.0	14.9	10.1	14.4	.3	—
Public safety:									
Police protection .....	100.0	37.5	—	17.3	16.4	9.4	18.2	1.3	—
Fire protection .....	100.0	27.4	—	16.9	20.4	11.9	21.8	1.5	—
Correction .....	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	30.4	—	13.3	14.6	12.9	26.1	2.7	—
Environment and housing:									
Natural resources .....	100.0	42.5	—	4.2	7.9	21.1	23.3	1.0	—
Parks and recreation .....	100.0	25.9	—	25.4	15.6	7.3	24.3	1.6	—
Housing and community development .....	100.0	50.2	—	10.9	15.9	9.2	12.3	1.5	—
Sewerage .....	100.0	37.0	—	19.6	14.9	8.2	18.7	1.7	—
Solid waste management .....	100.0	27.3	—	12.3	17.6	13.9	27.6	1.3	—
Governmental administration:									
Financial administration .....	100.0	36.2	—	14.5	13.8	10.6	22.9	2.0	—
Judicial and legal .....	100.0	34.3	—	16.2	18.4	8.2	22.0	.9	—
General public buildings .....	100.0	12.8	—	21.1	27.6	13.6	22.4	2.5	—
Other governmental administration .....	100.0	26.4	—	15.8	17.6	10.4	27.2	2.6	—
Interest on general debt .....	100.0	26.8	—	25.0	13.7	8.9	24.3	1.2	—
Other and unallocable .....	100.0	17.9	—	24.2	22.7	9.8	24.2	1.2	—
Utility and liquor store expenditure .....	100.0	14.9	—	9.0	6.9	26.6	40.4	2.2	—
Employee retirement expenditure .....	100.0	37.4	—	17.7	17.5	9.4	17.1	.8	—
Debt outstanding at end of fiscal year .....	100.0	27.0	—	21.0	14.0	10.4	25.3	2.4	—
Exhibit: Salaries and wages .....	100.0	22.5	—	20.9	19.1	12.4	23.5	1.6	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MASSACHUSETTS—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
Revenue .....	3,435.17	4,724.39	—	4,088.65	2,843.69	2,954.40	2,875.30	2,377.79	—
General revenue .....	3,144.38	4,370.13	—	3,885.61	2,675.24	2,581.47	2,512.25	2,228.47	—
Intergovernmental revenue .....	1,492.78	2,017.96	—	2,064.62	1,359.73	1,234.81	1,026.63	1,009.00	—
Federal government .....	112.82	157.18	—	240.86	71.74	71.40	54.93	68.13	—
State government .....	1,374.94	1,857.05	—	1,800.01	1,287.61	1,163.40	971.35	940.83	—
From own sources .....	1,651.60	2,352.17	—	1,820.99	1,315.51	1,346.66	1,485.61	1,219.47	—
Taxes .....	1,219.62	1,781.36	—	1,046.01	1,039.45	991.54	1,199.89	978.54	—
Property .....	1,166.89	1,660.72	—	998.85	1,002.05	964.30	1,164.95	956.76	—
Other .....	52.73	120.64	—	47.16	37.40	27.23	34.94	21.78	—
Charges and miscellaneous .....	431.98	570.80	—	774.98	276.06	355.12	285.72	240.93	—
Utility and liquor store revenue .....	204.05	164.60	—	103.78	98.45	334.44	314.73	132.63	—
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
Expenditure .....	3,629.20	4,767.40	—	4,420.46	3,124.27	3,179.24	3,007.32	2,595.07	—
General expenditure .....	3,232.34	4,194.07	—	4,100.06	2,868.77	2,686.23	2,616.64	2,350.41	—
Current expenditure .....	2,952.75	3,876.58	—	3,709.88	2,632.30	2,418.16	2,396.31	2,069.47	—
Capital outlay .....	279.59	317.50	—	390.17	236.47	268.07	220.33	280.94	—
Education services:									
Education .....	1,490.96	1,397.02	—	1,717.10	1,494.47	1,469.80	1,430.61	1,380.23	—
Libraries .....	33.15	60.55	—	36.06	25.23	21.72	23.95	27.87	—
Social services and income maintenance:									
Public welfare .....	52.03	204.16	—	4.25	15.65	29.58	17.01	7.23	—
Hospitals .....	210.45	309.60	—	786.57	—	105.59	—	—	—
Health .....	13.50	6.99	—	16.21	18.05	9.69	13.54	29.69	—
Transportation:									
Highways .....	81.44	89.56	—	57.30	88.84	68.19	89.79	109.38	—
Capital outlay .....	23.12	40.11	—	17.22	21.47	12.79	21.08	24.87	—
Air transportation .....	2.54	—	—	5.80	—	1.70	4.76	—	—
Other transportation .....	42.87	112.13	—	24.66	31.55	32.05	22.56	4.87	—
Public safety:									
Police protection .....	224.48	436.92	—	223.33	182.16	155.87	149.09	125.81	—
Fire protection .....	163.23	232.23	—	159.24	164.84	144.39	129.82	109.30	—
Correction .....	35.72	185.51	—	—	—	—	—	—	—
Protective inspection and regulation .....	14.98	23.69	—	11.47	10.81	14.28	14.24	18.30	—
Environment and housing:									
Natural resources .....	.89	1.97	—	.22	.35	1.39	.76	.38	—
Parks and recreation .....	33.26	44.80	—	48.58	25.59	17.87	29.48	23.55	—
Housing and community development .....	67.16	174.97	—	42.03	52.72	45.97	30.20	45.72	—
Sewerage .....	97.85	188.10	—	110.34	72.25	59.16	66.58	72.30	—
Solid waste management .....	54.88	77.91	—	38.77	47.80	56.36	55.23	32.56	—
Governmental administration:									
Financial administration .....	37.51	70.45	—	31.24	25.67	29.47	31.32	33.99	—
Judicial and legal .....	9.59	17.07	—	8.98	8.72	5.85	7.69	3.76	—
General public buildings .....	33.53	22.26	—	40.69	45.82	33.81	27.41	37.30	—
Other governmental administration .....	16.49	22.61	—	14.98	14.38	12.76	16.33	19.03	—
Interest on general debt .....	78.49	109.28	—	112.87	53.35	51.79	69.63	43.72	—
Other and unallocable .....	437.35	406.31	—	609.39	490.51	318.92	386.65	225.41	—
Utility and liquor store expenditure .....	169.14	130.60	—	87.71	57.88	333.83	249.10	163.96	—
Employee retirement expenditure .....	227.72	442.72	—	232.69	197.62	159.18	141.58	80.70	—
Debt outstanding at end of fiscal year .....	2,057.34	2,880.27	—	2,482.61	1,427.43	1,589.09	1,895.28	2,176.05	—
Exhibit: Salaries and wages .....	1,533.52	1,794.14	—	1,842.80	1,448.40	1,410.71	1,312.85	1,106.27	—
<b>MICHIGAN</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	533	1	—	7	6	9	22	48	440
Population, April 1, 2000 .....	5,436,801	951,270	—	919,158	502,888	566,983	793,414	729,458	973,630
Revenue .....	10,305,272	4,364,227	—	1,213,977	674,210	732,564	951,667	1,078,163	1,290,464
General revenue .....	8,832,820	3,876,160	—	930,476	591,572	684,993	789,477	894,283	1,065,859
Intergovernmental revenue .....	3,659,417	2,403,707	—	241,748	128,497	175,711	215,741	208,615	285,398
Federal government .....	599,097	355,056	—	61,961	20,412	41,030	41,411	32,089	47,138
State government .....	2,965,302	2,016,793	—	169,774	100,336	128,530	166,580	164,378	218,911
From own sources .....	5,173,403	1,472,453	—	688,728	463,075	509,282	573,736	685,668	780,461
Taxes .....	2,889,873	911,526	—	368,734	264,042	258,109	325,565	371,168	390,729
Property .....	2,158,036	413,938	—	275,435	253,852	199,910	290,816	351,129	372,956
Other .....	731,837	497,588	—	93,299	10,190	58,199	34,749	20,039	17,773
Charges and miscellaneous .....	2,283,530	560,927	—	319,994	199,033	251,173	248,171	314,500	389,732
Utility and liquor store revenue .....	1,245,776	232,348	—	271,609	72,844	67,990	183,845	190,627	226,513
Employee retirement revenue .....	226,676	255,719	—	11,892	9,794	-20,419	-21,655	-6,747	-1,908

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MICHIGAN—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b>	<b>11,976,337</b>	<b>5,476,049</b>	<b>—</b>	<b>1,463,293</b>	<b>771,552</b>	<b>824,211</b>	<b>1,017,761</b>	<b>1,117,104</b>	<b>1,306,367</b>
General expenditure	9,542,627	4,435,986	—	1,007,889	665,986	687,145	792,861	901,498	1,051,262
Current expenditure	7,733,567	3,495,602	—	852,413	529,526	559,725	659,911	748,677	887,713
Capital outlay	1,809,060	940,384	—	155,476	136,460	127,420	132,950	152,821	163,549
Education services:									
Education	2,007,519	2,007,453	—	—	—	—	43	6	17
Libraries	152,931	31,824	—	33,055	31,730	9,310	14,846	14,227	17,939
Social services and income maintenance:									
Public welfare	9,462	—	—	4,751	2,695	—	817	869	330
Hospitals	54,142	—	—	—	—	—	—	28,882	25,260
Health	136,384	115,921	—	930	571	1,827	4,295	4,523	8,317
Transportation:									
Highways	880,094	153,984	—	81,922	100,353	101,306	123,537	120,216	198,776
Capital outlay	242,849	28,244	—	12,353	39,367	50,575	40,778	31,621	39,911
Air transportation	10,067	4,636	—	669	—	1,049	1,605	656	1,452
Other transportation	80,414	30,642	—	25,732	4,600	10,408	3,853	3,632	1,547
Public safety:									
Police protection	1,175,526	340,041	—	175,689	117,547	103,011	143,524	141,763	153,951
Fire protection	472,806	113,842	—	94,332	45,954	59,485	68,749	50,038	40,406
Correction	5,315	1,203	—	1,771	1,257	358	446	221	59
Protective inspection and regulation	100,310	28,353	—	11,328	10,548	13,134	12,906	12,804	11,237
Environment and housing:									
Natural resources	2,110	—	—	1,147	481	—	—	275	207
Parks and recreation	499,522	125,338	—	65,906	76,312	49,312	68,030	53,573	61,051
Housing and community development	275,158	103,854	—	48,942	17,178	37,319	37,124	14,912	15,829
Sewerage	1,019,016	409,037	—	99,313	62,298	81,092	95,785	125,478	146,013
Solid waste management	286,086	106,355	—	42,688	21,222	21,955	24,642	35,014	34,210
Governmental administration:									
Financial administration	235,667	103,558	—	20,702	16,204	18,507	24,511	25,655	26,530
Judicial and legal	170,121	74,198	—	24,600	20,432	11,800	18,955	15,915	4,221
General public buildings	80,205	11,945	—	4,395	7,629	11,337	8,622	13,007	23,270
Other governmental administration	222,147	53,548	—	20,330	20,489	18,562	27,496	27,817	53,905
Interest on general debt	365,597	115,730	—	61,770	36,767	30,884	30,793	38,816	50,837
Other and unallocable	1,302,028	504,524	—	187,917	71,719	106,489	82,282	173,199	175,898
Utility and liquor store expenditure	1,551,211	584,033	—	255,209	55,397	63,997	173,683	178,193	240,699
Employee retirement expenditure	882,499	456,030	—	200,195	50,169	73,069	51,217	37,413	14,406
Debt outstanding at end of fiscal year	10,472,528	5,044,957	—	1,336,587	835,938	687,012	686,309	844,334	1,037,391
Exhibit: Salaries and wages	3,438,559	1,744,598	—	334,285	227,740	227,841	276,155	310,349	317,591
<b>Percent Distribution</b>									
Number of municipalities	100.0	.2	—	1.3	1.1	1.7	4.1	9.0	82.6
Population, April 1, 2000	100.0	17.5	—	16.9	9.2	10.4	14.6	13.4	17.9
<b>Revenue</b>	<b>100.0</b>	<b>42.3</b>	<b>—</b>	<b>11.8</b>	<b>6.5</b>	<b>7.1</b>	<b>9.2</b>	<b>10.5</b>	<b>12.5</b>
General revenue	100.0	43.9	—	10.5	6.7	7.8	8.9	10.1	12.1
Intergovernmental revenue	100.0	65.7	—	6.6	3.5	4.8	5.9	5.7	7.8
Federal government	100.0	59.3	—	10.3	3.4	6.8	6.9	5.4	7.9
State government	100.0	68.0	—	5.7	3.4	4.3	5.6	5.5	7.4
From own sources	100.0	28.5	—	13.3	9.0	9.8	11.1	13.3	15.1
Taxes	100.0	31.5	—	12.8	9.1	8.9	11.3	12.8	13.5
Property	100.0	19.2	—	12.8	11.8	9.3	13.5	16.3	17.3
Other	100.0	68.0	—	12.7	1.4	8.0	4.7	2.7	2.4
Charges and miscellaneous	100.0	24.6	—	14.0	8.7	11.0	10.9	13.8	17.1
Utility and liquor store revenue	100.0	18.7	—	21.8	5.8	5.5	14.8	15.3	18.2
Employee retirement revenue <sup>2</sup>	X	X	X	X	X	X	X	X	X
<b>Expenditure</b>	<b>100.0</b>	<b>45.7</b>	<b>—</b>	<b>12.2</b>	<b>6.4</b>	<b>6.9</b>	<b>8.5</b>	<b>9.3</b>	<b>10.9</b>
General expenditure	100.0	46.5	—	10.6	7.0	7.2	8.3	9.4	11.0
Current expenditure	100.0	45.2	—	11.0	6.8	7.2	8.5	9.7	11.5
Capital outlay	100.0	52.0	—	8.6	7.5	7.0	7.3	8.4	9.0
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	20.8	—	21.6	20.7	6.1	9.7	9.3	11.7
Social services and income maintenance:									
Public welfare	100.0	—	—	50.2	28.5	—	8.6	9.2	3.5
Hospitals	100.0	—	—	—	—	—	—	53.3	46.7
Health	100.0	85.0	—	.7	.4	1.3	3.1	3.3	6.1
Transportation:									
Highways	100.0	17.5	—	9.3	11.4	11.5	14.0	13.7	22.6
Capital outlay	100.0	11.6	—	5.1	16.2	20.8	16.8	13.0	16.4
Air transportation	100.0	46.1	—	6.6	—	10.4	15.9	6.5	14.4
Other transportation	100.0	38.1	—	32.0	5.7	12.9	4.8	4.5	1.9
Public safety:									
Police protection	100.0	28.9	—	14.9	10.0	8.8	12.2	12.1	13.1
Fire protection	100.0	24.1	—	20.0	9.7	12.6	14.5	10.6	8.5
Correction	100.0	22.6	—	33.3	23.7	6.7	8.4	4.2	1.1
Protective inspection and regulation	100.0	28.3	—	11.3	10.5	13.1	12.9	12.8	11.2
Environment and housing:									
Natural resources	100.0	—	—	54.4	22.8	—	—	13.0	9.8
Parks and recreation	100.0	25.1	—	13.2	15.3	9.9	13.6	10.7	12.2
Housing and community development	100.0	37.7	—	17.8	6.2	13.6	13.5	5.4	5.8
Sewerage	100.0	40.1	—	9.7	6.1	8.0	9.4	12.3	14.3
Solid waste management	100.0	37.2	—	14.9	7.4	7.7	8.6	12.2	12.0

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MICHIGAN—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	43.9	—	8.8	6.9	7.9	10.4	10.9	11.3
Judicial and legal .....	100.0	43.6	—	14.5	12.0	6.9	11.1	9.4	2.5
General public buildings .....	100.0	14.9	—	5.5	9.5	14.1	10.7	16.2	29.0
Other governmental administration .....	100.0	24.1	—	9.2	9.2	8.4	12.4	12.5	24.3
Interest on general debt .....	100.0	31.7	—	16.9	10.1	8.4	8.4	10.6	13.9
Other and unallocable .....	100.0	38.7	—	14.4	5.5	8.2	6.3	13.3	13.5
Utility and liquor store expenditure .....	100.0	37.7	—	16.5	3.6	4.1	11.2	11.5	15.5
Employee retirement expenditure .....	100.0	51.7	—	22.7	5.7	8.3	5.8	4.2	1.6
Debt outstanding at end of fiscal year .....	100.0	48.2	—	12.8	8.0	6.6	6.6	8.1	9.9
Exhibit: Salaries and wages .....	100.0	50.7	—	9.7	6.6	6.6	8.0	9.0	9.2
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,895.47</b>	<b>4,587.79</b>	<b>—</b>	<b>1,320.75</b>	<b>1,340.68</b>	<b>1,292.04</b>	<b>1,199.46</b>	<b>1,478.03</b>	<b>1,325.42</b>
General revenue .....	1,624.64	4,074.72	—	1,012.31	1,176.35	1,208.14	995.04	1,225.96	1,094.73
Intergovernmental revenue .....	673.08	2,526.84	—	263.01	255.52	309.91	271.91	285.99	293.13
Federal government .....	110.19	373.24	—	67.41	40.59	72.37	52.19	43.99	48.41
State government .....	545.41	2,120.11	—	184.71	199.52	226.69	209.95	225.34	224.84
From own sources .....	951.55	1,547.88	—	749.30	920.83	898.23	723.12	939.97	801.60
Taxes .....	531.54	958.22	—	401.16	525.05	455.23	410.33	508.83	401.31
Property .....	396.93	435.14	—	299.66	504.79	352.59	366.54	481.36	383.06
Other .....	134.61	523.08	—	101.50	20.26	102.65	43.80	27.47	18.25
Charges and miscellaneous .....	420.01	589.66	—	348.14	395.78	443.00	312.79	431.14	400.29
Utility and liquor store revenue .....	229.14	244.25	—	295.50	144.85	119.92	231.71	261.33	232.65
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>2,202.83</b>	<b>5,756.57</b>	<b>—</b>	<b>1,591.99</b>	<b>1,534.24</b>	<b>1,453.68</b>	<b>1,282.76</b>	<b>1,531.42</b>	<b>1,341.75</b>
General expenditure .....	1,755.19	4,663.22	—	1,096.54	1,324.32	1,211.93	999.30	1,235.85	1,079.73
Current expenditure .....	1,422.45	3,674.67	—	927.38	1,052.97	987.20	831.74	1,026.35	911.76
Capital outlay .....	332.74	988.56	—	169.15	271.35	224.73	167.57	209.50	167.98
Education services:									
Education .....	369.25	2,110.29	—	—	—	—	.05	.01	.02
Libraries .....	28.13	33.45	—	35.96	63.10	16.42	18.71	19.50	18.42
Social services and income maintenance:									
Public welfare .....	1.74	—	—	5.17	5.36	—	1.03	1.19	.34
Hospitals .....	9.96	—	—	—	—	—	—	39.59	25.94
Health .....	25.09	121.86	—	1.01	1.14	3.22	5.41	6.20	8.54
Transportation:									
Highways .....	161.88	161.87	—	89.13	199.55	178.68	155.70	164.80	204.16
Capital outlay .....	44.67	29.69	—	13.44	78.28	89.20	51.40	43.35	40.99
Air transportation .....	1.85	4.87	—	.73	—	1.85	2.02	.90	1.49
Other transportation .....	14.79	32.21	—	28.00	9.15	18.36	4.86	4.98	1.59
Public safety:									
Police protection .....	216.22	357.46	—	191.14	233.74	181.68	180.89	194.34	158.12
Fire protection .....	86.96	119.67	—	102.63	91.38	104.91	86.65	68.60	41.50
Correction .....	.98	1.26	—	1.93	2.50	.63	.56	.30	.06
Protective inspection and regulation .....	18.45	29.81	—	12.32	20.97	23.16	16.27	17.55	11.54
Environment and housing:									
Natural resources .....	.39	—	—	1.25	.96	—	—	.38	.21
Parks and recreation .....	91.88	131.76	—	71.70	151.75	86.97	85.74	73.44	62.70
Housing and community development .....	50.61	109.17	—	53.25	34.16	65.82	46.79	20.44	16.26
Sewerage .....	187.43	429.99	—	108.05	123.88	143.02	120.73	172.02	149.97
Solid waste management .....	52.62	111.80	—	46.44	42.20	38.72	31.06	48.00	35.14
Governmental administration:									
Financial administration .....	43.35	108.86	—	22.52	32.22	32.64	30.89	35.17	27.25
Judicial and legal .....	31.29	78.00	—	26.76	40.63	20.81	23.89	21.82	4.34
General public buildings .....	14.75	12.56	—	4.78	15.17	20.00	10.87	17.83	23.90
Other governmental administration .....	40.86	56.29	—	22.12	40.74	32.74	34.66	38.13	55.36
Interest on general debt .....	67.24	121.66	—	67.20	73.11	54.47	38.81	53.21	52.21
Other and unallocable .....	239.48	530.37	—	204.44	142.61	187.82	103.71	237.44	180.66
Utility and liquor store expenditure .....	285.32	613.95	—	277.66	110.16	112.87	218.91	244.28	247.22
Employee retirement expenditure .....	162.32	479.39	—	217.80	99.76	128.87	64.55	51.29	14.80
Debt outstanding at end of fiscal year .....	1,926.23	5,303.39	—	1,454.14	1,662.27	1,211.70	865.01	1,157.48	1,065.49
Exhibit: Salaries and wages .....	632.46	1,833.97	—	363.69	452.86	401.85	348.06	425.45	326.19

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MINNESOTA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	854	1	1	—	3	9	19	50	771
Population, April 1, 2000 .....	3,930,405	382,618	287,151	—	257,896	534,340	662,479	817,345	988,576
<b>Revenue .....</b>	<b>6,538,149</b>	<b>711,502</b>	<b>543,760</b>	<b>—</b>	<b>598,649</b>	<b>623,454</b>	<b>783,355</b>	<b>1,473,377</b>	<b>1,804,052</b>
General revenue .....	5,346,263	750,084	510,524	—	441,118	567,173	681,204	1,071,500	1,324,660
Intergovernmental revenue .....	1,276,117	203,260	189,650	—	100,340	100,563	136,332	204,234	341,738
Federal government .....	178,913	33,645	56,811	—	15,658	6,042	9,802	10,993	45,962
State government .....	1,025,204	160,244	130,373	—	74,497	89,688	108,386	177,764	284,252
From own sources .....	4,070,146	546,824	320,874	—	340,778	466,610	544,872	867,266	982,922
Taxes .....	1,518,047	272,790	127,605	—	126,658	194,815	227,349	281,877	286,953
Property .....	1,233,378	205,892	83,473	—	85,130	164,400	196,215	244,063	254,205
Other .....	284,669	66,898	44,132	—	41,528	30,415	31,134	37,814	32,748
Charges and miscellaneous .....	2,552,099	274,034	193,269	—	214,120	271,795	317,523	585,389	695,969
Utility and liquor store revenue .....	1,278,375	51,957	33,236	—	157,531	55,754	102,151	400,514	477,232
Employee retirement revenue .....	-86,489	-90,539	—	—	—	527	—	1,363	2,160
<b>Expenditure .....</b>	<b>6,559,290</b>	<b>852,570</b>	<b>496,880</b>	<b>—</b>	<b>568,256</b>	<b>556,213</b>	<b>801,579</b>	<b>1,444,338</b>	<b>1,839,454</b>
General expenditure .....	5,053,236	630,559	461,460	—	397,591	493,117	697,148	1,053,897	1,319,464
Current expenditure .....	3,785,398	572,197	378,464	—	310,220	340,647	456,550	764,660	962,660
Capital outlay .....	1,267,838	58,362	82,996	—	87,371	152,470	240,598	289,237	356,804
Education services:									
Education .....	215	—	—	—	—	—	37	160	18
Libraries .....	70,512	19,250	11,531	—	8,218	910	2,158	11,508	16,937
Social services and income maintenance:									
Public welfare .....	70,612	—	—	—	—	395	600	448	69,169
Hospitals .....	313,387	—	—	—	—	—	—	169,072	144,315
Health .....	51,744	22,281	4,141	—	6,581	1,788	3,382	3,238	10,333
Transportation:									
Highways .....	770,624	59,365	39,304	—	42,044	91,630	136,760	166,014	235,507
Capital outlay .....	457,725	20,553	15,603	—	21,091	62,321	93,893	105,813	138,451
Air transportation .....	50,035	—	—	—	10,203	12,513	2,010	14,296	11,013
Other transportation .....	97,412	67,319	11,744	—	10,147	5,929	750	1,310	213
Public safety:									
Police protection .....	535,183	91,944	60,153	—	39,388	61,068	78,547	99,945	104,138
Fire protection .....	244,789	39,079	37,529	—	23,996	17,376	29,518	35,361	61,930
Correction .....	2,781	518	—	—	1,937	—	—	309	17
Protective inspection and regulation .....	81,866	12,886	11,639	—	5,174	6,265	16,831	9,797	19,274
Environment and housing:									
Natural resources .....	1,954	—	—	—	—	120	940	199	695
Parks and recreation .....	526,016	70,937	87,403	—	48,300	52,846	83,878	88,198	94,454
Housing and community development .....	288,133	52,791	84,720	—	8,687	12,035	55,954	43,477	30,469
Sewerage .....	475,516	56,140	23,294	—	36,997	50,914	56,514	96,529	155,128
Solid waste management .....	93,352	24,717	2,511	—	654	6,627	12,146	25,150	21,547
Governmental administration:									
Financial administration .....	131,796	9,266	12,201	—	6,498	13,354	16,471	24,071	49,935
Judicial and legal .....	28,203	9,386	4,465	—	2,989	2,617	3,169	3,883	1,694
General public buildings .....	87,362	6,918	1,115	—	20,326	11,261	26,091	11,263	10,388
Other governmental administration .....	107,009	13,805	16,532	—	9,181	10,159	14,067	24,298	18,967
Interest on general debt .....	533,797	64,476	29,177	—	73,210	73,048	81,610	109,475	102,801
Other and unallocable .....	490,938	9,481	24,001	—	43,061	62,262	75,715	115,896	160,522
Utility and liquor store expenditure .....	1,337,186	57,404	35,420	—	170,665	62,850	104,431	388,770	517,646
Employee retirement expenditure .....	168,868	164,607	—	—	—	246	—	1,671	2,344
Debt outstanding at end of fiscal year .....	11,161,911	1,752,644	816,358	—	1,588,918	1,234,084	1,486,205	2,077,118	2,206,584
Exhibit: Salaries and wages .....	1,605,572	271,613	157,534	—	116,879	142,912	199,551	366,475	350,608
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.1	.1	—	.4	1.1	2.2	5.9	90.3
Population, April 1, 2000 .....	100.0	9.7	7.3	—	6.6	13.6	16.9	20.8	25.2
<b>Revenue .....</b>	<b>100.0</b>	<b>10.9</b>	<b>8.3</b>	<b>—</b>	<b>9.2</b>	<b>9.5</b>	<b>12.0</b>	<b>22.5</b>	<b>27.6</b>
General revenue .....	100.0	14.0	9.5	—	8.3	10.6	12.7	20.0	24.8
Intergovernmental revenue .....	100.0	15.9	14.9	—	7.9	7.9	10.7	16.0	26.8
Federal government .....	100.0	18.8	31.8	—	8.8	3.4	5.5	6.1	25.7
State government .....	100.0	15.6	12.7	—	7.3	8.7	10.6	17.3	27.7
From own sources .....	100.0	13.4	7.9	—	8.4	11.5	13.4	21.3	24.1
Taxes .....	100.0	18.0	8.4	—	8.3	12.8	15.0	18.6	18.9
Property .....	100.0	16.7	6.8	—	6.9	13.3	15.9	19.8	20.6
Other .....	100.0	23.5	15.5	—	14.6	10.7	10.9	13.3	11.5
Charges and miscellaneous .....	100.0	10.7	7.6	—	8.4	10.6	12.4	22.9	27.3
Utility and liquor store revenue .....	100.0	4.1	2.6	—	12.3	4.4	8.0	31.3	37.3
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MINNESOTA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	<b>13.0</b>	<b>7.6</b>	<b>—</b>	<b>8.7</b>	<b>8.5</b>	<b>12.2</b>	<b>22.0</b>	<b>28.0</b>
General expenditure .....	100.0	12.5	9.1	—	7.9	9.8	13.8	20.9	26.1
Current expenditure .....	100.0	15.1	10.0	—	8.2	9.0	12.1	20.2	25.4
Capital outlay .....	100.0	4.6	6.5	—	6.9	12.0	19.0	22.8	28.1
Education services:									
Education .....	100.0	—	—	—	—	—	17.2	74.4	8.4
Libraries .....	100.0	27.3	16.4	—	11.7	1.3	3.1	16.3	24.0
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	.6	.8	.6	98.0
Hospitals .....	100.0	—	—	—	—	—	—	53.9	46.1
Health .....	100.0	43.1	8.0	—	12.7	3.5	6.5	6.3	20.0
Transportation:									
Highways .....	100.0	7.7	5.1	—	5.5	11.9	17.7	21.5	30.6
Capital outlay .....	100.0	4.5	3.4	—	4.6	13.6	20.5	23.1	30.2
Air transportation .....	100.0	—	—	—	20.4	25.0	4.0	28.6	22.0
Other transportation .....	100.0	69.1	12.1	—	10.4	6.1	.8	1.3	.2
Public safety:									
Police protection .....	100.0	17.2	11.2	—	7.4	11.4	14.7	18.7	19.5
Fire protection .....	100.0	16.0	15.3	—	9.8	7.1	12.1	14.4	25.3
Correction .....	100.0	18.6	—	—	69.7	—	—	11.1	.6
Protective inspection and regulation .....	100.0	15.7	14.2	—	6.3	7.7	20.6	12.0	23.5
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	6.1	48.1	10.2	35.6
Parks and recreation .....	100.0	13.5	16.6	—	9.2	10.0	15.9	16.8	18.0
Housing and community development .....	100.0	18.3	29.4	—	3.0	4.2	19.4	15.1	10.6
Sewerage .....	100.0	11.8	4.9	—	7.8	10.7	11.9	20.3	32.6
Solid waste management .....	100.0	26.5	2.7	—	.7	7.1	13.0	26.9	23.1
Governmental administration:									
Financial administration .....	100.0	7.0	9.3	—	4.9	10.1	12.5	18.3	37.9
Judicial and legal .....	100.0	33.3	15.8	—	10.6	9.3	11.2	13.8	6.0
General public buildings .....	100.0	7.9	1.3	—	23.3	12.9	29.9	12.9	11.9
Other governmental administration .....	100.0	12.9	15.4	—	8.6	9.5	13.1	22.7	17.7
Interest on general debt .....	100.0	12.1	5.5	—	13.7	13.7	15.3	20.5	19.3
Other and unallocable .....	100.0	1.9	4.9	—	8.8	12.7	15.4	23.6	32.7
Utility and liquor store expenditure .....	100.0	4.3	2.6	—	12.8	4.7	7.8	29.1	38.7
Employee retirement expenditure .....	100.0	97.5	—	—	—	.1	—	1.0	1.4
Debt outstanding at end of fiscal year .....	100.0	15.7	7.3	—	14.2	11.1	13.3	18.6	19.8
Exhibit: Salaries and wages .....	100.0	16.9	9.8	—	7.3	8.9	12.4	22.8	21.8
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,663.48</b>	<b>1,859.56</b>	<b>1,893.64</b>	<b>—</b>	<b>2,321.28</b>	<b>1,166.77</b>	<b>1,182.46</b>	<b>1,802.64</b>	<b>1,824.90</b>
General revenue .....	1,360.23	1,960.40	1,777.89	—	1,710.45	1,061.45	1,028.27	1,310.95	1,339.97
Intergovernmental revenue .....	324.68	531.23	660.45	—	389.07	188.20	205.79	249.87	345.69
Federal government .....	45.52	87.93	197.84	—	60.71	11.31	14.80	13.45	46.49
State government .....	260.84	418.81	454.02	—	288.86	167.85	163.61	217.49	287.54
From own sources .....	1,035.55	1,429.16	1,117.44	—	1,321.38	873.25	822.47	1,061.08	994.28
Taxes .....	386.23	712.96	444.38	—	491.12	364.59	343.18	344.87	290.27
Property .....	313.80	538.11	290.69	—	330.09	307.67	296.18	298.60	257.14
Other .....	72.43	174.84	153.69	—	161.03	56.92	47.00	46.26	33.13
Charges and miscellaneous .....	649.32	716.21	673.06	—	830.26	508.66	479.30	716.21	704.01
Utility and liquor store revenue .....	325.25	135.79	115.74	—	610.83	104.34	154.20	490.02	482.75
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,668.86</b>	<b>2,228.25</b>	<b>1,730.38</b>	<b>—</b>	<b>2,203.43</b>	<b>1,040.93</b>	<b>1,209.97</b>	<b>1,767.11</b>	<b>1,860.71</b>
General expenditure .....	1,285.68	1,648.01	1,607.03	—	1,541.67	922.85	1,052.33	1,289.42	1,334.71
Current expenditure .....	963.11	1,495.48	1,318.00	—	1,202.89	637.51	689.15	935.54	973.78
Capital outlay .....	322.57	152.53	289.03	—	338.78	285.34	363.18	353.87	360.93
Education services:									
Education .....	.05	—	—	—	—	—	.06	.20	.02
Libraries .....	17.94	50.31	40.16	—	31.87	1.70	3.26	14.08	17.13
Social services and income maintenance:									
Public welfare .....	17.97	—	—	—	—	.74	.91	.55	69.97
Hospitals .....	79.73	—	—	—	—	—	—	206.86	145.98
Health .....	13.17	58.23	14.42	—	25.52	3.35	5.11	3.96	10.45
Transportation:									
Highways .....	196.07	155.15	136.88	—	163.03	171.48	206.44	203.11	238.23
Capital outlay .....	116.46	53.72	54.34	—	81.78	116.63	141.73	129.46	140.05
Air transportation .....	12.73	—	—	—	39.56	23.42	3.03	17.49	11.14
Other transportation .....	24.78	175.94	40.90	—	39.35	11.10	1.13	1.60	.22
Public safety:									
Police protection .....	136.16	240.30	209.48	—	152.73	114.29	118.57	122.28	105.34
Fire protection .....	62.28	102.14	130.69	—	93.05	32.52	44.56	43.26	62.65
Correction .....	.71	1.35	—	—	7.51	—	—	.38	.02
Protective inspection and regulation .....	20.83	33.68	40.53	—	20.06	11.72	25.41	11.99	19.50
Environment and housing:									
Natural resources .....	.50	—	—	—	—	.22	1.42	.24	.70
Parks and recreation .....	133.83	185.40	304.38	—	187.28	98.90	126.61	107.91	95.55
Housing and community development .....	73.31	137.97	295.04	—	33.68	22.52	84.46	53.19	30.82
Sewerage .....	120.98	146.73	81.12	—	143.46	95.28	85.31	118.10	156.92
Solid waste management .....	23.75	64.60	8.74	—	2.54	12.40	18.33	30.77	21.80

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MINNESOTA—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration.....	33.53	24.22	42.49	—	25.20	24.99	24.86	29.45	50.51
Judicial and legal.....	7.18	24.53	15.55	—	11.59	4.90	4.78	4.75	1.71
General public buildings.....	22.23	18.08	3.88	—	78.81	21.07	39.38	13.78	10.51
Other governmental administration.....	27.23	36.08	57.57	—	35.60	19.01	21.23	29.73	19.19
Interest on general debt.....	135.81	168.51	101.61	—	283.87	136.71	123.19	133.94	103.99
Other and unallocable.....	124.91	24.78	83.58	—	166.97	116.52	114.29	141.80	162.38
Utility and liquor store expenditure.....	340.22	150.03	123.35	—	661.76	117.62	157.64	475.65	523.63
Employee retirement expenditure.....	42.96	430.21	—	—	—	.46	—	2.04	2.37
Debt outstanding at end of fiscal year.....	2,839.89	4,580.66	2,842.96	—	6,161.08	2,309.55	2,243.40	2,541.30	2,232.08
Exhibit: Salaries and wages.....	408.50	709.88	548.61	—	453.20	267.46	301.22	448.37	354.66
<b>MISSISSIPPI</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities.....	296	—	—	1	—	2	8	26	259
Population, April 1, 2000.....	1,438,898	—	—	184,256	—	121,771	268,119	421,709	443,043
<b>Revenue.....</b>	<b>2,110,052</b>	<b>—</b>	<b>—</b>	<b>192,326</b>	<b>—</b>	<b>347,692</b>	<b>360,039</b>	<b>695,591</b>	<b>514,404</b>
General revenue.....	1,590,607	—	—	179,326	—	336,979	247,437	526,832	300,033
Intergovernmental revenue.....	515,152	—	—	61,902	—	63,048	111,407	139,128	139,667
Federal government.....	48,019	—	—	20,040	—	—	4,473	8,423	15,083
State government.....	443,042	—	—	40,851	—	61,817	101,552	123,148	115,674
From own sources.....	1,075,455	—	—	117,424	—	273,931	136,030	387,704	160,366
Taxes.....	346,882	—	—	64,812	—	43,047	71,922	91,149	75,952
Property.....	272,067	—	—	54,783	—	31,423	56,204	74,073	55,584
Other.....	74,815	—	—	10,029	—	11,624	15,718	17,076	20,368
Charges and miscellaneous.....	728,573	—	—	52,612	—	230,884	64,108	296,555	84,414
Utility and liquor store revenue.....	519,896	—	—	13,000	—	11,164	112,602	168,759	214,371
Employee retirement revenue.....	-451	—	—	—	—	-451	—	—	—
<b>Expenditure.....</b>	<b>2,103,473</b>	<b>—</b>	<b>—</b>	<b>186,658</b>	<b>—</b>	<b>353,684</b>	<b>348,950</b>	<b>705,290</b>	<b>508,891</b>
General expenditure.....	1,582,665	—	—	168,279	—	344,458	239,856	537,207	292,865
Current expenditure.....	1,388,308	—	—	140,437	—	330,348	202,189	459,752	255,582
Capital outlay.....	194,357	—	—	27,842	—	14,110	37,667	77,455	37,283
Education services:									
Education.....	14	—	—	—	—	—	—	13	1
Libraries.....	6,497	—	—	939	—	1,144	374	1,224	2,816
Social services and income maintenance:									
Public welfare.....	6,166	—	—	3,378	—	253	98	1,831	606
Hospitals.....	406,145	—	—	—	—	196,822	—	205,956	3,367
Health.....	6,238	—	—	684	—	—	1,044	1,725	2,785
Transportation:									
Highways.....	160,740	—	—	17,482	—	29,837	29,827	46,937	36,657
Capital outlay.....	37,144	—	—	3,040	—	198	8,870	21,611	3,425
Air transportation.....	25,746	—	—	17,657	—	115	4,024	1,736	2,214
Other transportation.....	4,377	—	—	72	—	229	2,697	926	453
Public safety:									
Police protection.....	236,286	—	—	28,991	—	28,920	49,036	60,430	68,909
Fire protection.....	135,788	—	—	18,254	—	17,338	30,886	42,675	26,635
Correction.....	4,105	—	—	2,536	—	345	185	147	892
Protective inspection and regulation.....	6,977	—	—	1,622	—	1,041	2,058	1,248	1,008
Environment and housing:									
Natural resources.....	—	—	—	—	—	—	—	—	—
Parks and recreation.....	74,654	—	—	9,965	—	9,520	15,479	27,089	12,601
Housing and community development.....	20,529	—	—	4,022	—	6,168	3,926	3,729	2,684
Sewerage.....	105,146	—	—	17,072	—	14,493	14,489	30,884	28,208
Solid waste management.....	68,276	—	—	9,334	—	5,950	14,998	17,768	20,226
Governmental administration:									
Financial administration.....	67,223	—	—	4,611	—	4,098	9,469	15,030	34,015
Judicial and legal.....	15,656	—	—	3,594	—	2,842	2,560	4,611	2,049
General public buildings.....	16,571	—	—	7,282	—	316	1,113	5,415	2,445
Other governmental administration.....	48,321	—	—	7,836	—	2,781	10,547	16,630	10,527
Interest on general debt.....	46,437	—	—	7,303	—	1,966	12,061	15,924	9,183
Other and unallocable.....	120,773	—	—	5,645	—	20,280	34,985	35,279	24,584
Utility and liquor store expenditure.....	518,852	—	—	18,379	—	7,270	109,094	168,083	216,026
Employee retirement expenditure.....	1,956	—	—	—	—	1,956	—	—	—
Debt outstanding at end of fiscal year.....	1,333,232	—	—	306,731	—	37,713	306,201	427,627	254,960
Exhibit: Salaries and wages.....	643,373	—	—	80,726	—	122,660	102,449	210,261	127,277

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MISSISSIPPI—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	.3	—	.7	2.7	8.8	87.5
Population, April 1, 2000 .....	100.0	—	—	12.8	—	8.5	18.6	29.3	30.8
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>9.1</b>	<b>—</b>	<b>16.5</b>	<b>17.1</b>	<b>33.0</b>	<b>24.4</b>
General revenue .....	100.0	—	—	11.3	—	21.2	15.6	33.1	18.9
Intergovernmental revenue .....	100.0	—	—	12.0	—	12.2	21.6	27.0	27.1
Federal government .....	100.0	—	—	41.7	—	—	9.3	17.5	31.4
State government .....	100.0	—	—	9.2	—	14.0	22.9	27.8	26.1
From own sources .....	100.0	—	—	10.9	—	25.5	12.6	36.1	14.9
Taxes .....	100.0	—	—	18.7	—	12.4	20.7	26.3	21.9
Property .....	100.0	—	—	20.1	—	11.5	20.7	27.2	20.4
Other .....	100.0	—	—	13.4	—	15.5	21.0	22.8	27.2
Charges and miscellaneous .....	100.0	—	—	7.2	—	31.7	8.8	40.7	11.6
Utility and liquor store revenue .....	100.0	—	—	2.5	—	2.1	21.7	32.5	41.2
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>8.9</b>	<b>—</b>	<b>16.8</b>	<b>16.6</b>	<b>33.5</b>	<b>24.2</b>
General expenditure .....	100.0	—	—	10.6	—	21.8	15.2	33.9	18.5
Current expenditure .....	100.0	—	—	10.1	—	23.8	14.6	33.1	18.4
Capital outlay .....	100.0	—	—	14.3	—	7.3	19.4	39.9	19.2
Education services:									
Education .....	100.0	—	—	—	—	—	—	92.9	7.1
Libraries .....	100.0	—	—	14.5	—	17.6	5.8	18.8	43.3
Social services and income maintenance:									
Public welfare .....	100.0	—	—	54.8	—	4.1	1.6	29.7	9.8
Hospitals .....	100.0	—	—	—	—	48.5	—	50.7	.8
Health .....	100.0	—	—	11.0	—	—	16.7	27.7	44.6
Transportation:									
Highways .....	100.0	—	—	10.9	—	18.6	18.6	29.2	22.8
Capital outlay .....	100.0	—	—	8.2	—	.5	23.9	58.2	9.2
Air transportation .....	100.0	—	—	68.6	—	.4	15.6	6.7	8.6
Other transportation .....	100.0	—	—	1.6	—	5.2	61.6	21.2	10.3
Public safety:									
Police protection .....	100.0	—	—	12.3	—	12.2	20.8	25.6	29.2
Fire protection .....	100.0	—	—	13.4	—	12.8	22.7	31.4	19.6
Correction .....	100.0	—	—	61.8	—	8.4	4.5	3.6	21.7
Protective inspection and regulation .....	100.0	—	—	23.2	—	14.9	29.5	17.9	14.4
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	—	13.3	—	12.8	20.7	36.3	16.9
Housing and community development .....	100.0	—	—	19.6	—	30.0	19.1	18.2	13.1
Sewerage .....	100.0	—	—	16.2	—	13.8	13.8	29.4	26.8
Solid waste management .....	100.0	—	—	13.7	—	8.7	22.0	26.0	29.6
Governmental administration:									
Financial administration .....	100.0	—	—	6.9	—	6.1	14.1	22.4	50.6
Judicial and legal .....	100.0	—	—	23.0	—	18.2	16.4	29.5	13.1
General public buildings .....	100.0	—	—	43.9	—	1.9	6.7	32.7	14.8
Other governmental administration .....	100.0	—	—	16.2	—	5.8	21.8	34.4	21.8
Interest on general debt .....	100.0	—	—	15.7	—	4.2	26.0	34.3	19.8
Other and unallocable .....	100.0	—	—	4.7	—	16.8	29.0	29.2	20.4
Utility and liquor store expenditure .....	100.0	—	—	3.5	—	1.4	21.0	32.4	41.6
Employee retirement expenditure .....	100.0	—	—	—	—	100.0	—	—	—
Debt outstanding at end of fiscal year .....	100.0	—	—	23.0	—	2.8	23.0	32.1	19.1
Exhibit: Salaries and wages .....	100.0	—	—	12.5	—	19.1	15.9	32.7	19.8
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,466.44</b>	<b>—</b>	<b>—</b>	<b>1,043.80</b>	<b>—</b>	<b>2,855.29</b>	<b>1,342.83</b>	<b>1,649.46</b>	<b>1,161.07</b>
General revenue .....	1,105.43	—	—	973.24	—	2,767.32	922.86	1,249.28	677.21
Intergovernmental revenue .....	358.02	—	—	335.96	—	517.76	415.51	329.91	315.24
Federal government .....	33.37	—	—	108.76	—	—	16.68	19.97	34.04
State government .....	307.90	—	—	221.71	—	507.65	378.76	292.02	261.09
From own sources .....	747.42	—	—	637.29	—	2,249.56	507.35	919.36	361.96
Taxes .....	241.07	—	—	351.75	—	353.51	268.25	216.14	171.43
Property .....	189.08	—	—	297.32	—	258.05	209.62	175.65	125.46
Other .....	51.99	—	—	54.43	—	95.46	58.62	40.49	45.97
Charges and miscellaneous .....	506.34	—	—	285.54	—	1,896.05	239.10	703.22	190.53
Utility and liquor store revenue .....	361.32	—	—	70.55	—	91.68	419.97	400.18	483.86
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MISSISSIPPI—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>1,461.86</b>	—	—	<b>1,013.04</b>	—	<b>2,904.50</b>	<b>1,301.47</b>	<b>1,672.46</b>	<b>1,148.63</b>
General expenditure .....	1,099.91	—	—	913.29	—	2,828.74	894.59	1,273.88	661.03
Current expenditure .....	964.84	—	—	762.18	—	2,712.86	754.10	1,090.21	576.88
Capital outlay .....	135.07	—	—	151.10	—	115.87	140.49	183.67	84.15
Education services:									
Education .....	.01	—	—	—	—	—	—	.03	—
Libraries .....	4.52	—	—	5.10	—	9.39	1.39	2.90	6.36
Social services and income maintenance:									
Public welfare .....	4.29	—	—	18.33	—	2.08	.37	4.34	1.37
Hospitals .....	282.26	—	—	—	—	1,616.33	—	488.38	7.60
Health .....	4.34	—	—	3.71	—	—	3.89	4.09	6.29
Transportation:									
Highways .....	111.71	—	—	94.88	—	245.03	111.25	111.30	82.74
Capital outlay .....	25.81	—	—	16.50	—	1.63	33.08	51.25	7.73
Air transportation .....	17.89	—	—	95.83	—	.94	15.01	4.12	5.00
Other transportation .....	3.04	—	—	.39	—	1.88	10.06	2.20	1.02
Public safety:									
Police protection .....	164.21	—	—	157.34	—	237.49	182.89	143.30	155.54
Fire protection .....	94.37	—	—	99.07	—	142.38	115.20	101.20	60.12
Correction .....	2.85	—	—	13.76	—	2.83	.69	.35	2.01
Protective inspection and regulation .....	4.85	—	—	8.80	—	8.55	7.68	2.96	2.28
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	51.88	—	—	54.08	—	78.18	57.73	64.24	28.44
Housing and community development .....	14.27	—	—	21.83	—	50.65	14.64	8.84	6.06
Sewerage .....	73.07	—	—	92.65	—	119.02	54.04	73.24	63.67
Solid waste management .....	47.45	—	—	50.66	—	48.86	55.94	42.13	45.65
Governmental administration:									
Financial administration .....	46.72	—	—	25.02	—	33.65	35.32	35.64	76.78
Judicial and legal .....	10.88	—	—	19.51	—	23.34	9.55	10.93	4.62
General public buildings .....	11.52	—	—	39.52	—	2.60	4.15	12.84	5.52
Other governmental administration .....	33.58	—	—	42.53	—	22.84	39.34	39.43	23.76
Interest on general debt .....	32.27	—	—	39.64	—	16.15	44.98	37.76	20.73
Other and unallocable .....	83.93	—	—	30.64	—	166.54	130.48	83.66	55.49
Utility and liquor store expenditure .....	360.59	—	—	99.75	—	59.70	406.89	398.58	487.60
Employee retirement expenditure .....	1.36	—	—	—	—	16.06	—	—	—
Debt outstanding at end of fiscal year .....	926.56	—	—	1,664.70	—	309.70	1,142.03	1,014.03	575.47
Exhibit: Salaries and wages .....	447.13	—	—	438.12	—	1,007.30	382.10	498.59	287.28
<b>MISSOURI</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	946	2	—	2	1	5	15	40	881
Population, April 1, 2000 .....	3,653,994	789,734	—	264,868	84,531	306,889	525,406	586,948	1,095,618
<b>Revenue</b> .....	<b>5,153,498</b>	<b>1,638,003</b>	—	<b>664,916</b>	<b>166,211</b>	<b>337,016</b>	<b>438,933</b>	<b>797,202</b>	<b>1,111,217</b>
General revenue .....	4,171,953	1,620,894	—	283,301	93,367	314,957	404,155	561,957	893,322
Intergovernmental revenue .....	721,137	211,909	—	48,846	11,302	59,070	105,910	103,947	180,153
Federal government .....	183,038	120,718	—	22,910	2,798	10,262	3,119	4,708	18,523
State government .....	307,401	79,336	—	21,822	6,010	33,540	43,424	38,773	84,496
From own sources .....	3,450,816	1,408,985	—	234,455	82,065	255,887	298,245	458,010	713,169
Taxes .....	1,979,614	894,585	—	133,529	42,325	164,399	188,727	226,555	329,494
Property .....	364,587	137,553	—	15,651	7,511	49,148	38,916	51,477	64,331
Other .....	1,615,027	757,032	—	117,878	34,814	115,251	149,811	175,078	265,163
Charges and miscellaneous .....	1,471,202	514,400	—	100,926	39,740	91,488	109,518	231,455	383,675
Utility and liquor store revenue .....	1,070,587	105,656	—	384,299	72,815	22,262	32,849	235,829	216,877
Employee retirement revenue .....	-89,042	-88,547	—	-2,684	29	-203	1,929	-584	1,018
<b>Expenditure</b> .....	<b>5,565,587</b>	<b>1,936,855</b>	—	<b>657,365</b>	<b>168,868</b>	<b>353,106</b>	<b>483,735</b>	<b>787,798</b>	<b>1,177,860</b>
General expenditure .....	4,310,899	1,622,333	—	360,916	102,277	325,800	428,602	547,447	923,524
Current expenditure .....	3,203,609	1,176,705	—	226,047	77,787	216,613	318,196	444,643	743,618
Capital outlay .....	1,107,290	445,628	—	134,869	24,490	109,187	110,406	102,804	179,906
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	12,116	—	—	—	3,764	—	2,790	2,104	3,458
Social services and income maintenance:									
Public welfare .....	16,961	5,828	—	5,860	954	548	223	1,446	2,102
Hospitals .....	312,390	7,510	—	—	—	—	—	86,831	218,049
Health .....	69,380	49,343	—	5,516	2,932	2,956	2,348	1,754	4,531
Transportation:									
Highways .....	472,889	98,259	—	26,382	11,300	62,827	79,236	76,667	118,218
Capital outlay .....	213,017	49,340	—	12,641	7,286	40,791	40,280	29,565	33,114
Air transportation .....	495,632	435,735	—	41,101	3,609	1,901	2,832	5,444	5,010
Other transportation .....	47,171	42,113	—	—	1,773	787	727	649	1,122
Public safety:									
Police protection .....	669,649	251,460	—	54,017	12,659	51,427	80,708	89,910	129,468
Fire protection .....	292,460	118,702	—	29,287	9,664	29,907	28,876	38,791	37,233
Correction .....	42,990	40,326	—	521	—	—	—	2,077	66
Protective inspection and regulation .....	35,669	17,200	—	3,613	857	2,174	4,846	3,695	3,284

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MISSOURI—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	314,387	95,931	—	32,352	12,258	37,444	41,882	58,308	36,212
Housing and community development .....	96,513	63,502	—	15,750	1,863	4,523	4,612	3,804	2,459
Sewerage .....	268,533	32,104	—	40,826	13,765	22,375	37,961	35,265	86,237
Solid waste management .....	113,427	34,943	—	5,086	11,640	9,840	6,938	16,547	28,433
Governmental administration:									
Financial administration .....	99,126	26,972	—	5,251	2,362	7,397	16,415	17,956	22,773
Judicial and legal .....	71,832	48,141	—	4,020	1,098	3,525	5,140	6,095	3,813
General public buildings .....	87,948	27,736	—	7,837	500	3,699	27,394	12,017	8,765
Other governmental administration .....	206,976	34,656	—	7,241	1,991	12,105	19,918	26,350	104,715
Interest on general debt .....	215,367	87,219	—	21,051	3,194	21,894	33,975	25,927	22,107
Other and unallocable .....	369,483	104,653	—	55,205	6,094	50,471	31,781	35,810	85,469
Utility and liquor store expenditure .....	1,039,785	137,075	—	286,411	63,181	25,924	40,096	235,705	251,393
Employee retirement expenditure .....	214,903	177,447	—	10,038	3,410	1,382	15,037	4,646	2,943
Debt outstanding at end of fiscal year .....	5,788,816	2,532,386	—	577,281	118,175	477,797	662,980	745,253	674,944
Exhibit: Salaries and wages .....	1,598,397	572,504	—	176,469	37,490	112,406	140,619	233,978	324,931
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.2	—	.2	.1	.5	1.6	4.2	93.1
Population, April 1, 2000 .....	100.0	21.6	—	7.2	2.3	8.4	14.4	16.1	30.0
<b>Revenue .....</b>	<b>100.0</b>	<b>31.8</b>	<b>—</b>	<b>12.9</b>	<b>3.2</b>	<b>6.5</b>	<b>8.5</b>	<b>15.5</b>	<b>21.6</b>
General revenue .....									
Intergovernmental revenue .....	100.0	38.9	—	6.8	2.2	7.5	9.7	13.5	21.4
Federal government .....	100.0	29.4	—	6.8	1.6	8.2	14.7	14.4	25.0
State government .....	100.0	66.0	—	12.5	1.5	5.6	1.7	2.6	10.1
From own sources .....	100.0	25.8	—	7.1	2.0	10.9	14.1	12.6	27.5
Taxes .....	100.0	40.8	—	6.8	2.4	7.4	8.6	13.3	20.7
Property .....	100.0	45.2	—	6.7	2.1	8.3	9.5	11.4	16.6
Other .....	100.0	37.7	—	4.3	2.1	13.5	10.7	14.1	17.6
Charges and miscellaneous .....	100.0	46.9	—	7.3	2.2	7.1	9.3	10.8	16.4
Utility and liquor store revenue .....	100.0	9.9	—	35.9	6.8	2.1	3.1	22.0	20.3
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>34.8</b>	<b>—</b>	<b>11.8</b>	<b>3.0</b>	<b>6.3</b>	<b>8.7</b>	<b>14.2</b>	<b>21.2</b>
General expenditure .....									
Current expenditure .....	100.0	37.6	—	8.4	2.4	7.6	9.9	12.7	21.4
Capital outlay .....	100.0	36.7	—	7.1	2.4	6.8	9.9	13.9	23.2
Education services:	100.0	40.2	—	12.2	2.2	9.9	10.0	9.3	16.2
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	—	—	31.1	—	23.0	17.4	28.5
Social services and income maintenance:									
Public welfare .....	100.0	34.4	—	34.5	5.6	3.2	1.3	8.5	12.4
Hospitals .....	100.0	2.4	—	—	—	—	—	27.8	69.8
Health .....	100.0	71.1	—	8.0	4.2	4.3	3.4	2.5	6.5
Transportation:									
Highways .....	100.0	20.8	—	5.6	2.4	13.3	16.8	16.2	25.0
Capital outlay .....	100.0	23.2	—	5.9	3.4	19.1	18.9	13.9	15.5
Air transportation .....	100.0	87.9	—	8.3	.7	.4	.6	1.1	1.0
Other transportation .....	100.0	89.3	—	—	3.8	1.7	1.5	1.4	2.4
Public safety:									
Police protection .....	100.0	37.6	—	8.1	1.9	7.7	12.1	13.4	19.3
Fire protection .....	100.0	40.6	—	10.0	3.3	10.2	9.9	13.3	12.7
Correction .....	100.0	93.8	—	1.2	—	—	—	4.8	.2
Protective inspection and regulation .....	100.0	48.2	—	10.1	2.4	6.1	13.6	10.4	9.2
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	30.5	—	10.3	3.9	11.9	13.3	18.5	11.5
Housing and community development .....	100.0	65.8	—	16.3	1.9	4.7	4.8	3.9	2.5
Sewerage .....	100.0	12.0	—	15.2	5.1	8.3	14.1	13.1	32.1
Solid waste management .....	100.0	30.8	—	4.5	10.3	8.7	6.1	14.6	25.1
Governmental administration:									
Financial administration .....	100.0	27.2	—	5.3	2.4	7.5	16.6	18.1	23.0
Judicial and legal .....	100.0	67.0	—	5.6	1.5	4.9	7.2	8.5	5.3
General public buildings .....	100.0	31.5	—	8.9	.6	4.2	31.1	13.7	10.0
Other governmental administration .....	100.0	16.7	—	3.5	1.0	5.8	9.6	12.7	50.6
Interest on general debt .....	100.0	40.5	—	9.8	1.5	10.2	15.8	12.0	10.3
Other and unallocable .....	100.0	28.3	—	14.9	1.6	13.7	8.6	9.7	23.1
Utility and liquor store expenditure .....	100.0	13.2	—	27.5	6.1	2.5	3.9	22.7	24.2
Employee retirement expenditure .....	100.0	82.6	—	4.7	1.6	.6	7.0	2.2	1.4
Debt outstanding at end of fiscal year .....	100.0	43.7	—	10.0	2.0	8.3	11.5	12.9	11.7
Exhibit: Salaries and wages .....	100.0	35.8	—	11.0	2.3	7.0	8.8	14.6	20.3

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MISSOURI—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,410.37</b>	<b>2,074.12</b>	—	<b>2,510.37</b>	<b>1,966.27</b>	<b>1,098.17</b>	<b>835.42</b>	<b>1,358.22</b>	<b>1,014.24</b>
General revenue .....	1,141.75	2,052.46	—	1,069.59	1,104.53	1,026.29	769.22	957.42	815.36
Intergovernmental revenue .....	197.36	268.33	—	184.42	133.70	192.48	201.58	177.10	164.43
Federal government .....	50.09	152.86	—	86.50	33.10	33.44	5.94	8.02	16.91
State government .....	84.13	100.46	—	82.39	71.10	109.29	82.65	66.06	77.12
From own sources .....	944.40	1,784.13	—	885.18	970.83	833.81	567.65	780.32	650.93
Taxes .....	541.77	1,132.77	—	504.13	500.70	535.70	359.20	385.99	300.74
Property .....	99.78	174.18	—	59.09	88.85	160.15	74.07	87.70	58.72
Other .....	441.99	958.59	—	445.04	411.85	375.55	285.13	298.29	242.02
Charges and miscellaneous .....	402.63	651.36	—	381.04	470.12	298.11	208.44	394.34	350.19
Utility and liquor store revenue .....	292.99	133.79	—	1,450.91	861.40	72.54	62.52	401.79	197.95
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,523.15</b>	<b>2,452.54</b>	—	<b>2,481.86</b>	<b>1,997.70</b>	<b>1,150.60</b>	<b>920.69</b>	<b>1,342.19</b>	<b>1,075.06</b>
General expenditure .....	1,179.78	2,054.28	—	1,362.63	1,209.93	1,061.62	815.75	932.70	842.93
Current expenditure .....	876.74	1,490.00	—	853.43	920.22	705.84	605.62	757.55	678.72
Capital outlay .....	303.04	564.28	—	509.19	289.72	355.79	210.13	175.15	164.21
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	3.32	—	—	—	44.53	—	5.31	3.58	3.16
Social services and income maintenance:									
Public welfare .....	4.64	7.38	—	22.12	11.29	1.79	.42	2.46	1.92
Hospitals .....	85.49	9.51	—	—	—	—	—	147.94	199.02
Health .....	18.99	62.48	—	20.83	34.69	9.63	4.47	2.99	4.14
Transportation:									
Highways .....	129.42	124.42	—	99.60	133.68	204.72	150.81	130.62	107.90
Capital outlay .....	58.30	62.48	—	47.73	86.19	132.92	76.66	50.37	30.22
Air transportation .....	135.64	551.75	—	155.18	42.69	6.19	5.39	9.28	4.57
Other transportation .....	12.91	53.33	—	—	20.97	2.56	1.38	1.11	1.02
Public safety:									
Police protection .....	183.26	318.41	—	203.94	149.76	167.58	153.61	153.18	118.17
Fire protection .....	80.04	150.31	—	110.57	114.32	97.45	54.96	66.09	33.98
Correction .....	11.77	51.06	—	1.97	—	—	—	3.54	.06
Protective inspection and regulation .....	9.76	21.78	—	13.64	10.14	7.08	9.22	6.30	3.00
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	86.04	121.47	—	122.14	145.01	122.01	79.71	99.34	33.05
Housing and community development .....	26.41	80.41	—	59.46	22.04	14.74	8.78	6.48	2.24
Sewerage .....	73.49	40.65	—	154.14	162.84	72.91	72.25	60.08	78.71
Solid waste management .....	31.04	44.25	—	19.20	137.70	32.06	13.21	28.19	25.95
Governmental administration:									
Financial administration .....	27.13	34.15	—	19.82	27.94	24.10	31.24	30.59	20.79
Judicial and legal .....	19.66	60.96	—	15.18	12.99	11.49	9.78	10.38	3.48
General public buildings .....	24.07	35.12	—	29.59	5.91	12.05	52.14	20.47	8.00
Other governmental administration .....	56.64	43.88	—	27.34	23.55	39.44	37.91	44.89	95.58
Interest on general debt .....	58.94	110.44	—	79.48	37.78	71.34	64.66	44.17	20.18
Other and unallocable .....	101.12	132.52	—	208.42	72.09	164.46	60.49	61.01	78.01
Utility and liquor store expenditure .....	284.56	173.57	—	1,081.33	747.43	84.47	76.31	401.58	229.45
Employee retirement expenditure .....	58.81	224.69	—	37.90	40.34	4.50	28.62	7.92	2.69
Debt outstanding at end of fiscal year .....	1,584.24	3,206.63	—	2,179.50	1,398.01	1,556.90	1,261.84	1,269.71	616.04
Exhibit: Salaries and wages .....	437.44	724.93	—	666.25	443.51	366.28	267.64	398.63	296.57
<b>MONTANA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	129	—	—	—	1	2	3	1	122
Population, April 1, 2000 .....	485,098	—	—	—	89,847	113,743	87,895	14,223	179,390
<b>Revenue</b> .....	<b>492,575</b>	—	—	—	<b>89,080</b>	<b>83,063</b>	<b>118,582</b>	<b>19,901</b>	<b>181,949</b>
General revenue .....	425,314	—	—	—	76,093	76,282	103,070	18,516	151,353
Intergovernmental revenue .....	99,210	—	—	—	18,759	14,204	27,089	5,105	34,053
Federal government .....	19,152	—	—	—	5,482	2,159	4,879	889	5,743
State government .....	75,126	—	—	—	12,509	11,737	19,842	4,186	26,852
From own sources .....	326,104	—	—	—	57,334	62,078	75,981	13,411	117,300
Taxes .....	117,188	—	—	—	18,975	28,210	30,439	4,291	35,273
Property .....	101,346	—	—	—	14,576	25,144	28,226	3,726	29,674
Other .....	15,842	—	—	—	4,399	3,066	2,213	565	5,599
Charges and miscellaneous .....	208,916	—	—	—	38,359	33,868	45,542	9,120	82,027
Utility and liquor store revenue .....	67,261	—	—	—	12,987	6,781	15,512	1,385	30,596
Employee retirement revenue .....	—	—	—	—	—	—	—	—	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MONTANA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>494,226</b>	—	—	—	<b>94,252</b>	<b>90,374</b>	<b>109,414</b>	<b>19,809</b>	<b>180,377</b>
General expenditure .....	426,143	—	—	—	78,221	84,693	92,280	18,514	152,435
Current expenditure .....	387,200	—	—	—	69,569	75,939	82,226	16,171	143,295
Capital outlay .....	38,943	—	—	—	8,652	8,754	10,054	2,343	9,140
Education services:									
Education .....	164	—	—	—	—	—	—	—	164
Libraries .....	7,971	—	—	—	2,092	1,675	1,024	—	3,180
Social services and income maintenance:									
Public welfare .....	1,035	—	—	—	—	—	968	—	67
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	9,062	—	—	—	—	1,997	3,303	892	2,870
Transportation:									
Highways .....	40,699	—	—	—	5,689	10,775	7,699	1,747	14,789
Capital outlay .....	8,488	—	—	—	—	4,865	399	1,006	2,218
Air transportation .....	8,728	—	—	—	8,069	—	69	10	580
Other transportation .....	3,492	—	—	—	1,711	622	1,159	—	—
Public safety:									
Police protection .....	71,339	—	—	—	19,421	13,738	13,881	1,890	22,409
Fire protection .....	26,312	—	—	—	—	10,833	7,249	993	7,237
Correction .....	411	—	—	—	—	—	—	—	411
Protective inspection and regulation .....	3,809	—	—	—	307	720	715	334	1,733
Environment and housing:									
Natural resources .....	3,144	—	—	—	—	2,589	246	—	309
Parks and recreation .....	27,180	—	—	—	5,136	6,473	5,964	1,247	8,360
Housing and community development .....	14,197	—	—	—	3,271	3,500	1,523	1,557	4,346
Sewerage .....	43,011	—	—	—	6,622	9,048	7,827	2,782	16,732
Solid waste management .....	24,893	—	—	—	5,766	2,423	7,669	521	8,514
Governmental administration:									
Financial administration .....	12,968	—	—	—	818	1,186	5,526	217	5,221
Judicial and legal .....	7,464	—	—	—	—	509	2,251	397	4,307
General public buildings .....	2,988	—	—	—	7	—	425	112	2,444
Other governmental administration .....	12,892	—	—	—	747	3,221	6,030	214	2,680
Interest on general debt .....	43,367	—	—	—	2,485	3,475	5,721	294	31,392
Other and unallocable .....	61,017	—	—	—	16,080	11,909	13,031	5,307	14,690
Utility and liquor store expenditure .....	68,083	—	—	—	16,031	5,681	17,134	1,295	27,942
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	753,870	—	—	—	39,330	68,138	116,193	9,671	520,538
Exhibit: Salaries and wages .....	177,930	—	—	—	40,362	36,217	40,678	5,725	54,948
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	—	.8	1.6	2.3	.8	94.6
Population, April 1, 2000 .....	100.0	—	—	—	18.5	23.4	18.1	2.9	37.0
<b>Revenue</b> .....	<b>100.0</b>	—	—	—	<b>18.1</b>	<b>16.9</b>	<b>24.1</b>	<b>4.0</b>	<b>36.9</b>
General revenue .....	100.0	—	—	—	17.9	17.9	24.2	4.4	35.6
Intergovernmental revenue .....	100.0	—	—	—	18.9	14.3	27.3	5.1	34.3
Federal government .....	100.0	—	—	—	28.6	11.3	25.5	4.6	30.0
State government .....	100.0	—	—	—	16.7	15.6	26.4	5.6	35.7
From own sources .....	100.0	—	—	—	17.6	19.0	23.3	4.1	36.0
Taxes .....	100.0	—	—	—	16.2	24.1	26.0	3.7	30.1
Property .....	100.0	—	—	—	14.4	24.8	27.9	3.7	29.3
Other .....	100.0	—	—	—	27.8	19.4	14.0	3.6	35.3
Charges and miscellaneous .....	100.0	—	—	—	18.4	16.2	21.8	4.4	39.3
Utility and liquor store revenue .....	100.0	—	—	—	19.3	10.1	23.1	2.1	45.5
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	—	—	—	<b>19.1</b>	<b>18.3</b>	<b>22.1</b>	<b>4.0</b>	<b>36.5</b>
General expenditure .....	100.0	—	—	—	18.4	19.9	21.7	4.3	35.8
Current expenditure .....	100.0	—	—	—	18.0	19.6	21.2	4.2	37.0
Capital outlay .....	100.0	—	—	—	22.2	22.5	25.8	6.0	23.5
Education services:									
Education .....	100.0	—	—	—	—	—	—	—	100.0
Libraries .....	100.0	—	—	—	26.2	21.0	12.8	—	39.9
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	—	93.5	—	6.5
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	—	—	—	—	22.0	36.4	9.8	31.7
Transportation:									
Highways .....	100.0	—	—	—	14.0	26.5	18.9	4.3	36.3
Capital outlay .....	100.0	—	—	—	—	57.3	4.7	11.9	26.1
Air transportation .....	100.0	—	—	—	92.4	—	.8	.1	6.6
Other transportation .....	100.0	—	—	—	49.0	17.8	33.2	—	—
Public safety:									
Police protection .....	100.0	—	—	—	27.2	19.3	19.5	2.6	31.4
Fire protection .....	100.0	—	—	—	—	41.2	27.6	3.8	27.5
Correction .....	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation .....	100.0	—	—	—	8.1	18.9	18.8	8.8	45.5
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	82.3	7.8	—	9.8
Parks and recreation .....	100.0	—	—	—	18.9	23.8	21.9	4.6	30.8
Housing and community development .....	100.0	—	—	—	23.0	24.7	10.7	11.0	30.6
Sewerage .....	100.0	—	—	—	15.4	21.0	18.2	6.5	38.9
Solid waste management .....	100.0	—	—	—	23.2	9.7	30.8	2.1	34.2

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>MONTANA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	—	—	—	6.3	9.1	42.6	1.7	40.3
Judicial and legal .....	100.0	—	—	—	—	6.8	30.2	5.3	57.7
General public buildings .....	100.0	—	—	—	.2	—	14.2	3.7	81.8
Other governmental administration .....	100.0	—	—	—	5.8	25.0	46.8	1.7	20.8
Interest on general debt .....	100.0	—	—	—	5.7	8.0	13.2	.7	72.4
Other and unallocable .....	100.0	—	—	—	26.4	19.5	21.4	8.7	24.1
Utility and liquor store expenditure .....	100.0	—	—	—	23.5	8.3	25.2	1.9	41.0
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	—	—	—	5.2	9.0	15.4	1.3	69.0
Exhibit: Salaries and wages .....	100.0	—	—	—	22.7	20.4	22.9	3.2	30.9
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,015.41</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>991.46</b>	<b>730.27</b>	<b>1,349.13</b>	<b>1,399.21</b>	<b>1,014.27</b>
General revenue .....	876.76	—	—	—	846.92	670.65	1,172.65	1,301.84	843.71
Intergovernmental revenue .....	204.52	—	—	—	208.79	124.88	308.20	358.93	189.83
Federal government .....	39.48	—	—	—	61.01	18.98	55.51	62.50	32.01
State government .....	154.87	—	—	—	139.23	103.19	225.75	294.31	149.69
From own sources .....	672.24	—	—	—	638.13	545.77	864.45	942.91	653.88
Taxes .....	241.58	—	—	—	211.19	248.02	346.31	301.69	196.63
Property .....	208.92	—	—	—	162.23	221.06	321.13	261.97	165.42
Other .....	32.66	—	—	—	48.96	26.96	25.18	39.72	31.21
Charges and miscellaneous .....	430.67	—	—	—	426.94	297.76	518.14	641.21	457.26
Utility and liquor store revenue .....	138.65	—	—	—	144.55	59.62	176.48	97.38	170.56
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>1,018.82</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,049.03</b>	<b>794.55</b>	<b>1,244.83</b>	<b>1,392.74</b>	<b>1,005.50</b>
General expenditure .....	878.47	—	—	—	870.60	744.60	1,049.89	1,301.69	849.74
Current expenditure .....	798.19	—	—	—	774.31	667.64	935.50	1,136.96	798.79
Capital outlay .....	80.28	—	—	—	96.30	76.96	114.39	164.73	50.95
Education services:									
Education .....	.34	—	—	—	—	—	—	—	.91
Libraries .....	16.43	—	—	—	23.28	14.73	11.65	—	17.73
Social services and income maintenance:									
Public welfare .....	2.13	—	—	—	—	—	11.01	—	.37
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	18.68	—	—	—	—	17.56	37.58	62.72	16.00
Transportation:									
Highways .....	83.90	—	—	—	63.32	94.73	87.59	122.83	82.44
Capital outlay .....	17.50	—	—	—	—	42.77	4.54	70.73	12.36
Air transportation .....	17.99	—	—	—	89.81	—	.79	.70	3.23
Other transportation .....	7.20	—	—	—	19.04	5.47	13.19	—	—
Public safety:									
Police protection .....	147.06	—	—	—	216.16	120.78	157.93	132.88	124.92
Fire protection .....	54.24	—	—	—	—	95.24	82.47	69.82	40.34
Correction .....	.85	—	—	—	—	—	—	—	2.29
Protective inspection and regulation .....	7.85	—	—	—	3.42	6.33	8.13	23.48	9.66
Environment and housing:									
Natural resources .....	6.48	—	—	—	—	22.76	2.80	—	1.72
Parks and recreation .....	56.03	—	—	—	57.16	56.91	67.85	87.67	46.60
Housing and community development .....	29.27	—	—	—	36.41	30.77	17.33	109.47	24.23
Sewerage .....	88.66	—	—	—	73.70	79.55	89.05	195.60	93.27
Solid waste management .....	51.32	—	—	—	64.18	21.30	87.25	36.63	47.46
Governmental administration:									
Financial administration .....	26.73	—	—	—	9.10	10.43	62.87	15.26	29.10
Judicial and legal .....	15.39	—	—	—	—	4.48	25.61	27.91	24.01
General public buildings .....	6.16	—	—	—	.08	—	4.84	7.87	13.62
Other governmental administration .....	26.58	—	—	—	8.31	28.32	68.60	15.05	14.94
Interest on general debt .....	89.40	—	—	—	27.66	30.55	65.09	20.67	174.99
Other and unallocable .....	125.78	—	—	—	178.97	104.70	148.26	373.13	81.89
Utility and liquor store expenditure .....	140.35	—	—	—	178.43	49.95	194.94	91.05	155.76
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,554.06	—	—	—	437.74	599.05	1,321.95	679.96	2,901.71
Exhibit: Salaries and wages .....	366.79	—	—	—	449.23	318.41	462.80	402.52	306.30

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEBRASKA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	531	1	1	—	—	—	4	10	515
Population, April 1, 2000 .....	1,323,618	390,007	225,581	—	—	—	139,927	169,655	398,448
<b>Revenue .....</b>	<b>1,858,593</b>	<b>390,764</b>	<b>391,129</b>	—	—	—	<b>211,160</b>	<b>253,744</b>	<b>611,796</b>
General revenue .....	1,358,238	389,724	203,404	—	—	—	137,599	164,776	462,735
Intergovernmental revenue .....	251,412	57,815	56,272	—	—	—	23,789	26,628	86,908
Federal government .....	28,172	12,342	15,363	—	—	—	—	243	224
State government .....	200,944	40,491	38,761	—	—	—	18,000	21,464	82,228
From own sources .....	1,106,826	331,909	147,132	—	—	—	113,810	138,148	375,827
Taxes .....	621,303	234,317	90,127	—	—	—	58,905	77,434	160,520
Property .....	206,664	84,655	29,846	—	—	—	17,850	22,557	51,756
Other .....	414,639	149,662	60,281	—	—	—	41,055	54,877	108,764
Charges and miscellaneous .....	485,523	97,592	57,005	—	—	—	54,905	60,714	215,307
Utility and liquor store revenue .....	488,702	—	176,667	—	—	—	73,561	89,144	149,330
Employee retirement revenue .....	11,653	1,040	11,058	—	—	—	—	-176	-269
<b>Expenditure .....</b>	<b>1,826,734</b>	<b>495,676</b>	<b>349,341</b>	—	—	—	<b>213,911</b>	<b>247,807</b>	<b>519,999</b>
General expenditure .....	1,276,543	460,896	192,752	—	—	—	120,937	153,643	348,315
Current expenditure .....	877,849	293,450	136,191	—	—	—	84,612	115,330	248,266
Capital outlay .....	398,694	167,446	56,561	—	—	—	36,325	38,313	100,049
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	21,244	7,918	5,176	—	—	—	1,602	4,684	1,864
Social services and income maintenance:									
Public welfare .....	25,788	—	—	—	—	—	76	593	25,119
Hospitals .....	19,712	—	—	—	—	—	—	—	19,712
Health .....	16,481	—	13,713	—	—	—	726	25	2,017
Transportation:									
Highways .....	217,570	51,083	40,046	—	—	—	24,852	25,565	76,024
Capital outlay .....	109,015	13,457	31,443	—	—	—	14,250	12,752	37,113
Air transportation .....	2,205	—	—	—	—	—	431	102	1,672
Other transportation .....	2,338	—	2,338	—	—	—	—	—	—
Public safety:									
Police protection .....	158,800	70,596	22,777	—	—	—	17,075	23,317	25,035
Fire protection .....	105,408	51,710	15,202	—	—	—	8,976	13,039	16,481
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	11,916	2,455	4,044	—	—	—	1,724	1,214	2,479
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	113,226	37,326	12,839	—	—	—	8,941	17,510	36,610
Housing and community development .....	26,434	5,684	8,758	—	—	—	1,864	2,939	7,189
Sewerage .....	95,369	38,302	8,950	—	—	—	13,624	12,484	22,009
Solid waste management .....	48,418	13,332	1,931	—	—	—	5,716	9,321	18,118
Governmental administration:									
Financial administration .....	44,348	3,302	1,935	—	—	—	8,638	7,234	23,239
Judicial and legal .....	2,392	—	1,528	—	—	—	795	68	1
General public buildings .....	9,557	2,543	—	—	—	—	1,840	477	4,697
Other governmental administration .....	65,385	10,073	3,292	—	—	—	11,206	11,006	29,808
Interest on general debt .....	42,393	22,319	5,104	—	—	—	3,899	7,339	3,732
Other and unallocable .....	247,559	144,253	45,119	—	—	—	8,952	16,726	32,509
Utility and liquor store expenditure .....	509,195	—	151,324	—	—	—	92,974	93,450	171,447
Employee retirement expenditure .....	40,996	34,780	5,265	—	—	—	—	714	237
Debt outstanding at end of fiscal year .....	1,337,989	468,791	396,308	—	—	—	132,936	206,502	133,452
Exhibit: Salaries and wages .....	503,144	130,650	68,730	—	—	—	64,363	79,477	159,924
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.2	.2	—	—	—	.8	1.9	97.0
Population, April 1, 2000 .....	100.0	29.5	17.0	—	—	—	10.6	12.8	30.1
<b>Revenue .....</b>	<b>100.0</b>	<b>21.0</b>	<b>21.0</b>	—	—	—	<b>11.4</b>	<b>13.7</b>	<b>32.9</b>
General revenue .....	100.0	28.7	15.0	—	—	—	10.1	12.1	34.1
Intergovernmental revenue .....	100.0	23.0	22.4	—	—	—	9.5	10.6	34.6
Federal government .....	100.0	43.8	54.5	—	—	—	—	.9	.8
State government .....	100.0	20.2	19.3	—	—	—	9.0	10.7	40.9
From own sources .....	100.0	30.0	13.3	—	—	—	10.3	12.5	34.0
Taxes .....	100.0	37.7	14.5	—	—	—	9.5	12.5	25.8
Property .....	100.0	41.0	14.4	—	—	—	8.6	10.9	25.0
Other .....	100.0	36.1	14.5	—	—	—	9.9	13.2	26.2
Charges and miscellaneous .....	100.0	20.1	11.7	—	—	—	11.3	12.5	44.3
Utility and liquor store revenue .....	100.0	—	36.2	—	—	—	15.1	18.2	30.6
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEBRASKA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	<b>27.1</b>	<b>19.1</b>	—	—	—	<b>11.7</b>	<b>13.6</b>	<b>28.5</b>
General expenditure .....	100.0	36.1	15.1	—	—	—	9.5	12.0	27.3
Current expenditure .....	100.0	33.4	15.5	—	—	—	9.6	13.1	28.3
Capital outlay .....	100.0	42.0	14.2	—	—	—	9.1	9.6	25.1
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	37.3	24.4	—	—	—	7.5	22.0	8.8
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	—	.3	2.3	97.4
Hospitals .....	100.0	—	—	—	—	—	—	—	100.0
Health .....	100.0	—	83.2	—	—	—	4.4	.2	12.2
Transportation:									
Highways .....	100.0	23.5	18.4	—	—	—	11.4	11.8	34.9
Capital outlay .....	100.0	12.3	28.8	—	—	—	13.1	11.7	34.0
Air transportation .....	100.0	—	—	—	—	—	19.5	4.6	75.8
Other transportation .....	100.0	—	100.0	—	—	—	—	—	—
Public safety:									
Police protection .....	100.0	44.5	14.3	—	—	—	10.8	14.7	15.8
Fire protection .....	100.0	49.1	14.4	—	—	—	8.5	12.4	15.6
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	20.6	33.9	—	—	—	14.5	10.2	20.8
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	33.0	11.3	—	—	—	7.9	15.5	32.3
Housing and community development .....	100.0	21.5	33.1	—	—	—	7.1	11.1	27.2
Sewerage .....	100.0	40.2	9.4	—	—	—	14.3	13.1	23.1
Solid waste management .....	100.0	27.5	4.0	—	—	—	11.8	19.3	37.4
Governmental administration:									
Financial administration .....	100.0	7.4	4.4	—	—	—	19.5	16.3	52.4
Judicial and legal .....	100.0	—	63.9	—	—	—	33.2	2.8	—
General public buildings .....	100.0	26.6	—	—	—	—	19.3	5.0	49.1
Other governmental administration .....	100.0	15.4	5.0	—	—	—	17.1	16.8	45.6
Interest on general debt .....	100.0	52.6	12.0	—	—	—	9.2	17.3	8.8
Other and unallocable .....	100.0	58.3	18.2	—	—	—	3.6	6.8	13.1
Utility and liquor store expenditure .....	100.0	—	29.7	—	—	—	18.3	18.4	33.7
Employee retirement expenditure .....	100.0	84.8	12.8	—	—	—	—	1.7	.6
Debt outstanding at end of fiscal year .....	100.0	35.0	29.6	—	—	—	9.9	15.4	10.0
Exhibit: Salaries and wages .....	100.0	26.0	13.7	—	—	—	12.8	15.8	31.8
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,404.18</b>	<b>1,001.94</b>	<b>1,733.87</b>	—	—	—	<b>1,509.07</b>	<b>1,495.65</b>	<b>1,535.45</b>
General revenue .....	1,026.16	999.27	901.69	—	—	—	983.36	971.24	1,161.34
Intergovernmental revenue .....	189.94	148.24	249.45	—	—	—	170.01	156.95	218.12
Federal government .....	21.28	31.65	68.10	—	—	—	—	1.43	.56
State government .....	151.81	103.82	171.83	—	—	—	128.64	126.52	206.37
From own sources .....	836.21	851.03	652.24	—	—	—	813.35	814.29	943.23
Taxes .....	469.40	600.80	399.53	—	—	—	420.97	456.42	402.86
Property .....	156.14	217.06	132.31	—	—	—	127.57	132.96	129.89
Other .....	313.26	383.74	267.23	—	—	—	293.40	323.46	272.97
Charges and miscellaneous .....	366.82	250.23	252.70	—	—	—	392.38	357.87	540.36
Utility and liquor store revenue .....	369.22	—	783.16	—	—	—	525.71	525.44	374.78
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,380.11</b>	<b>1,270.94</b>	<b>1,548.63</b>	—	—	—	<b>1,528.73</b>	<b>1,460.65</b>	<b>1,305.06</b>
General expenditure .....	964.43	1,181.76	854.47	—	—	—	864.29	905.62	874.18
Current expenditure .....	663.22	752.42	603.73	—	—	—	604.69	679.79	623.08
Capital outlay .....	301.22	429.34	250.73	—	—	—	259.60	225.83	251.10
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	16.05	20.30	22.95	—	—	—	11.45	27.61	4.68
Social services and income maintenance:									
Public welfare .....	19.48	—	—	—	—	—	.54	3.50	63.04
Hospitals .....	14.89	—	—	—	—	—	—	—	49.47
Health .....	12.45	—	60.79	—	—	—	5.19	.15	5.06
Transportation:									
Highways .....	164.38	130.98	177.52	—	—	—	177.61	150.69	190.80
Capital outlay .....	82.36	34.50	139.39	—	—	—	101.84	75.16	93.14
Air transportation .....	1.67	—	—	—	—	—	3.08	.60	4.20
Other transportation .....	1.77	—	10.36	—	—	—	—	—	—
Public safety:									
Police protection .....	119.97	181.01	100.97	—	—	—	122.03	137.44	62.83
Fire protection .....	79.64	132.59	67.39	—	—	—	64.15	76.86	41.36
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	9.00	6.29	17.93	—	—	—	12.32	7.16	6.22
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	85.54	95.71	56.92	—	—	—	63.90	103.21	91.88
Housing and community development .....	19.97	14.57	38.82	—	—	—	13.32	17.32	18.04
Sewerage .....	72.05	98.21	39.68	—	—	—	97.37	73.58	55.24
Solid waste management .....	36.58	34.18	8.56	—	—	—	40.85	54.94	45.47

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEBRASKA—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	33.51	8.47	8.58	—	—	—	61.73	42.64	58.32
Judicial and legal .....	1.81	—	6.77	—	—	—	5.68	.40	—
General public buildings .....	7.22	6.52	—	—	—	—	13.15	2.81	11.79
Other governmental administration .....	49.40	25.83	14.59	—	—	—	80.08	64.87	74.81
Interest on general debt .....	32.03	57.23	22.63	—	—	—	27.86	43.26	9.37
Other and unallocable .....	187.03	369.87	200.01	—	—	—	63.98	98.59	81.59
Utility and liquor store expenditure .....	384.70	—	670.82	—	—	—	664.45	550.82	430.29
Employee retirement expenditure .....	30.97	89.18	23.34	—	—	—	—	4.21	.59
Debt outstanding at end of fiscal year .....	1,010.86	1,202.01	1,756.83	—	—	—	950.04	1,217.19	334.93
Exhibit: Salaries and wages .....	380.13	334.99	304.68	—	—	—	459.98	468.46	401.37
<b>NEVADA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	19	1	—	3	—	2	—	2	11
Population, April 1, 2000 .....	1,142,955	478,434	—	471,349	—	118,803	—	31,674	42,695
<b>Revenue .....</b>	<b>1,658,008</b>	<b>574,125</b>	<b>—</b>	<b>716,175</b>	<b>—</b>	<b>243,208</b>	<b>—</b>	<b>58,461</b>	<b>66,039</b>
General revenue .....	1,551,549	573,574	—	638,669	—	237,589	—	45,861	55,856
Intergovernmental revenue .....	504,649	211,828	—	199,978	—	51,450	—	18,604	22,789
Federal government .....	32,922	8,032	—	18,431	—	3,168	—	700	2,591
State government .....	389,846	174,424	—	136,982	—	47,176	—	14,160	17,104
From own sources .....	1,046,900	361,746	—	438,691	—	186,139	—	27,257	33,067
Taxes .....	447,947	168,400	—	202,062	—	55,235	—	7,845	14,405
Property .....	238,560	82,735	—	117,229	—	29,950	—	3,561	5,085
Other .....	209,387	85,665	—	84,833	—	25,285	—	4,284	9,320
Charges and miscellaneous .....	598,953	193,346	—	236,629	—	130,904	—	19,412	18,662
Utility and liquor store revenue .....	106,459	551	—	77,506	—	5,619	—	12,600	10,183
Employee retirement revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>1,674,582</b>	<b>557,044</b>	<b>—</b>	<b>759,649</b>	<b>—</b>	<b>238,205</b>	<b>—</b>	<b>58,866</b>	<b>60,818</b>
General expenditure .....	1,573,739	556,002	—	686,535	—	232,169	—	47,602	51,431
Current expenditure .....	1,164,918	412,367	—	470,045	—	208,584	—	33,488	40,434
Capital outlay .....	408,821	143,635	—	216,490	—	23,585	—	14,114	10,997
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	2,884	—	—	1,422	—	1,445	—	1	16
Social services and income maintenance:									
Public welfare .....	2,711	810	—	—	—	1,674	—	22	205
Hospitals .....	71,887	—	—	—	—	71,887	—	—	—
Health .....	7,563	2,014	—	1,427	—	3,349	—	314	459
Transportation:									
Highways .....	227,110	61,550	—	132,468	—	19,672	—	5,761	7,659
Capital outlay .....	159,275	37,087	—	108,620	—	7,179	—	2,376	4,013
Air transportation .....	6,111	—	—	—	—	236	—	5,059	816
Other transportation .....	4,944	3,517	—	884	—	240	—	—	303
Public safety:									
Police protection .....	247,879	88,462	—	115,971	—	24,021	—	9,271	10,154
Fire protection .....	165,588	69,831	—	72,238	—	15,621	—	4,192	3,706
Correction .....	56,279	21,373	—	32,439	—	2,467	—	—	—
Protective inspection and regulation .....	47,786	13,660	—	28,234	—	4,802	—	206	884
Environment and housing:									
Natural resources .....	32,726	24,739	—	5,298	—	558	—	1,417	714
Parks and recreation .....	181,687	66,279	—	83,154	—	14,263	—	9,457	8,534
Housing and community development .....	36,899	11,950	—	21,613	—	2,487	—	373	476
Sewerage .....	88,852	27,650	—	40,954	—	13,697	—	2,186	4,365
Solid waste management .....	9,277	4,654	—	—	—	831	—	1,702	2,090
Governmental administration:									
Financial administration .....	50,205	17,394	—	21,117	—	9,069	—	678	1,947
Judicial and legal .....	47,716	20,295	—	19,899	—	5,421	—	739	1,362
General public buildings .....	50,986	24,233	—	23,034	—	1,699	—	1,254	766
Other governmental administration .....	71,179	25,831	—	22,885	—	15,495	—	3,049	3,919
Interest on general debt .....	67,335	19,953	—	39,577	—	5,762	—	623	1,420
Other and unallocable .....	96,135	51,807	—	23,921	—	17,473	—	1,298	1,636
Utility and liquor store expenditure .....	100,843	1,042	—	73,114	—	6,036	—	11,264	9,387
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,548,036	350,001	—	998,449	—	141,474	—	22,210	35,902
Exhibit: Salaries and wages .....	522,318	152,738	—	243,049	—	86,364	—	19,592	20,575

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEVADA—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	5.3	—	15.8	—	10.5	—	10.5	57.9
Population, April 1, 2000 .....	100.0	41.9	—	41.2	—	10.4	—	2.8	3.7
<b>Revenue .....</b>	<b>100.0</b>	<b>34.6</b>	<b>—</b>	<b>43.2</b>	<b>—</b>	<b>14.7</b>	<b>—</b>	<b>3.5</b>	<b>4.0</b>
General revenue .....	100.0	37.0	—	41.2	—	15.3	—	3.0	3.6
Intergovernmental revenue .....	100.0	42.0	—	39.6	—	10.2	—	3.7	4.5
Federal government .....	100.0	24.4	—	56.0	—	9.6	—	2.1	7.9
State government .....	100.0	44.7	—	35.1	—	12.1	—	3.6	4.4
From own sources .....	100.0	34.6	—	41.9	—	17.8	—	2.6	3.2
Taxes .....	100.0	37.6	—	45.1	—	12.3	—	1.8	3.2
Property .....	100.0	34.7	—	49.1	—	12.6	—	1.5	2.1
Other .....	100.0	40.9	—	40.5	—	12.1	—	2.0	4.5
Charges and miscellaneous .....	100.0	32.3	—	39.5	—	21.9	—	3.2	3.1
Utility and liquor store revenue .....	100.0	.5	—	72.8	—	5.3	—	11.8	9.6
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>33.3</b>	<b>—</b>	<b>45.4</b>	<b>—</b>	<b>14.2</b>	<b>—</b>	<b>3.5</b>	<b>3.6</b>
General expenditure .....	100.0	35.3	—	43.6	—	14.8	—	3.0	3.3
Current expenditure .....	100.0	35.4	—	40.4	—	17.9	—	2.9	3.5
Capital outlay .....	100.0	35.1	—	53.0	—	5.8	—	3.5	2.7
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	—	49.3	—	50.1	—	—	.6
Social services and income maintenance:									
Public welfare .....	100.0	29.9	—	—	—	61.7	—	.8	7.6
Hospitals .....	100.0	—	—	—	—	100.0	—	—	—
Health .....	100.0	26.6	—	18.9	—	44.3	—	4.2	6.1
Transportation:									
Highways .....	100.0	27.1	—	58.3	—	8.7	—	2.5	3.4
Capital outlay .....	100.0	23.3	—	68.2	—	4.5	—	1.5	2.5
Air transportation .....	100.0	—	—	—	—	3.9	—	82.8	13.4
Other transportation .....	100.0	71.1	—	17.9	—	4.9	—	—	6.1
Public safety:									
Police protection .....	100.0	35.7	—	46.8	—	9.7	—	3.7	4.1
Fire protection .....	100.0	42.2	—	43.6	—	9.4	—	2.5	2.2
Correction .....	100.0	38.0	—	57.6	—	4.4	—	—	—
Protective inspection and regulation .....	100.0	28.6	—	59.1	—	10.0	—	.4	1.8
Environment and housing:									
Natural resources .....	100.0	75.6	—	16.2	—	1.7	—	4.3	2.2
Parks and recreation .....	100.0	36.5	—	45.8	—	7.9	—	5.2	4.7
Housing and community development .....	100.0	32.4	—	58.6	—	6.7	—	1.0	1.3
Sewerage .....	100.0	31.1	—	46.1	—	15.4	—	2.5	4.9
Solid waste management .....	100.0	50.2	—	—	—	9.0	—	18.3	22.5
Governmental administration:									
Financial administration .....	100.0	34.6	—	42.1	—	18.1	—	1.4	3.9
Judicial and legal .....	100.0	42.5	—	41.7	—	11.4	—	1.5	2.9
General public buildings .....	100.0	47.5	—	45.2	—	3.3	—	2.5	1.5
Other governmental administration .....	100.0	36.3	—	32.2	—	21.8	—	4.3	5.5
Interest on general debt .....	100.0	29.6	—	58.8	—	8.6	—	.9	2.1
Other and unallocable .....	100.0	53.9	—	24.9	—	18.2	—	1.4	1.7
Utility and liquor store expenditure .....	100.0	1.0	—	72.5	—	6.0	—	11.2	9.3
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	22.6	—	64.5	—	9.1	—	1.4	2.3
Exhibit: Salaries and wages .....	100.0	29.2	—	46.5	—	16.5	—	3.8	3.9
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,450.63</b>	<b>1,200.01</b>	<b>—</b>	<b>1,519.42</b>	<b>—</b>	<b>2,047.15</b>	<b>—</b>	<b>1,845.71</b>	<b>1,546.76</b>
General revenue .....	1,357.49	1,198.86	—	1,354.98	—	1,999.86	—	1,447.91	1,308.26
Intergovernmental revenue .....	441.53	442.75	—	424.27	—	433.07	—	587.36	533.76
Federal government .....	28.80	16.79	—	39.10	—	26.67	—	22.10	60.69
State government .....	341.09	364.57	—	290.62	—	397.09	—	447.05	400.61
From own sources .....	915.96	756.10	—	930.71	—	1,566.79	—	860.55	774.49
Taxes .....	391.92	351.98	—	428.69	—	464.93	—	247.68	337.39
Property .....	208.72	172.93	—	248.71	—	252.10	—	112.43	119.10
Other .....	183.20	179.05	—	179.98	—	212.83	—	135.25	218.29
Charges and miscellaneous .....	524.04	404.12	—	502.03	—	1,101.86	—	612.87	437.10
Utility and liquor store revenue .....	93.14	1.15	—	164.43	—	47.30	—	397.80	238.51
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEVADA—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>1,465.13</b>	<b>1,164.31</b>	—	<b>1,611.65</b>	—	<b>2,005.04</b>	—	<b>1,858.50</b>	<b>1,424.48</b>
General expenditure .....	1,376.90	1,162.13	—	1,456.53	—	1,954.24	—	1,502.87	1,204.61
Current expenditure .....	1,019.22	861.91	—	997.23	—	1,755.71	—	1,057.27	947.04
Capital outlay .....	357.69	300.22	—	459.30	—	198.52	—	445.60	257.57
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	2.52	—	—	3.02	—	12.16	—	.03	.37
Social services and income maintenance:									
Public welfare .....	2.37	1.69	—	—	—	14.09	—	.69	4.80
Hospitals .....	62.90	—	—	—	—	605.09	—	—	—
Health .....	6.62	4.21	—	3.03	—	28.19	—	9.91	10.75
Transportation:									
Highways .....	198.70	128.65	—	281.04	—	165.59	—	181.88	179.39
Capital outlay .....	139.35	77.52	—	230.44	—	60.43	—	75.01	93.99
Air transportation .....	5.35	—	—	—	—	1.99	—	159.72	19.11
Other transportation .....	4.33	7.35	—	1.88	—	2.02	—	—	7.10
Public safety:									
Police protection .....	216.88	184.90	—	246.04	—	202.19	—	292.70	237.83
Fire protection .....	144.88	145.96	—	153.26	—	131.49	—	132.35	86.80
Correction .....	49.24	44.67	—	68.82	—	20.77	—	—	—
Protective inspection and regulation .....	41.81	28.55	—	59.90	—	40.42	—	6.50	20.71
Environment and housing:									
Natural resources .....	28.63	51.71	—	11.24	—	4.70	—	44.74	16.72
Parks and recreation .....	158.96	138.53	—	176.42	—	120.06	—	298.57	199.88
Housing and community development .....	32.28	24.98	—	45.85	—	20.93	—	11.78	11.15
Sewerage .....	77.74	57.79	—	86.89	—	115.29	—	69.02	102.24
Solid waste management .....	8.12	9.73	—	—	—	6.99	—	53.73	48.95
Governmental administration:									
Financial administration .....	43.93	36.36	—	44.80	—	76.34	—	21.41	45.60
Judicial and legal .....	41.75	42.42	—	42.22	—	45.63	—	23.33	31.90
General public buildings .....	44.61	50.65	—	48.87	—	14.30	—	39.59	17.94
Other governmental administration .....	62.28	53.99	—	48.55	—	130.43	—	96.26	91.79
Interest on general debt .....	58.91	41.70	—	83.97	—	48.50	—	19.67	33.26
Other and unallocable .....	84.11	108.28	—	50.75	—	147.08	—	40.98	38.32
Utility and liquor store expenditure .....	88.23	2.18	—	155.12	—	50.81	—	355.62	219.86
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,354.42	731.56	—	2,118.28	—	1,190.83	—	701.21	840.89
Exhibit: Salaries and wages .....	456.99	319.25	—	515.65	—	726.95	—	618.55	481.91
<b>NEW HAMPSHIRE</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	13	—	—	1	1	—	3	7	1
Population, April 1, 2000 .....	405,333	—	—	107,006	86,605	—	96,032	107,285	8,405
<b>Revenue</b> .....	<b>1,004,221</b>	—	—	<b>296,355</b>	<b>236,649</b>	—	<b>198,016</b>	<b>254,775</b>	<b>18,426</b>
General revenue .....	967,330	—	—	283,411	236,826	—	187,292	241,999	17,802
Intergovernmental revenue .....	369,726	—	—	132,559	89,002	—	62,456	76,901	8,808
Federal government .....	54,169	—	—	34,302	7,436	—	3,960	8,471	—
State government .....	298,093	—	—	96,188	81,300	—	51,863	60,407	8,335
From own sources .....	597,604	—	—	150,852	147,824	—	124,836	165,098	8,994
Taxes .....	433,773	—	—	83,583	121,571	—	98,522	122,977	7,120
Property .....	412,426	—	—	72,707	120,414	—	92,115	120,110	7,080
Other .....	21,347	—	—	10,876	1,157	—	6,407	2,867	40
Charges and miscellaneous .....	163,831	—	—	67,269	26,253	—	26,314	42,121	1,874
Utility and liquor store revenue .....	37,068	—	—	12,944	—	—	10,724	12,776	624
Employee retirement revenue .....	-177	—	—	—	-177	—	—	—	—
<b>Expenditure</b> .....	<b>1,039,302</b>	—	—	<b>327,241</b>	<b>245,219</b>	—	<b>191,848</b>	<b>256,874</b>	<b>18,120</b>
General expenditure .....	1,002,977	—	—	314,739	242,653	—	184,203	243,830	17,552
Current expenditure .....	844,763	—	—	291,912	184,544	—	158,857	192,241	17,209
Capital outlay .....	158,214	—	—	22,827	58,109	—	25,346	51,589	343
Education services:									
Education .....	409,618	—	—	116,357	136,342	—	69,001	78,390	9,528
Libraries .....	11,057	—	—	2,259	2,118	—	2,885	3,574	221
Social services and income maintenance:									
Public welfare .....	10,246	—	—	2,166	1,418	—	2,948	3,599	115
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	8,300	—	—	3,492	2,007	—	607	2,120	74
Transportation:									
Highways .....	45,682	—	—	16,873	6,245	—	8,046	13,443	1,075
Capital outlay .....	884	—	—	762	—	—	118	4	—
Air transportation .....	21,703	—	—	20,231	—	—	—	1,472	—
Other transportation .....	2,963	—	—	1,655	248	—	1,060	—	—
Public safety:									
Police protection .....	64,585	—	—	17,788	13,197	—	13,967	18,405	1,228
Fire protection .....	55,261	—	—	16,768	10,639	—	13,207	13,572	1,075
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	3,313	—	—	1,146	—	—	1,296	871	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW HAMPSHIRE—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	1,160	—	—	319	—	—	40	801	—
Parks and recreation .....	20,564	—	—	8,247	2,645	—	5,397	3,908	367
Housing and community development .....	36,958	—	—	33,996	1,036	—	673	1,253	—
Sewerage .....	37,727	—	—	6,234	7,595	—	9,964	13,342	592
Solid waste management .....	15,760	—	—	1,995	5,063	—	3,127	5,122	453
Governmental administration:									
Financial administration .....	16,592	—	—	5,057	2,674	—	3,551	4,974	336
Judicial and legal .....	4,331	—	—	684	270	—	878	2,482	17
General public buildings .....	8,863	—	—	5,126	275	—	1,228	2,046	188
Other governmental administration .....	22,822	—	—	2,651	9,629	—	2,738	7,541	263
Interest on general debt .....									
Other and unallocable .....	46,558	—	—	21,693	7,588	—	9,200	6,278	1,799
Other and unallocable .....	158,914	—	—	30,002	33,664	—	34,390	60,637	221
Utility and liquor store expenditure .....	35,176	—	—	12,502	1,417	—	7,645	13,044	568
Employee retirement expenditure .....	1,149	—	—	—	1,149	—	—	—	—
Debt outstanding at end of fiscal year .....	981,912	—	—	447,775	161,414	—	215,671	135,225	21,827
Exhibit: Salaries and wages .....	390,903	—	—	128,959	99,611	—	73,871	80,330	8,132
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	7.7	7.7	—	23.1	53.8	7.7
Population, April 1, 2000 .....	100.0	—	—	26.4	21.4	—	23.7	26.5	2.1
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>29.5</b>	<b>23.6</b>	<b>—</b>	<b>19.7</b>	<b>25.4</b>	<b>1.8</b>
General revenue .....									
Intergovernmental revenue .....	100.0	—	—	29.3	24.5	—	19.4	25.0	1.8
Federal government .....	100.0	—	—	35.9	24.1	—	16.9	20.8	2.4
State government .....	100.0	—	—	63.3	13.7	—	7.3	15.6	—
From own sources .....	100.0	—	—	32.3	27.3	—	17.4	20.3	2.8
Taxes .....	100.0	—	—	25.2	24.7	—	20.9	27.6	1.5
Property .....	100.0	—	—	19.3	28.0	—	22.7	26.4	1.6
Other .....	100.0	—	—	17.6	29.2	—	22.3	29.1	1.7
Charges and miscellaneous .....	100.0	—	—	50.9	5.4	—	30.0	13.4	.2
Utility and liquor store revenue .....	100.0	—	—	41.1	16.0	—	16.1	25.7	1.1
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>31.5</b>	<b>23.6</b>	<b>—</b>	<b>18.5</b>	<b>24.7</b>	<b>1.7</b>
General expenditure .....									
Current expenditure .....	100.0	—	—	31.4	24.2	—	18.4	24.3	1.7
Capital outlay .....	100.0	—	—	34.6	21.8	—	18.8	22.8	2.0
Capital outlay .....	100.0	—	—	14.4	36.7	—	16.0	32.6	.2
Education services:									
Education .....	100.0	—	—	28.4	33.3	—	16.8	19.1	2.3
Libraries .....	100.0	—	—	20.4	19.2	—	26.1	32.3	2.0
Social services and income maintenance:									
Public welfare .....	100.0	—	—	21.1	13.8	—	28.8	35.1	1.1
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	—	—	42.1	24.2	—	7.3	25.5	.9
Transportation:									
Highways .....	100.0	—	—	36.9	13.7	—	17.6	29.4	2.4
Capital outlay .....	100.0	—	—	86.2	—	—	13.3	.5	—
Air transportation .....	100.0	—	—	93.2	—	—	—	6.8	—
Other transportation .....	100.0	—	—	55.9	8.4	—	35.8	—	—
Public safety:									
Police protection .....	100.0	—	—	27.5	20.4	—	21.6	28.5	1.9
Fire protection .....	100.0	—	—	30.3	19.3	—	23.9	24.6	1.9
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	—	—	34.6	—	—	39.1	26.3	—
Environment and housing:									
Natural resources .....	100.0	—	—	27.5	—	—	3.4	69.1	—
Parks and recreation .....	100.0	—	—	40.1	12.9	—	26.2	19.0	1.8
Housing and community development .....	100.0	—	—	92.0	2.8	—	1.8	3.4	—
Sewerage .....	100.0	—	—	16.5	20.1	—	26.4	35.4	1.6
Solid waste management .....	100.0	—	—	12.7	32.1	—	19.8	32.5	2.9
Governmental administration:									
Financial administration .....	100.0	—	—	30.5	16.1	—	21.4	30.0	2.0
Judicial and legal .....	100.0	—	—	15.8	6.2	—	20.3	57.3	.4
General public buildings .....	100.0	—	—	57.8	3.1	—	13.9	23.1	2.1
Other governmental administration .....	100.0	—	—	11.6	42.2	—	12.0	33.0	1.2
Interest on general debt .....									
Other and unallocable .....	100.0	—	—	46.6	16.3	—	19.8	13.5	3.9
Other and unallocable .....	100.0	—	—	18.9	21.2	—	21.6	38.2	.1
Utility and liquor store expenditure .....	100.0	—	—	35.5	4.0	—	21.7	37.1	1.6
Employee retirement expenditure .....	100.0	—	—	—	100.0	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	—	—	45.6	16.4	—	22.0	13.8	2.2
Exhibit: Salaries and wages .....	100.0	—	—	33.0	25.5	—	18.9	20.5	2.1

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW HAMPSHIRE—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
Revenue .....	2,477.52	—	—	2,769.52	2,732.51	—	2,061.98	2,374.75	2,192.27
General revenue .....	2,386.51	—	—	2,648.55	2,734.55	—	1,950.31	2,255.66	2,118.02
Intergovernmental revenue .....	912.15	—	—	1,238.80	1,027.68	—	650.37	716.79	1,047.95
Federal government .....	133.64	—	—	320.56	85.86	—	41.24	78.96	—
State government .....	735.43	—	—	898.90	938.74	—	540.06	563.05	991.67
From own sources .....	1,474.35	—	—	1,409.75	1,706.88	—	1,299.94	1,538.87	1,070.08
Taxes .....	1,070.16	—	—	781.11	1,403.74	—	1,025.93	1,146.26	847.11
Property .....	1,017.50	—	—	679.47	1,390.38	—	959.21	1,119.54	842.36
Other .....	52.67	—	—	101.64	13.36	—	66.72	26.72	4.76
Charges and miscellaneous .....	404.19	—	—	628.65	303.13	—	274.01	392.61	222.96
Utility and liquor store revenue .....	91.45	—	—	120.97	—	—	111.67	119.08	74.24
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
Expenditure .....	2,564.07	—	—	3,058.16	2,831.46	—	1,997.75	2,394.31	2,155.86
General expenditure .....	2,474.45	—	—	2,941.32	2,801.84	—	1,918.14	2,272.73	2,088.28
Current expenditure .....	2,084.12	—	—	2,728.00	2,130.87	—	1,654.21	1,791.87	2,047.47
Capital outlay .....	390.33	—	—	213.32	670.97	—	263.93	480.86	40.81
Education services:									
Education .....	1,010.57	—	—	1,087.39	1,574.30	—	718.52	730.67	1,133.61
Libraries .....	27.28	—	—	21.11	24.46	—	30.04	33.31	26.29
Social services and income maintenance:									
Public welfare .....	25.28	—	—	20.24	16.37	—	30.70	33.55	13.68
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	20.48	—	—	32.63	23.17	—	6.32	19.76	8.80
Transportation:									
Highways .....	112.70	—	—	157.68	72.11	—	83.78	125.30	127.90
Capital outlay .....	2.18	—	—	7.12	—	—	1.23	.04	—
Air transportation .....	53.54	—	—	189.06	—	—	—	13.72	—
Other transportation .....	7.31	—	—	15.47	2.86	—	11.04	—	—
Public safety:									
Police protection .....	159.34	—	—	166.23	152.38	—	145.44	171.55	146.10
Fire protection .....	136.33	—	—	156.70	122.85	—	137.53	126.50	127.90
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	8.17	—	—	10.71	—	—	13.50	8.12	—
Environment and housing:									
Natural resources .....	2.86	—	—	2.98	—	—	.42	7.47	—
Parks and recreation .....	50.73	—	—	77.07	30.54	—	56.20	36.43	43.66
Housing and community development .....	91.18	—	—	317.70	11.96	—	7.01	11.68	—
Sewerage .....	93.08	—	—	58.26	87.70	—	103.76	124.36	70.43
Solid waste management .....	38.88	—	—	18.64	58.46	—	32.56	47.74	53.90
Governmental administration:									
Financial administration .....	40.93	—	—	47.26	30.88	—	36.98	46.36	39.98
Judicial and legal .....	10.69	—	—	6.39	3.12	—	9.14	23.13	2.02
General public buildings .....	21.87	—	—	47.90	3.18	—	12.79	19.07	22.37
Other governmental administration .....	56.30	—	—	24.77	111.18	—	28.51	70.29	31.29
Interest on general debt .....	114.86	—	—	202.73	87.62	—	95.80	58.52	214.04
Other and unallocable .....	392.06	—	—	280.38	388.71	—	358.11	565.20	26.29
Utility and liquor store expenditure .....	86.78	—	—	116.83	16.36	—	79.61	121.58	67.58
Employee retirement expenditure .....	2.83	—	—	—	13.27	—	—	—	—
Debt outstanding at end of fiscal year .....	2,422.48	—	—	4,184.58	1,863.80	—	2,245.82	1,260.43	2,596.91
Exhibit: Salaries and wages .....	964.40	—	—	1,205.16	1,150.18	—	769.23	748.75	967.52
<b>NEW JERSEY</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	324	—	2	2	3	5	20	76	216
Population, April 1, 2000 .....	4,096,522	—	513,601	269,790	243,979	322,886	720,930	1,106,774	918,562
Revenue .....	7,251,925	—	1,181,725	337,146	634,728	882,652	1,335,986	1,474,820	1,404,868
General revenue .....	6,797,347	—	1,120,778	337,146	601,132	811,409	1,280,110	1,343,134	1,303,638
Intergovernmental revenue .....	2,644,343	—	526,955	130,993	430,396	463,534	498,193	333,409	260,863
Federal government .....	451,908	—	213,786	32,832	23,090	36,962	79,825	41,371	24,042
State government .....	2,122,807	—	283,524	95,736	405,424	423,494	410,274	280,278	224,077
From own sources .....	4,153,004	—	593,823	206,153	170,736	347,875	781,917	1,009,725	1,042,775
Taxes .....	2,937,721	—	284,592	141,941	113,410	264,498	590,652	760,395	782,233
Property .....	2,803,720	—	226,240	137,922	109,837	260,278	574,617	736,261	758,565
Other .....	134,001	—	58,352	4,019	3,573	4,220	16,035	24,134	23,668
Charges and miscellaneous .....	1,215,283	—	309,231	64,212	57,326	83,377	191,265	249,330	260,542
Utility and liquor store revenue .....	455,480	—	61,849	—	33,596	71,243	55,876	131,686	101,230
Employee retirement revenue .....	-902	—	-902	—	—	—	—	—	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW JERSEY—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b>	<b>6,937,266</b>	—	<b>1,088,534</b>	<b>325,030</b>	<b>649,582</b>	<b>870,452</b>	<b>1,289,147</b>	<b>1,410,848</b>	<b>1,303,673</b>
General expenditure	6,521,012	—	1,033,099	324,500	623,326	795,437	1,243,884	1,299,998	1,200,768
Current expenditure	5,968,295	—	951,017	310,473	571,151	747,697	1,144,234	1,150,319	1,093,404
Capital outlay	552,717	—	82,082	14,027	52,175	47,740	99,650	149,679	107,364
Education services:									
Education	1,166,734	—	—	—	232,039	410,838	274,277	132,668	116,912
Libraries	109,238	—	18,538	4,492	6,181	7,664	20,876	29,261	22,226
Social services and income maintenance:									
Public welfare	35,618	—	6,828	2,400	3,804	7,303	10,504	2,798	1,981
Hospitals	16	—	—	—	—	—	—	9	7
Health	104,517	—	33,500	12,802	8,113	10,792	15,757	13,504	10,049
Transportation:									
Highways	320,300	—	17,116	12,892	23,352	9,374	53,046	110,197	94,323
Capital outlay	94,344	—	929	3,450	9,087	1,325	18,234	33,188	28,131
Air transportation	462	—	—	—	—	—	—	462	—
Other transportation	37,312	—	1,425	5,594	6,467	2,547	14,961	4,722	1,596
Public safety:									
Police protection	1,114,916	—	198,194	67,599	71,965	76,200	204,502	234,467	261,989
Fire protection	431,720	—	106,472	43,003	48,885	42,757	105,859	52,912	31,832
Correction	968	—	—	—	—	—	—	661	307
Protective inspection and regulation	47,711	—	3,201	2,361	3,852	3,368	11,757	13,808	9,364
Environment and housing:									
Natural resources	1,022	—	—	—	—	—	—	—	1,022
Parks and recreation	156,475	—	17,675	11,519	8,448	7,688	28,172	36,480	46,493
Housing and community development	552,735	—	242,301	34,708	40,425	51,631	102,282	56,269	25,119
Sewerage	441,186	—	67,409	20,942	28,212	24,848	43,807	123,513	132,455
Solid waste management	307,710	—	49,414	25,633	20,099	18,036	44,281	81,161	69,086
Governmental administration:									
Financial administration	162,831	—	20,245	5,994	8,073	8,321	21,688	42,553	55,957
Judicial and legal	102,939	—	16,846	4,209	8,246	7,953	18,855	27,881	18,949
General public buildings	81,159	—	3,874	5,466	3,577	6,817	12,665	23,807	24,953
Other governmental administration	121,156	—	25,085	4,823	9,556	5,719	23,375	28,366	24,232
Interest on general debt	173,071	—	36,521	10,231	8,645	9,837	37,060	37,982	32,795
Other and unallocable	1,051,216	—	168,455	49,832	83,387	83,744	200,160	246,517	219,121
Utility and liquor store expenditure	410,440	—	49,621	530	26,256	75,015	45,263	110,850	102,905
Employee retirement expenditure	5,814	—	5,814	—	—	—	—	—	—
Debt outstanding at end of fiscal year	4,516,441	—	820,772	185,173	245,129	333,309	883,404	1,033,770	1,014,884
Exhibit: Salaries and wages	2,820,767	—	442,234	147,522	283,484	480,916	522,110	510,944	433,557
<b>Percent Distribution</b>									
Number of municipalities	100.0	—	.6	.6	.9	1.5	6.2	23.5	66.7
Population, April 1, 2000	100.0	—	12.5	6.6	6.0	7.9	17.6	27.0	22.4
<b>Revenue</b>	<b>100.0</b>	—	<b>16.3</b>	<b>4.6</b>	<b>8.8</b>	<b>12.2</b>	<b>18.4</b>	<b>20.3</b>	<b>19.4</b>
General revenue	100.0	—	16.5	5.0	8.8	11.9	18.8	19.8	19.2
Intergovernmental revenue	100.0	—	19.9	5.0	16.3	17.5	18.8	12.6	9.9
Federal government	100.0	—	47.3	7.3	5.1	8.2	17.7	9.2	5.3
State government	100.0	—	13.4	4.5	19.1	19.9	19.3	13.2	10.6
From own sources	100.0	—	14.3	5.0	4.1	8.4	18.8	24.3	25.1
Taxes	100.0	—	9.7	4.8	3.9	9.0	20.1	25.9	26.6
Property	100.0	—	8.1	4.9	3.9	9.3	20.5	26.3	27.1
Other	100.0	—	43.5	3.0	2.7	3.1	12.0	18.0	17.7
Charges and miscellaneous	100.0	—	25.4	5.3	4.7	6.9	15.7	20.5	21.4
Utility and liquor store revenue	100.0	—	13.6	—	7.4	15.6	12.3	28.9	22.2
Employee retirement revenue <sup>2</sup>	X	X	X	X	X	X	X	X	X
<b>Expenditure</b>	<b>100.0</b>	—	<b>15.7</b>	<b>4.7</b>	<b>9.4</b>	<b>12.5</b>	<b>18.6</b>	<b>20.3</b>	<b>18.8</b>
General expenditure	100.0	—	15.8	5.0	9.6	12.2	19.1	19.9	18.4
Current expenditure	100.0	—	15.9	5.2	9.6	12.5	19.2	19.3	18.3
Capital outlay	100.0	—	14.9	2.5	9.4	8.6	18.0	27.1	19.4
Education services:									
Education	100.0	—	—	—	19.9	35.2	23.5	11.4	10.0
Libraries	100.0	—	17.0	4.1	5.7	7.0	19.1	26.8	20.3
Social services and income maintenance:									
Public welfare	100.0	—	19.2	6.7	10.7	20.5	29.5	7.9	5.6
Hospitals	100.0	—	—	—	—	—	—	56.3	43.8
Health	100.0	—	32.1	12.2	7.8	10.3	15.1	12.9	9.6
Transportation:									
Highways	100.0	—	5.3	4.0	7.3	2.9	16.6	34.4	29.4
Capital outlay	100.0	—	1.0	3.7	9.6	1.4	19.3	35.2	29.8
Air transportation	100.0	—	—	—	—	—	—	100.0	—
Other transportation	100.0	—	3.8	15.0	17.3	6.8	40.1	12.7	4.3
Public safety:									
Police protection	100.0	—	17.8	6.1	6.5	6.8	18.3	21.0	23.5
Fire protection	100.0	—	24.7	10.0	11.3	9.9	24.5	12.3	7.4
Correction	100.0	—	—	—	—	—	—	68.3	31.7
Protective inspection and regulation	100.0	—	6.7	4.9	8.1	7.1	24.6	28.9	19.6
Environment and housing:									
Natural resources	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation	100.0	—	11.3	7.4	5.4	4.9	18.0	23.3	29.7
Housing and community development	100.0	—	43.8	6.3	7.3	9.3	18.5	10.2	4.5
Sewerage	100.0	—	15.3	4.7	6.4	5.6	9.9	28.0	30.0
Solid waste management	100.0	—	16.1	8.3	6.5	5.9	14.4	26.4	22.5

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW JERSEY—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	—	12.4	3.7	5.0	5.1	13.3	26.1	34.4
Judicial and legal .....	100.0	—	16.4	4.1	8.0	7.7	18.3	27.1	18.4
General public buildings .....	100.0	—	4.8	6.7	4.4	8.4	15.6	29.3	30.7
Other governmental administration .....	100.0	—	20.7	4.0	7.9	4.7	19.3	23.4	20.0
Interest on general debt .....	100.0	—	21.1	5.9	5.0	5.7	21.4	21.9	18.9
Other and unallocable .....	100.0	—	16.0	4.7	7.9	8.0	19.0	23.5	20.8
Utility and liquor store expenditure .....	100.0	—	12.1	.1	6.4	18.3	11.0	27.0	25.1
Employee retirement expenditure .....	100.0	—	100.0	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	—	18.2	4.1	5.4	7.4	19.6	22.9	22.5
Exhibit: Salaries and wages .....	100.0	—	15.7	5.2	10.0	17.0	18.5	18.1	15.4
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,770.26</b>	<b>—</b>	<b>2,300.86</b>	<b>1,249.66</b>	<b>2,601.57</b>	<b>2,733.63</b>	<b>1,853.14</b>	<b>1,332.54</b>	<b>1,529.42</b>
General revenue .....	1,659.30	—	2,182.20	1,249.66	2,463.87	2,512.99	1,775.64	1,213.56	1,419.22
Intergovernmental revenue .....	645.51	—	1,026.00	485.54	1,764.07	1,435.60	691.04	301.24	283.99
Federal government .....	110.32	—	416.25	121.69	94.64	114.47	110.73	37.38	26.17
State government .....	518.20	—	552.03	354.85	1,661.72	1,311.59	569.09	253.24	243.94
From own sources .....	1,013.79	—	1,156.20	764.12	699.80	1,077.39	1,084.59	912.31	1,135.23
Taxes .....	717.13	—	554.11	526.12	464.84	819.17	819.29	687.04	851.58
Property .....	684.41	—	440.50	511.22	450.19	806.10	797.05	665.23	825.82
Other .....	32.71	—	113.61	14.90	14.64	13.07	22.24	21.81	25.77
Charges and miscellaneous .....	296.66	—	602.08	238.01	234.96	258.22	265.30	225.28	283.64
Utility and liquor store revenue .....	111.19	—	120.42	—	137.70	220.64	77.51	118.98	110.20
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>1,693.45</b>	<b>—</b>	<b>2,119.42</b>	<b>1,204.75</b>	<b>2,662.45</b>	<b>2,695.85</b>	<b>1,788.17</b>	<b>1,274.74</b>	<b>1,419.25</b>
General expenditure .....	1,591.84	—	2,011.48	1,202.79	2,554.83	2,463.52	1,725.39	1,174.58	1,307.23
Current expenditure .....	1,456.92	—	1,851.67	1,150.80	2,340.98	2,315.67	1,587.16	1,039.34	1,190.34
Capital outlay .....	134.92	—	159.82	51.99	213.85	147.85	138.22	135.24	116.88
Education services:									
Education .....	284.81	—	—	—	951.06	1,272.39	380.45	119.87	127.28
Libraries .....	26.67	—	36.09	16.65	25.33	23.74	28.96	26.44	24.20
Social services and income maintenance:									
Public welfare .....	8.69	—	13.29	8.90	15.59	22.62	14.57	2.53	2.16
Hospitals .....	—	—	—	—	—	—	—	.01	.01
Health .....	25.51	—	65.23	47.45	33.25	33.42	21.86	12.20	10.94
Transportation:									
Highways .....	78.19	—	33.33	47.79	95.71	29.03	73.58	99.57	102.69
Capital outlay .....	23.03	—	1.81	12.79	37.25	4.10	25.29	29.99	30.63
Air transportation .....	.11	—	—	—	—	—	—	.42	—
Other transportation .....	9.11	—	2.77	20.73	26.51	7.89	20.75	4.27	1.74
Public safety:									
Police protection .....	272.16	—	385.89	250.56	294.96	236.00	283.66	211.85	285.22
Fire protection .....	105.39	—	207.30	159.39	200.37	132.42	146.84	47.81	34.65
Correction .....	.24	—	—	—	—	—	—	.60	.33
Protective inspection and regulation .....	11.65	—	6.23	8.75	15.79	10.43	16.31	12.48	10.19
Environment and housing:									
Natural resources .....	.25	—	—	—	—	—	—	—	1.11
Parks and recreation .....	38.20	—	34.41	42.70	34.63	23.81	39.08	32.96	50.61
Housing and community development .....	134.93	—	471.77	128.65	165.69	159.90	141.88	50.84	27.35
Sewerage .....	107.70	—	131.25	77.62	115.63	76.96	60.76	111.60	144.20
Solid waste management .....	75.11	—	96.21	95.01	82.38	55.86	61.42	73.33	75.21
Governmental administration:									
Financial administration .....	39.75	—	39.42	22.22	33.09	25.77	30.08	38.45	60.92
Judicial and legal .....	25.13	—	32.80	15.60	33.80	24.63	26.15	25.19	20.63
General public buildings .....	19.81	—	7.54	20.26	14.66	21.11	17.57	21.51	27.17
Other governmental administration .....	29.58	—	48.84	17.88	39.17	17.71	32.42	25.63	26.38
Interest on general debt .....	42.25	—	71.11	37.92	35.43	30.47	51.41	34.32	35.70
Other and unallocable .....	256.61	—	327.99	184.71	341.78	259.36	277.64	222.73	238.55
Utility and liquor store expenditure .....	100.19	—	96.61	1.96	107.62	232.33	62.78	100.16	112.03
Employee retirement expenditure .....	1.42	—	11.32	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,102.51	—	1,598.07	686.36	1,004.71	1,032.28	1,225.37	934.04	1,104.86
Exhibit: Salaries and wages .....	688.58	—	861.05	546.80	1,161.92	1,489.43	724.22	461.65	472.00

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW MEXICO</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	101	1	—	—	—	3	6	8	83
Population, April 1, 2000 .....	1,126,538	448,607	—	—	—	188,235	205,668	104,601	179,427
<b>Revenue .....</b>	<b>1,876,679</b>	<b>780,657</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>331,806</b>	<b>378,636</b>	<b>152,539</b>	<b>233,041</b>
General revenue .....	1,557,144	705,802	—	—	—	272,473	273,316	109,986	195,567
Intergovernmental revenue .....	510,461	242,370	—	—	—	67,038	81,008	39,514	80,531
Federal government .....	77,454	49,246	—	—	—	9,064	7,289	4,139	7,716
State government .....	405,848	169,379	—	—	—	57,974	72,626	35,208	70,661
From own sources .....	1,046,683	463,432	—	—	—	205,435	192,308	70,472	115,036
Taxes .....	524,312	228,698	—	—	—	120,651	77,323	40,034	57,606
Property .....	114,827	78,989	—	—	—	12,977	10,428	4,077	8,356
Other .....	409,485	149,709	—	—	—	107,674	66,895	35,957	49,250
Charges and miscellaneous .....	522,371	234,734	—	—	—	84,784	114,985	30,438	57,430
Utility and liquor store revenue .....	319,535	74,855	—	—	—	59,333	105,320	42,553	37,474
Employee retirement revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>1,753,613</b>	<b>735,597</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>302,444</b>	<b>352,135</b>	<b>151,313</b>	<b>212,124</b>
General expenditure .....	1,413,992	628,129	—	—	—	239,487	264,691	104,327	177,358
Current expenditure .....	1,139,084	465,848	—	—	—	197,783	234,098	84,863	156,492
Capital outlay .....	274,908	162,281	—	—	—	41,704	30,593	19,464	20,866
Education services:									
Education .....	61	—	—	—	—	—	—	35	26
Libraries .....	29,441	10,429	—	—	—	5,759	7,860	1,840	3,553
Social services and income maintenance:									
Public welfare .....	12,301	5,858	—	—	—	4,700	268	1,359	116
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	12,397	9,929	—	—	—	49	779	186	1,454
Transportation:									
Highways .....	134,566	55,400	—	—	—	31,503	22,840	8,471	16,352
Capital outlay .....	65,636	34,722	—	—	—	17,997	8,181	2,735	2,001
Air transportation .....	39,995	28,597	—	—	—	2,458	4,070	3,030	1,840
Other transportation .....	34,262	31,374	—	—	—	2,771	—	—	117
Public safety:									
Police protection .....	225,616	99,494	—	—	—	41,841	37,683	17,816	28,782
Fire protection .....	108,144	47,509	—	—	—	15,376	26,511	7,874	10,874
Correction .....	40,497	35,067	—	—	—	523	2,374	1,073	1,460
Protective inspection and regulation .....	2,802	1,631	—	—	—	—	938	64	169
Environment and housing:									
Natural resources .....	933	—	—	—	—	933	—	—	—
Parks and recreation .....	134,958	68,751	—	—	—	23,098	24,443	9,290	9,376
Housing and community development .....	42,493	19,302	—	—	—	7,496	3,709	8,511	3,475
Sewerage .....	97,659	34,104	—	—	—	21,630	12,829	12,527	16,569
Solid waste management .....	80,930	31,989	—	—	—	13,195	14,822	8,290	12,634
Governmental administration:									
Financial administration .....	51,661	14,567	—	—	—	7,936	7,111	3,703	18,344
Judicial and legal .....	14,673	4,389	—	—	—	3,251	3,805	1,377	1,851
General public buildings .....	24,811	17,771	—	—	—	2,718	2,466	840	1,016
Other governmental administration .....	44,391	7,031	—	—	—	15,896	7,714	4,562	9,188
Interest on general debt .....	114,272	30,114	—	—	—	15,621	62,775	2,228	3,534
Other and unallocable .....	167,129	74,823	—	—	—	22,733	21,694	11,251	36,628
Utility and liquor store expenditure .....	339,621	107,468	—	—	—	62,957	87,444	46,986	34,766
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	2,413,510	892,718	—	—	—	386,492	991,915	61,920	80,465
Exhibit: Salaries and wages .....	568,560	258,855	—	—	—	104,630	91,077	45,459	68,539
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	1.0	—	—	—	3.0	5.9	7.9	82.2
Population, April 1, 2000 .....	100.0	39.8	—	—	—	16.7	18.3	9.3	15.9
<b>Revenue .....</b>	<b>100.0</b>	<b>41.6</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>17.7</b>	<b>20.2</b>	<b>8.1</b>	<b>12.4</b>
General revenue .....	100.0	45.3	—	—	—	17.5	17.6	7.1	12.6
Intergovernmental revenue .....	100.0	47.5	—	—	—	13.1	15.9	7.7	15.8
Federal government .....	100.0	63.6	—	—	—	11.7	9.4	5.3	10.0
State government .....	100.0	41.7	—	—	—	14.3	17.9	8.7	17.4
From own sources .....	100.0	44.3	—	—	—	19.6	18.4	6.7	11.0
Taxes .....	100.0	43.6	—	—	—	23.0	14.7	7.6	11.0
Property .....	100.0	68.8	—	—	—	11.3	9.1	3.6	7.3
Other .....	100.0	36.6	—	—	—	26.3	16.3	8.8	12.0
Charges and miscellaneous .....	100.0	44.9	—	—	—	16.2	22.0	5.8	11.0
Utility and liquor store revenue .....	100.0	23.4	—	—	—	18.6	33.0	13.3	11.7
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW MEXICO—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	<b>41.9</b>	—	—	—	<b>17.2</b>	<b>20.1</b>	<b>8.6</b>	<b>12.1</b>
General expenditure .....	100.0	44.4	—	—	—	16.9	18.7	7.4	12.5
Current expenditure .....	100.0	40.9	—	—	—	17.4	20.6	7.5	13.7
Capital outlay .....	100.0	59.0	—	—	—	15.2	11.1	7.1	7.6
Education services:									
Education .....	100.0	—	—	—	—	—	—	57.4	42.6
Libraries .....	100.0	35.4	—	—	—	19.6	26.7	6.2	12.1
Social services and income maintenance:									
Public welfare .....	100.0	47.6	—	—	—	38.2	2.2	11.0	.9
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	80.1	—	—	—	.4	6.3	1.5	11.7
Transportation:									
Highways .....	100.0	41.2	—	—	—	23.4	17.0	6.3	12.2
Capital outlay .....	100.0	52.9	—	—	—	27.4	12.5	4.2	3.0
Air transportation .....	100.0	71.5	—	—	—	6.1	10.2	7.6	4.6
Other transportation .....	100.0	91.6	—	—	—	8.1	—	—	.3
Public safety:									
Police protection .....	100.0	44.1	—	—	—	18.5	16.7	7.9	12.8
Fire protection .....	100.0	43.9	—	—	—	14.2	24.5	7.3	10.1
Correction .....	100.0	86.6	—	—	—	1.3	5.9	2.6	3.6
Protective inspection and regulation .....	100.0	58.2	—	—	—	—	33.5	2.3	6.0
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	100.0	—	—	—
Parks and recreation .....	100.0	50.9	—	—	—	17.1	18.1	6.9	6.9
Housing and community development .....	100.0	45.4	—	—	—	17.6	8.7	20.0	8.2
Sewerage .....	100.0	34.9	—	—	—	22.1	13.1	12.8	17.0
Solid waste management .....	100.0	39.5	—	—	—	16.3	18.3	10.2	15.6
Governmental administration:									
Financial administration .....	100.0	28.2	—	—	—	15.4	13.8	7.2	35.5
Judicial and legal .....	100.0	29.9	—	—	—	22.2	25.9	9.4	12.6
General public buildings .....	100.0	71.6	—	—	—	11.0	9.9	3.4	4.1
Other governmental administration .....	100.0	15.8	—	—	—	35.8	17.4	10.3	20.7
Interest on general debt .....	100.0	26.4	—	—	—	13.7	54.9	1.9	3.1
Other and unallocable .....	100.0	44.8	—	—	—	13.6	13.0	6.7	21.9
Utility and liquor store expenditure .....	100.0	31.6	—	—	—	18.5	25.7	13.8	10.2
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	37.0	—	—	—	16.0	41.1	2.6	3.3
Exhibit: Salaries and wages .....	100.0	45.5	—	—	—	18.4	16.0	8.0	12.1
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,665.88</b>	<b>1,740.18</b>	—	—	—	<b>1,762.72</b>	<b>1,841.01</b>	<b>1,458.29</b>	<b>1,298.81</b>
General revenue .....	1,382.24	1,573.32	—	—	—	1,447.52	1,328.92	1,051.48	1,089.95
Intergovernmental revenue .....	453.12	540.27	—	—	—	356.14	393.88	377.76	448.82
Federal government .....	68.75	109.78	—	—	—	48.15	35.44	39.57	43.00
State government .....	360.26	377.57	—	—	—	307.99	353.12	336.59	393.81
From own sources .....	929.11	1,033.05	—	—	—	1,091.38	935.04	673.72	641.13
Taxes .....	465.42	509.80	—	—	—	640.96	375.96	382.73	321.06
Property .....	101.93	176.08	—	—	—	68.94	50.70	38.98	46.57
Other .....	363.49	333.72	—	—	—	572.02	325.26	343.75	274.48
Charges and miscellaneous .....	463.70	523.25	—	—	—	450.42	559.08	290.99	320.07
Utility and liquor store revenue .....	283.64	166.86	—	—	—	315.21	512.09	406.81	208.85
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,556.64</b>	<b>1,639.74</b>	—	—	—	<b>1,606.74</b>	<b>1,712.15</b>	<b>1,446.57</b>	<b>1,182.23</b>
General expenditure .....	1,255.17	1,400.18	—	—	—	1,272.28	1,286.98	997.38	988.47
Current expenditure .....	1,011.14	1,038.43	—	—	—	1,050.72	1,138.23	811.30	872.18
Capital outlay .....	244.03	361.74	—	—	—	221.55	148.75	186.08	116.29
Education services:									
Education .....	.05	—	—	—	—	—	—	.33	.14
Libraries .....	26.13	23.25	—	—	—	30.59	38.22	17.59	19.80
Social services and income maintenance:									
Public welfare .....	10.92	13.06	—	—	—	24.97	1.30	12.99	.65
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	11.00	22.13	—	—	—	.26	3.79	1.78	8.10
Transportation:									
Highways .....	119.45	123.49	—	—	—	167.36	111.05	80.98	91.13
Capital outlay .....	58.26	77.40	—	—	—	95.61	39.78	26.15	11.15
Air transportation .....	35.50	63.75	—	—	—	13.06	19.79	28.97	10.25
Other transportation .....	30.41	69.94	—	—	—	14.72	—	—	.65
Public safety:									
Police protection .....	200.27	221.78	—	—	—	222.28	183.22	170.32	160.41
Fire protection .....	96.00	105.90	—	—	—	81.69	128.90	75.28	60.60
Correction .....	35.95	78.17	—	—	—	2.78	11.54	10.26	8.14
Protective inspection and regulation .....	2.49	3.64	—	—	—	—	4.56	.61	.94
Environment and housing:									
Natural resources .....	.83	—	—	—	—	4.96	—	—	—
Parks and recreation .....	119.80	153.25	—	—	—	122.71	118.85	88.81	52.26
Housing and community development .....	37.72	43.03	—	—	—	39.82	18.03	81.37	19.37
Sewerage .....	86.69	76.02	—	—	—	114.91	62.38	119.76	92.34
Solid waste management .....	71.84	71.31	—	—	—	70.10	72.07	79.25	70.41

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW MEXICO—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	45.86	32.47	—	—	—	42.16	34.58	35.40	102.24
Judicial and legal .....	13.02	9.78	—	—	—	17.27	18.50	13.16	10.32
General public buildings .....	22.02	39.61	—	—	—	14.44	11.99	8.03	5.66
Other governmental administration .....	39.40	15.67	—	—	—	84.45	37.51	43.61	51.21
Interest on general debt .....	101.44	67.13	—	—	—	82.99	305.22	21.30	19.70
Other and unallocable .....	148.36	166.79	—	—	—	120.77	105.48	107.56	204.14
Utility and liquor store expenditure .....	301.47	239.56	—	—	—	334.46	425.17	449.19	193.76
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	2,142.41	1,989.98	—	—	—	2,053.24	4,822.89	591.96	448.46
Exhibit: Salaries and wages .....	504.70	577.02	—	—	—	555.85	442.84	434.59	381.99
<b>NEW YORK</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	616	1	2	2	1	7	20	54	529
Population, April 1, 2000 .....	12,146,122	8,008,278	512,421	343,392	95,658	428,259	645,087	824,620	1,288,407
<b>Revenue .....</b>	<b>62,213,830</b>	<b>55,348,843</b>	<b>1,933,096</b>	<b>1,146,515</b>	<b>131,787</b>	<b>583,772</b>	<b>801,525</b>	<b>927,365</b>	<b>1,340,927</b>
General revenue .....	59,027,869	52,718,016	1,868,201	1,124,628	131,779	553,351	694,421	823,922	1,113,551
Intergovernmental revenue .....	25,547,692	22,536,283	1,339,200	730,793	52,567	153,576	242,493	194,387	298,393
Federal government .....	3,552,740	3,246,035	94,893	38,109	—	48,489	45,764	35,882	43,568
State government .....	21,224,900	19,178,083	1,052,249	630,872	22,688	74,660	98,370	74,814	93,164
From own sources .....	33,480,177	30,181,733	529,001	393,835	79,212	399,775	451,928	629,535	815,158
Taxes .....	24,421,699	22,235,234	326,800	273,973	41,842	287,676	282,774	425,291	548,109
Property .....	10,666,328	8,896,515	289,724	188,691	35,876	179,252	238,640	351,099	486,531
Other .....	13,755,371	13,338,719	37,076	85,282	5,966	108,424	44,134	74,192	61,578
Charges and miscellaneous .....	9,058,478	7,946,499	202,201	119,862	37,370	112,099	169,154	204,244	267,049
Utility and liquor store revenue .....	3,463,320	2,908,195	64,895	21,887	—	30,421	107,104	103,442	227,376
Employee retirement revenue .....	-277,359	-277,368	—	—	8	—	—	1	—
<b>Expenditure .....</b>	<b>74,001,824</b>	<b>66,897,656</b>	<b>1,961,702</b>	<b>1,226,690</b>	<b>141,928</b>	<b>586,178</b>	<b>855,765</b>	<b>958,173</b>	<b>1,373,732</b>
General expenditure .....	61,034,026	54,501,683	1,913,972	1,205,703	141,892	557,841	748,161	849,653	1,115,121
Current expenditure .....	53,260,734	47,513,985	1,760,832	1,115,955	121,300	497,309	645,052	714,151	892,150
Capital outlay .....	7,773,292	6,987,698	153,140	89,748	20,592	60,532	103,109	135,502	222,971
Education services:									
Education .....	16,209,699	14,413,916	1,090,270	679,753	—	—	25,717	—	43
Libraries .....	327,410	233,622	13,927	7,523	2,194	14,033	9,721	24,846	21,544
Social services and income maintenance:									
Public welfare .....	8,843,815	8,788,773	—	—	—	25,169	12,061	10,358	7,454
Hospitals .....	4,526,164	4,526,164	—	—	—	—	—	—	—
Health .....	1,216,960	1,205,030	2,106	34	189	432	937	2,681	5,551
Transportation:									
Highways .....	1,713,379	1,212,317	65,875	28,804	13,973	42,624	78,471	99,407	171,908
Capital outlay .....	1,027,908	802,180	29,861	16,829	7,747	23,224	44,468	46,861	56,738
Air transportation .....	15,105	—	—	12,756	—	—	387	—	1,484
Other transportation .....	889,123	857,623	5,339	2,575	—	11,412	4,283	5,084	2,807
Public safety:									
Police protection .....	4,553,036	3,763,975	125,669	94,381	32,333	106,311	122,661	137,201	170,505
Fire protection .....	1,851,244	1,378,405	90,493	66,218	22,700	66,797	70,974	78,715	76,942
Correction .....	1,390,321	1,388,093	—	—	44	186	1,801	46	151
Protective inspection and regulation .....	198,581	151,664	10,382	4,839	570	4,944	6,847	8,113	11,222
Environment and housing:									
Natural resources .....	11,341	—	—	—	64	270	863	5,125	5,019
Parks and recreation .....	924,743	684,894	29,328	16,478	7,789	28,676	40,876	54,341	62,361
Housing and community development .....	3,367,832	3,175,227	82,008	7,214	—	29,183	28,203	21,338	24,659
Sewerage .....	1,603,378	1,303,734	32,687	6,705	—	19,913	46,743	67,219	126,377
Solid waste management .....	1,407,040	1,170,276	34,499	22,288	10,994	23,782	37,579	52,553	55,069
Governmental administration:									
Financial administration .....	502,630	389,999	9,587	8,698	1,940	16,353	17,983	24,129	33,941
Judicial and legal .....	537,186	472,316	4,959	7,254	942	7,024	9,854	10,964	23,873
General public buildings .....	610,742	503,619	14,519	11,952	2,111	8,079	14,029	19,513	36,920
Other governmental administration .....	301,207	203,001	13,423	8,573	2,194	9,742	14,295	18,504	31,475
Interest on general debt .....	2,694,291	2,444,791	39,451	58,608	17,877	31,078	43,808	25,023	33,655
Other and unallocable .....	7,338,799	6,234,244	249,450	161,050	25,978	111,833	160,068	184,015	212,161
Utility and liquor store expenditure .....	6,654,120	6,082,367	47,730	20,987	—	28,337	107,604	108,484	258,611
Employee retirement expenditure .....	6,313,678	6,313,606	—	—	36	—	—	36	—
Debt outstanding at end of fiscal year .....	69,275,172	63,934,121	1,003,668	930,149	299,203	546,208	830,894	702,317	1,028,612
Exhibit: Salaries and wages .....	25,843,073	22,811,462	965,238	646,427	52,940	255,324	326,705	373,546	411,431

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW YORK—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.2	.3	.3	.2	1.1	3.2	8.8	85.9
Population, April 1, 2000 .....	100.0	65.9	4.2	2.8	.8	3.5	5.3	6.8	10.6
<b>Revenue .....</b>	<b>100.0</b>	<b>89.0</b>	<b>3.1</b>	<b>1.8</b>	<b>.2</b>	<b>.9</b>	<b>1.3</b>	<b>1.5</b>	<b>2.2</b>
General revenue .....	100.0	89.3	3.2	1.9	.2	.9	1.2	1.4	1.9
Intergovernmental revenue .....	100.0	88.2	5.2	2.9	.2	.6	.9	.8	1.2
Federal government .....	100.0	91.4	2.7	1.1	—	1.4	1.3	1.0	1.2
State government .....	100.0	90.4	5.0	3.0	.1	.4	.5	.4	.4
From own sources .....	100.0	90.1	1.6	1.2	.2	1.2	1.3	1.9	2.4
Taxes .....	100.0	91.0	1.3	1.1	.2	1.2	1.2	1.7	2.2
Property .....	100.0	83.4	2.7	1.8	.3	1.7	2.2	3.3	4.6
Other .....	100.0	97.0	.3	.6	—	.8	.3	.5	.4
Charges and miscellaneous .....	100.0	87.7	2.2	1.3	.4	1.2	1.9	2.3	2.9
Utility and liquor store revenue .....	100.0	84.0	1.9	.6	—	.9	3.1	3.0	6.6
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>90.4</b>	<b>2.7</b>	<b>1.7</b>	<b>.2</b>	<b>.8</b>	<b>1.2</b>	<b>1.3</b>	<b>1.9</b>
General expenditure .....	100.0	89.3	3.1	2.0	.2	.9	1.2	1.4	1.8
Current expenditure .....	100.0	89.2	3.3	2.1	.2	.9	1.2	1.3	1.7
Capital outlay .....	100.0	89.9	2.0	1.2	.3	.8	1.3	1.7	2.9
Education services:									
Education .....	100.0	88.9	6.7	4.2	—	—	.2	—	—
Libraries .....	100.0	71.4	4.3	2.3	.7	4.3	3.0	7.6	6.6
Social services and income maintenance:									
Public welfare .....	100.0	99.4	—	—	—	.3	.1	.1	.1
Hospitals .....	100.0	100.0	—	—	—	—	—	—	—
Health .....	100.0	99.0	.2	—	—	—	.1	.2	.5
Transportation:									
Highways .....	100.0	70.8	3.8	1.7	.8	2.5	4.6	5.8	10.0
Capital outlay .....	100.0	78.0	2.9	1.6	.8	2.3	4.3	4.6	5.5
Air transportation .....	100.0	—	—	84.4	—	—	2.6	3.2	9.8
Other transportation .....	100.0	96.5	.6	.3	—	1.3	.5	.6	.3
Public safety:									
Police protection .....	100.0	82.7	2.8	2.1	.7	2.3	2.7	3.0	3.7
Fire protection .....	100.0	74.5	4.9	3.6	1.2	3.6	3.8	4.3	4.2
Correction .....	100.0	99.8	—	—	—	—	.1	—	—
Protective inspection and regulation .....	100.0	76.4	5.2	2.4	.3	2.5	3.4	4.1	5.7
Environment and housing:									
Natural resources .....	100.0	—	—	—	.6	2.4	7.6	45.2	44.3
Parks and recreation .....	100.0	74.1	3.2	1.8	.8	3.1	4.4	5.9	6.7
Housing and community development .....	100.0	94.3	2.4	.2	—	.9	.8	.6	.7
Sewerage .....	100.0	81.3	2.0	.4	—	1.2	2.9	4.2	7.9
Solid waste management .....	100.0	83.2	2.5	1.6	.8	1.7	2.7	3.7	3.9
Governmental administration:									
Financial administration .....	100.0	77.6	1.9	1.7	.4	3.3	3.6	4.8	6.8
Judicial and legal .....	100.0	87.9	.9	1.4	.2	1.3	1.8	2.0	4.4
General public buildings .....	100.0	82.5	2.4	2.0	.3	1.3	2.3	3.2	6.0
Other governmental administration .....	100.0	67.4	4.5	2.8	.7	3.2	4.7	6.1	10.4
Interest on general debt .....	100.0	90.7	1.5	2.2	.7	1.2	1.6	.9	1.2
Other and unallocable .....	100.0	84.9	3.4	2.2	.4	1.5	2.2	2.5	2.9
Utility and liquor store expenditure .....	100.0	91.4	.7	.3	—	.4	1.6	1.6	3.9
Employee retirement expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	92.3	1.4	1.3	.4	.8	1.2	1.0	1.5
Exhibit: Salaries and wages .....	100.0	88.3	3.7	2.5	.2	1.0	1.3	1.4	1.6
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>5,122.11</b>	<b>6,911.45</b>	<b>3,772.48</b>	<b>3,338.79</b>	<b>1,377.69</b>	<b>1,363.13</b>	<b>1,242.51</b>	<b>1,124.60</b>	<b>1,040.76</b>
General revenue .....	4,859.81	6,582.94	3,645.83	3,275.06	1,377.61	1,292.09	1,076.48	999.15	864.29
Intergovernmental revenue .....	2,103.36	2,814.12	2,613.48	2,128.16	549.53	358.61	375.91	235.73	231.60
Federal government .....	292.50	405.33	185.19	110.98	—	113.22	70.94	43.51	33.82
State government .....	1,747.46	2,394.78	2,053.49	1,837.18	237.18	174.33	152.49	90.73	72.31
From own sources .....	2,756.45	3,768.82	1,032.36	1,146.90	828.08	933.49	700.57	763.42	632.69
Taxes .....	2,010.66	2,776.53	637.76	797.84	437.41	671.73	438.35	515.74	425.42
Property .....	878.17	1,110.91	565.40	549.49	375.04	418.56	369.93	425.77	377.62
Other .....	1,132.49	1,665.62	72.35	248.35	62.37	253.17	68.42	89.97	47.79
Charges and miscellaneous .....	745.79	992.29	394.60	349.05	390.66	261.76	262.22	247.68	207.27
Utility and liquor store revenue .....	285.14	363.15	126.64	63.74	—	71.03	166.03	125.44	176.48
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NEW YORK—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b>	<b>6,092.63</b>	<b>8,353.56</b>	<b>3,828.30</b>	<b>3,572.27</b>	<b>1,483.70</b>	<b>1,368.75</b>	<b>1,326.59</b>	<b>1,161.96</b>	<b>1,066.23</b>
General expenditure	5,024.98	6,805.67	3,735.16	3,511.16	1,483.33	1,302.58	1,159.78	1,030.36	865.50
Current expenditure	4,385.00	5,933.11	3,436.30	3,249.80	1,268.06	1,161.23	999.95	866.04	692.44
Capital outlay	639.98	872.56	298.86	261.36	215.27	141.34	159.84	164.32	173.06
Education services:									
Education	1,334.56	1,799.88	2,127.68	1,979.52	—	—	39.87	—	.03
Libraries	26.96	29.17	27.18	21.91	22.94	32.77	15.07	30.13	16.72
Social services and income maintenance:									
Public welfare	728.12	1,097.46	—	—	—	58.77	18.70	12.56	5.79
Hospitals	372.64	565.19	—	—	—	—	—	—	—
Health	100.19	150.47	4.11	.10	1.98	1.01	1.45	3.25	4.31
Transportation:									
Highways	141.06	151.38	128.56	83.88	146.07	99.53	121.64	120.55	133.43
Capital outlay	84.63	100.17	58.27	49.01	80.99	54.23	68.93	56.83	44.04
Air transportation	1.24	—	—	37.15	—	—	.60	.58	1.15
Other transportation	73.20	107.09	10.42	7.50	—	26.65	6.64	6.17	2.18
Public safety:									
Police protection	374.86	470.01	245.25	274.85	338.01	248.24	190.15	166.38	132.34
Fire protection	152.41	172.12	176.60	192.84	237.30	155.97	110.02	95.46	59.72
Correction	114.47	173.33	—	—	.46	.43	2.79	.06	.12
Protective inspection and regulation	16.35	18.94	20.26	14.09	5.96	11.54	10.61	9.84	8.71
Environment and housing:									
Natural resources	.93	—	—	—	.67	.63	1.34	6.21	3.90
Parks and recreation	76.13	85.52	57.23	47.99	81.43	66.96	63.37	65.90	48.40
Housing and community development	277.28	396.49	160.04	21.01	—	68.14	43.72	25.88	19.14
Sewerage	132.01	162.80	63.79	19.53	—	46.50	72.46	81.52	98.09
Solid waste management	115.84	146.13	67.33	64.91	114.93	55.53	58.25	63.73	42.74
Governmental administration:									
Financial administration	41.38	48.70	18.71	25.33	20.28	38.18	27.88	29.26	26.34
Judicial and legal	44.23	58.98	9.68	21.12	9.85	16.40	15.28	13.30	18.53
General public buildings	50.28	62.89	28.33	34.81	22.07	18.86	21.75	23.66	28.66
Other governmental administration	24.80	25.35	26.20	24.97	22.94	22.75	22.16	22.44	24.43
Interest on general debt	221.82	305.28	76.99	170.67	186.88	72.57	67.91	30.34	26.12
Other and unallocable	604.21	778.47	486.81	469.00	271.57	261.13	248.13	223.15	164.67
Utility and liquor store expenditure	547.84	759.51	93.15	61.12	—	66.17	166.81	131.56	200.72
Employee retirement expenditure	519.81	788.38	—	—	.38	—	—	.04	—
Debt outstanding at end of fiscal year	5,703.48	7,983.50	1,958.68	2,708.71	3,127.84	1,275.42	1,288.03	851.69	798.36
Exhibit: Salaries and wages	2,127.68	2,848.49	1,883.68	1,882.48	553.43	596.19	506.45	452.99	319.33
<b>NORTH CAROLINA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities	541	1	2	3	3	6	8	39	479
Population, April 1, 2000	4,054,417	540,828	499,984	493,826	256,213	374,227	303,902	660,859	924,578
<b>Revenue</b>	<b>6,497,501</b>	<b>1,005,957</b>	<b>604,995</b>	<b>746,950</b>	<b>443,429</b>	<b>789,826</b>	<b>527,432</b>	<b>1,062,912</b>	<b>1,316,000</b>
General revenue	4,744,527	957,849	552,534	535,384	332,660	419,946	344,097	607,346	994,711
Intergovernmental revenue	1,390,485	237,638	138,321	135,296	67,226	152,502	112,561	186,345	360,596
Federal government	238,767	55,810	13,670	26,032	5,984	30,046	20,780	21,738	64,707
State government	528,661	57,733	46,606	45,774	24,216	66,178	48,088	78,563	161,503
From own sources	3,354,042	720,211	414,213	400,088	265,434	267,444	231,536	421,001	634,115
Taxes	1,658,076	312,819	232,579	201,646	139,776	129,347	120,223	220,467	301,219
Property	1,424,259	233,450	199,484	174,464	125,313	114,147	109,186	200,768	267,447
Other	233,817	79,369	33,095	27,182	14,463	15,200	11,037	19,699	33,772
Charges and miscellaneous	1,695,966	407,392	181,634	198,442	125,658	138,097	111,313	200,534	332,896
Utility and liquor store revenue	1,763,043	54,819	52,461	214,935	110,769	369,880	183,335	455,566	321,278
Employee retirement revenue	-10,069	-6,711	—	-3,369	—	—	—	—	11
<b>Expenditure</b>	<b>6,729,753</b>	<b>994,584</b>	<b>661,997</b>	<b>797,113</b>	<b>438,641</b>	<b>829,361</b>	<b>569,010</b>	<b>1,085,011</b>	<b>1,354,036</b>
General expenditure	4,354,354	746,580	568,117	520,962	289,315	423,380	316,092	578,400	911,508
Current expenditure	3,641,572	530,620	492,346	446,698	234,504	379,242	270,942	511,251	775,969
Capital outlay	712,782	215,960	75,771	74,264	54,811	44,138	45,150	67,149	135,539
Education services:									
Education	—	—	—	—	—	—	—	—	—
Libraries	27,565	3	8,284	—	3,438	2,931	3,889	3,154	5,866
Social services and income maintenance:									
Public welfare	1,377	—	1,338	—	—	—	—	—	39
Hospitals	—	—	—	—	—	—	—	—	—
Health	11,876	3,782	87	145	37	112	1,538	1,576	4,599
Transportation:									
Highways	443,068	96,457	62,631	46,243	33,132	30,199	23,621	55,588	95,197
Capital outlay	162,802	48,915	34,452	17,985	20,580	8,126	3,478	11,241	18,025
Air transportation	114,529	102,022	12	3,282	—	4,439	3,149	1,013	612
Other transportation	31,053	667	14,791	9,402	2,785	1,699	1,374	7	328
Public safety:									
Police protection	782,787	142,104	100,187	96,547	39,868	61,283	55,490	119,979	167,329
Fire protection	417,922	59,869	62,598	42,693	35,307	55,832	36,104	58,219	67,300
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	44,089	—	11,764	7,752	3,981	4,904	3,342	5,287	7,059

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NORTH CAROLINA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	71,137	29,766	10,711	9,863	5,365	2,116	1,936	924	10,456
Parks and recreation .....	334,264	12,076	77,360	43,450	33,595	35,315	29,153	51,523	51,792
Housing and community development .....	174,598	39,743	18,021	24,521	5,161	26,546	12,741	21,646	26,219
Sewerage .....	516,781	44,336	53,913	59,349	30,712	61,692	38,625	79,029	149,125
Solid waste management .....	288,551	32,824	37,296	46,886	15,844	24,589	21,436	46,083	63,593
Governmental administration:									
Financial administration .....	74,677	7,004	9,963	8,187	5,200	9,043	6,629	12,750	15,901
Judicial and legal .....	12,811	1,335	1,795	1,930	767	2,354	748	1,422	2,460
General public buildings .....	95,392	18,095	7,972	19,543	1,849	4,753	5,723	11,924	25,533
Other governmental administration .....	223,869	11,729	12,070	14,340	16,921	12,987	19,818	38,611	97,393
Interest on general debt .....	186,002	60,727	22,403	27,405	9,836	19,511	10,261	15,168	20,691
Other and unallocable .....	502,006	84,041	54,921	59,424	45,517	63,075	40,515	54,497	100,016
Utility and liquor store expenditure .....	2,356,317	234,124	93,880	270,953	149,326	405,981	252,918	506,611	442,524
Employee retirement expenditure .....	19,082	13,880	—	5,198	—	—	—	—	4
Debt outstanding at end of fiscal year .....	6,075,543	2,193,226	602,612	957,731	377,174	518,482	329,950	434,310	662,058
Exhibit: Salaries and wages .....	1,676,988	237,356	214,490	226,825	108,408	174,691	134,713	263,945	316,560
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.2	.4	.6	.6	1.1	1.5	7.2	88.5
Population, April 1, 2000 .....	100.0	13.3	12.3	12.2	6.3	9.2	7.5	16.3	22.8
<b>Revenue .....</b>	<b>100.0</b>	<b>15.5</b>	<b>9.3</b>	<b>11.5</b>	<b>6.8</b>	<b>12.2</b>	<b>8.1</b>	<b>16.4</b>	<b>20.3</b>
General revenue .....									
Intergovernmental revenue .....	100.0	20.2	11.6	11.3	7.0	8.9	7.3	12.8	21.0
Federal government .....	100.0	17.1	9.9	9.7	4.8	11.0	8.1	13.4	25.9
State government .....	100.0	23.4	5.7	10.9	2.5	12.6	8.7	9.1	27.1
From own sources .....	100.0	10.9	8.8	8.7	4.6	12.5	9.1	14.9	30.5
Taxes .....	100.0	21.5	12.3	11.9	7.9	8.0	6.9	12.6	18.9
Property .....	100.0	18.9	14.0	12.2	8.4	7.8	7.3	13.3	18.2
Other .....	100.0	16.4	14.0	12.2	8.8	8.0	7.7	14.1	18.8
Charges and miscellaneous .....	100.0	33.9	14.2	11.6	6.2	6.5	4.7	8.4	14.4
Utility and liquor store revenue .....	100.0	3.1	3.0	12.2	6.3	21.0	10.4	25.8	18.2
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>14.8</b>	<b>9.8</b>	<b>11.8</b>	<b>6.5</b>	<b>12.3</b>	<b>8.5</b>	<b>16.1</b>	<b>20.1</b>
General expenditure .....									
Current expenditure .....	100.0	17.1	13.0	12.0	6.6	9.7	7.3	13.3	20.9
Capital outlay .....	100.0	14.6	13.5	12.3	6.4	10.4	7.4	14.0	21.3
Education services:	100.0	30.3	10.6	10.4	7.7	6.2	6.3	9.4	19.0
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	30.1	—	12.5	10.6	14.1	11.4	21.3
Social services and income maintenance:									
Public welfare .....	100.0	—	97.2	—	—	—	—	—	2.8
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	31.8	.7	1.2	.3	.9	13.0	13.3	38.7
Transportation:									
Highways .....	100.0	21.8	14.1	10.4	7.5	6.8	5.3	12.5	21.5
Capital outlay .....	100.0	30.0	21.2	11.0	12.6	5.0	2.1	6.9	11.1
Air transportation .....	100.0	89.1	—	2.9	—	3.9	2.7	.9	.5
Other transportation .....	100.0	2.1	47.6	30.3	9.0	5.5	4.4	—	1.1
Public safety:									
Police protection .....	100.0	18.2	12.8	12.3	5.1	7.8	7.1	15.3	21.4
Fire protection .....	100.0	14.3	15.0	10.2	8.4	13.4	8.6	13.9	16.1
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	—	26.7	17.6	9.0	11.1	7.6	12.0	16.0
Environment and housing:									
Natural resources .....	100.0	41.8	15.1	13.9	7.5	3.0	2.7	1.3	14.7
Parks and recreation .....	100.0	3.6	23.1	13.0	10.1	10.6	8.7	15.4	15.5
Housing and community development .....	100.0	22.8	10.3	14.0	3.0	15.2	7.3	12.4	15.0
Sewerage .....	100.0	8.6	10.4	11.5	5.9	11.9	7.5	15.3	28.9
Solid waste management .....	100.0	11.4	12.9	16.2	5.5	8.5	7.4	16.0	22.0
Governmental administration:									
Financial administration .....	100.0	9.4	13.3	11.0	7.0	12.1	8.9	17.1	21.3
Judicial and legal .....	100.0	10.4	14.0	15.1	6.0	18.4	5.8	11.1	19.2
General public buildings .....	100.0	19.0	8.4	20.5	1.9	5.0	6.0	12.5	26.8
Other governmental administration .....	100.0	5.2	5.4	6.4	7.6	5.8	8.9	17.2	43.5
Interest on general debt .....	100.0	32.6	12.0	14.7	5.3	10.5	5.5	8.2	11.1
Other and unallocable .....	100.0	16.7	10.9	11.8	9.1	12.6	8.1	10.9	19.9
Utility and liquor store expenditure .....	100.0	9.9	4.0	11.5	6.3	17.2	10.7	21.5	18.8
Employee retirement expenditure .....	100.0	72.7	—	27.2	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	36.1	9.9	15.8	6.2	8.5	5.4	7.1	10.9
Exhibit: Salaries and wages .....	100.0	14.2	12.8	13.5	6.5	10.4	8.0	15.7	18.9

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NORTH CAROLINA—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,602.57</b>	<b>1,860.03</b>	<b>1,210.03</b>	<b>1,512.58</b>	<b>1,730.70</b>	<b>2,110.55</b>	<b>1,735.53</b>	<b>1,608.38</b>	<b>1,423.35</b>
General revenue .....	1,170.21	1,771.08	1,105.10	1,084.16	1,298.37	1,122.17	1,132.26	919.03	1,075.85
Intergovernmental revenue .....	342.96	439.40	276.65	273.98	262.38	407.51	370.39	281.97	390.01
Federal government .....	58.89	103.19	27.34	52.71	23.36	80.29	68.38	32.89	69.99
State government .....	130.39	106.75	93.21	92.69	94.52	176.84	158.24	118.88	174.68
From own sources .....	827.26	1,331.68	828.45	810.18	1,035.99	714.66	761.88	637.05	685.84
Taxes .....	408.96	578.41	465.17	408.33	545.55	345.64	395.60	333.61	325.79
Property .....	351.29	431.65	398.98	353.29	489.10	305.02	359.28	303.80	289.26
Other .....	57.67	146.75	66.19	55.04	56.45	40.62	36.32	29.81	36.53
Charges and miscellaneous .....	418.30	753.27	363.28	401.85	490.44	369.02	366.28	303.44	360.05
Utility and liquor store revenue .....	434.85	101.36	104.93	435.24	432.33	988.38	603.27	689.35	347.49
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,659.86</b>	<b>1,839.00</b>	<b>1,324.04</b>	<b>1,614.16</b>	<b>1,712.02</b>	<b>2,216.20</b>	<b>1,872.35</b>	<b>1,641.82</b>	<b>1,464.49</b>
General expenditure .....	1,073.98	1,380.44	1,136.27	1,054.95	1,129.20	1,131.35	1,040.11	875.22	985.86
Current expenditure .....	898.17	981.13	984.72	904.57	915.27	1,013.40	891.54	773.62	839.27
Capital outlay .....	175.80	399.31	151.55	150.38	213.93	117.94	148.57	101.61	146.60
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	6.80	.01	16.57	—	13.42	7.83	12.80	4.77	6.34
Social services and income maintenance:									
Public welfare .....	.34	—	2.68	—	—	—	—	—	.04
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	2.93	6.99	.17	.29	.14	.30	5.06	2.38	4.97
Transportation:									
Highways .....	109.28	178.35	125.27	93.64	129.31	80.70	77.73	84.11	102.96
Capital outlay .....	40.15	90.44	68.91	36.42	80.32	21.71	11.44	17.01	19.50
Air transportation .....	28.25	188.64	.02	6.65	—	11.86	10.36	1.53	.66
Other transportation .....	7.66	1.23	29.58	19.04	10.87	4.54	4.52	.01	.35
Public safety:									
Police protection .....	193.07	262.75	200.38	195.51	155.60	163.76	182.59	181.55	180.98
Fire protection .....	103.08	110.70	125.20	86.45	137.80	149.19	118.80	88.10	72.79
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	10.87	—	23.53	15.70	15.54	13.10	11.00	8.00	7.63
Environment and housing:									
Natural resources .....	17.55	55.04	21.42	19.97	20.94	5.65	6.37	1.40	11.31
Parks and recreation .....	82.44	22.33	154.72	87.99	131.12	94.37	95.93	77.96	56.02
Housing and community development .....	43.06	73.49	36.04	49.66	20.14	70.94	41.92	32.75	28.36
Sewerage .....	127.46	81.98	107.83	120.18	119.87	164.85	127.10	119.59	161.29
Solid waste management .....	71.17	60.69	74.59	94.94	61.84	65.71	70.54	69.73	68.78
Governmental administration:									
Financial administration .....	18.42	12.95	19.93	16.58	20.30	24.16	21.81	19.29	17.20
Judicial and legal .....	3.16	2.47	3.59	3.91	2.99	6.29	2.46	2.15	2.66
General public buildings .....	23.53	33.46	15.94	39.57	7.22	12.70	18.83	18.04	27.62
Other governmental administration .....	55.22	21.69	24.14	29.04	66.04	34.70	65.21	58.43	105.34
Interest on general debt .....	45.88	112.29	44.81	55.50	38.39	52.14	33.76	22.95	22.38
Other and unallocable .....	123.82	155.39	109.85	120.33	177.65	168.55	133.32	82.46	108.17
Utility and liquor store expenditure .....	581.17	432.90	187.77	548.68	582.82	1,084.85	832.24	766.59	478.62
Employee retirement expenditure .....	4.71	25.66	—	10.53	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,498.50	4,055.31	1,205.26	1,939.41	1,472.11	1,385.47	1,085.71	657.19	716.07
Exhibit: Salaries and wages .....	413.62	438.88	428.99	459.32	423.12	466.80	443.28	399.40	342.38
<b>NORTH DAKOTA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	360	—	—	—	1	1	2	5	351
Population, April 1, 2000 .....	467,809	—	—	—	90,599	55,532	85,888	75,707	160,083
<b>Revenue</b> .....	<b>525,657</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>116,761</b>	<b>77,071</b>	<b>133,772</b>	<b>64,865</b>	<b>133,188</b>
General revenue .....	447,308	—	—	—	102,001	67,555	118,755	56,211	102,786
Intergovernmental revenue .....	100,643	—	—	—	17,444	14,203	31,725	8,187	29,084
Federal government .....	26,849	—	—	—	3,760	8,811	11,612	91	2,575
State government .....	68,975	—	—	—	12,361	4,686	17,752	8,020	26,156
From own sources .....	346,665	—	—	—	84,557	53,352	87,030	48,024	73,702
Taxes .....	143,235	—	—	—	31,323	21,861	39,798	25,028	25,225
Property .....	73,574	—	—	—	15,970	11,065	14,956	14,479	17,104
Other .....	69,661	—	—	—	15,353	10,796	24,842	10,549	8,121
Charges and miscellaneous .....	203,430	—	—	—	53,234	31,491	47,232	22,996	48,477
Utility and liquor store revenue .....	70,642	—	—	—	13,906	6,618	11,657	8,059	30,402
Employee retirement revenue .....	7,707	—	—	—	854	2,898	3,360	595	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NORTH DAKOTA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>538,186</b>	—	—	—	<b>132,427</b>	<b>72,736</b>	<b>161,207</b>	<b>49,824</b>	<b>121,992</b>
General expenditure .....	446,885	—	—	—	118,775	54,383	140,331	41,407	91,989
Current expenditure .....	288,108	—	—	—	63,810	39,996	76,370	37,414	70,518
Capital outlay .....	158,777	—	—	—	54,965	14,387	63,961	3,993	21,471
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	7,775	—	—	—	1,443	1,193	2,880	1,452	807
Social services and income maintenance:									
Public welfare .....	750	—	—	—	385	—	281	—	84
Hospitals .....	10	—	—	—	—	—	—	—	10
Health .....	7,779	—	—	—	3,921	858	1,732	903	365
Transportation:									
Highways .....	54,346	—	—	—	5,431	13,651	6,790	7,795	20,679
Capital outlay .....	22,585	—	—	—	—	9,558	2,128	2,855	8,044
Air transportation .....	28,913	—	—	—	10,579	3,264	13,354	790	926
Other transportation .....	3,479	—	—	—	1,407	1,474	400	90	108
Public safety:									
Police protection .....	42,393	—	—	—	7,868	6,919	10,254	7,565	9,787
Fire protection .....	19,189	—	—	—	5,948	3,679	6,410	1,520	1,632
Correction .....	177	—	—	—	—	—	—	110	67
Protective inspection and regulation .....	2,435	—	—	—	725	49	978	589	94
Environment and housing:									
Natural resources .....	60	—	—	—	—	—	—	—	60
Parks and recreation .....	29,744	—	—	—	14,324	2,214	10,718	982	1,606
Housing and community development .....	9,094	—	—	—	1,782	1,165	5,858	253	36
Sewerage .....	30,559	—	—	—	2,855	1,742	15,272	3,528	7,162
Solid waste management .....	32,201	—	—	—	5,582	3,823	7,308	4,249	11,239
Governmental administration:									
Financial administration .....	16,193	—	—	—	3,377	2,225	1,845	2,080	6,666
Judicial and legal .....	2,887	—	—	—	954	403	671	538	321
General public buildings .....	7,578	—	—	—	966	3,136	1,917	478	1,081
Other governmental administration .....	7,337	—	—	—	1,488	811	1,642	1,225	2,171
Interest on general debt .....	34,602	—	—	—	9,727	4,531	11,402	4,600	4,342
Other and unallocable .....	109,384	—	—	—	40,013	3,246	40,619	2,760	22,746
Utility and liquor store expenditure .....	84,088	—	—	—	11,102	16,196	19,168	7,619	30,003
Employee retirement expenditure .....	7,213	—	—	—	2,550	2,157	1,708	798	—
Debt outstanding at end of fiscal year .....	726,003	—	—	—	221,883	72,607	237,895	96,279	97,339
Exhibit: Salaries and wages .....	128,379	—	—	—	31,108	16,348	31,131	17,628	32,164
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	—	.3	.3	.6	1.4	97.5
Population, April 1, 2000 .....	100.0	—	—	—	19.4	11.9	18.4	16.2	34.2
<b>Revenue</b> .....	<b>100.0</b>	—	—	—	<b>22.2</b>	<b>14.7</b>	<b>25.4</b>	<b>12.3</b>	<b>25.3</b>
General revenue .....	100.0	—	—	—	22.8	15.1	26.5	12.6	23.0
Intergovernmental revenue .....	100.0	—	—	—	17.3	14.1	31.5	8.1	28.9
Federal government .....	100.0	—	—	—	14.0	32.8	43.2	.3	9.6
State government .....	100.0	—	—	—	17.9	6.8	25.7	11.6	37.9
From own sources .....	100.0	—	—	—	24.4	15.4	25.1	13.9	21.3
Taxes .....	100.0	—	—	—	21.9	15.3	27.8	17.5	17.6
Property .....	100.0	—	—	—	21.7	15.0	20.3	19.7	23.2
Other .....	100.0	—	—	—	22.0	15.5	35.7	15.1	11.7
Charges and miscellaneous .....	100.0	—	—	—	26.2	15.5	23.2	11.3	23.8
Utility and liquor store revenue .....	100.0	—	—	—	19.7	9.4	16.5	11.4	43.0
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	—	—	—	<b>24.6</b>	<b>13.5</b>	<b>30.0</b>	<b>9.3</b>	<b>22.7</b>
General expenditure .....	100.0	—	—	—	26.6	12.2	31.4	9.3	20.6
Current expenditure .....	100.0	—	—	—	22.1	13.9	26.5	13.0	24.5
Capital outlay .....	100.0	—	—	—	34.6	9.1	40.3	2.5	13.5
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	—	—	18.6	15.3	37.0	18.7	10.4
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	51.3	—	37.5	—	11.2
Hospitals .....	100.0	—	—	—	—	—	—	—	100.0
Health .....	100.0	—	—	—	50.4	11.0	22.3	11.6	4.7
Transportation:									
Highways .....	100.0	—	—	—	10.0	25.1	12.5	14.3	38.1
Capital outlay .....	100.0	—	—	—	—	42.3	9.4	12.6	35.6
Air transportation .....	100.0	—	—	—	36.6	11.3	46.2	2.7	3.2
Other transportation .....	100.0	—	—	—	40.4	42.4	11.5	2.6	3.1
Public safety:									
Police protection .....	100.0	—	—	—	18.6	16.3	24.2	17.8	23.1
Fire protection .....	100.0	—	—	—	31.0	19.2	33.4	7.9	8.5
Correction .....	100.0	—	—	—	—	—	—	62.1	37.9
Protective inspection and regulation .....	100.0	—	—	—	29.8	2.0	40.2	24.2	3.9
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation .....	100.0	—	—	—	48.2	7.4	36.0	3.0	5.4
Housing and community development .....	100.0	—	—	—	19.6	12.8	64.4	2.8	.4
Sewerage .....	100.0	—	—	—	9.3	5.7	50.0	11.5	23.4
Solid waste management .....	100.0	—	—	—	17.3	11.9	22.7	13.2	34.9

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>NORTH DAKOTA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	—	—	—	20.9	13.7	11.4	12.8	41.2
Judicial and legal .....	100.0	—	—	—	33.0	14.0	23.2	18.6	11.1
General public buildings .....	100.0	—	—	—	12.7	41.4	25.3	6.3	14.3
Other governmental administration .....	100.0	—	—	—	20.3	11.1	22.4	16.7	29.6
Interest on general debt .....	100.0	—	—	—	28.1	13.1	33.0	13.3	12.5
Other and unallocable .....	100.0	—	—	—	36.6	3.0	37.1	2.5	20.8
Utility and liquor store expenditure .....	100.0	—	—	—	13.2	19.3	22.8	9.1	35.7
Employee retirement expenditure .....	100.0	—	—	—	35.4	29.9	23.7	11.1	—
Debt outstanding at end of fiscal year .....	100.0	—	—	—	30.6	10.0	32.8	13.3	13.4
Exhibit: Salaries and wages .....	100.0	—	—	—	24.2	12.7	24.2	13.7	25.1
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,123.66</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,288.77</b>	<b>1,387.87</b>	<b>1,557.52</b>	<b>856.79</b>	<b>831.99</b>
General revenue .....	956.18	—	—	—	1,125.85	1,216.51	1,382.67	742.48	642.08
Intergovernmental revenue .....	215.14	—	—	—	192.54	255.76	369.38	108.14	181.68
Federal government .....	57.39	—	—	—	41.50	158.67	135.20	1.20	16.09
State government .....	147.44	—	—	—	136.44	84.38	206.69	105.93	163.39
From own sources .....	741.04	—	—	—	933.31	960.74	1,013.30	634.34	460.40
Taxes .....	306.18	—	—	—	345.73	393.66	463.37	330.59	157.57
Property .....	157.27	—	—	—	176.27	199.25	174.13	191.25	106.84
Other .....	148.91	—	—	—	169.46	194.41	289.24	139.34	50.73
Charges and miscellaneous .....	434.86	—	—	—	587.58	567.08	549.93	303.75	302.82
Utility and liquor store revenue .....	151.01	—	—	—	153.49	119.17	135.72	106.45	189.91
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>1,150.44</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,461.68</b>	<b>1,309.80</b>	<b>1,876.94</b>	<b>658.12</b>	<b>762.05</b>
General expenditure .....	955.27	—	—	—	1,311.00	979.31	1,633.88	546.94	574.63
Current expenditure .....	615.87	—	—	—	704.31	720.23	889.18	494.19	440.51
Capital outlay .....	339.41	—	—	—	606.68	259.08	744.70	52.74	134.12
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	16.62	—	—	—	15.93	21.48	33.53	19.18	5.04
Social services and income maintenance:									
Public welfare .....	1.60	—	—	—	4.25	—	3.27	—	.52
Hospitals .....	.02	—	—	—	—	—	—	—	.06
Health .....	16.63	—	—	—	43.28	15.45	20.17	11.93	2.28
Transportation:									
Highways .....	116.17	—	—	—	59.95	245.82	79.06	102.96	129.18
Capital outlay .....	48.28	—	—	—	—	172.12	24.78	37.71	50.25
Air transportation .....	61.81	—	—	—	116.77	58.78	155.48	10.43	5.78
Other transportation .....	7.44	—	—	—	15.53	26.54	4.66	1.19	.67
Public safety:									
Police protection .....	90.62	—	—	—	86.84	124.59	119.39	99.92	61.14
Fire protection .....	41.02	—	—	—	65.65	66.25	74.63	20.08	10.19
Correction .....	.38	—	—	—	—	—	—	1.45	.42
Protective inspection and regulation .....	5.21	—	—	—	8.00	.88	11.39	7.78	.59
Environment and housing:									
Natural resources .....	.13	—	—	—	—	—	—	—	.37
Parks and recreation .....	63.58	—	—	—	158.10	39.87	124.79	11.65	10.03
Housing and community development .....	19.44	—	—	—	19.67	20.98	68.21	3.34	.22
Sewerage .....	65.32	—	—	—	31.51	31.37	177.81	46.60	44.74
Solid waste management .....	68.83	—	—	—	61.61	68.84	85.09	56.12	70.21
Governmental administration:									
Financial administration .....	34.61	—	—	—	37.27	40.07	21.48	27.47	41.64
Judicial and legal .....	6.17	—	—	—	10.53	7.26	7.81	7.11	2.01
General public buildings .....	16.20	—	—	—	10.66	56.47	22.32	6.31	6.75
Other governmental administration .....	15.68	—	—	—	16.42	14.60	19.12	16.18	13.56
Interest on general debt .....	73.97	—	—	—	107.36	81.59	132.75	60.76	27.12
Other and unallocable .....	233.82	—	—	—	441.65	58.45	472.93	36.46	142.09
Utility and liquor store expenditure .....	179.75	—	—	—	122.54	291.65	223.17	100.64	187.42
Employee retirement expenditure .....	15.42	—	—	—	28.15	38.84	19.89	10.54	—
Debt outstanding at end of fiscal year .....	1,551.92	—	—	—	2,449.07	1,307.48	2,769.83	1,271.73	608.05
Exhibit: Salaries and wages .....	274.43	—	—	—	343.36	294.39	362.46	232.85	200.92

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OHIO</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	942	4	1	1	3	9	38	112	774
Population, April 1, 2000 .....	7,484,966	1,834,777	217,074	166,179	248,487	519,401	1,299,386	1,800,406	1,399,256
<b>Revenue .....</b>	<b>10,529,356</b>	<b>3,647,061</b>	<b>356,285</b>	<b>353,814</b>	<b>267,317</b>	<b>634,394</b>	<b>1,495,966</b>	<b>2,231,016</b>	<b>1,543,503</b>
General revenue .....	8,963,504	3,158,311	322,893	307,235	241,483	502,775	1,289,761	1,948,087	1,192,959
Intergovernmental revenue .....	1,817,877	762,770	67,124	48,479	54,360	101,389	215,483	306,708	261,564
Federal government .....	329,961	207,859	4,147	25,936	19,262	14,097	25,587	10,138	22,935
State government .....	1,229,445	428,652	47,206	22,543	23,751	86,899	169,000	254,319	197,075
From own sources .....	7,145,627	2,395,541	255,769	258,756	187,123	401,386	1,074,278	1,641,379	931,395
Taxes .....	4,461,830	1,472,934	163,990	128,712	114,729	251,278	685,618	1,051,424	593,145
Property .....	813,193	188,546	29,316	17,470	13,549	49,306	153,185	217,798	144,023
Other .....	3,648,637	1,284,388	134,674	111,242	101,180	201,972	532,433	833,626	449,122
Charges and miscellaneous .....	2,683,797	922,607	91,779	130,044	72,394	150,108	388,660	589,955	338,250
Utility and liquor store revenue .....	1,666,719	589,617	33,392	46,579	25,834	131,619	206,205	282,929	350,544
Employee retirement revenue .....	-100,867	-100,867	—	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>10,655,752</b>	<b>3,761,421</b>	<b>369,511</b>	<b>346,570</b>	<b>250,899</b>	<b>693,024</b>	<b>1,529,205</b>	<b>2,191,896</b>	<b>1,513,226</b>
General expenditure .....	8,806,769	3,042,746	336,032	312,945	224,234	553,574	1,307,254	1,896,320	1,133,664
Current expenditure .....	7,035,213	2,450,252	261,782	268,313	207,125	445,092	1,031,588	1,485,432	885,629
Capital outlay .....	1,771,556	592,494	74,250	44,632	17,109	108,482	275,666	410,888	248,035
Education services:									
Education .....	40	—	—	—	—	—	—	5	35
Libraries .....	10,395	—	—	—	—	5,360	2,615	2,216	204
Social services and income maintenance:									
Public welfare .....	12,519	2,790	—	—	—	—	1,699	6,682	1,348
Hospitals .....	81,516	—	—	—	—	—	—	79,873	1,643
Health .....	229,967	145,483	25,140	—	7,072	11,993	12,973	15,886	11,420
Transportation:									
Highways .....	901,141	192,577	41,966	34,440	19,016	60,977	156,347	240,376	155,442
Capital outlay .....	359,342	87,363	22,154	—	799	21,597	69,237	104,648	53,544
Air transportation .....	229,557	196,356	670	24,003	—	723	3,698	4,060	47
Other transportation .....	67,348	47,542	14,333	—	90	987	2,323	1,717	356
Public safety:									
Police protection .....	1,516,149	542,103	46,825	51,766	44,435	88,148	224,926	300,125	217,821
Fire protection .....	944,241	338,250	29,148	36,432	31,853	69,197	144,902	210,827	83,632
Correction .....	56,325	27,760	9,041	—	846	4,568	4,313	8,955	842
Protective inspection and regulation .....	59,275	21,375	2,141	4,795	1,566	4,981	11,787	10,328	2,302
Environment and housing:									
Natural resources .....	22	—	—	—	—	—	22	—	—
Parks and recreation .....	564,550	188,032	13,470	11,920	9,100	37,780	105,754	144,267	54,227
Housing and community development .....	313,204	179,842	3,947	12,917	19,526	26,735	35,250	29,092	5,895
Sewerage .....	977,087	302,318	28,264	29,771	21,694	66,731	138,732	194,919	194,658
Solid waste management .....	281,424	107,697	8,638	—	3,959	14,175	46,247	64,042	36,666
Governmental administration:									
Financial administration .....	310,498	43,668	14,012	14,248	7,380	14,860	38,360	63,623	114,347
Judicial and legal .....	263,493	83,608	9,289	7,549	12,999	19,885	48,259	64,898	17,006
General public buildings .....	198,438	26,110	4,140	2,376	3,903	36,436	52,445	59,471	13,557
Other governmental administration .....	248,046	41,355	15,454	8,768	6,491	19,023	40,231	84,255	32,469
Interest on general debt .....	357,386	176,852	18,218	16,763	8,453	20,478	44,251	43,542	28,829
Other and unallocable .....	1,184,148	379,028	51,336	57,197	25,851	50,537	192,120	267,161	160,918
Utility and liquor store expenditure .....	1,740,581	610,273	33,479	33,625	26,665	139,450	221,951	295,576	379,562
Employee retirement expenditure .....	108,402	108,402	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	9,559,970	5,049,217	361,326	304,306	146,419	661,799	938,119	1,282,015	816,769
Exhibit: Salaries and wages .....	3,539,008	1,165,217	157,184	160,948	114,216	263,066	530,795	719,722	427,860
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.4	.1	.1	.3	1.0	4.0	11.9	82.2
Population, April 1, 2000 .....	100.0	24.5	2.9	2.2	3.3	6.9	17.4	24.1	18.7
<b>Revenue .....</b>	<b>100.0</b>	<b>34.6</b>	<b>3.4</b>	<b>3.4</b>	<b>2.5</b>	<b>6.0</b>	<b>14.2</b>	<b>21.2</b>	<b>14.7</b>
General revenue .....	100.0	35.2	3.6	3.4	2.7	5.6	14.4	21.7	13.3
Intergovernmental revenue .....	100.0	42.0	3.7	2.7	3.0	5.6	11.9	16.9	14.4
Federal government .....	100.0	63.0	1.3	7.9	5.8	4.3	7.8	3.1	7.0
State government .....	100.0	34.9	3.8	1.8	1.9	7.1	13.7	20.7	16.0
From own sources .....	100.0	33.5	3.6	3.6	2.6	5.6	15.0	23.0	13.0
Taxes .....	100.0	33.0	3.7	2.9	2.6	5.6	15.4	23.6	13.3
Property .....	100.0	23.2	3.6	2.1	1.7	6.1	18.8	26.8	17.7
Other .....	100.0	35.2	3.7	3.0	2.8	5.5	14.6	22.8	12.3
Charges and miscellaneous .....	100.0	34.4	3.4	4.8	2.7	5.6	14.5	22.0	12.6
Utility and liquor store revenue .....	100.0	35.4	2.0	2.8	1.5	7.9	12.4	17.0	21.0
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OHIO—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	<b>35.3</b>	<b>3.5</b>	<b>3.3</b>	<b>2.4</b>	<b>6.5</b>	<b>14.4</b>	<b>20.6</b>	<b>14.2</b>
General expenditure .....	100.0	34.6	3.8	3.6	2.5	6.3	14.8	21.5	12.9
Current expenditure .....	100.0	34.8	3.7	3.8	2.9	6.3	14.7	21.1	12.6
Capital outlay .....	100.0	33.4	4.2	2.5	1.0	6.1	15.6	23.2	14.0
Education services:									
Education .....	100.0	—	—	—	—	—	—	12.5	87.5
Libraries .....	100.0	—	—	—	—	51.6	25.2	21.3	2.0
Social services and income maintenance:									
Public welfare .....	100.0	22.3	—	—	—	—	13.6	53.4	10.8
Hospitals .....	100.0	—	—	—	—	—	—	98.0	2.0
Health .....	100.0	63.3	10.9	—	3.1	5.2	5.6	6.9	5.0
Transportation:									
Highways .....	100.0	21.4	4.7	3.8	2.1	6.8	17.3	26.7	17.2
Capital outlay .....	100.0	24.3	6.2	—	.2	6.0	19.3	29.1	14.9
Air transportation .....	100.0	85.5	.3	10.5	—	.3	1.6	1.8	—
Other transportation .....	100.0	70.6	21.3	—	.1	1.5	3.4	2.5	.5
Public safety:									
Police protection .....	100.0	35.8	3.1	3.4	2.9	5.8	14.8	19.8	14.4
Fire protection .....	100.0	35.8	3.1	3.9	3.4	7.3	15.3	22.3	8.9
Correction .....	100.0	49.3	16.1	—	1.5	8.1	7.7	15.9	1.5
Protective inspection and regulation .....	100.0	36.1	3.6	8.1	2.6	8.4	19.9	17.4	3.9
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	—	100.0	—	—
Parks and recreation .....	100.0	33.3	2.4	2.1	1.6	6.7	18.7	25.6	9.6
Housing and community development .....	100.0	57.4	1.3	4.1	6.2	8.5	11.3	9.3	1.9
Sewerage .....	100.0	30.9	2.9	3.0	2.2	6.8	14.2	19.9	19.9
Solid waste management .....	100.0	38.3	3.1	—	1.4	5.0	16.4	22.8	13.0
Governmental administration:									
Financial administration .....	100.0	14.1	4.5	4.6	2.4	4.8	12.4	20.5	36.8
Judicial and legal .....	100.0	31.7	3.5	2.9	4.9	7.5	18.3	24.6	6.5
General public buildings .....	100.0	13.2	2.1	1.2	2.0	18.4	26.4	30.0	6.8
Other governmental administration .....	100.0	16.7	6.2	3.5	2.6	7.7	16.2	34.0	13.1
Interest on general debt .....	100.0	49.5	5.1	4.7	2.4	5.7	12.4	12.2	8.1
Other and unallocable .....	100.0	32.0	4.3	4.8	2.2	4.3	16.2	22.6	13.6
Utility and liquor store expenditure .....	100.0	35.1	1.9	1.9	1.5	8.0	12.8	17.0	21.8
Employee retirement expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	52.8	3.8	3.2	1.5	6.9	9.8	13.4	8.5
Exhibit: Salaries and wages .....	100.0	32.9	4.4	4.5	3.2	7.4	15.0	20.3	12.1
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,406.73</b>	<b>1,987.74</b>	<b>1,641.31</b>	<b>2,129.11</b>	<b>1,075.78</b>	<b>1,221.40</b>	<b>1,151.29</b>	<b>1,239.17</b>	<b>1,103.09</b>
General revenue .....	1,197.53	1,721.36	1,487.48	1,848.82	971.81	967.99	992.59	1,082.03	852.57
Intergovernmental revenue .....	242.87	415.73	309.22	291.73	218.76	195.20	165.83	170.35	186.93
Federal government .....	44.08	113.29	19.10	156.07	77.52	27.14	19.69	5.63	16.39
State government .....	164.26	233.63	217.47	135.65	95.58	167.31	130.06	141.26	140.84
From own sources .....	954.66	1,305.63	1,178.26	1,557.09	753.05	772.79	826.76	911.67	665.64
Taxes .....	596.11	802.79	755.46	774.54	461.71	483.78	527.65	583.99	423.90
Property .....	108.64	102.76	135.05	105.13	54.53	94.93	117.89	120.97	102.93
Other .....	487.46	700.02	620.41	669.41	407.18	388.86	409.76	463.02	320.97
Charges and miscellaneous .....	358.56	502.84	422.80	782.55	291.34	289.00	299.11	327.68	241.74
Utility and liquor store revenue .....	222.68	321.36	153.83	280.29	103.97	253.41	158.69	157.15	250.52
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,423.62</b>	<b>2,050.07</b>	<b>1,702.24</b>	<b>2,085.52</b>	<b>1,009.71</b>	<b>1,334.28</b>	<b>1,176.87</b>	<b>1,217.45</b>	<b>1,081.45</b>
General expenditure .....	1,176.59	1,658.37	1,548.01	1,883.18	902.40	1,065.79	1,006.06	1,053.27	810.19
Current expenditure .....	939.91	1,335.45	1,205.96	1,614.60	833.54	856.93	793.90	825.05	632.93
Capital outlay .....	236.68	322.92	342.05	268.58	68.85	208.86	212.15	228.22	177.26
Education services:									
Education .....	.01	—	—	—	—	—	—	—	.03
Libraries .....	1.39	—	—	—	—	10.32	2.01	1.23	.15
Social services and income maintenance:									
Public welfare .....	1.67	1.52	—	—	—	—	1.31	3.71	.96
Hospitals .....	10.89	—	—	—	—	—	—	44.36	1.17
Health .....	30.72	79.29	115.81	—	28.46	23.09	9.98	8.82	8.16
Transportation:									
Highways .....	120.39	104.96	193.33	207.25	76.53	117.40	120.32	133.51	111.09
Capital outlay .....	48.01	47.62	102.06	—	3.22	41.58	53.28	58.12	38.27
Air transportation .....	30.67	107.02	3.09	144.44	—	1.39	2.85	2.26	.03
Other transportation .....	9.00	25.91	66.03	—	.36	1.90	1.79	.95	.25
Public safety:									
Police protection .....	202.56	295.46	215.71	311.51	178.82	169.71	173.10	166.70	155.67
Fire protection .....	126.15	184.35	134.28	219.23	128.19	133.22	111.52	117.10	59.77
Correction .....	7.53	15.13	41.65	—	3.40	8.79	3.32	4.97	.60
Protective inspection and regulation .....	7.92	11.65	9.86	28.85	6.30	9.59	9.07	5.74	1.65
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	.02	—	—
Parks and recreation .....	75.42	102.48	62.05	71.73	36.62	72.74	81.39	80.13	38.75
Housing and community development .....	41.84	98.02	18.18	77.73	78.58	51.47	27.13	16.16	4.21
Sewerage .....	130.54	164.77	130.20	179.15	87.30	128.48	106.77	108.26	139.12
Solid waste management .....	37.60	58.70	39.79	—	15.93	27.29	35.59	35.57	26.20

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OHIO—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration.....	41.48	23.80	64.55	85.74	29.70	28.61	29.52	35.34	81.72
Judicial and legal.....	35.20	45.57	42.79	45.43	52.31	38.28	37.14	36.05	12.15
General public buildings.....	26.51	14.23	19.07	14.30	15.71	70.15	40.36	33.03	9.69
Other governmental administration.....	33.14	22.54	71.19	52.76	26.12	36.62	30.96	46.80	23.20
Interest on general debt.....	47.75	96.39	83.93	100.87	34.02	39.43	34.06	24.18	20.60
Other and unallocable.....	158.20	206.58	236.49	344.19	104.03	97.30	147.85	148.39	115.00
Utility and liquor store expenditure.....	232.54	332.61	154.23	202.34	107.31	268.48	170.81	164.17	271.26
Employee retirement expenditure.....	14.48	59.08	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year.....	1,277.22	2,751.95	1,664.53	1,831.19	589.24	1,274.16	721.97	712.07	583.72
Exhibit: Salaries and wages.....	472.82	635.07	724.10	968.52	459.65	506.48	408.50	399.76	305.78
<b>OKLAHOMA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities.....	590	2	—	—	2	3	7	24	552
Population, April 1, 2000.....	2,611,996	899,181	—	—	188,451	197,262	254,917	391,886	680,299
<b>Revenue.....</b>	<b>3,645,778</b>	<b>1,468,573</b>	<b>—</b>	<b>—</b>	<b>307,403</b>	<b>215,899</b>	<b>400,079</b>	<b>502,624</b>	<b>751,200</b>
General revenue.....	2,991,432	1,326,435	—	—	287,634	151,378	310,617	384,412	530,956
Intergovernmental revenue.....	252,021	142,588	—	—	11,752	5,746	12,661	14,171	65,103
Federal government.....	116,962	82,951	—	—	5,711	3,153	4,296	3,850	17,001
State government.....	107,396	44,651	—	—	5,478	2,087	7,634	8,432	39,114
From own sources.....	2,739,411	1,183,847	—	—	275,882	145,632	297,956	370,241	465,853
Taxes.....	1,243,629	600,395	—	—	74,528	84,719	119,398	175,656	188,933
Property.....	92,856	70,054	—	—	2,461	6,194	6,449	4,112	3,586
Other.....	1,150,773	530,341	—	—	72,067	78,525	112,949	171,544	185,347
Charges and miscellaneous.....	1,495,782	583,452	—	—	201,354	60,913	178,558	194,585	276,920
Utility and liquor store revenue.....	657,828	147,170	—	—	18,219	64,521	89,462	118,212	220,244
Employee retirement revenue.....	-3,482	-5,032	—	—	1,550	—	—	—	—
<b>Expenditure.....</b>	<b>3,679,273</b>	<b>1,548,252</b>	<b>—</b>	<b>—</b>	<b>296,114</b>	<b>204,982</b>	<b>386,820</b>	<b>513,224</b>	<b>729,881</b>
General expenditure.....	3,003,853	1,340,669	—	—	279,623	148,770	306,948	411,935	515,908
Current expenditure.....	2,331,313	915,351	—	—	251,189	122,757	267,321	335,354	439,341
Capital outlay.....	672,540	425,318	—	—	28,434	26,013	39,627	76,581	76,567
Education services:									
Education.....	—	—	—	—	—	—	—	—	—
Libraries.....	14,299	—	—	—	1,055	—	3,206	4,458	5,580
Social services and income maintenance:									
Public welfare.....	31,804	28,023	—	—	8	1,399	73	564	1,737
Hospitals.....	445,568	—	—	—	155,430	922	98,626	83,591	106,999
Health.....	44,483	24,418	—	—	108	2,212	4,371	2,979	10,395
Transportation:									
Highways.....	236,008	106,435	—	—	18,060	17,680	25,296	28,187	40,350
Capital outlay.....	107,546	55,041	—	—	5,813	10,989	12,208	11,093	12,402
Air transportation.....	131,683	108,224	—	—	2,207	—	5,098	6,015	10,139
Other transportation.....	9,160	8,741	—	—	365	—	22	2	30
Public safety:									
Police protection.....	418,544	200,096	—	—	24,713	29,314	33,452	55,245	75,724
Fire protection.....	289,079	152,201	—	—	18,200	19,649	29,799	35,588	33,642
Correction.....	88	—	—	—	—	—	—	6	82
Protective inspection and regulation.....	7,718	—	—	—	1,862	2,176	1,093	1,208	1,379
Environment and housing:									
Natural resources.....	—	—	—	—	—	—	—	—	—
Parks and recreation.....	228,152	146,552	—	—	8,428	18,211	13,768	22,952	18,241
Housing and community development.....	42,612	26,702	—	—	2,806	518	4,094	5,412	3,080
Sewerage.....	267,824	151,205	—	—	9,520	7,779	18,877	42,254	38,189
Solid waste management.....	150,760	67,904	—	—	10,685	6,930	12,708	19,968	32,565
Governmental administration:									
Financial administration.....	88,017	32,774	—	—	5,131	10,333	5,455	10,746	23,578
Judicial and legal.....	33,067	16,503	—	—	3,534	1,753	3,382	3,256	4,639
General public buildings.....	561	—	—	—	—	—	—	—	561
Other governmental administration.....	132,203	42,772	—	—	6,324	5,232	11,500	21,745	44,630
Interest on general debt.....	152,357	110,920	—	—	5,821	5,509	5,880	11,843	12,384
Other and unallocable.....	279,866	117,199	—	—	5,366	19,153	30,248	55,916	51,984
Utility and liquor store expenditure.....	647,800	183,305	—	—	13,149	56,212	79,872	101,289	213,973
Employee retirement expenditure.....	27,620	24,278	—	—	3,342	—	—	—	—
Debt outstanding at end of fiscal year.....	3,866,465	2,385,511	—	—	160,159	206,725	245,926	370,035	498,109
Exhibit: Salaries and wages.....	1,133,310	394,048	—	—	119,943	65,477	140,437	172,321	241,084

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OKLAHOMA—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.3	—	—	.3	.5	1.2	4.1	93.6
Population, April 1, 2000 .....	100.0	34.4	—	—	7.2	7.6	9.8	15.0	26.0
<b>Revenue .....</b>	<b>100.0</b>	<b>40.3</b>	<b>—</b>	<b>—</b>	<b>8.4</b>	<b>5.9</b>	<b>11.0</b>	<b>13.8</b>	<b>20.6</b>
General revenue .....	100.0	44.3	—	—	9.6	5.1	10.4	12.9	17.7
Intergovernmental revenue .....	100.0	56.6	—	—	4.7	2.3	5.0	5.6	25.8
Federal government .....	100.0	70.9	—	—	4.9	2.7	3.7	3.3	14.5
State government .....	100.0	41.6	—	—	5.1	1.9	7.1	7.9	36.4
From own sources .....	100.0	43.2	—	—	10.1	5.3	10.9	13.5	17.0
Taxes .....	100.0	48.3	—	—	6.0	6.8	9.6	14.1	15.2
Property .....	100.0	75.4	—	—	2.7	6.7	6.9	4.4	3.9
Other .....	100.0	46.1	—	—	6.3	6.8	9.8	14.9	16.1
Charges and miscellaneous .....	100.0	39.0	—	—	13.5	4.1	11.9	13.0	18.5
Utility and liquor store revenue .....	100.0	22.4	—	—	2.8	9.8	13.6	18.0	33.5
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>42.1</b>	<b>—</b>	<b>—</b>	<b>8.0</b>	<b>5.6</b>	<b>10.5</b>	<b>13.9</b>	<b>19.8</b>
General expenditure .....	100.0	44.6	—	—	9.3	5.0	10.2	13.7	17.2
Current expenditure .....	100.0	39.3	—	—	10.8	5.3	11.5	14.4	18.8
Capital outlay .....	100.0	63.2	—	—	4.2	3.9	5.9	11.4	11.4
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	—	—	7.4	—	22.4	31.2	39.0
Social services and income maintenance:									
Public welfare .....	100.0	88.1	—	—	—	4.4	.2	1.8	5.5
Hospitals .....	100.0	—	—	—	34.9	.2	22.1	18.8	24.0
Health .....	100.0	54.9	—	—	.2	5.0	9.8	6.7	23.4
Transportation:									
Highways .....	100.0	45.1	—	—	7.7	7.5	10.7	11.9	17.1
Capital outlay .....	100.0	51.2	—	—	5.4	10.2	11.4	10.3	11.5
Air transportation .....	100.0	82.2	—	—	1.7	—	3.9	4.6	7.7
Other transportation .....	100.0	95.4	—	—	4.0	—	.2	—	.3
Public safety:									
Police protection .....	100.0	47.8	—	—	5.9	7.0	8.0	13.2	18.1
Fire protection .....	100.0	52.7	—	—	6.3	6.8	10.3	12.3	11.6
Correction .....	100.0	—	—	—	—	—	—	6.8	93.2
Protective inspection and regulation .....	100.0	—	—	—	24.1	28.2	14.2	15.7	17.9
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	64.2	—	—	3.7	8.0	6.0	10.1	8.0
Housing and community development .....	100.0	62.7	—	—	6.6	1.2	9.6	12.7	7.2
Sewerage .....	100.0	56.5	—	—	3.6	2.9	7.0	15.8	14.3
Solid waste management .....	100.0	45.0	—	—	7.1	4.6	8.4	13.2	21.6
Governmental administration:									
Financial administration .....	100.0	37.2	—	—	5.8	11.7	6.2	12.2	26.8
Judicial and legal .....	100.0	49.9	—	—	10.7	5.3	10.2	9.8	14.0
General public buildings .....	100.0	—	—	—	—	—	—	—	100.0
Other governmental administration .....	100.0	32.4	—	—	4.8	4.0	8.7	16.4	33.8
Interest on general debt .....	100.0	72.8	—	—	3.8	3.6	3.9	7.8	8.1
Other and unallocable .....	100.0	41.9	—	—	1.9	6.8	10.8	20.0	18.6
Utility and liquor store expenditure .....	100.0	28.3	—	—	2.0	8.7	12.3	15.6	33.0
Employee retirement expenditure .....	100.0	87.9	—	—	12.1	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	61.7	—	—	4.1	5.3	6.4	9.6	12.9
Exhibit: Salaries and wages .....	100.0	34.8	—	—	10.6	5.8	12.4	15.2	21.3
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,395.78</b>	<b>1,633.23</b>	<b>—</b>	<b>—</b>	<b>1,631.21</b>	<b>1,094.48</b>	<b>1,569.45</b>	<b>1,282.58</b>	<b>1,104.22</b>
General revenue .....	1,145.27	1,475.16	—	—	1,526.31	767.40	1,218.50	980.93	780.47
Intergovernmental revenue .....	96.49	158.58	—	—	62.36	29.13	49.67	36.16	95.70
Federal government .....	44.78	92.25	—	—	30.30	15.98	16.85	9.82	24.99
State government .....	41.12	49.66	—	—	29.07	10.58	29.95	21.52	57.50
From own sources .....	1,048.78	1,316.58	—	—	1,463.95	738.27	1,168.84	944.77	684.78
Taxes .....	476.12	667.71	—	—	395.48	429.47	468.38	448.23	277.72
Property .....	35.55	77.91	—	—	13.06	31.40	25.30	10.49	5.27
Other .....	440.57	589.80	—	—	382.42	398.07	443.08	437.74	272.45
Charges and miscellaneous .....	572.66	648.87	—	—	1,068.47	308.79	700.46	496.53	407.06
Utility and liquor store revenue .....	251.85	163.67	—	—	96.68	327.08	350.95	301.65	323.75
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OKLAHOMA—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>1,408.61</b>	<b>1,721.85</b>	—	—	<b>1,571.31</b>	<b>1,039.14</b>	<b>1,517.44</b>	<b>1,309.63</b>	<b>1,072.88</b>
General expenditure .....	1,150.02	1,490.99	—	—	1,483.80	754.17	1,204.11	1,051.16	758.35
Current expenditure .....	892.54	1,017.98	—	—	1,332.91	622.30	1,048.66	855.74	645.81
Capital outlay .....	257.48	473.01	—	—	150.88	131.87	155.45	195.42	112.55
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	5.47	—	—	—	5.60	—	12.58	11.38	8.20
Social services and income maintenance:									
Public welfare .....	12.18	31.17	—	—	.04	7.09	.29	1.44	2.55
Hospitals .....	170.59	—	—	—	824.78	4.67	386.89	213.30	157.28
Health .....	17.03	27.16	—	—	.57	11.21	17.15	7.60	15.28
Transportation:									
Highways .....	90.36	118.37	—	—	95.83	89.63	99.23	71.93	59.31
Capital outlay .....	41.17	61.21	—	—	30.85	55.71	47.89	28.31	18.23
Air transportation .....	50.41	120.36	—	—	11.71	—	20.00	15.35	14.90
Other transportation .....	3.51	9.72	—	—	1.94	—	.09	.01	.04
Public safety:									
Police protection .....	160.24	222.53	—	—	131.14	148.60	131.23	140.97	111.31
Fire protection .....	110.67	169.27	—	—	96.58	99.61	116.90	90.81	49.45
Correction .....	.03	—	—	—	—	—	—	.02	.12
Protective inspection and regulation .....	2.95	—	—	—	9.88	11.03	4.29	3.08	2.03
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	87.35	162.98	—	—	44.72	92.32	54.01	58.57	26.81
Housing and community development .....	16.31	29.70	—	—	14.89	2.63	16.06	13.81	4.53
Sewerage .....	102.54	168.16	—	—	50.52	39.43	74.05	107.82	56.14
Solid waste management .....	57.72	75.52	—	—	56.70	35.13	49.85	50.95	47.87
Governmental administration:									
Financial administration .....	33.70	36.45	—	—	27.23	52.38	21.40	27.42	34.66
Judicial and legal .....	12.66	18.35	—	—	18.75	8.89	13.27	8.31	6.82
General public buildings .....	.21	—	—	—	—	—	—	—	.82
Other governmental administration .....	50.61	47.57	—	—	33.56	26.52	45.11	55.49	65.60
Interest on general debt .....	58.33	123.36	—	—	30.89	27.93	23.07	30.22	18.20
Other and unallocable .....	107.15	130.34	—	—	28.47	97.09	118.66	142.68	76.41
Utility and liquor store expenditure .....	248.01	203.86	—	—	69.77	284.96	313.33	258.47	314.53
Employee retirement expenditure .....	10.57	27.00	—	—	17.73	—	—	—	—
Debt outstanding at end of fiscal year .....	1,480.27	2,652.98	—	—	849.87	1,047.97	964.73	944.24	732.19
Exhibit: Salaries and wages .....	433.89	438.23	—	—	636.47	331.93	550.91	439.72	354.38
<b>OREGON</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	240	1	—	2	2	4	7	26	198
Population, April 1, 2000 .....	2,277,619	529,121	—	274,817	166,334	238,233	251,131	408,957	409,026
<b>Revenue</b> .....	<b>3,138,120</b>	<b>810,030</b>	—	<b>561,445</b>	<b>141,573</b>	<b>296,889</b>	<b>296,929</b>	<b>607,755</b>	<b>423,499</b>
General revenue .....	2,386,044	723,890	—	329,766	125,740	228,907	237,050	388,916	351,775
Intergovernmental revenue .....	415,219	117,052	—	58,526	21,533	27,117	32,591	61,780	96,620
Federal government .....	80,898	27,868	—	13,452	2,268	1,725	4,521	7,558	23,506
State government .....	224,907	38,196	—	27,993	13,133	19,116	22,546	44,136	59,787
From own sources .....	1,970,825	606,838	—	271,240	104,207	201,790	204,459	327,136	255,155
Taxes .....	1,101,981	322,921	—	147,003	60,842	117,895	116,973	197,606	138,741
Property .....	712,003	199,435	—	116,681	36,233	72,662	79,512	117,302	90,178
Other .....	389,978	123,486	—	30,322	24,609	45,233	37,461	80,304	48,563
Charges and miscellaneous .....	868,844	283,917	—	124,237	43,365	83,895	87,486	129,530	116,414
Utility and liquor store revenue .....	751,215	85,279	—	231,679	15,833	67,982	59,879	218,839	71,724
Employee retirement revenue .....	861	861	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>3,480,496</b>	<b>1,025,405</b>	—	<b>568,678</b>	<b>142,245</b>	<b>312,878</b>	<b>331,682</b>	<b>662,345</b>	<b>437,263</b>
General expenditure .....	2,596,839	875,595	—	357,861	125,598	217,053	257,430	421,826	341,476
Current expenditure .....	2,038,701	718,735	—	286,773	107,825	171,172	210,941	299,994	243,261
Capital outlay .....	558,138	156,860	—	71,088	17,773	45,881	46,489	121,832	98,215
Education services:									
Education .....	731	—	—	—	—	—	—	74	657
Libraries .....	51,151	—	—	8,451	4,935	5,764	12,690	11,152	8,159
Social services and income maintenance:									
Public welfare .....	3,267	—	—	—	1,785	—	128	945	409
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	11,106	—	—	—	—	3,963	3,585	746	2,812
Transportation:									
Highways .....	289,527	109,204	—	25,195	11,556	35,987	20,495	47,356	39,734
Capital outlay .....	95,141	16,737	—	2,647	6,126	23,100	9,225	22,096	15,210
Air transportation .....	27,681	—	—	11,769	—	86	1,938	11,366	2,522
Other transportation .....	10,888	5,328	—	3,638	—	398	590	580	354
Public safety:									
Police protection .....	409,949	125,908	—	49,252	28,935	46,283	36,087	68,112	55,372
Fire protection .....	210,541	69,647	—	34,891	12,107	27,638	21,533	28,440	16,285
Correction .....	458	—	—	—	—	—	—	4	454
Protective inspection and regulation .....	41,511	13,348	—	6,529	5,456	2,968	4,874	5,585	2,751

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OREGON—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	175,770	69,119	—	22,211	2,767	12,467	19,447	28,885	20,874
Housing and community development .....	99,478	41,144	—	16,534	3,176	6,249	5,845	16,025	10,505
Sewerage .....	510,775	178,403	—	63,664	19,067	43,806	32,757	85,492	87,586
Solid waste management .....	18,929	2,846	—	1,181	247	—	274	9,519	4,862
Governmental administration:									
Financial administration .....	100,737	31,232	—	12,157	4,877	5,573	5,383	10,899	30,616
Judicial and legal .....	27,726	4,736	—	4,471	2,594	2,023	2,903	8,657	2,342
General public buildings .....	90,591	14,636	—	40,669	4,284	3,610	2,576	19,265	5,551
Other governmental administration .....	79,582	12,453	—	5,583	9,827	7,209	13,040	23,019	8,451
Interest on general debt .....	142,943	91,988	—	7,788	4,115	4,287	7,406	13,503	13,856
Other and unallocable .....	293,498	105,603	—	43,878	9,870	8,742	65,879	32,202	27,324
Utility and liquor store expenditure .....	819,436	85,589	—	210,817	16,647	95,825	74,252	240,519	95,787
Employee retirement expenditure .....	64,221	64,221	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	3,958,310	1,991,341	—	435,557	128,616	124,615	271,442	624,238	382,501
Exhibit: Salaries and wages .....	1,018,669	342,979	—	172,522	68,030	86,708	96,162	139,439	112,829
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.4	—	.8	.8	1.7	2.9	10.8	82.5
Population, April 1, 2000 .....	100.0	23.2	—	12.1	7.3	10.5	11.0	18.0	18.0
<b>Revenue .....</b>	<b>100.0</b>	<b>25.8</b>	<b>—</b>	<b>17.9</b>	<b>4.5</b>	<b>9.5</b>	<b>9.5</b>	<b>19.4</b>	<b>13.5</b>
General revenue .....									
Intergovernmental revenue .....	100.0	30.3	—	13.8	5.3	9.6	9.9	16.3	14.7
Federal government .....	100.0	28.2	—	14.1	5.2	6.5	7.8	14.9	23.3
State government .....	100.0	34.4	—	16.6	2.8	2.1	5.6	9.3	29.1
From own sources .....	100.0	17.0	—	12.4	5.8	8.5	10.0	19.6	26.6
Taxes .....	100.0	30.8	—	13.8	5.3	10.2	10.4	16.6	12.9
Property .....	100.0	29.3	—	13.3	5.5	10.7	10.6	17.9	12.6
Other .....	100.0	28.0	—	16.4	5.1	10.2	11.2	16.5	12.7
Charges and miscellaneous .....	100.0	31.7	—	7.8	6.3	11.6	9.6	20.6	12.5
Utility and liquor store revenue .....	100.0	11.4	—	30.8	2.1	9.0	8.0	29.1	9.5
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>29.5</b>	<b>—</b>	<b>16.3</b>	<b>4.1</b>	<b>9.0</b>	<b>9.5</b>	<b>19.0</b>	<b>12.6</b>
General expenditure .....									
Current expenditure .....	100.0	33.7	—	13.8	4.8	8.4	9.9	16.2	13.1
Capital outlay .....	100.0	35.3	—	14.1	5.3	8.4	10.3	14.7	11.9
Education services:	100.0	28.1	—	12.7	3.2	8.2	8.3	21.8	17.6
Education .....	100.0	—	—	—	—	—	—	10.1	89.9
Libraries .....	100.0	—	—	16.5	9.6	11.3	24.8	21.8	16.0
Social services and income maintenance:	100.0	—	—	—	54.6	—	3.9	28.9	12.5
Public welfare .....	100.0	—	—	—	—	—	—	—	—
Hospitals .....	100.0	—	—	—	—	35.7	32.3	6.7	25.3
Health .....	100.0	—	—	—	—	—	—	—	—
Transportation:	100.0	—	—	—	—	—	—	—	—
Highways .....	100.0	37.7	—	8.7	4.0	12.4	7.1	16.4	13.7
Capital outlay .....	100.0	17.6	—	2.8	6.4	24.3	9.7	23.2	16.0
Air transportation .....	100.0	—	—	42.5	—	.3	7.0	41.1	9.1
Other transportation .....	100.0	48.9	—	33.4	—	3.7	5.4	5.3	3.3
Public safety:	100.0	—	—	—	—	—	—	—	—
Police protection .....	100.0	30.7	—	12.0	7.1	11.3	8.8	16.6	13.5
Fire protection .....	100.0	33.1	—	16.6	5.8	13.1	10.2	13.5	7.7
Correction .....	100.0	—	—	—	—	—	—	.9	99.1
Protective inspection and regulation .....	100.0	32.2	—	15.7	13.1	7.1	11.7	13.5	6.6
Environment and housing:	100.0	—	—	—	—	—	—	—	—
Natural resources .....	100.0	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	39.3	—	12.6	1.6	7.1	11.1	16.4	11.9
Housing and community development .....	100.0	41.4	—	16.6	3.2	6.3	5.9	16.1	10.6
Sewerage .....	100.0	34.9	—	12.5	3.7	8.6	6.4	16.7	17.1
Solid waste management .....	100.0	15.0	—	6.2	1.3	—	1.4	50.3	25.7
Governmental administration:	100.0	—	—	—	—	—	—	—	—
Financial administration .....	100.0	31.0	—	12.1	4.8	5.5	5.3	10.8	30.4
Judicial and legal .....	100.0	17.1	—	16.1	9.4	7.3	10.5	31.2	8.4
General public buildings .....	100.0	16.2	—	44.9	4.7	4.0	2.8	21.3	6.1
Other governmental administration .....	100.0	15.6	—	7.0	12.3	9.1	16.4	28.9	10.6
Interest on general debt .....	100.0	64.4	—	5.4	2.9	3.0	5.2	9.4	9.7
Other and unallocable .....	100.0	36.0	—	15.0	3.4	3.0	22.4	11.0	9.3
Utility and liquor store expenditure .....	100.0	10.4	—	25.7	2.0	11.7	9.1	29.4	11.7
Employee retirement expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	50.3	—	11.0	3.2	3.1	6.9	15.8	9.7
Exhibit: Salaries and wages .....	100.0	33.7	—	16.9	6.7	8.5	9.4	13.7	11.1

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>OREGON—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
Revenue .....	1,377.81	1,530.90	—	2,042.98	851.14	1,246.21	1,182.37	1,486.11	1,035.38
General revenue .....	1,047.60	1,368.10	—	1,199.95	755.95	960.85	943.93	950.99	860.03
Intergovernmental revenue .....	182.30	221.22	—	212.96	129.46	113.83	129.78	151.07	236.22
Federal government .....	35.52	52.67	—	48.95	13.64	7.24	18.00	18.48	57.47
State government .....	98.75	72.19	—	101.86	78.96	80.24	89.78	107.92	146.17
From own sources .....	865.30	1,146.88	—	986.98	626.49	847.03	814.15	799.93	623.81
Taxes .....	483.83	610.30	—	534.91	365.78	494.87	465.78	483.20	339.20
Property .....	312.61	376.92	—	424.58	217.83	305.00	316.62	286.83	220.47
Other .....	171.22	233.38	—	110.34	147.95	189.87	149.17	196.36	118.73
Charges and miscellaneous .....	381.47	536.58	—	452.07	260.71	352.16	348.37	316.73	284.61
Utility and liquor store revenue .....	329.82	161.17	—	843.03	95.19	285.36	238.44	535.11	175.35
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
Expenditure .....	1,528.13	1,937.94	—	2,069.30	855.18	1,313.33	1,320.75	1,619.60	1,069.03
General expenditure .....	1,140.16	1,654.81	—	1,302.18	755.10	911.10	1,025.08	1,031.47	834.85
Current expenditure .....	895.10	1,358.36	—	1,043.51	648.24	718.51	839.96	733.56	594.73
Capital outlay .....	245.05	296.45	—	258.67	106.85	192.59	185.12	297.91	240.12
Education services:									
Education .....	.32	—	—	—	—	—	—	.18	1.61
Libraries .....	22.46	—	—	30.75	29.67	24.19	50.53	27.27	19.95
Social services and income maintenance:									
Public welfare .....	1.43	—	—	—	10.73	—	.51	2.31	1.00
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	4.88	—	—	—	—	16.63	14.28	1.82	6.87
Transportation:									
Highways .....	127.12	206.39	—	91.68	69.47	151.06	81.61	115.80	97.14
Capital outlay .....	41.77	31.63	—	9.63	36.83	96.96	36.73	54.03	37.19
Air transportation .....	12.15	—	—	42.82	—	.36	7.72	27.79	6.17
Other transportation .....	4.78	10.07	—	13.24	—	1.67	2.35	1.42	.87
Public safety:									
Police protection .....	179.99	237.96	—	179.22	173.96	194.28	143.70	166.55	135.38
Fire protection .....	92.44	131.63	—	126.96	72.79	116.01	85.74	69.54	39.81
Correction .....	.20	—	—	—	—	—	—	.01	1.11
Protective inspection and regulation .....	18.23	25.23	—	23.76	32.80	12.46	19.41	13.66	6.73
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	77.17	130.63	—	80.82	16.64	52.33	77.44	70.63	51.03
Housing and community development .....	43.68	77.76	—	60.16	19.09	26.23	23.27	39.19	25.68
Sewerage .....	224.26	337.17	—	231.66	114.63	183.88	130.44	209.05	214.13
Solid waste management .....	8.31	5.38	—	4.30	1.48	—	1.09	23.28	11.89
Governmental administration:									
Financial administration .....	44.23	59.03	—	44.24	29.32	23.39	21.44	26.65	74.85
Judicial and legal .....	12.17	8.95	—	16.27	15.60	8.49	11.56	21.17	5.73
General public buildings .....	39.77	27.66	—	147.99	25.76	15.15	10.26	47.11	13.57
Other governmental administration .....	34.94	23.54	—	20.32	59.08	30.26	51.93	56.29	20.66
Interest on general debt .....	62.76	173.85	—	28.34	24.74	17.99	29.49	33.02	33.88
Other and unallocable .....	128.86	199.58	—	159.66	59.34	36.70	262.33	78.74	66.80
Utility and liquor store expenditure .....	359.78	161.76	—	767.12	100.08	402.23	295.67	588.13	234.18
Employee retirement expenditure .....	28.20	121.37	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,737.92	3,763.49	—	1,584.90	773.24	523.08	1,080.88	1,526.41	935.15
Exhibit: Salaries and wages .....	447.25	648.21	—	627.77	409.00	363.96	382.92	340.96	275.85
<b>PENNSYLVANIA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	1,018	2	—	2	2	2	13	50	947
Population, April 1, 2000 .....	5,671,340	1,852,113	—	210,349	157,622	127,677	462,137	740,304	2,121,138
Revenue .....	8,275,136	5,877,134	—	178,949	137,605	136,609	354,294	466,364	1,124,181
General revenue .....	7,404,581	5,264,678	—	165,113	131,167	101,206	341,889	408,767	991,761
Intergovernmental revenue .....	2,558,343	2,176,898	—	30,114	38,116	21,939	68,003	75,635	147,638
Federal government .....	578,497	487,419	—	9,893	8,961	8,034	16,327	20,121	27,742
State government .....	1,754,927	1,503,979	—	18,623	27,538	10,373	47,966	45,360	101,088
From own sources .....	4,846,238	3,087,780	—	134,999	93,051	79,267	273,886	333,132	844,123
Taxes .....	3,291,591	2,318,593	—	69,481	60,365	42,162	155,433	193,845	451,712
Property .....	995,265	497,095	—	44,748	27,149	28,490	70,810	99,757	227,216
Other .....	2,296,326	1,821,498	—	24,733	33,216	13,672	84,623	94,088	224,496
Charges and miscellaneous .....	1,554,647	769,187	—	65,518	32,686	37,105	118,453	139,287	392,411
Utility and liquor store revenue .....	1,071,994	837,006	—	13,464	11,128	27,024	4,108	58,810	120,454
Employee retirement revenue .....	-201,439	-224,550	—	372	-4,690	8,379	8,297	-1,213	11,966

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>PENNSYLVANIA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b>	<b>9,655,391</b>	<b>6,837,945</b>	—	<b>185,921</b>	<b>186,533</b>	<b>136,427</b>	<b>418,804</b>	<b>582,958</b>	<b>1,306,803</b>
General expenditure	7,793,313	5,306,999	—	152,597	164,756	105,448	384,804	504,407	1,174,302
Current expenditure	6,888,882	4,756,250	—	144,185	143,743	88,219	340,878	403,940	1,011,667
Capital outlay	904,431	550,749	—	8,412	21,013	17,229	43,926	100,467	162,635
Education services:									
Education	21,971	21,971	—	—	—	—	—	—	—
Libraries	78,792	53,631	—	—	4,127	2,885	1,832	7,043	9,274
Social services and income maintenance:									
Public welfare	437,218	436,595	—	—	—	—	604	19	—
Hospitals	114,549	114,549	—	—	—	—	—	—	—
Health	919,015	902,071	—	4,098	3,847	1,229	2,561	1,884	3,325
Transportation:									
Highways	466,680	132,688	—	11,129	16,816	12,810	37,454	57,467	198,316
Capital outlay	161,991	71,095	—	758	6,152	8,463	10,622	12,804	52,097
Air transportation	358,612	356,149	—	—	—	—	—	1,248	1,215
Other transportation	75,924	57,653	—	—	846	—	4,828	7,032	5,565
Public safety:									
Police protection	995,203	565,786	—	30,194	28,168	16,620	73,479	86,062	194,894
Fire protection	367,280	210,001	—	19,315	22,632	9,539	37,987	31,361	36,445
Correction	331,120	331,120	—	—	—	—	—	—	—
Protective inspection and regulation	39,702	26,637	—	1,500	849	556	2,396	3,050	4,714
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	209,019	106,783	—	7,703	2,724	4,770	23,549	21,544	41,946
Housing and community development	388,272	251,234	—	11,941	20,916	12,300	28,845	32,052	30,984
Sewerage	477,067	181,850	—	19,317	9,631	12,799	32,960	68,131	152,379
Solid waste management	236,995	110,620	—	10,694	3,692	937	17,338	24,556	69,158
Governmental administration:									
Financial administration	123,169	74,182	—	5,326	1,692	2,001	12,274	7,673	20,021
Judicial and legal	272,755	255,001	—	736	343	396	2,718	2,565	10,996
General public buildings	226,417	134,541	—	3,105	4,765	1,597	22,820	21,601	37,988
Other governmental administration	187,325	51,540	—	7,337	11,862	2,667	21,759	21,714	70,446
Interest on general debt	333,539	245,876	—	10,323	5,205	4,831	17,217	16,315	33,772
Other and unallocable	1,132,689	686,521	—	9,879	26,641	19,511	44,183	93,090	252,864
Utility and liquor store expenditure	1,226,807	1,019,351	—	10,795	6,520	21,925	3,401	53,159	111,656
Employee retirement expenditure	635,271	511,595	—	22,529	15,257	9,054	30,599	25,392	20,845
Debt outstanding at end of fiscal year	8,232,611	6,287,658	—	254,499	137,247	246,453	342,388	306,659	657,707
Exhibit: Salaries and wages	2,517,464	1,693,301	—	74,583	52,434	44,827	152,266	160,426	339,627
<b>Percent Distribution</b>									
Number of municipalities	100.0	.2	—	.2	.2	.2	1.3	4.9	93.0
Population, April 1, 2000	100.0	32.7	—	3.7	2.8	2.3	8.1	13.1	37.4
<b>Revenue</b>	<b>100.0</b>	<b>71.0</b>	—	<b>2.2</b>	<b>1.7</b>	<b>1.7</b>	<b>4.3</b>	<b>5.6</b>	<b>13.6</b>
General revenue	100.0	71.1	—	2.2	1.8	1.4	4.6	5.5	13.4
Intergovernmental revenue	100.0	85.1	—	1.2	1.5	.9	2.7	3.0	5.8
Federal government	100.0	84.3	—	1.7	1.5	1.4	2.8	3.5	4.8
State government	100.0	85.7	—	1.1	1.6	.6	2.7	2.6	5.8
From own sources	100.0	63.7	—	2.8	1.9	1.6	5.7	6.9	17.4
Taxes	100.0	70.4	—	2.1	1.8	1.3	4.7	5.9	13.7
Property	100.0	49.9	—	4.5	2.7	2.9	7.1	10.0	22.8
Other	100.0	79.3	—	1.1	1.4	.6	3.7	4.1	9.8
Charges and miscellaneous	100.0	49.5	—	4.2	2.1	2.4	7.6	9.0	25.2
Utility and liquor store revenue	100.0	78.1	—	1.3	1.0	2.5	.4	5.5	11.2
Employee retirement revenue <sup>2</sup>	X	X	X	X	X	X	X	X	X
<b>Expenditure</b>	<b>100.0</b>	<b>70.8</b>	—	<b>1.9</b>	<b>1.9</b>	<b>1.4</b>	<b>4.3</b>	<b>6.0</b>	<b>13.5</b>
General expenditure	100.0	68.1	—	2.0	2.1	1.4	4.9	6.5	15.1
Current expenditure	100.0	69.0	—	2.1	2.1	1.3	4.9	5.9	14.7
Capital outlay	100.0	60.9	—	.9	2.3	1.9	4.9	11.1	18.0
Education services:									
Education	100.0	100.0	—	—	—	—	—	—	—
Libraries	100.0	68.1	—	—	5.2	3.7	2.3	8.9	11.8
Social services and income maintenance:									
Public welfare	100.0	99.9	—	—	—	—	.1	—	—
Hospitals	100.0	100.0	—	—	—	—	—	—	—
Health	100.0	98.2	—	.4	.4	.1	.3	.2	.4
Transportation:									
Highways	100.0	28.4	—	2.4	3.6	2.7	8.0	12.3	42.5
Capital outlay	100.0	43.9	—	.5	3.8	5.2	6.6	7.9	32.2
Air transportation	100.0	99.3	—	—	—	—	—	.3	.3
Other transportation	100.0	75.9	—	—	1.1	—	6.4	9.3	7.3
Public safety:									
Police protection	100.0	56.9	—	3.0	2.8	1.7	7.4	8.6	19.6
Fire protection	100.0	57.2	—	5.3	6.2	2.6	10.3	8.5	9.9
Correction	100.0	100.0	—	—	—	—	—	—	—
Protective inspection and regulation	100.0	67.1	—	3.8	2.1	1.4	6.0	7.7	11.9
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	100.0	51.1	—	3.7	1.3	2.3	11.3	10.3	20.1
Housing and community development	100.0	64.7	—	3.1	5.4	3.2	7.4	8.3	8.0
Sewerage	100.0	38.1	—	4.0	2.0	2.7	6.9	14.3	31.9
Solid waste management	100.0	46.7	—	4.5	1.6	.4	7.3	10.4	29.2

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>PENNSYLVANIA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	60.2	—	4.3	1.4	1.6	10.0	6.2	16.3
Judicial and legal .....	100.0	93.5	—	.3	.1	.1	1.0	.9	4.0
General public buildings .....	100.0	59.4	—	1.4	2.1	.7	10.1	9.5	16.8
Other governmental administration .....	100.0	27.5	—	3.9	6.3	1.4	11.6	11.6	37.6
Interest on general debt .....	100.0	73.7	—	3.1	1.6	1.4	5.2	4.9	10.1
Other and unallocable .....	100.0	60.6	—	.9	2.4	1.7	3.9	8.2	22.3
Utility and liquor store expenditure .....	100.0	83.1	—	.9	.5	1.8	.3	4.3	9.1
Employee retirement expenditure .....	100.0	80.5	—	3.5	2.4	1.4	4.8	4.0	3.3
Debt outstanding at end of fiscal year .....	100.0	76.4	—	3.1	1.7	3.0	4.2	3.7	8.0
Exhibit: Salaries and wages .....	100.0	67.3	—	3.0	2.1	1.8	6.0	6.4	13.5
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,459.11</b>	<b>3,173.20</b>	<b>—</b>	<b>850.72</b>	<b>873.01</b>	<b>1,069.96</b>	<b>766.64</b>	<b>629.96</b>	<b>529.99</b>
General revenue .....	1,305.61	2,842.53	—	784.95	832.16	792.67	739.80	552.16	467.56
Intergovernmental revenue .....	451.10	1,175.36	—	143.16	241.82	171.83	147.15	102.17	69.60
Federal government .....	102.00	263.17	—	47.03	56.85	62.92	35.33	27.18	13.08
State government .....	309.44	812.03	—	88.53	174.71	81.24	103.79	61.27	47.66
From own sources .....	854.51	1,667.17	—	641.79	590.34	620.84	592.65	449.99	397.96
Taxes .....	580.39	1,251.86	—	330.31	382.97	330.22	336.34	261.85	212.96
Property .....	175.49	268.39	—	212.73	172.24	223.14	153.22	134.75	107.12
Other .....	404.90	983.47	—	117.58	210.73	107.08	183.11	127.09	105.84
Charges and miscellaneous .....	274.12	415.30	—	311.47	207.37	290.62	256.32	188.15	185.00
Utility and liquor store revenue .....	189.02	451.92	—	64.01	70.60	211.66	8.89	79.44	56.79
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>1,702.49</b>	<b>3,691.97</b>	<b>—</b>	<b>883.87</b>	<b>1,183.42</b>	<b>1,068.53</b>	<b>906.23</b>	<b>787.46</b>	<b>616.09</b>
General expenditure .....	1,374.16	2,865.38	—	725.45	1,045.26	825.90	832.66	681.35	553.62
Current expenditure .....	1,214.68	2,568.01	—	685.46	911.95	690.95	737.61	545.64	476.95
Capital outlay .....	159.47	297.36	—	39.99	133.31	134.94	95.05	135.71	76.67
Education services:									
Education .....	3.87	11.86	—	—	—	—	—	—	—
Libraries .....	13.89	28.96	—	—	26.18	22.60	3.96	9.51	4.37
Social services and income maintenance:									
Public welfare .....	77.09	235.73	—	—	—	—	1.31	.03	—
Hospitals .....	20.20	61.85	—	—	—	—	—	—	—
Health .....	162.05	487.05	—	19.48	24.41	9.63	5.54	2.54	1.57
Transportation:									
Highways .....	82.29	71.64	—	52.91	106.69	100.33	81.05	77.63	93.50
Capital outlay .....	28.56	38.39	—	3.60	39.03	66.28	22.98	17.30	24.56
Air transportation .....	63.23	192.29	—	—	—	—	—	1.69	.57
Other transportation .....	13.39	31.13	—	—	5.37	—	10.45	9.50	2.62
Public safety:									
Police protection .....	175.48	305.48	—	143.54	178.71	130.17	159.00	116.25	91.88
Fire protection .....	64.76	113.38	—	91.82	143.58	74.71	82.20	42.36	17.18
Correction .....	58.38	178.78	—	—	—	—	—	—	—
Protective inspection and regulation .....	7.00	14.38	—	7.13	5.39	4.35	5.18	4.12	2.22
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	36.86	57.65	—	36.62	17.28	37.36	50.96	29.10	19.78
Housing and community development .....	68.46	135.65	—	56.77	132.70	96.34	62.42	43.30	14.61
Sewerage .....	84.12	98.19	—	91.83	61.10	100.25	71.32	92.03	71.84
Solid waste management .....	41.79	59.73	—	50.84	23.42	7.34	37.52	33.17	32.60
Governmental administration:									
Financial administration .....	21.72	40.05	—	25.32	10.73	15.67	26.56	10.36	9.44
Judicial and legal .....	48.09	137.68	—	3.50	2.18	3.10	5.88	3.46	5.18
General public buildings .....	39.92	72.64	—	14.76	30.23	12.51	49.38	29.18	17.91
Other governmental administration .....	33.03	27.83	—	34.88	75.26	20.89	47.08	29.33	33.21
Interest on general debt .....	58.81	132.75	—	49.08	33.02	37.84	37.26	22.04	15.92
Other and unallocable .....	199.72	370.67	—	46.96	169.02	152.82	95.61	125.75	119.21
Utility and liquor store expenditure .....	216.32	550.37	—	51.32	41.36	171.72	7.36	71.81	52.64
Employee retirement expenditure .....	112.01	276.22	—	107.10	96.79	70.91	66.21	34.30	9.83
Debt outstanding at end of fiscal year .....	1,451.62	3,394.86	—	1,209.89	870.74	1,930.29	740.88	414.23	310.07
Exhibit: Salaries and wages .....	443.89	914.25	—	354.57	332.66	351.10	329.48	216.70	160.12

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>RHODE ISLAND</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	8	—	—	1	2	1	3	1	—
Population, April 1, 2000 .....	548,968	—	—	173,618	165,077	72,958	118,387	18,928	—
<b>Revenue .....</b>	<b>1,522,552</b>	<b>—</b>	<b>—</b>	<b>573,747</b>	<b>455,481</b>	<b>161,824</b>	<b>313,729</b>	<b>17,771</b>	<b>—</b>
General revenue .....	1,403,456	—	—	530,722	405,922	152,218	296,883	17,711	—
Intergovernmental revenue .....	558,502	—	—	264,186	93,564	80,509	113,530	6,713	—
Federal government .....	50,297	—	—	35,242	2,939	6,166	5,218	732	—
State government .....	507,251	—	—	228,944	90,625	74,343	107,358	5,981	—
From own sources .....	844,954	—	—	266,536	312,358	71,709	183,353	10,998	—
Taxes .....	708,914	—	—	220,453	263,103	66,054	151,275	8,029	—
Property .....	693,055	—	—	216,771	256,834	65,120	146,333	7,997	—
Other .....	15,859	—	—	3,682	6,269	934	4,942	32	—
Charges and miscellaneous .....	136,040	—	—	46,083	49,255	5,655	32,078	2,969	—
Utility and liquor store revenue .....	72,267	—	—	38,000	8,797	9,606	15,864	—	—
Employee retirement revenue .....	46,829	—	—	5,025	40,762	—	982	60	—
<b>Expenditure .....</b>	<b>1,553,165</b>	<b>—</b>	<b>—</b>	<b>589,160</b>	<b>460,115</b>	<b>158,577</b>	<b>330,069</b>	<b>15,244</b>	<b>—</b>
General expenditure .....	1,375,299	—	—	492,289	416,302	146,222	305,316	15,170	—
Current expenditure .....	1,317,940	—	—	472,550	407,646	139,707	283,287	14,750	—
Capital outlay .....	57,359	—	—	19,739	8,656	6,515	22,029	420	—
Education services:									
Education .....	744,416	—	—	255,167	233,102	85,759	170,171	217	—
Libraries .....	13,652	—	—	3,013	4,964	1,244	4,119	312	—
Social services and income maintenance:									
Public welfare .....	2,996	—	—	530	1,961	136	369	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	761	—	—	536	—	—	208	17	—
Transportation:									
Highways .....	28,970	—	—	4,008	10,437	2,513	10,638	1,374	—
Capital outlay .....	4,320	—	—	—	—	698	3,570	52	—
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	1,999	—	—	1,512	—	—	487	—	—
Public safety:									
Police protection .....	109,773	—	—	36,195	34,778	13,013	23,299	2,488	—
Fire protection .....	117,760	—	—	41,984	37,448	12,311	23,596	2,421	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	4,520	—	—	2,768	1,110	—	634	8	—
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	22,855	—	—	10,703	4,005	2,712	5,267	168	—
Housing and community development .....	37,765	—	—	21,116	2,500	7,854	5,466	829	—
Sewerage .....	30,689	—	—	405	16,250	896	13,138	—	—
Solid waste management .....	23,282	—	—	7,774	6,437	2,802	6,269	—	—
Governmental administration:									
Financial administration .....	22,455	—	—	7,555	5,741	2,462	6,433	264	—
Judicial and legal .....	6,628	—	—	4,224	1,076	499	680	149	—
General public buildings .....	8,664	—	—	3,275	2,667	1,301	1,421	—	—
Other governmental administration .....	20,059	—	—	7,305	4,487	2,344	5,659	264	—
Interest on general debt .....	40,149	—	—	21,352	11,114	3,674	2,857	1,152	—
Other and unallocable .....	137,906	—	—	62,867	38,225	6,702	24,605	5,507	—
Utility and liquor store expenditure .....	72,655	—	—	38,775	8,551	12,355	12,974	—	—
Employee retirement expenditure .....	105,211	—	—	58,096	35,262	—	11,779	74	—
Debt outstanding at end of fiscal year .....	859,922	—	—	457,722	235,470	56,735	92,915	17,080	—
Exhibit: Salaries and wages .....	688,793	—	—	184,977	239,759	83,248	175,316	5,493	—
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	12.5	25.0	12.5	37.5	12.5	—
Population, April 1, 2000 .....	100.0	—	—	31.6	30.1	13.3	21.6	3.4	—
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>37.7</b>	<b>29.9</b>	<b>10.6</b>	<b>20.6</b>	<b>1.2</b>	<b>—</b>
General revenue .....	100.0	—	—	37.8	28.9	10.8	21.2	1.3	—
Intergovernmental revenue .....	100.0	—	—	47.3	16.8	14.4	20.3	1.2	—
Federal government .....	100.0	—	—	70.1	5.8	12.3	10.4	1.5	—
State government .....	100.0	—	—	45.1	17.9	14.7	21.2	1.2	—
From own sources .....	100.0	—	—	31.5	37.0	8.5	21.7	1.3	—
Taxes .....	100.0	—	—	31.1	37.1	9.3	21.3	1.1	—
Property .....	100.0	—	—	31.3	37.1	9.4	21.1	1.2	—
Other .....	100.0	—	—	23.2	39.5	5.9	31.2	.2	—
Charges and miscellaneous .....	100.0	—	—	33.9	36.2	4.2	23.6	2.2	—
Utility and liquor store revenue .....	100.0	—	—	52.6	12.2	13.3	22.0	—	—
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>RHODE ISLAND—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	—	—	<b>37.9</b>	<b>29.6</b>	<b>10.2</b>	<b>21.3</b>	<b>1.0</b>	—
General expenditure .....	100.0	—	—	35.8	30.3	10.6	22.2	1.1	—
Current expenditure .....	100.0	—	—	35.9	30.9	10.6	21.5	1.1	—
Capital outlay .....	100.0	—	—	34.4	15.1	11.4	38.4	.7	—
Education services:									
Education .....	100.0	—	—	34.3	31.3	11.5	22.9	—	—
Libraries .....	100.0	—	—	22.1	36.4	9.1	30.2	2.3	—
Social services and income maintenance:									
Public welfare .....	100.0	—	—	17.7	65.5	4.5	12.3	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	—	—	70.4	—	—	27.3	2.2	—
Transportation:									
Highways .....	100.0	—	—	13.8	36.0	8.7	36.7	4.7	—
Capital outlay .....	100.0	—	—	—	—	16.2	82.6	1.2	—
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	100.0	—	—	75.6	—	—	24.4	—	—
Public safety:									
Police protection .....	100.0	—	—	33.0	31.7	11.9	21.2	2.3	—
Fire protection .....	100.0	—	—	35.7	31.8	10.5	20.0	2.1	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	—	—	61.2	24.6	—	14.0	.2	—
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	—	46.8	17.5	11.9	23.0	.7	—
Housing and community development .....	100.0	—	—	55.9	6.6	20.8	14.5	2.2	—
Sewerage .....	100.0	—	—	1.3	53.0	2.9	42.8	—	—
Solid waste management .....	100.0	—	—	33.4	27.6	12.0	26.9	—	—
Governmental administration:									
Financial administration .....	100.0	—	—	33.6	25.6	11.0	28.6	1.2	—
Judicial and legal .....	100.0	—	—	63.7	16.2	7.5	10.3	2.2	—
General public buildings .....	100.0	—	—	37.8	30.8	15.0	16.4	—	—
Other governmental administration .....	100.0	—	—	36.4	22.4	11.7	28.2	1.3	—
Interest on general debt .....	100.0	—	—	53.2	27.7	9.2	7.1	2.9	—
Other and unallocable .....	100.0	—	—	45.6	27.7	4.9	17.8	4.0	—
Utility and liquor store expenditure .....	100.0	—	—	53.4	11.8	17.0	17.9	—	—
Employee retirement expenditure .....	100.0	—	—	55.2	33.5	—	11.2	.1	—
Debt outstanding at end of fiscal year .....	100.0	—	—	53.2	27.4	6.6	10.8	2.0	—
Exhibit: Salaries and wages .....	100.0	—	—	26.9	34.8	12.1	25.5	.8	—
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>2,773.48</b>	—	—	<b>3,304.65</b>	<b>2,759.20</b>	<b>2,218.04</b>	<b>2,650.03</b>	<b>938.87</b>	—
General revenue .....	2,556.54	—	—	3,056.84	2,458.99	2,086.38	2,507.73	935.70	—
Intergovernmental revenue .....	1,017.37	—	—	1,521.65	566.79	1,103.50	958.97	354.66	—
Federal government .....	91.62	—	—	202.99	17.80	84.51	44.08	38.67	—
State government .....	924.01	—	—	1,318.67	548.99	1,018.98	906.84	315.99	—
From own sources .....	1,539.17	—	—	1,535.19	1,892.20	982.88	1,548.76	581.04	—
Taxes .....	1,291.36	—	—	1,269.76	1,593.82	905.37	1,277.80	424.19	—
Property .....	1,262.47	—	—	1,248.55	1,555.84	892.57	1,236.06	422.50	—
Other .....	28.89	—	—	21.21	37.98	12.80	41.74	1.69	—
Charges and miscellaneous .....	247.81	—	—	265.43	298.38	77.51	270.96	156.86	—
Utility and liquor store revenue .....	131.64	—	—	218.87	53.29	131.66	134.00	—	—
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>2,829.25</b>	—	—	<b>3,393.43</b>	<b>2,787.28</b>	<b>2,173.54</b>	<b>2,788.05</b>	<b>805.37</b>	—
General expenditure .....	2,505.24	—	—	2,835.47	2,521.87	2,004.19	2,578.97	801.46	—
Current expenditure .....	2,400.76	—	—	2,721.78	2,469.43	1,914.90	2,392.89	779.27	—
Capital outlay .....	104.49	—	—	113.69	52.44	89.30	186.08	22.19	—
Education services:									
Education .....	1,356.03	—	—	1,469.70	1,412.08	1,175.46	1,437.41	11.46	—
Libraries .....	24.87	—	—	17.35	30.07	17.05	34.79	16.48	—
Social services and income maintenance:									
Public welfare .....	5.46	—	—	3.05	11.88	1.86	3.12	—	—
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	1.39	—	—	3.09	—	—	1.76	.90	—
Transportation:									
Highways .....	52.77	—	—	23.09	63.23	34.44	89.86	72.59	—
Capital outlay .....	7.87	—	—	—	—	9.57	30.16	2.75	—
Air transportation .....	—	—	—	—	—	—	—	—	—
Other transportation .....	3.64	—	—	8.71	—	—	4.11	—	—
Public safety:									
Police protection .....	199.96	—	—	208.47	210.68	178.36	196.80	131.45	—
Fire protection .....	214.51	—	—	241.82	226.85	168.74	199.31	127.91	—
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	8.23	—	—	15.94	6.72	—	5.36	.42	—
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	41.63	—	—	61.65	24.26	37.17	44.49	8.88	—
Housing and community development .....	68.79	—	—	121.62	15.14	107.65	46.17	43.80	—
Sewerage .....	55.90	—	—	2.33	98.44	12.28	110.98	—	—
Solid waste management .....	42.41	—	—	44.78	38.99	38.41	52.95	—	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>RHODE ISLAND—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	40.90	—	—	43.52	34.78	33.75	54.34	13.95	—
Judicial and legal .....	12.07	—	—	24.33	6.52	6.84	5.74	7.87	—
General public buildings .....	15.78	—	—	18.86	16.16	17.83	12.00	—	—
Other governmental administration .....	36.54	—	—	42.08	27.18	32.13	47.80	13.95	—
Interest on general debt .....	73.14	—	—	122.98	67.33	50.36	24.13	60.86	—
Other and unallocable .....	251.21	—	—	362.10	231.56	91.86	207.84	290.94	—
Utility and liquor store expenditure .....	132.35	—	—	223.34	51.80	169.34	109.59	—	—
Employee retirement expenditure .....	191.65	—	—	334.62	213.61	—	99.50	3.91	—
Debt outstanding at end of fiscal year .....	1,566.43	—	—	2,636.37	1,426.43	777.64	784.84	902.37	—
Exhibit: Salaries and wages .....	1,254.71	—	—	1,065.43	1,452.41	1,141.04	1,480.87	290.20	—
<b>SOUTH CAROLINA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	269	—	—	1	2	1	10	20	235
Population, April 1, 2000 .....	1,430,830	—	—	116,278	176,291	56,002	348,611	290,289	443,359
<b>Revenue .....</b>	<b>2,029,258</b>	<b>—</b>	<b>—</b>	<b>186,862</b>	<b>248,210</b>	<b>122,482</b>	<b>395,561</b>	<b>543,188</b>	<b>532,955</b>
General revenue .....	1,244,658	—	—	148,493	211,516	90,242	267,294	241,535	285,578
Intergovernmental revenue .....	251,259	—	—	25,176	40,174	8,846	49,068	43,528	84,467
Federal government .....	49,253	—	—	—	11,229	2,212	9,664	5,656	20,492
State government .....	107,105	—	—	7,933	10,466	6,022	22,328	24,829	35,527
From own sources .....	993,399	—	—	123,317	171,342	81,396	218,226	198,007	201,111
Taxes .....	616,926	—	—	55,764	105,679	53,667	139,828	129,465	132,523
Property .....	311,055	—	—	31,732	58,940	27,883	65,511	58,466	68,523
Other .....	305,871	—	—	24,032	46,739	25,784	74,317	70,999	64,000
Charges and miscellaneous .....	376,473	—	—	67,553	65,663	27,729	78,398	68,542	68,588
Utility and liquor store revenue .....	785,492	—	—	38,369	36,694	30,403	130,996	301,653	247,377
Employee retirement revenue .....	-892	—	—	—	—	1,837	-2,729	—	—
<b>Expenditure .....</b>	<b>1,993,542</b>	<b>—</b>	<b>—</b>	<b>178,328</b>	<b>232,762</b>	<b>136,203</b>	<b>402,442</b>	<b>539,596</b>	<b>504,211</b>
General expenditure .....	1,196,710	—	—	132,716	162,472	88,365	265,560	265,556	282,041
Current expenditure .....	1,018,819	—	—	103,192	149,976	75,064	230,622	212,440	247,525
Capital outlay .....	177,891	—	—	29,524	12,496	13,301	34,938	53,116	34,516
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	3,262	—	—	—	353	—	—	2,343	566
Social services and income maintenance:									
Public welfare .....	1,436	—	—	—	1,253	—	—	137	46
Hospitals .....	6	—	—	—	—	—	—	—	6
Health .....	5,474	—	—	874	764	136	1,036	1,503	1,161
Transportation:									
Highways .....	73,617	—	—	3,612	7,615	8,093	13,042	16,730	24,525
Capital outlay .....	11,409	—	—	1,245	491	64	3,255	2,816	3,538
Air transportation .....	3,248	—	—	—	—	—	2,070	1,044	134
Other transportation .....	11,826	—	—	2,271	6,876	1,489	359	409	422
Public safety:									
Police protection .....	268,708	—	—	25,320	39,494	12,817	51,943	58,205	80,929
Fire protection .....	139,290	—	—	26,421	20,589	8,064	31,582	26,446	26,188
Correction .....	1,326	—	—	—	—	—	63	1,085	178
Protective inspection and regulation .....	10,545	—	—	1,472	1,598	1,149	2,263	2,680	1,383
Environment and housing:									
Natural resources .....	13,381	—	—	1,380	2,074	1,205	2,779	4,581	1,362
Parks and recreation .....	103,804	—	—	8,950	14,122	20,059	22,999	23,289	14,385
Housing and community development .....	19,801	—	—	1,909	5,794	1,339	5,341	696	4,722
Sewerage .....	74,767	—	—	18,043	12,957	2,484	26,909	12,441	1,933
Solid waste management .....	88,324	—	—	6,676	9,853	3,385	19,283	18,484	30,643
Governmental administration:									
Financial administration .....	29,400	—	—	2,625	2,207	848	10,980	5,737	7,003
Judicial and legal .....	22,478	—	—	2,797	2,493	2,181	3,896	6,439	4,672
General public buildings .....	16,235	—	—	822	2,745	1,696	5,002	1,615	4,355
Other governmental administration .....	131,295	—	—	2,953	5,987	15,786	25,277	32,331	48,961
Interest on general debt .....	39,382	—	—	1,346	6,074	3,600	12,601	7,684	8,077
Other and unallocable .....	139,105	—	—	25,245	19,624	4,034	28,135	41,677	20,390
Utility and liquor store expenditure .....	793,662	—	—	45,612	70,290	46,352	135,198	274,040	222,170
Employee retirement expenditure .....	3,170	—	—	—	—	1,486	1,684	—	—
Debt outstanding at end of fiscal year .....	1,909,039	—	—	193,783	392,454	177,328	488,834	346,650	309,990
Exhibit: Salaries and wages .....	674,861	—	—	64,183	100,119	37,646	137,593	148,406	186,914

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>SOUTH CAROLINA—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	.4	.7	.4	3.7	7.4	87.4
Population, April 1, 2000 .....	100.0	—	—	8.1	12.3	3.9	24.4	20.3	31.0
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>9.2</b>	<b>12.2</b>	<b>6.0</b>	<b>19.5</b>	<b>26.8</b>	<b>26.3</b>
General revenue .....	100.0	—	—	11.9	17.0	7.3	21.5	19.4	22.9
Intergovernmental revenue .....	100.0	—	—	10.0	16.0	3.5	19.5	17.3	33.6
Federal government .....	100.0	—	—	—	22.8	4.5	19.6	11.5	41.6
State government .....	100.0	—	—	7.4	9.8	5.6	20.8	23.2	33.2
From own sources .....	100.0	—	—	12.4	17.2	8.2	22.0	19.9	20.2
Taxes .....	100.0	—	—	9.0	17.1	8.7	22.7	21.0	21.5
Property .....	100.0	—	—	10.2	18.9	9.0	21.1	18.8	22.0
Other .....	100.0	—	—	7.9	15.3	8.4	24.3	23.2	20.9
Charges and miscellaneous .....	100.0	—	—	17.9	17.4	7.4	20.8	18.2	18.2
Utility and liquor store revenue .....	100.0	—	—	4.9	4.7	3.9	16.7	38.4	31.5
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>8.9</b>	<b>11.7</b>	<b>6.8</b>	<b>20.2</b>	<b>27.1</b>	<b>25.3</b>
General expenditure .....	100.0	—	—	11.1	13.6	7.4	22.2	22.2	23.6
Current expenditure .....	100.0	—	—	10.1	14.7	7.4	22.6	20.9	24.3
Capital outlay .....	100.0	—	—	16.6	7.0	7.5	19.6	29.9	19.4
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	—	—	10.8	—	—	71.8	17.4
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	87.3	—	—	9.5	3.2
Hospitals .....	100.0	—	—	—	—	—	—	—	100.0
Health .....	100.0	—	—	16.0	14.0	2.5	18.9	27.5	21.2
Transportation:									
Highways .....	100.0	—	—	4.9	10.3	11.0	17.7	22.7	33.3
Capital outlay .....	100.0	—	—	10.9	4.3	.6	28.5	24.7	31.0
Air transportation .....	100.0	—	—	—	—	—	63.7	32.1	4.1
Other transportation .....	100.0	—	—	19.2	58.1	12.6	3.0	3.5	3.6
Public safety:									
Police protection .....	100.0	—	—	9.4	14.7	4.8	19.3	21.7	30.1
Fire protection .....	100.0	—	—	19.0	14.8	5.8	22.7	19.0	18.8
Correction .....	100.0	—	—	—	—	—	4.8	81.8	13.4
Protective inspection and regulation .....	100.0	—	—	14.0	15.2	10.9	21.5	25.4	13.1
Environment and housing:									
Natural resources .....	100.0	—	—	10.3	15.5	9.0	20.8	34.2	10.2
Parks and recreation .....	100.0	—	—	8.6	13.6	19.3	22.2	22.4	13.9
Housing and community development .....	100.0	—	—	9.6	29.3	6.8	27.0	3.5	23.8
Sewerage .....	100.0	—	—	24.1	17.3	3.3	36.0	16.6	2.6
Solid waste management .....	100.0	—	—	7.6	11.2	3.8	21.8	20.9	34.7
Governmental administration:									
Financial administration .....	100.0	—	—	8.9	7.5	2.9	37.3	19.5	23.8
Judicial and legal .....	100.0	—	—	12.4	11.1	9.7	17.3	28.6	20.8
General public buildings .....	100.0	—	—	5.1	16.9	10.4	30.8	9.9	26.8
Other governmental administration .....	100.0	—	—	2.2	4.6	12.0	19.3	24.6	37.3
Interest on general debt .....	100.0	—	—	3.4	15.4	9.1	32.0	19.5	20.5
Other and unallocable .....	100.0	—	—	18.1	14.1	2.9	20.2	30.0	14.7
Utility and liquor store expenditure .....	100.0	—	—	5.7	8.9	5.8	17.0	34.5	28.0
Employee retirement expenditure .....	100.0	—	—	—	—	46.9	53.1	—	—
Debt outstanding at end of fiscal year .....	100.0	—	—	10.2	20.6	9.3	25.6	18.2	16.2
Exhibit: Salaries and wages .....	100.0	—	—	9.5	14.8	5.6	20.4	22.0	27.7
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,418.24</b>	<b>—</b>	<b>—</b>	<b>1,607.03</b>	<b>1,407.96</b>	<b>2,187.10</b>	<b>1,134.68</b>	<b>1,871.20</b>	<b>1,202.08</b>
General revenue .....	869.89	—	—	1,277.05	1,199.81	1,611.41	766.74	832.05	644.12
Intergovernmental revenue .....	175.60	—	—	216.52	227.88	157.96	140.75	149.95	190.52
Federal government .....	34.42	—	—	—	63.70	39.50	27.72	19.48	46.22
State government .....	74.86	—	—	68.22	59.37	107.53	64.05	85.53	80.13
From own sources .....	694.28	—	—	1,060.54	971.93	1,453.45	625.99	682.10	453.61
Taxes .....	431.17	—	—	479.57	599.46	958.31	401.10	445.99	298.91
Property .....	217.39	—	—	272.90	334.33	497.89	187.92	201.41	154.55
Other .....	213.77	—	—	206.68	265.12	460.41	213.18	244.58	144.35
Charges and miscellaneous .....	263.12	—	—	580.96	372.47	495.14	224.89	236.12	154.70
Utility and liquor store revenue .....	548.98	—	—	329.98	208.14	542.89	375.77	1,039.15	557.96
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>SOUTH CAROLINA—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>1,393.28</b>	—	—	<b>1,533.63</b>	<b>1,320.33</b>	<b>2,432.11</b>	<b>1,154.42</b>	<b>1,858.82</b>	<b>1,137.25</b>
General expenditure .....	836.37	—	—	1,141.37	921.61	1,577.89	761.77	914.80	636.15
Current expenditure .....	712.05	—	—	887.46	850.73	1,340.38	661.55	731.82	558.29
Capital outlay .....	124.33	—	—	253.91	70.88	237.51	100.22	182.98	77.85
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	2.28	—	—	—	2.00	—	—	8.07	1.28
Social services and income maintenance:									
Public welfare .....	1.00	—	—	—	7.11	—	—	.47	.10
Hospitals .....	—	—	—	—	—	—	—	—	.01
Health .....	3.83	—	—	7.52	4.33	2.43	2.97	5.18	2.62
Transportation:									
Highways .....	51.45	—	—	31.06	43.20	144.51	37.41	57.63	55.32
Capital outlay .....	7.97	—	—	10.71	2.79	1.14	9.34	9.70	7.98
Air transportation .....	2.27	—	—	—	—	—	5.94	3.60	.30
Other transportation .....	8.27	—	—	19.53	39.00	26.59	1.03	1.41	.95
Public safety:									
Police protection .....	187.80	—	—	217.75	224.03	228.87	149.00	200.51	182.54
Fire protection .....	97.35	—	—	227.22	116.79	143.99	90.59	91.10	59.07
Correction .....	.93	—	—	—	—	—	.18	3.74	.40
Protective inspection and regulation .....	7.37	—	—	12.66	9.06	20.52	6.49	9.23	3.12
Environment and housing:									
Natural resources .....	9.35	—	—	11.87	11.76	21.52	7.97	15.78	3.07
Parks and recreation .....	72.55	—	—	76.97	80.11	358.18	65.97	80.23	32.45
Housing and community development .....	13.84	—	—	16.42	32.87	23.91	15.32	2.40	10.65
Sewerage .....	52.25	—	—	155.17	73.50	44.36	77.19	42.86	4.36
Solid waste management .....	61.73	—	—	57.41	55.89	60.44	55.31	63.67	69.12
Governmental administration:									
Financial administration .....	20.55	—	—	22.58	12.52	15.14	31.50	19.76	15.80
Judicial and legal .....	15.71	—	—	24.05	14.14	38.95	11.18	22.18	10.54
General public buildings .....	11.35	—	—	7.07	15.57	30.28	14.35	5.56	9.82
Other governmental administration .....	91.76	—	—	25.40	33.96	281.88	72.51	111.38	110.43
Interest on general debt .....	27.52	—	—	11.58	34.45	64.28	36.15	26.47	18.22
Other and unallocable .....	97.22	—	—	217.11	111.32	72.03	80.71	143.57	45.99
Utility and liquor store expenditure .....	554.69	—	—	392.27	398.72	827.68	387.82	944.02	501.11
Employee retirement expenditure .....	2.22	—	—	—	—	26.53	4.83	—	—
Debt outstanding at end of fiscal year .....	1,334.22	—	—	1,666.55	2,226.17	3,166.46	1,402.23	1,194.15	699.19
Exhibit: Salaries and wages .....	471.66	—	—	551.98	567.92	672.23	394.69	511.24	421.59
<b>SOUTH DAKOTA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	308	—	—	1	—	1	—	7	299
Population, April 1, 2000 .....	503,286	—	—	123,975	—	59,607	—	117,254	202,450
<b>Revenue</b> .....	<b>656,189</b>	—	—	<b>154,678</b>	—	<b>77,056</b>	—	<b>202,959</b>	<b>221,496</b>
General revenue .....	509,621	—	—	135,661	—	69,891	—	145,803	158,266
Intergovernmental revenue .....	48,885	—	—	9,805	—	5,120	—	9,781	24,179
Federal government .....	18,297	—	—	5,534	—	4,046	—	4,963	3,754
State government .....	25,214	—	—	3,586	—	843	—	3,225	17,560
From own sources .....	460,736	—	—	125,856	—	64,771	—	136,022	134,087
Taxes .....	266,656	—	—	93,898	—	39,816	—	58,289	74,653
Property .....	114,653	—	—	59,261	—	8,224	—	15,178	31,990
Other .....	152,003	—	—	34,637	—	31,592	—	43,111	42,663
Charges and miscellaneous .....	194,080	—	—	31,958	—	24,955	—	77,733	59,434
Utility and liquor store revenue .....	146,596	—	—	19,083	—	7,165	—	57,156	63,192
Employee retirement revenue .....	-28	—	—	-66	—	—	—	—	38
<b>Expenditure</b> .....	<b>628,700</b>	—	—	<b>149,961</b>	—	<b>72,057</b>	—	<b>201,832</b>	<b>204,850</b>
General expenditure .....	479,694	—	—	116,194	—	66,983	—	148,729	147,788
Current expenditure .....	413,703	—	—	99,497	—	59,240	—	126,663	128,303
Capital outlay .....	65,991	—	—	16,697	—	7,743	—	22,066	19,485
Education services:									
Education .....	716	—	—	—	—	—	—	622	94
Libraries .....	12,402	—	—	3,805	—	1,791	—	3,357	3,449
Social services and income maintenance:									
Public welfare .....	3,630	—	—	—	—	—	—	384	3,246
Hospitals .....	25,418	—	—	—	—	—	—	18,492	6,926
Health .....	6,957	—	—	4,644	—	432	—	516	1,365
Transportation:									
Highways .....	81,018	—	—	23,753	—	13,131	—	13,563	30,571
Capital outlay .....	18,928	—	—	—	—	7,743	—	4,080	7,105
Air transportation .....	6,733	—	—	—	—	2,328	—	4,110	295
Other transportation .....	2,234	—	—	1,760	—	387	—	63	24
Public safety:									
Police protection .....	54,474	—	—	15,991	—	7,794	—	13,819	16,870
Fire protection .....	26,532	—	—	11,800	—	5,726	—	5,451	3,555
Correction .....	423	—	—	—	—	20	—	344	59
Protective inspection and regulation .....	1,297	—	—	—	—	762	—	235	300

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>SOUTH DAKOTA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	72,547	—	—	14,704	—	16,387	—	23,162	18,294
Housing and community development .....	7,830	—	—	3,531	—	1,693	—	2,538	68
Sewerage .....	38,518	—	—	8,535	—	2,235	—	14,060	13,688
Solid waste management .....	22,972	—	—	3,619	—	2,542	—	8,172	8,639
Governmental administration:									
Financial administration .....	18,689	—	—	599	—	847	—	4,154	13,089
Judicial and legal .....	1,244	—	—	928	—	—	—	229	87
General public buildings .....	4,085	—	—	1,318	—	549	—	1,518	700
Other governmental administration .....	8,314	—	—	5,191	—	368	—	2,321	434
Interest on general debt .....	21,919	—	—	6,755	—	3,462	—	6,073	5,629
Other and unallocable .....	61,742	—	—	9,261	—	6,529	—	25,546	20,406
Utility and liquor store expenditure .....	139,831	—	—	24,642	—	5,074	—	53,103	57,012
Employee retirement expenditure .....	9,175	—	—	9,125	—	—	—	—	50
Debt outstanding at end of fiscal year .....	458,598	—	—	131,051	—	69,823	—	115,325	142,399
Exhibit: Salaries and wages .....	174,628	—	—	42,212	—	20,267	—	58,208	53,941
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	.3	—	.3	—	2.3	97.1
Population, April 1, 2000 .....	100.0	—	—	24.6	—	11.8	—	23.3	40.2
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>23.6</b>	<b>—</b>	<b>11.7</b>	<b>—</b>	<b>30.9</b>	<b>33.8</b>
General revenue .....									
Intergovernmental revenue .....	100.0	—	—	26.6	—	13.7	—	28.6	31.1
Federal government .....	100.0	—	—	20.1	—	10.5	—	20.0	49.5
State government .....	100.0	—	—	30.2	—	22.1	—	27.1	20.5
From own sources .....	100.0	—	—	14.2	—	3.3	—	12.8	69.6
Taxes .....	100.0	—	—	27.3	—	14.1	—	29.5	29.1
Property .....	100.0	—	—	35.2	—	14.9	—	21.9	28.0
Other .....	100.0	—	—	51.7	—	7.2	—	13.2	27.9
Charges and miscellaneous .....	100.0	—	—	22.8	—	20.8	—	28.4	28.1
Utility and liquor store revenue .....	100.0	—	—	13.0	—	4.9	—	39.0	43.1
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>23.9</b>	<b>—</b>	<b>11.5</b>	<b>—</b>	<b>32.1</b>	<b>32.6</b>
General expenditure .....									
Current expenditure .....	100.0	—	—	24.2	—	14.0	—	31.0	30.8
Capital outlay .....	100.0	—	—	24.1	—	14.3	—	30.6	31.0
Education services:	100.0	—	—	25.3	—	11.7	—	33.4	29.5
Education .....	100.0	—	—	—	—	—	—	86.9	13.1
Libraries .....	100.0	—	—	30.7	—	14.4	—	27.1	27.8
Social services and income maintenance:	100.0	—	—	—	—	—	—	10.6	89.4
Public welfare .....	100.0	—	—	—	—	—	—	72.8	27.2
Hospitals .....	100.0	—	—	66.8	—	6.2	—	7.4	19.6
Health .....	100.0	—	—	—	—	—	—	—	—
Transportation:	100.0	—	—	29.3	—	16.2	—	16.7	37.7
Highways .....	100.0	—	—	—	—	40.9	—	21.6	37.5
Capital outlay .....	100.0	—	—	—	—	34.6	—	61.0	4.4
Air transportation .....	100.0	—	—	78.8	—	17.3	—	2.8	1.1
Other transportation .....	100.0	—	—	—	—	—	—	—	—
Public safety:	100.0	—	—	29.4	—	14.3	—	25.4	31.0
Police protection .....	100.0	—	—	44.5	—	21.6	—	20.5	13.4
Fire protection .....	100.0	—	—	—	—	4.7	—	81.3	13.9
Correction .....	100.0	—	—	—	—	58.8	—	18.1	23.1
Protective inspection and regulation .....	100.0	—	—	—	—	—	—	—	—
Environment and housing:	100.0	—	—	20.3	—	22.6	—	31.9	25.2
Natural resources .....	100.0	—	—	45.1	—	21.6	—	32.4	.9
Parks and recreation .....	100.0	—	—	22.2	—	5.8	—	36.5	35.5
Housing and community development .....	100.0	—	—	15.8	—	11.1	—	35.6	37.6
Sewerage .....	100.0	—	—	—	—	—	—	—	—
Solid waste management .....	100.0	—	—	—	—	—	—	—	—
Governmental administration:	100.0	—	—	3.2	—	4.5	—	22.2	70.0
Financial administration .....	100.0	—	—	74.6	—	—	—	18.4	7.0
Judicial and legal .....	100.0	—	—	32.3	—	13.4	—	37.2	17.1
General public buildings .....	100.0	—	—	62.4	—	4.4	—	27.9	5.2
Other governmental administration .....	100.0	—	—	—	—	—	—	—	—
Interest on general debt .....	100.0	—	—	30.8	—	15.8	—	27.7	25.7
Other and unallocable .....	100.0	—	—	15.0	—	10.6	—	41.4	33.1
Utility and liquor store expenditure .....	100.0	—	—	17.6	—	3.6	—	38.0	40.8
Employee retirement expenditure .....	100.0	—	—	99.5	—	—	—	—	.5
Debt outstanding at end of fiscal year .....	100.0	—	—	28.6	—	15.2	—	25.1	31.1
Exhibit: Salaries and wages .....	100.0	—	—	24.2	—	11.6	—	33.3	30.9

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>SOUTH DAKOTA—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
Revenue .....	1,303.81	—	—	1,247.65	—	1,292.73	—	1,730.93	1,094.08
General revenue .....	1,012.59	—	—	1,094.26	—	1,172.53	—	1,243.48	781.75
Intergovernmental revenue .....	97.13	—	—	79.09	—	85.90	—	83.42	119.43
Federal government .....	36.36	—	—	44.64	—	67.88	—	42.33	18.54
State government .....	50.10	—	—	28.93	—	14.14	—	27.50	86.74
From own sources .....	915.46	—	—	1,015.17	—	1,086.63	—	1,160.06	662.32
Taxes .....	529.83	—	—	757.39	—	667.98	—	497.12	368.75
Property .....	227.81	—	—	478.01	—	137.97	—	129.45	158.01
Other .....	302.02	—	—	279.39	—	530.00	—	367.67	210.73
Charges and miscellaneous .....	385.63	—	—	257.78	—	418.66	—	662.95	293.57
Utility and liquor store revenue .....	291.28	—	—	153.93	—	120.20	—	487.45	312.14
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
Expenditure .....	1,249.19	—	—	1,209.61	—	1,208.87	—	1,721.32	1,011.85
General expenditure .....	953.12	—	—	937.24	—	1,123.74	—	1,268.43	730.00
Current expenditure .....	822.00	—	—	802.56	—	993.84	—	1,080.24	633.75
Capital outlay .....	131.12	—	—	134.68	—	129.90	—	188.19	96.25
Education services:									
Education .....	1.42	—	—	—	—	—	—	5.30	.46
Libraries .....	24.64	—	—	30.69	—	30.05	—	28.63	17.04
Social services and income maintenance:									
Public welfare .....	7.21	—	—	—	—	—	—	3.27	16.03
Hospitals .....	50.50	—	—	—	—	—	—	157.71	34.21
Health .....	13.82	—	—	37.46	—	7.25	—	4.40	6.74
Transportation:									
Highways .....	160.98	—	—	191.60	—	220.29	—	115.67	151.01
Capital outlay .....	37.61	—	—	—	—	129.90	—	34.80	35.10
Air transportation .....	13.38	—	—	—	—	39.06	—	35.05	1.46
Other transportation .....	4.44	—	—	14.20	—	6.49	—	.54	.12
Public safety:									
Police protection .....	108.24	—	—	128.99	—	130.76	—	117.86	83.33
Fire protection .....	52.72	—	—	95.18	—	96.06	—	46.49	17.56
Correction .....	.84	—	—	—	—	.34	—	2.93	.29
Protective inspection and regulation .....	2.58	—	—	—	—	12.78	—	2.00	1.48
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	144.15	—	—	118.60	—	274.92	—	197.54	90.36
Housing and community development .....	15.56	—	—	28.48	—	28.40	—	21.65	.34
Sewerage .....	76.53	—	—	68.84	—	37.50	—	119.91	67.61
Solid waste management .....	45.64	—	—	29.19	—	42.65	—	69.69	42.67
Governmental administration:									
Financial administration .....	37.13	—	—	4.83	—	14.21	—	35.43	64.65
Judicial and legal .....	2.47	—	—	7.49	—	—	—	1.95	.43
General public buildings .....	8.12	—	—	10.63	—	9.21	—	12.95	3.46
Other governmental administration .....	16.52	—	—	41.87	—	6.17	—	19.79	2.14
Interest on general debt .....	43.55	—	—	54.49	—	58.08	—	51.79	27.80
Other and unallocable .....	122.68	—	—	74.70	—	109.53	—	217.87	100.80
Utility and liquor store expenditure .....	277.84	—	—	198.77	—	85.12	—	452.89	281.61
Employee retirement expenditure .....	18.23	—	—	73.60	—	—	—	—	.25
Debt outstanding at end of fiscal year .....	911.21	—	—	1,057.08	—	1,171.39	—	983.55	703.38
Exhibit: Salaries and wages .....	346.98	—	—	340.49	—	340.01	—	496.43	266.44
<b>TENNESSEE</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	349	2	—	3	—	3	10	30	301
Population, April 1, 2000 .....	3,344,547	1,219,991	—	432,899	—	183,928	360,333	479,081	668,315
Revenue .....	11,168,102	5,412,711	—	1,486,840	—	639,333	639,108	1,447,661	1,542,449
General revenue .....	6,078,131	3,313,148	—	614,305	—	307,824	456,188	697,974	688,692
Intergovernmental revenue .....	2,736,028	1,629,175	—	157,979	—	143,192	200,228	269,497	335,957
Federal government .....	101,047	35,816	—	39,364	—	6,763	5,843	2,354	10,907
State government .....	1,418,115	851,638	—	70,539	—	64,760	100,534	144,239	186,405
From own sources .....	3,342,103	1,683,973	—	456,326	—	164,632	255,960	428,477	352,735
Taxes .....	1,846,545	1,047,285	—	261,612	—	87,053	141,205	161,902	147,488
Property .....	1,456,439	892,544	—	180,495	—	71,887	114,121	108,456	88,936
Other .....	390,106	154,741	—	81,117	—	15,166	27,084	53,446	58,552
Charges and miscellaneous .....	1,495,558	636,688	—	194,714	—	77,579	114,755	266,575	205,247
Utility and liquor store revenue .....	5,077,878	2,066,727	—	893,278	—	331,509	182,920	749,687	853,757
Employee retirement revenue .....	12,093	32,836	—	-20,743	—	—	—	—	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>TENNESSEE—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>11,334,417</b>	<b>5,566,575</b>	<b>—</b>	<b>1,497,192</b>	<b>—</b>	<b>656,267</b>	<b>627,643</b>	<b>1,456,720</b>	<b>1,530,020</b>
General expenditure .....	5,863,315	3,162,252	—	558,963	—	316,839	438,488	707,672	679,101
Current expenditure .....	5,257,972	2,926,833	—	468,466	—	257,473	381,629	612,693	610,878
Capital outlay .....	605,343	235,419	—	90,497	—	59,366	56,859	94,979	68,223
Education services:									
Education .....	1,950,322	1,426,839	—	9,119	—	86,177	114,259	179,012	134,916
Libraries .....	61,282	38,410	—	5,432	—	1,988	3,443	8,011	3,998
Social services and income maintenance:									
Public welfare .....	45,901	21,881	—	19,823	—	411	302	1,098	2,386
Hospitals .....	255,511	112,582	—	—	—	—	—	98,900	44,029
Health .....	58,615	48,115	—	1,469	—	3,526	1,760	1,108	2,637
Transportation:									
Highways .....	261,019	55,763	—	33,661	—	18,651	32,953	56,065	63,926
Capital outlay .....	48,017	138	—	9,550	—	5,650	6,141	16,442	10,096
Air transportation .....	10,561	—	—	4,963	—	672	10	1,499	3,417
Other transportation .....	2,388	1,284	—	624	—	116	—	254	110
Public safety:									
Police protection .....	607,484	272,371	—	86,587	—	29,470	56,252	75,542	87,262
Fire protection .....	384,270	182,019	—	54,387	—	19,189	42,524	45,673	40,478
Correction .....	49,355	47,926	—	—	—	—	25	913	491
Protective inspection and regulation .....	24,761	11,698	—	4,241	—	1,462	3,034	2,495	1,831
Environment and housing:									
Natural resources .....	2,543	1,845	—	698	—	—	—	—	—
Parks and recreation .....	292,816	143,900	—	31,374	—	19,785	34,493	33,672	29,592
Housing and community development .....	48,793	25,846	—	13,344	—	2,435	2,586	2,185	2,397
Sewerage .....	331,343	82,176	—	48,389	—	36,155	39,229	55,597	69,797
Solid waste management .....	214,502	83,322	—	18,548	—	20,284	22,865	26,699	42,784
Governmental administration:									
Financial administration .....	128,005	32,779	—	15,824	—	3,669	9,631	18,195	47,907
Judicial and legal .....	67,433	52,542	—	6,023	—	2,262	2,499	2,275	1,832
General public buildings .....	76,344	8,601	—	39,423	—	4,588	7,074	9,818	6,840
Other governmental administration .....	104,431	33,498	—	23,675	—	3,565	9,947	22,672	11,074
Interest on general debt .....	305,412	196,627	—	38,069	—	17,657	22,343	15,591	15,125
Other and unallocable .....	580,224	282,228	—	103,290	—	44,777	33,259	50,398	66,272
Utility and liquor store expenditure .....	5,162,143	2,143,274	—	890,319	—	339,428	189,155	749,048	850,919
Employee retirement expenditure .....	308,959	261,049	—	47,910	—	—	—	—	—
Debt outstanding at end of fiscal year .....	8,212,421	4,604,240	—	1,124,480	—	572,168	582,489	649,510	679,534
Exhibit: Salaries and wages .....	2,683,767	1,417,573	—	192,386	—	139,831	235,446	382,322	316,209
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.6	—	.9	—	.9	2.9	8.6	86.2
Population, April 1, 2000 .....	100.0	36.5	—	12.9	—	5.5	10.8	14.3	20.0
<b>Revenue</b> .....	<b>100.0</b>	<b>48.5</b>	<b>—</b>	<b>13.3</b>	<b>—</b>	<b>5.7</b>	<b>5.7</b>	<b>13.0</b>	<b>13.8</b>
General revenue .....	100.0	54.5	—	10.1	—	5.1	7.5	11.5	11.3
Intergovernmental revenue .....	100.0	59.5	—	5.8	—	5.2	7.3	9.8	12.3
Federal government .....	100.0	35.4	—	39.0	—	6.7	5.8	2.3	10.8
State government .....	100.0	60.1	—	5.0	—	4.6	7.1	10.2	13.1
From own sources .....	100.0	50.4	—	13.7	—	4.9	7.7	12.8	10.6
Taxes .....	100.0	56.7	—	14.2	—	4.7	7.6	8.8	8.0
Property .....	100.0	61.3	—	12.4	—	4.9	7.8	7.4	6.1
Other .....	100.0	39.7	—	20.8	—	3.9	6.9	13.7	15.0
Charges and miscellaneous .....	100.0	42.6	—	13.0	—	5.2	7.7	17.8	13.7
Utility and liquor store revenue .....	100.0	40.7	—	17.6	—	6.5	3.6	14.8	16.8
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>49.1</b>	<b>—</b>	<b>13.2</b>	<b>—</b>	<b>5.8</b>	<b>5.5</b>	<b>12.9</b>	<b>13.5</b>
General expenditure .....	100.0	53.9	—	9.5	—	5.4	7.5	12.1	11.6
Current expenditure .....	100.0	55.7	—	8.9	—	4.9	7.3	11.7	11.6
Capital outlay .....	100.0	38.9	—	14.9	—	9.8	9.4	15.7	11.3
Education services:									
Education .....	100.0	73.2	—	5	—	4.4	5.9	9.2	6.9
Libraries .....	100.0	62.7	—	8.9	—	3.2	5.6	13.1	6.5
Social services and income maintenance:									
Public welfare .....	100.0	47.7	—	43.2	—	.9	.7	2.4	5.2
Hospitals .....	100.0	44.1	—	—	—	—	—	38.7	17.2
Health .....	100.0	82.1	—	2.5	—	6.0	3.0	1.9	4.5
Transportation:									
Highways .....	100.0	21.4	—	12.9	—	7.1	12.6	21.5	24.5
Capital outlay .....	100.0	.3	—	19.9	—	11.8	12.8	34.2	21.0
Air transportation .....	100.0	—	—	47.0	—	6.4	.1	14.2	32.4
Other transportation .....	100.0	53.8	—	26.1	—	4.9	—	10.6	4.6
Public safety:									
Police protection .....	100.0	44.8	—	14.3	—	4.9	9.3	12.4	14.4
Fire protection .....	100.0	47.4	—	14.2	—	5.0	11.1	11.9	10.5
Correction .....	100.0	97.1	—	—	—	—	.1	1.8	1.0
Protective inspection and regulation .....	100.0	47.2	—	17.1	—	5.9	12.3	10.1	7.4
Environment and housing:									
Natural resources .....	100.0	72.6	—	27.4	—	—	—	—	—
Parks and recreation .....	100.0	49.1	—	10.7	—	6.8	11.8	11.5	10.1
Housing and community development .....	100.0	53.0	—	27.3	—	5.0	5.3	4.5	4.9
Sewerage .....	100.0	24.8	—	14.6	—	10.9	11.8	16.8	21.1
Solid waste management .....	100.0	38.8	—	8.6	—	9.5	10.7	12.4	19.9

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>TENNESSEE—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	25.6	—	12.4	—	2.9	7.5	14.2	37.4
Judicial and legal .....	100.0	77.9	—	8.9	—	3.4	3.7	3.4	2.7
General public buildings .....	100.0	11.3	—	51.6	—	6.0	9.3	12.9	9.0
Other governmental administration .....	100.0	32.1	—	22.7	—	3.4	9.5	21.7	10.6
Interest on general debt .....	100.0	64.4	—	12.5	—	5.8	7.3	5.1	5.0
Other and unallocable .....	100.0	48.6	—	17.8	—	7.7	5.7	8.7	11.4
Utility and liquor store expenditure .....	100.0	41.5	—	17.2	—	6.6	3.7	14.5	16.5
Employee retirement expenditure .....	100.0	84.5	—	15.5	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	56.1	—	13.7	—	7.0	7.1	7.9	8.3
Exhibit: Salaries and wages .....	100.0	52.8	—	7.2	—	5.2	8.8	14.2	11.8
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>3,339.20</b>	<b>4,436.68</b>	<b>—</b>	<b>3,434.61</b>	<b>—</b>	<b>3,476.00</b>	<b>1,773.66</b>	<b>3,021.75</b>	<b>2,307.97</b>
General revenue .....	1,817.33	2,715.72	—	1,419.05	—	1,673.61	1,266.02	1,456.90	1,030.49
Intergovernmental revenue .....	818.06	1,335.40	—	364.93	—	778.52	555.67	562.53	502.69
Federal government .....	30.21	29.36	—	90.93	—	36.77	16.22	4.91	16.32
State government .....	424.01	698.07	—	162.95	—	352.09	279.00	301.07	278.92
From own sources .....	999.27	1,380.32	—	1,054.12	—	895.09	710.34	894.37	527.80
Taxes .....	552.11	858.44	—	604.33	—	473.30	391.87	337.94	220.69
Property .....	435.47	731.60	—	416.94	—	390.84	316.71	226.38	133.07
Other .....	116.64	126.84	—	187.38	—	82.46	75.16	111.56	87.61
Charges and miscellaneous .....	447.16	521.88	—	449.79	—	421.79	318.47	556.43	307.11
Utility and liquor store revenue .....	1,518.26	1,694.05	—	2,063.48	—	1,802.38	507.64	1,564.84	1,277.48
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>3,388.92</b>	<b>4,562.80</b>	<b>—</b>	<b>3,458.52</b>	<b>—</b>	<b>3,568.06</b>	<b>1,741.84</b>	<b>3,040.65</b>	<b>2,289.37</b>
General expenditure .....	1,753.10	2,592.03	—	1,291.21	—	1,722.63	1,216.90	1,477.14	1,016.14
Current expenditure .....	1,572.10	2,399.06	—	1,082.16	—	1,399.86	1,059.10	1,278.89	914.06
Capital outlay .....	180.99	192.97	—	209.05	—	322.77	157.80	198.25	102.08
Education services:									
Education .....	583.13	1,169.55	—	21.06	—	468.54	317.09	373.66	201.87
Libraries .....	18.32	31.48	—	12.55	—	10.81	9.56	16.72	5.98
Social services and income maintenance:									
Public welfare .....	13.72	17.94	—	45.79	—	2.23	.84	2.29	3.57
Hospitals .....	76.40	92.28	—	—	—	—	—	206.44	65.88
Health .....	17.53	39.44	—	3.39	—	19.17	4.88	2.31	3.95
Transportation:									
Highways .....	78.04	45.71	—	77.76	—	101.40	91.45	117.03	95.65
Capital outlay .....	14.36	.11	—	22.06	—	30.72	17.04	34.32	15.11
Air transportation .....	3.16	—	—	11.46	—	3.65	.03	3.13	5.11
Other transportation .....	.71	1.05	—	1.44	—	.63	—	.53	.16
Public safety:									
Police protection .....	181.63	223.26	—	200.02	—	160.23	156.11	157.68	130.57
Fire protection .....	114.89	149.20	—	125.63	—	104.33	118.01	95.33	60.57
Correction .....	14.76	39.28	—	—	—	—	.07	1.91	.73
Protective inspection and regulation .....	7.40	9.59	—	9.80	—	7.95	8.42	5.21	2.74
Environment and housing:									
Natural resources .....	.76	1.51	—	1.61	—	—	—	—	—
Parks and recreation .....	87.55	117.95	—	72.47	—	107.57	95.73	70.28	44.28
Housing and community development .....	14.59	21.19	—	30.82	—	13.24	7.18	4.56	3.59
Sewerage .....	99.07	67.36	—	111.78	—	196.57	108.87	116.05	104.44
Solid waste management .....	64.13	68.30	—	42.85	—	110.28	63.46	55.73	64.02
Governmental administration:									
Financial administration .....	38.27	26.87	—	36.55	—	19.95	26.73	37.98	71.68
Judicial and legal .....	20.16	43.07	—	13.91	—	12.30	6.94	4.75	2.74
General public buildings .....	22.83	7.05	—	91.07	—	24.94	19.63	20.49	10.23
Other governmental administration .....	31.22	27.46	—	54.69	—	19.38	27.61	47.32	16.57
Interest on general debt .....	91.32	161.17	—	87.94	—	96.00	62.01	32.54	22.63
Other and unallocable .....	173.48	231.34	—	238.60	—	243.45	92.30	105.20	99.16
Utility and liquor store expenditure .....	1,543.45	1,756.79	—	2,056.64	—	1,845.44	524.94	1,563.51	1,273.23
Employee retirement expenditure .....	92.38	213.98	—	110.67	—	—	—	—	—
Debt outstanding at end of fiscal year .....	2,455.47	3,774.00	—	2,597.56	—	3,110.83	1,616.53	1,355.74	1,016.79
Exhibit: Salaries and wages .....	802.43	1,161.95	—	444.41	—	760.25	653.41	798.03	473.14

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>TEXAS</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	1,196	7	3	14	8	15	46	94	1,009
Population, April 1, 2000 .....	15,747,352	6,374,744	715,252	1,938,437	695,015	899,090	1,566,803	1,479,741	2,078,270
<b>Revenue .....</b>	<b>19,979,909</b>	<b>9,625,751</b>	<b>983,370</b>	<b>2,318,324</b>	<b>867,362</b>	<b>1,186,775</b>	<b>1,793,125</b>	<b>1,445,360</b>	<b>1,759,842</b>
General revenue .....	15,134,978	7,443,679	648,748	1,832,403	624,259	878,343	1,410,866	1,103,107	1,193,573
Intergovernmental revenue .....	1,167,654	695,319	35,883	157,614	33,934	50,015	53,664	47,151	94,074
Federal government .....	540,905	350,509	12,263	89,672	21,685	20,041	17,316	8,471	20,948
State government .....	539,813	304,943	16,653	65,486	10,828	24,541	31,267	23,976	62,119
From own sources .....	13,967,324	6,748,360	612,865	1,674,789	590,325	828,328	1,357,202	1,055,956	1,099,499
Taxes .....	7,822,518	3,577,584	344,981	971,681	323,761	494,280	806,012	640,070	664,149
Property .....	3,680,356	1,805,125	181,637	399,067	145,775	209,759	362,253	282,768	293,972
Other .....	4,142,162	1,772,459	163,344	572,614	177,986	284,521	443,759	357,302	370,177
Charges and miscellaneous .....	6,144,806	3,170,776	267,884	703,108	266,564	334,048	551,190	415,886	435,350
Utility and liquor store revenue .....	5,602,745	2,952,262	334,622	471,065	244,799	307,972	385,404	340,342	566,279
Employee retirement revenue .....	-757,814	-770,190	—	14,856	-1,696	460	-3,145	1,911	-10
<b>Expenditure .....</b>	<b>21,995,326</b>	<b>11,705,660</b>	<b>972,357</b>	<b>2,348,621</b>	<b>933,755</b>	<b>1,217,369</b>	<b>1,791,376</b>	<b>1,403,003</b>	<b>1,623,185</b>
General expenditure .....	15,591,945	8,044,630	659,791	1,775,180	651,788	878,306	1,411,255	1,054,582	1,116,413
Current expenditure .....	12,114,816	5,841,891	548,471	1,469,612	521,036	692,311	1,126,865	909,742	1,004,888
Capital outlay .....	3,477,129	2,202,739	111,320	305,568	130,752	185,995	284,390	144,840	111,525
Education services:									
Education .....	40,390	37,900	—	—	—	—	1,832	436	222
Libraries .....	278,599	131,438	17,446	40,564	8,476	20,713	25,995	17,209	16,758
Social services and income maintenance:									
Public welfare .....	102,932	76,130	5,698	6,190	3,589	1,911	4,352	1,094	3,968
Hospitals .....	28,251	2,224	—	12,010	—	—	—	14,011	6
Health .....	404,138	267,353	12,182	56,725	10,717	11,438	16,864	7,658	21,201
Transportation:									
Highways .....	1,353,160	532,713	47,950	186,818	54,302	114,151	167,584	109,914	139,728
Capital outlay .....	596,311	279,115	26,866	72,579	11,665	58,175	87,280	32,186	28,445
Air transportation .....	1,404,120	1,289,139	4,625	42,264	19,681	24,857	8,287	11,103	4,164
Other transportation .....	33,861	14,826	163	2,231	20	11,238	3,508	1,769	106
Public safety:									
Police protection .....	2,585,040	1,238,370	104,816	316,515	106,119	141,445	231,243	212,466	234,066
Fire protection .....	1,422,812	701,298	66,360	180,335	75,019	87,964	133,264	108,012	70,560
Correction .....	71,314	20,619	275	525	—	1,418	43,560	82	4,835
Protective inspection and regulation .....	143,636	65,007	9,540	15,897	6,248	9,265	14,624	15,597	7,458
Environment and housing:									
Natural resources .....	35,572	35,572	—	—	—	—	—	—	—
Parks and recreation .....	1,359,558	694,224	56,708	160,117	97,442	73,366	139,426	75,729	62,546
Housing and community development .....	346,612	189,651	14,781	83,275	13,857	16,043	13,258	6,400	9,347
Sewerage .....	1,496,488	776,391	56,788	129,566	53,063	92,485	140,214	109,147	138,834
Solid waste management .....	723,434	239,683	48,961	106,085	40,670	37,765	67,062	80,598	102,610
Governmental administration:									
Financial administration .....	401,449	105,930	15,945	42,136	21,205	22,620	33,330	35,298	124,985
Judicial and legal .....	203,121	100,111	7,831	30,641	11,097	11,167	17,082	15,416	9,776
General public buildings .....	281,349	115,303	27,611	34,256	15,930	16,649	36,206	24,581	10,813
Other governmental administration .....	333,981	93,898	13,748	33,768	14,580	31,300	64,386	50,154	32,147
Interest on general debt .....	1,128,005	696,255	61,551	97,018	36,815	61,359	94,707	49,844	30,456
Other and unallocable .....	1,414,123	620,595	86,812	198,244	62,958	91,152	154,471	108,064	91,827
Utility and liquor store expenditure .....	5,779,820	3,073,853	312,566	555,497	276,023	331,320	377,546	346,286	506,729
Employee retirement expenditure .....	623,561	587,177	—	17,944	5,944	7,743	2,575	2,135	43
Debt outstanding at end of fiscal year .....	37,002,638	24,858,136	1,330,888	2,894,913	1,135,250	1,591,569	2,508,244	1,580,994	1,102,644
Exhibit: Salaries and wages .....	6,473,838	3,369,765	297,632	726,187	297,984	333,684	514,730	456,233	477,623
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.6	.3	1.2	.7	1.3	3.8	7.9	84.4
Population, April 1, 2000 .....	100.0	40.5	4.5	12.3	4.4	5.7	9.9	9.4	13.2
<b>Revenue .....</b>	<b>100.0</b>	<b>48.2</b>	<b>4.9</b>	<b>11.6</b>	<b>4.3</b>	<b>5.9</b>	<b>9.0</b>	<b>7.2</b>	<b>8.8</b>
General revenue .....	100.0	49.2	4.3	12.1	4.1	5.8	9.3	7.3	7.9
Intergovernmental revenue .....	100.0	59.5	3.1	13.5	2.9	4.3	4.6	4.0	8.1
Federal government .....	100.0	64.8	2.3	16.6	4.0	3.7	3.2	1.6	3.9
State government .....	100.0	56.5	3.1	12.1	2.0	4.5	5.8	4.4	11.5
From own sources .....	100.0	48.3	4.4	12.0	4.2	5.9	9.7	7.6	7.9
Taxes .....	100.0	45.7	4.4	12.4	4.1	6.3	10.3	8.2	8.5
Property .....	100.0	49.0	4.9	10.8	4.0	5.7	9.8	7.7	8.0
Other .....	100.0	42.8	3.9	13.8	4.3	6.9	10.7	8.6	8.9
Charges and miscellaneous .....	100.0	51.6	4.4	11.4	4.3	5.4	9.0	6.8	7.1
Utility and liquor store revenue .....	100.0	52.7	6.0	8.4	4.4	5.5	6.9	6.1	10.1
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>TEXAS—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	<b>53.2</b>	<b>4.4</b>	<b>10.7</b>	<b>4.2</b>	<b>5.5</b>	<b>8.1</b>	<b>6.4</b>	<b>7.4</b>
General expenditure .....	100.0	51.6	4.2	11.4	4.2	5.6	9.1	6.8	7.2
Current expenditure .....	100.0	48.2	4.5	12.1	4.3	5.7	9.3	7.5	8.3
Capital outlay .....	100.0	63.3	3.2	8.8	3.8	5.3	8.2	4.2	3.2
Education services:									
Education .....	100.0	93.8	—	—	—	—	4.5	1.1	.5
Libraries .....	100.0	47.2	6.3	14.6	3.0	7.4	9.3	6.2	6.0
Social services and income maintenance:									
Public welfare .....	100.0	74.0	5.5	6.0	3.5	1.9	4.2	1.1	3.9
Hospitals .....	100.0	7.9	—	42.5	—	—	—	49.6	—
Health .....	100.0	66.2	3.0	14.0	2.7	2.8	4.2	1.9	5.2
Transportation:									
Highways .....	100.0	39.4	3.5	13.8	4.0	8.4	12.4	8.1	10.3
Capital outlay .....	100.0	46.8	4.5	12.2	2.0	9.8	14.6	5.4	4.8
Air transportation .....	100.0	91.8	.3	3.0	1.4	1.8	.6	.8	.3
Other transportation .....	100.0	43.8	.5	6.6	.1	33.2	10.4	5.2	.3
Public safety:									
Police protection .....	100.0	47.9	4.1	12.2	4.1	5.5	8.9	8.2	9.1
Fire protection .....	100.0	49.3	4.7	12.7	5.3	6.2	9.4	7.6	5.0
Correction .....	100.0	28.9	.4	.7	—	2.0	61.1	.1	6.8
Protective inspection and regulation .....	100.0	45.3	6.6	11.1	4.3	6.5	10.2	10.9	5.2
Environment and housing:									
Natural resources .....	100.0	100.0	—	—	—	—	—	—	—
Parks and recreation .....	100.0	51.1	4.2	11.8	7.2	5.4	10.3	5.6	4.6
Housing and community development .....	100.0	54.7	4.3	24.0	4.0	4.6	3.8	1.8	2.7
Sewerage .....	100.0	51.9	3.8	8.7	3.5	6.2	9.4	7.3	9.3
Solid waste management .....	100.0	33.1	6.8	14.7	5.6	5.2	9.3	11.1	14.2
Governmental administration:									
Financial administration .....	100.0	26.4	4.0	10.5	5.3	5.6	8.3	8.8	31.1
Judicial and legal .....	100.0	49.3	3.9	15.1	5.5	5.5	8.4	7.6	4.8
General public buildings .....	100.0	41.0	9.8	12.2	5.7	5.9	12.9	8.7	3.8
Other governmental administration .....	100.0	28.1	4.1	10.1	4.4	9.4	19.3	15.0	9.6
Interest on general debt .....	100.0	61.7	5.5	8.6	3.3	5.4	8.4	4.4	2.7
Other and unallocable .....	100.0	43.9	6.1	14.0	4.5	6.4	10.9	7.6	6.5
Utility and liquor store expenditure .....	100.0	53.2	5.4	9.6	4.8	5.7	6.5	6.0	8.8
Employee retirement expenditure .....	100.0	94.2	—	2.9	1.0	1.2	.4	.3	—
Debt outstanding at end of fiscal year .....	100.0	67.2	3.6	7.8	3.1	4.3	6.8	4.3	3.0
Exhibit: Salaries and wages .....	100.0	52.1	4.6	11.2	4.6	5.2	8.0	7.0	7.4
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,268.78</b>	<b>1,509.98</b>	<b>1,374.86</b>	<b>1,195.98</b>	<b>1,247.98</b>	<b>1,319.97</b>	<b>1,144.45</b>	<b>976.77</b>	<b>846.78</b>
General revenue .....	961.11	1,167.68	907.02	945.30	898.20	976.92	900.47	745.47	574.31
Intergovernmental revenue .....	74.15	109.07	50.17	81.31	48.82	55.63	34.25	31.86	45.27
Federal government .....	34.35	54.98	17.15	46.26	31.20	22.29	11.05	5.72	10.08
State government .....	34.28	47.84	23.28	33.78	15.58	27.30	19.96	16.20	29.89
From own sources .....	886.96	1,058.61	856.85	863.99	849.37	921.30	866.22	713.61	529.05
Taxes .....	496.75	561.21	482.32	501.27	465.83	549.76	514.43	432.56	319.57
Property .....	233.71	283.17	253.95	205.87	209.74	233.30	231.21	191.09	141.45
Other .....	263.04	278.04	228.37	295.40	256.09	316.45	283.23	241.46	178.12
Charges and miscellaneous .....	390.21	497.40	374.53	362.72	383.54	371.54	351.79	281.05	209.48
Utility and liquor store revenue .....	355.79	463.12	467.84	243.01	352.22	342.54	245.98	230.00	272.48
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,396.76</b>	<b>1,836.26</b>	<b>1,359.46</b>	<b>1,211.61</b>	<b>1,343.50</b>	<b>1,354.00</b>	<b>1,143.33</b>	<b>948.14</b>	<b>781.03</b>
General expenditure .....	990.13	1,261.95	922.46	915.78	937.80	976.88	900.72	712.68	537.18
Current expenditure .....	769.32	916.41	766.82	758.14	749.68	770.01	719.21	614.80	483.52
Capital outlay .....	220.81	345.54	155.64	157.64	188.13	206.87	181.51	97.88	53.66
Education services:									
Education .....	2.56	5.95	—	—	—	—	1.17	.29	.11
Libraries .....	17.69	20.62	24.39	20.93	12.20	23.04	16.59	11.63	8.06
Social services and income maintenance:									
Public welfare .....	6.54	11.94	7.97	3.19	5.16	2.13	2.78	.74	1.91
Hospitals .....	1.79	.35	—	6.20	—	—	—	9.47	—
Health .....	25.66	41.94	17.03	29.26	15.42	12.72	10.76	5.18	10.20
Transportation:									
Highways .....	85.93	83.57	67.04	96.38	78.13	126.96	106.96	74.28	67.23
Capital outlay .....	37.87	43.78	37.56	37.44	16.78	64.70	55.71	21.75	13.69
Air transportation .....	89.17	202.23	6.47	21.80	28.32	27.65	5.29	7.50	2.00
Other transportation .....	2.15	2.33	.23	1.15	.03	12.50	2.24	1.20	.05
Public safety:									
Police protection .....	164.16	194.26	146.54	163.28	152.69	157.32	147.59	143.58	112.63
Fire protection .....	90.35	110.01	92.78	93.03	107.94	97.84	85.05	72.99	33.95
Correction .....	4.53	3.23	.38	.27	—	1.58	27.80	.06	2.33
Protective inspection and regulation .....	9.12	10.20	13.34	8.20	8.99	10.30	9.33	10.54	3.59
Environment and housing:									
Natural resources .....	2.26	5.58	—	—	—	—	—	—	—
Parks and recreation .....	86.34	108.90	79.28	82.60	140.20	81.60	88.99	51.18	30.10
Housing and community development .....	22.01	29.75	20.67	42.96	19.94	17.84	8.46	4.33	4.50
Sewerage .....	95.03	121.79	79.40	66.84	76.35	102.87	89.49	73.76	66.80
Solid waste management .....	45.94	37.60	68.45	54.73	58.52	42.00	42.80	54.47	49.37

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>TEXAS—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	25.49	16.62	22.29	21.74	30.51	25.16	21.27	23.85	60.14
Judicial and legal .....	12.90	15.70	10.95	15.81	15.97	12.42	10.90	10.42	4.70
General public buildings .....	17.87	18.09	38.60	17.67	22.92	18.52	23.11	16.61	5.20
Other governmental administration .....	21.21	14.73	19.22	17.42	20.98	34.81	41.09	33.89	15.47
Interest on general debt .....	71.63	109.22	86.05	50.05	52.97	68.25	60.45	33.68	14.65
Other and unallocable .....	89.80	97.35	121.37	102.27	90.59	101.38	98.59	73.03	44.18
Utility and liquor store expenditure .....	367.03	482.19	437.00	286.57	397.15	368.51	240.97	234.02	243.82
Employee retirement expenditure .....	39.60	92.11	—	9.26	8.55	8.61	1.64	1.44	.02
Debt outstanding at end of fiscal year .....	2,349.77	3,899.47	1,860.73	1,493.43	1,633.42	1,770.20	1,600.87	1,068.43	530.56
Exhibit: Salaries and wages .....	411.11	528.61	416.12	374.63	428.74	371.14	328.52	308.32	229.82
<b>UTAH</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	236	—	—	3	3	3	10	17	200
Population, April 1, 2000 .....	1,865,940	—	—	395,805	249,968	184,249	333,214	303,867	398,837
<b>Revenue .....</b>	<b>1,975,298</b>	<b>—</b>	<b>—</b>	<b>597,363</b>	<b>194,281</b>	<b>94,519</b>	<b>379,750</b>	<b>314,141</b>	<b>395,244</b>
General revenue .....	1,527,429	—	—	505,900	169,262	85,108	248,240	221,120	297,799
Intergovernmental revenue .....	154,038	—	—	47,334	17,070	11,238	19,278	19,596	39,522
Federal government .....	52,345	—	—	28,461	6,949	4,327	2,572	3,595	6,441
State government .....	86,282	—	—	16,602	9,026	6,681	12,682	12,712	28,579
From own sources .....	1,373,391	—	—	458,566	152,192	73,870	228,962	201,524	258,277
Taxes .....	726,389	—	—	219,435	92,508	50,117	117,999	109,259	137,071
Property .....	264,503	—	—	104,472	28,832	15,603	34,861	39,176	41,559
Other .....	461,886	—	—	114,963	63,676	34,514	83,138	70,083	95,512
Charges and miscellaneous .....	647,002	—	—	239,131	59,684	23,753	110,963	92,265	121,206
Utility and liquor store revenue .....	447,869	—	—	91,463	25,019	9,411	131,510	93,021	97,445
Employee retirement revenue .....	—	—	—	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>2,136,860</b>	<b>—</b>	<b>—</b>	<b>685,869</b>	<b>213,326</b>	<b>119,101</b>	<b>385,951</b>	<b>323,199</b>	<b>409,414</b>
General expenditure .....	1,641,454	—	—	575,391	186,299	102,308	239,958	235,587	301,911
Current expenditure .....	1,190,099	—	—	401,617	150,779	65,116	180,903	169,461	222,223
Capital outlay .....	451,355	—	—	173,774	35,520	37,192	59,055	66,126	79,688
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	66,662	—	—	55,032	2,690	—	2,352	3,896	2,692
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	—	—
Hospitals .....	2,115	—	—	—	—	—	—	—	2,115
Health .....	5,063	—	—	—	—	165	956	2,327	1,615
Transportation:									
Highways .....	210,256	—	—	42,027	23,548	20,789	40,531	30,516	52,845
Capital outlay .....	94,981	—	—	17,835	10,961	13,890	18,070	11,602	22,623
Air transportation .....	108,858	—	—	101,479	2,180	—	—	584	4,615
Other transportation .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	233,284	—	—	71,126	29,849	15,187	39,705	44,270	33,147
Fire protection .....	112,901	—	—	42,672	12,829	13,332	22,159	10,897	11,012
Correction .....	16	—	—	—	—	—	—	—	16
Protective inspection and regulation .....	5,470	—	—	—	—	702	1,501	1,646	1,621
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	167,836	—	—	38,232	25,947	13,323	30,616	24,518	35,200
Housing and community development .....	84,520	—	—	44,558	15,589	2,968	8,272	4,374	8,759
Sewerage .....	136,409	—	—	26,785	13,538	12,766	31,491	25,022	26,807
Solid waste management .....	72,903	—	—	15,270	11,493	5,021	14,794	10,891	15,434
Governmental administration:									
Financial administration .....	52,565	—	—	17,147	4,812	1,667	7,615	6,620	14,704
Judicial and legal .....	28,997	—	—	7,722	3,122	2,756	4,511	6,367	—
General public buildings .....	51,500	—	—	5,636	6,438	2,080	4,744	20,683	11,919
Other governmental administration .....	104,191	—	—	35,514	9,980	5,489	12,392	14,896	25,920
Interest on general debt .....	74,216	—	—	32,404	7,444	1,946	8,045	11,135	13,242
Other and unallocable .....	123,692	—	—	39,787	16,840	4,117	10,274	18,793	33,881
Utility and liquor store expenditure .....	495,406	—	—	110,478	27,027	16,793	145,993	87,612	107,503
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,863,557	—	—	668,061	163,141	47,279	218,444	297,544	469,088
Exhibit: Salaries and wages .....	696,840	—	—	225,709	84,589	32,320	133,099	103,840	117,283

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>UTAH—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	1.3	1.3	1.3	4.2	7.2	84.7
Population, April 1, 2000 .....	100.0	—	—	21.2	13.4	9.9	17.9	16.3	21.4
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>30.2</b>	<b>9.8</b>	<b>4.8</b>	<b>19.2</b>	<b>15.9</b>	<b>20.0</b>
General revenue .....	100.0	—	—	33.1	11.1	5.6	16.3	14.5	19.5
Intergovernmental revenue .....	100.0	—	—	30.7	11.1	7.3	12.5	12.7	25.7
Federal government .....	100.0	—	—	54.4	13.3	8.3	4.9	6.9	12.3
State government .....	100.0	—	—	19.2	10.5	7.7	14.7	14.7	33.1
From own sources .....	100.0	—	—	33.4	11.1	5.4	16.7	14.7	18.8
Taxes .....	100.0	—	—	30.2	12.7	6.9	16.2	15.0	18.9
Property .....	100.0	—	—	39.5	10.9	5.9	13.2	14.8	15.7
Other .....	100.0	—	—	24.9	13.8	7.5	18.0	15.2	20.7
Charges and miscellaneous .....	100.0	—	—	37.0	9.2	3.7	17.2	14.3	18.7
Utility and liquor store revenue .....	100.0	—	—	20.4	5.6	2.1	29.4	20.8	21.8
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>32.1</b>	<b>10.0</b>	<b>5.6</b>	<b>18.1</b>	<b>15.1</b>	<b>19.2</b>
General expenditure .....	100.0	—	—	35.1	11.3	6.2	14.6	14.4	18.4
Current expenditure .....	100.0	—	—	33.7	12.7	5.5	15.2	14.2	18.7
Capital outlay .....	100.0	—	—	38.5	7.9	8.2	13.1	14.7	17.7
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	—	82.6	4.0	—	3.5	5.8	4.0
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	—	—
Hospitals .....	100.0	—	—	—	—	—	—	—	100.0
Health .....	100.0	—	—	—	—	3.3	18.9	46.0	31.9
Transportation:									
Highways .....	100.0	—	—	20.0	11.2	9.9	19.3	14.5	25.1
Capital outlay .....	100.0	—	—	18.8	11.5	14.6	19.0	12.2	23.8
Air transportation .....	100.0	—	—	93.2	2.0	—	—	.5	4.2
Other transportation .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	100.0	—	—	30.5	12.8	6.5	17.0	19.0	14.2
Fire protection .....	100.0	—	—	37.8	11.4	11.8	19.6	9.7	9.8
Correction .....	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation .....	100.0	—	—	—	—	12.8	27.4	30.1	29.6
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	—	22.8	15.5	7.9	18.2	14.6	21.0
Housing and community development .....	100.0	—	—	52.7	18.4	3.5	9.8	5.2	10.4
Sewerage .....	100.0	—	—	19.6	9.9	9.4	23.1	18.3	19.7
Solid waste management .....	100.0	—	—	20.9	15.8	6.9	20.3	14.9	21.2
Governmental administration:									
Financial administration .....	100.0	—	—	32.6	9.2	3.2	14.5	12.6	28.0
Judicial and legal .....	100.0	—	—	26.6	10.8	9.5	15.6	15.6	22.0
General public buildings .....	100.0	—	—	10.9	12.5	4.0	9.2	40.2	23.1
Other governmental administration .....	100.0	—	—	34.1	9.6	5.3	11.9	14.3	24.9
Interest on general debt .....	100.0	—	—	43.7	10.0	2.6	10.8	15.0	17.8
Other and unallocable .....	100.0	—	—	32.2	13.6	3.3	8.3	15.2	27.4
Utility and liquor store expenditure .....	100.0	—	—	22.3	5.5	3.4	29.5	17.7	21.7
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	—	—	35.8	8.8	2.5	11.7	16.0	25.2
Exhibit: Salaries and wages .....	100.0	—	—	32.4	12.1	4.6	19.1	14.9	16.8
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,058.61</b>	<b>—</b>	<b>—</b>	<b>1,509.24</b>	<b>777.22</b>	<b>513.00</b>	<b>1,139.66</b>	<b>1,033.81</b>	<b>990.99</b>
General revenue .....	818.58	—	—	1,278.15	677.13	461.92	744.99	727.69	746.67
Intergovernmental revenue .....	82.55	—	—	119.59	68.29	60.99	57.85	64.49	99.09
Federal government .....	28.05	—	—	71.91	27.80	23.48	7.72	11.83	16.15
State government .....	46.24	—	—	41.94	36.11	36.26	38.06	41.83	71.66
From own sources .....	736.03	—	—	1,158.57	608.85	400.92	687.13	663.20	647.58
Taxes .....	389.29	—	—	554.40	370.08	272.01	354.12	359.56	343.68
Property .....	141.75	—	—	263.95	115.34	84.68	104.62	128.92	104.20
Other .....	247.54	—	—	290.45	254.74	187.32	249.50	230.64	239.48
Charges and miscellaneous .....	346.74	—	—	604.16	238.77	128.92	333.01	303.64	303.90
Utility and liquor store revenue .....	240.02	—	—	231.08	100.09	51.08	394.67	306.12	244.32
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>UTAH—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>1,145.19</b>	—	—	<b>1,732.85</b>	<b>853.41</b>	<b>646.41</b>	<b>1,158.27</b>	<b>1,063.62</b>	<b>1,026.52</b>
General expenditure .....	879.69	—	—	1,453.72	745.29	555.27	720.13	775.30	756.98
Current expenditure .....	637.80	—	—	1,014.68	603.19	353.41	542.90	557.68	557.18
Capital outlay .....	241.89	—	—	439.04	142.10	201.86	177.23	217.61	199.80
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	35.73	—	—	139.04	10.76	—	7.06	12.82	6.75
Social services and income maintenance:									
Public welfare .....	—	—	—	—	—	—	—	—	—
Hospitals .....	1.13	—	—	—	—	—	—	—	5.30
Health .....	2.71	—	—	—	—	.90	2.87	7.66	4.05
Transportation:									
Highways .....	112.68	—	—	106.18	94.20	112.83	121.64	100.43	132.50
Capital outlay .....	50.90	—	—	45.06	43.85	75.39	54.23	38.18	56.72
Air transportation .....	58.34	—	—	256.39	8.72	—	—	1.92	11.57
Other transportation .....	—	—	—	—	—	—	—	—	—
Public safety:									
Police protection .....	125.02	—	—	179.70	119.41	82.43	119.16	145.69	83.11
Fire protection .....	60.51	—	—	107.81	51.32	72.36	66.50	35.86	27.61
Correction .....	.01	—	—	—	—	—	—	—	.04
Protective inspection and regulation .....	2.93	—	—	—	—	3.81	4.50	5.42	4.06
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	89.95	—	—	96.59	103.80	72.31	91.88	80.69	88.26
Housing and community development .....	45.30	—	—	112.58	62.36	16.11	24.82	14.39	21.96
Sewerage .....	73.10	—	—	67.67	54.16	69.29	94.51	82.35	67.21
Solid waste management .....	39.07	—	—	38.58	45.98	27.25	44.40	35.84	38.70
Governmental administration:									
Financial administration .....	28.17	—	—	43.32	19.25	9.05	22.85	21.79	36.87
Judicial and legal .....	15.54	—	—	19.51	12.49	14.96	13.54	14.87	15.96
General public buildings .....	27.60	—	—	14.24	25.76	11.29	14.24	68.07	29.88
Other governmental administration .....	55.84	—	—	89.73	39.93	29.79	37.19	49.02	64.99
Interest on general debt .....	39.77	—	—	81.87	29.78	10.56	24.14	36.64	33.20
Other and unallocable .....	66.29	—	—	100.52	67.37	22.34	30.83	61.85	84.95
Utility and liquor store expenditure .....	265.50	—	—	279.12	108.12	91.14	438.14	288.32	269.54
Employee retirement expenditure .....	—	—	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	998.72	—	—	1,687.85	652.65	256.60	655.57	979.19	1,176.14
Exhibit: Salaries and wages .....	373.45	—	—	570.25	338.40	175.41	399.44	341.73	294.06
<b>VERMONT</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	47	—	—	—	—	—	1	2	44
Population, April 1, 2000 .....	153,374	—	—	—	—	—	38,889	33,106	81,379
<b>Revenue</b> .....	<b>231,185</b>	—	—	—	—	—	<b>93,703</b>	<b>33,854</b>	<b>103,628</b>
General revenue .....	145,463	—	—	—	—	—	60,112	30,859	54,492
Intergovernmental revenue .....	22,933	—	—	—	—	—	8,333	3,805	10,795
Federal government .....	11,927	—	—	—	—	—	5,649	2,006	4,272
State government .....	7,409	—	—	—	—	—	831	1,259	5,319
From own sources .....	122,530	—	—	—	—	—	51,779	27,054	43,697
Taxes .....	63,736	—	—	—	—	—	21,079	18,669	23,988
Property .....	58,446	—	—	—	—	—	16,692	18,037	23,717
Other .....	5,290	—	—	—	—	—	4,387	632	271
Charges and miscellaneous .....	58,794	—	—	—	—	—	30,700	8,385	19,709
Utility and liquor store revenue .....	95,315	—	—	—	—	—	43,184	2,995	49,136
Employee retirement revenue .....	-9,593	—	—	—	—	—	-9,593	—	—
<b>Expenditure</b> .....	<b>242,284</b>	—	—	—	—	—	<b>108,903</b>	<b>32,610</b>	<b>100,771</b>
General expenditure .....	145,356	—	—	—	—	—	63,883	28,740	52,733
Current expenditure .....	119,644	—	—	—	—	—	52,350	25,964	41,330
Capital outlay .....	25,712	—	—	—	—	—	11,533	2,776	11,403
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	3,501	—	—	—	—	—	1,311	807	1,383
Social services and income maintenance:									
Public welfare .....	29	—	—	—	—	—	—	—	29
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	213	—	—	—	—	—	—	50	163
Transportation:									
Highways .....	17,027	—	—	—	—	—	3,917	3,653	9,457
Capital outlay .....	4,592	—	—	—	—	—	1,854	875	1,863
Air transportation .....	6,645	—	—	—	—	—	6,604	41	—
Other transportation .....	5,426	—	—	—	—	—	4,745	101	580
Public safety:									
Police protection .....	19,214	—	—	—	—	—	7,394	5,798	6,022
Fire protection .....	12,815	—	—	—	—	—	5,610	3,476	3,729
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	540	—	—	—	—	—	492	—	48

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>VERMONT—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	6,236	—	—	—	—	—	3,404	1,620	1,212
Housing and community development .....	6,688	—	—	—	—	—	4,066	1,939	683
Sewerage .....	22,882	—	—	—	—	—	4,235	4,007	14,640
Solid waste management .....	916	—	—	—	—	—	855	9	52
Governmental administration:									
Financial administration .....	6,767	—	—	—	—	—	3,097	842	2,828
Judicial and legal .....	1,537	—	—	—	—	—	1,166	296	75
General public buildings .....	1,736	—	—	—	—	—	544	112	1,080
Other governmental administration .....	5,793	—	—	—	—	—	2,198	1,613	1,982
Interest on general debt .....									
Other and unallocable .....	19,211	—	—	—	—	—	9,274	3,193	6,744
Utility and liquor store expenditure .....	92,547	—	—	—	—	—	40,639	3,870	48,038
Employee retirement expenditure .....	4,381	—	—	—	—	—	4,381	—	—
Debt outstanding at end of fiscal year .....	288,337	—	—	—	—	—	164,995	18,701	104,641
Exhibit: Salaries and wages .....	80,092	—	—	—	—	—	35,377	11,693	33,022
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	—	—	—	2.1	4.3	93.6
Population, April 1, 2000 .....	100.0	—	—	—	—	—	25.4	21.6	53.1
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>40.5</b>	<b>14.6</b>	<b>44.8</b>
General revenue .....									
Intergovernmental revenue .....	100.0	—	—	—	—	—	41.3	21.2	37.5
Federal government .....	100.0	—	—	—	—	—	36.3	16.6	47.1
State government .....	100.0	—	—	—	—	—	47.4	16.8	35.8
From own sources .....	100.0	—	—	—	—	—	11.2	17.0	71.8
Taxes .....	100.0	—	—	—	—	—	42.3	22.1	35.7
Property .....	100.0	—	—	—	—	—	33.1	29.3	37.6
Other .....	100.0	—	—	—	—	—	28.6	30.9	40.6
Charges and miscellaneous .....	100.0	—	—	—	—	—	82.9	11.9	5.1
Utility and liquor store revenue .....	100.0	—	—	—	—	—	52.2	14.3	33.5
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>44.9</b>	<b>13.5</b>	<b>41.6</b>
General expenditure .....									
Current expenditure .....	100.0	—	—	—	—	—	43.9	19.8	36.3
Capital outlay .....	100.0	—	—	—	—	—	43.8	21.7	34.5
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	—	—	—	—	37.4	23.1	39.5
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	—	—	—	100.0
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	—	—	—	—	—	—	23.5	76.5
Transportation:									
Highways .....	100.0	—	—	—	—	—	23.0	21.5	55.5
Capital outlay .....	100.0	—	—	—	—	—	40.4	19.1	40.6
Air transportation .....	100.0	—	—	—	—	—	99.4	.6	—
Other transportation .....	100.0	—	—	—	—	—	87.4	1.9	10.7
Public safety:									
Police protection .....	100.0	—	—	—	—	—	38.5	30.2	31.3
Fire protection .....	100.0	—	—	—	—	—	43.8	27.1	29.1
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	—	—	—	—	—	91.1	—	8.9
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	100.0	—	—	—	—	—	54.6	26.0	19.4
Housing and community development .....	100.0	—	—	—	—	—	60.8	29.0	10.2
Sewerage .....	100.0	—	—	—	—	—	18.5	17.5	64.0
Solid waste management .....	100.0	—	—	—	—	—	93.3	1.0	5.7
Governmental administration:									
Financial administration .....	100.0	—	—	—	—	—	45.8	12.4	41.8
Judicial and legal .....	100.0	—	—	—	—	—	75.9	19.3	4.9
General public buildings .....	100.0	—	—	—	—	—	31.3	6.5	62.2
Other governmental administration .....	100.0	—	—	—	—	—	37.9	27.8	34.2
Interest on general debt .....									
Other and unallocable .....	100.0	—	—	—	—	—	60.8	14.5	24.8
Utility and liquor store expenditure .....	100.0	—	—	—	—	—	48.3	16.6	35.1
Employee retirement expenditure .....	100.0	—	—	—	—	—	43.9	4.2	51.9
Debt outstanding at end of fiscal year .....	100.0	—	—	—	—	—	100.0	—	—
Exhibit: Salaries and wages .....	100.0	—	—	—	—	—	57.2	6.5	36.3
Exhibit: Salaries and wages .....	100.0	—	—	—	—	—	44.2	14.6	41.2

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>VERMONT—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,507.33</b>	—	—	—	—	—	<b>2,409.50</b>	<b>1,022.59</b>	<b>1,273.40</b>
General revenue .....	948.42	—	—	—	—	—	1,545.73	932.13	669.61
Intergovernmental revenue .....	149.52	—	—	—	—	—	214.28	114.93	132.65
Federal government .....	77.76	—	—	—	—	—	145.26	60.59	52.50
State government .....	48.31	—	—	—	—	—	21.37	38.03	65.36
From own sources .....	798.90	—	—	—	—	—	1,331.46	817.19	536.96
Taxes .....	415.56	—	—	—	—	—	542.03	563.92	294.77
Property .....	381.07	—	—	—	—	—	429.22	544.83	291.44
Other .....	34.49	—	—	—	—	—	112.81	19.09	3.33
Charges and miscellaneous .....	383.34	—	—	—	—	—	789.43	253.28	242.19
Utility and liquor store revenue .....	621.45	—	—	—	—	—	1,110.44	90.47	603.79
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,579.69</b>	—	—	—	—	—	<b>2,800.35</b>	<b>985.02</b>	<b>1,238.29</b>
General expenditure .....	947.72	—	—	—	—	—	1,642.70	868.12	647.99
Current expenditure .....	780.08	—	—	—	—	—	1,346.14	784.27	507.87
Capital outlay .....	167.64	—	—	—	—	—	296.56	83.85	140.12
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	22.83	—	—	—	—	—	33.71	24.38	16.99
Social services and income maintenance:									
Public welfare .....	.19	—	—	—	—	—	—	—	.36
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	1.39	—	—	—	—	—	—	1.51	2.00
Transportation:									
Highways .....	111.02	—	—	—	—	—	100.72	110.34	116.21
Capital outlay .....	29.94	—	—	—	—	—	47.67	26.43	22.89
Air transportation .....	43.33	—	—	—	—	—	169.82	1.24	—
Other transportation .....	35.38	—	—	—	—	—	122.01	3.05	7.13
Public safety:									
Police protection .....	125.28	—	—	—	—	—	190.13	175.13	74.00
Fire protection .....	83.55	—	—	—	—	—	144.26	105.00	45.82
Correction .....	—	—	—	—	—	—	—	—	—
Protective inspection and regulation .....	3.52	—	—	—	—	—	12.65	—	.59
Environment and housing:									
Natural resources .....	—	—	—	—	—	—	—	—	—
Parks and recreation .....	40.66	—	—	—	—	—	87.53	48.93	14.89
Housing and community development .....	43.61	—	—	—	—	—	104.55	58.57	8.39
Sewerage .....	149.19	—	—	—	—	—	108.90	121.04	179.90
Solid waste management .....	5.97	—	—	—	—	—	21.99	.27	.64
Governmental administration:									
Financial administration .....	44.12	—	—	—	—	—	79.64	25.43	34.75
Judicial and legal .....	10.02	—	—	—	—	—	29.98	8.94	.92
General public buildings .....	11.32	—	—	—	—	—	13.99	3.38	13.27
Other governmental administration .....	37.77	—	—	—	—	—	56.52	48.72	24.36
Interest on general debt .....	53.33	—	—	—	—	—	127.83	35.73	24.90
Other and unallocable .....	125.26	—	—	—	—	—	238.47	96.45	82.87
Utility and liquor store expenditure .....	603.41	—	—	—	—	—	1,045.00	116.90	590.30
Employee retirement expenditure .....	28.56	—	—	—	—	—	112.65	—	—
Debt outstanding at end of fiscal year .....	1,879.96	—	—	—	—	—	4,242.72	564.88	1,285.85
Exhibit: Salaries and wages .....	522.20	—	—	—	—	—	909.69	353.20	405.78
<b>VIRGINIA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	229	1	1	6	1	2	7	19	192
Population, April 1, 2000 .....	2,793,670	425,257	234,403	952,409	94,911	128,946	270,687	331,250	355,807
<b>Revenue</b> .....	<b>8,930,192</b>	<b>1,388,174</b>	<b>887,772</b>	<b>3,493,873</b>	<b>324,446</b>	<b>404,107</b>	<b>834,149</b>	<b>1,105,589</b>	<b>492,082</b>
General revenue .....	8,198,388	1,342,140	886,700	3,256,503	337,657	383,853	633,024	963,993	394,518
Intergovernmental revenue .....	3,476,664	649,443	419,362	1,394,021	157,850	164,527	259,491	305,374	126,596
Federal government .....	359,778	33,709	59,652	169,385	30,859	13,227	20,844	20,991	11,111
State government .....	2,747,812	376,665	328,743	1,169,213	122,330	151,234	219,909	276,254	103,464
From own sources .....	4,721,724	692,697	467,338	1,862,482	179,807	219,326	373,533	658,619	267,922
Taxes .....	3,435,310	582,688	288,216	1,359,114	130,974	157,839	253,726	490,420	172,333
Property .....	2,182,889	392,897	160,761	921,846	71,062	103,165	148,983	301,681	82,494
Other .....	1,252,421	189,791	127,455	437,268	59,912	54,674	104,743	188,739	89,839
Charges and miscellaneous .....	1,286,414	110,009	179,122	503,368	48,833	61,487	119,807	168,199	95,589
Utility and liquor store revenue .....	881,378	46,034	59,318	294,435	11,046	20,254	207,937	144,790	97,564
Employee retirement revenue .....	-149,574	—	-58,246	-57,065	-24,257	—	-6,812	-3,194	—

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>VIRGINIA—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>9,249,458</b>	<b>1,325,291</b>	<b>1,013,798</b>	<b>3,704,690</b>	<b>365,786</b>	<b>408,324</b>	<b>847,763</b>	<b>1,103,981</b>	<b>479,825</b>
General expenditure .....	8,135,179	1,272,770	899,006	3,259,625	328,837	383,888	631,989	976,847	382,217
Current expenditure .....	7,394,530	1,210,438	807,113	2,964,215	277,497	340,346	573,219	877,840	343,862
Capital outlay .....	740,649	62,332	91,893	295,410	51,340	43,542	58,770	99,007	38,355
Education services:									
Education .....	3,389,667	798,634	289,191	1,302,580	113,179	164,606	241,068	403,779	76,630
Libraries .....	61,416	11,663	5,776	25,034	2,357	891	4,590	9,351	1,754
Social services and income maintenance:									
Public welfare .....	418,343	29,796	57,623	215,653	26,214	14,605	33,237	33,706	7,509
Hospitals .....	6	—	—	—	—	—	6	—	—
Health .....	258,839	36,592	28,133	141,797	1,858	13,286	13,096	22,549	1,528
Transportation:									
Highways .....	342,658	23,016	36,390	110,802	11,808	18,027	32,845	67,084	42,686
Capital outlay .....	59,964	814	5,560	18,124	2,959	492	4,209	24,039	3,667
Air transportation .....	59,686	—	49,776	1,589	—	2,196	5,474	—	651
Other transportation .....	44,892	3,617	17,457	15,452	4,148	—	708	3,132	378
Public safety:									
Police protection .....	529,473	61,537	46,092	207,761	15,015	19,896	47,790	72,491	58,891
Fire protection .....	291,578	30,466	29,010	128,839	15,953	17,839	22,589	36,757	10,125
Correction .....	214,989	17,891	22,709	112,031	13,440	3,381	18,684	26,316	537
Protective inspection and regulation .....	35,201	4,908	1,672	18,156	918	—	3,321	4,500	1,726
Environment and housing:									
Natural resources .....	26	—	—	—	—	—	4	22	—
Parks and recreation .....	267,755	44,568	39,833	99,800	6,357	4,553	23,868	34,129	14,647
Housing and community development .....	376,950	12,051	102,032	183,060	32,086	10,662	15,927	13,490	7,042
Sewerage .....	286,562	24,691	18,830	96,652	7,879	14,671	25,606	50,707	47,526
Solid waste management .....	176,929	26,086	12,871	63,470	6,218	5,270	14,931	28,749	19,334
Governmental administration:									
Financial administration .....	185,720	14,864	17,318	67,883	5,727	6,470	14,387	25,466	33,605
Judicial and legal .....	128,222	14,190	13,728	57,782	4,822	8,142	11,229	16,496	1,833
General public buildings .....	149,120	24,644	5,819	46,007	27,864	1,535	12,537	21,631	9,083
Other governmental administration .....	149,368	15,858	31,277	51,732	6,735	5,201	11,487	19,620	7,458
Interest on general debt .....	358,733	47,617	56,394	124,790	20,989	20,494	36,616	41,164	10,669
Other and unallocable .....	409,646	30,081	17,075	188,755	5,270	52,163	41,989	45,708	28,605
Utility and liquor store expenditure .....	969,253	52,521	79,518	362,520	22,021	24,436	206,410	124,219	97,608
Employee retirement expenditure .....	145,026	—	35,274	82,545	14,928	—	9,364	2,915	—
Debt outstanding at end of fiscal year .....	8,247,170	961,277	1,201,277	3,168,102	429,010	525,373	749,311	828,212	384,608
Exhibit: Salaries and wages .....	3,538,691	454,978	396,746	1,505,984	135,868	155,646	280,003	440,931	168,535
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.4	.4	2.6	.4	.9	3.1	8.3	83.8
Population, April 1, 2000 .....	100.0	15.2	8.4	34.1	3.4	4.6	9.7	11.9	12.7
<b>Revenue</b> .....	<b>100.0</b>	<b>15.5</b>	<b>9.9</b>	<b>39.1</b>	<b>3.6</b>	<b>4.5</b>	<b>9.3</b>	<b>12.4</b>	<b>5.5</b>
General revenue .....	100.0	16.4	10.8	39.7	4.1	4.7	7.7	11.8	4.8
Intergovernmental revenue .....	100.0	18.7	12.1	40.1	4.5	4.7	7.5	8.8	3.6
Federal government .....	100.0	9.4	16.6	47.1	8.6	3.7	5.8	5.8	3.1
State government .....	100.0	13.7	12.0	42.6	4.5	5.5	8.0	10.1	3.8
From own sources .....	100.0	14.7	9.9	39.4	3.8	4.6	7.9	13.9	5.7
Taxes .....	100.0	17.0	8.4	39.6	3.8	4.6	7.4	14.3	5.0
Property .....	100.0	18.0	7.4	42.2	3.3	4.7	6.8	13.8	3.8
Other .....	100.0	15.2	10.2	34.9	4.8	4.4	8.4	15.1	7.2
Charges and miscellaneous .....	100.0	8.6	13.9	39.1	3.8	4.8	9.3	13.1	7.4
Utility and liquor store revenue .....	100.0	5.2	6.7	33.4	1.3	2.3	23.6	16.4	11.1
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>14.3</b>	<b>11.0</b>	<b>40.1</b>	<b>4.0</b>	<b>4.4</b>	<b>9.2</b>	<b>11.9</b>	<b>5.2</b>
General expenditure .....	100.0	15.6	11.1	40.1	4.0	4.7	7.8	12.0	4.7
Current expenditure .....	100.0	16.4	10.9	40.1	3.8	4.6	7.8	11.9	4.7
Capital outlay .....	100.0	8.4	12.4	39.9	6.9	5.9	7.9	13.4	5.2
Education services:									
Education .....	100.0	23.6	8.5	38.4	3.3	4.9	7.1	11.9	2.3
Libraries .....	100.0	19.0	9.4	40.8	3.8	1.5	7.5	15.2	2.9
Social services and income maintenance:									
Public welfare .....	100.0	7.1	13.8	51.5	6.3	3.5	7.9	8.1	1.8
Hospitals .....	100.0	—	—	—	—	—	100.0	—	—
Health .....	100.0	14.1	10.9	54.8	.7	5.1	5.1	8.7	.6
Transportation:									
Highways .....	100.0	6.7	10.6	32.3	3.4	5.3	9.6	19.6	12.5
Capital outlay .....	100.0	1.4	9.3	30.3	4.9	.8	7.0	40.2	6.1
Air transportation .....	100.0	—	83.4	2.7	—	3.7	9.2	—	1.1
Other transportation .....	100.0	8.1	38.9	34.4	9.2	—	1.6	7.0	.8
Public safety:									
Police protection .....	100.0	11.6	8.7	39.2	2.8	3.8	9.0	13.7	11.1
Fire protection .....	100.0	10.4	9.9	44.2	5.5	6.1	7.7	12.6	3.5
Correction .....	100.0	8.3	10.6	52.1	6.3	1.6	8.7	12.2	.2
Protective inspection and regulation .....	100.0	13.9	4.7	51.6	2.6	—	9.4	12.8	4.9
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	—	15.4	84.6	—
Parks and recreation .....	100.0	16.6	14.9	37.3	2.4	1.7	8.9	12.7	5.5
Housing and community development .....	100.0	3.2	27.1	48.6	8.5	2.8	4.2	3.6	1.9
Sewerage .....	100.0	8.6	6.6	33.7	2.7	5.1	8.9	17.7	16.6
Solid waste management .....	100.0	14.7	7.3	35.9	3.5	3.0	8.4	16.2	10.9

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>VIRGINIA—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	100.0	8.0	9.3	36.6	3.1	3.5	7.7	13.7	18.1
Judicial and legal .....	100.0	11.1	10.7	45.1	3.8	6.3	8.8	12.9	1.4
General public buildings .....	100.0	16.5	3.9	30.9	18.7	1.0	8.4	14.5	6.1
Other governmental administration .....	100.0	10.6	20.9	34.6	4.5	3.5	7.7	13.1	5.0
Interest on general debt .....	100.0	13.3	15.7	34.8	5.9	5.7	10.2	11.5	3.0
Other and unallocable .....	100.0	7.3	4.2	46.1	1.3	12.7	10.3	11.2	7.0
Utility and liquor store expenditure .....	100.0	5.4	8.2	37.4	2.3	2.5	21.3	12.8	10.1
Employee retirement expenditure .....	100.0	—	24.3	56.9	10.3	—	6.5	2.0	—
Debt outstanding at end of fiscal year .....	100.0	11.7	14.6	38.4	5.2	6.4	9.1	10.0	4.7
Exhibit: Salaries and wages .....	100.0	12.9	11.2	42.6	3.8	4.4	7.9	12.5	4.8
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>3,196.58</b>	<b>3,264.32</b>	<b>3,787.37</b>	<b>3,668.46</b>	<b>3,418.42</b>	<b>3,133.92</b>	<b>3,081.60</b>	<b>3,337.63</b>	<b>1,383.00</b>
General revenue .....	2,934.63	3,156.07	3,782.80	3,419.23	3,557.62	2,976.85	2,338.58	2,910.17	1,108.80
Intergovernmental revenue .....	1,244.48	1,527.18	1,789.06	1,463.68	1,663.14	1,275.94	958.64	921.88	355.80
Federal government .....	128.78	79.27	254.48	177.85	325.14	102.58	77.00	63.37	31.23
State government .....	983.59	885.73	1,402.47	1,227.64	1,288.89	1,172.85	812.41	833.97	290.79
From own sources .....	1,690.15	1,628.89	1,993.74	1,955.55	1,894.48	1,700.91	1,379.94	1,988.28	753.00
Taxes .....	1,229.68	1,370.20	1,229.57	1,427.03	1,379.97	1,224.07	937.34	1,480.51	484.34
Property .....	781.37	923.90	685.83	967.91	748.72	800.06	550.39	910.74	231.85
Other .....	448.31	446.30	543.74	459.12	631.24	424.01	386.95	569.78	252.49
Charges and miscellaneous .....	460.47	258.69	764.16	528.52	514.51	476.84	442.60	507.77	268.65
Utility and liquor store revenue .....	315.49	108.25	253.06	309.15	116.38	157.07	768.18	437.10	274.20
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>3,310.86</b>	<b>3,116.45</b>	<b>4,325.02</b>	<b>3,889.81</b>	<b>3,853.99</b>	<b>3,166.63</b>	<b>3,131.89</b>	<b>3,332.77</b>	<b>1,348.55</b>
General expenditure .....	2,912.00	2,992.94	3,835.30	3,422.51	3,464.69	2,977.12	2,334.76	2,948.97	1,074.23
Current expenditure .....	2,646.89	2,846.37	3,443.27	3,112.33	2,923.76	2,639.45	2,117.65	2,650.08	966.43
Capital outlay .....	265.12	146.57	392.03	310.17	540.93	337.68	217.11	298.89	107.80
Education services:									
Education .....	1,213.34	1,878.00	1,233.73	1,367.67	1,192.48	1,276.55	890.58	1,218.96	215.37
Libraries .....	21.98	27.43	24.64	26.28	24.83	6.91	16.96	28.23	4.93
Social services and income maintenance:									
Public welfare .....	149.75	70.07	245.83	226.43	276.20	113.26	122.79	101.75	21.10
Hospitals .....	—	—	—	—	—	—	.02	—	—
Health .....	92.65	86.05	120.02	148.88	19.58	103.04	48.38	68.07	4.29
Transportation:									
Highways .....	122.66	54.12	155.25	116.34	124.41	139.80	121.34	202.52	119.97
Capital outlay .....	21.43	1.91	23.72	19.03	31.18	3.82	15.55	72.57	10.31
Air transportation .....	21.36	—	212.35	1.67	—	17.03	20.22	—	1.83
Other transportation .....	16.07	8.51	74.47	16.22	43.70	—	2.62	9.46	1.06
Public safety:									
Police protection .....	189.53	144.71	196.64	218.14	158.20	154.30	176.55	218.84	165.51
Fire protection .....	104.37	71.64	123.76	135.28	168.08	138.34	83.45	110.96	28.46
Correction .....	76.96	42.07	96.88	117.63	141.61	26.22	69.02	79.44	1.51
Protective inspection and regulation .....	12.60	11.54	7.13	19.06	9.67	—	12.27	13.58	4.85
Environment and housing:									
Natural resources .....	.01	—	—	—	—	—	.01	.07	—
Parks and recreation .....	95.84	104.80	169.93	104.79	66.98	35.31	88.18	103.03	41.17
Housing and community development .....	134.72	28.34	435.28	192.21	338.06	82.69	58.84	40.72	19.79
Sewerage .....	102.58	58.06	80.33	101.48	83.01	113.78	94.60	153.08	133.57
Solid waste management .....	63.33	61.34	54.91	66.64	65.51	40.87	55.16	86.79	54.34
Governmental administration:									
Financial administration .....	66.48	34.95	73.88	71.28	60.34	50.18	53.15	76.88	94.45
Judicial and legal .....	45.90	33.37	58.57	60.67	50.81	63.14	41.48	49.80	5.15
General public buildings .....	53.38	57.95	24.82	48.31	293.58	11.90	46.32	65.30	25.53
Other governmental administration .....	53.47	37.29	133.43	54.32	70.96	40.33	42.44	59.23	20.96
Interest on general debt .....	128.41	111.97	240.59	131.03	221.14	158.93	135.27	124.27	29.99
Other and unallocable .....	146.63	70.74	72.84	198.19	55.53	404.53	155.12	137.99	80.39
Utility and liquor store expenditure .....	346.95	123.50	339.24	380.63	232.02	189.51	762.54	375.00	274.33
Employee retirement expenditure .....	51.91	—	150.48	86.67	157.28	—	34.59	8.80	—
Debt outstanding at end of fiscal year .....	2,952.09	2,260.46	5,124.84	3,326.41	4,520.13	4,074.36	2,768.18	2,500.26	1,080.95
Exhibit: Salaries and wages .....	1,266.68	1,069.89	1,692.58	1,581.24	1,431.53	1,207.06	1,034.42	1,331.11	473.67

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WASHINGTON</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	279	1	—	4	3	6	22	26	217
Population, April 1, 2000 .....	3,515,109	563,374	—	642,314	254,271	354,997	743,350	407,105	549,698
<b>Revenue .....</b>	<b>6,353,455</b>	<b>1,971,442</b>	<b>—</b>	<b>1,308,884</b>	<b>354,281</b>	<b>389,297</b>	<b>1,039,716</b>	<b>559,809</b>	<b>730,026</b>
General revenue .....	4,860,338	1,297,473	—	866,549	326,508	358,419	932,897	453,526	624,966
Intergovernmental revenue .....	651,589	135,504	—	91,399	56,122	47,643	139,189	57,545	124,187
Federal government .....	73,868	34,503	—	9,850	1,903	6,699	9,490	2,864	8,559
State government .....	440,035	93,536	—	53,861	35,400	28,010	99,582	36,494	93,152
From own sources .....	4,208,749	1,161,969	—	775,150	270,386	310,776	793,708	395,981	500,779
Taxes .....	2,435,905	688,510	—	404,651	172,376	199,570	466,919	241,347	262,532
Property .....	825,018	253,352	—	136,631	54,107	57,629	149,983	86,918	86,398
Other .....	1,610,887	435,158	—	268,020	118,269	141,941	316,936	154,429	176,134
Charges and miscellaneous .....	1,772,844	473,459	—	370,499	98,010	111,206	326,789	154,634	238,247
Utility and liquor store revenue .....	1,550,492	734,388	—	440,867	27,773	30,055	106,426	105,984	104,999
Employee retirement revenue .....	-57,375	-60,419	—	1,468	—	823	393	299	61
<b>Expenditure .....</b>	<b>6,440,869</b>	<b>2,309,327</b>	<b>—</b>	<b>1,253,967</b>	<b>360,263</b>	<b>358,571</b>	<b>956,541</b>	<b>511,554</b>	<b>690,646</b>
General expenditure .....	4,608,485	1,299,838	—	795,224	323,997	331,901	853,629	411,317	592,579
Current expenditure .....	3,503,224	1,080,853	—	606,961	212,765	256,581	618,267	315,642	412,155
Capital outlay .....	1,105,261	218,985	—	188,263	111,232	75,320	235,362	95,675	180,424
Education services:									
Education .....	1,371	—	—	1,077	—	19	213	24	38
Libraries .....	113,349	63,543	—	15,660	3,906	4,990	11,681	7,797	5,772
Social services and income maintenance:									
Public welfare .....	6,181	3,410	—	922	582	419	580	196	72
Hospitals .....	72	—	—	60	—	—	—	5	7
Health .....	78,515	17,464	—	15,634	6,990	4,390	14,829	10,652	8,556
Transportation:									
Highways .....	616,372	103,911	—	98,087	55,844	46,048	163,689	57,357	91,436
Capital outlay .....	396,090	29,794	—	64,741	45,339	30,176	131,329	36,579	58,132
Air transportation .....	5,997	—	—	866	—	644	904	2,206	1,377
Other transportation .....	12,285	1,997	—	6,013	294	682	3,140	75	84
Public safety:									
Police protection .....	638,668	156,683	—	101,917	44,988	55,636	119,892	65,783	93,769
Fire protection .....	382,588	96,290	—	82,986	27,029	31,077	81,461	36,104	27,641
Correction .....	54,162	14,992	—	8,164	8,894	6,272	8,706	3,588	3,546
Protective inspection and regulation .....	62,070	37,102	—	5,368	1,143	2,598	9,764	1,891	4,204
Environment and housing:									
Natural resources .....	14,989	—	—	2,656	573	2,307	5,294	1,411	2,748
Parks and recreation .....	500,009	182,217	—	97,058	36,320	35,409	67,950	38,549	42,506
Housing and community development .....	99,817	45,819	—	18,313	3,505	8,737	11,148	5,236	7,059
Sewerage .....	573,083	157,625	—	96,306	37,723	26,778	93,885	47,449	113,317
Solid waste management .....	259,397	101,295	—	68,691	813	10,181	35,792	12,411	30,214
Governmental administration:									
Financial administration .....	140,122	31,665	—	20,690	7,528	10,868	25,761	17,325	26,285
Judicial and legal .....	109,456	32,892	—	15,481	8,726	8,511	18,585	9,345	15,916
General public buildings .....	90,042	67,023	—	4,737	2,301	869	7,379	4,305	3,428
Other governmental administration .....	181,945	25,241	—	32,948	12,942	13,904	40,701	26,009	30,200
Interest on general debt .....	172,417	40,250	—	46,087	9,763	8,294	27,499	13,041	27,483
Other and unallocable .....	495,578	120,419	—	55,503	54,133	53,268	104,776	50,558	56,921
Utility and liquor store expenditure .....	1,711,541	935,149	—	416,323	36,266	23,854	102,346	99,822	97,781
Employee retirement expenditure .....	120,843	74,340	—	42,420	—	2,816	566	415	286
Debt outstanding at end of fiscal year .....	6,735,515	3,109,154	—	1,448,663	256,130	198,026	715,550	374,776	633,216
Exhibit: Salaries and wages .....	1,996,369	619,459	—	428,036	129,104	134,285	319,014	175,388	191,083
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.4	—	1.4	1.1	2.2	7.9	9.3	77.8
Population, April 1, 2000 .....	100.0	16.0	—	18.3	7.2	10.1	21.1	11.6	15.6
<b>Revenue .....</b>	<b>100.0</b>	<b>31.0</b>	<b>—</b>	<b>20.6</b>	<b>5.6</b>	<b>6.1</b>	<b>16.4</b>	<b>8.8</b>	<b>11.5</b>
General revenue .....	100.0	26.7	—	17.8	6.7	7.4	19.2	9.3	12.9
Intergovernmental revenue .....	100.0	20.8	—	14.0	8.6	7.3	21.4	8.8	19.1
Federal government .....	100.0	46.7	—	13.3	2.6	9.1	12.8	3.9	11.6
State government .....	100.0	21.3	—	12.2	8.0	6.4	22.6	8.3	21.2
From own sources .....	100.0	27.6	—	18.4	6.4	7.4	18.9	9.4	11.9
Taxes .....	100.0	28.3	—	16.6	7.1	8.2	19.2	9.9	10.8
Property .....	100.0	30.7	—	16.6	6.6	7.0	18.2	10.5	10.5
Other .....	100.0	27.0	—	16.6	7.3	8.8	19.7	9.6	10.9
Charges and miscellaneous .....	100.0	26.7	—	20.9	5.5	6.3	18.4	8.7	13.4
Utility and liquor store revenue .....	100.0	47.4	—	28.4	1.8	1.9	6.9	6.8	6.8
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WASHINGTON—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure</b> .....	<b>100.0</b>	<b>35.9</b>	<b>—</b>	<b>19.5</b>	<b>5.6</b>	<b>5.6</b>	<b>14.9</b>	<b>7.9</b>	<b>10.7</b>
General expenditure .....	100.0	28.2	—	17.3	7.0	7.2	18.5	8.9	12.9
Current expenditure .....	100.0	30.9	—	17.3	6.1	7.3	17.6	9.0	11.8
Capital outlay .....	100.0	19.8	—	17.0	10.1	6.8	21.3	8.7	16.3
Education services:									
Education .....	100.0	—	—	78.6	—	1.4	15.5	1.8	2.8
Libraries .....	100.0	56.1	—	13.8	3.4	4.4	10.3	6.9	5.1
Social services and income maintenance:									
Public welfare .....	100.0	55.2	—	14.9	9.4	6.8	9.4	3.2	1.2
Hospitals .....	100.0	—	—	83.3	—	—	—	6.9	9.7
Health .....	100.0	22.2	—	19.9	8.9	5.6	18.9	13.6	10.9
Transportation:									
Highways .....	100.0	16.9	—	15.9	9.1	7.5	26.6	9.3	14.8
Capital outlay .....	100.0	7.5	—	16.3	11.4	7.6	33.2	9.2	14.7
Air transportation .....	100.0	—	—	14.4	—	—	15.1	36.8	23.0
Other transportation .....	100.0	16.3	—	48.9	2.4	5.6	25.6	6	7
Public safety:									
Police protection .....	100.0	24.5	—	16.0	7.0	8.7	18.8	10.3	14.7
Fire protection .....	100.0	25.2	—	21.7	7.1	8.1	21.3	9.4	7.2
Correction .....	100.0	27.7	—	15.1	16.4	11.6	16.1	6.6	6.5
Protective inspection and regulation .....	100.0	59.8	—	8.6	1.8	4.2	15.7	3.0	6.8
Environment and housing:									
Natural resources .....	100.0	—	—	17.7	3.8	15.4	35.3	9.4	18.3
Parks and recreation .....	100.0	36.4	—	19.4	7.3	7.1	13.6	7.7	8.5
Housing and community development .....	100.0	45.9	—	18.3	3.5	8.8	11.2	5.2	7.1
Sewerage .....	100.0	27.5	—	16.8	6.6	4.7	16.4	8.3	19.8
Solid waste management .....	100.0	39.1	—	26.5	.3	3.9	13.8	4.8	11.6
Governmental administration:									
Financial administration .....	100.0	22.6	—	14.8	5.4	7.8	18.4	12.4	18.8
Judicial and legal .....	100.0	30.1	—	14.1	8.0	7.8	17.0	8.5	14.5
General public buildings .....	100.0	74.4	—	5.3	2.6	1.0	8.2	4.8	3.8
Other governmental administration .....	100.0	13.9	—	18.1	7.1	7.6	22.4	14.3	16.6
Interest on general debt .....	100.0	23.3	—	26.7	5.7	4.8	15.9	7.6	15.9
Other and unallocable .....	100.0	24.3	—	11.2	10.9	10.7	21.1	10.2	11.5
Utility and liquor store expenditure .....	100.0	54.6	—	24.3	2.1	1.4	6.0	5.8	5.7
Employee retirement expenditure .....	100.0	61.5	—	35.1	—	2.3	.5	.3	.2
Debt outstanding at end of fiscal year .....	100.0	46.2	—	21.5	3.8	2.9	10.6	5.6	9.4
Exhibit: Salaries and wages .....	100.0	31.0	—	21.4	6.5	6.7	16.0	8.8	9.6
<b>Per Capita Amount (dollars)</b>									
<b>Revenue</b> .....	<b>1,807.47</b>	<b>3,499.35</b>	<b>—</b>	<b>2,037.76</b>	<b>1,393.32</b>	<b>1,096.62</b>	<b>1,398.69</b>	<b>1,375.10</b>	<b>1,328.05</b>
General revenue .....	1,382.70	2,303.04	—	1,349.10	1,284.09	1,009.64	1,254.99	1,114.03	1,136.93
Intergovernmental revenue .....	185.37	240.52	—	142.30	220.72	134.21	187.25	141.35	225.92
Federal government .....	21.01	61.24	—	15.34	7.48	18.87	12.77	7.04	15.57
State government .....	125.18	166.03	—	83.85	139.22	78.90	133.96	89.64	169.46
From own sources .....	1,197.33	2,062.52	—	1,206.81	1,063.38	875.43	1,067.74	972.68	911.01
Taxes .....	692.98	1,222.12	—	629.99	677.92	562.17	628.13	592.84	477.59
Property .....	234.71	449.70	—	212.72	212.79	162.34	201.77	213.50	157.17
Other .....	458.28	772.41	—	417.27	465.13	399.84	426.36	379.33	320.42
Charges and miscellaneous .....	504.35	840.40	—	576.82	385.45	313.26	439.62	379.84	433.41
Utility and liquor store revenue .....	441.09	1,303.55	—	686.37	109.23	84.66	143.17	260.34	191.01
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,832.34</b>	<b>4,099.10</b>	<b>—</b>	<b>1,952.26</b>	<b>1,416.85</b>	<b>1,010.07</b>	<b>1,286.80</b>	<b>1,256.57</b>	<b>1,256.41</b>
General expenditure .....	1,311.05	2,307.24	—	1,238.06	1,274.22	934.94	1,148.35	1,010.35	1,078.01
Current expenditure .....	996.62	1,918.54	—	944.96	836.76	722.77	831.73	775.33	749.78
Capital outlay .....	314.43	388.70	—	293.10	437.45	212.17	316.62	235.01	328.22
Education services:									
Education .....	.39	—	—	1.68	—	.05	.29	.06	.07
Libraries .....	32.25	112.79	—	24.38	15.36	14.06	15.71	19.15	10.50
Social services and income maintenance:									
Public welfare .....	1.76	6.05	—	1.44	2.29	1.18	.78	.48	.13
Hospitals .....	.02	—	—	.09	—	—	—	.01	.01
Health .....	22.34	31.00	—	24.34	27.49	12.37	19.95	26.17	15.56
Transportation:									
Highways .....	175.35	184.44	—	152.71	219.62	129.71	220.20	140.89	166.34
Capital outlay .....	112.68	52.88	—	100.79	178.31	85.00	176.67	89.85	105.75
Air transportation .....	1.71	—	—	1.35	—	1.81	1.22	5.42	2.51
Other transportation .....	3.49	3.54	—	9.36	1.16	1.92	4.22	.18	.15
Public safety:									
Police protection .....	181.69	278.12	—	158.67	176.93	156.72	161.29	161.59	170.58
Fire protection .....	108.84	170.92	—	129.20	106.30	87.54	109.59	88.68	50.28
Correction .....	15.41	26.61	—	12.71	34.98	17.67	11.71	8.81	6.45
Protective inspection and regulation .....	17.66	65.86	—	8.36	4.50	7.32	13.14	4.64	7.65
Environment and housing:									
Natural resources .....	4.26	—	—	4.14	2.25	6.50	7.12	3.47	5.00
Parks and recreation .....	142.25	323.44	—	151.11	142.84	99.74	91.41	94.69	77.33
Housing and community development .....	28.40	81.33	—	28.51	13.78	24.61	15.00	12.86	12.84
Sewerage .....	163.03	279.79	—	149.94	148.36	75.43	126.30	116.55	206.14
Solid waste management .....	73.79	179.80	—	106.94	3.20	28.68	48.15	30.49	54.96

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WASHINGTON—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration .....	39.86	56.21	—	32.21	29.61	30.61	34.66	42.56	47.82
Judicial and legal .....	31.14	58.38	—	24.10	34.32	23.97	25.00	22.95	28.95
General public buildings .....	25.62	118.97	—	7.37	9.05	2.45	9.93	10.57	6.24
Other governmental administration .....	51.76	44.80	—	51.30	50.90	39.17	54.75	63.89	54.94
Interest on general debt .....	49.05	71.44	—	71.75	38.40	23.36	36.99	32.03	50.00
Other and unallocable .....	140.99	213.75	—	86.41	212.89	150.05	140.95	124.19	103.55
Utility and liquor store expenditure .....	486.91	1,659.91	—	648.16	142.63	67.19	137.68	245.20	177.88
Employee retirement expenditure .....	34.38	131.95	—	66.04	—	7.93	.76	1.02	.52
Debt outstanding at end of fiscal year .....	1,916.16	5,518.81	—	2,255.38	1,007.31	557.82	962.60	920.59	1,151.93
Exhibit: Salaries and wages .....	567.94	1,099.55	—	666.40	507.74	378.27	429.16	430.82	347.61
<b>WEST VIRGINIA</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	234	—	—	—	—	2	3	9	220
Population, April 1, 2000 .....	644,404	—	—	—	—	104,896	91,327	135,746	312,435
<b>Revenue .....</b>	<b>698,293</b>	—	—	—	—	<b>140,411</b>	<b>69,238</b>	<b>137,337</b>	<b>351,307</b>
General revenue .....	610,734	—	—	—	—	138,531	54,137	117,908	300,158
Intergovernmental revenue .....	43,878	—	—	—	—	14,634	6,059	6,938	16,247
Federal government .....	22,524	—	—	—	—	10,071	4,000	4,190	4,263
State government .....	18,813	—	—	—	—	4,497	823	2,651	10,842
From own sources .....	566,856	—	—	—	—	123,897	48,078	110,970	283,911
Taxes .....	219,918	—	—	—	—	63,280	25,049	54,270	77,319
Property .....	61,588	—	—	—	—	13,017	5,330	16,670	26,571
Other .....	158,330	—	—	—	—	50,263	19,719	37,600	50,748
Charges and miscellaneous .....	346,938	—	—	—	—	60,617	23,029	56,700	206,592
Utility and liquor store revenue .....	73,621	—	—	—	—	—	8,535	15,249	49,837
Employee retirement revenue .....	13,938	—	—	—	—	1,880	6,566	4,180	1,312
<b>Expenditure .....</b>	<b>719,780</b>	—	—	—	—	<b>137,136</b>	<b>73,688</b>	<b>160,422</b>	<b>348,534</b>
General expenditure .....	606,219	—	—	—	—	131,187	55,682	126,472	292,878
Current expenditure .....	554,882	—	—	—	—	123,146	47,519	119,840	264,377
Capital outlay .....	51,337	—	—	—	—	8,041	8,163	6,632	28,501
Education services:									
Education .....	485	—	—	—	—	—	—	447	38
Libraries .....	4,265	—	—	—	—	775	1,063	1,420	1,007
Social services and income maintenance:									
Public welfare .....	1,661	—	—	—	—	841	50	719	51
Hospitals .....	109,924	—	—	—	—	—	—	—	109,924
Health .....	829	—	—	—	—	370	36	115	308
Transportation:									
Highways .....	52,188	—	—	—	—	6,732	5,636	15,514	24,306
Capital outlay .....	2,895	—	—	—	—	—	—	899	1,996
Air transportation .....	2,958	—	—	—	—	—	2,875	51	32
Other transportation .....	9,165	—	—	—	—	4,063	3,656	1,146	300
Public safety:									
Police protection .....	83,537	—	—	—	—	22,581	8,442	20,092	32,422
Fire protection .....	51,529	—	—	—	—	21,091	7,783	14,132	8,523
Correction .....	565	—	—	—	—	—	—	—	565
Protective inspection and regulation .....	1,254	—	—	—	—	403	—	525	326
Environment and housing:									
Natural resources .....	349	—	—	—	—	—	—	—	349
Parks and recreation .....	32,891	—	—	—	—	14,849	3,132	7,573	7,337
Housing and community development .....	13,880	—	—	—	—	8,432	2,356	2,950	142
Sewerage .....	79,280	—	—	—	—	13,778	6,609	18,229	40,664
Solid waste management .....	30,768	—	—	—	—	5,859	1,007	6,353	17,549
Governmental administration:									
Financial administration .....	24,728	—	—	—	—	4,514	3,515	5,024	11,675
Judicial and legal .....	5,354	—	—	—	—	3,076	606	877	795
General public buildings .....	18,082	—	—	—	—	4,835	500	3,907	8,840
Other governmental administration .....	15,082	—	—	—	—	3,540	1,177	5,259	5,106
Interest on general debt .....	36,893	—	—	—	—	11,092	1,390	13,420	10,991
Other and unallocable .....	30,552	—	—	—	—	4,356	5,849	8,719	11,628
Utility and liquor store expenditure .....	87,544	—	—	—	—	—	7,777	26,066	53,701
Employee retirement expenditure .....	26,017	—	—	—	—	5,949	10,229	7,884	1,955
Debt outstanding at end of fiscal year .....	723,693	—	—	—	—	154,035	42,443	293,745	233,470
Exhibit: Salaries and wages .....	258,943	—	—	—	—	42,764	25,622	53,805	136,752

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WEST VIRGINIA—Con.</b>									
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	—	—	.9	1.3	3.8	94.0
Population, April 1, 2000 .....	100.0	—	—	—	—	16.3	14.2	21.1	48.5
<b>Revenue .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>20.1</b>	<b>9.9</b>	<b>19.7</b>	<b>50.3</b>
General revenue .....	100.0	—	—	—	—	22.7	8.9	19.3	49.1
Intergovernmental revenue .....	100.0	—	—	—	—	33.4	13.8	15.8	37.0
Federal government .....	100.0	—	—	—	—	44.7	17.8	18.6	18.9
State government .....	100.0	—	—	—	—	23.9	4.4	14.1	57.6
From own sources .....	100.0	—	—	—	—	21.9	8.5	19.6	50.1
Taxes .....	100.0	—	—	—	—	28.8	11.4	24.7	35.2
Property .....	100.0	—	—	—	—	21.1	8.7	27.1	43.1
Other .....	100.0	—	—	—	—	31.7	12.5	23.7	32.1
Charges and miscellaneous .....	100.0	—	—	—	—	17.5	6.6	16.3	59.5
Utility and liquor store revenue .....	100.0	—	—	—	—	—	11.6	20.7	67.7
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>19.1</b>	<b>10.2</b>	<b>22.3</b>	<b>48.4</b>
General expenditure .....	100.0	—	—	—	—	21.6	9.2	20.9	48.3
Current expenditure .....	100.0	—	—	—	—	22.2	8.6	21.6	47.6
Capital outlay .....	100.0	—	—	—	—	15.7	15.9	12.9	55.5
Education services:									
Education .....	100.0	—	—	—	—	—	—	92.2	7.8
Libraries .....	100.0	—	—	—	—	18.2	24.9	33.3	23.6
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	50.6	3.0	43.3	3.1
Hospitals .....	100.0	—	—	—	—	—	—	—	100.0
Health .....	100.0	—	—	—	—	44.6	4.3	13.9	37.2
Transportation:									
Highways .....	100.0	—	—	—	—	12.9	10.8	29.7	46.6
Capital outlay .....	100.0	—	—	—	—	—	—	31.1	68.9
Air transportation .....	100.0	—	—	—	—	—	97.2	1.7	1.1
Other transportation .....	100.0	—	—	—	—	44.3	39.9	12.5	3.3
Public safety:									
Police protection .....	100.0	—	—	—	—	27.0	10.1	24.1	38.8
Fire protection .....	100.0	—	—	—	—	40.9	15.1	27.4	16.5
Correction .....	100.0	—	—	—	—	—	—	—	100.0
Protective inspection and regulation .....	100.0	—	—	—	—	32.1	—	41.9	26.0
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation .....	100.0	—	—	—	—	45.1	9.5	23.0	22.3
Housing and community development .....	100.0	—	—	—	—	60.7	17.0	21.3	1.0
Sewerage .....	100.0	—	—	—	—	17.4	8.3	23.0	51.3
Solid waste management .....	100.0	—	—	—	—	19.0	3.3	20.6	57.0
Governmental administration:									
Financial administration .....	100.0	—	—	—	—	18.3	14.2	20.3	47.2
Judicial and legal .....	100.0	—	—	—	—	57.5	11.3	16.4	14.8
General public buildings .....	100.0	—	—	—	—	26.7	2.8	21.6	48.9
Other governmental administration .....	100.0	—	—	—	—	23.5	7.8	34.9	33.9
Interest on general debt .....	100.0	—	—	—	—	30.1	3.8	36.4	29.8
Other and unallocable .....	100.0	—	—	—	—	14.3	19.1	28.5	38.1
Utility and liquor store expenditure .....	100.0	—	—	—	—	—	8.9	29.8	61.3
Employee retirement expenditure .....	100.0	—	—	—	—	22.9	39.3	30.3	7.5
Debt outstanding at end of fiscal year .....	100.0	—	—	—	—	21.3	5.9	40.6	32.3
Exhibit: Salaries and wages .....	100.0	—	—	—	—	16.5	9.9	20.8	52.8
<b>Per Capita Amount (dollars)</b>									
<b>Revenue .....</b>	<b>1,083.63</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,338.57</b>	<b>758.13</b>	<b>1,011.72</b>	<b>1,124.42</b>
General revenue .....	947.75	—	—	—	—	1,320.65	592.78	868.59	960.71
Intergovernmental revenue .....	68.09	—	—	—	—	139.51	66.34	51.11	52.00
Federal government .....	34.95	—	—	—	—	96.01	43.80	30.87	13.64
State government .....	29.19	—	—	—	—	42.87	9.01	19.53	34.70
From own sources .....	879.66	—	—	—	—	1,181.14	526.44	817.48	908.70
Taxes .....	341.27	—	—	—	—	603.26	274.28	399.79	247.47
Property .....	95.57	—	—	—	—	124.09	58.36	122.80	85.04
Other .....	245.70	—	—	—	—	479.17	215.92	276.99	162.43
Charges and miscellaneous .....	538.39	—	—	—	—	577.88	252.16	417.69	661.23
Utility and liquor store revenue .....	114.25	—	—	—	—	—	93.46	112.33	159.51
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WEST VIRGINIA—Con.</b>									
<b>Per Capita Amount (dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>1,116.97</b>	—	—	—	—	<b>1,307.35</b>	<b>806.86</b>	<b>1,181.78</b>	<b>1,115.54</b>
General expenditure .....	940.74	—	—	—	—	1,250.64	609.70	931.68	937.40
Current expenditure .....	861.08	—	—	—	—	1,173.98	520.32	882.83	846.18
Capital outlay .....	79.67	—	—	—	—	76.66	89.38	48.86	91.22
Education services:									
Education .....	.75	—	—	—	—	—	—	3.29	.12
Libraries .....	6.62	—	—	—	—	7.39	11.64	10.46	3.22
Social services and income maintenance:									
Public welfare .....	2.58	—	—	—	—	8.02	.55	5.30	.16
Hospitals .....	170.58	—	—	—	—	—	—	—	351.83
Health .....	1.29	—	—	—	—	3.53	.39	.85	.99
Transportation:									
Highways .....	80.99	—	—	—	—	64.18	61.71	114.29	77.80
Capital outlay .....	4.49	—	—	—	—	—	—	6.62	6.39
Air transportation .....	4.59	—	—	—	—	—	31.48	.38	.10
Other transportation .....	14.22	—	—	—	—	38.73	40.03	8.44	.96
Public safety:									
Police protection .....	129.63	—	—	—	—	215.27	92.44	148.01	103.77
Fire protection .....	79.96	—	—	—	—	201.07	85.22	104.11	27.28
Correction .....	.88	—	—	—	—	—	—	—	1.81
Protective inspection and regulation .....	1.95	—	—	—	—	3.84	—	3.87	1.04
Environment and housing:									
Natural resources .....	54	—	—	—	—	—	—	—	1.12
Parks and recreation .....	51.04	—	—	—	—	141.56	34.29	55.79	23.48
Housing and community development .....	21.54	—	—	—	—	80.38	25.80	21.73	.45
Sewerage .....	123.03	—	—	—	—	131.35	72.37	134.29	130.15
Solid waste management .....	47.75	—	—	—	—	55.86	11.03	46.80	56.17
Governmental administration:									
Financial administration .....	38.37	—	—	—	—	43.03	38.49	37.01	37.37
Judicial and legal .....	8.31	—	—	—	—	29.32	6.64	6.46	2.54
General public buildings .....	28.06	—	—	—	—	46.09	5.47	28.78	28.29
Other governmental administration .....	23.40	—	—	—	—	33.75	12.89	38.74	16.34
Interest on general debt .....	57.25	—	—	—	—	105.74	15.22	98.86	35.18
Other and unallocable .....	47.41	—	—	—	—	41.53	64.04	64.23	37.22
Utility and liquor store expenditure .....	135.85	—	—	—	—	—	85.16	192.02	171.88
Employee retirement expenditure .....	40.37	—	—	—	—	56.71	112.00	58.08	6.26
Debt outstanding at end of fiscal year .....	1,123.04	—	—	—	—	1,468.45	464.74	2,163.93	747.26
Exhibit: Salaries and wages .....	401.83	—	—	—	—	407.68	280.55	396.37	437.70
<b>WISCONSIN</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	585	1	1	1	2	8	13	48	511
Population, April 1, 2000 .....	3,694,996	596,974	208,054	102,313	172,207	482,894	456,190	720,676	955,688
<b>Revenue</b> .....	<b>5,175,724</b>	<b>878,102</b>	<b>328,374</b>	<b>233,463</b>	<b>232,734</b>	<b>582,384</b>	<b>599,068</b>	<b>976,762</b>	<b>1,344,837</b>
General revenue .....	4,506,189	883,790	308,700	220,391	212,613	532,752	529,230	760,811	1,057,902
Intergovernmental revenue .....	1,578,638	439,460	112,896	42,188	91,224	187,117	148,168	215,151	342,434
Federal government .....	165,899	77,882	21,507	4,445	10,599	23,600	10,876	4,977	12,013
State government .....	1,270,267	317,447	83,180	35,783	70,859	150,271	123,786	190,294	298,647
From own sources .....	2,927,551	444,330	195,804	178,203	121,389	345,635	381,062	545,660	715,468
Taxes .....	1,538,967	207,775	121,646	36,670	74,516	197,780	220,397	312,928	367,255
Property .....	1,403,453	196,684	108,345	34,238	70,613	180,657	198,971	285,486	328,459
Other .....	135,514	11,091	13,301	2,432	3,903	17,123	21,426	27,442	38,796
Charges and miscellaneous .....	1,388,584	236,555	74,158	141,533	46,873	147,855	160,665	232,732	348,213
Utility and liquor store revenue .....	729,890	54,667	19,674	13,072	20,121	49,632	69,838	215,951	286,935
Employee retirement revenue .....	-60,355	-60,355	—	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>5,861,290</b>	<b>1,198,155</b>	<b>330,877</b>	<b>242,121</b>	<b>234,743</b>	<b>643,053</b>	<b>647,440</b>	<b>1,068,209</b>	<b>1,496,692</b>
General expenditure .....	4,671,683	862,207	270,544	225,983	203,020	562,608	564,047	828,248	1,155,026
Current expenditure .....	3,612,740	746,154	238,664	93,436	174,067	456,201	440,904	617,817	845,497
Capital outlay .....	1,058,943	116,053	31,880	132,547	28,953	106,407	123,143	210,431	309,529
Education services:									
Education .....	1,115	—	—	—	—	79	—	1,010	26
Libraries .....	171,603	20,833	9,358	—	8,063	25,694	21,041	36,068	50,546
Social services and income maintenance:									
Public welfare .....	12,504	—	—	—	35	4,025	2	51	8,391
Hospitals .....	2,335	—	—	—	—	—	—	—	2,335
Health .....	117,892	26,348	11,434	168	9,665	13,843	19,956	17,379	19,099
Transportation:									
Highways .....	803,889	104,398	26,149	20,688	27,885	99,040	106,688	171,506	247,535
Capital outlay .....	421,966	44,111	13,918	9,817	16,419	50,585	58,051	95,411	133,654
Air transportation .....	11,816	—	—	—	2,436	2,904	475	1,490	4,511
Other transportation .....	57,800	20,387	10,199	7,453	1,588	4,928	6,316	2,663	4,266
Public safety:									
Police protection .....	776,783	198,322	43,305	20,726	41,527	89,453	100,978	129,516	152,956
Fire protection .....	424,315	85,638	27,004	17,714	25,473	62,639	54,942	68,191	82,714
Correction .....	251	—	—	—	109	36	44	36	26
Protective inspection and regulation .....	43,239	10,838	2,532	1,462	2,030	5,539	6,723	7,504	6,611

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WISCONSIN—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Environment and housing:									
Natural resources .....	66,985	11,955	9,342	8,115	4,904	4,257	5,183	11,441	11,788
Parks and recreation .....	367,030	5,994	27,787	111,682	18,675	43,927	28,395	60,166	70,404
Housing and community development .....	152,476	86,712	14,366	1,244	4,461	18,120	11,325	7,417	8,831
Sewerage .....	504,404	44,741	27,636	13,372	16,773	52,266	72,957	104,778	171,881
Solid waste management .....	207,093	60,276	13,378	5,382	8,904	29,331	18,168	29,131	42,523
Governmental administration:									
Financial administration .....	91,224	13,139	4,687	2,123	3,662	21,932	10,963	16,029	18,689
Judicial and legal .....	42,811	10,257	2,157	889	1,741	4,172	4,516	7,270	11,809
General public buildings .....	73,308	23,238	1,281	523	1,954	4,841	11,898	10,176	19,397
Other governmental administration .....	130,795	7,433	6,474	1,200	4,662	18,726	21,100	24,375	46,825
Interest on general debt .....	291,993	37,615	14,881	8,617	14,139	34,523	38,321	59,066	84,831
Other and unallocable .....	320,022	94,083	18,574	4,625	4,334	22,333	24,056	62,985	89,032
Utility and liquor store expenditure .....	895,483	41,824	60,333	16,138	31,723	80,445	83,393	239,961	341,666
Employee retirement expenditure .....	294,124	294,124	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	6,226,811	738,810	225,184	164,903	289,963	770,461	813,438	1,295,208	1,928,844
Exhibit: Salaries and wages .....	1,518,087	328,612	117,463	45,907	85,566	210,190	186,012	248,743	295,594
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	.2	.2	.2	.3	1.4	2.2	8.2	87.4
Population, April 1, 2000 .....	100.0	16.2	5.6	2.8	4.7	13.1	12.3	19.5	25.9
<b>Revenue .....</b>	<b>100.0</b>	<b>17.0</b>	<b>6.3</b>	<b>4.5</b>	<b>4.5</b>	<b>11.3</b>	<b>11.6</b>	<b>18.9</b>	<b>26.0</b>
General revenue .....									
Intergovernmental revenue .....	100.0	19.6	6.9	4.9	4.7	11.8	11.7	16.9	23.5
Federal government .....	100.0	27.8	7.2	2.7	5.8	11.9	9.4	13.6	21.7
State government .....	100.0	46.9	13.0	2.7	6.4	14.2	6.6	3.0	7.2
From own sources .....	100.0	25.0	6.5	2.8	5.6	11.8	9.7	15.0	23.5
Taxes .....	100.0	15.2	6.7	6.1	4.1	11.8	13.0	18.6	24.4
Property .....	100.0	13.5	7.9	2.4	4.8	12.9	14.3	20.3	23.9
Other .....	100.0	14.0	7.7	2.4	5.0	12.9	14.2	20.3	23.4
Charges and miscellaneous .....	100.0	8.2	9.8	1.8	2.9	12.6	15.8	20.3	28.6
Utility and liquor store revenue .....	100.0	7.5	2.7	1.8	2.8	6.8	9.6	29.6	39.3
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>20.4</b>	<b>5.6</b>	<b>4.1</b>	<b>4.0</b>	<b>11.0</b>	<b>11.0</b>	<b>18.2</b>	<b>25.5</b>
General expenditure .....									
Current expenditure .....	100.0	18.5	5.8	4.8	4.3	12.0	12.1	17.7	24.7
Capital outlay .....	100.0	20.7	6.6	2.6	4.8	12.6	12.2	17.1	23.4
Education services:	100.0	11.0	3.0	12.5	2.7	10.0	11.6	19.9	29.2
Education .....	100.0	—	—	—	—	7.1	—	90.6	2.3
Libraries .....	100.0	12.1	5.5	—	4.7	15.0	12.3	21.0	29.5
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	.3	32.2	—	.4	67.1
Hospitals .....	100.0	—	—	—	—	—	—	—	100.0
Health .....	100.0	22.3	9.7	.1	8.2	11.7	16.9	14.7	16.2
Transportation:									
Highways .....	100.0	13.0	3.3	2.6	3.5	12.3	13.3	21.3	30.8
Capital outlay .....	100.0	10.5	3.3	2.3	3.9	12.0	13.8	22.6	31.7
Air transportation .....	100.0	—	—	—	20.6	24.6	4.0	12.6	38.2
Other transportation .....	100.0	35.3	17.6	12.9	2.7	8.5	10.9	4.6	7.4
Public safety:									
Police protection .....	100.0	25.5	5.6	2.7	5.3	11.5	13.0	16.7	19.7
Fire protection .....	100.0	20.2	6.4	4.2	6.0	14.8	12.9	16.1	19.5
Correction .....	100.0	—	—	—	43.4	14.3	17.5	14.3	10.4
Protective inspection and regulation .....	100.0	25.1	5.9	3.4	4.7	12.8	15.5	17.4	15.3
Environment and housing:									
Natural resources .....	100.0	17.8	13.9	12.1	7.3	6.4	7.7	17.1	17.6
Parks and recreation .....	100.0	1.6	7.6	30.4	5.1	12.0	7.7	16.4	19.2
Housing and community development .....	100.0	56.9	9.4	.8	2.9	11.9	7.4	4.9	5.8
Sewerage .....	100.0	8.9	5.5	2.7	3.3	10.4	14.5	20.8	34.1
Solid waste management .....	100.0	29.1	6.5	2.6	4.3	14.2	8.8	14.1	20.5
Governmental administration:									
Financial administration .....	100.0	14.4	5.1	2.3	4.0	24.0	12.0	17.6	20.5
Judicial and legal .....	100.0	24.0	5.0	2.1	4.1	9.7	10.5	17.0	27.6
General public buildings .....	100.0	31.7	1.7	.7	2.7	6.6	16.2	13.9	26.5
Other governmental administration .....	100.0	5.7	4.9	.9	3.6	14.3	16.1	18.6	35.8
Interest on general debt .....	100.0	12.9	5.1	3.0	4.8	11.8	13.1	20.2	29.1
Other and unallocable .....	100.0	29.4	5.8	1.4	1.4	7.0	7.5	19.7	27.8
Utility and liquor store expenditure .....	100.0	4.7	6.7	1.8	3.5	9.0	9.3	26.8	38.2
Employee retirement expenditure .....	100.0	100.0	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	11.9	3.6	2.6	4.7	12.4	13.1	20.8	31.0
Exhibit: Salaries and wages .....	100.0	21.6	7.7	3.0	5.6	13.8	12.3	16.4	19.5

See footnotes at end of table.



**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WISCONSIN—Con.</b>									
<b>Per Capita Amount (dollars)</b>									
Revenue .....	<b>1,400.74</b>	<b>1,470.92</b>	<b>1,578.31</b>	<b>2,281.85</b>	<b>1,351.48</b>	<b>1,206.03</b>	<b>1,313.20</b>	<b>1,355.34</b>	<b>1,407.19</b>
General revenue .....	1,219.54	1,480.45	1,483.75	2,154.09	1,234.64	1,103.25	1,160.11	1,055.69	1,106.95
Intergovernmental revenue .....	427.24	736.15	542.63	412.34	529.73	387.49	324.79	298.54	358.31
Federal government .....	44.90	130.46	103.37	43.45	61.55	48.87	23.84	6.91	12.57
State government .....	343.78	531.76	399.80	349.74	411.48	311.19	271.35	264.05	312.49
From own sources .....	792.30	744.30	941.12	1,741.74	704.90	715.76	835.31	757.15	748.64
Taxes .....	416.50	348.05	584.68	358.41	432.71	409.57	483.13	434.21	384.28
Property .....	379.83	329.47	520.75	334.64	410.05	374.11	436.16	396.14	343.69
Other .....	36.68	18.58	63.93	23.77	22.66	35.46	46.97	38.08	40.59
Charges and miscellaneous .....	375.80	396.26	356.44	1,383.33	272.19	306.19	352.19	322.94	364.36
Utility and liquor store revenue .....	197.53	91.57	94.56	127.76	116.84	102.78	153.09	299.65	300.24
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
Expenditure .....	<b>1,586.28</b>	<b>2,007.05</b>	<b>1,590.34</b>	<b>2,366.47</b>	<b>1,363.14</b>	<b>1,331.66</b>	<b>1,419.23</b>	<b>1,482.23</b>	<b>1,566.09</b>
General expenditure .....	1,264.33	1,444.30	1,300.35	2,208.74	1,178.93	1,165.08	1,236.43	1,149.27	1,208.58
Current expenditure .....	977.74	1,249.89	1,147.13	913.24	1,010.80	944.72	966.49	857.27	884.70
Capital outlay .....	286.59	194.40	153.23	1,295.50	168.13	220.35	269.94	291.99	323.88
Education services:									
Education .....	.30	—	—	—	—	.16	—	1.40	.03
Libraries .....	46.44	34.90	44.98	—	46.82	53.21	46.12	50.05	52.89
Social services and income maintenance:									
Public welfare .....	3.38	—	—	—	.20	8.34	—	.07	8.78
Hospitals .....	.63	—	—	—	—	—	—	—	2.44
Health .....	31.91	44.14	54.96	1.64	56.12	28.67	43.74	24.11	19.98
Transportation:									
Highways .....	217.56	174.88	125.68	202.20	161.93	205.10	233.87	237.98	259.01
Capital outlay .....	114.20	73.89	66.90	95.95	95.34	104.75	127.25	132.39	139.85
Air transportation .....	3.20	—	—	—	14.15	6.01	1.04	2.07	4.72
Other transportation .....	15.64	34.15	49.02	72.85	9.22	10.21	13.85	3.70	4.46
Public safety:									
Police protection .....	210.23	332.21	208.14	202.57	241.15	185.24	221.35	179.71	160.05
Fire protection .....	114.84	143.45	129.79	173.14	147.92	129.72	120.44	94.62	86.55
Correction .....	.07	—	—	—	.63	.07	1.10	.05	.03
Protective inspection and regulation .....	11.70	18.15	12.17	14.29	11.79	11.47	14.74	10.41	6.92
Environment and housing:									
Natural resources .....	18.13	20.03	44.90	79.32	28.48	8.82	11.36	15.88	12.33
Parks and recreation .....	99.33	10.04	133.56	1,091.57	108.45	90.97	62.24	83.49	73.67
Housing and community development .....	41.27	145.25	69.05	12.16	25.90	37.52	24.83	10.29	9.24
Sewerage .....	136.51	74.95	132.83	130.70	97.40	108.23	159.93	145.39	179.85
Solid waste management .....	56.05	100.97	64.30	52.60	51.71	60.74	39.83	40.42	44.49
Governmental administration:									
Financial administration .....	24.69	22.01	22.53	20.75	21.27	45.42	24.03	22.24	19.56
Judicial and legal .....	11.59	17.18	10.37	8.69	10.11	8.64	9.90	10.09	12.36
General public buildings .....	19.84	38.93	6.16	5.11	11.35	10.02	26.08	14.12	20.30
Other governmental administration .....	35.40	12.45	31.12	11.73	27.07	38.78	46.25	33.82	49.00
Interest on general debt .....	79.02	63.01	71.52	84.22	82.10	71.49	84.00	81.96	88.76
Other and unallocable .....	86.61	157.60	89.27	45.20	25.17	46.25	52.73	87.40	93.16
Utility and liquor store expenditure .....	242.35	70.06	289.99	157.73	184.21	166.59	182.80	332.97	357.51
Employee retirement expenditure .....	79.60	492.69	—	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,685.20	1,237.59	1,082.33	1,611.75	1,683.80	1,595.51	1,783.11	1,797.21	2,018.28
Exhibit: Salaries and wages .....	410.85	550.46	564.58	448.69	496.88	435.27	407.75	345.15	309.30
<b>WYOMING</b>									
<b>Amounts (thousand dollars)</b>									
Number of municipalities .....	98	—	—	—	—	1	2	5	90
Population, April 1, 2000 .....	335,508	—	—	—	—	53,011	76,848	77,473	128,176
Revenue .....	<b>518,630</b>	—	—	—	—	<b>74,746</b>	<b>96,770</b>	<b>142,147</b>	<b>204,967</b>
General revenue .....	436,178	—	—	—	—	62,374	85,354	120,749	167,701
Intergovernmental revenue .....	285,201	—	—	—	—	34,048	50,493	84,179	116,481
Federal government .....	14,338	—	—	—	—	2,248	1,721	1,708	8,661
State government .....	198,459	—	—	—	—	23,310	34,421	54,157	86,571
From own sources .....	150,977	—	—	—	—	28,326	34,861	36,570	51,220
Taxes .....	34,384	—	—	—	—	7,334	7,697	7,346	12,007
Property .....	17,513	—	—	—	—	2,999	3,637	4,465	6,412
Other .....	16,871	—	—	—	—	4,335	3,709	3,232	5,595
Charges and miscellaneous .....	116,593	—	—	—	—	20,992	27,515	28,873	39,213
Utility and liquor store revenue .....	80,667	—	—	—	—	11,574	10,798	21,029	37,266
Employee retirement revenue .....	1,785	—	—	—	—	798	618	369	—

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WYOMING—Con.</b>									
<b>Amounts (thousand dollars)—Con.</b>									
<b>Expenditure</b> .....	<b>499,214</b>	—	—	—	—	<b>67,666</b>	<b>116,075</b>	<b>128,463</b>	<b>187,010</b>
General expenditure .....	392,072	—	—	—	—	58,813	96,003	99,174	138,082
Current expenditure .....	282,633	—	—	—	—	39,971	71,766	67,826	103,070
Capital outlay .....	109,439	—	—	—	—	18,842	24,237	31,348	35,012
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	179	—	—	—	—	—	50	25	104
Social services and income maintenance:									
Public welfare .....	4,867	—	—	—	—	1,844	1,776	—	1,247
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	7,306	—	—	—	—	1,798	1,765	1,593	2,150
Transportation:									
Highways .....	77,273	—	—	—	—	16,565	14,440	22,453	23,815
Capital outlay .....	47,191	—	—	—	—	11,771	8,751	15,768	10,901
Air transportation .....	6,824	—	—	—	—	12	—	147	6,665
Other transportation .....	570	—	—	—	—	219	57	—	294
Public safety:									
Police protection .....	61,234	—	—	—	—	7,185	14,238	15,870	23,941
Fire protection .....	21,585	—	—	—	—	5,818	7,659	4,693	3,415
Correction .....	183	—	—	—	—	—	—	53	130
Protective inspection and regulation .....	4,568	—	—	—	—	556	1,022	1,231	1,759
Environment and housing:									
Natural resources .....	50	—	—	—	—	—	—	—	50
Parks and recreation .....	44,796	—	—	—	—	5,045	11,834	14,527	13,390
Housing and community development .....	4,208	—	—	—	—	677	582	2,108	841
Sewerage .....	35,243	—	—	—	—	3,254	11,012	9,948	11,029
Solid waste management .....	20,299	—	—	—	—	3,964	4,560	3,962	7,813
Governmental administration:									
Financial administration .....	15,354	—	—	—	—	2,352	2,633	2,135	8,234
Judicial and legal .....	5,689	—	—	—	—	704	1,078	1,593	2,314
General public buildings .....	9,908	—	—	—	—	783	1,650	3,676	3,799
Other governmental administration .....	25,758	—	—	—	—	5,955	7,867	4,266	7,670
Interest on general debt .....	7,764	—	—	—	—	1,324	1,744	2,384	2,312
Other and unallocable .....	38,414	—	—	—	—	758	12,036	8,510	17,110
Utility and liquor store expenditure .....	103,943	—	—	—	—	7,650	18,480	28,885	48,928
Employee retirement expenditure .....	3,199	—	—	—	—	1,203	1,592	404	—
Debt outstanding at end of fiscal year .....	226,453	—	—	—	—	86,721	36,251	38,770	64,711
Exhibit: Salaries and wages .....	136,895	—	—	—	—	24,813	29,053	34,175	48,854
<b>Percent Distribution</b>									
Number of municipalities .....	100.0	—	—	—	—	1.0	2.0	5.1	91.8
Population, April 1, 2000 .....	100.0	—	—	—	—	15.8	22.9	23.1	38.2
<b>Revenue</b> .....	<b>100.0</b>	—	—	—	—	<b>14.4</b>	<b>18.7</b>	<b>27.4</b>	<b>39.5</b>
General revenue .....	100.0	—	—	—	—	14.3	19.6	27.7	38.4
Intergovernmental revenue .....	100.0	—	—	—	—	11.9	17.7	29.5	40.8
Federal government .....	100.0	—	—	—	—	15.7	12.0	11.9	60.4
State government .....	100.0	—	—	—	—	11.7	17.3	27.3	43.6
From own sources .....	100.0	—	—	—	—	18.8	23.1	24.2	33.9
Taxes .....	100.0	—	—	—	—	21.3	21.4	22.4	34.9
Property .....	100.0	—	—	—	—	17.1	20.8	25.5	36.6
Other .....	100.0	—	—	—	—	25.7	22.0	19.2	33.2
Charges and miscellaneous .....	100.0	—	—	—	—	18.0	23.6	24.8	33.6
Utility and liquor store revenue .....	100.0	—	—	—	—	14.3	13.4	26.1	46.2
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	—	—	—	—	<b>13.6</b>	<b>23.3</b>	<b>25.7</b>	<b>37.5</b>
General expenditure .....	100.0	—	—	—	—	15.0	24.5	25.3	35.2
Current expenditure .....	100.0	—	—	—	—	14.1	25.4	24.0	36.5
Capital outlay .....	100.0	—	—	—	—	17.2	22.1	28.6	32.0
Education services:									
Education .....	—	—	—	—	—	—	—	—	—
Libraries .....	100.0	—	—	—	—	—	27.9	14.0	58.1
Social services and income maintenance:									
Public welfare .....	100.0	—	—	—	—	37.9	36.5	—	25.6
Hospitals .....	—	—	—	—	—	—	—	—	—
Health .....	100.0	—	—	—	—	24.6	24.2	21.8	29.4
Transportation:									
Highways .....	100.0	—	—	—	—	21.4	18.7	29.1	30.8
Capital outlay .....	100.0	—	—	—	—	24.9	18.5	33.4	23.1
Air transportation .....	100.0	—	—	—	—	.2	—	2.2	97.7
Other transportation .....	100.0	—	—	—	—	38.4	10.0	—	51.6
Public safety:									
Police protection .....	100.0	—	—	—	—	11.7	23.3	25.9	39.1
Fire protection .....	100.0	—	—	—	—	27.0	35.5	21.7	15.8
Correction .....	100.0	—	—	—	—	—	—	29.0	71.0
Protective inspection and regulation .....	100.0	—	—	—	—	12.2	22.4	26.9	38.5
Environment and housing:									
Natural resources .....	100.0	—	—	—	—	—	—	—	100.0
Parks and recreation .....	100.0	—	—	—	—	11.3	26.4	32.4	29.9
Housing and community development .....	100.0	—	—	—	—	16.1	13.8	50.1	20.0
Sewerage .....	100.0	—	—	—	—	9.2	31.2	28.2	31.3
Solid waste management .....	100.0	—	—	—	—	19.5	22.5	19.5	38.5

See footnotes at end of table.

**Table 13. Municipal Government Finances for Population-Size Groups of Municipalities by State: 2001-02—Con.**

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

Item	Municipalities with a 2000 population of—								
	All municipalities	300,000 or more	200,000 to 299,999	100,000 to 199,999	75,000 to 99,999	50,000 to 74,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
<b>WYOMING—Con.</b>									
<b>Percent Distribution—Con.</b>									
<b>Expenditure—Con.</b>									
General expenditure—Con.									
Governmental administration:									
Financial administration.....	100.0	—	—	—	—	15.3	17.1	13.9	53.6
Judicial and legal.....	100.0	—	—	—	—	12.4	18.9	28.0	40.7
General public buildings.....	100.0	—	—	—	—	7.9	16.7	37.1	38.3
Other governmental administration.....	100.0	—	—	—	—	23.1	30.5	16.6	29.8
Interest on general debt.....	100.0	—	—	—	—	17.1	22.5	30.7	29.8
Other and unallocable.....	100.0	—	—	—	—	2.0	31.3	22.2	44.5
Utility and liquor store expenditure.....	100.0	—	—	—	—	7.4	17.8	27.8	47.1
Employee retirement expenditure.....	100.0	—	—	—	—	37.6	49.8	12.6	—
Debt outstanding at end of fiscal year.....	100.0	—	—	—	—	38.3	16.0	17.1	28.6
Exhibit: Salaries and wages.....	100.0	—	—	—	—	18.1	21.2	25.0	35.7
<b>Per Capita Amount (dollars)</b>									
<b>Revenue.....</b>	<b>1,545.81</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,410.01</b>	<b>1,259.24</b>	<b>1,834.79</b>	<b>1,599.11</b>
General revenue.....	1,300.05	—	—	—	—	1,176.62	1,110.69	1,558.59	1,308.37
Intergovernmental revenue.....	850.06	—	—	—	—	642.28	657.05	1,086.56	908.76
Federal government.....	42.74	—	—	—	—	42.41	22.39	22.05	67.57
State government.....	591.52	—	—	—	—	439.72	447.91	699.04	675.41
From own sources.....	450.00	—	—	—	—	534.34	453.64	472.04	399.61
Taxes.....	102.48	—	—	—	—	138.35	95.59	99.35	93.68
Property.....	52.20	—	—	—	—	56.57	47.33	57.63	50.02
Other.....	50.28	—	—	—	—	81.78	48.26	41.72	43.65
Charges and miscellaneous.....	347.51	—	—	—	—	395.99	358.04	372.68	305.93
Utility and liquor store revenue.....	240.43	—	—	—	—	218.33	140.51	271.44	290.74
Employee retirement revenue <sup>2</sup> .....	X	X	X	X	X	X	X	X	X
<b>Expenditure.....</b>	<b>1,487.93</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,276.45</b>	<b>1,510.45</b>	<b>1,658.16</b>	<b>1,459.01</b>
General expenditure.....	1,168.59	—	—	—	—	1,109.45	1,249.26	1,280.11	1,077.28
Current expenditure.....	842.40	—	—	—	—	754.01	933.87	875.48	804.13
Capital outlay.....	326.19	—	—	—	—	355.44	315.39	404.63	273.16
Education services:									
Education.....	—	—	—	—	—	—	—	—	—
Libraries.....	.53	—	—	—	—	—	.65	.32	.81
Social services and income maintenance:									
Public welfare.....	14.51	—	—	—	—	34.79	23.11	—	9.73
Hospitals.....	—	—	—	—	—	—	—	—	—
Health.....	21.78	—	—	—	—	33.92	22.97	20.56	16.77
Transportation:									
Highways.....	230.32	—	—	—	—	312.48	187.90	289.82	185.80
Capital outlay.....	140.66	—	—	—	—	222.05	113.87	203.53	85.05
Air transportation.....	20.34	—	—	—	—	.23	—	1.90	52.00
Other transportation.....	1.70	—	—	—	—	4.13	.74	—	2.29
Public safety:									
Police protection.....	182.51	—	—	—	—	135.54	185.27	204.85	186.78
Fire protection.....	64.34	—	—	—	—	109.75	99.66	60.58	26.64
Correction.....	.55	—	—	—	—	—	—	.68	1.01
Protective inspection and regulation.....	13.62	—	—	—	—	10.49	13.30	15.89	13.72
Environment and housing:									
Natural resources.....	.15	—	—	—	—	—	—	—	.39
Parks and recreation.....	133.52	—	—	—	—	95.17	153.99	187.51	104.47
Housing and community development.....	12.54	—	—	—	—	12.77	7.57	27.21	6.56
Sewerage.....	105.04	—	—	—	—	61.38	143.30	128.41	86.05
Solid waste management.....	60.50	—	—	—	—	74.78	59.34	51.14	60.96
Governmental administration:									
Financial administration.....	45.76	—	—	—	—	44.37	34.26	27.56	64.24
Judicial and legal.....	16.96	—	—	—	—	13.28	14.03	20.56	18.05
General public buildings.....	29.53	—	—	—	—	14.77	21.47	47.45	29.64
Other governmental administration.....	76.77	—	—	—	—	112.34	102.37	55.06	59.84
Interest on general debt.....	23.14	—	—	—	—	24.98	22.69	30.77	18.04
Other and unallocable.....	114.50	—	—	—	—	14.30	156.62	109.84	133.49
Utility and liquor store expenditure.....	309.81	—	—	—	—	144.31	240.47	372.84	381.73
Employee retirement expenditure.....	9.53	—	—	—	—	22.69	20.72	5.21	—
Debt outstanding at end of fiscal year.....	674.96	—	—	—	—	1,635.91	471.72	500.43	504.86
Exhibit: Salaries and wages.....	408.02	—	—	—	—	468.07	378.06	441.12	381.15

<sup>1</sup>Includes unemployment compensation amounts for the District of Columbia.

**Table 14. National Summary of Township Government Finances: 2001-02, 1996-97, and 1991-92**

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

Item	2001-02		1996-97		1991-92		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1996-97 to 2001-02	1991-92 to 1996-97
	1	2	3	4	5	6	7	8
<b>REVENUE</b>								
<b>Revenue</b> .....	<b>35,430</b>	<b>100.0</b>	<b>27,687</b>	<b>100.0</b>	<b>21,858</b>	<b>100.0</b>	<b>28.0</b>	<b>26.7</b>
General revenue .....	33,779	95.3	26,111	94.3	20,624	94.4	29.4	26.6
Intergovernmental revenue .....	7,886	22.3	6,088	22.0	5,002	22.9	29.5	21.7
Federal government .....	417	1.2	332	1.2	240	1.1	25.6	38.3
State government .....	6,646	18.8	5,156	18.6	4,322	19.8	28.9	19.3
General local government support ..	2,154	6.1	1,757	6.3	1,701	7.8	22.6	3.3
Other .....	4,492	12.7	3,399	12.3	2,621	12.0	32.2	29.7
Local government .....	824	2.3	600	2.2	440	2.0	37.3	36.4
General revenue from own sources .....	25,892	73.1	20,023	72.3	15,621	71.5	29.3	28.2
Taxes .....	20,557	58.0	15,793	57.0	12,416	56.8	30.2	27.2
Property .....	18,834	53.2	14,592	52.7	11,547	52.8	29.1	26.4
Other .....	1,723	4.9	1,200	4.3	869	4.0	43.6	38.1
Charges and miscellaneous .....	5,335	15.1	4,231	15.3	3,205	14.7	26.1	32.0
Utility and liquor store revenue .....	1,597	4.5	1,228	4.4	1,086	5.0	30.0	13.1
Water supply .....	972	2.7	703	2.5	565	2.6	38.3	24.4
Electric power .....	616	1.7	514	1.9	511	2.3	19.8	.6
Other .....	9	-	11	-	10	-	-18.2	10.0
Employee retirement revenue .....	55	.2	348	1.3	148	.7	-84.2	135.1
<b>EXPENDITURE</b>								
<b>Expenditure</b> .....	<b>36,223</b>	<b>100.0</b>	<b>27,291</b>	<b>100.0</b>	<b>22,386</b>	<b>100.0</b>	<b>32.7</b>	<b>21.9</b>
By character and object:								
Intergovernmental expenditure .....	1,882	5.2	1,473	5.4	1,080	4.8	27.8	36.4
Direct expenditure .....	34,341	94.8	25,818	94.6	21,305	95.2	33.0	21.2
Current operation .....	27,837	76.8	21,353	78.2	17,852	79.7	30.4	19.6
Capital outlay .....	5,081	14.0	3,236	11.9	2,458	11.0	57.0	31.7
Construction .....	3,278	9.0	2,234	8.2	1,805	8.1	46.7	23.8
Other .....	1,803	5.0	1,001	3.7	652	2.9	80.1	53.5
Assistance and subsidies .....	49	.1	57	.2	15	.1	-14.0	280.0
Interest on debt .....	1,052	2.9	955	3.5	850	3.8	10.2	12.4
Insurance benefits and repayments ..	323	.9	217	.8	131	.6	48.8	65.6
Exhibit: Salaries and wages .....	12,760	35.2	10,303	37.8	8,385	37.5	23.8	22.9
By function:								
General expenditure .....	34,111	94.2	25,770	94.4	21,051	94.0	32.4	22.4
Current expenditure .....	29,389	81.1	22,735	83.3	18,802	84.0	29.3	20.9
Capital outlay .....	4,721	13.0	3,035	11.1	2,249	10.9	55.6	34.9
Education services:								
Education .....	10,557	29.1	7,365	27.0	6,110	27.3	43.3	20.5
Libraries .....	468	1.3	398	1.5	288	1.3	17.6	38.2
Social services and income maintenance:								
Public welfare .....	217	.6	234	.9	238	1.1	-7.3	-1.7
Hospitals .....	69	.2	35	.1	67	.3	97.1	-47.8
Health .....	353	1.0	241	.9	191	.9	46.5	26.2
Transportation:								
Highways .....	4,118	11.4	3,481	12.8	2,822	12.6	18.3	23.4
Other transportation .....	94	.3	86	.3	76	.3	9.3	13.2
Public safety:								
Police protection .....	2,923	8.1	2,199	8.1	1,781	8.0	32.9	23.5
Fire protection .....	1,746	4.8	1,277	4.7	1,007	4.5	36.7	26.8
Other public safety .....	288	.8	175	.6	154	.7	64.6	13.6
Environment and housing:								
Parks and recreation .....	1,102	3.0	772	2.8	614	2.7	42.7	25.7
Sewerage .....	1,553	4.3	1,225	4.5	1,014	4.5	26.8	20.8
Solid waste management .....	1,320	3.6	1,249	4.6	1,203	5.4	5.7	3.8
Other environment and housing .....	386	1.1	232	.9	145	.6	66.4	60.0
Governmental administration:								
Financial administration .....	1,075	3.0	919	3.4	613	2.7	17.0	49.9
Judicial and legal .....	269	.7	208	.8	182	.8	29.3	14.3
General public buildings .....	689	1.9	414	1.5	311	1.4	66.4	33.1
Other government administration ..	1,022	2.8	727	2.7	726	3.2	40.6	.1
Interest on general debt .....	955	2.6	880	3.2	781	3.5	8.5	12.7
Other and unallocable .....	4,907	13.5	3,654	13.4	2,726	12.2	34.3	34.0
Utility and liquor store expenditure .....	1,790	4.9	1,304	4.8	1,204	5.4	37.3	8.3
Water supply .....	1,186	3.3	799	2.9	701	3.1	48.4	14.0
Electric power .....	584	1.6	491	1.8	488	2.2	18.9	.6
Other .....	20	.1	14	.1	15	.1	42.9	-6.7
Employee retirement expenditure .....	323	.9	217	.8	131	.6	48.8	65.6
<b>INDEBTEDNESS AND DEBT TRANSACTIONS</b>								
Debt outstanding at end of fiscal year .....	23,342	100.0	15,261	100.0	11,995	100.0	53.0	27.2
Long-term debt outstanding .....	19,741	84.6	13,306	87.2	10,310	86.0	48.4	29.1
Full faith and credit .....	16,139	69.1	10,598	69.4	8,189	68.3	52.3	29.4
Nonguaranteed .....	3,602	15.4	2,708	17.7	2,121	17.7	33.0	27.7
Short-term debt .....	3,601	15.4	1,955	12.8	1,685	14.0	84.2	16.0
Long-term debt issued .....	3,621	X	1,827	X	2,090	X	98.2	-12.6
Long-term debt retired .....	2,185	X	1,366	X	1,090	X	60.0	25.3
Change in total debt during year .....	1,436	X	462	X	734	X	210.8	-37.1

Table 14. **National Summary of Township Government Finances: 2001-02, 1996-97, and 1991-92—Con.**

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

Item	2001-02		1996-97		1991-92		Percent change	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution	1996-97 to 2001-02	1991-92 to 1996-97
	1	2	3	4	5	6	7	8
<b>CASH AND SECURITY HOLDINGS</b>								
<b>Total, end of fiscal year</b> .....	<b>24,541</b>	<b>100.0</b>	<b>15,519</b>	<b>100.0</b>	<b>11,838</b>	<b>100.0</b>	<b>58.1</b>	<b>31.1</b>
Employee retirement .....	4,919	20.0	3,177	20.5	1,542	13.0	54.8	106.0
By purpose:								
Other than employee retirement .....	19,622	80.0	12,342	79.5	10,296	87.0	59.0	19.9
Offsets to debt .....	1,360	5.5	1,260	8.1	NA	NA	7.9	NA
Bond funds .....	2,783	11.3	1,253	8.1	NA	NA	122.1	NA
Other .....	15,479	63.1	9,829	63.3	NA	NA	57.5	NA

**Table 15. Finances of Township Governments in the Northeast Region by State: 2001-02**

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

Item	Total Northeast region townships	New England						Middle Atlantic		
		Connecticut	Maine	Massachusetts	New Hampshire	Rhode Island	Vermont	New Jersey	New York	Pennsylvania
		1	2	3	4	5	6	7	8	9
<b>REVENUE</b>										
<b>Revenue</b>	<b>30,694,682</b>	<b>6,020,823</b>	<b>1,426,201</b>	<b>8,848,727</b>	<b>700,364</b>	<b>1,145,779</b>	<b>325,820</b>	<b>4,801,481</b>	<b>4,889,602</b>	<b>2,535,885</b>
General revenue	29,208,311	5,987,185	1,421,722	7,944,402	669,925	1,130,816	301,424	4,573,435	4,691,052	2,488,550
Intergovernmental revenue	6,624,002	1,437,320	361,038	1,995,702	82,734	280,207	54,472	1,077,328	971,054	364,147
Federal government	345,377	14,509	5,156	67,805	8,905	3,934	6,308	61,533	142,439	34,788
State government	5,564,167	1,396,654	340,145	1,924,562	65,107	274,568	47,039	978,336	238,261	299,495
Education	2,801,384	983,959	212,388	1,242,933	—	187,310	6	172,924	1,864	—
Public welfare	15,407	5,933	1,521	3,947	—	656	7	3,056	287	—
Health and Hospital	24,133	15,769	66	1,108	—	111	49	3,953	3,077	—
Highways	478,204	35,402	25,638	81,001	19,472	2,121	29,531	18,513	86,557	179,969
General local government support	1,475,285	153,356	77,655	445,002	15,637	34,765	5,035	691,498	41,203	11,134
Other and unallocable	769,754	202,235	22,877	150,571	29,998	49,605	12,411	88,392	105,273	108,392
Local government	714,458	26,157	15,737	3,335	8,722	1,705	1,125	37,459	590,354	29,864
General revenue from own sources	22,584,309	4,549,865	1,060,684	5,948,700	587,191	850,609	246,952	3,496,107	3,719,998	2,124,203
Taxes	18,279,457	4,029,998	950,831	5,119,779	473,907	763,959	196,196	2,722,823	2,647,465	1,374,499
Property	16,721,495	3,969,010	917,768	4,978,690	461,824	747,765	192,434	2,626,014	2,314,380	513,610
Other	1,557,962	60,988	33,063	141,089	12,083	16,194	3,762	96,809	333,085	860,889
Charges and miscellaneous	4,304,852	519,867	109,853	828,921	113,284	86,650	50,756	773,284	1,072,533	749,704
Current charges	2,789,729	329,255	52,945	606,892	70,033	45,142	33,283	472,793	614,416	564,970
Education	177,529	68,093	11,251	86,326	—	7,983	—	3,876	—	—
School lunch sales	130,535	63,529	10,108	46,931	—	6,526	—	3,441	—	—
Other	46,994	4,564	1,143	39,395	—	1,457	—	435	—	—
Hospital	48,027	6,585	—	—	—	605	—	—	—	—
Parks and recreation	250,418	37,737	3,069	37,420	3,608	6,246	1,799	35,192	89,120	36,227
Sewerage	1,164,480	88,361	20,935	266,656	28,471	20,817	15,618	371,833	72,753	279,036
Solid waste management	439,251	35,530	3,638	57,024	7,305	2,216	3,456	14,959	196,345	118,778
Other	710,024	92,949	14,052	159,466	30,649	7,275	12,410	46,933	215,361	130,929
Interest earnings	588,716	69,550	24,410	83,730	13,889	9,036	6,058	92,842	192,319	96,882
Special assessments	112,050	11,544	195	8,032	294	3,900	402	4,319	59,293	24,071
Sale of property	37,130	2,567	501	3,766	4,038	48	256	11,611	13,696	647
Other and unallocable	777,227	106,951	31,802	126,501	25,030	28,524	10,757	191,719	192,809	63,134
Utility and liquor store revenue	1,443,120	70,169	4,479	841,328	30,439	14,649	24,306	228,046	198,549	31,155
Water supply	821,404	29,565	4,479	288,206	21,755	14,279	14,414	228,046	189,505	31,155
Electric power	614,389	40,604	—	546,497	8,684	370	9,749	—	8,485	—
Other	7,327	—	—	6,625	—	—	143	—	559	—
Employee retirement revenue	43,251	-36,531	—	62,997	—	314	90	—	1	16,380
<b>EXPENDITURE</b>										
<b>Expenditure</b>	<b>31,788,603</b>	<b>6,199,679</b>	<b>1,301,727</b>	<b>9,647,820</b>	<b>651,783</b>	<b>1,113,621</b>	<b>307,849</b>	<b>4,607,529</b>	<b>4,992,276</b>	<b>2,966,319</b>
By character and object:										
Intergovernmental expenditure	1,621,632	297,816	186,930	668,255	3,687	44,264	1,556	387,663	4,702	26,759
Direct expenditure	30,166,971	5,901,863	1,114,797	8,979,565	648,096	1,069,357	306,293	4,219,866	4,987,574	2,939,560
Current operation	24,435,210	4,912,013	992,578	7,117,670	555,794	990,875	268,038	3,534,612	3,877,811	2,185,819
Capital outlay	4,388,297	757,524	89,555	1,470,106	73,339	51,751	31,359	487,917	803,593	623,153
Construction	2,926,630	525,118	40,308	958,164	50,014	10,242	19,876	314,440	593,721	414,747
Other	1,461,667	232,406	49,247	511,942	23,325	41,509	11,483	173,477	209,872	208,406
Assistance and subsidies	48,871	1,404	3,411	5,154	—	—	—	1,468	36,533	—
Interest on debt	987,180	142,831	29,253	227,008	13,809	25,148	6,853	195,869	269,630	76,779
Insurance benefits and repayments	307,413	88,091	—	164,781	—	682	43	—	7	53,809
Exhibit: Salaries and wages	11,565,086	2,461,790	500,262	3,747,679	227,616	461,665	98,901	1,763,597	1,556,788	746,788
By function:										
General expenditure	29,882,578	6,034,841	1,297,100	8,682,661	623,677	1,098,846	284,106	4,352,795	4,623,657	2,884,895
Current expenditure	25,810,536	5,285,977	1,207,683	7,335,040	550,338	1,047,827	253,526	3,917,765	3,948,076	2,264,304
Capital outlay	4,072,042	748,864	89,417	1,347,621	73,339	51,019	30,580	435,030	675,581	620,591
Education services:										
Education	10,548,997	3,729,950	679,664	4,791,999	6	697,154	20	650,179	25	—
Current expenditure	9,424,507	3,368,290	648,419	4,097,812	6	677,919	20	632,016	25	—
Capital outlay	1,124,490	361,660	31,245	694,187	—	19,235	—	18,163	—	—
Libraries	429,686	87,787	10,618	111,396	11,508	11,462	7,548	90,641	68,903	29,823
Social services and income maintenance:										
Public welfare	139,172	45,503	8,916	23,478	7,110	4,527	596	10,850	38,192	—
Cash assistance payments	48,871	1,404	3,411	—	5,154	901	—	1,468	36,533	—
Vendor payments	2,586	120	457	—	746	7	62	1,194	—	—
For medical care	238	47	51	—	—	—	—	140	—	—
Other vendor payments	2,348	73	406	—	746	7	62	1,054	—	—
Other public welfare	87,715	43,979	5,048	23,478	1,210	3,619	534	8,188	1,659	—
Hospitals	52,215	13,000	28	123	207	605	16	12	38,223	1
Own hospitals	52,003	13,000	28	123	—	605	16	8	38,223	—
Current operations	51,859	13,000	28	—	—	605	14	8	38,204	—
Capital outlay	144	—	—	123	—	—	2	—	19	—
Other hospitals	212	—	—	—	207	—	—	4	—	1
Health	281,150	63,395	10,058	72,192	13,320	2,319	5,497	49,360	51,129	13,880
Transportation:										
Highways	2,986,621	281,584	131,111	379,791	110,377	42,750	106,573	298,227	985,164	651,044
Current expenditures	2,254,192	236,615	116,434	288,061	107,576	38,736	91,899	226,547	688,808	459,516
Capital outlay	732,429	44,969	14,677	91,730	2,801	4,014	14,674	71,680	296,356	191,528
Air transportation	20,604	34	215	5,196	300	—	—	37	14,805	17
Parking facilities	17,077	4,981	150	976	1,427	—	246	3,559	5,332	406
Water transport and terminals	9,242	1,897	649	4,252	—	365	—	20	1,070	989
Transit subsidies	43,003	642	45	41,899	—	—	88	95	234	—
Public safety:										
Police protection	2,571,691	309,112	55,684	464,052	95,601	81,541	23,663	770,417	326,182	445,439
Fire protection	1,063,569	141,571	48,423	330,515	54,290	50,167	16,619	178,521	133,244	110,219
Correction	2,208	—	1,222	—	—	—	4	293	661	28
Protective inspection and regulation	214,103	13,289	2,413	63,695	3,746	3,167	22	53,215	49,188	25,368

**Table 15. Finances of Township Governments in the Northeast Region by State: 2001-02—Con.**

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

Item	Total Northeast region townships	New England						Middle Atlantic		
		Connecticut	Maine	Massachusetts	New Hampshire	Rhode Island	Vermont	New Jersey	New York	Pennsylvania
		1	2	3	4	5	6	7	8	9
<b>EXPENDITURE—Con.</b>										
By function—Con.										
General expenditure—Con.										
Environment and housing:										
Parks and recreation .....	990,311	107,417	18,938	87,283	31,198	15,534	9,750	164,055	389,759	166,377
Housing and community development .....	318,109	21,291	565	31,886	88	2,053	1,037	65,078	102,916	93,195
Sewerage .....	1,329,354	132,570	22,907	275,664	30,645	21,535	17,383	366,911	203,473	258,266
Solid waste management ...	1,234,617	102,783	51,197	164,611	45,015	15,233	10,016	216,138	519,072	110,552
Governmental administration:										
Financial administration <sup>5</sup> .....	748,532	104,857	76,247	133,467	27,436	19,868	33,402	167,527	144,499	41,229
Judicial and legal .....	247,439	18,124	1,326	23,053	5,232	5,000	646	78,983	88,269	26,806
General public buildings .....	613,415	64,236	4,568	211,910	13,232	11,941	1,615	92,554	112,175	101,184
Current operations .....	326,449	45,999	2,914	64,706	12,568	11,513	1,615	62,784	79,872	44,478
Capital outlay .....	286,966	18,237	1,654	147,204	664	428	—	29,770	32,303	56,706
Other government administration .....	715,840	101,037	13,829	96,820	51,567	17,836	7,411	109,386	129,533	188,421
Interest on general debt .....	896,030	139,557	28,535	206,759	9,435	24,669	5,028	166,107	239,516	76,424
Other and unallocable .....	4,409,593	550,224	129,792	1,161,644	111,937	71,120	36,926	820,630	982,093	545,227
Utility and liquor store expenditure .										
Water supply .....	1,598,612	76,747	4,627	800,378	28,106	14,093	23,700	254,734	368,612	27,615
Electric power .....	999,701	35,872	4,627	278,864	19,419	13,689	14,179	251,851	353,885	27,315
Other .....	581,712	40,649	—	515,274	8,687	378	9,235	5,721	5,721	95
	17,199	226	—	6,240	—	26	286	1,210	9,006	205
Employee retirement expenditure ..	307,413	88,091	—	164,781	—	682	43	—	7	53,809
<b>INDEBTEDNESS AND DEBT TRANSACTIONS</b>										
Debt outstanding at end of fiscal year .....										
Long-term debt outstanding .....	21,992,819	3,099,251	517,719	6,681,210	237,040	520,306	122,868	4,425,929	4,855,260	1,533,236
Full faith and credit .....	18,421,196	2,890,882	510,737	4,775,253	235,425	461,766	115,598	3,759,833	4,150,283	1,521,439
Nonguaranteed .....	15,421,285	2,638,418	411,192	4,144,963	233,863	413,763	92,619	2,954,990	3,242,752	1,288,725
Short-term debt .....	2,999,911	252,464	99,545	630,290	1,562	48,003	22,979	804,843	907,511	232,714
	3,571,623	208,369	6,982	1,905,957	1,615	58,540	7,270	666,096	704,997	11,797
Long-term debt by purpose:										
Education .....	4,239,098	1,211,782	190,653	2,329,219	270	226,127	5,555	275,492	—	—
Utility .....	1,626,447	57,793	12,954	436,285	66,625	7,992	31,536	541,887	463,019	8,356
Other .....	12,555,651	1,621,307	307,130	2,009,749	168,530	227,647	78,507	2,942,454	3,687,244	1,513,083
Long-term debt issued .....	3,258,443	595,544	45,939	1,003,679	23,590	91,429	11,262	622,984	563,204	300,812
Long-term debt retired .....	2,002,707	365,042	50,503	387,032	29,710	70,520	13,148	397,836	446,869	242,047
Change in total debt during year ...	1,255,736	230,502	-4,564	616,647	-6,120	20,909	-1,886	225,148	116,335	58,765
<b>CASH AND SECURITY HOLDINGS</b>										
<b>Total, end of fiscal year ..</b>	<b>19,697,791</b>	<b>3,235,285</b>	<b>590,072</b>	<b>5,031,348</b>	<b>738,362</b>	<b>314,713</b>	<b>143,408</b>	<b>2,629,413</b>	<b>3,630,869</b>	<b>3,384,321</b>
By purpose:										
Employee retirement .....	4,634,384	1,364,466	—	1,887,377	—	12,578	1,081	—	—	1,368,882
Offsets to debt .....	1,235,735	51,140	86,100	45,585	713	—	5,827	62,204	954,966	29,200
Bond funds .....	2,528,600	292,376	42,613	835,613	4,398	43,957	13,669	467,770	461,472	366,732
Other .....	11,299,072	1,527,303	461,359	2,262,773	733,251	258,178	122,831	2,099,439	2,214,431	1,619,507
Employee retirement funds:										
Total cash and securities .....	4,634,384	1,364,466	—	1,887,377	—	12,578	1,081	—	—	1,368,882
Cash and deposits .....	377,193	44,925	—	68,362	—	1,044	1,081	—	—	261,781
Securities .....	4,257,191	1,319,541	—	1,819,015	—	11,534	—	—	—	1,107,101
Federal .....	591,641	193,091	—	159,363	—	4,006	—	—	—	235,181
Other .....	3,665,550	1,126,450	—	1,659,652	—	7,528	—	—	—	871,920

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>NORTHEAST REGION</b>						
<b>Amounts (thousand dollars)</b>						
Number of townships .....	4,128	207	483	574	806	2,058
Population, April 1, 2000 .....	27,723,571	10,739,172	7,624,205	4,008,415	2,895,766	2,456,013
<b>Revenue .....</b>	<b>30,694,682</b>	<b>12,539,553</b>	<b>10,716,415</b>	<b>3,882,779</b>	<b>1,959,003</b>	<b>1,596,932</b>
General revenue .....	29,208,311	11,888,739	10,123,197	3,710,280	1,908,702	1,577,393
Intergovernmental revenue .....	6,624,002	2,580,058	2,288,774	826,464	487,671	441,035
Federal government .....	345,377	198,169	52,131	40,359	20,865	33,853
State government .....	5,564,167	2,064,831	2,106,598	683,521	381,364	327,853
From own sources .....	22,584,309	9,308,681	7,834,423	2,883,816	1,421,031	1,136,358
Taxes .....	18,279,457	7,309,022	6,429,150	2,395,984	1,167,999	977,302
Property .....	16,721,495	6,788,139	5,894,522	2,168,737	1,009,581	860,516
Other .....	1,557,962	520,883	534,628	227,247	158,418	116,786
Charges and miscellaneous .....	4,304,852	1,999,659	1,405,273	487,832	253,032	159,056
Utility and liquor store revenue .....	1,443,120	633,575	571,582	169,434	49,252	19,277
Employee retirement revenue .....	43,251	17,239	21,636	3,065	1,049	262
<b>Expenditure .....</b>	<b>31,788,603</b>	<b>13,117,083</b>	<b>11,300,741</b>	<b>3,926,630</b>	<b>1,943,205</b>	<b>1,500,944</b>
General expenditure .....	29,882,578	12,211,936	10,611,548	3,726,033	1,869,951	1,463,110
Current expenditure .....	25,810,536	10,707,158	9,036,655	3,175,634	1,592,935	1,298,154
Capital outlay .....	4,072,042	1,504,778	1,574,893	550,399	277,016	164,956
Education services:						
Education .....	10,548,997	3,765,891	4,540,452	1,413,496	496,354	332,804
Libraries .....	429,686	203,667	143,198	50,483	20,508	11,830
Social services and income maintenance:						
Public welfare .....	139,172	84,330	26,317	16,288	8,682	3,555
Hospitals .....	52,215	13,414	22,576	14,291	186	1,748
Health .....	281,150	128,656	82,199	33,283	21,196	15,816
Transportation:						
Highways .....	2,986,621	900,445	814,273	443,038	376,481	452,384
Capital outlay .....	732,429	239,466	227,611	102,220	78,734	84,398
Air transportation .....	20,604	6,718	3,984	8,484	75	1,343
Other transportation .....	69,322	38,152	22,287	5,861	2,648	374
Public safety:						
Police protection .....	2,571,691	1,198,509	932,618	279,142	112,620	48,802
Fire protection .....	1,063,569	431,493	389,129	124,546	64,930	53,471
Correction .....	2,208	543	130	—	657	878
Protective inspection and regulation .....	214,103	92,391	73,529	31,202	11,471	5,510
Environment and housing:						
Natural resources .....	45,987	23,294	8,592	5,427	4,624	4,050
Parks and recreation .....	990,311	561,371	272,810	81,545	49,903	24,682
Housing and community development .....	318,109	194,320	59,260	31,838	17,833	14,858
Sewerage .....	1,329,354	594,779	466,753	151,127	80,221	36,474
Solid waste management .....	1,234,617	729,092	282,492	96,927	64,851	61,255
Governmental administration:						
Financial administration .....	748,532	225,963	231,472	106,697	91,835	92,565
Judicial and legal .....	247,439	108,387	74,167	34,850	17,662	12,373
General public buildings .....	613,415	243,452	204,073	90,894	42,370	32,626
Other governmental administration .....	715,840	226,999	253,602	127,108	59,660	48,471
Interest on general debt .....	896,030	467,799	285,901	87,196	37,715	17,419
Other and unallocable .....	4,363,606	1,972,271	1,421,734	492,310	287,469	189,822
Utility and liquor store expenditure .....	1,598,612	683,952	610,022	194,622	72,367	37,649
Employee retirement expenditure .....	307,413	221,195	79,171	5,975	887	185
Debt outstanding at end of fiscal year .....	21,992,819	10,602,588	7,687,115	2,379,736	911,303	412,077
Exhibit: Salaries and wages .....	11,565,086	5,096,352	4,314,226	1,176,506	552,634	425,368
<b>Percent Distribution</b>						
Number of townships .....	100.0	5.0	11.7	13.9	19.5	49.9
Population, April 1, 2000 .....	100.0	38.7	27.5	14.5	10.4	8.9
<b>Revenue .....</b>	<b>100.0</b>	<b>40.9</b>	<b>34.9</b>	<b>12.6</b>	<b>6.4</b>	<b>5.2</b>
General revenue .....	100.0	40.7	34.7	12.7	6.5	5.4
Intergovernmental revenue .....	100.0	39.0	34.6	12.5	7.4	6.7
Federal government .....	100.0	57.4	15.1	11.7	6.0	9.8
State government .....	100.0	37.1	37.9	12.3	6.9	5.9
From own sources .....	100.0	41.2	34.7	12.8	6.3	5.0
Taxes .....	100.0	40.0	35.2	13.1	6.4	5.3
Property .....	100.0	40.6	35.3	13.0	6.0	5.1
Other .....	100.0	33.4	34.3	14.6	10.2	7.5
Charges and miscellaneous .....	100.0	46.5	32.6	11.3	5.9	3.7
Utility and liquor store revenue .....	100.0	43.9	39.6	11.7	3.4	1.3
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X

See footnotes at end of table.



**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>NORTHEAST REGION—Con.</b>						
<b>Percent Distribution—Con.</b>						
<b>Expenditure</b> .....	<b>100.0</b>	<b>41.3</b>	<b>35.5</b>	<b>12.4</b>	<b>6.1</b>	<b>4.7</b>
General expenditure .....	100.0	40.9	35.5	12.5	6.3	4.9
Current expenditure .....	100.0	41.5	35.0	12.3	6.2	5.0
Capital outlay .....	100.0	37.0	38.7	13.5	6.8	4.1
Education services:						
Education .....	100.0	35.7	43.0	13.4	4.7	3.2
Libraries .....	100.0	47.4	33.3	11.7	4.8	2.8
Social services and income maintenance:						
Public welfare .....	100.0	60.6	18.9	11.7	6.2	2.6
Hospitals .....	100.0	25.7	43.2	27.4	.4	3.3
Health .....	100.0	45.8	29.2	11.8	7.5	5.6
Transportation:						
Highways .....	100.0	30.1	27.3	14.8	12.6	15.1
Capital outlay .....	100.0	32.7	31.1	14.0	10.7	11.5
Air transportation .....	100.0	32.6	19.3	41.2	.4	6.5
Other transportation .....	100.0	55.0	32.1	8.5	3.8	.5
Public safety:						
Police protection .....	100.0	46.6	36.3	10.9	4.4	1.9
Fire protection .....	100.0	40.6	36.6	11.7	6.1	5.0
Correction .....	100.0	24.6	5.9	—	29.8	39.8
Protective inspection and regulation .....	100.0	43.2	34.3	14.6	5.4	2.6
Environment and housing:						
Natural resources .....	100.0	50.7	18.7	11.8	10.1	8.8
Parks and recreation .....	100.0	56.7	27.5	8.2	5.0	2.5
Housing and community development .....	100.0	61.1	18.6	10.0	5.6	4.7
Sewerage .....	100.0	44.7	35.1	11.4	6.0	2.7
Solid waste management .....	100.0	59.1	22.9	7.9	5.3	5.0
Governmental administration:						
Financial administration .....	100.0	30.2	30.9	14.3	12.3	12.4
Judicial and legal .....	100.0	43.8	30.0	14.1	7.1	5.0
General public buildings .....	100.0	39.7	33.3	14.8	6.9	5.3
Other governmental administration .....	100.0	31.7	35.4	17.8	8.3	6.8
Interest on general debt .....	100.0	52.2	31.9	9.7	4.2	1.9
Other and unallocable .....	100.0	45.2	32.6	11.3	6.6	4.4
Utility and liquor store expenditure .....	100.0	42.8	38.2	12.2	4.5	2.4
Employee retirement expenditure .....	100.0	72.0	25.8	1.9	.3	.1
Debt outstanding at end of fiscal year .....	100.0	48.2	35.0	10.8	4.1	1.9
Exhibit: Salaries and wages .....	100.0	44.1	37.3	10.2	4.8	3.7
<b>Per Capita Amount (dollars)</b>						
<b>Revenue</b> .....	<b>1,107.17</b>	<b>1,167.65</b>	<b>1,405.58</b>	<b>968.66</b>	<b>676.51</b>	<b>650.21</b>
General revenue .....	1,053.56	1,107.04	1,327.77	925.62	659.14	642.26
Intergovernmental revenue .....	238.93	240.25	300.20	206.18	168.41	179.57
Federal government .....	12.46	18.45	6.84	10.07	7.21	13.78
State government .....	200.70	192.27	276.30	170.52	131.70	133.49
From own sources .....	814.62	866.80	1,027.57	719.44	490.73	462.68
Taxes .....	659.35	680.59	843.26	597.74	403.35	397.92
Property .....	603.15	632.09	773.13	541.05	348.64	350.37
Other .....	56.20	48.50	70.12	56.69	54.71	47.55
Charges and miscellaneous .....	155.28	186.20	184.32	121.70	87.38	64.76
Utility and liquor store revenue .....	52.05	59.00	74.97	42.27	17.01	7.85
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,146.63</b>	<b>1,221.42</b>	<b>1,482.22</b>	<b>979.60</b>	<b>671.05</b>	<b>611.13</b>
General expenditure .....	1,077.88	1,137.14	1,391.82	929.55	645.75	595.73
Current expenditure .....	931.00	997.02	1,185.26	792.24	550.09	528.56
Capital outlay .....	146.88	140.12	206.56	137.31	95.66	67.16
Education services:						
Education .....	380.51	350.67	595.53	352.63	171.41	135.51
Libraries .....	15.50	18.96	18.78	12.59	7.08	4.82
Social services and income maintenance:						
Public welfare .....	5.02	7.85	3.45	4.06	3.00	1.45
Hospitals .....	1.88	1.25	2.96	3.57	.06	.71
Health .....	10.14	11.98	10.78	8.30	7.32	6.44
Transportation:						
Highways .....	107.73	83.85	106.80	110.53	130.01	184.19
Capital outlay .....	26.42	22.30	29.85	25.50	27.19	34.36
Air transportation .....	.74	.63	.52	2.12	.03	.55
Other transportation .....	2.50	3.55	2.92	1.46	.91	.15
Public safety:						
Police protection .....	92.76	111.60	122.32	69.64	38.89	19.87
Fire protection .....	38.36	40.18	51.04	31.07	22.42	21.77
Correction .....	.08	.05	.02	—	.23	.36
Protective inspection and regulation .....	7.72	8.60	9.64	7.78	3.96	2.24
Environment and housing:						
Natural resources .....	1.66	2.17	1.13	1.35	1.60	1.65
Parks and recreation .....	35.72	52.27	35.78	20.34	17.23	10.05
Housing and community development .....	11.47	18.09	7.77	7.94	6.16	6.05
Sewerage .....	47.95	55.38	61.22	37.70	27.70	14.85
Solid waste management .....	44.53	67.89	37.05	24.18	22.40	24.94

See footnotes at end of table.

Table 16. **Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>NORTHEAST REGION—Con.</b>						
<b>Per Capita Amount (dollars)—Con.</b>						
General expenditure—Con.						
Governmental administration:						
Financial administration .....	27.00	21.04	30.36	26.62	31.71	37.69
Judicial and legal .....	8.93	10.09	9.73	8.69	6.10	5.04
General public buildings .....	22.13	22.67	26.77	22.68	14.63	13.28
Other governmental administration .....	25.82	21.14	33.26	31.71	20.60	19.74
Interest on general debt .....	32.32	43.56	37.50	21.75	13.02	7.09
Other and unallocable .....	157.40	183.65	186.48	122.82	99.27	77.29
Utility and liquor store expenditure .....	57.66	63.69	80.01	48.55	24.99	15.33
Employee retirement expenditure .....	11.09	20.60	10.38	1.49	.31	.08
Debt outstanding at end of fiscal year .....	793.29	987.28	1,008.25	593.69	314.70	167.78
Exhibit: Salaries and wages .....	417.16	474.56	565.86	293.51	190.84	173.19
<b>CONNECTICUT</b>						
<b>Amounts (thousand dollars)</b>						
Number of townships .....	149	23	51	33	25	17
Population, April 1, 2000 .....	2,103,978	902,419	833,442	244,572	94,289	29,256
<b>Revenue .....</b>	<b>6,020,823</b>	<b>2,641,495</b>	<b>2,383,943</b>	<b>656,690</b>	<b>256,412</b>	<b>82,283</b>
General revenue .....	5,987,185	2,619,582	2,375,463	653,923	255,942	82,275
Intergovernmental revenue .....	1,437,320	591,324	585,424	155,134	87,096	18,342
Federal government .....	14,509	7,144	4,500	1,638	1,181	46
State government .....	1,396,654	568,712	573,810	152,967	83,231	17,934
From own sources .....	4,549,865	2,028,258	1,790,039	498,789	168,846	63,933
Taxes .....	4,029,998	1,780,540	1,580,347	454,204	154,508	60,399
Property .....	3,969,010	1,754,532	1,555,150	447,924	151,981	59,423
Other .....	60,988	26,008	25,197	6,280	2,527	976
Charges and miscellaneous .....	519,867	247,718	209,692	44,585	14,338	3,534
Utility and liquor store revenue .....	70,169	57,027	9,724	2,923	470	25
Employee retirement revenue .....	-36,531	-35,114	-1,244	-156	-	-17
<b>Expenditure .....</b>	<b>6,199,679</b>	<b>2,867,431</b>	<b>2,400,156</b>	<b>611,072</b>	<b>243,580</b>	<b>77,440</b>
General expenditure .....	6,034,841	2,727,358	2,381,488	605,570	243,123	77,302
Current expenditure .....	5,285,977	2,368,719	2,070,221	556,242	217,837	72,958
Capital outlay .....	748,864	358,639	311,267	49,328	25,286	4,344
Education services:						
Education .....	3,729,950	1,571,894	1,538,477	402,661	164,113	52,805
Libraries .....	87,787	44,658	32,488	7,732	2,051	858
Social services and income maintenance:						
Public welfare .....	45,503	30,950	11,063	1,824	1,384	282
Hospitals .....	13,000	13,000	-	-	-	-
Health .....	63,395	34,581	21,202	5,489	1,678	445
Transportation:						
Highways .....	281,584	122,729	97,736	38,277	15,397	7,445
Capital outlay .....	44,969	10,909	19,999	9,395	2,965	1,701
Air transportation .....	34	-	-	34	-	-
Other transportation .....	7,520	6,198	1,208	110	-	4
Public safety:						
Police protection .....	309,112	166,074	121,105	18,289	2,798	846
Fire protection .....	141,571	89,082	37,565	8,774	4,689	1,461
Correction .....	-	-	-	-	-	-
Protective inspection and regulation .....	13,289	5,955	5,427	1,877	4	26
Environment and housing:						
Natural resources .....	-	-	-	-	-	-
Parks and recreation .....	107,417	52,032	44,004	8,420	2,374	587
Housing and community development .....	21,291	12,761	6,536	1,994	-	-
Sewerage .....	132,570	73,788	48,374	8,676	1,663	69
Solid waste management .....	102,783	50,002	37,406	9,024	4,550	1,801
Governmental administration:						
Financial administration .....	104,857	41,167	35,587	9,715	12,486	5,902
Judicial and legal .....	18,124	10,150	5,954	1,960	49	11
General public buildings .....	64,236	20,866	36,542	6,714	5	109
Other governmental administration .....	101,037	46,359	40,241	14,271	-	166
Interest on general debt .....	139,557	63,425	57,039	14,536	3,481	1,076
Other and unallocable .....	550,224	271,687	203,534	45,193	26,401	3,409
Utility and liquor store expenditure .....	76,747	57,121	14,073	4,967	457	129
Employee retirement expenditure .....	88,091	82,952	4,595	535	-	9
Debt outstanding at end of fiscal year .....	3,099,251	1,402,052	1,327,589	283,186	66,651	19,773
Exhibit: Salaries and wages .....	2,461,790	1,250,968	984,270	154,657	55,751	16,144

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>CONNECTICUT—Con.</b>						
<b>Percent Distribution</b>						
Number of townships .....	100.0	15.4	34.2	22.1	16.8	11.4
Population, April 1, 2000 .....	100.0	42.9	39.6	11.6	4.5	1.4
<b>Revenue .....</b>	<b>100.0</b>	<b>43.9</b>	<b>39.6</b>	<b>10.9</b>	<b>4.3</b>	<b>1.4</b>
General revenue .....	100.0	43.8	39.7	10.9	4.3	1.4
Intergovernmental revenue .....	100.0	41.1	40.7	10.8	6.1	1.3
Federal government .....	100.0	49.2	31.0	11.3	8.1	.3
State government .....	100.0	40.7	41.1	11.0	6.0	1.3
From own sources .....	100.0	44.6	39.3	11.0	3.7	1.4
Taxes .....	100.0	44.2	39.2	11.3	3.8	1.5
Property .....	100.0	44.2	39.2	11.3	3.8	1.5
Other .....	100.0	42.6	41.3	10.3	4.1	1.6
Charges and miscellaneous .....	100.0	47.7	40.3	8.6	2.8	.7
Utility and liquor store revenue .....	100.0	81.3	13.9	4.2	.7	—
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>46.3</b>	<b>38.7</b>	<b>9.9</b>	<b>3.9</b>	<b>1.2</b>
General expenditure .....	100.0	45.2	39.5	10.0	4.0	1.3
Current expenditure .....	100.0	44.8	39.2	10.5	4.1	1.4
Capital outlay .....	100.0	47.9	41.6	6.6	3.4	.6
Education services:						
Education .....	100.0	42.1	41.2	10.8	4.4	1.4
Libraries .....	100.0	50.9	37.0	8.8	2.3	1.0
Social services and income maintenance:						
Public welfare .....	100.0	68.0	24.3	4.0	3.0	.6
Hospitals .....	100.0	100.0	—	—	—	—
Health .....	100.0	54.5	33.4	8.7	2.6	.7
Transportation:						
Highways .....	100.0	43.6	34.7	13.6	5.5	2.6
Capital outlay .....	100.0	24.3	44.5	20.9	6.6	3.8
Air transportation .....	100.0	—	—	100.0	—	—
Other transportation .....	100.0	82.4	16.1	1.5	—	.1
Public safety:						
Police protection .....	100.0	53.7	39.2	5.9	.9	.3
Fire protection .....	100.0	62.9	26.5	6.2	3.3	1.0
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	44.8	40.8	14.1	—	.2
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	100.0	48.4	41.0	7.8	2.2	.5
Housing and community development .....	100.0	59.9	30.7	9.4	—	—
Sewerage .....	100.0	55.7	36.5	6.5	1.3	.1
Solid waste management .....	100.0	48.6	36.4	8.8	4.4	1.8
Governmental administration:						
Financial administration .....	100.0	39.3	33.9	9.3	11.9	5.6
Judicial and legal .....	100.0	56.0	32.9	10.8	.3	.1
General public buildings .....	100.0	32.5	56.9	10.5	—	.2
Other governmental administration .....	100.0	45.9	39.8	14.1	—	.2
Interest on general debt .....	100.0	45.4	40.9	10.4	2.5	.8
Other and unallocable .....	100.0	49.4	37.0	8.2	4.8	.6
Utility and liquor store expenditure .....	100.0	74.4	18.3	6.5	.6	.2
Employee retirement expenditure .....	100.0	94.2	5.2	.6	—	—
Debt outstanding at end of fiscal year .....	100.0	45.2	42.8	9.1	2.2	.6
Exhibit: Salaries and wages .....	100.0	50.8	40.0	6.3	2.3	.7
<b>Per Capita Amount (dollars)</b>						
<b>Revenue .....</b>	<b>2,861.64</b>	<b>2,927.13</b>	<b>2,860.36</b>	<b>2,685.06</b>	<b>2,719.43</b>	<b>2,812.52</b>
General revenue .....	2,845.65	2,902.84	2,850.18	2,673.74	2,714.44	2,812.24
Intergovernmental revenue .....	683.14	655.27	702.42	634.31	923.71	626.95
Federal government .....	6.90	7.92	5.40	6.70	12.53	1.57
State government .....	663.82	630.21	688.48	625.45	882.72	613.00
From own sources .....	2,162.51	2,247.58	2,147.77	2,039.44	1,790.73	2,185.30
Taxes .....	1,915.42	1,973.07	1,896.17	1,857.14	1,638.66	2,064.50
Property .....	1,886.43	1,944.25	1,865.94	1,831.46	1,611.86	2,031.14
Other .....	28.99	28.82	30.23	25.68	26.80	33.36
Charges and miscellaneous .....	247.09	274.50	251.60	182.30	152.06	120.80
Utility and liquor store revenue .....	33.35	63.19	11.67	11.95	4.98	.85
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>CONNECTICUT—Con.</b>						
<b>Per Capita Amount (dollars)—Con.</b>						
<b>Expenditure</b> .....	<b>2,946.65</b>	<b>3,177.49</b>	<b>2,879.81</b>	<b>2,498.54</b>	<b>2,583.33</b>	<b>2,646.98</b>
General expenditure .....	2,868.30	3,022.27	2,857.41	2,476.04	2,578.49	2,642.26
Current expenditure .....	2,512.37	2,624.85	2,483.94	2,274.35	2,310.31	2,493.78
Capital outlay .....	355.93	397.42	373.47	201.69	268.18	148.48
Education services:						
Education .....	1,772.81	1,741.87	1,845.93	1,646.39	1,740.53	1,804.93
Libraries .....	41.72	49.49	38.98	31.61	21.75	29.33
Social services and income maintenance:						
Public welfare .....	21.63	34.30	13.27	7.46	14.68	9.64
Hospitals .....	6.18	14.41	—	—	—	—
Health .....	30.13	38.32	25.44	22.44	17.80	15.21
Transportation:						
Highways .....	133.83	136.00	117.27	156.51	163.30	254.48
Capital outlay .....	21.37	12.09	24.00	38.41	31.45	58.14
Air transportation .....	.02	—	—	.14	—	—
Other transportation .....	3.57	6.87	1.45	.45	—	.14
Public safety:						
Police protection .....	146.92	184.03	145.31	74.78	29.67	28.92
Fire protection .....	67.29	98.71	45.07	35.87	49.73	49.94
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	6.32	6.60	6.51	7.67	.04	.89
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	51.05	57.66	52.80	34.43	25.18	20.06
Housing and community development .....	10.12	14.14	7.84	8.15	—	—
Sewerage .....	63.01	81.77	58.04	35.47	17.64	2.36
Solid waste management .....	48.85	55.41	44.88	36.90	48.26	61.56
Governmental administration:						
Financial administration .....	49.84	45.62	42.70	39.72	132.42	201.74
Judicial and legal .....	8.61	11.25	7.14	8.01	.52	.38
General public buildings .....	30.53	23.12	43.84	27.45	.05	3.73
Other governmental administration .....	48.02	51.37	48.28	58.35	—	5.67
Interest on general debt .....	66.33	70.28	68.44	59.43	36.92	36.78
Other and unallocable .....	261.52	301.07	244.21	184.78	280.00	116.52
Utility and liquor store expenditure .....	36.48	63.30	16.89	20.31	4.85	4.41
Employee retirement expenditure .....	41.87	91.92	5.51	2.19	—	.31
Debt outstanding at end of fiscal year .....	1,473.04	1,553.66	1,592.90	1,157.88	706.88	675.86
Exhibit: Salaries and wages .....	1,170.06	1,386.24	1,180.97	632.36	591.28	551.82
<b>MAINE</b>						
<b>Amounts (thousand dollars)</b>						
Number of townships .....	467	—	8	31	72	356
Population, April 1, 2000 .....	920,816	—	121,633	224,240	260,054	314,889
<b>Revenue</b> .....	<b>1,426,201</b>	<b>—</b>	<b>261,395</b>	<b>349,082</b>	<b>373,868</b>	<b>441,856</b>
General revenue .....	1,421,722	—	261,395	348,091	372,234	440,002
Intergovernmental revenue .....	361,038	—	79,039	71,473	100,132	110,394
Federal government .....	5,156	—	1,416	798	1,763	1,179
State government .....	340,145	—	74,729	67,849	91,895	105,672
From own sources .....	1,060,684	—	182,356	276,618	272,102	329,608
Taxes .....	950,831	—	168,404	242,658	234,761	305,008
Property .....	917,768	—	164,436	237,985	225,334	290,013
Other .....	33,063	—	3,968	4,673	9,427	14,995
Charges and miscellaneous .....	109,853	—	13,952	33,960	37,341	24,600
Utility and liquor store revenue .....	4,479	—	—	991	1,634	1,854
Employee retirement revenue .....	—	—	—	—	—	—
<b>Expenditure</b> .....	<b>1,301,727</b>	<b>—</b>	<b>272,574</b>	<b>330,163</b>	<b>332,021</b>	<b>366,969</b>
General expenditure .....	1,297,100	—	272,574	329,432	330,416	364,678
Current expenditure .....	1,207,683	—	239,141	305,921	308,900	353,721
Capital outlay .....	89,417	—	33,433	23,511	21,516	10,957
Education services:						
Education .....	679,664	—	163,924	164,104	166,282	185,354
Libraries .....	10,618	—	1,726	4,152	3,192	1,548
Social services and income maintenance:						
Public welfare .....	8,916	—	1,078	5,284	1,161	1,393
Hospitals .....	28	—	—	—	—	28
Health .....	10,058	—	288	1,652	3,697	4,421
Transportation:						
Highways .....	131,111	—	19,182	25,581	35,141	51,207
Capital outlay .....	14,677	—	3,233	3,997	5,274	2,173
Air transportation .....	215	—	75	59	—	81
Other transportation .....	844	—	177	630	37	—
Public safety:						
Police protection .....	55,684	—	14,665	21,873	11,728	7,418
Fire protection .....	48,423	—	10,788	14,490	10,742	12,403
Correction .....	1,222	—	—	—	498	724
Protective inspection and regulation .....	2,413	—	1,039	1,329	3	42

See footnotes at end of table.

Table 16. **Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>MAINE—Con.</b>						
<b>Amounts (thousand dollars)—Con.</b>						
General expenditure—Con.						
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	18,938	—	2,508	8,112	4,560	3,758
Housing and community development .....	565	—	—	216	346	3
Sewerage .....	22,907	—	956	9,337	7,307	5,307
Solid waste management .....	51,197	—	5,948	12,063	13,437	19,749
Governmental administration:						
Financial administration .....	76,247	—	9,939	8,560	23,206	34,542
Judicial and legal .....	1,326	—	280	971	66	9
General public buildings .....	4,568	—	1,727	2,750	76	15
Other governmental administration .....	13,829	—	5,216	8,290	210	113
Interest on general debt .....	28,535	—	5,990	8,036	9,737	4,772
Other and unallocable .....	129,792	—	27,068	31,943	38,990	31,791
Utility and liquor store expenditure .....	4,627	—	—	731	1,605	2,291
Employee retirement expenditure .....	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	517,719	—	104,363	157,103	179,823	76,430
Exhibit: Salaries and wages .....	500,262	—	135,613	129,900	112,143	122,606
<b>Percent Distribution</b>						
Number of townships .....	100.0	—	1.7	6.6	15.4	76.2
Population, April 1, 2000 .....	100.0	—	13.2	24.4	28.2	34.2
<b>Revenue</b> .....	<b>100.0</b>	<b>—</b>	<b>18.3</b>	<b>24.5</b>	<b>26.2</b>	<b>31.0</b>
General revenue .....	100.0	—	18.4	24.5	26.2	30.9
Intergovernmental revenue .....	100.0	—	21.9	19.8	27.7	30.6
Federal government .....	100.0	—	27.5	15.5	34.2	22.9
State government .....	100.0	—	22.0	19.9	27.0	31.1
From own sources .....	100.0	—	17.2	26.1	25.7	31.1
Taxes .....	100.0	—	17.7	25.5	24.7	32.1
Property .....	100.0	—	17.9	25.9	24.6	31.6
Other .....	100.0	—	12.0	14.1	28.5	45.4
Charges and miscellaneous .....	100.0	—	12.7	30.9	34.0	22.4
Utility and liquor store revenue .....	100.0	—	—	22.1	36.5	41.4
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>—</b>	<b>20.9</b>	<b>25.4</b>	<b>25.5</b>	<b>28.2</b>
General expenditure .....	100.0	—	21.0	25.4	25.5	28.1
Current expenditure .....	100.0	—	19.8	25.3	25.6	29.3
Capital outlay .....	100.0	—	37.4	26.3	24.1	12.3
Education services:						
Education .....	100.0	—	24.1	24.1	24.5	27.3
Libraries .....	100.0	—	16.3	39.1	30.1	14.6
Social services and income maintenance:						
Public welfare .....	100.0	—	12.1	59.3	13.0	15.6
Hospitals .....	100.0	—	—	—	—	100.0
Health .....	100.0	—	2.9	16.4	36.8	44.0
Transportation:						
Highways .....	100.0	—	14.6	19.5	26.8	39.1
Capital outlay .....	100.0	—	22.0	27.2	35.9	14.8
Air transportation .....	100.0	—	34.9	27.4	—	37.7
Other transportation .....	100.0	—	21.0	74.6	4.4	—
Public safety:						
Police protection .....	100.0	—	26.3	39.3	21.1	13.3
Fire protection .....	100.0	—	22.3	29.9	22.2	25.6
Correction .....	100.0	—	—	—	40.8	59.2
Protective inspection and regulation .....	100.0	—	43.1	55.1	.1	1.7
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	100.0	—	13.2	42.8	24.1	19.8
Housing and community development .....	100.0	—	—	38.2	61.2	.5
Sewerage .....	100.0	—	4.2	40.8	31.9	23.2
Solid waste management .....	100.0	—	11.6	23.6	26.2	38.6
Governmental administration:						
Financial administration .....	100.0	—	13.0	11.2	30.4	45.3
Judicial and legal .....	100.0	—	21.1	73.2	5.0	.7
General public buildings .....	100.0	—	37.8	60.2	1.7	.3
Other governmental administration .....	100.0	—	37.7	59.9	1.5	.8
Interest on general debt .....	100.0	—	21.0	28.2	34.1	16.7
Other and unallocable .....	100.0	—	20.9	24.6	30.0	24.5
Utility and liquor store expenditure .....	100.0	—	—	15.8	34.7	49.5
Employee retirement expenditure .....	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	—	20.2	30.3	34.7	14.8
Exhibit: Salaries and wages .....	100.0	—	27.1	26.0	22.4	24.5

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>MAINE—Con.</b>						
<b>Per Capita Amount (dollars)</b>						
<b>Revenue</b> .....	<b>1,548.84</b>	—	<b>2,149.05</b>	<b>1,556.73</b>	<b>1,437.66</b>	<b>1,403.21</b>
General revenue .....	1,543.98	—	2,149.05	1,552.31	1,431.37	1,397.32
Intergovernmental revenue .....	392.08	—	649.82	318.73	385.04	350.58
Federal government .....	5.60	—	11.64	9.56	6.78	3.74
State government .....	369.40	—	614.38	352.57	353.37	335.58
From own sources .....	1,151.90	—	1,499.23	1,233.58	1,046.33	1,046.74
Taxes .....	1,032.60	—	1,384.53	1,082.14	902.74	968.62
Property .....	996.69	—	1,351.90	1,061.30	866.49	921.00
Other .....	35.91	—	32.62	20.84	36.25	47.62
Charges and miscellaneous .....	119.30	—	114.71	151.44	143.59	78.12
Utility and liquor store revenue .....	4.86	—	—	4.42	6.28	5.89
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>1,413.67</b>	—	<b>2,240.95</b>	<b>1,472.36</b>	<b>1,276.74</b>	<b>1,165.39</b>
General expenditure .....	1,408.64	—	2,240.95	1,469.10	1,270.57	1,158.12
Current expenditure .....	1,311.54	—	1,966.09	1,364.26	1,187.83	1,123.32
Capital outlay .....	97.11	—	274.87	104.85	82.74	34.80
Education services:						
Education .....	738.11	—	1,347.69	731.82	639.41	588.63
Libraries .....	11.53	—	14.19	18.52	12.27	4.92
Social services and income maintenance:						
Public welfare .....	9.68	—	8.86	23.56	4.46	4.42
Hospitals .....	.03	—	—	—	—	.09
Health .....	10.92	—	2.37	7.37	14.22	14.04
Transportation:						
Highways .....	142.39	—	157.70	114.08	135.13	162.62
Capital outlay .....	15.94	—	26.58	17.82	20.28	6.90
Air transportation .....	.23	—	.62	.26	—	.26
Other transportation .....	.92	—	1.46	2.81	.14	—
Public safety:						
Police protection .....	60.47	—	120.57	97.54	45.10	23.56
Fire protection .....	52.59	—	88.69	64.62	41.31	39.39
Correction .....	1.33	—	—	—	1.91	2.30
Protective inspection and regulation .....	2.62	—	8.54	5.93	.01	.13
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	20.57	—	20.62	36.18	17.53	11.93
Housing and community development .....	.61	—	—	.96	1.33	.01
Sewerage .....	24.88	—	7.86	41.64	28.10	16.85
Solid waste management .....	55.60	—	48.90	53.80	51.67	62.72
Governmental administration:						
Financial administration .....	82.80	—	81.71	38.17	89.24	109.70
Judicial and legal .....	1.44	—	2.30	4.33	.25	.03
General public buildings .....	4.96	—	14.20	12.26	.29	.05
Other governmental administration .....	15.02	—	42.88	36.97	.81	.36
Interest on general debt .....	30.99	—	49.25	35.84	37.44	15.15
Other and unallocable .....	140.95	—	222.54	142.45	149.93	100.96
Utility and liquor store expenditure .....	5.02	—	—	3.26	6.17	7.28
Employee retirement expenditure .....	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	562.24	—	858.02	700.60	691.48	242.72
Exhibit: Salaries and wages .....	543.28	—	1,114.94	579.29	431.23	389.36
<b>MASSACHUSETTS</b>						
<b>Amounts (thousand dollars)</b>						
Number of townships .....	306	30	98	70	37	71
Population, April 1, 2000 .....	3,289,534	1,013,590	1,542,785	506,298	138,084	88,777
<b>Revenue</b> .....	<b>8,848,727</b>	<b>2,809,722</b>	<b>4,201,437</b>	<b>1,277,759</b>	<b>358,994</b>	<b>200,815</b>
General revenue .....	7,944,402	2,469,395	3,772,405	1,159,310	344,408	198,884
Intergovernmental revenue .....	1,995,702	593,403	999,938	278,946	72,613	50,802
Federal government .....	67,805	17,942	19,870	18,368	3,543	8,082
State government .....	1,924,562	574,702	979,434	259,782	68,525	42,119
From own sources .....	5,948,700	1,875,992	2,772,467	880,364	271,795	148,082
Taxes .....	5,119,779	1,577,273	2,388,434	775,125	244,483	134,464
Property .....	4,978,690	1,531,015	2,328,119	752,111	236,457	130,988
Other .....	141,089	46,258	60,315	23,014	8,026	3,476
Charges and miscellaneous .....	828,921	298,719	384,033	105,239	27,312	13,618
Utility and liquor store revenue .....	841,328	293,681	413,754	117,376	14,586	1,931
Employee retirement revenue .....	62,997	46,646	15,278	1,073	—	—

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>MASSACHUSETTS—Con.</b>						
<b>Amounts (thousand dollars)—Con.</b>						
<b>Expenditure</b> .....	<b>9,647,820</b>	<b>3,024,871</b>	<b>4,658,168</b>	<b>1,405,668</b>	<b>367,870</b>	<b>191,243</b>
General expenditure .....	8,682,661	2,673,948	4,179,082	1,288,766	352,258	188,607
Current expenditure .....	7,335,040	2,330,335	3,534,100	1,018,912	283,402	168,291
Capital outlay .....	1,347,621	343,613	644,982	269,854	68,856	20,316
Education services:						
Education .....	4,791,999	1,428,964	2,421,855	696,950	153,872	90,358
Libraries .....	111,396	36,485	50,435	16,772	5,493	2,211
Social services and income maintenance:						
Public welfare .....	23,478	10,715	5,157	3,976	3,462	168
Hospitals .....	123	—	123	—	—	—
Health .....	72,192	26,537	29,060	10,698	3,657	2,240
Transportation:						
Highways .....	379,791	88,906	177,375	64,170	23,565	25,775
Capital outlay .....	91,730	17,805	47,572	15,550	4,507	6,296
Air transportation .....	5,196	1,665	—	3,531	—	—
Other transportation .....	47,127	22,236	17,828	4,202	2,584	277
Public safety:						
Police protection .....	464,052	147,532	217,111	71,062	21,670	6,677
Fire protection .....	330,515	126,768	158,238	34,591	7,747	3,171
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	63,695	15,900	27,811	12,791	5,186	2,007
Environment and housing:						
Natural resources .....	10,997	2,242	6,145	1,964	550	96
Parks and recreation .....	87,283	30,992	42,104	9,716	2,709	1,762
Housing and community development .....	31,886	8,214	8,901	6,138	2,471	6,162
Sewerage .....	275,664	86,498	119,699	45,931	21,431	2,105
Solid waste management .....	164,611	51,530	78,891	23,737	6,167	4,286
Governmental administration:						
Financial administration .....	133,467	31,716	61,730	25,369	9,000	5,652
Judicial and legal .....	23,053	6,218	10,330	4,342	1,542	621
General public buildings .....	211,910	96,500	72,014	29,254	9,249	4,893
Other governmental administration .....	96,820	20,935	47,369	18,778	6,423	3,315
Interest on general debt .....	206,759	58,224	101,749	33,489	9,879	3,418
Other and unallocable .....	1,150,647	375,171	525,157	171,305	55,601	23,413
Utility and liquor store expenditure .....	800,378	245,333	422,231	114,566	15,612	2,636
Employee retirement expenditure .....	164,781	105,590	56,855	2,336	—	—
Debt outstanding at end of fiscal year .....	6,681,210	1,767,579	3,386,660	1,162,980	268,885	95,106
Exhibit: Salaries and wages .....	3,747,679	1,262,656	1,871,213	453,637	114,505	45,668
<b>Percent Distribution</b>						
Number of townships .....	100.0	9.8	32.0	22.9	12.1	23.2
Population, April 1, 2000 .....	100.0	30.8	46.9	15.4	4.2	2.7
<b>Revenue</b> .....	<b>100.0</b>	<b>31.8</b>	<b>47.5</b>	<b>14.4</b>	<b>4.1</b>	<b>2.3</b>
General revenue .....	100.0	31.1	47.5	14.6	4.3	2.5
Intergovernmental revenue .....	100.0	29.7	50.1	14.0	3.6	2.5
Federal government .....	100.0	26.5	29.3	27.1	5.2	11.9
State government .....	100.0	29.9	50.9	13.5	3.6	2.2
From own sources .....	100.0	31.5	46.6	14.8	4.6	2.5
Taxes .....	100.0	30.8	46.7	15.1	4.8	2.6
Property .....	100.0	30.8	46.8	15.1	4.7	2.6
Other .....	100.0	32.8	42.7	16.3	5.7	2.5
Charges and miscellaneous .....	100.0	36.0	46.3	12.7	3.3	1.6
Utility and liquor store revenue .....	100.0	34.9	49.2	14.0	1.7	.2
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>31.4</b>	<b>48.3</b>	<b>14.6</b>	<b>3.8</b>	<b>2.0</b>
General expenditure .....	100.0	30.8	48.1	14.8	4.1	2.2
Current expenditure .....	100.0	31.8	48.2	13.9	3.9	2.3
Capital outlay .....	100.0	25.5	47.9	20.0	5.1	1.5
Education services:						
Education .....	100.0	29.8	50.5	14.5	3.2	1.9
Libraries .....	100.0	32.8	45.3	15.1	4.9	2.0
Social services and income maintenance:						
Public welfare .....	100.0	45.6	22.0	16.9	14.7	.7
Hospitals .....	100.0	—	100.0	—	—	—
Health .....	100.0	36.8	40.3	14.8	5.1	3.1
Transportation:						
Highways .....	100.0	23.4	46.7	16.9	6.2	6.8
Capital outlay .....	100.0	19.4	51.9	17.0	4.9	6.9
Air transportation .....	100.0	32.0	—	68.0	—	—
Other transportation .....	100.0	47.2	37.8	8.9	5.5	.6
Public safety:						
Police protection .....	100.0	31.8	46.8	15.3	4.7	1.4
Fire protection .....	100.0	38.4	47.9	10.5	2.3	1.0
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	25.0	43.7	20.1	8.1	3.2
Environment and housing:						
Natural resources .....	100.0	20.4	55.9	17.9	5.0	.9
Parks and recreation .....	100.0	35.5	48.2	11.1	3.1	2.0
Housing and community development .....	100.0	25.8	27.9	19.2	7.7	19.3
Sewerage .....	100.0	31.4	43.4	16.7	7.8	.8
Solid waste management .....	100.0	31.3	47.9	14.4	3.7	2.6

See footnotes at end of table.

Table 16. **Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>MASSACHUSETTS—Con.</b>						
<b>Percent Distribution—Con.</b>						
General expenditure—Con.						
Governmental administration:						
Financial administration .....	100.0	23.8	46.3	19.0	6.7	4.2
Judicial and legal .....	100.0	27.0	44.8	18.8	6.7	2.7
General public buildings .....	100.0	45.5	34.0	13.8	4.4	2.3
Other governmental administration .....	100.0	21.6	48.9	19.4	6.6	3.4
Interest on general debt .....	100.0	28.2	49.2	16.2	4.8	1.7
Other and unallocable .....	100.0	32.6	45.6	14.9	4.8	2.0
Utility and liquor store expenditure .....	100.0	30.7	52.8	14.3	2.0	.3
Employee retirement expenditure .....	100.0	64.1	34.5	1.4	—	—
Debt outstanding at end of fiscal year .....	100.0	26.5	50.7	17.4	4.0	1.4
Exhibit: Salaries and wages .....	100.0	33.7	49.9	12.1	3.1	1.2
<b>Per Capita Amount (dollars)</b>						
<b>Revenue .....</b>	<b>2,689.96</b>	<b>2,772.05</b>	<b>2,723.28</b>	<b>2,523.73</b>	<b>2,599.82</b>	<b>2,262.02</b>
General revenue .....	2,415.05	2,436.29	2,445.19	2,289.78	2,494.19	2,240.26
Intergovernmental revenue .....	606.68	585.45	648.14	550.95	525.86	572.24
Federal government .....	20.61	17.70	12.88	36.28	25.66	91.04
State government .....	585.06	567.00	634.85	513.10	496.26	474.44
From own sources .....	1,808.37	1,850.84	1,797.05	1,738.83	1,968.33	1,668.02
Taxes .....	1,556.38	1,556.13	1,548.13	1,530.97	1,770.54	1,514.63
Property .....	1,513.49	1,510.49	1,509.04	1,485.51	1,712.41	1,475.47
Other .....	42.89	45.64	39.09	45.46	58.12	39.15
Charges and miscellaneous .....	251.99	294.71	248.92	207.86	197.79	153.40
Utility and liquor store revenue .....	255.76	289.74	268.19	231.83	105.63	21.75
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>2,932.88</b>	<b>2,984.31</b>	<b>3,019.32</b>	<b>2,776.36</b>	<b>2,664.10</b>	<b>2,154.20</b>
General expenditure .....	2,639.48	2,638.10	2,708.79	2,545.47	2,551.04	2,124.50
Current expenditure .....	2,229.81	2,299.09	2,290.73	2,012.47	2,052.39	1,895.66
Capital outlay .....	409.67	339.01	418.06	532.99	498.65	228.84
Education services:						
Education .....	1,456.74	1,409.80	1,569.79	1,376.56	1,114.34	1,017.81
Libraries .....	33.86	36.00	32.69	33.13	39.78	24.91
Social services and income maintenance:						
Public welfare .....	7.14	10.57	3.34	7.85	25.07	1.89
Hospitals .....	.04	—	.08	—	—	—
Health .....	21.95	26.18	18.84	21.13	26.48	25.23
Transportation:						
Highways .....	115.45	87.71	114.97	126.74	170.66	290.33
Capital outlay .....	27.89	17.57	30.84	30.71	32.64	70.92
Air transportation .....	1.58	1.64	—	6.97	—	—
Other transportation .....	14.33	21.94	11.56	8.30	18.71	3.12
Public safety:						
Police protection .....	141.07	145.55	140.73	140.36	156.93	75.21
Fire protection .....	100.47	125.07	102.57	68.32	56.10	35.72
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	19.36	15.69	18.03	25.26	37.56	22.61
Environment and housing:						
Natural resources .....	3.34	2.21	3.98	3.88	3.98	1.08
Parks and recreation .....	26.53	30.58	27.29	19.19	19.62	19.85
Housing and community development .....	9.69	8.10	5.77	12.12	17.89	69.41
Sewerage .....	83.80	85.34	77.59	90.72	155.20	23.71
Solid waste management .....	50.04	50.84	51.14	46.88	44.66	48.28
Governmental administration:						
Financial administration .....	40.57	31.29	40.01	50.11	65.18	63.67
Judicial and legal .....	7.01	6.13	6.70	8.58	11.17	7.00
General public buildings .....	64.42	95.21	46.68	57.78	66.98	55.12
Other governmental administration .....	29.43	20.65	30.70	37.09	46.52	37.34
Interest on general debt .....	62.85	57.44	65.95	66.14	71.54	38.50
Other and unallocable .....	349.79	370.14	340.40	338.35	402.66	263.73
Utility and liquor store expenditure .....	243.31	242.04	273.68	226.28	113.06	29.69
Employee retirement expenditure .....	50.09	104.17	36.85	4.61	—	—
Debt outstanding at end of fiscal year .....	2,031.05	1,743.88	2,195.16	2,297.03	1,947.26	1,071.29
Exhibit: Salaries and wages .....	1,139.27	1,245.73	1,212.88	895.99	829.24	514.41

See footnotes at end of table.



**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>NEW HAMPSHIRE</b>						
<b>Amounts (thousand dollars)</b>						
Number of townships .....	221	3	13	31	53	121
Population, April 1, 2000 .....	830,217	87,252	191,524	206,474	201,417	143,550
<b>Revenue .....</b>	<b>700,364</b>	<b>79,091</b>	<b>165,286</b>	<b>184,186</b>	<b>146,950</b>	<b>124,851</b>
General revenue .....	669,925	75,296	158,816	171,977	143,361	120,475
Intergovernmental revenue .....	82,734	8,145	16,350	19,511	20,150	18,578
Federal government .....	8,905	975	1,209	2,607	1,907	2,207
State government .....	65,107	5,639	12,678	14,742	17,946	14,102
From own sources .....	587,191	67,151	142,466	152,466	123,211	101,897
Taxes .....	473,907	51,079	116,666	121,270	99,557	85,335
Property .....	461,824	49,860	113,616	117,649	97,021	83,678
Other .....	12,083	1,219	3,050	3,621	2,536	1,657
Charges and miscellaneous .....	113,284	16,072	25,800	31,196	23,654	16,562
Utility and liquor store revenue .....	30,439	3,795	6,470	12,209	3,589	4,376
Employee retirement revenue .....	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>651,783</b>	<b>74,653</b>	<b>161,698</b>	<b>161,549</b>	<b>140,821</b>	<b>113,062</b>
General expenditure .....	623,677	71,867	156,018	149,817	137,749	108,226
Current expenditure .....	550,338	62,940	136,012	137,757	118,683	94,946
Capital outlay .....	73,339	8,927	20,006	12,060	19,066	13,280
Education services:						
Education .....	6	—	—	—	—	6
Libraries .....	11,508	2,889	3,386	2,460	1,444	1,329
Social services and income maintenance:						
Public welfare .....	7,110	1,092	1,161	1,920	2,012	925
Hospitals .....	207	—	—	68	91	48
Health .....	13,320	1,521	1,838	3,282	4,371	2,308
Transportation:						
Highways .....	110,377	8,705	21,954	24,080	27,213	28,425
Capital outlay .....	2,801	—	401	521	547	1,332
Air transportation .....	300	—	—	141	75	84
Other transportation .....	1,427	—	1,410	16	1	—
Public safety:						
Police protection .....	95,601	13,840	26,218	23,575	19,815	12,153
Fire protection .....	54,290	11,798	21,521	9,308	6,292	5,371
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	3,746	502	938	1,114	916	276
Environment and housing:						
Natural resources .....	4,213	11	298	415	3,316	173
Parks and recreation .....	31,198	3,362	6,178	10,083	6,562	5,013
Housing and community development .....	88	65	—	23	—	—
Sewerage .....	30,645	5,448	7,673	6,187	7,931	3,406
Solid waste management .....	45,015	2,630	10,585	12,004	10,629	9,167
Governmental administration:						
Financial administration .....	27,436	3,413	6,080	6,995	5,595	5,353
Judicial and legal .....	5,232	354	1,026	1,246	1,229	1,377
General public buildings .....	13,232	866	2,474	3,911	2,843	3,138
Other governmental administration .....	51,567	1,714	11,289	15,925	11,985	10,654
Interest on general debt .....	9,435	1,134	2,887	2,542	1,674	1,198
Other and unallocable .....	107,724	12,523	29,102	24,522	23,755	17,822
Utility and liquor store expenditure .....	28,106	2,786	5,680	11,732	3,072	4,836
Employee retirement expenditure .....	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	237,040	31,827	87,375	47,175	40,665	29,998
Exhibit: Salaries and wages .....	227,616	32,918	63,419	56,972	41,436	32,871
<b>Percent Distribution</b>						
Number of townships .....	100.0	1.4	5.9	14.0	24.0	54.8
Population, April 1, 2000 .....	100.0	10.5	23.1	24.9	24.3	17.3
<b>Revenue .....</b>	<b>100.0</b>	<b>11.3</b>	<b>23.6</b>	<b>26.3</b>	<b>21.0</b>	<b>17.8</b>
General revenue .....	100.0	11.2	23.7	25.7	21.4	18.0
Intergovernmental revenue .....	100.0	9.8	19.8	23.6	24.4	22.5
Federal government .....	100.0	10.9	13.6	29.3	21.4	24.8
State government .....	100.0	8.7	19.5	22.6	27.6	21.7
From own sources .....	100.0	11.4	24.3	26.0	21.0	17.4
Taxes .....	100.0	10.8	24.6	25.6	21.0	18.0
Property .....	100.0	10.8	24.6	25.5	21.0	18.1
Other .....	100.0	10.1	25.2	30.0	21.0	13.7
Charges and miscellaneous .....	100.0	14.2	22.8	27.5	20.9	14.6
Utility and liquor store revenue .....	100.0	12.5	21.3	40.1	11.8	14.4
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>NEW HAMPSHIRE—Con.</b>						
<b>Percent Distribution—Con.</b>						
<b>Expenditure</b> .....	<b>100.0</b>	<b>11.5</b>	<b>24.8</b>	<b>24.8</b>	<b>21.6</b>	<b>17.3</b>
General expenditure .....	100.0	11.5	25.0	24.0	22.1	17.4
Current expenditure .....	100.0	11.4	24.7	25.0	21.6	17.3
Capital outlay .....	100.0	12.2	27.3	16.4	26.0	18.1
Education services:						
Education .....	100.0	—	—	—	—	100.0
Libraries .....	100.0	25.1	29.4	21.4	12.5	11.5
Social services and income maintenance:						
Public welfare .....	100.0	15.4	16.3	27.0	28.3	13.0
Hospitals .....	100.0	—	—	32.9	44.0	23.2
Health .....	100.0	11.4	13.8	24.6	32.8	17.3
Transportation:						
Highways .....	100.0	7.9	19.9	21.8	24.7	25.8
Capital outlay .....	100.0	—	14.3	18.6	19.5	47.6
Air transportation .....	100.0	—	—	47.0	25.0	28.0
Other transportation .....	100.0	—	98.8	1.1	.1	—
Public safety:						
Police protection .....	100.0	14.5	27.4	24.7	20.7	12.7
Fire protection .....	100.0	21.7	39.6	17.1	11.6	9.9
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	13.4	25.0	29.7	24.5	7.4
Environment and housing:						
Natural resources .....	100.0	.3	7.1	9.9	78.7	4.1
Parks and recreation .....	100.0	10.8	19.8	32.3	21.0	16.1
Housing and community development .....	100.0	73.9	—	26.1	—	—
Sewerage .....	100.0	17.8	25.0	20.2	25.9	11.1
Solid waste management .....	100.0	5.8	23.5	26.7	23.6	20.4
Governmental administration:						
Financial administration .....	100.0	12.4	22.2	25.5	20.4	19.5
Judicial and legal .....	100.0	6.8	19.6	23.8	23.5	26.3
General public buildings .....	100.0	6.5	18.7	29.6	21.5	23.7
Other governmental administration .....	100.0	3.3	21.9	30.9	23.2	20.7
Interest on general debt .....	100.0	12.0	30.6	26.9	17.7	12.7
Other and unallocable .....	100.0	11.6	27.0	22.8	22.1	16.5
Utility and liquor store expenditure .....	100.0	9.9	20.2	41.7	10.9	17.2
Employee retirement expenditure .....	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	13.4	36.9	19.9	17.2	12.7
Exhibit: Salaries and wages .....	100.0	14.5	27.9	25.0	18.2	14.4
<b>Per Capita Amount (dollars)</b>						
<b>Revenue</b> .....	<b>843.59</b>	<b>906.47</b>	<b>863.00</b>	<b>892.05</b>	<b>729.58</b>	<b>869.74</b>
General revenue .....	806.93	862.97	829.22	832.92	711.76	839.25
Intergovernmental revenue .....	99.65	93.35	85.37	94.50	100.04	129.42
Federal government .....	10.73	11.17	6.31	12.63	9.47	15.37
State government .....	78.42	64.63	66.20	71.40	89.10	98.24
From own sources .....	707.27	769.62	743.85	738.43	611.72	709.84
Taxes .....	570.82	585.42	609.15	587.34	494.28	594.46
Property .....	556.27	571.45	593.22	569.80	481.69	582.92
Other .....	14.55	13.97	15.92	17.54	12.59	11.54
Charges and miscellaneous .....	136.45	184.20	134.71	151.09	117.44	115.37
Utility and liquor store revenue .....	36.66	43.49	33.78	59.13	17.82	30.48
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>785.08</b>	<b>855.60</b>	<b>844.27</b>	<b>782.42</b>	<b>699.15</b>	<b>787.61</b>
General expenditure .....	751.22	823.67	814.61	725.60	683.90	753.93
Current expenditure .....	662.88	721.36	710.16	667.19	589.24	661.41
Capital outlay .....	88.34	102.31	104.46	58.41	94.66	92.51
Education services:						
Education .....	.01	—	—	—	—	.04
Libraries .....	13.86	33.11	17.68	11.91	7.17	9.26
Social services and income maintenance:						
Public welfare .....	8.56	12.52	6.06	9.30	9.99	6.44
Hospitals .....	.25	—	—	.33	.45	.33
Health .....	16.04	17.43	9.60	15.90	21.70	16.08
Transportation:						
Highways .....	132.95	99.77	114.63	116.62	135.11	198.01
Capital outlay .....	3.37	—	2.09	2.52	2.72	9.28
Air transportation .....	.36	—	—	.68	.37	.59
Other transportation .....	1.72	—	7.36	.08	—	—
Public safety:						
Police protection .....	115.15	158.62	136.89	114.18	98.38	84.66
Fire protection .....	65.39	135.22	112.37	45.08	31.24	37.42
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	4.51	5.75	4.90	5.40	4.55	1.92
Environment and housing:						
Natural resources .....	5.07	.13	1.56	2.01	16.46	1.21
Parks and recreation .....	37.58	38.53	32.26	48.83	32.58	34.92
Housing and community development .....	.11	.74	—	.11	—	—
Sewerage .....	36.91	62.44	40.06	29.97	39.38	23.73
Solid waste management .....	54.22	30.14	55.27	58.14	52.77	63.86

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>NEW HAMPSHIRE—Con.</b>						
<b>Per Capita Amount (dollars)—Con.</b>						
General expenditure—Con.						
Governmental administration:						
Financial administration .....	33.05	39.12	31.75	33.88	27.78	37.29
Judicial and legal .....	6.30	4.06	5.36	6.03	6.10	9.59
General public buildings .....	15.94	9.93	12.92	18.94	14.11	21.86
Other governmental administration .....	62.11	19.64	58.94	77.13	59.50	74.22
Interest on general debt .....	11.36	13.00	15.07	12.31	8.31	8.35
Other and unallocable .....	129.75	143.53	151.95	118.77	117.94	124.15
Utility and liquor store expenditure .....	33.85	31.93	29.66	56.82	15.25	33.69
Employee retirement expenditure .....	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	285.52	364.77	456.21	228.48	201.89	208.97
Exhibit: Salaries and wages .....	274.16	377.28	331.13	275.93	205.72	228.99
<b>NEW JERSEY</b>						
<b>Amounts (thousand dollars)</b>						
Number of townships .....	242	57	74	49	38	24
Population, April 1, 2000 .....	4,317,828	2,547,307	1,259,696	334,948	137,099	38,778
<b>Revenue .....</b>	<b>4,801,481</b>	<b>2,853,995</b>	<b>1,394,857</b>	<b>396,942</b>	<b>117,919</b>	<b>37,768</b>
General revenue .....	4,573,435	2,700,592	1,329,117	393,928	112,985	36,813
Intergovernmental revenue .....	1,077,328	718,588	242,130	74,266	30,344	12,000
Federal government .....	61,533	55,513	3,477	1,759	566	218
State government .....	978,336	639,933	232,316	67,751	27,931	10,405
From own sources .....	3,496,107	1,982,004	1,086,987	319,662	82,641	24,813
Taxes .....	2,722,823	1,535,870	834,365	269,397	64,117	19,074
Property .....	2,626,014	1,476,178	807,514	262,926	61,249	18,147
Other .....	96,809	59,692	26,851	6,471	2,868	927
Charges and miscellaneous .....	773,284	446,134	252,622	50,265	18,524	5,739
Utility and liquor store revenue .....	228,046	153,403	65,740	3,014	4,934	955
Employee retirement revenue .....	—	—	—	—	—	—
<b>Expenditure .....</b>	<b>4,607,529</b>	<b>2,781,105</b>	<b>1,330,908</b>	<b>361,025</b>	<b>101,558</b>	<b>32,933</b>
General expenditure .....	4,352,795	2,600,575	1,267,759	357,383	95,119	31,959
Current expenditure .....	3,917,765	2,368,084	1,118,329	323,940	80,007	27,405
Capital outlay .....	435,030	232,491	149,430	33,443	15,112	4,554
Education services:						
Education .....	650,179	472,576	96,373	77,592	1,737	1,901
Libraries .....	90,641	57,411	26,367	4,846	1,667	350
Social services and income maintenance:						
Public welfare .....	10,850	7,253	2,566	559	322	150
Hospitals .....	12	—	—	6	6	—
Health .....	49,360	25,373	17,734	3,538	1,730	985
Transportation:						
Highways .....	298,227	143,352	106,408	28,679	14,213	5,575
Capital outlay .....	71,680	37,050	24,112	3,935	3,413	3,170
Air transportation .....	37	37	—	—	—	—
Other transportation .....	3,674	2,902	728	44	—	—
Public safety:						
Police protection .....	770,417	454,662	243,094	55,189	12,205	5,267
Fire protection .....	178,521	94,486	64,650	15,460	3,161	764
Correction .....	293	17	—	—	131	145
Protective inspection and regulation .....	53,215	29,065	18,517	5,224	309	100
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	164,055	111,154	43,403	6,189	2,621	688
Housing and community development .....	65,078	59,218	5,320	539	—	1
Sewerage .....	366,911	236,029	109,984	13,839	4,906	2,153
Solid waste management .....	216,138	129,844	63,009	15,473	5,673	2,139
Governmental administration:						
Financial administration .....	167,527	61,138	63,603	28,403	11,097	3,286
Judicial and legal .....	78,983	42,243	28,027	7,806	718	189
General public buildings .....	92,554	45,769	31,719	14,166	287	613
Other governmental administration .....	109,386	58,034	41,312	9,014	819	207
Interest on general debt .....	166,107	107,046	47,069	8,674	2,980	338
Other and unallocable .....	820,630	462,966	257,876	62,143	30,537	7,108
Utility and liquor store expenditure .....	254,734	180,530	63,149	3,642	6,439	974
Employee retirement expenditure .....	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	4,425,929	2,915,877	1,210,001	208,405	82,795	8,851
Exhibit: Salaries and wages .....	1,763,597	1,128,440	485,101	107,950	29,804	12,302

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>NEW JERSEY—Con.</b>						
<b>Percent Distribution</b>						
Number of townships .....	100.0	23.6	30.6	20.2	15.7	9.9
Population, April 1, 2000 .....	100.0	59.0	29.2	7.8	3.2	.9
<b>Revenue</b> .....	<b>100.0</b>	<b>59.4</b>	<b>29.1</b>	<b>8.3</b>	<b>2.5</b>	<b>.8</b>
General revenue .....	100.0	59.0	29.1	8.6	2.5	.8
Intergovernmental revenue .....	100.0	66.7	22.5	6.9	2.8	1.1
Federal government .....	100.0	90.2	5.7	2.9	.9	.4
State government .....	100.0	65.4	23.7	6.9	2.9	1.1
From own sources .....	100.0	56.7	31.1	9.1	2.4	.7
Taxes .....	100.0	56.4	30.6	9.9	2.4	.7
Property .....	100.0	56.2	30.8	10.0	2.3	.7
Other .....	100.0	61.7	27.7	6.7	3.0	1.0
Charges and miscellaneous .....	100.0	57.7	32.7	6.5	2.4	.7
Utility and liquor store revenue .....	100.0	67.3	28.8	1.3	2.2	.4
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>60.4</b>	<b>28.9</b>	<b>7.8</b>	<b>2.2</b>	<b>.7</b>
General expenditure .....	100.0	59.7	29.1	8.2	2.2	.7
Current expenditure .....	100.0	60.4	28.5	8.3	2.0	.7
Capital outlay .....	100.0	53.4	34.3	7.7	3.5	1.0
Education services:						
Education .....	100.0	72.7	14.8	11.9	.3	.3
Libraries .....	100.0	63.3	29.1	5.3	1.8	.4
Social services and income maintenance:						
Public welfare .....	100.0	66.8	23.6	5.2	3.0	1.4
Hospitals .....	100.0	—	—	50.0	50.0	—
Health .....	100.0	51.4	35.9	7.2	3.5	2.0
Transportation:						
Highways .....	100.0	48.1	35.7	9.6	4.8	1.9
Capital outlay .....	100.0	51.7	33.6	5.5	4.8	4.4
Air transportation .....	100.0	100.0	—	—	—	—
Other transportation .....	100.0	79.0	19.8	1.2	—	—
Public safety:						
Police protection .....	100.0	59.0	31.6	7.2	1.6	.7
Fire protection .....	100.0	52.9	36.2	8.7	1.8	.4
Correction .....	100.0	5.8	—	—	44.7	49.5
Protective inspection and regulation .....	100.0	54.6	34.8	9.8	.6	.2
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	100.0	67.8	26.5	3.8	1.6	.4
Housing and community development .....	100.0	91.0	8.2	.8	—	—
Sewerage .....	100.0	64.3	30.0	3.8	1.3	.6
Solid waste management .....	100.0	60.1	29.2	7.2	2.6	1.0
Governmental administration:						
Financial administration .....	100.0	36.5	38.0	17.0	6.6	2.0
Judicial and legal .....	100.0	53.5	35.5	9.9	.9	.2
General public buildings .....	100.0	49.5	34.3	15.3	.3	.7
Other governmental administration .....	100.0	53.1	37.8	8.2	.7	.2
Interest on general debt .....	100.0	64.4	28.3	5.2	1.8	.2
Other and unallocable .....	100.0	56.4	31.4	7.6	3.7	.9
Utility and liquor store expenditure .....	100.0	70.9	24.8	1.4	2.5	.4
Employee retirement expenditure .....	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	65.9	27.3	4.7	1.9	.2
Exhibit: Salaries and wages .....	100.0	64.0	27.5	6.1	1.7	.7
<b>Per Capita Amount (dollars)</b>						
<b>Revenue</b> .....	<b>1,112.01</b>	<b>1,120.40</b>	<b>1,107.30</b>	<b>1,185.09</b>	<b>860.10</b>	<b>973.95</b>
General revenue .....	1,059.20	1,060.18	1,055.11	1,176.09	824.11	949.33
Intergovernmental revenue .....	249.51	282.10	192.21	221.72	221.33	309.45
Federal government .....	14.25	21.79	2.76	5.25	4.13	5.62
State government .....	226.58	251.22	184.42	202.27	203.73	268.32
From own sources .....	809.69	778.05	862.90	954.36	602.78	639.87
Taxes .....	630.60	602.94	662.35	804.29	467.67	491.88
Property .....	608.18	579.51	641.04	784.98	446.75	467.97
Other .....	22.42	23.43	21.32	19.32	20.92	23.91
Charges and miscellaneous .....	179.09	175.14	200.54	150.07	135.11	148.00
Utility and liquor store revenue .....	52.81	60.22	52.19	9.00	35.99	24.63
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>NEW JERSEY—Con.</b>						
<b>Per Capita Amount (dollars)—Con.</b>						
<b>Expenditure</b> .....	<b>1,067.09</b>	<b>1,091.78</b>	<b>1,056.53</b>	<b>1,077.85</b>	<b>740.76</b>	<b>849.27</b>
General expenditure .....	1,008.10	1,020.91	1,006.40	1,066.98	693.80	824.15
Current expenditure .....	907.35	929.64	887.78	967.14	583.57	706.72
Capital outlay .....	100.75	91.27	118.62	99.85	110.23	117.44
Education services:						
Education .....	150.58	185.52	76.50	231.65	12.67	49.02
Libraries .....	20.99	22.54	20.93	14.47	12.16	9.03
Social services and income maintenance:						
Public welfare .....	2.51	2.85	2.04	1.67	2.35	3.87
Hospitals .....	—	—	—	.02	—	—
Health .....	11.43	9.96	14.08	10.56	12.62	25.40
Transportation:						
Highways .....	69.07	56.28	84.47	85.62	103.67	143.77
Capital outlay .....	16.60	14.54	19.14	11.75	24.89	81.75
Air transportation .....	.01	.01	—	—	—	—
Other transportation .....	.85	1.14	.58	.13	—	—
Public safety:						
Police protection .....	178.43	178.49	192.98	164.77	89.02	135.82
Fire protection .....	41.35	37.09	51.32	46.16	23.06	19.70
Correction .....	.07	.01	—	—	.96	3.74
Protective inspection and regulation .....	12.32	11.41	14.70	15.60	2.25	2.58
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	37.99	43.64	34.46	18.48	19.12	17.74
Housing and community development .....	15.07	23.25	4.22	1.61	—	.03
Sewerage .....	84.98	92.66	87.31	41.32	35.78	55.52
Solid waste management .....	50.06	50.97	50.02	46.20	41.38	55.16
Governmental administration:						
Financial administration .....	38.80	24.00	50.49	84.80	80.94	84.74
Judicial and legal .....	18.29	16.58	22.25	23.31	5.24	4.87
General public buildings .....	21.44	17.97	25.18	42.29	2.09	15.81
Other governmental administration .....	25.33	22.78	32.80	26.91	5.97	5.34
Interest on general debt .....	38.47	42.02	37.37	25.90	21.74	8.72
Other and unallocable .....	190.06	181.75	204.71	185.53	222.74	183.30
Utility and liquor store expenditure .....	59.00	70.87	50.13	10.87	46.97	25.12
Employee retirement expenditure .....	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	1,025.04	1,144.69	960.55	622.20	603.91	228.25
Exhibit: Salaries and wages .....	408.45	442.99	385.09	322.29	217.39	317.24
<b>NEW YORK</b>						
<b>Amounts (thousand dollars)</b>						
Number of townships .....	929	60	86	158	210	415
Population, April 1, 2000 .....	8,657,676	4,884,384	1,318,990	1,108,227	748,422	597,653
<b>Revenue</b> .....	<b>4,889,602</b>	<b>3,077,308</b>	<b>744,520</b>	<b>438,007</b>	<b>293,987</b>	<b>335,780</b>
General revenue .....	4,691,052	2,966,916	692,736	416,761	285,003	329,636
Intergovernmental revenue .....	971,054	471,517	143,080	131,574	104,417	120,466
Federal government .....	142,439	101,631	10,763	10,745	7,883	11,417
State government .....	238,261	99,585	32,877	34,480	28,189	43,130
From own sources .....	3,719,998	2,495,399	549,656	285,187	180,586	209,170
Taxes .....	2,647,465	1,747,775	395,805	197,385	139,707	166,793
Property .....	2,314,380	1,519,736	338,089	174,215	125,367	156,973
Other .....	333,085	228,039	57,716	23,170	14,340	9,820
Charges and miscellaneous .....	1,072,533	747,624	153,851	87,802	40,879	42,377
Utility and liquor store revenue .....	198,549	110,391	51,784	21,246	8,984	6,144
Employee retirement revenue .....	1	1	—	—	—	—
<b>Expenditure</b> .....	<b>4,992,276</b>	<b>3,127,158</b>	<b>769,158</b>	<b>440,837</b>	<b>307,908</b>	<b>347,215</b>
General expenditure .....	4,623,657	2,940,111	688,163	393,410	277,535	324,438
Current expenditure .....	3,948,076	2,581,412	564,139	323,061	223,883	255,581
Capital outlay .....	675,581	358,699	124,024	70,349	53,652	68,857
Education services:						
Education .....	25	—	8	11	2	4
Libraries .....	68,903	40,925	12,375	9,077	3,333	3,193
Social services and income maintenance:						
Public welfare .....	38,192	32,809	2,745	2,056	207	375
Hospitals .....	38,223	26	22,236	14,217	89	1,655
Health .....	51,129	33,822	6,804	4,122	3,112	3,269
Transportation:						
Highways .....	985,164	412,644	165,403	128,699	122,229	156,189
Capital outlay .....	296,356	132,762	59,338	33,197	29,282	41,777
Air transportation .....	14,805	5,016	3,909	4,702	—	1,178
Other transportation .....	6,636	5,789	643	90	23	91
Public safety:						
Police protection .....	326,182	237,155	72,149	11,190	3,486	2,202
Fire protection .....	133,244	58,849	27,689	20,392	13,087	13,227
Correction .....	661	526	130	—	—	5
Protective inspection and regulation .....	49,188	34,794	7,463	3,336	1,963	1,632

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>NEW YORK—Con.</b>						
<b>Amounts (thousand dollars)—Con.</b>						
General expenditure—Con.						
Environment and housing:						
Natural resources .....	30,777	21,041	2,149	3,048	758	3,781
Parks and recreation .....	389,759	305,221	48,298	18,873	8,927	8,440
Housing and community development .....	102,916	88,829	4,013	3,622	1,396	5,056
Sewerage .....	203,473	116,710	41,068	23,370	11,796	10,529
Solid waste management .....	519,072	452,246	33,030	12,667	9,081	12,048
Governmental administration:						
Financial administration .....	144,499	74,230	28,885	16,244	12,193	12,947
Judicial and legal .....	88,269	42,114	18,516	11,943	8,614	7,082
General public buildings .....	112,175	49,326	21,370	14,775	13,555	13,149
Other governmental administration .....	129,533	67,530	22,190	17,246	11,556	11,011
Interest on general debt .....	239,516	200,787	23,727	7,978	4,017	3,007
Other and unallocable .....	951,316	659,722	123,363	65,752	48,111	54,368
Utility and liquor store expenditure .....	368,612	187,040	80,995	47,427	30,373	22,777
Employee retirement expenditure .....	7	7	—	—	—	—
Debt outstanding at end of fiscal year .....	4,855,260	3,728,425	594,715	290,111	145,135	96,874
Exhibit: Salaries and wages .....	1,556,788	998,944	245,635	125,843	87,351	99,015
<b>Percent Distribution</b>						
Number of townships .....	100.0	6.5	9.3	17.0	22.6	44.7
Population, April 1, 2000 .....	100.0	56.4	15.2	12.8	8.6	6.9
<b>Revenue .....</b>	<b>100.0</b>	<b>62.9</b>	<b>15.2</b>	<b>9.0</b>	<b>6.0</b>	<b>6.9</b>
General revenue .....	100.0	63.2	14.8	8.9	6.1	7.0
Intergovernmental revenue .....	100.0	48.6	14.7	13.5	10.8	12.4
Federal government .....	100.0	71.4	7.6	7.5	5.5	8.0
State government .....	100.0	41.8	13.8	14.5	11.8	18.1
From own sources .....	100.0	67.1	14.8	7.7	4.9	5.6
Taxes .....	100.0	66.0	15.0	7.5	5.3	6.3
Property .....	100.0	65.7	14.6	7.5	5.4	6.8
Other .....	100.0	68.5	17.3	7.0	4.3	2.9
Charges and miscellaneous .....	100.0	69.7	14.3	8.2	3.8	4.0
Utility and liquor store revenue .....	100.0	55.6	26.1	10.7	4.5	3.1
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>100.0</b>	<b>62.6</b>	<b>15.4</b>	<b>8.8</b>	<b>6.2</b>	<b>7.0</b>
General expenditure .....	100.0	63.6	14.9	8.5	6.0	7.0
Current expenditure .....	100.0	65.4	14.3	8.2	5.7	6.5
Capital outlay .....	100.0	53.1	18.4	10.4	7.9	10.2
Education services:						
Education .....	100.0	—	32.0	44.0	8.0	16.0
Libraries .....	100.0	59.4	18.0	13.2	4.8	4.6
Social services and income maintenance:						
Public welfare .....	100.0	85.9	7.2	5.4	.5	1.0
Hospitals .....	100.0	.1	58.2	37.2	.2	4.3
Health .....	100.0	66.2	13.3	8.1	6.1	6.4
Transportation:						
Highways .....	100.0	41.9	16.8	13.1	12.4	15.9
Capital outlay .....	100.0	44.8	20.0	11.2	9.9	14.1
Air transportation .....	100.0	33.9	26.4	31.8	—	8.0
Other transportation .....	100.0	87.2	9.7	1.4	.3	1.4
Public safety:						
Police protection .....	100.0	72.7	22.1	3.4	1.1	.7
Fire protection .....	100.0	44.2	20.8	15.3	9.8	9.9
Correction .....	100.0	79.6	19.7	—	—	.8
Protective inspection and regulation .....	100.0	70.7	15.2	6.8	4.0	3.3
Environment and housing:						
Natural resources .....	100.0	68.4	7.0	9.9	2.5	12.3
Parks and recreation .....	100.0	78.3	12.4	4.8	2.3	2.2
Housing and community development .....	100.0	86.3	3.9	3.5	1.4	4.9
Sewerage .....	100.0	57.4	20.2	11.5	5.8	5.2
Solid waste management .....	100.0	87.1	6.4	2.4	1.7	2.3
Governmental administration:						
Financial administration .....	100.0	51.4	20.0	11.2	8.4	9.0
Judicial and legal .....	100.0	47.7	21.0	13.5	9.8	8.0
General public buildings .....	100.0	44.0	19.1	13.2	12.1	11.7
Other governmental administration .....	100.0	52.1	17.1	13.3	8.9	8.5
Interest on general debt .....	100.0	83.8	9.9	3.3	1.7	1.3
Other and unallocable .....	100.0	69.3	13.0	6.9	5.1	5.7
Utility and liquor store expenditure .....	100.0	50.7	22.0	12.9	8.2	6.2
Employee retirement expenditure .....	100.0	100.0	—	—	—	—
Debt outstanding at end of fiscal year .....	100.0	76.8	12.2	6.0	3.0	2.0
Exhibit: Salaries and wages .....	100.0	64.2	15.8	8.1	5.6	6.4

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>NEW YORK—Con.</b>						
<b>Per Capita Amount (dollars)</b>						
<b>Revenue</b> .....	<b>564.77</b>	<b>630.03</b>	<b>564.46</b>	<b>395.23</b>	<b>392.81</b>	<b>561.83</b>
General revenue .....	541.84	607.43	525.20	376.06	380.81	551.55
Intergovernmental revenue .....	112.16	96.54	108.48	118.72	139.52	201.57
Federal government .....	16.45	20.81	8.16	9.70	10.53	19.10
State government .....	27.52	20.39	24.93	31.11	37.66	72.17
From own sources .....	429.68	510.89	416.72	257.34	241.29	349.99
Taxes .....	305.79	357.83	300.08	178.11	186.67	279.08
Property .....	267.32	311.14	256.32	157.20	167.51	262.65
Other .....	38.47	46.69	43.76	20.91	19.16	16.43
Charges and miscellaneous .....	123.88	153.06	116.64	79.23	54.62	70.91
Utility and liquor store revenue .....	22.93	22.60	39.26	19.17	12.00	10.28
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>576.63</b>	<b>640.24</b>	<b>583.14</b>	<b>397.79</b>	<b>411.41</b>	<b>580.96</b>
General expenditure .....	534.05	601.94	521.73	354.99	370.83	542.85
Current expenditure .....	456.02	528.50	427.71	291.51	299.14	427.64
Capital outlay .....	78.03	73.44	94.03	63.48	71.69	115.21
Education services:						
Education .....	—	—	.01	.01	—	.01
Libraries .....	7.96	8.38	9.38	8.19	4.45	5.34
Social services and income maintenance:						
Public welfare .....	4.41	6.72	2.08	1.86	.28	.63
Hospitals .....	4.41	.01	16.86	12.83	.12	2.77
Health .....	5.91	6.92	5.16	3.72	4.16	5.47
Transportation:						
Highways .....	113.79	84.48	125.40	116.13	163.32	261.34
Capital outlay .....	34.23	27.18	44.99	29.96	39.12	69.90
Air transportation .....	1.71	1.03	2.96	4.24	—	1.97
Other transportation .....	.77	1.19	.49	.08	.03	.15
Public safety:						
Police protection .....	37.68	48.55	54.70	10.10	4.66	3.68
Fire protection .....	15.39	12.05	20.99	18.40	17.49	22.13
Correction .....	.08	.11	.10	—	—	.01
Protective inspection and regulation .....	5.68	7.12	5.66	3.01	2.62	2.73
Environment and housing:						
Natural resources .....	3.55	4.31	1.63	2.75	1.01	6.33
Parks and recreation .....	45.02	62.49	36.62	17.03	11.93	14.12
Housing and community development .....	11.89	18.19	3.04	3.27	1.87	8.46
Sewerage .....	23.50	23.89	31.14	21.09	15.76	17.62
Solid waste management .....	59.96	92.59	25.04	11.43	12.13	20.16
Governmental administration:						
Financial administration .....	16.69	15.20	21.90	14.66	16.29	21.66
Judicial and legal .....	10.20	8.62	14.04	10.78	11.51	11.85
General public buildings .....	12.96	10.10	16.20	13.33	18.11	22.00
Other governmental administration .....	14.96	13.83	16.82	15.56	15.44	18.42
Interest on general debt .....	27.67	41.11	17.99	7.20	5.37	5.03
Other and unallocable .....	109.88	135.07	93.53	59.33	64.28	90.97
Utility and liquor store expenditure .....	42.58	38.29	61.41	42.80	40.58	38.11
Employee retirement expenditure .....	—	—	—	—	—	—
Debt outstanding at end of fiscal year .....	560.80	763.34	450.89	261.78	193.92	162.09
Exhibit: Salaries and wages .....	179.82	204.52	186.23	113.55	116.71	165.67
<b>PENNSYLVANIA</b>						
<b>Amounts (thousand dollars)</b>						
Number of townships .....	1,546	27	134	181	325	879
Population, April 1, 2000 .....	6,607,087	1,094,278	2,051,499	1,239,541	1,158,000	1,063,769
<b>Revenue</b> .....	<b>2,535,885</b>	<b>610,499</b>	<b>967,980</b>	<b>408,153</b>	<b>299,208</b>	<b>250,045</b>
General revenue .....	2,488,350	594,577	949,509	400,519	295,852	247,893
Intergovernmental revenue .....	364,147	64,540	103,287	56,859	55,298	84,163
Federal government .....	34,788	14,618	7,727	3,590	2,676	6,177
State government .....	299,495	44,069	86,000	48,306	47,813	73,307
From own sources .....	2,124,203	530,037	846,222	343,660	240,554	163,730
Taxes .....	1,374,499	321,497	532,893	229,151	166,136	124,822
Property .....	513,610	167,990	183,102	72,042	48,592	41,884
Other .....	860,889	153,507	349,791	157,109	117,544	82,938
Charges and miscellaneous .....	749,704	208,540	313,329	114,509	74,418	38,908
Utility and liquor store revenue .....	31,155	10,223	11,176	5,486	2,397	1,873
Employee retirement revenue .....	16,380	5,699	7,295	2,148	959	279

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>PENNSYLVANIA—Con.</b>						
<b>Amounts (thousand dollars)—Con.</b>						
<b>Expenditure</b> .....	<b>2,966,319</b>	<b>775,285</b>	<b>1,139,549</b>	<b>452,356</b>	<b>340,333</b>	<b>258,796</b>
General expenditure .....	2,884,895	735,356	1,112,252	442,970	337,019	257,298
Current expenditure .....	2,264,304	560,409	845,968	359,742	273,326	224,859
Capital outlay .....	620,591	174,947	266,284	83,228	63,693	32,439
Education services:						
Education .....	—	—	—	—	—	—
Libraries .....	29,823	15,981	10,498	1,912	1,147	285
Social services and income maintenance:						
Public welfare .....	—	—	—	—	—	—
Hospitals .....	1	—	—	—	—	1
Health .....	13,880	5,587	4,365	2,109	1,216	603
Transportation:						
Highways .....	651,044	105,540	199,500	112,062	108,068	125,874
Capital outlay .....	191,528	39,326	68,574	33,156	28,291	22,181
Air transportation .....	17	—	—	17	—	—
Other transportation .....	1,395	966	8	416	3	2
Public safety:						
Police protection .....	445,439	143,878	191,811	65,054	33,669	11,027
Fire protection .....	110,219	24,259	42,611	17,304	14,383	11,662
Correction .....	28	—	—	—	28	—
Protective inspection and regulation .....	25,368	4,722	10,853	5,276	3,090	1,427
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	166,377	51,930	74,827	17,292	19,832	2,496
Housing and community development .....	93,195	24,932	32,037	18,970	13,620	3,636
Sewerage .....	258,266	70,442	120,197	38,995	20,150	8,482
Solid waste management .....	110,552	37,943	43,167	10,466	11,608	7,368
Governmental administration:						
Financial administration .....	41,229	8,528	14,589	7,017	5,701	5,394
Judicial and legal .....	26,806	5,995	6,801	5,482	5,444	3,084
General public buildings .....	101,184	21,623	34,914	17,599	16,339	10,709
Other governmental administration .....	188,421	26,665	73,127	37,114	28,510	23,005
Interest on general debt .....	76,424	27,336	33,979	8,912	3,986	2,211
Other and unallocable .....	545,227	159,029	218,968	76,973	50,225	40,032
Utility and liquor store expenditure .....	27,615	7,283	10,258	6,282	2,470	1,322
Employee retirement expenditure .....	53,809	32,646	17,039	3,104	844	176
Debt outstanding at end of fiscal year .....	1,533,236	529,942	701,181	175,273	74,442	52,398
Exhibit: Salaries and wages .....	746,788	209,521	290,726	106,876	77,009	62,656
<b>Percent Distribution</b>						
Number of townships .....	100.0	1.7	8.7	11.7	21.0	56.9
Population, April 1, 2000 .....	100.0	16.6	31.0	18.8	17.5	16.1
<b>Revenue</b> .....	<b>100.0</b>	<b>24.1</b>	<b>38.2</b>	<b>16.1</b>	<b>11.8</b>	<b>9.9</b>
General revenue .....	100.0	23.9	38.2	16.1	11.9	10.0
Intergovernmental revenue .....	100.0	17.7	28.4	15.6	15.2	23.1
Federal government .....	100.0	42.0	22.2	10.3	7.7	17.8
State government .....	100.0	14.7	28.7	16.1	16.0	24.5
From own sources .....	100.0	25.0	39.8	16.2	11.3	7.7
Taxes .....	100.0	23.4	38.8	16.7	12.1	9.1
Property .....	100.0	32.7	35.7	14.0	9.5	8.2
Other .....	100.0	17.8	40.6	18.2	13.7	9.6
Charges and miscellaneous .....	100.0	27.8	41.8	15.3	9.9	5.2
Utility and liquor store revenue .....	100.0	32.8	35.9	17.6	7.7	6.0
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>26.1</b>	<b>38.4</b>	<b>15.2</b>	<b>11.5</b>	<b>8.7</b>
General expenditure .....	100.0	25.5	38.6	15.4	11.7	8.9
Current expenditure .....	100.0	24.7	37.4	15.9	12.1	9.9
Capital outlay .....	100.0	28.2	42.9	13.4	10.3	5.2
Education services:						
Education .....	—	—	—	—	—	—
Libraries .....	100.0	53.6	35.2	6.4	3.8	1.0
Social services and income maintenance:						
Public welfare .....	—	—	—	—	—	—
Hospitals .....	100.0	—	—	—	—	100.0
Health .....	100.0	40.3	31.4	15.2	8.8	4.3
Transportation:						
Highways .....	100.0	16.2	30.6	17.2	16.6	19.3
Capital outlay .....	100.0	20.5	35.8	17.3	14.8	11.6
Air transportation .....	100.0	—	—	100.0	—	—
Other transportation .....	100.0	69.2	.6	29.8	.2	.1
Public safety:						
Police protection .....	100.0	32.3	43.1	14.6	7.6	2.5
Fire protection .....	100.0	22.0	38.7	15.7	13.0	10.6
Correction .....	100.0	—	—	—	100.0	—
Protective inspection and regulation .....	100.0	18.6	42.8	20.8	12.2	5.6
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	100.0	31.2	45.0	10.4	11.9	1.5
Housing and community development .....	100.0	26.8	34.4	20.4	14.6	3.9
Sewerage .....	100.0	27.3	46.5	15.1	7.8	3.3
Solid waste management .....	100.0	34.3	39.0	9.5	10.5	6.7

See footnotes at end of table.



Table 16. **Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>PENNSYLVANIA—Con.</b>						
<b>Percent Distribution—Con.</b>						
General expenditure—Con.						
Governmental administration:						
Financial administration .....	100.0	20.7	35.4	17.0	13.8	13.1
Judicial and legal .....	100.0	22.4	25.4	20.5	20.3	11.5
General public buildings .....	100.0	21.4	34.5	17.4	16.1	10.6
Other governmental administration .....	100.0	14.2	38.8	19.7	15.1	12.2
Interest on general debt .....	100.0	35.8	44.5	11.7	5.2	2.9
Other and unallocable .....	100.0	29.2	40.2	14.1	9.2	7.3
Utility and liquor store expenditure .....	100.0	26.4	37.1	22.7	8.9	4.8
Employee retirement expenditure .....	100.0	60.7	31.7	5.8	1.6	.3
Debt outstanding at end of fiscal year .....	100.0	34.6	45.7	11.4	4.9	3.4
Exhibit: Salaries and wages .....	100.0	28.1	38.9	14.3	10.3	8.4
<b>Per Capita Amount (dollars)</b>						
<b>Revenue .....</b>	<b>383.81</b>	<b>557.90</b>	<b>471.84</b>	<b>329.28</b>	<b>258.38</b>	<b>235.06</b>
General revenue .....	376.62	543.35	462.84	323.12	255.49	233.03
Intergovernmental revenue .....	55.11	58.98	50.35	45.87	47.75	79.12
Federal government .....	5.27	13.36	3.77	2.90	2.31	5.81
State government .....	45.33	40.27	41.92	38.97	41.29	68.91
From own sources .....	321.50	484.37	412.49	277.25	207.73	153.91
Taxes .....	208.03	293.80	259.76	184.87	143.47	117.34
Property .....	77.74	153.52	89.25	58.12	41.96	39.37
Other .....	130.30	140.28	170.51	126.75	101.51	77.97
Charges and miscellaneous .....	113.47	190.57	152.73	92.38	64.26	36.58
Utility and liquor store revenue .....	4.72	9.34	5.45	4.43	2.07	1.76
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure .....</b>	<b>448.96</b>	<b>708.49</b>	<b>555.47</b>	<b>364.94</b>	<b>293.90</b>	<b>243.28</b>
General expenditure .....	436.64	672.00	542.17	357.37	291.04	241.87
Current expenditure .....	342.71	512.13	412.37	290.22	236.03	211.38
Capital outlay .....	93.93	159.87	129.80	67.14	55.00	30.49
Education services:						
Education .....	—	—	—	—	—	—
Libraries .....	4.51	14.60	5.12	1.54	.99	.27
Social services and income maintenance:						
Public welfare .....	—	—	—	—	—	—
Hospitals .....	—	—	—	—	—	—
Health .....	2.10	5.11	2.13	1.70	1.05	.57
Transportation:						
Highways .....	98.54	96.45	97.25	90.41	93.32	118.33
Capital outlay .....	28.99	35.94	33.43	26.75	24.43	20.85
Air transportation .....	—	—	—	.01	—	—
Other transportation .....	.21	.88	—	.34	—	—
Public safety:						
Police protection .....	67.42	131.48	93.50	52.48	29.08	10.37
Fire protection .....	16.68	22.17	20.77	13.96	12.42	10.96
Correction .....	—	—	—	—	.02	—
Protective inspection and regulation .....	3.84	4.32	5.29	4.26	2.67	1.34
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	25.18	47.46	36.47	13.95	17.13	2.35
Housing and community development .....	14.11	22.78	15.62	15.30	11.76	3.42
Sewerage .....	39.09	64.37	58.59	31.46	17.40	7.97
Solid waste management .....	16.73	34.67	21.04	8.44	10.02	6.93
Governmental administration:						
Financial administration .....	6.24	7.79	7.11	5.66	4.92	5.07
Judicial and legal .....	4.06	5.48	3.32	4.42	4.70	2.90
General public buildings .....	15.31	19.76	17.02	14.20	14.11	10.07
Other governmental administration .....	28.52	24.37	35.65	29.94	24.62	21.63
Interest on general debt .....	11.57	24.98	16.56	7.19	3.44	2.08
Other and unallocable .....	82.52	145.33	106.74	62.10	43.37	37.63
Utility and liquor store expenditure .....	4.18	6.66	5.00	5.07	2.13	1.24
Employee retirement expenditure .....	8.14	29.83	8.31	2.50	.73	.17
Debt outstanding at end of fiscal year .....	232.06	484.28	341.79	141.40	64.28	49.26
Exhibit: Salaries and wages .....	113.03	191.47	141.71	86.22	66.50	58.90

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>RHODE ISLAND</b>						
<b>Amounts (thousand dollars)</b>						
Number of townships .....	31	7	14	7	2	1
Population, April 1, 2000 .....	499,351	209,942	230,915	49,617	7,867	1,010
<b>Revenue .....</b>	<b>1,145,779</b>	<b>467,443</b>	<b>543,878</b>	<b>109,566</b>	<b>17,288</b>	<b>7,604</b>
General revenue .....	1,130,816	462,381	535,992	108,216	17,288	6,939
Intergovernmental revenue .....	280,207	132,541	114,243	29,998	2,979	446
Federal government .....	3,934	346	2,835	607	80	66
State government .....	274,568	132,191	109,990	29,298	2,709	380
From own sources .....	850,609	329,840	421,749	78,218	14,309	6,493
Taxes .....	763,959	294,988	378,803	72,168	12,929	5,071
Property .....	747,765	288,828	371,453	70,342	12,611	4,531
Other .....	16,194	6,160	7,350	1,826	318	540
Charges and miscellaneous .....	86,650	34,852	42,946	6,050	1,380	1,422
Utility and liquor store revenue .....	14,649	5,055	7,579	1,350	—	665
Employee retirement revenue .....	314	7	307	—	—	—
<b>Expenditure .....</b>	<b>1,113,621</b>	<b>466,580</b>	<b>520,252</b>	<b>103,966</b>	<b>15,504</b>	<b>7,319</b>
General expenditure .....	1,098,846	462,721	511,303	102,698	15,504	6,620
Current expenditure .....	1,047,827	435,259	491,405	99,857	14,686	6,620
Capital outlay .....	51,019	27,462	19,898	2,841	818	—
Education services:						
Education .....	697,154	292,457	319,815	72,178	10,348	2,356
Libraries .....	11,462	5,318	4,667	1,023	202	252
Social services and income maintenance:						
Public welfare .....	4,527	1,511	2,404	553	59	—
Hospitals .....	605	388	217	—	—	—
Health .....	2,319	1,235	623	290	81	90
Transportation:						
Highways .....	42,750	18,569	18,412	4,765	832	172
Capital outlay .....	4,014	1,614	1,949	332	119	—
Air transportation .....	—	—	—	—	—	—
Other transportation .....	365	61	—	304	—	—
Public safety:						
Police protection .....	81,541	35,368	38,149	6,440	1,248	336
Fire protection .....	50,167	26,251	21,924	977	761	254
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	3,167	1,453	1,481	233	—	—
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	15,534	6,680	7,351	960	36	507
Housing and community development .....	2,053	301	1,547	205	—	—
Sewerage .....	21,535	5,864	14,664	477	—	530
Solid waste management .....	15,233	4,897	8,983	979	374	—
Governmental administration:						
Financial administration .....	19,868	5,771	9,814	2,020	1,099	1,164
Judicial and legal .....	5,000	1,313	2,950	737	—	—
General public buildings .....	11,941	8,502	2,685	754	—	—
Other governmental administration .....	17,836	5,762	9,238	2,836	—	—
Interest on general debt .....	24,669	9,847	12,744	1,614	163	301
Other and unallocable .....	71,120	31,173	33,635	5,353	301	658
Utility and liquor store expenditure .....	14,093	3,859	8,267	1,268	—	699
Employee retirement expenditure .....	682	—	682	—	—	—
Debt outstanding at end of fiscal year .....	520,306	226,886	258,562	27,466	2,445	4,947
Exhibit: Salaries and wages .....	461,665	212,905	217,724	21,093	6,089	3,854
<b>Percent Distribution</b>						
Number of townships .....	100.0	22.6	45.2	22.6	6.5	3.2
Population, April 1, 2000 .....	100.0	42.0	46.2	9.9	1.6	.2
<b>Revenue .....</b>	<b>100.0</b>	<b>40.8</b>	<b>47.5</b>	<b>9.6</b>	<b>1.5</b>	<b>.7</b>
General revenue .....	100.0	40.9	47.4	9.6	1.5	.6
Intergovernmental revenue .....	100.0	47.3	40.8	10.7	1.1	.2
Federal government .....	100.0	8.8	72.1	15.4	2.0	1.7
State government .....	100.0	48.1	40.1	10.7	1.0	.1
From own sources .....	100.0	38.8	49.6	9.2	1.7	.8
Taxes .....	100.0	38.6	49.6	9.4	1.7	.7
Property .....	100.0	38.6	49.7	9.4	1.7	.6
Other .....	100.0	38.0	45.4	11.3	2.0	3.3
Charges and miscellaneous .....	100.0	40.2	49.6	7.0	1.6	1.6
Utility and liquor store revenue .....	100.0	34.5	51.7	9.2	—	4.5
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>RHODE ISLAND—Con.</b>						
<b>Percent Distribution—Con.</b>						
<b>Expenditure</b> .....	<b>100.0</b>	<b>41.9</b>	<b>46.7</b>	<b>9.3</b>	<b>1.4</b>	<b>.7</b>
General expenditure .....	100.0	42.1	46.5	9.3	1.4	.6
Current expenditure .....	100.0	41.5	46.9	9.5	1.4	.6
Capital outlay .....	100.0	53.8	39.0	5.6	1.6	—
Education services:						
Education .....	100.0	42.0	45.9	10.4	1.5	.3
Libraries .....	100.0	46.4	40.7	8.9	1.8	2.2
Social services and income maintenance:						
Public welfare .....	100.0	33.4	53.1	12.2	1.3	—
Hospitals .....	100.0	64.1	35.9	—	—	—
Health .....	100.0	53.3	26.9	12.5	3.5	3.9
Transportation:						
Highways .....	100.0	43.4	43.1	11.1	1.9	.4
Capital outlay .....	100.0	40.2	48.6	8.3	3.0	—
Air transportation .....	—	—	—	—	—	—
Other transportation .....	100.0	16.7	—	83.3	—	—
Public safety:						
Police protection .....	100.0	43.4	46.8	7.9	1.5	.4
Fire protection .....	100.0	52.3	43.7	1.9	1.5	.5
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	100.0	45.9	46.8	7.4	—	—
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	100.0	43.0	47.3	6.2	.2	3.3
Housing and community development .....	100.0	14.7	75.4	10.0	—	—
Sewerage .....	100.0	27.2	68.1	2.2	—	2.5
Solid waste management .....	100.0	32.1	59.0	6.4	2.5	—
Governmental administration:						
Financial administration .....	100.0	29.0	49.4	10.2	5.5	5.9
Judicial and legal .....	100.0	26.3	59.0	14.7	—	—
General public buildings .....	100.0	71.2	22.5	6.3	—	—
Other governmental administration .....	100.0	32.3	51.8	15.9	—	—
Interest on general debt .....	100.0	39.9	51.7	6.5	.7	1.2
Other and unallocable .....	100.0	43.8	47.3	7.5	.4	.9
Utility and liquor store expenditure .....	100.0	27.4	58.7	9.0	—	5.0
Employee retirement expenditure .....	100.0	—	100.0	—	—	—
Debt outstanding at end of fiscal year .....	100.0	43.6	49.7	5.3	.5	1.0
Exhibit: Salaries and wages .....	100.0	46.1	47.2	4.6	1.3	.8
<b>Per Capita Amount (dollars)</b>						
<b>Revenue</b> .....	<b>2,294.54</b>	<b>2,226.53</b>	<b>2,355.32</b>	<b>2,208.24</b>	<b>2,197.53</b>	<b>7,528.71</b>
General revenue .....	2,264.57	2,202.42	2,321.17	2,181.03	2,197.53	6,870.30
Intergovernmental revenue .....	561.14	631.32	494.74	604.59	378.67	441.58
Federal government .....	7.88	1.65	12.28	12.23	10.17	65.35
State government .....	549.85	629.65	476.32	590.48	344.35	376.24
From own sources .....	1,703.43	1,571.10	1,826.43	1,576.44	1,818.86	6,428.71
Taxes .....	1,529.90	1,405.09	1,640.44	1,454.50	1,643.45	5,020.79
Property .....	1,497.47	1,375.75	1,608.61	1,417.70	1,603.03	4,486.14
Other .....	32.43	29.34	31.83	36.80	40.42	534.65
Charges and miscellaneous .....	173.53	166.01	185.98	121.93	175.42	1,407.92
Utility and liquor store revenue .....	29.34	24.08	32.82	27.21	—	658.42
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>2,230.14</b>	<b>2,222.42</b>	<b>2,253.00</b>	<b>2,095.37</b>	<b>1,970.76</b>	<b>7,246.53</b>
General expenditure .....	2,200.55	2,204.04	2,214.25	2,069.81	1,970.76	6,554.46
Current expenditure .....	2,098.38	2,073.23	2,128.08	2,012.56	1,866.79	6,554.46
Capital outlay .....	102.17	130.81	86.17	57.26	103.98	—
Education services:						
Education .....	1,396.12	1,393.04	1,384.99	1,454.70	1,315.37	2,332.67
Libraries .....	22.95	25.33	20.21	20.62	25.68	249.50
Social services and income maintenance:						
Public welfare .....	9.07	7.20	10.41	11.15	7.50	—
Hospitals .....	1.21	1.85	.94	—	—	—
Health .....	4.64	5.88	2.70	5.84	10.30	89.11
Transportation:						
Highways .....	85.61	88.45	79.73	96.04	105.76	170.30
Capital outlay .....	8.04	7.69	8.44	6.69	15.13	—
Air transportation .....	—	—	—	—	—	—
Other transportation .....	.73	.29	—	6.13	—	—
Public safety:						
Police protection .....	163.29	168.47	165.21	129.79	158.64	332.67
Fire protection .....	100.46	125.04	94.94	19.69	96.73	251.49
Correction .....	—	—	—	—	—	—
Protective inspection and regulation .....	6.34	6.92	6.41	4.70	—	—
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	31.11	31.82	31.83	19.35	4.58	501.98
Housing and community development .....	4.11	1.43	6.70	4.13	—	—
Sewerage .....	43.13	27.93	63.50	9.61	—	524.75
Solid waste management .....	30.51	23.33	38.90	19.73	47.54	—

See footnotes at end of table.

Table 16. **Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>RHODE ISLAND—Con.</b>						
<b>Per Capita Amount (dollars)—Con.</b>						
General expenditure—Con.						
Governmental administration:						
Financial administration .....	39.79	27.49	42.50	40.71	139.70	1,152.48
Judicial and legal .....	10.01	6.25	12.78	14.85	—	—
General public buildings .....	23.91	40.50	11.63	15.20	—	—
Other governmental administration .....	35.72	27.45	40.01	57.16	—	—
Interest on general debt .....	49.40	46.90	55.19	32.53	20.72	298.02
Other and unallocable .....	142.42	148.48	145.66	107.89	38.26	651.49
Utility and liquor store expenditure .....	28.22	18.38	35.80	25.56	—	692.08
Employee retirement expenditure .....	1.37	—	2.95	—	—	—
Debt outstanding at end of fiscal year .....	1,041.96	1,080.71	1,119.73	553.56	310.79	4,898.02
Exhibit: Salaries and wages .....	924.53	1,014.11	942.88	425.12	773.99	3,815.84
<b>VERMONT</b>						
<b>Amounts (thousand dollars)</b>						
Number of townships .....	237	—	5	14	44	174
Population, April 1, 2000 .....	497,084	—	73,721	94,498	150,534	178,331
<b>Revenue .....</b>	<b>325,820</b>	<b>—</b>	<b>53,119</b>	<b>62,394</b>	<b>94,377</b>	<b>115,930</b>
General revenue .....	301,424	—	47,764	57,555	81,629	114,476
Intergovernmental revenue .....	54,472	—	5,283	8,703	14,642	25,844
Federal government .....	6,308	—	334	247	1,266	4,461
State government .....	47,039	—	4,764	8,346	13,125	20,804
From own sources .....	246,952	—	42,481	48,852	66,987	88,632
Taxes .....	196,196	—	33,433	34,626	51,801	76,336
Property .....	192,434	—	33,043	33,543	50,969	74,879
Other .....	3,762	—	390	1,083	832	1,457
Charges and miscellaneous .....	50,756	—	9,048	14,226	15,186	12,296
Utility and liquor store revenue .....	24,306	—	5,355	4,839	12,658	1,454
Employee retirement revenue .....	90	—	—	—	90	—
<b>Expenditure .....</b>	<b>307,849</b>	<b>—</b>	<b>48,278</b>	<b>59,994</b>	<b>93,610</b>	<b>105,967</b>
General expenditure .....	284,106	—	42,909	55,987	81,228	103,982
Current expenditure .....	253,526	—	37,340	50,202	72,211	93,773
Capital outlay .....	30,580	—	5,569	5,785	9,017	10,209
Education services:						
Education .....	20	—	—	—	—	20
Libraries .....	7,548	—	1,256	2,509	1,979	1,804
Social services and income maintenance:						
Public welfare .....	596	—	143	116	75	262
Hospitals .....	16	—	—	—	—	16
Health .....	5,497	—	285	2,103	1,654	1,455
Transportation:						
Highways .....	106,573	—	8,303	16,725	29,823	51,722
Capital outlay .....	14,674	—	2,433	2,137	4,336	5,768
Air transportation .....	—	—	—	—	—	—
Other transportation .....	334	—	285	49	—	—
Public safety:						
Police protection .....	23,663	—	8,316	6,470	6,001	2,876
Fire protection .....	16,619	—	4,143	3,250	4,068	5,158
Correction .....	4	—	—	—	—	4
Protective inspection and regulation .....	22	—	—	22	—	—
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	9,750	—	4,137	1,900	2,282	1,431
Housing and community development .....	1,037	—	906	131	—	—
Sewerage .....	17,383	—	4,138	4,315	5,037	3,893
Solid waste management .....	10,016	—	1,473	514	3,332	4,697
Governmental administration:						
Financial administration .....	33,402	—	1,245	2,374	11,458	18,325
Judicial and legal .....	646	—	283	363	—	—
General public buildings .....	1,615	—	628	971	16	—
Other governmental administration .....	7,411	—	3,620	3,634	157	—
Interest on general debt .....	5,028	—	717	1,415	1,798	1,098
Other and unallocable .....	36,926	—	3,031	9,126	13,548	11,221
Utility and liquor store expenditure .....	23,700	—	5,369	4,007	12,339	1,985
Employee retirement expenditure .....	43	—	—	—	43	—
Debt outstanding at end of fiscal year .....	122,868	—	16,669	28,037	50,462	27,700
Exhibit: Salaries and wages .....	98,901	—	20,525	19,578	28,546	30,252

See footnotes at end of table.

**Table 16. Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>VERMONT—Con.</b>						
<b>Percent Distribution</b>						
Number of townships .....	100.0	—	2.1	5.9	18.6	73.4
Population, April 1, 2000 .....	100.0	—	14.8	19.0	30.3	35.9
<b>Revenue</b> .....	<b>100.0</b>	<b>—</b>	<b>16.3</b>	<b>19.1</b>	<b>29.0</b>	<b>35.6</b>
General revenue .....	100.0	—	15.8	19.1	27.1	38.0
Intergovernmental revenue .....	100.0	—	9.7	16.0	26.9	47.4
Federal government .....	100.0	—	5.3	3.9	20.1	70.7
State government .....	100.0	—	10.1	17.7	27.9	44.2
From own sources .....	100.0	—	17.2	19.8	27.1	35.9
Taxes .....	100.0	—	17.0	17.6	26.4	38.9
Property .....	100.0	—	17.2	17.4	26.5	38.9
Other .....	100.0	—	10.4	28.8	22.1	38.7
Charges and miscellaneous .....	100.0	—	17.8	28.0	29.9	24.2
Utility and liquor store revenue .....	100.0	—	22.0	19.9	52.1	6.0
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X
<b>Expenditure</b> .....	<b>100.0</b>	<b>—</b>	<b>15.7</b>	<b>19.5</b>	<b>30.4</b>	<b>34.4</b>
General expenditure .....	100.0	—	15.1	19.7	28.6	36.6
Current expenditure .....	100.0	—	14.7	19.8	28.5	37.0
Capital outlay .....	100.0	—	18.2	18.9	29.5	33.4
Education services:						
Education .....	100.0	—	—	—	—	100.0
Libraries .....	100.0	—	16.6	33.2	26.2	23.9
Social services and income maintenance:						
Public welfare .....	100.0	—	24.0	19.5	12.6	44.0
Hospitals .....	100.0	—	—	—	—	100.0
Health .....	100.0	—	5.2	38.3	30.1	26.5
Transportation:						
Highways .....	100.0	—	7.8	15.7	28.0	48.5
Capital outlay .....	100.0	—	16.6	14.6	29.5	39.3
Air transportation .....	—	—	—	—	—	—
Other transportation .....	100.0	—	85.3	14.7	—	—
Public safety:						
Police protection .....	100.0	—	35.1	27.3	25.4	12.2
Fire protection .....	100.0	—	24.9	19.6	24.5	31.0
Correction .....	100.0	—	—	—	—	100.0
Protective inspection and regulation .....	100.0	—	—	100.0	—	—
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	100.0	—	42.4	19.5	23.4	14.7
Housing and community development .....	100.0	—	87.4	12.6	—	—
Sewerage .....	100.0	—	23.8	24.8	29.0	22.4
Solid waste management .....	100.0	—	14.7	5.1	33.3	46.9
Governmental administration:						
Financial administration .....	100.0	—	3.7	7.1	34.3	54.9
Judicial and legal .....	100.0	—	43.8	56.2	—	—
General public buildings .....	100.0	—	38.9	60.1	1.0	—
Other governmental administration .....	100.0	—	48.8	49.0	2.1	—
Interest on general debt .....	100.0	—	14.3	28.1	35.8	21.8
Other and unallocable .....	100.0	—	8.2	24.7	36.7	30.4
Utility and liquor store expenditure .....	100.0	—	22.7	16.9	52.1	8.4
Employee retirement expenditure .....	100.0	—	—	—	100.0	—
Debt outstanding at end of fiscal year .....	100.0	—	13.6	22.8	41.1	22.5
Exhibit: Salaries and wages .....	100.0	—	20.8	19.8	28.9	30.6
<b>Per Capita Amount (dollars)</b>						
<b>Revenue</b> .....	<b>655.46</b>	<b>—</b>	<b>720.54</b>	<b>660.27</b>	<b>626.95</b>	<b>650.08</b>
General revenue .....	606.38	—	647.90	609.06	542.26	641.93
Intergovernmental revenue .....	109.58	—	71.66	92.10	97.27	144.92
Federal government .....	12.69	—	4.53	2.61	8.41	25.02
State government .....	94.63	—	64.62	88.32	87.19	116.66
From own sources .....	496.80	—	576.24	516.96	445.00	497.01
Taxes .....	394.69	—	453.51	366.42	344.11	428.06
Property .....	387.13	—	448.22	354.96	338.59	419.89
Other .....	7.57	—	5.29	11.46	5.53	8.17
Charges and miscellaneous .....	102.11	—	122.73	150.54	100.88	68.95
Utility and liquor store revenue .....	48.90	—	72.64	51.21	84.09	8.15
Employee retirement revenue <sup>1</sup> .....	X	X	X	X	X	X

See footnotes at end of table.

Table 16. **Northeast Township Government Finances for Population-Size Groups of Townships by State: 2001-02—Con.**

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

Item	Townships with a 2000 population of—					
	Total	25,000 or more	10,000 to 24,999	5,000 to 9,999	2,500 to 4,999	Less than 2,500
	1	2	3	4	5	6
<b>VERMONT—Con.</b>						
<b>Per Capita Amount (dollars)—Con.</b>						
<b>Expenditure</b> .....	<b>619.31</b>	—	<b>654.87</b>	<b>634.87</b>	<b>621.85</b>	<b>594.22</b>
General expenditure .....	571.55	—	582.05	592.47	539.60	583.08
Current expenditure .....	510.03	—	506.50	531.25	479.70	525.84
Capital outlay .....	61.52	—	75.54	61.22	59.90	57.25
Education services:						
Education .....	.04	—	—	—	—	.11
Libraries .....	15.18	—	17.04	26.55	13.15	10.12
Social services and income maintenance:						
Public welfare .....	1.20	—	1.94	1.23	.50	1.47
Hospitals .....	.03	—	—	—	—	.09
Health .....	11.06	—	3.87	22.25	10.99	8.16
Transportation:						
Highways .....	214.40	—	112.63	176.99	198.11	290.03
Capital outlay .....	29.52	—	33.00	22.61	28.80	32.34
Air transportation .....	—	—	—	—	—	—
Other transportation .....	.67	—	3.87	.52	—	—
Public safety:						
Police protection .....	47.60	—	112.80	68.47	39.86	16.13
Fire protection .....	33.43	—	56.20	34.39	27.02	28.92
Correction .....	.01	—	—	—	—	.02
Protective inspection and regulation .....	.04	—	—	.23	—	—
Environment and housing:						
Natural resources .....	—	—	—	—	—	—
Parks and recreation .....	19.61	—	56.12	20.11	15.16	8.02
Housing and community development .....	2.09	—	12.29	1.39	—	—
Sewerage .....	34.97	—	56.13	45.66	33.46	21.83
Solid waste management .....	20.15	—	19.98	5.44	22.13	26.34
Governmental administration:						
Financial administration .....	67.20	—	16.89	25.12	76.12	102.76
Judicial and legal .....	1.30	—	3.84	3.84	—	—
General public buildings .....	3.25	—	8.52	10.28	.11	—
Other governmental administration .....	14.91	—	49.10	38.46	1.04	—
Interest on general debt .....	10.11	—	9.73	14.97	11.94	6.16
Other and unallocable .....	74.29	—	41.11	96.57	90.00	62.92
Utility and liquor store expenditure .....	47.68	—	72.83	42.40	81.97	11.13
Employee retirement expenditure .....	.09	—	—	—	.29	—
Debt outstanding at end of fiscal year .....	247.18	—	226.11	296.69	335.22	155.33
Exhibit: Salaries and wages .....	198.96	—	278.41	207.18	189.63	169.64

<sup>1</sup>Amounts not calculated because of negative revenues.

**Table 17. North Central Township Government Finances by State: 2001-02**

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

Item	Total North Central Region townships	Illinois	Indiana	Kansas	Michigan	Minnesota
	1	2	3	4	5	6
<b>REVENUE</b>						
<b>Revenue</b> .....	<b>4,735,659</b>	<b>537,037</b>	<b>250,853</b>	<b>51,840</b>	<b>1,953,380</b>	<b>206,698</b>
General revenue .....	4,570,338	534,064	250,853	51,840	1,803,145	204,586
Intergovernmental revenue .....	1,262,399	88,367	66,739	5,224	473,223	71,689
Federal government .....	71,707	9,602	182	—	41,348	10,940
State government .....	1,081,343	74,246	28,736	5,224	411,002	56,798
General revenue from own sources .....	3,307,939	445,697	184,114	46,616	1,329,922	132,897
Taxes .....	2,277,462	375,006	152,961	41,399	660,280	107,457
Property .....	2,112,082	373,114	147,670	41,399	594,198	104,223
Other .....	165,380	1,892	5,291	—	66,082	3,234
Charges and miscellaneous .....	1,030,477	70,691	31,153	5,217	669,642	25,440
Utility, liquor store, and employee retirement revenue ..	165,321	2,973	—	—	150,235	2,112
<b>EXPENDITURE</b>						
<b>Expenditure</b> .....	<b>4,434,475</b>	<b>527,739</b>	<b>254,478</b>	<b>51,471</b>	<b>1,704,509</b>	<b>203,708</b>
By character and object:						
Intergovernmental expenditure .....	260,025	1,955	19,406	8	202,195	—
Direct expenditure .....	4,174,450	525,784	235,072	51,463	1,502,314	203,708
Current operations .....	3,401,709	462,871	199,599	37,343	1,237,543	155,153
Capital outlay .....	692,651	59,450	33,561	14,101	217,183	45,639
Other direct expenditure .....	80,090	3,463	1,912	19	47,588	2,916
Exhibit: Salaries and wages .....	1,194,695	150,110	102,973	10,377	442,555	27,610
By function:						
Public welfare .....	78,203	29,205	45,567	—	757	—
Highways .....	1,131,572	200,188	7	36,201	135,588	113,812
Police protection .....	351,338	2,882	39	—	202,505	—
Fire protection .....	682,718	884	146,744	2,723	206,230	20,852
Financial administration .....	326,285	72,263	33,515	6,363	81,613	26
Other and unallocable .....	1,864,359	222,317	28,606	6,184	1,077,816	69,018
<b>INDEBTNESS AND DEBT TRANSACTIONS</b>						
Debt outstanding at end of fiscal year .....	1,349,026	89,904	49,102	398	610,466	75,772
Long term debt issued .....	362,818	32,836	7,278	94	123,930	20,838
Long term debt retired .....	182,404	8,345	8,781	126	57,081	11,543
<b>CASH AND SECURITY HOLDINGS</b>						
Total, end of fiscal year .....	4,843,703	556,014	226,085	39,830	2,371,278	199,422

**Table 17. North Central Township Government Finances by State: 2001-02—Con.**

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

Item	Missouri	Nebraska	North Dakota	Ohio	South Dakota	Wisconsin
	7	8	9	10	11	12
<b>REVENUE</b>						
<b>Revenue</b> .....	<b>22,300</b>	<b>9,818</b>	<b>28,312</b>	<b>1,006,015</b>	<b>19,496</b>	<b>649,910</b>
General revenue .....	22,300	9,818	27,593	1,005,955	19,432	640,752
Intergovernmental revenue .....	6,316	197	8,835	274,636	5,203	261,970
Federal government .....	13	19	228	5,259	727	3,389
State government .....	652	153	8,607	248,803	1,918	245,204
General revenue from own sources .....	15,984	9,621	18,758	731,319	14,229	378,782
Taxes .....	14,348	8,584	10,494	623,619	12,931	270,383
Property .....	14,069	8,584	10,393	561,147	10,954	246,331
Other .....	279	—	101	62,472	1,977	24,052
Charges and miscellaneous .....	1,636	1,037	8,264	107,700	1,298	108,399
Utility, liquor store, and employee retirement revenue ..	—	—	719	60	64	9,158
<b>EXPENDITURE</b>						
<b>Expenditure</b> .....	<b>21,071</b>	<b>9,556</b>	<b>26,795</b>	<b>939,073</b>	<b>17,746</b>	<b>678,329</b>
By character and object:						
Intergovernmental expenditure .....	—	—	3,240	14,270	199	18,752
Direct expenditure .....	21,071	9,556	23,555	924,803	17,547	659,577
Current operations .....	18,274	7,794	21,900	776,825	15,727	468,680
Capital outlay .....	2,763	1,756	1,642	142,085	1,796	172,675
Other direct expenditure .....	34	6	13	5,893	24	18,222
Exhibit: Salaries and wages .....	4,549	3,167	6,824	322,103	3,260	121,167
By function:						
Public welfare .....	—	—	—	733	—	1,941
Highways .....	16,106	9,429	18,044	274,978	15,356	311,863
Police protection .....	—	—	250	113,110	—	32,552
Fire protection .....	—	—	259	238,440	859	65,727
Financial administration .....	—	—	1,654	105,184	683	24,984
Other and unallocable .....	4,965	127	6,588	206,628	848	241,262
<b>INDEBTNESS AND DEBT TRANSACTIONS</b>						
Debt outstanding at end of fiscal year .....	10,605	85	5,118	128,314	414	378,848
Long term debt issued .....	10,162	—	162	42,779	138	124,601
Long term debt retired .....	217	9	108	29,110	111	66,973
<b>CASH AND SECURITY HOLDINGS</b>						
Total, end of fiscal year .....	21,540	12,390	31,880	713,256	19,880	652,128



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**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total		Total <sup>1</sup>	Capital outlay	
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>ALABAMA</b>												
Auburn .....	42,987	Sep	49,673	44,673	—	1,378	42,886	31,214	5,000	51,809	39,555	5,084
Bessemer .....	29,672	Sep	68,727	37,205	1,772	2,505	32,196	25,359	31,522	71,265	37,472	3,460
Birmingham .....	242,820	Jun	495,583	383,847	11,893	18,757	345,105	260,687	111,736	560,690	466,050	47,827
Decatur .....	53,929	Sep	312,423	185,387	4,649	7,302	173,429	26,884	127,036	321,719	183,406	24,045
Dothan .....	57,737	Sep	115,507	56,087	7	1,626	53,822	39,646	59,420	144,894	85,571	19,162
Florence .....	36,264	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Gadsden .....	38,978	Sep	56,625	51,660	2,354	2,421	46,703	34,805	4,965	54,400	47,914	3,296
Homewood .....	25,043	Sep	36,038	36,038	123	303	34,534	31,456	—	34,218	34,218	7,291
Hoover .....	62,742	Sep	71,958	71,958	142	1,982	68,371	60,160	—	69,478	69,478	17,857
Huntsville .....	158,216	Sep	536,011	220,478	8,055	23,867	188,556	128,087	315,533	546,467	206,611	38,826
Madison .....	29,329	Sep	26,464	22,367	73	613	21,092	15,286	4,097	26,206	23,745	5,085
Mobile .....	198,915	Sep	302,296	274,830	—	12,582	260,250	170,421	27,466	314,189	273,860	59,541
Montgomery .....	201,568	Sep	218,401	154,971	4,239	7,414	138,740	113,777	63,430	204,524	154,664	12,898
Phenix .....	28,285	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Prichard .....	28,633	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Tuscaloosa .....	77,906	Sep	102,031	85,201	3,236	3,450	68,663	48,297	16,830	96,665	77,544	17,524
<b>ALASKA</b>												
Anchorage .....	260,283	Dec	953,231	858,527	29,073	367,372	462,082	321,827	94,704	1,172,975	1,042,376	370,294
Fairbanks .....	30,224	Dec	21,949	21,949	2,449	3,918	15,582	11,824	—	33,217	33,217	12,858
Juneau .....	30,711	Jun	169,124	166,494	3,814	31,930	130,457	64,134	2,630	156,935	151,829	15,637
<b>ARIZONA</b>												
Apache Junction .....	31,814	Jun	25,964	23,056	—	11,356	11,700	9,877	2,908	29,845	26,101	9,685
Avondale .....	35,883	Jun	49,129	43,455	297	6,872	35,597	24,140	5,674	35,961	31,165	3,550
Bullhead .....	33,789	Jun	36,930	36,779	—	12,921	23,858	9,025	151	33,897	33,138	7,825
Casa Grande .....	25,224	Jun	33,705	33,705	356	9,471	23,878	15,200	—	31,779	31,779	5,047
Chandler .....	176,581	Jun	269,629	237,380	5,589	56,547	145,638	88,882	32,249	264,699	222,391	64,615
Flagstaff .....	52,894	Jun	103,936	92,540	12,370	22,293	57,877	32,998	11,396	100,484	89,576	23,896
Gilbert .....	109,697	Jun	147,111	130,595	956	27,719	101,613	70,469	16,516	147,430	120,841	59,513
Glendale .....	218,812	Jun	251,714	222,143	10,916	56,022	154,340	86,874	29,571	262,936	236,655	47,979
Lake Havasu .....	41,938	Jun	58,788	49,779	759	16,936	32,084	24,371	9,009	57,858	46,355	14,452
Mesa .....	396,375	Jun	521,595	385,546	23,822	107,083	240,157	121,355	136,049	589,459	480,439	131,298
Oro Valley .....	29,700	Jun	34,445	26,237	319	9,765	14,397	9,309	8,208	35,106	25,912	8,423
Peoria .....	108,364	Jun	166,879	139,647	1,468	27,838	107,225	54,767	27,232	177,054	135,927	24,896
Phoenix .....	1,321,045	Jun	2,334,753	2,125,101	310,219	412,223	1,375,904	750,582	209,652	2,520,855	1,981,816	355,720
Prescott .....	33,938	Jun	72,048	65,469	1,741	13,401	49,863	26,300	6,579	61,877	56,292	22,079
Scottsdale .....	202,705	Jun	419,656	354,649	9,043	54,653	290,953	189,317	65,007	427,971	320,344	77,134
Sierra Vista .....	37,775	Jun	31,926	31,843	328	13,124	18,391	10,406	83	39,513	38,394	11,162
Surprise .....	30,848	Jun	78,657	72,846	—	6,066	66,780	34,049	5,811	89,960	89,583	47,225
Tempe .....	158,625	Jun	266,216	241,164	14,604	41,065	181,125	119,988	25,052	272,801	223,429	39,829
Tucson .....	486,699	Jun	694,081	598,036	83,431	144,909	356,760	244,614	96,045	741,694	543,243	62,675
Yuma .....	77,515	Jun	86,208	76,927	1,504	23,826	51,578	36,270	9,281	91,026	77,585	19,938
<b>ARKANSAS</b>												
Conway .....	43,167	Dec	88,491	45,160	127	3,195	39,256	15,336	43,331	89,057	38,568	5,014
Fayetteville .....	58,047	Dec	83,869	72,545	1,569	5,640	56,988	34,420	11,324	74,677	60,653	14,605
Fort Smith .....	80,268	Dec	112,282	99,763	1,259	12,905	73,320	43,808	12,519	112,417	86,913	17,425
Hot Springs .....	35,750	Dec	62,725	56,832	2,900	7,574	44,501	24,996	5,893	59,990	52,213	12,658
Jacksonville .....	29,916	Dec	119,585	114,858	215	2,519	106,771	10,910	4,727	98,007	93,634	4,644
Jonesboro .....	55,515	Dec	142,189	64,161	1,754	5,379	48,835	15,119	78,028	121,599	57,560	13,240
Little Rock .....	183,133	Dec	241,624	239,646	3,305	32,577	172,506	71,911	1,978	267,270	240,515	27,702
North Little Rock .....	60,433	Dec	143,433	64,185	3,840	4,494	44,505	22,094	79,248	128,678	71,311	15,354
Pine Bluff .....	55,085	Dec	43,905	42,241	2,418	5,575	28,113	14,723	1,664	46,871	42,148	3,257
Rogers .....	38,829	Dec	40,235	36,363	70	2,764	29,059	14,143	3,872	33,610	29,091	4,243
Springdale .....	45,798	Dec	47,352	38,604	340	5,049	26,809	14,578	8,748	49,769	39,189	11,219
Texarkana .....	26,448	Dec	29,349	25,815	2,344	3,098	18,667	9,215	3,534	28,449	25,056	5,687
West Memphis .....	27,666	Dec	46,787	23,943	1,352	2,963	17,927	9,653	22,844	39,016	22,239	586
<b>CALIFORNIA</b>												
Alameda .....	72,259	Jun	138,732	99,057	1,247	10,860	85,435	49,822	39,675	152,711	113,108	28,742
Alhambra .....	85,804	Jun	87,667	78,869	5,153	11,387	62,329	33,474	8,798	85,228	75,659	24,360
Anaheim .....	328,014	Jun	779,275	436,956	56,031	37,909	343,016	181,353	342,319	772,821	430,080	72,725
Antioch .....	90,532	Jun	82,893	60,509	1,167	9,249	50,046	27,069	22,384	70,543	54,027	11,329
Apple Valley .....	54,239	Jun	26,664	26,664	817	4,654	21,193	9,750	—	27,538	27,053	6,442
Arcadia .....	53,054	Jun	54,612	45,635	1,751	4,610	39,274	27,438	8,977	48,781	42,675	11,220
Atascadero .....	26,411	Jun	19,015	18,997	5	3,622	15,370	9,714	54	15,476	14,946	4,452
Azusa .....	44,712	Jun	107,646	48,369	2,062	6,451	39,856	22,907	59,277	101,343	40,878	5,741
Bakersfield .....	247,057	Jun	216,282	201,506	5,044	26,766	169,696	84,011	14,776	186,909	172,860	27,742
Baldwin Park .....	75,837	Jun	30,891	30,891	5,282	6,572	19,037	12,688	—	29,782	28,671	1,870
Bell .....	36,664	Jun	24,533	24,533	548	4,023	19,962	10,294	—	22,698	22,698	7,032
Bell Gardens .....	44,054	Jun	26,489	25,122	1,207	4,837	19,078	14,026	1,367	29,517	27,653	9,504
Bellflower .....	72,878	Jun	26,423	26,423	927	6,823	18,873	15,380	—	27,297	26,247	8,299
Belmont .....	25,123	Jun	29,265	29,265	243	2,604	26,118	19,265	—	28,903	28,903	3,887
Benicia .....	26,865	Jun	39,580	33,237	214	2,951	30,072	20,268	6,343	34,290	28,898	5,858

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>ALABAMA</b>												
Auburn .....	4,205	164	770	4,881	4,470	2,830	3,163	338	6,799	4,782	12,254	121,718
Bessemer .....	987	987	—	1,698	7,387	5,641	863	1,808	2,549	1,479	33,793	49,164
Birmingham .....	11,335	—	3,145	12,601	71,200	41,586	28,248	33,688	40,630	37,113	94,640	1,011,016
Decatur .....	—	91	102,155	7,258	8,515	6,401	14,658	2,308	17,328	13,565	138,313	270,900
Dothan .....	13,734	213	722	6,016	10,371	8,741	7,026	—	15,910	3,612	59,323	80,165
Florence .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Gadsden .....	663	—	182	3,394	8,561	6,984	4,175	1,800	5,696	2,931	6,486	52,866
Homewood .....	2,987	—	147	693	6,667	5,469	1,877	—	3,429	310	—	7,000
Hoover .....	—	—	339	4,672	12,470	10,832	7,923	419	6,095	4,798	—	97,705
Huntsville .....	30	374	3,323	7,750	27,306	16,698	23,018	10,803	26,780	28,199	339,856	504,732
Madison .....	—	—	—	6,780	3,582	2,055	1,795	—	1,507	2,296	2,461	89,990
Mobile .....	—	—	517	24,919	37,406	25,600	21,036	—	37,504	33,435	40,329	661,469
Montgomery .....	8,272	239	2,211	18,312	28,614	19,196	22,639	3,310	14,766	3,057	49,860	145,543
Phenix .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Prichard .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Tuscaloosa .....	—	—	199	8,574	14,142	10,298	3,686	984	12,631	749	19,121	126,173
<b>ALASKA</b>												
Anchorage .....	470,552	—	32,084	195,400	137,403	39,831	55,345	—	27,898	32,785	130,599	1,370,896
Fairbanks .....	—	—	71	3,945	12,333	3,691	—	—	—	388	—	7,210
Juneau .....	52,549	—	40,489	8,455	7,859	2,554	9,161	2,305	4,782	1,643	5,106	47,508
<b>ARIZONA</b>												
Apache Junction .....	—	—	—	5,990	4,709	—	1,687	—	—	337	3,744	15,239
Avondale .....	—	780	—	4,175	4,646	4,225	2,191	—	5,355	2,087	4,796	40,932
Bullhead .....	—	—	—	2,546	8,972	—	1,604	—	4,341	2,983	759	57,447
Casa Grande .....	—	—	195	3,900	7,209	2,406	4,866	1,203	4,735	961	—	17,475
Chandler .....	—	—	—	28,112	40,616	13,700	17,210	13,602	47,936	7,553	42,308	290,017
Flagstaff .....	—	—	—	15,518	9,790	6,267	5,524	1,649	13,129	4,541	10,908	103,690
Gilbert .....	—	—	59	12,785	15,457	9,642	14,969	406	21,965	6,251	26,589	181,054
Glendale .....	—	275	—	25,417	35,159	17,838	15,117	12,445	36,914	10,635	26,281	225,012
Lake Havasu .....	—	—	139	4,850	6,935	5,193	3,822	36	9,634	1,050	11,503	23,918
Mesa .....	—	1,387	—	53,137	123,165	45,354	44,437	30,613	86,882	24,973	109,020	776,220
Oro Valley .....	—	—	—	5,021	7,490	—	1,268	—	40	926	9,194	50,997
Peoria .....	537	—	—	12,793	15,374	9,047	16,279	1,822	16,271	7,050	41,127	206,535
Phoenix .....	17,337	—	—	87,850	301,378	157,960	189,553	96,371	301,272	175,574	539,039	4,387,375
Prescott .....	—	—	167	17,438	5,923	4,283	4,749	1,678	11,540	2,644	5,585	46,825
Scottsdale .....	—	—	—	19,476	49,362	16,281	30,352	5,778	33,492	29,062	107,627	625,245
Sierra Vista .....	—	—	—	6,545	5,208	1,892	5,496	—	7,675	2,044	1,119	39,322
Surprise .....	—	—	—	6,951	6,976	3,973	47,590	—	5,575	3,907	377	63,315
Tempe .....	—	—	—	16,427	46,584	15,716	28,956	17,976	15,377	6,327	49,372	236,642
Tucson .....	—	—	—	49,806	100,998	42,156	54,269	46,370	26,116	32,743	198,451	1,107,159
Yuma .....	—	—	375	14,333	13,992	7,497	10,517	2,288	11,651	3,751	13,441	69,900
<b>ARKANSAS</b>												
Conway .....	—	319	—	2,619	5,894	3,953	546	—	8,538	6,196	50,489	124,068
Fayetteville .....	—	—	488	6,521	7,247	4,480	3,216	899	13,671	2,570	14,024	57,774
Fort Smith .....	—	—	—	17,038	11,345	8,438	4,676	1,259	23,216	2,096	25,504	166,686
Hot Springs .....	—	—	377	4,640	8,062	5,938	7,936	2,827	10,725	1,712	7,777	75,289
Jacksonville .....	—	—	73,658	2,364	3,706	2,732	1,661	279	4,585	1,174	4,373	22,170
Jonesboro .....	—	—	400	9,444	5,056	3,318	3,388	542	7,213	20,104	64,039	340,886
Little Rock .....	—	—	8,161	19,641	40,998	22,820	13,915	3,791	32,115	21,124	26,755	335,322
North Little Rock .....	—	85	350	3,086	15,251	10,062	4,667	2,533	15,289	3,071	57,367	172,182
Pine Bluff .....	—	6	265	3,563	9,769	4,520	3,995	2,066	9,077	1,947	4,723	26,530
Rogers .....	—	—	—	2,603	5,498	4,030	3,392	70	4,420	2,655	4,519	39,840
Springdale .....	—	—	226	2,723	6,549	4,652	1,940	930	8,702	389	10,580	20,063
Texarkana .....	6	156	133	5,296	5,614	3,950	294	472	3,565	3,218	3,393	65,078
West Memphis .....	—	36	173	2,171	4,909	2,750	1,098	969	3,290	2,983	16,777	56,448
<b>CALIFORNIA</b>												
Alameda .....	—	—	2,716	8,290	19,558	15,969	8,639	9,978	7,028	2,063	39,603	114,243
Alhambra .....	—	—	1,879	13,370	14,222	6,910	6,162	14,162	6,999	5,209	9,569	91,558
Anaheim .....	—	—	887	33,828	70,558	34,405	46,427	77,448	37,889	71,582	342,741	1,609,222
Antioch .....	—	—	644	9,565	15,887	—	4,944	7,194	2,501	7,323	16,516	153,555
Apple Valley .....	—	—	376	8,740	4,999	—	2,466	704	6,301	511	485	9,009
Arcadia .....	—	—	115	5,239	14,349	8,628	1,768	2,060	618	1,363	6,106	39,440
Atascadero .....	—	—	—	2,338	3,804	2,080	1,629	199	1,476	245	530	3,245
Azusa .....	—	—	364	3,416	10,214	2,395	2,881	5,639	2,856	4,228	60,465	76,084
Bakersfield .....	—	—	—	15,773	39,530	20,587	12,379	2,614	38,991	11,743	14,049	220,853
Baldwin Park .....	—	—	41	4,543	9,634	—	1,390	6,983	175	1,871	1,111	47,998
Bell .....	—	—	—	2,212	6,164	—	1,903	5,602	1,511	1,676	—	31,271
Bell Gardens .....	—	—	—	1,308	8,176	—	3,420	7,864	416	843	1,864	18,942
Bellflower .....	—	—	111	4,992	7,869	—	3,991	4,569	—	530	1,050	16,665
Belmont .....	—	—	—	2,224	6,764	4,214	2,963	1,728	4,970	1,511	—	36,194
Benicia .....	—	—	—	2,671	4,899	3,551	3,856	532	4,468	1,679	5,392	27,998

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	Total	General expenditure	
			Total	Intergovernmental revenue		General revenue from own sources		Total <sup>1</sup>			Capital outlay	
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>CALIFORNIA—Con.</b>												
Berkeley .....	102,743	Jun	231,536	231,536	12,346	34,477	184,713	93,501	—	231,268	231,268	22,191
Beverly Hills .....	33,784	Jun	157,365	142,200	244	4,411	137,545	86,798	15,165	159,944	145,446	25,768
Brea .....	35,410	Jun	80,869	71,780	206	4,693	66,881	45,566	9,089	66,550	56,647	5,052
Buena Park .....	78,282	Jun	70,988	62,099	1,233	6,454	52,904	35,993	8,889	58,577	50,954	12,532
Burbank .....	100,316	Jun	373,152	177,484	10,600	17,073	148,417	88,679	195,668	388,072	167,184	35,127
Burlingame .....	28,158	Jun	48,147	43,314	—	3,596	39,718	26,294	4,833	59,094	54,170	16,784
Calexico .....	27,109	Jun	33,166	29,600	107	6,851	22,642	10,859	3,566	28,277	24,916	4,872
Camarillo .....	57,077	Jun	62,667	53,728	199	6,562	45,817	23,586	8,939	42,176	34,447	9,346
Campbell .....	38,138	Jun	39,359	39,359	—	4,370	34,989	22,729	—	52,954	52,943	22,967
Carlsbad .....	78,247	Jun	163,326	140,908	4,313	11,480	125,115	68,342	22,418	114,168	94,452	20,282
Carson .....	89,730	Jun	97,667	97,461	—	23,823	73,638	56,759	206	92,394	90,010	32,749
Cathedral .....	42,647	Jun	42,045	42,045	—	4,472	37,426	30,519	—	40,658	40,658	7,068
Ceres .....	34,609	Jun	23,114	20,603	138	3,767	16,698	10,905	2,511	24,261	22,547	8,033
Cerritos .....	51,488	Jun	102,991	96,910	—	4,878	92,007	52,614	6,081	150,786	142,312	70,645
Chico .....	59,954	Jun	64,540	64,007	758	7,765	55,484	38,304	533	54,766	51,177	11,172
Chino .....	67,168	Jun	81,414	71,790	—	8,566	63,224	26,698	9,624	81,226	69,589	7,216
Chino Hills .....	66,787	Jun	70,619	57,115	—	5,720	50,592	17,033	13,504	61,305	49,709	14,578
Chula Vista .....	173,556	Jun	232,786	230,496	1,939	32,684	195,873	91,237	2,290	207,765	202,057	37,881
Citrus Heights .....	85,071	Jun	46,138	46,138	325	18,264	25,785	21,324	—	38,456	38,456	5,712
Claremont .....	33,998	Jun	27,476	27,437	410	3,006	24,021	12,845	39	27,223	26,798	5,850
Clovis .....	68,468	Jun	85,636	75,384	1,504	11,417	62,463	25,199	10,252	80,999	69,110	16,662
Colton .....	47,662	Jun	82,814	42,272	161	5,222	36,889	17,348	40,542	78,227	40,970	5,523
Compton .....	93,943	Jun	105,172	98,020	4,364	12,101	81,320	48,226	7,152	100,157	90,571	16,192
Concord .....	121,780	Jun	107,972	104,654	1,208	13,465	89,981	61,556	3,318	114,255	109,765	27,734
Corona .....	124,966	Jun	193,007	158,341	2,224	14,538	141,451	68,818	34,666	201,707	149,088	22,704
Costa Mesa .....	108,724	Jun	80,928	80,928	—	10,564	70,364	54,386	—	83,785	83,785	4,137
Covina .....	46,837	Jun	43,874	39,224	617	5,936	32,671	23,905	4,650	49,590	43,497	14,187
Culver .....	38,816	Jun	120,255	118,125	4,788	6,473	106,864	64,801	2,130	115,595	101,594	22,951
Cupertino .....	50,546	Jun	47,341	47,341	—	4,136	42,064	25,181	—	36,418	36,418	5,128
Cypress .....	46,229	Jun	35,883	35,883	26	4,347	31,244	23,561	—	26,356	26,356	2,509
Daly .....	103,621	Jun	96,934	86,094	2,367	11,355	67,858	32,473	10,300	92,198	84,476	16,852
Dana Point .....	35,110	Jun	24,815	24,815	240	4,022	20,515	16,883	—	17,234	17,234	4,475
Danville .....	41,715	Jun	28,990	28,990	—	3,900	24,513	13,413	—	24,198	24,198	6,663
Davis .....	60,308	Jun	85,459	80,673	3,791	12,965	63,917	39,017	4,786	73,724	66,539	13,708
Delano .....	38,824	Jun	29,350	26,930	977	10,185	15,768	6,879	2,420	23,876	20,902	8,139
Diamond Bar .....	56,287	Jun	18,121	17,654	281	4,910	12,463	9,051	467	18,447	17,442	6,388
Downey .....	107,323	Jun	80,502	71,458	2,716	12,674	56,068	35,873	9,044	72,224	63,894	6,895
Dublin .....	29,973	Jun	61,637	61,637	78	3,730	57,829	46,570	—	42,289	42,289	12,319
East Palo Alto .....	29,506	Jun	21,039	20,923	1,043	3,509	14,774	8,565	116	17,857	17,834	2,817
El Cajon .....	94,869	Jun	73,152	73,152	3,681	10,836	58,635	38,234	—	73,233	73,233	8,998
El Centro .....	37,835	Jun	93,097	89,589	1,346	4,008	84,235	14,498	3,508	103,186	99,663	24,665
El Monte .....	115,965	Jun	65,485	62,647	256	13,252	49,031	40,486	2,838	74,334	68,878	13,263
Elk Grove .....	81,900	Jun	41,773	41,708	—	12,997	28,711	26,985	65	28,604	25,775	6,210
Encinitas .....	58,014	Jun	62,482	54,192	—	5,932	48,260	28,890	8,290	62,378	54,509	21,097
Escondido .....	133,559	Jun	162,456	133,792	323	18,546	114,923	54,027	28,664	140,999	118,199	29,281
Eureka .....	26,128	Jun	34,152	30,798	1,023	3,675	26,100	16,022	3,354	37,713	32,136	10,460
Fairfield .....	96,178	Jun	156,118	129,812	17,244	12,726	99,842	69,437	26,306	122,613	95,234	21,344
Folsom .....	51,884	Jun	105,093	96,329	3,594	8,266	84,469	53,596	8,764	85,593	77,454	9,780
Fontana .....	128,929	Jun	156,008	156,008	2,865	12,721	139,125	81,692	—	127,604	127,604	17,155
Foster City .....	28,803	Jun	56,147	49,559	13	3,073	46,473	32,789	6,588	45,547	41,211	6,653
Fountain Valley .....	54,978	Jun	58,318	50,661	1,342	6,715	42,604	29,666	7,657	54,275	46,508	15,963
Fremont .....	203,413	Jun	173,024	173,024	1,247	22,562	149,215	111,254	—	186,550	186,550	60,241
Fresno .....	427,652	Jun	388,135	399,504	26,145	66,534	306,825	143,789	-11,369	549,846	433,060	117,832
Fullerton .....	126,003	Jun	118,411	102,127	3,305	12,660	86,162	56,110	16,284	105,890	90,927	21,703
Garden Grove .....	165,196	Jun	123,930	107,741	21,157	19,266	65,653	51,098	16,189	112,553	96,163	14,429
Gardena .....	57,746	Jun	49,727	47,589	1,568	11,146	34,605	28,748	2,138	39,572	30,441	331
Gilroy .....	41,464	Jun	50,953	46,007	—	4,595	41,412	22,579	4,946	47,048	39,337	6,858
Glendale .....	194,973	Jun	463,420	233,036	21,178	30,357	181,501	91,136	230,384	374,005	151,128	9,585
Glendora .....	49,415	Jun	37,178	30,387	54	4,687	25,646	15,476	6,791	33,775	26,219	5,336
Hanford .....	41,686	Jun	33,400	30,249	1,702	4,499	24,048	11,446	3,151	35,266	32,439	10,898
Hawthorne .....	84,112	Jun	100,206	100,206	10,160	42,789	47,257	29,525	—	103,019	103,019	6,043
Hayward .....	140,030	Jun	161,243	140,706	3,152	25,359	112,195	70,872	20,537	114,456	114,456	20,394
Hemet .....	58,812	Jun	47,415	42,191	186	6,114	35,891	21,665	5,224	52,672	48,127	10,178
Hesperia .....	62,582	Jun	27,153	27,153	716	5,439	20,998	17,395	—	24,156	24,156	2,173
Highland .....	44,605	Jun	22,515	22,515	607	4,710	16,681	8,575	—	15,974	15,974	5,168
Hollister .....	34,413	Jun	33,827	31,533	10	4,677	26,846	14,644	2,294	30,364	28,147	3,844
Huntington Beach .....	189,594	Jun	213,010	179,575	6,599	23,842	149,092	93,280	33,435	234,129	205,268	51,105
Huntington Park .....	61,348	Jun	45,957	40,981	897	7,467	32,617	18,922	4,976	46,019	39,766	3,031
Imperial Beach .....	26,992	Jun	17,407	17,407	308	3,397	11,351	5,123	—	17,455	17,455	223
Indio .....	49,116	Jun	64,799	60,229	900	4,476	54,853	21,236	4,570	39,419	36,476	3,039
Inglewood .....	112,580	Jun	144,120	128,585	19,576	28,611	80,398	49,084	15,535	140,100	123,265	16,442
Irvine .....	143,072	Jun	142,302	142,302	3,139	14,884	121,436	81,655	—	203,360	203,360	56,885
La Habra .....	58,974	Jun	54,217	48,453	1,368	13,680	33,405	22,542	5,764	50,547	44,184	5,620
La Mesa .....	54,749	Jun	39,742	39,684	740	6,687	32,257	21,188	58	39,286	38,687	7,650
La Mirada .....	46,783	Jun	37,735	37,673	303	3,932	33,438	23,055	62	39,431	38,245	5,180

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>CALIFORNIA—Con.</b>												
Berkeley .....	—	—	24,188	12,204	33,580	19,041	10,242	12,221	33,588	14,141	—	213,493
Beverly Hills .....	—	—	3,333	15,159	28,663	12,232	18,960	1,379	11,977	11,416	14,498	236,225
Brea .....	—	—	1,664	4,882	14,281	4,861	3,309	6,012	2,150	10,736	9,903	237,853
Buena Park .....	—	—	—	6,955	14,491	5,861	3,421	5,214	2,352	3,407	7,623	47,614
Burbank .....	—	—	10,867	20,142	28,926	13,557	7,631	12,276	27,377	8,126	220,888	265,555
Burlingame .....	—	—	—	17,001	6,863	7,095	5,636	8	4,929	1,375	4,924	36,445
Calexico .....	—	—	461	3,129	4,092	2,397	718	4,911	4,418	1,785	3,361	29,765
Camarillo .....	—	—	154	10,836	6,161	—	1	666	8,388	1,286	7,729	36,690
Campbell .....	—	—	—	7,922	9,218	4,054	4,001	18,494	288	1,256	11	20,443
Carlsbad .....	—	—	—	15,352	15,464	10,056	8,796	5,600	4,222	4,979	19,716	89,129
Carson .....	—	—	129	27,756	14,294	—	7,904	20,135	—	2,793	2,384	93,515
Cathedral .....	—	—	633	3,036	6,780	3,447	3,877	13,435	—	4,815	—	77,301
Ceres .....	—	—	—	2,651	6,598	2,041	1,136	5,016	2,712	743	1,714	11,875
Cerritos .....	—	—	203	14,221	8,599	—	4,999	39,494	4,283	14,570	8,474	212,135
Chico .....	—	—	111	4,904	10,783	8,378	2,712	6,764	2,728	3,324	3,589	66,515
Chino .....	—	—	3,489	15,659	16,559	—	681	8,622	13,896	4,516	11,637	99,837
Chino Hills .....	—	—	152	26,162	3,895	—	1,575	—	5,636	3,953	11,596	75,018
Chula Vista .....	—	—	1,378	32,688	39,292	10,650	9,517	12,283	18,933	36,410	5,708	627,039
Citrus Heights .....	—	—	498	9,674	12,549	—	—	856	176	4,257	—	70,949
Claremont .....	—	—	349	3,585	6,342	—	4,477	2,414	5,244	606	425	10,059
Clovis .....	—	—	264	13,246	13,432	6,958	2,633	3,487	13,652	9,377	11,889	161,685
Colton .....	—	—	121	1,620	8,104	5,823	928	6,843	4,095	6,038	37,257	151,268
Compton .....	—	—	1,361	11,754	13,324	9,423	2,063	11,642	7,738	5,653	9,586	120,940
Concord .....	—	—	—	19,238	26,885	—	13,859	17,832	11,525	5,090	4,490	140,294
Corona .....	—	—	1,228	10,149	23,803	12,694	8,961	6,604	25,817	35,120	52,619	415,280
Costa Mesa .....	—	—	—	9,267	30,887	15,108	4,284	1,024	874	3,309	—	52,714
Covina .....	—	—	158	2,641	8,782	5,689	2,531	3,813	2,902	2,531	6,093	56,162
Culver .....	—	—	2,696	5,522	20,563	8,994	5,443	22,471	10,557	10,476	14,001	201,734
Cupertino .....	—	—	310	8,365	6,047	—	8,793	46	1,726	2,578	—	42,585
Cypress .....	—	—	—	4,650	9,598	—	3,907	1,987	224	1,585	—	39,510
Daly .....	—	—	—	13,822	16,041	9,199	9,292	6,963	15,242	—	7,722	—
Dana Point .....	—	—	215	4,672	5,390	—	2,270	—	—	—	—	—
Danville .....	—	—	413	4,742	4,751	—	3,465	4,372	—	399	—	10,270
Davis .....	—	—	130	6,928	8,635	4,895	10,378	7,642	10,934	4,108	7,185	66,428
Delano .....	—	—	310	1,015	4,030	1,239	794	1,719	7,361	943	2,974	14,998
Diamond Bar .....	—	—	71	6,409	4,304	7	3,309	7	183	—	1,005	—
Downey .....	—	—	2,053	12,096	19,191	8,890	4,649	2,502	757	2,323	8,330	34,840
Dublin .....	—	—	371	7,941	7,686	5,542	3,508	433	1,033	130	—	1,671
East Palo Alto .....	—	—	79	1,382	5,727	—	706	3,175	1,467	2,652	23	45,840
El Cajon .....	—	—	3,994	9,546	20,264	5,484	4,657	4,954	11,535	2,948	—	49,565
El Centro .....	—	—	65,972	6,712	5,576	3,519	1,519	3,054	6,001	2,957	3,523	49,933
El Monte .....	—	—	93	8,004	21,604	9,048	4,541	8,379	—	2,537	5,456	82,881
Elk Grove .....	—	—	241	5,243	11,316	—	—	191	—	—	2,829	—
Encinitas .....	—	—	705	13,904	7,616	6,531	11,450	2,347	3,113	1,043	7,869	47,640
Escondido .....	—	—	196	13,807	25,466	11,438	3,743	6,877	30,969	9,818	22,800	155,132
Eureka .....	—	—	—	3,421	5,963	3,451	1,629	5,501	4,962	2,422	5,577	41,725
Fairfield .....	—	—	172	22,680	16,328	7,264	10,692	12,277	169	9,668	27,379	217,472
Folsom .....	—	—	96	6,140	10,871	13,539	10,060	1,717	9,055	8,611	8,139	147,730
Fontana .....	—	—	515	13,857	19,612	1,398	4,449	11,939	18,306	32,144	—	644,711
Foster City .....	—	—	—	1,491	6,578	5,949	5,232	11,713	3,098	4,863	4,336	76,290
Fountain Valley .....	—	—	1,574	11,590	10,053	3,942	3,462	7,817	2,735	2,359	7,767	36,795
Fremont .....	—	—	5,728	23,304	43,559	24,812	14,984	23,176	1,483	15,594	—	334,162
Fresno .....	—	—	6,452	42,839	92,545	22,201	68,080	19,865	85,094	32,329	116,786	841,454
Fullerton .....	—	—	1,374	12,392	26,626	9,387	6,149	8,106	8,015	2,086	14,963	44,729
Garden Grove .....	—	—	3,958	9,878	28,579	9,701	2,804	29,291	—	3,963	16,390	102,126
Gardena .....	—	—	2,390	2,333	11,875	4,778	2,042	—	833	2,327	9,131	36,245
Gilroy .....	—	—	3	6,276	13,390	4,359	4,734	—	4,778	1,947	7,711	41,175
Glendale .....	—	—	637	15,131	33,765	21,747	7,745	21,190	15,688	7,808	222,877	163,915
Glendora .....	—	—	221	5,310	7,611	—	3,214	1,928	3,121	1,050	7,556	16,200
Hanford .....	—	—	106	4,651	4,493	1,925	5,533	2,290	7,189	1,184	2,827	37,143
Hawthorne .....	—	—	—	6,739	28,108	5,500	2,911	12,616	10,721	3,594	—	61,858
Hayward .....	—	—	1,129	17,784	33,304	19,382	3,536	4,766	10,764	3,889	18,851	90,195
Hemet .....	—	—	173	6,529	11,416	6,494	402	7,048	7,457	1,590	4,545	35,901
Hesperia .....	—	—	—	4,787	5,917	5,411	—	1,590	—	2,009	—	59,768
Highland .....	—	—	703	4,669	3,813	920	133	974	—	1,226	—	26,912
Hollister .....	—	—	219	6,988	3,895	1,754	817	2,020	3,930	1,812	2,217	28,625
Huntington Beach .....	—	—	6,100	34,615	44,327	18,417	28,945	13,747	11,366	8,553	28,861	182,218
Huntington Park .....	—	—	136	2,428	11,550	—	1,928	3,798	1,001	11,554	6,253	157,983
Imperial Beach .....	—	—	107	3,755	3,653	1,150	511	113	4,756	62	—	2,071
Indio .....	—	—	1,396	3,731	7,629	2,235	1,209	2,051	—	5,206	2,943	74,467
Inglewood .....	—	—	2,203	8,031	32,207	6,609	7,421	15,860	10,890	4,435	16,835	136,166
Irvine .....	—	—	1,225	34,540	36,495	—	20,542	2,791	—	42,502	—	818,789
La Habra .....	—	—	1,697	7,436	11,765	4,653	3,424	1,871	2,812	2,504	6,363	54,852
La Mesa .....	—	—	129	6,852	8,584	5,210	4,209	1,072	7,171	752	599	11,805
La Mirada .....	—	—	114	5,458	6,262	—	4,981	4,827	—	4,857	1,186	81,060

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total <sup>1</sup>	Capital outlay	
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>CALIFORNIA—Con.</b>												
La Puente .....	41,063	Jun	11,363	11,144	557	4,027	6,560	5,280	219	9,492	8,617	1,045
La Verne .....	31,638	Jun	34,875	28,736	321	3,734	24,681	15,585	6,139	31,931	25,641	2,495
Laguna Hills .....	31,178	Jun	18,357	18,357	—	3,868	14,072	12,599	—	29,855	29,855	17,663
Laguna Niguel .....	61,891	Jun	31,161	31,161	1,252	5,665	24,192	19,594	—	25,903	25,903	9,266
Lake Elsinore .....	28,928	Jun	28,569	28,569	439	3,780	24,350	18,408	—	34,072	34,072	8,831
Lake Forest .....	58,707	Jun	34,286	34,286	686	7,759	25,841	21,852	—	25,059	25,059	7,591
Lakewood .....	79,345	Jun	49,265	43,181	662	8,831	33,688	23,396	6,084	44,190	38,051	4,740
Lancaster .....	118,718	Jun	98,307	98,307	1,536	17,727	79,044	58,232	—	100,641	99,528	26,909
Lawndale .....	31,711	Jun	15,154	15,154	1,686	3,383	10,085	6,761	—	15,430	14,919	4,825
Livermore .....	73,345	Jun	132,252	123,956	826	18,755	104,219	37,940	8,296	130,781	125,054	44,345
Lodi .....	56,999	Jun	108,379	63,457	477	15,381	47,599	28,737	44,922	100,981	36,183	1,224
Lompoc .....	41,103	Jun	51,020	30,794	504	4,990	25,300	12,121	20,226	55,724	29,592	4,831
Long Beach .....	461,522	Jun	1,016,919	882,844	76,113	94,310	697,146	232,929	134,075	1,118,141	936,210	243,324
Los Altos .....	27,693	Jun	24,582	24,582	59	2,774	21,749	13,077	—	22,513	22,504	4,760
Los Angeles .....	3,694,820	Jun	7,902,864	6,018,713	406,859	482,238	5,007,336	2,420,517	1,884,151	10,668,642	6,503,119	1,466,753
Los Banos .....	25,869	Jun	31,905	17,903	531	2,585	14,540	7,179	14,002	35,647	21,590	6,505
Los Gatos .....	28,592	Jun	29,115	29,115	90	3,009	26,016	19,629	—	30,730	30,730	10,494
Lynwood .....	69,845	Jun	41,363	35,865	—	9,030	26,835	15,078	5,498	47,319	39,441	5,016
Madera .....	43,207	Jun	36,536	34,031	2,687	4,663	26,418	14,145	2,505	40,806	36,850	12,423
Manhattan Beach .....	33,852	Jun	52,978	45,920	576	4,637	40,707	24,802	7,058	44,420	38,205	3,444
Manteca .....	49,258	Jun	65,005	58,436	1,703	5,403	49,916	22,561	6,569	55,639	46,352	14,215
Marina .....	25,101	Jun	14,963	14,963	882	2,926	11,155	5,899	—	10,371	10,371	997
Martinez .....	35,866	Jun	34,423	26,659	289	9,872	15,626	10,829	7,764	26,745	19,282	4,693
Maywood .....	28,083	Jul	9,876	9,867	—	2,912	6,955	4,787	9	8,550	7,769	444
Menlo Park .....	30,785	Jun	50,920	47,027	36	5,032	41,959	29,952	3,893	62,474	59,297	25,138
Merced .....	63,893	Jun	60,244	52,870	—	7,409	45,461	21,020	7,374	61,811	54,461	14,404
Milpitas .....	62,698	Jun	118,447	107,642	—	9,002	98,565	67,419	10,805	132,108	123,574	43,012
Mission Viejo .....	93,102	Jun	60,688	60,688	423	10,083	48,826	40,032	—	68,044	68,044	26,504
Modesto .....	188,856	Jun	209,106	177,683	7,866	26,966	142,851	93,720	31,423	188,533	151,140	30,136
Monrovia .....	36,929	Jun	41,933	36,401	619	4,840	30,942	21,694	5,532	35,424	30,880	1,760
Montclair .....	33,049	Jun	32,457	32,457	228	4,225	28,004	20,565	—	29,904	29,904	2,135
Montebello .....	62,150	Jun	71,293	64,901	4,171	11,426	49,304	35,008	6,392	78,314	58,086	14,338
Monterey .....	29,674	Jun	70,103	70,103	—	6,006	64,097	35,021	—	61,618	61,618	15,995
Monterey Park .....	60,051	Jun	53,297	46,952	1,338	8,049	37,565	25,102	6,345	54,701	45,826	6,302
Moorpark .....	31,415	Jun	24,537	24,509	241	2,754	21,384	12,429	28	16,169	15,408	4,569
Moreno Valley .....	142,381	Jun	78,628	78,628	1,421	14,082	63,111	45,519	—	75,694	75,694	15,190
Morgan Hill .....	33,556	Jun	55,766	49,770	4	3,519	46,247	30,991	5,996	54,446	47,908	25,835
Mountain View .....	70,708	Jun	153,375	139,691	1,103	8,188	130,400	74,501	13,684	124,286	109,434	19,341
Murrieta .....	44,282	Jun	68,786	68,786	41	4,637	33,416	26,813	—	53,010	53,010	34,826
Napa .....	72,585	Jun	80,264	63,037	4,523	10,373	48,141	34,291	17,227	70,085	58,163	14,956
National .....	54,260	Jun	59,404	58,116	7,996	7,627	42,456	27,587	1,288	60,193	57,809	10,284
Newark .....	42,471	Jun	40,510	40,510	213	4,516	35,734	26,265	—	37,663	37,663	3,825
Newport Beach .....	70,032	Jun	148,010	131,217	697	9,253	121,267	69,815	16,793	152,293	135,401	19,413
Norwalk .....	103,298	Jun	63,901	60,127	6,010	12,234	41,883	29,438	3,774	69,726	62,048	20,206
Novato .....	47,630	Jun	38,124	38,124	166	4,955	33,003	19,004	—	36,894	36,894	6,391
Oakland .....	399,484	Jun	978,500	920,296	52,033	63,877	783,182	370,456	58,204	1,182,754	1,115,357	422,576
Oakley .....	25,619	Jun	15,540	15,540	—	3,597	11,943	5,581	—	7,499	7,499	1,192
Oceanside .....	161,029	Jun	219,115	182,040	1,313	38,081	142,646	50,807	37,075	200,977	172,335	29,482
Ontario .....	158,007	Jun	229,265	202,462	6,506	18,555	175,749	104,175	26,803	193,994	175,302	31,889
Orange .....	128,821	Jun	119,039	103,618	1,732	14,930	86,949	62,407	15,421	114,307	99,763	15,275
Oxnard .....	170,358	Jun	191,961	174,755	4,111	18,484	148,259	75,578	17,206	193,512	172,377	36,269
Pacificia .....	38,390	Jun	33,094	33,094	—	8,842	24,077	11,008	—	38,593	38,593	12,905
Palm Desert .....	41,155	Jun	115,270	115,270	200	4,434	110,636	76,988	—	107,697	107,697	30,070
Palm Springs .....	42,807	Jun	110,749	110,749	10,129	5,949	81,004	47,273	—	102,215	102,215	20,598
Palmdale .....	116,670	Jun	79,672	79,672	—	18,741	60,931	47,468	—	86,074	86,074	17,713
Palo Alto .....	58,598	Jun	353,438	201,991	2,398	7,536	192,057	52,099	151,447	323,752	166,188	28,143
Paradise .....	26,408	Jun	10,586	10,516	1,103	3,149	6,264	5,275	70	10,304	10,304	1,297
Paramount .....	55,266	Jun	40,337	35,369	2,517	7,845	25,007	19,516	4,968	39,732	33,446	9,646
Pasadena .....	133,936	Jun	434,598	293,318	13,484	32,701	246,025	121,993	141,280	387,076	200,422	5,664
Perris .....	36,189	Jun	26,636	24,929	145	4,644	20,140	14,182	1,707	22,102	20,358	831
Petaluma .....	54,548	Jun	74,000	64,926	1,883	9,492	53,487	32,269	9,074	73,420	63,690	16,025
Pico Rivera .....	63,428	Jun	41,871	36,983	3,861	9,802	23,320	16,534	4,888	42,205	37,797	8,422
Pittsburg .....	56,769	Jun	84,216	71,965	1,036	6,036	64,893	38,169	12,251	69,511	56,460	10,179
Placentia .....	46,488	Jun	32,450	32,450	729	5,633	26,088	17,998	—	36,484	36,484	8,541
Pleasant Hill .....	32,837	Jun	25,376	25,376	32	2,759	22,585	15,799	—	24,300	24,300	8,182
Pleasanton .....	63,654	Jun	137,971	121,940	601	9,040	101,324	57,333	16,031	124,683	111,409	19,974
Pomona .....	149,473	Jun	133,702	112,237	17	14,281	94,839	67,989	21,465	134,887	113,682	15,336
Porterville .....	39,615	Jun	34,338	29,475	101	4,858	24,516	12,169	4,863	39,287	33,975	9,707
Poway .....	48,044	Jun	97,512	84,407	511	5,150	78,392	41,731	13,105	100,437	89,221	18,490
Rancho Cucamonga .....	127,743	Jun	151,333	151,333	956	12,388	136,700	88,890	—	104,269	104,269	17,604
Rancho Palos Verdes .....	41,145	Jun	21,905	21,905	277	3,896	17,732	14,606	—	22,870	22,857	8,605
Rancho Santa Margarita .....	47,214	Jun	18,318	18,318	—	6,377	11,941	9,782	—	9,744	9,744	2,407
Redding .....	80,865	Jun	231,597	116,817	11,420	8,723	95,982	37,890	114,780	243,527	115,512	45,359
Redlands .....	63,591	Jun	81,797	70,958	1,210	7,703	62,045	36,107	10,839	80,305	67,807	16,375
Redondo Beach .....	63,261	Jun	79,965	79,497	1,103	9,385	69,009	39,808	468	80,188	78,068	18,268

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>CALIFORNIA—Con.</b>												
La Puente .....	—	—	78	1,348	3,844	—	903	8	—	103	875	2,197
La Verne .....	—	—	934	3,110	6,808	3,434	2,381	4,049	497	1,950	6,290	24,350
Laguna Hills .....	—	—	2	1,557	4,261	—	2,642	3	—	589	—	19,000
Laguna Niguel .....	—	—	224	4,044	5,554	—	11,545	83	—	1	—	8
Lake Elsinore .....	—	—	85	6,636	4,029	233	3,574	5,869	—	7,826	—	183,733
Lake Forest .....	—	—	33	9,382	6,774	—	3,825	1,976	—	56	—	1,381
Lakewood .....	—	—	295	5,909	6,177	—	7,113	5,701	3,820	1,702	6,139	34,180
Lancaster .....	—	—	157	23,533	13,034	—	10,912	27,768	—	14,241	1,113	328,008
Lawndale .....	—	—	69	1,350	3,685	—	1,605	4,448	—	18	724	10,860
Livermore .....	—	—	1,242	16,808	19,986	12,153	1,901	11,466	13,142	5,448	5,727	134,858
Lodi .....	—	—	189	4,605	8,706	4,578	4,161	477	4,847	1,405	64,798	90,175
Lompoc .....	—	—	175	4,283	5,714	2,645	1,899	313	11,199	70	26,132	9,774
Long Beach .....	—	—	37,514	90,169	149,112	64,583	26,880	89,990	73,738	81,165	181,931	1,880,544
Los Altos .....	—	—	—	2,418	4,769	2,852	4,950	1	3,732	16	9	221
Los Angeles .....	—	2,434	39,510	562,148	1,127,674	426,602	334,789	174,469	571,473	460,531	4,165,523	121,210,677
Los Banos .....	—	—	65	3,371	3,967	721	2,499	2,107	3,765	160	14,057	10,223
Los Gatos .....	—	—	—	7,870	9,620	—	2,010	2,716	648	255	—	3,850
Lynwood .....	—	—	87	6,300	6,248	3,564	3,779	4,839	3,245	1,732	7,878	36,649
Madera .....	—	—	734	5,573	7,174	1,953	2,300	5,003	7,013	1,186	3,956	23,235
Manhattan Beach .....	—	—	1,823	5,253	12,620	3,543	4,637	—	4,093	—	6,215	4,270
Manteca .....	—	—	235	8,456	7,222	3,639	4,745	2,207	14,848	1,390	9,287	21,455
Marina .....	—	—	—	1,266	3,959	440	355	956	—	324	—	6,423
Martinez .....	—	—	—	5,051	7,215	—	2,724	126	—	212	7,463	14,880
Maywood .....	—	—	53	850	4,099	—	1,298	476	—	385	781	10,134
Menlo Park .....	—	—	173	5,914	8,578	—	9,837	22,017	1,395	4,085	3,177	89,530
Merced .....	—	—	237	4,735	11,353	5,373	6,211	4,432	13,676	1,343	7,350	36,119
Milpitas .....	—	—	4,239	15,014	15,740	11,297	4,756	26,285	13,285	9,117	8,534	188,952
Mission Viejo .....	—	—	787	17,594	7,930	—	9,651	2,285	—	2,519	—	63,522
Modesto .....	—	—	708	24,688	38,617	17,062	17,496	3,645	22,363	7,167	37,393	191,271
Monrovia .....	—	—	777	3,248	9,343	4,069	2,797	2,136	1,078	3,429	4,544	66,876
Montclair .....	—	—	747	3,035	7,986	3,249	1,863	3,864	3,482	2,423	—	39,436
Montebello .....	—	—	—	1,446	13,097	8,936	5,997	10,901	2,399	4,938	20,228	110,023
Monterey .....	—	—	—	5,237	8,379	5,770	9,651	774	1,222	1,527	—	32,830
Monterey Park .....	—	—	459	4,936	10,848	6,160	3,077	4,595	4,314	2,776	8,875	43,116
Moorpark .....	—	—	180	3,473	2,913	26	2,249	2,408	162	552	761	20,465
Moreno Valley .....	—	—	1,620	12,769	19,855	8,805	8,348	10,046	—	3,076	—	67,408
Morgan Hill .....	—	—	69	5,109	5,903	3,610	1,284	22,400	5,041	1,898	6,538	48,290
Mountain View .....	—	—	—	11,844	16,257	15,567	15,724	1,004	18,439	4,086	14,852	78,138
Murrieta .....	—	—	79	13,757	14,296	—	3,853	32	—	1,112	—	19,200
Napa .....	—	—	928	15,423	13,495	5,935	5,974	3,562	3,235	475	11,922	20,596
National .....	—	—	120	4,069	13,771	4,353	2,419	15,761	7,369	2,958	2,384	48,837
Newark .....	—	—	4,486	4,641	9,706	2,539	5,369	1,823	202	4,213	—	61,594
Newport Beach .....	—	—	1,586	16,274	23,200	10,090	26,998	730	7,347	23,770	16,892	353,687
Norwalk .....	—	—	—	14,575	10,093	—	5,320	10,849	—	4,873	7,678	83,799
Novato .....	—	—	—	7,225	8,794	—	3,427	1,973	—	7,486	—	118,823
Oakland .....	—	—	16,763	66,321	121,883	81,101	41,011	49,480	14,517	116,187	67,397	2,759,663
Oakley .....	—	—	40	1,537	2,847	—	357	1,119	—	370	—	7,280
Oceanside .....	—	—	—	12,312	29,518	15,100	4,538	21,931	33,769	16,752	28,642	304,955
Ontario .....	—	—	5,116	15,284	42,173	21,618	9,456	21,014	23,589	15,674	18,692	296,628
Orange .....	—	—	4,119	12,158	24,902	14,102	6,549	9,312	7,800	5,294	14,544	147,736
Oxnard .....	—	—	—	16,901	34,356	10,168	15,497	9,641	44,209	9,225	21,135	150,695
Pacifica .....	—	—	—	5,722	6,004	4,362	3,098	719	5,635	1,218	—	23,625
Palm Desert .....	—	—	152	18,218	9,611	4,340	9,599	40,773	—	14,078	—	251,985
Palm Springs .....	—	—	644	4,124	15,664	6,832	7,933	5,395	6,373	9,091	—	166,987
Palmdale .....	—	—	788	8,287	12,707	—	3,399	17,438	35	13,137	—	215,911
Palo Alto .....	—	—	550	23,057	19,009	16,207	17,327	327	48,764	2,347	157,564	63,180
Paradise .....	—	—	170	1,435	3,337	3,399	—	—	277	18	657	—
Paramount .....	—	—	253	7,682	7,833	—	4,663	5,180	—	3,600	6,286	99,098
Pasadena .....	—	—	12,937	12,389	39,498	20,357	12,336	18,456	9,401	15,674	186,654	450,064
Perris .....	—	—	179	3,422	5,641	875	869	995	1,489	4,341	1,744	90,434
Petaluma .....	—	—	2,574	9,834	10,527	5,659	5,139	8,800	13,099	2,339	9,730	66,089
Pico Rivera .....	—	—	1,519	4,082	5,996	—	8,089	2,703	—	3,035	4,408	64,415
Pittsburg .....	—	—	999	12,331	13,373	—	3,780	9,976	621	11,100	13,051	252,109
Placentia .....	—	—	—	7,397	9,435	3,362	3,816	4,007	1,858	1,742	—	36,575
Pleasant Hill .....	—	—	68	6,617	6,589	—	—	3,528	64	2,969	—	49,051
Pleasanton .....	—	—	601	13,037	15,227	19,824	16,168	1,874	10,893	13,412	13,274	212,671
Pomona .....	—	—	320	18,484	28,736	16,262	3,215	22,031	6,852	8,120	21,205	237,389
Porterville .....	—	—	133	8,408	4,730	2,123	3,228	431	6,945	3,226	5,312	61,804
Poway .....	—	—	1,784	3,574	10,890	2,694	4,999	27,606	8,245	19,062	11,216	348,626
Rancho Cucamonga .....	—	—	593	18,647	12,392	12,976	4,400	17,591	399	12,411	—	338,184
Rancho Palos Verdes .....	—	—	85	7,834	2,763	—	5,430	2,342	238	327	13	5,455
Rancho Santa Margarita .....	—	—	—	4,321	1,380	—	646	—	—	—	—	—
Redding .....	—	—	391	5,047	16,478	9,276	5,412	21,003	28,438	6,123	128,015	246,235
Redlands .....	—	—	2,023	10,951	14,570	5,275	3,947	1,364	16,124	4,644	12,498	96,975
Redondo Beach .....	—	—	4,004	7,412	16,825	6,242	6,950	6,631	1,027	3,612	2,120	66,243

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue					Utility, liquor store, and employee retirement revenue	General expenditure			
			Total	Intergovernmental revenue		General revenue from own sources			Total	Total <sup>1</sup>	Capital outlay	
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>CALIFORNIA—Con.</b>												
Redwood .....	75,402	Jun	116,765	102,781	1,460	9,244	92,077	58,594	13,984	118,419	107,020	32,751
Rialto .....	91,873	Jun	68,164	62,077	2,013	9,146	50,918	26,199	6,087	57,449	52,298	6,826
Richmond .....	99,216	Jun	143,798	143,649	7,222	15,966	119,064	77,145	149	131,425	130,066	18,879
Riverside .....	255,166	Jun	522,778	267,491	5,664	43,148	218,679	100,688	254,787	477,001	232,499	46,855
Rocklin .....	36,330	Jun	41,988	41,988	14	5,610	36,364	25,093	—	34,358	34,358	3,695
Rohnert Park .....	42,236	Jun	53,213	49,680	140	4,736	44,804	18,927	3,533	59,705	57,366	13,225
Rosemead .....	53,505	Jun	25,772	25,772	3,411	7,191	15,170	11,757	—	31,035	30,329	11,664
Roseville .....	79,921	Jun	313,998	217,996	3,810	10,126	176,002	87,900	96,002	338,118	221,186	114,318
Sacramento .....	407,018	Jun	817,116	784,978	93,330	99,055	592,580	260,918	32,138	791,345	666,900	137,566
Salinas .....	151,060	Jun	96,063	96,063	5,966	17,331	72,645	51,829	—	87,861	87,861	16,399
San Bernardino .....	185,401	Jun	220,975	196,870	14,015	19,317	161,152	89,647	24,105	186,516	165,923	13,790
San Bruno .....	40,185	Jun	44,488	38,834	1,688	4,487	32,659	16,208	5,654	53,686	48,066	5,434
San Buenaventura .....	100,916	Jun	123,227	107,873	2,436	21,965	83,472	50,578	15,354	112,983	95,987	22,092
San Carlos .....	27,718	Jun	35,187	35,187	54	3,464	31,659	19,803	—	35,955	35,955	11,164
San Clemente .....	49,936	Jun	82,937	72,170	619	7,696	63,855	40,179	10,767	63,386	54,561	17,242
San Diego .....	1,223,400	Jun	2,244,964	1,903,319	178,191	139,382	1,470,446	744,714	341,645	2,254,371	1,774,240	444,788
San Dimas .....	34,980	Jun	23,662	23,659	613	3,582	19,464	13,229	3	21,791	20,500	5,308
San Francisco .....	776,733	Jun	4,786,861	4,843,513	377,609	1,343,898	3,117,358	1,698,789	-56,652	6,042,260	4,793,132	785,071
San Gabriel .....	39,804	Jun	19,761	18,899	—	4,235	14,664	11,719	862	18,227	17,721	3,502
San Jose .....	894,943	Jun	1,420,686	1,463,484	75,043	104,090	1,205,999	666,814	-42,798	1,656,220	1,519,318	448,073
San Juan Capistrano .....	33,826	Jun	37,381	30,287	—	3,536	26,738	19,365	7,094	33,995	26,478	4,210
San Leandro .....	79,452	Jun	93,737	93,737	1,483	9,899	82,306	58,669	—	94,490	94,389	8,226
San Luis Obispo .....	44,174	Jun	69,993	59,936	2,834	10,858	46,244	26,826	10,057	67,939	56,077	19,750
San Marcos .....	54,977	Jun	94,795	94,795	—	6,754	87,169	47,558	—	81,839	81,839	30,106
San Mateo .....	92,482	Jun	109,968	109,968	1,111	10,789	98,068	64,435	—	136,020	136,020	53,637
San Pablo .....	30,215	Jun	23,775	23,766	42	3,254	20,449	15,254	9	21,204	21,128	7,235
San Rafael .....	56,063	Jun	61,047	61,047	—	5,780	55,267	36,018	—	68,737	68,737	17,842
San Ramon .....	44,722	Jun	49,686	49,686	23	5,418	44,215	28,358	—	49,782	49,782	14,777
Santa Ana .....	337,977	Jun	307,094	276,195	9,494	50,228	213,849	137,204	30,899	319,430	283,200	62,956
Santa Barbara .....	92,325	Jun	187,133	163,664	3,438	21,441	138,785	66,328	23,469	160,090	138,648	26,971
Santa Clara .....	102,361	Jun	926,800	272,989	2,813	12,680	257,496	103,614	653,811	850,186	193,437	40,380
Santa Clarita .....	151,088	Jun	110,129	107,890	9,067	17,778	81,045	61,539	2,239	106,044	81,976	31,179
Santa Cruz .....	54,593	Jun	121,403	107,099	1,172	11,480	93,127	41,473	14,304	114,104	98,358	23,028
Santa Maria .....	77,423	Jun	97,812	80,259	2,092	8,453	68,943	32,535	17,553	77,015	58,502	10,903
Santa Monica .....	84,084	Jun	331,598	303,239	19,803	16,458	266,978	165,220	28,359	312,650	231,251	49,352
Santa Paula .....	28,598	Jun	21,354	15,971	1,769	3,561	10,641	5,635	5,383	15,849	13,369	1,695
Santa Rosa .....	147,595	Jun	222,487	196,302	5,402	18,269	169,094	69,672	26,185	273,875	241,239	104,602
Santee .....	52,975	Jun	30,563	30,563	616	5,899	24,048	16,845	—	29,651	29,651	3,750
Saratoga .....	29,843	Jun	17,074	17,074	147	3,445	13,482	8,358	—	22,782	22,782	7,323
Seaside .....	31,696	Jun	22,641	22,311	24	2,950	19,337	16,026	330	19,372	18,967	3,685
Simi Valley .....	111,351	Jun	110,131	91,485	4,059	11,748	75,678	43,498	18,646	106,364	83,895	16,607
South Gate .....	96,375	Jun	53,233	44,937	2,414	10,266	31,984	21,049	8,296	89,990	79,785	36,698
South San Francisco .....	60,552	Jun	97,271	97,271	—	14,223	83,048	49,968	—	79,597	79,597	22,160
Stanton .....	37,403	Jun	18,919	18,919	519	3,432	14,968	10,612	—	16,381	16,381	3,527
Stockton .....	243,771	Jun	269,407	253,319	9,188	38,306	199,391	101,810	16,088	250,966	239,390	28,498
Suisun .....	26,118	Jun	21,204	21,204	—	2,722	18,459	12,845	—	25,644	25,644	9,447
Sunnyvale .....	131,760	Jun	213,313	196,459	1,134	23,520	171,627	75,074	16,854	195,653	181,059	26,441
Temecula .....	67,716	Jun	67,951	67,951	621	6,884	57,156	47,453	—	64,621	64,621	15,883
Temple .....	33,377	Jun	12,410	12,335	268	3,158	8,804	5,577	75	9,767	9,318	331
Thousand Oaks .....	117,005	Jun	141,722	128,958	1,011	10,632	117,188	68,337	12,764	142,576	127,605	41,773
Torrance .....	137,946	Jun	219,807	195,158	9,911	25,485	152,594	109,945	24,649	206,363	160,780	16,346
Tracy .....	56,929	Jun	132,123	121,259	5,055	12,643	103,561	27,392	10,864	93,622	87,293	24,099
Tulare .....	43,994	Jun	40,933	37,623	1,175	6,237	30,211	15,663	3,310	43,893	39,258	4,559
Turlock .....	55,810	Jun	54,455	49,502	2,442	6,100	40,720	19,783	4,953	42,600	38,310	11,367
Tustin .....	67,504	Jun	56,044	47,009	694	9,013	36,401	29,155	9,035	57,263	50,625	11,707
Union City .....	66,869	Jun	51,396	51,064	750	7,511	42,803	34,252	332	59,518	56,326	14,222
Upland .....	68,393	Jun	70,270	56,120	7	7,829	48,284	21,664	14,150	57,119	47,417	8,090
Vacaville .....	88,625	Jun	131,928	120,758	7,577	14,204	98,977	53,767	11,170	149,769	134,955	57,049
Vallejo .....	116,760	Jun	267,441	229,427	3,219	46,729	179,479	53,973	38,014	233,961	191,649	34,380
Victorville .....	64,029	Jun	69,586	69,054	914	6,324	59,306	35,426	532	55,419	52,771	11,054
Visalia .....	91,565	Jun	97,700	96,924	3,526	12,636	80,762	33,501	776	84,702	80,817	21,786
Vista .....	89,857	Jun	71,919	71,919	1,260	8,774	61,885	33,088	—	70,854	70,854	19,918
Walnut .....	30,004	Jun	31,905	31,905	153	3,020	28,732	21,273	—	31,945	31,279	4,807
Walnut Creek .....	64,296	Jun	58,979	58,979	261	5,968	52,750	34,269	—	65,738	65,738	19,778
Watsonville .....	44,265	Jun	54,791	48,755	110	4,585	44,060	22,330	6,036	55,709	49,042	10,860
West Covina .....	105,080	Jun	78,171	73,376	1,688	10,696	60,305	42,111	4,795	68,123	61,489	4,380
West Hollywood .....	35,716	Jun	57,572	55,855	511	4,114	51,230	28,169	1,717	55,376	53,468	12,200
West Sacramento .....	31,615	Jun	66,333	58,287	—	5,655	50,686	31,843	8,046	104,677	95,115	41,741
Westminister .....	88,207	Jun	68,076	58,556	2,336	9,813	46,372	37,296	9,520	56,907	49,120	8,476
Whittier .....	83,680	Jun	66,392	60,640	13	13,848	46,779	26,737	5,752	70,731	57,514	6,054
Woodland .....	49,151	Jun	48,303	45,839	932	9,785	35,122	23,393	2,464	58,357	54,295	21,794
Yorba Linda .....	58,918	Jun	69,850	69,850	316	4,714	55,553	34,213	—	63,135	63,135	17,586
Yuba City .....	36,758	Jun	46,629	39,596	1,204	5,572	32,820	17,235	7,033	38,010	33,235	8,385
Yucaipa .....	41,207	Jun	21,903	21,903	249	7,558	14,096	9,342	—	14,655	14,655	4,179

See footnotes at end of table.



**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>CALIFORNIA—Con.</b>												
Redwood .....	—	—	465	32,413	19,855	10,511	7,470	4,667	8,646	2,743	11,399	62,999
Rialto .....	—	—	—	6,523	14,990	8,460	2,056	2,457	5,635	7,314	5,151	114,767
Richmond .....	—	—	—	6,364	31,890	12,474	15,401	11,982	9,562	12,946	1,359	215,721
Riverside .....	—	—	1,680	33,893	59,332	25,298	22,432	15,484	20,615	26,996	244,502	764,414
Rocklin .....	—	—	158	3,381	5,275	3,241	6,156	3,723	—	3,138	—	83,040
Rohmert Park .....	—	—	718	2,751	7,604	2,247	5,008	11,557	18,447	2,684	2,339	45,340
Rosemead .....	—	—	157	2,648	6,706	—	3,494	12,042	—	1,902	706	34,255
Roseville .....	—	—	427	50,918	14,221	9,820	19,471	9,490	67,274	17,084	116,932	406,121
Sacramento .....	—	—	13,385	55,093	105,335	53,290	56,429	124,077	54,396	49,705	124,445	1,259,276
Salinas .....	—	—	2,700	11,830	23,913	10,112	8,334	3,420	5,054	6,489	—	101,678
San Bernardino .....	—	—	2,948	5,820	42,892	20,246	6,799	17,706	32,522	14,743	20,593	427,921
San Bruno .....	—	—	—	4,002	8,491	5,714	3,934	5,218	9,204	21	5,617	250
San Buenaventura .....	—	—	857	17,861	21,576	12,062	10,933	2,313	10,106	2,358	16,996	68,838
San Carlos .....	—	—	24	4,484	5,365	4,187	4,610	6,696	3,088	1,278	—	21,739
San Clemente .....	—	—	368	18,417	7,206	4,331	7,904	633	4,190	2,787	8,825	45,476
San Diego .....	—	—	4,283	56,239	264,679	111,186	152,922	168,228	365,868	128,446	480,131	2,549,615
San Dimas .....	—	—	87	5,355	4,063	—	3,194	2,997	26	1,154	1,291	18,347
San Francisco .....	93,243	526,666	963,227	165,380	372,582	204,308	236,687	62,582	121,213	390,213	1,249,128	8,163,806
San Gabriel .....	—	—	—	1,855	6,312	3,930	1,299	222	3	48	506	957
San Jose .....	—	—	22,468	104,117	186,687	95,890	149,277	313,258	210,340	109,846	136,902	2,954,580
San Juan Capistrano .....	—	—	25	4,204	4,406	—	3,518	4,589	2,054	2,975	7,517	62,414
San Leandro .....	—	—	1,341	7,862	19,594	15,835	5,033	9,315	8,189	3,535	101	65,089
San Luis Obispo .....	—	—	—	9,254	8,492	6,122	5,287	3,754	6,142	1,502	11,862	36,745
San Marcos .....	—	—	909	12,567	8,555	3,275	3,470	19,175	—	13,341	—	278,386
San Mateo .....	—	—	995	13,021	20,495	16,605	16,504	24,552	14,646	6,435	—	133,860
San Pablo .....	—	—	—	2,569	7,106	—	1,227	5,466	—	2,992	76	58,624
San Rafael .....	—	—	3,286	8,175	14,025	9,889	7,659	11,712	—	2,641	—	56,902
San Ramon .....	—	—	94	14,621	6,436	—	9,433	7,490	217	3,490	—	56,580
Santa Ana .....	—	—	1,553	32,899	76,120	34,600	24,776	35,708	10,938	33,747	36,230	511,242
Santa Barbara .....	—	—	542	14,966	22,880	12,715	13,019	11,593	8,191	2,067	21,442	115,363
Santa Clara .....	—	—	446	16,729	28,196	28,334	13,423	24,647	24,090	10,926	656,749	339,880
Santa Clarita .....	—	—	6	23,443	11,247	32	16,406	1,022	3,603	2,561	24,068	45,416
Santa Cruz .....	—	—	2,368	8,419	14,911	6,478	10,320	6,794	27,206	2,495	15,746	55,137
Santa Maria .....	—	—	—	11,794	12,180	4,281	3,732	861	13,651	2,055	18,513	54,921
Santa Monica .....	—	—	—	13,415	52,666	19,746	30,493	24,937	18,590	10,944	81,399	174,256
Santa Paula .....	—	—	123	1,427	3,673	1,192	630	647	1,943	293	2,480	4,578
Santa Rosa .....	—	—	1,151	18,885	33,687	17,037	20,018	13,436	103,133	9,797	32,636	440,739
Santee .....	—	—	1,140	3,147	7,921	4,809	1,533	5,242	221	646	—	13,211
Saratoga .....	—	—	865	3,289	3,292	144	2,851	175	—	595	—	15,000
Seaside .....	—	—	—	1,107	6,102	2,825	3,094	2,387	—	761	405	11,561
Simi Valley .....	—	—	708	13,197	18,417	—	287	6,609	11,260	16,293	22,469	200,658
South Gate .....	—	—	—	5,693	15,750	—	3,525	15,857	3,402	4,868	10,205	123,125
South San Francisco .....	—	—	3,351	19,913	12,257	7,918	7,024	6,310	7,947	2,716	—	50,518
Stanton .....	—	—	3	3,749	4,941	2,710	355	1,557	210	1,328	—	22,048
Stockton .....	—	—	1,275	26,184	61,492	35,595	18,028	6,423	30,338	25,767	11,576	449,355
Suisun .....	—	—	—	3,249	3,501	580	1,092	11,252	223	4,632	—	79,707
Sunnyvale .....	—	—	1,726	14,457	25,701	16,790	17,739	7,072	58,351	7,324	14,594	131,180
Temecula .....	—	—	81	5,050	8,579	8,222	14,678	15,743	—	2,587	—	74,492
Temple .....	—	—	141	1,322	2,841	—	1,259	133	14	211	449	3,990
Thousand Oaks .....	—	—	98	25,605	15,151	—	9,671	9,383	21,494	5,393	14,971	120,120
Torrance .....	—	—	—	21,576	41,928	25,464	11,606	5,871	8,047	8,665	45,583	138,235
Tracy .....	—	—	124	17,881	8,139	5,059	8,888	3,590	14,624	8,979	6,329	163,258
Tulare .....	—	—	883	3,715	6,073	3,126	2,318	2,636	10,201	4,808	4,635	87,016
Turlock .....	—	—	221	6,876	9,321	4,867	3,995	2,240	5,016	1,452	4,290	32,770
Tustin .....	—	—	78	11,966	14,369	3,988	3,174	2,709	—	5,441	6,638	96,879
Union City .....	—	—	1,303	4,981	13,936	6,447	4,556	14,022	—	5,116	3,192	91,355
Upland .....	—	—	253	6,301	9,251	3,781	2,876	2,222	11,345	6,812	9,702	97,107
Vacaville .....	—	—	3,961	11,081	17,137	5,523	11,939	23,196	40,276	8,427	14,814	201,346
Vallejo .....	—	—	233	14,262	29,305	16,930	50,692	30,010	13,238	11,319	42,312	332,456
Victorville .....	—	—	623	4,936	10,235	4,213	5,563	2,088	11,118	2,383	2,648	57,045
Visalia .....	—	—	—	9,505	14,226	6,447	6,983	4,083	22,363	4,317	3,885	78,299
Vista .....	—	—	2,977	7,512	11,210	6,390	6,994	11,604	12,278	3,641	—	107,105
Walnut .....	—	—	193	4,205	2,864	—	2,321	17,591	—	2,439	666	39,006
Walnut Creek .....	—	—	—	9,061	13,034	—	15,985	1,358	—	545	—	13,255
Watsonville .....	—	—	675	6,711	8,260	4,805	4,144	4,604	8,340	985	6,667	32,892
West Covina .....	—	—	1,197	5,100	20,371	10,084	4,027	7,605	—	5,619	6,634	107,635
West Hollywood .....	—	—	—	6,305	11,724	—	2,177	9,003	1,474	1,904	1,908	31,050
West Sacramento .....	—	—	209	25,291	10,096	5,526	2,534	5,033	7,690	18,544	9,562	264,657
Westminister .....	—	—	869	6,462	19,581	6,783	3,407	7,058	—	1,954	7,787	50,532
Whittier .....	—	—	—	6,081	20,959	—	7,404	3,074	8,048	1,629	13,217	55,722
Woodland .....	—	—	—	12,971	10,490	4,595	3,987	1,515	3,134	2,818	4,062	46,400
Yorba Linda .....	—	—	187	19,877	6,574	—	6,570	14,457	3,481	2,639	—	85,670
Yuba City .....	—	—	117	5,442	6,196	4,334	2,145	3,263	5,952	1,361	4,775	26,170
Yucaipa .....	—	—	561	3,385	3,482	1,021	1,775	414	—	1,128	—	24,592

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total <sup>1</sup>	Capital outlay
					From federal government	From state government	Total <sup>1</sup>	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
<b>COLORADO</b>												
Arvada .....	102,153	Dec	115,805	102,003	4,450	9,400	83,697	42,107	13,802	105,409	85,679	19,160
Aurora .....	276,393	Dec	343,905	306,243	6,920	14,049	283,177	191,701	37,662	329,226	287,193	56,474
Boulder .....	94,673	Dec	202,700	182,259	—	18,874	163,385	119,654	20,441	226,489	179,720	10,342
Broomfield .....	38,272	Dec	104,182	95,581	605	2,456	92,310	81,050	8,601	96,320	60,878	16,681
Centennial .....	104,600	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Colorado Springs .....	360,890	Dec	1,214,264	673,107	24,608	17,366	622,615	166,768	541,157	1,267,207	721,444	179,667
Denver .....	554,636	Dec	2,071,775	1,912,278	9,827	222,990	1,679,461	732,592	159,497	2,087,324	1,899,756	199,082
Englewood .....	31,727	Dec	60,186	55,012	205	3,272	51,040	31,435	5,174	59,791	51,595	8,556
Fort Collins .....	118,652	Dec	285,638	198,603	4,894	21,116	172,205	91,782	87,035	262,940	180,310	59,242
Grand Junction .....	41,986	Dec	68,782	64,557	1,271	3,958	54,766	36,023	4,225	75,670	73,554	15,014
Greely .....	76,930	Dec	89,531	70,670	2,286	5,027	61,680	41,557	18,861	89,727	76,953	20,338
Lakewood .....	144,126	Dec	108,300	107,682	4,121	10,732	90,951	61,645	618	112,914	112,101	23,474
Littleton .....	40,340	Dec	56,956	56,887	—	2,751	46,386	30,758	69	51,999	51,950	835
Longmont .....	71,093	Dec	172,812	103,152	1,446	3,015	97,640	53,384	69,660	186,259	131,108	64,626
Loveland .....	50,608	Dec	115,031	78,392	—	7,296	71,096	32,393	36,639	110,342	70,645	26,927
Northglenn .....	31,575	Dec	45,749	38,796	—	1,917	36,560	21,131	6,953	24,974	19,498	1,217
Pueblo .....	102,121	Dec	112,416	89,589	7,859	4,872	75,884	52,958	22,827	97,369	74,032	11,442
Thornton .....	82,384	Dec	118,936	95,472	1,414	3,374	88,017	65,347	23,464	122,000	84,385	28,482
Westminster .....	100,940	Dec	194,192	158,412	2,102	4,193	148,190	70,080	35,780	284,514	263,808	164,352
Wheat Ridge .....	32,913	Dec	22,046	22,742	—	3,187	19,555	14,482	-696	28,754	26,379	3,530
<b>CONNECTICUT</b>												
Bridgeport .....	139,529	Jun	499,396	499,396	10,266	265,042	223,176	178,542	—	504,759	504,759	16,706
Bristol .....	60,062	Jun	151,164	147,086	758	58,784	87,544	74,569	4,078	162,808	149,329	15,318
Danbury .....	74,848	Jun	182,134	177,779	1,813	39,616	136,317	112,932	4,155	169,376	165,412	6,967
Hartford .....	121,578	Jun	352,072	339,806	46,238	88,462	205,106	175,313	12,266	355,209	301,949	15,046
Meriden .....	58,244	Jun	171,749	163,950	1,329	70,436	92,185	79,417	7,799	165,428	159,389	2,186
Middletown .....	43,167	Jun	146,066	120,781	—	40,079	80,702	67,250	25,285	142,408	121,681	16,735
Milford .....	52,305	Jun	125,871	138,231	—	21,895	116,336	105,043	-12,360	139,536	130,756	2,206
Naugatuck .....	30,989	Jun	76,610	76,610	533	34,133	41,944	38,079	—	76,619	76,619	218
New Britain .....	71,538	Jun	235,901	233,855	3,998	130,966	98,824	79,124	2,046	213,759	200,556	2,132
New Haven .....	123,626	Jun	617,404	606,927	13,412	386,230	207,285	140,813	10,477	752,662	713,761	205,709
New London .....	25,671	Jun	95,846	91,610	5,379	45,445	40,767	30,492	4,236	91,839	87,335	3,694
Norwalk .....	82,951	Jun	218,706	240,215	1,618	52,673	185,924	175,029	-21,509	256,703	237,492	20,526
Norwich .....	36,117	Jun	142,893	104,932	14	45,350	59,568	43,948	37,961	145,518	99,342	2,576
Shelton .....	38,101	Jun	89,377	89,377	412	12,789	75,711	66,090	—	87,556	87,556	10,446
Stamford .....	117,083	Jun	364,702	381,383	914	58,016	322,453	272,702	-16,681	389,397	366,447	16,855
Torrington .....	35,202	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Waterbury .....	107,271	Jun	384,700	370,576	6,148	181,953	182,475	154,753	14,124	354,012	310,892	32,212
West Haven .....	52,360	Jun	128,833	128,833	842	53,514	73,884	64,751	—	124,976	124,976	3,184
<b>DELAWARE</b>												
Dover .....	32,135	Jun	80,318	22,423	483	2,171	19,478	9,293	57,895	78,597	24,551	2,560
Newark .....	28,547	Dec	51,242	16,720	—	1,958	14,569	5,658	34,522	52,885	21,659	2,116
Wilmington .....	72,664	Jun	157,088	135,840	3,914	10,229	121,697	81,729	21,248	181,395	146,318	7,078
<b>DISTRICT OF COLUMBIA</b>												
Washington .....	572,059	Sep	6,228,729	6,237,775	2,102,305	—	4,048,077	3,227,909	-9,046	6,656,079	6,378,532	1,172,298
<b>FLORIDA</b>												
Altamonte Springs .....	41,200	Sep	54,167	46,277	115	4,121	40,548	20,559	7,890	46,263	38,890	5,217
Apopka .....	26,642	Sep	31,961	28,259	275	5,667	21,875	10,028	3,702	29,596	25,163	3,117
Aventura .....	25,267	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Boca Raton .....	74,764	Sep	149,201	144,930	1,860	7,823	122,636	68,607	4,271	148,397	118,961	18,329
Bonita Springs .....	32,797	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Boynton Beach .....	60,389	Sep	73,308	72,409	695	6,572	63,130	34,413	899	87,883	63,872	7,811
Bradenton .....	49,504	Sep	45,039	40,487	2,531	745	37,211	20,666	4,552	46,077	36,337	2,428
Cape Coral .....	102,286	Sep	140,793	132,451	730	12,384	118,891	41,026	8,342	90,147	80,290	11,930
Clearwater .....	108,787	Sep	133,375	162,311	5,100	19,613	135,161	64,693	-28,936	247,470	181,739	54,547
Coconut Creek .....	43,566	Sep	35,813	30,770	305	4,257	25,812	17,151	5,043	35,538	27,722	1,237
Cooper .....	27,939	Sep	23,014	20,080	—	3,566	16,514	10,983	2,934	25,528	22,983	—
Coral Gables .....	42,249	Sep	75,506	90,229	456	4,748	82,929	54,526	-14,723	108,574	96,308	13,077
Delray Beach .....	117,549	Sep	90,260	84,420	1,581	12,710	69,872	47,336	5,840	89,228	81,425	11,959
Davie .....	75,720	Sep	63,084	57,005	—	7,781	49,224	36,931	6,079	66,493	59,271	10,635
Daytona Beach .....	64,112	Sep	90,645	75,285	1,288	10,456	63,541	32,016	15,360	95,298	78,332	10,830
Deerfield Beach .....	64,583	Sep	73,527	60,627	958	6,341	53,013	26,236	12,900	73,684	62,169	3,142
Delray Beach .....	60,020	Sep	92,042	77,376	1,573	8,848	66,350	40,059	14,666	107,487	86,812	8,895
Deltona .....	69,543	Sep	25,763	25,763	—	5,025	18,520	11,529	—	23,079	23,079	6,072
Dunedin .....	35,691	Sep	33,129	29,066	—	965	23,327	11,078	4,063	36,761	26,666	1,198
Fort Lauderdale .....	152,397	Sep	252,433	237,643	9,762	15,049	208,123	120,530	14,790	328,969	231,291	23,599
Fort Myers .....	48,208	Sep	96,883	90,870	8,825	7,418	74,627	30,177	6,013	110,068	94,313	15,664
Fort Pierce .....	37,516	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Gainesville .....	95,447	Sep	343,320	109,470	7,312	21,356	80,802	27,890	233,850	326,755	112,474	19,651
Greenacres .....	27,569	Sep	13,441	13,441	—	2,657	10,719	8,869	—	12,262	12,262	100
Hallandale .....	34,282	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>COLORADO</b>												
Arvada	—	739	—	20,712	15,776	—	21,109	4,309	8,527	3,355	19,730	115,260
Aurora	—	—	—	46,469	60,590	27,977	41,311	5,753	24,124	10,762	42,033	402,137
Boulder	—	—	—	25,434	16,622	8,237	20,567	19,672	6,148	6,092	46,769	210,477
Broomfield	—	2,428	—	4,463	16,635	—	7,230	2,470	7,104	10,680	35,442	283,189
Centennial	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Colorado Springs	—	—	289,135	85,656	65,047	39,709	36,176	10,918	57,905	14,463	545,763	1,139,321
Denver	—	125,075	52,272	82,591	149,955	70,910	155,477	35,516	48,179	261,907	187,568	4,994,918
Englewood	—	—	—	5,530	7,231	6,135	10,395	2,345	8,464	1,816	8,196	57,225
Fort Collins	—	500	—	22,307	20,375	11,696	25,810	7,680	11,118	6,737	82,630	198,332
Grand Junction	—	—	—	19,737	12,199	6,210	8,612	1,671	12,402	265	2,116	10,379
Greeley	—	—	—	8,669	13,318	7,293	13,248	1,290	3,413	2,545	12,774	82,965
Lakewood	—	—	—	786	13,243	25,631	—	20,943	4,865	2,454	7,608	121,868
Littleton	—	—	1,533	10,391	8,031	11,308	2,966	—	6,147	789	49	12,146
Longmont	—	—	—	89	16,340	12,990	7,651	48,623	593	21,460	2,808	55,151
Loveland	—	3,445	—	5,602	9,756	4,282	8,577	362	9,144	116	39,697	1,770
Northglenn	—	—	—	1,938	5,787	—	3,424	886	2,596	11	5,476	34,193
Pueblo	—	—	—	865	8,762	14,124	9,104	7,896	2,673	3,739	23,337	129,920
Thornton	—	—	—	14,844	6,883	4,978	18,003	1,959	7,885	8,384	37,615	218,677
Westminster	—	—	—	7,585	90,491	7,046	43,328	2,271	3,673	21,124	20,706	307,028
Wheat Ridge	—	—	—	5,290	6,133	—	4,773	1,297	—	691	2,375	10,663
<b>CONNECTICUT</b>												
Bridgeport	248,183	4,759	11,887	7,390	35,852	23,776	5,178	13,777	24,770	36,595	—	829,264
Bristol	82,051	3,514	2,658	8,263	11,018	6,667	2,518	828	13,530	2,354	13,479	45,308
Danbury	92,447	256	3,170	5,527	13,108	8,024	4,525	566	4,128	3,277	3,964	110,349
Hartford	—	13,082	9,036	17,740	37,061	25,750	7,712	43,427	24,809	3,679	53,260	54,654
Meriden	86,913	357	3,040	2,717	9,199	5,886	2,157	1,319	5,306	3,364	6,039	164,277
Middletown	—	—	1,032	3,217	13,936	4,500	2,285	—	4,412	2,988	20,727	61,402
Milford	73,770	17	1,867	2,224	7,655	9,412	841	686	8,317	3,719	8,780	63,044
Naugatuck	47,145	—	1,451	1,330	3,772	2,607	1,312	—	1,015	1,644	—	17,480
New Britain	114,898	1,757	1,710	4,399	11,905	10,687	9,789	3,478	15,626	12,930	13,203	229,470
New Haven	306,349	35,707	6,062	18,178	30,964	25,930	12,360	5,091	14,802	14,441	38,901	447,356
New London	45,116	7	1,985	1,220	8,549	6,046	2,318	2,480	5,999	2,018	4,504	32,345
Norwalk	125,519	682	3,762	19,560	15,054	12,730	3,344	1,334	1,180	6,271	19,211	139,359
Norwich	56,869	1,857	18	1,037	8,680	5,296	3,836	1,539	6,498	2,393	46,176	53,196
Shelton	50,594	1,405	1,581	2,312	4,191	828	1,033	474	3,720	1,422	—	28,745
Stamford	183,390	379	21,287	9,902	43,031	28,049	13,946	2,377	23,954	11,854	22,950	308,683
Torrington	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Waterbury	183,387	382	4,342	5,461	25,364	19,737	10,658	5,516	18,558	8,787	43,120	237,327
West Haven	74,003	720	1,284	3,533	12,827	—	1,722	936	7,457	3,298	—	69,710
<b>DELAWARE</b>												
Dover	—	—	—	1,931	9,343	630	664	288	6,226	484	54,046	39,135
Newark	—	—	—	2,051	5,312	36	1,756	193	5,512	246	31,226	5,780
Wilmington	—	—	—	20,829	35,477	17,174	10,239	8,617	16,694	13,506	35,077	269,103
<b>DISTRICT OF COLUMBIA</b>												
Washington	1,174,741	1,462,362	554,866	69,235	384,690	136,410	303,049	88,096	254,177	235,875	277,547	5,204,699
<b>FLORIDA</b>												
Altamonte Springs	—	—	—	2,912	7,801	5,843	3,585	—	6,363	—	7,373	—
Apopka	—	—	—	2,031	4,971	4,971	1,211	—	5,371	661	4,433	21,014
Aventura	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Boca Raton	—	—	—	6,759	20,909	15,730	28,391	4,315	11,742	9,899	29,436	224,464
Bonita Springs	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Boynton Beach	—	205	—	1,028	12,246	7,735	8,604	423	16,294	3,958	24,011	66,948
Bradenton	—	1,603	—	2,014	7,634	4,751	2,088	1,324	11,433	—	9,740	22,936
Cape Coral	—	—	—	6,712	14,497	11,365	10,394	261	5,037	10,629	9,857	126,021
Clearwater	—	—	—	5,207	29,938	13,197	16,002	559	36,952	1,201	65,731	155,361
Coconut Creek	—	—	—	4,205	8,134	3,228	3,476	676	3,165	1,038	7,816	18,338
Cooper	—	—	—	1,523	6,079	3,129	2,225	—	2,135	85	2,545	7,731
Coral Gables	—	—	—	4,851	25,451	14,511	7,637	407	14,266	2,113	12,266	62,910
Coral Spring	—	—	—	4,473	23,761	7,469	11,907	—	3,169	4,529	7,803	119,005
Davie	—	—	—	3,389	20,193	10,783	13,810	—	—	2,139	7,222	76,728
Daytona Beach	—	—	—	7,403	20,507	5,925	6,098	6,059	17,436	1,047	16,366	61,528
Deerfield Beach	—	1,980	—	1,747	9,568	11,678	4,361	751	14,649	819	11,515	30,136
Delray Beach	—	131	—	6,834	19,153	12,411	12,329	1,582	2,575	6,458	20,675	91,696
Deltona	—	—	—	2,350	4,120	3,644	2,137	10	3,728	—	—	—
Dunedin	—	—	—	623	2,947	3,732	4,469	—	8,405	157	10,095	34,253
Fort Lauderdale	—	—	—	8,230	66,061	34,332	32,060	13,076	20,386	7,067	97,678	112,397
Fort Myers	—	—	—	8,861	14,463	8,303	15,032	11,397	18,664	6,229	15,755	217,142
Fort Pierce	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Gainesville	—	57	—	9,015	22,024	9,350	7,771	3,766	25,553	6,686	214,281	406,489
Greenacres	—	—	—	1,108	4,760	1,718	1,055	—	664	86	—	2,880
Hallandale	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	Total	General expenditure	
			Total	Total	Intergovernmental revenue		General revenue from own sources				Total <sup>1</sup>	Capital outlay
					From federal government	From state government	Total <sup>1</sup>	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
<b>FLORIDA—Con.</b>												
Hialeah	226,419	Sep	169,307	177,718	8,915	14,653	145,651	88,997	-8,411	217,479	180,928	28,314
Hollywood	139,357	Sep	140,765	160,655	3,239	17,992	134,532	65,422	-19,890	206,515	162,869	25,008
Homestead	31,909	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Jacksonville	735,617	Sep	2,264,493	1,252,333	51,483	121,709	1,079,141	589,834	1,012,160	2,670,571	1,478,622	423,331
Jupiter	39,328	Sep	44,555	34,553	193	7,975	25,906	17,516	10,002	33,690	26,297	3,004
Key West	25,478	Sep	64,719	64,601	—	14,529	50,072	13,361	118	57,136	55,905	3,089
Kissimmee	47,814	Sep	184,032	56,073	92	6,701	35,741	13,511	127,959	199,092	45,273	1,856
Lake Worth	35,133	Sep	98,721	45,565	349	10,890	33,785	13,625	53,156	90,986	42,692	4,071
Lakeland	78,452	Sep	404,241	123,311	6,837	8,203	96,484	28,591	280,930	316,116	103,816	5,925
Largo	69,371	Sep	68,177	68,177	240	7,266	56,095	26,990	—	70,810	70,810	12,080
Lauderdale Lakes	31,705	Sep	20,064	20,064	18	2,446	16,365	8,692	—	21,098	21,098	3,124
Lauderhill	57,585	Sep	37,153	26,632	1,741	5,497	19,394	12,469	10,521	40,978	29,327	5,415
Margate	53,909	Sep	51,843	37,886	499	5,975	31,412	22,029	13,957	50,570	34,910	891
Melbourne	71,382	Sep	92,485	78,816	2,633	5,757	67,437	28,182	13,669	100,596	75,468	17,771
Miami	362,470	Sep	317,530	462,047	50,849	31,774	374,943	231,565	-144,517	520,951	442,108	37,327
Miami Beach	87,933	Sep	294,587	278,098	6,179	22,785	247,947	129,304	16,489	270,935	253,885	28,133
Miramar	72,739	Sep	70,327	65,087	697	6,599	57,715	36,853	5,240	77,487	70,313	18,030
North Lauderdale	32,264	Sep	22,610	20,119	131	3,185	16,545	9,469	2,491	24,973	19,966	965
North Miami	40,786	Sep	58,754	44,504	—	5,645	38,667	16,442	14,250	56,738	44,437	6,199
North Miami Beach	59,880	Sep	47,977	45,214	1,869	4,766	37,300	16,845	2,763	59,014	44,030	3,819
Oakland Park	30,966	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ocala	45,943	Sep	174,774	69,137	2,020	3,084	60,996	24,564	105,637	177,919	72,266	11,589
Orlando	185,951	Sep	432,986	405,395	15,468	37,458	310,678	142,383	27,591	423,269	403,996	74,352
Ormond Beach	36,301	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Oviedo	26,316	Sep	25,718	20,538	321	2,185	17,684	10,299	5,180	28,733	26,279	2,022
Palm Bay	79,413	Sep	57,302	49,041	782	8,003	39,705	28,386	8,261	59,388	49,421	9,808
Palm Beach Gardens	35,058	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Palm Coast	32,732	Sep	16,796	16,796	—	5	8,769	7,581	—	12,228	12,228	4,733
Panama	36,417	Sep	45,454	34,956	670	3,904	30,228	19,395	10,498	45,182	34,081	7,294
Pembroke Pines	137,427	Sep	126,855	116,221	1,554	12,444	101,524	45,353	10,634	133,940	120,727	21,802
Pensacola	56,255	Sep	121,368	82,951	9,693	9,512	63,746	34,380	38,417	144,420	93,321	18,302
Pinellas Park	45,658	Sep	65,820	54,612	—	3,934	49,796	23,647	11,208	60,415	42,527	6,711
Plant	29,915	Sep	41,129	34,436	347	4,269	28,211	14,298	6,693	34,218	29,181	3,817
Plantation	82,934	Sep	75,548	64,757	—	9,161	55,344	36,430	10,791	80,498	64,932	10,661
Pompano Beach	78,191	Sep	112,563	99,987	1,984	4,738	90,953	54,526	12,576	114,888	86,685	7,045
Port Orange	45,823	Sep	49,989	42,080	—	2,510	39,570	16,435	7,909	44,753	35,494	5,049
Port St Lucie	88,769	Sep	87,838	61,917	514	6,019	49,152	20,681	25,921	100,999	66,180	18,616
Riviera Beach	29,884	Sep	50,725	37,626	268	5,467	31,891	22,427	13,099	45,453	37,660	3,715
Sanford	38,291	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Sarasota	52,715	Sep	80,692	89,946	482	5,977	83,352	42,166	-9,254	91,405	69,023	—
St Petersburg	248,232	Sep	324,847	339,500	—	31,801	281,181	112,122	-14,653	394,519	338,673	85,807
Sunrise	85,779	Sep	131,162	109,727	185	10,168	98,873	29,022	21,435	157,637	115,932	34,996
Tallahassee	150,624	Sep	413,677	210,029	5,954	25,789	177,460	58,773	203,648	495,184	225,388	42,644
Tamarac	55,588	Sep	50,849	44,859	301	5,233	38,601	18,072	5,990	36,171	27,776	1,910
Tampa	303,447	Sep	320,319	507,155	18,378	38,327	445,725	198,641	-186,836	594,943	531,918	112,950
Titusville	40,670	Sep	42,651	31,878	1,413	4,209	26,256	15,418	10,773	45,577	31,620	2,820
Wellington	38,216	Sep	43,482	37,392	—	4,810	32,566	13,852	6,090	32,900	27,587	3,508
West Palm Beach	82,103	Sep	199,171	158,560	7,590	8,845	138,748	68,562	40,611	186,203	133,191	12,235
Weston	49,286	Sep	43,330	29,648	—	3,753	24,795	14,605	13,682	43,406	29,977	9,212
Winter Haven	26,487	Sep	41,359	33,223	341	2,319	29,888	14,880	8,136	46,207	35,956	7,866
Winter Springs	31,666	Sep	20,547	18,330	220	2,881	15,190	8,755	2,217	21,975	15,765	1,969
<b>GEORGIA</b>												
Albany	76,939	Jun	180,466	97,867	6,850	15,904	56,489	23,471	82,599	193,369	92,736	17,049
Alpharetta	34,854	Jun	45,204	42,849	—	270	38,621	28,337	2,355	52,819	50,292	13,615
Athens	101,489	Jun	153,680	139,112	2,983	11,987	89,188	46,463	14,568	151,867	137,097	35,303
Atlanta	416,474	Dec	1,357,091	1,245,450	41,231	10,672	1,093,138	266,138	111,641	1,558,637	1,088,922	239,808
Augusta	199,775	Dec	257,703	234,452	10,674	13,699	147,838	70,875	23,251	263,088	212,572	41,430
Columbus	186,291	Jun	249,169	238,648	6,552	29,729	143,400	79,513	10,521	262,248	231,842	39,862
Dalton	27,912	Dec	156,487	67,159	—	1,189	63,305	11,448	89,328	186,328	80,487	43,362
East Point	39,595	Jun	63,531	32,757	634	156	22,449	9,969	30,774	74,186	45,178	9,460
Gainesville	25,578	Jun	70,384	49,232	—	2,834	39,576	13,070	21,152	111,965	58,551	25,647
Hinesville	30,392	Oct	19,384	16,102	306	349	12,729	6,894	3,282	19,619	15,777	2,133
Lagrange	25,998	Jun	83,910	29,330	42	78	25,052	3,779	54,580	73,078	32,486	7,264
Macon	97,255	Jun	88,527	87,054	4,647	572	55,078	34,350	1,473	94,262	88,792	3,616
Marietta	58,748	Jun	163,286	66,120	140	5,457	54,401	24,353	97,166	160,573	85,241	12,825
Peachtree	31,580	Sep	18,283	18,283	58	197	12,256	9,531	—	19,545	19,545	5,167
Rome	34,980	Dec	58,202	49,659	958	2,100	32,910	14,778	8,543	59,438	47,140	5,669
Roswell	79,334	Jun	62,888	61,745	509	720	47,147	28,144	1,143	67,706	66,215	15,471
Savannah	131,510	Dec	226,958	198,539	7,708	8,698	151,466	67,247	28,419	232,354	196,832	24,674
Smyrna	40,999	Jun	38,516	32,849	16	301	31,964	19,913	5,667	40,973	35,695	3,985
Valdosta	43,724	Jun	52,832	46,978	1,833	3,157	26,172	13,951	5,854	51,709	44,433	13,562
Warner Robins	48,804	Jun	57,629	34,757	1,135	1,852	29,508	15,969	22,872	54,900	33,317	2,497
<b>HAWAII</b>												
Honolulu	876,156	Jun	1,133,657	1,000,159	111,170	60,169	828,500	534,404	133,498	1,462,662	1,181,399	314,716

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>FLORIDA—Con.</b>												
Hialeah	—	502	—	18,292	30,525	21,485	11,872	9,808	36,705	2,883	36,551	84,146
Hollywood	—	—	—	10,370	50,024	30,415	9,873	4,071	35,063	254	43,646	110,552
Homestead	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Jacksonville	—	33,339	45,659	48,892	148,746	91,787	65,681	18,168	331,301	172,581	1,191,949	6,832,704
Jupiter	—	—	—	511	9,042	—	3,406	—	1,995	1,007	7,393	57,273
Key West	11	—	—	2,104	6,096	3,478	2,547	—	16,290	3,283	1,231	64,407
Kissimmee	—	—	—	5,785	11,085	5,608	6,243	3,959	2,207	1,153	153,819	363,806
Lake Worth	—	—	—	2,944	8,690	4,852	4,600	—	9,654	564	48,294	34,636
Lakeland	—	—	—	12,182	20,928	8,698	13,424	2,268	14,761	7,541	212,300	746,439
Largo	—	—	—	1,488	10,393	9,316	6,668	2,680	24,226	2,042	—	31,698
Lauderdale Lakes	—	383	—	859	5,115	4,551	2,839	1,117	483	1,047	—	19,699
Lauderhill	—	—	—	1,029	8,372	6,281	2,851	—	3,920	717	11,651	29,035
Margate	—	—	2	3,748	12,975	8,094	2,853	636	779	289	15,660	38,909
Melbourne	—	—	—	5,051	15,536	9,952	7,928	2,260	17,050	1,175	25,128	102,603
Miami	—	—	—	9,753	99,701	50,373	27,160	43,388	33,626	32,805	78,843	483,740
Miami Beach	—	486	1,274	5,198	50,783	19,431	43,968	11,764	36,542	23,894	17,050	444,928
Miramar	—	—	—	2,553	13,394	10,409	3,937	—	10,426	2,027	7,174	87,120
North Lauderdale	—	—	—	863	6,189	2,661	2,423	—	1,112	817	5,007	10,275
North Miami	—	—	—	3,470	10,438	—	3,659	—	10,478	1,176	12,301	42,715
North Miami Beach	—	911	—	2,545	11,004	—	6,085	676	11,497	2,466	14,984	35,840
Oakland Park	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ocala	—	—	—	7,240	13,886	7,807	4,768	563	23,617	1,959	105,653	133,475
Orlando	—	3,056	—	46,664	69,163	35,295	31,900	14,260	81,375	22,942	19,273	366,280
Ormond Beach	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Oviedo	—	4	—	1,338	15,418	2,292	2,090	22	394	893	2,454	21,299
Palm Bay	—	—	—	10,829	11,023	8,016	1,733	2,285	6,200	1,017	9,967	120,122
Palm Beach Gardens	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Palm Coast	—	—	—	1,407	738	1,429	436	—	—	3	—	1,923
Panama	—	—	193	5,883	6,545	3,615	3,638	718	3,269	1,562	11,101	43,311
Pembroke Pines	—	—	—	5,010	21,113	18,303	14,680	5,454	9,408	4,758	13,213	100,797
Pensacola	—	223	—	6,023	16,421	7,000	10,222	11,315	5,404	9,173	51,099	155,717
Pinellas Park	—	—	1,278	6,222	7,985	5,138	2,685	—	9,107	1,207	17,888	27,360
Plant	—	—	—	1,856	5,261	2,255	7,267	536	8,975	570	5,037	29,683
Plantation	—	—	—	5,779	22,879	6,021	7,292	992	4,091	1,577	15,566	55,125
Pompano Beach	—	—	9,330	4,169	23,004	6,329	9,143	1,291	16,330	2,614	28,203	86,990
Port Orange	—	—	—	2,414	6,068	4,612	4,770	—	7,548	1,796	9,259	127,587
Port St Lucie	—	—	911	10,173	10,211	—	7,421	1,749	18,586	6,458	34,819	325,660
Riviera Beach	—	—	—	3,016	9,794	5,836	4,668	918	3,150	307	7,793	15,121
Sanford	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Sarasota	—	—	—	3,440	18,673	—	11,702	1,775	16,892	2,006	22,382	111,916
St Petersburg	—	2,271	5,504	8,866	56,861	22,522	42,562	4,695	96,737	23,806	55,846	579,392
Sunrise	—	—	—	4,424	15,903	11,015	8,016	26,755	28,385	7,022	41,705	330,108
Tallahassee	—	7,086	228	30,192	34,019	19,260	16,404	3,193	51,765	15,740	269,796	533,745
Tamarac	—	233	—	2,437	7,503	5,121	983	663	4,535	815	8,395	29,927
Tampa	—	15,555	—	38,482	101,492	41,987	50,654	10,273	124,837	85,695	63,025	1,701,614
Titusville	—	89	—	1,062	7,513	5,582	1,125	1,167	3,981	1,094	13,957	71,261
Wellington	—	—	—	1,913	3,218	—	5,324	—	3,255	913	5,313	40,350
West Palm Beach	—	—	2,730	11,684	35,370	19,156	8,395	10,248	6,743	7,148	53,012	211,553
Weston	—	5	—	3,517	3,728	5,036	6,941	3,083	3,573	506	13,429	11,797
Winter Haven	—	—	—	1,779	8,097	2,642	3,034	318	15,455	625	10,251	56,363
Winter Springs	—	—	—	2,504	3,639	2,323	1,503	—	1,305	735	6,210	43,002
<b>GEORGIA</b>												
Albany	—	—	—	6,448	12,032	7,812	8,671	3,887	16,758	825	100,633	91,309
Alpharetta	—	—	—	7,266	5,852	6,359	8,214	—	3,318	2,913	2,527	54,822
Athens	—	624	8,596	11,636	16,286	11,022	11,119	2,622	16,490	670	14,770	52,785
Atlanta	—	—	—	53,959	132,802	70,164	49,210	7,126	253,180	122,339	469,715	4,179,745
Augusta	—	1,029	17,224	15,915	29,197	15,997	15,812	10,501	28,693	10,881	50,516	330,177
Columbus	—	422	19,560	14,933	37,413	19,665	22,981	5,530	17,330	11,257	30,406	275,232
Dalton	—	386	—	9,043	5,149	4,488	4,105	119	33,757	1,184	105,841	299,398
East Point	—	—	—	2,181	8,780	6,073	1,904	131	6,685	1,682	29,008	90,823
Gainesville	—	2,412	—	2,481	6,157	3,962	3,402	836	30,527	499	53,414	118,093
Hinesville	—	—	—	1,981	3,960	1,296	324	338	4,728	2	3,842	9,572
Lagrange	—	46	171	2,217	5,614	2,982	2,136	1,266	10,160	715	40,592	49,925
Macon	—	—	250	3,057	15,053	15,919	4,786	4,463	4,798	2,145	5,470	34,242
Marietta	—	6,612	—	5,806	11,554	9,324	1,007	2,971	10,046	4,543	75,332	110,139
Peachtree	—	—	149	4,035	4,508	2,494	3,270	—	—	375	—	6,233
Rome	7,997	—	100	2,631	5,638	3,944	1,011	2,060	10,209	1,382	12,298	66,564
Roswell	—	—	70	10,341	10,337	5,336	13,981	999	7,339	3,712	1,491	66,495
Savannah	—	1,352	—	9,038	28,152	13,506	17,371	10,721	65,010	6,579	35,522	200,794
Smyrna	—	—	—	3,405	6,759	4,727	3,338	1,307	7,435	1,273	5,278	29,265
Valdosta	—	—	—	5,085	7,922	5,135	4,627	1,024	9,332	11	7,276	6,848
Warner Robins	—	137	—	3,007	6,844	4,516	1,226	3,443	7,736	84	21,583	28,209
<b>HAWAII</b>												
Honolulu	—	—	18,383	109,370	167,827	64,486	165,198	29,854	255,276	89,402	281,263	2,297,001

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total <sup>1</sup>	Capital outlay
					From federal government	From state government	Total <sup>1</sup>	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
<b>IDAHO</b>												
Boise .....	185,787	Sep	175,630	174,897	11,311	9,883	153,703	74,682	733	198,795	191,045	52,431
Caldwell .....	25,967	Sep	23,682	21,978	2,414	2,336	16,682	7,378	1,704	25,763	23,913	9,535
Coeur D Alene .....	34,514	Sep	30,569	27,263	16	3,798	22,875	11,220	3,306	31,129	27,805	6,151
Idaho Falls .....	50,730	Sep	98,785	53,768	2,386	5,949	39,220	17,087	45,017	97,964	52,149	13,078
Lewiston .....	30,904	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Meridian .....	34,919	Sep	21,886	17,675	114	1,511	15,110	6,923	4,211	19,150	15,816	4,159
Nampa .....	51,867	Sep	59,928	55,762	—	6,086	48,984	23,886	4,166	51,174	47,162	10,317
Pocatello .....	51,466	Sep	50,358	43,444	2,275	6,647	32,989	17,378	6,914	48,061	41,566	7,916
Twin Falls .....	34,469	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>ILLINOIS</b>												
Addison .....	35,914	Apr	34,575	31,841	161	9,098	22,549	9,901	2,734	35,799	34,007	4,020
Alton .....	30,496	Mar	33,264	33,264	—	17,718	15,546	7,306	—	36,376	36,376	9,152
Arlington Heights .....	76,031	Apr	91,067	75,424	1,407	21,441	52,576	40,301	15,643	81,681	68,331	12,177
Aurora .....	142,990	Apr	183,863	157,834	1,858	51,838	102,966	73,931	26,029	179,107	158,699	29,734
Bartlett Village .....	36,706	Apr	25,784	21,581	198	5,353	16,030	8,851	4,203	32,177	28,089	6,160
Belleville .....	41,410	Apr	37,517	35,823	93	13,347	22,383	12,998	1,694	38,352	35,871	5,400
Berwyn .....	54,016	Apr	51,500	48,567	760	8,931	38,876	25,515	2,933	82,948	81,149	35,496
Bloomington .....	64,808	Apr	83,679	73,206	1,195	25,437	46,574	31,826	10,473	83,493	72,316	12,165
Bolingbrook .....	56,321	Apr	62,101	56,728	—	19,119	37,609	23,446	5,373	90,141	85,970	39,935
Buffalo Grove .....	42,909	Apr	42,900	38,691	—	11,812	26,879	16,737	3,599	41,131	38,134	3,279
Burbank .....	27,902	Dec	17,981	17,981	—	5,916	12,065	10,265	—	20,820	20,820	3,212
Calumet City .....	39,071	Apr	37,651	32,477	13	10,745	21,585	18,171	5,174	42,778	37,618	3,610
Carol Stream .....	40,438	Apr	27,667	22,146	42	10,017	12,087	6,124	5,521	23,376	18,821	2,238
Carpentersville .....	30,586	Apr	22,943	19,662	31	5,145	14,036	8,855	3,581	24,994	23,180	7,020
Champaign .....	67,518	Jun	63,122	63,674	1,101	21,572	41,001	28,445	-522	123,213	62,894	8,686
Chicago .....	2,896,016	Dec	4,954,906	4,886,942	410,353	887,333	3,589,016	2,042,303	67,964	7,070,856	5,529,215	1,227,658
Chicago Heights .....	32,776	Apr	35,494	29,781	1,012	5,638	21,511	15,769	5,713	38,068	32,605	3,847
Cicero .....	85,616	Apr	34,497	74,115	—	19,865	54,170	41,878	-39,618	86,311	75,900	19,776
Crystal Lake .....	38,000	Apr	37,597	32,503	—	14,549	17,954	9,517	5,094	27,135	24,801	—
Darville .....	33,904	Apr	30,712	29,444	1,117	12,627	15,700	9,126	1,268	32,226	28,353	1,472
De Kalb .....	39,018	Jun	33,095	27,842	894	9,408	16,726	12,801	5,253	36,800	25,537	1,284
Decatur .....	81,860	Apr	98,930	78,028	4,044	22,194	51,753	20,631	20,902	85,980	58,360	6,134
Des Plaines .....	58,720	Dec	67,520	58,856	712	15,303	42,835	32,042	8,664	74,798	60,310	12,964
Dolton .....	25,814	Apr	21,483	16,978	—	4,848	12,130	7,349	4,505	22,072	19,385	933
Downers Grove .....	48,724	Apr	50,481	41,937	—	17,737	23,082	13,808	8,544	55,228	45,222	2,671
East St Louis .....	31,542	Apr	39,918	39,918	4,825	20,054	14,259	11,520	—	32,128	32,128	4,432
Elgin .....	94,487	Dec	131,284	112,400	1,130	47,151	63,628	33,650	18,884	131,591	112,985	33,568
Elk Grove .....	34,727	Apr	55,772	44,898	2	15,628	28,496	21,400	10,874	45,570	36,207	847
Elmhurst .....	42,762	Apr	57,998	50,111	230	17,803	32,078	19,115	7,887	62,877	54,732	4,785
Elmwood Park .....	25,405	Apr	22,500	19,611	—	4,884	14,218	11,882	2,889	19,404	15,013	587
Evanston .....	74,239	Feb	141,878	125,346	2,935	30,356	92,055	55,226	16,532	172,424	155,004	63,235
Freeport .....	26,443	Apr	23,279	19,788	718	7,342	11,591	5,196	3,491	24,498	21,461	2,232
Galesburg .....	33,706	Mar	29,710	26,533	78	10,251	16,204	9,563	3,177	27,996	25,657	1,006
Glen Ellyn .....	26,999	Apr	37,917	32,284	418	6,036	25,830	9,310	5,633	29,976	26,201	3,755
Glendale Heights .....	31,765	Apr	31,978	27,694	—	8,468	19,115	9,617	4,284	29,230	25,155	2,128
Glenview Village .....	41,847	Dec	67,726	50,023	692	11,470	34,226	19,476	17,703	90,929	76,094	35,746
Granite City .....	31,301	Apr	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Gurnee .....	28,834	Apr	33,269	28,648	—	14,667	12,120	7,844	4,621	26,760	23,005	2,190
Hanover Park .....	38,278	Apr	29,772	24,806	—	6,768	18,038	11,209	4,966	31,978	24,756	1,900
Harvey .....	30,000	Apr	31,291	22,230	1,321	5,083	15,826	13,605	9,061	28,069	19,393	—
Highland Park .....	31,365	Apr	51,276	43,754	12	11,991	30,937	22,914	7,522	46,420	36,049	2,673
Hoffman Estates .....	49,495	Apr	74,931	67,866	16	12,519	55,115	37,880	7,065	65,631	57,215	16,044
Joliet .....	106,221	Apr	158,311	137,370	3,457	64,269	69,644	40,127	20,941	162,315	147,561	36,356
Kankakee .....	27,491	Apr	34,985	33,658	3,509	8,807	21,182	10,065	1,327	37,971	35,193	7,107
Lansing .....	28,332	Mar	30,519	27,938	—	9,681	18,257	13,342	2,581	26,792	23,178	2,302
Lombard .....	42,322	May	48,716	41,531	—	15,179	25,468	13,881	7,185	45,912	39,240	11,831
Maywood .....	26,987	Apr	34,473	27,385	—	5,381	21,444	17,758	7,088	41,435	34,793	8,205
Moline .....	43,768	Mar	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Mt Prospect .....	56,265	Apr	52,749	44,544	640	15,147	28,729	22,893	8,205	57,186	47,266	11,269
Mundelein .....	30,935	Apr	27,235	23,294	144	7,619	15,425	10,723	3,941	26,132	21,579	—
Naperville .....	128,358	Apr	244,482	130,409	1,555	36,858	91,590	54,934	114,073	230,812	138,208	33,492
Niles .....	30,068	Apr	46,746	37,964	—	15,348	21,974	18,288	8,782	50,556	42,577	6,480
Normal .....	45,386	Mar	41,356	35,917	721	11,409	23,787	14,980	5,439	39,478	34,882	7,217
North Chicago .....	35,918	Apr	23,095	17,296	—	7,022	10,102	6,622	5,799	22,200	18,911	871
Northbrook .....	33,435	Apr	45,202	36,117	6	11,674	24,437	16,249	9,085	46,573	41,498	7,390
Oak Forest .....	28,051	Apr	18,515	14,532	11	5,015	9,181	6,569	3,983	21,092	17,520	5,204
Oak Lawn .....	55,245	Dec	65,065	43,364	574	17,723	24,700	14,433	21,701	63,633	42,433	2,855
Oak Park .....	52,524	Dec	72,065	65,623	3,375	12,714	49,249	34,121	6,442	76,592	65,620	11,822
Orland Park .....	51,077	Apr	52,960	45,176	—	22,336	22,840	11,498	7,784	58,319	53,172	15,234
Palatine .....	65,479	Apr	57,631	50,909	2,336	14,714	33,539	22,906	6,722	65,411	58,535	13,442
Park Ridge .....	37,775	Apr	39,548	30,810	74	8,438	22,285	20,106	8,738	42,990	36,901	3,350
Pekin .....	33,857	Apr	31,949	29,647	1,131	9,969	18,547	7,387	2,302	37,878	34,957	3,692
Peoria .....	112,936	Dec	132,856	121,910	3,029	47,505	71,376	47,003	10,946	131,728	120,560	30,020
Quincy .....	40,366	Apr	38,415	34,311	836	15,202	17,525	9,833	4,104	36,987	32,092	4,105
Rock Island .....	39,684	Mar	51,197	45,424	1,497	15,614	28,313	12,077	5,773	50,143	42,506	6,890

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>IDAHO</b>												
Boise .....	—	—	568	1,980	24,110	19,539	11,275	3,175	45,899	8,964	7,750	198,465
Caldwell .....	—	—	—	2,323	6,622	2,039	1,283	380	6,696	625	1,850	19,337
Coeur D Alene .....	—	—	—	4,177	5,258	3,922	1,648	—	5,065	883	3,324	19,068
Idaho Falls .....	—	—	1,772	3,719	7,720	8,381	6,555	—	12,177	155	45,815	40,865
Lewiston .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Meridian .....	—	—	74	103	4,118	2,448	1,223	—	4,819	—	3,334	4,000
Nampa .....	—	—	—	4,651	7,431	4,648	11,470	1,094	10,002	1,350	4,012	17,779
Pocatello .....	—	—	452	3,550	6,920	6,286	3,489	421	10,869	829	6,495	9,125
Twin Falls .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>ILLINOIS</b>												
Addison .....	—	—	—	5,778	8,205	—	—	1,284	4,219	5,695	1,792	79,374
Alton .....	—	—	—	2,469	11,715	3,874	2,210	1,623	4,112	2,616	—	32,744
Arlington Heights .....	—	—	1,613	9,412	13,558	10,359	37	1,643	1,913	4,312	13,350	65,229
Aurora .....	—	1,044	1,478	17,246	37,254	21,636	5,760	1,051	8,045	17,733	20,408	311,253
Bartlett Village .....	—	—	—	4,384	6,043	—	3,624	920	2,269	1,757	4,088	26,460
Belleville .....	—	11	1,740	5,293	5,668	3,323	1,151	—	3,946	2,515	2,481	36,423
Berwyn .....	—	1,161	—	37,972	11,767	5,521	1,175	505	3,930	5,415	1,799	87,774
Bloomington .....	—	20	—	10,889	11,382	7,344	11,468	1,742	6,718	1,699	11,177	29,486
Bolingbrook .....	—	—	—	12,212	10,655	7,969	1,424	—	11,125	3,524	4,171	103,085
Buffalo Grove .....	—	—	—	3,023	8,581	6,718	2,263	—	3,858	1,376	2,997	26,620
Burbank .....	—	—	—	1,718	4,695	4,174	—	—	—	823	—	11,497
Calumet City .....	—	—	176	5,886	7,596	3,848	17	—	1,805	3,236	5,160	53,540
Carol Stream .....	—	—	—	4,690	7,917	—	—	—	1,620	319	4,555	4,475
Carpentersville .....	—	—	—	1,405	6,147	3,857	24	298	6,393	403	1,814	12,883
Champaign .....	—	192	—	5,985	9,820	7,421	—	1,642	2,469	980	60,319	24,732
Chicago .....	874	141,392	188,506	811,315	1,108,542	313,387	72,653	205,538	450,503	589,118	1,541,641	131,450,800
Chicago Heights .....	—	—	—	4,475	7,120	4,497	786	—	3,040	3,562	5,463	64,931
Cicero .....	—	219	968	7,000	12,875	8,668	—	4,297	3,420	4,500	10,411	68,170
Crystal Lake .....	—	—	—	4,326	5,762	3,483	—	—	1,686	2,903	2,334	40,600
Danville .....	—	—	—	3,058	6,981	5,178	1,868	1,430	2,360	1,396	3,873	20,678
De Kalb .....	—	—	—	5,687	5,753	5,219	557	416	1,132	1,557	11,263	31,205
Decatur .....	—	—	—	9,101	13,201	9,283	1,142	2,883	2,026	2,821	27,620	72,201
Des Plaines .....	—	573	—	4,478	12,025	9,298	107	458	5,185	3,419	14,488	103,373
Dolton .....	—	—	—	3,042	4,141	1,392	1,408	2,207	887	910	2,687	15,035
Downers Grove .....	—	—	—	9,390	10,175	8,685	—	689	661	4,008	10,006	65,086
East St Louis .....	—	—	—	3,504	6,588	3,570	—	5,842	608	226	—	3,480
Elgin .....	—	500	—	9,797	20,364	10,106	18,198	2,882	5,038	4,574	18,606	141,747
Elk Grove .....	—	—	300	7,751	9,340	8,522	—	215	1,703	846	9,363	15,545
Elmhurst .....	—	140	337	10,959	9,586	5,729	840	—	4,412	3,587	8,145	79,890
Elmwood Park .....	—	—	—	445	3,185	2,373	801	—	1,206	85	4,391	6,210
Evanston .....	—	7,641	2,950	12,095	15,580	9,126	12,312	6,293	47,438	9,079	17,420	234,865
Freeport .....	—	105	33	2,384	3,700	2,444	169	354	3,787	1,058	3,037	17,689
Galesburg .....	—	—	—	3,418	4,624	2,931	2,767	—	1,186	2,582	2,339	41,356
Glen Ellyn .....	—	—	—	6,576	4,276	960	3,202	—	4,215	938	3,775	18,460
Glendale Heights .....	—	—	—	4,253	5,742	—	3,750	—	2,954	778	4,075	22,497
Glenview Village .....	—	—	—	6,682	8,016	8,856	—	—	1,494	3,437	14,835	104,329
Granite City .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Gurnee .....	—	—	—	2,904	6,810	5,933	—	—	1,110	519	3,755	8,565
Hanover Park .....	—	—	—	4,411	6,234	2,994	—	—	1,225	3,286	7,222	48,510
Harvey .....	—	—	—	2,696	4,539	2,460	—	—	1,861	1,161	8,676	19,147
Highland Park .....	—	—	—	5,213	6,735	4,391	3,277	—	424	1,548	10,371	27,546
Hoffman Estates .....	—	—	594	4,238	10,234	7,822	284	16	1,609	8,373	8,416	235,284
Joliet .....	—	—	—	36,122	25,204	15,030	22,176	1,215	12,136	1,964	14,754	49,150
Kankakee .....	—	—	—	6,000	5,747	3,734	49	1,076	7,527	2,542	2,778	51,584
Lansing .....	—	—	—	1,161	6,974	2,185	24	—	1,619	2,962	3,614	44,744
Lombard .....	—	—	—	10,707	6,486	5,818	—	—	3,569	770	6,672	9,205
Maywood .....	—	—	—	2,424	5,936	3,696	984	—	1,013	1,811	6,642	73,841
Moline .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Mt Prospect .....	—	1,290	—	9,404	9,618	7,641	285	256	4,381	1,272	9,920	23,883
Mundelein .....	—	—	—	3,842	5,428	2,559	—	—	2,291	850	4,553	19,628
Naperville .....	—	128	—	37,174	25,239	20,138	4,644	353	10,889	7,467	92,604	154,624
Niles .....	—	—	—	4,375	7,680	3,902	1,545	—	2,087	2,413	7,979	45,225
Normal .....	—	—	—	4,517	6,209	4,053	4,579	80	1,842	1,334	4,596	15,262
North Chicago .....	—	—	—	1,678	5,324	2,889	—	650	1,430	470	3,289	10,156
Northbrook .....	—	—	—	10,978	8,187	6,592	—	367	829	1,263	5,075	38,661
Oak Forest .....	—	—	—	4,310	4,329	2,453	—	—	793	565	3,572	11,756
Oak Lawn .....	—	—	491	4,505	9,295	7,647	268	423	3,499	1,579	21,200	41,391
Oak Park .....	—	—	865	6,093	12,429	6,227	—	11,059	2,615	2,507	10,972	55,264
Orland Park .....	—	—	—	3,032	12,037	—	6,488	550	5,066	1,736	5,147	34,103
Palatine .....	—	—	546	6,464	11,182	9,980	—	174	5,623	4,020	6,876	91,879
Park Ridge .....	—	—	190	5,680	6,666	5,313	156	245	3,858	507	6,089	11,085
Pekin .....	—	—	—	3,928	5,589	4,697	15	248	4,337	3,736	9,291	52,759
Peoria .....	—	—	—	14,882	18,181	12,893	2,221	17,329	1,860	6,651	11,168	158,554
Quincy .....	—	261	2	4,667	5,930	4,333	67	567	3,756	2,960	4,895	41,193
Rock Island .....	—	—	—	3,697	8,114	4,531	5,736	1,058	5,004	1,803	7,637	39,033

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total <sup>1</sup>	Capital outlay	
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>ILLINOIS—Con.</b>												
Rockford .....	150,115	Dec	163,044	130,115	8,474	50,770	69,121	48,790	32,929	166,295	139,310	21,469
Round Lake Beach .....	25,859	Apr	16,046	11,691	250	6,297	5,144	4,035	4,355	12,406	7,796	—
Schaumburg .....	75,386	Apr	98,268	86,720	255	46,045	40,420	29,293	11,548	102,439	87,684	18,886
Skokie .....	63,348	Apr	72,042	61,344	430	19,928	40,986	34,997	10,698	62,437	51,292	588
Springfield .....	111,454	Feb	263,515	116,364	5,189	37,863	73,109	37,250	147,151	283,676	155,300	47,948
St Charles .....	27,896	Apr	77,175	41,441	—	12,851	28,390	13,558	35,734	87,807	54,373	19,308
Streamwood .....	36,407	Dec	27,513	20,641	199	7,422	13,020	10,429	6,872	26,706	20,821	5,795
Tinley Park .....	48,401	Apr	42,207	34,402	360	14,761	18,860	11,866	7,805	30,101	23,256	—
Urbana .....	36,395	Apr	31,606	31,981	2,874	8,646	19,300	13,318	-375	31,718	29,554	6,723
Waukegan .....	87,901	Apr	70,432	61,598	1,798	21,363	38,314	23,135	8,834	68,710	58,772	7,730
Wheaton .....	55,416	Apr	42,721	36,090	153	12,788	23,149	14,796	6,631	43,797	35,509	379
Wheeling .....	34,496	Apr	35,794	29,840	289	11,269	18,282	12,197	5,954	37,341	32,299	5,457
Wilmette .....	27,651	Apr	30,683	24,471	—	6,515	17,956	13,044	6,212	36,746	29,760	6,228
Woodridge .....	30,934	Apr	24,412	19,949	—	8,587	11,362	8,464	4,463	22,755	18,298	1,647
<b>INDIANA</b>												
Anderson .....	59,734	Dec	124,396	62,167	2,651	10,260	47,377	29,826	62,229	121,512	59,986	6,151
Bloomington .....	69,291	Dec	156,906	125,922	1,040	8,693	115,828	24,363	30,984	166,929	135,806	44,794
Carmel .....	37,733	Dec	62,011	49,444	—	3,348	40,657	24,359	12,567	74,982	64,033	3,512
Columbus .....	39,059	Dec	43,597	36,969	—	6,408	23,971	11,467	6,628	43,697	38,046	739
East Chicago .....	32,414	Dec	103,421	92,838	4,703	13,300	74,290	41,353	10,583	87,848	77,642	2,427
Elkhart .....	51,874	Dec	82,750	66,272	—	12,641	45,721	25,329	16,478	74,324	67,430	5,610
Evansville .....	121,582	Dec	176,793	136,823	5,796	16,938	109,490	61,083	39,970	190,088	150,492	16,392
Fishers .....	37,835	Dec	26,312	26,312	—	1,301	23,810	14,606	—	29,074	29,074	9,469
Fort Wayne .....	205,727	Dec	167,765	144,701	3,127	16,211	125,363	75,910	23,064	225,198	171,614	29,772
Gary .....	102,746	Dec	163,615	163,585	12,195	31,630	118,621	65,929	30	177,329	177,292	38,894
Goshen .....	29,383	Dec	30,809	23,888	447	3,559	17,173	7,780	6,921	29,488	25,889	1,528
Greenwood .....	36,037	Dec	57,940	46,102	40	2,189	38,397	8,037	11,838	54,383	42,545	2,639
Hammond .....	83,048	Dec	149,231	141,879	6,619	8,387	126,830	29,927	7,352	159,071	146,241	21,572
Hobart .....	25,363	Dec	26,475	26,031	146	3,975	21,910	10,409	444	30,789	30,398	1,188
Indianapolis .....	791,926	Dec	2,181,133	1,643,416	76,502	428,588	1,125,433	628,805	537,717	2,422,510	1,825,830	404,075
Jeffersonville .....	27,362	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Kokomo .....	46,113	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lafayette .....	56,397	Dec	87,024	74,866	687	15,580	57,866	27,324	12,158	78,485	60,701	1,398
Lawrence .....	38,915	Dec	20,255	20,255	—	2,808	16,697	8,890	—	21,273	21,273	3,388
Marion .....	31,320	Dec	25,254	22,545	—	4,367	16,562	12,099	2,709	27,331	23,165	1,354
Merrillville .....	30,560	Dec	12,478	12,478	8	2,617	9,276	7,202	—	17,516	17,516	1,648
Michigan City .....	32,900	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Mishawaka .....	46,557	Dec	85,495	41,750	1,103	7,532	32,230	22,755	43,745	87,240	43,558	3,422
Muncie .....	67,430	Dec	55,543	55,222	3,232	10,504	40,419	30,038	321	60,213	54,336	1,983
New Albany .....	37,603	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Noblesville .....	28,590	Dec	31,780	31,762	—	2,924	28,838	19,047	18	37,504	36,974	6,963
Portage .....	33,496	Dec	23,324	23,324	—	3,000	19,777	10,384	—	27,369	27,369	1,879
Richmond .....	39,124	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
South Bend .....	107,789	Dec	198,407	176,456	5,245	22,691	148,520	62,888	21,951	215,876	192,496	18,760
Terre Haute .....	59,614	Dec	47,465	47,353	3,733	7,363	35,999	25,797	112	48,563	47,148	4,538
Valparaiso .....	27,428	Dec	29,137	24,126	—	3,075	20,578	10,036	5,011	32,269	21,406	1,416
West Lafayette .....	28,778	Dec	35,054	35,054	492	3,145	31,039	10,545	—	32,352	32,352	3,276
<b>IOWA</b>												
Ames .....	50,731	Jun	184,767	146,674	3,537	14,423	128,529	17,613	38,093	175,702	139,513	21,523
Ankeny .....	27,117	Jun	26,235	22,996	75	2,640	19,972	12,716	3,239	24,217	21,363	5,136
Bettendorf .....	31,275	Jun	34,218	34,182	943	4,207	28,932	21,189	36	39,094	38,456	11,220
Burlington .....	26,839	Jun	28,235	26,094	2,648	3,318	19,856	12,308	2,141	32,304	29,661	8,258
Cedar Falls .....	36,145	Jun	76,636	44,143	2,585	4,313	36,859	17,230	32,493	75,108	39,405	9,825
Cedar Rapids .....	120,758	Jun	200,708	181,733	17,417	21,269	142,402	65,414	18,975	225,319	195,494	63,342
Clinton .....	27,772	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Council Bluffs .....	58,268	Jun	75,108	69,133	3,705	6,624	58,505	39,170	5,975	84,905	79,319	37,178
Davenport .....	98,359	Jun	117,316	117,003	6,913	18,107	86,963	53,219	313	124,149	120,335	29,215
Des Moines .....	198,682	Jun	314,687	288,090	24,928	44,180	218,977	101,878	26,597	382,805	345,444	101,215
Dubuque .....	57,686	Jun	77,831	73,663	11,846	8,194	53,604	26,433	4,168	87,572	80,328	28,603
Fort Dodge .....	25,136	Jun	27,232	25,232	1,978	2,770	20,262	11,303	1,986	28,322	25,932	7,589
Iowa City .....	62,220	Jun	88,929	78,764	8,430	12,793	56,528	24,616	10,165	118,744	92,239	32,065
Marion .....	26,294	Jun	21,162	19,613	1,351	2,577	15,546	10,597	1,549	19,130	17,693	3,721
Marshalltown .....	26,009	Jun	24,017	21,336	1,922	3,124	16,229	10,777	2,681	24,146	21,029	1,332
Mason .....	29,172	Jun	30,174	27,668	3,161	3,513	20,958	13,646	2,506	28,590	24,167	4,222
Sioux City .....	85,013	Jun	120,222	112,354	21,245	11,535	76,923	47,504	7,868	127,513	112,815	36,350
Urbandale .....	29,072	Jun	27,267	19,912	51	3,503	16,277	14,154	7,355	26,756	18,972	3,306
Waterloo .....	68,747	Jun	86,713	83,338	12,201	8,682	61,962	39,117	3,375	77,030	73,388	17,546
West Des Moines .....	46,403	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

See footnotes at end of table.



**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>ILLINOIS—Con.</b>												
Rockford .....	—	12,058	87	22,864	31,273	27,045	—	7,704	7,977	5,925	26,985	110,064
Round Lake Beach .....	—	—	—	1,855	3,458	—	—	—	—	931	4,610	21,311
Schaumburg .....	—	16	2,299	8,504	23,424	14,932	3,191	1,210	6,107	2,009	14,755	86,085
Skokie .....	—	357	899	4,289	10,395	8,420	1,456	225	3,216	6,631	11,145	85,446
Springfield .....	—	—	2,986	23,322	24,511	18,953	3,702	7,532	6,151	3,498	128,376	290,461
St Charles .....	—	—	675	14,497	7,016	4,977	—	—	2,319	1,751	33,434	32,935
Streamwood .....	—	—	—	4,852	5,955	3,733	312	147	—	496	5,885	7,820
Tinley Park .....	—	—	—	3,839	8,857	1,520	—	—	805	756	6,845	27,788
Urbana .....	—	134	—	8,535	4,632	3,803	—	2,932	809	1,855	2,164	25,186
Waukegan .....	—	—	—	6,025	18,666	9,590	1,385	3,933	4,007	2,882	9,938	105,843
Wheaton .....	—	109	—	6,586	9,245	4,795	372	1,240	1,558	1,081	8,288	27,445
Wheeling .....	—	—	—	7,168	8,329	4,438	—	42	1,822	592	5,042	14,620
Wilmette .....	—	—	164	9,659	5,899	4,876	—	—	3,190	803	6,986	31,310
Woodridge .....	—	—	—	2,190	6,245	—	45	—	364	1,267	4,457	21,215
<b>INDIANA</b>												
Anderson .....	—	—	612	3,984	9,380	11,984	3,478	2,594	11,864	1,718	61,526	47,831
Bloomington .....	—	597	3,368	8,110	7,964	6,980	7,030	1,040	83,384	2,299	31,123	58,145
Carmel .....	—	—	450	2,477	6,898	10,221	112	—	11,663	2,308	10,949	43,660
Columbus .....	—	—	1,231	2,448	4,708	5,653	5,946	330	4,892	676	5,651	20,250
East Chicago .....	—	—	5,857	3,216	12,443	8,408	224	4,026	19,514	1,533	10,206	23,698
Elkhart .....	—	63	328	3,794	10,114	9,610	4,169	792	12,303	907	6,894	23,636
Evansville .....	—	1,288	2,681	5,498	23,710	16,462	9,987	3,900	19,790	5,686	39,596	111,727
Fishers .....	—	—	—	2,384	4,666	6,018	1,004	—	6,410	851	—	18,830
Fort Wayne .....	—	—	1,735	16,707	32,440	28,006	14,517	3,650	24,185	5,667	53,584	95,898
Gary .....	—	—	5,722	9,867	20,390	15,693	28,424	7,041	24,944	6,793	37	129,253
Goshen .....	—	—	361	1,204	3,326	2,141	1,084	441	4,770	790	3,599	17,092
Greenwood .....	—	30	—	2,073	4,374	2,078	1,143	645	1,758	894	11,838	23,005
Hammond .....	—	—	853	5,982	15,432	10,826	17,571	6,745	12,594	5,014	12,830	14,095
Hobart .....	—	—	—	1,703	3,376	3,218	523	—	3,847	174	391	3,669
Indianapolis .....	—	63,164	401,134	96,445	144,303	53,653	105,186	176,225	175,815	184,804	596,680	3,024,154
Jeffersonville .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Kokomo .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lafayette .....	—	—	—	5,051	8,003	9,915	3,535	568	23,599	398	17,784	18,289
Lawrence .....	—	—	276	4,483	4,373	3,929	1,061	—	2,753	31	—	359
Marion .....	—	—	6	2,260	4,441	4,030	913	971	3,080	185	4,166	8,895
Merrillville .....	—	—	732	2,144	3,626	590	227	2,428	—	380	—	13,545
Michigan City .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Mishawaka .....	—	—	998	4,160	5,506	4,265	2,422	1,442	4,223	1,889	43,682	64,704
Muncie .....	—	—	221	3,763	12,101	10,225	1,490	2,869	14,612	58	5,877	915
New Albany .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Noblesville .....	—	—	303	3,652	4,124	4,723	2,140	2,293	5,859	2,450	530	44,488
Portage .....	—	—	63	4,104	3,702	3,370	1,444	—	4,677	215	—	3,915
Richmond .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
South Bend .....	—	1,665	—	7,471	21,680	15,021	21,469	4,578	40,386	4,671	23,380	120,578
Terre Haute .....	—	—	—	3,491	5,872	6,295	3,430	4,092	7,046	1,425	1,415	29,939
Valparaiso .....	—	—	—	1,640	2,718	2,210	3,434	—	6,136	—	10,863	—
West Lafayette .....	—	—	—	2,096	3,718	2,332	1,259	538	10,823	390	—	—
<b>IOWA</b>												
Ames .....	—	910	81,730	18,865	5,083	4,038	6,647	1,536	6,741	3,984	36,189	84,870
Ankeny .....	—	—	693	2,731	3,154	506	3,879	1,365	1,392	2,290	2,854	51,350
Bettendorf .....	—	—	1,229	9,305	4,780	1,905	7,089	458	3,041	2,826	638	55,935
Burlington .....	—	46	930	7,470	3,691	3,089	3,098	416	5,313	1,814	2,643	36,230
Cedar Falls .....	—	—	436	11,421	3,158	2,250	3,349	1,563	5,247	2,205	35,703	57,603
Cedar Rapids .....	—	—	3,249	32,462	19,742	10,668	36,130	9,297	39,398	15,054	29,825	275,261
Clinton .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Council Bluffs .....	—	—	1,045	15,695	9,871	8,453	9,834	3,808	19,430	3,043	5,586	84,454
Davenport .....	—	—	619	26,107	7,376	11,370	16,837	6,825	13,888	14,076	3,814	227,363
Des Moines .....	—	—	3,272	22,518	35,058	20,846	19,878	16,052	45,702	22,730	37,361	539,209
Dubuque .....	—	212	1,044	12,920	9,126	6,179	7,327	7,305	7,169	2,205	7,244	44,087
Fort Dodge .....	—	85	234	3,815	2,676	1,712	1,863	1,369	3,739	1,330	2,390	28,294
Iowa City .....	—	—	436	13,882	7,057	3,936	3,600	8,254	22,590	8,579	26,505	267,832
Marion .....	—	44	1	3,832	3,111	1,931	1,044	835	3,129	424	1,437	10,698
Marshalltown .....	—	27	59	3,762	3,979	2,174	2,096	1,608	3,330	1,606	3,117	33,411
Mason .....	—	—	133	3,896	3,967	2,123	2,110	1,983	3,347	1,015	4,423	14,920
Sioux City .....	—	—	180	12,668	13,514	14,870	15,454	8,504	11,328	5,582	14,398	100,977
Urbandale .....	—	—	488	3,012	3,439	378	2,419	305	1,319	1,261	7,784	22,804
Waterloo .....	—	218	2,603	11,148	6,993	8,167	4,673	7,798	13,642	7,763	3,642	134,700
West Des Moines .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total		Total <sup>1</sup>	Capital outlay	
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>KANSAS</b>												
Dodge City .....	25,176	Dec	26,950	24,369	2	6,482	17,071	10,064	2,581	27,315	25,299	8,437
Emporia .....	26,760	Dec	23,810	19,677	—	1,215	17,033	7,648	4,133	31,806	27,407	8,661
Garden .....	28,451	Dec	42,083	22,910	196	1,488	19,400	9,543	19,173	43,425	22,387	3,045
Hutchinson .....	40,787	Dec	40,799	35,843	—	3,453	27,978	15,776	4,956	33,653	28,766	1,236
Kansas City .....	146,866	Dec	446,933	283,113	4,556	15,834	251,126	117,632	163,820	415,565	288,195	23,871
Lawrence .....	80,098	Jan	173,504	157,440	1,738	4,846	143,779	29,952	16,064	169,306	153,717	6,214
Leavenworth .....	35,420	Dec	32,271	28,919	—	5,944	20,882	14,124	3,352	29,621	26,498	4,790
Leawood .....	27,656	Dec	34,361	34,361	34	1,476	26,597	19,005	—	26,715	26,715	1,557
Lenexa .....	40,238	Dec	54,618	54,618	—	1,725	46,742	33,170	—	61,482	61,482	21,374
Manhattan .....	44,831	Dec	30,619	25,925	—	2,511	21,947	14,664	4,694	34,679	30,662	889
Olathe .....	92,962	Dec	103,378	91,111	—	5,000	78,801	35,521	12,267	97,665	85,804	2,842
Overland Park .....	149,080	Dec	103,706	103,706	340	13,284	87,688	70,466	—	108,405	108,405	26,792
Salina .....	45,679	Dec	59,206	50,780	—	3,077	40,144	19,958	8,426	57,065	46,670	7,804
Shawnee .....	47,996	Dec	47,914	47,914	—	2,748	40,801	20,570	—	60,111	60,111	23,925
Topeka .....	122,377	Dec	152,476	133,948	9,256	8,158	116,134	69,828	18,528	148,324	121,783	17,082
Wichita .....	344,284	Dec	356,104	350,724	22,439	45,578	239,701	112,172	5,380	436,987	365,658	118,028
<b>KENTUCKY</b>												
Bowling Green .....	49,296	Jun	111,898	57,299	3,153	1,803	51,748	30,677	54,599	105,011	51,683	2,173
Covington .....	43,370	Jun	57,491	57,657	7,171	5,921	44,464	30,329	-166	57,289	56,438	13,230
Frankfort .....	27,741	Jun	74,780	40,271	433	1,469	37,685	21,149	34,509	81,009	42,426	8,649
Henderson .....	27,373	Jun	80,229	27,736	1,460	2,028	21,673	8,797	52,493	85,410	26,633	3,421
Hopkinsville .....	30,089	Jun	64,429	31,615	3,933	2,204	25,213	13,892	32,814	56,914	28,050	2,356
Jeffersonstown .....	26,633	Jun	26,481	25,091	—	581	24,110	12,448	1,390	21,619	20,744	2,081
Lexington-Fayette .....	260,512	Jun	355,296	324,724	11,164	25,307	279,627	197,059	30,572	384,696	352,891	67,991
Louisville .....	256,231	Jun	495,392	402,623	31,378	56,682	301,406	202,234	92,769	515,489	390,039	52,939
Owensboro .....	54,067	Jun	146,786	62,056	4,205	4,176	51,989	22,881	84,730	152,545	66,523	6,264
Paducah .....	26,307	Jun	89,311	46,145	10,285	2,237	32,720	22,168	43,166	90,939	45,094	8,299
Richmond .....	27,152	Jun	35,345	25,228	679	2,851	21,506	13,081	10,117	34,208	26,010	1,072
<b>LOUISIANA</b>												
Alexandria .....	46,342	Apr	122,847	54,421	8,060	1,260	39,295	28,383	68,426	117,614	56,057	12,570
Baton Rouge .....	387,784	Dec	656,099	644,596	44,592	43,756	556,248	335,063	11,503	656,477	587,865	84,618
Bossier City .....	56,461	Dec	83,226	77,058	2,111	4,615	70,332	49,095	6,168	78,017	67,248	19,479
Kenner .....	70,517	Jun	67,691	67,691	4,284	1,857	31,261	18,734	—	73,983	73,983	17,793
Lafayette .....	110,257	Oct	348,249	197,021	13,954	13,420	169,093	98,329	151,228	354,586	219,187	68,463
Lake Charles .....	71,757	Sep	85,738	79,149	10,700	1,933	65,201	51,933	6,589	74,003	66,011	13,611
Monroe .....	53,107	Apr	107,533	102,637	19,291	6,908	75,988	57,255	4,896	119,207	112,372	41,699
New Iberia .....	32,623	Oct	22,384	22,384	1,825	441	19,519	15,441	—	22,337	22,337	3,291
New Orleans .....	484,674	Dec	1,006,366	946,695	81,984	160,446	704,265	403,252	59,671	1,007,707	852,828	125,976
Shreveport .....	200,145	Dec	299,893	272,950	31,970	21,060	219,920	153,001	26,943	314,037	260,806	61,389
Slidell .....	25,693	Jun	34,683	32,381	3,555	133	28,338	23,252	2,302	37,688	34,740	11,122
Terrebonne Parish Consolidated .....	104,503	Dec	322,241	274,853	8,666	40,700	225,487	63,669	47,388	312,637	267,608	31,632
<b>MAINE</b>												
Bangor .....	31,473	Jun	96,498	96,498	2,491	22,183	71,689	41,910	—	120,975	120,975	9,198
Lewiston .....	35,690	Jun	84,677	81,895	1,085	28,667	51,916	42,789	2,782	84,134	82,514	9,763
Portland .....	64,249	Jun	217,184	217,184	1,838	40,950	174,396	109,196	—	242,938	242,938	46,312
<b>MARYLAND</b>												
Annapolis .....	35,838	Jun	50,467	46,244	1,710	4,508	33,855	21,512	4,223	53,414	46,994	4,011
Baltimore .....	651,154	Jun	2,373,127	2,418,603	88,744	1,220,402	1,037,429	806,201	-45,476	2,438,464	2,159,832	305,052
Bowie .....	50,269	Jun	24,575	23,170	—	2,839	14,439	10,764	1,405	22,883	21,348	2,232
Frederick .....	52,767	Jun	59,170	54,157	6,729	6,904	35,660	23,572	5,013	67,288	62,447	19,898
Gaithersburg .....	52,613	Jun	33,219	33,219	2	2,646	23,390	14,387	—	33,929	33,686	12,565
Hagerstown .....	36,687	Jun	63,014	42,358	746	3,492	35,086	13,999	20,656	54,683	34,346	4,086
Rockville .....	47,388	Jun	61,335	58,442	571	4,529	45,268	23,781	2,893	60,300	57,319	11,953
<b>MASSACHUSETTS</b>												
Agawam .....	28,144	Jun	66,207	64,058	—	21,547	42,511	34,288	2,149	70,671	69,377	4,559
Attleboro .....	42,068	Jun	102,461	95,075	513	43,008	51,554	40,080	7,386	95,517	87,732	3,213
Barnstable .....	47,821	Jun	119,150	119,150	1,371	22,087	95,692	76,825	—	113,451	113,451	6,088
Beverly .....	39,862	Jun	97,955	93,062	2,224	22,723	68,115	56,621	4,893	112,691	101,991	17,388
Boston .....	589,141	Jun	2,783,332	2,574,620	92,604	1,094,062	1,385,757	1,049,473	208,712	2,808,668	2,470,901	187,050
Brockton .....	94,304	Jun	299,081	288,051	2,220	173,981	111,850	84,952	11,030	315,454	288,214	17,911
Cambridge .....	101,355	Jun	766,320	728,343	51,734	165,547	498,449	207,804	37,977	791,191	748,417	80,251
Chelsea .....	35,080	Jun	115,388	112,495	3,605	71,742	37,148	25,818	2,893	114,263	113,075	6,984
Chicopee .....	54,653	Jun	173,161	128,535	2,093	65,151	61,291	49,350	44,626	178,141	123,618	6,176
Everett .....	38,037	Jun	106,064	92,565	525	36,487	55,553	50,486	13,499	128,604	118,840	19,840
Fall River .....	91,938	Jun	227,773	218,994	6,125	143,396	69,473	45,597	8,779	278,441	253,567	39,446
Fitchburg .....	39,102	Jun	112,711	104,883	2,549	61,499	40,835	29,562	7,828	111,762	111,762	7,245
Franklin .....	29,560	Jun	79,020	75,495	42	26,953	48,500	40,150	3,525	96,400	93,592	28,265
Gloucester .....	30,273	Jun	81,618	74,854	1,408	18,255	55,191	44,813	6,764	82,713	73,056	3,375
Haverhill .....	58,969	Jun	190,320	179,631	2,345	59,658	117,628	58,622	10,689	198,309	181,871	3,751

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>KANSAS</b>												
Dodge City .....	—	—	390	1,187	2,649	1,189	3,647	—	2,587	1,421	2,016	23,057
Emporia .....	—	—	907	2,458	3,565	2,635	4,178	154	8,537	716	4,399	29,780
Garden .....	—	—	—	2,220	3,610	1,060	2,578	185	3,078	2,140	21,038	45,942
Hutchinson .....	—	—	78	2,162	4,042	3,911	1,630	—	5,903	1,549	4,887	44,376
Kansas City .....	—	—	3,423	20,815	35,736	34,048	6,269	7,807	14,935	93,071	127,370	1,373,076
Lawrence .....	—	283	87,348	5,673	9,520	8,322	6,567	1,400	12,461	4,632	15,589	111,387
Leavenworth .....	—	—	—	2,177	4,444	1,565	1,937	2,929	—	914	3,123	23,259
Leawood .....	—	—	—	6,915	5,484	3,383	2,264	—	—	2,426	—	55,620
Lenexa .....	—	—	395	20,555	8,688	5,795	1,348	—	—	9,527	—	151,955
Manhattan .....	—	—	184	1,666	6,768	3,287	2,531	645	3,163	3,383	4,017	65,968
Olathe .....	—	—	—	2,637	13,823	8,708	1,827	4,212	11,267	20,028	11,861	343,316
Overland Park .....	—	—	571	11,948	21,359	12,060	10,182	1,110	—	4,271	—	117,800
Salina .....	—	—	253	4,089	5,154	4,858	6,273	3,715	6,422	1,440	10,395	45,873
Shawnee .....	—	139	—	21,942	7,847	4,047	5,521	—	—	9,833	—	190,438
Topeka .....	—	2,352	8,715	9,820	20,257	15,249	15,476	9,193	14,369	14,302	26,541	299,535
Wichita .....	—	2,787	4,446	92,565	47,046	24,700	35,125	40,785	34,142	29,275	71,329	670,847
<b>KENTUCKY</b>												
Bowling Green .....	—	814	—	5,074	5,639	5,284	5,773	3,234	4,090	9,732	53,328	206,057
Covington .....	—	613	—	7,226	10,803	9,511	733	7,549	2,040	3,186	851	90,328
Frankfort .....	—	1,682	2,170	1,338	3,572	3,205	2,284	493	5,261	2,993	38,583	65,682
Henderson .....	—	—	—	1,048	3,753	3,337	822	1,760	7,549	973	58,777	29,599
Hopkinsville .....	—	—	—	1,776	3,348	3,892	372	7,405	4,412	2,443	28,864	94,038
Jeffersonton .....	—	—	353	1,380	3,822	—	301	154	2,045	10,238	875	160,850
Lexington-Fayette .....	748	14,743	12,490	24,655	42,330	33,806	19,114	8,249	65,373	36,188	31,805	577,401
Louisville .....	—	5,971	1,079	27,585	59,325	47,460	33,236	28,051	17,445	18,100	125,450	643,064
Owensboro .....	—	1,338	—	2,839	7,574	5,720	3,312	3,570	6,266	19,823	86,022	416,240
Paducah .....	—	—	—	4,624	5,413	4,951	936	4,523	6,282	413	45,845	25,305
Richmond .....	—	—	—	616	2,293	2,391	1,482	3,282	2,261	7,301	8,198	103,518
<b>LOUISIANA</b>												
Alexandria .....	—	—	190	3,235	10,033	5,853	8,310	4,228	12,624	2,104	61,557	82,785
Baton Rouge .....	—	2,009	45,237	47,425	52,489	61,173	33,312	33,089	73,939	56,797	68,612	1,069,381
Bossier City .....	—	—	2,487	7,779	9,578	7,749	5,001	4,682	8,274	4,080	10,769	84,555
Kenner .....	—	638	93	14,008	17,078	4,682	7,997	3,957	8,496	2,481	—	48,011
Lafayette .....	—	256	4,710	28,292	26,216	12,315	14,170	15,399	17,268	18,002	135,399	482,818
Lake Charles .....	247	—	619	10,708	8,841	7,133	7,552	10,969	8,302	668	7,992	14,071
Monroe .....	—	35	32	15,843	9,708	10,075	9,088	19,583	22,368	2,434	6,835	103,505
New Iberia .....	—	44	144	1,979	4,121	3,276	1,150	2,050	6,205	751	—	15,561
New Orleans .....	—	3,707	20,304	48,987	104,964	61,208	16,663	99,532	115,579	58,075	154,879	1,465,730
Shreveport .....	—	—	—	13,871	33,880	31,690	12,898	29,160	32,770	19,637	53,231	601,349
Slidell .....	—	—	263	5,497	6,132	—	1,902	2,616	5,321	1,799	2,948	37,482
Terrebonne Parish Consolidated .....	766	2,652	154,841	6,985	13,670	8,202	5,304	6,646	14,995	6,115	45,029	157,197
<b>MAINE</b>												
Bangor .....	33,310	—	1,822	—	5,201	5,602	3,303	1,562	6,778	1,368	—	59,135
Lewiston .....	36,884	469	—	5,811	4,205	4,042	1,451	6,913	5,139	2,746	1,620	69,488
Portland .....	74,360	18,386	2,163	8,923	5,036	5,288	6,779	7	17,505	7,601	—	230,372
<b>MARYLAND</b>												
Annapolis .....	—	—	—	7,231	10,942	7,581	2,530	434	5,707	1,316	6,420	30,151
Baltimore .....	1,012,766	6,982	64,215	117,402	255,372	100,974	60,499	43,886	119,104	73,367	278,632	1,568,614
Bowie .....	—	—	122	2,789	711	64	3,961	13	6,510	199	1,535	2,200
Frederick .....	—	—	—	12,244	12,514	112	6,769	483	5,643	2,058	4,841	79,191
Gaithersburg .....	—	—	279	1,949	3,532	—	9,368	528	1,673	—	243	—
Hagerstown .....	—	—	—	2,204	9,114	3,964	2,645	2,065	6,511	1,089	20,337	19,764
Rockville .....	—	—	223	7,182	4,328	—	18,980	1,426	6,964	1,619	2,981	28,684
<b>MASSACHUSETTS</b>												
Agawam .....	36,226	86	382	3,670	3,259	2,650	759	—	3,049	1,567	1,294	29,995
Attleboro .....	54,179	356	404	2,158	4,767	5,243	1,191	436	4,719	4,079	7,785	110,305
Barnstable .....	60,559	117	795	3,801	8,370	—	2,689	420	3,793	4,631	—	123,823
Beverly .....	54,089	83	380	4,229	5,149	4,924	1,828	1,378	9,885	2,732	10,700	72,864
Boston .....	823,043	120,278	186,517	52,761	257,405	136,819	26,393	103,084	156,713	64,380	337,767	1,696,884
Brockton .....	170,575	445	639	7,555	13,791	16,216	4,003	—	13,387	3,000	27,240	82,340
Cambridge .....	128,267	380	417,899	5,007	27,379	18,541	10,380	4,309	21,284	8,203	42,774	216,647
Chelsea .....	61,484	271	346	1,981	7,182	5,737	124	1,522	2,297	4,993	1,188	95,551
Chicopee .....	75,414	797	481	4,682	6,999	7,526	1,988	1,377	7,137	843	54,523	21,818
Everett .....	62,958	185	692	3,448	6,398	6,895	1,436	867	3,709	3,228	9,764	96,459
Fall River .....	142,155	1,225	2,500	12,729	16,498	13,497	1,148	6,442	7,916	4,253	24,874	116,929
Fitchburg .....	59,694	—	497	3,039	6,018	5,946	448	2,436	6,540	2,906	12,222	84,852
Franklin .....	68,475	105	171	3,131	3,601	3,631	394	—	5,122	1,316	2,448	82,273
Gloucester .....	38,946	104	1,171	1,218	4,807	4,099	1,053	—	5,299	3,193	9,657	110,275
Haverhill .....	75,144	3,175	45,266	3,830	7,977	8,104	729	2,290	7,583	4,543	16,438	115,632

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total <sup>1</sup>		Total <sup>1</sup>	Capital outlay	
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>MASSACHUSETTS—Con.</b>												
Holyoke .....	39,838	Jun	242,109	152,578	3,322	90,201	59,055	38,133	89,531	229,407	150,459	5,957
Lawrence .....	72,043	Jun	231,959	227,406	10,564	170,255	46,587	33,600	4,553	241,804	235,258	32,580
Leominster .....	41,303	Jun	96,355	89,139	1,395	44,993	42,751	36,748	7,216	92,962	85,618	7,386
Lowell .....	105,167	Jun	308,091	299,973	7,871	194,105	97,997	71,484	8,118	316,773	289,878	13,957
Lynn .....	89,050	Jun	275,495	260,159	4,004	156,459	99,696	72,640	15,336	290,129	257,508	4,975
Malden .....	56,340	Jun	130,329	128,699	6,411	57,197	65,088	48,564	1,630	147,509	136,779	1,160
Marlborough .....	36,255	Jun	97,363	89,972	971	19,980	68,754	61,704	7,391	95,680	86,183	7,983
Medford .....	55,765	Jun	136,613	124,105	3,912	40,463	79,730	65,296	12,508	176,174	163,446	42,227
Melrose .....	27,134	Jun	64,320	58,819	192	18,394	40,233	34,110	5,501	77,553	71,803	9,734
Methuen .....	43,789	Jun	101,657	98,381	1,789	43,097	53,495	46,988	3,276	110,958	101,028	6,227
New Bedford .....	93,768	Jun	281,368	266,889	10,957	154,511	101,193	67,296	14,479	332,761	302,266	31,970
Newton .....	83,829	Jun	269,292	243,020	4,735	31,632	206,653	177,317	26,272	283,070	257,024	23,320
Northampton .....	28,978	Jun	70,124	68,755	3,032	20,227	45,496	30,686	1,369	68,578	62,868	4,246
Peabody .....	48,129	Jun	176,436	116,856	5,880	32,865	78,111	59,457	59,580	184,409	125,828	10,912
Pittsfield .....	45,793	Jun	128,561	125,508	7,365	55,364	62,579	49,383	3,053	132,887	130,843	6,456
Quincy .....	88,025	Jun	221,708	213,546	8,598	60,953	143,995	124,052	8,162	227,581	226,110	14,419
Revere .....	47,283	Jun	106,255	96,094	1,465	45,932	48,697	45,479	10,161	114,438	103,489	1,032
Salem .....	40,407	Jun	109,319	106,724	5,359	34,142	67,223	53,101	2,595	119,367	107,987	1,445
Somerville .....	77,478	Jun	183,800	163,687	7,727	75,318	80,642	70,933	20,113	204,587	189,336	14,188
Springfield .....	152,082	Jun	566,006	541,779	46,843	327,060	167,876	118,004	24,227	643,392	603,723	58,975
Taunton .....	55,976	Jun	194,797	119,011	2,450	58,179	58,382	47,440	75,786	209,138	126,560	7,930
Waltham .....	59,226	Jun	162,904	158,687	1,711	29,550	127,426	106,605	4,217	161,861	141,804	16,880
Watertown .....	32,986	Jun	84,611	78,515	288	17,152	61,046	50,681	6,096	95,407	87,140	13,278
Westfield .....	40,072	Jun	152,830	98,633	1,905	45,779	50,949	41,389	54,197	151,823	99,610	8,126
Woburn .....	37,258	Jun	102,359	96,596	894	22,504	73,198	60,412	5,763	112,252	100,077	5,153
Worcester .....	172,648	Jun	531,689	494,142	21,511	269,548	203,083	158,403	37,547	597,024	536,146	54,098
<b>MICHIGAN</b>												
Allen Park .....	29,376	Jun	31,190	28,866	88	7,247	21,531	15,237	2,324	32,859	30,324	508
Ann Arbor .....	114,024	Jun	162,896	137,966	12,195	24,055	101,716	60,658	24,930	184,069	146,632	12,167
Battle Creek .....	53,364	Jun	79,219	77,124	8,682	14,481	53,814	25,849	2,095	95,314	78,456	9,298
Bay City .....	36,817	Jun	77,799	54,708	9,860	10,196	34,269	12,278	23,091	82,212	50,309	12,482
Burton .....	30,308	Jun	20,781	18,691	850	5,012	12,789	5,096	2,090	22,515	19,818	3,425
Dearborn .....	97,775	Jun	125,924	136,874	4,393	18,274	114,207	67,563	-10,950	174,314	152,740	33,526
Dearborn Heights .....	58,264	Jun	51,705	50,304	1,792	10,437	37,310	23,112	1,401	74,816	64,791	15,289
Detroit .....	951,270	Jun	4,364,227	3,876,160	355,056	2,016,793	1,472,453	911,526	488,067	5,476,049	4,435,986	940,384
East Lansing .....	46,525	Jun	46,925	44,470	1,472	11,089	31,909	14,395	2,455	60,967	57,545	15,037
Eastpointe .....	34,077	Jun	30,207	27,921	467	6,425	21,029	11,843	2,286	28,534	25,840	345
Farmington Hills .....	82,111	Jun	83,995	76,123	1,192	14,243	60,346	37,658	7,872	91,668	86,963	11,703
Flint .....	124,943	Jun	-1,760	-	-	-	-	-	-1,760	65,093	-	-
Garden City .....	30,047	Jun	27,177	29,302	392	6,618	22,209	9,844	-2,125	32,839	30,279	3,207
Grand Rapids .....	197,800	Jun	291,481	235,883	24,642	48,493	162,748	82,730	55,698	378,334	306,442	61,105
Holland .....	35,048	Jun	109,585	41,201	2,828	7,356	30,607	15,637	68,384	98,913	40,445	10,186
Inkster .....	30,115	Jun	25,600	20,059	829	6,851	12,316	8,065	5,541	28,517	21,057	1,056
Jackson .....	36,316	Jun	40,185	39,640	5,104	9,297	24,935	14,077	545	57,983	46,445	14,846
Kalamazoo .....	77,145	Dec	159,680	116,094	4,215	21,933	87,782	31,854	43,586	141,184	109,065	17,409
Kentwood .....	45,255	Jun	32,810	30,930	173	6,799	23,958	14,597	1,880	30,881	29,352	4,698
Lansing .....	119,128	Jun	398,730	222,201	19,203	32,616	169,325	68,507	176,529	413,168	210,622	36,312
Lincoln Park .....	40,008	Jun	40,533	37,867	1,667	8,799	27,079	17,798	2,666	41,210	33,565	735
Livonia .....	100,545	Nov	118,488	106,454	1,304	17,583	79,301	43,446	12,034	136,026	114,729	15,426
Madison Heights .....	31,101	Jun	38,001	35,292	1,517	5,912	27,251	17,749	2,709	41,345	35,746	5,047
Midland .....	41,685	Jun	68,288	62,863	628	8,499	51,518	29,691	5,425	53,929	43,004	3,107
Mount Pleasant .....	25,946	Dec	21,801	18,181	398	5,552	12,231	4,872	3,620	28,039	24,084	8,537
Muskegon .....	40,105	Dec	48,515	43,039	6,282	9,771	26,986	15,479	5,476	53,713	44,016	8,803
Novi .....	47,386	Jun	57,217	52,233	820	7,135	44,278	25,990	4,984	57,975	49,428	15,450
Oak Park .....	29,793	Jun	29,512	24,618	173	6,508	17,937	13,725	4,894	36,122	28,603	2,428
Pontiac .....	66,337	Jun	150,154	149,513	6,462	27,636	115,415	48,697	641	145,708	115,398	15,420
Port Huron .....	32,338	Jun	54,127	49,849	3,791	7,877	35,715	20,820	4,278	50,074	45,620	3,745
Portage .....	44,897	Jun	39,206	36,247	395	8,713	26,951	19,014	2,959	43,146	41,846	9,333
Rochester Hills .....	68,825	Dec	57,820	50,913	257	10,507	40,149	23,422	6,907	58,314	53,371	9,419
Roseville .....	48,129	Jun	44,937	45,328	2,712	8,960	33,054	19,006	-391	50,912	42,874	3,185
Royal Oak .....	60,062	May	70,480	63,272	6,533	10,379	46,360	26,915	7,208	91,224	70,869	20,087
Saginaw .....	61,799	Jun	81,148	72,024	5,266	18,008	48,750	21,967	9,124	89,457	72,263	5,310
Southfield .....	78,296	Jun	119,385	98,465	3,851	15,506	77,196	55,360	20,920	145,190	115,999	17,205
Southgate .....	30,136	Jun	23,689	27,392	194	5,593	21,605	12,852	-3,753	33,698	27,662	5,808
St Clair Shores .....	63,096	Jun	57,532	55,444	1,912	10,696	40,657	24,700	2,088	66,586	52,762	6,756
Sterling Heights .....	124,471	Jun	104,794	98,053	1,389	20,219	76,096	46,691	6,741	110,977	94,148	10,126
Taylor .....	65,868	Jun	110,670	103,613	5,471	14,211	83,931	41,252	7,057	128,818	117,059	34,193
Troy .....	80,959	Jun	108,679	91,542	609	15,438	73,644	49,242	17,137	133,606	127,241	56,100
Warren .....	138,247	Jun	139,348	129,919	3,228	26,808	99,542	66,702	9,429	175,626	135,316	20,340
Westland .....	86,602	Jun	76,547	72,474	6,152	14,942	49,900	22,565	4,073	85,590	73,978	517
Wyandotte .....	28,006	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Wyoming .....	69,368	Jun	73,836	62,786	4,655	12,175	42,896	22,195	11,050	73,974	62,176	11,648

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>MASSACHUSETTS—Con.</b>												
Holyoke .....	88,145	11,315	465	4,160	9,295	7,542	937	3,432	5,692	2,977	78,948	71,845
Lawrence .....	161,140	161	199	3,178	10,568	9,257	702	2,133	4,352	5,159	6,546	132,280
Leominster .....	53,913	144	292	4,489	5,101	5,738	805	472	6,962	1,090	7,344	51,260
Lowell .....	171,517	590	2,232	6,548	19,730	13,475	3,404	2,315	14,668	8,976	26,895	191,717
Lynn .....	151,126	6,341	906	7,544	15,367	18,751	605	3,205	10,819	5,518	32,621	227,366
Malden .....	64,489	2,260	206	2,800	6,892	6,914	673	7,546	3,171	5,588	10,730	121,699
Marlborough .....	46,312	98	294	5,271	5,632	5,597	334	1,158	9,227	2,115	9,497	47,124
Medford .....	96,106	124	369	3,313	9,187	8,724	989	2,196	6,239	1,557	12,728	100,542
Melrose .....	39,353	18	232	1,696	3,791	3,520	1,767	169	1,569	326	5,750	28,746
Methuen .....	57,801	178	560	4,537	6,008	5,707	164	1,053	2,677	4,066	9,930	82,544
New Bedford .....	144,890	695	3,400	6,263	19,440	14,545	2,283	5,169	19,811	12,564	30,495	234,100
Newton .....	147,132	180	1,387	9,217	13,333	12,121	3,907	4,495	9,140	7,706	26,046	71,550
Northampton .....	27,961	125	718	2,436	3,720	2,745	667	2,091	4,356	3,051	5,710	64,677
Peabody .....	64,494	66	823	3,821	6,181	5,926	5,632	3,721	3,494	1,678	58,581	72,315
Pittsfield .....	67,883	139	367	2,610	4,914	4,758	637	2,365	6,661	4,865	2,044	80,390
Quincy .....	86,461	526	1,272	5,961	20,416	15,381	3,212	4,805	8,498	3,200	1,471	71,859
Revere .....	54,406	413	285	4,430	6,230	6,193	200	1,302	2,189	723	10,949	18,333
Salem .....	53,509	169	418	2,238	7,031	6,349	1,840	1,514	4,231	2,539	11,380	74,236
Somerville .....	81,832	266	1,055	5,668	13,803	11,426	669	8,485	4,667	2,748	15,251	78,565
Springfield .....	325,340	711	1,738	6,330	39,734	22,090	6,269	8,193	23,782	15,642	39,669	321,569
Taunton .....	69,103	5,476	563	4,258	9,095	8,311	1,004	1,728	4,283	2,760	82,578	97,448
Waltham .....	65,589	224	524	6,101	13,654	10,791	1,293	1,716	14,945	937	20,057	66,832
Watertown .....	41,509	89	366	2,282	5,996	5,517	514	247	3,731	1,552	8,267	49,489
Westfield .....	57,424	96	1,424	5,331	4,840	4,360	343	757	4,100	3,955	52,213	103,180
Woburn .....	51,210	117	277	5,375	6,818	5,867	973	5	2,922	851	12,175	39,927
Worcester .....	287,090	575	4,611	12,557	31,803	30,491	5,756	7,510	19,476	27,142	60,878	588,959
<b>MICHIGAN</b>												
Allen Park .....	—	—	—	4,971	4,908	2,659	1,336	—	5,154	237	2,535	3,635
Ann Arbor .....	—	1,747	—	8,854	20,680	11,323	8,533	10,647	20,310	4,757	37,437	118,780
Battle Creek .....	—	—	—	6,688	12,591	9,301	4,373	3,798	15,871	5,586	16,858	123,940
Bay City .....	—	—	287	8,026	6,734	5,255	1,102	11,326	9,482	666	31,903	19,914
Burton .....	—	—	3	2,627	4,235	796	206	—	6,570	820	2,697	13,945
Dearborn .....	—	1,107	571	20,092	22,816	12,625	19,499	6,065	21,908	5,693	21,574	145,827
Dearborn Heights .....	—	—	—	3,769	9,944	5,025	1,409	1,352	16,202	763	10,025	32,995
Detroit .....	2,007,453	—	115,921	153,984	340,041	113,842	125,338	103,854	515,392	115,730	1,040,063	5,044,957
East Lansing .....	—	274	—	5,037	8,149	4,900	8,806	27	12,818	3,649	3,422	70,597
Eastpointe .....	—	—	—	2,537	6,112	2,670	1,719	—	3,018	587	2,694	9,235
Farmington Hills .....	—	—	—	11,339	15,929	5,776	8,370	482	12,880	1,593	4,705	39,455
Flint .....	—	—	—	—	—	—	—	—	—	—	65,093	—
Garden City .....	—	—	—	5,728	4,587	2,089	1,340	—	6,481	4,782	2,560	71,405
Grand Rapids .....	—	—	—	23,114	61,626	24,650	16,386	21,199	32,176	23,040	71,892	421,977
Holland .....	—	—	1,076	6,666	6,948	2,357	5,645	514	7,384	629	58,468	22,973
Inkster .....	—	—	—	4,145	6,880	1,371	596	185	230	232	7,460	6,830
Jackson .....	—	—	—	5,221	7,663	4,325	4,252	12,434	6,142	285	11,538	5,163
Kalamazoo .....	—	—	—	9,397	26,834	—	4,519	2,816	22,684	21,628	32,119	472,584
Kentwood .....	33	—	—	5,681	7,083	4,414	1,114	—	2,157	1	1,529	9,990
Lansing .....	—	1,775	—	11,079	17,774	14,916	12,721	15,499	33,835	23,837	202,546	552,375
Lincoln Park .....	—	428	425	5,180	7,692	3,909	2,234	1,693	5,692	120	7,646	1,945
Livonia .....	—	1,229	927	13,695	23,042	10,232	18,770	590	23,505	3,919	21,297	104,575
Madison Heights .....	—	—	11	4,696	7,358	4,788	1,986	1,470	5,772	110	5,599	5,585
Midland .....	—	—	—	5,876	4,019	3,437	4,667	1,922	5,484	1,545	10,925	40,215
Mount Pleasant .....	—	—	—	2,919	3,226	1,724	2,413	418	6,985	802	3,955	22,420
Muskegon .....	—	—	—	9,361	7,185	3,217	7,449	2,406	4,812	875	9,697	22,890
Novi .....	—	428	—	14,916	8,503	4,464	3,614	—	534	5,791	8,547	87,740
Oak Park .....	—	—	—	4,034	7,241	—	1,388	—	4,153	1,745	7,519	29,785
Pontiac .....	—	—	543	7,519	18,696	11,354	14,406	3,397	13,299	3,525	30,310	90,285
Port Huron .....	10	—	53	5,353	6,896	4,664	6,414	2,933	11,120	1,332	4,454	40,280
Portage .....	—	115	1,565	9,579	7,899	3,598	3,928	256	4,207	2,145	1,300	57,946
Rochester Hills .....	—	—	—	12,620	5,810	4,576	3,415	—	7,087	2,063	4,943	51,789
Roseville .....	—	—	447	4,501	9,138	4,363	1,055	1,368	5,880	909	8,038	13,421
Royal Oak .....	—	—	695	3,326	9,817	5,612	6,475	4,046	16,247	1,855	20,355	64,974
Saginaw .....	—	—	—	7,253	13,442	9,658	1,547	5,650	11,582	7,211	17,194	149,444
Southfield .....	—	720	—	15,794	17,768	11,297	10,757	3,770	3,016	4,894	29,191	93,882
Southgate .....	—	—	—	2,628	4,670	2,474	6,212	—	3,978	58	6,036	12,465
St Clair Shores .....	—	—	307	7,718	9,381	4,613	4,731	724	9,980	1,208	13,824	21,870
Sterling Heights .....	—	—	—	13,801	20,948	13,984	4,824	—	13,635	2,205	16,829	31,585
Taylor .....	—	—	—	42,219	10,473	4,939	9,287	13,709	5,192	5,754	11,759	92,422
Troy .....	—	—	—	34,112	20,652	7,698	30,710	675	10,328	1,632	6,365	64,795
Warren .....	—	—	3	11,379	31,619	19,227	4,672	1,007	18,540	4,012	40,310	107,295
Westland .....	—	868	—	9,619	13,548	8,558	2,457	3,370	12,704	1,327	11,612	19,395
Wyandotte .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Wyoming .....	—	—	282	10,194	12,857	4,407	3,669	4,643	7,587	2,919	11,798	59,293

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total <sup>1</sup>	Capital outlay
					From federal government	From state government	Total <sup>1</sup>	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
<b>MINNESOTA</b>												
Andover .....	26,588	Dec	19,875	18,765	90	1,517	17,110	6,348	1,110	17,279	16,517	7,235
Apple Valley .....	45,527	Dec	42,642	33,495	79	5,633	27,759	15,230	9,147	42,268	33,681	8,212
Blaine .....	44,942	Dec	51,027	48,265	36	5,433	42,283	12,483	2,762	49,083	46,217	24,085
Bloomington .....	85,172	Dec	124,628	116,653	764	11,436	98,047	53,623	7,975	121,515	102,387	34,295
Brooklyn Center .....	29,172	Dec	40,645	35,343	34	5,604	29,518	13,516	5,302	39,174	33,404	7,888
Brooklyn Park .....	67,388	Dec	67,656	62,704	956	7,771	53,977	29,196	4,952	61,496	57,914	14,535
Burnsville .....	60,220	Dec	76,342	70,124	1,539	6,061	61,884	24,926	6,218	69,499	66,022	13,984
Coon Rapids .....	61,607	Dec	65,730	62,256	—	16,292	45,514	16,337	3,474	51,644	46,796	11,842
Cottage Grove .....	30,582	Dec	25,937	24,134	113	2,965	20,901	7,815	1,803	23,272	21,412	6,883
Duluth .....	86,918	Dec	229,046	175,385	12,057	46,165	114,573	35,770	53,661	172,813	142,877	16,842
Eagan .....	63,557	Dec	59,759	55,884	194	4,108	51,582	19,935	3,875	60,456	54,100	20,882
Eden Prairie .....	54,901	Dec	67,068	57,347	52	2,367	54,550	25,099	9,721	66,691	35,443	5,424
Edina .....	47,425	Dec	66,688	55,145	126	4,740	50,059	26,650	11,543	63,554	50,978	11,227
Fridley .....	27,449	Dec	27,759	21,158	376	3,635	17,116	8,327	6,601	27,185	20,198	2,639
Inver Grove Heights .....	29,751	Dec	29,246	26,753	141	3,489	23,093	10,125	2,493	23,733	22,204	3,754
Lakeville .....	43,128	Dec	41,713	30,639	92	3,344	26,182	11,570	11,074	49,476	38,537	19,283
Mankato .....	32,427	Dec	52,213	48,320	2,567	11,945	32,786	13,559	3,893	57,682	51,009	16,786
Maple Grove .....	50,365	Dec	90,436	79,912	291	16,647	60,502	22,592	10,524	72,825	67,059	35,232
Maplewood .....	34,947	Dec	31,109	31,109	59	2,980	27,961	10,065	—	36,762	36,762	8,039
Minneapolis .....	382,618	Dec	711,502	750,084	33,645	160,244	546,824	272,790	-38,582	852,570	630,559	58,362
Minnnetonka .....	51,301	Dec	39,170	35,856	46	4,176	31,495	17,245	3,314	38,318	31,418	5,222
Moorhead .....	32,177	Dec	57,352	36,852	973	10,925	23,019	4,668	20,500	78,594	59,539	28,808
Oakdale .....	26,653	Dec	24,727	22,933	24	2,371	20,260	8,686	1,794	22,624	20,847	5,043
Plymouth .....	65,894	Dec	55,447	50,847	2,558	9,577	38,408	17,014	4,600	53,686	44,297	12,432
Richfield .....	34,439	Dec	57,812	46,171	1,480	13,480	26,162	13,312	11,641	57,672	47,177	25,012
Rochester .....	85,806	Dec	244,975	149,080	2,837	16,896	128,158	37,265	95,895	273,928	152,327	36,234
Roseville .....	33,690	Dec	43,738	39,665	1,137	4,687	33,726	17,666	4,073	37,652	33,226	6,439
Shoreview .....	25,924	Dec	19,781	18,319	286	1,858	15,959	6,962	1,462	17,210	16,021	2,369
St Cloud .....	59,107	Dec	101,846	92,243	406	22,689	68,698	22,271	9,603	101,598	90,068	32,917
St Louis Park .....	44,126	Dec	67,382	65,166	132	10,640	53,325	17,570	2,216	64,923	62,531	18,954
St Paul .....	287,151	Dec	543,760	510,524	56,811	130,373	320,874	127,605	33,236	496,880	461,460	82,996
Winona .....	27,069	Dec	29,865	27,648	73	9,368	17,896	7,609	2,217	25,305	22,266	3,323
Woodbury .....	46,463	Dec	53,844	51,324	1,982	3,772	39,757	15,188	2,520	68,131	64,622	34,619
<b>MISSISSIPPI</b>												
Biloxi .....	50,644	Sep	80,103	73,520	—	36,222	36,067	18,975	6,583	84,578	78,316	1,664
Columbus .....	25,944	Sep	60,089	25,032	175	12,019	12,192	5,337	35,057	57,202	22,426	2,253
Greenville .....	41,633	Sep	33,368	30,905	—	12,276	18,604	10,572	2,463	34,418	31,139	4,761
Gulfport .....	71,127	Sep	267,589	263,459	—	25,595	237,864	24,072	4,130	269,106	266,142	12,446
Hattiesburg .....	44,779	Sep	49,157	45,475	1,831	15,440	27,114	16,846	3,682	45,540	40,972	5,376
Jackson .....	184,256	Sep	192,326	179,326	20,040	40,851	117,424	64,812	13,000	186,658	168,279	27,842
Meridian .....	39,968	Sep	37,953	33,507	—	13,044	20,463	12,140	4,446	34,733	30,472	643
Pascagoula .....	26,200	Sep	30,869	21,897	1,007	6,208	14,144	6,496	8,972	32,195	24,287	3,650
Southern .....	28,977	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Tupelo .....	34,211	Sep	90,311	44,612	924	21,211	19,394	7,363	45,699	88,721	45,088	12,743
Vicksburg .....	26,407	Sep	44,044	34,416	536	16,608	17,272	8,767	9,628	40,944	34,038	7,471
<b>MISSOURI</b>												
Ballwin .....	31,283	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Blue Springs .....	48,080	Sep	35,612	31,366	136	2,241	26,924	13,189	4,246	37,496	32,811	7,664
Cape Girardeau .....	35,349	Jun	43,734	39,014	105	3,030	35,871	24,837	4,720	42,704	32,122	3,757
Chesterfield .....	46,802	Dec	31,410	31,410	243	2,802	16,184	12,640	—	39,959	39,959	22,300
Columbia .....	84,531	Sep	166,211	93,367	2,798	6,010	82,065	42,325	72,844	168,868	102,277	24,490
Florissant .....	50,497	Nov	25,976	22,859	—	2,821	7,397	3,306	3,117	26,777	23,348	4,438
Gladstone .....	26,365	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Hazelwood .....	26,206	Jun	20,168	20,067	—	1,394	11,442	8,703	101	22,759	22,427	4,298
Independence .....	113,288	Jun	188,391	99,640	12,368	10,744	75,621	47,814	88,751	218,300	120,300	32,960
Jefferson City .....	39,636	Dec	35,926	34,996	—	1,730	33,266	22,060	930	38,880	36,682	10,710
Joplin .....	45,504	Oct	36,638	36,688	1,353	3,344	31,926	22,364	-50	42,497	40,550	10,600
Kansas City .....	441,545	Apr	883,317	787,175	44,091	26,505	707,640	466,847	96,142	885,982	710,202	199,256
Kirkwood .....	27,324	Mar	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lees Summit .....	70,700	Jun	97,286	88,329	4,713	2,419	80,367	49,848	8,957	91,251	82,318	27,626
Liberty .....	26,232	Dec	24,935	21,562	206	611	19,948	11,733	3,373	32,445	28,115	10,903
Maryland Heights .....	25,756	Dec	37,379	37,379	—	17,286	10,861	5,505	—	26,414	26,414	9,890
O'Fallon .....	46,169	Dec	44,971	42,550	—	1,173	41,377	23,744	2,421	53,298	50,917	2,402
Raytown .....	30,388	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Springfield .....	151,580	Jun	476,525	183,661	10,542	11,078	158,834	85,715	292,864	439,061	240,616	101,909
St Charles .....	60,321	Dec	90,915	84,381	589	17,525	65,460	50,691	6,534	99,071	93,483	44,947
St Joseph .....	73,990	Jun	71,337	71,209	3,268	7,353	60,588	34,306	128	73,392	68,722	13,499
St Louis .....	348,189	Jun	754,686	833,719	76,627	52,831	701,345	427,738	-79,033	1,050,873	912,131	246,372
St Peters .....	51,381	Sep	51,502	48,179	1,692	3,422	42,075	26,248	3,323	62,615	57,929	18,677
University City .....	37,428	Jun	28,234	28,398	60	2,088	18,279	11,232	-164	35,784	25,771	875
Wildwood .....	32,884	Dec	7,797	7,797	—	969	2,520	1,955	—	6,702	6,702	143

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>MINNESOTA</b>												
Andover .....	—	—	8	3,346	1,103	882	1,521	3,951	1,186	1,865	762	55,641
Apple Valley .....	—	—	—	5,500	5,479	1,270	5,215	—	3,520	3,993	8,587	52,125
Blaine .....	—	—	—	1,251	4,650	683	2,613	4,051	6,402	2,773	2,866	53,811
Bloomington .....	—	—	6,382	11,929	13,383	2,652	12,559	1,365	9,112	5,713	19,128	119,105
Brooklyn Center .....	—	106	—	5,032	4,639	727	6,894	—	4,058	3,904	5,770	64,382
Brooklyn Park .....	—	—	—	4,770	9,376	1,345	10,148	1,672	4,633	3,752	3,582	61,509
Burnsville .....	—	—	—	12,381	7,637	3,480	4,241	3,864	5,385	18,817	3,477	230,625
Coon Rapids .....	—	—	306	8,114	4,916	2,212	5,338	1,657	3,779	10,294	4,848	152,278
Cottage Grove .....	—	—	—	7,001	3,471	823	3,165	—	1,401	1,326	1,860	35,568
Duluth .....	—	—	—	15,072	14,913	12,818	13,759	4,560	16,982	12,499	29,936	242,798
Eagan .....	—	—	—	2,114	7,418	1,010	4,555	1,340	8,119	5,503	6,356	112,358
Eden Prairie .....	—	395	85	5,848	5,773	605	4,503	564	5,208	6,102	11,248	96,790
Edina .....	—	423	211	3,674	4,069	3,072	7,454	10,886	4,447	7,100	12,576	116,173
Fridley .....	—	—	—	3,970	3,784	1,284	1,104	1,344	3,128	1,785	6,987	29,296
Inver Grove Heights .....	—	—	—	5,317	3,205	913	4,944	—	1,552	2,370	1,529	44,676
Lakeville .....	—	—	22	9,112	5,542	1,149	3,778	1,984	5,696	2,693	10,939	54,712
Mankato .....	—	—	—	13,392	5,361	2,897	2,215	8,575	5,528	3,433	6,673	110,218
Maple Grove .....	—	—	—	29,916	4,564	1,315	7,690	520	6,465	5,832	5,766	118,786
Maplewood .....	—	—	827	5,589	4,299	3,174	4,929	—	3,622	8,249	—	111,261
Minneapolis .....	—	—	22,281	59,365	91,944	39,079	70,937	52,791	80,857	64,476	222,011	1,752,644
Minnetonka .....	—	—	167	3,196	5,950	983	5,592	1,552	5,788	1,598	6,900	30,688
Moorhead .....	—	—	103	11,811	5,713	2,138	3,762	1,470	5,448	3,108	19,055	113,012
Oakdale .....	—	—	—	5,792	3,008	663	1,107	—	2,230	2,778	1,777	44,371
Plymouth .....	—	—	—	9,436	6,095	1,470	5,813	403	5,692	4,430	9,389	70,338
Richfield .....	—	—	35	18,458	5,697	2,260	3,790	3,779	2,378	1,432	10,495	29,450
Rochester .....	—	—	199	15,043	11,092	8,526	21,982	2,762	11,557	54,998	121,601	1,227,015
Roseville .....	—	—	—	5,652	4,219	1,423	4,661	342	4,163	6,274	4,426	72,731
Shoreview .....	—	—	26	2,503	1,185	426	4,134	1,264	2,679	1,519	1,189	33,853
St Cloud .....	—	—	1,230	15,855	9,339	4,956	4,966	463	12,472	16,220	11,530	360,712
St Louis Park .....	—	—	—	5,752	5,269	2,176	5,305	15,959	5,960	16,560	2,392	293,137
St Paul .....	—	—	4,141	39,304	60,153	37,529	87,403	84,720	25,805	29,177	35,420	816,358
Winona .....	37	71	—	2,467	3,282	2,306	2,193	2,349	1,392	2,981	3,039	51,268
Woodbury .....	—	—	1,264	21,141	4,572	1,252	15,094	—	3,870	7,467	3,509	120,520
<b>MISSISSIPPI</b>												
Biloxi .....	—	253	—	23,320	12,453	7,284	4,690	800	9,820	1,963	6,262	37,713
Columbus .....	—	—	—	2,540	4,538	3,629	508	436	2,898	378	34,776	46,706
Greenville .....	—	—	414	4,095	8,214	4,734	1,122	169	3,700	761	3,279	25,128
Gulfport .....	—	—	196,822	6,517	16,467	10,054	4,830	5,368	10,623	3	2,964	—
Hattiesburg .....	—	—	—	482	5,485	7,173	4,093	3,419	739	4,553	3,836	75,351
Jackson .....	—	3,378	684	17,482	28,991	18,254	9,965	4,022	26,406	7,303	18,379	306,731
Meridian .....	—	—	—	6,177	5,339	4,487	1,924	1,226	4,244	1,696	4,261	57,757
Pascagoula .....	—	64	—	2,518	4,243	2,976	1,328	977	5,337	434	7,908	9,676
Southaven .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Tupelo .....	—	—	—	4,837	7,870	3,879	4,844	—	4,486	3,680	43,633	66,467
Vicksburg .....	—	34	34	2,830	8,074	5,301	2,104	379	3,047	961	6,906	15,845
<b>MISSOURI</b>												
Ballwin .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Blue Springs .....	—	—	—	4,385	7,619	—	5,779	695	6,928	2,590	4,685	38,800
Cape Girardeau .....	—	—	243	6,820	4,813	3,442	3,154	1,050	6,173	2,106	10,582	50,000
Chesterfield .....	—	—	—	10,629	6,258	—	1,939	—	1,678	3,400	—	49,656
Columbia .....	—	954	2,932	11,300	12,659	9,664	12,258	1,863	25,405	3,194	66,591	118,175
Florissant .....	—	216	464	3,634	7,036	—	6,088	101	—	441	3,429	6,890
Gladstone .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Hazelwood .....	—	—	—	1,650	5,367	5,282	1,500	655	218	1,048	332	17,840
Independence .....	—	—	2,199	11,194	19,515	12,444	8,872	4,200	14,685	8,368	98,004	190,667
Jefferson City .....	—	—	—	2,060	6,032	3,696	3,268	—	7,019	1,716	2,198	62,797
Joplin .....	—	—	1,247	11,161	6,791	4,718	3,489	786	4,362	1,011	1,947	17,625
Kansas City .....	—	5,828	24,208	81,312	113,651	70,567	69,916	13,820	49,156	23,459	175,780	877,592
Kirkwood .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lees Summit .....	—	—	—	17,217	11,416	9,266	12,989	909	8,977	2,653	8,933	92,865
Liberty .....	—	223	—	4,046	3,436	2,998	6,933	1,406	6,037	576	4,330	30,876
Maryland Heights .....	—	—	—	10,816	6,589	—	3,270	—	106	450	—	9,270
O Fallon .....	—	—	—	5,261	5,560	—	2,541	—	3,616	17,761	2,381	310,561
Raytown .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Springfield .....	—	5,860	3,317	15,188	34,502	16,843	23,480	11,550	31,227	12,683	198,445	386,614
St Charles .....	—	—	—	16,748	17,295	12,239	5,684	359	6,505	4,194	5,588	97,025
St Joseph .....	—	332	1,976	12,940	7,604	8,402	5,930	3,075	7,306	12,522	4,670	214,398
St Louis .....	—	—	32,645	16,947	137,809	48,135	26,015	49,682	17,891	63,760	138,742	1,654,794
St Peters .....	—	—	516	12,288	8,076	—	6,753	79	9,427	2,084	4,686	66,619
University City .....	—	—	—	2,734	7,921	3,299	1,305	—	2,520	1,528	10,013	19,914
Wildwood .....	—	—	—	3,133	1,727	—	9	—	—	—	—	—

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total <sup>1</sup>	Capital outlay
					From federal government	From state government	Total <sup>1</sup>	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
<b>MONTANA</b>												
Billings .....	89,847	Jun	89,080	76,093	5,482	12,509	57,334	18,975	12,987	94,252	78,221	8,652
Bozeman .....	27,509	Jun	31,720	28,164	490	4,334	22,348	8,023	3,556	29,657	26,662	4,607
Butte-Silver Bow .....	34,606	Jun	48,679	41,700	3,806	7,023	30,296	16,065	6,979	43,434	36,033	1,705
Great Falls .....	56,690	Jun	48,274	41,493	1,081	7,249	32,918	13,087	6,781	48,639	42,958	5,038
Helena .....	25,780	Jun	38,183	33,206	583	8,485	23,337	6,351	4,977	36,323	29,585	3,742
Missoula .....	57,053	Jun	34,789	34,789	1,078	4,488	29,160	15,123	—	41,735	41,735	3,716
<b>NEBRASKA</b>												
BelleVue .....	44,382	Sep	40,063	39,943	—	4,250	34,645	18,052	120	37,567	37,453	17,034
Fremont .....	25,174	Sep	63,470	28,766	—	2,726	24,172	15,438	34,704	69,546	22,951	7,021
Grand Island .....	42,940	Sep	78,322	43,322	—	5,747	36,995	18,499	35,000	87,396	42,875	10,607
Kearney .....	27,431	Sep	29,305	25,568	—	5,277	17,998	6,916	3,737	19,402	17,658	1,663
Lincoln .....	225,581	Jul	391,129	203,404	15,363	38,761	147,132	90,127	187,725	349,341	192,752	56,561
Omaha .....	390,007	Jul	390,764	389,724	12,342	40,491	331,909	234,317	1,040	495,676	460,896	167,446
<b>NEVADA</b>												
Carson City .....	52,457	Jun	165,598	159,979	1,845	26,425	131,238	26,029	5,619	149,845	143,809	7,338
Henderson .....	175,381	Jun	271,064	230,798	4,623	61,918	160,610	71,134	40,266	287,820	247,324	67,680
Las Vegas .....	478,434	Jun	574,125	573,574	8,032	174,424	361,746	168,400	551	557,044	556,002	143,635
North Las Vegas .....	115,488	Jun	197,705	160,465	8,421	30,319	102,987	47,910	37,240	197,148	164,530	35,614
Reno .....	180,480	Jun	247,406	247,406	5,387	44,745	175,094	83,018	—	274,681	274,681	113,196
Sparks .....	66,346	Jun	77,610	77,610	1,323	20,751	54,901	29,206	—	88,360	88,360	16,247
<b>NEW HAMPSHIRE</b>												
Concord .....	40,687	Jun	50,685	46,144	—	2,958	41,861	27,440	4,541	47,800	44,913	6,611
Dover .....	26,884	Jun	75,929	72,391	3,604	21,343	43,918	36,180	3,538	75,272	72,576	11,176
Manchester .....	107,006	Jun	296,355	283,411	34,302	96,188	150,852	83,583	12,944	327,241	314,739	22,827
Nashua .....	86,605	Jun	236,649	236,826	7,436	81,300	147,824	121,571	-177	245,219	242,653	58,109
Rochester .....	28,461	Jun	71,402	68,757	356	27,562	39,057	34,902	2,645	68,776	66,714	7,559
<b>NEW JERSEY</b>												
Atlantic City .....	40,517	Dec	174,369	158,385	14,953	18,705	124,727	105,889	15,984	177,928	164,757	27,247
Bayonne .....	61,842	Jun	192,343	192,343	6,441	55,788	129,605	102,343	—	184,903	184,903	11,346
Bergenfield .....	26,247	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Camden .....	79,904	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Clifton .....	78,672	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
East Orange .....	69,824	Jun	296,187	283,986	5,038	185,239	93,709	68,976	12,201	296,358	278,933	16,586
Elizabeth .....	120,568	Jun	162,231	162,231	9,500	46,340	106,391	69,285	—	139,231	139,231	3,949
Englewood .....	26,203	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Fair Lawn .....	31,637	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Fort Lee .....	35,461	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Garfield .....	29,786	Dec	68,943	66,739	2,678	24,169	39,892	26,009	2,204	63,708	61,514	1,630
Hackensack .....	42,677	Dec	54,362	54,362	1,357	6,077	46,904	41,336	—	58,001	58,001	1,263
Hoboken .....	38,577	Jun	78,712	78,704	13,972	16,349	45,133	20,751	8	73,270	73,119	175
Jersey City .....	240,055	Dec	472,864	442,683	60,594	117,681	263,297	120,840	30,181	428,020	396,502	22,871
Kearny .....	40,513	Jun	71,206	67,222	—	32,175	35,047	30,186	3,984	53,436	49,724	4,894
Linden .....	39,394	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Long Branch .....	31,340	Dec	49,693	49,693	8,333	11,648	29,630	21,075	—	42,870	42,870	4,987
Millville .....	26,847	Jun	26,248	24,047	1,554	7,603	14,890	8,440	2,201	24,211	22,234	836
New Brunswick .....	48,573	Dec	197,829	190,300	13,588	97,221	78,206	45,026	7,529	201,786	196,927	23,146
Newark .....	273,546	Dec	708,861	678,095	153,192	165,843	330,526	163,752	30,766	660,514	636,597	59,211
Paramus .....	25,737	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Passaic .....	67,861	Jun	79,553	79,553	16,849	18,544	43,950	37,481	—	76,986	76,986	4,339
Paterson .....	149,222	Jun	174,915	174,915	23,332	49,396	99,762	72,656	—	185,799	185,269	10,078
Perth Amboy .....	47,303	Dec	64,963	61,357	10,126	20,610	30,483	20,869	3,606	60,853	57,313	8,663
Plainfield .....	47,829	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Rahway .....	26,500	Dec	38,398	34,628	3,829	5,774	24,744	19,303	3,770	44,121	39,872	6,234
Sayreville .....	40,377	Dec	47,185	39,975	4,514	12,512	21,311	16,366	7,210	38,590	34,384	2,562
Trenton .....	85,403	Jun	416,661	390,832	20	311,048	79,331	51,806	25,829	430,213	410,068	31,515
Union City .....	67,088	Jun	203,055	203,055	6,287	149,155	46,666	37,385	—	203,803	203,803	10,226
Vineland .....	56,271	Jun	111,514	52,472	2,347	14,768	33,945	18,313	59,042	108,402	50,812	5,243
West New York .....	45,768	Jun	120,548	120,548	1,750	76,840	41,191	33,144	—	127,770	127,770	6,545
Westfield .....	29,644	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>NEW MEXICO</b>												
Alamogordo .....	35,582	Jun	31,821	27,835	531	8,236	18,777	10,841	3,986	30,938	25,237	2,677
Albuquerque .....	448,607	Jun	780,657	705,802	49,246	169,379	463,432	228,698	74,855	735,597	628,129	162,281
Carlsbad .....	25,625	Jun	29,999	25,986	550	8,010	17,249	9,027	4,013	27,836	23,542	1,694
Clovis .....	32,667	Jun	26,440	26,405	3,351	7,491	15,563	9,928	35	26,612	26,093	4,394
Farmington .....	37,844	Jun	205,126	114,086	1,344	24,108	88,634	20,034	91,040	183,292	113,525	10,238
Hobbs .....	28,657	Jun	36,170	33,892	459	12,903	20,030	12,129	2,278	39,972	36,383	6,824
Las Cruces .....	74,267	Jun	118,181	95,036	3,617	10,731	80,688	52,871	23,145	108,464	83,375	13,332
Rio Rancho .....	51,765	Jun	55,310	46,201	630	7,905	37,666	17,643	9,109	45,571	36,461	7,100
Roswell .....	45,293	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Santa Fe .....	62,203	Jun	158,315	131,236	4,817	39,338	87,081	50,137	27,079	148,409	119,651	21,272

See footnotes at end of table.



**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>MONTANA</b>												
Billings .....	—	—	—	5,689	19,421	—	5,136	3,271	12,388	2,485	16,031	39,330
Bozeman .....	—	898	413	1,282	3,611	2,150	1,454	—	5,081	884	2,995	19,555
Butte-Silver Bow .....	70	—	2,793	3,113	5,525	2,600	1,954	1,365	3,251	3,428	7,401	65,014
Great Falls .....	—	—	218	8,689	6,373	4,486	3,671	2,259	6,998	1,341	5,681	32,135
Helena .....	—	—	97	3,304	4,745	2,499	2,556	158	7,164	1,409	6,738	31,624
Missoula .....	—	—	1,779	2,086	7,365	6,347	2,802	1,241	4,473	2,134	—	36,003
<b>NEBRASKA</b>												
Bellevue .....	—	—	—	9,678	4,742	2,586	948	46	3,293	1,276	114	19,826
Fremont .....	—	—	—	3,628	2,456	1,638	2,030	375	7,561	308	46,595	13,031
Grand Island .....	—	76	726	9,672	5,982	3,989	3,709	309	5,177	1,627	44,521	86,961
Kearney .....	—	—	—	1,874	3,895	763	2,254	1,134	3,309	688	1,744	13,118
Lincoln .....	—	—	13,713	40,046	22,777	15,202	12,839	8,758	10,881	5,104	156,589	396,308
Omaha .....	—	—	—	51,083	70,596	51,710	37,326	5,684	51,634	22,319	34,780	468,791
<b>NEVADA</b>												
Carson City .....	—	1,540	75,139	9,446	10,706	4,881	7,271	1,052	4,029	2,573	6,036	73,286
Henderson .....	—	—	—	9,630	36,327	22,435	57,927	6,775	13,187	23,821	40,496	509,963
Las Vegas .....	—	810	2,014	61,550	88,462	69,831	66,279	11,950	32,304	19,953	1,042	350,001
North Las Vegas .....	—	—	—	561	12,315	29,349	12,603	15,741	8,814	4,371	32,618	95,316
Reno .....	—	—	—	866	110,523	50,295	37,200	9,486	18,953	11,385	—	393,170
Sparks .....	—	134	97	10,226	13,315	10,740	6,992	1,435	10,499	3,189	—	68,188
<b>NEW HAMPSHIRE</b>												
Concord .....	—	1,144	401	4,499	5,674	7,033	2,626	—	5,419	1,608	2,887	70,184
Dover .....	32,587	839	—	1,801	4,541	3,584	2,222	363	3,679	3,479	2,696	62,842
Manchester .....	116,357	2,186	3,492	16,873	17,788	16,768	8,247	33,996	8,229	21,693	12,502	447,775
Nashua .....	136,342	1,418	2,007	6,245	13,197	10,639	2,645	1,036	12,658	7,588	2,566	161,414
Rochester .....	36,414	965	206	1,746	3,752	2,590	549	310	3,993	4,113	2,062	82,645
<b>NEW JERSEY</b>												
Atlantic City .....	—	3,791	6,529	4,373	39,928	21,428	4,767	24,560	2,877	4,901	13,171	143,095
Bayonne .....	92,045	6,389	1,440	1,315	17,603	13,221	2,584	11,642	9,989	2,665	—	81,711
Bergenfield .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Camden .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Clifton .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
East Orange .....	184,109	784	2,740	1,666	20,476	11,842	2,593	4,136	11,739	2,100	17,425	48,622
Elizabeth .....	—	—	4,089	5,094	32,404	19,533	7,301	10,155	18,404	5,789	—	108,569
Englewood .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Fair Lawn .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Fort Lee .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Garfield .....	34,409	890	313	1,987	5,950	3,755	714	1,708	4,046	849	2,194	19,517
Hackensack .....	—	174	534	7,157	10,987	9,183	974	2,018	6,835	1,105	—	47,219
Hoboken .....	—	—	633	824	12,878	9,545	2,232	15,129	4,270	3,792	151	73,695
Jersey City .....	—	647	3,825	7,126	84,633	52,569	7,323	63,758	58,957	19,811	31,518	462,011
Kearny .....	—	—	676	3,451	12,526	8,254	1,197	—	6,822	1,994	3,712	40,373
Linden .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Long Branch .....	—	3	463	3,779	6,980	2,668	814	10,892	5,060	669	—	19,516
Millville .....	—	—	270	771	4,861	692	739	2,303	4,897	132	1,977	8,150
New Brunswick .....	114,264	—	580	949	12,229	6,680	1,478	19,100	5,940	11,857	4,859	250,293
Newark .....	—	6,181	29,675	9,990	113,561	53,903	10,352	178,543	57,866	16,710	23,917	358,761
Paramus .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Passaic .....	1,236	—	1,625	2,190	14,314	7,784	908	19,133	8,385	999	—	21,519
Paterson .....	—	2,400	8,713	7,798	35,195	23,470	4,218	24,553	28,171	4,442	530	76,604
Perth Amboy .....	—	261	466	5,786	11,002	3,990	1,529	5,252	6,106	2,393	3,540	51,084
Plainfield .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Rahway .....	—	176	681	2,385	8,031	4,753	1,472	3,693	2,996	884	4,249	38,645
Sayreville .....	—	—	283	2,749	8,201	365	1,045	4,658	4,796	1,311	4,206	30,977
Trenton .....	232,039	421	6,747	3,441	29,422	20,420	3,489	14,373	19,211	4,650	20,145	177,727
Union City .....	133,448	130	1,089	1,108	14,750	7,699	985	13,159	5,654	1,973	—	51,609
Vineland .....	—	—	3,898	3,095	9,057	2,211	618	3,561	7,117	2,100	57,590	129,848
West New York .....	80,435	14	292	4,130	9,974	5,850	2,391	935	5,444	1,418	—	24,145
Westfield .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>NEW MEXICO</b>												
Alamogordo .....	—	—	—	2,626	5,227	1,386	3,399	796	2,739	781	5,701	23,090
Albuquerque .....	—	5,858	9,929	55,400	99,494	47,509	68,751	19,302	66,093	30,114	107,468	892,718
Carlsbad .....	—	268	149	3,994	4,763	3,197	2,962	197	4,477	124	4,294	24,955
Clovis .....	—	—	—	2,234	4,886	4,455	1,666	2,716	4,037	1,354	519	16,227
Farmington .....	—	—	61	10,531	7,010	4,492	6,742	—	6,279	56,325	69,767	851,906
Hobbs .....	—	—	513	2,506	7,219	4,413	6,121	—	4,414	988	3,589	22,202
Las Cruces .....	—	—	27	12,346	14,157	6,647	5,439	1,709	12,314	5,331	25,089	114,349
Rio Rancho .....	—	—	22	4,689	12,416	212	3,998	609	6,814	656	9,110	21,523
Roswell .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Santa Fe .....	—	4,700	—	14,468	15,268	8,517	13,661	5,178	15,697	9,634	28,758	250,620

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total <sup>1</sup>		Capital outlay		
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>NEW YORK</b>												
Albany .....	95,658	Dec	131,787	131,779	—	22,688	79,212	41,842	8	141,928	141,892	20,592
Auburn .....	28,574	Jun	36,442	34,258	1,282	5,006	21,356	8,961	2,184	38,967	35,039	3,480
Binghamton .....	47,380	Dec	59,241	55,228	6,842	6,764	29,541	18,805	4,013	77,860	65,358	9,865
Buffalo .....	292,648	Jun	1,041,635	1,007,586	60,399	605,344	250,363	145,851	34,049	1,059,446	1,031,838	63,169
Elmira .....	30,940	Dec	33,129	26,814	2,111	5,547	13,401	8,249	6,315	36,655	32,009	5,662
Freeport .....	43,783	Feb	63,048	38,896	936	2,376	35,580	23,524	24,152	69,759	45,938	7,401
Glen Cove .....	26,622	Dec	38,629	34,990	3,128	7,364	23,074	17,064	3,639	41,987	39,480	7,321
Hempstead .....	56,554	May	54,766	50,547	1,494	12,033	36,824	29,912	4,219	58,449	55,466	4,232
Ithaca .....	29,287	Dec	39,122	36,218	661	2,472	28,821	17,437	2,904	45,224	41,751	8,180
Jamestown .....	31,730	Dec	82,934	51,955	4,630	14,394	28,221	10,648	30,979	79,368	57,827	1,812
Lindenhurst .....	27,819	Feb	8,820	8,820	543	1,345	6,672	4,310	—	8,961	8,961	2,252
Long Beach .....	35,462	Jun	56,492	53,164	4,888	4,548	41,483	26,312	3,328	57,855	51,737	7,999
Middletown .....	25,388	Dec	26,413	24,205	513	2,666	16,415	9,793	2,208	27,971	26,291	3,169
Mt Vernon .....	68,381	Dec	79,561	75,102	10,715	7,330	56,633	45,657	4,459	75,312	71,814	5,416
New Rochelle .....	72,182	Dec	98,344	98,044	11,036	11,131	74,349	58,447	300	96,337	96,266	12,010
New York City .....	8,008,278	Jun	55,348,843	52,718,016	3,246,035	19,178,083	30,181,733	22,235,234	2,630,827	66,897,656	54,501,683	6,987,698
Newburgh .....	28,259	Dec	37,036	33,596	963	4,436	22,534	11,318	3,440	36,462	33,630	3,108
Niagara Falls .....	55,593	Dec	98,097	90,632	7,680	12,375	55,087	34,291	7,465	91,611	83,086	6,438
North Tonawanda .....	33,262	Dec	31,994	29,622	1,363	3,859	18,528	12,621	2,372	32,636	30,599	3,266
Port Chester .....	27,867	May	27,766	27,766	6	1,622	23,490	12,639	—	32,976	32,976	9,166
Poughkeepsie .....	29,871	Dec	43,583	41,602	3,831	4,904	20,628	13,336	1,981	50,562	45,175	6,327
Rochester .....	219,773	Jun	891,461	860,615	34,494	446,905	278,638	180,949	30,846	902,256	882,134	89,971
Rome .....	34,950	Dec	42,791	39,204	1,660	9,006	27,713	20,621	3,587	42,799	39,807	5,805
Saratoga Springs .....	26,186	Dec	32,466	30,125	821	2,949	18,655	11,109	2,341	31,122	28,956	2,283
Schenectady .....	61,824	Dec	66,045	61,211	4,403	8,234	36,277	21,209	4,834	76,188	71,283	7,608
Spring Valley .....	25,464	May	22,584	22,584	6,744	1,086	14,394	12,553	—	24,963	24,963	2,614
Syracuse .....	147,306	Dec	463,002	450,519	22,376	273,204	94,427	26,536	12,483	525,375	515,520	45,033
Troy .....	49,170	Dec	60,146	52,941	3,668	12,329	26,730	16,691	7,205	57,416	51,186	7,141
Utica .....	60,651	Mar	69,533	65,533	7,395	18,794	39,344	27,684	4,000	73,506	69,730	13,044
Valley Stream .....	36,368	May	23,220	23,220	—	1,471	21,210	17,983	—	23,439	23,189	3,201
Watertown .....	26,705	Jun	35,669	29,213	1,174	4,226	13,482	8,800	6,456	38,783	33,289	3,057
White Plains .....	53,077	Jun	117,426	112,282	5,766	4,763	101,261	70,476	5,144	114,775	110,196	11,784
Yonkers .....	196,086	Jun	683,513	674,109	15,733	357,668	299,408	247,437	9,404	701,315	690,183	44,715
<b>NORTH CAROLINA</b>												
Asheville .....	68,889	Jun	102,047	84,250	4,931	7,874	58,399	34,161	17,797	108,085	84,522	6,814
Burlington .....	44,917	Jun	50,745	42,213	899	4,582	30,555	15,432	8,532	63,115	45,504	5,924
Cary .....	94,536	Jun	125,827	116,709	503	6,299	96,157	49,904	9,118	125,515	105,158	33,243
Chapel Hill .....	48,715	Jun	56,662	55,599	10,593	6,478	28,785	23,243	1,063	57,921	41,993	4,043
Charlotte .....	540,828	Jun	1,005,957	957,849	55,810	57,733	720,211	312,819	48,108	994,584	746,580	215,960
Concord .....	55,977	Jun	122,100	68,487	4,803	4,538	51,120	26,865	53,613	120,695	65,560	4,034
Durham .....	187,035	Jun	235,380	207,156	6,757	15,303	158,244	89,076	28,224	227,479	184,439	18,209
Fayetteville .....	121,015	Jun	271,984	117,307	5,775	9,598	86,113	37,019	154,677	255,314	110,134	9,671
Gastonia .....	66,277	Jun	132,643	68,145	2,851	9,424	45,458	20,893	64,498	143,368	71,878	10,120
Goldsboro .....	39,043	Jun	48,591	45,667	1,772	17,488	21,566	9,759	2,924	66,854	43,692	8,660
Greensboro .....	223,891	Jun	301,687	269,589	5,837	21,343	205,896	110,268	32,098	323,602	265,046	20,296
Greenville .....	60,476	Jun	222,536	76,269	14,114	4,998	48,143	20,811	146,267	250,855	85,045	13,345
Hickory .....	37,222	Jun	59,165	54,670	1,988	4,757	39,824	24,185	4,495	62,513	55,782	12,325
High Point .....	85,839	Jun	204,443	110,607	2,466	9,945	86,195	44,286	93,836	201,305	98,818	11,281
Jacksonville .....	66,715	Jun	37,348	34,956	1,165	4,211	21,553	11,613	2,392	40,539	35,295	4,539
Kannapolis .....	36,910	Jun	27,797	25,595	952	2,840	18,191	11,179	2,202	35,150	24,528	5,125
Monroe .....	26,228	Jun	87,269	35,362	423	2,215	29,074	10,864	51,907	82,220	30,011	6,012
Raleigh .....	276,093	Jun	303,308	282,945	7,833	25,263	208,317	122,311	20,363	338,395	303,071	55,475
Rocky Mount .....	55,893	Jun	173,152	87,839	2,182	35,133	42,771	15,004	85,313	165,819	81,080	5,286
Salisbury .....	26,462	Jun	40,286	35,933	863	3,264	28,540	11,682	4,353	45,074	30,053	1,250
Wilmington .....	75,838	Jun	113,159	105,344	3,015	7,972	83,082	45,586	7,815	112,121	85,339	10,287
Wilson .....	44,405	Jun	156,917	49,058	3,290	6,464	35,001	13,879	107,859	156,163	44,529	1,811
Winston Salem .....	185,776	Jun	239,586	210,921	13,500	20,873	155,731	75,551	28,665	314,320	226,389	46,384
<b>NORTH DAKOTA</b>												
Bismarck .....	55,532	Dec	77,071	67,555	8,811	4,686	53,352	21,861	9,516	72,736	54,383	14,387
Fargo .....	90,599	Dec	116,761	102,001	3,760	12,361	84,557	31,323	14,760	132,427	118,775	54,965
Grand Forks .....	49,321	Dec	95,756	88,374	11,104	13,856	61,053	23,178	7,382	121,045	107,239	49,152
Minot .....	36,567	Dec	38,016	30,381	508	3,896	25,977	16,620	7,635	40,162	33,092	14,809
<b>OHIO</b>												
Akron .....	217,074	Dec	356,285	322,893	4,147	47,206	255,769	163,990	33,392	369,511	336,032	74,250
Barberton .....	27,899	Dec	31,742	28,392	1,420	5,669	21,303	11,564	3,350	32,512	29,820	7,267
Beavercreek .....	37,984	Dec	16,525	16,525	—	4,671	11,854	7,897	—	19,249	19,249	2,887
Bowling Green .....	29,636	Dec	61,813	33,482	—	4,568	28,914	15,984	28,331	60,562	31,432	7,032
Brunswick .....	33,388	Dec	19,146	19,138	452	2,503	15,446	10,181	8	20,946	20,613	3,334

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>NEW YORK</b>												
Albany .....	—	—	189	13,973	32,333	22,700	7,789	—	10,994	17,877	36	299,203
Auburn .....	—	—	—	3,691	4,655	4,237	1,508	1,911	5,740	4,600	3,928	83,348
Binghamton .....	—	1,236	28	3,523	8,531	8,325	2,297	3,329	12,412	6,096	12,502	66,811
Buffalo .....	579,363	—	1,611	48,288	68,355	52,905	12,986	64,000	47,935	23,231	27,608	658,288
Elmira .....	—	—	49	4,531	5,535	3,830	1,446	1,741	1,353	963	4,646	38,228
Freeport .....	—	—	2	5,195	11,041	958	3,192	929	3,749	1,788	23,821	62,698
Glen Cove .....	—	2,831	180	2,347	7,597	611	2,029	4,898	4,567	2,475	2,507	44,609
Hempstead .....	—	—	—	4,676	14,598	1,502	2,063	8,105	2,245	1,669	2,983	41,920
Ithaca .....	—	—	—	6,610	6,158	4,864	3,880	1,979	5,543	782	3,473	23,054
Jamestown .....	25,671	—	—	2,362	4,778	4,150	1,619	—	4,696	4,290	21,541	52,850
Lindenhurst .....	—	—	—	2,756	—	1,180	708	—	729	106	—	2,672
Long Beach .....	31	—	—	5,969	11,433	2,639	5,569	340	7,465	1,450	6,118	40,580
Middletown .....	—	—	—	1,670	5,312	2,320	1,084	831	4,161	2,018	1,680	35,334
Mt Vernon .....	—	7,088	94	1,821	13,814	10,046	2,509	3,629	4,451	2,423	3,498	26,766
New Rochelle .....	—	7,319	307	4,949	20,762	14,923	2,561	7,155	4,678	7,258	71	126,629
New York City .....	14,413,916	8,788,773	5,731,194	1,212,317	3,763,975	1,378,405	684,894	3,175,227	2,474,010	2,444,791	12,395,973	63,934,121
Newburgh .....	—	—	—	1,805	8,032	4,777	2,413	529	4,143	2,953	2,832	33,625
Niagara Falls .....	—	3,296	—	7,599	12,492	10,244	9,780	3,417	12,020	2,827	8,525	109,534
North Tonawanda .....	—	—	37	4,049	4,417	3,094	2,121	419	5,328	949	2,037	16,026
Port Chester .....	—	5	81	8,290	5,465	1,380	1,296	2,703	1,926	1,766	—	32,470
Poughkeepsie .....	—	2,153	42	4,290	8,922	4,558	1,025	1,693	4,856	2,948	5,387	55,299
Rochester .....	510,907	—	495	17,587	57,314	37,588	16,342	18,008	19,251	16,220	20,122	345,380
Rome .....	—	—	131	4,018	5,362	4,575	1,159	1,651	3,252	2,160	2,992	44,419
Saratoga Springs .....	—	—	66	3,759	4,745	2,909	2,910	215	2,588	559	2,166	8,675
Schenectady .....	—	—	—	5,922	12,606	6,523	1,976	2,841	10,997	7,641	4,905	86,226
Spring Valley .....	15	5,836	4	1,294	6,102	399	829	1,525	72	505	—	12,209
Syracuse .....	290,497	—	34	22,804	32,526	23,489	8,549	7,214	8,805	31,649	9,855	475,739
Troy .....	—	—	220	4,650	9,480	8,750	1,845	3,067	4,244	4,323	6,230	116,189
Utica .....	—	3,357	31	9,270	10,634	9,266	3,549	2,340	2,260	7,284	3,776	92,791
Valley Stream .....	—	—	97	4,196	199	1,341	2,878	—	4,123	1,024	250	20,104
Watertown .....	—	—	—	3,466	4,897	6,077	1,068	443	3,375	2,053	5,494	41,694
White Plains .....	—	4,109	—	8,387	21,405	14,293	6,238	1,696	7,044	1,976	4,579	62,342
Yonkers .....	389,256	—	—	6,000	61,855	42,729	7,929	—	20,188	26,959	11,132	454,410
<b>NORTH CAROLINA</b>												
Asheville .....	—	—	53	8,360	12,834	11,798	10,488	3,872	19,161	2,494	23,563	95,050
Burlington .....	—	—	1,320	3,282	10,560	4,374	5,235	750	10,932	2,120	17,611	40,193
Cary Town .....	—	—	—	19,596	9,542	10,788	17,233	661	16,680	3,093	20,057	127,257
Chapel Hill .....	—	—	—	2,919	8,826	5,638	2,883	3,193	3,256	933	15,928	25,856
Charlotte .....	—	—	3,782	96,457	142,104	59,869	12,076	39,743	77,160	60,727	248,004	2,193,226
Concord .....	—	—	20	2,916	8,694	10,512	4,800	746	14,536	5,019	55,135	130,169
Durham .....	—	—	62	14,126	34,440	14,723	13,564	6,008	40,677	8,459	43,040	347,045
Fayetteville .....	—	—	—	11,688	24,010	11,670	6,289	2,921	22,245	8,723	145,180	246,967
Gastonia .....	—	—	26	4,093	12,121	14,293	5,136	2,316	15,429	5,581	71,490	116,485
Goldsboro .....	—	—	110	2,942	5,792	4,244	2,800	154	6,220	1,369	23,162	37,030
Greensboro .....	—	—	87	20,582	50,093	33,542	35,228	10,754	45,407	9,146	58,556	337,435
Greenville .....	—	—	—	8,235	11,595	8,118	5,520	16,192	14,271	3,721	165,810	116,322
Hickory .....	—	—	61	4,600	6,751	7,803	6,664	980	10,802	1,808	6,731	44,579
High Point .....	—	—	37	8,253	14,362	13,152	6,466	2,258	13,002	4,528	102,487	125,597
Jacksonville .....	—	—	—	1,962	7,353	3,796	4,041	609	9,150	1,664	5,244	34,214
Kannapolis .....	—	—	—	2,641	4,975	2,146	985	437	5,205	571	10,622	47,076
Monroe .....	—	—	14	1,635	5,368	3,565	4,098	781	5,790	1,113	52,209	35,260
Raleigh .....	—	1,338	—	42,049	50,094	29,056	42,132	7,267	45,802	13,257	35,324	265,177
Rocky Mount .....	—	—	13	4,633	8,686	7,315	5,330	2,811	13,734	1,032	84,739	26,242
Salisbury .....	—	—	33	2,864	5,633	3,126	2,667	798	6,624	1,361	15,021	58,361
Wilmington .....	—	—	—	5,283	15,964	11,367	9,896	2,242	16,874	2,215	26,782	124,320
Wilson .....	—	—	—	2,738	7,585	5,208	3,821	5,648	11,232	986	111,634	41,595
Winston Salem .....	—	—	83	20,429	38,097	16,300	23,597	15,592	43,313	10,223	87,931	363,719
<b>NORTH DAKOTA</b>												
Bismarck .....	—	—	858	13,651	6,919	3,679	2,214	1,165	5,565	4,531	18,353	72,607
Fargo .....	—	385	3,921	5,431	7,868	5,948	14,324	1,782	8,437	9,727	13,652	221,883
Grand Forks .....	—	—	1,732	4,076	6,120	3,816	9,649	5,858	19,618	10,535	13,806	211,943
Minot .....	—	281	—	2,714	4,134	2,594	1,069	—	2,962	867	7,070	25,952
<b>OHIO</b>												
Akron .....	—	—	25,140	41,966	46,825	29,148	13,470	3,947	36,902	18,218	33,479	361,326
Barberton .....	—	—	1,610	3,149	4,684	3,819	5,185	1,527	4,066	326	2,692	16,353
Beavercreek .....	—	—	215	4,747	5,698	—	2,979	84	—	1,074	—	16,223
Bowling Green .....	—	—	201	2,877	7,552	—	1,047	1,307	5,245	982	29,131	28,393
Brunswick .....	—	—	33	2,432	3,144	3,379	2,475	338	1,737	425	333	9,826

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total <sup>1</sup>	Capital outlay
					From federal government	From state government	Total <sup>1</sup>	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
<b>OHIO—Con.</b>												
Canton .....	80,806	Dec	102,621	91,403	7,981	5,806	70,117	45,171	11,218	96,417	86,028	3,536
Cincinnati .....	331,285	Dec	773,348	792,848	55,758	97,656	522,736	351,732	-19,500	904,348	706,410	184,269
Cleveland .....	478,403	Dec	1,283,815	954,428	73,725	155,692	725,011	424,781	329,387	1,265,811	912,369	156,747
Cleveland Heights .....	49,958	Dec	62,432	54,277	2,230	2,788	45,817	33,032	8,155	59,526	50,987	10,468
Columbus .....	711,470	Dec	1,211,818	1,063,945	60,827	135,314	858,440	516,003	147,873	1,224,920	1,081,254	194,834
Cuyahoga Falls .....	49,374	Dec	87,409	54,725	1,433	3,056	47,037	26,159	32,684	85,373	53,839	10,371
Dayton .....	166,179	Dec	353,814	307,235	25,936	22,543	258,756	128,712	46,570	346,570	312,945	44,632
Delaware .....	25,243	Dec	29,655	26,018	426	3,313	22,279	11,778	3,637	23,436	21,363	6,370
Dublin .....	31,392	Dec	73,829	72,304	56	2,948	68,598	55,518	1,525	78,918	76,152	32,424
East Cleveland .....	27,217	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Elyria .....	55,953	Dec	52,498	48,121	761	3,786	43,574	25,113	4,377	68,804	63,108	17,475
Fairfield .....	52,717	Dec	52,963	52,963	1,785	4,007	47,171	27,069	—	56,047	56,047	2,399
Fairborn .....	32,052	Dec	28,317	25,941	581	3,947	20,937	9,032	2,376	26,730	24,275	2,492
Fairfield .....	42,097	Dec	46,024	42,790	1,100	5,043	36,647	23,400	3,234	52,560	48,758	18,552
Findlay .....	38,967	Dec	47,050	39,987	—	4,490	35,497	17,939	7,063	51,620	46,616	17,822
Gahanna .....	32,636	Dec	34,711	29,894	1,086	4,134	23,727	14,515	4,817	26,992	22,370	6,361
Garfield Heights .....	30,734	Dec	25,957	25,957	31	5,183	20,612	16,707	—	25,644	25,644	1,000
Grove .....	27,075	Dec	26,520	26,032	—	1,748	22,698	16,873	488	27,632	27,038	11,503
Hamilton .....	60,690	Dec	170,772	69,912	2,671	9,387	57,854	25,499	100,860	184,299	86,077	31,004
Huber Heights .....	38,212	Dec	27,588	25,108	53	3,692	21,242	14,606	2,480	29,413	26,822	3,860
Kent .....	27,906	Dec	27,250	24,381	607	3,367	20,407	12,161	2,869	28,050	25,327	6,314
Kettering .....	57,502	Dec	54,418	54,418	853	9,141	44,424	31,999	—	52,264	52,264	10,041
Lakewood .....	56,646	Dec	63,399	54,863	—	11,690	43,173	30,682	8,536	61,257	51,825	4,542
Lancaster .....	35,335	Dec	62,429	35,714	826	6,014	28,804	13,828	26,715	75,772	38,598	7,246
Lima .....	40,081	Dec	47,647	39,824	2,847	6,000	30,977	15,973	7,823	51,608	43,703	253
Lorain City .....	68,652	Dec	60,119	53,038	—	19,333	33,705	22,602	7,081	66,481	59,011	14,259
Mansfield .....	49,346	Dec	56,108	49,344	2,939	7,495	36,936	25,842	6,764	57,647	51,609	8,674
Maple Heights .....	26,156	Dec	25,087	21,957	697	4,697	16,137	12,636	3,130	27,448	24,298	4,580
Marion .....	35,318	Dec	28,523	28,425	335	5,201	22,849	13,643	98	35,240	34,555	7,934
Massillon .....	31,325	Dec	30,964	30,964	471	4,828	25,077	14,215	—	23,695	23,695	86
Medina .....	25,139	Dec	21,625	19,044	925	1,969	16,150	10,457	2,581	26,569	24,356	7,846
Mentor .....	50,278	Dec	51,072	51,072	263	8,477	41,962	33,413	—	57,384	57,384	2,109
Middletown .....	51,605	Dec	61,564	56,523	985	12,915	42,623	23,455	5,041	85,532	75,286	20,590
Newark .....	46,279	Dec	39,619	34,010	810	8,044	25,156	16,095	5,609	42,633	37,438	4,040
North Olmsted .....	34,113	Dec	43,301	39,057	—	5,117	33,940	21,760	4,244	50,654	46,072	10,257
North Royalton .....	28,648	Dec	21,539	21,539	—	2,872	18,667	12,407	—	19,163	19,163	1,705
Parma .....	85,655	Dec	60,444	60,444	4,424	6,813	45,359	34,001	—	59,217	59,217	6,798
Reynoldsburg .....	32,069	Dec	22,915	20,497	56	3,204	17,237	10,889	2,418	26,625	24,249	6,693
Sandusky .....	27,844	Dec	32,586	27,879	—	3,621	24,258	14,151	4,707	31,993	27,116	2,510
Shaker Heights .....	29,405	Dec	45,171	45,171	1,621	3,181	40,025	28,900	—	43,704	43,704	5,701
Springfield .....	65,358	Dec	67,589	61,865	6,779	8,163	46,900	31,446	5,724	60,956	52,572	6,063
Stow .....	32,139	Dec	26,855	26,604	—	6,701	19,903	17,634	251	29,618	26,313	7,402
Strongsville .....	43,858	Dec	46,407	46,407	—	4,694	41,713	28,117	—	46,889	46,889	5,613
Toledo .....	313,619	Dec	378,080	347,090	17,549	39,990	289,354	180,418	30,990	366,342	342,713	56,644
Trotwood .....	27,420	Dec	14,987	14,154	71	2,998	10,452	7,611	833	16,386	15,193	972
Upper Arlington .....	33,686	Dec	38,036	37,713	—	621	33,759	26,081	323	31,534	31,332	5,381
Warren .....	46,832	Dec	67,051	58,489	2,620	3,867	50,082	18,453	8,562	56,824	47,669	2,680
Westerville .....	35,318	Dec	72,012	47,946	—	7,816	40,130	25,747	24,066	85,726	56,768	20,844
Westlake .....	31,719	Dec	49,384	49,384	—	8,280	40,877	28,792	—	47,221	47,221	16,152
Youngstown .....	82,026	Dec	104,252	89,636	6,857	11,132	71,647	35,557	14,616	95,265	78,989	6,775
Zanesville .....	25,586	Dec	30,465	26,706	—	6,154	20,552	13,517	3,759	27,715	24,579	1,040
<b>OKLAHOMA</b>												
Bartlesville .....	34,748	Jun	35,928	31,094	1,451	461	29,182	17,310	4,834	36,346	30,566	7,510
Broken Arrow .....	74,859	Jun	60,510	53,018	130	897	51,934	32,501	7,492	55,433	48,349	11,967
Edmond .....	68,315	Jun	108,631	55,914	904	1,021	53,989	31,575	52,717	105,215	59,462	11,706
Enid .....	47,045	Jun	44,803	39,033	1,301	2,071	35,661	21,835	5,770	32,624	26,719	4,580
Lawton .....	92,757	Jun	73,756	61,577	3,985	1,168	55,861	29,193	12,179	54,266	46,375	3,286
Midwest City .....	54,088	Jun	46,758	42,446	2,119	169	39,709	20,643	4,312	44,334	40,959	2,340
Moore .....	41,138	Jun	31,967	27,263	164	527	26,201	14,393	4,704	27,893	26,618	2,208
Muskogee .....	38,310	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Norman .....	95,694	Jun	233,647	226,057	1,726	4,310	220,021	45,335	7,590	241,848	233,248	25,148
Oklahoma City .....	506,132	Jun	776,004	710,972	37,790	33,457	638,717	350,178	65,032	858,748	750,567	279,328
Ponca City .....	25,919	Jun	50,777	20,323	828	162	19,144	7,924	30,454	49,545	23,934	2,985
Shawnee .....	28,692	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Stillwater .....	39,065	Jun	67,338	34,617	—	2,426	32,191	19,562	32,721	66,385	36,480	9,779
Tulsa .....	393,049	Jun	692,569	615,463	45,161	11,194	545,130	250,217	77,106	689,504	590,102	145,990

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>OHIO—Con.</b>												
Canton .....	—	—	4,240	5,928	16,090	15,014	2,546	9,396	10,039	2,068	10,389	45,690
Cincinnati .....	—	—	35,991	25,278	94,714	61,804	39,061	27,667	122,443	12,893	197,938	484,189
Cleveland .....	—	2,790	34,153	46,086	173,039	78,888	61,494	122,323	49,407	48,669	353,442	2,561,236
Cleveland Heights .....	—	239	383	5,833	7,887	6,774	3,735	3,425	4,609	1,484	8,539	31,705
Columbus .....	—	—	59,150	93,767	202,751	144,754	81,940	16,316	181,126	96,466	143,666	1,675,006
Cuyahoga Falls .....	—	244	292	8,894	7,733	6,448	6,008	324	5,958	1,204	31,534	36,065
Dayton .....	—	—	—	34,440	51,766	36,432	11,920	12,917	29,771	16,763	33,625	304,306
Delaware .....	—	—	—	2,216	3,317	2,841	1,265	501	3,613	320	2,073	11,902
Dublin .....	—	—	139	18,551	6,727	—	17,220	—	4,042	6,733	2,766	102,017
East Cleveland .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Elyria .....	—	—	2,107	4,252	10,856	7,115	2,274	1,368	15,803	1,278	5,696	31,073
Euclid .....	—	—	482	3,293	10,266	7,578	3,685	1,668	14,002	3,595	—	55,589
Fairborn .....	—	—	77	1,560	4,910	4,514	345	902	4,413	339	2,455	5,627
Fairfield .....	—	—	397	10,956	6,460	3,487	4,061	—	8,219	1,630	3,802	31,175
Findlay .....	—	—	707	3,637	5,878	5,041	1,334	—	17,581	1,836	5,004	39,567
Gahanna .....	—	—	38	4,385	4,804	—	1,620	2,328	1,918	407	4,622	9,812
Garfield Heights .....	—	—	94	1,755	5,459	3,284	1,019	173	2,202	1,111	—	28,230
Grove .....	—	—	198	3,726	5,930	—	2,584	1,003	1,234	1,452	594	23,139
Hamilton .....	—	—	2,231	5,234	12,597	7,809	2,594	3,923	12,526	3,254	98,222	339,008
Huber Heights .....	—	—	—	3,623	5,955	5,454	264	109	2,824	1,582	2,591	39,152
Kent .....	—	—	442	1,394	4,863	6,978	958	609	4,302	1,101	2,723	20,271
Kettering .....	—	—	—	13,230	9,018	7,224	9,465	1,767	—	548	—	8,708
Lakewood .....	—	—	3,216	2,539	6,487	5,780	2,777	3,172	8,013	4,218	9,432	75,876
Lancaster .....	—	—	1,127	4,172	6,030	5,555	1,867	806	9,098	390	37,174	7,932
Lima .....	—	—	—	3,529	8,397	5,689	1,088	4,062	9,336	529	7,905	14,021
Lorain City .....	—	—	1,510	3,323	8,503	6,900	3,935	8,306	14,079	1,542	7,470	34,314
Mansfield .....	—	88	98	10,430	9,529	8,215	988	1,728	5,941	191	6,038	19,337
Maple Heights .....	—	—	80	1,668	5,654	3,865	1,113	87	1,939	457	3,150	9,544
Marion .....	—	—	1,021	2,916	5,385	5,353	1,171	408	8,179	689	685	11,075
Massillon .....	—	—	571	2,014	3,706	3,088	1,275	188	4,353	1,380	—	30,477
Medina .....	—	—	126	657	3,857	551	2,749	567	2,267	363	2,213	22,416
Mentor .....	—	—	19	15,824	8,796	9,847	7,947	292	638	2,617	—	40,528
Middletown .....	—	—	1,737	8,776	9,664	7,120	3,125	5,863	9,785	1,903	10,246	35,015
Newark .....	—	869	789	4,961	6,694	5,969	2,464	1,493	4,475	195	5,195	20,248
North Olmsted .....	—	259	188	5,991	6,065	4,722	5,544	—	8,100	4,193	4,582	71,030
North Royalton .....	—	—	283	1,750	4,867	2,621	554	648	4,297	203	—	4,752
Parma .....	—	—	1,039	5,313	11,263	8,325	3,962	4,767	1,006	4,350	—	68,019
Reynoldsburg .....	—	—	155	866	5,802	—	1,138	—	4,120	1,162	2,376	23,976
Sandusky .....	—	—	29	1,582	4,631	4,292	741	766	6,014	1,148	4,877	28,357
Shaker Heights .....	—	—	359	3,141	8,604	5,623	3,797	3,772	3,683	35	—	8,145
Springfield .....	—	—	691	4,506	11,961	9,824	1,978	376	6,060	1,523	8,384	41,688
Stow .....	—	—	461	6,610	3,287	4,647	1,518	1,120	—	399	3,305	8,495
Strongsville .....	—	—	1,384	7,100	8,681	4,007	4,208	1,539	6,260	1,686	—	35,120
Toledo .....	—	—	16,189	27,446	71,599	52,804	5,537	13,536	57,039	18,824	23,629	328,786
Trotwood .....	—	—	—	1,692	5,090	2,762	546	92	1,966	84	1,193	3,635
Upper Arlington .....	—	—	159	2,302	5,007	5,998	2,521	88	2,512	912	202	19,909
Warren .....	—	—	697	4,387	5,937	4,795	565	3,054	7,666	2,173	9,155	39,602
Westerville .....	—	—	—	6,172	6,600	7,613	15,683	—	6,495	1,668	28,958	39,160
Westlake .....	—	—	491	2,567	6,618	3,398	2,887	—	5,320	3,969	—	64,883
Youngstown .....	—	—	1,793	7,775	17,082	8,514	2,592	5,363	14,608	2,035	16,276	32,710
Zanesville .....	—	—	129	1,002	8,199	553	932	—	5,355	419	3,136	6,548
<b>OKLAHOMA</b>												
Bartlesville .....	—	—	—	3,266	4,122	4,109	2,805	1,102	6,921	402	5,780	15,935
Broken Arrow .....	—	—	1,412	8,142	9,613	5,429	5,521	—	4,124	3,751	7,084	85,783
Edmond .....	—	1,399	—	6,900	11,436	8,137	9,026	—	6,317	740	45,753	81,653
Enid .....	—	—	1,187	4,982	4,702	3,523	355	869	2,289	133	5,905	44,338
Lawton .....	—	—	108	3,026	10,407	7,418	3,231	2,256	5,534	349	7,891	69,250
Midwest City .....	—	—	1,722	2,638	8,265	6,083	3,664	518	4,268	1,018	3,375	39,289
Moore .....	—	—	—	2,353	4,567	3,985	887	264	1,777	1,406	1,275	30,885
Muskogee .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Norman .....	—	8	155,430	15,034	14,306	10,782	5,197	550	14,671	5,472	8,600	90,909
Oklahoma City .....	—	—	—	85,965	109,929	98,496	116,711	20,202	109,627	39,560	108,181	937,138
Ponca City .....	—	—	501	1,880	3,506	3,845	1,480	647	3,962	200	25,611	38,035
Shawnee .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Stillwater .....	—	—	2,046	1,595	6,476	4,851	3,700	—	10,666	842	29,905	45,741
Tulsa .....	—	28,023	24,418	20,470	90,167	53,705	29,841	6,500	109,482	71,360	99,402	1,448,373

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total <sup>1</sup>		Capital outlay		
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>OREGON</b>												
Albany .....	40,852	Jun	47,210	39,541	636	4,596	34,103	22,135	7,669	54,538	45,126	8,305
Beaverton .....	76,129	Jun	57,817	50,353	986	6,859	38,607	22,972	7,464	53,565	46,699	10,431
Bend .....	52,029	Jun	52,763	46,916	909	3,474	39,859	27,637	5,847	59,707	52,482	21,433
Corvallis .....	49,322	Jun	60,954	54,591	2,398	3,517	46,505	21,800	6,363	90,882	80,321	5,723
Eugene .....	137,893	Jun	404,507	190,840	9,946	9,383	154,430	81,888	213,667	396,099	205,368	46,097
Gresham .....	90,205	Jun	83,756	75,387	1,282	6,274	65,600	37,870	8,369	88,680	78,899	7,342
Hillsboro .....	70,186	Jun	84,536	71,255	—	3,956	67,232	40,334	13,281	81,610	63,790	8,567
Keizer .....	32,203	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lake Oswego .....	35,278	Jun	48,327	43,543	—	4,527	39,016	26,775	4,784	45,468	41,183	14,430
Mcminnville .....	26,499	Jun	61,035	31,409	1,381	1,984	27,283	12,589	29,626	65,089	24,866	4,272
Medford .....	63,154	Jun	58,240	51,949	816	3,978	43,665	33,935	6,291	58,574	49,746	11,836
Oregon City .....	25,754	Jun	34,216	29,675	—	2,233	26,721	12,861	4,541	29,834	26,374	4,684
Portland .....	529,121	Jun	810,030	723,890	27,868	38,196	606,838	322,921	86,140	1,025,405	875,595	156,860
Salem .....	136,924	Jun	156,938	138,926	3,506	18,610	116,810	65,115	18,012	172,579	152,493	24,991
Springfield .....	52,864	Jun	101,350	58,787	—	7,708	51,034	15,989	42,563	112,987	51,035	4,045
Tigard Town .....	41,223	Jun	30,214	25,270	106	2,459	21,040	15,826	4,944	28,002	23,122	3,518
<b>PENNSYLVANIA</b>												
Allentown .....	106,632	Dec	97,877	82,885	4,143	9,859	68,283	38,241	14,992	104,064	82,652	3,600
Altoona .....	49,523	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bethel Park .....	33,556	Dec	14,669	16,628	37	1,131	14,884	9,248	-1,959	20,507	19,665	616
Bethlehem .....	71,329	Dec	78,840	58,196	5,962	3,950	44,977	23,686	20,644	84,858	64,390	15,551
Chester .....	36,854	Dec	21,718	23,495	34	3,608	19,746	16,585	-1,777	30,844	27,462	35
Easton .....	26,263	Dec	26,692	22,094	2,332	1,687	18,043	7,152	4,598	34,619	31,754	5,668
Erie .....	103,717	Dec	81,072	82,228	5,750	8,764	66,716	31,240	-1,156	81,857	69,945	4,812
Harrisburg .....	48,950	Dec	79,258	77,322	1,556	17,264	58,462	19,652	1,936	90,336	85,952	13,104
Lancaster .....	56,348	Dec	57,769	43,010	2,072	6,423	34,290	18,476	14,759	51,569	41,058	1,678
Monroeville .....	29,349	Dec	27,238	26,758	29	939	24,843	17,967	480	28,892	28,270	3,729
New Castle .....	26,309	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Norristown .....	31,282	Dec	17,692	16,959	2,037	1,067	13,770	12,143	733	21,629	19,190	1,589
Philadelphia .....	1,517,550	Jun	5,321,823	4,756,529	451,180	1,434,072	2,723,624	2,042,695	565,294	6,300,394	4,826,525	507,316
Pittsburgh .....	334,563	Dec	555,311	508,149	36,239	69,907	364,156	275,898	47,162	537,551	480,474	43,433
Plum .....	26,940	Dec	8,039	7,652	25	784	6,416	5,199	387	9,622	9,183	1,838
Reading .....	81,207	Dec	74,166	64,956	818	14,731	49,173	24,066	9,210	92,500	78,932	270
Scranton .....	76,415	Dec	63,439	66,211	8,143	12,807	43,878	36,299	-2,772	94,033	85,824	20,743
State College .....	38,420	Dec	20,089	19,441	1,092	1,369	16,980	6,304	648	33,260	32,303	10,647
Wilkes Barre .....	43,123	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Williamsport .....	30,706	Dec	23,199	18,893	5,322	3,280	9,791	8,154	4,306	20,932	17,605	1,618
York .....	40,862	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>RHODE ISLAND</b>												
Cranston .....	79,269	Jun	180,486	177,500	1,917	40,409	135,174	110,254	2,986	196,592	180,860	2,521
East Providence .....	48,688	Oct	109,757	105,490	1,262	34,183	69,547	59,836	4,267	119,943	110,486	3,096
Newport .....	26,475	Jun	93,534	85,181	1,312	19,831	64,038	50,867	8,353	102,952	91,022	12,322
Pawtucket .....	72,958	Jun	161,824	152,218	6,166	74,343	71,709	66,054	9,606	158,577	146,222	6,515
Providence .....	173,618	Jun	573,747	530,722	35,242	228,944	266,536	220,453	43,025	589,160	492,289	19,739
Warwick .....	85,808	Jun	274,995	228,422	1,022	50,216	177,184	152,849	46,573	263,523	235,442	6,135
Woonsocket .....	43,224	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>SOUTH CAROLINA</b>												
Aiken .....	25,337	Jun	30,824	25,710	409	1,914	22,953	12,766	5,114	36,555	31,013	8,582
Anderson .....	25,514	Jun	27,417	27,369	2,479	1,843	23,047	13,911	48	25,726	25,352	2,433
Charleston .....	96,650	Dec	189,199	152,505	6,320	8,225	125,807	71,691	36,694	171,390	101,100	3,683
Columbia .....	116,278	Jun	186,862	148,493	—	7,933	123,317	55,764	38,369	178,328	132,716	29,524
Florence .....	30,248	Jun	40,445	26,102	1,180	2,404	18,122	9,536	14,343	50,147	33,008	7,152
Goose Creek .....	29,208	Dec	11,337	9,146	388	945	6,087	4,271	2,191	10,635	8,387	725
Greenville .....	56,002	Jun	122,482	90,242	2,212	6,022	81,396	53,667	32,240	136,203	88,365	13,301
Hilton Head Island .....	33,862	Jun	27,231	27,231	3	4,696	22,532	19,709	—	31,146	31,146	5,187
Mount Pleasant .....	47,609	Jun	49,871	41,160	682	2,413	33,594	20,900	8,711	45,214	38,097	6,012
North Charleston .....	79,641	Jun	59,011	59,011	4,909	2,241	45,535	33,988	—	61,372	61,372	8,813
Rock Hill .....	49,765	Jun	103,205	33,638	1,715	1,763	30,157	19,318	69,567	94,598	34,912	1,223
Spartanburg .....	39,673	Jun	49,704	33,941	2,147	3,120	27,957	19,565	15,763	63,333	29,579	1,104
Summerville .....	27,752	Dec	23,679	19,928	135	1,411	16,040	8,997	5,751	19,858	14,738	838
Sumter .....	39,643	Jun	31,848	25,069	526	1,819	17,737	10,855	6,779	25,230	19,328	1,682
<b>SOUTH DAKOTA</b>												
Rapid City .....	59,607	Dec	77,056	69,891	4,046	843	64,771	39,816	7,165	72,057	66,983	7,743
Sioux Falls .....	123,975	Dec	154,678	135,661	5,534	3,586	125,856	93,898	19,017	149,961	116,194	16,697

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>OREGON</b>												
Albany .....	—	—	1,329	5,378	6,063	4,811	3,410	438	7,504	1,337	9,412	44,781
Beaverton .....	—	749	—	4,797	10,333	—	132	1,992	7,408	1,131	6,866	43,278
Bend .....	—	—	—	14,248	11,976	6,690	—	1,620	8,015	1,696	7,225	46,067
Corvallis .....	—	—	—	4,566	8,022	6,951	3,570	3,489	6,854	1,018	10,561	88,876
Eugene .....	—	—	—	9,417	27,219	19,081	13,750	9,713	23,196	4,440	190,731	284,590
Gresham .....	—	1,036	—	6,759	18,602	12,107	2,635	1,184	11,906	2,984	9,781	85,338
Hillsboro .....	—	—	—	7,921	13,487	8,727	9,325	—	13,907	66	17,820	14,232
Keizer .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lake Oswego .....	—	—	—	519	4,768	5,552	5,051	—	5,223	1,883	4,285	61,215
Mcminnville .....	—	—	2,256	1,429	3,919	1,185	3,112	47	2,910	2,160	40,223	46,439
Medford .....	—	—	—	8,933	11,864	7,168	3,074	1,135	7,345	1,900	8,828	39,377
Oregon City .....	—	—	—	2,957	3,572	3,034	1,896	1,790	4,825	443	3,460	15,740
Portland .....	—	—	—	109,204	125,908	69,647	69,119	41,144	181,249	91,988	149,810	1,991,311
Salem .....	—	—	—	15,778	22,033	15,810	8,461	6,821	41,649	3,348	20,086	150,967
Springfield .....	—	—	3,963	4,885	8,956	5,053	68	3,494	14,539	625	61,952	24,939
Tigard Town .....	—	128	—	2,487	6,336	—	2,192	—	1,405	119	4,880	7,171
<b>PENNSYLVANIA</b>												
Allentown .....	—	—	4,098	5,006	17,330	10,027	3,361	5,927	15,886	5,630	21,412	159,794
Altoona .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bethel Park .....	—	—	—	3,070	3,523	311	1,734	82	3,723	129	842	3,717
Bethlehem .....	—	—	1,229	10,597	7,629	5,121	3,375	8,589	7,675	2,501	20,468	174,177
Chester .....	—	—	1,057	2,590	9,828	4,206	798	22	1,947	—	3,382	—
Easton .....	—	—	60	1,034	4,218	2,137	839	1,312	5,805	1,948	2,865	79,096
Erie .....	—	—	—	6,123	12,864	9,288	4,342	6,014	14,125	4,693	11,912	94,705
Harrisburg .....	—	—	162	7,287	13,468	6,722	11,323	13,021	14,395	6,871	4,384	120,283
Lancaster .....	—	—	—	2,213	8,991	4,418	1,395	3,711	6,061	2,330	10,511	72,276
Monroeville .....	—	—	79	4,596	6,562	1,083	1,701	828	4,415	670	622	14,910
New Castle .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Norristown .....	—	—	169	2,086	4,987	1,719	379	1,507	548	752	2,439	22,155
Philadelphia .....	21,971	436,595	1,002,043	98,742	494,771	155,840	97,767	179,125	272,251	180,688	1,473,869	5,157,695
Pittsburgh .....	—	—	14,577	33,946	71,015	54,161	9,016	72,109	20,219	65,188	57,077	1,129,963
Plum .....	—	—	12	3,750	2,339	293	92	237	868	152	439	3,700
Reading .....	—	—	1,865	4,681	16,317	7,386	2,139	11,958	11,418	4,160	13,568	110,487
Scranton .....	—	—	1,982	12,135	11,851	15,246	585	8,958	1,905	1,045	8,209	26,760
State College .....	—	—	215	624	4,462	3,842	393	1,073	5,941	988	957	15,717
Wilkes Barre .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Williamsport .....	—	—	—	1,554	4,362	2,980	396	2,661	20	51	3,327	794
York .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>RHODE ISLAND</b>												
Cranston .....	95,051	120	—	4,496	18,891	23,300	1,722	1,023	16,546	3,528	15,732	84,864
East Providence .....	63,643	61	208	5,636	8,290	7,676	2,439	2,105	6,406	1,242	9,457	24,325
Newport .....	48,572	—	—	2,127	7,827	8,487	2,181	775	5,426	513	11,930	44,791
Pawtucket .....	85,759	136	—	2,513	13,013	12,311	2,712	7,854	3,698	3,674	12,355	56,735
Providence .....	255,167	530	536	4,008	36,195	41,984	10,703	21,116	8,179	21,352	96,871	457,722
Warwick .....	138,051	1,841	—	5,941	15,887	14,148	2,283	1,477	6,141	7,586	28,081	150,606
Woonsocket .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>SOUTH CAROLINA</b>												
Aiken .....	—	—	—	1,492	4,127	—	7,570	1,016	6,282	234	5,542	13,223
Anderson .....	—	—	66	1,357	5,685	2,377	1,228	1,438	5,208	1,245	374	20,980
Charleston .....	—	592	601	2,605	23,803	11,191	7,057	4,294	18,466	4,019	70,290	356,349
Columbia .....	—	—	874	3,612	25,320	26,421	8,950	1,909	24,719	1,346	45,612	193,783
Florence .....	—	—	75	1,874	5,481	3,312	1,962	1,316	10,954	1,574	17,139	63,056
Goose Creek .....	—	—	582	477	2,832	710	675	—	769	354	2,248	6,393
Greenville .....	—	—	136	8,093	12,817	8,064	20,059	1,339	5,869	3,600	47,838	177,328
Hilton Head Island .....	—	—	162	—	2,104	8,695	2,451	—	—	4,839	—	77,815
Mount Pleasant .....	—	—	—	2,371	6,790	4,028	3,355	—	8,671	872	7,117	49,100
North Charleston .....	—	661	163	5,010	15,691	9,398	7,065	1,500	4,344	2,055	—	36,105
Rock Hill .....	—	—	—	1,209	7,135	3,509	3,209	—	3,857	2,551	59,686	85,560
Spartanburg .....	—	—	151	1,981	8,325	3,308	239	1,571	3,886	621	33,754	139,992
Summerville .....	—	—	—	1,390	2,907	2,410	1,137	—	3,292	96	5,120	5,718
Sumter .....	—	—	—	891	6,557	3,233	1,173	—	3,273	215	5,902	26,997
<b>SOUTH DAKOTA</b>												
Rapid City .....	—	—	432	13,131	7,794	5,726	16,387	1,693	4,777	3,462	5,074	69,823
Sioux Falls .....	—	—	4,644	23,753	15,991	11,800	14,704	3,531	12,154	6,755	33,767	131,051

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total <sup>1</sup>	Capital outlay	
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>TENNESSEE</b>												
Bartlett .....	40,543	Jun	37,289	33,791	356	5,598	20,594	11,907	3,498	34,233	31,283	3,526
Chattanooga .....	155,554	Jun	630,579	291,311	26,873	28,755	209,387	113,293	339,268	637,248	256,469	27,133
Clarksville .....	103,455	Jun	178,651	66,268	2,852	11,970	43,599	24,809	112,383	194,857	75,990	23,259
Cleveland .....	37,192	Jun	129,391	63,494	530	20,822	27,184	13,228	65,897	118,077	56,831	1,799
Collierville .....	31,872	Jun	35,976	33,625	—	3,997	24,911	15,413	2,351	36,584	33,166	7,697
Columbia .....	33,055	Jun	71,018	28,668	228	3,723	17,681	6,330	42,350	73,821	31,252	7,082
Franklin .....	41,842	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Germantown .....	37,348	Jun	41,593	38,582	—	5,974	27,324	15,779	3,011	42,475	39,059	6,513
Hendersonville .....	40,620	Jun	21,061	21,061	406	4,315	10,989	6,816	—	22,539	22,539	2,476
Jackson .....	59,643	Jun	221,174	83,113	2,534	5,796	53,545	25,600	138,061	219,207	72,053	11,098
Johnson City .....	55,469	Jun	246,559	124,823	1,603	31,051	65,175	33,443	121,736	245,349	115,404	10,817
Kingsport .....	44,905	Jun	123,292	113,135	1,456	26,484	63,419	38,401	10,157	115,665	104,171	13,256
Knoxville .....	173,890	Jun	677,610	256,726	9,639	29,814	203,340	123,510	420,884	665,087	226,504	40,105
Memphis .....	650,100	Jun	2,967,197	1,601,763	24,418	505,639	570,972	364,395	1,365,434	2,993,286	1,520,287	87,153
Murfreesboro .....	68,816	Jun	171,600	99,888	2,626	27,913	45,912	28,010	71,712	191,711	129,382	37,451
Nashville-Davidson .....	569,891	Jun	2,445,514	1,711,385	11,398	345,999	1,113,001	682,890	734,129	2,573,289	1,641,965	148,266
Oak Ridge .....	27,387	Jun	110,457	71,825	2,429	23,133	31,077	17,195	38,632	112,611	70,033	6,245
Smyrna .....	25,569	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>TEXAS</b>												
Abilene .....	115,930	Sep	101,045	84,076	5,387	2,570	76,115	51,679	16,969	103,102	85,345	11,929
Allen .....	43,554	Sep	64,404	54,545	—	539	54,006	33,282	9,859	66,399	59,710	26,769
Amarillo .....	173,627	Sep	214,348	187,157	9,643	9,569	167,858	77,788	27,191	191,862	156,896	30,354
Arlington .....	332,969	Sep	330,885	290,984	7,303	22,074	258,237	159,899	39,901	343,455	276,448	40,505
Austin .....	656,562	Sep	1,805,796	970,782	45,000	32,825	889,239	406,973	835,014	2,097,450	1,028,153	278,061
Baytown .....	66,430	Sep	72,525	63,813	1,411	5,613	56,789	40,176	8,712	72,374	60,880	10,690
Beaumont .....	113,866	Sep	121,941	104,396	8,976	3,244	91,940	64,104	17,545	136,893	110,342	14,715
Bedford .....	47,152	Sep	38,211	29,811	—	112	29,125	21,597	8,400	33,377	27,465	—
Big Spring .....	25,233	Sep	62,517	56,686	—	357	56,069	8,377	5,831	62,974	57,253	2,553
Brownsville .....	139,722	Sep	199,209	103,527	10,209	3,720	89,064	44,483	95,682	189,254	110,720	28,328
Bryan .....	65,660	Sep	200,343	63,534	—	2,165	60,697	26,509	136,809	199,705	68,246	18,478
Carrollton .....	109,576	Sep	124,306	105,808	—	19	105,526	70,242	18,498	128,503	99,873	30,053
Cedar Hill .....	32,093	Sep	32,044	24,681	—	23	24,189	14,839	7,363	30,494	23,438	1,871
Cedar Park .....	26,049	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cleburne .....	26,005	Sep	32,618	26,398	1,590	69	24,739	12,451	6,220	28,589	23,650	1,836
College Station .....	67,890	Sep	107,044	55,173	1,875	1,620	51,678	27,735	51,871	127,937	71,474	21,538
Conroe .....	36,811	Sep	42,308	38,435	881	202	37,175	29,106	3,873	41,297	39,502	10,807
Coppell .....	35,958	Sep	52,084	44,240	—	144	43,917	31,378	7,844	55,297	45,414	17,622
Copperas Cove .....	29,592	Sep	17,803	14,466	—	—	14,466	6,637	3,337	17,949	14,621	4,345
Corpus Christi .....	277,454	Jul	331,556	237,040	7,039	7,488	221,174	111,075	94,516	331,085	223,553	33,178
Dallas .....	1,188,580	Sep	1,618,206	1,744,086	50,945	31,107	1,660,642	798,362	-125,880	2,380,918	2,013,212	672,840
Deer Park .....	28,520	Sep	25,132	22,562	—	—	22,562	16,250	2,570	25,204	19,574	928
Del Rio .....	33,867	Sep	32,605	25,353	949	3,204	20,932	8,969	7,252	34,291	24,398	6,888
Denton .....	80,537	Sep	205,804	90,086	562	6,095	83,397	40,030	115,718	236,178	103,419	25,522
De Soto .....	37,646	Sep	41,938	34,675	29	—	34,376	20,859	7,263	44,284	38,964	8,791
Duncanville .....	36,081	Sep	35,120	29,459	—	1,500	27,959	18,261	5,661	35,399	29,302	2,783
Edinburg .....	48,465	Sep	41,868	36,090	—	2,622	33,468	18,822	5,778	41,183	37,341	8,495
El Paso .....	563,662	Sep	527,207	444,055	52,586	11,569	374,120	208,348	83,152	589,556	438,238	114,212
Euless .....	46,005	Sep	46,977	39,683	—	868	38,815	20,108	7,294	64,372	56,828	18,326
Farmers Branch .....	27,508	Sep	62,489	54,337	—	160	53,089	38,359	8,152	54,086	48,619	6,910
Flower Mound .....	50,702	Sep	37,933	27,176	—	225	26,951	20,125	10,757	43,897	33,318	1,762
Fort Worth .....	534,694	Sep	563,671	624,201	—	39,457	584,744	346,941	-60,530	805,595	566,215	108,721
Friendswood .....	29,037	Sep	21,791	18,410	13	523	17,822	12,486	3,381	21,070	14,976	2,390
Frisco .....	33,714	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Galveston .....	57,247	Sep	97,560	88,008	4,011	1,701	80,282	35,117	9,552	85,652	68,887	2,242
Garland .....	215,768	Sep	377,329	166,728	3,561	9,165	152,760	78,539	210,601	378,203	194,263	45,550
Georgetown .....	28,339	Sep	55,338	22,975	—	197	22,778	10,786	32,363	68,346	38,328	7,712
Grand Prairie .....	127,427	Sep	155,916	136,485	—	14,719	121,766	76,523	19,431	151,509	134,338	26,925
Grapevine .....	42,059	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Haltom City .....	39,018	Sep	28,897	22,676	9	196	22,386	16,030	6,221	28,821	23,423	3,409
Harlingen .....	57,564	Sep	69,002	61,730	4,632	529	56,236	27,556	7,272	74,865	67,074	7,781
Houston .....	1,953,631	Jun	2,530,810	2,290,340	153,375	41,286	2,077,991	1,212,296	240,470	3,100,518	2,600,871	781,167
Huntsville .....	35,078	Sep	31,916	23,050	—	558	22,264	9,792	8,866	41,765	35,514	14,044
Hurst .....	36,273	Sep	47,436	39,271	188	224	38,859	28,368	8,165	42,788	33,693	6,446
Irving .....	191,615	Sep	242,839	206,102	2,144	644	203,314	142,147	36,737	283,128	212,473	30,795
Keller .....	27,345	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Killeen .....	86,911	Sep	65,892	55,689	1,331	—	54,342	31,228	10,203	65,859	52,058	9,012
Kingsville .....	25,575	Sep	18,258	14,594	562	113	13,919	8,196	3,664	17,058	13,714	999
La Porte .....	31,880	Sep	38,110	33,997	—	673	33,324	16,362	4,113	34,148	28,890	3,439
Lake Jackson .....	26,386	Sep	24,244	21,414	—	59	21,355	13,193	2,830	21,519	19,326	3,410
Lancaster .....	25,894	Sep	29,437	26,178	1,617	2,372	22,189	14,903	3,259	36,576	29,812	7,945
Laredo .....	176,576	Sep	207,304	188,485	13,862	8,800	165,179	65,090	18,819	208,707	182,194	38,804
League City .....	45,444	Sep	47,001	38,149	—	301	37,848	23,510	8,852	36,232	31,287	3,016
Lewisville .....	77,737	Sep	88,992	76,682	262	543	75,877	43,271	12,310	62,291	48,981	502
Longview .....	73,344	Sep	84,566	72,006	3,720	2,204	66,079	42,705	12,560	97,350	74,479	18,117

See footnotes at end of table.



**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>TENNESSEE</b>												
Bartlett .....	—	—	1,110	4,974	8,022	3,793	4,600	—	3,777	1,042	2,950	33,020
Chattanooga .....	9,003	11,504	1,454	18,418	35,725	22,271	21,730	10,229	32,423	22,756	380,779	454,079
Clarksville .....	—	—	15	8,577	13,156	9,235	3,010	1,366	6,960	4,470	118,867	176,436
Cleveland .....	28,568	—	375	2,806	5,700	4,652	1,288	—	6,150	2,365	61,246	81,802
Collierville .....	—	—	220	3,137	6,023	4,854	3,501	—	4,854	1,061	3,418	38,117
Columbia .....	20	—	10	2,306	5,094	4,724	1,159	—	10,811	1,038	42,569	46,076
Franklin .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Germantown .....	—	—	—	1,942	6,691	4,908	9,610	1,816	4,802	1,827	3,416	35,965
Hendersonville .....	—	161	11	5,683	4,650	4,287	1,881	—	2,673	372	—	7,385
Jackson .....	—	—	62	7,844	10,063	7,361	7,748	1,009	19,556	5,315	147,154	152,162
Johnson City .....	45,161	8	—	7,258	10,105	5,284	5,718	1,023	15,132	7,531	129,945	266,114
Kingsport .....	46,780	—	34	3,719	7,003	5,181	4,157	543	12,968	6,315	11,494	116,809
Knoxville .....	116	8,319	—	6,666	37,706	22,881	6,634	1,749	27,554	10,843	438,583	493,965
Memphis .....	862,732	—	12,354	25,074	155,466	102,945	80,546	25,846	71,767	43,054	1,472,999	1,088,353
Murfreesboro .....	41,016	403	3,464	3,549	9,302	6,544	6,319	403	21,751	4,811	62,329	153,892
Nashville-Davidson .....	564,107	21,881	148,343	30,689	116,905	79,074	63,354	—	93,731	153,573	931,324	3,515,887
Oak Ridge .....	38,911	141	—	2,306	4,377	3,100	3,229	227	8,240	2,290	42,578	81,159
Smyrna .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>TEXAS</b>												
Abilene .....	—	926	3,292	9,562	13,801	9,350	4,679	7,702	12,540	1,778	17,757	107,317
Allen .....	—	—	—	3,335	8,034	6,865	12,287	1,243	4,575	4,116	6,689	96,050
Amarillo .....	—	—	15,351	14,213	19,929	14,002	8,936	9,266	21,215	9,094	34,966	162,625
Arlington .....	—	3,549	1,928	35,238	53,155	29,624	24,152	22,306	37,049	19,138	67,007	413,652
Austin .....	—	8,071	82,252	23,958	123,008	71,094	125,537	13,454	149,613	70,734	1,069,297	4,391,329
Baytown .....	—	—	612	6,472	19,252	5,639	3,230	1,169	9,775	4,109	11,494	94,641
Beaumont .....	—	—	5,550	15,675	21,214	14,606	4,177	7,174	10,186	6,416	26,551	156,620
Bedford .....	—	—	—	2,125	7,179	4,232	2,456	—	2,536	3,418	5,912	65,080
Big Spring .....	—	—	1,311	1,531	2,922	2,687	911	—	3,357	121	5,721	7,240
Brownsville .....	—	449	3,484	7,776	19,144	7,761	9,905	2,234	11,823	4,266	78,534	362,932
Bryan .....	—	—	1,726	10,312	9,324	6,255	5,065	1,858	13,088	1,760	131,459	89,566
Carrollton .....	—	—	1,757	8,746	14,879	12,566	31,743	—	6,271	5,412	28,630	145,994
Cedar Hill .....	—	—	—	2,631	4,729	3,275	1,673	—	2,982	1,345	7,056	28,285
Cedar Park .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cleburne .....	—	—	—	1,873	3,505	2,610	920	1,362	6,705	776	4,939	85,149
College Station .....	—	—	—	9,627	7,178	4,032	6,266	1,466	14,051	4,397	56,463	123,155
Conroe .....	—	—	—	2,234	6,823	4,491	5,862	637	3,225	2,156	1,795	46,264
Coppell .....	—	—	332	9,035	5,116	4,847	11,426	—	1,346	3,542	9,883	83,869
Copperas Cove .....	—	—	—	1,140	4,010	1,908	1,169	—	2,789	374	3,328	23,459
Corpus Christi .....	—	—	8,226	17,789	40,458	24,336	16,532	1,331	43,004	25,912	107,532	619,719
Dallas .....	—	2,057	24,610	106,617	232,820	125,129	160,739	41,721	193,153	250,581	367,706	5,108,078
Deer Park .....	—	—	—	691	3,831	619	2,629	—	5,347	1,240	5,630	37,255
Del Rio .....	—	1,539	—	1,643	4,056	2,693	955	—	5,963	1,374	9,893	53,832
Denton .....	—	—	850	4,153	11,795	10,995	6,233	1,988	25,908	4,576	132,759	302,867
De Soto .....	—	—	—	9,358	5,763	4,145	1,749	—	3,802	5,924	5,320	102,903
Duncanville .....	—	—	—	3,018	5,687	3,897	1,436	141	6,577	2,378	6,097	33,513
Edinburg .....	—	—	1,032	2,638	5,366	712	8,895	898	7,131	1,972	3,842	45,704
El Paso .....	—	—	16,075	17,877	82,520	48,808	22,132	23,873	48,656	27,655	151,318	807,078
Eules .....	—	—	193	5,144	14,199	3,835	7,211	—	4,670	4,521	7,544	81,744
Farmers Branch .....	—	—	560	5,253	8,367	7,276	8,379	—	6,575	1,362	5,467	28,750
Flower Mound .....	—	121	406	1,736	4,418	3,319	1,497	—	4,386	3,459	10,579	94,689
Fort Worth .....	—	—	10,086	67,256	120,985	63,862	63,356	11,970	84,328	31,015	239,380	1,120,190
Friendswood .....	—	—	—	850	3,915	1,490	1,601	—	2,529	188	6,094	23,482
Frisco .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Galveston .....	—	—	—	4,691	12,056	6,636	11,400	1,016	6,841	12,004	16,765	266,447
Garland .....	—	5,698	2,094	25,312	29,189	17,529	15,116	12,351	21,314	17,989	183,940	394,336
Georgetown .....	—	119	295	1,448	3,949	3,101	2,477	194	4,313	1,948	30,018	58,185
Grand Prairie .....	—	—	1,433	10,728	22,342	14,213	16,589	11,991	20,241	8,594	17,171	199,720
Grapevine .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Haltom City .....	—	—	510	3,412	5,590	3,287	1,651	—	4,047	755	5,398	29,180
Harlingen .....	—	450	3,061	3,771	8,235	6,093	5,674	1,432	13,389	1,477	7,791	57,192
Houston .....	—	—	94,549	188,885	440,354	249,630	149,096	58,342	360,139	233,568	499,647	8,205,110
Huntsville .....	—	—	122	9,205	3,231	593	1,124	218	11,786	1,656	6,251	53,987
Hurst .....	—	—	887	3,581	8,900	3,702	5,079	—	4,305	1,501	9,095	37,135
Irving .....	—	—	9,433	28,843	34,478	24,328	21,120	5,430	27,478	7,113	70,655	259,706
Keller .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Killeen .....	—	—	571	3,594	11,219	6,839	3,252	1,115	9,920	1,572	13,801	82,127
Kingsville .....	—	—	205	1,839	4,131	1,820	275	—	2,580	270	3,344	9,835
La Porte .....	1,832	—	1,249	2,487	6,411	1,705	4,534	—	4,147	730	5,258	26,834
Lake Jackson .....	—	—	—	2,351	3,353	292	3,039	—	3,280	1,756	2,193	41,025
Lancaster .....	—	—	2,512	999	2,822	3,444	2,524	1,352	5,183	1,056	6,764	28,375
Laredo .....	—	—	12,156	36,487	29,809	19,592	12,481	7,417	18,050	10,332	26,513	281,930
League City .....	—	—	765	3,233	6,125	539	2,174	—	3,974	2,329	4,945	75,742
Lewisville .....	—	181	1,504	4,105	11,138	9,365	5,835	1,020	2,638	3,168	13,310	112,999
Longview .....	—	116	1,675	6,538	12,354	8,727	4,364	4,114	16,626	3,166	22,871	140,142

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue						Expenditure			
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total		Total <sup>1</sup>	Capital outlay	
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>TEXAS—Con.</b>												
Lubbock .....	199,564	Sep	313,812	164,091	10,083	5,953	147,801	78,019	149,721	336,041	171,899	32,792
Lufkin .....	32,709	Sep	40,987	35,075	158	786	34,131	18,201	5,912	46,406	36,976	5,320
Mansfield .....	28,031	Sep	40,291	34,711	—	422	34,289	21,932	5,580	40,811	31,352	8,722
McAllen .....	106,414	Sep	156,585	144,719	4,233	5,168	135,318	63,866	11,866	145,427	121,758	16,754
McKinney .....	54,369	Sep	74,266	61,828	394	93	61,328	38,646	12,438	69,987	58,718	21,175
Mesquite .....	124,523	Sep	110,176	94,988	6,533	141	88,314	59,828	15,188	111,476	98,687	9,828
Midland .....	94,996	Sep	106,610	83,600	3,908	644	79,048	44,819	23,010	116,901	96,047	24,834
Mission .....	45,408	Sep	32,166	26,780	2,104	338	24,011	14,186	5,386	33,708	28,498	6,492
Missouri City .....	52,913	Jun	27,022	27,022	396	233	24,336	21,084	—	28,812	28,812	8,289
Nacogdoches .....	29,914	Sep	30,457	24,517	1,745	13	22,759	12,259	5,940	27,736	24,171	4,947
New Braunfels .....	36,494	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
North Richland Hills .....	55,635	Sep	73,151	59,564	92	589	58,542	36,141	13,587	70,021	55,805	9,767
Odessa .....	90,943	Sep	102,948	61,715	1,841	1,391	57,646	28,268	41,233	95,982	64,122	5,384
Paris .....	25,898	Sep	33,023	26,761	999	1,513	23,965	13,789	6,262	35,132	28,860	5,057
Pasadena .....	141,674	Sep	117,139	101,793	8,404	614	92,775	68,023	15,346	117,215	91,494	12,320
Pearland .....	37,640	Oct	35,513	31,771	158	15	31,556	22,452	3,742	32,782	29,242	1,485
Pharr .....	46,660	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Plano .....	222,030	Sep	274,485	244,980	1,663	—	238,931	155,367	29,505	263,069	241,975	32,592
Port Arthur .....	57,755	Sep	58,229	48,179	1,630	3,632	42,917	15,557	10,050	60,702	51,719	2,162
Richardson .....	91,802	Sep	138,404	119,198	—	501	118,270	63,612	19,206	188,088	164,691	57,086
Round Rock .....	61,136	Sep	88,342	75,547	599	874	74,074	52,448	12,795	95,162	81,886	35,475
Rowlett .....	44,503	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
San Angelo .....	88,439	Sep	78,003	64,679	6,132	540	58,007	38,925	13,324	72,952	56,644	5,091
San Antonio .....	1,144,646	Sep	2,249,176	1,079,231	41,300	126,625	903,387	444,765	1,169,945	2,388,168	1,121,493	207,233
San Juan .....	26,229	Sep	9,459	7,883	1,080	137	6,666	3,747	1,840	11,840	9,874	3,634
San Marcos .....	34,733	Sep	75,863	37,195	1,328	1,000	34,867	20,974	38,668	80,344	38,854	7,750
Sherman .....	35,082	Sep	40,601	31,343	728	267	30,330	18,383	9,258	44,318	35,065	5,863
Socorro .....	27,152	Sep	3,486	3,486	—	639	2,847	1,977	—	2,731	—	—
Sugar Land .....	63,328	Sep	70,764	64,464	91	612	63,761	46,024	6,300	51,881	47,123	4,477
Temple .....	54,514	Sep	59,955	52,870	69	2,141	50,660	29,910	7,085	63,976	55,521	11,502
Texarkana .....	34,782	Sep	40,690	34,512	328	896	32,723	19,024	6,178	38,631	30,943	2,874
Texas City .....	41,521	Sep	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
The Colony .....	26,531	Sep	21,671	17,254	—	—	17,254	11,831	4,417	18,080	15,453	251
Tyler .....	83,650	Sep	80,709	72,610	7,649	1,114	63,738	33,608	8,099	95,504	65,826	3,321
Victoria .....	60,603	Sep	66,073	57,429	1,121	2,310	53,998	34,547	8,644	75,048	54,364	12,540
Waco .....	113,726	Sep	146,583	125,754	4,474	7,026	114,082	61,958	20,829	140,873	117,168	16,205
Weslaco .....	26,935	Sep	26,662	23,519	119	1,447	21,953	13,732	3,143	29,934	22,163	3,313
Wichita Falls .....	104,197	Sep	107,121	85,022	5,724	3,299	75,737	47,931	22,099	104,631	81,993	5,766
<b>UTAH</b>												
Bountiful .....	41,301	Jun	44,344	24,309	2	1,663	22,589	10,399	20,035	49,631	33,112	16,653
Clearfield .....	25,974	Jun	18,512	16,392	—	712	15,680	8,902	2,120	15,763	14,613	2,732
Draper .....	25,220	Jun	21,379	19,951	80	881	18,990	10,890	1,428	18,086	16,247	5,330
Layton .....	58,474	Jun	34,810	30,943	1,446	1,823	27,674	17,782	3,867	37,091	30,216	6,751
Logan .....	42,670	Jun	67,684	38,024	1,779	1,707	33,541	11,823	29,660	70,061	36,072	4,465
Midvale .....	27,029	Jun	16,258	15,397	606	1,116	13,349	9,647	861	17,047	16,023	2,735
Murray .....	34,024	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ogden .....	77,226	Jun	72,387	66,202	3,119	2,981	59,725	34,234	6,185	77,199	69,502	1,063
Orem .....	84,324	Jun	59,969	53,805	1,936	2,515	49,209	28,484	6,164	69,105	62,652	17,629
Provo .....	105,166	Jun	123,069	74,258	6,101	5,334	62,436	34,437	48,811	135,608	72,961	16,547
Riverton .....	25,011	Jun	14,421	11,307	13	1,014	10,218	5,409	3,114	14,886	11,926	3,532
Roy .....	32,885	Jun	16,697	15,100	—	1,083	13,981	8,222	1,597	19,096	14,351	2,872
Salt Lake City .....	181,743	Jun	391,216	348,564	13,257	6,498	327,011	147,718	42,652	437,497	389,666	126,073
Sandy City .....	88,418	Jun	61,925	49,255	1,894	3,530	43,258	29,790	12,670	67,022	54,145	16,838
South Jordan .....	29,437	Jun	23,536	19,281	—	1,221	18,060	9,564	4,255	26,884	24,351	10,808
St George .....	49,663	Jun	92,791	52,439	—	1,927	50,512	23,134	40,352	92,626	61,689	4,747
Taylorsville .....	57,439	Jun	17,759	17,759	1,756	1,854	13,919	11,707	—	17,108	17,108	5,539
West Jordan .....	68,336	Jun	41,950	36,406	1,125	3,004	32,277	20,628	5,544	64,902	54,984	24,902
West Valley City .....	108,896	Jun	83,078	83,078	9,103	4,570	69,119	37,280	—	112,764	112,764	31,154
<b>VERMONT</b>												
Burlington .....	38,889	Dec	93,703	60,112	5,649	831	51,779	21,079	33,591	108,903	63,883	11,533
<b>VIRGINIA</b>												
Alexandria .....	128,283	Jun	481,184	479,470	11,607	98,157	361,206	293,326	1,714	477,188	468,357	53,088
Blacksburg .....	39,573	Jun	26,236	21,752	864	3,751	15,058	8,436	4,484	30,631	20,105	3,261
Charlottesville .....	45,409	Jun	154,890	135,006	3,336	47,685	75,963	59,225	19,884	166,682	137,709	18,368
Chesapeake .....	199,184	Jun	621,169	595,686	7,187	253,649	331,369	264,098	25,483	635,624	596,178	52,416
Danville .....	48,411	Jun	223,268	141,957	7,469	57,142	74,372	40,020	81,311	228,194	147,591	15,251
Hampton .....	146,437	Jun	374,223	374,223	28,624	133,160	212,261	158,411	—	427,023	427,023	25,354
Harrisonburg .....	40,468	Jun	132,518	87,956	2,568	17,376	68,012	40,412	44,562	131,930	91,930	10,082
Leesburg .....	28,311	Jun	36,833	32,266	75	3,536	25,884	15,784	4,567	30,170	25,631	884
Lynchburg .....	65,269	Jun	211,681	202,450	8,034	72,153	122,263	80,699	9,231	207,642	198,092	20,123
Manassas .....	35,135	Jun	154,605	115,452	109	36,254	76,851	57,107	39,153	153,562	109,715	8,127

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>TEXAS—Con.</b>												
Lubbock	—	—	4,855	14,157	30,094	17,786	13,753	6,067	29,841	8,207	164,142	324,306
Lufkin	—	—	—	7,164	6,339	4,313	3,971	122	6,228	1,057	9,430	29,515
Mansfield	—	351	149	5,663	3,548	3,013	2,248	—	2,863	3,577	9,459	93,155
McAllen	—	4,566	453	9,922	26,350	7,365	9,899	3,092	14,611	13,628	23,669	227,521
McKinney	—	—	543	8,703	7,492	6,382	5,845	70	6,291	2,410	11,269	76,020
Mesquite	—	249	850	11,188	21,296	15,279	5,356	6,155	9,147	5,408	12,789	103,905
Midland	—	—	2,860	5,408	14,367	9,735	21,415	1,615	10,967	4,005	20,854	114,949
Mission	—	104	—	4,690	5,945	2,111	2,803	395	5,004	723	5,210	27,728
Missouri City	—	—	155	5,967	5,322	3,728	2,469	—	724	1,504	—	30,205
Nacogdoches	—	60	142	983	3,155	2,786	1,179	—	5,134	1,028	3,565	33,881
New Braunfels	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
North Richland Hills	—	—	—	6,759	11,731	6,260	10,119	—	6,585	4,206	14,216	77,516
Odessa	—	—	—	4,550	13,722	9,245	2,685	1,793	8,200	2,974	31,860	107,775
Paris	—	—	2,482	5,161	5,258	4,195	1,282	704	3,802	810	6,272	47,270
Pasadena	—	—	1,428	6,776	28,408	3,235	6,925	6,485	17,400	2,703	25,721	106,945
Pearland	—	—	211	1,881	5,414	1,050	1,914	—	4,455	1,859	3,240	68,280
Pharr	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Plano	—	—	1,862	4,849	35,169	24,495	25,060	1,099	41,431	17,650	21,094	316,833
Port Arthur	—	1,224	1,384	5,670	9,772	6,960	1,689	1,078	7,001	4,722	8,983	77,615
Richardson	—	—	1,032	22,610	17,817	12,549	49,770	—	16,983	8,777	23,397	187,110
Round Rock	—	—	—	30,200	10,031	5,487	8,587	602	5,758	6,174	13,276	121,443
Rowlett	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
San Angelo	—	—	3,900	6,513	12,024	8,427	4,523	1,326	7,268	3,250	16,308	73,155
San Antonio	37,900	62,453	40,077	92,882	185,528	113,151	149,212	17,985	143,136	63,564	1,266,675	4,812,699
San Juan	—	—	—	—	1,615	417	546	—	4,625	654	1,966	10,156
San Marcos	—	1,889	529	6,162	6,756	2,243	2,118	644	5,421	1,809	41,490	100,785
Sherman	—	—	405	3,667	4,613	4,580	2,245	454	8,027	137	9,253	5,031
Socorro	—	—	109	—	779	34	—	—	—	71	—	1,619
Sugar Land	—	—	397	3,810	8,169	5,560	1,648	—	5,967	6,946	4,758	137,573
Temple	—	—	1,205	2,726	7,592	5,678	2,854	2,597	8,046	1,911	8,455	63,731
Texarkana	—	290	1,045	2,716	5,674	3,430	1,849	386	6,102	1,664	7,688	41,179
Texas City	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
The Colony	—	—	995	—	3,166	1,588	1,323	—	1,951	1,724	2,627	48,464
Tyler	—	3,408	—	3,369	14,037	7,864	3,729	5,000	11,849	8,493	29,678	154,268
Victoria	—	—	274	7,169	8,519	7,208	2,659	641	11,722	3,114	20,684	141,634
Waco	—	—	4,946	6,754	20,655	11,784	10,626	5,012	22,883	13,243	23,705	257,706
Weslaco	—	—	60	1,635	3,801	2,494	2,154	—	3,600	799	7,771	24,174
Wichita Falls	—	—	3,747	5,991	14,116	8,468	3,928	5,250	13,965	824	22,638	197,686
<b>UTAH</b>												
Bountiful	—	—	—	3,370	4,223	2,406	3,840	80	16,060	252	16,519	3,054
Clearfield	—	—	219	848	2,643	1,011	1,330	161	2,611	1,130	1,150	18,770
Draper	—	—	368	2,592	3,335	2,190	1,124	1,597	1,249	—	1,839	395
Layton	—	—	—	5,022	6,013	3,605	4,975	360	6,341	361	6,875	6,473
Logan	—	—	—	3,749	5,514	3,109	6,036	517	7,413	1,700	33,989	53,105
Midvale	—	—	369	2,663	4,063	3,000	373	1,218	1,011	314	1,024	5,228
Murray	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ogden	—	—	—	5,668	11,393	2,852	6,638	12,210	12,109	2,931	7,697	53,710
Orem	—	—	—	8,472	8,549	4,335	6,484	1,869	9,596	1,463	6,453	41,384
Provo	—	—	—	7,549	12,001	6,966	5,242	4,621	7,499	4,684	62,647	103,087
Riverton	—	—	—	1,975	1,117	948	696	3,248	905	450	2,960	15,009
Roy	—	—	—	1,862	2,907	2,290	2,014	126	2,842	28	4,745	874
Salt Lake City	—	—	—	26,130	43,535	26,924	15,064	26,360	31,801	17,510	47,831	391,204
Sandy City	—	—	—	9,408	9,907	5,642	12,825	1,510	3,326	3,050	12,877	68,047
South Jordan	—	—	—	10,134	2,364	2,134	1,357	981	2,159	348	2,533	27,291
St George	—	—	—	6,874	6,126	1,070	10,241	—	9,118	3,242	50,937	75,087
Taylorsville	—	—	—	3,444	3,117	2,324	3,064	291	395	342	—	4,614
West Jordan	—	—	165	12,323	6,057	7,403	5,284	2,317	11,051	1,243	9,918	36,192
West Valley City	—	—	—	8,348	15,590	8,782	17,926	13,577	2,755	10,210	—	173,770
<b>VERMONT</b>												
Burlington	—	—	—	3,917	7,394	5,610	3,404	4,066	5,090	4,971	45,020	164,995
<b>VIRGINIA</b>												
Alexandria	162,142	39,611	27,631	19,086	34,546	18,477	16,269	12,864	21,233	17,061	8,831	286,765
Blacksburg	—	—	343	1,836	4,124	281	1,878	—	3,480	473	10,526	13,200
Charlottesville	48,155	10,205	6,822	3,745	10,042	5,818	6,348	4,127	6,040	2,487	28,973	59,805
Chesapeake	292,734	21,392	17,392	37,812	39,149	29,608	10,420	2,077	24,559	29,411	39,446	718,329
Danville	56,896	7,330	690	7,415	8,357	6,355	5,436	7,914	9,177	10,189	80,603	192,901
Hampton	219,161	21,071	3,314	2,050	23,835	10,023	23,529	22,100	11,109	10,113	—	212,861
Harrisonburg	36,609	1,117	660	5,908	4,909	4,155	2,314	—	7,093	16,607	40,000	310,834
Leesburg	—	—	—	2,681	4,165	—	3,466	—	4,894	2,505	4,539	82,728
Lynchburg	80,515	3,195	12,017	13,506	11,025	9,923	1,682	5,364	9,355	11,368	9,550	265,930
Manassas	54,308	3,001	3,603	8,100	9,045	1,020	2,629	564	8,731	3,530	43,847	73,664

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue					Utility, liquor store, and employee retirement revenue	Total	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources				Total <sup>1</sup>	Capital outlay	
				From federal government	From state government	Total <sup>1</sup>	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>VIRGINIA—Con.</b>												
Newport News	180,150	Jun	624,753	604,137	29,436	233,672	309,936	216,931	20,616	688,624	585,729	67,181
Norfolk	234,403	Jun	887,772	886,700	59,652	328,743	467,338	288,216	1,072	1,013,798	899,006	91,893
Petersburg	33,740	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Portsmouth	100,565	Jun	335,629	316,883	18,365	156,460	140,396	94,060	18,746	347,366	317,578	23,821
Richmond	197,790	Jun	1,056,915	886,104	74,166	294,115	507,314	332,288	170,811	1,128,865	864,760	73,550
Roanoke	94,911	Jun	324,446	337,657	30,859	122,330	179,807	130,974	-13,211	365,786	328,837	51,340
Suffolk	63,677	Jun	192,426	181,403	5,193	79,081	97,063	77,140	11,023	200,682	185,796	23,419
Virginia Beach	425,257	Jun	1,388,174	1,342,140	33,709	376,665	692,697	582,688	46,034	1,325,291	1,272,770	62,332
<b>WASHINGTON</b>												
Auburn	40,314	Dec	93,363	87,263	1,603	15,133	67,471	36,966	6,100	78,300	69,260	21,087
Belleveue	109,569	Dec	214,376	194,089	888	7,667	174,009	121,514	20,287	190,057	177,223	43,814
Bellingham	67,171	Dec	98,497	87,667	1,476	6,465	76,259	45,910	10,830	83,548	73,607	14,079
Bothell	30,150	Dec	42,054	39,320	166	2,010	35,546	23,518	2,734	33,931	32,042	7,282
Bremerton	37,259	Dec	49,627	45,483	472	7,661	36,702	18,832	4,144	57,908	49,628	17,478
Burien	31,881	Dec	15,718	15,718	66	2,327	12,527	10,063	-	14,499	14,499	2,450
Des Moines	29,267	Dec	20,693	20,693	78	3,286	15,681	9,466	-	18,018	18,018	3,659
Edmonds	39,515	Dec	38,443	35,991	-	2,217	32,687	18,899	2,452	35,904	33,403	8,602
Everett	91,488	Dec	171,997	151,010	1,579	11,024	131,727	82,948	20,987	178,981	155,478	49,714
Federal Way	83,259	Dec	49,736	49,736	176	7,881	41,027	31,117	-	36,011	36,011	9,627
Kennewick	54,693	Dec	53,309	46,968	627	4,558	41,371	26,958	6,341	47,086	42,942	13,083
Kent	79,524	Dec	132,548	125,762	148	16,495	97,632	58,311	6,786	145,271	132,508	51,891
Kirkland	45,054	Dec	73,235	66,470	201	4,350	58,544	34,024	6,765	74,695	69,774	15,886
Lacey	31,226	Dec	39,098	34,115	177	3,135	30,596	16,508	4,983	33,850	31,023	6,269
Lakewood	58,211	Dec	31,697	31,697	793	3,359	24,470	18,277	-	42,285	42,168	18,729
Longview	34,660	Dec	42,518	37,907	952	2,288	32,618	18,448	4,611	41,959	36,611	3,846
Lynnwood	33,847	Dec	54,330	51,491	168	9,348	40,848	25,264	2,839	44,620	42,707	11,143
Marysville	25,315	Dec	32,249	27,221	-	1,129	25,543	12,489	5,028	37,203	29,883	4,858
Mount Vernon	26,232	Dec	41,709	41,709	61	12,360	27,785	13,127	-	40,879	40,879	19,403
Olympia	42,514	Dec	81,111	75,144	421	7,277	65,695	33,080	5,967	68,798	64,736	10,545
Pasco	32,066	Dec	34,442	30,527	893	1,677	27,772	15,146	3,915	28,205	25,298	5,970
Puyallup	33,011	Dec	48,025	44,740	33	1,785	42,603	27,660	3,285	45,881	42,416	9,956
Redmond	45,256	Dec	93,960	86,926	50	3,749	78,882	49,582	7,034	75,802	68,436	18,226
Renton	50,052	Dec	100,285	91,766	96	3,879	86,246	51,961	8,499	93,693	88,744	14,890
Richland	38,708	Dec	89,957	52,108	1,161	2,549	47,902	24,705	37,849	81,209	46,285	14,432
Sammamish	34,104	Dec	28,749	28,749	-	2,747	23,629	20,080	-	29,940	29,940	14,003
Seattle	25,496	Dec	37,645	37,645	34	3,287	33,762	27,386	-	42,445	42,352	22,230
Seattle	563,374	Dec	1,971,442	1,297,473	34,503	93,536	1,161,969	688,510	673,969	2,309,327	1,299,838	218,985
Shoreline	53,025	Dec	31,844	31,844	48	4,334	25,822	21,230	-	25,430	25,430	4,843
Spokane	195,629	Dec	268,204	238,784	1,279	17,295	217,706	94,651	29,420	244,256	214,262	36,189
Tacoma	193,556	Dec	665,639	293,305	6,168	16,058	268,508	124,356	372,334	652,344	255,254	63,092
University Place	29,933	Dec	17,245	17,245	2,826	3,069	11,338	8,686	-	13,968	13,968	5,642
Vancouver	143,560	Dec	160,665	140,371	1,515	12,841	114,927	64,130	20,294	167,306	148,485	45,168
Walla Walla	29,686	Dec	37,661	31,723	65	4,238	25,186	9,907	5,938	34,333	30,360	8,762
Wenatchee	27,856	Dec	27,884	24,709	63	3,960	20,391	13,083	3,175	24,194	22,111	3,633
Yakima	71,845	Dec	73,685	68,477	3,659	5,415	56,608	35,234	5,208	66,529	59,010	9,696
<b>WEST VIRGINIA</b>												
Charleston	53,421	Jun	90,215	90,122	4,553	1,855	83,648	43,082	93	83,792	83,609	7,566
Huntington	51,475	Jun	50,196	48,409	5,518	2,642	40,249	20,198	1,787	53,344	47,578	475
Morgantown	26,809	Jun	33,229	26,886	2,144	465	23,427	11,139	6,343	33,030	26,895	5,019
Parkersburg	33,099	Jun	1,797	-	-	-	-	-	1,797	2,829	-	-
Wheeling	31,419	Jun	34,212	27,251	1,856	358	24,651	13,910	6,961	37,829	28,787	3,144
<b>WISCONSIN</b>												
Appleton	70,087	Dec	94,043	84,424	2,815	21,757	56,125	29,015	9,619	102,234	84,112	18,662
Beloit	35,775	Dec	53,514	53,157	2,696	22,971	27,357	9,712	357	54,802	53,371	6,740
Brookfield	38,649	Dec	51,261	48,303	-	6,324	40,221	26,358	2,958	52,599	48,803	7,552
Eau Claire	61,704	Dec	72,356	65,422	4,235	16,650	41,548	22,228	6,934	74,750	65,564	12,891
Fond Du Lac	42,203	Dec	49,480	45,738	641	12,410	30,861	16,232	3,742	54,468	48,755	11,993
Franklin	29,494	Dec	31,152	28,660	334	3,480	23,867	17,065	2,492	43,506	40,686	17,693
Green Bay	102,313	Dec	233,463	220,391	4,445	35,783	178,203	36,670	13,072	242,121	225,983	132,547
Greenfield	35,476	Dec	29,761	29,761	93	5,858	23,170	16,192	-	27,053	27,053	4,026
Janesville	59,498	Dec	59,894	55,498	3,449	13,399	37,806	20,636	4,396	73,354	64,240	18,904
Kenosha	90,352	Dec	106,336	97,743	4,833	28,475	60,580	39,479	8,593	107,587	92,980	10,735
La Crosse	51,818	Dec	75,002	71,393	3,507	22,377	44,058	23,869	3,609	94,871	86,693	12,240
Madison	208,054	Dec	328,374	308,700	21,507	83,180	195,804	121,646	19,674	330,877	270,544	31,880
Manitowoc	34,053	Dec	75,305	41,547	473	11,249	28,897	10,149	33,758	86,595	52,678	13,547
Menomonee Falls	32,647	Dec	49,848	44,210	-	6,924	37,286	19,959	5,638	54,790	49,083	13,253
Milwaukee	596,974	Dec	878,102	883,790	77,882	317,447	444,330	207,775	-5,688	1,198,155	862,207	116,053
New Berlin	38,220	Dec	41,265	38,707	387	5,361	32,826	18,707	2,558	40,292	36,723	3,975
Oak Creek	28,456	Dec	34,937	29,501	132	6,345	22,810	16,366	5,436	42,106	33,059	9,859
Oshkosh	62,916	Dec	74,075	65,706	2,340	23,587	38,446	21,587	8,369	79,941	67,609	11,310
Racine	81,855	Dec	126,398	114,870	5,766	42,384	60,809	35,037	11,528	127,156	110,040	18,218
Sheboygan	50,792	Dec	61,646	56,705	2,051	20,984	33,458	19,853	4,941	64,830	57,143	9,109

See footnotes at end of table.

**Table 18. Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>VIRGINIA—Con.</b>												
Newport News	240,745	41,403	32,659	20,618	32,824	24,421	20,344	34,503	18,978	31,175	102,895	745,876
Norfolk	289,191	57,623	28,133	36,390	46,092	29,010	39,833	102,032	31,701	56,394	114,792	1,201,277
Petersburg	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Portsmouth	120,350	22,020	10,962	4,775	18,604	15,162	6,612	16,828	17,410	13,660	29,788	229,480
Richmond	267,448	70,156	49,839	26,461	58,803	31,148	22,626	94,688	66,833	23,370	264,105	974,791
Roanoke	113,179	26,214	1,858	11,808	15,015	15,953	6,357	32,086	14,097	20,989	36,949	429,010
Suffolk	84,091	11,410	1,269	4,521	8,871	7,916	2,871	5,298	10,586	9,126	14,886	259,443
Virginia Beach	798,634	29,796	36,592	23,016	61,537	30,466	44,568	12,051	50,777	47,617	52,521	961,277
<b>WASHINGTON</b>												
Auburn	—	—	454	17,825	9,029	7,087	4,495	581	16,362	528	9,040	26,916
Bellevue	—	265	8,420	32,382	18,704	11,377	23,508	7,390	23,370	2,798	12,834	79,788
Bellingham	—	—	690	6,999	9,891	8,402	10,591	2,799	7,067	2,317	9,941	41,603
Bothell	213	—	1,046	4,220	7,985	4,445	1,354	636	3,750	759	1,889	14,195
Bremerton	—	—	1,754	7,389	6,608	3,857	5,912	761	10,189	2,033	8,280	50,694
Burien	—	—	—	3,052	4,966	—	1,609	279	350	41	—	510
Des Moines	—	—	61	3,783	5,042	—	3,132	165	573	451	—	7,843
Edmonds	—	—	1,582	2,026	5,845	2,417	2,253	—	1,451	1,440	2,501	30,657
Everett	—	253	4,398	23,904	19,951	13,768	22,490	2,028	14,415	2,222	23,503	111,363
Federal Way	—	61	496	10,444	10,360	—	4,208	818	308	1,782	—	34,345
Kennewick	—	—	2,018	7,815	6,329	4,345	7,346	399	3,634	1,013	4,144	39,841
Kent	—	268	2,096	21,496	14,677	13,261	9,622	659	23,813	5,759	12,763	110,422
Kirkland	—	364	2	9,000	7,436	8,944	6,770	212	13,940	1,614	4,921	34,259
Lacey	—	—	139	7,221	4,791	1,954	3,105	—	5,914	570	2,827	16,120
Lakewood	—	419	131	9,166	12,299	7	1,351	735	—	—	117	—
Longview	—	133	4	3,577	6,095	3,600	3,913	1,353	8,911	804	5,348	27,403
Lynnwood	—	—	666	8,935	6,914	3,101	5,408	520	2,561	1,855	1,913	32,259
Marysville	—	5	779	3,246	3,324	1,662	2,847	—	5,736	2,023	7,320	31,332
Mount Vernon	—	—	52	14,599	3,979	2,658	1,237	—	10,151	649	—	19,740
Olympia	—	14	1,337	9,693	7,318	5,672	4,675	710	15,718	1,143	4,062	21,628
Pasco	—	—	1,032	1,085	4,432	2,133	2,222	276	5,988	2,576	2,907	54,867
Puyallup	—	—	1,265	5,009	6,249	4,480	1,930	334	5,025	2,375	3,465	58,389
Redmond	—	10	2,389	17,443	6,347	7,810	5,249	641	10,723	929	7,366	18,965
Renton	—	19	135	13,862	10,138	12,522	8,907	1,694	16,809	3,490	4,949	77,290
Richland	—	32	983	4,895	4,707	8,113	2,662	1,812	5,288	2,351	34,924	122,665
Sammamish	—	22	—	14,287	3,134	3,700	377	871	719	39	—	9,500
Seatac	—	—	—	10,943	5,523	4,273	2,352	1,221	—	1,064	93	20,195
Seattle	—	3,410	17,464	103,911	156,683	96,290	182,217	45,819	258,920	40,250	1,009,489	3,109,154
Shoreline	—	—	—	2,880	6,319	—	2,349	1,016	435	—	—	1,320
Spokane	—	—	126	17,100	31,460	28,456	21,111	3,067	55,525	15,446	29,994	231,932
Tacoma	—	657	7,147	26,318	34,974	27,457	30,583	3,210	66,479	14,633	397,094	896,751
University Place	—	—	—	6,796	3,265	—	727	389	3	490	—	13,007
Vancouver	—	—	1	22,287	16,779	15,696	21,856	4,646	19,623	13,210	18,821	240,192
Walla Walla	—	—	1,150	3,967	3,508	2,667	3,261	—	4,695	2,674	3,973	74,841
Wenatchee	—	—	134	4,698	3,395	2,888	2,460	387	2,680	1,091	2,083	29,565
Yakima	—	—	1,416	5,326	10,660	5,801	4,865	2,094	9,014	1,474	7,519	37,972
<b>WEST VIRGINIA</b>												
Charleston	—	804	266	5,024	14,157	12,654	12,000	3,177	12,020	8,387	183	117,590
Huntington	—	37	104	1,708	8,424	8,437	2,849	5,255	7,617	2,705	5,766	36,445
Morgantown	—	—	36	2,318	3,769	2,495	2,224	—	2,646	1,338	6,135	24,058
Parkersburg	—	—	—	—	—	—	—	—	—	—	2,829	—
Wheeling	—	50	—	3,318	4,673	5,288	908	2,356	4,970	52	9,042	18,385
<b>WISCONSIN</b>												
Appleton	—	—	1,003	17,265	12,613	8,932	6,992	4,670	12,980	4,944	18,122	149,995
Beloit	—	—	2,719	5,447	8,804	7,375	3,210	1,559	9,680	2,888	1,431	55,115
Brookfield	—	—	2,180	9,707	6,626	3,949	3,319	—	12,133	3,684	3,796	107,435
Eau Claire	—	—	4,110	16,617	10,242	6,291	6,847	1,857	5,200	3,307	9,186	65,261
Fond Du Lac	—	—	1,971	9,405	9,538	3,870	4,013	994	6,669	3,595	5,713	64,510
Franklin	—	—	1,287	5,424	12,184	4,229	457	72	4,288	3,033	2,820	59,156
Green Bay	—	—	168	20,688	20,726	17,714	111,682	1,244	18,754	8,617	16,138	164,903
Greenfield	—	—	1,700	5,946	7,008	3,676	1,024	—	2,785	402	—	7,150
Janesville	—	1,995	2,063	9,986	9,645	5,797	5,783	1,867	13,366	3,057	9,114	62,239
Kenosha	—	—	5,895	10,311	17,125	9,634	7,931	1,574	12,080	8,064	14,607	178,890
La Crosse	79	11	224	13,503	11,576	10,217	9,772	1,837	7,999	5,732	8,178	91,603
Madison	—	—	11,434	26,149	43,305	27,004	27,787	14,366	41,014	14,881	60,333	225,184
Manitowoc	—	2	277	10,600	5,379	4,304	3,003	284	9,935	3,631	33,917	76,555
Menomonee Falls	—	—	44	8,935	8,184	4,089	1,141	55	9,996	5,412	5,707	114,108
Milwaukee	—	—	26,348	104,398	198,322	85,638	5,994	86,712	105,017	37,615	335,948	738,810
New Berlin	—	—	235	5,935	8,248	1,983	1,773	—	9,196	2,583	3,569	52,539
Oak Creek	—	—	3,391	9,894	6,642	2,685	1,049	—	3,822	335	9,047	26,785
Oshkosh	—	28	1,628	12,973	9,298	7,991	5,463	1,131	9,601	7,479	12,332	153,132
Racine	—	35	3,770	17,574	24,402	15,839	10,744	2,887	13,597	6,075	17,116	111,073
Sheboygan	—	—	75	11,052	9,046	5,800	4,215	3,055	8,768	3,405	7,687	93,573

See footnotes at end of table.

Table 18. **Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue						Expenditure			
			Total	General revenue				Utility, liquor store, and employee retirement revenue	Total	General expenditure		
				Total	Intergovernmental revenue		General revenue from own sources			Total <sup>1</sup>	Capital outlay	
					From federal government	From state government	Total <sup>1</sup>					Taxes
1	2	3	4	5	6	7	8	9	10	11	12	
<b>WISCONSIN—Con.</b>												
Superior.....	27,368	Dec	40,550	40,550	1,599	14,220	23,825	10,863	—	37,637	36,415	3,436
Waukesha.....	64,825	Dec	69,289	63,076	203	13,717	47,943	32,025	6,213	81,997	71,487	18,165
Wausau.....	38,426	Dec	49,569	45,637	2,897	13,583	28,867	17,118	3,932	50,727	44,756	9,781
Wauwatosa.....	47,271	Dec	59,216	53,779	1,413	8,424	39,346	27,455	5,437	62,481	57,168	9,459
West Allis.....	61,254	Dec	76,079	70,528	5,000	17,800	46,251	28,567	5,551	71,076	65,760	5,126
West Bend.....	28,152	Dec	33,210	29,680	211	6,637	21,729	14,221	3,530	40,384	35,497	11,829
<b>WYOMING</b>												
Casper.....	49,644	Jun	67,815	58,928	1,295	22,786	24,912	5,180	8,887	82,986	70,051	19,854
Cheyenne.....	53,011	Jun	74,746	62,374	2,248	23,310	28,326	7,334	12,372	67,666	58,813	18,842
Laramie.....	27,204	Jun	28,955	26,426	426	11,635	9,949	2,166	2,529	33,089	25,952	4,383

See footnotes at end of table.

Table 18. **Finances of Individual Municipal Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure	
	Major functions											
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt		
13	14	15	16	17	18	19	20	21	22	23	24	
<b>WISCONSIN—Con.</b>												
Superior.....	—	—	89	5,619	5,554	4,029	2,925	2,352	4,858	4,601	1,222	64,316
Waukesha.....	—	1	1,003	7,796	11,810	7,479	4,415	223	15,149	4,291	10,510	98,589
Wausau.....	—	—	1,579	10,066	5,712	3,509	2,351	4,529	4,900	2,890	5,971	48,989
Wauwatosa.....	—	—	4,015	11,897	11,427	8,269	788	1,221	8,158	2,022	5,313	63,277
West Allis.....	—	1,990	3,737	9,848	15,223	10,132	440	3,480	8,534	2,308	5,316	56,069
West Bend.....	—	—	469	7,813	5,672	2,975	3,342	259	4,705	3,245	4,887	73,503
<b>WYOMING</b>												
Casper.....	—	1,776	1,185	12,105	9,555	4,723	10,030	582	10,588	222	12,935	2,855
Cheyenne.....	—	1,844	1,798	16,565	7,185	5,818	5,045	677	7,218	1,324	8,853	86,721
Laramie.....	—	—	580	2,335	4,683	2,936	1,804	—	4,984	1,522	7,137	33,396

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

**Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 2001-02**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total		Total <sup>1</sup>	Capital outlay	
				From federal government	From state government	Total	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>CONNECTICUT</b>												
Branford Town .....	28,683	Jun	71,141	71,141	4	8,673	62,464	56,963	—	81,405	81,405	18,578
Cheshire Town .....	28,543	Jun	85,852	88,985	68	26,363	62,317	56,423	-3,133	78,635	77,438	8,019
East Hartford Town .....	49,575	Jun	136,946	144,711	2,221	56,031	86,099	80,519	-7,765	169,977	158,907	39,640
East Haven Town .....	28,189	Jun	68,661	68,661	—	23,971	44,394	41,368	—	63,761	63,746	392
Enfield Town .....	45,212	Jun	114,489	113,992	773	42,774	70,421	61,006	-4,975	126,186	121,534	24,876
Fairfield Town .....	57,340	Jun	166,331	165,921	504	14,713	150,704	133,946	410	196,289	191,662	30,742
Glastonbury Town .....	31,876	Jun	92,807	92,807	—	10,090	82,717	74,202	—	91,770	91,770	9,860
Greenwich Town .....	61,101	Jun	247,009	258,028	—	24,974	233,054	207,737	-11,019	313,418	299,285	45,027
Groton Town .....	39,907	Jun	101,151	99,862	44	40,152	59,012	46,617	1,289	116,967	114,135	7,367
Hamden Town .....	56,913	Jun	143,673	143,222	35	31,124	101,725	91,652	451	150,547	140,594	8,632
Manchester Town .....	54,740	Jun	162,940	158,008	1,099	51,802	104,226	85,184	4,932	155,617	145,550	9,143
New Milford Town .....	27,121	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Newington Town .....	29,306	Jun	68,780	68,780	—	15,887	52,809	49,965	—	67,034	67,034	3,248
Newtown Town .....	25,031	Jun	84,243	84,243	—	18,167	66,076	58,630	—	94,249	94,249	26,955
Southington Town .....	39,728	Jun	117,292	113,287	45	42,152	70,818	62,837	4,005	124,494	120,688	32,844
Stratford Town .....	49,976	Jun	141,343	140,990	625	24,695	115,194	102,323	353	151,450	140,979	4,430
Trumbull Town .....	34,243	Jun	98,661	98,661	295	7,836	90,530	81,834	—	98,453	98,453	8,511
Vernon Town .....	28,063	Jun	72,865	72,865	—	23,270	48,922	37,918	—	71,597	71,597	2,392
Wallingford Town .....	43,026	Jun	156,439	116,127	—	27,186	88,853	73,901	40,312	162,857	111,732	7,857
West Hartford Town .....	63,589	Jun	155,076	161,493	1,098	18,711	141,684	128,268	-6,417	171,320	158,615	7,230
Westport Town .....	25,749	Jun	131,339	133,341	—	11,394	121,382	99,919	-2,002	153,465	150,145	30,514
Wethersfield Town .....	26,271	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Windsor Town .....	28,237	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>MASSACHUSETTS</b>												
Amherst Town .....	34,874	Jun	55,091	52,349	222	17,974	34,153	25,901	2,742	48,032	45,772	5,354
Andover Town .....	31,247	Jun	109,446	97,623	—	13,984	83,639	76,859	11,823	131,838	122,639	34,953
Arlington Town .....	42,389	Jun	108,436	99,083	3,254	22,802	73,027	64,949	9,353	130,972	116,306	20,391
Billerica Town .....	38,981	Jun	103,466	100,416	—	26,852	73,564	66,828	3,050	108,889	105,710	12,508
Braintree Town .....	33,828	Jun	135,007	77,837	52	19,192	58,589	54,288	57,170	132,067	79,500	3,308
Bridgewater Town .....	25,185	Jun	33,440	31,700	96	4,321	27,094	22,244	1,740	35,986	34,610	3,041
Brookline Town .....	57,107	Jun	179,237	167,897	2,625	26,172	139,079	112,331	11,340	185,950	169,592	25,341
Chelmsford Town .....	33,858	Jun	82,002	82,002	119	18,982	62,901	56,075	—	89,048	89,048	14,614
Danvers Town .....	25,212	Jun	102,632	65,374	99	12,332	52,943	44,791	37,258	106,874	62,501	1,517
Dartmouth Town .....	30,666	Jun	58,299	55,121	154	14,019	40,948	34,366	3,178	81,722	78,636	28,120
Dracut Town .....	28,562	Jun	54,685	54,152	—	22,313	31,839	27,046	533	62,494	62,042	12,784
Falmouth Town .....	32,660	Jun	89,451	80,508	1,993	13,566	64,949	57,346	8,943	94,564	82,009	7,701
Framingham Town .....	66,910	Jun	187,531	171,706	3,062	38,665	129,979	112,634	15,825	192,652	179,452	10,941
Lexington Town .....	30,355	Jun	115,062	107,569	45	16,257	91,267	77,197	7,493	139,499	132,609	24,797
Milford Town .....	26,799	Jun	63,683	63,063	372	19,759	42,932	37,563	620	67,407	64,879	5,321
Milton Town .....	26,062	Jun	65,682	64,457	46	12,660	51,751	42,915	1,225	72,752	67,178	1,181
Natick Town .....	32,170	Jun	89,290	84,826	75	15,866	68,885	57,656	4,464	96,466	88,137	7,675
Needham Town .....	28,911	Jun	97,019	84,666	16	12,894	71,755	58,274	12,353	107,878	98,701	18,434
North Andover Town .....	27,202	Jun	70,616	66,256	417	12,378	53,449	41,802	4,360	71,853	68,941	3,227
North Attleborough Town .....	27,143	Jun	89,261	59,632	133	23,766	35,733	29,746	29,629	93,405	63,382	5,061
Norwood Town .....	28,587	Jun	99,467	64,235	1,159	13,410	49,666	40,624	35,232	110,624	85,870	15,815
Plymouth Town .....	51,701	Jun	138,830	131,684	753	38,022	92,385	84,263	7,146	146,342	138,387	21,807
Randolph Town .....	30,963	Jun	67,541	61,082	102	23,234	37,738	34,281	6,459	66,562	64,565	2,384
Saugus Town .....	26,078	Jun	55,237	55,260	207	11,227	43,826	38,513	-23	59,779	55,314	2,832
Shrewsbury Town .....	31,640	Jun	102,409	74,076	8	15,368	58,700	40,988	28,333	103,798	70,923	3,260
Stoughton Town .....	27,149	Jun	66,108	63,784	1	17,905	45,878	37,072	2,324	67,790	65,234	3,703
Tewksbury Town .....	28,851	Jun	80,976	77,550	84	19,053	58,413	42,533	3,426	87,270	85,117	12,007
Wellesley Town .....	26,613	Jun	114,708	90,976	12	10,013	80,951	59,906	23,732	135,601	110,054	21,781
West Springfield Town .....	27,899	Jun	71,874	67,134	942	23,373	42,819	37,694	4,740	73,898	68,323	5,520
Weymouth Town .....	53,988	Jun	123,236	117,377	1,894	38,343	77,140	60,588	5,859	122,859	118,517	8,235
<b>NEW HAMPSHIRE</b>												
Derry Town .....	34,021	Jun	25,718	24,194	—	2,490	20,699	16,165	1,524	30,906	29,279	5,823
Merrimack Town .....	25,119	Jun	22,662	22,662	230	1,537	20,889	14,529	—	17,824	17,824	63
Salem Town .....	28,112	Dec	30,711	28,440	745	1,612	25,563	20,385	2,271	25,923	24,764	3,041
<b>NEW JERSEY</b>												
Belleville Township .....	35,928	Dec	40,341	37,081	—	9,572	27,494	24,409	3,260	38,854	36,089	383
Berkeley Township .....	39,991	Dec	30,071	29,919	—	8,635	21,284	14,849	152	29,736	29,007	1,787
Bloomfield Township .....	47,683	Dec	44,667	38,952	515	8,765	29,520	27,657	5,715	44,715	39,675	3,137
Brick Township .....	76,119	Dec	72,892	64,791	1,379	8,034	55,378	36,961	8,101	71,410	60,061	7,695
Bridgewater Township .....	42,940	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cherry Hill Township .....	69,965	Jun	33,730	33,730	548	12,443	20,739	15,285	—	48,082	48,082	6,600
Deptford Township .....	26,763	Dec	23,954	20,505	119	341	19,856	13,611	3,449	23,914	18,176	238
Dover Township .....	89,706	Dec	79,911	79,911	457	13,454	65,785	40,390	—	72,771	72,771	11,478
East Brunswick Township .....	46,756	Dec	64,904	57,780	—	5,436	46,124	37,021	7,124	54,146	42,611	2,894
Edison Township .....	97,687	Jun	240,995	236,915	2,821	42,914	189,844	178,192	4,080	238,602	230,776	7,400

See footnotes at end of table.



**Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure		
	Major functions												
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt			
13	14	15	16	17	18	19	20	21	22	23	24	25	
<b>CONNECTICUT</b>													
Branford Town .....	38,012	1,604	16,005	2,620	5,206	2,320	1,228	377	2,300	2,324	—	61,914	32,697
Cheshire Town .....	51,499	5	871	3,527	3,539	858	1,981	—	1,619	3,063	1,197	91,022	39,961
East Hartford Town .....	112,885	479	1,128	4,365	12,237	7,687	1,372	678	2,500	2,362	11,070	40,500	81,315
East Haven Town .....	37,580	44	440	1,793	3,783	3,873	1,007	50	2,006	3,710	15	85,159	30,555
Enfield Town .....	69,282	5,411	81	3,189	6,785	—	661	234	2,555	540	4,652	22,000	54,957
Fairfield Town .....	122,212	670	2,356	12,456	9,788	8,505	2,954	462	2,950	4,256	4,627	153,479	92,025
Glastonbury Town .....	60,039	1,717	462	4,551	6,352	1,760	2,931	814	758	2,294	—	51,045	36,679
Greenwich Town .....	118,790	2,704	17,111	7,689	12,864	8,189	8,665	891	5,896	924	14,133	18,800	107,737
Groton Town .....	63,235	2,158	379	5,183	12,001	335	4,591	537	4,885	910	2,832	15,394	60,451
Hamden Town .....	80,288	714	1,829	7,889	8,331	8,462	3,257	714	—	2,866	9,953	78,019	62,349
Manchester Town .....	76,678	3,617	—	8,797	12,346	10,101	2,329	5,100	3,581	1,578	10,167	36,901	81,430
New Milford Town .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Newington Town .....	41,031	983	213	2,279	4,622	611	1,917	—	1,384	779	—	13,400	34,288
Newtown Town .....	68,452	672	500	6,003	4,095	757	2,068	30	1,133	2,881	—	72,007	35,487
Southington Town .....	66,621	625	486	2,822	7,063	3,308	—	11	2,398	1,686	3,806	42,143	56,332
Stratford Town .....	70,903	623	1,066	3,979	7,471	8,359	1,337	1,079	6,588	10,924	10,471	179,036	69,200
Trumbull Town .....	58,698	672	659	4,059	5,855	273	2,313	—	1,843	2,700	—	46,388	46,317
Vernon Town .....	41,300	866	258	2,473	4,790	840	1,267	259	1,225	1,034	—	31,260	38,875
Wallingford Town .....	69,187	1,715	455	7,976	5,754	4,909	1,549	—	—	1,734	51,125	40,845	60,637
West Hartford Town .....	91,851	1,338	—	16,954	13,008	9,279	4,492	1,087	—	4,792	12,705	88,250	85,545
Westport Town .....	88,640	665	2,291	5,363	6,359	6,521	3,570	—	1,595	6,287	3,320	128,070	48,960
Wethersfield Town .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Windsor Town .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
<b>MASSACHUSETTS</b>													
Amherst Town .....	17,688	108	252	1,347	3,337	2,932	1,250	—	532	464	2,260	25,090	25,912
Andover Town .....	70,963	58	11	3,337	5,362	5,120	1,134	1	2,490	3,312	9,199	113,863	48,674
Arlington Town .....	42,124	134	273	1,511	4,895	4,921	1,171	2,545	4,988	2,336	14,666	59,687	47,720
Billerica Town .....	57,931	401	947	4,875	5,612	5,531	510	—	2,618	2,420	3,179	56,652	46,705
Braintree Town .....	45,598	119	314	3,347	6,145	6,158	2,329	—	1,010	485	52,567	29,335	49,180
Bridgewater Town .....	14,249	176	746	1,596	2,919	2,449	1,474	—	—	1,513	1,376	35,301	9,200
Brookline Town .....	72,316	154	644	6,259	11,092	10,492	4,740	1,706	2,759	4,611	16,358	116,938	90,046
Chelmsford Town .....	49,631	70	312	2,568	4,594	3,804	225	—	1,869	2,893	—	76,193	39,592
Danvers Town .....	32,027	—	240	2,160	4,165	3,682	470	—	1,346	1,480	44,373	28,481	34,387
Dartmouth Town .....	54,510	120	632	2,527	4,769	—	380	—	912	2,269	3,086	73,846	33,273
Dracut Town .....	38,174	271	3,010	2,123	3,083	2,282	140	—	2,394	1,816	452	47,049	23,962
Falmouth Town .....	43,864	181	371	3,035	4,246	4,471	973	—	2,161	1,209	12,555	63,454	46,268
Framingham Town .....	97,982	171	506	5,711	8,540	9,539	1,947	798	3,265	3,324	13,200	91,493	78,598
Lexington Town .....	87,063	61	651	3,842	4,289	3,059	2,040	—	1,670	830	6,890	82,745	55,751
Milford Town .....	38,588	185	228	1,584	3,211	2,499	625	355	1,529	1,135	2,528	26,749	35,041
Milton Town .....	34,012	19	130	1,763	4,904	3,451	290	—	949	365	5,574	31,588	35,603
Natick Town .....	46,563	159	349	2,369	4,658	5,235	1,187	—	2,479	3,411	8,329	92,693	38,258
Needham Town .....	57,786	56	404	4,160	4,173	4,629	1,217	—	96	1,091	9,177	50,054	39,326
North Andover .....	36,232	107	171	3,042	3,351	3,409	209	—	1,576	6,333	2,912	120,385	27,883
North Attleborough Town .....	38,931	133	594	925	3,134	3,012	553	4	1,513	2,124	30,023	59,455	35,883
Norwood Town .....	34,310	119	330	4,828	4,974	3,757	1,667	17	1,176	412	24,754	38,337	33,238
Plymouth Town .....	81,311	402	333	5,147	7,676	6,795	826	535	876	4,021	7,955	97,101	74,244
Randolph Town .....	36,008	148	160	2,481	4,548	3,358	414	—	1,937	1,234	1,997	23,982	35,194
Saugus Town .....	29,330	8	1,384	812	4,241	2,736	779	—	789	927	4,465	33,144	30,230
Shrewsbury Town .....	39,537	35	1,417	2,334	2,988	2,226	825	—	700	1,085	32,875	80,851	38,188
Stoughton Town .....	35,496	130	942	2,549	3,743	3,259	529	1	867	1,190	2,556	34,138	37,356
Tewksbury Town .....	45,504	6,657	255	4,010	5,221	3,964	289	—	2,778	1,825	2,153	60,034	36,794
Wellesley Town .....	53,603	46	10,184	4,256	4,335	3,626	1,686	—	1,599	1,170	25,547	42,245	50,331
West Springfield Town .....	36,002	144	260	2,052	5,028	3,306	469	852	1,147	1,094	5,575	27,610	32,563
Weymouth Town .....	61,631	343	487	2,356	8,299	7,066	644	1,400	3,505	1,845	4,342	49,086	53,256
<b>NEW HAMPSHIRE</b>													
Derry Town .....	—	445	1,370	3,402	4,734	3,707	2,122	65	804	599	1,627	17,471	11,400
Merrimack Town .....	—	324	—	2,759	3,642	3,293	804	—	749	60	—	4,136	9,425
Salem Town .....	—	323	151	2,544	5,464	4,798	436	—	1,077	475	1,159	10,220	12,093
<b>NEW JERSEY</b>													
Belleville Township .....	—	110	737	1,805	7,465	5,400	330	—	1,664	715	2,765	15,130	17,893
Berkeley Township .....	—	98	99	2,212	5,827	616	1,524	385	2,924	1,043	729	16,573	10,395
Bloomfield Township .....	—	170	1,030	1,246	9,709	6,515	745	—	2,329	824	5,040	20,203	22,774
Brick Township .....	—	125	274	847	10,838	34	1,732	2,759	5,714	2,711	11,349	114,218	27,037
Bridgewater Township .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cherry Hill Township .....	—	721	813	5,305	10,771	—	1,017	562	4,509	4,432	—	132,216	27,152
Deptford Township .....	—	—	816	3,991	743	291	900	—	1,402	607	5,738	25,534	6,583
Dover Township .....	—	61	339	1,719	13,727	82	2,960	—	6,737	2,773	—	58,002	28,693
East Brunswick Township .....	—	597	—	3,881	10,625	—	3,358	400	3,206	3,800	11,535	122,498	17,128
Edison Township .....	142,600	—	1,098	2,446	18,988	13,065	3,335	800	8,234	3,309	7,826	76,896	134,748

See footnotes at end of table.

**Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor store, and employee retirement revenue	General expenditure		
			Total	Total	Intergovernmental revenue		General revenue from own sources			Total	Total <sup>1</sup>	Capital outlay
					From federal government	From state government	Total	Taxes				
1	2	3	4	5	6	7	8	9	10	11	12	
<b>NEW JERSEY—Con.</b>												
Egg Harbor Township .....	30,726	Dec	21,831	21,831	108	1,543	20,028	15,128	—	25,506	25,506	8,816
Evesham Township .....	42,275	Dec	22,705	22,705	—	6,339	16,366	13,105	—	22,451	22,451	2,821
Ewing Township .....	35,707	Jun	31,909	31,909	877	13,295	17,737	8,700	—	27,837	27,837	3,950
Franklin Township (Somerset County) .....	50,903	Dec	46,599	39,027	272	7,207	31,048	23,795	7,572	46,400	37,803	8,586
Freehold Township .....	31,537	Dec	43,837	39,458	275	10,701	18,033	10,197	4,379	42,758	32,464	5,533
Galloway Township .....	31,209	Dec	20,067	20,067	—	3,727	16,215	10,728	—	16,846	16,846	2,561
Gloucester Township .....	64,350	Jun	32,971	32,971	1,902	8,008	22,769	17,856	—	35,773	35,773	5,893
Hamilton Township .....	87,109	Jun	177,311	177,311	—	26,005	151,306	134,872	—	182,423	182,423	5,465
Hillsborough Township .....	36,634	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Howell Township .....	48,903	Dec	35,676	30,076	—	9,942	20,134	10,471	5,600	34,221	30,466	2,763
Irvington Township .....	60,695	Jun	174,337	174,337	4,800	115,142	54,395	45,669	—	183,704	183,704	6,226
Jackson Township .....	42,816	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lacey Township .....	25,346	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lakewood Township .....	60,352	Dec	56,379	56,379	8,650	9,692	38,037	21,991	—	42,469	42,469	—
Lawrence Township (Mercer County) .....	29,159	Dec	24,628	24,628	—	5,450	19,178	17,409	—	23,604	23,604	—
Livingston Township .....	27,391	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Manalapan Township .....	33,423	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Manchester Township .....	38,928	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Marlboro Township .....	36,398	Dec	27,734	20,910	316	3,298	17,288	15,376	6,824	26,914	19,902	968
Middletown Township .....	66,327	Dec	61,901	61,901	2,284	9,043	50,326	38,306	—	58,251	58,251	12,314
Monroe Township (Gloucester County) .....	27,999	Dec	46,103	40,084	10,163	4,370	25,551	17,263	6,019	36,014	31,538	8,182
Monroe Township (Middlesex County) .....	28,967	Dec	27,945	22,377	—	5,683	16,694	13,264	5,568	23,654	19,615	2,667
Montclair Township .....	38,977	Jun	121,169	117,131	1,009	15,974	98,733	95,080	4,038	129,424	123,693	13,171
Mt Laurel Township .....	40,221	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Neptune Township .....	27,690	Dec	34,714	34,714	4,138	4,316	26,260	19,563	—	32,332	32,332	2,250
North Bergen Township .....	58,092	Dec	78,713	78,713	8,323	11,878	58,512	43,450	—	76,138	76,138	10,168
North Brunswick Township .....	36,287	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Nutley Township .....	27,362	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ocean Township (Monmouth County) .....	26,959	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Old Bridge Township .....	60,456	Dec	57,125	47,184	—	8,852	38,305	24,817	9,941	62,237	52,177	13,738
Orange City Township .....	32,868	Jun	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Parsippany-Troy Hills Township .....	50,649	Dec	66,980	61,745	36	6,243	55,436	34,789	5,235	47,097	43,753	4,639
Pemberton Township .....	28,691	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Pennsauken Township .....	35,737	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Piscataway Township .....	50,482	Dec	38,548	38,548	28	8,090	30,375	22,392	—	32,444	32,444	1,325
South Brunswick Township .....	37,734	Dec	46,480	36,893	—	6,426	30,467	20,039	9,587	58,606	42,750	—
Teaneck Township .....	39,260	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Union Township (Union County) .....	54,405	Dec	50,312	50,312	—	7,630	42,682	37,173	—	47,357	47,357	—
Voorhees Township .....	28,126	Dec	21,662	21,662	104	4,237	17,321	13,054	—	22,956	22,526	6,350
Wall Township .....	25,261	Dec	29,874	24,642	—	4,431	20,211	14,157	5,232	28,742	23,362	—
Washington Township (Gloucester County) ..	47,114	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Wayne Township .....	54,069	Dec	62,796	54,167	13	5,944	48,210	35,144	8,629	57,392	49,947	5,310
West Milford Township .....	26,410	Dec	25,353	24,483	50	4,532	19,892	17,109	8,720	24,570	23,357	2,579
West Orange Township .....	44,943	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Willingboro Township .....	33,008	Dec	31,316	27,026	—	4,733	22,250	16,661	4,290	25,798	19,642	245
Winslow Township .....	34,611	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Woodbridge Township .....	97,203	Jun	94,586	94,586	4,509	36,578	53,247	36,183	—	112,391	112,391	24,930
<b>NEW YORK</b>												
Amherst Town .....	116,510	Dec	122,227	121,403	17,572	2,969	88,093	59,538	824	114,070	113,233	7,494
Babylon Town .....	211,792	Dec	146,903	145,572	12,076	3,106	129,977	81,355	1,331	152,509	151,514	19,298
Bethlehem Town .....	31,304	Dec	28,797	25,352	718	904	15,549	10,014	3,445	27,181	21,971	1,190
Brighton Town (Monroe County) .....	35,588	Dec	17,533	17,533	—	552	15,151	11,640	—	16,801	16,792	1,888
Brookhaven Town .....	448,248	Dec	237,412	237,330	9,889	7,768	219,428	119,092	82	245,962	245,544	41,952
Carmel Town .....	33,006	Dec	26,927	26,213	133	985	25,064	16,163	714	22,177	20,267	2,534
Cheektowaga Town .....	94,019	Dec	58,324	58,310	700	2,197	47,734	39,952	14	57,735	57,716	4,176
Chili Town .....	27,638	Dec	9,417	9,417	1	451	7,506	6,126	—	9,261	9,015	816
Cicero Town .....	27,982	Dec	6,549	6,508	—	298	5,673	4,992	41	6,183	6,020	354
Clarence Town .....	26,123	Dec	13,535	13,116	110	391	9,251	7,607	419	14,034	13,467	3,128
Clarkstown Town .....	82,082	Dec	94,217	94,157	219	2,888	89,735	65,821	60	87,178	85,115	6,916
Clay Town .....	58,805	Dec	13,194	12,080	—	575	11,294	10,134	1,114	14,218	12,885	564
Clifton Park Town .....	32,995	Dec	21,323	21,232	2,100	744	11,057	6,745	91	20,139	19,658	4,514
Colonie Town .....	79,258	Dec	67,413	62,595	2,224	1,077	41,864	17,400	4,818	77,313	69,380	7,729
Cortlandt Town .....	38,467	Dec	30,022	25,992	222	846	21,954	18,570	4,030	28,803	23,705	1,824
East Fishkill Town .....	25,589	Dec	11,810	11,713	—	416	10,316	7,743	97	10,927	10,753	1,618
Eastchester Town .....	31,318	Dec	24,159	24,158	1,798	747	19,679	13,781	1	25,490	25,342	2,106
Gates Town .....	29,275	Dec	10,098	10,098	—	326	8,359	6,731	—	10,333	10,333	512
Glennville Town .....	28,183	Dec	9,013	8,106	306	385	4,912	4,351	907	12,846	11,890	4,013
Greece Town .....	94,141	Dec	38,425	38,425	554	2,288	31,350	27,403	—	36,422	36,172	5,832
Greenburgh Town .....	86,764	Dec	62,791	57,543	45	1,750	49,936	40,244	5,248	60,187	51,310	4,424
Guilford Town .....	32,688	Dec	27,529	26,027	498	522	16,930	8,030	1,502	22,235	19,121	1,691
Hamburg Town .....	56,259	Dec	31,941	31,926	770	1,073	25,866	21,923	15	30,351	29,951	2,854
Haverstraw Town .....	33,811	Dec	17,396	17,396	—	800	14,795	9,811	—	25,388	25,264	8,751
Hempstead Town .....	755,924	Dec	406,237	395,265	17,147	7,616	329,126	234,766	10,972	419,805	405,554	32,754

See footnotes at end of table.

**Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure		
	Major functions												
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt			
13	14	15	16	17	18	19	20	21	22	23	24	25	
<b>NEW JERSEY—Con.</b>													
Egg Harbor Township	—	—	125	2,210	6,365	727	1,840	—	1,438	420	—	13,118	8,882
Evesham Township	—	7	21	1,546	4,499	18	1,659	74	3,423	2,023	—	50,300	8,926
Ewing Township	—	—	410	1,526	7,000	865	1,240	84	2,115	873	—	27,270	12,860
Franklin Township (Somerset County)	177	49	466	4,562	8,302	377	991	38	517	528	8,597	56,027	16,378
Freehold Township	—	44	630	4,226	5,822	333	4,039	—	599	3,744	10,294	89,027	14,558
Galloway Township	—	24	46	499	4,056	407	211	—	433	1,356	—	28,037	6,970
Gloucester Township	—	27	77	1,152	8,288	27	1,779	1,642	3,570	2,600	—	42,000	13,119
Hamilton Township	74,324	729	1,480	6,279	16,288	9,571	2,538	698	7,429	3,359	—	83,646	34,927
Hillsborough Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Howell Township	—	44	—	3,640	8,261	—	1,267	—	397	817	3,755	61,731	15,325
Irvington Township	117,858	—	435	980	12,836	9,691	789	6,500	2,277	5,066	—	70,080	95,487
Jackson Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lacey Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lakewood Township	—	58	729	2,294	9,090	—	1,277	8,650	2,466	2,097	—	41,134	16,110
Lawrence Township (Mercer County)	—	—	346	740	5,794	927	851	260	1,749	1,345	—	41,391	10,199
Livingston Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Manalapan Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Manchester Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Marlboro Township	—	—	74	3,179	6,015	67	749	—	699	552	7,012	47,231	8,498
Middletown Township	50	77	870	8,173	9,861	1,341	2,150	2,688	3,608	2,604	—	66,262	23,213
Monroe Township (Gloucester County)	—	—	1,368	4,544	4,142	95	2,356	—	314	1,064	4,476	51,639	10,420
Monroe Township (Middlesex County)	—	—	32	230	4,880	—	228	—	3,189	476	4,039	24,736	9,145
Montclair Township	77,692	70	836	1,321	9,617	6,629	1,714	—	2,640	2,458	5,731	67,227	72,075
Mount Laurel Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Neptune Township	—	276	117	2,042	6,575	1,872	420	4,315	2,987	865	—	14,410	4,659
North Bergen Township	—	24	551	3,102	8,212	6,502	2,871	13,769	59	4,804	—	95,845	20,187
North Brunswick Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Nutley Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Ocean Township (Monmouth County)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Old Bridge Township	—	38	618	2,677	10,739	29	13,307	—	1,338	2,701	10,060	85,876	21,955
Orange City Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Parsippany-Troy Hills Township	49	195	777	4,997	10,944	480	4,227	142	3,435	3,404	3,344	89,760	23,396
Pemberton Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Pennsauken Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Piscataway Township	—	75	457	2,023	7,724	558	1,387	—	1,275	888	—	24,907	15,875
South Brunswick Township	—	—	458	1,200	7,266	429	953	1,185	2,385	9,697	15,856	210,657	16,926
Teaneck Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Union Township (Union County)	—	—	600	3,498	13,151	8,703	483	—	3,963	1,339	—	21,670	26,429
Voorhees Township	158	222	106	1,636	4,576	12	4,625	1,155	1,617	886	430	29,859	7,871
Wall Township (Glouster)	—	19	—	1,604	6,369	20	289	—	850	804	5,380	32,460	10,904
Washington Township (Gloucester County)	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Wayne Township	—	45	889	4,552	11,441	1,761	2,794	—	3,654	2,298	7,445	45,343	26,611
West Milford Township	—	7	750	2,760	4,660	575	951	—	2,401	447	1,213	18,739	10,407
West Orange Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Willingboro Township	—	137	135	1,794	6,197	572	880	32	816	714	6,156	35,396	10,228
Winslow Township	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Woodbridge Township	—	73	1,527	5,107	19,117	—	19,283	7,501	9,333	4,270	—	173,126	38,368
<b>NEW YORK</b>													
Amherst Town	—	—	372	9,386	14,768	3,845	7,798	17,572	6,464	7,896	837	196,547	38,627
Babylon Town	—	9,500	2,146	8,437	604	10,783	8,421	—	45,776	27,436	995	351,986	25,307
Bethlehem Town	—	274	698	4,252	3,592	18	1,218	—	607	3,035	5,210	27,005	10,381
Brighton Town (Monroe County)	—	—	159	3,691	3,418	495	873	—	760	253	9	4,508	8,194
Brookhaven Town	—	5,328	4,332	39,993	4,893	305	19,502	4,470	66,518	28,919	418	361,062	48,244
Carmel Town	—	—	143	4,222	3,588	1,381	981	—	298	2,081	1,910	43,704	6,931
Cheektowaga Town	—	—	—	7,138	10,994	431	4,575	43	5,439	1,397	19	25,220	25,481
Chili Town	—	—	—	2,357	41	1,123	847	—	229	225	246	4,990	3,338
Cicero Town	—	—	—	1,797	533	938	488	—	12	40	163	784	2,208
Clarence Town	—	—	—	2,411	153	1,497	4,007	—	—	243	567	10,398	4,397
Clarkstown Town	—	—	2,716	10,009	20,108	3	7,866	—	18,159	3,791	2,063	58,695	37,502
Clay Town	—	—	—	3,557	1,254	2,001	506	6	107	133	1,333	5,504	3,905
Clifton Park Town	—	156	606	6,541	404	—	2,039	—	692	1,013	481	24,807	4,655
Colonia Town	—	1,926	2,480	7,763	7,648	2,243	4,318	565	4,222	7,512	7,933	119,801	29,045
Cortlandt Town	—	—	452	5,052	600	259	3,163	—	2,627	199	5,098	17,280	10,684
East Fishkill Town	—	—	—	3,734	2,007	38	1,107	—	119	33	174	2,451	4,283
Eastchester Town	—	1,542	37	2,329	4,551	—	4,259	175	1,113	667	148	14,270	11,537
Gates Town	—	4	—	2,159	2,288	—	703	—	54	113	—	2,475	5,643
Glenville Town	—	232	33	1,869	2,182	209	259	—	—	41	956	17,628	4,604
Greece Town	—	—	—	9,203	8,445	—	2,124	328	956	1,210	250	32,109	17,450
Greenburgh Town	—	76	591	3,890	10,163	1,273	8,160	—	2,886	1,566	8,877	25,727	28,638
Guilderland Town	—	189	630	2,892	3,455	248	1,465	—	593	1,845	3,114	70,444	9,077
Hamburg Town	—	—	282	3,922	5,456	2,399	3,309	303	205	1,481	400	30,301	12,373
Haverstraw Town	—	32	737	4,593	5,356	—	3,088	337	4,041	—	124	23,166	7,887
Hempstead Town	—	3,340	8	50,716	5,727	3,373	57,323	21,003	93,565	34,237	14,251	630,320	138,543

See footnotes at end of table.

**Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Population, April 1, 2000	Fiscal year ends in month of—	Revenue							Expenditure		
			General revenue						Utility, liquor, and employee retirement revenue	General expenditure		
			Total	Intergovernmental revenue		General revenue from own sources		Total <sup>1</sup>		Capital outlay		
				From federal government	From state government	Total	Taxes					
1	2	3	4	5	6	7	8	9	10	11	12	
<b>NEW YORK—Con.</b>												
North Hempstead Town .....	222,611	Dec	144,054	130,284	3,406	2,199	114,151	83,321	13,770	168,802	146,903	10,289
Orangetown Town .....	47,711	Dec	41,695	41,695	75	518	40,000	31,057	—	42,204	41,797	1,735
Orchard Park Town .....	27,637	Dec	16,217	15,635	—	1,346	11,503	9,353	582	15,261	14,419	2,735
Ossining Town .....	36,534	Dec	8,079	8,079	23	474	7,014	6,100	—	8,497	8,497	694
Oyster Bay Town .....	293,925	Dec	200,182	181,695	5,741	5,971	158,651	133,472	18,487	211,210	185,217	28,649
Penfield Town .....	34,645	Dec	13,152	13,152	66	1,091	9,136	6,412	—	15,317	15,317	4,215
Perinton Town .....	46,090	Dec	16,706	16,664	—	564	13,658	6,738	42	15,931	15,929	1,676
Pittsford Town .....	27,219	Dec	12,139	12,139	—	431	10,113	8,131	—	10,392	10,392	925
Poughkeepsie Town .....	42,777	Dec	29,434	26,684	701	565	19,806	14,566	2,750	29,707	25,371	4,867
Queensbury Town .....	25,441	Dec	19,412	17,080	—	399	10,433	5,660	2,332	17,466	14,102	1,489
Ramapo Town .....	108,905	Dec	48,316	48,316	418	1,914	44,247	37,306	—	52,680	51,751	9,508
Riverhead Town .....	27,680	Dec	50,477	47,625	243	3,752	36,125	26,528	2,852	44,270	39,446	6,605
Rotterdam Town .....	28,316	Dec	17,535	17,143	1,053	576	11,748	10,234	392	15,951	15,026	1,384
Rye Town .....	43,880	Dec	2,428	2,428	—	307	2,121	1,312	—	2,808	2,808	—
Salina Town .....	33,290	Dec	7,943	7,911	—	501	7,231	6,408	32	8,418	8,346	591
Smithtown Town .....	115,715	Dec	76,210	73,749	1,400	2,238	69,330	56,705	2,461	71,880	69,525	5,743
Southampton Town .....	54,712	Dec	77,500	76,186	2,824	3,645	69,095	60,743	1,314	97,459	95,173	21,891
Tonawanda Town .....	78,155	Dec	63,691	57,765	1,772	1,343	46,056	27,198	5,926	62,622	56,961	4,325
Union Town .....	56,298	Dec	15,985	15,933	3,186	671	7,580	6,352	52	15,732	15,672	2,750
Vestal Town .....	26,535	Dec	15,195	14,309	—	453	9,627	6,334	886	14,237	12,745	1,579
Wappinger Town .....	26,274	Dec	9,728	9,099	—	427	7,784	5,464	629	17,063	15,337	7,592
Warwick Town .....	30,764	Dec	11,744	11,503	143	849	7,967	6,497	241	11,753	11,010	1,192
Webster Town .....	37,926	Dec	18,383	18,383	—	484	14,400	9,917	—	16,735	16,735	2,282
West Seneca Town .....	45,920	Dec	30,886	30,825	106	3,199	23,160	18,915	61	33,643	33,533	3,656
Yorktown Town .....	36,318	Dec	37,668	33,949	1,295	755	27,917	19,407	3,719	41,165	35,685	7,823
<b>PENNSYLVANIA</b>												
Abington Township (Montgomery County) ..	56,103	Dec	49,360	40,231	1,790	1,958	36,391	22,260	9,129	40,357	38,243	7,541
Bensalem Township .....	58,434	Dec	26,452	26,614	857	2,417	23,065	13,595	-162	26,476	25,161	3,098
Bristol Township .....	55,521	Dec	22,928	22,326	875	2,342	19,109	13,688	602	21,186	20,334	—
Cheltenham Township .....	36,875	Dec	26,298	25,744	188	1,651	23,851	14,724	554	30,094	28,992	2,567
Falls Township (Bucks County) .....	34,865	Dec	32,434	29,784	1,810	576	27,398	3,763	2,650	27,084	25,412	9,765
Haverford Township .....	48,498	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Hempfield Township (Westmoreland County) .....	40,721	Dec	8,904	8,811	40	1,068	7,703	6,658	93	10,355	10,172	2,643
Lower Makefield Township .....	32,681	Dec	13,910	13,910	147	1,245	12,518	6,912	—	16,416	16,416	4,391
Lower Merion Township .....	59,850	Dec	50,865	49,539	1,736	3,347	44,456	29,339	1,326	68,761	64,919	18,797
Lower Paxton Township .....	44,424	Dec	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Manheim Township (Lancaster County) .....	33,697	Dec	23,801	22,045	109	2,119	19,805	10,438	1,756	25,312	24,913	9,221
McCandless Town .....	29,022	Dec	10,750	10,970	—	1,033	9,628	8,100	-220	13,521	13,200	3,121
Middletown Township .....	44,141	Dec	24,997	20,530	103	2,097	18,283	8,445	4,467	38,243	33,768	15,355
Millcreek Township .....	52,129	Dec	22,705	21,950	776	2,567	18,535	11,328	755	23,565	22,383	1,313
Mount Lebanon Township .....	33,017	Dec	28,724	27,690	—	824	25,289	16,381	1,034	35,087	32,896	3,618
North Huntingdon Township .....	29,123	Dec	8,498	8,498	44	826	7,628	7,024	—	7,353	7,353	142
Northampton Township .....	39,384	Dec	13,891	15,211	27	1,307	13,756	8,626	-1,320	45,445	45,065	29,339
Penn Hills Township .....	46,809	Dec	28,809	28,314	1,094	1,836	23,819	14,041	495	46,986	45,709	6,267
Radnor Township .....	30,878	Dec	21,807	21,480	—	1,132	20,256	14,086	327	35,335	30,391	4,809
Ridley Township .....	30,791	Dec	13,314	12,927	—	1,000	11,715	6,807	387	12,752	12,313	422
Ross Township (Allegheny County) .....	32,551	Dec	12,594	15,090	—	560	14,165	9,088	-2,496	22,427	21,689	4,790
Shaler Township .....	29,757	Dec	17,293	13,022	—	1,945	11,077	6,309	4,271	18,909	15,426	1,092
Tredyffrin Township .....	29,062	Dec	16,580	18,749	—	1,299	17,128	10,351	-2,169	28,846	28,280	10,308
Upper Darby Township .....	81,821	Dec	42,345	43,853	3,002	3,052	37,303	23,139	-1,508	48,305	44,999	8,543
Upper Dublin Township .....	25,878	Dec	19,958	19,553	104	1,212	18,237	12,029	405	35,506	34,727	20,494
Upper Merion Township .....	26,863	Dec	25,356	24,971	77	2,039	22,832	13,878	385	30,437	29,691	935
Warminster Township .....	31,383	Dec	10,574	13,971	108	1,015	12,629	6,841	-3,397	17,705	16,616	1,216
<b>RHODE ISLAND</b>												
Coventry Town .....	33,668	Jun	61,019	61,019	—	21,098	39,921	38,140	—	61,913	61,913	568
Cumberland Town .....	31,840	Jun	57,706	56,846	—	15,344	41,502	38,274	860	53,498	52,553	1,958
Johnston Town .....	28,195	Jun	68,629	67,718	197	16,577	50,944	49,334	911	67,032	66,209	595
North Kingstown Town .....	26,326	Jun	75,871	73,328	60	19,458	53,819	48,944	2,543	85,298	83,636	14,488
North Providence Town .....	32,411	Jun	55,926	55,926	—	14,497	41,429	38,898	—	56,599	56,599	277
South Kingstown Town .....	27,921	Jun	71,619	70,878	57	15,518	55,303	44,601	741	72,060	71,631	6,262
West Warwick Town .....	29,581	Jun	76,673	76,666	32	29,699	46,931	36,797	7	70,180	70,180	3,314

See footnotes at end of table.

**Table 19. Finances of Individual Northeast Township Governments With a Population of 25,000 or More by State: 2001-02—Con.**

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

Geographic area	Expenditure—Con.											Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages
	General expenditure—Con.										Utility, liquor store, and employee retirement expenditure		
	Major functions												
	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt			
13	14	15	16	17	18	19	20	21	22	23	24	25	
<b>NEW YORK—Con.</b>													
Henrietta Town .....	—	—	—	3,894	45	72	1,253	—	—	90	4,444	3,430	4,835
Huntington Town .....	—	198	2,204	27,692	1,703	727	12,025	1,268	39,756	7,407	15,745	136,869	47,462
Irondequoit Town .....	—	—	—	6,647	6,593	169	2,125	530	151	1,299	770	24,475	11,306
Islip Town .....	—	324	4,430	23,605	2,895	1,281	11,928	36,061	33,920	21,346	2,984	232,599	42,164
Lancaster Town .....	—	—	122	1,981	2,822	1,883	1,331	—	1,667	2,150	116	26,538	6,829
Mamaroneck Town .....	—	2,010	921	2,768	3,836	1,281	1,978	—	2,948	648	6,422	11,481	12,007
Manlius Town .....	—	—	—	2,233	2,659	1,540	320	—	7	—	138	—	4,082
Monroe Town .....	—	—	32	1,112	3	383	523	—	993	64	395	1,881	1,991
Mount Pleasant Town .....	—	—	414	6,266	6,229	524	4,035	—	2,711	2,246	14,264	44,370	15,705
Newburgh Town .....	—	—	49	3,217	3,629	85	397	—	—	869	2,687	26,587	7,768
North Hempstead Town .....	—	199	126	9,495	9,438	4,253	16,207	2,210	28,304	9,598	21,899	317,411	37,205
Orangetown Town .....	—	—	251	5,153	10,800	560	3,462	—	516	1,673	407	25,025	20,679
Orchard Park Town .....	—	—	3	1,999	2,266	—	835	—	1,023	195	842	3,750	5,510
Ossining Town .....	—	—	—	995	1,360	389	958	—	509	94	—	2,787	3,350
Oyster Bay Town .....	—	—	—	26,560	499	3,881	19,821	945	45,263	9,598	25,993	331,348	64,384
Penfield Town .....	—	—	—	3,538	9	74	1,856	—	63	195	—	4,555	5,448
Perinton Town .....	—	—	—	4,788	48	1,412	3,032	—	499	291	2	7,585	5,124
Pittsford Town .....	—	—	35	2,877	103	11	1,233	—	302	476	—	8,958	4,848
Poughkeepsie Town .....	—	629	29	3,533	7,340	5	706	108	5	1,128	4,336	29,448	11,227
Queensbury Town .....	—	—	7	2,805	45	2,277	666	—	550	1,004	3,364	14,570	4,645
Ramapo Town .....	—	—	3,762	5,100	27	177	9,461	—	3,445	1,989	929	42,627	22,065
Riverhead Town .....	—	—	449	3,918	8,964	—	2,824	376	2,484	2,783	4,824	93,856	15,884
Rotterdam Town .....	—	941	3	2,391	4,219	28	374	—	183	940	925	18,410	6,895
Rye Town .....	—	—	—	3	—	—	64	—	—	502	—	12,186	1,125
Salina Town .....	—	—	112	2,205	53	1,000	544	—	1,157	66	72	1,579	2,302
Smithtown Town .....	—	724	1,083	14,560	892	50	4,515	145	16,171	1,628	2,355	26,214	28,221
Southampton Town .....	—	2,533	1,363	9,466	11,041	1,806	31,652	246	2,318	2,076	2,286	56,163	23,541
Tonawanda Town .....	—	—	885	6,402	8,533	584	8,272	869	4,486	940	5,661	13,950	29,496
Union Town .....	—	1,362	52	3,742	31	588	1,179	1,151	1,268	291	60	6,655	4,392
Vestal Town .....	—	—	2	3,280	2,115	310	808	—	—	111	1,492	9,091	5,438
Wappinger Town .....	—	—	235	2,264	98	41	565	—	166	1,283	1,726	33,876	2,204
Warwick Town .....	—	—	414	2,693	2,605	—	520	12	254	91	743	1,905	4,637
Webster Town .....	—	—	511	2,734	2,770	469	2,001	—	—	405	—	13,519	7,707
West Seneca Town .....	—	—	35	6,188	5,523	115	2,542	106	1,958	959	110	17,100	14,592
Yorktown Town .....	—	1,290	357	4,627	5,734	12	6,810	—	3,727	986	5,480	26,445	14,942
<b>PENNSYLVANIA</b>													
Abington Township (Montgomery County) .....	—	—	37	7,545	9,899	1,110	2,636	608	5,276	1,053	2,114	19,550	15,173
Bensalem Township .....	—	—	285	3,279	10,331	1,210	3,418	1,628	—	1,506	1,315	37,235	8,801
Bristol Township .....	—	—	—	2,711	8,197	950	493	1,666	3,414	434	852	6,745	7,043
Cheltenham Township .....	—	—	622	2,347	6,080	840	1,748	441	2,334	889	1,102	19,620	9,033
Falls Township (Bucks County) .....	—	—	—	6,710	5,203	712	2,167	621	104	280	1,672	5,835	5,002
Haverford Township .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Hempfield Township (Westmoreland County) .....	—	—	5	4,761	1	490	1,440	410	34	322	183	5,719	2,480
Lower Makefield Township .....	—	—	—	1,815	2,511	663	1,076	509	2	1,022	—	21,768	3,857
Lower Merion Township .....	—	—	294	4,472	11,221	1,807	2,955	1,517	6,137	2,703	3,842	50,264	22,028
Lower Paxton Township .....	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Manheim Township (Lancaster County) .....	—	—	—	2,287	5,231	432	3,363	957	59	419	399	6,410	5,974
McCandless Town .....	—	—	—	5,128	2,605	687	402	246	122	137	321	2,695	3,634
Middletown Township .....	—	—	—	1,290	5,315	782	1,625	562	1,948	1,383	4,475	25,125	6,330
Millcreek Township .....	—	—	20	4,534	4,670	506	819	1,010	—	999	1,182	19,108	7,142
Mount Lebanon Township .....	—	—	1,307	4,138	5,045	2,397	4,439	574	1,454	848	2,191	18,635	9,123
North Huntingdon Township .....	—	—	34	2,180	2,094	502	286	177	—	—	—	—	3,331
Northampton Township .....	—	—	1,295	2,850	3,232	577	5,575	395	2,434	892	380	35,594	5,356
Penn Hills Township .....	—	—	1,043	3,150	5,599	545	547	1,663	1,192	4,450	1,277	74,712	9,385
Radnor Township .....	—	—	1	5,365	4,041	260	3,894	611	1,840	1,619	4,944	31,045	9,293
Ridley Township .....	—	—	22	1,472	2,581	362	372	266	1,038	204	439	3,678	4,908
Ross Township (Allegheny County) .....	—	—	—	4,451	3,830	577	391	131	—	479	738	5,815	4,340
Shaler Township .....	—	—	5	3,613	2,652	376	620	118	2,016	537	3,483	8,549	5,664
Tredyffrin Township .....	—	—	—	2,706	5,384	487	1,871	824	—	1,206	566	22,785	5,762
Upper Darby Township .....	—	—	294	11,629	10,311	4,136	2,078	3,756	1,671	772	3,306	18,900	17,420
Upper Dublin Township .....	—	—	—	6,172	3,867	819	1,076	370	2,136	519	779	7,258	6,705
Upper Merion Township .....	—	—	—	2,661	7,574	701	2,763	780	—	1,944	746	35,627	10,413
Warminster Township .....	—	—	28	2,100	5,132	758	2,263	564	1,995	561	1,089	9,145	5,157
<b>RHODE ISLAND</b>													
Coventry Town .....	46,709	536	—	3,036	5,469	36	789	—	—	254	—	29,700	33,740
Cumberland Town .....	35,527	405	50	3,261	3,596	640	325	140	710	887	945	14,292	27,541
Johnston Town .....	35,023	334	388	2,772	8,408	8,827	908	101	1,078	663	823	23,105	34,181
North Kingstown Town .....	54,705	43	299	2,172	3,862	5,798	1,313	—	6	3,379	1,662	55,567	37,816
North Providence Town .....	32,465	15	—	1,803	5,016	6,016	643	—	1,195	939	—	34,796	34,208
South Kingstown Town .....	45,740	178	886	2,434	4,018	—	2,288	57	1,474	2,425	429	41,196	34,600
West Warwick Town .....	42,288	—	—	3,091	4,999	4,934	414	3	434	1,300	—	28,230	10,819

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

# Appendix A.

## Definitions of Selected Terms

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For additional information about terms used in this report, see the *Finance and Employment Classification Manual* at: [www.census.gov/govs/www/class.html](http://www.census.gov/govs/www/class.html).

**Agency and private trust transactions.** Excluded from Census Bureau data on government finances because it involves receipt, holding, and disbursement of moneys by the government as agent or trustee for other governments or private persons, such as collection of local government taxes, collection of federal income taxes and social security “taxes,” receipt and return of guarantee deposits, and the like.

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

**Aid to local governments.** See Intergovernmental expenditure.

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

**Alcohol beverages.** See under License taxes and Sales and gross receipts taxes.

**Amusements.** See under License taxes and Sales and gross receipts taxes.

**Assistance and subsidies.** Cash contributions and subsidies to persons, 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 also includes veterans’ bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic education institutions.

**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, grounds, 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, Temporary Assistance for Needy Families (TANF), 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

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integral parts of a structure. Includes contract construction, undertaken on a contract basis by private contractors, and force account construction, undertaken with direct use of material and labor by the government.

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

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

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

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

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

**Current charges.** Amounts received from the public for performance of specific services 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 obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligation, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from government-administered employee retirement funds. Refunding of long-term debt is the issuance of long-term obligations in exchange for, or to finance, the retirement of outstanding long term debt, generally to obtain more favorable interest rates.

**Debt issued.** See Long-term debt issued.

**Debt offsets.** See Long-term debt offsets.

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

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

**Debt retired.** See Long-term debt retired.

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

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

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

**Education.** Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans,

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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, are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes. For states, includes employer contributions from local governments, for such systems covering local government employees.

**Employee-retirement system.** A government-administered contributory plan for financing retirement and associated benefits for state or local government employees. Does not include noncontributory plans. See Insurance trust system.

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

**Environment and housing.** Comprises the functions Natural resources, Parks and recreation, Housing and community development, Sewerage, and Solid waste management.

**Equipment.** Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. 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 law and forfeits of amounts on deposit as performance guarantees. Does not include penalties on delinquent taxes.

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

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

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



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

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

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

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

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

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

**General expenditure.** All government expenditure other than the specifically enumerated kinds of expenditure classified as Utility expenditure, Liquor stores expenditure, and Employee retirement or other Insurance trust expenditure.

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

**General local government support.** Amounts distributed to local governments without restriction of function or purpose to which applicable.

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

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

**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) are included here. Sewage treatment operations are classified under Sewerage.

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

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

**Housing and community development.** Construction and operation of housing and redevelopment projects, and other activities to promote or aid housing and community development.

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

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

**Insurance sales and gross receipts taxes.** See under Sales and gross receipts taxes.

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

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

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

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

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

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

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

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

**Intergovernmental revenue for general local government support.** Fiscal aid that allows the receiving government unrestricted use as to function or purpose.

**Intergovernmental revenue from federal government.** Intergovernmental revenue received by a government directly from the federal government. For local governments, excludes federal aid channeled through state governments, which is considered as Intergovernmental revenue from state government.

**Intergovernmental revenue from local governments.** Amounts from local governments: for shares in financial support of programs administered by the state; for reimbursements of services performed or expenditures made for them by the state; for application to debt services on state debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to state-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions (see Agency and private trust transactions). Excludes proceeds from interest on local government securities held by the state and proceeds from state taxes on local government facilities.

**Intergovernmental revenue from state government.** All intergovernmental revenue received from the state government. For local governments, includes amounts originally from the federal government but channeled through the state.

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

**Land and existing structures, 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.

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**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 uncancelled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

**Long-term debt refunded.** See under Long-term debt retired.

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**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 cemeteries, a bank (North Dakota), and the like.

**Motor fuel sales taxes.** See under Sales and gross receipts taxes.

**Motor vehicle licenses taxes.** See under License taxes.

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

**Natural resources.** Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs.

**N.E.C.** Not elsewhere classified.

**Net long-term debt.** Long-term debt outstanding minus long-term debt offsets.

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

**Occupations and business license taxes.** See under License taxes.

**Old-age assistance.** See Public welfare.

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

**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.

**Property tax relief.** Amounts received distinctly as reimbursement for state-mandated tax relief programs which have resulted in foregone tax revenue. Includes payments under property tax relief, renters relief, and similar programs.

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

**Public safety.** Comprises the functions of Police protection, Fire protection, Correction, and Protective inspection and regulation.

**Public utility taxes.** See under License taxes and sales and gross receipts taxes.

**Public welfare.** Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Temporary Assistance for Needy Families (TANF)) 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.



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Other public welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and hospital services provided directly by the government through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

**Purchase of land and existing structures.** Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

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

**Regular highway facilities.** State expenditure for highways, other than toll facilities, is classified under this heading.

**Rents and royalties.** Rents from leased properties, mineral leases, royalties, and miscellaneous rentals not relating to facilities incident to the performance of particular functions. Rental revenue from such facilities is classified as revenue from current charges for the activity of the function concerned.

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

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

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

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

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 one through eight 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 selective sales taxes included are shown in categories one through eight below.

1. **Alcoholic beverages.** Selective sales and gross receipts taxes on alcoholic beverages.
2. **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.
3. **Insurance.** Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.
4. **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.
5. **Parimutuels.** Taxes measured by amounts wagered at race tracks, including “breakage” collected by the government.
6. **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.
7. **Tobacco products.** Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.
8. **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.

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**School district governments.** Organized local entities providing public elementary, secondary, and for higher education which, under state law, have sufficient administration and fiscal autonomy to qualify as separate governments. Excludes dependent public school systems of county, municipal, township, or state governments.

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

**Selective sales and gross receipts taxes.** See under Sales and gross receipts taxes.

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

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

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

**Sinking funds.** Funds established specifically for the redemption of Long-term debt principal.

**Social insurance administration.** For state and local governments consists of Employment Security Administration activities, which comprise only administration of unemployment compensation programs and employment offices.

**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.

**Special district governments.** All organized local entities (other than counties, municipalities, townships, or school districts) authorized by state law to provide only one or a limited number of designated functions, and with

sufficient administrative and fiscal autonomy to qualify as separate governments; known by a variety of titles, including districts, authorities, boards, and commissions.

**State government.** The state government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units. It also includes any semi-autonomous authorities, institutions of higher education, districts, and other agencies that are subject to administrative and fiscal control by the state through its appointment of officers, determination of budgets, approval of plans, and other devices. As to all such agencies, financial information included in the Census Bureau reports represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central state funds. Each data item for a state government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds, bond funds, and all other special funds.

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

**Tobacco products sales taxes.** See under Sales and gross receipts taxes.

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

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

**Transit.** Construction, maintenance, and operation of public mass transit systems—bus, commuter rail, light rail, or subway systems. Excludes systems established

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solely to transport elementary and secondary school pupils. Ferry systems are classified under Highways. See under Utility.

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

**Transportation.** Comprises the functions of Highways, Air transportation, Parking facilities, Water transport and terminals, and Transit subsidies.

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

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

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

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

**Utility revenue.** Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as

General revenue). Any monies from taxes, special assessments, and intergovernmental revenue are classified as General revenue, not Utility revenue.

**Vendor payments.** See under Public welfare.

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

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

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

**Withdrawals, insurance trust.** See Insurance trust expenditure.

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

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

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

# Appendix B.

## County-Type Areas Without County Governments

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Areas with governments legally designated as city-counties and operating primarily as cities (11):

Alaska .....	City and borough of Anchorage, city and borough of Juneau, city and borough of Sitka, and city and borough of Yakutat.
California .....	City and county of San Francisco.
Colorado .....	City and county of Broomfield and city and county of Denver.
Hawaii .....	City and county of Honolulu.
Kansas .....	Unified Government of Wyandotte County and city of Kansas City.
Montana .....	Anaconda-Deer Lodge County and Butte-Silver Bow County.

Areas designated as metropolitan governments and operating primarily as cities (3):

Tennessee .....	Hartsville and Trousdale County, Lynchburg and Moore County, and Nashville and Davidson County.
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Areas having certain types of county offices, but as part of another government (city, township, state) (19):

Florida.....	County of Duval (city of Jacksonville).
Georgia.....	County of Clarke (city of Athens), county of Muscogee (city of Columbus), county of Richmond (city of Augusta).
Hawaii.....	County of Kalawao (state of Hawaii).
Indiana .....	County of Marion (city of Indianapolis).
Kentucky .....	Lexington-Fayette Urban County.
Louisiana.....	Parish of East Baton Rouge (city of Baton Rouge), parish of Lafayette (city of Lafayette), parish of Orleans (city of New Orleans), and Terrebonne Parish Consolidated Government.
Massachusetts .....	County of Nantucket (town of Nantucket) and county of Suffolk (city of Boston).
New York .....	Counties of Bronx, Kings, New York, Queens, and Richmond (all part of the city of New York).
Pennsylvania .....	County of Philadelphia (city of Philadelphia).

Area classified as a separate county area and as a separate state area in population statistics, but counted as a municipal government in census statistics on governments (1):

District of Columbia .....	Washington city.
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Cities located outside of any “county” area and administering functions elsewhere commonly performed by counties (42):

Maryland.....	Baltimore city (distinct from Baltimore County).
Missouri.....	St. Louis city (distinct from St. Louis County).
Nevada .....	Carson City.
Virginia (39 cities).....	Alexandria, Bedford, Bristol, Buena Vista, Charlottesville, Chesapeake, Colonial Heights, Covington, Danville, Emporia, Fairfax, Falls Church, Franklin, Fredericksburg, Galax, Hampton, Harrisonburg, Hopewell, Lexington, Lynchburg, Manassas, Manassas Park, Martinsville, Newport News, Norfolk, Norton, Petersburg, Poquoson, Portsmouth, Radford, Richmond, Roanoke, Salem, Staunton, Suffolk, Virginia Beach, Waynesboro, Williamsburg, and Winchester.

Unorganized areas bearing county designations but having no county government (20):

Connecticut .....	Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland, and Windham.
Massachusetts .....	Berkshire, Essex, Franklin, Hampden, Hampshire, Middlesex, and Worcester.
Rhode Island .....	Bristol, Kent, Newport, Providence, and Washington.

Other unorganized county-type areas (11):

Alaska census areas.....	Aleutians West, Bethel, Dillingham, Nome, Prince of Wales-Outer Ketchikan, Skagway-Hoonah-Angoon, Southeast Fairbanks, Valdez-Cordova, Wade Hampton, Wrangall-Paterson, and Yukon-Kayukuk.
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# Publication Program

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## **2002 CENSUS OF GOVERNMENTS**

The U.S. Census Bureau has conducted a Census of Governments every 5 years since 1957 covering three major subject fields relating to State and local governments—organization, employment, and finances. The results of the 2002 Census of Governments are being issued in both printed and electronic formats. The printed material contains three volumes, which are described individually below. The electronic dissemination will encompass data files and electronic versions of the publication, described in a separate section following the report descriptions.

## **FINAL REPORTS**

### **Volume 1. Government Organization**

*No. 1. Government Organization.* Data for the nation and by states on county, municipal, and township governments by population size; on public school systems by size of enrollment; and on special district governments by function. Also shown is the number of local governments, by type, in each county area in the nation and information about E-Government activities.

*No. 2. Individual State Descriptions.* A description of local government structure in each state is presented in this report.

### **Volume 3. Public Employment**

*No. 1. Employment of Major Local Governments.* Statistics on March 2002 employment and payrolls for: all county governments; subcounty general-purpose governments (municipalities and townships) having 25,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

*No. 2. Compendium of Public Employment.* Employment and payroll data for the month of March 2002 by government function for the nation, by states, and by type of government. Report also displays data summarized by county area for local government employment and payrolls.

### **Volume 4. Government Finances**

*No. 1. Public Education Finances.* Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the nation, for states, and for large school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 2002.

*No. 2. Finances of Special District Governments.* Fiscal year 2002 statistics on finances of special district governments, by states, and for selected large districts.

*No. 3. Finances of County Governments.* Statistics on revenue, expenditure, debt, and financial assets of county governments in fiscal year 2002. Report provides national summaries, population-size group information, state area data, and displays of all individual county governments.

*No. 4. Finances of Municipal and Township Governments.* Fiscal year 2002 statistics on revenue, expenditure, debt, and financial assets of municipalities and townships. There are national summaries and aggregations by population-size group and state. Report provides data for all individual municipalities and townships with a population of 25,000 or more.

*No. 5. Compendium of Government Finances.* A summary of census findings on fiscal year 2002 government finances for state and local governments. Data are presented for the nation, for state areas by type of government, and for local governments in each individual county area.

*No. 6. Employee-Retirement Systems of State and Local Governments.* Membership, receipts, expenditure, number of beneficiaries, and financial assets of state and local government employee retirement systems. Data are shown for the nation, for states, and for large individual retirement systems.

## **ELECTRONIC MEDIA**

Data from the 2002 Census of Governments and related annual and quarterly surveys are available via the internet at the Census Bureau Web site: [www.census.gov/govs/www/index.html](http://www.census.gov/govs/www/index.html). For more information, see the Web site, or write to U.S. Census Bureau, Governments Division, Washington, DC 20233, or call Customer Services at 301-763-INFO(4636).

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